

Douglas County School District Financial Plan & Budget

Adopted Executive Summary | 2025-2026



Douglas County School District
Learn Today, Lead Tomorrow

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EXECUTIVE SUMMARY

DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

Colorado

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DOUGLAS COUNTY SCHOOL DISTRICT

BUDGET COMMITMENTS FOR 2025-2026

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

The District is investing over \$14 million or a 2% increase in expenditures and transfers in the 2025-2026 General Fund budget compared to the 2024-2025 Revised Budget or over \$12 million increase compared to the 2024-2025 Final Revised Budget. Consistent with the last few years, the largest budget priority for 2025-2026 is investing in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students. More information on the compensation changes, benefit offerings and associated costs are outlined on p. 4.

Staff continually refines the Site-Based Budget (SBB) weighted student funding methodology for neighborhood schools and prioritizes the ability for schools to maintain school purchasing power to offset compensation increases. The primary emphasis of school allocation changes for 2025-2026 was to add staff to middle and high schools to support Gifted and Talented programs, to increase the allocation for counseling at large elementary schools and reduce the allocation for counseling to right-size counseling ratios in middle and high schools with declining enrollment. In addition to school budgets, increases to district department budgets are primarily focused on increases to district-managed student programming. More information on the investment in school and department budgets is on p. 5.

The School Finance Act (HB25-1320) passed within the state legislature and was signed into law by the governor shortly after the budget was proposed to the Board of Education on May 6, 2025. The Per Pupil Revenue (PPR) for DCSD will be \$11,266 which represents a \$343 per student increase from the 2024-2025 DCSD Revised Budget. The increase year-over-year is minimal due to the low inflation in 2024 compared to recent years and pressure placed on the State's budget to slow the implementation of HB24-1448 (New School Finance Act). The phase in period for HB24-1448 was extended from 6 to 7 years within this bill and provides a 15% implementation of the new formula in 2025-2026. Most significantly, the bill retains the 4-year averaging provision for 2025-2026 included in HB24-1448 and does not eliminate multi-year averaging for the calculation of funded pupil count for districts with declining enrollment. Beginning with 2026-2027, the averaging for Funded Pupil Count (FPC) reduces to 3 years of enrollment unless the new formula is not phased in at 30% or more or if the balance in the State Education Fund (SEF) is projected to be less than \$200M by June 30, 2027. Despite the modest increase in Per Pupil Revenue, Funded Pupil Count projections for 2025-2026 are 818 funded pupils lower than the actual Funded Pupil Count for 2024-2025. Overall, this increase to the School Finance Act equates to an increase in Total Program for DCSD of \$11.0 million year-over-year.

Staff are recommending a 2025-2026 Adopted Budget to the Board of Education on June 10, 2025 with a use of \$18.6 million of fund balance within the General Fund. This is a \$0.5 million increase from the budget proposed on May 6, 2025 primarily due to the increase in classified Special Education positions within schools for identified student needs and additional retention initiatives for staff. A use of fund balance occurs within the budget when budgeted expenditures exceed budgeted revenue. DCSD is able to responsibly support this deficit spending plan due to the favorably high levels of unassigned fund balance in the General Fund currently. This fiscally responsible use of reserves will allow DCSD to continue to provide pay increases to employees and invest in the supports needed for students.

DCSD commits to a 100% equal per pupil share of mill levy override (MLO) funds with District-authorized charter schools (except multi-district online charter schools) based on charter schools' projected funded pupil count in the 2025-2026 Adopted Budget. Please see the [LINK](#) to the Board of Education resolution from June 5, 2018 for more information.

COMPENSATION INCREASES FOR 2025-2026

The largest budget priority for 2025-2026 was to continue to invest in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students. The overall investment is over \$14 million in current employee salaries and benefits for 2025-2026.

Licensed employees are paid according to three salary schedules. They are all structurally the same, but have different starting salaries and are labeled "General", "Hard to Hire" and "Specialist/Extremely Hard to Hire". Each of the schedules has 9 lanes (BA, BA+15, BA+30, MA, MA+15, MA+30, MA+60, MA+60, PHD/EDS). Staff with non-DCSD licensed experience will receive up to 7 years of service credit for placement on the schedule. When the schedules were implemented in 2022-2023, individual salaries of licensed staff were adjusted based on education and years of experience.

In 2025-2026, licensed staff will receive an ongoing increase to the base of 1% plus the corresponding step increase with the overall average pay increase for licensed staff of 3% for 2025-2026. This includes extending the lanes for BA through MA by one step for an additional year of experience. DCSD will continue the opportunity for licensed staff to apply for horizontal lane advancement to move to a higher-paid lane. The Board of Education approved the updated salary schedules in March 2025 in an effort to attract and retain the very best teachers for DCSD students. The full range of licensed pay across the three schedules will be \$51,914 to \$131,345 in 2025-2026. These enhancements to the schedule are estimated to cost \$9 million. Staff who fall over cell will not receive an increase to base pay or a one-time stipend and their pay will remain frozen in 2025-2026. Beginning with the 2025-2026 Adopted Budget, DCSD will begin to pay licensed staff for Colorado Department of Education (CDE) teacher license renewals that were formerly a cost to employees.

For non-licensed employees (administrators, professional/technical and classified), staff will receive flat ongoing percentage increases depending upon job classification. Administrators and professional/technical staff will receive an ongoing increase to the base of 2.0%. Classified staff will receive an ongoing increase to the base of 3.0%. Staff who fall over the salary range for their respective position will not receive an increase to base pay or a one-time stipend and their pay will remain frozen in 2025-2026. This increase is estimated to cost \$3 million. Beginning with the 2025-2026 Adopted Budget, DCSD will begin to pay out sick day balances to administrators and professional/technical staff exiting DCSD similar to opportunities provided to other employee groups already.

DCSD will again absorb all medical benefit premium increases in 2025-2026. This means the cost to employees for the employee portion of medical benefit premiums will remain the same with minimal plan design changes for the upcoming school year. The cost for DCSD to absorb the premium increases is \$2 million.

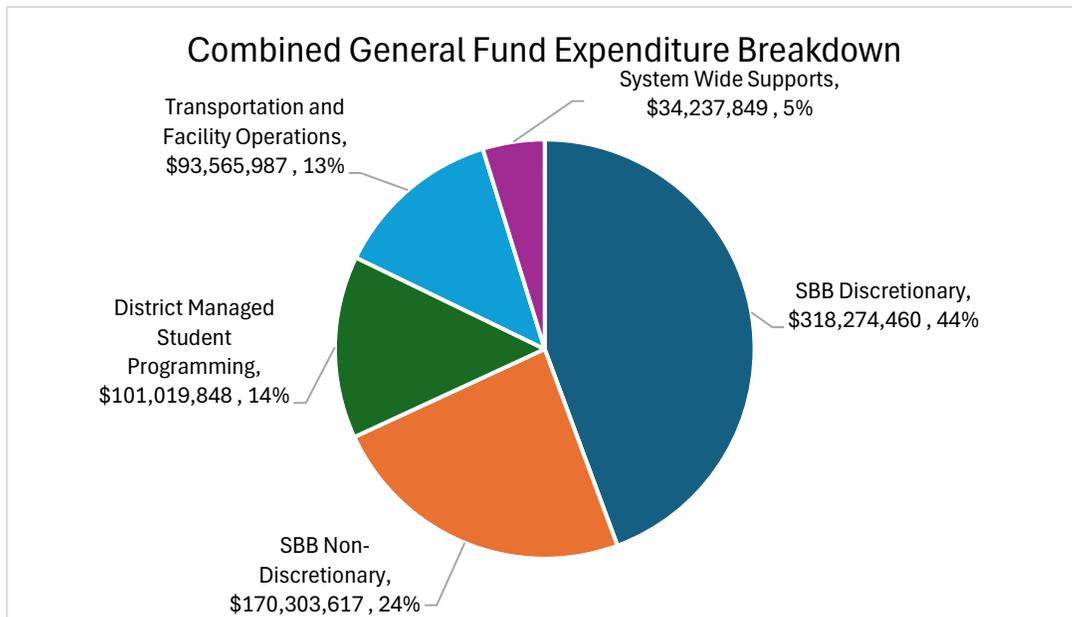
Licensed and non-licensed compensation will continue to be evaluated for future enhancements based on employee feedback and available resources to include additional recruitment incentives where necessary.

INVESTMENTS IN SCHOOLS AND DEPARTMENTS

Despite declining enrollment overall for the neighborhood school population, effort was made by staff to provide as much opportunity to maintain ongoing per pupil purchasing power within schools while recognizing the availability of one-time funding in the current year within schools. The base per pupil applied in the SBB formula increased 8% to keep pace with salary and benefit increases over time, the formula sustained funding for small schools with an increasing percentage of the student population counted in small elementary schools and adjustments were made to non-discretionary allocations. Budget was set aside to add staff to middle and high schools to support Gifted and Talented programs, to increase the allocation for counseling at large elementary schools and reduce the allocation for counseling to right-size counseling ratios in middle and high schools with declining enrollment. With the passage of the 5A Bond ballot initiative in November 2024 and the inclusion of \$20M for student and staff device refresh within the Bond, non-discretionary funding for student and staff device refresh out of school's budgets was removed for 2025-2026. Even with some of these investments, with declining enrollment and the restructuring of select non-discretionary SBB allocations, there is an overall net savings to the SBB of \$2.8M year-over-year.

In addition to school budgets, increases to district department budgets are primarily focused on increases to district-managed student programming. The Adopted Budget will include \$6M of increased budget primarily in Student Support Services, Security, Career & Technical Education and the Legacy Campus. In addition to district-managed student programming, there will be a \$3M increase to Transportation and Facility Operations and a \$3M increase to System Wide Supports primarily to sustain existing operations at a higher cost. This represents a 4% increase year-over-year in school support and system wide budgets.

Changes to Site-Based Budgets (SBB) for neighborhood schools were extremely minimal between the Proposed Budget and Adopted Budget for 2025-2026. Neighborhood school allocations did not change with the exception of Special Education staffing and any other changes within their budgets reflect changing personnel decisions based on spring hiring or decisions to set aside resources for school-sponsored capital projects. Department budget changes were limited to less than \$0.3 million and primarily associated with the retention initiatives referenced on p. 4.



USES OF 2023 MILL LEVY OVERRIDE AND 2024 BOND 2025-2026 ADOPTED BUDGET

The voters of Douglas County passed a tax increase in the November 2023 general election on behalf of Douglas County School District. The 2023 Mill Levy Override (MLO), also referred to as 5A, increased the property taxes by \$66 million annually beginning in 2024 tax collection year. The planned uses of the tax increase continuing into its second year (2025-2026) are as follows:

- \$60 million for competitive compensation with \$46 million for district allocation and \$14 million for charter allocation based on student count
- \$6 million for added safety and security enhancements for additional school resource officer support, additional campus security specialists at all district-run elementary schools and an annual security equipment allowance

The 2025-2026 Adopted Budget is the first year of the full implementation of all aspects of the \$6 million for safety and security. In addition to the additional campus security specialists in all district-run elementary schools, DCSD will be adding additional campus security specialists in high schools for after hours athletics coverage and providing additional start-up costs for the law enforcement agencies providing school resource officers (SRO).

One year later in November 2024, the voters of Douglas County passed an additional tax increase in the general election on behalf of Douglas County School District. The 2024 Bond will provide \$490 million for capital projects over the next four years. The first \$270 million in par value generated an additional \$37 million in premium plus projected interest earnings. The remaining \$220 million of par value will most likely be sold in 2026-2027.

The major project categories of the 2024 Bond to be spent over the next four years are as follows:

- Capital Renewal and Replacement Projects = \$173.5 million
- Other Capital Renewal = \$3.5 million
- New Construction = \$150.0 million
- Transportation = \$8.4 million
- Growth and Decline = \$20.0 million
- Safety and Security = \$10.0 million
- Career and Technical Education = \$38.2 million
- Special Education = \$15.4 million
- Information Technology = \$20.0 million
- Athletics & Activities = \$12.0 million
- Bond Fees and Overhead = \$20.8 million
- Contingency = \$16.3 million plus total premium and interest

SUMMARY OF COMBINED GENERAL FUNDS

	General Fund (10)	Outdoor Education Fund (13)	Capital Projects Fund (14)	Full Day Kindergarten Fund (15)	Transportation Fund (25)
Beginning Fund Balance	\$ 142,578,642	\$ -	\$ 24,270,673	\$ -	\$ 5,250,990
Revenues					
Property Taxes	\$ 451,590,356	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	37,108,913	-	-	-	-
Other Local Income	41,578,255	1,615,600	2,085,792	-	1,625,000
Intergovernmental	400,180,135	-	-	-	6,236,889
Other	-	-	-	-	-
Total Revenues	\$ 930,457,659	\$ 1,615,600	\$ 2,085,792	\$ -	\$ 7,861,889
Expenditures					
Salaries	415,942,716	1,060,183	-	-	16,182,309
Benefits	159,692,593	365,858	-	-	6,998,665
Purchased Services	52,683,975	179,293	33,440	-	10,927,391
Contracts w/ Charter Schools	220,690,468	-	-	-	-
Supplies	52,129,386	247,994	-	-	3,618,685
Equipment	-	69,596	8,115,024	-	1,391,443
Other	3,352,368	46,236	-	-	(611,500)
Total Expenditures	\$ 904,491,506	\$ 1,969,160	\$ 8,148,464	\$ -	\$ 38,506,993
BOE Contingency	\$ 7,790,000	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 18,176,153	\$ (353,560)	\$ (6,062,672)	\$ -	\$ (30,645,104)
Transfers In/(Out)	(36,799,215)	365,560	(1,850,608)	-	26,088,096
Net Change in Fund Balance	\$ (18,623,062)	\$ 12,000	\$ (7,913,280)	\$ -	\$ (4,557,008)
Ending Fund Balance	\$ 123,955,580	\$ 12,000	\$ 16,357,393	\$ -	\$ 693,982
TABOR Reserve	23,370,000	-	-	-	-
BOE Reserve	23,370,000	-	-	-	-
School Carry Over Reserve	25,032,378	-	-	-	-
Medicaid Carry Over Reserve	70,001	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-
Enrollment Reserve	2,000,000	-	-	-	-
Multi-Year Lease Reserve	2,099,214	-	-	-	-
SPED/Mental Health Reserve	296,768	-	-	-	-
Ending Fund Balance - after reserves	\$ 47,717,219	\$ 12,000	\$ 16,357,393	\$ -	\$ 693,982

- *General Fund 10 - accounts for 71% of all the financial activity in the District inclusive of teacher salary and benefits as well as supplies and services*
- *Outdoor Education Fund 13 - accounts for the financial activity associated with Stone Canyon Outdoor Edventures, a District program providing outdoor educational experiences to 5th and 6th grade students*
- *Capital Projects Fund 14 - accounts for the financial activity associated with building remodels, equipment purchases and technology devices with a value of \$10,000 or more*
- *Full Day Kindergarten Fund (FDK) 15 – accounted for the financial activity associated with the FDK tuition based program at many of the District elementary schools. This fund was discontinued with implementation of state-funded FDK.*
- *Transportation Fund 25 – accounts for the financial activity associated with transporting students to and from school as well as field trips and athletic events*

SUMMARY OF SPECIAL REVENUE FUNDS

2025-2026 ADOPTED BUDGET

	Nutrition Services		Governmental		Athletics and		
	Nutrition Services	Nutrition Services	Designated	Pupil Activity	Activities Fund	Child Care Fund	
	NSLP Fund (21)	Non-NSLP Fund	Purpose Grants	Fund (23)	(26)	(29)	
		(28)	Fund (22)				
Beginning Fund Balance	\$ 10,636,725	\$ -	\$ -	\$ -	\$ 5,507,732	\$ 3,938,481	
Revenues							
Property Taxes	-	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-	-
Other Local Income	7,549,789	-	-	-	15,491,903	10,579,875	
Intergovernmental	27,830,986	-	14,201,365	-	-	-	
Other	-	-	-	-	-	-	-
Total Revenues	\$ 35,380,775	\$ -	\$ 14,201,365	\$ -	\$ 15,491,903	\$ 10,579,875	
Expenditures							
Salaries	11,605,272	-	9,047,953	-	7,453,884	8,343,233	
Benefits	5,076,020	-	3,021,049	-	1,827,304	3,135,756	
Purchased Services	280,200	-	1,343,285	-	6,058,618	1,500,700	
Contracts w/ Charter Schools	-	-	-	-	-	-	-
Supplies	20,125,174	-	726,001	-	6,097,776	223,777	
Equipment	564,678	-	-	-	32,572	-	
Other	897,500	-	63,077	-	2,399,174	460,310	
Total Expenditures	\$ 38,548,844	\$ -	\$ 14,201,365	\$ -	\$ 23,869,328	\$ 13,663,776	
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Income/(Loss)	\$ (3,168,069)	\$ -	\$ -	\$ -	\$ (8,377,425)	\$ (3,083,901)	
Transfers In/(Out)	3,168,069	-	-	-	6,487,989	1,415,284	
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (1,889,436)	\$ (1,668,617)	
Ending Fund Balance	\$ 10,636,725	\$ -	\$ -	\$ -	\$ 3,618,296	\$ 2,269,864	
TABOR Reserve	-	-	-	-	-	-	
BOE Reserve	-	-	-	-	-	-	
School Carry Over Reserve	-	-	-	-	3,618,296	-	
Medicaid Carry Over Reserve	-	-	-	-	-	-	
Mental Health and Security Grant	-	-	-	-	-	-	
Enrollment Reserve	-	-	-	-	-	-	
Multi-Year Lease Reserve	-	-	-	-	-	-	
SPEP/Mental Health Reserve	-	-	-	-	-	-	
Ending Fund Balance - after reserves	\$ 10,636,725	\$ -	\$ -	\$ -	\$ -	\$ 2,269,864	

- *Nutrition Services NSLP Fund 21 – accounts for the financial activity associated with breakfast and lunch meal services provided to schools on the National School Lunch Program*
- *Nutrition Services Non - NSLP Fund 28 – accounted for the financial activity associated with catering, a la carte and lunch meal services provided to schools not on the National School Lunch Program; this fund will not be used in 2025-2026 due to the Healthy School Meals for All program implementation*
- *Governmental Designated Purpose Grants Fund 22 – accounts for the financial activity associated with our federal and state grants inclusive of Title I and IDEA (Individual Disabilities Education Act)*
- *Pupil Activity Fund 23 – accounted for the financial activity associated with student led and controlled clubs and activities that may include fundraisers and donation projects to other non-profit organizations; this fund will not be used in 2025-2026*
- *Athletics and Activities Fund 26 – accounts for the financial activity associated with all the sports and activities offered at the District's secondary schools*
- *Child Care Fund 29 – accounts for the financial activity associated with the 45 Before and After School Care programs at District schools*

SUMMARY OF OTHER DISTRICT FUNDS

2025-2026 ADOPTED BUDGET

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Funds (41, 44 and 45)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)
Beginning Fund Balance	\$ 80,629,404	\$ 1,930	\$ 291,837,635	\$ 5,517,453	\$ 587,369	\$ 35,879
Revenues						
Property Taxes	55,036,532	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,804,334	-	10,831,374	70,537,861	933,382	52,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 57,840,866	\$ -	\$ 10,831,374	\$ 70,537,861	\$ 933,382	\$ 52,000
Expenditures						
Salaries	-	-	1,285,773	-	-	-
Benefits	-	-	457,855	-	-	-
Purchased Services	2,000	4,000	1,482,539	70,263,488	773,875	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	531,180	-	-	-
Equipment	-	-	108,302,361	-	-	-
Other	52,262,406	1,120,825	-	-	-	49,000
Total Expenditures	\$ 52,264,406	\$ 1,124,825	\$ 112,059,708	\$ 70,263,488	\$ 773,875	\$ 49,000
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 5,576,460	\$ (1,124,825)	\$ (101,228,334)	\$ 274,373	\$ 159,507	\$ 3,000
Transfers In/(Out)	-	1,124,825	-	-	-	-
Net Change in Fund Balance	\$ 5,576,460	\$ -	\$ (101,228,334)	\$ 274,373	\$ 159,507	\$ 3,000
Ending Fund Balance	\$ 86,205,864	\$ 1,930	\$ 190,609,301	\$ 5,791,826	\$ 746,876	\$ 38,879
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 86,205,864	\$ 1,930	\$ 190,609,301	\$ 5,791,826	\$ 746,876	\$ 38,879

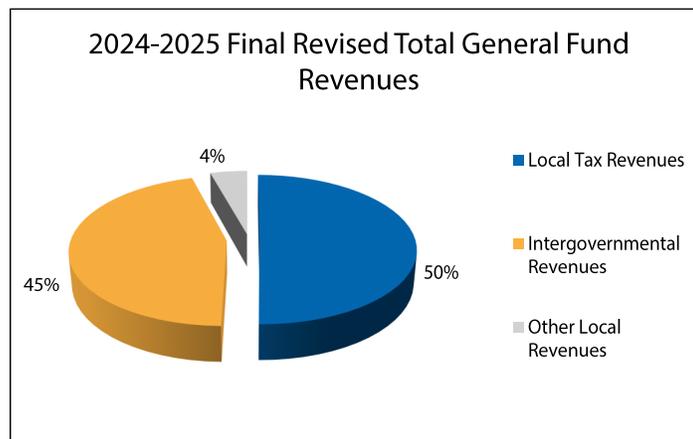
- *Bond Redemption Fund 31 – accounts for the financial activity associated with the collection of property taxes and the payment of principal and interest on general obligation bond debt approved by the taxpayer through an election*
- *COP Lease Payment Fund 39 – accounts for the financial activity associated with the payment of principal and interest on certificates of participation authorized by the Board of Education and funded through a transfer from General Fund*
- *Building Funds 41, 44 and 45 – accounts for the financial activity associated with capital projects and equipment funded from the proceeds of General Obligation Bonds as well as Certificates of Participation*
- *Self-Insured Health Funds 65 and 66 – accounts for the financial activity associated with the payment of premiums and claims associated with the Medical and Short Term Disability Insurance programs*
- *Private Purpose Trust Fund 75 – accounts for the financial activity associated with the Philip S Miller Trust providing scholarships to Castle Rock area high school students at Castle View, Douglas County, Renaissance Secondary and Ponderosa High Schools*

2024-2025 BUDGETED REVENUES

FINAL REVISED AS OF JUNE 10, 2025

The actual funded pupil count (FPC) in 2024-2025 was 60,800 of which 1,303 were multi-district online students. When calculating FPC, half day kindergarten students count as 0.58 funded pupils and full day kindergarten students count as 1.00 funded pupils. Beginning with 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provides funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2024-2025 was 61,851. Total enrollment decreased 113 students from 2023-2024.

TOTAL SOURCES BY FUND	2024-2025 Final Revised Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 149,851,093	\$ 917,043,285	\$ -	\$ 1,066,894,378
Outdoor Education	-	1,305,384	180,238	1,485,622
Capital Projects	36,342,987	3,463,691	9,691,387	49,498,065
Full Day Kindergarten	-	-	-	-
Transportation	8,276,615	7,249,714	22,993,112	38,519,441
Total Combined General Fund	\$ 194,470,695	\$ 929,062,074	\$ 32,864,737	\$ 1,156,397,506
Nutrition Services NSLP	7,250,920	34,466,336	3,170,424	44,887,680
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	17,994,227	-	17,994,227
Pupil Activity	-	-	-	-
Athletics and Activities	3,899,436	15,132,554	8,031,570	27,063,560
Child Care	5,152,491	10,322,902	1,565,882	17,041,275
Total Special Revenue Fund	\$ 16,302,847	\$ 77,916,019	\$ 12,767,876	\$ 106,986,742
Bond Redemption	81,628,110	58,574,025	-	140,202,135
Certificates of Participation (COP) Lease Payments	1,866	-	1,123,439	1,125,305
Total Debt Service and Lease Payment Fund	\$ 81,629,976	\$ 58,574,025	\$ 1,123,439	\$ 141,327,440
Bond Building and Building	-	318,642,204	-	318,642,204
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ -	\$ 318,642,204	\$ -	\$ 318,642,204
Medical and Dental	3,848,953	65,375,635	-	69,224,588
Short Term Disability Insurance	418,731	898,353	-	1,317,084
Total Internal Service Fund	\$ 4,267,684	\$ 66,273,988	\$ -	\$ 70,541,672
Private Purpose Trust	31,379	52,000	-	83,379
Total Trust and Agency Fund	\$ 31,379	\$ 52,000	\$ -	\$ 83,379

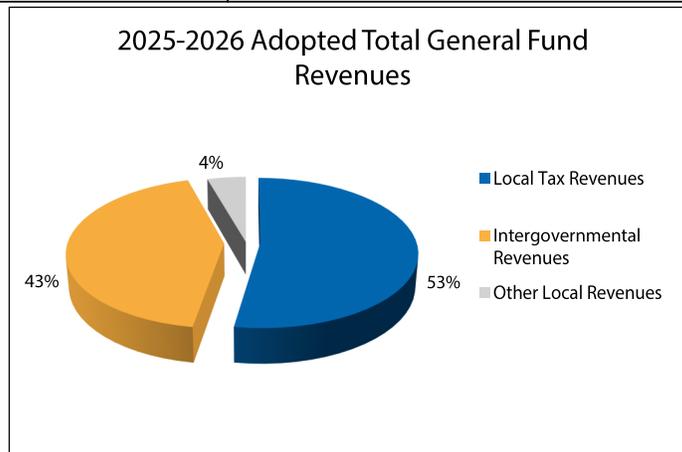


2025-2026 BUDGETED REVENUES

ADOPTED AS OF JUNE 10, 2025

The funded pupil count (FPC) in 2025-2026 is projected to be 59,982 of which 1,307 are multi-district online students. When calculating FPC, half day kindergarten students count as 0.58 funded pupils and full day kindergarten students count as 1.00 funded pupils. Beginning in 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provides funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2025-2026 is projected to be 60,719 including UPK which is a decrease of 1,132 students from 2024-2025.

TOTAL SOURCES BY FUND	2025-2026 Adopted Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 142,578,642	\$ 930,457,659	\$ -	\$ 1,073,036,301
Outdoor Education	-	1,615,600	365,560	1,981,160
Capital Projects	24,270,673	2,085,792	(1,850,608)	24,505,857
Full Day Kindergarten	-	-	-	-
Transportation	5,250,990	7,861,889	26,088,096	39,200,975
Total Combined General Fund	\$ 172,100,305	\$ 942,020,940	\$ 24,603,048	\$ 1,138,724,293
Nutrition Services NSLP	10,636,725	35,380,775	3,168,069	49,185,569
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	14,201,365	-	14,201,365
Pupil Activity	-	-	-	-
Athletics and Activities	5,507,732	15,491,903	6,487,989	27,487,624
Child Care	3,938,481	10,579,875	1,415,284	15,933,640
Total Special Revenue Fund	\$ 20,082,938	\$ 75,653,918	\$ 11,071,342	\$ 106,808,198
Bond Redemption	80,629,404	57,840,866	-	138,470,270
Certificates of Participation (COP) Lease Payments	1,930	-	1,124,825	1,126,755
Total Debt Service and Lease Payment Fund	\$ 80,631,334	\$ 57,840,866	\$ 1,124,825	\$ 139,597,025
Bond Building and Building	291,837,635	10,831,374	-	302,669,009
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 291,837,635	\$ 10,831,374	\$ -	\$ 302,669,009
Medical and Dental	5,517,453	70,537,861	-	76,055,314
Short Term Disability Insurance	587,369	933,382	-	1,520,751
Total Internal Service Fund	\$ 6,104,822	\$ 71,471,243	\$ -	\$ 77,576,065
Private Purpose Trust	35,879	52,000	-	87,879
Total Trust and Agency Fund	\$ 35,879	\$ 52,000	\$ -	\$ 87,879

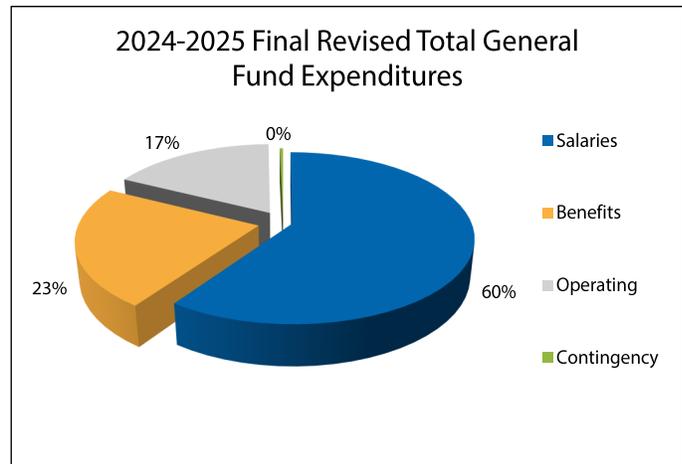


2024-2025 BUDGETED EXPENDITURES FINAL REVISED AS OF JUNE 10, 2025

Salaries and **Benefits** account for the largest component of General Fund expenditures at 83% of the total. The Final Revised Budget includes contingency in the total amount of \$2.4 million.

TRANSFERS AND EXPENDITURES BY FUND	2024-2025 Final Revised Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 884,157,803	\$ 46,756,052	\$ 930,913,855
Outdoor Education	1,485,622	-	1,485,622
Capital Projects	33,005,166	-	33,005,166
Full Day Kindergarten	-	-	-
Transportation	35,726,087	-	35,726,087
Total Combined General Fund	\$ 954,374,678	\$ 46,756,052	\$ 1,001,130,730
Nutrition Services NSLP	35,531,225	-	35,531,225
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	17,994,227	-	17,994,227
Pupil Activity	-	-	-
Athletics and Activities	23,983,694	-	23,983,694
Child Care	13,595,633	-	13,595,633
Total Special Revenue Fund	\$ 91,104,779	\$ -	\$ 91,104,779
Bond Redemption	59,572,731	-	59,572,731
Certificates of Participation (COP) Lease Payments	1,123,375	-	1,123,375
Total Debt Service and Lease Payment Fund	\$ 60,696,106	\$ -	\$ 60,696,106
Bond Building and Building	37,741,196	-	37,741,196
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 37,741,196	\$ -	\$ 37,741,196
Medical and Dental	65,982,116	-	65,982,116
Short Term Disability Insurance	750,000	-	750,000
Total Internal Service Fund	\$ 66,732,116	\$ -	\$ 66,732,116
Private Purpose Trust	47,500	-	47,500
Total Trust and Agency Fund	\$ 47,500	\$ -	\$ 47,500

Please note that the table above includes budgeted transfers of \$46.8 million. The general fund pass through to charters is \$210.5 million. Both of these figures are excluded from the graph to the right.

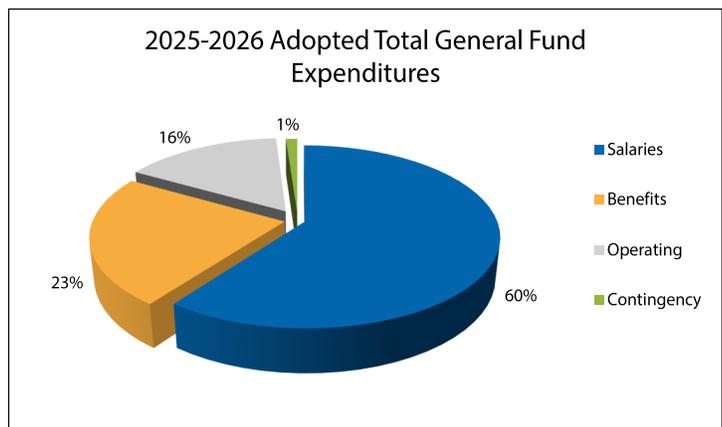


2025-2026 BUDGETED EXPENDITURES ADOPTED AS OF JUNE 10, 2025

Salaries and **Benefits** account for the largest component of General Fund expenditures at 83% of the total. The Adopted Budget includes contingency in the total amount of \$7.8 million.

TRANSFERS AND EXPENDITURES BY FUND	2025-2026 Adopted Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 912,281,506	\$ 36,799,215	\$ 949,080,721
Outdoor Education	1,969,160	-	1,969,160
Capital Projects	8,148,464	-	8,148,464
Full Day Kindergarten	-	-	-
Transportation	38,506,993	-	38,506,993
Total Combined General Fund	\$ 960,906,123	\$ 36,799,215	\$ 997,705,338
Nutrition Services NSLP	38,548,844	-	38,548,844
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	14,201,365	-	14,201,365
Pupil Activity	-	-	-
Athletics and Activities	23,869,328	-	23,869,328
Child Care	13,663,776	-	13,663,776
Total Special Revenue Fund	\$ 90,283,313	\$ -	\$ 90,283,313
Bond Redemption	52,264,406	-	52,264,406
Certificates of Participation (COP) Lease Payments	1,124,825	-	1,124,825
Total Debt Service and Lease Payment Fund	\$ 53,389,231	\$ -	\$ 53,389,231
Bond Building and Building	112,059,708	-	112,059,708
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 112,059,708	\$ -	\$ 112,059,708
Medical and Dental	70,263,488	-	70,263,488
Short Term Disability Insurance	773,875	-	773,875
Total Internal Service Fund	\$ 71,037,363	\$ -	\$ 71,037,363
Private Purpose Trust	49,000	-	49,000
Total Trust and Agency Fund	\$ 49,000	\$ -	\$ 49,000

Please note that the table above includes budgeted transfers of \$36.8 million. The general fund pass through to charters is \$220.7 million. Both of these figures are excluded from the graph to the right.



2025-2026 ADOPTED STAFF POSITION BUDGETS

Position Type	FTE
100 Administrators	200
Support - Instructional Staff	11
Support - Students	2
Support Services - General Administration	6
Support Services - School Administration	175
Support Services - Business	1
Support Services - Central and Other	5
200 Licensed - Instructional	3690
Instruction	3181
Support - Students	407
Support - Instructional Staff	74
Support Services - School Administration	27
Operations and Maintenance Services	1
300 Professional	336
Support - Students	23
Support - Instructional Staff	79
Support Services - General Administration	6
Support Services - Business	39
Operations and Maintenance Services	16
Student Transportation Services	17
Support Services - Central and Other	75
Food Services Operations	17
Enterprise Operations	50
Facilities Acquisition and Construction Services	6
Instruction	3
Community Services	5
400 Paraprofessionals	1329
Instruction	1100
Support - Students	52
Support - Instructional Staff	37
Student Transportation Services	73
Support Services - Central and Other	16
Enterprise Operations	53
500 Office/Administrative Support	408
Support - Students	25
Support - Instructional Staff	26
Support Services - General Administration	6
Support Services - School Administration	275
Support Services - Business	6
Operations and Maintenance Services	12
Student Transportation Services	31
Support Services - Central and Other	19
Food Services Operations	4
Community Services	3
Facilities Acquisition and Construction Services	1
Enterprise Operations	1
600 Crafts, Trades, and Services	898
Support Services - Business	3
Operations and Maintenance Services	375
Student Transportation Services	220
Food Services Operations	295
Enterprise Operations	5
Grand Total	6861

DCSD is budgeting for 6,861 full time equivalent positions in 2025-2026. The positions are organized below by job classification for the type of position and further by program for the type of service provided. This does not include charter school employees, but does include all District funds.

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

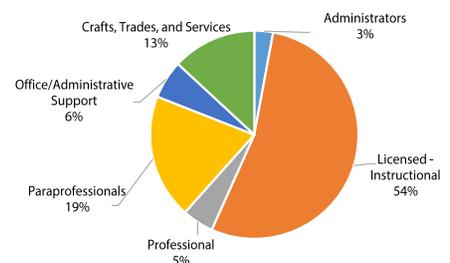
Licensed - Instructional - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

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

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

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

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



*FTE Count and Employee Count are different. Employee Count is the number of employees, while FTE Count is the scheduled workhours per week for each employee. The FTE presented is only of District employees and excludes employees of individual charter schools. FTE of charter schools are budgeted out of their own salaries and benefits accounts within their separate financials.

COMBINED GENERAL FUND BUDGETS

2019-2020 TO 2023-2024 GENERAL FUND REVENUES

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Audited Actuals 2022-2023	Audited Actuals 2023-2024
Balance on Hand July 1	87,381,177	103,298,507	130,969,479	152,766,801	156,274,421
Revenues					
Local Taxes					
Property Tax (In SFA)	185,762,542	190,457,216	216,948,413	218,952,243	279,816,413
Budget Override	73,713,000	73,713,000	73,713,000	73,713,000	139,713,000
Specific Ownership Taxes (In SFA)	13,643,865	17,905,629	18,537,938	18,964,550	20,624,909
Specific Ownership Taxes (Out of SFA)	11,951,937	13,641,644	12,609,981	13,653,356	13,649,233
Subtotal Local Taxes	\$ 285,071,344	\$ 295,717,488	\$ 321,809,332	\$ 325,283,150	\$ 453,803,555
Intergovernmental Revenue					
Equalization Entitlements	335,299,568	293,973,850	321,796,077	341,554,364	331,959,976
Special Education	14,583,294	14,864,032	16,402,769	21,763,064	24,675,583
Vocational Education	875,382	770,460	720,773	935,940	636,584
Gifted & Talented	639,010	643,893	639,646	627,289	656,600
Charter School Capital Construction	3,944,891	4,157,355	4,090,951	4,963,445	5,476,938
Federal - Medicaid Reimbursement	3,845,804	4,583,098	3,770,193	4,653,954	4,772,954
State PERA Contribution	8,309,195	-	7,793,183	21,023,982	1,712,667
Universal Preschool Program	-	-	-	-	6,259,520
Other	4,267,805	3,803,030	6,910,293	2,545,992	3,417,940
Subtotal Intergovernmental Revenue	\$ 371,764,949	\$ 322,795,719	\$ 362,123,886	\$ 398,068,031	\$ 379,568,762
Other Local Revenue					
General Fund Interest	1,205,565	114,766	433,937	5,058,748	6,768,118
Charter School Purchased Services	11,216,357	8,845,259	8,515,968	9,237,511	7,701,793
Preschool	1,400,160	967,427	1,715,585	1,638,038	688,703
School Based	7,179,548	6,098,759	8,289,884	8,904,021	9,456,320
Concurrent Enrollment	3,162,391	3,083,777	3,763,361	4,710,814	5,367,324
Other	11,279,950	3,715,505	8,100,474	8,866,710	13,266,801
Subtotal Other Local Revenue	\$ 35,443,971	\$ 22,825,493	\$ 30,819,210	\$ 38,415,842	\$ 43,249,059
Total Revenue	\$ 692,280,264	\$ 641,338,700	\$ 714,752,428	\$ 761,767,022	\$ 876,621,377
Total Program Funding*	\$ 534,705,975	\$ 502,336,695	\$ 554,932,668	\$ 580,423,128	\$ 630,314,326

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

2024-2025 TO 2025-2026 GENERAL FUND REVENUES

	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	139,160,142	149,851,093	149,851,093	143,715,809	142,578,642
Revenues					
Local Taxes					
Property Tax (In SFA)	310,272,053	285,546,955	285,273,231	311,877,356	311,877,356
Budget Override	139,713,000	139,713,000	139,713,000	139,713,000	139,713,000
Specific Ownership Taxes (In SFA)	21,243,656	20,329,146	20,329,146	20,939,020	20,939,020
Specific Ownership Taxes (Out of SFA)	13,756,344	14,756,962	15,833,015	16,169,893	16,169,893
Subtotal Local Taxes	\$ 484,985,053	\$ 460,346,063	\$ 461,148,391	\$ 488,699,269	\$ 488,699,269
Intergovernmental Revenue					
Equalization Entitlements	337,311,088	358,835,119	358,664,577	342,906,515	342,941,304
Special Education	25,233,250	26,436,014	26,451,833	27,671,460	27,671,460
Vocational Education	742,087	742,087	939,013	816,000	816,000
Gifted & Talented	656,600	644,279	644,279	657,165	657,165
Charter School Capital Construction	5,476,937	5,396,286	5,418,257	5,418,259	5,418,259
Federal - Medicaid Reimbursement	5,110,683	4,860,719	4,868,037	3,789,846	3,764,116
State PERA Contribution	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Universal Preschool Program	6,810,491	8,208,632	7,243,101	7,295,841	7,347,205
Other	2,349,261	2,657,556	3,254,305	2,578,750	2,564,626
Subtotal Intergovernmental Revenue	\$ 392,690,397	\$ 416,780,692	\$ 416,483,402	\$ 400,133,836	\$ 400,180,135
Other Local Revenue					
General Fund Interest	6,832,237	6,832,237	7,473,292	7,027,494	7,027,494
Charter School Purchased Services	9,652,248	10,398,026	10,382,976	11,984,097	11,984,097
Preschool	774,681	943,050	878,989	790,000	790,000
School Based	9,697,490	10,555,983	9,979,439	10,677,555	10,677,555
Concurrent Enrollment	6,000,000	6,000,000	-	6,446,676	6,446,676
Other	4,976,128	5,187,234	6,859,750	4,652,433	4,652,433
Subtotal Other Local Revenue	\$ 37,932,784	\$ 39,916,530	\$ 35,574,447	\$ 41,578,255	\$ 41,578,255
Total Revenue	\$ 915,608,234	\$ 917,043,285	\$ 913,206,240	\$ 930,411,360	\$ 930,457,659
Total Program Funding*	\$ 668,826,797	\$ 664,711,220	\$ 664,266,954	\$ 675,722,891	\$ 675,757,680

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

2019-2020 TO 2023-2024 GENERAL FUND EXPENDITURES

	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Audited Actuals 2022-2023	Audited Actuals 2023-2024
Expenditures					
Salaries	310,929,080	290,547,459	321,172,086	334,119,541	393,061,202
Administrators	19,784,755	18,918,065	19,938,188	20,107,521	22,597,968
Certified	215,244,948	200,902,253	209,664,349	222,962,241	264,471,393
ProTech	14,221,948	13,195,215	13,799,347	15,923,516	18,631,664
Classified	54,016,240	48,953,680	48,519,818	50,617,842	62,508,722
Substitutes	3,281,430	4,066,811	6,863,379	7,244,455	5,427,260
Overtime	435,480	318,695	686,232	704,304	758,013
Additional Pay	3,944,278	4,192,740	21,700,773	16,559,663	18,666,183
Benefits	105,385,950	99,549,140	107,622,493	116,488,271	134,704,498
State PERA Contribution	8,309,195	-	7,793,183	21,023,982	1,712,667
Subtotal - Salaries & Benefits	\$ 424,624,225	\$ 390,096,600	\$ 436,587,762	\$ 471,631,794	\$ 529,478,366
Purchased Professional Services	7,952,355	6,166,727	8,484,906	10,804,616	13,723,711
Purchased Property Services	9,948,623	9,991,735	11,970,025	13,621,188	15,603,526
Other Purchased Services	14,954,615	14,117,957	16,439,067	19,210,900	21,201,959
Supplies	28,600,253	22,470,931	30,925,421	32,840,696	35,034,649
Equipment	8,470	-	-	1,798,472	2,963,347
Other	3,774,444	1,126,819	1,868,971	5,664,275	6,106,385
Total Expenditures	\$ 489,862,984	\$ 443,970,769	\$ 506,276,153	\$ 555,571,940	\$ 624,111,943
Charter School Pass Through	153,937,969	138,352,904	160,580,802	166,792,982	195,397,697
Transfers					
Outdoor Education Fund	173,084	248,084	23,084	23,084	22,706
Full Day Kindergarten Fund	-	-	-	-	-
Transportation Fund	19,496,934	15,017,215	15,620,238	16,603,238	25,993,112
Capital Projects Fund	3,179,042	8,537,456	605,660	11,723,234	25,444,309
Nutrition Services NSLP Fund	351,634	351,634	445,352	362,884	2,879,595
Nutrition Services Non-NSLP Fund	643,718	93,718	-	268,718	-
Child Care Fund	487,045	487,045	2,262,045	560,107	1,563,758
Athletics & Activities Fund	5,791,709	4,091,523	4,395,546	5,437,684	6,512,459
COP Lease Payments Fund	2,438,816	2,517,381	2,746,228	1,118,885	1,119,125
Total Transfers	\$ 32,561,982	\$ 31,344,056	\$ 26,098,153	\$ 36,097,834	\$ 63,535,064
Total Expenditures and Transfers	\$ 676,362,935	\$ 613,667,729	\$ 692,955,107	\$ 758,462,757	\$ 883,044,705
BOE Contingency - 1%	-	-	-	-	-
Change in Fund Balance	15,917,329	27,670,972	21,797,320	3,304,266	(6,423,328)
Ending Fund Balance	103,298,506	130,969,479	152,766,799	156,071,067	149,851,093
TABOR Reserve - 3%	17,311,000	15,865,400	17,561,600	20,645,000	22,200,000
BOE Reserve - 3%	17,311,000	15,865,400	17,561,600	20,645,000	22,200,000
School Carry Over Reserve	22,582,114	19,478,605	20,003,538	19,775,125	20,762,645
Medicaid Carry Over Reserve	2,906,904	2,974,795	1,730,576	1,273,670	22
Enterprise Reserve for COVID	-	1,775,000	-	-	-
Mental Health and Security Grant	6,715,383	823,182	593,761	28,502	10,177
Enrollment Reserve	-	-	-	-	-
Assigned One Time Reserve to be Spent in 2025-2026	-	-	-	-	-
Literacy Curricular Materials Reserve	-	-	2,250,000	-	-
Multi-Year Lease Reserve	-	-	4,178,498	3,782,903	3,218,115
SPED/Mental Health Reserve	-	-	686,438	370,782	-
Set Aside for 5B One-Time Bridge (Emergency Capital Needs)	-	-	-	-	2,840,591
Assignment of 2023 Mill Levy Override	-	-	-	-	2,631,305
Assignment of 2018 Mill Levy Override	9,700,720	9,262,081	7,522,347	3,372,977	89,948
Compensation Reserve	-	-	10,000,000	-	-
Ending Fund Balance - after reserves	\$ 26,771,385	\$ 64,925,016	\$ 80,678,441	\$ 86,177,108	\$ 75,898,290

2024-2025 TO 2025-2026 GENERAL FUND EXPENDITURES

	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Expenditures					
Salaries	402,296,987	401,080,778	406,671,734	415,785,542	415,942,716
Administrators	22,976,497	22,829,709	23,122,310	23,674,538	23,606,119
Certified	275,600,561	274,557,802	277,782,600	287,438,811	287,219,102
ProTech	21,888,587	21,970,631	20,777,798	21,861,958	21,864,844
Classified	70,596,052	70,555,434	73,386,543	71,999,081	72,410,715
Substitutes	6,516,088	6,471,707	6,847,958	6,085,732	6,085,732
Overtime	633,891	708,678	801,487	789,578	789,578
Additional Pay	4,085,311	3,986,817	3,953,039	3,935,844	3,966,626
Benefits	143,091,542	143,945,381	146,575,183	150,416,769	150,692,593
State PERA Contribution	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Subtotal - Salaries & Benefits	\$ 554,388,529	\$ 554,026,159	\$ 562,246,917	\$ 575,202,311	\$ 575,635,309
Purchased Professional Services	12,618,169	18,034,664	13,725,102	13,531,835	13,541,783
Purchased Property Services	15,112,751	17,755,499	16,934,800	16,082,508	16,082,508
Other Purchased Services	22,018,092	23,720,533	18,709,534	23,009,700	23,059,684
Supplies	51,035,574	53,987,605	47,568,327	52,590,105	52,129,386
Equipment	-	-	-	-	-
Other	2,835,264	3,736,938	3,450,814	3,056,965	3,352,368
Total Expenditures	\$ 658,008,379	\$ 671,261,398	\$ 662,635,494	\$ 683,473,424	\$ 683,801,038
Charter School Pass Through	214,601,325	210,519,514	210,501,199	220,690,468	220,690,468
Transfers					
Outdoor Education Fund	80,238	180,238	180,238	365,560	365,560
Full Day Kindergarten Fund	-	-	-	-	-
Transportation Fund	25,993,112	22,993,112	22,993,112	25,744,758	26,088,096
Capital Projects Fund	920,396	9,691,387	9,691,387	(1,805,608)	(1,850,608)
Nutrition Services NSLP Fund	2,895,424	3,170,424	3,170,424	3,168,069	3,168,069
Nutrition Services Non-NSLP Fund	-	-	-	-	-
Child Care Fund	1,551,076	1,565,882	1,565,882	1,415,284	1,415,284
Athletics & Activities Fund	6,554,784	8,031,570	8,031,570	6,554,784	6,487,989
COP Lease Payments Fund	1,123,439	1,123,439	1,123,439	1,124,825	1,124,825
Total Transfers	\$ 39,118,469	\$ 46,756,052	\$ 46,756,052	\$ 36,567,672	\$ 36,799,215
Total Expenditures and Transfers	\$ 911,728,173	\$ 928,536,964	\$ 919,892,745	\$ 940,731,564	\$ 941,290,721
BOE Contingency - 1%	7,693,333	2,376,891	585,946	7,790,000	7,790,000
Change in Fund Balance	(3,813,272)	(13,870,570)	(7,272,451)	(18,110,204)	(18,623,062)
Ending Fund Balance	135,346,870	135,980,523	142,578,642	125,605,605	123,955,580
TABOR Reserve - 3%	23,080,000	22,200,000	22,200,000	23,370,000	23,370,000
BOE Reserve - 3%	23,080,000	22,200,000	22,200,000	23,370,000	23,370,000
School Carry Over Reserve	21,125,931	20,762,645	25,032,378	25,032,378	25,032,378
Medicaid Carry Over Reserve	140,406	22	17,506	17,506	70,001
Enterprise Reserve for COVID	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-
Enrollment Reserve	2,335,000	-	-	2,000,000	2,000,000
Assigned One Time Reserve to be Spent in 2025-2026	-	5,114,500	5,114,500	-	-
Literacy Curricular Materials Reserve	-	-	-	-	-
Multi-Year Lease Reserve	2,659,890	2,659,890	2,659,890	2,099,214	2,099,214
SPED/Mental Health Reserve	510,081	-	-	187,476	296,768
Set Aside for 5B One-Time Bridge (Emergency Capital Needs)	-	-	-	-	-
Assignment of 2023 Mill Levy Override	-	-	-	-	-
Assignment of 2018 Mill Levy Override	-	65,292	-	-	-
Compensation Reserve	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 62,415,562	\$ 62,978,174	\$ 65,354,368	\$ 49,529,031	\$ 47,717,219

GENERAL FUND 3-YEAR FORECAST

The Combined General Fund forecast through 2028-2029 includes the following assumptions on revenue and expenditure increases. The 2025-2026 Adopted Budget is used as a starting point for the model. The forecast shows a continued use of fund balance annually.

Revenue

- Property Tax projection assumes a 4% increase in assessment year 2025, 0% increase in 2026 and 2% increase in 2027 reassessment year.
- Specific Ownership Tax outside the School Finance Act and Specific Ownership Tax within the School Finance Act increasing by inflation.
- State Equalization reflects the increased Total Program formula for the School Finance Act based on increasing the base Per Pupil Revenue by inflation after resetting the formula in 2025-2026 for HB24-1448 New Public School Finance Formula with a phased-in implementation of 15% in 2025-2026, 30% in 2026-2027, 45% in 2027-2028 and 60% in 2028-2029.
- Projected Funded Pupil Count reflects projected distribution of new students between neighborhood and charter schools according to the Planning department as of December 2024 with no new charters opening through 2029 and transitioning from 4 years of enrollment averaging in 2025-2026 to 3 years of enrollment averaging beginning in 2026-2027 for declining enrollment school districts such as DCSD.
- Per Pupil Revenue increased by 2.3% for 2025-2026, by 2.6% for 2026-2027 and by 2.4% for 2027-2028 and 2028-2029 to reflect projected Denver-Aurora-Lakewood Consumer Price Index (CPI).
- State Categorical (Special Education, Gifted and Talented, Vocational Education, etc.) all increased by CPI to coincide with Per Pupil Revenue inflation.
- Charter School Capital Construction held flat per pupil and increased to reflect projected charter school funded pupil count.
- Federal – Medicaid Reimbursement uses DCSD forecast for Medicaid program.
- General Fund Interest reflects reinvestment of the TABOR and operating cash at current interest rates.
- Charter School Purchased Services increased annually to reflect increased charter school funded pupil count and estimated \$25 per student annual increase for Special Education purchased services (actual increase will be based on actual Special Education expenditures).
- Preschool revenue assumes modest rate increase while only charging tuition to 3-year olds due to Universal Preschool for 4-year olds as included within State Categorical revenue category.
- School Based and Other revenue uses 2025-2026 budget for all future years.

Enrollment and Funded Pupil Count Information

Enrollment	2017	2018	2019	2020	2021	2022	2023	2024	2025*	2026**	2027**	2028**
Neighborhood	52,364	51,384	50,851	47,894	47,765	47,085	46,448	45,406	44,699	43,929	43,642	43,291
Charter	15,233	16,207	16,454	15,085	16,111	15,787	15,516	16,445	16,020	17,584	17,875	18,066
Total	67,597	67,591	67,305	62,979	63,876	62,872	61,964	61,851	60,719	61,513	61,517	61,357
Funded Pupil Count	2017	2018	2019	2020	2021	2022	2023	2024	2025*	2026**	2027**	2028**
Neighborhood	49,607	48,616	49,313	48,699	48,190	47,571	46,543	45,162	44,755	43,696	43,025	42,546
Charter	14,371	15,309	16,092	14,840	15,845	15,587	15,312	15,637	15,227	15,954	16,231	16,412
Total	63,978	63,926	65,405	63,539	64,035	63,158	61,854	60,799	59,982	59,650	59,256	58,958

* projection used to build 2025-2026 Proposed Budget

** long range projection from Planning department as of December 2024

GENERAL FUND 3-YEAR FORECAST (CONTINUED)

Expenditures

- Salaries reflect continuation of current rate of substitute, overtime and additional pay plus the following assumptions:
 - ◊ Slight reduction in number of positions funded by Site-Based Budgets (SBB) due to declining enrollment
 - ◊ Continuation of current licensed compensation schedules and ranges for non-licensed staff
 - ◊ Annual step increases for licensed staff and modest, 1% annual schedule increases or base increases such as annual cost of living adjustment (COLA) without assumptions on horizontal lane advancement
 - ◊ Modest, 1% base increases for non-licensed staff without reclassification of positions to higher grades.
- Benefits reflect increase to employer-paid PERA rate of 0.5% auto adjustment in 2026-2027 while other benefit (medical, dental, short term disability, long term disability, life) rates increase by 5% in 2026-2027 whereafter rates held flat necessitating plan design changes or employee share increases.
- Purchased Services increase for Special Education out-of-district tuition and School Resource Officer annual increases based on historical trends.
- No increased costs assumed for supplies, utilities or other expenses.
- Charter School Pass Through increased based on projected charter school funded pupil count, projected Per Pupil Revenue and projected Mill Levy Override per pupil share with charter schools as well as expense for Charter School Capital Construction.

Interfund Transfers

- Outdoor Education, Nutrition Services and Child Care continue to receive transfers for pay increases from 2018 and 2023 Mill Levy Overrides along with continuation of support for staff meals, BASE tuition discount and Universal Preschool funding for BASE programs.
- Athletics and Activities increased to reflect projected cost of personnel funded out of those funds.
- Capital Projects reflects transfer to General Fund for Cash in Lieu of Land funded projects within General Fund plus transfer to Capital Projects Fund for known security infrastructure projects funded from 2023 MLO.
- Transportation increased to sustain cost of current student transportation programming based on limited reserves beginning in 2025-2026.
- COP Lease Payment reflects minimum to cover principal and interest payments plus banking fees.

Reserves

- TABOR Reserve and BOE Reserve set to 3% of budgeted revenue less charter school pass through as charter schools hold their own TABOR Reserve.
- BOE Contingency set to one-third of TABOR Reserve amount.
- School Carry Over Reserve projected to decrease proportionate to the decrease in neighborhood school projected funded pupil count.
- Medicaid Reserve uses DCSD forecast for Medicaid program .
- Multi-Year Lease Reserve committed to 7 year lease signed in 2021.
- No other reserves continuing into future years after 2025-2026 assignments.

Conclusion

The projected decline in neighborhood school enrollment from 2024 to 2028, along with the revisions to the School Finance Act due to HB24-1448, will provide DCSD with modest increases to revenue over the next three years. DCSD can maintain small pay increases but must begin to limit or reduce current programming to keep the reduction in reserves to only 1-2% of as a percent of total revenue annually through the forecast period. However, in order for DCSD to sustain a balanced budget in 2026-2027 and beyond given the current revenue projection, DCSD will have to evaluate staffing levels within Site-Based Budgets (SBB) long term or pursue additional revenue opportunities. By the end of 2027-2028 going into 2028-2029 under this expenditure trajectory, DCSD will have less than two months of operating expenses within the General Fund reserve but will have a balanced budget and no longer be in a deficit spending model in 2028-2029.

GENERAL FUND 3-YEAR FORECAST (CONTINUED)

	2025-2026 Adopted	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Beginning Fund Balance	142,578,642	123,955,580	101,598,391	93,438,796
Revenues				
Property Tax	451,590,356	451,590,356	451,590,356	451,590,356
Specific Ownership Tax	37,108,913	38,187,958	38,187,958	38,936,982
State Equalization	342,941,304	355,952,715	369,615,629	383,303,327
State Categoricals	39,056,456	40,071,924	50,033,650	51,018,458
Charter School Capital Construction	5,418,259	5,677,224	5,775,597	5,840,164
Federal - Medicaid Reimbursement	3,764,116	3,112,483	3,318,854	3,318,854
State PERA Contribution	9,000,000	9,000,000	9,000,000	9,000,000
General Fund Interest	7,027,494	6,360,327	6,137,938	6,193,913
Charter School Purchased Services	11,984,097	12,955,732	13,585,993	14,148,181
Preschool	790,000	796,061	796,061	812,419
School Based	10,677,555	10,677,555	10,677,555	10,677,555
Other	11,099,109	11,099,109	11,099,109	11,099,109
Total Revenue	\$ 930,457,659	\$ 945,481,444	\$ 969,818,700	\$ 985,939,319
Expenditures				
Salaries	415,942,716	420,636,676	420,248,512	418,916,372
Benefits	159,692,593	165,707,855	165,614,560	165,294,380
Purchased Services	52,683,975	52,895,913	53,100,179	53,308,551
Supplies	52,129,386	52,129,386	52,129,386	52,129,386
Other	3,352,368	3,352,368	3,352,368	3,352,368
Charter School Pass Through	220,690,468	222,726,868	232,021,435	239,780,584
Total Interfund Transfers	36,799,215	42,552,942	43,473,511	44,008,061
BOE Contingency	7,790,000	7,836,625	8,038,344	8,171,960
Total Expenditures and Transfers	\$ 949,080,721	\$ 967,838,633	\$ 977,978,296	\$ 984,961,662
Net Income/(Loss)	(18,623,062)	(22,357,189)	(8,159,596)	977,657
Ending Fund Balance	\$ 123,955,580	\$ 101,598,391	\$ 93,438,796	\$ 94,416,452
TABOR Reserve - 3%	23,370,000	23,747,347	24,358,618	24,763,515
BOE Reserve - 3%	23,370,000	23,747,347	24,358,618	24,763,515
School Carry Over Reserve	25,032,378	20,271,353	19,960,107	19,737,829
Medicaid Carry Over Reserve	70,001	-	-	-
Enrollment Reserve	2,000,000	-	-	-
Multi-Year Lease Reserve	2,099,214	1,540,990	966,020	356,033
SPED/Mental Health Reserve	296,768	-	-	-
Unassigned Reserve	47,717,219	32,291,353	23,795,432	24,795,561



OUTDOOR EDUCATION FUND 13

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	104,615	5,734	-	-	-	-
Revenues						
Tuition	1,413,325	1,684,130	1,283,376	1,283,376	1,615,600	1,615,600
Grant	29,165	-	-	-	-	-
Other	10,010	-	22,008	22,008	-	-
Total Revenue	\$ 1,452,500	\$ 1,684,130	\$ 1,305,384	\$ 1,305,384	\$ 1,615,600	\$ 1,615,600
Transfer from General Fund	22,706	80,238	180,238	180,238	365,560	365,560
Total Sources	\$ 1,579,821	\$ 1,770,102	\$ 1,485,622	\$ 1,485,622	\$ 1,981,160	\$ 1,981,160
Expenditures						
Salaries	908,026	946,174	803,523	801,077	1,060,183	1,060,183
Benefits	297,434	312,106	274,991	284,705	365,858	365,858
Purchased Services	153,359	162,279	153,030	152,568	179,293	179,293
Supplies	183,474	204,198	206,806	200,000	247,994	247,994
Equipment	-	-	20,000	20,000	69,596	69,596
Field Trips & Other	37,527	43,272	27,272	27,272	46,236	46,236
Total Expenditures	\$ 1,579,820	\$ 1,668,029	\$ 1,485,622	\$ 1,485,622	\$ 1,969,160	\$ 1,969,160
Change in Fund Balance	\$ (104,614)	\$ 96,339	\$ -	\$ 0	\$ 12,000	\$ 12,000
Ending Fund Balance - after reserves	\$ 1	\$ 102,073	\$ -	\$ -	\$ 12,000	\$ 12,000

OUTDOOR EDUCATION FUND 13

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Beginning Fund Balance	-	12,000	76,743	72,811
Revenue				
Outdoor Ed Tuition	1,070,260	1,092,818	1,151,327	1,219,770
Retreat Tuition	60,460	60,520	76,739	100,019
Summer/Day/Spring/Fall Camp Tuition	484,880	488,499	516,999	551,804
Grant	-	-	-	-
Other	-	-	-	-
Total Revenue	\$ 1,615,600	\$ 1,641,837	\$ 1,745,065	\$ 1,871,593
Transfer from General Fund	365,560	365,560	222,899	80,238
Total Sources	\$ 1,981,160	\$ 2,019,397	\$ 2,044,707	\$ 2,024,642
Expenditures				
Salaries	1,060,183	1,081,387	1,103,014	1,125,075
Benefits	365,858	378,274	383,473	388,775
Purchased Services	179,293	182,879	183,793	184,712
Supplies	247,994	252,954	254,219	255,490
Equipment	69,596	-	-	-
Field Trips & Other	46,236	47,161	47,397	47,634
Total Expenditures	\$ 1,969,160	\$ 1,942,655	\$ 1,971,896	\$ 2,001,685
Change in Fund Balance	\$ 12,000	\$ 64,743	\$ (3,931)	\$ (49,854)
Balance on Hand June 30	\$ 12,000	\$ 76,743	\$ 72,811	\$ 22,957

CAPITAL PROJECTS FUND 14

2025-2026 ADOPTED BUDGET

This Capital Projects Fund accounts for activity associated with the acquisition of capital assets defined in BOE policy DID: Capital Asset Reporting and Inventories, as those items or groups of items that have a value of \$10,000 or more with a useful life greater than one year. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	17,007,257	31,046,280	36,342,987	36,342,987	24,270,673	24,270,673
Revenues						
Revenue in Lieu of Land	4,154,530	1,754,125	3,363,006	3,363,006	1,911,264	1,911,264
Investment Earnings	-	-	-	-	-	-
Sale of Land or Buildings	4,698,977	-	-	131	174,528	174,528
Other	492,655	2,040,802	100,685	115,512	-	-
Total Revenue	\$ 9,346,162	\$ 3,794,927	\$ 3,463,691	\$ 3,478,649	\$ 2,085,792	\$ 2,085,792
Transfer from General Fund	25,444,309	920,396	9,691,387	9,691,387	(1,805,608)	(1,850,608)
Total Sources	\$ 51,797,728	\$ 35,761,603	\$ 49,498,065	\$ 49,513,023	\$ 24,550,857	\$ 24,505,857
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased/Property Services	222,677	790,000	669,134	199,530	-	33,440
Equipment/Building	15,232,064	22,455,872	32,336,032	25,031,381	8,160,024	8,115,024
Other	-	-	-	11,439	-	-
Total Expenditures	\$ 15,454,740	\$ 23,245,872	\$ 33,005,166	\$ 25,242,349	\$ 8,160,024	\$ 8,148,464
Change in Fund Balance	\$ 19,335,731	\$ (18,530,549)	\$ (19,850,088)	\$ (12,072,314)	\$ (7,879,840)	\$ (7,913,280)
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 8,240,825	\$ 6,865,531	10,382,002	\$ 10,455,015	\$ 11,265,978	11,232,538
Assigned to School Carry Over	\$ 567,773	1,774,689	100,775	\$ -	\$ -	-
Ending Fund Balance - after reserves	\$ 27,534,390	\$ 3,875,511	\$ 6,010,122	\$ 13,815,658	\$ 5,124,855	\$ 5,124,855

CAPITAL PROJECTS FUND 14

3-YEAR FORECAST

	2025-2026	2026-2027	2027-2028	2028-2029
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	24,270,673	16,357,393	18,771,890	19,660,568
Revenues				
Revenue in Lieu of Land	1,911,264	1,911,264	1,911,264	1,911,264
Investment Earnings	-	-	-	-
Sale of Land or Buildings	174,528	1,750,000	-	-
Other	-	-	-	-
Total Revenue	\$ 2,085,792	\$ 3,661,264	\$ 1,911,264	\$ 1,911,264
Transfer from General Fund	(1,850,608)	(246,767)	(22,586)	(49,287)
Total Sources	\$ 24,505,857	\$ 19,771,890	\$ 20,660,568	\$ 21,522,545
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased/Property Services	33,440	-	-	-
Equipment/Building	8,115,024	1,000,000	1,000,000	1,000,000
Other	-	-	-	-
Total Expenditures	\$ 8,148,464	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Change in Fund Balance	\$ (7,913,280)	\$ 2,414,497	\$ 888,678	\$ 861,977
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 11,232,538	\$ 11,897,035	\$ 12,785,713	\$ 13,647,690
Assigned to School Carry Over	\$ -	\$ -	\$ -	\$ -
Balance on Hand June 30 - Other	\$ 5,124,855	\$ 6,874,855	\$ 6,874,855	\$ 6,874,855

FULL DAY KINDERGARTEN FUND 15

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
Tuition	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned to School Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FULL DAY KINDERGARTEN FUND 15 3-YEAR FORECAST

Under current state law, school districts do not charge tuition for full day kindergarten in Colorado. As this fund was exclusively for full day kindergarten tuition and associated expenses, the forecast for 2025-2026 through 2028-2029 reflects \$0 projected activity within Fund 15.

TRANSPORTATION FUND 25

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	2,729,578	6,985,485	8,276,615	8,276,615	4,409,885	5,250,990
Revenues						
Transportation Fees	886,805	875,302	875,302	910,243	875,000	875,000
State Categorical	5,583,047	5,272,610	5,624,412	5,624,412	6,236,889	6,236,889
Other	809,912	750,000	750,000	771,742	750,000	750,000
Total Revenue	\$ 7,279,764	\$ 6,897,912	\$ 7,249,714	\$ 7,306,398	\$ 7,861,889	\$ 7,861,889
Transfer from General Fund	25,993,112	25,993,112	22,993,112	22,993,112	25,744,758	26,088,096
Total Sources	\$ 36,002,454	\$ 39,876,509	\$ 38,519,441	\$ 38,576,125	\$ 38,016,532	\$ 39,200,975
Expenditures						
Salaries	12,415,473	16,784,867	14,307,250	13,563,187	16,182,298	16,182,309
Benefits	4,704,103	6,401,689	5,815,256	5,211,097	6,998,676	6,998,665
Purchased Services	8,850,397	9,538,344	11,055,731	10,953,980	10,927,391	10,927,391
Supplies	1,020,684	1,431,781	1,211,555	1,148,029	1,618,685	1,618,685
Fuel	1,520,752	2,000,000	1,600,262	1,600,000	2,000,000	2,000,000
Bus Purchases & Equipment	97,633	2,185,006	2,451,183	1,589,455	207,000	1,391,443
Other	(883,205)	(715,600)	(715,150)	(740,612)	(611,500)	(611,500)
Total Expenditures	\$ 27,725,838	\$ 37,626,087	\$ 35,726,087	\$ 33,325,135	\$ 37,322,550	\$ 38,506,993
Change in Fund Balance	\$ 5,547,038	\$ (4,735,063)	\$ (5,483,261)	\$ (3,025,625)	\$ (3,715,903)	\$ (4,557,008)
Assigned to Future Year Transportation Obligations	\$ 1,631,538	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 6,645,078	\$ 2,250,422	\$ 2,793,354	\$ 5,250,990	\$ 693,982	\$ 693,982

TRANSPORTATION FUND 25

3-YEAR FORECAST

	2025-2026	2026-2027	2027-2028	2028-2029
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	5,250,990	693,982	693,982	693,982
Revenues				
Transportation Fees	875,000	969,379	1,020,758	1,075,912
State Categorical	6,236,889	6,383,124	6,536,319	6,699,727
Other	750,000	769,500	787,968	807,667
Total Revenues	\$ 7,861,889	\$ 8,122,003	\$ 8,345,044	\$ 8,583,306
Transfer from General Fund	26,088,096	29,740,456	30,501,214	31,122,503
Total Sources	\$ 39,200,975	\$ 38,556,441	\$ 39,540,239	\$ 40,399,791
Expenditures				
Salaries	16,182,298	16,603,038	17,001,511	17,426,548
Benefits	6,998,676	7,559,538	7,833,761	7,935,919
Purchased Services	10,927,391	11,186,351	11,431,606	11,693,211
Supplies	1,618,685	1,660,771	1,700,629	1,743,145
Fuel	2,000,000	1,628,776	1,643,676	1,661,593
Bus Purchases & Equipment	1,391,443	-	-	-
Other	(611,500)	(776,014)	(764,925)	(754,607)
Total Expenditures	\$ 38,506,993	\$ 37,862,459	\$ 38,846,258	\$ 39,705,809
Change in Fund Balance	(4,557,008)	(0)	0	(0)
Balance on Hand June 30	\$ 693,982	\$ 693,982	\$ 693,982	\$ 693,982

2025-2026 BUDGET GENERAL FUND

SCHOOL vs. SCHOOL SUPPORT vs. CENTRAL

The following illustrative example demonstrates that approximately 70% of the General Fund expenditures (excluding Charter School Pass Through) are spent directly in the schools.

Per Pupil Expense: Neighborhood Schools Only

Expenditures	2024-2025 Final Revised		2025-2026 Proposed		2025-2026 Adopted	
	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense
School Managed Expenditures						
Site Based Budget (SBB) Base Allocation	\$ 5,460	34.1%	\$ 5,885	35.9%	\$ 5,885	35.9%
Discretionary (SBB Allocation)	1,516	9.5%	1,312	8.0%	1,312	8.0%
Non-Discretionary (SBB Allocation)	3,647	22.8%	3,789	23.1%	3,792	23.1%
Alternative School Allocation	469	2.9%	492	3.0%	492	3.0%
Department Head Pay	9	0.1%	9	0.1%	9	0.1%
Total Direct School Expenditures	\$ 11,101	69.3%	\$ 11,487	70.2%	\$ 11,490	70.1%
School Support Expenditures						
SPED and ECE SPED - Non SBB Allocation	\$ 983	6.1%	\$ 978	6.0%	\$ 983	6.0%
Transportation Interfund Transfer	531	3.3%	605	3.7%	613	3.7%
Operations and Maintenance	513	3.2%	555	3.4%	555	3.4%
Student Support Services	556	3.5%	510	3.1%	506	3.1%
Utilities	316	2.0%	325	2.0%	325	2.0%
Athletics and Activities	196	1.2%	163	1.0%	161	1.0%
Security	293	1.8%	218	1.3%	218	1.3%
Post Secondary Education	307	1.9%	312	1.9%	312	1.9%
Curriculum, Instruction and Assessment	86	0.5%	94	0.6%	94	0.6%
Internet and Phones Service	35	0.2%	32	0.2%	32	0.2%
Assessment	59	0.4%	61	0.4%	61	0.4%
Choice Office and Home Education Partnership	39	0.2%	41	0.2%	41	0.2%
Planning and Construction and Chief Operating Officer	37	0.2%	37	0.2%	37	0.2%
Classroom Applications Licensing and Support	17	0.1%	18	0.1%	18	0.1%
Total School Support Expenditures	\$ 3,968	24.8%	\$ 3,950	24.1%	\$ 3,957	24.1%
System Wide Expenditures						
Information Technology	\$ 170	1.1%	\$ 182	1.1%	\$ 182	1.1%
Business Services	143	0.9%	148	0.9%	148	0.9%
Human Resources	90	0.6%	97	0.6%	100	0.6%
Workday, Infinite Campus and Other Systems Licensing and Support	79	0.5%	82	0.5%	82	0.5%
Worker's Compensation	59	0.4%	60	0.4%	60	0.4%
Risk Management	95	0.6%	99	0.6%	99	0.6%
Firewall, Servers, Other Operations Licensing and Support and Data Center	71	0.4%	70	0.4%	70	0.4%
School Leadership	67	0.4%	56	0.3%	57	0.3%
Legal	43	0.3%	45	0.3%	45	0.3%
Communications	52	0.3%	36	0.2%	36	0.2%
Superintendent	37	0.2%	31	0.2%	31	0.2%
Board of Education	14	0.1%	16	0.1%	16	0.1%
Sick Leave Severance	12	0.1%	12	0.1%	12	0.1%
Mobile Moves	8	0.0%	3	0.0%	3	0.0%
Total System Wide Expenditures	\$ 939	5.9%	\$ 937	5.7%	\$ 940	5.7%
Total Per Pupil Expenditures	\$ 16,008	100.0%	\$ 16,375	100.0%	\$ 16,388	100.0%

SPECIAL REVENUE FUND BUDGETS

NUTRITION SERVICES NSLP FUND 21

2025-2026 ADOPTED BUDGET

This Nutrition Services Fund is self-supporting and accounts for activities related to preparation of school meals in compliance with the National School Lunch Program (NSLP). This will be the only Nutrition Services Fund used in 2025-2026.

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	5,079,435	5,993,568	7,250,920	7,250,920	9,911,693	10,636,725
Revenues						
Food Sales	5,044,883	5,817,075	5,084,000	5,050,271	5,065,000	5,065,000
Federal Reimbursement	8,277,137	7,656,045	7,656,045	7,449,414	7,702,207	7,702,207
Commodity Contribution	1,255,535	1,227,768	2,638,784	2,638,784	2,467,789	2,467,789
Miscellaneous	103,929	25,000	35,582	29,136	17,000	17,000
Sale of Capital Assets	83,855	-	10,813	10,813	-	-
State Match Child Nutr. & CDE Revenue	18,054,944	18,989,490	19,041,112	19,607,412	20,128,779	20,128,779
Total Revenues	\$ 32,820,284	\$ 33,715,378	\$ 34,466,336	\$ 34,785,830	\$ 35,380,775	\$ 35,380,775
Transfer from General Fund	2,879,595	2,895,424	3,170,424	3,170,424	3,168,069	3,168,069
Total Sources	\$ 40,779,314	\$ 42,604,370	\$ 44,887,680	\$ 45,207,174	\$ 48,460,537	\$ 49,185,569
Expenditures						
Salaries	11,011,431	11,515,696	11,549,117	11,217,483	11,605,272	11,605,272
Benefits	4,390,870	4,947,920	4,960,624	4,823,769	5,073,405	5,076,020
Food & Commodities	14,555,526	17,116,657	15,709,284	15,631,224	18,537,789	18,535,174
Purchased Services & Repairs	304,068	267,200	299,700	240,798	280,200	280,200
Supplies	1,850,196	1,590,000	1,765,000	1,582,760	1,590,000	1,590,000
Equipment	244,222	290,000	290,000	202,813	564,678	564,678
Other	1,172,081	867,500	957,500	871,602	897,500	897,500
Total Expenditures	\$ 33,528,393	\$ 36,594,973	\$ 35,531,225	\$ 34,570,449	\$ 38,548,844	\$ 38,548,844
Change in Fund Balance	\$ 2,171,485	\$ 15,829	\$ 2,105,535	\$ 3,385,805	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 7,250,920	\$ 6,009,397	\$ 9,356,455	\$ 10,636,725	\$ 9,911,693	\$ 10,636,725

NUTRITION SERVICES NSLP FUND 21

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Beginning Fund Balance	10,636,725	10,636,725	9,731,715	8,797,430
Local Revenue				
Adult Breakfast/Lunch Sales	45,000	46,170	47,278	48,413
Student, A La Carte Sales	5,000,000	4,941,983	4,971,287	5,016,809
Other Food Service Revenue	5,000	5,130	5,253	5,379
Food Rebates	15,000	15,390	15,790	16,201
Other	17,000	25,000	25,000	25,000
State Revenue				
State Revenue from CDE	20,128,779	19,895,216	20,013,187	20,196,449
Federal Revenue				
Federal Government	10,169,996	10,051,989	10,111,594	10,204,186
Total Revenue	\$ 35,380,775	\$ 34,980,878	\$ 35,189,390	\$ 35,512,436
Transfer from General Fund	3,168,069	3,168,069	3,168,069	3,168,069
Total Sources	\$ 49,185,569	\$ 48,785,672	\$ 48,089,173	\$ 47,477,935
Expenditures				
Salaries	11,605,272	11,837,377	12,074,125	12,315,607
Benefits	5,073,405	5,174,873	5,278,371	5,383,938
Food & Commodities	18,537,789	18,322,687	18,431,334	18,600,110
Purchased Services & Repairs	280,200	287,485	294,960	302,629
Supplies	1,590,000	1,631,340	1,673,755	1,717,272
Equipment	564,678	879,360	594,423	302,078
Other	897,500	920,835	944,777	969,341
Total Expenditures	\$ 38,548,844	\$ 39,053,957	\$ 39,291,744	\$ 39,590,976
Change in Fund Balance	\$ -	\$ (905,010)	\$ (934,285)	\$ (910,470)
Balance on Hand June 30	\$ 10,636,725	\$ 9,731,715	\$ 8,797,430	\$ 7,886,959

NUTRITION SERVICES NON-NSLP FUND 28

2025-2026 ADOPTED BUDGET

This Nutrition Services Fund was self-supporting and accounted for activities related to preparation of school meals in high schools and charter schools that were not participating in the National School Lunch Program. With free meals for all students under Colorado’s Healthy School Meals for All Program , this fund will not be used effective with the 2023-2024 school year.

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
Food Sales	-	-	-	-	-	-
Federal Reimbursement	-	-	-	-	-	-
Commodity Contribution	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Food & Commodities	-	-	-	-	-	-
Purchased Services & Repairs	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NUTRITION SERVICES NON-NSLP FUND 28 3-YEAR FORECAST

With the implementation of free meals for all students under Colorado’s Healthy School Meals for All Program, this fund will no longer be used. The forecast for 2025-2026 through 2028-2029 reflects \$0 projected activity within Fund 28.

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22 2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
State Revenue	1,081,149	969,711	1,995,934	1,970,934	1,161,730	1,161,730
Federal Revenue	16,201,058	14,132,793	15,874,293	14,086,700	13,039,635	13,039,635
Other Revenue	67,189	-	124,000	-	-	-
Total Revenue	\$ 17,349,396	\$ 15,102,504	\$ 17,994,227	\$ 16,057,634	\$ 14,201,365	\$ 14,201,365
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 17,349,396	\$ 15,102,504	\$ 17,994,227	\$ 16,057,634	\$ 14,201,365	\$ 14,201,365
Expenditures						
Salaries	9,566,859	9,248,300	9,152,721	9,160,202	9,047,953	9,047,953
Benefits	3,157,910	2,987,850	2,912,424	2,925,767	3,021,049	3,021,049
Purchased/Property Services	2,856,922	1,992,603	4,111,427	2,184,598	1,343,285	1,343,285
Supplies	805,496	447,881	574,720	540,556	726,001	726,001
Equipment	165,737	76,680	890,777	899,735	-	-
Other	796,473	349,190	352,158	346,777	63,077	63,077
Total Expenditures	\$ 17,349,396	\$ 15,102,504	\$ 17,994,227	\$ 16,057,634	\$ 14,201,365	\$ 14,201,365
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Beginning Fund Balance	-	-	-	-
Revenue				
State	1,161,730	-	-	-
Federal	13,039,635	13,390,637	13,646,258	13,907,135
Other Grants	-	-	-	-
Total Revenue	\$ 14,201,365	\$ 13,390,637	\$ 13,646,258	\$ 13,907,135
Total Sources	\$ 14,201,365	\$ 13,390,637	\$ 13,646,258	\$ 13,907,135
Expenditures				
Salaries	9,047,953	8,854,640	9,031,733	9,212,368
Benefits	3,021,049	3,037,486	3,080,050	3,123,465
Purchased Services	1,343,285	738,725	756,455	774,609
Supplies & Materials	726,001	695,069	711,750	728,832
Property and Equipment	-	-	-	-
Other	63,077	64,717	66,270	67,861
Total Expenditures	\$ 14,201,365	\$ 13,390,637	\$ 13,646,258	\$ 13,907,136
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Balance on Hand June 30	\$ -	\$ -	\$ -	\$ -

PUPIL ACTIVITY FUND 23

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	-	-	-	-	-	-
Revenue						
Pupil Activity	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased/Property Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned to School Program Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PUPIL ACTIVITY FUND 23 3-YEAR FORECAST

Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 moved to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools. The forecast for 2025-2026 through 2028-2029 reflects \$0 projected activity within Fund 23.

ATHLETICS AND ACTIVITIES FUND 26

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	3,897,060	1,774,266	3,899,436	3,899,436	4,512,248	5,507,732
Revenues						
Student Fees	4,132,670	4,922,746	4,746,768	4,254,799	4,205,764	4,205,764
Gate Fees	1,766,022	1,410,254	1,410,893	1,677,947	1,710,036	1,710,036
Donations and Fundraising	3,850,946	3,582,548	3,688,970	3,645,156	3,657,404	3,657,404
Merchandise Sales	5,229,321	4,938,218	5,029,485	5,669,566	5,683,699	5,683,699
Other Pupil Income	370,403	235,000	256,438	726,824	235,000	235,000
Total Revenue	\$ 15,349,363	\$ 15,088,766	\$ 15,132,554	\$ 15,974,292	\$ 15,491,903	\$ 15,491,903
Transfer from General Fund	6,512,459	6,554,784	8,031,570	8,101,570	6,554,784	6,487,989
Total Sources	\$ 25,758,882	\$ 23,417,816	\$ 27,063,560	\$ 27,975,298	\$ 26,558,935	\$ 27,487,624
Expenditures						
Salaries	7,208,577	6,953,350	7,234,461	7,311,371	7,521,033	7,453,884
Benefits	1,709,899	1,655,018	1,735,619	1,739,847	1,815,761	1,827,304
Purchased Services	5,801,204	5,843,475	5,832,035	6,306,348	6,058,618	6,058,618
Supplies	6,086,695	6,114,408	6,214,524	6,173,112	6,108,965	6,097,776
Equipment	680,683	625,905	2,538,945	621,792	32,572	32,572
Field Trips and Other	372,512	451,394	428,110	315,096	2,399,174	2,399,174
Total Expenditures	\$ 21,859,570	\$ 21,643,550	\$ 23,983,694	\$ 22,467,566	\$ 23,936,123	\$ 23,869,328
Change in Fund Balance	\$ 2,251	\$ -	\$ (819,570)	\$ 1,608,296	\$ (1,889,436)	\$ (1,889,436)
Assigned to School Carry Over	\$ 3,311,885	\$ 1,774,266	\$ 3,079,866	\$ 3,618,295	\$ 2,622,812	\$ 3,618,296
Ending Fund Balance - after reserves	\$ 587,426	\$ -	\$ -	\$ 1,889,436	\$ -	\$ -

ATHLETICS AND ACTIVITIES FUND 26

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Balance on Hand July 1	5,507,732	3,618,296	4,010,373	4,428,024
Revenues				
Student Fees	4,205,764	4,125,284	4,008,181	3,913,792
Gate Fees	1,710,036	1,685,318	1,645,682	1,608,856
Donations and Fundraising	3,657,404	3,805,216	3,715,724	3,632,577
Merchandise Sales	5,683,699	5,529,644	5,368,351	5,225,162
Other Pupil Income	235,000	228,630	221,962	216,041
Total Revenues	\$ 15,491,903	\$ 15,374,092	\$ 14,959,899	\$ 14,596,429
Transfer from General Fund	6,487,989	6,502,524	6,528,621	6,555,241
Total Sources	\$ 27,487,624	\$ 25,494,912	\$ 25,498,893	\$ 25,579,694
Expenditures				
Salaries	7,453,884	7,469,838	7,485,702	7,501,884
Benefits	1,827,304	1,827,304	1,863,850	1,901,127
Purchased Services	6,058,618	5,460,042	5,300,780	5,159,393
Supplies	6,097,776	5,932,497	5,759,454	5,605,833
Equipment	32,572	30,738	28,947	27,329
Other	2,399,174	764,121	632,137	513,009
Total Expenditures	\$ 23,869,328	\$ 21,484,539	\$ 21,070,869	\$ 20,708,575
Change in Fund Balance	(1,889,436)	392,077	417,651	443,095
Assigned to School Carry Over	\$ 3,618,296	\$ 4,010,373	\$ 4,428,024	\$ 4,871,119
Balance on Hand June 30	\$ -	\$ -	\$ -	\$ -

CHILD CARE FUND 29

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	5,782,084	4,928,100	5,152,491	5,152,491	3,938,481	3,938,481
Revenues						
Tuition	10,082,973	10,342,856	10,245,768	10,245,768	10,579,875	10,579,875
Grant	158,902	-	77,134	77,134	-	-
Other	3,688	-	-	5,205	-	-
Total Revenue	\$ 10,245,563	\$ 10,342,856	\$ 10,322,902	\$ 10,328,107	\$ 10,579,875	\$ 10,579,875
Transfer from General Fund	1,563,758	1,551,076	1,565,882	1,566,927	1,415,284	1,415,284
Total Sources	\$ 17,591,405	\$ 16,822,032	\$ 17,041,275	\$ 17,047,525	\$ 15,933,640	\$ 15,933,640
Expenditures						
Salaries	7,533,363	8,005,239	8,108,755	7,995,438	8,343,233	8,343,233
Benefits	2,568,789	2,754,284	2,807,062	2,796,145	3,135,756	3,135,756
Purchased Services	1,565,574	1,427,771	1,536,862	1,569,386	1,500,700	1,500,700
Supplies	399,031	258,329	702,861	364,851	223,777	223,777
Field Trips and Other	372,156	429,777	440,093	383,224	460,310	460,310
Total Expenditures	\$ 12,438,913	\$ 12,875,400	\$ 13,595,633	\$ 13,109,044	\$ 13,663,776	\$ 13,663,776
Change in Fund Balance	\$ (629,592)	\$ (981,468)	\$ (1,706,849)	\$ (1,214,010)	\$ (1,668,617)	\$ (1,668,617)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 5,152,492	\$ 3,946,632	\$ 3,445,642	\$ 3,938,481	\$ 2,269,864	\$ 2,269,864

CHILD CARE FUND 29

3-YEAR FORECAST

	2025-2026	2026-2027	2027-2028	2028-2029
	Adopted Budget	Projection	Projection	Projection
Beginning Fund Balance	3,938,481	2,269,864	1,841,395	1,209,543
Revenue				
Before School	2,223,430	2,353,023	2,398,729	2,445,349
After School	2,911,904	3,121,272	3,183,698	3,247,371
Full Day	4,100,958	4,237,380	4,347,434	4,464,667
Field Trip	1,343,582	1,249,756	1,314,904	1,381,616
Registration Fee	-	575,024	598,439	624,446
Grant	-	-	-	-
Total Revenue	\$ 10,579,875	\$ 11,536,455	\$ 11,843,204	\$ 12,163,450
Transfer from General Fund	1,415,284	1,423,380	1,431,578	1,439,939
Total Sources	\$ 15,933,640	\$ 15,229,699	\$ 15,116,177	\$ 14,812,932
Expenditures				
Salaries	8,343,233	8,024,360	8,419,308	8,557,472
Benefits	3,135,756	3,149,944	3,244,574	3,277,781
Purchased Services	1,500,700	1,515,707	1,530,864	1,546,173
Supplies	223,777	226,015	228,275	230,558
Field Trips & Other	460,310	472,278	483,613	495,219
Total Expenditures	\$ 13,663,776	\$ 13,388,304	\$ 13,906,633	\$ 14,107,203
Change in Fund Balance	(1,668,617)	(428,469)	(631,852)	(503,815)
Balance on Hand June 30	\$ 2,269,864	\$ 1,841,395	\$ 1,209,543	\$ 705,729



DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS

BOND REDEMPTION FUND 31

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	77,167,416	81,866,623	81,628,110	81,628,110	80,629,404	80,629,404
Revenues						
Property Taxes	53,680,325	53,918,578	55,036,532	55,036,532	55,036,532	55,036,532
Investment Earnings	3,811,388	3,813,895	3,537,493	3,537,493	2,804,334	2,804,334
Total Revenues	\$ 57,491,713	\$ 57,732,473	\$ 58,574,025	\$ 58,574,025	\$ 57,840,866	\$ 57,840,866
Total Sources	\$ 134,659,129	\$ 139,599,096	\$ 140,202,135	\$ 140,202,135	\$ 138,470,270	\$ 138,470,270
Expenditures						
Principal	35,715,000	39,580,000	39,580,000	39,580,000	27,005,000	27,005,000
Interest	17,312,969	13,390,731	19,990,731	19,990,731	25,257,406	25,257,406
Cost of Issuance	-	-	-	-	-	-
Fiscal Charges	3,050	2,000	2,000	2,000	2,000	2,000
Total Expenditures	\$ 53,031,019	\$ 52,972,731	\$ 59,572,731	\$ 59,572,731	\$ 52,264,406	\$ 52,264,406
Other Financing Sources (Uses)						
Proceeds from Bond Refunding	-	-	-	-	-	-
Refunding Bond Premium	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ 4,460,694	\$ 4,759,742	\$ (998,706)	\$ (998,706)	\$ 5,576,460	\$ 5,576,460
Ending Fund Balance - after reserves	\$ 81,628,110	\$ 86,626,365	\$ 80,629,404	\$ 80,629,404	\$ 86,205,864	\$ 86,205,864

BOND REDEMPTION FUND 31

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Balance on Hand July 1	80,629,404	86,205,864	93,266,452	101,638,861
Revenues				
Property Taxes	55,036,532	57,237,992	58,382,752	51,563,054
Investment Earnings	2,804,334	4,305,518	4,435,952	4,435,952
Total Revenues	\$ 57,840,866	\$ 61,543,510	\$ 62,818,704	\$ 55,999,006
Total Sources	\$ 138,470,270	\$ 147,749,374	\$ 156,085,155	\$ 157,637,867
Expenditures				
Principal	27,005,000	30,665,000	32,200,000	30,895,000
Interest	25,257,406	23,812,475	22,240,850	20,663,475
Fiscal Charges	2,000	5,448	5,444	5,156
Total Expenditures	\$ 52,264,406	\$ 54,482,923	\$ 54,446,294	\$ 51,563,631
Other Financing Sources (Uses)				
Proceeds from Bond Refunding	-	-	-	-
Refunding Bond Premium	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-
Transfer from General Fund	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ 5,576,460	\$ 7,060,588	\$ 8,372,410	\$ 4,435,375
Balance on Hand June 30	\$ 86,205,864	\$ 93,266,452	\$ 101,638,861	\$ 106,074,237

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

CERTIFICATES OF PARTICIPATION (COP) FUND 39

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	4,724	2,147	1,866	1,866	1,930	1,930
Revenues						
Interest on Investment	1,142	1,500	-	-	-	-
Certificate of Participation - AspenView	-	-	-	-	-	-
Total Revenues	\$ 1,142	\$ 1,500	\$ -	\$ -	\$ -	\$ -
Total Sources	\$ 5,866	\$ 3,647	\$ 1,866	\$ 1,866	\$ 1,930	\$ 1,930
Expenditures						
Principal Retirement	825,000	850,000	850,000	850,000	885,000	885,000
Interest	294,125	269,375	269,375	269,375	235,825	235,825
Debt Issuance Costs & Fiscal Charges	4,000	4,064	4,000	4,000	4,000	4,000
Total Expenditures	\$ 1,123,125	\$ 1,123,439	\$ 1,123,375	\$ 1,123,375	\$ 1,124,825	\$ 1,124,825
Other Financing Sources (Uses)						
Proceeds from COP Refunding	-	-	-	-	-	-
Refunding COP Premium	-	-	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-	-	-
Transfer from General Fund	1,119,125	1,123,439	1,123,439	1,123,439	1,124,825	1,124,825
Total Other Financing Sources (Uses)	\$ 1,119,125	\$ 1,123,439	\$ 1,123,439	\$ 1,123,439	\$ 1,124,825	\$ 1,124,825
Change in Fund Balance	\$ (2,858)	\$ 1,500	\$ 64	\$ 64	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 1,866	\$ 3,647	\$ 1,930	\$ 1,930	\$ 1,930	\$ 1,930

CERTIFICATES OF PARTICIPATION (COP) FUND 39

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Balance on Hand July 1	1,930	1,930	1,930	1,930
Revenues				
Interest on Investment	-	-	-	-
Certificate of Participation - AspenView	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Total Sources	\$ 1,930	\$ 1,930	\$ 1,930	\$ 1,930
Expenditures				
Principal Retirement	885,000	915,000	950,000	990,000
Interest	235,825	200,875	163,825	125,375
Debt Issuance Costs & Fiscal Charges	4,000	4,000	4,000	4,000
Total Expenditures	\$ 1,124,825	\$ 1,119,875	\$ 1,117,825	\$ 1,119,375
Other Financing Sources (Uses)				
Proceeds from COP Refunding	-	-	-	-
Refunding COP Premium	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-
Transfer from General Fund	1,124,825	1,119,875	1,117,825	1,119,375
Total Other Financing Sources (Uses)	\$ 1,124,825	\$ 1,119,875	\$ 1,117,825	\$ 1,119,375
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Balance on Hand June 30	\$ 1,930	\$ 1,930	\$ 1,930	\$ 1,930



BUILDING FUND BUDGETS

BOND BUILDING FUND 41

2025-2026 ADOPTED BUDGET

This Fund has been established to account for the management and actual construction of District facilities that were financed by General Obligations (GO) proceeds. All GO proceeds were spent by February 2024 and the beginning fund balance for 2025-2026 is \$0.

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	7,909,008	-	-	-	-	-
Revenues						
Bond Issuance	-	-	-	-	-	-
State Revenue from CDE	-	-	-	-	-	-
Interest	521,211	-	-	-	-	-
Total Revenue	\$ 521,211	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to/from Other Funds	-	-	-	-	-	-
Total Sources	\$ 8,430,219	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Buildings & Building Improvements	8,435,151	-	-	-	-	-
Purchased Services	2,900	-	-	-	-	-
Supplies	(7,849)	-	-	-	-	-
Debt Issuance Costs & Fiscal Charges	17	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ 8,430,219	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ (7,909,008)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

BOND BUILDING FUND 41

3-YEAR FORECAST

As all Bond proceeds were spent by February 2024 the forecast for 2025-2026 through 2028-2029 reflects \$0 projected activity within Fund 41.

BUILDING FUND 44

2025-2026 ADOPTED BUDGET

This Fund has been established to account for the management and actual construction of District facilities that were financed by General Obligations (GO) proceeds. The District had authority to sell GO bonds after the November 2024 bond election.

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	-	-	-	-	291,837,635	291,837,635
Revenues						
Bond Issuance	-	-	307,247,971	307,247,971	-	-
State Revenue from CDE	-	-	-	-	-	-
Interest	-	-	11,394,233	12,567,411	10,831,374	10,831,374
Total Revenue	\$ -	\$ -	\$ 318,642,204	\$ 319,815,382	\$ 10,831,374	\$ 10,831,374
Transfer to/from Other Funds	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ 318,642,204	\$ 319,815,382	\$ 302,669,009	\$ 302,669,009
Expenditures						
Salaries	-	-	443,560	274,984	1,285,773	1,285,773
Benefits	-	-	155,028	84,348	457,855	457,855
Buildings & Building Improvements	-	-	32,428,715	24,667,208	108,109,753	108,302,361
Purchased Services	-	-	3,201,798	675,042	1,482,539	1,482,539
Supplies	-	-	241,959	1,009,329	531,180	531,180
Debt Issuance Costs & Fiscal Charges	-	-	1,270,136	1,266,835	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 37,741,196	\$ 27,977,746	\$ 111,867,100	\$ 112,059,708
Change in Fund Balance	\$ -	\$ -	\$ 280,901,008	\$ 291,837,635	\$ (101,035,726)	\$ (101,228,334)
Ending Fund Balance - after reserves	\$ -	\$ -	\$ 280,901,008	\$ 291,837,635	\$ 190,801,909	\$ 190,609,301

BUILDING FUND 44

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Balance on Hand July 1	291,837,635	190,609,301	175,549,222	65,759,996
Revenues				
Bond Issuance	-	220,000,000	-	-
State Revenue from CDE	-	-	-	-
Interest	10,831,374	3,674,281	3,222,153	3,844,076
Total Revenue	\$ 10,831,374	\$ 223,674,281	\$ 3,222,153	\$ 3,844,076
Transfer to/from Other Funds	-			
Total Sources	\$ 302,669,009	\$ 223,674,281	\$ 3,222,153	\$ 3,844,076
Expenditures				
Salaries	1,285,773	1,153,749	713,086	363,674
Benefits	457,855	379,687	288,432	148,754
Buildings & Building Improvements	108,302,361	233,896,844	110,200,507	69,091,644
Purchased Services	1,482,539	1,809,354	1,809,354	-
Supplies	531,180	224,590	-	-
Debt Issuance Costs & Fiscal Charges	-	1,270,136	-	-
Other	-	-	-	-
Total Expenditures	\$ 112,059,708	\$ 238,734,360	\$ 113,011,379	\$ 69,604,072
Change in Fund Balance	\$ (101,228,334)	\$ (15,060,079)	\$ (109,789,226)	\$ (65,759,996)
Ending Fund Balance - after reserves	\$ 190,609,301	\$ 175,549,222	\$ 65,759,996	\$ -

CERTIFICATES OF PARTICIPATION (COP) BUILDING FUND 45 2025-2026 ADOPTED BUDGET

This fund has been established to account for capital projects funded with the proceeds from the sale of Certificates of Participation Building Fund. This fund accounted for the activity associated with capital projects identified in the DCSD Master Capital Plan. All Certificate of Participation Building Fund proceeds were spent by June 2018 and beginning fund balance for 2025-2026 is \$0.

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
COP Issuance	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Building & Building Improvements	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CERTIFICATES OF PARTICIPATION (COP) BUILDING FUND 45 3-YEAR FORECAST

Certificate of Participation (COP) Building Fund proceeds were spent by June 30, 2018. Beginning Fund balance for 2025-2026 is \$0. Staff did not provide a 3-year forecast as no use of the fund is anticipated in the foreseeable future.



INTERNAL SERVICE FUND BUDGETS

MEDICAL AND DENTAL FUND 65

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	957,265	3,172,899	3,848,953	3,848,953	5,517,453	5,517,453
Revenues						
Health Insurance Premiums	56,666,008	61,393,571	61,393,571	64,070,290	66,569,837	66,569,837
Dental Insurance Premiums	3,142,655	3,929,977	3,929,977	3,681,278	3,959,198	3,959,198
Investment Earnings	47,438	52,087	52,087	8,828	8,826	8,826
Other	-	-	-	-	-	-
Total Revenues	\$ 59,856,101	\$ 65,375,635	\$ 65,375,635	\$ 67,760,396	\$ 70,537,861	\$ 70,537,861
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 60,813,366	\$ 68,548,534	\$ 69,224,588	\$ 71,609,349	\$ 76,055,314	\$ 76,055,314
Expenditures						
Salaries	1,300	-	-	-	-	-
Benefits	297	-	-	-	-	-
Health Plan	51,915,004	58,975,874	59,651,928	59,813,140	63,415,811	63,415,811
Dental Plan	3,160,844	3,929,977	3,929,977	3,711,079	3,959,198	3,959,198
Stop Loss Premiums	903,801	1,292,167	1,292,167	1,313,377	1,938,251	1,672,704
Purchased Services	983,166	1,108,044	1,108,044	1,254,298	1,215,775	1,215,775
Other	-	-	-	-	-	-
Total Expenditures	\$ 56,964,412	\$ 65,306,062	\$ 65,982,116	\$ 66,091,894	\$ 70,529,035	\$ 70,263,488
Change in Fund Balance	\$ 2,891,689	\$ 69,573	\$ (606,481)	\$ 1,668,502	\$ 8,826	\$ 274,373
Assigned to Contingency for Self-Insured Plans	\$ 3,848,954	\$ 3,242,472	\$ 3,242,472	\$ 3,245,547	\$ 3,245,129	\$ 3,245,129
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ 2,271,908	\$ 2,281,150	\$ 2,546,697

MEDICAL AND DENTAL FUND 65

3-YEAR FORECAST

	2025-2026	2026-2027	2027-2028	2028-2029
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	5,517,453	5,791,826	5,791,826	5,791,826
Revenues				
Health Insurance Premiums	66,569,837	68,667,113	71,021,728	73,482,346
Dental Insurance Premiums	3,959,198	4,948,998	5,067,773	5,191,089
Investment Earnings	8,826	-	-	-
Other	-	-	-	-
Total Revenues	\$ 70,537,861	\$ 73,616,111	\$ 76,089,501	\$ 78,673,435
Transfer from General Fund	-	-	-	-
Total Sources	\$ 76,055,314	\$ 79,407,937	\$ 81,881,327	\$ 84,465,261
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Health Plan	63,415,811	65,403,590	67,096,249	68,703,785
Dental Plan	3,959,198	4,948,998	5,067,773	5,191,089
Stop Loss Premiums	1,672,704	2,018,802	2,638,691	3,448,613
Purchased Services	1,215,775	1,244,720	1,286,788	1,329,948
Other	-	-	-	-
Total Expenditures	\$ 70,263,488	\$ 73,616,111	\$ 76,089,501	\$ 78,673,435
Change in Fund Balance	\$ 274,373	\$ -	\$ -	\$ -
Assigned to Contingency for Self-Insured Plans	\$ 3,245,129	\$ 3,457,503	\$ 3,540,483	\$ 3,626,634
Balance on Hand June 30	\$ 2,546,697	\$ 2,334,323	\$ 2,251,343	\$ 2,165,192

SHORT TERM DISABILITY INSURANCE FUND 66

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	248,733	430,428	418,731	418,731	587,369	587,369
Revenues						
Short Term Disability Insurance Premiums	847,004	898,353	898,353	916,800	933,382	933,382
Total Revenue	\$ 847,004	\$ 898,353	\$ 898,353	\$ 916,800	\$ 933,382	\$ 933,382
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 1,095,736	\$ 1,328,781	\$ 1,317,084	\$ 1,335,531	\$ 1,520,751	\$ 1,520,751
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Short Term Disability Insurance Claims	516,489	626,099	626,067	649,624	682,105	682,105
Purchased Services	160,516	123,933	123,933	98,538	91,770	91,770
Other	-	-	-	-	-	-
Total Expenditures	\$ 677,005	\$ 750,032	\$ 750,000	\$ 748,162	\$ 773,875	\$ 773,875
Change in Fund Balance	\$ 169,999	\$ 148,321	\$ 148,353	\$ 168,638	\$ 159,507	\$ 159,507
Ending Fund Balance - after reserves	\$ 418,731	\$ 578,749	\$ 567,084	\$ 587,369	\$ 746,876	\$ 746,876

SHORT TERM DISABILITY INSURANCE FUND 66

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Balance on Hand July 1	587,369	746,876	890,945	980,729
Revenues				
DCSD Premiums	933,382	952,050	971,091	990,513
Total Revenues	\$ 933,382	\$ 952,050	\$ 971,091	\$ 990,513
Transfer from General Fund	-	-	-	-
Total Sources	\$ 1,520,751	\$ 1,698,926	\$ 1,862,036	\$ 1,971,241
Expenditures				
Fees to Standard	91,770	93,394	95,262	99,111
Claims to Standard	682,105	714,586	786,045	951,114
Total Expenditures	\$ 773,875	\$ 807,981	\$ 881,307	\$ 1,050,225
Change in Fund Balance	\$ 159,507	\$ 144,069	\$ 89,784	\$ (59,713)
Balance on Hand June 30	\$ 746,876	\$ 890,945	\$ 980,729	\$ 921,016



TRUST FUND BUDGETS

PRIVATE PURPOSE TRUST FUND 75

2025-2026 ADOPTED BUDGET

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

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Balance on Hand July 1	24,379	28,880	31,379	31,379	35,880	35,879
Revenues						
Contributions	52,000	52,000	52,000	52,000	52,000	52,000
Total Revenue	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 76,379	\$ 80,880	\$ 83,379	\$ 83,379	\$ 87,880	\$ 87,879
Expenditures						
Grants and Scholarships	44,999	48,000	47,500	47,500	49,000	49,000
Total Expenditures	\$ 44,999	\$ 48,000	\$ 47,500	\$ 47,500	\$ 49,000	\$ 49,000
Change in Fund Balance	\$ 7,001	\$ 4,000	\$ 4,500	\$ 4,500	\$ 3,000	\$ 3,000
Ending Fund Balance - after reserves	\$ 31,380	\$ 32,880	\$ 35,879	\$ 35,879	\$ 38,880	\$ 38,879

PRIVATE PURPOSE TRUST FUND 75

3-YEAR FORECAST

	2025-2026 Adopted Budget	2026-2027 Projection	2027-2028 Projection	2028-2029 Projection
Balance on Hand July 1	35,879	38,879	38,879	38,879
Revenues				
Contributions	52,000	52,000	52,000	52,000
Total Revenues	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
Total Sources				
	\$ 87,879	\$ 90,879	\$ 90,879	\$ 90,879
Expenditures				
Grants and Scholarships	49,000	52,000	52,000	52,000
Total Expenditures	\$ 49,000	\$ 52,000	\$ 52,000	\$ 52,000
Change in Fund Balance	\$ 3,000	\$ -	\$ -	\$ -
Balance on Hand June 30	\$ 38,879	\$ 38,879	\$ 38,879	\$ 38,879



SCHOOL SUMMARIES

SITE-BASED BUDGET CHANGES AND ADDITIONAL DOLLARS

Investment in Student Support at Schools

Changes to school budgets are primarily investments within Student Support Services non-discretionary allocations. Allocations for Gifted and Talented programs were adjusted for middle and high schools to add staff to support gifted learners. The allocation for counseling at large elementary schools (over 500 students) was increased in order to decrease the staff to student ratio. The allocation for counseling at smaller middle and high schools was reduced in order to right-size counseling ratios in middle and high schools with declining enrollment. Site-Based Budget funding was removed for student and staff device refresh in 2025-2026 due to the availability of funding from the 2024 Bond (5A) to support technology. These changes, paired with declining enrollment in neighborhood schools, resulted in savings of \$3 million in allocations to Site-Based Budgets compared to the prior year.

Site-Based Budget Base Per Pupil Allocation

The increase in the base per pupil discretionary allocation covers the increases to average salaries and benefits for school-based staff in order for schools to maintain their current purchasing power. Despite declining enrollment overall for neighborhood schools, effort was made by staff to provide as much opportunity for schools to maintain ongoing purchasing power while recognizing the availability of one-time funding in 2024-2025 prior to this budget year. This resulted in an overall increase to the base per pupil of 8% across each level to cover salary and benefit increases.

Site-Based Budget Small School Factor

The total allocation available for small schools to help schools maintain programming needs while factoring in declining enrollment was sustained at the same levels as in 2024-2025. The small school factor provides additional per pupil discretionary resources to neighborhood schools that fall below a level of enrollment considered as the minimum needed for the base allocation to cover core instructional staffing. Certain fixed costs are necessary at schools regardless of the number of students enrolled which is less challenging for larger schools to afford due to economies of scale. Every year the enrollment minimum is updated to reflect the cost of personnel in the given year. Schools with enrollment projections under the following thresholds receive the additional per pupil allocation to help offset issues of economies of scale. This funding is separate from the discussions districtwide associated with the cost of Growth and Decline within the North Planning Area (Highlands Ranch).

Updated Enrollment Thresholds:

Elementary Schools: 387 students; Middle Schools (Grades 6-8): 875 students; Middle Schools (Grades 7-8): 685 students; High Schools: 1,637 students



ELEMENTARY SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary defined on page 77.

	A	B	C = (B - A)	D	E	F = (D + E)	G	H = (F + G)	I = (H / B)	J = ((Instr. Prog.] / B)	K = ((Supp. Prog.] / B)
	Enrollment			SBB Allocations							
Elementary Schools	24-25 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)
Acres Green Elementary	300	272	(28)	\$ 2,620,259	\$ 104,628	\$ 2,724,887	\$ 2,071,381	\$ 4,796,268	\$ 17,633	\$ 664	\$ 247
Arrowwood Elementary	335	325	(10)	\$ 2,705,234	\$ -	\$ 2,705,234	\$ 2,036,599	\$ 4,741,833	\$ 14,590	\$ 789	\$ -
Bear Canyon Elementary	341	330	(11)	\$ 2,514,580	\$ -	\$ 2,514,580	\$ 1,404,547	\$ 3,919,127	\$ 11,876	\$ 329	\$ -
Buffalo Ridge Elementary	495	511	16	\$ 3,854,961	\$ -	\$ 3,854,961	\$ 1,872,790	\$ 5,727,751	\$ 11,209	\$ 796	\$ -
Castle Rock Elementary	419	419	-	\$ 3,487,991	\$ 7,650	\$ 3,495,641	\$ 2,571,868	\$ 6,067,509	\$ 14,481	\$ 724	\$ -
Cherokee Trail Elementary	503	492	(11)	\$ 4,176,629	\$ -	\$ 4,176,629	\$ 2,350,413	\$ 6,527,042	\$ 13,266	\$ 16	\$ -
Cherry Valley Elementary	25	27	2	\$ 571,081	\$ -	\$ 571,081	\$ 202,987	\$ 774,068	\$ 28,669	\$ -	\$ -
Clear Sky Elementary	598	602	4	\$ 4,871,139	\$ -	\$ 4,871,139	\$ 2,236,511	\$ 7,107,650	\$ 11,807	\$ 545	\$ 155
Copper Mesa Elementary	276	256	(20)	\$ 2,108,555	\$ -	\$ 2,108,555	\$ 1,433,075	\$ 3,541,630	\$ 13,834	\$ 185	\$ -
Cougar Run Elementary	392	391	(1)	\$ 3,044,700	\$ -	\$ 3,044,700	\$ 2,004,266	\$ 5,048,966	\$ 12,913	\$ 282	\$ -
Coyote Creek Elementary	482	513	31	\$ 3,919,573	\$ -	\$ 3,919,573	\$ 1,868,096	\$ 5,787,669	\$ 11,282	\$ 519	\$ 48
Eagle Ridge Elementary	544	557	13	\$ 4,603,143	\$ -	\$ 4,603,143	\$ 2,867,490	\$ 7,470,633	\$ 13,412	\$ 904	\$ -
Eldorado Elementary	352	345	(7)	\$ 2,782,422	\$ 34,250	\$ 2,816,672	\$ 2,302,297	\$ 5,118,969	\$ 14,838	\$ 82	\$ -
Flagstone Elementary	460	460	-	\$ 3,627,351	\$ -	\$ 3,627,351	\$ 1,872,504	\$ 5,499,855	\$ 11,956	\$ 1,086	\$ -
Fox Creek Elementary	408	388	(20)	\$ 3,076,156	\$ -	\$ 3,076,156	\$ 1,803,375	\$ 4,879,531	\$ 12,576	\$ 416	\$ 256
Franktown Elementary	336	332	(4)	\$ 2,576,566	\$ -	\$ 2,576,566	\$ 1,691,909	\$ 4,268,475	\$ 12,857	\$ 243	\$ 89
Frontier Valley Elementary	347	354	7	\$ 2,754,364	\$ -	\$ 2,754,364	\$ 1,579,427	\$ 4,333,791	\$ 12,242	\$ 325	\$ -
Gold Rush Elementary	612	580	(32)	\$ 4,469,252	\$ -	\$ 4,469,252	\$ 1,961,915	\$ 6,431,167	\$ 11,088	\$ 695	\$ -
Heritage Elementary	352	336	(16)	\$ 2,629,652	\$ -	\$ 2,629,652	\$ 1,618,325	\$ 4,247,977	\$ 12,643	\$ 135	\$ -
Iron Horse Elementary	360	358	(2)	\$ 2,886,740	\$ -	\$ 2,886,740	\$ 1,764,286	\$ 4,651,026	\$ 12,992	\$ 358	\$ -
Larkspur Elementary	161	157	(4)	\$ 1,505,324	\$ -	\$ 1,505,324	\$ 987,333	\$ 2,492,657	\$ 15,877	\$ 556	\$ -
Legacy Point Elementary	441	448	7	\$ 3,639,773	\$ 75,000	\$ 3,714,773	\$ 2,003,332	\$ 5,718,105	\$ 12,764	\$ 1,632	\$ -
Lone Tree Elementary	365	367	2	\$ 2,760,668	\$ -	\$ 2,760,668	\$ 1,077,927	\$ 3,838,595	\$ 10,459	\$ 298	\$ -
Mammoth Heights Elementary	544	534	(10)	\$ 4,372,350	\$ -	\$ 4,372,350	\$ 2,304,482	\$ 6,676,832	\$ 12,503	\$ 437	\$ -
Meadow View Elementary	480	470	(10)	\$ 3,772,705	\$ -	\$ 3,772,705	\$ 1,969,932	\$ 5,742,637	\$ 12,218	\$ 20	\$ -
Mountain View Elementary	270	266	(4)	\$ 2,268,492	\$ -	\$ 2,268,492	\$ 1,490,711	\$ 3,759,203	\$ 14,132	\$ 828	\$ -
Northeast Elementary	329	307	(22)	\$ 2,459,825	\$ -	\$ 2,459,825	\$ 1,608,344	\$ 4,068,169	\$ 13,251	\$ 508	\$ -
Northridge Elementary	560	560	-	\$ 4,361,905	\$ -	\$ 4,361,905	\$ 1,897,189	\$ 6,259,094	\$ 11,177	\$ 335	\$ -
Pine Grove Elementary	452	440	(12)	\$ 3,417,664	\$ -	\$ 3,417,664	\$ 1,831,563	\$ 5,249,227	\$ 11,930	\$ 234	\$ -
Pine Lane Elementary	687	687	-	\$ 5,817,543	\$ 56,386	\$ 5,873,929	\$ 4,415,046	\$ 10,288,975	\$ 14,977	\$ 525	\$ 1
Pioneer Elementary	378	374	(4)	\$ 3,096,550	\$ -	\$ 3,096,550	\$ 2,693,119	\$ 5,789,669	\$ 15,480	\$ 808	\$ -
Prairie Crossing Elementary	587	574	(13)	\$ 4,443,482	\$ -	\$ 4,443,482	\$ 1,727,010	\$ 6,170,492	\$ 10,750	\$ 856	\$ -
Redstone Elementary	375	372	(3)	\$ 2,839,710	\$ -	\$ 2,839,710	\$ 1,630,561	\$ 4,470,271	\$ 12,017	\$ 230	\$ -
Renaissance Magnet Elementary	361	340	(21)	\$ 2,695,035	\$ -	\$ 2,695,035	\$ 1,153,998	\$ 3,849,033	\$ 11,321	\$ 346	\$ -
Rock Ridge Elementary	404	416	12	\$ 3,395,787	\$ -	\$ 3,395,787	\$ 1,965,887	\$ 5,361,674	\$ 12,889	\$ 169	\$ 94
Roxborough Intermediate Elementary	430	432	2	\$ 3,396,960	\$ -	\$ 3,396,960	\$ 1,616,361	\$ 5,013,321	\$ 11,605	\$ 735	\$ -
Roxborough Primary Elementary	319	339	20	\$ 2,741,819	\$ 49,250	\$ 2,791,069	\$ 1,222,579	\$ 4,013,648	\$ 11,840	\$ 682	\$ 67
Saddle Ranch Elementary	317	295	(22)	\$ 2,395,864	\$ 90,389	\$ 2,486,253	\$ 1,544,429	\$ 4,030,682	\$ 13,663	\$ 173	\$ -
Sage Canyon Elementary	522	550	28	\$ 4,198,260	\$ -	\$ 4,198,260	\$ 2,494,818	\$ 6,693,078	\$ 12,169	\$ 532	\$ -
Sand Creek Elementary	285	281	(4)	\$ 2,399,262	\$ -	\$ 2,399,262	\$ 2,310,448	\$ 4,709,710	\$ 16,761	\$ 245	\$ 81
Sedalia Elementary	201	206	5	\$ 2,026,236	\$ 8,859	\$ 2,035,095	\$ 1,557,032	\$ 3,592,127	\$ 17,438	\$ 994	\$ -
Soaring Hawk Elementary	404	400	(4)	\$ 3,175,346	\$ -	\$ 3,175,346	\$ 2,375,816	\$ 5,551,162	\$ 13,878	\$ 651	\$ -
South Ridge Elementary	371	380	9	\$ 3,449,861	\$ -	\$ 3,449,861	\$ 2,232,715	\$ 5,682,576	\$ 14,954	\$ 582	\$ 65
Stone Mountain Elementary	436	412	(24)	\$ 3,070,470	\$ -	\$ 3,070,470	\$ 1,195,554	\$ 4,266,024	\$ 10,354	\$ 145	\$ -
Summit View Elementary	330	301	(29)	\$ 2,440,606	\$ -	\$ 2,440,606	\$ 1,615,289	\$ 4,055,895	\$ 13,475	\$ 216	\$ -
Timber Trail Elementary	359	370	11	\$ 2,757,269	\$ -	\$ 2,757,269	\$ 1,511,114	\$ 4,268,383	\$ 11,536	\$ 145	\$ -
Trailblazer Elementary	297	310	13	\$ 2,488,872	\$ -	\$ 2,488,872	\$ 1,912,999	\$ 4,401,871	\$ 14,200	\$ 19	\$ -
Wildcat Mountain Elementary	397	410	13	\$ 3,168,054	\$ -	\$ 3,168,054	\$ 2,314,249	\$ 5,482,303	\$ 13,371	\$ 88	\$ -
Elementary School Average	396	393	(3)	\$ 3,163,251	\$ 8,884	\$ 3,172,134	\$ 1,878,623	\$ 5,050,757	\$ 13,399	\$ 460	\$ 23
Elementary School Total	18,999	18,846	(153)	\$ 151,836,040	\$ 426,412	\$ 152,262,452	\$ 90,173,898	\$ 242,436,350			

ELEMENTARY SCHOOL SUMMARY (CONTINUED)

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary defined on page 77.

	L	M	N	O	P	Q = (B / N)	R = (B / O)	S = (B / P)	T
	FTE Count			Pupil / FTE			Supplies, Purchased Services, and Other Non-Salary Expenses		
Elementary Schools	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	
Acres Green Elementary	\$ 4,661,647	54.69	2.00	30.00	22.69	136.00	9.07	11.99	\$ 134,621
Arrowwood Elementary	\$ 4,485,361	51.56	2.00	30.60	18.96	162.50	10.62	17.14	\$ 256,472
Bear Canyon Elementary	\$ 3,810,624	44.09	2.00	25.40	16.69	165.00	12.99	19.78	\$ 108,503
Buffalo Ridge Elementary	\$ 5,391,030	60.19	1.50	40.00	18.69	340.67	12.78	27.34	\$ 336,721
Castle Rock Elementary	\$ 5,800,866	65.51	2.00	42.00	21.51	209.50	9.98	19.48	\$ 266,643
Cherokee Trail Elementary	\$ 6,518,977	72.55	1.50	50.45	20.60	328.00	9.75	23.88	\$ 8,065
Cherry Valley Elementary	\$ 743,507	7.99	0.60	4.70	2.69	45.00	5.74	10.05	\$ 30,561
Clear Sky Elementary	\$ 6,779,333	73.89	2.00	53.20	18.69	301.00	11.32	32.21	\$ 328,317
Copper Mesa Elementary	\$ 3,494,339	39.08	2.00	25.51	11.57	128.00	10.04	22.13	\$ 47,291
Cougar Run Elementary	\$ 4,938,812	60.84	2.00	32.18	26.66	195.50	12.15	14.67	\$ 110,154
Coyote Creek Elementary	\$ 5,520,674	59.43	2.00	43.30	14.13	256.50	11.85	36.30	\$ 266,995
Eagle Ridge Elementary	\$ 6,979,528	79.01	1.00	51.70	26.31	557.00	10.77	21.17	\$ 491,105
Eldorado Elementary	\$ 5,090,556	62.91	2.00	37.00	23.91	172.50	9.32	14.43	\$ 28,413
Flagstone Elementary	\$ 5,086,491	56.53	2.00	36.00	18.53	230.00	12.78	24.82	\$ 413,364
Fox Creek Elementary	\$ 4,682,771	53.19	1.50	32.80	18.89	258.67	11.83	20.54	\$ 196,760
Franktown Elementary	\$ 4,187,830	47.54	2.00	28.20	17.34	166.00	11.77	19.14	\$ 80,645
Frontier Valley Elementary	\$ 4,218,802	45.53	2.00	31.00	12.53	177.00	11.42	28.25	\$ 114,989
Gold Rush Elementary	\$ 6,079,195	71.74	2.00	43.40	26.34	290.00	13.36	22.02	\$ 351,972
Heritage Elementary	\$ 4,202,501	50.41	1.00	32.50	16.91	336.00	10.34	19.87	\$ 45,476
Iron Horse Elementary	\$ 4,522,757	51.38	2.00	31.50	17.88	179.00	11.37	20.03	\$ 128,269
Larkspur Elementary	\$ 2,405,424	26.58	1.00	16.70	8.88	157.00	9.40	17.69	\$ 87,233
Legacy Point Elementary	\$ 4,986,850	53.44	2.00	39.13	12.31	224.00	11.45	36.39	\$ 731,255
Lone Tree Elementary	\$ 3,729,051	42.41	1.00	29.00	12.41	367.00	12.66	29.57	\$ 109,544
Mammoth Heights Elementary	\$ 6,413,702	72.96	1.60	47.80	23.56	333.75	11.17	22.66	\$ 263,130
Meadow View Elementary	\$ 5,720,430	63.98	2.00	42.70	19.28	235.00	11.01	24.38	\$ 22,207
Mountain View Elementary	\$ 3,538,932	41.14	2.00	23.51	15.63	133.00	11.31	17.02	\$ 220,271
Northeast Elementary	\$ 3,912,072	45.93	2.00	27.00	16.93	153.50	11.37	18.14	\$ 156,097
Northridge Elementary	\$ 6,071,457	69.38	2.00	44.93	22.45	280.00	12.47	24.94	\$ 187,637
Pine Grove Elementary	\$ 5,146,224	60.41	2.00	36.10	22.31	220.00	12.19	19.72	\$ 103,003
Pine Lane Elementary	\$ 9,964,909	112.51	3.00	69.60	39.91	229.00	9.87	17.22	\$ 324,066
Pioneer Elementary	\$ 5,535,290	62.98	2.00	38.00	22.98	187.00	9.84	16.27	\$ 254,379
Prairie Crossing Elementary	\$ 5,724,031	63.20	2.00	43.20	18.00	287.00	13.29	31.89	\$ 446,461
Redstone Elementary	\$ 4,384,590	50.44	2.00	30.60	17.84	186.00	12.16	20.85	\$ 85,681
Renaissance Magnet Elementary	\$ 3,731,512	39.84	2.00	27.83	10.01	170.00	12.22	33.96	\$ 117,521
Rock Ridge Elementary	\$ 5,252,259	58.88	2.00	38.00	18.88	208.00	10.95	22.04	\$ 109,415
Roxborough Intermediate Elementary	\$ 4,695,719	53.53	2.00	33.64	17.89	216.00	12.84	24.15	\$ 317,602
Roxborough Primary Elementary	\$ 3,779,565	43.77	1.00	27.46	15.31	339.00	12.35	22.15	\$ 234,083
Saddle Ranch Elementary	\$ 3,979,672	47.14	2.00	28.80	16.34	147.50	10.24	18.05	\$ 51,010
Sage Canyon Elementary	\$ 6,387,488	74.81	3.00	44.60	27.21	183.33	12.33	20.21	\$ 305,590
Sand Creek Elementary	\$ 4,640,998	52.56	2.00	32.00	18.56	140.50	8.78	15.14	\$ 68,712
Sedalia Elementary	\$ 3,387,282	35.89	2.00	23.90	9.99	103.00	8.62	20.61	\$ 204,845
Soaring Hawk Elementary	\$ 5,416,363	61.28	2.00	38.30	20.98	200.00	10.44	19.07	\$ 134,799
South Ridge Elementary	\$ 5,498,253	61.74	2.00	39.80	19.94	190.00	9.55	19.06	\$ 184,323
Stone Mountain Elementary	\$ 4,206,431	44.83	2.00	33.80	9.03	206.00	12.19	45.65	\$ 59,593
Summit View Elementary	\$ 4,024,155	46.53	2.00	28.50	16.03	150.50	10.56	18.78	\$ 31,740
Timber Trail Elementary	\$ 4,214,914	49.22	1.50	31.30	16.42	246.67	11.82	22.54	\$ 53,469
Trailblazer Elementary	\$ 4,396,030	50.14	2.00	30.30	17.84	155.00	10.23	17.38	\$ 5,841
Wildcat Mountain Elementary	\$ 5,446,047	62.19	2.00	39.75	20.44	205.00	10.32	20.06	\$ 36,256
Elementary School Average	\$ 4,870,526	55.33	1.86	35.16	18.31	218.47	11.06	22.10	\$ 180,231
Elementary School Total	\$ 233,785,251	2,655.72	89.20	1,687.68	878.84				\$ 8,651,099

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary defined on page 77.

	A	B	C = (B - A)	D	E	F = (D + E)	G	H = (F + G)	I = (H / B)	J = ([Instr. Prog.] / B)	K = ([Supp. Prog.] / B)
	Enrollment			SBB Allocations							
	24-25 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)
Middle Schools											
Castle Rock Middle School	660	630	(30)	\$ 4,655,722	\$ 24,000	\$ 4,679,722	\$ 3,028,992	\$ 7,708,714	\$ 12,236	\$ 425	\$ 39
Cimarron Middle School	1,052	1,040	(12)	\$ 7,106,129	\$ -	\$ 7,106,129	\$ 2,988,251	\$ 10,094,380	\$ 9,706	\$ 398	\$ 124
Cresthill Middle School	558	543	(15)	\$ 4,100,297	\$ 5,000	\$ 4,105,297	\$ 2,519,927	\$ 6,625,224	\$ 12,201	\$ 365	\$ 9
Mesa Middle School	852	868	16	\$ 6,433,639	\$ 56,683	\$ 6,490,322	\$ 3,724,622	\$ 10,214,944	\$ 11,768	\$ 511	\$ 43
Mountain Ridge Middle School	752	690	(62)	\$ 4,828,174	\$ -	\$ 4,828,174	\$ 2,391,069	\$ 7,219,243	\$ 10,463	\$ 591	\$ 151
Ranch View Middle School	829	820	(9)	\$ 5,693,870	\$ -	\$ 5,693,870	\$ 2,890,288	\$ 8,584,158	\$ 10,468	\$ 591	\$ 149
Rocky Heights Middle School	1,129	1,158	29	\$ 7,440,188	\$ -	\$ 7,440,188	\$ 3,252,476	\$ 10,692,664	\$ 9,234	\$ 474	\$ 42
Sagewood Middle School	816	813	(3)	\$ 5,789,366	\$ 74,671	\$ 5,864,037	\$ 3,668,107	\$ 9,532,144	\$ 11,725	\$ 500	\$ 58
Sierra Middle School	805	827	22	\$ 5,903,283	\$ 107,851	\$ 6,011,134	\$ 2,876,560	\$ 8,887,694	\$ 10,747	\$ 351	\$ -
Middle School Average	828	821	(7)	\$ 5,772,296	\$ 29,801	\$ 5,802,097	\$ 3,037,810	\$ 8,839,907	\$ 10,950	\$ 467	\$ 68
Middle School Total	7,453	7,389	(64)	\$ 51,950,668	\$ 268,205	\$ 52,218,873	\$ 27,340,292	\$ 79,559,165			
High Schools											
Castle View High School	1,938	1,884	(54)	\$ 11,678,716	\$ -	\$ 11,678,716	\$ 4,543,543	\$ 16,222,259	\$ 8,611	\$ 669	\$ 209
Chaparral High School	2,007	2,003	(4)	\$ 12,582,788	\$ -	\$ 12,582,788	\$ 4,877,672	\$ 17,460,460	\$ 8,717	\$ 444	\$ -
Douglas County High School	1,659	1,541	(118)	\$ 10,327,352	\$ 94,465	\$ 10,421,817	\$ 5,701,318	\$ 16,123,135	\$ 10,463	\$ 633	\$ 18
Highlands Ranch High School	1,323	1,265	(58)	\$ 8,550,736	\$ 124,122	\$ 8,674,858	\$ 5,450,117	\$ 14,124,975	\$ 11,166	\$ 236	\$ 76
Legend High School	2,206	2,025	(181)	\$ 12,308,029	\$ -	\$ 12,308,029	\$ 4,612,539	\$ 16,920,568	\$ 8,356	\$ 298	\$ -
Mountain Vista High School	2,169	2,037	(132)	\$ 12,497,303	\$ -	\$ 12,497,303	\$ 4,484,936	\$ 16,982,239	\$ 8,337	\$ 202	\$ 7
Ponderosa High School	1,407	1,410	3	\$ 8,889,219	\$ 86,796	\$ 8,976,015	\$ 5,044,548	\$ 14,020,563	\$ 9,944	\$ 261	\$ -
Rock Canyon High School	2,325	2,330	5	\$ 14,001,782	\$ -	\$ 14,001,782	\$ 4,682,351	\$ 18,684,133	\$ 8,019	\$ 552	\$ 64
ThunderRidge High School	1,820	1,825	5	\$ 11,225,119	\$ -	\$ 11,225,119	\$ 4,655,249	\$ 15,880,368	\$ 8,702	\$ 509	\$ 54
High School Average	1,873	1,813	(59)	\$ 11,340,116	\$ 33,931	\$ 11,374,047	\$ 4,894,697	\$ 16,268,744	\$ 9,146	\$ 423	\$ 48
High School Total	16,854	16,320	(534)	\$ 102,061,044	\$ 305,383	\$ 102,366,427	\$ 44,052,273	\$ 146,418,700			
Alternative Schools											
Daniel C. Oakes High School	113	139	26	\$ 2,134,339	\$ -	\$ 2,134,339	\$ 539,925	\$ 2,674,264	\$ 19,239	\$ 189	\$ 14
Eagle Academy	115	125	10	\$ 2,124,934	\$ -	\$ 2,124,934	\$ 532,319	\$ 2,657,253	\$ 21,258	\$ 210	\$ -
eDCSD	61	66	5	\$ 3,987,761	\$ -	\$ 3,987,761	\$ 595,669	\$ 4,583,430	\$ 69,446	\$ 1,279	\$ -
VALE	88	120	32	\$ 2,243,838	\$ -	\$ 2,243,838	\$ 610,923	\$ 2,854,761	\$ 23,790	\$ 207	\$ -
Plum Creek Academy				\$ 641,325	\$ -	\$ 641,325	\$ 2,185,659	\$ 2,826,984			
Bridge				\$ 294,511	\$ -	\$ 294,511	\$ 4,272,659	\$ 4,567,170			
Alt. Ed. Average	94	113	18	\$ 1,904,451	\$ -	\$ 1,904,451	\$ 1,456,192	\$ 3,360,644	\$ 33,433	\$ 471	\$ 4
Alt. Ed. Total				\$ 11,426,708	\$ -	\$ 11,426,708	\$ 8,737,154	\$ 20,163,862			
Grand Average	624	614	(10)	\$ 4,406,590	\$ 15,152	\$ 4,420,479	\$ 2,365,328	\$ 6,785,807	\$ 13,682	\$ 457	\$ 31
Grand Total	43,683	43,005	(678)	\$ 317,274,460	\$ 1,000,000	\$ 318,274,460	\$ 170,303,617	\$ 488,578,077			
Neighborhood Average	656	645	(11)	\$ 4,634,057	\$ 15,152	\$ 4,649,208	\$ 2,447,977	\$ 7,097,185	\$ 12,485	\$ 456	\$ 33
Neighborhood Total	43,306	42,555	(751)	\$ 305,847,752	\$ 1,000,000	\$ 306,847,752	\$ 161,566,463	\$ 468,414,215			

*eDCSD and VALE utilize Pro-Tech staffing that it is not included in the individual Job Class FTE Count.

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY (CONTINUED)

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

	L	M	N	O	P	Q = (B / N)	R = (B / O)	S = (B / P)	T
	FTE Count			Pupil/FTE			Supplies, Purchased Services, and Other Non-Salary Expenses		
	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Salary Expenses
Middle Schools									
Castle Rock Middle School	\$ 7,521,859	78.38	3.00	53.15	22.23	210.00	11.85	28.35	\$ 186,855
Cimarron Middle School	\$ 9,679,738	98.90	5.00	69.10	24.80	208.00	15.05	41.94	\$ 414,642
Cresthill Middle School	\$ 6,421,954	67.43	3.00	44.80	19.63	181.00	12.12	27.67	\$ 203,270
Mesa Middle School	\$ 9,787,118	103.05	3.00	69.80	30.25	289.33	12.44	28.69	\$ 427,826
Mountain Ridge Middle School	\$ 6,745,621	70.30	2.00	48.55	19.75	345.00	14.21	34.94	\$ 473,622
Ranch View Middle School	\$ 8,076,785	82.48	3.00	57.20	22.28	273.33	14.34	36.80	\$ 507,373
Rocky Heights Middle School	\$ 10,124,501	101.31	4.00	77.00	20.31	289.50	15.04	57.01	\$ 568,163
Sagewood Middle School	\$ 9,145,854	101.18	3.00	60.90	37.28	271.00	13.35	21.81	\$ 386,290
Sierra Middle School	\$ 8,715,709	89.49	2.00	65.00	22.49	413.50	12.72	36.78	\$ 171,985
Middle School Average	\$ 8,468,793	88.06	3.11	60.61	24.33	275.63	13.46	34.89	\$ 371,114
Middle School Total	\$ 76,219,139	792.51	28.00	545.50	219.01				\$ 3,340,026
High Schools									
Castle View High School	\$ 14,728,708	148.87	6.00	108.40	34.47	314.00	17.38	54.66	\$ 1,493,551
Chaparral High School	\$ 16,570,792	166.90	8.00	120.80	38.10	250.38	16.58	52.57	\$ 889,668
Douglas County High School	\$ 15,118,862	162.20	5.00	104.73	52.48	308.20	14.71	29.37	\$ 1,004,273
Highlands Ranch High School	\$ 13,772,685	144.44	3.60	98.90	41.94	351.39	12.79	30.16	\$ 352,290
Legend High School	\$ 16,317,376	167.75	7.00	119.75	41.00	289.29	16.91	49.39	\$ 603,192
Mountain Vista High School	\$ 16,560,911	165.35	6.00	124.35	35.00	339.50	16.38	58.20	\$ 421,328
Ponderosa High School	\$ 13,653,157	144.93	4.00	96.50	44.43	352.50	14.61	31.74	\$ 367,406
Rock Canyon High School	\$ 17,532,658	174.58	5.00	131.21	38.37	466.00	17.76	60.73	\$ 1,151,475
ThunderRidge High School	\$ 14,852,203	153.34	3.00	110.90	39.44	608.33	16.46	46.28	\$ 1,028,165
High School Average	\$ 15,456,372	158.71	5.29	112.84	40.58	364.40	15.95	45.90	\$ 812,372
High School Total	\$ 139,107,352	1,428.35	47.60	1,015.54	365.21				\$ 7,311,348
Alternative Schools									
Daniel C. Oakes High School	\$ 2,511,435	24.00	1.00	18.80	4.20	139.00	7.39	33.10	\$ 162,829
Eagle Academy	\$ 2,414,333	23.60	1.00	19.10	3.50	125.00	6.54	35.71	\$ 242,920
eDCSD	\$ 4,137,473	38.91	2.00	32.41	3.50	33.00	2.04	18.86	\$ 445,957
VALE	\$ 2,686,550	26.14	2.00	16.00	6.84	60.00	7.50	17.55	\$ 168,211
Plum Creek Academy	\$ 2,750,284	29.94	2.00	13.75	14.19				\$ 76,700
Bridge	\$ 4,482,720	59.23	1.00	18.50	39.73				\$ 84,450
Alt. Ed. Average	\$ 3,163,799	33.64	1.50	19.76	11.99	89.25	5.87	26.30	\$ 196,845
Alt. Ed. Total	\$ 18,982,795	201.82	9.00	118.56	71.96				\$ 1,181,067
Grand Average	\$ 6,501,313	70.53	2.41	46.77	17.86	237.20	11.70	27.04	\$ 284,494
Grand Total	\$ 468,094,537	5,078.39	173.80	3,367.27	1,535.02				\$ 20,483,540
Neighborhood Average	\$ 6,804,723	73.89	2.50	49.22	22.17	246.16	12.05	27.09	\$ 292,462
Neighborhood Total	\$ 449,111,742	4,876.58	164.80	3,248.71	1,463.07				\$ 19,302,473

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



CHARTER SCHOOL BUDGETS

CHARTER SCHOOLS

- Academy Charter School
- American Academy Charter School
- Aspen View Academy Charter School
- Ben Franklin Academy Charter School
- Challenge to Excellence Charter School
- DCS Montessori Charter School
- Global Village Academy Charter School
- HOPE Online Learning Academy
- Lemay Academy of Excellence Charter School
- North Star Academy Charter School
- Parker Core Knowledge Charter School
- Parker Performing Arts Charter School
- Platte River Academy Charter School
- Renaissance Secondary Charter School
- SkyView Academy Charter School
- STEM School Highlands Ranch Charter School
- World Compass Academy Charter School



CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	\$ 6,987,777	\$ 9,072,417	\$ 9,028,100	\$ 7,032,093
American Academy Charter	12,042,647	41,553,052	41,539,785	12,055,915
Aspen View Academy Charter	4,336,807	14,499,220	14,473,208	4,362,819
Ben Franklin Academy Charter	7,688,159	13,432,536	13,327,356	7,793,339
Challenge to Excellence Charter	2,419,240	10,551,308	9,726,937	3,243,610
DCS Montessori Charter	1,636,548	8,039,137	8,038,362	1,637,323
Global Village Academy Charter	1,121,748	7,497,949	7,432,687	1,187,010
HOPE Online Learning Academy Charter	1,426,429	20,411,801	20,062,808	1,775,422
Leman Academy of Excellence	10,412,640	22,156,327	22,529,936	10,039,031
North Star Academy Charter	2,874,755	9,696,359	11,692,593	878,521
Parker Core Knowledge Charter	5,024,124	11,113,311	11,106,686	5,030,749
Parker Performing Arts Charter	2,153,569	9,739,606	9,309,178	2,583,998
Platte River Academy Charter	3,214,763	9,424,158	9,267,078	3,371,843
Renaissance Secondary Charter	985,379	7,496,115	7,318,499	1,162,995
SkyView Academy Charter	9,228,072	20,181,516	19,525,333	9,884,255
STEM School Highlands Ranch	10,677,014	24,062,863	24,056,042	10,683,835
World Compass Academy Charter	2,498,706	11,519,100	11,519,100	2,498,706
TOTAL	\$ 84,728,377	\$ 250,446,775	\$ 249,953,687	\$ 85,221,465

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ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 5,560,100	\$ 6,626,979	\$ 6,626,979	\$ 6,987,777	\$ 7,032,093	\$ 7,057,433
Revenue:						
Per Pupil Revenue	\$ 6,766,012	\$ 6,818,000	\$ 6,818,396	\$ 7,089,000	7,433,000	7,582,000
Mill Levy/Override	1,536,065	1,475,000	1,474,569	1,525,000	1,599,000	1,631,000
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	160,618	185,000	195,497	185,000	191,000	197,000
Food Services	-	-	-	-	-	-
Pupil Activities	107,082	100,000	105,004	105,000	108,000	111,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	85,755	90,000	86,324	95,000	99,000	103,000
Rental/Lease	3,075	5,000	3,360	5,000	5,000	5,000
Contributions/Donations	55,233	75,000	77,297	75,000	78,000	81,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	17,435	136,000	135,736	150,000	155,000	160,000
Other State Revenue	294,413	262,000	270,643	258,000	271,000	277,000
Grants Federal	48,161	-	-	-	-	-
Fund Transfer	(395,529)	(414,500)	(414,436)	(414,583)	(413,660)	(414,878)
Other Sources	-	45,000	44,022	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,678,321	\$ 8,776,500	\$ 8,796,412	\$ 9,072,417	\$ 9,525,340	\$ 9,732,122
Total Sources	\$ 14,238,421	\$ 15,403,479	\$ 15,423,391	\$ 16,060,193	\$ 16,557,433	\$ 16,789,555
Expenditures:						
Salaries	\$ 4,535,017	\$ 4,585,000	\$ 4,554,651	\$ 4,769,000	\$ 5,007,000	\$ 5,109,000
Benefits	1,476,379	1,633,000	1,644,630	1,749,000	1,838,000	1,876,000
Purchased Professional and Technical Services	124,338	174,000	157,038	182,000	193,000	199,000
Purchased Property Services	403,705	399,000	389,218	424,000	445,000	459,000
Other Purchased Services	560,260	709,000	723,590	845,000	930,000	988,000
Supplies	268,296	303,500	333,466	333,000	348,000	359,000
Property	229,065	580,000	614,639	600,000	612,000	567,000
Other Expenses	14,382	117,000	14,002	118,000	118,500	119,000
Other Uses of Funds	-	-	-	8,100	8,500	8,900
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	5,000	4,381	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,611,442	\$ 8,505,500	\$ 8,435,614	\$ 9,028,100	\$ 9,500,000	\$ 9,684,900
Balance on Hand June 30	\$ 6,626,979	\$ 6,897,979	\$ 6,987,777	\$ 7,032,093	\$ 7,057,433	\$ 7,104,655
Fund Balance as a % of Revenue	76%	79%	79%	78%	74%	73%

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AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 10,127,322	\$ 11,890,120	\$ 11,890,120	\$ 12,042,647	\$ 12,055,915	\$ 12,069,580
Revenue:						
Per Pupil Revenue	\$ 26,059,127	\$ 27,763,628	\$ 27,775,222	\$ 28,598,940	\$ 29,456,908	\$ 30,340,615
Mill Levy/Override	5,945,554	5,996,806	6,026,831	6,195,618	6,381,487	6,572,931
Tuition	1,825,672	1,783,184	1,955,172	1,989,953	2,049,651	2,111,141
Transportation Fees	427,778	420,620	551,723	435,000	448,050	461,492
Earnings on Investments	507,652	630,000	513,458	567,934	584,972	602,521
Food Services	-	-	-	-	-	-
Pupil Activities	885,297	744,000	1,147,504	907,500	934,725	962,767
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	741,706	775,797	744,873	754,949	777,597	800,925
Rental/Lease	116,051	150,000	107,665	95,000	97,850	100,786
Contributions/Donations	237,340	906,938	350,745	816,938	841,446	866,690
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	1,012,898	1,012,898	1,001,525	1,003,860	1,033,976	1,064,995
Other State Revenue	222,328	75,000	122,360	65,000	66,950	68,959
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	580,718	700,000	78,000	122,360	126,031	129,812
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 38,562,121	\$ 40,958,871	\$ 40,375,079	\$ 41,553,052	\$ 42,799,644	\$ 44,083,633
Total Sources	\$ 48,689,443	\$ 52,848,991	\$ 52,265,199	\$ 53,595,699	\$ 54,855,558	\$ 56,153,213
Expenditures:						
Salaries	\$ 20,653,198	\$ 21,028,891	\$ 21,018,128	\$ 22,115,691	\$ 22,779,161	\$ 23,462,536
Benefits	5,545,993	6,947,345	6,311,689	7,256,400	7,474,092	7,698,315
Purchased Professional and Technical Services	824,265	916,860	711,739	855,986	881,666	908,116
Purchased Property Services	4,711,373	4,908,713	6,181,119	4,879,003	5,025,373	5,176,134
Other Purchased Services	2,919,587	3,101,615	3,162,669	3,727,752	3,839,584	3,954,772
Supplies	1,272,455	1,667,965	1,636,363	1,254,605	1,292,243	1,331,010
Property	588,912	2,040,338	898,788	924,800	952,544	981,120
Other Expenses	58,870	111,300	68,057	291,548	300,294	309,303
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	224,670	234,000	234,000	234,000	241,020	248,251
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 36,799,323	\$ 40,957,027	\$ 40,222,552	\$ 41,539,785	\$ 42,785,978	\$ 44,069,558
Balance on Hand June 30	\$ 11,890,120	\$ 11,891,964	\$ 12,042,647	\$ 12,055,915	\$ 12,069,580	\$ 12,083,655
Fund Balance as a % of Revenue	31%	29%	30%	29%	28%	27%

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ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 4,885,017	\$ 4,290,420	\$ 4,290,420	\$ 4,336,807	\$ 4,362,819	\$ 4,430,419
Revenue:						
Per Pupil Revenue	\$ 9,858,580	\$ 10,492,442	\$ 10,492,442	\$ 10,698,440	\$ 10,650,000	\$ 10,700,000
Mill Levy/Override	2,265,806	2,272,661	2,272,661	2,262,505	2,270,000	2,270,000
Tuition	393,488	401,800	405,800	393,600	393,600	396,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	209,474	175,000	175,000	225,000	175,000	150,000
Food Services	-	-	-	-	-	-
Pupil Activities	413,540	441,900	442,000	450,775	450,000	450,000
Community Service Activities	230,031	125,000	132,000	12,500	12,500	12,500
Other Local Revenue	21,317	2,425	2,425	5,000	5,000	5,000
Rental/Lease	20,503	1,160	1,400	2,500	2,500	2,500
Contributions/Donations	11,951	129,847	129,847	83,000	80,000	80,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	415,370	381,214	381,214	351,900	350,000	350,000
Other State Revenue	17,732	14,579	14,579	14,000	14,000	14,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 13,857,792	\$ 14,438,029	\$ 14,449,368	\$ 14,499,220	\$ 14,402,600	\$ 14,430,000
Total Sources	\$ 18,742,809	\$ 18,728,449	\$ 18,739,788	\$ 18,836,027	\$ 18,765,419	\$ 18,860,419
Expenditures:						
Salaries	\$ 8,470,257	\$ 7,984,871	\$ 7,980,500	\$ 8,152,111	\$ 8,000,000	\$ 8,050,000
Benefits	2,257,945	2,518,707	2,518,707	2,567,697	2,560,000	2,600,000
Purchased Professional and Technical Services	113,351	146,875	146,875	132,000	135,000	135,000
Purchased Property Services	1,527,020	1,708,100	1,708,100	1,679,400	1,675,000	1,675,000
Other Purchased Services	739,285	1,056,799	1,056,799	1,114,500	1,115,000	1,115,000
Supplies	630,043	683,000	683,000	665,000	650,000	650,000
Property	694,024	310,000	300,000	135,000	135,000	125,000
Other Expenses	20,463	10,000	9,000	27,500	65,000	60,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 14,452,388	\$ 14,418,352	\$ 14,402,981	\$ 14,473,208	\$ 14,335,000	\$ 14,410,000
Balance on Hand June 30	\$ 4,290,420	\$ 4,310,097	\$ 4,336,807	\$ 4,362,819	\$ 4,430,419	\$ 4,450,419
Fund Balance as a % of Revenue	31%	30%	30%	30%	31%	31%

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BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 7,528,385	\$ 7,610,651	\$ 7,610,651	\$ 7,688,159	\$ 7,793,339	\$ 7,853,320
Revenue:						
Per Pupil Revenue	\$ 8,806,071	\$ 9,474,464	\$ 9,474,464	\$ 9,830,507	\$ 10,125,422	\$ 10,429,185
Mill Levy/Override	2,026,371	2,055,031	2,055,031	2,128,056	2,128,056	2,128,056
Tuition	142,800	345,617	345,617	364,605	364,605	364,605
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	384,779	398,900	398,900	345,400	348,854	352,343
Food Services	-	-	-	-	-	-
Pupil Activities	143,034	137,800	137,800	137,800	137,800	137,800
Community Service Activities	201,224	193,000	193,000	193,000	193,000	193,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	19,310	20,500	20,500	20,500	20,500	20,500
Contributions/Donations	48,816	64,140	64,140	60,000	60,000	60,000
Miscellaneous Revenue	7,413	6,100	6,100	6,100	6,100	6,100
Categorical Revenue	33,069	9,165	9,165	9,165	9,165	9,165
Other State Revenue	225,610	7,023	7,023	-	-	-
Grants Federal	-	-	-	-	-	-
Fund Transfer	60,218	52,394	52,394	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	348,264	337,403	337,403	337,403	337,403	337,403
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 12,446,979	\$ 13,101,537	\$ 13,101,537	\$ 13,432,536	\$ 13,730,905	\$ 14,038,156
Total Sources	\$ 19,975,364	\$ 20,712,188	\$ 20,712,188	\$ 21,120,695	\$ 21,524,244	\$ 21,891,476
Expenditures:						
Salaries	\$ 6,629,161	\$ 6,952,783	\$ 6,952,783	\$ 7,058,540	\$ 7,270,296	\$ 7,488,405
Benefits	1,755,332	1,847,264	1,847,264	1,904,856	1,962,002	2,020,862
Purchased Professional and Technical Services	131,787	144,849	144,849	155,749	155,749	155,749
Purchased Property Services	1,921,602	1,948,882	1,948,882	1,968,731	2,008,106	2,048,268
Other Purchased Services	873,848	1,021,310	1,021,310	1,162,987	1,186,247	1,209,972
Supplies	571,657	602,351	602,351	601,588	613,620	625,892
Property	393,005	416,185	416,185	384,500	384,500	384,500
Other Expenses	82,758	90,405	90,405	90,405	90,405	90,405
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	5,563	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 12,364,713	\$ 13,024,029	\$ 13,024,029	\$ 13,327,356	\$ 13,670,924	\$ 14,024,052
Balance on Hand June 30	\$ 7,610,651	\$ 7,688,159	\$ 7,688,159	\$ 7,793,339	\$ 7,853,320	\$ 7,867,424
Fund Balance as a % of Revenue	61%	59%	59%	58%	57%	56%

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CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 4,534,815	\$ 4,874,103	\$ 4,874,103	\$ 2,419,240	\$ 3,243,610	\$ 3,826,717
Revenue:						
Per Pupil Revenue	\$ 5,556,600	\$ 5,968,802	\$ 5,971,868	\$ 7,413,805	\$ 7,630,288	\$ 7,806,221
Mill Levy/Override	1,263,834	1,285,196	1,291,631	1,600,422	1,600,422	1,600,422
Tuition	10,748	8,185	8,185	9,734	9,734	9,734
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	208,744	100,000	194,275	100,000	100,000	100,000
Food Services	-	-	-	-	-	-
Pupil Activities	333,556	290,658	315,221	327,677	327,677	327,677
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	7,359	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-
Miscellaneous Revenue	22,401	5,000	7,443	5,000	5,000	5,000
Categorical Revenue	-	199,896	199,896	239,910	250,269	256,039
Other State Revenue	302,961	266,955	266,955	277,259	321,491	321,491
Grants Federal	136,868	212,500	212,500	577,500	212,500	-
Fund Transfer	200,251	(3,122,504)	(3,122,504)	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,043,322	\$ 5,214,688	\$ 5,345,470	\$ 10,551,308	\$ 10,457,381	\$ 10,426,585
Total Sources	\$ 12,578,137	\$ 10,088,791	\$ 10,219,573	\$ 12,970,547	\$ 13,700,991	\$ 14,253,302
Expenditures:						
Salaries	\$ 3,383,038	\$ 3,634,473	\$ 3,634,473	\$ 4,362,008	\$ 4,550,340	\$ 4,655,259
Benefits	1,056,659	1,388,126	1,388,126	1,715,909	1,846,904	1,927,304
Purchased Professional and Technical Services	299,837	292,737	292,737	369,610	340,440	348,289
Purchased Property Services	650,222	781,048	781,048	948,096	1,096,445	1,017,664
Other Purchased Services	468,734	740,231	740,231	952,631	935,958	957,757
Supplies	255,778	311,979	311,979	464,363	439,004	449,011
Property	1,553,001	621,739	621,739	679,608	423,605	315,269
Other Expenses	26,118	206,668	30,000	234,713	241,579	247,149
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	10,647	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,704,034	\$ 7,977,001	\$ 7,800,333	\$ 9,726,937	\$ 9,874,274	\$ 9,917,700
Balance on Hand June 30	\$ 4,874,103	\$ 2,111,790	\$ 2,419,240	\$ 3,243,610	\$ 3,826,717	\$ 4,335,602
Fund Balance as a % of Revenue	61%	40%	45%	31%	37%	42%

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DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 1,736,314	\$ 1,555,271	\$ 1,555,271	\$ 1,636,548	\$ 1,637,323	\$ 1,638,723
Revenue:						
Per Pupil Revenue	\$ 4,452,025	\$ 4,762,373	\$ 4,760,223	\$ 4,890,021	\$ 4,900,000	\$ 4,960,000
Mill Levy/Override	1,012,451	1,023,959	1,029,086	1,056,520	1,060,000	1,065,000
Tuition	972,008	980,021	980,021	983,846	985,000	995,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	116,331	80,000	95,000	80,000	75,000	80,000
Food Services	-	-	-	-	-	-
Pupil Activities	179,918	215,000	180,000	200,000	200,000	200,000
Community Service Activities	426,385	483,750	483,750	483,750	485,000	500,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	75,510	75,000	75,000	75,000	77,000	82,000
Contributions/Donations	2,611	-	2,500	-	-	-
Miscellaneous Revenue	2,719	5,000	40,925	5,000	5,000	5,000
Categorical Revenue	14,255	65,000	80,808	65,000	72,000	77,000
Other State Revenue	175,123	171,124	171,124	170,000	175,000	175,000
Grants Federal	334	-	-	-	-	-
Fund Transfer	60,399	-	42,000	30,000	35,000	40,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	53,287	9,523	9,523	-	-	-
Total Revenue	\$ 7,543,356	\$ 7,870,750	\$ 7,949,960	\$ 8,039,137	\$ 8,069,000	\$ 8,179,000
Total Sources	\$ 9,279,670	\$ 9,426,021	\$ 9,505,231	\$ 9,675,685	\$ 9,706,323	\$ 9,817,723
Expenditures:						
Salaries	\$ 3,625,407	\$ 3,874,661	\$ 3,875,000	\$ 3,947,955	\$ 4,030,000	\$ 4,110,000
Benefits	1,185,318	1,375,560	1,375,560	1,424,107	1,450,000	1,473,000
Purchased Professional and Technical Services	327,065	367,500	368,000	395,500	400,000	400,000
Purchased Property Services	842,586	868,290	902,000	878,500	883,000	888,000
Other Purchased Services	329,559	432,150	433,000	516,500	497,000	500,000
Supplies	257,193	307,200	306,000	307,200	308,000	308,000
Property	931,533	400,735	400,000	349,000	280,000	280,000
Other Expenses	16,116	19,600	19,600	19,600	19,600	19,600
Other Uses of Funds	180,430	215,000	180,000	200,000	200,000	200,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	29,192	9,523	9,523	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,724,399	\$ 7,870,219	\$ 7,868,683	\$ 8,038,362	\$ 8,067,600	\$ 8,178,600
Balance on Hand June 30	\$ 1,555,271	\$ 1,555,802	\$ 1,636,548	\$ 1,637,323	\$ 1,638,723	\$ 1,639,123
Fund Balance as a % of Revenue	21%	20%	21%	20%	20%	20%

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GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 721,696	\$ 645,683	\$ 645,683	\$ 1,121,748	\$ 1,187,010	\$ 1,205,073
Revenue:						
Per Pupil Revenue	\$ 4,065,097	\$ 4,958,796	\$ 4,958,796	\$ 5,662,231	\$ 6,245,690	\$ 6,638,358
Mill Levy/Override	908,669	1,054,871	1,054,871	1,184,225	1,270,990	1,313,200
Tuition	13,334	11,000	11,000	11,000	11,000	11,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	31,331	34,000	43,000	37,000	34,000	34,000
Food Services	-	-	-	-	-	-
Pupil Activities	72,858	89,650	93,000	120,950	83,550	85,100
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	67,141	57,000	63,000	53,000	57,000	57,000
Miscellaneous Revenue	18,073	1,689	59,117	1,000	1,000	1,000
Categorical Revenue	18,332	185,585	185,585	292,543	244,632	261,760
Other State Revenue	340,835	132,903	132,903	131,000	81,000	31,000
Grants Federal	45,783	19,098	19,098	5,000	5,000	5,000
Fund Transfer	-	-	-	-	-	-
Other Sources	-	169,860	150,087	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 5,581,452	\$ 6,714,452	\$ 6,770,457	\$ 7,497,949	\$ 8,033,862	\$ 8,437,418
Total Sources	\$ 6,303,148	\$ 7,360,135	\$ 7,416,140	\$ 8,619,697	\$ 9,220,872	\$ 9,642,491
Expenditures:						
Salaries	\$ 2,656,549	\$ 2,861,879	\$ 2,825,000	\$ 3,212,373	\$ 3,387,318	\$ 3,465,434
Benefits	756,741	952,326	875,000	1,078,027	1,188,982	1,257,352
Purchased Professional and Technical Services	193,640	225,250	227,500	268,000	276,040	284,321
Purchased Property Services	1,055,041	1,050,532	1,050,532	1,312,670	1,506,479	1,585,396
Other Purchased Services	637,326	828,549	820,000	1,045,117	1,145,455	1,236,412
Supplies	283,302	259,382	250,000	324,500	313,115	327,632
Property	41,743	211,360	211,360	48,000	53,090	53,183
Other Expenses	33,123	22,740	35,000	144,000	145,320	146,680
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 5,657,465	\$ 6,412,018	\$ 6,294,392	\$ 7,432,687	\$ 8,015,799	\$ 8,356,410
Balance on Hand June 30	\$ 645,683	\$ 948,117	\$ 1,121,748	\$ 1,187,010	\$ 1,205,073	\$ 1,286,081
Fund Balance as a % of Revenue	12%	14%	17%	16%	15%	15%

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HOPE ONLINE LEARNING ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 1,555,153	\$ 1,689,868	\$ 1,689,868	\$ 1,426,429	\$ 1,775,422	\$ 2,131,395
Revenue:						
Per Pupil Revenue	\$ 14,689,369	\$ 14,632,288	\$ 14,632,288	\$ 18,438,529	\$ 18,807,300	\$ 19,183,446
Mill Levy/Override	207,564	267,234	267,234	349,872	356,869	364,007
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	22,541	11,259	11,259	15,000	15,300	15,606
Food Services	-	-	-	-	-	-
Pupil Activities	-	-	-	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	87,722	23,300	23,300	125,000	127,500	130,050
Miscellaneous Revenue	185	12,000	12,000	10,000	10,200	10,404
Categorical Revenue	20,408	25,000	25,000	25,000	25,500	26,010
Other State Revenue	691,413	739,322	739,322	421,000	429,420	438,008
Grants Federal	1,592,891	1,182,138	1,182,138	1,027,400	1,047,948	1,068,907
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 17,312,093	\$ 16,892,541	\$ 16,892,541	\$ 20,411,801	\$ 20,820,037	\$ 21,236,438
Total Sources	\$ 18,867,246	\$ 18,582,409	\$ 18,582,409	\$ 21,838,230	\$ 22,595,459	\$ 23,367,833
Expenditures:						
Salaries	\$ 3,779,332	\$ 3,942,701	\$ 3,942,701	\$ 4,410,599	\$ 4,498,811	\$ 4,588,787
Benefits	1,438,608	1,499,804	1,499,804	2,192,192	2,236,036	2,280,757
Purchased Professional and Technical Services	2,173,014	1,312,740	1,312,740	636,160	648,883	661,861
Purchased Property Services	162,125	173,969	173,969	453,000	462,060	471,301
Other Purchased Services	8,087,728	8,582,559	8,582,559	10,527,583	10,738,135	10,952,897
Supplies	303,655	490,119	490,119	560,540	571,751	583,186
Property	510,570	277,394	277,394	532,000	542,640	553,493
Other Expenses	256,471	308,031	308,031	318,484	324,854	331,351
Other Uses of Funds	8,102	19,946	19,946	12,750	13,005	13,265
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	457,773	548,717	548,717	419,500	427,890	436,448
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 17,177,378	\$ 17,155,980	\$ 17,155,980	\$ 20,062,808	\$ 20,464,064	\$ 20,873,345
Balance on Hand June 30	\$ 1,689,868	\$ 1,426,429	\$ 1,426,429	\$ 1,775,422	\$ 2,131,395	\$ 2,494,487
Fund Balance as a % of Revenue	10%	8%	8%	9%	10%	12%

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LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 6,873,476	\$ 9,192,530	\$ 9,192,530	\$ 10,412,640	\$ 10,039,031	\$ 12,521,049
Revenue:						
Per Pupil Revenue	\$ 11,319,851	\$ 14,856,832	\$ 14,856,832	\$ 17,541,001	\$ 20,740,233	\$ 21,693,678
Mill Levy/Override	2,594,150	3,258,380	3,258,380	3,762,376	4,289,905	4,489,159
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	303,857	300,705	310,000	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	69,129	226,656	226,656	235,000	591,800	591,800
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	200,582	186,540	186,540	-	140,000	140,000
Rental/Lease	20,740	25,200	25,200	-	-	-
Contributions/Donations	16,895	32,633	32,633	-	-	-
Miscellaneous Revenue	49,749	29,353	29,353	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	431,647	810,361	810,361	617,950	859,413	891,713
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 15,006,599	\$ 19,726,660	\$ 19,735,955	\$ 22,156,327	\$ 26,621,352	\$ 27,806,350
Total Sources	\$ 21,880,075	\$ 28,919,190	\$ 28,928,485	\$ 32,568,967	\$ 36,660,383	\$ 40,327,400
Expenditures:						
Salaries	\$ 5,322,672	\$ 7,722,476	\$ 7,645,251	\$ 8,843,659	\$ 9,761,651	\$ 10,184,988
Benefits	1,449,115	2,069,378	2,048,684	2,550,540	2,604,040	2,719,449
Purchased Professional and Technical Services	1,946,233	2,203,635	2,743,635	3,279,527	3,310,320	3,395,665
Purchased Property Services	2,120,122	3,695,816	3,155,816	4,111,135	4,358,850	4,336,250
Other Purchased Services	760,111	1,318,161	1,304,980	1,675,432	1,761,671	1,849,973
Supplies	545,666	991,431	990,000	884,360	1,048,360	1,048,360
Property	-	-	-	-	-	-
Other Expenses	58,626	122,478	122,478	140,283	204,442	205,795
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	485,000	505,000	505,000	1,045,000	1,090,000	1,115,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 12,687,546	\$ 18,628,376	\$ 18,515,845	\$ 22,529,936	\$ 24,139,334	\$ 24,855,479
Balance on Hand June 30	\$ 9,192,530	\$ 10,290,814	\$ 10,412,640	\$ 10,039,031	\$ 12,521,049	\$ 15,471,921
Fund Balance as a % of Revenue	61%	52%	53%	45%	47%	56%

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NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 2,865,103	\$ 2,871,540	\$ 2,871,540	\$ 2,874,755	\$ 878,521	\$ 878,667
Revenue:						
Per Pupil Revenue	\$ 6,656,106	\$ 7,140,257	\$ 7,140,257	\$ 7,149,610	\$ 7,328,350	\$ 7,511,559
Mill Levy/Override	1,549,504	1,565,991	1,565,991	1,564,323	1,564,323	1,564,323
Tuition	128,563	130,140	130,140	135,750	135,750	139,500
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	134,722	125,005	125,005	60,000	60,000	60,000
Food Services	-	-	-	-	-	-
Pupil Activities	166,716	191,952	191,952	216,521	227,234	237,947
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	82,799	71,009	71,009	75,000	75,000	75,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	48,169	41,527	41,527	50,000	50,000	50,000
Miscellaneous Revenue	5,645	90,368	90,368	3,500	3,500	3,500
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	102,096	111,399	111,399	110,971	110,971	110,971
Grants Federal	3,761	2,243	2,243	2,243	2,243	2,243
Fund Transfer	-	210,000	210,000	70,000	70,000	70,000
Other Sources	113,145	-	-	-	-	-
Cap Reserve Bond Revenue	263,476	257,568	257,568	258,441	258,441	258,441
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 9,254,702	\$ 9,937,459	\$ 9,937,459	\$ 9,696,359	\$ 9,885,812	\$ 10,083,484
Total Sources	\$ 12,119,805	\$ 12,808,999	\$ 12,808,999	\$ 12,571,114	\$ 10,764,333	\$ 10,962,151
Expenditures:						
Salaries	\$ 4,765,058	\$ 5,237,061	\$ 5,237,061	\$ 5,033,574	\$ 5,142,054	\$ 5,239,117
Benefits	1,405,757	1,571,250	1,571,250	1,643,319	1,700,549	1,772,224
Purchased Professional and Technical Services	628,890	724,802	724,802	836,469	865,292	884,600
Purchased Property Services	1,286,923	1,302,919	1,302,919	1,345,830	1,355,251	1,366,269
Other Purchased Services	116,689	141,687	141,687	156,905	159,160	161,585
Supplies	340,133	503,451	503,451	487,496	484,360	491,340
Property	669,122	411,975	411,975	85,000	115,000	115,000
Other Expenses	28,652	33,599	33,599	31,500	31,500	33,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	7,040	7,500	7,500	7,500	7,500	7,500
Cap Reserve Expense	-	2,000,000	-	2,065,000	25,000	10,000
Total Expenditures	\$ 9,248,265	\$ 11,934,244	\$ 9,934,244	\$ 11,692,593	\$ 9,885,666	\$ 10,080,635
Balance on Hand June 30	\$ 2,871,540	\$ 874,755	\$ 2,874,755	\$ 878,521	\$ 878,667	\$ 881,516
Fund Balance as a % of Revenue	31%	9%	29%	9%	9%	9%

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PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 3,831,043	\$ 4,622,708	\$ 4,622,708	\$ 5,024,124	\$ 5,030,749	\$ 5,031,238
Revenue:						
Per Pupil Revenue	\$ 7,142,431	\$ 7,629,428	\$ 7,629,428	\$ 7,742,644	\$ 7,974,923	\$ 8,214,171
Mill Levy/Override	1,625,918	1,652,632	1,652,632	1,643,255	1,643,255	1,643,255
Tuition	613,638	595,590	595,590	605,056	726,067	871,281
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	216,242	220,000	220,000	170,000	170,000	170,000
Food Services	-	-	-	-	-	-
Pupil Activities	88,184	76,661	76,661	103,949	103,949	103,949
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	4,160	5,000	5,000	3,000	3,000	3,000
Contributions/Donations	9,999	132,986	132,986	-	-	-
Miscellaneous Revenue	128,121	130,211	130,211	139,104	139,104	139,104
Categorical Revenue	279,721	273,885	273,885	254,713	254,713	254,713
Other State Revenue	497,870	454,065	454,065	451,590	451,590	451,590
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 10,606,284	\$ 11,170,458	\$ 11,170,458	\$ 11,113,311	\$ 11,466,602	\$ 11,851,063
Total Sources	\$ 14,437,327	\$ 15,793,166	\$ 15,793,166	\$ 16,137,435	\$ 16,497,351	\$ 16,882,301
Expenditures:						
Salaries	\$ 5,023,808	\$ 5,924,168	\$ 5,924,168	\$ 6,094,401	\$ 6,216,289	\$ 6,340,615
Benefits	1,525,974	1,777,833	1,777,833	1,847,332	1,921,225	1,998,074
Purchased Professional and Technical Services	214,712	499,451	499,451	364,127	418,746	481,558
Purchased Property Services	930,595	993,895	993,895	1,087,370	1,114,554	1,142,418
Other Purchased Services	583,127	660,550	660,550	875,035	875,035	875,035
Supplies	435,852	490,450	490,450	525,440	577,984	635,782
Property	1,091,381	404,695	404,695	292,980	322,278	354,506
Other Expenses	9,170	18,000	18,000	20,001	20,001	20,001
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,814,619	\$ 10,769,042	\$ 10,769,042	\$ 11,106,686	\$ 11,466,113	\$ 11,847,989
Balance on Hand June 30	\$ 4,622,708	\$ 5,024,124	\$ 5,024,124	\$ 5,030,749	\$ 5,031,238	\$ 5,034,311
Fund Balance as a % of Revenue	44%	45%	45%	45%	44%	42%

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

PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 1,734,689	\$ 2,113,766	\$ 2,113,766	\$ 2,153,569	\$ 2,583,998	\$ 2,945,947
Revenue:						
Per Pupil Revenue	\$ 6,425,321	\$ 7,044,273	\$ 7,044,273	\$ 7,150,396	\$ 7,429,341	\$ 7,717,683
Mill Levy/Override	1,427,579	1,496,174	1,496,174	1,516,190	1,540,256	1,564,323
Tuition	161,385	180,000	180,000	180,000	180,000	180,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	67,294	60,000	60,000	60,000	60,000	60,000
Food Services	-	-	-	-	-	-
Pupil Activities	191,846	161,855	161,855	152,510	169,884	174,081
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	86,529	93,308	93,308	92,138	93,600	95,063
Rental/Lease	98,414	93,500	93,500	93,500	102,850	113,135
Contributions/Donations	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	15,539	128,772	128,772	133,452	137,408	141,482
Other State Revenue	292,500	276,673	276,673	272,720	276,618	280,516
Grants Federal	46,302	12,000	13,514	88,700	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,812,709	\$ 9,546,555	\$ 9,548,069	\$ 9,739,606	\$ 9,989,957	\$ 10,326,283
Total Sources	\$ 10,547,398	\$ 11,660,321	\$ 11,661,835	\$ 11,893,175	\$ 12,573,955	\$ 13,272,230
Expenditures:						
Salaries	\$ 4,117,103	\$ 4,292,394	\$ 4,292,394	\$ 4,448,392	\$ 4,580,254	\$ 4,716,071
Benefits	1,289,672	1,604,932	1,604,932	1,699,135	1,782,343	1,871,300
Purchased Professional and Technical Services	264,011	234,623	234,623	182,366	188,137	194,112
Purchased Property Services	1,506,668	1,585,588	1,585,588	1,797,236	1,800,421	1,816,782
Other Purchased Services	505,850	633,263	683,263	516,704	640,273	669,762
Supplies	400,137	370,366	370,366	389,534	381,389	389,009
Property	197,706	332,100	432,100	43,310	44,941	46,714
Other Expenses	25,299	325,000	175,000	102,500	80,250	83,275
Other Uses of Funds	127,183	130,000	130,000	130,000	130,000	130,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 8,433,631	\$ 9,508,266	\$ 9,508,266	\$ 9,309,178	\$ 9,628,008	\$ 9,917,025
Balance on Hand June 30	\$ 2,113,766	\$ 2,152,055	\$ 2,153,569	\$ 2,583,998	\$ 2,945,947	\$ 3,355,205
Fund Balance as a % of Revenue	24%	23%	23%	27%	29%	32%

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PLATTE RIVER ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 2,219,672	\$ 3,212,285	\$ 3,212,285	\$ 3,214,763	\$ 3,371,843	\$ 3,727,017
Revenue:						
Per Pupil Revenue	\$ 5,632,579	\$ 6,517,075	\$ 6,517,074	\$ 6,916,041	\$ 7,019,324	\$ 7,159,101
Mill Levy/Override	1,301,732	1,419,388	1,419,388	1,505,004	1,482,118	1,496,941
Tuition	454,125	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	144,268	155,000	160,000	68,881	65,000	60,000
Food Services	196,210	198,626	198,626	202,000	206,040	210,161
Pupil Activities	210,223	248,000	248,000	244,348	246,791	249,260
Community Service Activities	17,142	12,500	12,500	15,000	16,000	17,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	40,526	73,618	73,618	80,000	81,500	82,500
Contributions/Donations	91,689	104,000	104,000	84,500	60,000	60,000
Miscellaneous Revenue	42,800	100,000	100,000	107,485	108,560	109,645
Categorical Revenue	(15,612)	(95,000)	(95,000)	(100,000)	(100,000)	(100,000)
Other State Revenue	206,819	217,165	217,165	215,970	218,130	220,311
Grants Federal	-	-	84,929	84,929	73,092	58,473
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,322,503	\$ 8,950,372	\$ 9,040,301	\$ 9,424,158	\$ 9,476,555	\$ 9,623,392
Total Sources	\$ 10,542,175	\$ 12,162,657	\$ 12,252,586	\$ 12,638,921	\$ 12,848,398	\$ 13,350,409
Expenditures:						
Salaries	\$ 4,013,860	\$ 4,668,320	\$ 4,668,320	\$ 4,772,185	\$ 4,964,157	\$ 5,088,261
Benefits	1,104,931	1,325,000	1,325,000	1,579,000	1,754,958	1,930,454
Purchased Professional and Technical Services	107,948	96,132	100,000	126,500	110,000	115,000
Purchased Property Services	337,114	921,180	1,010,000	559,435	185,000	194,000
Other Purchased Services	709,948	985,746	992,000	1,093,773	1,140,767	1,197,805
Supplies	343,559	352,000	352,000	381,035	391,055	402,786
Property	270,407	176,000	176,000	139,850	145,444	151,262
Other Expenses	442,123	414,503	414,503	615,300	430,000	435,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,329,890	\$ 8,938,881	\$ 9,037,823	\$ 9,267,078	\$ 9,121,381	\$ 9,514,568
Balance on Hand June 30	\$ 3,212,285	\$ 3,223,776	\$ 3,214,763	\$ 3,371,843	\$ 3,727,017	\$ 3,835,841
Fund Balance as a % of Revenue	39%	36%	36%	36%	39%	40%

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RENAISSANCE SECONDARY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 961,878	\$ 1,239,225	\$ 1,239,225	\$ 985,379	\$ 1,162,995	\$ 1,227,168
Revenue:						
Per Pupil Revenue	\$ 4,041,278	\$ 4,713,570	\$ 4,713,570	\$ 5,147,719	\$ 5,263,405	\$ 5,424,276
Mill Levy/Override	931,732	1,033,734	1,033,734	1,126,312	1,126,312	1,133,532
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	41,456	37,735	37,735	30,000	30,000	-
Food Services	-	-	-	-	-	-
Pupil Activities	564,100	608,489	608,489	599,376	578,304	666,057
Community Service Activities	-	3,608	3,608	-	-	-
Other Local Revenue	-	564	564	-	-	-
Rental/Lease	86,303	16,440	16,440	-	-	-
Contributions/Donations	7,019	7,226	7,226	-	-	-
Miscellaneous Revenue	1,139	182,175	182,175	241,000	-	-
Categorical Revenue	149,533	256,950	256,950	267,609	251,516	247,681
Other State Revenue	70,937	98,835	98,835	84,100	-	-
Grants Federal	86,411	-	-	-	-	-
Fund Transfer	129,341	48,027	48,027	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	259,843	-	-	-	-	-
Total Revenue	\$ 6,369,092	\$ 7,007,354	\$ 7,007,354	\$ 7,496,115	\$ 7,249,537	\$ 7,471,546
Total Sources	\$ 7,330,970	\$ 8,246,579	\$ 8,246,579	\$ 8,481,494	\$ 8,412,532	\$ 8,698,714
Expenditures:						
Salaries	\$ 2,987,708	\$ 3,539,906	\$ 3,539,906	\$ 3,758,143	\$ 3,703,867	\$ 3,759,425
Benefits	815,335	1,084,703	1,084,703	1,255,364	1,125,744	1,142,630
Purchased Professional and Technical Services	196,716	262,138	262,138	176,577	191,873	210,446
Purchased Property Services	934,604	1,023,194	1,023,194	1,046,307	1,154,839	1,184,476
Other Purchased Services	379,314	510,925	510,925	537,791	676,136	759,517
Supplies	216,718	241,578	241,578	204,953	198,538	206,857
Property	91,414	320,807	320,807	55,000	88,180	90,859
Other Expenses	39,148	28,870	28,870	18,364	21,188	15,736
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	250,788	182,562	182,562	241,000	-	-
Cap Reserve Expense	180,000	66,518	66,518	25,000	25,000	25,000
Total Expenditures	\$ 6,091,745	\$ 7,261,200	\$ 7,261,200	\$ 7,318,499	\$ 7,185,365	\$ 7,394,946
Balance on Hand June 30	\$ 1,239,225	\$ 985,379	\$ 985,379	\$ 1,162,995	\$ 1,227,168	\$ 1,303,768
Fund Balance as a % of Revenue	19%	14%	14%	16%	17%	17%

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SKYVIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 5,502,803	\$ 7,591,750	\$ 7,591,750	\$ 9,228,072	\$ 9,884,255	\$ 10,744,063
Revenue:						
Per Pupil Revenue	\$ 13,086,386	\$ 13,819,222	\$ 13,819,222	\$ 14,309,699	\$ 14,595,893	\$ 14,887,811
Mill Levy/Override	2,956,633	3,015,897	3,015,897	3,130,206	3,192,810	3,256,666
Tuition	816,703	875,024	875,024	849,304	866,290	883,616
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	29,337	93,000	93,000	123,000	123,000	123,000
Food Services	-	-	-	-	-	-
Pupil Activities	516,386	501,850	501,850	536,046	536,046	536,046
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	65,230	90,000	90,000	80,000	80,000	80,000
Contributions/Donations	80,000	120,000	120,000	80,000	120,000	80,000
Miscellaneous Revenue	30,215	35,000	35,000	35,000	35,000	35,000
Categorical Revenue	621,792	837,232	837,232	848,261	848,261	848,261
Other State Revenue	-	-	-	-	-	-
Grants Federal	7,023	-	-	150,000	140,000	130,000
Fund Transfer	332,743	439,632	439,632	40,000	40,000	40,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 18,542,448	\$ 19,826,857	\$ 19,826,857	\$ 20,181,516	\$ 20,577,300	\$ 20,900,400
Total Sources	\$ 24,045,251	\$ 27,418,607	\$ 27,418,607	\$ 29,409,588	\$ 30,461,555	\$ 31,644,463
Expenditures:						
Salaries	\$ 8,808,907	\$ 9,493,008	\$ 9,493,008	\$ 10,512,878	\$ 10,723,136	\$ 10,723,136
Benefits	3,081,959	3,393,757	3,393,757	3,559,848	3,631,045	3,631,045
Purchased Professional and Technical Services	319,950	412,396	412,396	453,031	462,092	471,333
Purchased Property Services	2,411,073	2,127,270	2,127,270	2,191,477	2,235,307	2,280,013
Other Purchased Services	978,861	1,581,604	1,581,604	1,633,249	1,665,914	1,699,232
Supplies	606,770	817,500	817,500	789,850	750,000	750,000
Property	205,183	250,000	250,000	335,000	200,000	200,000
Other Expenses	40,798	115,000	115,000	50,000	50,000	50,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 16,453,501	\$ 18,190,535	\$ 18,190,535	\$ 19,525,333	\$ 19,717,493	\$ 19,804,759
Balance on Hand June 30	\$ 7,591,750	\$ 9,228,072	\$ 9,228,072	\$ 9,884,255	\$ 10,744,063	\$ 11,839,704
Fund Balance as a % of Revenue	41%	47%	47%	49%	52%	57%

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STEM SCHOOL HIGHLANDS RANCH CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 13,388,208	\$ 14,675,529	\$ 14,675,529	\$ 10,677,014	\$ 10,683,835	\$ 10,690,861
Revenue:						
Per Pupil Revenue	\$ 14,217,846	\$ 14,675,129	\$ 14,675,129	\$ 17,127,915	\$ 17,641,752	\$ 18,171,005
Mill Levy/Override	3,219,547	3,218,529	3,218,529	3,672,000	3,782,160	3,895,625
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	250,000	257,500	265,225
Earnings on Investments	748,680	680,000	680,000	620,000	638,600	657,758
Food Services	-	-	-	-	-	-
Pupil Activities	376,981	1,075,000	1,075,000	425,000	437,750	450,883
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	1,333,730	319,885	319,885	369,680	380,770	392,194
Rental/Lease	-	-	-	10,000	10,300	10,609
Contributions/Donations	12,340	56,000	56,000	200,000	206,000	212,180
Miscellaneous Revenue	158,931	-	-	-	-	-
Categorical Revenue	904,279	542,331	542,331	612,000	630,360	649,271
Other State Revenue	-	450,000	450,000	429,500	442,385	455,657
Grants Federal	-	-	-	-	-	-
Fund Transfer	(235,425)	-	-	-	-	-
Other Sources	-	420,000	420,000	346,768	357,171	367,886
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 20,736,910	\$ 21,436,874	\$ 21,436,874	\$ 24,062,863	\$ 24,784,749	\$ 25,528,291
Total Sources	\$ 34,125,118	\$ 36,112,403	\$ 36,112,403	\$ 34,739,877	\$ 35,468,584	\$ 36,219,152
Expenditures:						
Salaries	\$ 10,026,461	\$ 11,050,000	\$ 11,050,000	\$ 12,358,385	\$ 12,729,137	\$ 13,111,011
Benefits	2,728,282	3,600,000	3,600,000	3,919,628	4,037,217	4,158,333
Purchased Professional and Technical Services	240,844	1,075,000	1,075,000	669,029	689,100	709,773
Purchased Property Services	3,236,281	2,848,747	2,848,747	2,657,000	2,736,710	2,818,811
Other Purchased Services	2,220,640	1,950,000	1,950,000	2,741,600	2,823,848	2,908,563
Supplies	536,912	850,000	850,000	866,900	892,907	919,694
Property	399,406	3,921,642	3,921,642	788,500	812,155	836,520
Other Expenses	60,762	140,000	140,000	55,000	56,650	58,350
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 19,449,588	\$ 25,435,389	\$ 25,435,389	\$ 24,056,042	\$ 24,777,723	\$ 25,521,055
Balance on Hand June 30	\$ 14,675,529	\$ 10,677,014	\$ 10,677,014	\$ 10,683,835	\$ 10,690,861	\$ 10,698,098
Fund Balance as a % of Revenue	71%	50%	50%	44%	43%	42%

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WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Final Revised Budget 2024-2025	Estimated Actual 2024-2025	Adopted Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
Balance on Hand July 1	\$ 2,678,900	\$ 3,109,887	\$ 3,109,887	\$ 2,498,706	\$ 2,498,706	\$ 2,507,702
Revenue:						
Per Pupil Revenue	\$ 7,543,298	\$ 8,000,966	\$ 8,001,438	\$ 8,137,878	\$ 8,341,325	\$ 8,549,858
Mill Levy/Override	1,705,484	1,718,268	1,718,268	1,744,821	1,744,821	1,744,821
Tuition	359,642	320,150	309,809	346,435	346,435	346,435
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	128,477	132,000	131,000	80,000	80,000	80,000
Food Services	-	-	-	-	-	-
Pupil Activities	397,066	352,600	385,850	368,500	368,500	368,500
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	87	1,500	7,300	2,700	2,700	2,700
Contributions/Donations	47,401	68,500	74,750	68,500	68,500	68,500
Miscellaneous Revenue	27,384	131,686	97,137	164,655	164,655	164,655
Categorical Revenue	281,107	288,261	287,288	285,138	285,138	285,138
Other State Revenue	62,362	138,672	135,435	134,698	134,698	134,698
Grants Federal	-	-	101,887	100,775	100,775	100,775
Fund Transfer	(24,134)	85,000	90,000	85,000	85,000	85,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 10,528,174	\$ 11,237,603	\$ 11,340,162	\$ 11,519,100	\$ 11,722,547	\$ 11,931,080
Total Sources	\$ 13,207,074	\$ 14,347,490	\$ 14,450,049	\$ 14,017,806	\$ 14,221,253	\$ 14,438,782
Expenditures:						
Salaries	\$ 5,245,397	\$ 5,601,868	\$ 5,610,745	\$ 5,638,619	\$ 5,751,391	\$ 5,866,419
Benefits	1,417,759	1,882,305	1,839,190	1,862,877	1,900,135	1,938,137
Purchased Professional and Technical Services	295,475	556,035	575,416	424,516	433,006	441,666
Purchased Property Services	1,871,679	1,846,391	1,863,878	1,558,379	1,573,963	1,589,702
Other Purchased Services	686,013	804,860	866,539	933,206	942,538	951,963
Supplies	380,121	408,359	422,846	307,011	310,081	313,182
Property	175,886	107,892	112,892	408,029	412,109	416,230
Other Expenses	24,857	688,417	659,837	386,463	390,328	394,231
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 10,097,187	\$ 11,896,127	\$ 11,951,343	\$ 11,519,100	\$ 11,713,551	\$ 11,911,532
Balance on Hand June 30	\$ 3,109,887	\$ 2,451,363	\$ 2,498,706	\$ 2,498,706	\$ 2,507,702	\$ 2,527,250
Fund Balance as a % of Revenue	30%	22%	22%	22%	21%	21%

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

DEPARTMENT BUDGETS

DEPARTMENT SUMMARY

Division	Costing Center	Department Ongoing Expense Allocation	2025-2026 Requested Ongoing Expense	YoY Requested Ongoing Expense Increase	2025-2026 Requested One Time Expense	Total 2025-2026 Requested Expense Budget
Business Services	634 - Business Services	\$ 6,120,052	\$ 6,208,322	\$ 88,270	\$ 82,663	\$ 6,290,985
Business Services	648 - Student Health Services	\$ 5,095,363	\$ 3,694,115	\$ (1,401,248)	\$ -	\$ 3,694,115
Business Services	680 - West Support Center	\$ 5,150	\$ 5,150	\$ -	\$ -	\$ 5,150
Business Services	733 - Warehouse	\$ 3,576	\$ 3,576	\$ -	\$ -	\$ 3,576
Communications	651 - Communications	\$ 1,454,752	\$ 1,462,188	\$ 7,436	\$ 62,500	\$ 1,524,688
Communications	628 - School Community Partnership	\$ -	\$ -	\$ -	\$ -	\$ -
Human Resources	636 - Benefits	\$ 588,006	\$ 483,102	\$ (104,904)	\$ -	\$ 483,102
Human Resources	653 - Human Resources	\$ 3,346,653	\$ 3,769,530	\$ 422,877	\$ 12,285	\$ 3,781,815
Information Technology	632 - Information & Technology Services	\$ 7,519,321	\$ 7,547,906	\$ 28,585	\$ 186,528	\$ 7,734,434
Learning Services	640 - Curriculum, Instruction and Assessment	\$ 3,044,390	\$ 3,156,087	\$ 111,697	\$ 164,120	\$ 3,320,207
Learning Services	649 - Literacy Intervention	\$ 378,676	\$ 378,676	\$ -	\$ -	\$ 378,676
Learning Services	658 - District Media Center	\$ 691,423	\$ 694,807	\$ 3,384	\$ 224,265	\$ 919,072
Learning Services	699 - Educator Effectiveness	\$ 494,223	\$ 494,723	\$ 500	\$ 2,000	\$ 496,723
Learning Services	622 - Learning Services	\$ 2,432,908	\$ 2,463,507	\$ 30,599	\$ 139,000	\$ 2,602,507
Learning Services	647 - Support Staff Professional Development	\$ 691,686	\$ 691,086	\$ (600)	\$ 1,600	\$ 692,686
Legal	623 - Staff Counsel	\$ 1,876,104	\$ 1,927,604	\$ 51,500	\$ -	\$ 1,927,604
Legal	633 - Risk Management Insurance Reserve	\$ 6,491,103	\$ 6,742,433	\$ 251,330	\$ -	\$ 6,742,433
Operations	713 - Construction	\$ 550,453	\$ 712,640	\$ 162,187	\$ -	\$ 712,640
Operations	637 - Chief Operations Officer	\$ 826,999	\$ 858,151	\$ 31,152	\$ 24,054	\$ 882,205
Operations	711 - Operations & Maintenance	\$ 22,069,927	\$ 22,917,744	\$ 847,817	\$ 694,545	\$ 23,612,289
Operations	725 - Fleet	\$ 7,713,750	\$ 7,846,684	\$ 132,934	\$ -	\$ 7,846,684
Operations	726 - Parker Terminal	\$ 7,713,750	\$ 11,707,261	\$ 3,993,511	\$ -	\$ 11,707,261
Operations	727 - Castle Rock Terminal	\$ 7,713,750	\$ 13,917,614	\$ 6,203,864	\$ 350,169	\$ 14,267,783
Operations	728 - Highlands Ranch Terminal	\$ 7,713,750	\$ 5,379,247	\$ (2,334,503)	\$ -	\$ 5,379,247
School Leadership	643 - Athletics & Activities	\$ 1,425,786	\$ 1,463,634	\$ 37,848	\$ -	\$ 1,463,634
School Leadership	501 - Cloverleaf Home Education Partnerships	\$ 1,194,171	\$ 1,194,171	\$ -	\$ -	\$ 1,194,171
School Leadership	973 - DC Athletic Stadium	\$ 54,062	\$ 54,849	\$ 787	\$ 7,614	\$ 62,463
School Leadership	974 - Halftime Help Stadium	\$ 102,530	\$ 112,666	\$ 10,136	\$ 159,229	\$ 271,895
School Leadership	976 - Echopark Automotive Stadium	\$ 104,690	\$ 302,996	\$ 198,306	\$ 13,457	\$ 316,453
School Leadership	615 - Legacy Campus	\$ 3,937,048	\$ 4,049,154	\$ 112,106	\$ 469,756	\$ 4,518,910
School Leadership	625 - Career & Tech Education	\$ 7,991,720	\$ 8,430,696	\$ 438,976	\$ 315,000	\$ 8,745,696
School Leadership	630 - Student Assistance Department	\$ 1,982,481	\$ 2,157,379	\$ 174,898	\$ -	\$ 2,157,379
School Leadership	688 - Office Of Choice Programming	\$ 544,058	\$ 545,058	\$ 1,000	\$ -	\$ 545,058
School Leadership	642 - School Leadership	\$ 1,793,384	\$ 1,887,548	\$ 94,164	\$ 21,000	\$ 1,908,548
Student Support Services	645 - Gifted & Talented	\$ 1,340,393	\$ 1,400,432	\$ 60,039	\$ 80,223	\$ 1,480,655
Student Support Services	624 - Language and Cultural Equity	\$ 1,317,501	\$ 1,318,001	\$ 500	\$ 20,000	\$ 1,338,001
Student Support Services	611 - Douglas County Educational Foundation	\$ 515,082	\$ 526,258	\$ 11,176	\$ -	\$ 526,258
Student Support Services	661 - Health Wellness & Prevention	\$ 3,371,811	\$ 4,150,308	\$ 778,497	\$ 53,184	\$ 4,203,492
Student Support Services	644 - Security Services	\$ 7,448,927	\$ 8,938,727	\$ 1,489,800	\$ 351,381	\$ 9,290,108
Student Support Services	626 - Special Services - Early Childhood Education	\$ 18,819,198	\$ 18,908,887	\$ 89,689	\$ -	\$ 18,908,887
Student Support Services	627 - Early Childhood Education (Preschool)	\$ 5,365,655	\$ 5,442,038	\$ 76,383	\$ 9,800	\$ 5,451,838
Student Support Services	736 - Outdoor Education Center	\$ 285,322	\$ 1,664,860	\$ 1,379,538	\$ 304,300	\$ 1,969,160
Student Support Services	635 - Special Services	\$ 22,745,028	\$ 22,313,620	\$ (431,408)	\$ 941,479	\$ 23,255,099
Student Support Services	662 - Mental Health	\$ 2,441,670	\$ 2,294,370	\$ (147,300)	\$ 11,830	\$ 2,306,200
Student Support Services	614 - Student Support Services - Parker	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 10,000
Student Support Services	660 - Student Support Services	\$ 2,262,650	\$ 2,466,072	\$ 203,422	\$ 220,000	\$ 2,686,072
Superintendent	612 - Wilcox Building	\$ 10,000	\$ 10,000	\$ -	\$ 33,000	\$ 43,000
Superintendent	646 - Superintendent	\$ 1,251,970	\$ 1,255,523	\$ 3,553	\$ 53,625	\$ 1,309,148
Superintendent	659 - Board Of Education	\$ 257,673	\$ 281,799	\$ 24,126	\$ 416,000	\$ 697,799
All Divisions	All Department Costing Centers	\$ 181,108,575	\$ 194,241,199	\$ 13,132,624	\$ 5,424,607	\$ 199,665,806
General Fund	General Fund Departments Only	\$ 148,281,185	\$ 151,791,388	\$ 3,510,203	\$ 4,589,838	\$ 156,381,226
Districtwide Budget	601 - District Wide Activity	\$ 28,503,382	\$ 28,757,878	\$ 254,496	\$ 400,000	\$ 29,157,878
Bond Funded Positions	Business Services, COO, Security, Legacy, Superintena	\$ -	\$ -	\$ -	\$ 1,743,628	\$ 1,743,628
<u>Additional Non-Costing Center Recorded but Department-Related Revenue Changes</u>						
Concurrent Enrollment Tuition Increase						
Homeschool change classification within Funded Pupil Count Decrease						
Fingerprinting charge for new hires decrease						
ASCENT/TREP addition to Funded Pupil Count (possibly eliminated)						
Medicaid Federal Reimbursement Revenue decrease						
Transportation Categorical Revenue increase						
Transportation Use of Fund Balance						
Safety and Security MLO (2023) decrease (excluding one-time year 1 carry over)						
CTE MLO (2018) decrease available for Legacy Campus						
Universal Preschool program and preschool tuition revenue decrease						
<u>Bond funding for positions</u>						
Total Additional Revenue to Offset Department Expenses						
GRAND TOTAL NON-SCHOOL COMBINED GENERAL FUND BUDGET REQUESTS WITHOUT DEDICATED REVENUE						
		\$ 209,611,957	\$ 222,999,077	\$ 13,387,120	\$ 7,568,235	\$ 230,567,312

DEPARTMENT SUMMARY (CONTINUED)

Division	Costing Center	2025-2026	2025-2026 Total		2025-2026 Net		2024-2025	2025-2026	2025-2026 FTE	2025-2026 FTE
		Department-recorded Revenue	Requested Revenue	Expense less	Requested Increase	Budgeted Ongoing FTE	Requested FTE	Increase		
Business Services	634 - Business Services	\$ -	\$ -	\$ 6,290,985	\$ 170,933	47.60	47.16	-0.44		
Business Services	648 - Student Health Services	\$ -	\$ -	\$ 3,694,115	\$ (1,401,248)	44.40	32.40	-12.00		
Business Services	680 - West Support Center	\$ -	\$ -	\$ 5,150	\$ -	0.00	0.00	0.00		
Business Services	733 - Warehouse	\$ -	\$ -	\$ 3,576	\$ -	0.00	0.00	0.00		
Communications	651 - Communications	\$ -	\$ -	\$ 1,524,688	\$ 69,936	10.00	10.00	0.00		
Communications	628 - School Community Partnership	\$ -	\$ -	\$ -	\$ -	0.00	0.00	0.00		
Human Resources	636 - Benefits	\$ -	\$ -	\$ 483,102	\$ (104,904)	5.00	4.00	-1.00		
Human Resources	653 - Human Resources	\$ -	\$ -	\$ 3,781,815	\$ 435,162	22.40	25.20	2.80		
Information Technology	632 - Information & Technology Services	\$ -	\$ -	\$ 7,734,434	\$ 215,113	54.00	55.00	1.00		
Learning Services	640 - Curriculum, Instruction and Assessment	\$ -	\$ -	\$ 3,320,207	\$ 275,817	21.42	22.43	1.01		
Learning Services	649 - Literacy Intervention	\$ -	\$ -	\$ 378,676	\$ -	2.00	2.00	0.00		
Learning Services	658 - District Media Center	\$ -	\$ -	\$ 919,072	\$ 227,649	5.75	5.88	0.13		
Learning Services	699 - Educator Effectiveness	\$ -	\$ -	\$ 496,723	\$ 2,500	3.00	3.00	0.00		
Learning Services	622 - Learning Services	\$ -	\$ -	\$ 2,602,507	\$ 169,599	15.00	15.00	0.00		
Learning Services	647 - Support Staff Professional Development	\$ -	\$ -	\$ 692,686	\$ 1,000	3.20	3.20	0.00		
Legal	623 - Staff Counsel	\$ -	\$ -	\$ 1,927,604	\$ 51,500	7.00	7.00	0.00		
Legal	633 - Risk Management Insurance Reserve	\$ -	\$ -	\$ 6,742,433	\$ 251,330	2.00	2.00	0.00		
Operations	713 - Construction	\$ -	\$ -	\$ 712,640	\$ 162,187	4.00	5.00	1.00		
Operations	637 - Chief Operations Officer	\$ -	\$ -	\$ 882,205	\$ 55,206	5.00	6.00	1.00		
Operations	711 - Operations & Maintenance	\$ -	\$ -	\$ 23,612,289	\$ 1,542,362	102.10	102.10	0.00		
Operations	725 - Fleet	\$ 750,000	\$ -	\$ 7,096,684	\$ (617,066)	29.00	29.00	0.00		
Operations	726 - Parker Terminal	\$ -	\$ -	\$ 11,707,261	\$ 3,993,511	176.63	157.50	-19.13		
Operations	727 - Castle Rock Terminal	\$ 875,000	\$ -	\$ 13,392,783	\$ 5,679,033	71.25	80.75	9.50		
Operations	728 - Highlands Ranch Terminal	\$ -	\$ -	\$ 5,379,247	\$ (2,334,503)	69.13	73.50	4.38		
School Leadership	643 - Athletics & Activities	\$ -	\$ -	\$ 1,463,634	\$ 37,848	11.75	12.63	0.88		
School Leadership	501 - Cloverleaf Home Education Partnerships	\$ -	\$ -	\$ 1,194,171	\$ -	11.30	11.30	0.00		
School Leadership	973 - DC Athletic Stadium	\$ 7,000	\$ -	\$ 55,463	\$ 1,401	0.00	0.00	0.00		
School Leadership	974 - Halftime Help Stadium	\$ 158,000	\$ -	\$ 113,895	\$ 11,365	0.00	0.00	0.00		
School Leadership	976 - Echapark Automotive Stadium	\$ 11,000	\$ -	\$ 305,453	\$ 200,763	0.00	0.00	0.00		
School Leadership	615 - Legacy Campus	\$ 637,470	\$ -	\$ 3,881,440	\$ (55,608)	30.36	32.84	2.48		
School Leadership	625 - Career & Tech Education	\$ 275,000	\$ -	\$ 8,470,696	\$ 478,976	6.00	6.00	0.00		
School Leadership	630 - Student Assistance Department	\$ -	\$ -	\$ 2,157,379	\$ 174,898	15.44	15.84	0.40		
School Leadership	688 - Office Of Choice Programming	\$ -	\$ -	\$ 545,058	\$ 1,000	3.80	3.80	0.00		
School Leadership	642 - School Leadership	\$ -	\$ -	\$ 1,908,548	\$ 115,164	9.00	9.00	0.00		
Student Support Services	645 - Gifted & Talented	\$ -	\$ -	\$ 1,480,655	\$ 140,262	6.00	7.50	1.50		
Student Support Services	624 - Language and Cultural Equity	\$ -	\$ -	\$ 1,338,001	\$ 20,500	9.50	9.50	0.00		
Student Support Services	611 - Douglas County Educational Foundation	\$ -	\$ -	\$ 526,258	\$ 11,176	5.25	4.75	-0.50		
Student Support Services	661 - Health Wellness & Prevention	\$ -	\$ -	\$ 4,203,492	\$ 831,681	28.03	33.15	5.12		
Student Support Services	644 - Security Services	\$ -	\$ -	\$ 9,290,108	\$ 1,841,181	26.00	26.00	0.00		
Student Support Services	626 - Special Services - Early Childhood Education	\$ -	\$ -	\$ 18,908,887	\$ 89,689	198.44	200.31	1.87		
Student Support Services	627 - Early Childhood Education (Preschool)	\$ 790,000	\$ -	\$ 4,661,838	\$ (703,817)	76.50	76.50	0.00		
Student Support Services	736 - Outdoor Education Center	\$ 1,615,600	\$ -	\$ 353,560	\$ 68,238	12.00	12.00	0.00		
Student Support Services	635 - Special Services	\$ 342,579	\$ -	\$ 22,912,520	\$ 167,492	143.81	137.52	-6.29		
Student Support Services	662 - Mental Health	\$ -	\$ -	\$ 2,306,200	\$ (135,470)	12.60	12.00	-0.60		
Student Support Services	614 - Student Support Services - Parker	\$ -	\$ -	\$ 10,000	\$ -	0.00	0.00	0.00		
Student Support Services	660 - Student Support Services	\$ -	\$ -	\$ 2,686,072	\$ 423,422	9.25	11.25	2.00		
Superintendent	612 - Wilcox Building	\$ 33,000	\$ -	\$ 10,000	\$ -	0.00	0.00	0.00		
Superintendent	646 - Superintendent	\$ -	\$ -	\$ 1,309,148	\$ 57,178	5.00	5.50	0.50		
Superintendent	659 - Board Of Education	\$ -	\$ -	\$ 697,799	\$ 440,126	0.00	0.00	0.00		
All Divisions	All Department Costing Centers	\$ 5,494,649	\$ 194,171,157	\$ 13,062,582	1319.90	1315.50	-4.40			
General Fund	General Fund Departments Only	\$ 2,078,049	\$ 154,303,177	\$ 6,021,992	950.15	950.12	-0.03			
Districtwide Budget	601 - District Wide Activity	\$ -	\$ -	\$ 29,157,878	\$ 654,496	0.00	0.00	0.00		
Bond Funded Positions	Business Services, COO, Security, Legacy, Superintendent	\$ -	\$ -	\$ 1,743,628	\$ 1,743,628	0.00	15.00	15.00		
Additional Non-Costing Center Recorded but Department-Related Revenue Changes										
	Concurrent Enrollment Tuition Increase	\$ 446,676								
	Homeschool change classification within Funded Pupil Count Decrease	\$ (683,000)								
	Fingerprinting charge for new hires decrease	\$ (94,000)								
	ASCENT/TREP addition to Funded Pupil Count (possibly eliminated)	\$ -								
	Medicaid Federal Reimbursement Revenue decrease	\$ (1,078,190)								
	Transportation Categorical Revenue increase	\$ 612,477								
	Transportation Use of Fund Balance	\$ 3,747,737								
	Safety and Security MLO (2023) decrease (excluding one-time year 1 carry over)	\$ (11,574)								
	CTE MLO (2018) decrease available for Legacy Campus	\$ (863,789)								
	Universal Preschool program and preschool tuition revenue decrease	\$ (1,031,991)								
	Bond funding for positions	\$ 1,743,628								
	Total Additional Revenue to Offset Department Expenses	\$ 2,787,974								
GRAND TOTAL NON-SCHOOL COMBINED GENERAL FUND BUDGET REQUESTS WITHOUT DEDICATED REVENUE										
		\$ 8,282,623	\$ 222,284,689	\$ 12,672,732	1319.90	1330.50	10.60			

INTERACTIVE ONLINE SCHOOL AND DEPARTMENT FINANCIALS THROUGH OPENBOOK

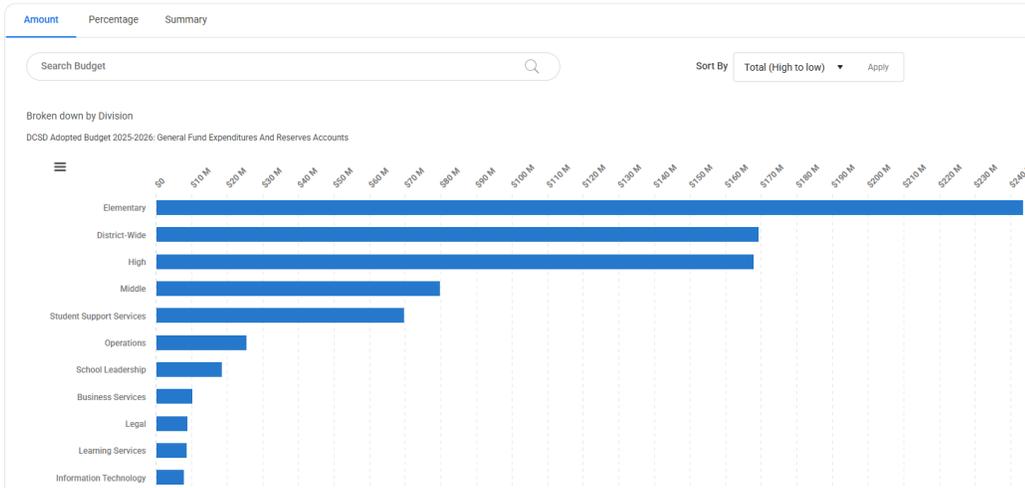
DCSD recently implemented new budget software, Questica Budget, to build and manage the District's operating, personnel and capital budgets. The last piece of the implementation is the release of publicly available, interactive and accessible reports through OpenBook. The following link to OpenBook will also be posted on the DCSD Financial Transparency website and more reports will be available for public view by September 2025.

Link to Expenditure Report:

<https://dcsdk12.openbook.questica.com/#/spotlight/a2d4a7e6-238a-4423-94ee-391b19bcfb57>

The first report displays the 2025-2026 Adopted Budget General Fund Expenditures and Reserves. It excludes transfers to other funds and transfers to charter schools. As shown in the image below, viewers can select between a bar graph of the dollar amounts, pie chart of the percentage of the total by each division or summary formatted as a table. Each breakdown by Division is drillable to two additional layers of detail: first the cost center (school or department) and then the expenditure type (ledger category).

First Level: by Division



Second Level: by Cost Center



INTERACTIVE ONLINE SCHOOL AND DEPARTMENT FINANCIALS THROUGH OPENBOOK (CONTINUED)

Third Level: by Ledger Category

Amount Percentage **Summary**

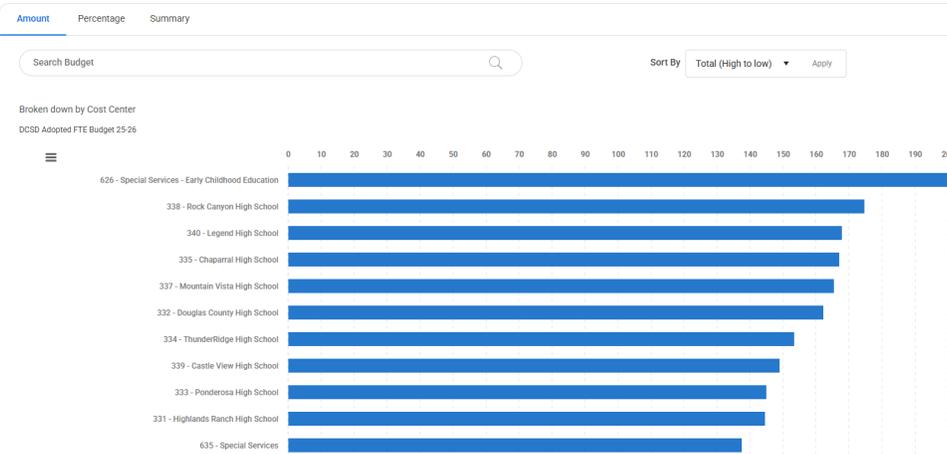
Search Budget Sort By Total (High to low)

Broken down by Ledger Category
DCSD Adopted Budget 2025-2026: General Fund Expenditures And Reserves Accounts > Elementary > 103 - Coyote Creek Elementary

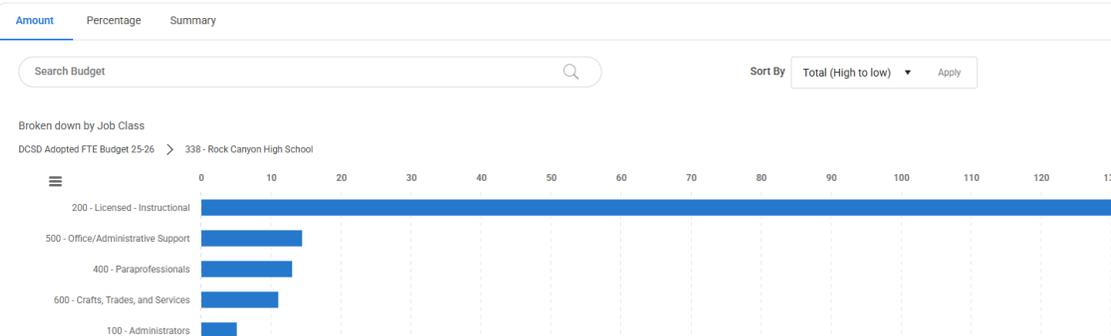
Ledger Category	General Fund Adopted Budget	General Fund Adopted Budget Percentage
Salaries	\$4,030,324.00	69.64%
Benefits	\$1,490,350.00	25.75%
Supplies	\$259,995.00	4.49%
Other Purchased Services	\$7,000.00	0.12%

The second report displays the 2025-2026 Adopted Budget Full Time Equivalent (FTE) for the General Fund. It excludes employees funded outside of the General Fund (such as in Nutrition Services or Transportation). The interactive tool has a similar layout with two levels: first by cost center and then by job class (type of position). FTE is defined as hours worked in a 40 hour work week, meaning a 40 hour a week employee is a 1.0 FTE while a 20 hour a week employee is a 0.5 FTE. **Link to FTE:** <https://dcsdk12.openbook.questica.com/#/visualization/c2cbefef-d038-4376-8f24-de63c89081b4>

First Level: by Cost Center



Second Level: by Job Class





RESOLUTIONS

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1
 FISCAL YEAR 2025-2026
 APPROPRIATION RESOLUTION

BE IT RESOLVED by the Board of Education or Douglas County School District Re 1, Douglas and Elbert Counties, State of Colorado, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Fund	Amount
General Fund (10)	\$ 978,579,082
Outdoor Education Fund (13)	\$ 1,969,160
Capital Projects Fund (14)	\$ 19,381,002
Full Day Kindergarten Fund (15)	\$ -
Transportation Fund (25)	\$ 38,506,993
Nutrition Services NSLP Fund (21)	\$ 38,548,844
Nutrition Services Non-NSLP Fund (28)	\$ -
Governmental Designated Purpose Grants Fund (22)	\$ 14,201,365
Pupil Activity Fund (23)	\$ -
Athletics and Activities Fund (26)	\$ 27,487,624
Child Care Fund (29)	\$ 13,663,776
Bond Redemption Fund (31)	\$ 52,264,406
Certificate of Participation Lease Payment Fund (39)	\$ 1,124,825
Bond Building Fund (41)	\$ -
Building Fund (44)	\$ 112,059,708
Certificate of Participation Building Fund (45)	\$ -
Medical and Dental Fund (65)	\$ 73,508,617
Short Term Disability Insurance Fund (66)	\$ 773,875
Private Purpose Trust Fund (75)	\$ 49,000

Adopted and approved this 10th day of June 2025 in accordance with 22-44-110(4).

 Christy Williams, President
 Board of Education

Attest:

 Becky Myers, Secretary
 Board of Education

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1
 FISCAL YEAR 2025-2026
 RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS AUTHORIZED BY COLORADO
 STATUTES

WHEREAS, CRS 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the District's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balances in the General, Capital Projects, Transportation, Athletics and Activities, Child Care, and Building funds are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education of Douglas County School District RE 1, Douglas and Elbert Counties, State of Colorado, authorizes the use of a portion of the 2025-2026 beginning fund balance for the following funds:

Fund	Amount	Purpose for Use of Beginning Fund Balance
General Fund (10)	\$ 18,623,062	Potential draw-down of accumulated FB for one-time retention initiatives
Outdoor Education Fund (13)	\$ -	No budgeted use of beginning fund balance
Capital Projects Fund (14)	\$ 7,913,280	Potential draw-down of accumulated FB for BOE committed projects from 2023-2024
Full Day Kindergarten Fund (15)	\$ -	N/A
Transportation Fund (25)	\$ 4,557,008	Potential draw-down of accumulated FB for Transportation operational expenses
Nutrition Services NSLP Fund (21)	\$ -	No budgeted use of beginning fund balance
Nutrition Services Non-NSLP Fund (28)	\$ -	N/A
Governmental Designated Purpose Grants Fund (22)	\$ -	No budgeted use of beginning fund balance
Pupil Activity Fund (23)	\$ -	N/A

(continued on next page)

Fund	Amount	Purpose for Use of Beginning Fund Balance
Athletics and Activities Fund (26)	\$ 1,889,436	Potential draw-down of accumulated FB for school-sponsored athletics
Child Care Fund (29)	\$ 1,668,617	Potential draw-down of accumulated FB for Before and After School Enterprise activity
Bond Redemption Fund (31)	\$ -	No budgeted use of beginning fund balance
Certificate of Participation Lease Payment Fund (39)	\$ -	No budgeted use of beginning fund balance
Bond Building Fund (41)	\$ -	No budgeted use of beginning fund balance
Building Fund (44)	\$ 101,228,334	Intentional draw-down of accumulated FB for 2024 Bond projects
Certificate of Participation Building Fund (45)	\$ -	N/A
Medical and Dental Fund (65)	\$ -	No budgeted use of beginning fund balance
Short Term Disability Insurance Fund (66)	\$ -	No budgeted use of beginning fund balance
Private Purpose Trust Fund (75)	\$ -	No budgeted use of beginning fund balance

BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted and approved this 10th day of June 2025 in accordance with 22-44-110(4).

Christy Williams, President
Board of Education

Attest:

Becky Myers, Secretary
Board of Education

