

Adopted Budget

2024-2025





Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg. 27

Golden, Colorado 80401

www.jeffcopublicschools.org

2024-25

Adopted Budget Book

Presented to the Board of Education

June 13, 2024

Mary ParkerPresident
Paula Reed First Vice President
Erin KenworthySecond Vice President
Michelle ApplegateSecretary
Danielle Varda Treasurer

Tracy Dorland..... Superintendent

Prepared by the Budget Office
Brenna Copeland, Chief Financial Officer

Jefferson County School District

2024-25 Adopted Budget

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Financial Services
1829 Denver West Drive, Bldg. 27
Golden, Colorado 80401-0001
phone: 303-982-2767
fax: 303-982-6826
www.jeffcopublicschools.org/finance

August 29, 2024

Members of the Board of Education
Jefferson County Public School District, No. R-1
Golden, Colorado

Transmittal of the 2024-25 Adopted Budget

We are pleased to present the 2024-25 Adopted Budget for Jeffco Public Schools. On June 13, 2024, the Board of Education voted to approve this budget via two resolutions, one supporting the overall budget and appropriation and another providing specific authorization to use beginning fund balance in applicable funds. This budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations.

Jeffco Overview

Jeffco Public Schools (Jeffco) is the second largest public school district in the state of Colorado serving **approximately 78,000 PreK-12 students** across our district-run, charter schools and community partners (PreK only). The district is located approximately ten miles west of downtown Denver and extends into the surrounding foothills. It encompasses over 773 square miles and includes the cities of Arvada, Edgewater, Golden, Lakewood, Wheat Ridge, and parts of Broomfield, Littleton, and Westminster. It also includes the towns of Bow Mar and Morrison and the unincorporated areas of Evergreen and Conifer. The estimated 2023 population of Jefferson County is 582,910.

Jeffco is the largest employer in Jefferson County with approximately 14,000 full and part-time employees including substitute workers, athletic game workers, and temporary employees. Of that total, over 5,000 are licensed staff, per CDE definitions for educational credentialing.

In 2023 Jeffco completed Phase I of Regional Opportunities for Thriving Schools (ROFTS), a major initiative within the Jeffco Thrives 2025 strategic plan where Jeffco consolidated 16 of its elementary schools into neighboring schools. In 2024, further consolidations (Phase II) were approved by the board included two K-8 schools as well as the integration of Moore Middle into Pomona High School. After Phase II, Jeffco and our charters will operate in 143 different facilities plus two outdoor education laboratories across 148 campuses, bus terminals, stadiums, district offices, and operational and training facilities. These school consolidations reflect a commitment to providing high quality programming for our students and excellent work environments for our staff, both of which are enhanced in a vibrant school operating with sufficient enrollment.

Strategic Plan - Jeffco Thrives 2025

The district's strategic plan, [Jeffco Thrives 2025](#), articulates the priority areas of focus and the strategic initiatives that define budgetary priorities. Our primary focus is on our Our Learners: Our Future and so the district continues to prioritize a culture of instructional excellence and extraordinary student experiences. Another key priority is our Our People: Our Strength. One way in which Jeffco has prioritized attracting and retaining the best talent to serve our students is to strengthen staff compensation. The 2024-25 budget reflects the Board and leadership's desire to see salaries and wages that are closer to average as compared to surrounding districts. The district recognizes the importance of balancing new investments with the long-term financial sustainability of the district and while the 2024-25 budget includes the use of beginning fund balance, the district is committed to bringing spending in line with revenues in future years.

Public Education Funding

Public education is supported by local, state and federal funding sources. Local taxpayers pay property tax to the County Tax Assessor, who then provides funding to Jeffco. The State of Colorado provides additional funding, stemming from a mix of sources including income tax and sales tax. The federal government supports specific types of programs and activities to benefit specific students, and these funds flow through the Colorado Department of Education. Jeffco's general fund includes most of the district's annual revenue and expense, and 99% of revenue into the general fund is from tax collections at all levels of government. The 2024-25 Adopted Budget includes projections for public funding that depend in part on the School Finance Act, as adopted by the Colorado Legislature in May 2024. Key assumptions:

- The School Finance Act provides for a 6.9% increase to per student revenue to address inflation and complete the buydown of the Budget Stabilization Factor; however, Jeffco's funding from this source will only increase by 4% since our count of funded students continues to decline.
- Local mill levy overrides provide about 16% of Jeffco's funding and the majority of these taxes are fixed dollar amounts that do not increase or adjust with inflation and/or assessed value.

The 2024-25 Adopted Budget is the first year since 2020 that the district will not be receiving supplemental funds aimed at emergency relief and recovery from the pandemic. Over the past four years, these federal funds have both supported core programming and extended special services. The final round of funding, ESSER III, was specifically focused on new programs, staff and investments that addressed student learning loss. The budget includes \$9.4 million in general fund support to continue programs and activities that were piloted through ESSER III, including items like new curricular resources, a special program for newcomers, competitive wages for substitute teachers, and improved professional development for staff.

Budget Process & Key Assumptions

The district prepares multi-year financial projections that serve as the preliminary outline for a subsequent year's budget. In the fall of 2023, staff begin presenting financial and economic updates, including student enrollment data and projections that were foundational to the preparation of the 2024-25 Adopted Budget. Enrollment drives school funding, so it is important to track and understand enrollment trends when preparing the annual budget. From 2023-24 to 2024-25, Jeffco expects K-12 enrollment in our

district-run schools to decline by about 1,000 students. This decline is part of a multi-year trend that started before the pandemic and has produced an 8,650-student decline among district-run schools since 2019-20.

Budget planning accelerated in the winter when schools received their preliminary budget allocations and departments drafted their budgetary requests. Preliminary budgets are established by February and March to ensure that schools and departments have sufficient lead time to hire talented and qualified staff. Staff continue to provide public presentations in April, May and June that define the budget prior to adoption by the Board of Education.

Throughout the process, staff are engaging with community members to collect input on budgetary priorities. School leaders meet with their School Accountability Committees to review draft budgets and establish priorities. Central staff meet with the District Accountability Committee, the Financial Advisory Committee and other ad hoc groups of community members to collect input on districtwide budgetary priorities. Public presentations are noticed in advance and public comment is welcome at all regular Board meetings during the budgeting process.

School & Departmental Budgets

Each school receives an annual budget allocation based on the count and characteristics of students in the building, in what is referred to as Student Based Budgeting (SBB). Within the budget allocation, the school makes important decisions about which positions to staff, how to schedule the day and what special programs to offer. The school budget covers most, but not all, of the teachers, leaders and educational support professionals in the building.

Departments provide certain specialized services in our schools, working from their departmental budgets. These services include direct student support (e.g., licensed and educational support professionals working with students with disabilities), as well as site-based services in schools (e.g., custodial and grounds maintenance). Departmental budgets also cover central staff who provide leadership and support to all schools and staff within the district. Departments follow a Stop, Start, Continue (SSC) process to identify initiatives that they will subtract, add and adjust year over year.

Capital Budgets

Expenditures to acquire or maintain fixed assets such as land, buildings, and significant equipment are managed within three capital projects funds at the district: the capital reserve fund, 2018 building fund, and 2020 building fund. The capital reserve fund is a permanent fund established primarily to invest in and maintain facilities while the 2018 and 2020 building funds are temporary funds established only to hold and disburse debt proceeds connected to the 2018 bond. The district provides resources to the capital reserve fund through allocated investment earnings, a transfer from the general fund, fees collected from developers and proceeds from the sale or lease of existing district facilities. In the 2024-25 Adopted Budget, existing fund balance and incoming transfers to the capital reserve fund will support 1) a portion of the 2018 Capital Improvement Program (2018 CIP), 2) regular facility maintenance and repairs, 3) principal and interest payments on lease-purchase agreements or lease financings, 4) unforeseen critical repairs due to damage from convection storms as part of the district's self-insured reserve and 5) the first

year expenses for the district's implementation of a replacement Enterprise Resource Planning (ERP) system.

Reserves

Financial reserves provide flexibility so that the district can withstand fluctuations in revenue and make critical investments when necessary. In fiscal years 2020 and 2021, general fund reserves increased due to one-time grant funds connected to the pandemic. In fiscal years 2022 and 2023, general fund reserves remained steady. In 2024-25, the district will be deploying reserves towards strategic investments including one-time supplemental payments to staff as part of negotiated agreements with the district's employee groups.

Future Budget Revisions

The district anticipated amending and revising the 2024-25 Adopted Budget on at least two occasions in the coming year. First, the district will develop an amended budget after July 1 that will reflect a fund-consolidation project into the general fund necessitating a restatement of the overall general fund budget and appropriation. Second, the district will likely develop and adopt a revised budget in January 2025 for that will reflect updated revenue and expense projections based on new information including state funding, student enrollment and other factors outside the district's control.

This 2024-25 Adopted Budget reflects contributions from many people around the district. The Budget Team provides consistent and high-quality customer service to our 300+ budget owners in the district, who likewise put in many hours preparing their budget requests and rationale. Thank you to the Budget Team for their hard work and leadership.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Brenna Copeland". The signature is fluid and cursive, with the first name "Brenna" being more prominent than the last name "Copeland".

Brenna Copeland
Chief Financial Officer

Organizational Overview

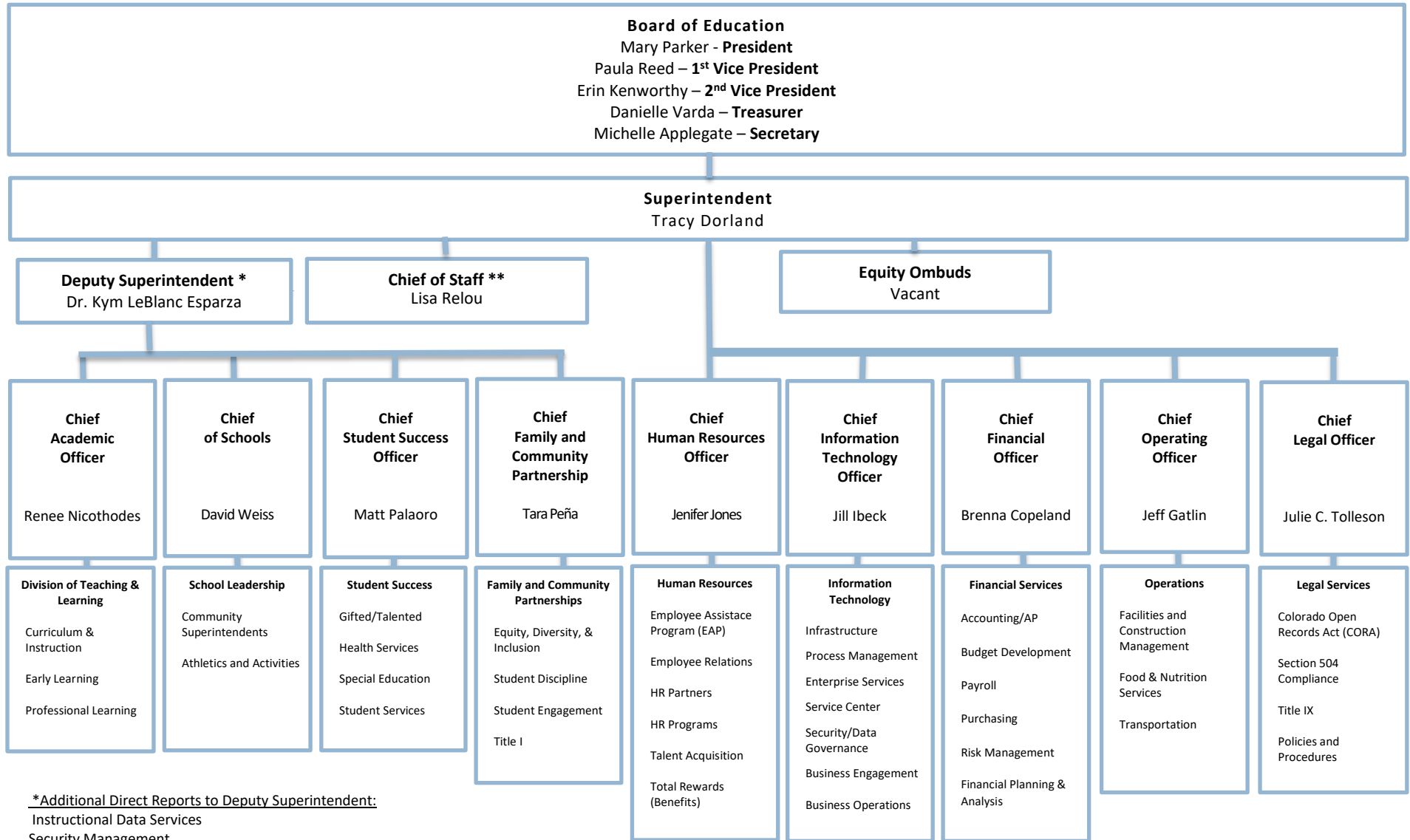
Jeffco Public Schools is a local government organization that serves the students and communities of Jefferson County and a portion of Broomfield. The district operates within guidelines and regulations set forth by state oversight agencies such as the Colorado Board of Education and the Colorado Department of Education.

The Jefferson County Board of Education (“the Board”) is the policy-making body of the school district. Its powers and duties are set by state law. The Board is responsible for educational planning and evaluation, staffing and appraisal, school facilities, financial resources, and communication. The Board acts as a court of appeal for staff members, students and the public on issues involving board policy or implementation of that policy. The Board is composed of five members elected to staggered four-year terms. Elections are held every two years. Board members are elected at large but represent a specific area of the county – their representative district.

Operational management is handled by the superintendent, who is appointed by the Board to serve as the chief executive officer. The superintendent and other chief officers make up Jeffco’s cabinet leadership team. The cabinet is responsible for the day-to-day operations of schools and departments, including personnel appointments, financial and operational decisions, and direction within the board-adopted executive limitations.



The following organizational chart includes the general fund divisions as well as all other funds within the district.



***Additional Direct Reports to Deputy Superintendent:**

Instructional Data Services
Security Management
Student Data Privacy & Reporting

****Additional Direct Reports to Chief of Staff**

Communications Services
Strategic Initiatives

Mary Parker
President



Mary and her husband live in Littleton and own an HR Consulting company. Mary is also a Court Appointed Special Advocate (CASA) for neglected and abused children. Two of their four daughters are teachers in Jeffco and four of their six grandchildren are or have been Jeffco students. She received her undergraduate degree from the University of Maryland.

Paula Reed
1st Vice President



Paula was a Jeffco teacher for 30 years, mostly at Columbine High School. She and her husband are Jeffco graduates who raised two Jeffco graduates. She retired in 2018 and now works in her husband's small business. She received her undergraduate degree from the University of Colorado at Boulder.

Photo credit: Jeffco Public Schools website

Erin Kenworthy
2nd Vice President



Erin is a fourth-generation educator, with a combined 20 years of experience teaching children, youth, and adults in public schools and non-profit organizations. She holds a bachelor's degree in Secondary Social Studies Education from the University of Maryland. Erin and her spouse are the parents of two amazing Jeffco students.

Danielle Varda
Treasurer



Dr. Danielle Varda is the mother of three kids in Jeffco schools, a regular volunteer in the classroom, and chair of her School Accountability Committee. She is the CEO of Visible Network Labs, a health technology company, and a tenured professor at the University of Colorado School of Public Affairs.

Photo credit: Jeffco Public Schools website

**Michelle Applegate
Secretary**



Michelle has 20 years' experience working in the energy and utilities industry in engineering and public policy. She and her husband have three children at various schools in the district. Michelle earned her degrees in metallurgical and material science engineering and economics from the Colorado School of Mines.

**Tracy Dorland
Superintendent**



Tracy has served as a committed public educator for more than 22 years. She began her career as an elementary classroom teacher and has also served as a reading interventionist, instructional coach, and principal. She is deeply committed to educational equity and believes in the power of public education to make a lasting impact in the lives of students and families.

Prior to Jeffco, Superintendent Dorland served in Adams 12 Five Star Schools as the Chief Academic Officer and then as Deputy Superintendent. She has also served as a principal supervisor, Executive Director of Educator Effectiveness, and Deputy Superintendent for Denver Public Schools. Her experiences also include service on the Colorado State Council for Educator Effectiveness and previous membership with the Aspen Institute's Urban Literacy Leaders Network.

Superintendent Dorland holds a master's degree in Educational Leadership and Policy Studies from the University of Colorado, Denver, and a bachelor of arts degree in Psychology from the University of Colorado, Boulder. She and her husband, Ben, live in Golden with their two children who attend school in Jeffco.

Photo credit: Jeffco Public Schools website



2024-25 Adopted Budget Book

Fund Structure

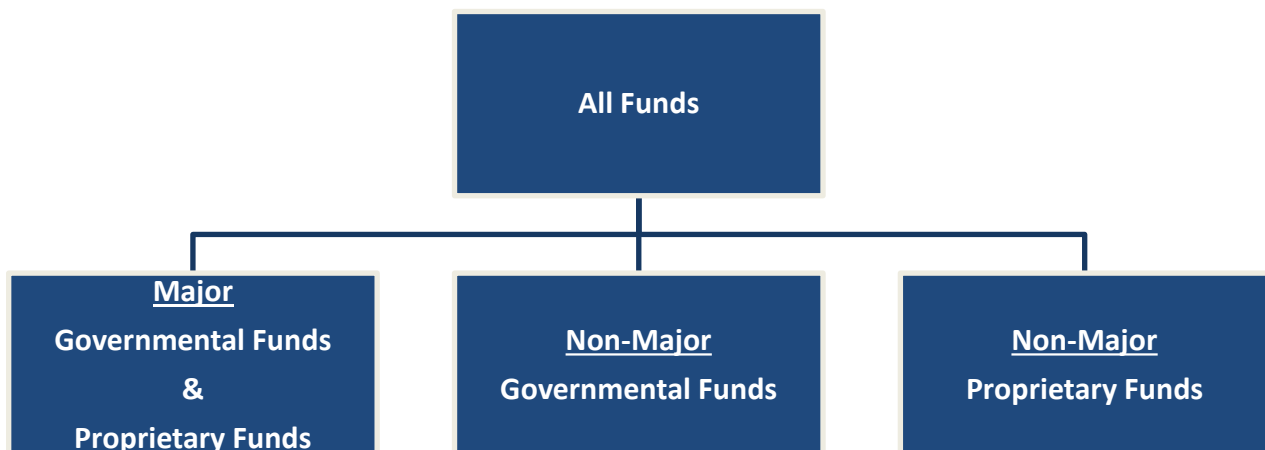
Intro to Fund Structure

Jeffco Public Schools records and reports all financial transactions using standards set by the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principals (GAAP). These standards require school districts to use individual funds that categorize by fund types. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities and/or objectives. The fund financial statements provide more detailed information about the district's operations and help ensure compliance with finance-related legal requirements. The district has two types of funds: governmental funds and proprietary funds. The district does not use fiduciary fund types.

Governmental funds are funds through which most governmental functions typically are financed, and represent the acquisition, use, and balances of the government's expendable financial resources and the related current liabilities. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used.

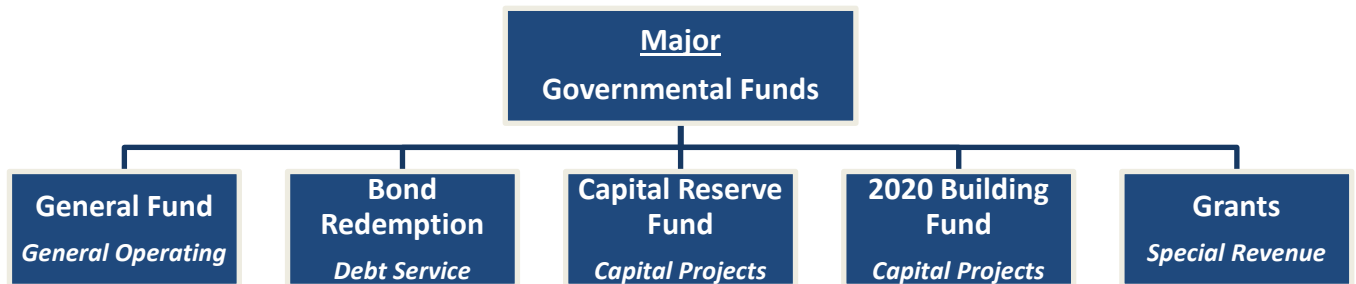
Proprietary funds are used to account for a district's ongoing organization and activities that are similar to those often found in the private sector (e.g., enterprise and internal service funds). The measurement focus is on determination of net income, financial position, and changes in financial position.

Each fund type and the individual funds operated by Jeffco Public Schools are listed below according to the categorizations set by GASB:



Major funds are funds to which revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least ten percent of corresponding totals for all governmental or proprietary funds and at least five percent of the aggregate amount for all governmental and proprietary funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

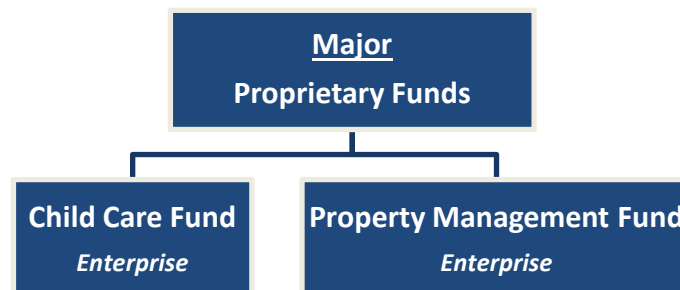
Non-major funds consist of all other district funds not considered major.



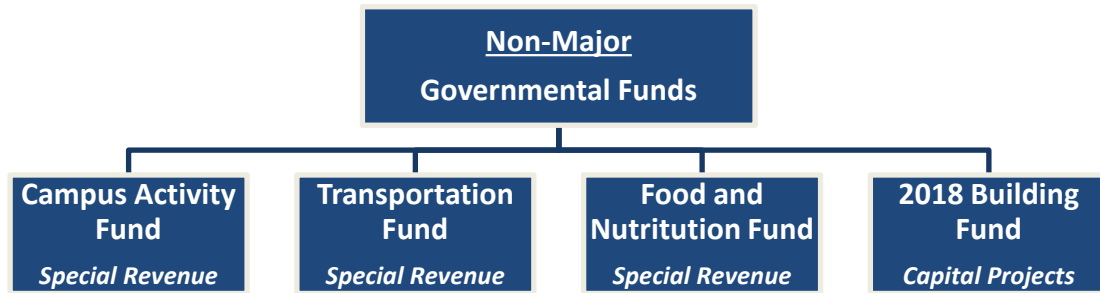
Debt Service is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. GASB Codification § 1300.107 and GASBS 54. Debt service funds should be used to report resources if legally mandated.

Capital Projects are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds and trust funds.

Special Revenue is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

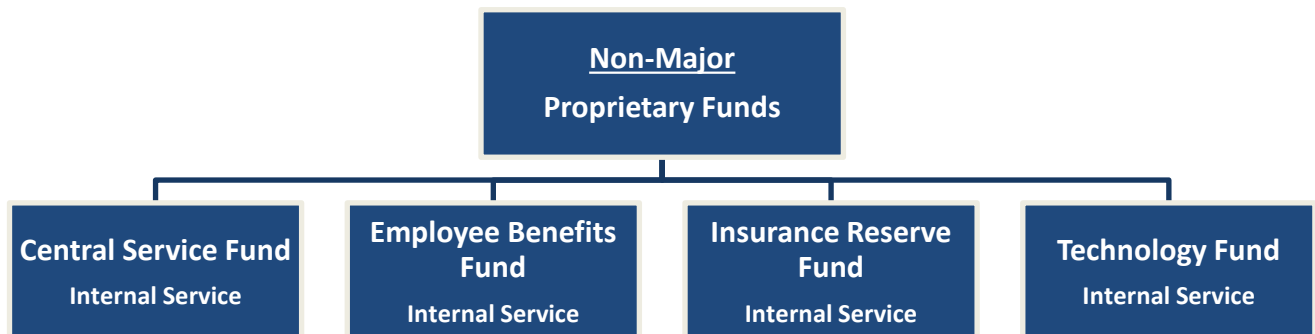


Enterprise Funds may be used to report activity for which a fee is charged to external users for goods or services. For example, an enterprise fund may be used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through use charges.



Special Revenue is used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds and trust funds.



Internal Service is used to account for the financing of goods or services provided by one department to other departments and its component units on a cost-reimbursement basis.

2024-25 Adopted Budget: Fund Summary

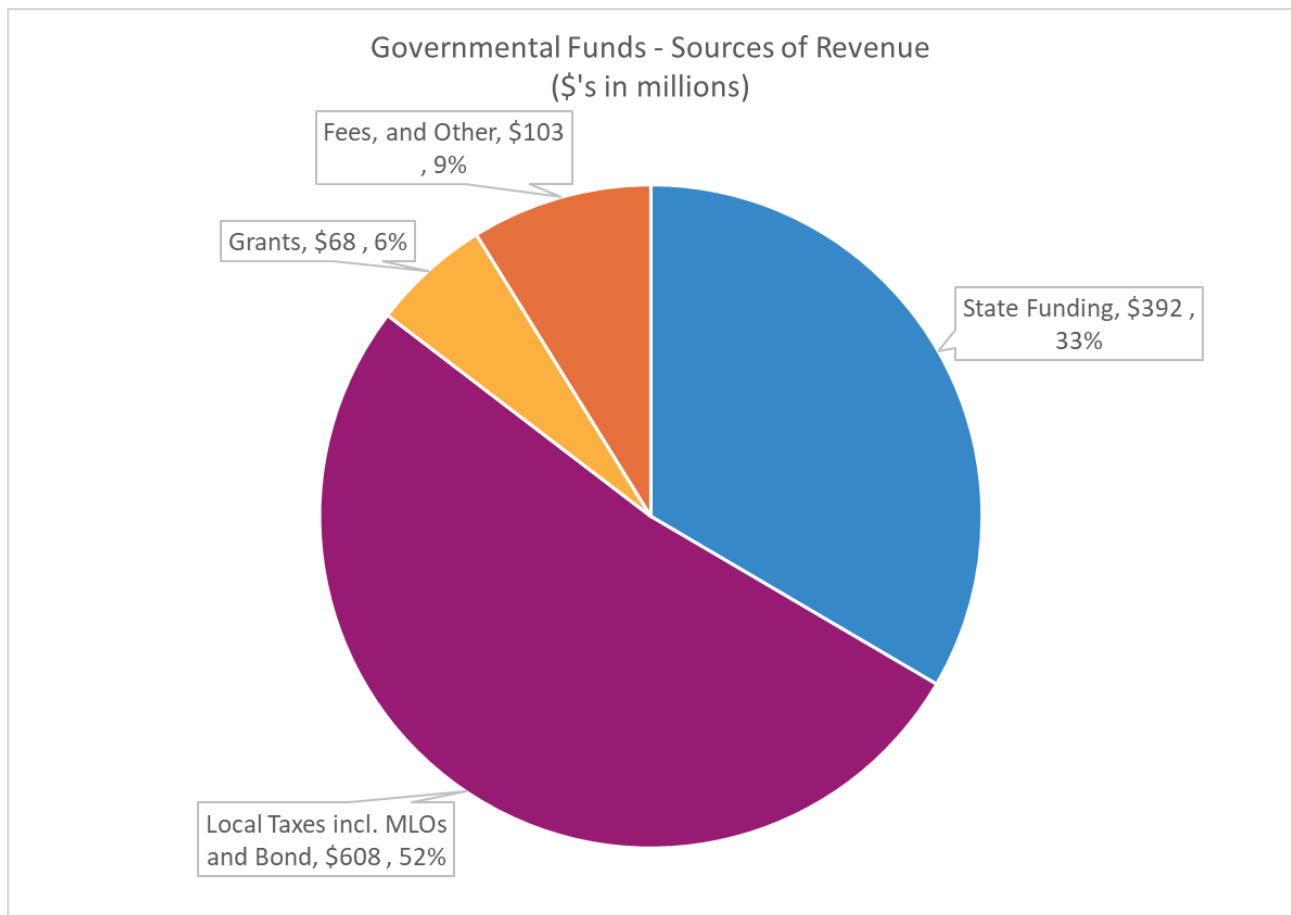
	<u>Beginning Balance</u>	<u>Revenue & Other Sources</u>	<u>Other Financing Sources (Uses)</u>	<u>Total Revenue & Other Sources</u>	<u>Total Available</u>	<u>Total Expenditures & Other Uses</u>	<u>Estimated Ending Fund Balance/ Net Assets/Net Position</u>
<u>Major Governmental Funds</u>							
General Fund	\$215,234,167	\$947,201,651	\$400,000	\$947,601,651	\$1,162,835,818	\$987,398,149	\$175,437,669
Bond Redemption	\$80,992,291	\$79,602,573	\$0	\$79,602,573	\$160,594,864	\$67,824,172	\$92,770,692
Capital Reserve Fund	\$111,240,301	\$8,485,600	\$30,134,494	\$38,620,094	\$149,860,395	\$81,036,907	\$68,823,488
2020 Bond Fund	\$3,236,726	\$0	\$0	\$0	\$3,236,726	\$3,236,726	\$0
Grant Fund	\$17,058,025	\$67,837,424	\$0	\$67,837,424	\$84,895,449	\$67,837,424	\$17,058,025
<u>Major Proprietary Funds</u>							
Child Care Fund	\$6,640,298	\$28,736,201	\$3,200,000	\$31,936,201	\$38,576,499	\$31,773,837	\$6,802,662
Property Management Fund	\$1,817,818	\$2,614,400	\$0	\$2,614,400	\$4,432,218	\$2,867,073	\$1,565,145
<u>Non-Major Governmental Funds</u>							
Campus Activity Fund	\$14,924,416	\$24,584,499	\$900,000	\$25,484,499	\$40,408,915	\$23,512,667	\$16,896,248
Transportation Fund	\$850,000	\$7,544,433	\$26,005,043	\$33,549,476	\$34,399,476	\$33,549,476	\$850,000
Food Service Fund	\$9,296,399	\$35,706,285	\$100,000	\$35,806,285	\$45,102,684	\$40,270,642	\$4,832,042
2018 Bond Fund	\$158,322	\$0	\$0	\$0	\$158,322	\$158,322	\$0
<u>Non-Major Proprietary Funds</u>							
Central Services Fund	\$1,298,895	\$3,200,000	\$0	\$3,200,000	\$4,498,895	\$3,288,776	\$1,210,119
Employee Benefits Fund	\$9,392,393	\$27,920,000	\$0	\$27,920,000	\$37,312,393	\$26,846,312	\$10,466,081
Insurance Reserve Fund	\$2,874,779	\$42,000	\$15,817,473	\$15,859,473	\$18,734,252	\$15,859,473	\$2,874,779
Technology Fund	\$13,001,846	\$22,433,752	\$13,606,430	\$36,040,182	\$49,042,028	\$36,040,182	\$13,001,846
Total All Funds	\$488,016,676	\$1,255,908,818	\$90,163,440	\$1,346,072,258	\$1,834,088,934	\$1,421,500,138	\$412,588,796

Governmental Funds Budgetary Analysis

Jeffco Public Schools receives most of its revenue from the following sources:

- Total Program, as defined by the state and sourced both from local taxpayers and the state
- Mill levy overrides (MLO), as approved by and sourced from local taxpayers
- State Categorical (Special Education, Transportation, Gifted & Talented, etc.), as defined by and sourced from the state
- Grants, both competitive and entitlement from the state, federal government, and sometimes private sources
- Fees and Interest Income, net of bank fees and funded by Jeffco parents and community members

Colorado state statute and the Governmental Accounting Standards Board (GASB) define the parameters for how Jeffco records and reports revenue, including the categorization of that revenue. Jeffco must recognize revenue either into the general fund (the primary operating fund for the district), a special revenue fund, or enterprise fund. Certain components of the business are managed within designated funds according to state and federal requirements. Specific revenue sources that are restricted or committed to expenditure for specified purposes flow directly into the appropriate fund, not general fund. The following chart shows projected revenue for our general fund, special revenue funds (e.g., grants, food and nutrition services, campus activity, and transportation), and capital funds (e.g., capital reserves and building funds).



General Fund Budgetary Analysis

The general fund revenue is budgeted to increase to \$947.2 million, marking a \$33 million or 4% increase from the FY 2023-24 revised budget. This increase includes a \$29 million increase to the district's Total Program resulting from adjustments in the FY 2024-25 School Finance Act, which comprises a 5.2% COLA increase to base per pupil allocations and the complete elimination of the Budget Stabilization Factor. These adjustments are significant enough to offset the district's declining enrollment. The remaining revenue sources are set to increase by a total of \$4 million. The current economic outlook indicates that Specific Ownership Tax is expected to increase by \$2 million for the next fiscal year. Mill levy overrides are increasing by \$2 million, reflecting only the inflation adjustment tied to the 2018 mill levy override. Additional information about total program and the economic outlook can be found in the supplemental information section.

The total budgeted expenses from the general fund, including transfers to other funds, are projected to reach \$989 million for FY 2024-25, marking an increase of \$76.4 million or 8.4% over the revised budget for FY 2023-24. The FY 2024-25 adopted budget includes all districtwide investments, including the anticipated impacts of compensation increases for all finalized bargaining unit contracts. The program area with the highest budget percentage growth from FY 2023-24 to FY 2024-25 is special education instruction, which saw a 17% increase. This growth reflects investments in compensation and expected enrollment increase in special education within Jeffco Public Schools. For more detailed information about the budget process and districtwide investments, including compensation, please refer to the supplemental information.

Special Revenue Funds Budgetary Analysis

The special revenue funds encompass grants, food and nutrition services, campus activities, and transportation. These funds receive revenue through state funding, grants, fees paid by student families, donations, and transfers from the general fund. Budgeted expenses for the grants fund in FY 2024-25 are decreasing compared to FY 2023-24, primarily due to the expiration of the ESSER grant on September 30th, 2024. The food and nutrition services receive most of its revenue from state reimbursement for serving breakfast and lunch, driven by the passage of Healthy Meals for All implemented in FY 2023-24, which increased lunch participation and costs in this fund. With Healthy Meals for All continuing into FY 2024-25, we anticipate maintaining this elevated level of service. Transportation will continue its major investment in developing a "green fleet", which is reflected in the FY 2024-25 adopted budget.

Capital Project Funds Budgetary Analysis

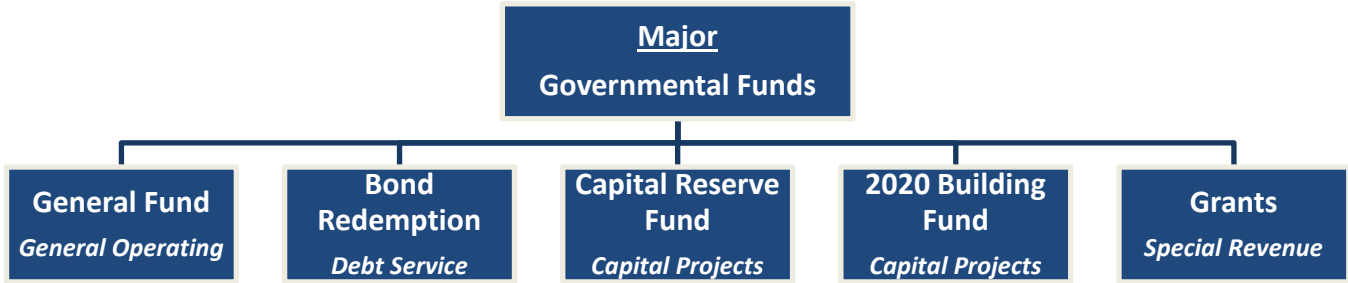
The district last received voter approval to raise approximately \$567 million in 2018. In addition to bond funding, the district can transfer operating funds from the general fund to the capital reserve fund to continue meeting capital needs outside of the bond fund. The capital projects funded by the 2018 Bond are nearing completion with all related expenses expected to conclude by FY 2024-25. Starting in FY 2024-25, the capital reserve fund will progressively increase its allocation towards capital expenses for building maintenance. Additionally, the fund will allocate budgetary resources for significant multi-year projects such as the Arvada Aquatics Center, Fletcher Miller School, and the Enterprise Resource Planning upgrade.



2024-25 Adopted Budget

Major Governmental Funds

Major Proprietary Funds



General 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. The general fund is used to manage all resources that are not legally or by sound financial management required to be managed in another fund.

Bond Redemption Fund

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

Capital Reserve Fund

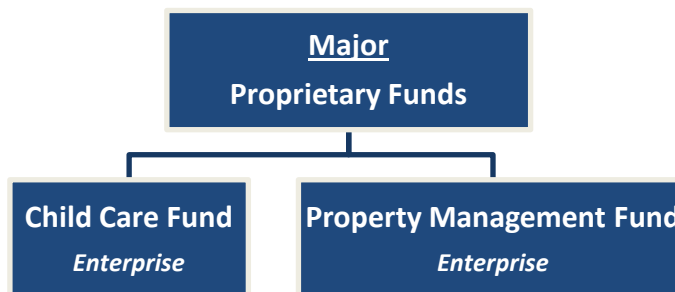
This fund is authorized by Colorado School Law and is used to fund ongoing capital needs, such as site acquisition, building additions, bus purchases, and equipment purchases.

2020 Building Fund

In December of 2020, the district issued its second series of bonds for \$240.5 million and received a premium of \$68.3 million.

Grants Funds

This fund is used to manage federal, state, local, and private-sector grant programs. Most grant expenditures must be preapproved through a grant plan; however, some grants awards do not require plans.



Child Care Fund

This fund manages all financial activities associated with the school-age enrichment, before and after school programs, and preschool.

Property Management Fund

This fund manages all financial activities associated with community use of district buildings, fields, and other facilities.

2024-25 Adopted Budget: General Fund by Program

General Operating	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Fund Balance	\$212,510,104	\$213,671,236	\$211,610,849	\$215,234,167	\$175,437,669	\$138,883,225
Revenue						
Local Property Tax	\$422,694,749	\$412,501,447	\$459,427,507	\$491,921,899	\$508,193,252	\$512,006,545
Specific Ownership Tax Local	\$9,803,959	\$16,064,307	\$15,583,677	\$17,104,566	\$18,051,587	\$18,014,486
Specific Ownership Tax State	\$26,650,593	\$20,934,178	\$20,934,179	\$20,934,179	\$20,934,179	\$20,934,179
State of Colorado	\$347,480,612	\$380,477,040	\$387,061,929	\$386,471,462	\$376,387,858	\$385,604,233
Misc. Fees, Interest and Other	\$21,167,663	\$30,817,682	\$31,269,545	\$30,769,545	\$28,269,545	\$23,809,557
Total Revenue	\$827,797,576	\$860,794,654	\$914,276,837	\$947,201,651	\$951,836,421	\$960,369,000
Expenditures						
General Instruction	\$389,370,485	\$400,288,663	\$422,243,730	\$447,622,637	\$444,086,076	\$447,108,130
School Administration	\$71,095,932	\$71,681,186	\$72,113,917	\$78,344,786	\$76,431,592	\$76,264,579
Instructional Support	\$111,964,771	\$116,527,885	\$125,884,765	\$139,436,089	\$141,681,812	\$144,017,182
Special Education Instruction	\$72,887,665	\$77,177,319	\$83,796,063	\$97,982,998	\$100,017,545	\$102,595,260
General Administration	\$37,181,114	\$38,008,274	\$42,104,326	\$42,860,138	\$43,197,891	\$44,249,469
Operations & Maintenance	\$80,764,602	\$86,807,198	\$88,155,360	\$92,136,217	\$92,986,116	\$94,856,630
Total Expenditures	\$763,264,569	\$790,490,525	\$834,298,161	\$898,382,865	\$898,401,032	\$909,091,250
Other Financing Sources (Uses)						
Transfer to Child Care, Net	\$500,000	\$3,200,000	\$2,395,250	\$2,786,338	\$2,786,338	\$2,786,338
Transfer to Capital Reserve Fund	\$28,884,494	\$23,884,494	\$24,000,000	\$30,000,000	\$30,000,000	\$30,000,000
Transfer to Insurance Reserve Fund	\$9,446,885	\$13,790,845	\$15,796,645	\$15,817,473	\$16,031,958	\$16,280,986
Transfer to Technology Fund	\$6,821,776	\$8,421,776	\$10,971,461	\$13,606,430	\$14,274,818	\$15,326,110
Transfer to Property Management Fund	(\$200,000)	\$0	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfer to Campus Activity Fund	\$499,769	\$637,321	\$785,480	\$700,000	\$700,000	\$700,000
Transfer to Transportation Fund	\$17,418,951	\$21,159,514	\$22,726,522	\$26,005,043	\$26,496,719	\$27,175,889
Transfer to Food Service Fund	\$0	\$1,270,566	\$80,000	\$100,000	\$100,000	\$100,000
Total Other Financing Sources (Uses)	\$63,371,875	\$72,364,516	\$76,355,358	\$88,615,284	\$89,989,833	\$91,969,323
Total Expenditures and Other Sources (Uses)	\$826,636,444	\$862,855,041	\$910,653,519	\$986,998,149	\$988,390,865	\$1,001,060,573
Net Change in Fund Balance	\$1,161,132	(\$2,060,387)	\$3,623,318	(\$39,796,498)	(\$36,554,444)	(\$40,691,573)
Ending Fund Balance	\$213,671,236	\$211,610,849	\$215,234,167	\$175,437,669	\$138,883,225	\$98,191,652
Appropriated Reserves						
TABOR Reserves	\$21,237,410	\$23,714,716	\$27,810,087	\$26,951,486	\$26,952,031	\$27,272,738
School Carry Forward	\$16,880,832	\$15,800,000	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000
Designated for Next Fiscal Year Fund Use	\$2,060,387	\$0	\$39,796,498	\$36,554,444	\$40,691,573	\$43,103,931
Operational Reserves	\$0	\$1,758,538	\$8,282,553	\$19,739,963	\$13,899,608	\$10,010,605
Construction Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Year Commitments	\$456,601	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379
Total Appropriated Reserves	\$40,635,230	\$43,077,633	\$93,693,517	\$101,050,272	\$99,347,591	\$98,191,652
Total Appropriation	\$867,271,674	\$905,932,674	\$1,004,347,036	\$1,088,048,421	\$1,087,738,456	\$1,099,252,225
Unappropriated/Unassigned Reserves						
*Board of Education Policy Reserve	\$33,065,458	\$34,514,202	\$36,426,141	\$39,479,926	\$39,535,635	\$0
Undesignated Reserve	\$139,970,548	\$134,019,014	\$85,114,509	\$34,907,471	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$173,036,006	\$168,533,216	\$121,540,650	\$74,387,397	\$39,535,635	\$0

*In FY 2026-27 the district is unable to fulfill the board's target of unassigned reserves at 4%

2024-25 Adopted Budget: General Fund by Account

General Operating	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Fund Balance	\$212,510,104	\$213,671,236	\$211,610,849	\$215,234,167	\$175,437,669	\$138,883,225
Revenue						
Local Property Tax	\$422,694,749	\$412,501,447	\$459,427,507	\$491,921,899	\$508,193,252	\$512,006,545
Specific Ownership Tax Local	\$9,803,959	\$16,064,307	\$15,583,677	\$17,104,566	\$18,051,587	\$18,014,486
Specific Ownership Tax State	\$26,650,593	\$20,934,178	\$20,934,179	\$20,934,179	\$20,934,179	\$20,934,179
State of Colorado	\$347,480,612	\$380,477,040	\$387,061,929	\$386,471,462	\$376,387,858	\$385,604,233
Misc. Fees, Interest and Other	\$21,167,663	\$30,817,682	\$31,269,545	\$30,769,545	\$28,269,545	\$23,809,557
Total Revenue	\$827,797,576	\$860,794,654	\$914,276,837	\$947,201,651	\$951,836,421	\$960,369,000
Expenditures						
Salary Accounts	\$506,873,007	\$525,745,024	\$555,802,248	\$601,847,965	\$597,259,009	\$603,543,689
Employee Benefit Accounts	\$151,163,203	\$157,910,494	\$168,757,528	\$189,530,337	\$193,039,613	\$196,347,289
Service Accounts	\$76,747,429	\$81,296,572	\$76,637,058	\$80,580,488	\$81,021,708	\$81,828,725
Materials and Supplies	\$25,218,804	\$23,546,483	\$32,675,704	\$24,989,959	\$25,623,073	\$25,895,690
Capital Outlay Accounts	\$3,262,126	\$1,991,952	\$425,623	\$1,434,116	\$1,457,629	\$1,475,857
Total Expenditures	\$763,264,569	\$790,490,525	\$834,298,161	\$898,382,865	\$898,401,032	\$909,091,250
Other Financing Sources (Uses)						
Transfer to Child Care, Net	\$500,000	\$3,200,000	\$2,395,250	\$2,786,338	\$2,786,338	\$2,786,338
Transfer to Capital Reserve Fund	\$28,884,494	\$23,884,494	\$24,000,000	\$30,000,000	\$30,000,000	\$30,000,000
Transfer to Insurance Reserve Fund	\$9,446,885	\$13,790,845	\$15,796,645	\$15,817,473	\$16,031,958	\$16,280,986
Transfer to Technology Fund	\$6,821,776	\$8,421,776	\$10,971,461	\$13,606,430	\$14,274,818	\$15,326,110
Transfer to Property Management Fund	(\$200,000)	\$0	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfer to Campus Activity Fund	\$499,769	\$637,321	\$785,480	\$700,000	\$700,000	\$700,000
Transfer to Transportation Fund	\$17,418,951	\$21,159,514	\$22,726,522	\$26,005,043	\$26,496,719	\$27,175,889
Transfer to Food Service Fund	\$0	\$1,270,566	\$80,000	\$100,000	\$100,000	\$100,000
Total Other Financing Sources (Uses)	\$63,371,875	\$72,364,516	\$76,355,358	\$88,615,284	\$89,989,833	\$91,969,323
Total Expenditures and Other Sources (Uses)	\$826,636,444	\$862,855,041	\$910,653,519	\$986,998,149	\$988,390,865	\$1,001,060,573
Net Change in Fund Balance	\$1,161,132	(\$2,060,387)	\$3,623,318	(\$39,796,498)	(\$36,554,444)	(\$40,691,573)
Ending Fund Balance	\$213,671,236	\$211,610,849	\$215,234,167	\$175,437,669	\$138,883,225	\$98,191,652
Appropriated Reserves						
TABOR Reserves	\$21,237,410	\$23,714,716	\$27,810,087	\$26,951,486	\$26,952,031	\$27,272,738
School Carry Forward	\$16,880,832	\$15,800,000	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000
Designated for Next Fiscal Year Fund Use	\$2,060,387	\$0	\$39,796,498	\$36,554,444	\$40,691,573	\$43,103,931
Operational Reserves	\$0	\$1,758,538	\$8,282,553	\$19,739,963	\$13,899,608	\$10,010,605
Construction Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Year Commitments	\$456,601	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379
Total Appropriated Reserves	\$40,635,230	\$43,077,633	\$93,693,517	\$101,050,272	\$99,347,591	\$98,191,652
Total Appropriation	\$867,271,674	\$905,932,674	\$1,004,347,036	\$1,088,048,421	\$1,087,738,456	\$1,099,252,225
Unappropriated/Unassigned Reserves						
*Board of Education Policy Reserve	\$33,065,458	\$34,514,202	\$36,426,141	\$39,479,926	\$39,535,635	\$0
Undesignated Reserve	\$139,970,548	\$134,019,014	\$85,114,509	\$34,907,471	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$173,036,006	\$168,533,216	\$121,540,650	\$74,387,397	\$39,535,635	\$0

*In FY 2026-27 the district is unable to fulfill the board's target of unassigned reserves at 4%

2024-25 Adopted Budget: Bond Redemption Fund**Debt Service**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Fund Balance	\$67,237,567	\$66,781,829	\$67,592,267	\$80,992,291	\$92,770,692	\$94,277,923
Revenue						
Property Tax	\$67,577,680	\$67,308,966	\$79,748,923	\$78,095,342	\$68,449,118	\$68,121,825
Interest Earnings	\$55,763	\$1,507,231	\$1,507,231	\$1,507,231	\$1,507,231	\$1,507,231
Total Revenue	\$67,633,443	\$68,816,197	\$81,256,154	\$79,602,573	\$69,956,349	\$69,629,056
Expenditures						
Principal	\$32,485,000	\$33,995,000	\$35,530,000	\$37,220,000	\$38,975,000	\$39,900,000
Interest and Other	\$35,604,181	\$34,010,759	\$32,326,130	\$30,604,172	\$29,474,118	\$28,221,825
Total Expenditures	\$68,089,181	\$68,005,759	\$67,856,130	\$67,824,172	\$68,449,118	\$68,121,825
Other Financing Sources (Uses)						
Proceeds from Debt	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0	\$0	\$0
Premium from Refunding Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Net Change in Fund Balance	(\$455,738)	\$810,438	\$13,400,024	\$11,778,401	\$1,507,231	\$1,507,231
Ending Fund Balance	\$66,781,829	\$67,592,267	\$80,992,291	\$92,770,692	\$94,277,923	\$95,785,154
Total Appropriation	\$68,089,181	\$68,005,759	\$67,856,130	\$67,824,172	\$68,449,118	\$68,121,825
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$66,781,829	\$67,592,267	\$80,992,291	\$92,770,692	\$94,277,923	\$95,785,154
Total Unappropriated/Unassigned Reserves	\$66,781,829	\$67,592,267	\$80,992,291	\$92,770,692	\$94,277,923	\$95,785,154

2024-25 Adopted Budget: Capital Reserve Fund**Capital Projects**

	Actual 2021-22	Actuals 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Fund Balance	\$63,907,341	\$105,424,479	\$114,335,231	\$111,240,301	\$68,823,488	\$63,425,624
Revenue						
Interest Earnings	\$6,431	\$4,130,272	\$3,000,000	\$2,085,600	\$1,500,000	\$1,500,000
Other Revenue	\$1,633,755	\$4,068,040	\$2,400,000	\$6,400,000	\$8,400,000	\$8,400,000
Total Revenue	\$1,640,186	\$8,198,312	\$5,400,000	\$8,485,600	\$9,900,000	\$9,900,000
Expenditures						
Salaries and Benefits	\$0	\$1,742,903	\$0	\$2,868,750	\$3,012,188	\$3,162,797
Office Supplies & Operational Expenses	\$0	\$702,004	\$0	\$750,000	\$750,000	\$750,000
Facility Improvements	\$3,225,553	\$9,098,322	\$50,590,970	\$67,770,250	\$35,362,813	\$33,237,203
New Construction	\$0	\$7,151,054	\$3,000,000	\$3,425,000	\$0	\$0
Vehicles	\$240,698	\$749,796	\$690,000	\$500,000	\$500,000	\$500,000
Acquisition - Free Horizon Site	\$1,741,291	\$0	\$0	\$0	\$0	\$0
SIR Storm Damage	\$0	\$0	\$0	\$1,200,000	\$1,300,000	\$1,400,000
Principal and Interest Payments	\$1,655,000	\$3,581,858	\$3,204,625	\$3,379,079	\$3,363,530	\$3,352,319
Arvada Aquatic Center Lease Financing	\$0	\$396,116	\$1,143,828	\$1,143,828	\$1,143,828	\$1,143,828
Total Expenditures	\$6,862,542	\$23,422,054	\$58,629,423	\$81,036,907	\$45,432,358	\$43,546,148
Other Financing Sources (Uses)						
Proceeds from Lease Financing	\$17,605,000	\$0	\$0	\$0	\$0	\$0
Operating Transfers In	\$29,134,494	\$24,134,494	\$50,134,494	\$30,134,494	\$30,134,494	\$30,134,494
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$46,739,494	\$24,134,494	\$50,134,494	\$30,134,494	\$30,134,494	\$30,134,494
Net Change in Fund Balance	\$41,517,138	\$8,910,751	(\$3,094,929)	(\$42,416,813)	(\$5,397,864)	(\$3,511,654)
Ending Fund Balance	\$105,424,479	\$114,335,231	\$111,240,301	\$68,823,488	\$63,425,624	\$59,913,970
Appropriated Reserves						
TABOR Reserves	\$577,356	\$48,657	\$1,246,348	\$2,431,107	\$1,362,971	\$1,306,384
Total Appropriated Reserves	\$577,356	\$48,657	\$1,246,348	\$2,431,107	\$1,362,971	\$1,306,384
Total Appropriation	\$7,439,898	\$23,470,712	\$59,875,771	\$83,468,014	\$46,795,329	\$44,852,532
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$104,847,123	\$114,286,573	\$109,993,953	\$66,392,381	\$62,062,653	\$58,607,586
Total Unappropriated/Unassigned Reserves	\$104,847,123	\$114,286,573	\$109,993,953	\$66,392,381	\$62,062,653	\$58,607,586

2024-25 Adopted Budget: 2020 Building Fund**Capital Projects**

	Actual <u>2021-22</u>	Actual <u>2022-23</u>	Budget <u>2023-24</u>	Budget <u>2024-25</u>	Forecast <u>2025-26</u>	Forecast <u>2026-27</u>
Beginning Fund Balance	\$282,959,328	\$150,430,837	\$48,607,258	\$3,236,726	\$0	\$0
Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$84,793	\$3,503,118	\$100,000	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$84,793	\$3,503,118	\$100,000	\$0	\$0	\$0
Expenditures						
Administration	\$50,914	\$0	\$0	\$0	\$0	\$0
Facility Improvements	\$88,238,493	\$79,260,194	\$39,056,247	\$3,236,726	\$0	\$0
Charter Schools	\$5,273,873	\$1,044,680	\$638,719	\$0	\$0	\$0
District Utilization	\$201,014	\$0	\$0	\$0	\$0	\$0
New Construction	\$38,848,990	\$25,021,823	\$5,775,566	\$0	\$0	\$0
Total Expenditures	\$132,613,284	\$105,326,697	\$45,470,532	\$3,236,726	\$0	\$0
Net Change in Fund Balance	(\$132,528,491)	(\$101,823,579)	(\$45,370,532)	(\$3,236,726)	\$0	\$0
Ending Fund Balance	\$150,430,837	\$48,607,258	\$3,236,726	\$0	\$0	\$0
Total Appropriation	\$132,613,284	\$105,326,697	\$45,470,532	\$3,236,726	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$150,430,837	\$48,607,258	\$3,236,726	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$150,430,837	\$48,607,258	\$3,236,726	\$0	\$0	\$0

2024-25 Adopted Budget: Grants Fund**Special Revenue**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Fund Balance	\$12,109,489	\$13,373,618	\$17,058,025	\$17,058,025	\$17,058,025	\$17,058,025
Revenue						
Federal	\$57,036,121	\$69,526,727	\$72,898,402	\$45,621,043	\$50,297,200	\$52,812,060
State	\$9,632,589	\$7,690,196	\$10,005,617	\$15,969,294	\$8,323,097	\$8,739,252
Other Revenue	\$751,465	\$3,201,548	\$1,384,017	\$6,247,087	\$3,910,663	\$4,106,196
Total Revenue	\$67,420,175	\$80,418,471	\$84,288,036	\$67,837,424	\$62,530,960	\$65,657,508
Expenditures						
General Administration	\$3,998,930	\$6,815,063	\$7,909,536	\$10,274,459	\$9,470,758	\$9,944,294
School Administration	\$823,370	\$716,719	\$600,117	\$2,796,419	\$2,577,674	\$2,706,559
General Instruction	\$27,633,728	\$25,760,121	\$29,410,267	\$23,080,224	\$21,274,814	\$22,338,556
Special Ed Instruction	\$14,842,910	\$17,826,074	\$19,416,589	\$13,755,302	\$12,679,318	\$13,313,284
Instructional Support	\$17,129,639	\$24,635,118	\$25,701,336	\$16,639,777	\$15,338,159	\$16,105,067
Operations and Maintenance	\$1,613,347	\$901,152	\$1,140,022	\$1,161,188	\$1,070,356	\$1,123,873
Transportation	\$114,122	\$79,817	\$110,167	\$130,055	\$119,881	\$125,875
Total Expenditures	\$66,156,046	\$76,734,064	\$84,288,036	\$67,837,424	\$62,530,960	\$65,657,508
Other Financing Sources (Uses)						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Net Change in Fund Balance	\$1,264,129	\$3,684,407	\$0	\$0	\$0	\$0
Ending Fund Balance	\$13,373,618	\$17,058,025	\$17,058,025	\$17,058,025	\$17,058,025	\$17,058,025
Total Appropriation	\$66,156,046	\$76,734,064	\$84,288,036	\$67,837,424	\$62,530,960	\$65,657,508

2024-25 Adopted Budget: Child Care Fund**Enterprise**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Net Position	\$3,656,659	\$3,662,500	\$6,252,943	\$6,640,298	\$6,802,662	\$6,154,987
Revenue						
Service Contracts	\$908,973	\$943,247	\$5,649,000	\$575,400	\$575,400	\$575,400
Tuition	\$7,016,541	\$8,986,689	\$5,406,665	\$14,587,891	\$14,587,891	\$14,587,891
State Revenue - Other	\$7,400,355	\$7,012,312	\$12,901,539	\$13,572,910	\$13,572,910	\$13,572,910
Earnings On Investments	\$0	\$306,280	\$0	\$0	\$0	\$0
Total Revenue	\$15,325,869	\$17,248,528	\$23,957,204	\$28,736,201	\$28,736,201	\$28,736,201
Expenditures						
Salary Accounts	\$9,921,817	\$11,000,986	\$15,400,752	\$20,852,323	\$21,423,903	\$22,164,142
Employee Benefit Accounts	\$3,127,885	\$3,391,964	\$5,486,541	\$6,377,960	\$6,554,535	\$6,780,615
Service Accounts	\$2,487,413	\$2,798,807	\$3,051,205	\$3,407,881	\$3,458,959	\$3,510,875
Materials and Supplies	\$282,913	\$666,328	\$1,826,601	\$697,011	\$707,442	\$718,074
Capital Outlay Accounts	\$0	\$0	\$200,000	\$25,000	\$25,375	\$25,756
Total Expenditures	\$15,820,028	\$17,858,085	\$25,965,099	\$31,360,175	\$32,170,214	\$33,199,462
Interfund Transfers						
Transfers In	\$500,000	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000
Transfers Out	\$0	\$0	\$804,750	\$413,662	\$413,662	\$413,662
Total Net Interfund Transfers	\$500,000	\$3,200,000	\$2,395,250	\$2,786,338	\$2,786,338	\$2,786,338
Change in Net Position	\$5,841	\$2,590,443	\$387,355	\$162,364	(\$647,675)	(\$1,676,923)
Net Position	\$3,662,500	\$6,252,943	\$6,640,298	\$6,802,662	\$6,154,987	\$4,478,064
Appropriated Reserves						
TABOR Reserves	\$223,448	\$439,743	\$787,144	\$953,215	\$977,516	\$1,008,394
Operational Reserves	\$0	\$0	\$5,853,151	\$500,000	\$500,000	\$500,000
Total Appropriated Reserves	\$223,448	\$439,743	\$6,640,295	\$1,453,215	\$1,477,516	\$1,508,394
Total Appropriation	\$16,043,476	\$18,297,828	\$33,410,144	\$33,227,052	\$34,061,392	\$34,707,856
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$3,439,052	\$5,813,200	\$3	\$5,349,447	\$4,677,471	\$3,383,332
Total Unappropriated/Unassigned Reserves	\$3,439,052	\$5,813,200	\$3	\$5,349,447	\$4,677,471	\$3,383,332

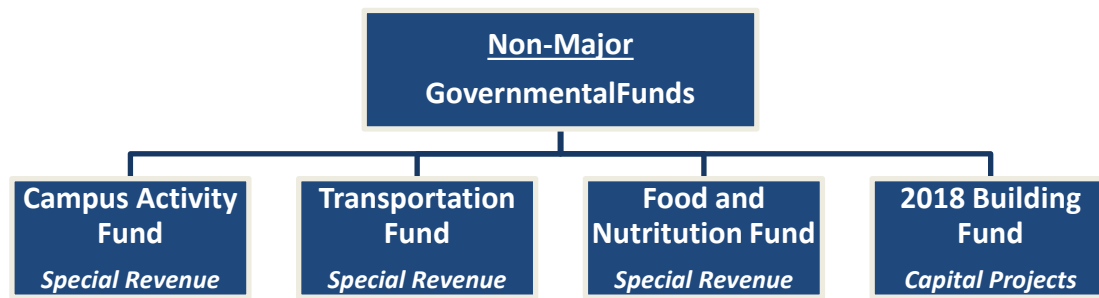
2024-25 Adopted Budget: Property Management Fund

<i>Enterprise</i>	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Net Position	\$5,666,621	\$5,880,336	\$6,576,598	\$1,817,818	\$1,565,145	\$1,295,069
Revenue						
Service Contracts	\$2,143,271	\$2,720,818	\$2,614,400	\$2,614,400	\$2,614,400	\$2,614,400
Total Revenue	\$2,143,271	\$2,720,818	\$2,614,400	\$2,614,400	\$2,614,400	\$2,614,400
Expenditures						
Salary Accounts	\$741,665	\$928,816	\$786,268	\$1,105,400	\$1,118,736	\$1,154,655
Employee Benefit Accounts	\$89,155	\$90,468	\$230,662	\$315,797	\$319,864	\$330,820
Service Accounts	\$184,957	\$251,436	\$379,079	\$349,876	\$349,876	\$349,876
Materials and Supplies	\$263,779	\$303,836	\$377,171	\$446,000	\$446,000	\$446,000
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,279,556	\$1,574,556	\$1,773,180	\$2,217,073	\$2,234,476	\$2,281,351
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$650,000	\$450,000	\$5,600,000	\$650,000	\$650,000	\$650,000
Total Net Interfund Transfers	\$650,000	\$450,000	\$5,600,000	\$650,000	\$650,000	\$650,000
Change in Net Position	\$213,715	\$696,262	(\$4,758,780)	(\$252,673)	(\$270,076)	(\$316,951)
Net Position	\$5,880,336	\$6,576,598	\$1,817,818	\$1,565,145	\$1,295,069	\$978,118
Appropriated Reserves						
TABOR Reserves	\$52,322	\$60,737	\$64,115	\$66,512	\$67,034	\$68,441
Operational Reserves	\$0	\$0	\$371,080	\$500,000	\$500,000	\$500,000
Total Appropriated Reserves	\$52,322	\$60,737	\$435,195	\$566,512	\$567,034	\$568,441
Total Appropriation	\$1,981,878	\$2,085,293	\$7,808,375	\$3,433,585	\$3,451,510	\$3,499,792
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$5,828,014	\$6,515,861	\$1,382,623	\$998,633	\$728,035	\$409,677
Total Unappropriated/Unassigned Reserves	\$5,828,014	\$6,515,861	\$1,382,623	\$998,633	\$728,035	\$409,677



2024-25 Adopted Budget

Non-Major Governmental Funds



Campus Activity Fund

This fund is used to manage revenues collected on behalf of the participants who will benefit from the expenditures. Funds are collected from fundraisers, fees for participation, activity charges, and donations

Transportation Fund

This fund is used to manage all transportation related activity including 1) revenue collected via student transportation fees and school field trips and 2) expenses for transportation services and fleet maintenance.

Food and Nutrition Fund

This fund manages all financial activities associated with the school breakfast and lunch program, which strives to provide healthy and nutritionally balanced meals to all students.

2018 Building Fund

In November 2018, the voters of Jefferson County approved a \$567 million general obligation bond as part of a six-year, \$700-750 million capital improvement program.

2024-25 Adopted Budget: Campus Activity Fund**Special Revenue**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Fund Balance	\$12,266,115	\$13,057,855	\$13,040,003	\$14,924,416	\$16,896,248	\$18,869,842
Revenue						
Interest Earnings	\$0	\$26,729	\$3,315	\$2,107	\$2,128	\$2,150
Student Activities	\$4,832,233	\$5,153,148	\$6,539,377	\$4,951,260	\$5,000,773	\$5,050,781
Fundraising	\$2,209,291	\$2,562,962	\$3,296,829	\$2,754,531	\$2,782,077	\$2,809,897
Fees and Dues	\$6,859,810	\$7,130,857	\$9,491,818	\$6,880,855	\$6,949,664	\$7,019,161
Donations	\$4,102,018	\$4,843,765	\$5,596,024	\$4,469,173	\$4,513,865	\$4,559,004
Other Revenue	\$1,770,888	\$1,907,295	\$2,393,784	\$5,526,573	\$5,581,838	\$5,637,657
Total Revenue	\$19,774,240	\$21,624,756	\$27,321,147	\$24,584,499	\$24,830,345	\$25,078,650
Expenditures						
Salary Accounts	\$771,527	\$875,534	\$834,329	\$1,039,801	\$1,050,595	\$1,082,113
Employee Benefit Accounts	\$186,859	\$222,417	\$254,470	\$253,109	\$255,737	\$263,409
Service Accounts	\$7,859,449	\$9,392,821	\$11,392,145	\$9,602,350	\$9,702,032	\$9,993,093
Materials and Supplies	\$10,422,906	\$11,199,239	\$13,478,684	\$11,565,430	\$11,685,490	\$12,036,054
Capital Outlay Accounts	\$441,529	\$789,917	\$377,105	\$1,051,977	\$1,062,897	\$1,094,784
Total Expenditures	\$19,682,269	\$22,479,928	\$26,336,734	\$23,512,667	\$23,756,751	\$24,469,453
Other Financing Sources (Uses)						
Transfers In	\$699,769	\$837,320	\$900,000	\$900,000	\$900,000	\$900,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$699,769	\$837,320	\$900,000	\$900,000	\$900,000	\$900,000
Net Change in Fund Balance	\$791,740	(\$17,852)	\$1,884,413	\$1,971,832	\$1,973,594	\$1,509,197
Ending Fund Balance	\$13,057,855	\$13,040,003	\$14,924,416	\$16,896,248	\$18,869,842	\$20,379,039
Appropriated Reserves						
TABOR Reserves	\$434,785	\$649,278	\$763,102	\$705,380	\$712,703	\$734,084
Operational Reserves	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriated Reserves	\$434,785	\$649,278	\$763,102	\$1,705,380	\$1,712,703	\$1,734,084
Total Appropriation	\$20,117,054	\$23,129,206	\$27,099,836	\$25,218,047	\$25,469,454	\$26,203,537
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$12,623,070	\$12,390,724	\$14,161,314	\$15,190,868	\$17,157,140	\$18,644,955
Total Unappropriated/Unassigned Reserves	\$12,623,070	\$12,390,724	\$14,161,314	\$15,190,868	\$17,157,140	\$18,644,955

2024-25 Adopted Budget: Transportation Fund**Special Revenue**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Fund Balance	\$709,653	\$802,288	\$1,487,810	\$850,000	\$850,000	\$850,000
Revenue						
State Transportation Revenue	\$5,586,138	\$5,315,614	\$5,147,101	\$5,147,101	\$5,147,101	\$5,147,101
Tuition, Fees & Dues	\$2,496,221	\$2,004,989	\$2,397,332	\$2,397,332	\$2,397,332	\$2,397,332
Total Revenue	\$8,082,359	\$7,320,603	\$7,544,433	\$7,544,433	\$7,544,433	\$7,544,433
Expenditures						
Salary Accounts	\$13,525,213	\$14,306,529	\$16,997,412	\$19,423,008	\$19,705,785	\$20,126,228
Employee Benefit Accounts	\$4,645,093	\$4,776,629	\$5,949,096	\$6,798,053	\$6,897,026	\$7,044,180
Service Accounts	\$3,016,706	\$3,795,316	\$2,015,871	\$1,340,388	\$1,360,494	\$1,380,899
Materials and Supplies	\$3,109,884	\$3,786,092	\$3,711,386	\$3,763,027	\$3,819,472	\$3,876,764
Capital Outlay Accounts	\$1,111,779	\$1,130,029	\$2,235,000	\$2,225,000	\$2,258,375	\$2,292,251
Total Expenditures	\$25,408,675	\$27,794,595	\$30,908,765	\$33,549,476	\$34,041,152	\$34,720,322
Other Financing Sources (Uses)						
Transfers In	\$17,418,951	\$21,159,514	\$22,726,522	\$26,005,043	\$26,496,719	\$27,175,889
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$17,418,951	\$21,159,514	\$22,726,522	\$26,005,043	\$26,496,719	\$27,175,889
Net Change in Fund Balance	\$92,635	\$685,522	(\$637,810)	\$0	\$0	\$0
Ending Fund Balance	\$802,288	\$1,487,810	\$850,000	\$850,000	\$850,000	\$850,000
Appropriated Reserves						
Operational Reserves	\$0	\$0	\$850,000	\$850,000	\$850,000	\$850,000
Total Appropriated Reserves	\$0	\$0	\$850,000	\$850,000	\$850,000	\$850,000
Total Appropriation	\$25,408,675	\$27,794,595	\$31,758,765	\$34,399,476	\$34,891,152	\$35,570,322
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$802,288	\$1,487,810	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$802,288	\$1,487,810	\$0	\$0	\$0	\$0

2024-25 Adopted Budget: Food Service Fund**Special Revenue**

	Actual <u>2021-22</u>	Actual <u>2022-23</u>	Budget <u>2023-24</u>	Budget <u>2024-25</u>	Forecast <u>2025-26</u>	Forecast <u>2026-27</u>
Beginning Fund Balance	\$5,043,523	\$12,140,069	\$11,122,908	\$9,296,399	\$4,832,042	\$2,559,297
Revenue						
Federal/State Reimbursement	\$30,601,175	\$13,488,308	\$30,851,620	\$30,061,214	\$32,061,214	\$33,561,214
Food Sales	\$2,675,002	\$12,474,523	\$3,500,000	\$3,300,000	\$4,000,000	\$4,700,000
USDA Commodities	\$1,921,325	\$2,364,420	\$1,644,712	\$1,850,071	\$1,850,071	\$1,850,071
Other Revenue	\$81,012	\$681,273	\$295,000	\$495,000	\$495,000	\$495,000
Total Revenue	\$35,278,514	\$29,008,524	\$36,291,332	\$35,706,285	\$38,406,285	\$40,606,285
Expenditures						
Salary Accounts	\$10,595,793	\$11,966,251	\$13,010,483	\$16,078,587	\$16,238,413	\$16,622,867
Employee Benefit Accounts	\$3,511,822	\$3,925,352	\$4,488,616	\$5,470,373	\$5,538,110	\$5,669,287
Service Accounts	\$1,600,835	\$1,937,890	\$2,625,000	\$2,926,314	\$2,970,208	\$3,014,759
Non Food Materials and Supplies	\$5,500,596	\$1,494,468	\$5,365,942	\$910,410	\$1,914,982	\$1,943,706
Purchased Food	\$3,709,659	\$7,644,420	\$6,913,378	\$9,188,511	\$9,475,996	\$9,618,136
Commodity Food Cost	\$1,402,427	\$1,792,789	\$2,356,568	\$2,946,447	\$1,850,071	\$1,877,822
USDA Processing Fee	\$1,709,844	\$2,130,389	\$2,349,429	\$2,000,000	\$2,030,000	\$2,060,450
Capital Outlay Accounts	\$150,992	\$404,692	\$1,088,425	\$750,000	\$761,250	\$772,669
Total Expenditures	\$28,181,968	\$31,296,251	\$38,197,841	\$40,270,642	\$40,779,030	\$41,579,696
Other Financing Sources (Uses)						
Transfers In	\$0	\$1,270,566	\$80,000	\$100,000	\$100,000	\$100,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$1,270,566	\$80,000	\$100,000	\$100,000	\$100,000
Net Change in Fund Balance	\$7,096,546	(\$1,017,161)	(\$1,826,509)	(\$4,464,357)	(\$2,272,745)	(\$873,411)
Ending Fund Balance	\$12,140,069	\$11,122,908	\$9,296,399	\$4,832,042	\$2,559,297	\$1,685,886
Appropriated Reserves						
TABOR Reserves	\$88,035	\$425,189	\$1,145,935	\$1,208,119	\$1,223,371	\$1,247,391
Operational Reserves	\$0	\$0	\$1,000,000	\$1,500,000	\$1,335,926	\$438,495
Total Appropriated Reserves	\$88,035	\$425,189	\$2,145,935	\$2,708,119	\$2,559,297	\$1,685,886
Total Appropriation	\$28,270,003	\$31,721,440	\$40,343,776	\$42,978,761	\$43,338,327	\$43,265,582
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$12,052,034	\$10,697,719	\$7,150,464	\$2,123,923	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$12,052,034	\$10,697,719	\$7,150,464	\$2,123,923	\$0	\$0

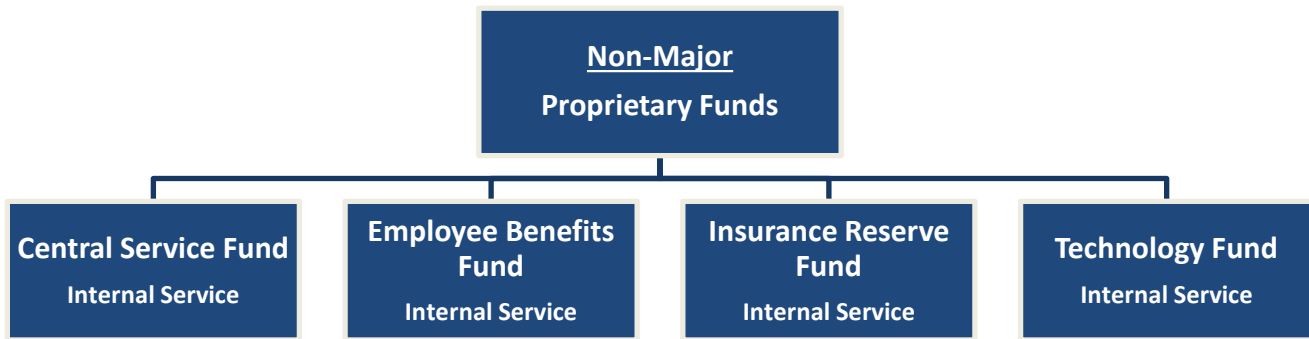
2024-25 Adopted Budget: 2018 Building Fund**Capital Projects**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Fund Balance	\$52,528,669	\$7,550,274	\$1,603,980	\$158,322	\$0	\$0
Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$18,877	\$153,528	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$18,877	\$153,528	\$0	\$0	\$0	\$0
Expenditures						
Administration	\$6,688	\$0	\$0	\$0	\$0	\$0
Facility Improvements	\$8,147,028	\$670,749	\$197,224	\$158,322	\$0	\$0
Charter Schools	\$2,112,637	\$1,669,218	\$924,088	\$0	\$0	\$0
District Utilization	\$0	\$0	\$0	\$0	\$0	\$0
New Construction	\$34,730,919	\$3,759,855	\$324,346	\$0	\$0	\$0
Total Expenditures	\$44,997,272	\$6,099,822	\$1,445,658	\$158,322	\$0	\$0
Net Change in Fund Balance	(\$44,978,395)	(\$5,946,294)	(\$1,445,658)	(\$158,322)	\$0	\$0
Ending Fund Balance	\$7,550,274	\$1,603,980	\$158,322	\$0	\$0	\$0
Total Appropriation	\$44,997,272	\$6,099,822	\$1,445,658	\$158,322	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$7,550,274	\$1,603,980	\$158,322	\$158,322	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$7,550,274	\$1,603,980	\$158,322	\$158,322	\$0	\$0



2024-25 Adopted Budget

Non-Major Proprietary Funds



Central Service Fund

This fund provides copier and printing services, as well as audio-visual installation, maintenance, and repair for schools and departments. This internal service fund receives no direct general fund operating transfers. Revenue is received based on billings to schools and departments for services rendered.

Employee Benefits Fund

This fund manages the residual items for the district's previous self-insured medical plans, the current medical, dental, and vision insurance plans, and the group life and retired life insurance programs.

Insurance Reserve Fund

This fund is authorized by state law to allow the district to maintain an insurance reserve for self-insured purposes and to fund liability, workers' compensation, and property insurance premiums.

Technology Fund

This fund manages the many technology systems, infrastructure, support, and maintenance to provide technology services and solutions that support the district's educational and business goals.

2024-25 Adopted Budget: Central Services Fund**Internal Service**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Net Assets	\$1,395,443	\$1,552,171	\$1,570,542	\$1,298,895	\$1,210,119	\$1,085,436
Revenue						
Fees, Charges, and Other Revenue	\$2,743,733	\$2,898,842	\$3,000,000	\$3,200,000	\$3,200,000	\$3,200,000
Total Revenue	\$2,743,733	\$2,898,842	\$3,000,000	\$3,200,000	\$3,200,000	\$3,200,000
Expenditures						
Salary Accounts	\$785,890	\$824,189	\$969,675	\$1,035,121	\$1,040,360	\$1,064,122
Employee Benefit Accounts	\$239,209	\$251,621	\$295,751	\$315,711	\$317,311	\$324,558
Service Accounts	\$330,285	\$398,123	\$520,725	\$419,144	\$425,429	\$431,812
Materials and Supplies	\$1,231,621	\$1,406,538	\$1,485,496	\$1,518,800	\$1,541,583	\$1,564,705
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,587,005	\$2,880,471	\$3,271,647	\$3,288,776	\$3,324,683	\$3,385,197
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Change in Net Position	\$156,728	\$18,371	(\$271,647)	(\$88,776)	(\$124,683)	(\$185,197)
Net Assets	\$1,552,171	\$1,570,542	\$1,298,895	\$1,210,119	\$1,085,436	\$900,239
Appropriated Reserves						
TABOR Reserves	\$221	\$629	\$2,389	\$98,663	\$99,740	\$101,556
Total Appropriated Reserves	\$221	\$629	\$2,389	\$98,663	\$99,740	\$101,556
Total Appropriation	\$2,587,226	\$2,881,100	\$3,274,036	\$3,387,439	\$3,424,423	\$3,486,753
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$1,551,950	\$1,569,913	\$1,296,506	\$1,111,456	\$985,696	\$798,683
Total Unappropriated/Unassigned Reserves	\$1,551,950	\$1,569,913	\$1,296,506	\$1,111,456	\$985,696	\$798,683

2024-25 Adopted Budget: Benefits Fund**Internal Service**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Net Assets	\$11,028,792	\$11,820,071	\$10,985,218	\$9,392,393	\$10,466,081	\$11,538,034
Revenue						
Insurance Premiums	\$7,514,318	\$23,186,708	\$25,244,478	\$27,920,000	\$27,920,000	\$27,920,000
Total Revenue	\$7,514,318	\$23,186,708	\$25,244,478	\$27,920,000	\$27,920,000	\$27,920,000
Expenditures						
Salary Accounts	\$116,334	\$102,180	\$128,594	\$137,603	\$139,338	\$143,209
Employee Benefit Accounts	\$6,067,822	\$21,340,703	\$23,730,131	\$23,730,131	\$23,730,131	\$23,730,131
Service Accounts	\$526,962	\$2,545,927	\$2,958,078	\$2,958,078	\$2,958,078	\$2,958,078
Materials and Supplies	\$11,921	\$32,751	\$20,500	\$20,500	\$20,500	\$20,500
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$6,723,039	\$24,021,561	\$26,837,303	\$26,846,312	\$26,848,047	\$26,851,918
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Change in Net Position	\$791,279	(\$834,853)	(\$1,592,825)	\$1,073,688	\$1,071,953	\$1,068,082
Net Assets	\$11,820,071	\$10,985,218	\$9,392,393	\$10,466,081	\$11,538,034	\$12,606,116
Appropriated Reserves						
TABOR Reserves	\$5,221	\$720,647	\$301,493	\$805,389	\$805,441	\$805,558
Operational Reserves	\$0	\$0	\$1,912,626	\$2,000,000	\$2,000,000	\$2,000,000
Total Appropriated Reserves	\$5,221	\$720,647	\$2,214,119	\$2,805,389	\$2,805,441	\$2,805,558
Total Appropriation	\$6,728,260	\$24,742,208	\$29,051,422	\$29,651,701	\$29,653,488	\$29,657,476
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$11,814,850	\$10,264,571	\$7,178,274	\$7,660,692	\$8,732,593	\$9,800,558
Total Unappropriated/Unassigned Reserves	\$11,814,850	\$10,264,571	\$7,178,274	\$7,660,692	\$8,732,593	\$9,800,558

2024-25 Adopted Budget: Insurance Fund**Internal Service**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Net Assets	\$2,412,173	\$1,534,542	\$2,874,779	\$2,874,779	\$2,874,779	\$2,874,779
Revenue						
Fees & Other Revenue	\$1,188,205	\$2,166,354	\$42,000	\$42,000	\$42,000	\$42,000
Total Revenue	\$1,188,205	\$2,166,354	\$42,000	\$42,000	\$42,000	\$42,000
Expenditures						
Salary Accounts	\$729,853	\$595,691	\$511,404	\$558,560	\$561,331	\$575,822
Employee Benefit Accounts	\$201,301	\$168,101	\$155,978	\$170,361	\$171,206	\$175,626
Service Accounts	\$10,450,882	\$13,710,627	\$14,951,263	\$14,919,152	\$15,126,850	\$15,353,750
Materials and Supplies	\$130,685	\$142,543	\$220,000	\$211,400	\$214,571	\$217,788
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$11,512,721	\$14,616,962	\$15,838,645	\$15,859,473	\$16,073,958	\$16,322,986
Interfund Transfers						
Transfers In	\$9,446,885	\$13,790,845	\$15,796,645	\$15,817,473	\$16,031,958	\$16,280,986
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$9,446,885	\$13,790,845	\$15,796,645	\$15,817,473	\$16,031,958	\$16,280,986
Change in Net Position	(\$877,631)	\$1,340,237	\$0	\$0	\$0	\$0
Net Assets	\$1,534,542	\$2,874,779	\$2,874,779	\$2,874,779	\$2,874,779	\$2,874,779
Appropriated Reserves						
TABOR Reserves	\$30,843	\$24,784	\$1,260	\$475,784	\$482,219	\$489,690
Operational Reserves	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriated Reserves	\$30,843	\$24,784	\$1,001,260	\$1,475,784	\$1,482,219	\$1,489,690
Total Appropriation	\$11,543,564	\$14,641,746	\$16,839,905	\$17,335,257	\$17,556,177	\$17,812,676
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$1,503,699	\$2,849,995	\$1,873,519	\$1,398,995	\$1,392,560	\$1,385,089
Total Unappropriated/Unassigned Reserves	\$1,503,699	\$2,849,995	\$1,873,519	\$1,398,995	\$1,392,560	\$1,385,089

2024-25 Adopted Budget: Information Technology Fund**Internal Service**

	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Forecast 2025-26	Forecast 2026-27
Beginning Net Assets	\$10,763,553	\$10,112,081	\$13,001,846	\$13,001,846	\$13,001,846	\$13,001,846
Revenue						
Billing for Services	\$286,305	\$244,477	\$250,000	\$250,000	\$250,000	\$250,000
Infrastructure Support	\$19,594,128	\$19,594,147	\$19,601,248	\$19,601,247	\$19,601,246	\$19,601,245
Telecom	\$2,282,502	\$2,282,503	\$2,282,504	\$2,282,505	\$2,282,506	\$2,282,507
Other Revenue	\$2,308,069	\$1,953,858	\$300,000	\$300,000	\$300,000	\$300,000
Total Revenue	\$24,471,004	\$24,074,985	\$22,433,752	\$22,433,752	\$22,433,752	\$22,433,752
Expenditures						
Salary Accounts	\$13,670,452	\$13,472,980	\$15,147,477	\$16,330,371	\$16,609,605	\$17,175,382
Employee Benefit Accounts	\$3,939,103	\$3,904,984	\$4,654,725	\$4,980,762	\$5,148,978	\$5,410,246
Service Accounts	\$9,949,223	\$9,579,152	\$11,286,983	\$12,191,522	\$12,374,394	\$12,560,009
Materials and Supplies	\$4,385,474	\$2,649,880	\$2,316,028	\$2,537,527	\$2,575,593	\$2,614,225
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$31,944,252	\$29,606,996	\$33,405,213	\$36,040,182	\$36,708,570	\$37,759,862
Interfund Transfers						
Transfers In	\$6,821,776	\$8,421,776	\$10,971,461	\$13,606,430	\$14,274,818	\$15,326,110
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$6,821,776	\$8,421,776	\$10,971,461	\$13,606,430	\$14,274,818	\$15,326,110
Change in Net Position	(\$651,472)	\$2,889,765	\$0	\$0	\$0	\$0
Net Assets	\$10,112,081	\$13,001,846	\$13,001,846	\$13,001,846	\$13,001,846	\$13,001,846
Appropriated Reserves						
TABOR Reserves	\$70,818	\$47,732	\$84,975	\$1,081,205	\$1,101,257	\$1,132,796
Operational Reserves	\$0	\$0	\$12,916,871	\$0	\$0	\$0
Total Appropriated Reserves	\$70,818	\$47,732	\$13,001,846	\$1,081,205	\$1,101,257	\$1,132,796
Total Appropriation	\$32,015,070	\$29,654,728	\$46,407,059	\$37,121,387	\$37,809,827	\$38,892,658
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$10,041,263	\$12,954,114	\$0	\$11,920,641	\$11,900,589	\$11,869,050
Total Unappropriated/Unassigned Reserves	\$10,041,263	\$12,954,114	\$0	\$11,920,641	\$11,900,589	\$11,869,050



2024-25 Adopted Budget Supplemental Information



2024-25 Adopted Budget

District Overview

Jeffco Vision, Mission and Values

Vision

Our vision is for Jeffco Public Schools to be a thriving district where all students achieve their biggest dreams.

Mission

Our mission is to provide a world-class education that prepares all Jeffco students for bright and successful futures as local and global citizens.

Values

Belonging: In Jeffco, we cultivate environments where all students, staff, families, and members of our community are safe, accepted, respected, included, encouraged by others, and feel that their voices and perspectives are valued.

Equity: In Jeffco, not all students, staff and families are starting from the same place, nor do they need the same things to reach their fullest potential. We view individual differences as assets to be leveraged as we help all students thrive.



Excellence: In Jeffco, we aspire to be a world-class school district which requires us to inspire one another to make an impact, focus on solutions, maximize our partnerships, and hold ourselves accountable for successful outcomes for all students.

Focus on Students: In Jeffco, we make decisions and measure outcomes based on how well we serve our students. We exist to help students succeed and act with intensity to give our students the education they need and deserve, today.

Integrity: In Jeffco, acting with integrity creates honesty, trust, responsibility, and a spirit of transparency. It is a constant commitment to do the right thing for our students, staff, families, and community.

Strategic Plan Framework

The Jeffco Thrives 2025 strategic plan outlines the district's **four priority areas** and **goals** aligned to each priority area.

The annual budget process is one part of the effort to address a portion of Jeffco Thrives 2025.

Priority 3: Our Operations. Our Foundation.

Goal 2: Jeffco's Resources are deployed strategically to ensure long-term sustainability.

Jeffco Demographics, Statistics & Outcomes

Jeffco Public Schools serves the entirety of Jefferson County as well as small portion of Broomfield.

Jefferson County Information¹

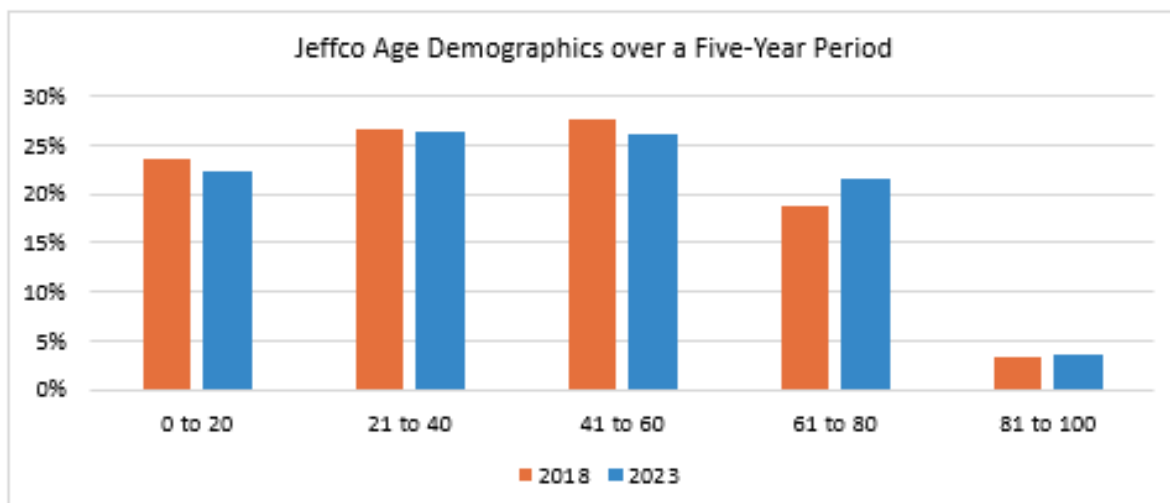
Jefferson County, Colorado, covers over 773 square miles and is located just to the west of the Denver metropolitan area along the foothills of the Rocky Mountains. Jefferson County is diverse, offering both rural and suburban areas that skirt the Denver metropolitan area. There are 29 open-space parks and properties that cover more than 54,000 acres. Jefferson County also boasts 230 trail miles and over 72 percent of the county is mountainous terrain.



Jefferson County, Colorado

Jefferson County Demographics

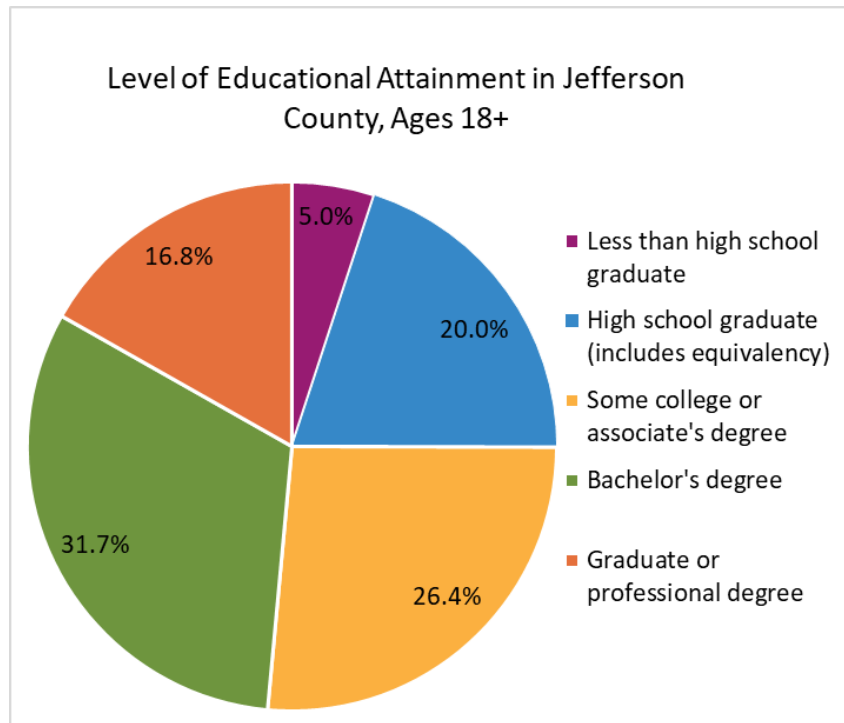
Jefferson County demographics have shifted over the past five years. Overall, since 2013, the school-age population (0- to 20-year-olds) declined while the population of 61- to 100-year-olds increased. This trend indicates that there are fewer school-age children residing in the county, which contributes to lower enrollment in Jeffco Public Schools.



Source data: U.S. Census Bureau

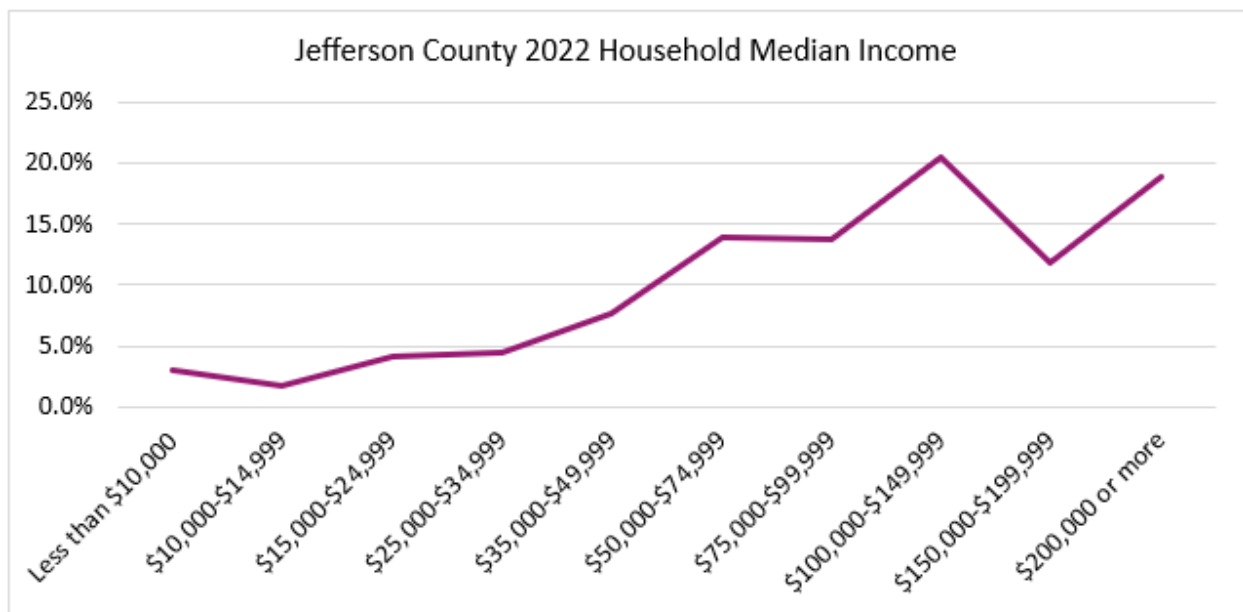
According to the most recent Federal Reserve Economic Data available, 49.1% of residents in Jefferson County obtained a bachelor's degree or higher in 2022. This is up from 47.9% in the previous year. Of the 64 counties in the State of Colorado, Jefferson County had the 15th highest percentage of residents with a bachelor's degree or higher.

¹ State and county demography data retrieved from: <https://www.census.gov/quickfacts/fact/table/jeffersoncountycolorado,CO/>



Source data: U.S. Census Bureau

Median household income in Colorado was \$89,930 in 2022 inflation-adjusted dollars according to the most recent Federal Reserve Economic Data. Jefferson County's median household income during that same period was \$102,413, higher than that state average. The line graph below shows the median household income spread in Jefferson County.



Source data: U.S. Census Bureau [S1901 | Income in the Past 12 months (in 2022 Inflation-Adjusted Dollars)]

School Awards and Recognition

US News & World Report 2024 ranks four Jeffco high schools in their top 1000 public high schools in the nation and top 26 schools in the State of Colorado:

- #1 in Colorado and #59 in the Nation – D’Evelyn Jr./Sr. High School
- #13 in Colorado and #565 in the Nation– Evergreen High School
- #24 in Colorado and #896 in the Nation– Ralston Valley High School
- #26 in Colorado and #1000 in the Nation - Conifer High School

The U.S. Department of Education National Blue Ribbon Schools Program ranked Dennison Elementary School as an Exemplary High Performing School in 2023.

Niche’s 2024 Top Colorado K-12 Schools rankings:

- #5 – D’Evelyn Jr./Sr. High School
- #16 – Lakewood High School

Two schools were awarded the Governor’s Bright Spot Award 2022:

- Brady Exploration School
- Welchester Elementary School

Additionally, the following 14 Jeffco Public Schools received the John Irwin Schools of Excellence award:

- Bergen Valley School
- Bradford K8 North
- Bradford K8 South
- Dennison Elementary School
- D'evelyn Junior/Senior High School
- Devinny Elementary School
- Evergreen High School
- Evergreen Middle School
- Fairmount Elementary School
- Jefferson Academy High School
- Kyffin Elementary School
- Manning Options School
- Maple Grove Elementary School
- Marshdale Elementary School

District Statistics

Graduation Rates	2019	2020	2021	2022	2023
Colorado	81%	81%	82%	82%	83%
Jeffco	85%	85%	86%	85%	85%

Dropout Rates	2019	2020	2021	2022	2023
Colorado	2%	2%	2%	2%	2%
Jeffco	1%	2%	2%	2%	2%

Free and Reduced Lunch Rates	2019	2020	2021	2022	2023
Colorado	41%	40%	37%	40%	42%
Jeffco	31%	31%	28%	32%	33%

Source data: <https://www.cde.state.co.us/schoolview/explore/statesnapshot>

Data from the Colorado Department of Education shows relatively steady graduation and dropout rates over the last 5 years, while the rate of students receiving free and reduced lunch has grown since 2021.

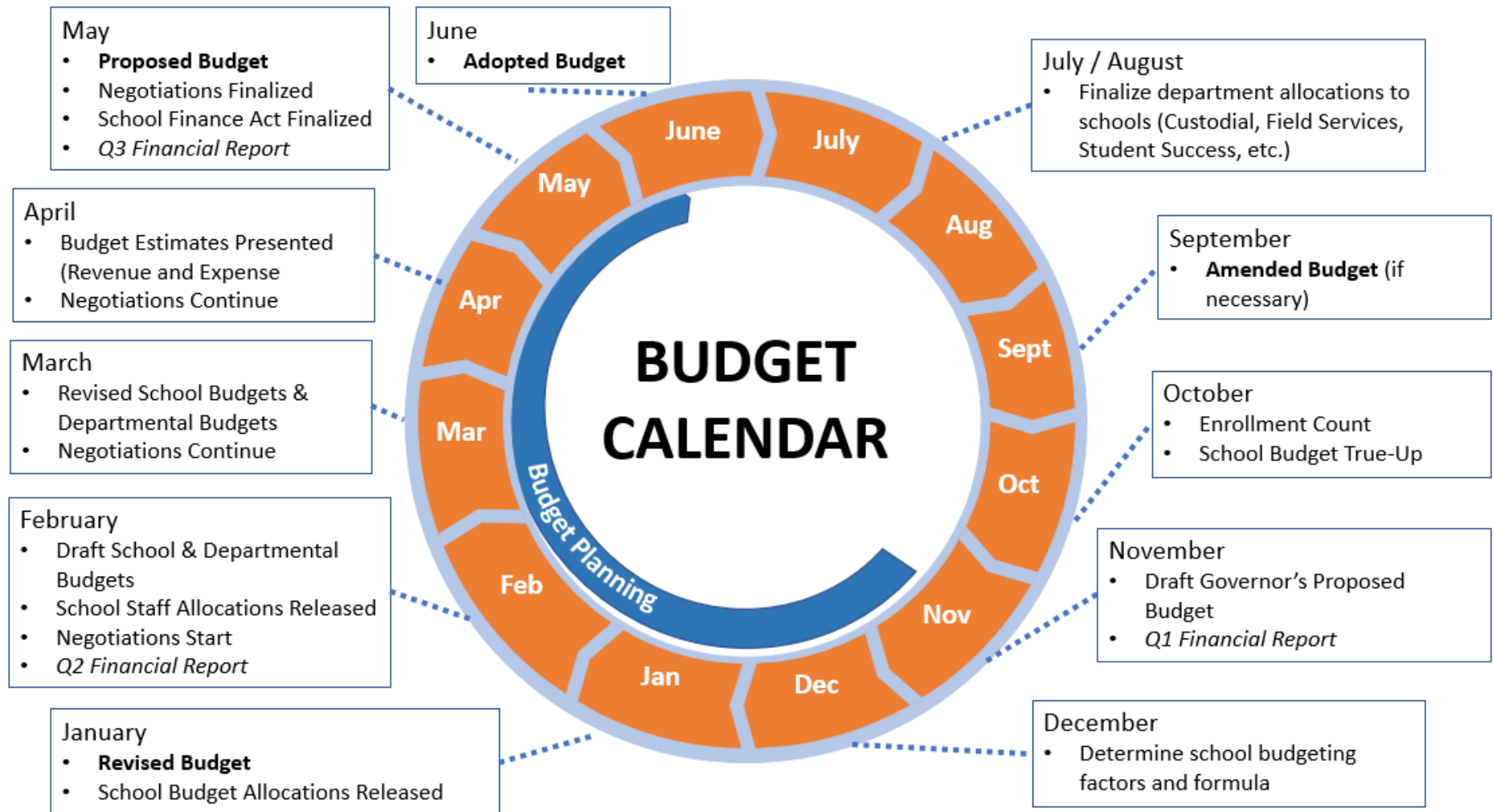




2024-25 Adopted Budget

District Budgeting Process

Budget Development Timeline



Economic Trends Inform School Funding Statewide

Economic Outlook¹

The U.S. economy is emerging from a tense period when runaway inflation demanded an aggressive monetary policy response that risked the longevity of the post-COVID recovery and expansion. Over the past six months, the economy has emerged from this tense period onto firmer ground. Inflation is waning at the national and state levels, and employers continue to add jobs at a healthy rate. Households continue to spend, buoying businesses even in the face of high interest rates. Taken together, current indicators suggest that the U.S. economy is maintaining an average pace of expansion, far surpassing many economists' expectation for a recession or a very sluggish pace of growth. From calendar year 2022 to 2023, the GDP grew 2.5% according to the Congressional Budget Office. Nationwide noncyclical unemployment hovered around 3.9% with even lower rates of unemployment in the state of Colorado. The Consumer Price Index (CPI) increased by 5.2% from 2022 to 2023, which marks a downturn from the prior year's 8% inflation rate. National forecasts are that price inflation will begin slow and return to more recent norms over the next two years.

Colorado's economic recovery from the pandemic recession continues at a rapid pace although headwinds exist. Labor markets are showing signs of cooling with slower job growth and low but rising unemployment rates. Various economic factors have impacted consumer confidence and contribute towards some degree of economic uncertainty in the coming years. Household finances are showing signs of concern. Personal savings rates are low by historic standards and delinquency rates are rising, though still within the range of normal for a healthy economy.

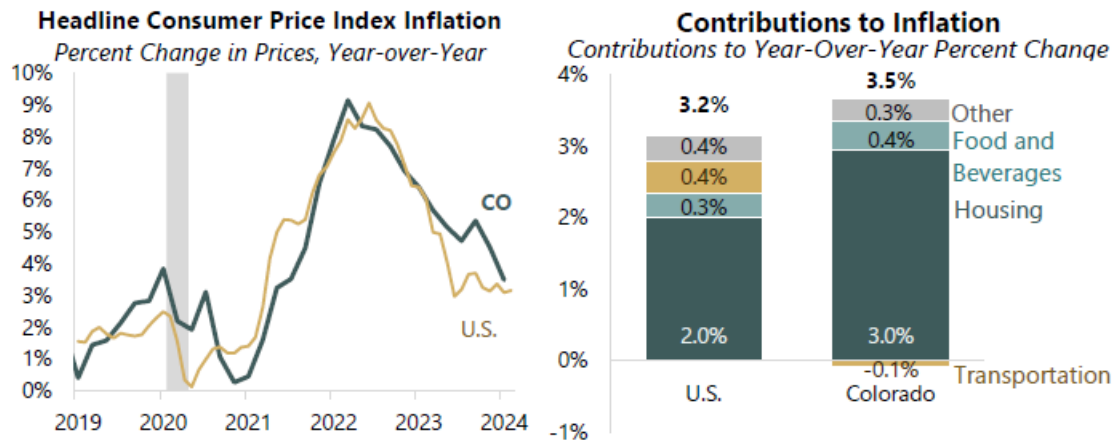
The labor market has outperformed state expectations and consumer demand has remained strong, with 2023 Colorado GDP exceeding the prior forecast. Inflation has continued to decline. Employment growth has increased faster than expected, though it is showing signs of slowing. Colorado is expected to fare slightly better than the nation over the course of the next few years due to a marginally tighter labor market, a higher proportion of service spending, and lower inflation than the national average.



¹ National highlights excerpted from the March 2024 Legislative Council Economic & Revenue Forecast – 3/15/24; March 2024 Economic Report of the President; and U.S. Congressional Budget Outlook
Local highlights and graphics excerpted from the Colorado Office of State Planning and Budgeting publications from 3/16/24: Colorado Economic and Fiscal Forecast, Colorado Economic Outlook presentation to the JBC, and Colorado Outlook Supplemental Materials

Despite continued pressure from shelter inflation and food prices, steady disinflationary trends have come alongside monetary policy tightening in the U.S. and Colorado since inflation peaked in 2022. Inflation in the Denver-Aurora-Lakewood statistical area is anticipated to fall below that of the U.S. over the next year.

Comparing U.S. and Colorado Inflation



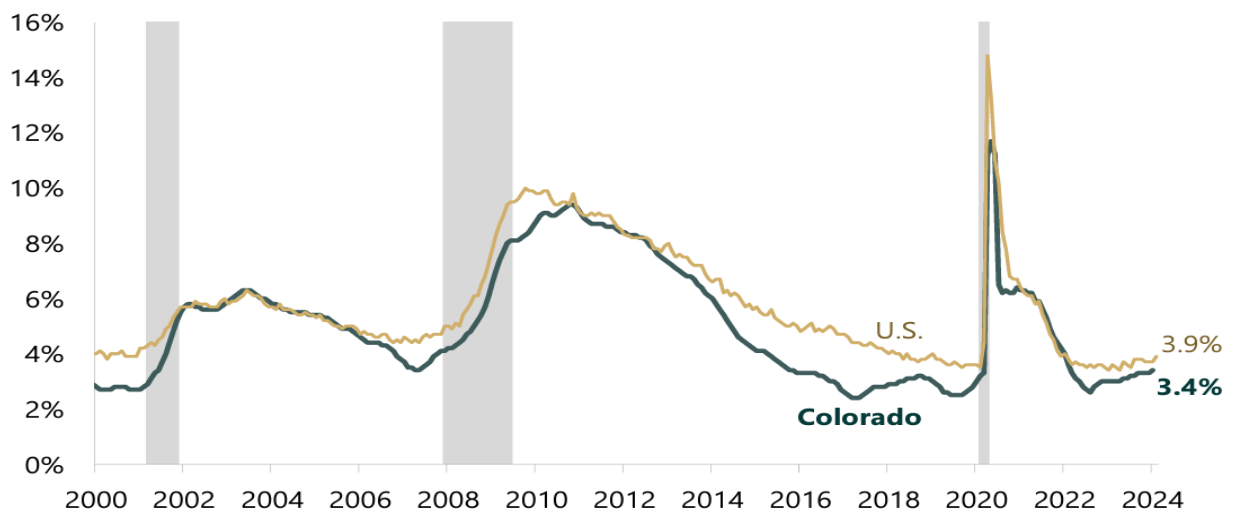
Source: U.S. Bureau of Labor Statistics and Legislative Council Staff calculations.

Note: The "Contributions to Inflation" chart (right) shows U.S. inflation for **February** and Denver-Aurora-Lakewood inflation for **January**, reflecting the most recent data available.

The State's confidence in the economic future has slightly improved as the labor market continues to exceed expectations. Jobs growth continues, and advantageous ratios of jobs to unemployed persons (approximately two job openings per unemployed person) are expected to keep average hourly earnings at or above their historical norms. While the tight labor market is producing sizable wage gains, many households are still increasingly drawing down savings as inflationary pressures are outpacing wage growth for most.

Unemployment Rates

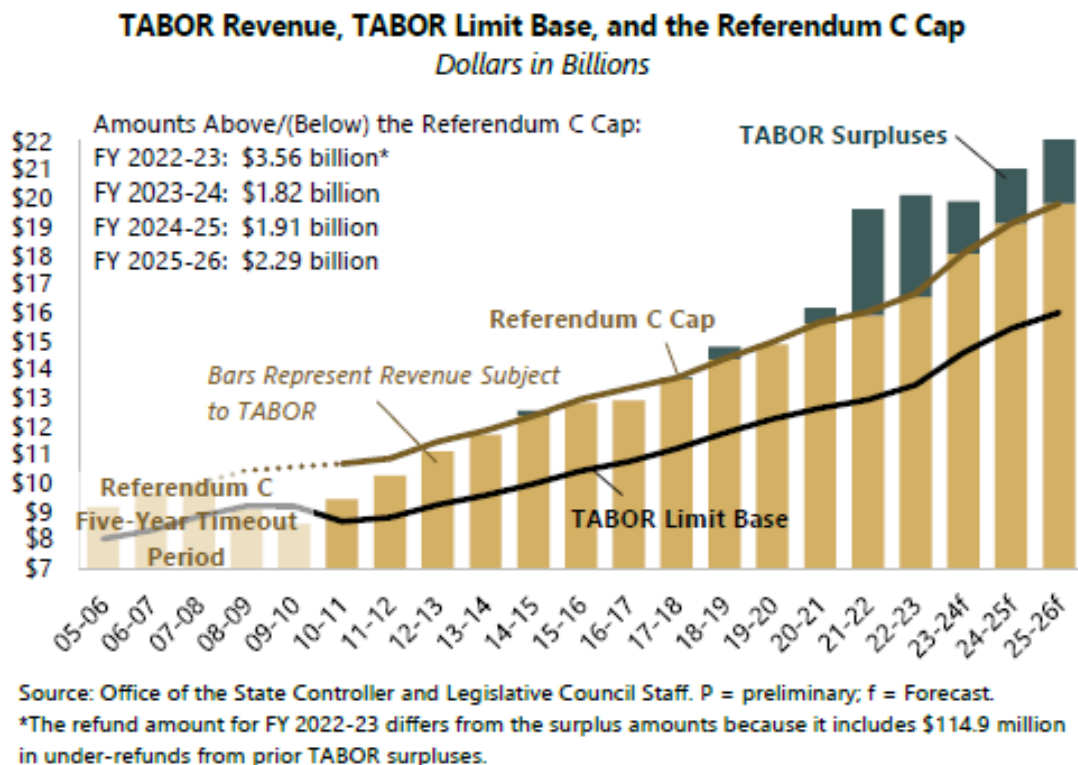
Percent



Source: U.S. Bureau of Labor Statistics. Data are seasonally adjusted. U.S. data are through February 2024. Colorado data are through January 2024.

FY 2024-25 Total State Budget²

The March 2024 forecast from the state showed consistent expectations in general for the statewide economy, with some modest revisions to the state's general fund revenue projections. According to the March 2024 Colorado Economic and Fiscal Forecast publication presented to the Joint Budget Committee on March 15, 2024, the state's General Fund revenue is expected to fall 2.1 percent in FY 2023-24. General Fund revenue is projected to exceed the TABOR cap throughout the forecast period. Going forward, General Fund revenue is expected to exceed the Referendum C cap by \$1.82 billion in current FY 2023-24. Revenue is projected to exceed the cap by \$1.91 billion in FY 2024-25 and by \$2.29 billion in FY 2025-26.



The state's economic forecast is relevant to the district's budget because it informs how the state determines per pupil funding in the School Finance Act and helps the district create multi-year forecasts as part of our long-range planning. The School Finance Act, as drafted and approved by the House, included a 5.2% inflationary increase to the base per pupil funding statewide, as required by state statute. In addition, the SFA eliminated the budget stabilization factor as noted earlier.

² Highlights, figures, and graphics excerpted from the Colorado Office of State Planning and Budgeting publications from 3/16/23: Colorado Economic and Fiscal Outlook, Colorado Economic and Fiscal Outlook, and Colorado Outlook Supplemental Materials

Colorado School Finance Act and State Legislation

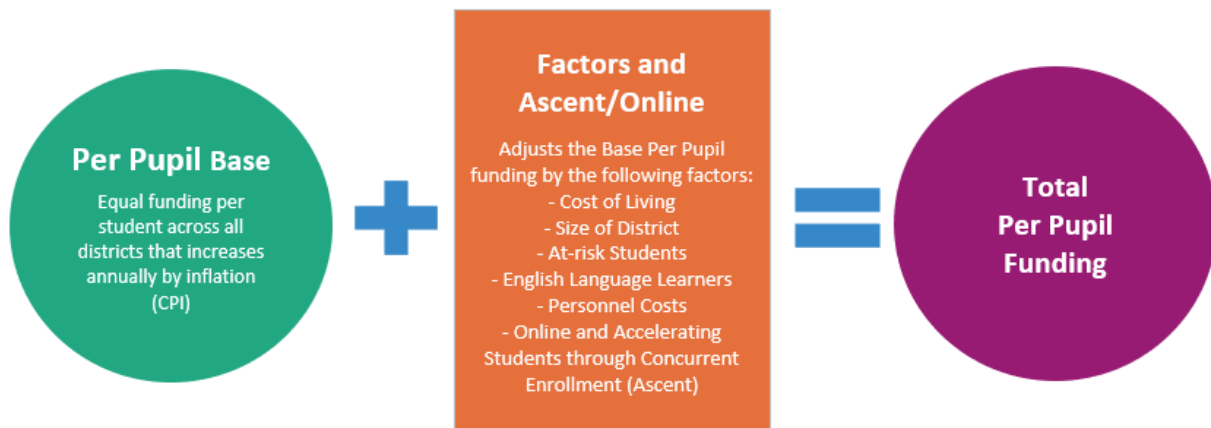
School funding in Colorado is determined annually via the School Finance Act (SFA), as adopted by the state's legislature. The SFA prescribes total program funding using a per-pupil funding formula that considers various weights based on student need and district characteristic. To accommodate revenue challenges, the state incorporated a new component titled the Budget Stabilization Factor (BSF) into the school finance funding formula as of 2010-11. This formulaic factor was introduced by the state to help balance its budget by proportionately reducing the prescribed funding levels for each school district. In



the 2022-23 school year, the BSF reduced funding for K-12 by 3.68%, meaning that the district received 96.33% of the total funding due to the district, per statutory requirements. For 2023-24, the state reduced the BSF to about 1.54% so that the district will receive 98.46% of the total funding due to the district. For 2024-25, the state has officially eliminated the budget stabilization factor.

Note that this BSF only applied to the district's total program and categorical funding. It did not apply to other revenue sources such as mill levy overrides and grants.

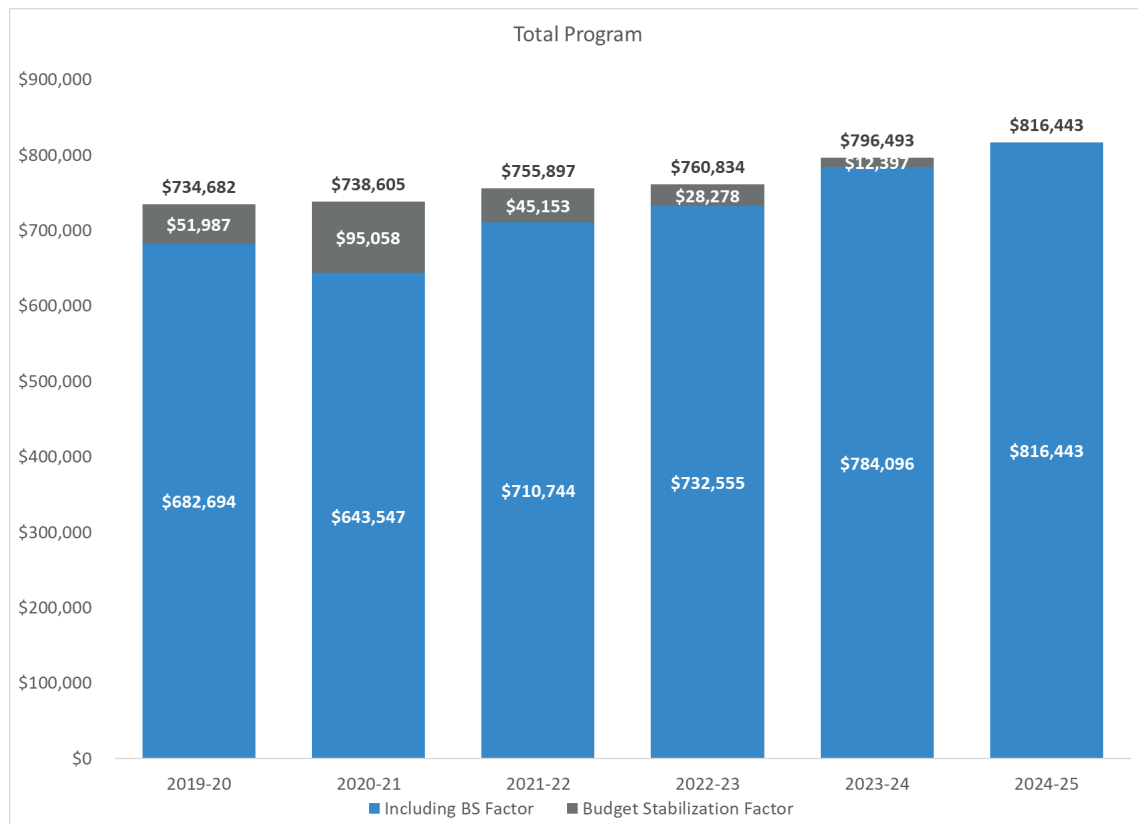
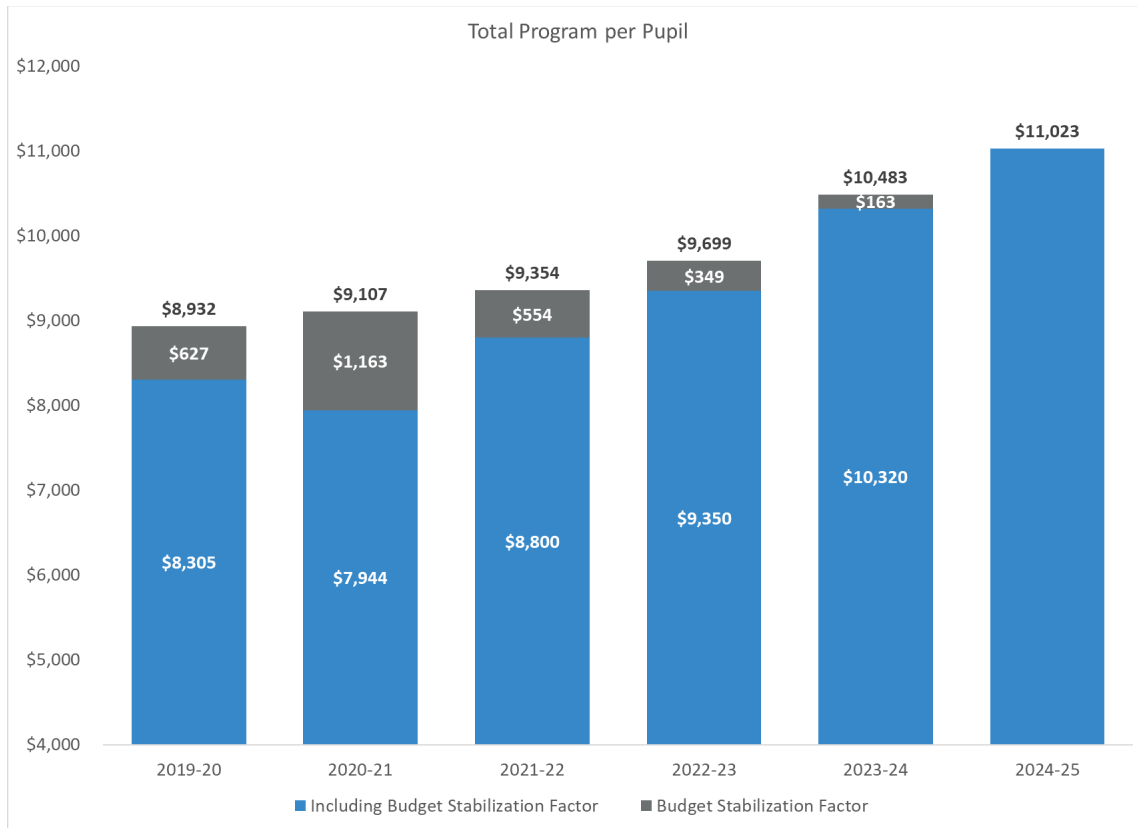
Core Components of School Finance Act



Total Program Revenue for Jeffco – Historic and Projected

The district expects to receive about \$11,023 per student on average for the 2024-25 school year. This figure is negligibly different than CDE supplied estimates based on the district's line of sight into our enrollment trends among our online programs and our actual free and reduced lunch (FRL) eligible count. These two variables drive aspects of the overall funding formula. The following graphs show the full Total Program Revenue for both district-run and charter schools. Note that the general fund revenue only includes Total Program Revenue for pupils in district-run schools.

Total per Pupil — Jeffco Public Schools





Property Taxes and Mill Levy Overrides

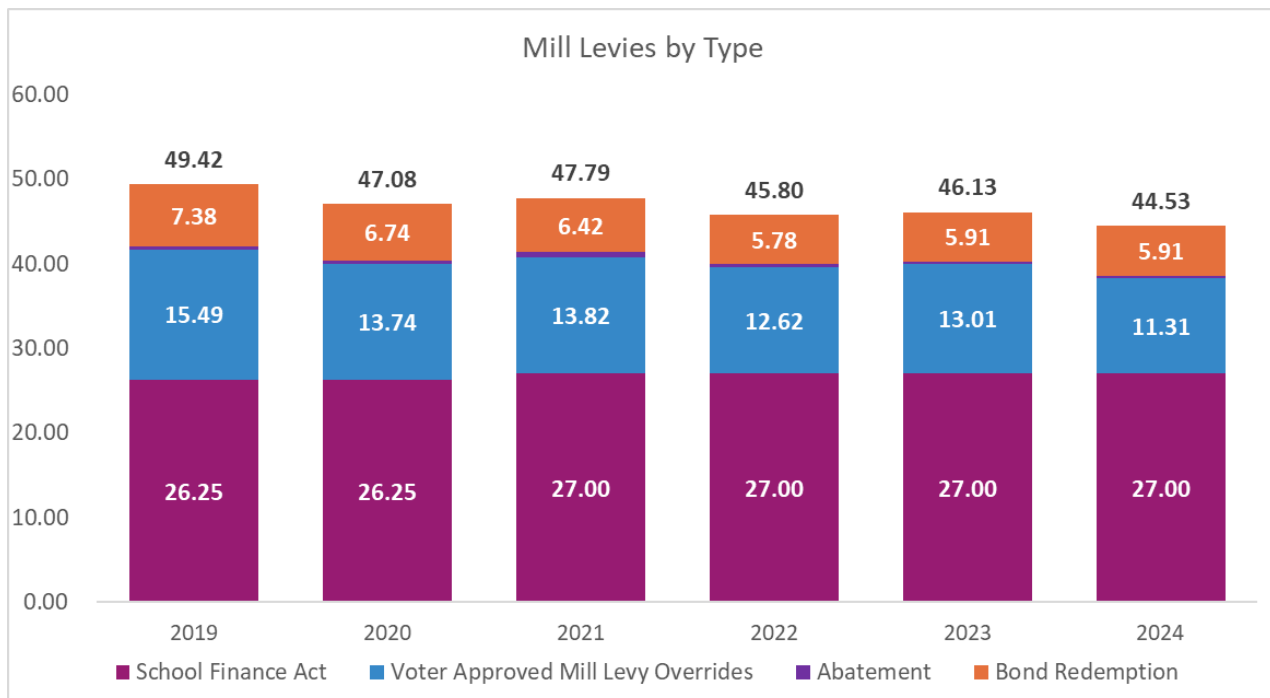
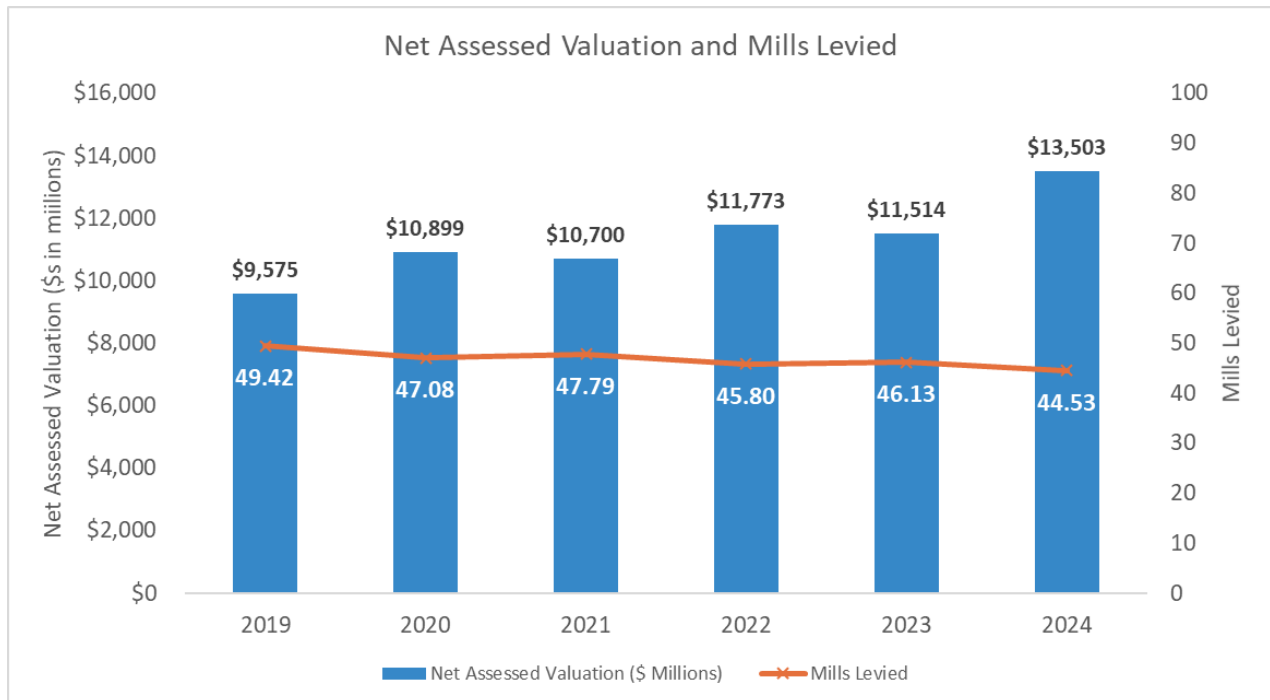
Property Tax and Mill Levy

The state's defined total program is partially funded through local tax receipts. In addition, local property taxes in the form of Mill Levy Overrides (MLO) contribute to the resources available to all public schools in the district.

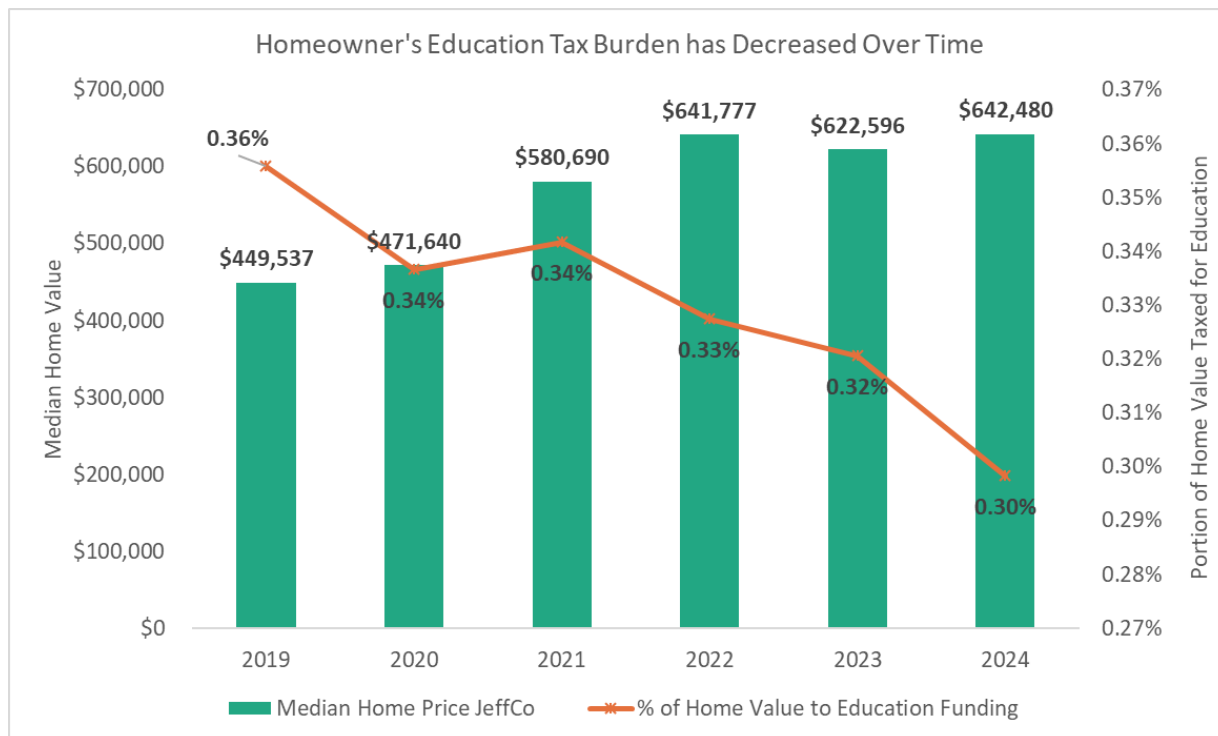
Jefferson County Assessor's office determines the assessed valuation of all property. Assessed valuation is a percentage of the actual market value. During a special legislative session in November 2023, the Property Tax Relief bill, SB23-001, was signed into law to reduce the assessment rate to 6.70 percent of the amount equal to the actual value minus the lesser of \$55,000 or the amount that causes the valuation to be \$1,000. The table below shows the final net assessed value of residential property in Jefferson County. Note that the district also receives property tax revenue from Broomfield.

Year	Net Assessed Value
2018	\$9,532,785,033
2019	\$9,574,801,177
2020	\$10,899,265,508
2021	\$10,700,143,345
2022	\$11,772,159,291
2023	\$11,513,730,497
2024	\$13,503,034,710

Once the assessed valuation is determined, property taxes can be calculated by multiplying the assessed valuation times the millage rate. A mill is one tenth of one cent, and the millage rate varies year to year depending on numerous factors. The following two charts show the historical net assessed valuation and associated mills used to calculate property while the third chart (next page) shows the composition of the mills levied and their purpose. The various types of mills that can be levied are mills that support the School Finance Act – capped at 27 mills statewide, and MLOs that can support either operating funds or the repayment of capital financings (Bond Redemption). Both operating MLOs and Bond Redemption mills must be approved by voters and typically are designated for specific purposes.



Since the Gallagher Amendment was repealed by voters in 2020, the duty to set the statewide property tax assessment rates annually has been assumed by the Colorado Legislature. In 2021 and 2022, property tax assessment rates were temporarily lowered through 2024 with the adoption of Senate Bill 21-293 and Senate Bill 22-238, respectively. For 2024, the assessment rate for residential type of property is 6.7% of the amount equal to the actual value minus the lesser of \$55,000 or the amount that causes the valuation to be \$1,000 for and 27.9% for non-residential properties.



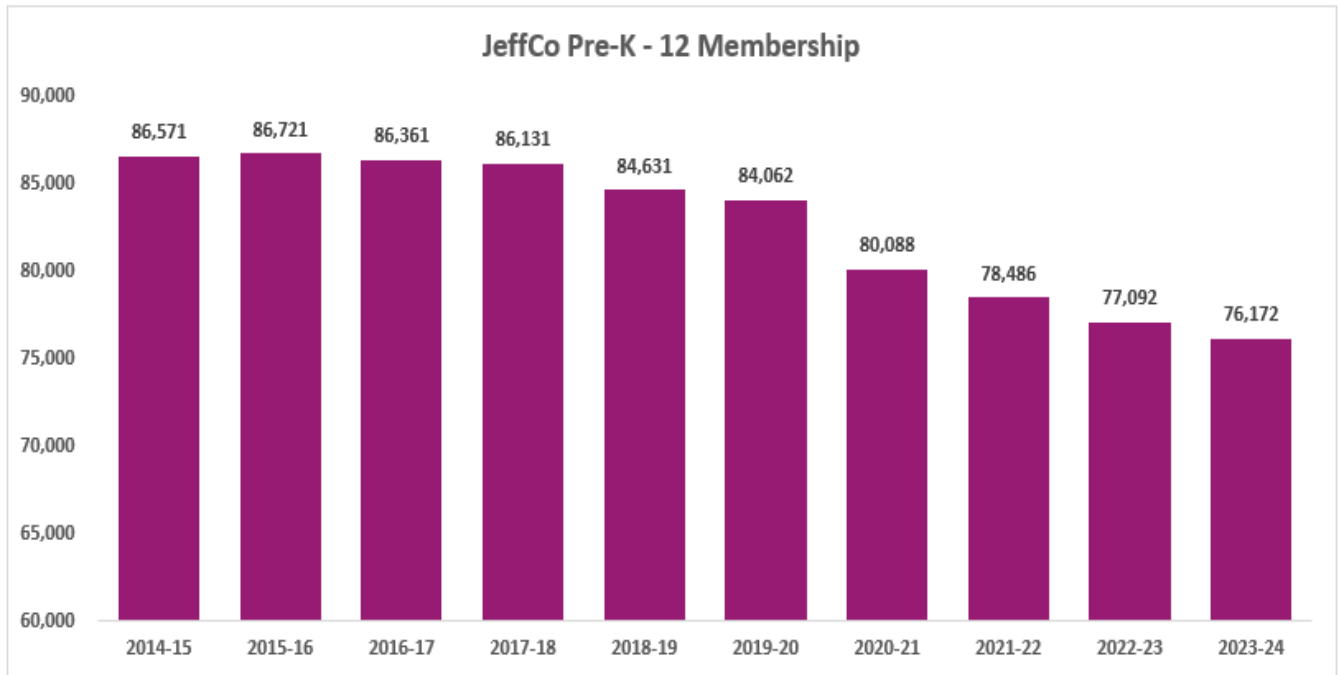
Capital / Bond Funding

To meet the structural and facilities needs of the district, the district has the ability to raise capital funds or designate an operating fund for capital purposes. As mentioned above, the district can ask voters to raise tax-funded financing in the form of General Obligation bonds. These funds are not allowed to be used for operational purposes and must be used for the construction, repair, or enhancement of capital facilities and equipment. The district last received voter approval to raise approximately \$567M in bond funding to cost no more than \$33M in annual tax increases in 2018 to pay the annual interest and principal associated with the bonds. In addition to bond funding, the district can transfer operating funds from the general fund to the capital reserve fund to continue to meet capital needs outside of the bond fund.

Enrollment Patterns and Data

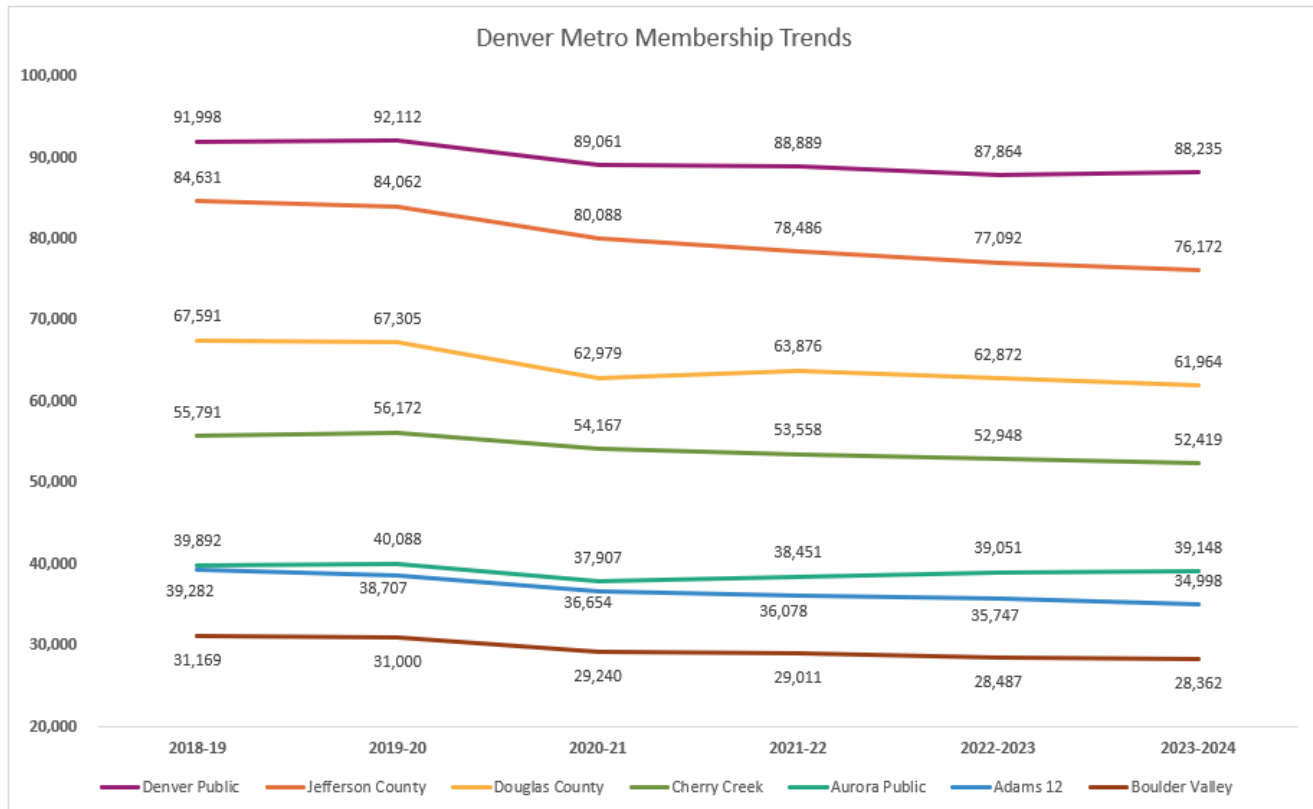
Jeffco is proud to be the second largest school district in the state, serving tens of thousands of students and families each year. As countywide population shifts so does the enrollment in Jeffco Public Schools. Whether serving 1,000 students or 77,000 students, we intend to provide a culture of instructional excellence and extraordinary student experiences for **every** student.

The graphs in this section help illustrate what has become a multi-year trend of lower student enrollment counts in Jeffco. While the overall population of Jefferson County has grown over the past 30 years, the population of people from age 0 to 17 years has declined substantially. This trend is expected to continue,¹ and the state estimates a further 3% decline within this age group in Jefferson County leading into the next census in 2030. The graph below summarizes overall membership of Prekindergarten through 12th grade across all district-run and charter schools over a ten-year period.



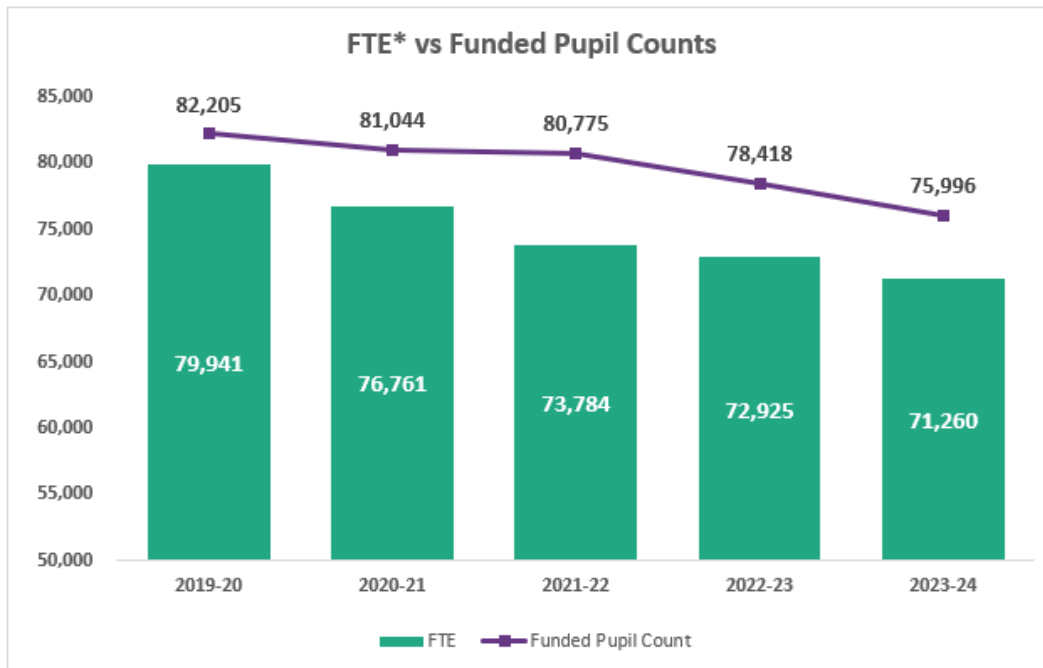
¹ See state and county demography data at: <https://demography.dola.colorado.gov/>

Jeffco is not the only school district to realize enrollment declines over the past several years. The chart below provides comparison data across several metropolitan area school districts.



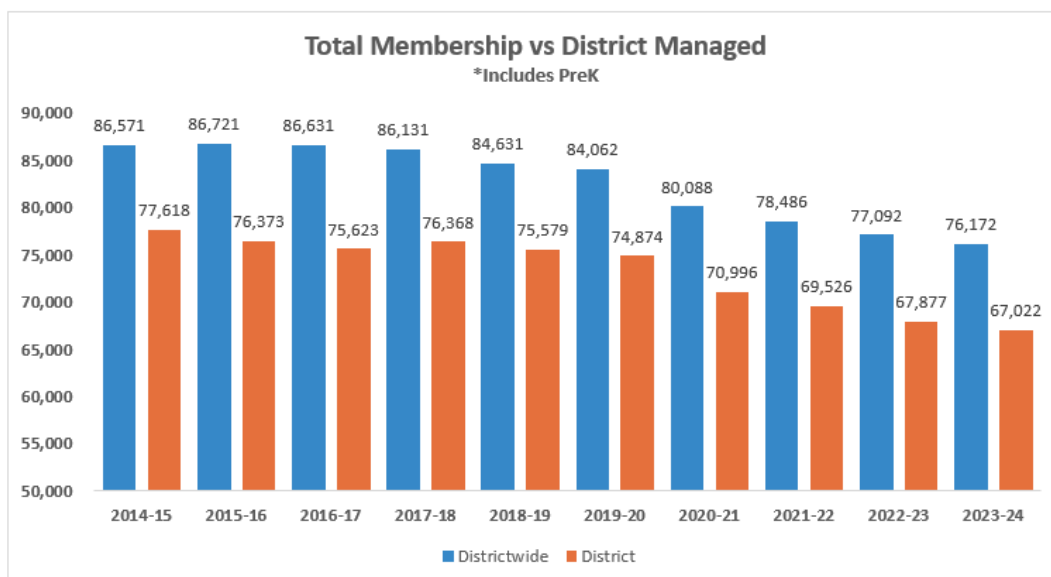
In Colorado, school districts are funded based on the count of enrolled students, adjusted for the portion of the day that students attend school as some students attend part-time. The membership numbers above provide a full headcount of every student who attends a district-run or charter school in Jeffco. For funding purposes, the state converts the membership figure to a full-time equivalent (FTE) count that is always a little lower. After computing the actual FTE count of students, the state then compares that figure to prior years (up to five years) and averages it accordingly to reach the highest possible value. This maximum value becomes the district's funded count. The benefit of this enrollment averaging creates time for the district to adjust its staffing and programming as enrollment patterns shift.

The graph below shows how averaging helps cushion the financial impacts of declining enrollment over time.



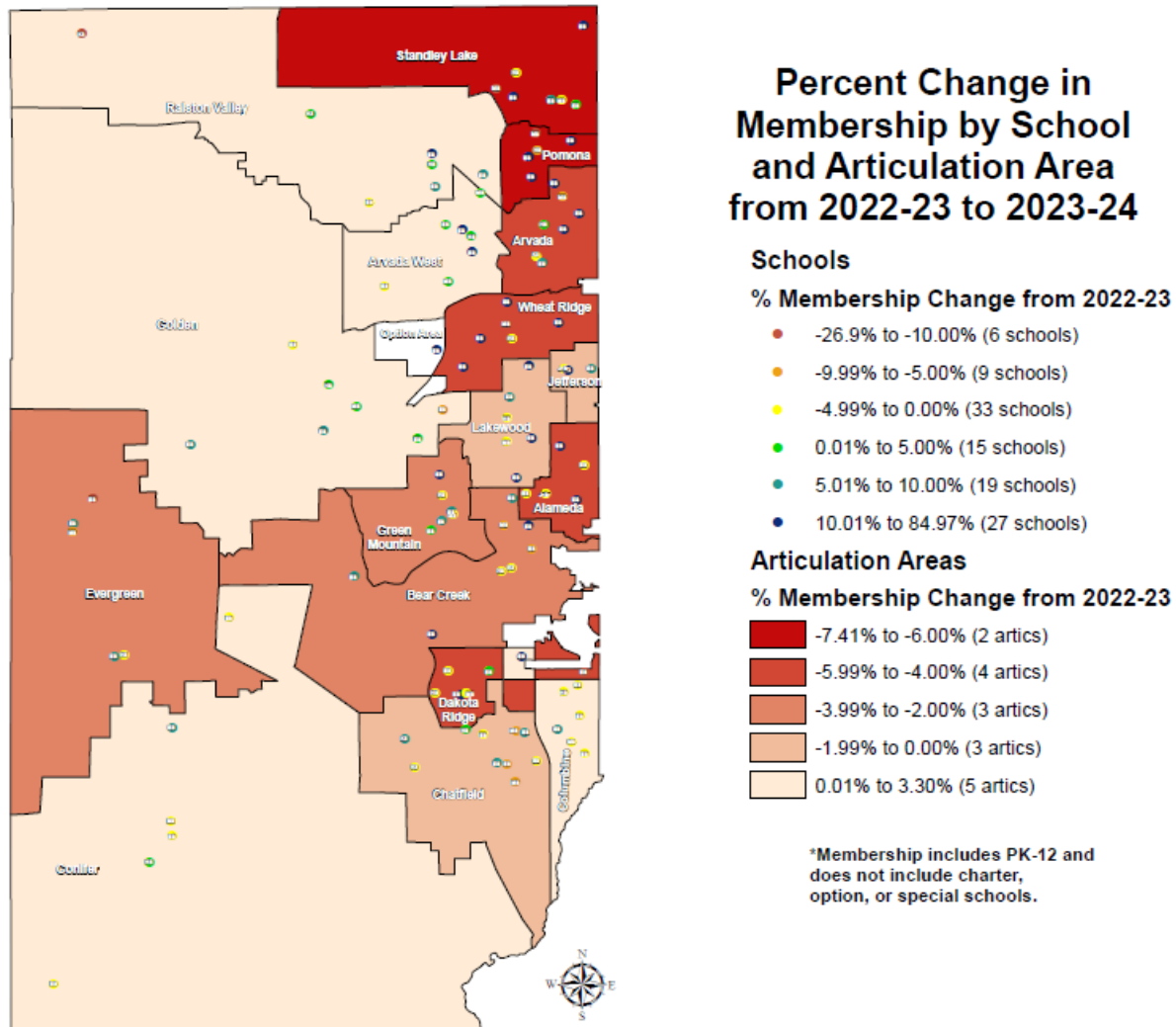
*Includes District Students, Charters, and excludes Charter Institute

While the data above shows full student enrollment for all schools in Jeffco, the district's proposed budget reflects programming and expenditures for only the district-run schools. For that reason, it is important to consider the enrollment data broken out for district-run schools as context to the budgetary figures. In 2024-25, there will be 119 district-run schools (including options schools) and 15 district-authorized charter schools. The chart below shows the district-run school share of total membership.



Though total enrollment in Jeffco has declined, there are parts of the city where enrollment is increasing, and Jeffco Public Schools has added capacity to schools. The graph below is color coded to show a mix of membership declines and increases in different parts of the county from the October 2022 count to the October 2023 count.

Portions of the eastern and western edges of the district are declining while portions of the northwestern and southwestern are increasing or remaining flat in enrollment.



These population shifts ultimately show up in the school-level budgets where some schools are expanding, and others are contracting. As schools prepare their budgets for the 2024-25 school year, the principals take into consideration school level trends in enrollment. Principals and the budget team carefully considered the preliminary enrollment data at each school from EnrollJeffco, our online school enrollment platform for the Jeffco community.

The data below show the year-over-year school-level enrollment trends that are impacting school-level budgets. Note that the lists include the 3 schools that will close at the end of the 2023-24 school year.

Elementary

Elementary	2022-23	2023-24	YoY Change %
Adams ES	314	317	0.9%
Belmar School Of Integrated Arts	215	322	33.2%
Bergen Meadow Primary	247	262	5.7%
Bergen Valley International	243	215	(13.0%)
Blue Heron ES	376	333	(12.9%)
Columbine Hills ES	299	290	(3.1%)
Coronado ES	397	389	(2.1%)
Deane ES	295	292	(1.0%)
Devinny ES	455	487	6.6%
Dutch Creek ES	294	311	5.5%
Edgewater ES	292	319	8.5%
Eiber ES	259	275	5.8%
Elk Creek ES	337	324	(4.0%)
Fairmount ES	633	626	(1.1%)
Foothills ES	272	382	28.8%
Fremont ES	236	287	17.8%
Governor's Ranch ES	344	421	18.3%
Green Gables ES	265	309	14.2%
Hackberry Hill ES	356	441	19.3%
Hutchinson ES	297	318	6.6%
Kendallvue ES	280	401	30.2%
Kendrick Lakes ES	372	403	7.7%
Kyffin ES	484	493	1.8%
Lasley ES	286	529	45.9%
Lawrence ES	320	347	7.8%
Leawood ES	344	341	(0.9%)
Little ES	248	338	26.6%
Lukas ES	262	415	36.9%
Lumberg ES	318	532	40.2%
Maple Grove ES	327	379	13.7%
Marshdale ES	336	369	8.9%
Meiklejohn ES	457	518	11.8%
Mitchell ES	519	499	(4.0%)
Mortensen ES	303	287	(5.6%)
Mt. Carbon ES	393	380	(3.4%)

Elementary Cont'd	2022-23	2023-2024	YoY Change %
Normandy ES	263	255	(3.1%)
Parmalee ES	278	274	(1.5%)
Patterson ES	351	348	(0.9%)
Peak Expeditionary School at Penni	266	296	10.1%
Powderhorn ES	443	559	20.8%
Prospect Valley ES	425	594	28.5%
Ralston ES	274	288	4.9%
Red Rocks ES	260	274	5.1%
Rooney Ranch ES	473	488	3.1%
Rose Stein ES	281	336	16.4%
Ryan ES	351	510	31.2%
Secrest ES	249	301	17.3%
Semper ES	296	313	5.4%
Shaffer ES	503	529	4.9%
Shelton ES	374	399	6.3%
Sierra ES	445	486	8.4%
Slater ES	206	240	14.2%
South Lakewood ES	331	379	12.7%
Stevens ES	322	461	30.2%
Stober ES	234	327	28.4%
Stony Creek ES	350	374	6.4%
Stott ES	299	302	1.0%
Swanson ES	212	266	20.3%
Ute Meadows ES	400	398	(0.5%)
Van Arsdale ES	449	479	6.3%
Vanderhoof ES	349	440	20.7%
Warder ES	373	427	12.6%
Weber ES	234	301	22.3%
Welchester ES	277	263	(5.3%)
West Jefferson ES	269	260	(3.5%)
West Woods ES	525	523	(0.4%)
Westgate ES	352	332	(6.0%)
Westridge ES	395	403	2.0%
Wilmot ES	315	334	5.7%
Total Elementary	26,274	25,910	(1.4%)

Kindergarten through 8

K-8	2022-23	2023-2024	YoY Change %
Arvada K-8	554	541	(2.4%)
Bear Creek K-8	931	925	(0.6%)
Bradford Int	314	330	4.8%
Bradford Pri	402	386	(4.1%)
Coal Creek Canyon K-8	98	79	(24.1%)
Three Creeks K-8	1,026	1,051	2.4%
Total K-8	3,325	3,312	(0.4%)

Middle

Middle	2022-23	2023-2024	YoY Change %
Bell MS	731	751	2.7%
Carmody MS	616	562	(9.6%)
Creighton MS	794	778	(2.1%)
Deer Creek MS	557	528	(5.5%)
Drake MS	957	982	2.5%
Dunstan MS	818	790	(3.5%)
Evergreen MS	954	487	(95.9%)
Everitt MS	515	444	(16.0%)
Falcon Bluffs MS	604	572	(5.6%)
Ken Caryl MS	747	724	(3.2%)
Mandalay MS	476	464	(2.6%)
Moore MS	368	269	(36.8%)
North Arvada MS	404	367	(10.1%)
Oberon MS	668	682	2.1%
Summit Ridge MS	909	875	(3.9%)
Wayne Carle MS	521	445	(17.1%)
West Jefferson MS	502	482	(4.1%)
Total Middle	11,141	10,202	(9.2%)

High

High School	2022-23	2023-2024	YoY Change %
Arvada HS	705	722	2.4%
Arvada West HS	1,840	1,879	2.1%
Bear Creek HS	1,431	1,405	(1.9%)
Chatfield HS	1,784	1,812	1.5%
Columbine HS	1,686	1,668	(1.1%)
Conifer HS	821	838	2.0%
Dakota Ridge HS	1,338	1,308	(2.3%)
Evergreen HS	954	933	(2.3%)
Golden HS	1,416	1,453	2.5%
Green Mountain HS	1,085	1,081	(0.4%)
Lakewood HS	1,885	1,798	(4.8%)
Pomona HS	1,132	1,022	(10.8%)
Ralston Valley HS	1,843	1,875	1.7%
Standley Lake HS	1,180	1,137	(3.8%)
Wheat Ridge HS	970	928	(4.5%)
Alameda Jr/Sr	1,062	1,027	(3.4%)
Jefferson Jr/Sr	612	594	(3.0%)
Total High Schools	21,744	21,480	(1.2%)

Special Schools

Special Schools	2022-23	2023-2024	YoY Change %
Connections	23	27	14.8%
Jeffco Transition Services	118	136	13.2%
Miller Special	99	88	(12.5%)
Mountview	14	16	12.5%
Sobesky at Stevens	110	104	(5.8%)
Total Special	364	371	1.9%

Options, and Charter Schools

Options	2022-23	2023-2024	YoY Change %
Brady Exploration	304	338	10.1%
Dennison ES	612	575	(6.4%)
D'Evelyn Jr/Sr	1,125	1,197	6.0%
Free Horizon Montessori PK-8	394	373	(5.6%)
Foster Dual Language PK-8	369	435	15.2%
Jeffco Open Elem	239	240	0.4%
Jeffco Open Sec	317	324	2.2%
Jeffco Virtual	339	445	23.8%
Jeffco Remote Learning	583	489	(19.2%)
Long View	35	25	(40.0%)
Manning	670	685	2.2%
McLain HS	395	408	3.2%
Warren Tech	26	28	7.1%
Warren Tech North	0	0	0.0%
Warren Tech South	0	0	0.0%
Total Option	5,408	5,562	2.8%

Charters	2022-23	2023-24	YoY Change %
Addenbrooke	929	949	2.1%
Collegiate	360	348	(3.4%)
Compass Golden	424	422	(0.5%)
Compass Wheat Ridge	288	288	0.0%
Doral	140	173	19.1%
Excel	478	435	(9.9%)
Jefferson Academy	2,471	2,603	5.1%
Lincoln	809	817	1.0%
Montessori Peaks	410	449	8.7%
Mountain Phoenix	671	662	(1.4%)
New America	113	81	(39.5%)
Rocky Mountain Academy	376	351	(7.1%)
Rocky Mountain Deaf	91	81	(12.3%)
Two Roads	628	644	2.5%
Woodrow Wilson	808	847	4.6%
Total Charter	9,256	9,150	(1.2%)

Jeffco's District Budgeting Process

Jeffco Thrives 2025, Jeffco Public Schools' strategic plan, was developed at the directive of the Board of Education (the Board) to ensure all students and schools thrive. In an environment where enrollment is declining, the budgeting process must evolve to ensure long-term sustainability. The section outlines Jeffco's budget development process and methodology for the 2024-25 school year.

Budget Objectives. The Board is responsible for adopting the annual budget and setting the parameters through which the district provides for student programming according to a mix of recurring and one-time revenue. The Board and district leadership provide guidance and objectives leading into the annual budgetary development cycle for schools and departments.

Community Input. Community members are encouraged to weigh in on the budgetary priorities for the upcoming year throughout the process. District staff present various budgetary updates to the District Accountability Committee (DAC), which in turn disseminates this information to parents and community members on the district's numerous School Accountability Committees (SACs). The DAC presents its recommendations regarding budget priorities to the Board. Staff provide regular budget updates to the Financial Accountability Committee (FAC), made up of parent and community volunteers, for feedback and input. Public comment is welcome at any board meeting during the full budget process.

Board Approval. Per state statute, the board must approve the coming year's budget and appropriation no later than June 30th. In addition, staff must present a proposed budget at least 30 days prior to the budget adoption.



Budget Development FY 2024-25

For FY 2024-25, budget development was largely centered on celebrating the successes achieved under ESSER (the U.S. Department of Education grant relief funds sunset September 30, 2024) and identifying strategic investments to continue the most impactful activities. School and department leadership measured the ESSER successes against prior practice and leveraged knowledge, skills, materials, and best practices gained over the past few years. Refinement of resource allocation resulted in \$9.4 million in of total investment in ESSER-continued activities. *In the graphic below, specific ESSER-activities are represented with an asterisk mark.*

Investment Areas

Central to each phase of budget development are the guiding four priorities of Jeffco Thrives 2025.

Priorities 1, 3, and 4. \$20.8 million was identified from within existing budget to be repurposed to support essential FY 2024-25 commitment to the following areas.



**Continued ESSER Investment*

Priority 2: Our People. Our Strength. Over the past three years, our largest new investments have been in our people with emphasis on salary increases and employer funded benefits' increases. Maintaining this trend in 2024-25, district leadership, in partnership with the employee associations, demonstrated a shared commitment to *Our People. Our Strength* with and overall compensation investment cost of \$78.6 million, including turnover savings. Comprising the bulk of the investment was an agreed upon step or step equivalent advancement for all bargaining units, a 6% COLA increase for Jeffco Education Support Professionals Association (JSEPA) and a 5% COLA increase for Jefferson County Education Association (JCEA) and Jefferson County Administrators Association (JCAA). Also included in the compensation increases are \$14.5 million in one-time stipends, and a \$6 million investment in health insurance employer share increase.

Additional investments. Spanning all Jeffco Thrives 2025 priority areas is the commitment to support one of our most essential schools, Fletcher Miller. FY 2024-25 will see the beginning of the construction of new school building. The district invested \$15 million toward construction in the FY 2023-24 budget and an additional \$6 million to offset the gap left by an unawarded grant. An additional \$2 million will support the rightsizing of the SPED budget.



2024-25 Adopted Budget

Funding for Schools

Regional Opportunities for Thriving Schools

[Regional Opportunities for Thriving Schools](#) (ROFTS) is a multi-phase initiative to ensure that Jeffco students can access extraordinary student experiences in robustly resourced and sustainable schools. Phase I of ROFTS resulted in a unanimous Board decision on November 10, 2022, to close 16 elementary schools.

On November 9, 2023, staff presented the Board with preliminary 2023-2024 district enrollment numbers, which showed the district's unaudited total PK-12 enrollment of 64,867 in district run schools. This showed a decline of 1,100 students over the 2022-2023 school year.

The district committed that its next steps following the November 10, 2022 vote of the Board would include property disposition, a study of school boundaries and district articulation areas, and a recommendation to consolidate K-8 and middle schools. Phase II began in June 2023 with the recommendation and vote to close Moore Middle School at the end of the 2023-24 school. On October 12, 2023, Coal Creek Canyon K-8 and Arvada K-8 were approved for closure by the Board as the final part of Phase II and the Regional Opportunities for Thriving Schools initiative.

School Budgets and Student-Based Budgeting

Schools receive an internal budget allocation each January for the upcoming school year. These dollars can be used to purchase school-based FTE and non-personnel. For FY 2024-25, Jeffco used enrollment projections for elementary, middle, and high school enrollment to set initial budgeted amounts.

There are three types of factors that sum to a school's Student-Based Budgeting (SBB) allocation.

- The **base per pupil** includes both the grade-level determined base funding amount and the school-specific size equity factor, which provides additional funding per student to our smaller schools on a sliding scale.
- The **at-risk factor** provides supplemental funding for each student identified as free or reduced lunch eligible. The district receives supplemental funding from the state to serve these students and funding is passed through to the school budget to support differentiated staffing and student needs.
- Three **building factors** provide funding to schools for specialized instructional programming and/or to address additional needs for at risk students. The building factors are the Elementary Impact Factor, the Alternative Pathways Factor, the International Baccalaureate Factor (IB), and the Plateau Factor.

Overall, the school's enrollment largely drives the core of their budget allocation. In October of every year, each school's budget is adjusted to reflect their actual enrollment as of the October count date.

Schools also receive allocated staff from the departmental budgets.

The adopted budget for 2024-25 includes adjustments made to the per-pupil base at elementary, middle, and high school levels. The size equity factor was also adjusted at the elementary and high school levels to ensure schools of all sizes had between 5-8% on average of their budget remaining after accounting for minimum staffing requirements. The at-risk per-pupil allocation increased by 13.4% over 2023-24 levels to maintain purchasing power of licensed staff as part of Title I consolidation in the general fund.

Base Per Pupil Factors

(Base + Size Equity) x Enrollment

+

At-Risk Per Pupil Factors

At-Risk Weight x At-Risk Enrollment

+

Building Factors

As Eligible

Base Per-Pupil Factors	Elementary	Middle	High
Base Weight Per student in each grade	K-5: \$7,731 6-8: \$6,686	6-8: \$6,686	6-8: \$6,686 9-12: \$6,277
Size Equity Factor Per student <i>Note: K-8 schools are considered Elem and use K-5 enrollment for Size Equity Factor. 7-12 are considered HS and use 7-12 enrollment. All other schools use K-12 enrollment.</i>	<div> <div><220</div> <div>\$850</div> </div> <div> <div><240</div> <div>\$610</div> </div> <div> <div><260</div> <div>\$480</div> </div> <div> <div><280</div> <div>\$350</div> </div> <div> <div><310</div> <div>\$220</div> </div> <div> <div>310-440</div> <div>\$0</div> </div> <div> <div><460</div> <div>(\$175)</div> </div> <div> <div><480</div> <div>(\$225)</div> </div> <div> <div><550</div> <div>(\$275)</div> </div> <div> <div><560</div> <div>(\$350)</div> </div>	<div> <div><375</div> <div>\$400</div> </div> <div> <div><450</div> <div>\$290</div> </div> <div> <div><525</div> <div>\$190</div> </div> <div> <div><600</div> <div>\$90</div> </div> <div> <div>600-790</div> <div>\$0</div> </div> <div> <div><810</div> <div>(\$125)</div> </div> <div> <div><830</div> <div>(\$175)</div> </div> <div> <div><850</div> <div>(\$225)</div> </div>	<div> <div><710</div> <div>\$750</div> </div> <div> <div><860</div> <div>\$450</div> </div> <div> <div><960</div> <div>\$350</div> </div> <div> <div><1060</div> <div>\$250</div> </div> <div> <div><1190</div> <div>\$100</div> </div> <div> <div>1190+</div> <div>\$0</div> </div>

At-risk Per Pupil Factor	Elementary	Middle	High
At-risk Factor Per FRL-enrolled student	\$1,217 per FRL student	\$1,217 per FRL student	\$1,217 per FRL student

Building Factors	Elementary	Middle	High
Elementary Impact Factor Per Eligible Building <i>Note: Given updates to Title I Eligibility, this factor is subject to change in future years</i>	\$64,000 if enrollment ≥ 400 and FRL ≥ 60%	N/A	N/A
Alternative Pathways Per Eligible Building	N/A	N/A	\$115,000
IB Factor Per Eligible Building	\$40,000	\$45,000	N/A
Plateau Factor Per Eligible Building	The plateau factor was designed to ensure that no school loses money by virtue of accepting more students (thus triggering a decrease in their size equity tier) within a given budget year.		

Nearly all schools are budgeted through the SBB approach, but certain schools receive additional financial allocations on top of the SBB allocation because of their unique needs and situations. These schools include Brady Exploration, Jeffco Open, Longview, McLain, Jeffco Virtual Academy, JRLP, and Warren Tech (all campuses). In addition, a few special schools are budgeted within the departmental budgets (e.g., Fletcher Miller, Jeffco Transition Services, Sobesky, Mountview, and Connections).

School Budget Allocations for 2024-25

The chart below shows the change in allocation to schools from FY 2023 to FY 2024-25.

Table 1: SBB Key Factors & Costs SBB Base Factor	BUDGET YEAR		
	FY23	FY24	FY25
K-5 (\$)	\$6,710	\$7,191	\$7,731
YoY % Change	N/A	7.2%	7.5%
6-8 (\$)	\$5,930	\$6,262	\$6,686
YoY % Change	N/A	5.6%	6.8%
9-12 (\$)	\$5,440	\$5,879	\$6,277
YoY % Change	N/A	8.1%	6.8%
At-risk per student (\$)	\$800	\$1,073	\$1,217
YoY % Change	N/A	34.1%	13.4%
COST - Average Teacher **	\$91,872	\$98,919	\$105,705
YoY % Change	N/A	7.7%	6.9%

**** Represents average cost prior to the year's negotiations**

Changes to per student budgetary amounts (prior to an automatic adjustment for salary increases) resulted in an increase of approximately \$5 million. The changes ensured schools were able to meet minimum recommended or required staffing ratios outlined in the School Resource Guide. Additional adjustments were made to base factors, size equity factors, and the at-risk factor to further differentiate supports given to schools. Table 1 above shows the year-over-year change to the base factors, at-risk factor and the average cost of a teacher. Teachers are the largest cost in all school budgets, so the average teacher cost provides a good benchmark to monitor the growth in cost within a school budget.



Staff allocations and districtwide investments resulted in an increase of approximately \$8.2M over the 2023-24 budget. Additional funds were provided to elementary schools with certain types of center-based special education programs, which resulted in the ability to hire Assistant Principals. Additional allocations were made for mental health counselors and curricular resources, including consumables.

2024-25 Adopted Budget: Elementary School Allocations

Elementary	Enrollment	2024-25 Allocation	Elementary	Enrollment	2024-25 Allocation
Adams Elem	243	\$2,493,379	Parmalee Elem	277	\$2,479,988
Bear Creek K-8	885	\$7,629,236	Patterson International	265	\$2,877,419
Blue Heron Elem	293	\$2,803,647	Peak Expeditionary	291	\$2,672,898
Belmar Elem	321	\$3,072,247	Powderhorn Elem	524	\$4,506,318
Bergen Valley Elem	390	\$3,462,200	Prospect Valley Elem	617	\$5,287,594
Bradford K8 South	362	\$3,227,312	Ralston Elem	290	\$2,524,488
Bradford K8 North	318	\$2,889,889	Red Rocks Elem	272	\$2,428,494
Columbine Hills Elem	262	\$2,631,647	Rooney Ranch Elem	484	\$3,982,711
Coronado Elem	357	\$3,098,117	Stott Elem	267	\$2,702,239
Devinny Elem	493	\$4,107,356	Ryan Elem	503	\$4,284,413
Dutch Creek Elem	283	\$2,596,756	Secrest Elem	262	\$2,877,318
Edgewater Elem	267	\$3,124,837	Semper Elem	235	\$2,589,263
Eiber Elem	227	\$2,503,789	Shaffer Elem	471	\$3,960,748
Elk Creek Elem	289	\$2,640,599	Shelton Elem	376	\$3,427,947
Fairmount Elementary	631	\$5,113,854	Sierra Elem	422	\$3,828,482
Foothills Elem	328	\$3,382,621	Slater Elem	217	\$2,580,584
Foster Dual Language PK-8	412	\$3,858,656	Deane Elem	285	\$3,192,722
Fremont Elem	273	\$2,774,209	South Lakewood Elem	393	\$3,836,704
Governors Ranch Elem	379	\$3,450,115	Rose Stein Elem	275	\$3,083,461
Green Gables Elem	294	\$2,687,216	Stober Elem	333	\$3,005,958
Hackberry Hill Elem	431	\$3,806,260	Stevens Elem	417	\$4,259,558
Hutchinson Elem	289	\$2,838,973	Swanson Elem	254	\$2,770,394
Kendallvue Elem	325	\$3,065,747	Stony Creek Elem	301	\$2,758,034
Kendrick Lakes Elem	367	\$3,405,779	Three Creeks K-8	1,087	\$8,383,403
Kyffin Elem	451	\$3,847,118	Vanderhoof Elem	462	\$4,136,028
Lasley Elem	518	\$5,183,333	Van Arsdale Elem	436	\$3,764,391
Lawrence Elem	412	\$4,111,492	Ute Meadows Elem	359	\$3,242,495
Leawood Elem	287	\$2,680,243	Warder Elem	371	\$3,424,992
Little Elem	332	\$3,289,183	Weber Elem	247	\$2,511,780
Lukas Elem	410	\$3,689,708	Welchester Elem	252	\$2,669,859
Lumberg Elem	480	\$4,837,798	Westgate Elem	305	\$3,180,911
Maple Grove Elem	371	\$3,175,726	West Jefferson Elem	204	\$2,215,962
Marshdale Elem	363	\$3,253,858	Westridge Elem	390	\$3,361,023
Al Meiklejohn Elem	482	\$3,967,814	West Woods Elem	517	\$4,388,169
Mitchell Elem	500	\$4,124,470	Wilmot Elem	288	\$2,747,040
Mortensen Elem	256	\$2,593,814	Dennison Elem	576	\$4,680,161
Mount Carbon Elem	299	\$2,759,162	Elementary Subs Budget	-	\$4,451,920
Normandy Elem	229	\$2,189,528	Total	27,634	259,443,557

2024-25 Adopted Budget: Middle School Allocations

Middle	Enrollment	2024-25 Allocation
Bell Middle School	718	\$5,818,386
Wayne M Carle Middle Scho	440	\$3,525,721
Ken Caryl Middle School	702	\$5,512,880
Carmody Middle School	538	\$4,376,410
Creighton Middle School	750	\$6,304,753
Deer Creek Middle School	516	\$4,219,692
Drake Middle School	970	\$7,204,228
Dunstan Middle School	824	\$6,268,159
Evergreen Middle School	468	\$3,721,019
Everitt Middle School	452	\$4,081,777
Falcon Bluffs Middle School	577	\$4,459,135
Mandalay Middle School	459	\$3,772,249
Oberon Middle	696	\$5,369,799
Summit Ridge Middle	862	\$6,444,058
North Arvada Middle	514	\$4,464,605
West Jefferson Middle	499	\$3,844,312
The Manning School	684	\$5,112,120
Mount Evans Outdoor Ed	-	\$1,181,571
Windy Peak Outdoor Ed	-	\$1,141,374
Middle School Subs Budget	-	\$1,520,113
Total	10,669	\$88,342,361

2024-25 Adopted Budget: High School Allocations

Senior	Enrollment	2024-25 Allocation
Alameda International Jr-Sr	974	\$9,152,268
Arvada Senior	574	\$6,520,926
Arvada West Senior	1,862	\$13,988,778
Bear Creek Senior	1,320	\$10,308,160
Chatfield Senior	1,730	\$12,662,709
Columbine Senior	1,675	\$12,266,481
Conifer Senior	806	\$6,342,771
Dakota Ridge Senior	1,261	\$9,472,609
Evergreen Senior	906	\$6,873,483
Golden Senior	1,443	\$10,471,442
Green Mountain Senior	1,029	\$8,034,436
Jefferson Junior-Senior High	575	\$5,928,150
Lakewood Senior	1,760	\$13,233,855
Pomona Senior	1,189	\$10,041,734
Ralston Valley Senior High	1,845	\$13,311,951
Standley Lake Senior	1,120	\$8,435,801
Wheat Ridge Senior	911	\$7,336,554
D Evelyn Jr-Sr	1,188	\$8,887,626
High School Sub Budget	-	\$3,194,210
Total	22,168	\$176,463,944

2024-25 Adopted Budget: Option School Allocations

Option	Enrollment	2024-25 Allocation
Connections Learning Center	38	\$2,172,759
Dist Wide-Mt View Detention	-	\$670,378
Jeffco Remote Learning	416	\$4,661,909
Jeffco Virtual Academy	500	\$4,452,161
Brady Exploration School	352	\$3,826,061
McLain Community High School	388	\$6,419,108
Jeffco Open School	535	\$5,712,170
Warren Tech Central	28	\$7,232,224
Longview High School	33	\$1,156,798
Warren Tech North	-	\$1,904,096
Warren Tech South	-	\$2,248,078
Total	2,290	\$40,455,742

2024-25 Adopted Budget: Innovation School Allocations

Innovation	Enrollment	2023-24 Allocation
Free Horizon Montessori	344	\$4,965,370



2024-25 Adopted Budget

Funding for Divisions

Department Budget Process

District leaders maintain stewardship over departmental and divisional budgets to ensure responsible fund distribution and that spending remains aligned to Jeffco Thrives 2025. Each year, these leaders analyze data and progress toward their strategic goals. As they redefine and set new goals for their department and division, each are provided the opportunity to revise their resource allocation as budgeting season begins every January. The Stop, Start, Continue (SSC) budgeting framework allows budget owners to identify strategic changes in their staffing and programming to serve shifting and emerging needs within their span of oversight. Aligning all SSC proposed strategic adjustments to Jeffco Thrives 2025, each department lead submits narrative and budget proposals that outline substantive shifts they are making on a year-over-year basis.



In the streamlined narrative section, departments provide detailed rationale behind budgetary decisions in each of these respective sections:

Stops include activities or staffed positions a department will stop for next year. This includes activities and/or personnel where dedicated dollars will be repurposed to a new activity or staff position.

Starts consist of new activities that a department proposes in response to analysis of outcomes data and districtwide priorities. It is recommended that department budget owners strive toward the goal of a net zero budget add for the department/division, meaning stops should equal the funding needed for starts.

Continues incorporate three key types of activities: 1) funded initiatives that were approved through the mid-year request process in the current year, have already begun process, and will continue into the next fiscal year, 2) ESSER-funded activities that are slated to end as the grant sunsets in September 2024 but have been identified as essential to district operations or have demonstrated substantial benefit to learners, or 3) non-ESSER grant activities that would end in FY 2024-25 but warrant continuation based on evidential advancement of Jeffco Thrives priorities.



FY 2024-25 Department Budget Development

In spring 2023 as the district implemented Regional Opportunities for Thriving Schools (ROFTS) Phase 1, departments were tasked with realizing proportional reductions to their FY 2023-24 collective budgets. In the FY 2024-25 budget development process, the charge to department leaders shifted from contraction to efficiency.

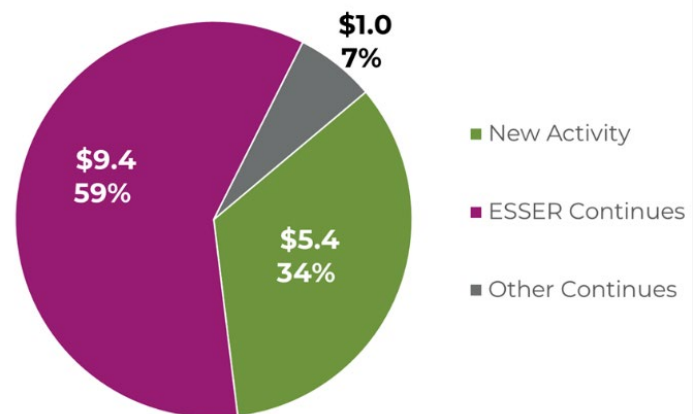


The Stop Start Continue process ensures that departments needing to adjust services and supports for key strategic priorities have the flexibility to request budgetary increases. During January through March of 2024, division and department heads collaborated to find areas of constriction to support growth in departmental programs. Leveraging *stops* to support new *starts*, divisional teams targeted an overall net-zero budgetary ask, effectively yielding a mere \$1 million in new Starts. Continues represented the largest portion of the \$15.8 million investment in 2024-25 department budgets. Of this total, \$9.4 million in ESSER-funded programs were identified as areas of excellence in providing support to the district, schools, and our students.

ESSER Approved Continues

- Curricular Resources
- Substitute Teachers
- Community Facing Resource Updates
- Middle School Campus Security
- Tech for Ed Expansion
- JESPA Professional Development
- Program Evaluation
- ESSER Grant Closeout

District Investment Categories
Funded with Repurposed Budget

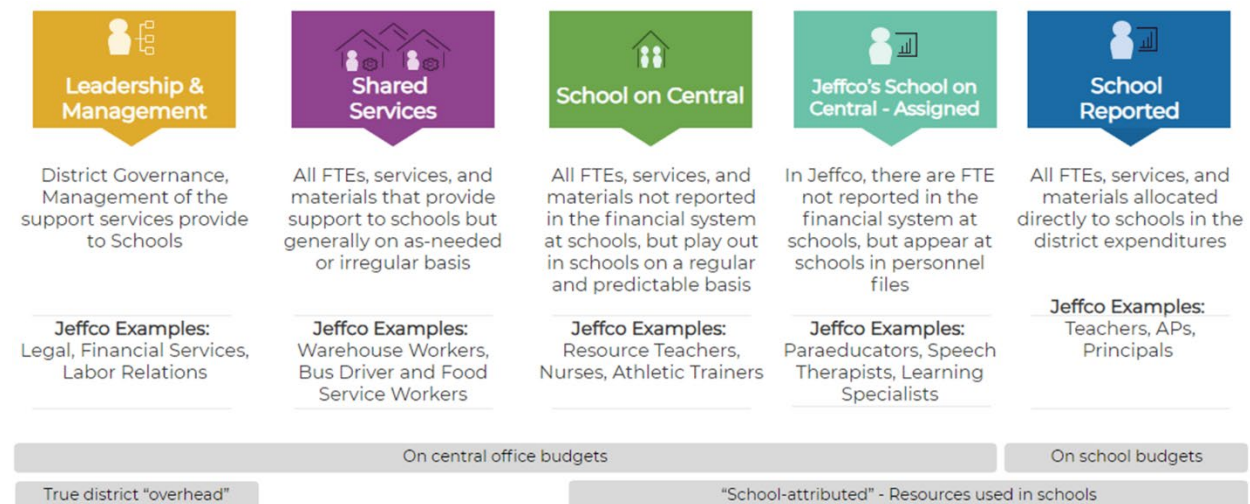


The good work of the department teams focused 91% (\$14.2 million) of overall divisional investment in FY 2024-25 for resources deployed in schools, underscoring our ongoing priority maintaining lean central services.

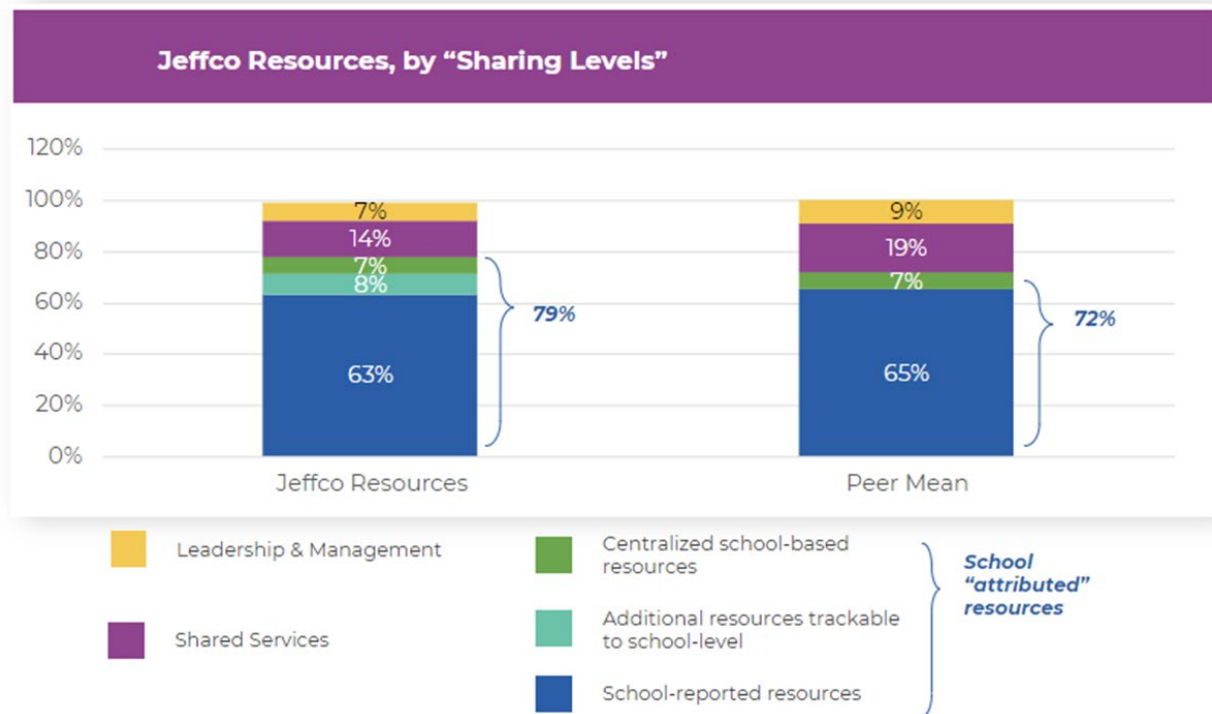
Jeffco Thrives 2025	Leadership & Management	Shared Services	Resources Used in Schools	Total
Priority 1: Our Learners. Our Future	\$0.2M	\$0.0M	\$13.6M	\$13.8M
Priority 3: Our Operations. Our Foundation	\$0.2M	\$0.5M	\$0.0M	\$0.7M
Priority 4: Our Community. Our Legacy	\$0.5M	\$0.2M	\$0.7M	\$1.4M
Total Investment	\$0.8M	\$0.6M	\$14.2M	\$15.8M
Percent of Total Investment	5%	4%	91%	100%

Reminder: Prior Analysis

In May 2022, Jeffco contracted with Education Resource Strategies (ERS) to analyze our full general ledger data and help model new approaches to allocating budget to schools. Part of the analysis included analyzing total spending by location (e.g., direct in-school budgets, in schools, but outside their budget, etc.). Below are the defined, color-coded categories.



The following chart represent ERS’s analysis of Jeffco's sharing levels through May 2022. One of ERS’s findings was that Jeffco deploys a considerable amount of its central resources to schools, a practice that set us above our nation-wide peers. Further, and as evident in the 2025 investment area chart on the previous page, the trend of significant investment by departments direct to schools has remained consistent.



2024-25 Adopted Budget: Full Time Equivalents (FTE) in Departmental Budgets

	<u>Budget 2021-22</u>	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>	<u>Budget 2024-25</u>
Accountant I	1.0	1.0	3.0	1.0
Administrative Assistant	11.0	13.0	13.0	13.0
Administrator	9.0	8.0	9.0	6.0
Alarm Monitor	12.0	12.0	12.0	12.0
Assistant Director	18.3	18.8	19.8	19.3
Assistant Principal	5.5	6.0	8.5	7.5
Audiologist	5.0	5.0	5.0	4.0
Buyer	2.0	2.0	2.0	2.0
Buyer Assistant	2.0	2.0	-	2.0
Campus Supervisor	-	81.5	81.5	89.5
Chief Officer	9.0	9.0	9.0	9.0
Classified - Hourly	-	36.0	3.4	30.1
Clerk	1.0	1.0	1.0	1.0
Clinic Aides	-	2.9	0.1	1.8
Coordinator - Administrative	20.0	23.5	22.2	26.2
Coordinator - Classified	4.3	4.0	10.0	7.0
Coordinator - Licensed	15.3	15.2	17.5	17.5
Counselor	70.9	71.4	67.3	71.2
Custodian	440.0	471.5	407.5	430.0
Dean	1.0	1.0	1.0	1.3
Director	41.0	40.8	42.5	40.9
Executive Director	10.5	15.5	20.5	21.5
Food Service Manager	1.5	1.0	2.6	2.0
Group Leader	14.0	14.0	16.0	15.0
Instructional Coach	9.0	9.0	4.7	8.0
Investigator	2.0	1.0	1.0	1.0
Manager	37.0	33.0	50.5	42.8
Nurse	49.5	49.5	45.3	47.2
Occupational Therapist	29.7	30.7	30.7	30.7
Physical Therapist	12.1	12.1	10.9	11.0
Principal	7.0	5.0	5.0	5.0
Psychologist	46.3	47.3	44.7	43.7
Resource Teachers	76.0	78.0	29.6	27.2
School Business Manager	-	-	2.0	2.0
School Secretary	9.3	10.0	8.0	8.8
Secretary	13.0	9.0	13.0	10.0
Security Officer	22.0	22.0	22.0	22.0
Social Worker	82.0	84.0	100.3	94.8
Specialist - Classified	20.0	21.3	29.8	27.0
Speech Therapist	131.4	131.2	131.7	131.6
Superintendent	2.0	2.0	2.0	2.0
Supervisor	2.0	2.0	2.0	2.0
Teacher	484.6	487.4	490.5	500.6
Teacher Librarian	3.5	3.5	4.0	3.5
Technical Specialist	34.5	42.0	47.4	43.4
Technicians Classified	72.3	63.8	62.5	68.0
Trades Technician	136.0	137.0	129.0	134.0
Total	1,975.3	2,136.6	2,040.8	2,096.8

2024-25 Adopted Budget: General Fund Divisional Budgets

Division	Actual 2022-23	Budget 2023-24	Budget 2024-25
Board of Education	\$351,547	\$635,277	\$646,080
Custodial Services	\$31,137,824	\$32,174,947	\$33,911,431
Data Services	\$5,329,956	\$5,554,746	\$5,143,721
District Leadership	\$2,848,665	\$3,518,766	\$4,322,842
Districtwide	\$5,902,642	\$5,492,353	\$5,879,773
Family School Community Partnership	\$2,771,176	\$4,585,209	\$4,978,255
Field Services	\$20,516,523	\$21,413,573	\$22,939,052
Financial Services	\$6,488,095	\$7,708,346	\$8,548,738
Human Resources	\$10,124,308	\$8,299,256	\$8,974,192
Information Technology	\$27,854,056	\$30,533,752	\$29,706,252
School Leadership	\$14,457,532	\$7,039,825	\$19,283,190
Security and Emergency Management	\$8,303,178	\$9,670,258	\$10,346,665
Strategy and Communications	\$2,310,230	\$3,267,648	\$3,379,265
Student Success	\$113,616,331	\$119,539,449	\$138,017,405
Teaching and Learning	\$25,267,588	\$26,157,245	\$34,050,365
Telecommunication, Network, and Utilities	\$23,260,010	\$23,846,663	\$24,802,738
Total	\$300,539,661	\$309,437,313	\$354,929,964

2024-25 Adopted Budget: Board of Education

	<u>Actual</u> <u>2022-23</u> FTE	<u>Budget</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$11,234	\$19,157	\$19,157
Administrative Assistant	1.00	1.00	1.00	\$33,078	\$85,960	\$94,238
Executive Director	-	-	-	\$15,336	\$0	\$0
Overtime - Classified	-	-	-	-\$593	\$0	\$0
Total Salary Account Expenditures	1.00	1.00	1.00	\$59,055	\$105,117	\$113,395
Employee Benefit Accounts						
Employee Benefits				\$15,353	\$32,061	\$34,586
Total Benefit Account Expenditures				\$15,353	\$32,061	\$34,586
Service Accounts						
Audit Fees				\$195,466	\$210,000	\$210,000
Community Relations				\$4,110	\$7,000	\$5,000
Consultants				\$5,000	\$5,000	\$0
Contracted Services				\$9,270	\$0	\$0
Election Expenses				\$0	\$150,000	\$195,649
Employee Training & Conf				\$11,972	\$15,000	\$15,000
Fees For Dist Membership				\$37,787	\$50,000	\$50,000
Meals/Refreshments				\$8,785	\$10,000	\$12,000
Mileage And Travel				\$0	\$0	\$300
Printing				\$7	\$0	\$0
Telephone/Pagers/Modems				\$55	\$0	\$0
Total Service Account Expenditures				\$272,452	\$447,000	\$487,949
Materials and Supplies						
Contingency				\$0	\$49,899	\$0
Copier Usage				\$50	\$0	\$150
Office Equipment - Under \$5K				\$2,173	\$0	\$0
Office Material/Supplies				\$2,464	\$1,200	\$10,000
Total Supplies and Material Expenditures				\$4,687	\$51,099	\$10,150
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	1.00	1.00	1.00	\$351,547	\$635,277	\$646,080

2024-25 Adopted Budget: General Fund Divisional Budget - Field Services Custodial

	Actual 2022-23 FTE	Budget 2023-24 FTE	Budget 2024-25 FTE	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salary Accounts						
Additional Pay-Classified	-	-	-	\$118,621	\$90,000	\$95,000
Classified - Hourly	-	-	-	\$2,448	\$0	\$0
Custodian	467.50	403.50	426.00	\$19,694,043	\$22,591,424	\$23,770,800
Director	1.00	1.00	1.00	\$144,254	\$130,951	\$143,562
Overtime - Classified	-	-	-	\$1,304,671	\$280,000	\$360,000
Paraprofessional	-	-	-	\$17	\$0	\$0
Secretary	2.00	2.00	2.00	\$80,377	\$119,470	\$129,874
Substitute Custodian	-	-	-	\$205,831	\$200,000	\$220,000
Supervisor	2.00	2.00	2.00	\$178,523	\$191,825	\$196,817
Technicians Classified	1.00	1.00	1.00	\$74,119	\$58,208	\$62,030
Trades Technician	4.00	4.00	4.00	\$308,934	\$322,711	\$339,208
Total Salary Account Expenditures	477.50	413.50	436.00	\$22,111,838	\$23,984,589	\$25,317,291
Employee Benefit Accounts						
Employee Benefits				\$7,259,870	\$7,315,300	\$7,721,774
Total Benefit Account Expenditures				\$7,259,870	\$7,315,300	\$7,721,774
Service Accounts						
Awards And Banquets				\$0	\$400	\$5,716
Contracted Services				\$383,926	\$50,000	\$0
Employee Training & Conf				\$2,321	\$1,200	\$1,625
Mileage And Travel				\$1,789	\$6,000	\$5,000
Postage				\$74	\$25	\$25
Recruiting Costs				\$46,241	\$4,000	\$0
Telephone/Pagers/Modems				\$10,507	\$14,000	\$14,000
Total Service Account Expenditures				\$444,858	\$75,625	\$26,366
Materials and Supplies						
Copier Usage				\$1,156	\$2,000	\$2,000
Custodial Supplies				\$817,339	\$754,433	\$830,000
Maint Materials/Supplies				\$4,775	\$0	\$0
Office Material/Supplies				\$8,243	\$8,000	\$8,000
Small Hand Tools				\$67,819	\$0	\$0
Uniforms				\$5,842	\$35,000	\$6,000
Total Supplies and Material Expenditures				\$905,174	\$799,433	\$846,000
Capital Outlay						
Building Improvements				\$57,036	\$0	\$0
Plant/Shop Equipment				\$359,048	\$0	\$0
Total Capital Outlay Expenditures				\$416,084	\$0	\$0
Total Expenditures	477.50	413.50	436.00	\$31,137,824	\$32,174,947	\$33,911,431

2024-25 Adopted Budget: General Fund Divisional Budget - Data Services

	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$55,961	\$0	\$0
Additional Pay-Classified	-	-	-	\$4,923	\$0	\$0
Administrator	1.00	-	-	\$20,511	\$0	\$0
Assistant Director	2.00	2.00	2.00	\$249,442	\$266,594	\$292,267
Assistant Principal	-	-	-	\$6,786	\$0	\$0
Classified - Hourly	-	-	-	\$40,336	\$0	\$0
Coordinator - Administrative	1.50	1.50	1.50	\$119,336	\$155,379	\$211,606
Director	4.00	4.00	3.00	\$528,757	\$560,852	\$447,648
Executive Director	2.00	2.00	2.00	\$312,916	\$335,370	\$363,782
Manager	1.00	1.00	1.00	\$99,300	\$106,016	\$116,225
One-Time 1% Additional	-	-	-	\$12,313	\$0	\$0
Overtime - Classified	-	-	-	\$42,024	\$35,400	\$35,400
Specialist - Classified	4.00	1.00	2.00	\$195,351	\$145,919	\$155,980
Substitute Secretary	-	-	-	\$2,397	\$0	\$0
Substitute Teacher	-	-	-	\$0	\$12,984	\$0
Technical Specialist	14.00	14.00	8.00	\$1,367,538	\$1,509,465	\$916,999
Technicians Classified	9.00	9.00	9.00	\$492,980	\$539,396	\$576,481
Total Salary Account Expenditures	38.50	34.50	28.50	\$3,550,871	\$3,667,375	\$3,116,388
Employee Benefit Accounts						
Employee Benefits				\$1,028,241	\$1,118,549	\$950,499
Total Benefit Account Expenditures				\$1,028,241	\$1,118,549	\$950,499
Service Accounts						
Contract Maint/Eq Repair				\$2,295	\$7,694	\$7,694
Contracted Services				\$146,795	\$102,376	\$101,376
Employee Training & Conf				\$998	\$20,600	\$31,893
Fees For Dist Membership				\$0	\$1,000	\$1,000
Meals/Refreshments				\$0	\$1,000	\$1,000
Mileage And Travel				\$7,360	\$7,400	\$7,900
Postage				\$320	\$5,050	\$5,000
Printing				\$87	\$700	\$700
Software Purch/Lease				\$488,326	\$574,079	\$858,298
Telephone/Pagers/Modems				\$2,177	\$2,250	\$1,800
Total Service Account Expenditures				\$648,358	\$722,149	\$1,016,661
Materials and Supplies						
Copier Usage				\$2,249	\$2,473	\$2,473
Instructional Equip-Under \$5K				\$46,254	\$10,000	\$23,000
Instructional Material/S				\$0	\$500	\$500
Office Equipment - Under \$5K				\$34,669	\$20,000	\$17,000
Office Material/Supplies				\$18,927	\$10,700	\$14,200
Testing Materials				\$387	\$0	\$0
Total Supplies and Material Expenditures				\$102,486	\$43,673	\$57,173
Capital Outlay						
Office Equipment				\$0	\$3,000	\$3,000
Total Capital Outlay Expenditures				\$0	\$3,000	\$3,000
Total Expenditures	38.50	34.50	28.50	\$5,329,956	\$5,554,746	\$5,143,721

2024-25 Adopted Budget: General Fund Divisional Budget - District Leadership

	Actual 2022-23 FTE	Budget 2023-24 FTE	Budget 2024-25 FTE	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$108,600	\$0	\$0
Administrative Assistant	4.00	4.00	4.00	\$343,396	\$379,223	\$403,843
Administrator	-	2.00	1.00	\$0	\$223,332	\$116,208
Chief Officer	2.00	2.00	2.00	\$482,876	\$414,366	\$419,746
Coordinator - Administrative	1.00	-	-	\$114,404	\$0	\$0
Director	-	-	-	\$13,647	\$0	\$0
Executive Director	2.00	4.00	4.00	\$213,538	\$485,652	\$778,338
Manager	1.00	1.00	1.00	\$148,602	\$106,435	\$116,684
One-Time 1% Additional	-	-	-	\$5,296	\$0	\$0
Superintendent	2.00	2.00	2.00	\$512,606	\$526,347	\$577,035
Technical Specialist	-	1.00	1.00	\$0	\$103,880	\$113,884
Total Salary Account Expenditures	12.00	16.00	15.00	\$1,942,965	\$2,239,235	\$2,525,738
Employee Benefit Accounts						
Employee Benefits				\$566,469	\$722,776	\$770,350
Total Benefit Account Expenditures				\$566,469	\$722,776	\$770,350
Service Accounts						
Community Relations				\$18,741	\$30,000	\$30,000
Consultants				\$67,720	\$16,000	\$111,000
Contract Maint/Eq Repair				\$50	\$600	\$0
Contracted Services				\$68,216	\$112,000	\$104,500
Employee Training & Conf				\$14,360	\$53,000	\$26,809
Equipment/Copier Repair				\$113	\$0	\$0
Fees For Dist Membership				\$22,946	\$25,500	\$27,750
Legal Fees				\$69,135	\$188,171	\$189,021
Meals/Refreshments				\$3,804	\$7,100	\$6,500
Mileage And Travel				\$4,117	\$6,000	\$6,500
Permits/Licenses/Fees				\$19	\$100	\$100
Postage				\$44	\$400	\$150
Printing				\$1,146	\$3,318	\$3,400
Software Purch/Lease				\$2,237	\$3,600	\$304,000
Telephone/Pagers/Modems				\$1,220	\$2,800	\$2,100
Total Service Account Expenditures				\$273,868	\$448,589	\$811,830
Materials and Supplies						
Contingency				\$0	\$48,192	\$154,000
Copier Usage				-\$1,747	\$2,300	\$2,250
Furniture & Fixtures				\$2,182	\$17,000	\$17,000
Instructional Equip-Under \$5K				\$4,738	\$0	\$0
Office Equipment - Under \$5K				\$10,700	\$9,000	\$10,000
Office Material/Supplies				\$37,645	\$31,674	\$31,674
Total Supplies and Material Expenditures				\$53,518	\$108,166	\$214,924
Capital Outlay						
Building Improvements				\$11,845	\$0	\$0
Total Capital Outlay Expenditures				\$11,845	\$0	\$0
Total Expenditures	12.00	16.00	15.00	\$2,848,665	\$3,518,766	\$4,322,842

2024-25 Adopted Budget: General Fund Divisional Budget - Districtwide

	<u>Actual</u> <u>2022-23</u> FTE	<u>Budget</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
Salary Accounts						
One-Time 1% Additional	-	-	-	\$3,610	\$0	\$0
Unused Sick Leave	-	-	-	\$1,542,463	\$1,120,000	\$1,253,180
Total Salary Account Expenditures	-	-	-	\$1,546,073	\$1,120,000	\$1,253,180
Employee Benefit Accounts						
Employee Benefits				\$23,628	\$341,600	\$382,220
Total Benefit Account Expenditures				\$23,628	\$341,600	\$382,220
Service Accounts						
Bank Fees & Other Expense				\$179,957	\$65,000	\$16,000
Contracted Services				\$0	\$82,300	\$0
County Treasurer's Fees				\$1,148,095	\$640,000	\$1,227,320
Lease Purch-Other-Interest				\$389,358	\$1,385,953	\$221,053
Lease Purch-Other-Principal				\$2,615,000	\$1,815,000	\$2,780,000
Legal Fees				\$0	\$40,000	\$0
Printing				\$0	\$2,500	\$0
Telephone/Pagers/Modems				\$45	\$0	\$0
Total Service Account Expenditures				\$4,332,455	\$4,030,753	\$4,244,373
Materials and Supplies						
Copier Usage				\$24	\$0	\$0
Office Material/Supplies				\$462	\$0	\$0
Total Supplies and Material Expenditures				\$486	\$0	\$0
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	-	-	-	\$5,902,642	\$5,492,353	\$5,879,773

2024-25 Adopted Budget: General Fund Divisional Budget - Family School Community Partnership

	Actual 2022-23	Budget 2023-24	Budget 2024-25	Actual 2022-23	Budget 2023-24	Budget 2024-25
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$13,221	\$1,500	\$1,500
Additional Pay-Classified	-	-	-	\$286	\$40,515	\$33,050
Administrative Assistant	-	-	1.00	\$0	\$0	\$86,699
Administrator	3.00	2.00	2.00	\$247,507	\$195,862	\$195,724
Assistant Director	1.00	3.00	1.00	\$113,551	\$283,510	\$132,351
Chief Officer	1.00	1.00	1.00	\$174,402	\$185,089	\$202,913
Classified - Hourly	-	-	4.00	\$0	\$166,543	\$382,291
Coordinator - Administrative	4.00	3.68	3.68	\$341,010	\$329,452	\$394,265
Coordinator - Licensed	-	1.00	1.00	\$0	\$96,705	\$101,186
Director	1.75	1.00	1.70	\$225,627	\$145,899	\$256,468
Manager	1.00	1.00	-	\$132,692	\$134,190	\$0
Overtime - Classified	-	-	-	\$2,521	\$2,000	\$2,000
Secretary	-	1.00	-	\$0	\$53,208	\$0
Special Interpreter/Tutor	-	-	2.00	\$0	\$184,609	\$205,280
Specialist - Classified	3.33	10.00	7.00	\$157,607	\$376,528	\$401,897
Substitute Teacher	-	-	-	\$210	\$0	\$0
Teacher	-	-	-	\$22,533	\$0	\$0
Technical Specialist	2.00	2.40	2.40	\$118,750	\$161,723	\$177,380
Technicians Classified	1.00	3.00	3.50	\$61,349	\$184,825	\$235,895
Total Salary Account Expenditures	18.08	29.08	30.28	\$1,611,266	\$2,542,158	\$2,808,899
Employee Benefit Accounts						
Employee Benefits				\$469,506	\$775,358	\$856,715
Total Benefit Account Expenditures				\$469,506	\$775,358	\$856,715
Service Accounts						
Building Rental				\$0	\$100	\$100
Community Relations				\$100	\$0	\$21,392
Consultants				\$7,304	\$1,500	\$1,500
Contract Maint/Eq Repair				\$220	\$0	\$0
Contracted Services				\$83,782	\$561,617	\$561,017
Employee Training & Conf				\$5,915	\$42,084	\$42,300
Legal Fees				\$0	\$6,000	\$0
Meals/Refreshments				\$2,292	\$2,000	\$16,000
Mileage And Travel				\$9,646	\$10,600	\$15,036
Permits/Licenses/Fees				\$864	\$0	\$0
Postage				\$37	\$50	\$0
Printing				\$0	\$1,000	\$1,000
Software Purch/Lease				\$636	\$15,300	\$15,300
Telephone/Pagers/Modems				\$1,782	\$1,000	\$3,500
Tuition Reimb-Other Facilities				\$559,076	\$590,000	\$590,000
Total Service Account Expenditures				\$671,654	\$1,231,251	\$1,267,145
Materials and Supplies						
Copier Usage				\$1,608	\$4,146	\$3,950
Curriculum Dev/Staff Training				\$169	\$0	\$0
Instructional Material/S				\$1,507	\$2,000	\$2,000
Office Equipment - Under \$5K				\$9,261	\$11,000	\$11,000
Office Material/Supplies				\$6,205	\$19,296	\$28,546
Total Supplies and Material Expenditures				\$18,750	\$36,442	\$45,496
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	18.08	29.08	30.28	\$2,771,176	\$4,585,209	\$4,978,255

2024-25 Adopted Budget: General Fund Divisional Budget - Field Services

	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$8,679	\$1,500	\$500
Additional Pay-Classified	-	-	-	\$14,754	\$26,000	\$20,000
Administrative Assistant	1.00	1.00	1.00	\$81,725	\$86,951	\$95,324
Classified - Hourly	1.00	-	-	\$41,400	\$0	\$0
Coordinator - Classified	-	6.00	3.00	\$0	\$158,354	\$173,603
Custodian	-	-	-	\$35	\$0	\$0
Director	3.50	3.50	3.50	\$407,107	\$459,100	\$475,168
Executive Director	0.50	0.50	0.50	\$79,062	\$84,689	\$92,845
Group Leader	14.00	16.00	15.00	\$1,363,928	\$1,368,093	\$1,447,480
Manager	6.00	6.00	6.00	\$554,459	\$671,541	\$713,291
One-Time 1% Additional	-	-	-	\$2,587	\$0	\$0
Overtime - Classified	-	-	-	\$157,621	\$148,450	\$166,000
Payroll Exception	-	-	-	-\$634,215	-\$511,500	-\$511,500
Secretary	2.00	2.00	2.00	\$99,126	\$117,502	\$126,781
Specialist - Classified	1.00	1.00	1.00	\$76,296	\$81,177	\$86,195
Substitute Secretary	1.00	-	-	\$24,945	\$20,393	\$0
Technical Specialist	3.00	3.00	3.00	\$291,546	\$308,090	\$337,759
Technicians Classified	5.00	5.00	5.00	\$300,334	\$327,569	\$351,130
Trades Technician	128.00	120.00	125.00	\$7,977,575	\$9,306,840	\$10,042,832
Total Salary Account Expenditures	166.00	164.00	165.00	\$10,846,964	\$12,654,749	\$13,617,408

Employee Benefit Accounts

Employee Benefits		\$3,534,487	\$3,859,697	\$4,153,310
Total Benefit Account Expenditures		\$3,534,487	\$3,859,697	\$4,153,310

Service Accounts

Awards And Banquets		\$0	\$300	\$700
Const Maint/Repair-Bldg		\$1,780,373	\$1,235,132	\$1,299,859
Consultants		\$21,235	\$37,900	\$70,000
Contract Maint/Eq Repair		\$66,389	\$62,706	\$56,200
Contracted Services		\$483,729	\$460,000	\$537,899
Employee Training & Conf		\$53,649	\$64,400	\$67,396
Equipment Rental		\$42,874	\$40,500	\$45,700
Fees For Dist Membership		\$2,567	\$1,400	\$1,400
Fleet Maintenance		\$420	\$15,000	\$15,000
Marketing - Advertising		\$0	\$200	\$350
Mileage And Travel		\$58	\$3,200	\$2,500
Permits/Licenses/Fees		\$38,210	\$33,900	\$56,000
Postage		\$649	\$856	\$950
Printing		\$6,979	\$5,050	\$6,000
Propane		\$288	\$300	\$300
Recruiting Costs		\$1,335	\$8,000	\$2,500
Refuse & Dump Fees		\$34,487	\$37,400	\$35,000
Required Physical Exams		\$3,161	\$5,000	\$4,800
Software Purch/Lease		\$95,700	\$89,000	\$109,000
Telephone/Pagers/Modems		\$45,138	\$56,500	\$53,500
Total Service Account Expenditures		\$2,677,241	\$2,156,744	\$2,365,054

Materials and Supplies						
Athletic Supplies				\$148,428	\$140,000	\$155,000
Copier Usage				\$3,055	\$3,600	\$4,130
Custodial Supplies				\$3,176	\$0	\$0
Furniture & Fixtures				\$7,456	\$0	\$5,000
Maint Materials/Supplies				\$3,061,708	\$2,212,933	\$2,401,000
Non-Food Consumables				\$39,662	\$125,000	\$0
Office Equipment - Under \$5K				\$6,604	\$50,000	\$42,500
Office Material/Supplies				\$25,139	\$17,500	\$20,500
Physical Invty Gain/Loss				\$3,329	\$10,500	\$10,500
Shop Supplies				\$748	\$3,000	\$2,500
Small Hand Tools				\$65,266	\$74,000	\$55,500
Uniforms				\$19,623	\$25,700	\$26,000
Total Supplies and Material Expenditures				\$3,384,194	\$2,662,233	\$2,722,630
Capital Outlay						
Building Improvements				\$935	\$5,000	\$4,500
Plant/Shop Equipment				\$72,702	\$75,000	\$75,000
Suspense clearing				\$0	\$0	\$1,000
Office Equipment				\$0	\$150	\$150
Total Capital Outlay Expenditures				\$73,637	\$80,150	\$80,650
Total Expenditures	166.00	164.00	165.00	\$20,516,523	\$21,413,573	\$22,939,052

2024-25 Adopted Budget: General Fund Divisional Budget - Financial Services

	Actual 2022-23 FTE	Budget 2023-24 FTE	Budget 2024-25 FTE	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salary Accounts						
Accountant I	1.00	3.00	1.00	\$66,675	\$142,968	\$78,368
Additional Pay-Administrative	-	-	-	\$53,324	\$0	\$0
Additional Pay-Classified	-	-	-	\$25,301	\$0	\$3,000
Administrative Assistant	1.00	1.00	1.00	\$81,390	\$84,888	\$93,063
Administrator	4.00	4.00	2.00	\$314,214	\$424,414	\$286,661
Buyer	2.00	2.00	2.00	\$140,647	\$152,926	\$174,562
Buyer Assistant	2.00	-	2.00	\$50,845	\$60,264	\$113,323
Chief Officer	1.00	1.00	1.00	\$182,985	\$193,187	\$217,680
Coordinator - Administrative	1.00	3.00	3.00	\$101,730	\$283,694	\$308,550
Director	4.00	6.00	4.00	\$503,973	\$672,550	\$546,903
Executive Director	-	-	1.00	\$0	\$0	\$179,245
Manager	7.00	11.00	10.00	\$664,860	\$1,107,811	\$1,220,034
One-Time 1% Additional	-	-	-	\$4,571	\$0	\$0
Overtime - Classified	-	-	-	\$5,651	\$5,250	\$5,664
Specialist - Classified	8.00	8.00	9.00	\$545,974	\$609,574	\$688,909
Substitute Secretary	1.00	-	-	\$9,449	\$4,381	\$1,617
Technical Specialist	10.00	12.00	15.00	\$794,089	\$1,024,689	\$1,484,831
Technicians Classified	11.00	13.00	12.00	\$640,851	\$790,257	\$852,905
Total Salary Account Expenditures	53.00	64.00	63.00	\$4,186,529	\$5,556,853	\$6,255,315
Employee Benefit Accounts						
Employee Benefits				\$1,203,818	\$1,694,839	\$1,907,871
Total Benefit Account Expenditures				\$1,203,818	\$1,694,839	\$1,907,871
Service Accounts						
Audit Fees				\$50	\$0	\$0
Bank Fees & Other Expense				\$21,219	\$100	\$100
Const Maint/Repair-Bldg				-\$600	\$0	\$0
Consultants				\$17,280	\$105,000	\$62,952
Contract Maint/Eq Repair				\$0	\$1,300	\$300
Contracted Services				\$860,309	\$117,365	\$95,436
Employee Training & Conf				\$19,825	\$53,439	\$44,939
Equipment/Copier Repair				\$0	\$1,000	\$0
Fees For Dist Membership				\$35,265	\$36,200	\$39,400
Marketing - Advertising				\$1,148	\$500	\$500
Meals/Refreshments				\$1,049	\$1,300	\$1,900
Mileage And Travel				\$1,984	\$6,800	\$5,200
Permits/Licenses/Fees				\$1,816	\$3,100	\$3,350
Postage				\$13,941	\$17,200	\$17,900
Printing				\$807	\$12,100	\$4,500
Software Purch/Lease				\$193	\$20,350	\$32,090
Telephone/Pagers/Modems				\$225	\$115	\$100
Voice Communication Line				\$103	\$0	\$0
Total Service Account Expenditures				\$974,614	\$375,869	\$308,667
Materials and Supplies						
Copier Usage				\$1,769	\$4,550	\$4,350
Curriculum Dev/Staff Training				\$108	\$0	\$0
Furniture & Fixtures				\$8,451	\$0	\$0
Instructional Equip-Under \$5K				\$18,595	\$0	\$0
Maint Materials/Supplies				\$29,225	\$0	\$0
Office Equipment - Under \$5K				\$20,155	\$35,500	\$32,500
Office Material/Supplies				\$31,949	\$40,535	\$39,835
Purchased Food				\$25	\$200	\$200
Total Supplies and Material Expenditures				\$110,277	\$80,785	\$76,885
Capital Outlay						
Building Improvements				\$12,857	\$0	\$0
Total Capital Outlay Expenditures				\$12,857	\$0	\$0
Total Expenditures	53.00	64.00	63.00	\$6,488,095	\$7,708,346	\$8,548,738

2024-25 Adopted Budget: General Fund Divisional Budget - Human Resources

	Actual 2022-23 FTE	Budget 2023-24 FTE	Budget 2024-25 FTE	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$2,738	\$15,000	\$15,000
Additional Pay-Administrative	-	-	-	\$54,531	\$16,851	\$43,708
Additional Pay-Classified	-	-	-	\$6,464	\$0	\$0
Administrative Assistant	1.00	1.00	1.00	\$81,940	\$87,393	\$95,809
Chief Officer	1.00	1.00	1.00	\$197,486	\$188,038	\$206,146
Coach	-	-	-	\$0	\$13,491	\$13,491
Coordinator - Administrative	-	-	-	-\$10,532	\$0	\$0
Counselor	3.00	(0.75)	1.25	\$215,837	\$125,425	\$142,734
Director	3.00	5.00	4.00	\$488,513	\$499,317	\$564,584
Executive Director	2.00	5.00	4.00	\$305,891	\$661,466	\$737,445
Food Service Manager	-	-	-	\$568	\$0	\$0
Investigator	1.00	1.00	1.00	\$106,138	\$105,868	\$122,964
Manager	8.00	23.00	17.75	\$1,127,534	\$1,948,265	\$2,151,637
One-Time 1% Additional	-	-	-	\$17,378	\$0	\$0
Overtime - Classified	-	-	-	\$28,670	\$13,400	\$13,400
Specialist - Classified	3.00	5.00	4.00	\$299,122	\$330,407	\$352,481
Substitute Secretary	-	-	-	\$3,836	\$0	\$0
Substitute Teacher	-	-	-	\$4,126,922	\$23,400	\$23,400
Technical Specialist	3.00	4.00	3.00	\$196,852	\$302,026	\$289,525
Technicians Classified	11.25	16.00	17.00	\$1,068,158	\$1,172,992	\$1,294,230
Trades Technician	-	-	-	\$4,100	\$0	\$0
Unused Sick Leave	-	-	-	\$1	\$0	\$0
Total Salary Account Expenditures	36.25	60.25	54.00	\$8,322,147	\$5,503,339	\$6,066,554
Employee Benefit Accounts						
Employee Benefits				\$1,216,755	\$1,680,651	\$1,850,298
Total Benefit Account Expenditures				\$1,216,755	\$1,680,651	\$1,850,298
Service Accounts						
ADA/Legal Settlement				\$4,125	\$8,900	\$8,900
Awards And Banquets				\$15,895	\$20,000	\$20,000
Background Verifications				\$19,658	\$57,873	\$57,873
Contract Maint/Eq Repair				\$1,686	\$10,000	\$10,000
Contracted Services				\$157,077	\$279,072	\$379,072
Drug And Alcohol Testing				\$14,610	\$20,000	\$0
Employee Training & Conf				\$40,226	\$88,439	\$98,755
Fees For Dist Membership				\$8,840	\$12,600	\$12,600
Legal Fees				\$13,961	\$14,125	\$14,125
Marketing - Advertising				\$11,445	\$3,000	\$3,000
Mileage And Travel				\$5,260	\$30,000	\$15,000
Permits/Licenses/Fees				\$10	\$550	\$550
Postage				\$5,094	\$7,075	\$7,075
Printing				\$10,498	\$27,129	\$27,130
Recruiting Costs				\$19,886	\$25,000	\$14,757
Required Physical Exams				\$3,193	\$24,000	\$1,000
Software Purch/Lease				\$75,606	\$96,635	\$96,635
Telephone/Pagers/Modems				\$1,634	\$1,320	\$1,320
Unemployment Comp Insur				\$91,907	\$304,471	\$204,471
Total Service Account Expenditures				\$500,611	\$1,030,189	\$972,263
Materials and Supplies						
Copier Usage				\$3,825	\$18,877	\$18,877
Furniture & Fixtures				\$29,282	\$0	\$0
Instructional Equip-Under \$5K				\$7,994	\$0	\$0
Office Equipment - Under \$5K				\$13,897	\$39,200	\$39,200
Office Material/Supplies				\$12,727	\$27,000	\$27,000
Total Supplies and Material Expenditures				\$67,725	\$85,077	\$85,077
Capital Outlay						
Building Improvements				\$17,070	\$0	\$0
Total Capital Outlay Expenditures				\$17,070	\$0	\$0
Total Expenditures	36.25	60.25	54.00	\$10,124,308	\$8,299,256	\$8,974,192

2024-25 Adopted Budget: General Fund Divisional Budget - Information Technology

	Actual <u>2022-23</u> FTE	Budget <u>2023-24</u> FTE	Budget <u>2024-25</u> FTE	Actual <u>2022-23</u>	Budget <u>2023-24</u>	Budget <u>2024-25</u>
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$1,262	\$0	\$0
Director	-	-	-	\$366	\$0	\$0
Manager	-	-	-	-\$1,127	\$0	\$0
Overtime - Classified	-	-	-	\$20	\$0	\$0
Paraprofessional	-	-	-	\$16,462	\$0	\$0
Resource Teachers	-	-	-	\$33,166	\$0	\$0
Technicians Classified	-	-	-	-\$5,966	\$0	\$0
Total Salary Account Expenditures	-	-	-	\$44,183	\$0	\$0
Employee Benefit Accounts						
Employee Benefits				\$15,400	\$0	\$0
Total Benefit Account Expenditures				\$15,400	\$0	\$0
Service Accounts						
Contracted Services				\$287	\$1,200,000	\$0
Employee Training & Conf				-\$269	\$0	\$0
Mileage And Travel				\$474	\$0	\$0
Software Purch/Lease				\$1,448,642	\$1,500,000	\$1,575,000
Technology Services				\$21,876,650	\$21,883,752	\$21,883,752
Telephone/Pagers/Modems				\$15	\$0	\$0
Total Service Account Expenditures				\$23,325,799	\$24,583,752	\$23,458,752
Materials and Supplies						
Copier Usage				\$19	\$0	\$0
Instructional Equip-Under \$5K				\$4,466,316	\$5,950,000	\$6,247,500
Instructional Material/S				\$160	\$0	\$0
Office Equipment - Under \$5K				\$2,179	\$0	\$0
Total Supplies and Material Expenditures				\$4,468,674	\$5,950,000	\$6,247,500
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	-	-	-	\$27,854,056	\$30,533,752	\$29,706,252

2024-25 Adopted Budget: General Fund Divisional Budget - School Leadership

	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$17,461	\$0	\$210,900
Administrative Assistant	2.00	2.00	2.00	\$162,634	\$177,853	\$194,981
Assistant Director	-	-	1.00	\$0	\$0	\$127,524
Athletic Game Workers	-	-	-	\$206,647	\$145,000	\$145,000
Chief Officer	1.00	1.00	1.00	\$224,880	\$185,089	\$202,913
Classified - Hourly	-	-	-	\$54,989	\$0	\$87,224
Coach	-	-	-	\$4,937,848	\$0	\$7,701,721
Director	10.00	7.00	8.00	\$1,598,345	\$1,355,694	\$1,414,273
Executive Director	2.00	3.00	3.00	\$299,207	\$450,113	\$487,054
Manager	1.00	1.00	2.00	\$105,236	\$111,976	\$269,903
One-Time 1% Additional	-	-	-	\$12,720	\$0	\$0
Overtime - Classified	-	-	-	\$103,606	\$80,000	\$102,000
Secretary	1.00	3.00	2.00	\$72,571	\$127,805	\$130,576
Substitute Teacher	-	-	-	\$35,080	\$5,000	\$5,000
Substitute Teacher Full-Time	-	-	-	-\$31,607	\$0	\$0
Teacher	-	-	-	\$3,334	\$0	\$0
Technical Specialist	1.00	1.00	2.00	\$71,979	\$75,192	\$192,438
Trades Technician	5.00	5.00	5.00	\$347,785	\$369,141	\$397,783
Total Salary Account Expenditures	23.00	23.00	26.00	\$8,222,715	\$3,082,863	\$11,669,290
Employee Benefit Accounts						
Employee Benefits				\$2,193,791	\$940,274	\$3,559,135
Total Benefit Account Expenditures				\$2,193,791	\$940,274	\$3,559,135
Service Accounts						
Athletic Game Costs				\$110,922	\$135,000	\$160,000
Athletic Trainers				\$900,003	\$1,315,988	\$1,253,539
Athletics - Security				\$43,076	\$60,000	\$60,000
Awards And Banquets				\$76,684	\$26,000	\$30,000
Background Verifications				\$1,229	\$0	\$0
Building Rental				-\$8,024	\$7,000	\$7,000
Consultants				\$0	\$55,000	\$55,000
Contract Labor				\$450	\$0	\$0
Contract Maint/Eq Repair				\$95,066	\$95,000	\$95,000
Contracted Services				\$358,552	\$135,000	\$145,000
Employee Training & Conf				\$32,113	\$14,500	\$39,500
Equipment Rental				\$5,848	\$0	\$0
Excess Athletic Transportation				\$26,955	\$30,000	\$30,000
Fees For Dist Membership				\$98,432	\$99,500	\$140,100
Fleet Maintenance				\$8,246	\$20,000	\$20,000
Game Officials				\$537,489	\$780,000	\$858,000
Legal Fees				\$0	\$0	\$6,000
Marketing - Advertising				\$1,784	\$500	\$750
Meals/Refreshments				\$12,253	\$1,000	\$5,000
Mileage And Travel				\$106,405	\$24,500	\$26,500
Permits/Licenses/Fees				\$9,989	\$0	\$0
Postage				\$205	\$425	\$550
Printing				\$4,239	\$1,500	\$1,500
Software Purch/Lease				\$19,384	\$50	\$100
Student Admission/Entry Fees				\$122,800	\$0	\$0
Student Transportation				\$358,649	\$0	\$610,000
Telephone/Pagers/Modems				\$1,312	\$2,000	\$250
Total Service Account Expenditures				\$2,924,061	\$2,802,963	\$3,543,789

Materials and Supplies

Athletic Supplies				\$802,471	\$45,000	\$371,525
Contingency				\$0	\$58,235	\$21,051
Copier Usage				\$1,275	\$490	\$1,400
Curriculum Dev/Staff Training				\$955	\$1,000	\$1,000
Furniture & Fixtures				\$35,119	\$0	\$0
Instr Mat & Suppl - Non K-12				\$0	\$1,000	\$1,000
Instructional Equip-Under \$5K				\$250	\$0	\$0
Instructional Material/S				\$3,997	\$0	\$0
Maint Materials/Supplies				\$128,262	\$85,000	\$85,000
Office Equipment - Under \$5K				\$13,282	\$15,000	\$15,000
Office Material/Supplies				\$18,390	\$8,000	\$15,000
Total Supplies and Material Expenditures				\$1,004,001	\$213,725	\$510,976

Capital Outlay

Athletic Equipment				\$6,329	\$0	\$0
Building Improvements				\$90,067	\$0	\$0
Office Equipment				\$16,568	\$0	\$0
Total Capital Outlay Expenditures				\$112,964	\$0	\$0

Total Expenditures	23.00	23.00	26.00	\$14,457,532	\$7,039,825	\$19,283,190
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2024-25 Adopted Budget: General Fund Divisional Budget - Security and Emergency Management

	Actual 2022-23 FTE	Budget 2023-24 FTE	Budget 2024-25 FTE	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$34,968	\$26,400	\$28,000
Additional Pay-Classified	-	-	-	\$2,776	\$2,000	\$6,000
Alarm Monitor	12.00	12.00	12.00	\$540,473	\$771,038	\$815,286
Campus Supervisor	81.50	-	-	\$2,806,001	\$3,117,727	\$3,306,513
Classified - Hourly	-	-	-	\$2,397	\$0	\$0
Coordinator - Administrative	3.00	3.00	3.00	\$297,038	\$313,148	\$286,895
Coordinator - Classified	4.00	4.00	4.00	\$292,643	\$310,595	\$334,983
Director	1.00	1.00	1.00	-\$4,569	\$161,972	\$177,570
Executive Director	1.00	1.00	1.00	\$197,933	\$168,882	\$185,146
Manager	5.00	5.00	5.00	\$475,658	\$514,616	\$546,967
One-Time 1% Additional	-	-	-	\$10,504	\$0	\$0
Overtime - Classified	-	-	-	\$142,891	\$150,000	\$92,000
Secretary	1.00	1.00	1.00	\$40,926	\$67,108	\$72,550
Security Officer	22.00	22.00	22.00	\$1,396,869	\$1,589,734	\$1,684,581
Technicians Classified	1.00	1.00	1.00	\$79,777	\$76,184	\$81,105
Total Salary Account Expenditures	131.50	50.00	50.00	\$6,316,285	\$7,269,404	\$7,617,596
Employee Benefit Accounts						
Employee Benefits				\$1,359,351	\$2,217,168	\$2,323,367
Total Benefit Account Expenditures				\$1,359,351	\$2,217,168	\$2,323,367
Service Accounts						
Awards And Banquets				\$3,837	\$0	\$3,867
Background Verifications				\$130	\$300	\$200
Consultants				\$5,995	\$14,400	\$10,000
Contract Maint/Eq Repair				\$2,699	\$5,000	\$8,000
Contracted Services				\$150,388	\$55,411	\$160,000
Employee Training & Conf				\$7,734	\$10,000	\$10,000
Fleet Maintenance				\$2,607	\$2,000	\$10,000
Meals/Refreshments				\$777	\$1,200	\$4,000
Mileage And Travel				\$11,633	\$8,000	\$10,000
Permits/Licenses/Fees				\$22,629	\$300	\$50,000
Postage				\$330	\$360	\$350
Printing				\$1,615	\$2,000	\$4,000
Recruiting Costs				\$0	\$30	\$0
Required Physical Exams				\$906	\$1,000	\$500
Software Purch/Lease				\$6,485	\$6,485	\$6,485
Telephone/Pagers/Modems				\$22,834	\$31,000	\$31,000
Total Service Account Expenditures				\$240,599	\$137,486	\$308,402
Materials and Supplies						
Copier Usage				\$1,128	\$1,200	\$1,300
Maint Materials/Supplies				\$5,985	\$6,000	\$2,000
Office Equipment - Under \$5K				\$90,188	\$8,000	\$10,000
Office Material/Supplies				\$28,030	\$8,000	\$10,000
Uniforms				\$80,171	\$20,000	\$70,000
Vehicle Parts & Supplies				\$37,317	\$3,000	\$4,000
Total Supplies and Material Expenditures				\$242,819	\$46,200	\$97,300
Capital Outlay						
Vehicles-Utility Fleet				\$144,124	\$0	\$0
Total Capital Outlay Expenditures				\$144,124	\$0	\$0
Total Expenditures	131.50	50.00	50.00	\$8,303,178	\$9,670,258	\$10,346,665

2024-25 Adopted Budget: General Fund Divisional Budget - Strategy and Communications

	Actual 2022-23 FTE	Budget 2023-24 FTE	Budget 2024-25 FTE	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$12,103	\$0	\$0
Additional Pay-Administrative	-	-	-	\$7,940	\$300	\$300
Additional Pay-Classified	-	-	-	\$43,796	\$0	\$0
Administrative Assistant	1.00	1.00	-	\$95,855	\$99,753	\$0
Chief Officer	1.00	1.00	1.00	\$206,253	\$219,793	\$240,959
Classified - Hourly	-	0.38	-	\$21,887	\$8,281	\$0
Coordinator - Administrative	-	1.00	3.00	\$49,399	\$87,685	\$254,573
Director	2.00	3.00	2.00	\$178,528	\$370,758	\$272,173
Executive Director	1.00	1.00	2.00	\$151,629	\$161,953	\$337,251
Manager	2.00	1.00	-	\$149,631	\$107,450	\$0
Substitute Secretary	-	-	-	\$2,067	\$0	\$0
Technical Specialist	8.00	7.00	7.00	\$359,921	\$685,029	\$750,998
Total Salary Account Expenditures	15.00	15.38	15.00	\$1,279,009	\$1,741,002	\$1,856,254
Employee Benefit Accounts						
Employee Benefits				\$358,107	\$531,005	\$566,158
Total Benefit Account Expenditures				\$358,107	\$531,005	\$566,158
Service Accounts						
Awards And Banquets				\$50	\$0	\$0
Community Relations				\$2,009	\$15,000	\$0
Contract Maint/Eq Repair				\$60	\$0	\$0
Contracted Services				\$541,205	\$871,330	\$853,542
Employee Training & Conf				\$30,577	\$31,000	\$31,000
Fees For Dist Membership				\$915	\$0	\$0
Marketing - Advertising				\$21,176	\$10,000	\$10,000
Meals/Refreshments				\$5,573	\$8,000	\$8,000
Mileage And Travel				\$2,284	\$6,561	\$6,561
Permits/Licenses/Fees				\$175	\$1,000	\$1,000
Postage				\$1,249	\$100	\$100
Printing				\$1,096	\$7,000	\$7,000
Software Purch/Lease				\$10,616	\$10,000	\$10,000
Telephone/Pagers/Modems				\$60	\$0	\$0
Total Service Account Expenditures				\$617,045	\$959,991	\$927,203
Materials and Supplies						
Copier Usage				\$422	\$650	\$650
Furniture & Fixtures				\$16,413	\$0	\$0
Instructional Equip-Under \$5K				\$299	\$0	\$0
Office Equipment - Under \$5K				\$11,498	\$12,000	\$12,000
Office Material/Supplies				\$27,437	\$17,000	\$17,000
Photographic Supplies				\$0	\$6,000	\$0
Total Supplies and Material Expenditures				\$56,069	\$35,650	\$29,650
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	15.00	15.38	15.00	\$2,310,230	\$3,267,648	\$3,379,265

2024-25 Adopted Budget: General Fund Divisional Budget - Student Success

	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$604,828	\$1,063,000	\$969,243
Additional Pay-Administrative	-	-	-	\$83,020	\$400	\$425
Additional Pay-Classified	-	-	-	-\$24,177	\$38,600	\$43,400
Administrative Assistant	1.00	1.00	1.00	\$78,826	\$84,910	\$93,087
Assistant Director	12.75	12.75	12.25	\$1,277,335	\$1,407,861	\$1,433,430
Assistant Principal	3.00	3.00	3.00	\$270,077	\$313,000	\$341,109
Audiologist	5.00	5.00	4.00	\$432,203	\$469,927	\$394,610
Certificated - Hourly	4.00	-	0.63	\$94,757	\$115,611	\$148,956
Chief Officer	1.00	1.00	1.00	\$171,033	\$185,089	\$202,913
Classified - Hourly	32.96	3.00	23.86	\$875,873	\$1,036,094	\$977,305
Clinic Aides	1.00	-	0.88	\$24,683	\$56,923	\$31,146
Coordinator - Administrative	6.00	6.00	6.00	\$583,093	\$693,905	\$753,756
Coordinator - Licensed	4.20	6.50	6.45	\$380,887	\$557,459	\$648,956
Counselor	63.50	64.10	65.00	\$5,389,917	\$5,735,403	\$6,355,663
Dean	-	-	-	\$1,094	\$0	\$0
Director	4.00	4.00	5.00	\$481,089	\$505,261	\$680,014
Executive Director	3.00	2.00	2.00	\$457,565	\$313,978	\$323,401
Instructional Coach	1.00	1.00	1.00	\$72,011	\$76,550	\$76,152
Manager	-	-	-	-\$6,354	\$0	\$0
Nurse	47.08	42.32	45.20	\$3,196,841	\$3,453,186	\$3,891,870
Occupational Therapist	30.30	30.30	30.30	\$2,445,672	\$2,700,613	\$2,885,278
One-Time 1% Additional	-	-	-	\$26,143	\$0	\$0
Overtime - Classified	-	-	-	\$16,103	\$15,800	\$16,553
Para-Educator	393.56	-	69.06	\$10,711,304	\$11,626,159	\$18,695,266
Paraprofessional	6.11	-	0.75	\$23,580	\$356,330	\$504,625
Physical Therapist	12.10	10.90	11.00	\$946,731	\$944,766	\$1,037,183
Principal	2.00	2.00	2.00	\$268,614	\$288,944	\$316,768
Psychologist	46.34	43.74	42.74	\$3,440,572	\$3,582,269	\$3,893,565
Resource Teachers	11.50	10.90	11.20	\$988,984	\$1,069,953	\$1,151,455
School Business Manager	-	2.00	1.00	\$68,316	\$75,339	\$82,594
School Secretary	5.00	3.00	4.00	\$170,417	\$248,254	\$221,288
Secretary	1.00	2.00	1.00	\$67,181	\$133,487	\$76,740
Social Worker	83.95	100.25	87.25	\$5,831,381	\$6,469,488	\$7,358,869
Special Interpreter/Tutor	13.59	-	8.31	\$194,080	\$732,800	\$696,587
Specialist - Classified	1.00	1.00	1.00	\$73,568	\$78,622	\$83,146
Speech Therapist	129.65	130.65	130.75	\$9,455,453	\$10,978,725	\$11,747,688
Sub Para-Educator	0.17	-	-	\$43,119	\$76,256	\$45,000
Substitute Secretary	-	-	-	\$4,659	\$0	\$0
Substitute Teacher	-	-	-	\$227,791	\$243,840	\$168,440
Substitute Teacher Full-Time	-	-	-	\$10,165	\$0	\$0
Teacher	369.65	389.02	374.92	\$25,506,265	\$28,764,730	\$31,805,089
Teacher Librarian	-	0.50	1.00	\$0	\$35,756	\$80,585
Technical Specialist	-	2.00	1.00	\$0	\$98,252	\$107,822
Technicians Classified	15.50	15.50	16.50	\$836,933	\$930,594	\$1,080,169
Unused Sick Leave	-	-	-	\$468	\$0	\$0
Total Salary Account Expenditures	1,310.91	895.43	971.05	\$75,802,100	\$85,558,134	\$99,420,146
Employee Benefit Accounts						
Employee Benefits				\$23,199,199	\$26,095,233	\$30,323,146
Total Benefit Account Expenditures				\$23,199,199	\$26,095,233	\$30,323,146

Service Accounts						
ADA/Legal Settlement			\$341,792	\$0	\$0	
Awards And Banquets			\$292	\$2,400	\$2,600	
Background Verifications			\$183	\$900	\$900	
Contract Maint/Eq Repair			\$4,228	\$1,900	\$1,900	
Contracted Services			\$4,639,038	\$1,579,037	\$1,909,420	
Employee Training & Conf			\$187,273	\$126,567	\$94,723	
Equipment Rental			\$604	\$0	\$0	
Legal Fees			\$9,115	\$0	\$0	
Marketing - Advertising			\$1,474	\$1,400	\$1,400	
Meals/Refreshments			\$3,686	\$1,373	\$2,373	
Mileage And Travel			\$162,951	\$130,451	\$140,611	
Permits/Licenses/Fees			\$9,615	\$1,450	\$8,700	
POODS Tuition/Excess Spec Ed			\$6,330,869	\$4,400,919	\$4,400,920	
Postage			\$1,500	\$1,575	\$1,725	
Printing			\$5,331	\$4,385	\$6,285	
Recruiting Costs			\$1,049	\$0	\$0	
Software Purch/Lease			\$412,307	\$155,450	\$240,350	
Student Admission/Entry Fees			\$240	\$300	\$300	
Student Transportation			\$110,810	\$159,880	\$159,880	
SWAP Matching Transfer			\$466,756	\$499,166	\$503,934	
Telephone/Pagers/Modems			\$37,443	\$20,950	\$21,010	
Tuition Reimb-Other Facilities			\$124,981	\$0	\$0	
Tuition to SPED Preschool			\$900,000	\$0	\$0	
Total Service Account Expenditures			\$13,751,537	\$7,088,103	\$7,497,031	
Materials and Supplies						
Clinic Supplies/Materials			\$14,254	\$25,000	\$25,000	
Copier Usage			\$27,172	\$15,104	\$16,222	
Curriculum Dev/Staff Training			\$55,405	\$3,500	\$21,500	
Furniture & Fixtures			\$10,818	\$0	\$0	
Graduation Materials			\$846	\$400	\$400	
Instructional Equip-Under \$5K			\$45,734	\$83,000	\$83,000	
Instructional Material/S			\$154,470	\$319,695	\$238,164	
Maint Materials/Supplies			\$20,589	\$20,000	\$20,000	
Miscellaneous Expense			\$21	\$0	\$0	
New Standardized Testing			\$0	\$0	\$0	
Office Equipment - Under \$5K			\$81,734	\$101,587	\$92,800	
Office Material/Supplies			\$181,921	\$45,050	\$94,800	
Testing Materials			\$214,248	\$184,643	\$185,196	
Total Supplies and Material Expenditures			\$807,212	\$797,979	\$777,082	
Capital Outlay						
Building Improvements			\$56,283	\$0	\$0	
Total Capital Outlay Expenditures			\$56,283	\$0	\$0	
Total Expenditures	1,310.91	895.43	971.05	\$113,616,331	\$119,539,449	\$138,017,405

2024-25 Adopted Budget: General Fund Divisional Budget - Teaching and Learning

	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Actual</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$246,249	\$223,850	\$612,352
Additional Pay-Administrative	-	-	-	\$52,911	\$0	\$0
Additional Pay-Classified	-	-	-	\$3,426	\$3,600	\$0
Administrative Assistant	1.00	1.00	1.00	\$77,739	\$79,255	\$86,887
Administrator	-	1.00	1.00	\$0	\$101,552	\$114,319
Assistant Director	3.00	2.00	3.00	\$350,917	\$331,080	\$364,098
Assistant Principal	-	0.50	0.50	\$0	\$59,954	\$65,728
Certificated - Hourly	-	-	-	\$966	\$0	\$0
Chief Officer	1.00	1.00	1.00	\$173,776	\$185,521	\$203,387
Classified - Hourly	-	-	-	\$199,418	\$0	\$0
Clerk	1.00	1.00	1.00	\$51,167	\$54,742	\$59,233
Coordinator - Administrative	7.00	4.00	8.00	\$430,841	\$395,525	\$869,865
Coordinator - Licensed	10.00	9.00	9.00	\$952,468	\$797,950	\$881,599
Counselor	2.00	2.00	3.00	\$229,449	\$157,383	\$259,086
Director	5.00	7.00	7.70	\$682,749	\$822,432	\$1,112,084
Executive Director	2.00	2.00	2.00	\$306,624	\$308,366	\$338,061
Instructional Coach	7.00	3.00	5.00	\$507,445	\$437,903	\$494,221
One-Time 1% Additional	-	-	-	\$3,762	\$0	\$0
Overtime - Classified	-	-	-	\$2,570	\$0	\$500
Paraprofessional	-	-	-	\$307	\$0	\$0
Resource Teachers	63.45	50.65	46.95	\$4,372,353	\$5,030,254	\$4,547,951
Secretary	1.00	1.00	1.00	\$95,233	\$61,938	\$68,272
Special Interpreter/Tutor	-	-	3.38	\$617,498	\$316,251	\$149,197
Substitute Secretary	-	-	-	\$7,281	\$2,124	\$0
Substitute Teacher	-	-	-	\$56,188	\$97,754	\$92,239
Teacher	77.40	65.30	83.00	\$6,155,770	\$6,110,323	\$7,805,400
Teacher Librarian	2.50	2.50	1.50	\$115,770	\$200,826	\$127,074
Technical Specialist	1.00	1.00	1.00	\$103,014	\$109,726	\$117,829
Technicians Classified	9.00	3.00	7.00	\$325,141	\$350,602	\$464,533
Total Salary Account Expenditures	193.35	156.95	186.03	\$16,121,032	\$16,238,911	\$18,833,915
Employee Benefit Accounts						
Employee Benefits				\$4,735,904	\$4,952,869	\$5,744,345
Total Benefit Account Expenditures				\$4,735,904	\$4,952,869	\$5,744,345
Service Accounts						
Awards And Banquets				\$1,278	\$0	\$2,097
Building Rental				\$4,205	\$0	\$1,500
Consultants				\$0	\$1,500	\$0
Contract Labor				\$0	\$5,000	\$0
Contract Maint/Eq Repair				\$820	\$0	\$1,600
Contracted Services				\$502,322	\$702,267	\$775,000
Employee Training & Conf				\$639,597	\$63,370	\$109,400
Fees For Dist Membership				\$1,457	\$2,300	\$1,800
Marketing - Advertising				\$0	\$5,000	\$500
Meals/Refreshments				\$8,483	\$6,586	\$12,500
Mileage And Travel				\$41,834	\$31,737	\$46,100
Permits/Licenses/Fees				\$980	\$5,000	\$2,950
Postage				\$2,154	\$3,000	\$3,300
Printing				\$6,654	\$12,850	\$12,800
Software Purch/Lease				\$1,373,343	\$1,219,330	\$3,973,126
Student Admission/Entry Fees				\$1,730	\$0	\$0
Student Transportation				\$8,954	\$14,300	\$24,495
Telephone/Pagers/Modems				\$4,937	\$700	\$1,200
Tuition Reimb-Other Facilities				\$27,469	\$1,285,000	\$1,185,781
Total Service Account Expenditures				\$2,626,217	\$3,357,940	\$6,154,149

Materials and Supplies

Contingency		\$0	\$97,976	\$0
Copier Usage		\$7,530	\$8,650	\$8,375
Curriculum Dev/Staff Training		\$5,969	\$23,960	\$8,942
Furniture & Fixtures		\$295	\$1,000	\$1,000
Instructional Equip-Under \$5K		\$26,267	\$0	\$0
Instructional Material/S		\$1,635,110	\$1,376,447	\$3,254,561
New Standardized Testing		\$0	\$0	\$0
Office Equipment - Under \$5K		\$37,909	\$29,218	\$20,133
Office Material/Supplies		\$23,443	\$55,274	\$9,945
Testing Materials		\$0	\$15,000	\$15,000
Textbooks		\$1,952	\$0	\$0
Total Supplies and Material Expenditures		\$1,738,475	\$1,607,525	\$3,317,956

Capital Outlay

Instructional/Curric Equipmnt		\$45,960	\$0	\$0
Total Capital Outlay Expenditures		\$45,960	\$0	\$0

Total Expenditures	193.35	156.95	186.03	\$25,267,588	\$26,157,245	\$34,050,365
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2024-25 Adopted Budget: General Fund Divisional Budget - Telecommunication, Network, and Utilities

	Actual 2022-23 FTE	Budget 2023-24 FTE	Budget 2024-25 FTE	Actual 2022-23	Budget 2023-24	Budget 2024-25
Salary Accounts						
Manager	-	1.50	1.00	\$0	\$191,982	\$140,313
Total Salary Account Expenditures	-	1.50	1.00	\$0	\$191,982	\$140,313
Employee Benefit Accounts						
Employee Benefits				\$0	\$58,555	\$42,796
Total Benefit Account Expenditures				\$0	\$58,555	\$42,796
Service Accounts						
Const Maint/Repair-Bldg				\$20,323	\$455,000	\$0
Contract Maint/Eq Repair				\$200	\$0	\$0
Contracted Services				\$0	\$500	\$500
Electricity				\$11,502,305	\$11,210,759	\$11,995,512
Mileage And Travel				\$0	\$1,100	\$1,100
Natural Gas				\$4,035,658	\$4,430,867	\$4,430,867
Propane				\$134,520	\$175,000	\$175,000
Refuse & Dump Fees				\$583,204	\$625,000	\$656,250
Storm Water				\$454,460	\$500,000	\$525,000
Telephone/Pagers/Modems				\$0	\$100	\$100
Voice Communication Line				\$2,613,209	\$2,507,200	\$2,962,200
Water & Sanitation				\$3,909,131	\$3,650,000	\$3,832,500
Total Service Account Expenditures				\$23,253,010	\$23,555,526	\$24,579,029
Materials and Supplies						
Copier Usage				\$0	\$100	\$100
Maint Materials/Supplies				\$7,000	\$40,000	\$40,000
New Standardized Testing				\$0	\$0	\$0
Office Material/Supplies				\$0	\$500	\$500
Total Supplies and Material Expenditures				\$7,000	\$40,600	\$40,600
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	-	1.50	1.00	\$23,260,010	\$23,846,663	\$24,802,738