

Adopted Budget 2025-2026





Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg. 27

Golden, Colorado 80401

www.jeffcopublicschools.org

2025-26

Adopted Budget

Presented to the Board of Education

June 12, 2025

Mary Parker President
Paula Reed First Vice President
Erin Kenworthy Second Vice President
Michelle Applegate Secretary
Danielle Varda Treasurer

Tracy Dorland.....Superintendent

Prepared by the Budget Office
Brenna Copeland, Chief Financial Officer

Jefferson County School District

2025-26 Adopted Budget

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July 29, 2025

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

Transmittal of the 2025-26 Adopted Budget

We are pleased to present the 2025-26 Adopted Budget for Jeffco Public Schools. On June 12, 2025, the Board of Education voted to approve this budget via two resolutions, one supporting the overall budget and appropriation and another providing specific authorization to use the beginning fund balance in applicable funds. This budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations.

The 2025-26 Adopted Budget comes during the onset of significant budget challenges. The combination of projected declines in student enrollment, as well as uncertainty around future revenue from local, state, and federal funding sources, has stretched Jeffco's resources thin. Additionally, over the past couple of years, the district proudly supported making strategic investments including rewarding our valued employees with hard-earned and overdue compensation increases, as well as continuing programs originally funded by supplemental federal funds. These investments were made possible by strategically leveraging the district's fund balance and the important and difficult decision to close 21 schools. However, this structural deficit is not sustainable over the long term, and as such, district leadership recognizes and understands the need for the district's budget to be right sized in the coming future.

The district prioritizes investing in student learning, growth, and experiences as articulated in district goals and the Board's governing statement. The 2025-26 Adopted Budget guides future investments in student outcomes and central services in support of student outcomes. A strong focus on reducing expenditures and identifying additional local revenue streams will be needed for Jeffco Public Schools to continue supporting the community's priorities, especially as our funding landscape changes.

Jeffco Overview

Jeffco Public Schools (Jeffco) is the second largest public school district in the state of Colorado serving **approximately 75,000 PreK-12 students** across our district-run, charter schools and community partners (PreK only). Jeffco and our charters operate in school facilities, two outdoor education laboratories across 148 campuses, bus terminals, stadiums, district offices, and operational and training facilities.

The estimated 2024 population of Jefferson County is 578,533. Jeffco is the largest employer in Jefferson County with approximately 14,000 full and part-time employees including substitute workers, athletic game workers, and temporary employees. Of that total, over 5,000 are licensed staff, per CDE definitions for educational credentialing.

The district is located ten miles west of downtown Denver and expands over urban, suburban, and mountain communities. It encompasses over 773 square miles and includes the cities of Arvada, Edgewater, Golden, Lakewood, Wheat Ridge, and parts of Broomfield, Littleton, and Westminster. It also includes the towns of Bow Mar and Morrison and the unincorporated areas of Evergreen and Conifer. The district's budgeting process must account for wide-ranging educational, operational, and infrastructure demands to ensure equitable access to high-quality learning experiences.

Since 2023, Jeffco has consolidated 18 elementary and two K-8 schools into neighboring schools, as well as the integration of Moore Middle into Pomona High School. These school consolidations reflect a commitment to providing high quality programming for our students and excellent work environments for our staff, both of which are enhanced by vibrant schools operating with sufficient enrollment.

Strategic Plan - Jeffco Thrives

The district's strategic plan, **Jeffco Thrives**, outlines priority areas and strategic initiatives that define our budgetary priorities. The four priorities include:

Our Learners. Our Future, emphasizing a culture of instructional excellence and extraordinary student experiences.

Our People. Our Strength, establishing our commitment to attracting and retaining the best talent to serve our students by strengthening staff compensation.

Our Operations. Our Foundation, focusing on creating safe and supportive environments and managing resources to promote long-term sustainability.

Our Community. Our Legacy, strengthening a culture of respect and trust with community and families.

In addition to and spanning these four priorities, the district launched two major initiatives aimed at enhancing educational outcomes and operational efficiency in 2024-25. Major Initiative 1 relates to systemwide student outcomes by creating a culture of instructional excellence and extraordinary student experience. Major Initiative 2, recognizing that all district work is in support of providing high-quality service to students, focused on organizing central services and resources to effectively support schools in their pursuit of improved student outcomes. This effort included compensation increases to attract and retain top talent. It also included implementation of the systemization of data governance to ensure efficient and secure handling of information. The Enterprise Resource Planning initiative (ERP), Project Horizon, was launched to streamline administrative processes and enhance overall operational efficiency. The strategic capital plan addressed infrastructure needs, ensuring the district's facilities were well-

maintained and equipped for the future. Structural adjustments to the district budget were made to ensure long-term financial sustainability.

Public Education Funding

Public education is supported by local, state and federal funding sources. Local taxpayers pay property tax to the County Tax Assessor, who then provides funding to Jeffco. The State of Colorado provides additional funding, stemming from a mix of sources including income tax and sales tax. The federal government supports specific types of programs and activities to benefit specific students, and these funds flow through the Colorado Department of Education. Jeffco's general fund includes most of the district's annual revenue and expense, and 99% of revenue into the general fund is from tax collections at all levels of government. The 2025-26 Adopted Budget includes projections for public funding that depend in part on the School Finance Act, as adopted by the Colorado Legislature in May 2025. Key assumptions:

- The School Finance Act left Jeffco's total program funding virtually flat as the 2.3% CPI was mostly offset by declines in projected enrollment presenting a challenge in maintaining current service levels amid rising costs.
- Local mill levy overrides (MLOs) provide about 16% of Jeffco's funding and the majority of these taxes are fixed dollar amounts that do not increase or adjust with inflation and/or assessed value.

The 2025-26 Adopted Budget includes a continued investment of \$9.4 million in general fund support to programs and activities that were piloted through ESSER III, supplemental federal funds aimed at emergency relief and recovery from the pandemic. These investments include the annual purchase of consumable curricular resources for literacy and math, enhanced programming for newcomers, competitive wages for substitute teachers, and improved professional development for staff.

Budget Process & Key Assumptions

The district prepares multi-year financial projections to outline the subsequent year's budget. In the fall of 2024, staff began presenting financial and economic updates, including student enrollment data and projections, which were foundational to the 2025-26 Adopted Budget. Since enrollment drives school funding, tracking and understanding enrollment trends is crucial. Jeffco expects K-12 enrollment in district-run schools to decline by at least 800 students from 2024-25 to 2025-26, continuing a multi-year trend and has resulted in a 6,000-student decline since the 2020-21 school year.

Budget season intensified in the winter when schools received preliminary budget allocations and departments began drafting their budgets. The budgetary request process (Stop, Start, Continue) was suspended for departments in the 2025-26 budget development due to fiscal uncertainty. Preliminary budgets were established by February and March to ensure schools and departments had sufficient lead time to hire talented and qualified staff. Throughout spring, staff continued to provide public presentations to define the budget before adoption by the Board of Education.

Throughout the process, staff engaged with community members to collect input on budgetary priorities. School leaders met with their School Accountability Committees to review draft budgets and establish

priorities. Central staff met with the District Accountability Committee, the Financial Advisory Committee, and other ad hoc groups of community members to gather input on districtwide budgetary priorities. Public presentations were announced in advance, and public comment was welcome at all regular Board meetings during the budgeting process.

School & Departmental Budgets

Each school is allocated an annual budget based on enrollment and characteristics of its students, a process known as Student Based Budgeting (SBB). Within this allocation, schools make key decisions regarding staffing, daily scheduling, and the special programs they offer. The school budget covers most, but not all, of the teachers, leaders, and educational support professionals in the building.

Departments offer specialized services in our schools, funded through their departmental budgets. These services encompass direct student support, such as licensed and educational support professionals working with students with disabilities, as well as site-based services like custodial and grounds maintenance. Departmental budgets also fund central staff who provide leadership and support across all schools and staff within the district.

Capital Budgets

Expenditures for acquiring or maintaining fixed assets, such as land, buildings, and significant equipment, are managed through three capital projects funds: the capital reserve fund, the 2018 building fund, and the 2020 building fund. The capital reserve fund is a permanent fund primarily used to invest in and maintain facilities. In contrast, the 2018 and 2020 building funds are temporary, established solely to hold and disburse debt proceeds from the 2018 bond. The district funds the capital reserve through allocated investment earnings, transfers from the general fund, fees collected from developers, and proceeds from the sale or lease of existing district facilities.

In the 2025-26 Adopted Budget, existing fund balance and incoming transfers to the capital reserve fund will support 1) a portion of the 2018 Capital Improvement Program (2018 CIP), 2) regular facility maintenance and repairs, 3) principal and interest payments on lease-purchase agreements or lease financings, and 4) the district's implementation of a replacement ERP system.

Reserves

Financial reserves offer the district flexibility to manage revenue fluctuations and make essential investments when needed. During fiscal years 2020 and 2021, general fund reserves increased due to one-time grant funds related to the pandemic. In fiscal years 2022 and 2023, general fund reserves remained stable. In 2024-25, the district utilized reserves for strategic investments, including one-time supplemental payments to staff as part of negotiated agreements with employee groups. In 2025-26, reserves will again be deployed to support the obligation of the district's most current offer to the salary and benefit increases for both bargaining unions. Commitment to balance the budget from this point forward will allow preservation of reserves in future periods.

Future Budget Revisions

The district anticipates amending and revising the 2025-26 Adopted Budget on at least two occasions in the coming year. First, the district will develop an amended budget after July 1 that will reflect updated compensation and investments to the general fund once negotiations with the two bargaining units, JCEA and JESPA, are concluded, necessitating a restatement of the overall general fund budget and appropriation. Second, the district will likely develop and adopt a revised budget in January 2026 that will reflect updated revenue and expense projections based on new information including state funding, student enrollment and other factors outside the district's control.

The 2025-26 Adopted Budget is the result of contributions from many individuals across the district. The Budget Team has delivered consistent and high-quality customer service to our 250+ budget owners, who have dedicated many hours to preparing their budget requests and rationale. Together the combined efforts of these dedicated staff resulted in the 2025-26 Adopted budget. The district is committed to financial transparency, adaptability, and resilience with a clear focus on strategic priorities and long-term sustainability. The 2025–26 Adopted Budget positions Jeffco Public Schools to advance student outcomes, strengthen operational efficiency, and support our staff and community in achieving the district's mission to provide a world-class education that prepares all Jeffco students for bright and successful futures as local and global citizens.

Respectfully submitted,

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

Brenna Copeland
Chief Financial Officer

Organizational Overview

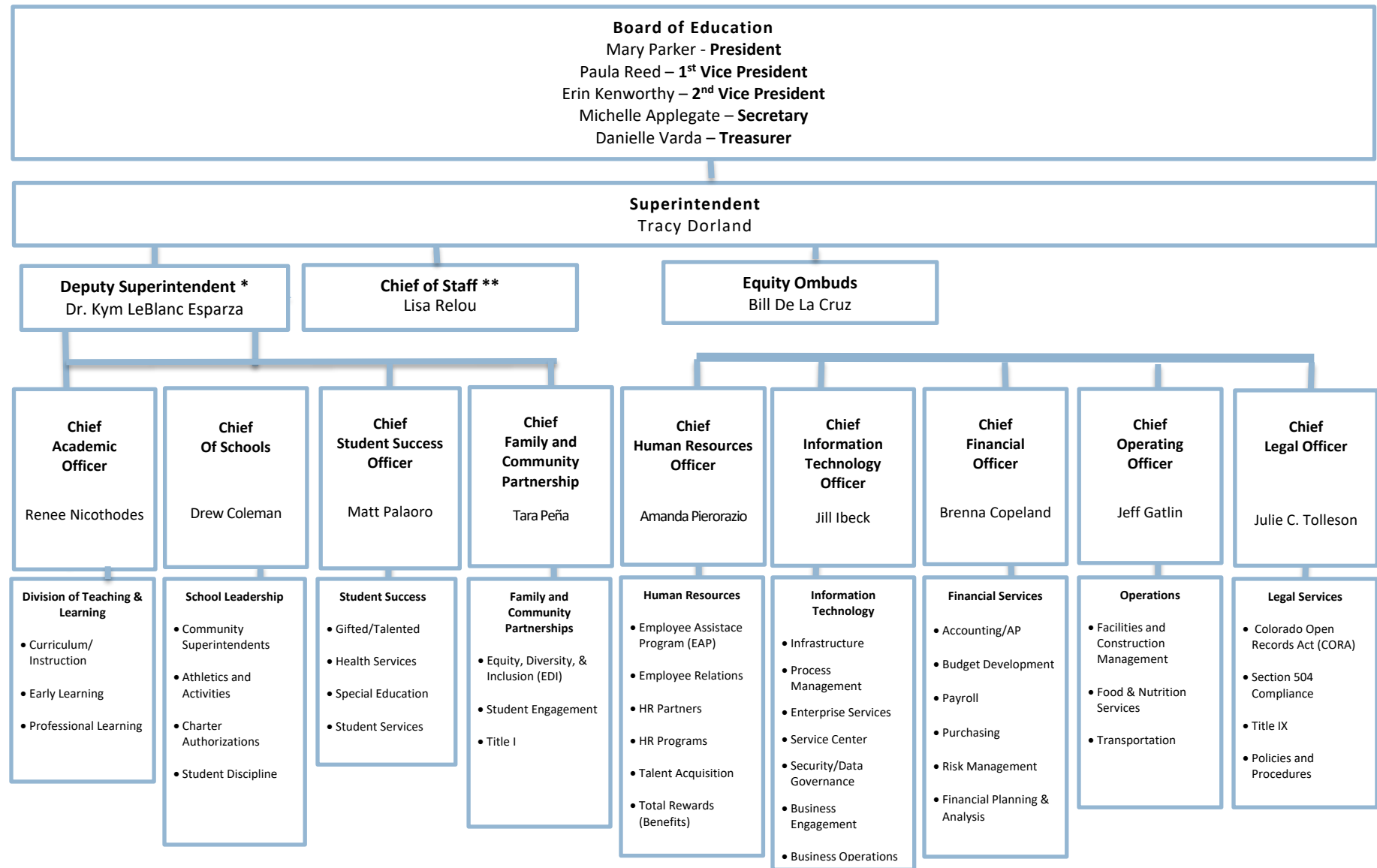
Jeffco Public Schools is a local government organization that serves the students and communities of Jefferson County and a portion of Broomfield. The district operates within guidelines and regulations set forth by state oversight agencies such as the Colorado Board of Education and the Colorado Department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

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

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



The following organizational chart includes the General Fund divisions as well as all other funds within the district.



*Additional Direct Reports to Deputy Superintendent:

Instructional Data Services
Security Management
Student Data Privacy & Reporting

**Additional Direct Reports to Chief of Staff

Communications Services
Strategic Initiatives

Mary Parker
President



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

Paula Reed
1st Vice President



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

Erin Kenworthy
2nd Vice President



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

Danielle Varda
Treasurer



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

**Michelle Applegate
Secretary**



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

**Tracy Dorland
Superintendent**



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

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

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



2025-26 Adopted Budget Book

Fund Structure

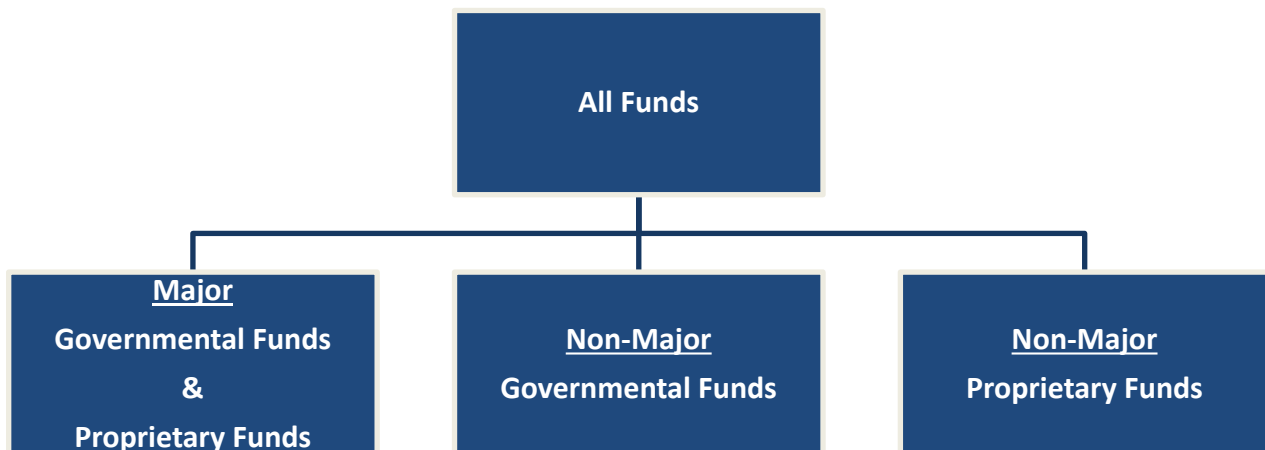
Intro to Fund Structure

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

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

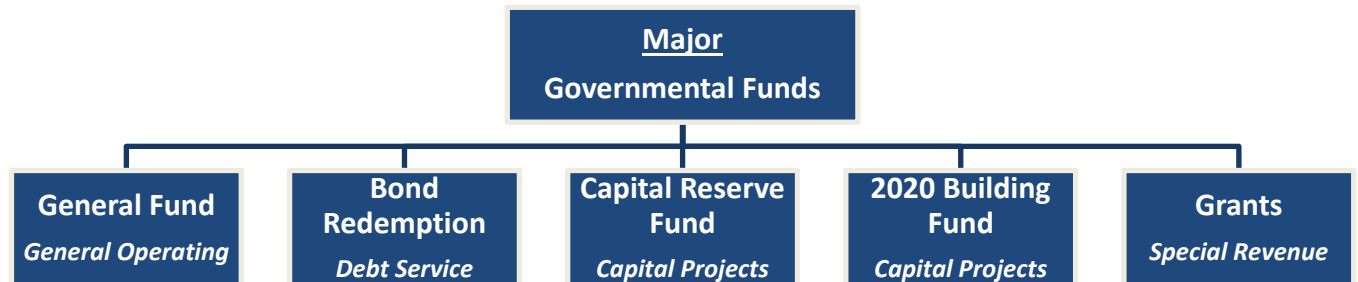
Proprietary funds are used to account for a district's ongoing organization and activities that are similar to those often found in the private sector (e.g., enterprise and internal service funds). The measurement focus is on determination of net income, financial position, and changes in financial position.

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



Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or proprietary funds and at least 5 percent of the aggregate amount for all governmental and proprietary funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

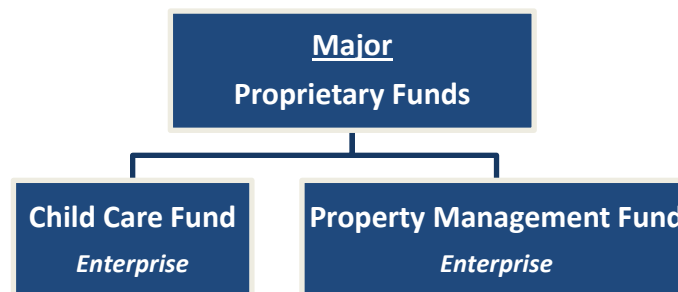
Non-major funds consist of all other district funds not considered major.



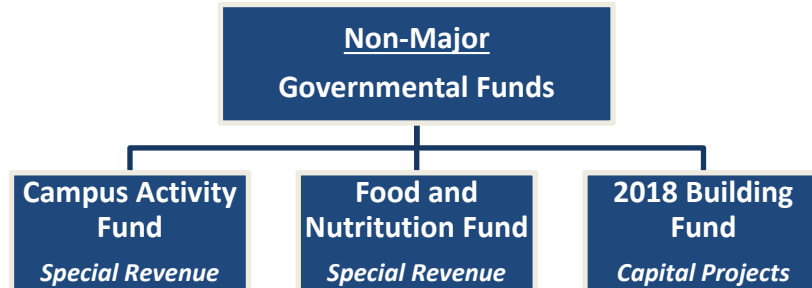
Debt Service is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. GASB Cod. § 1300.107 and GASBS 54. Debt service funds should be used to report resources if legally mandated.

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

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

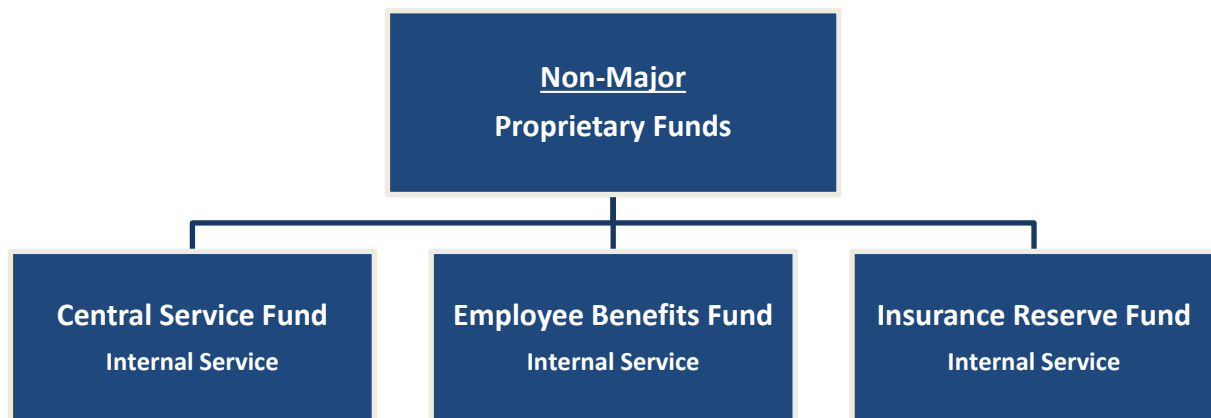


Enterprise funds may be used to report activity for which a fee is charged to external users for goods or services. For example, an enterprise fund may be used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing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



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

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



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

2025-26 Adopted Budget: Fund Summary

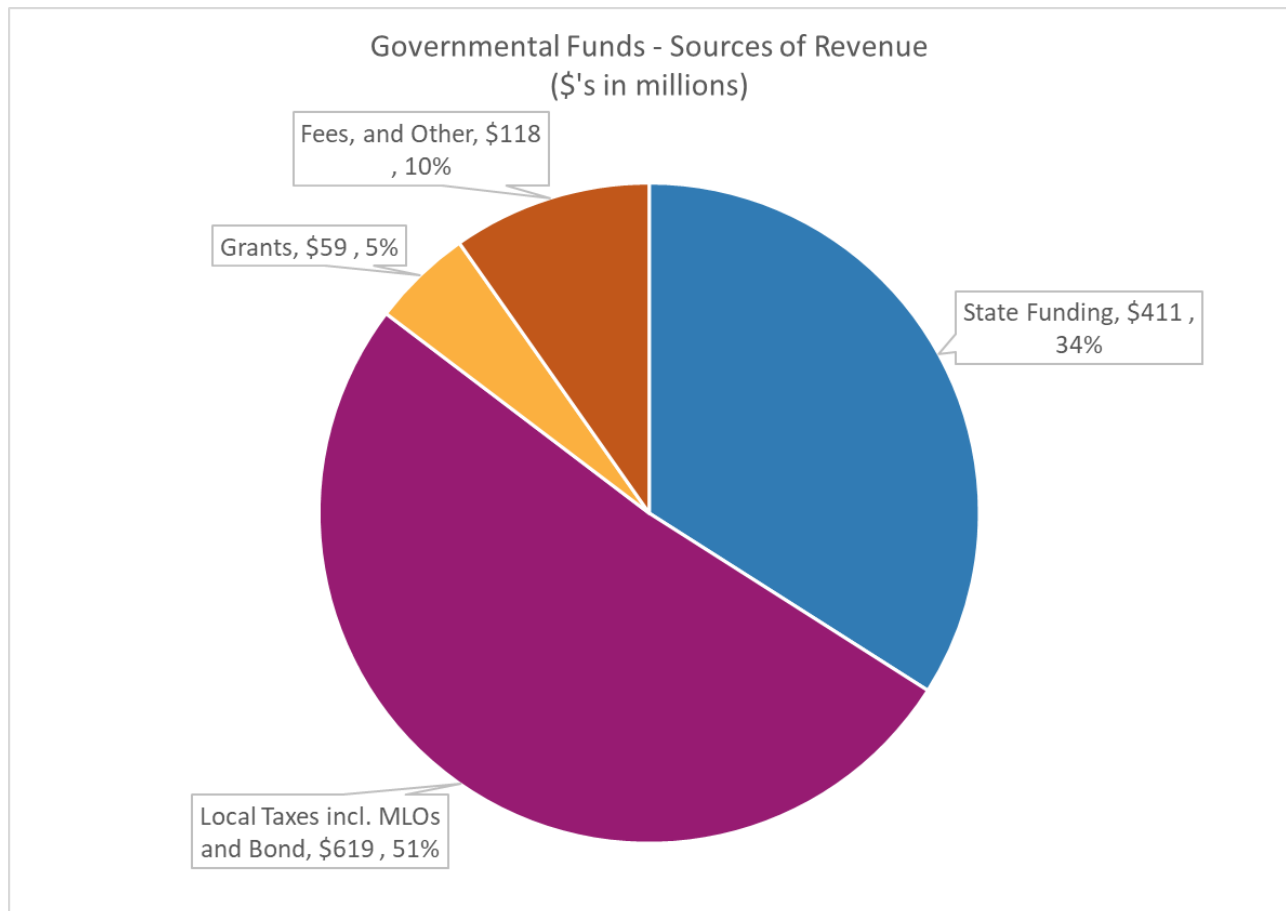
	<u>Beginning Balance</u>	<u>Revenue & Other Sources</u>	<u>Other Financing Sources (Uses)</u>	<u>Total Revenue & Other Sources</u>	<u>Total Available</u>	<u>Total Expenditures & Other Uses</u>	<u>Estimated Ending Fund Balance/ Net Assets/Net Position</u>
<u>Major Governmental Funds</u>							
General Fund	\$174,996,416	\$982,467,743	\$400,000	\$982,867,743	\$1,157,864,159	\$1,022,299,808	\$135,564,351
Bond Redemption	\$92,603,125	\$90,121,608	\$0	\$90,121,608	\$182,724,733	\$68,451,618	\$114,273,115
Capital Reserve Fund	\$100,000,000	\$16,300,000	\$15,000,000	\$31,300,000	\$131,300,000	\$60,007,358	\$71,292,642
2020 Bond Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant Fund	\$18,621,851	\$59,375,713	\$0	\$59,375,713	\$77,997,564	\$59,375,713	\$18,621,851
<u>Major Proprietary Funds</u>							
Child Care Fund	\$2,717,451	\$8,361,419	\$0	\$8,361,419	\$11,078,870	\$8,466,567	\$2,612,303
Property Management Fund	\$1,326,956	\$3,170,800	\$0	\$3,170,800	\$4,497,756	\$3,447,938	\$1,049,818
<u>Non-Major Governmental Funds</u>							
Campus Activity Fund	\$15,466,774	\$22,510,996	\$900,000	\$23,410,996	\$38,877,770	\$23,818,206	\$15,059,564
Food Service Fund	\$7,516,594	\$36,524,214	\$3,100,000	\$39,624,214	\$47,140,808	\$42,911,170	\$4,229,638
2018 Bond Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Non-Major Proprietary Funds</u>							
Central Services Fund	\$1,325,815	\$3,200,000	\$0	\$3,200,000	\$4,525,815	\$3,254,225	\$1,271,590
Employee Benefits Fund	\$3,228,341	\$40,134,783	\$0	\$40,134,783	\$43,363,124	\$40,144,601	\$3,218,523
Insurance Reserve Fund	\$3,375,636	\$42,000	\$16,823,150	\$16,865,150	\$20,240,786	\$15,865,150	\$4,375,636
Total All Funds	\$421,178,959	\$1,262,209,276	\$36,223,150	\$1,298,432,426	\$1,719,611,385	\$1,348,042,355	\$371,569,031

Governmental Funds Budgetary Analysis

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

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

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



General Fund Budgetary Analysis

The General Fund revenue for FY 2025–26 is budgeted at \$982.5 million, representing a modest increase of \$0.3 million (0.03%) compared to the FY 2024–25 budget of \$982.1 million. This minimal growth is primarily driven by the provisions of the FY 2025–26 School Finance Act, which includes a 2.3% Cost of Living Adjustment (COLA) to base per-pupil funding. However, this increase is partially offset by a decline in student enrollment, and a projected 1% decrease in the at-risk funding percentage within the Total Program, further dampening revenue growth. Additionally, interest revenue is expected to decline by approximately \$3 million, contributing to the overall flat revenue outlook. Revenues from the Specific Ownership Tax and mill levy overrides are anticipated to remain stable relative to the prior year. Additional details on revenue assumptions and the broader economic outlook are available in the supplemental information section.

Total budgeted General Fund expenditures, including transfers to other funds, are projected to reach \$1.022 billion in FY 2025–26, a slight increase of \$2.2 million over the FY 2024–25 budget of \$1.020 billion. To support this level of spending amid flat revenue growth, the district plans to utilize approximately \$39.4 million from its General Fund balance, reducing reserves from \$175.0 million to \$135.6 million by year-end.

Program-level expenditures reflect continued investment in core instructional and operational areas. Special Education Instruction shows the highest year-over-year growth at 2.2%, underscoring the district's commitment to supporting students with special needs. All other program expenditure increases are primarily driven by anticipated compensation adjustments, including benefit cost increases, step or step-equivalent/lane movement, and a 2.5% COLA. These increases are reflected across key areas such as General Instruction, Instructional Support, School Administration, Operations & Maintenance, General Administration, and Transportation.

For more detailed information about the budget process and districtwide investments, please refer to the supplemental information.

Special Revenue Funds Budgetary Analysis

The Special Revenue Funds include Grants, Food and Nutrition Services, and Campus Activities. These funds are supported through a combination of state funding, grants, student fees, donations, and transfers from the General Fund.

For FY 2025–26, budgeted expenditures in the Grants Fund are projected to decline compared to FY 2024–25, primarily due to the expiration of the ESSER grant on September 30, 2024. However, to help reduce available fund balances within certain grants and to offset costs in the General Fund, approximately \$4 million in temporary budgeted expenses are being shifted from the General Fund to the Grants Fund.

The Food and Nutrition Services fund continues to receive the majority of its revenue from state reimbursements for breakfast and lunch programs, largely driven by the Healthy Meals for All initiative implemented in FY 2023–24. The program significantly increased student participation and associated costs, and with its continuation into FY 2025–26, we anticipate maintaining this elevated level of service. To support these increased costs, the Food and Nutrition Services Fund received a \$3 million transfer from

the General Fund in FY 2024–25 and is budgeted to receive a \$4 million transfer in FY 2025–26 to help cover the cost of meal service for students.

Capital Project Funds Budgetary Analysis

The district last received voter approval for bond funding in 2018, totaling approximately \$567 million. In addition to bond proceeds, the district continues to support capital needs by transferring operating funds from the General Fund to the Capital Reserve Fund. The capital projects funded by the 2018 Bond concluded in FY 2024–25, marking the completion of a major phase of facility improvements and infrastructure investments. As the district transitions beyond the bond program, the Capital Reserve Fund remains a vital resource for addressing ongoing capital needs, including building maintenance and infrastructure upgrades.

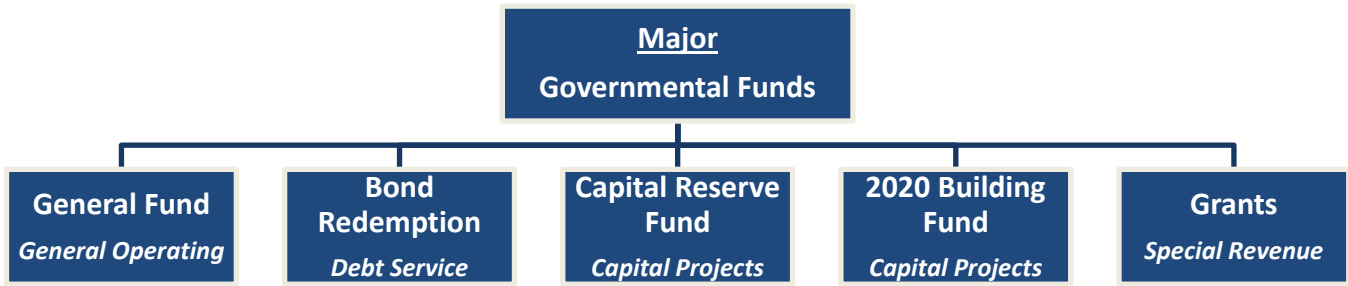
In FY 2025–26, the budgeted transfer from the General Fund to the Capital Reserve Fund has been reduced from \$30 million in FY 2024–25 to \$15 million, as fiscal pressures and ongoing commitments within the General Fund have constrained available funding. This reduction in funding will lead to the deferral of some planned projects, and total budgeted capital expenditures are expected to decrease to approximately \$60 million. Of this amount, \$8 million is allocated for the Fletcher Miller School project and \$12 million is designated for the Enterprise Resource Planning (ERP) system upgrade, leaving approximately \$40 million available for other capital investments across the district. This funding strategy reflects a shift toward prioritizing essential projects while managing financial constraints.

The district’s capital planning is guided by a long-term strategy informed by a 13-year trend analysis, which indicates that an optimal annual capital investment level is approximately \$105 million to meet all capital needs. While current funding levels fall short of this target, the district remains committed to maintaining safe, modern, and efficient learning environments through careful planning and prioritization of available resources.



2025-26 Adopted Budget

Major Governmental Funds
Major Proprietary Funds



General Fund

This fund is used for the routine operations funded by the Colorado School Finance Act, property taxes, and other revenues. It is the most significant fund in relation to the district's overall operations. The General Fund is used to manage all resources that are not legally, or by sound financial management, required to be managed in another fund.

Bond Redemption Fund

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

Capital Reserve Fund

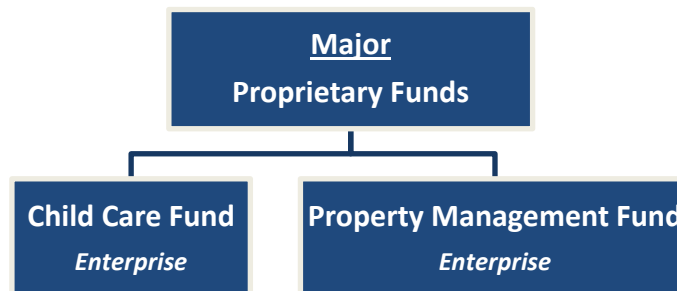
This fund is authorized by Colorado School Law and is used to fund ongoing capital needs such as site acquisition, building additions, bus purchases, and equipment purchases.

2020 Building Fund

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

Grants Funds

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



Child Care Fund

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

Property Management Fund

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

2025-26 Adopted Budget: General Fund by Program

General Operating	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$213,671,306	\$212,167,569	\$214,274,289	\$174,996,416	\$135,564,351	\$89,596,683
Revenue						
Local Property Tax	\$412,501,447	\$460,992,693	\$465,275,364	\$492,884,607	\$496,894,723	\$514,361,163
Specific Ownership Tax Local	\$16,064,307	\$16,378,886	\$16,138,000	\$17,138,000	\$17,138,000	\$17,138,000
Specific Ownership Tax State	\$20,934,178	\$20,934,179	\$21,789,721	\$21,733,270	\$21,697,319	\$21,630,205
State of Colorado	\$380,477,040	\$387,868,807	\$435,485,591	\$410,627,995	\$423,391,901	\$416,856,668
Misc. Fees, Interest and Other	\$30,817,682	\$36,449,866	\$43,450,062	\$40,083,871	\$41,349,207	\$41,309,195
Total Revenue	\$860,794,654	\$922,624,431	\$982,138,738	\$982,467,743	\$1,000,471,150	\$1,011,295,231
Expenditures						
General Instruction	\$400,288,663	\$408,322,515	\$468,135,482	\$475,146,322	\$482,889,844	\$489,342,313
School Administration	\$71,681,186	\$73,236,493	\$80,914,151	\$79,300,156	\$80,514,572	\$81,712,258
Instructional Support	\$116,527,885	\$121,972,128	\$146,511,034	\$149,556,023	\$153,566,995	\$156,052,846
Special Education Instruction	\$77,177,319	\$88,821,275	\$97,647,452	\$102,165,401	\$106,487,442	\$109,740,269
General Administration	\$38,008,274	\$44,757,338	\$52,012,289	\$51,889,036	\$54,936,790	\$58,306,967
Transportation	\$0	\$0	\$33,549,476	\$34,109,567	\$35,424,448	\$36,602,387
Operations & Maintenance	\$86,807,197	\$87,424,579	\$90,007,991	\$93,310,153	\$95,939,742	\$97,821,425
Total Expenditures	\$790,490,524	\$824,534,328	\$968,777,875	\$985,476,658	\$1,009,759,833	\$1,029,578,465
Other Financing Sources (Uses)						
Transfer to Child Care, Net	\$3,200,000	\$2,395,250	\$1,500,000	\$0	\$0	\$0
Transfer to Capital Reserve Fund	\$23,884,494	\$45,000,000	\$30,000,000	\$15,000,000	\$15,500,000	\$16,000,000
Transfer to Insurance Reserve Fund	\$13,790,845	\$15,796,645	\$15,817,473	\$16,823,150	\$16,045,774	\$16,070,591
Transfer to Technology Fund	\$8,421,776	\$9,671,461	\$0	\$0	\$0	\$0
Transfer to Property Management Fund	\$0	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfer to Campus Activity Fund	\$637,321	\$713,506	\$899,000	\$900,000	\$900,000	\$900,000
Transfer to Transportation Fund	\$21,159,514	\$22,726,521	\$0	\$0	\$0	\$0
Transfer to Food Service Fund	\$1,270,566	\$80,000	\$3,100,000	\$4,100,000	\$4,633,211	\$5,054,938
Total Other Financing Sources (Uses)	\$72,364,516	\$95,983,383	\$50,916,473	\$36,423,150	\$36,678,985	\$37,625,529
Total Expenditures and Other Sources (Uses)	\$862,855,040	\$920,517,711	\$1,019,694,348	\$1,021,899,808	\$1,046,438,818	\$1,067,203,994
Net Change in Fund Balance	(\$2,060,386)	\$2,106,720	(\$37,555,610)	(\$39,432,065)	(\$45,967,668)	(\$55,908,763)
Ending Fund Balance	\$211,610,920	\$214,274,289	\$176,718,679	\$135,564,351	\$89,596,683	\$33,687,920

2025-26 Adopted Budget: General Fund by Program

<i>General Operating</i>	Actual	Actual	Budget	Budget	Forecast	Forecast
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Appropriated Reserves						
TABOR Reserves	\$23,714,716	\$27,810,087	\$30,590,830	\$30,656,994	\$31,393,165	\$32,016,120
School Carry Forward	\$15,800,000	\$16,000,000	\$16,000,000	\$16,000,000	\$490,376	\$0
Designated for Next Fiscal Year Fund Use	\$0	\$39,796,498	\$36,554,444	\$0	\$0	\$0
Operational Reserves	\$1,758,538	\$8,282,553	\$9,542,677	\$20,437,996	\$0	\$0
Construction Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Year Commitments	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,671,799
Total Appropriated Reserves	\$43,077,633	\$93,693,517	\$94,492,330	\$68,899,369	\$33,687,920	\$33,687,919
Total Appropriation	\$905,932,673	\$1,004,347,036	\$1,114,186,678	\$1,090,799,177	\$1,080,126,738	\$1,100,891,913
Unappropriated/Assigned Reserves						
Designated for Next Fiscal Year Fund Use	\$0	\$0	\$0	\$45,967,668	\$55,908,763	\$0
Total Unappropriated/Assigned Reserves	\$0	\$0	\$0	\$45,967,668	\$55,908,763	\$0
Unappropriated/Unassigned Reserves						
*Board of Education Policy Reserve	\$34,514,202	\$36,426,141	\$40,787,774	\$20,697,313	\$0	\$0
Undesignated Reserve	\$134,019,085	\$85,114,509	\$41,438,575	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$168,533,287	\$121,540,650	\$82,226,349	\$20,697,314	\$0	\$0

* Budget 2025-26 Beginning Fund balance is the projected balance

*In FY 2025-26 the district is unable to fulfill the board's target of unassigned reserves at 4%

*In FY 2023-24 Beginning Fund Balance was adjusted. See page 32 of 2024 ACFR

2025-26 Adopted Budget: General Fund by Account

General Operating	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$213,671,306	\$212,167,569	\$214,274,289	\$174,996,416	\$135,564,351	\$89,596,683
Revenue						
Local Property Tax	\$412,501,447	\$460,992,693	\$465,275,364	\$492,884,607	\$496,894,723	\$514,361,163
Specific Ownership Tax Local	\$16,064,307	\$16,378,886	\$16,138,000	\$17,138,000	\$17,138,000	\$17,138,000
Specific Ownership Tax State	\$20,934,178	\$20,934,179	\$21,789,721	\$21,733,270	\$21,697,319	\$21,630,205
State of Colorado	\$380,477,040	\$387,868,807	\$435,485,591	\$410,627,995	\$423,391,901	\$416,856,668
Misc. Fees, Interest and Other	\$30,817,682	\$36,449,866	\$43,450,062	\$40,083,871	\$41,349,207	\$41,309,195
Total Revenue	\$860,794,654	\$922,624,431	\$982,138,738	\$982,467,743	\$1,000,471,150	\$1,011,295,231
Expenditures						
Salary Accounts	\$525,745,024	\$547,234,580	\$654,742,546	\$656,084,002	\$672,484,177	\$686,045,901
Employee Benefit Accounts	\$157,910,494	\$164,238,514	\$206,511,815	\$207,083,593	\$213,165,404	\$217,378,587
Service Accounts	\$81,296,572	\$84,823,002	\$72,788,812	\$83,720,456	\$84,962,870	\$84,891,055
Materials and Supplies	\$23,546,483	\$25,640,562	\$29,554,789	\$33,442,193	\$33,923,470	\$36,033,959
Capital Outlay Accounts	\$1,991,951	\$2,597,670	\$5,179,913	\$5,146,414	\$5,223,912	\$5,228,963
Total Expenditures	\$790,490,524	\$824,534,328	\$968,777,875	\$985,476,658	\$1,009,759,833	\$1,029,578,465
Other Financing Sources (Uses)						
Transfer to Child Care, Net	\$3,200,000	\$2,395,250	\$1,500,000	\$0	\$0	\$0
Transfer to Capital Reserve Fund	\$23,884,494	\$45,000,000	\$30,000,000	\$15,000,000	\$15,500,000	\$16,000,000
Transfer to Insurance Reserve Fund	\$13,790,845	\$15,796,645	\$15,817,473	\$16,823,150	\$16,045,774	\$16,070,591
Transfer to Technology Fund	\$8,421,776	\$9,671,461	\$0	\$0	\$0	\$0
Transfer to Property Management Fund	\$0	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfer to Campus Activity Fund	\$637,321	\$713,506	\$899,000	\$900,000	\$900,000	\$900,000
Transfer to Transportation Fund	\$21,159,514	\$22,726,521	\$0	\$0	\$0	\$0
Transfer to Food Service Fund	\$1,270,566	\$80,000	\$3,100,000	\$4,100,000	\$4,633,211	\$5,054,938
Total Other Financing Sources (Uses)	\$72,364,516	\$95,983,383	\$50,916,473	\$36,423,150	\$36,678,985	\$37,625,529
Total Expenditures and Other Sources (Uses)	\$862,855,040	\$920,517,711	\$1,019,694,348	\$1,021,899,808	\$1,046,438,818	\$1,067,203,994
Net Change in Fund Balance	(\$2,060,386)	\$2,106,720	(\$37,555,610)	(\$39,432,065)	(\$45,967,668)	(\$55,908,763)
Ending Fund Balance	\$211,610,920	\$214,274,289	\$176,718,679	\$135,564,351	\$89,596,683	\$33,687,920

2025-26 Adopted Budget: General Fund by Account

<i>General Operating</i>	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Budget 2024-25</u>	<u>Budget 2025-26</u>	<u>Forecast 2026-27</u>	<u>Forecast 2027-28</u>
Appropriated Reserves						
TABOR Reserves	\$23,714,716	\$27,810,087	\$30,590,830	\$30,656,994	\$31,393,165	\$32,016,120
School Carry Forward	\$15,800,000	\$16,000,000	\$16,000,000	\$16,000,000	\$490,376	\$0
Designated for Next Fiscal Year Fund Use	\$0	\$39,796,498	\$36,554,444	\$0	\$0	\$0
Operational Reserves	\$1,758,538	\$8,282,553	\$9,542,677	\$20,437,996	\$0	\$0
Construction Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Multi-Year Commitments	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,671,799
Total Appropriated Reserves	\$43,077,633	\$93,693,517	\$94,492,330	\$68,899,369	\$33,687,920	\$33,687,919
Total Appropriation	\$905,932,673	\$1,004,347,036	\$1,114,186,678	\$1,090,799,177	\$1,080,126,738	\$1,100,891,913
Unappropriated/Assigned Reserves						
Designated for Next Fiscal Year Fund Use	\$0	\$0	\$0	\$45,967,668	\$55,908,763	\$0
Total Unappropriated/Assigned Reserves	\$0	\$0	\$0	\$45,967,668	\$55,908,763	\$0
Unappropriated/Unassigned Reserves						
*Board of Education Policy Reserve	\$34,514,202	\$36,426,141	\$40,787,774	\$20,697,313	\$0	\$0
Undesignated Reserve	\$134,019,085	\$85,114,509	\$41,438,575	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$168,533,216	\$121,540,650	\$82,226,349	\$20,697,314	\$0	\$0

* Budget 2025-26 Beginning Fund balance is the projected balance

*In FY 2025-26 the district is unable to fulfill the board's target of unassigned reserves at 4%

*In FY 2023-24 Beginning Fund Balance was adjusted. See page 32 of 2024 ACFR

2025-26 Adopted Budget: Bond Redemption Fund**Debt Service**

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$66,781,829	\$67,592,267	\$80,824,724	\$92,603,125	\$114,273,115	\$116,277,180
Revenue						
Property Tax	\$67,308,966	\$78,361,932	\$78,095,342	\$87,542,983	\$68,121,825	\$61,595,700
Interest Earnings	\$1,507,231	\$2,730,055	\$1,507,231	\$2,578,625	\$2,006,564	\$1,203,939
Total Revenue	\$68,816,197	\$81,091,987	\$79,602,573	\$90,121,608	\$70,128,389	\$62,799,639
Expenditures						
Principal	\$33,995,000	\$35,530,000	\$37,220,000	\$38,975,000	\$39,900,000	\$35,250,000
Interest and Other	\$34,010,759	\$32,329,530	\$30,604,172	\$29,476,618	\$28,224,325	\$26,345,700
Total Expenditures	\$68,005,759	\$67,859,530	\$67,824,172	\$68,451,618	\$68,124,325	\$61,595,700
Other Financing Sources (Uses)						
Proceeds from Debt	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0	\$0	\$0
Premium from Refunding Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$68,005,759	\$67,859,530	\$67,824,172	\$68,451,618	\$68,124,325	\$61,595,700
Net Change in Fund Balance	\$810,438	\$13,232,457	\$11,778,401	\$21,669,990	\$2,004,064	\$1,203,939
Ending Fund Balance	\$67,592,267	\$80,824,724	\$92,603,125	\$114,273,115	\$116,277,180	\$117,481,118
Total Appropriation	\$68,005,759	\$67,856,130	\$67,824,172	\$68,451,618	\$68,124,325	\$61,595,700
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$67,592,267	\$80,992,291	\$92,603,125	\$114,273,115	\$116,277,180	\$117,481,118
Total Unappropriated/Unassigned Reserves	\$67,592,267	\$80,992,291	\$92,603,125	\$114,273,115	\$116,277,180	\$117,481,118

2025-26 Adopted Budget: Capital Reserve Fund**Capital Projects**

	Actuals 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$105,424,479	\$114,335,231	\$131,921,938	\$100,000,000	\$71,292,642	\$38,696,494
Revenue						
Interest Earnings	\$4,130,272	\$9,351,012	\$2,085,600	\$1,500,000	\$750,000	\$250,000
Other Revenue	\$4,068,040	\$2,081,072	\$6,400,000	\$14,800,000	\$13,250,000	\$13,250,000
Total Revenue	\$8,198,312	\$11,432,084	\$8,485,600	\$16,300,000	\$14,000,000	\$13,500,000
Expenditures						
Salaries and Benefits	\$1,742,903	\$0	\$2,868,750	\$0	\$0	\$0
Office Supplies & Operational Expenses	\$702,004	\$0	\$750,000	\$0	\$0	\$0
Facility Improvements	\$9,098,322	\$24,902,633	\$67,770,250	\$34,200,000	\$36,200,000	\$37,100,000
New Construction	\$7,151,054	\$25,008,849	\$3,425,000	\$8,000,000	\$10,000,000	\$11,000,000
Technology	\$0	\$0	\$0	\$12,000,000	\$10,000,000	\$10,000,000
Vehicles	\$749,796	\$929,079	\$500,000	\$0	\$0	\$0
Acquisition - Free Horizon Site	\$0	\$0	\$0	\$0	\$0	\$0
SIR Storm Damage	\$0	\$0	\$1,200,000	\$1,300,000	\$1,400,000	\$1,500,000
Principal and Interest Payments	\$3,581,858	\$4,348,453	\$3,379,079	\$3,363,530	\$3,352,319	\$3,335,164
Arvada Aquatic Center Lease Financing	\$396,116	\$1,863,663	\$1,143,828	\$1,143,828	\$1,143,828	\$1,143,828
Total Expenditures	\$23,422,054	\$57,052,677	\$81,036,907	\$60,007,358	\$62,096,148	\$64,078,992
Other Financing Sources (Uses)						
Proceeds from Lease Financing	\$0	\$7,300	\$0	\$0	\$0	\$0
Operating Transfers In	\$24,134,494	\$63,200,000	\$30,000,000	\$15,000,000	\$15,500,000	\$16,000,000
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$24,134,494	\$63,207,300	\$30,000,000	\$15,000,000	\$15,500,000	\$16,000,000
Total Expenditures and Other Sources (Uses)	\$23,422,054	\$57,052,677	\$81,036,907	\$60,007,358	\$62,096,148	\$64,078,992
Net Change in Fund Balance	\$8,910,751	\$17,586,707	(\$42,551,307)	(\$28,707,358)	(\$32,596,148)	(\$34,578,992)
Ending Fund Balance	\$114,335,231	\$131,921,938	\$89,370,630	\$71,292,642	\$38,696,494	\$4,117,502
Appropriated Reserves						
TABOR Reserves	\$48,657	\$1,246,348	\$2,431,107	\$1,800,221	\$1,862,884	\$1,922,370
Operational Reserves	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriated Reserves	\$48,657	\$1,246,348	\$2,431,107	\$2,800,221	\$2,862,884	\$2,922,370
Total Appropriation	\$23,470,712	\$59,875,771	\$83,468,014	\$62,807,579	\$64,959,032	\$67,001,362
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$114,286,573	\$109,993,953	\$86,939,523	\$68,492,421	\$35,833,610	\$1,195,132
Total Unappropriated/Unassigned Reserves	\$114,286,573	\$109,993,953	\$86,939,523	\$68,492,421	\$35,833,610	\$1,195,132

* Budget 2025-26 Beginning Fund balance is the projected balance

2025-26 Adopted Budget: 2020 Building Fund**Capital Projects**

	Actual <u>2022-23</u>	Actual <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>	Forecast <u>2026-27</u>	Forecast <u>2027-28</u>
Beginning Fund Balance	\$150,430,837	\$48,607,258	\$5,390,604	\$0	\$0	\$0
Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$3,503,118	\$1,151,642	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$3,503,118	\$1,151,642	\$0	\$0	\$0	\$0
Expenditures						
Administration	\$0	\$0	\$0	\$0	\$0	\$0
Facility Improvements	\$79,260,194	\$32,569,808	\$5,390,604	\$0	\$0	\$0
Charter Schools	\$1,044,680	\$486,409	\$0	\$0	\$0	\$0
District Utilization	\$0	\$2,000	\$0	\$0	\$0	\$0
New Construction	\$25,021,823	\$11,310,079	\$0	\$0	\$0	\$0
Total Expenditures	\$105,326,697	\$44,368,296	\$5,390,604	\$0	\$0	\$0
Net Change in Fund Balance	(\$101,823,579)	(\$43,216,654)	(\$5,390,604)	\$0	\$0	\$0
Ending Fund Balance	\$48,607,258	\$5,390,604	\$0	\$0	\$0	\$0
Total Appropriation	\$105,326,697	\$45,470,532	\$5,390,604	\$0	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$48,607,258	\$4,288,368	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$48,607,258	\$4,288,368	\$0	\$0	\$0	\$0

2025-26 Adopted Budget: Grants Fund**Special Revenue**

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$13,373,618	\$17,058,025	\$18,621,851	\$18,621,851	\$18,621,851	\$18,621,851
Revenue						
Federal	\$69,526,727	\$74,552,526	\$45,621,043	\$47,605,211	\$46,177,055	\$48,024,137
State	\$7,690,196	\$15,331,219	\$15,969,294	\$8,815,826	\$9,286,617	\$9,658,082
Other Revenue	\$3,201,548	\$1,928,325	\$6,247,087	\$2,954,676	\$3,102,410	\$1,770,506
Total Revenue	\$80,418,471	\$91,812,070	\$67,837,424	\$59,375,713	\$58,566,082	\$59,452,725
Expenditures						
General Administration	\$6,815,063	\$11,674,147	\$10,274,459	\$5,199,957	\$5,129,052	\$5,206,701
School Administration	\$716,719	\$1,664,794	\$2,796,419	\$267,565	\$263,916	\$267,912
General Instruction	\$25,760,121	\$32,962,644	\$23,080,224	\$16,782,902	\$16,554,055	\$16,804,670
Special Ed Instruction	\$17,826,074	\$18,240,912	\$13,755,302	\$14,643,970	\$14,444,289	\$14,662,964
Instructional Support	\$24,635,118	\$24,667,532	\$16,639,777	\$21,157,892	\$20,869,389	\$21,185,335
Operations and Maintenance	\$901,152	\$917,409	\$1,161,188	\$1,307,959	\$1,290,124	\$1,309,656
Transportation	\$79,817	\$120,806	\$130,055	\$15,468	\$15,257	\$15,487
Total Expenditures	\$76,734,064	\$90,248,244	\$67,837,424	\$59,375,713	\$58,566,082	\$59,452,725
Other Financing Sources (Uses)						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$76,734,064	\$90,248,244	\$67,837,424	\$59,375,713	\$58,566,082	\$59,452,725
Net Change in Fund Balance	\$3,684,407	\$1,563,826	\$0	\$0	\$0	\$0
Ending Fund Balance	\$17,058,025	\$18,621,851	\$18,621,851	\$18,621,851	\$18,621,851	\$18,621,851
Total Appropriation	\$76,734,064	\$84,288,036	\$67,837,424	\$59,375,713	\$58,566,082	\$59,452,725
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$17,058,025	\$18,621,851	\$18,621,851	\$18,621,851	\$18,621,851	\$18,621,851
Total Unappropriated/Unassigned Reserves	\$17,058,025	\$18,621,851	\$18,621,851	\$18,621,851	\$18,621,851	\$18,621,851

2025-26 Adopted Budget: Child Care Fund**Enterprise**

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Net Position	\$3,662,502	\$6,252,940	\$2,561,944	\$2,717,451	\$2,612,303	\$2,467,912
Revenue						
Service Contracts	\$909,723	\$14,102	\$185,687	\$182,211	\$186,037	\$189,758
Tuition	\$9,020,212	\$12,320,135	\$6,792,852	\$8,179,208	\$8,350,971	\$8,517,991
State Revenue - Other	\$7,012,312	\$13,561,341	\$0	\$0	\$0	\$0
Earnings On Investments	\$306,280	\$569,156	\$0	\$0	\$0	\$0
Total Revenue	\$17,248,527	\$26,464,734	\$6,978,539	\$8,361,419	\$8,537,009	\$8,707,749
Expenditures						
Salary Accounts	\$11,000,986	\$16,993,346	\$5,432,560	\$5,120,222	\$5,264,691	\$5,460,958
Employee Benefit Accounts	\$3,391,964	\$5,208,392	\$1,634,522	\$1,552,092	\$1,595,520	\$1,655,066
Service Accounts	\$2,798,807	\$3,903,496	\$1,014,050	\$1,675,117	\$1,700,257	\$1,700,257
Materials and Supplies	\$666,332	\$1,345,746	\$241,900	\$119,136	\$120,932	\$120,932
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$17,858,089	\$27,450,980	\$8,323,032	\$8,466,567	\$8,681,400	\$8,937,213
Interfund Transfers						
Transfers In	\$3,200,000	\$2,395,250	\$1,500,000	\$0	\$0	\$0
Transfers Out	\$0	\$5,100,000	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$3,200,000	(\$2,704,750)	\$1,500,000	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$17,858,089	\$32,550,980	\$8,323,032	\$8,466,567	\$8,681,400	\$8,937,213
Change in Net Position	\$2,590,438	(\$3,690,996)	\$155,507	(\$105,148)	(\$144,391)	(\$229,464)
Net Position	\$6,252,940	\$2,561,944	\$2,717,451	\$2,612,303	\$2,467,912	\$2,238,448
Appropriated Reserves						
TABOR Reserves	\$439,743	\$787,144	\$249,691	\$253,997	\$260,442	\$268,116
Operational Reserves	\$0	\$5,853,151	\$2,467,674	\$2,400,000	\$2,300,000	\$2,200,000
Total Appropriated Reserves	\$439,743	\$6,640,295	\$2,717,365	\$2,653,997	\$2,560,442	\$2,468,116
Total Appropriation	\$18,297,828	\$33,410,144	\$11,040,397	\$11,120,564	\$11,241,842	\$11,405,329
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$5,813,200	\$3	\$86	(\$41,694)	(\$92,530)	(\$229,669)
Total Unappropriated/Unassigned Reserves	\$5,813,200	\$3	\$86	(\$41,694)	(\$92,530)	(\$229,669)

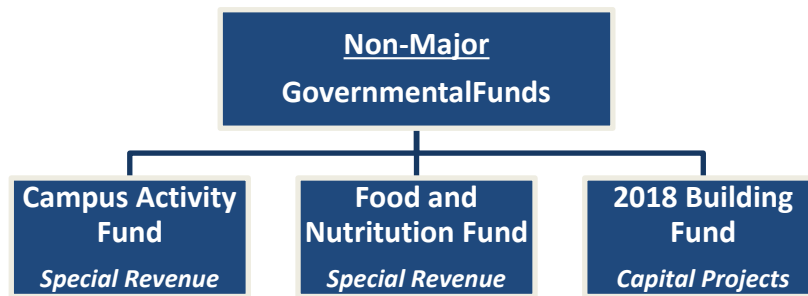
2025-26 Adopted Budget: Property Management Fund

<i>Enterprise</i>	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Net Position	\$5,880,338	\$6,576,598	\$1,469,629	\$1,326,956	\$1,049,818	\$810,166
Revenue						
Service Contracts	\$2,720,816	\$2,171,733	\$3,124,400	\$3,170,800	\$3,170,800	\$3,170,800
Total Revenue	\$2,720,816	\$2,171,733	\$3,124,400	\$3,170,800	\$3,170,800	\$3,170,800
Expenditures						
Salary Accounts	\$928,816	\$996,095	\$1,105,400	\$1,148,125	\$1,194,333	\$1,240,763
Employee Benefit Accounts	\$90,468	\$109,559	\$315,797	\$353,937	\$370,243	\$384,637
Service Accounts	\$251,436	\$267,338	\$599,876	\$599,876	\$599,876	\$599,876
Materials and Supplies	\$303,836	\$305,710	\$446,000	\$446,000	\$446,000	\$446,000
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,574,556	\$1,678,702	\$2,467,073	\$2,547,938	\$2,610,452	\$2,671,276
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$450,000	\$5,600,000	\$800,000	\$900,000	\$800,000	\$800,000
Total Net Interfund Transfers	(\$450,000)	(\$5,600,000)	(\$800,000)	(\$900,000)	(\$800,000)	(\$800,000)
Total Expenditures and Other Sources (Uses)	\$2,024,556	\$7,278,702	\$3,267,073	\$3,447,938	\$3,410,452	\$3,471,276
Change in Net Position	\$696,260	(\$5,106,969)	(\$142,673)	(\$277,138)	(\$239,652)	(\$300,476)
Net Position	\$6,576,598	\$1,469,629	\$1,326,956	\$1,049,818	\$810,166	\$509,690
Appropriated Reserves						
TABOR Reserves	\$60,737	\$64,115	\$98,012	\$76,438	\$78,314	\$80,138
Operational Reserves	\$0	\$371,080	\$500,000	\$500,000	\$500,000	\$500,000
Total Appropriated Reserves	\$60,737	\$435,195	\$598,012	\$576,438	\$578,314	\$580,138
Total Appropriation	\$2,085,293	\$7,808,375	\$3,865,085	\$4,024,376	\$3,988,766	\$4,051,414
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$6,515,861	\$1,382,623	\$728,944	\$473,380	\$231,852	(\$70,448)
Total Unappropriated/Unassigned Reserves	\$6,515,861	\$1,382,623	\$728,944	\$473,380	\$231,852	(\$70,448)



2025-26 Adopted Budget

Non-Major Governmental Funds

**Campus Activity Fund**

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

Food and Nutrition Fund

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

2018 Building Fund

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

2025-26 Adopted Budget: Campus Activity Fund**Special Revenue**

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$13,057,855	\$13,039,393	\$13,494,942	\$15,466,774	\$15,059,564	\$14,613,138
Revenue						
Interest Earnings	\$26,730	\$0	\$2,107	\$0	\$0	\$0
Student Activities	\$4,016,524	\$3,793,261	\$4,951,260	\$5,846,510	\$6,021,905	\$6,202,562
Fundraising	\$2,220,444	\$2,111,830	\$2,754,531	\$2,384,159	\$2,455,684	\$2,529,355
Fees and Dues	\$7,142,922	\$6,882,786	\$6,880,855	\$6,893,600	\$7,100,408	\$7,313,420
Donations	\$4,843,793	\$4,628,568	\$4,469,173	\$4,820,092	\$4,964,695	\$5,113,636
Other Revenue	\$3,373,894	\$4,286,529	\$5,526,573	\$2,566,635	\$2,643,634	\$2,722,943
Total Revenue	\$21,624,307	\$21,702,974	\$24,584,499	\$22,510,996	\$23,186,326	\$23,881,916
Expenditures						
Salary Accounts	\$875,534	\$937,440	\$1,039,801	\$1,444,940	\$1,488,288	\$1,532,937
Employee Benefit Accounts	\$222,417	\$243,568	\$253,109	\$329,371	\$339,252	\$349,430
Service Accounts	\$9,392,821	\$9,851,310	\$9,602,350	\$11,529,917	\$11,875,814	\$12,232,089
Materials and Supplies	\$11,199,400	\$10,596,245	\$11,565,430	\$10,001,345	\$10,301,386	\$10,610,427
Capital Outlay Accounts	\$789,917	\$532,368	\$1,051,977	\$512,633	\$528,012	\$543,852
Total Expenditures	\$22,480,089	\$22,160,931	\$23,512,667	\$23,818,206	\$24,532,752	\$25,268,735
Other Financing Sources (Uses)						
Transfers In	\$837,320	\$913,506	\$900,000	\$900,000	\$900,000	\$900,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$837,320	\$913,506	\$900,000	\$900,000	\$900,000	\$900,000
Total Expenditures and Other Sources (Uses)	\$22,480,089	\$22,160,931	\$23,512,667	\$23,818,206	\$24,532,752	\$25,268,735
Net Change in Fund Balance	(\$18,462)	\$455,549	\$1,971,832	(\$407,210)	(\$446,426)	(\$486,819)
Ending Fund Balance	\$13,039,393	\$13,494,942	\$15,466,774	\$15,059,564	\$14,613,138	\$14,126,319
Appropriated Reserves						
TABOR Reserves	\$649,283	\$763,102	\$705,380	\$714,546	\$735,983	\$758,062
Operational Reserves	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriated Reserves	\$649,283	\$763,102	\$1,705,380	\$1,714,546	\$1,735,983	\$1,758,062
Total Appropriation	\$23,129,206	\$27,099,836	\$25,218,047	\$25,532,752	\$26,268,735	\$27,026,797
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$12,390,724	\$14,161,314	\$13,761,394	\$13,345,018	\$12,877,155	\$12,368,257
Total Unappropriated/Unassigned Reserves	\$12,390,724	\$14,161,314	\$13,761,394	\$13,345,018	\$12,877,155	\$12,368,257

2025-26 Adopted Budget: Food Service Fund**Special Revenue**

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Fund Balance	\$12,140,070	\$11,122,914	\$7,516,594	\$4,229,638	\$3,462,668	\$1,909,803
Revenue						
Federal/State Reimbursement	\$13,488,308	\$29,593,987	\$30,229,214	\$30,470,289	\$31,536,749	\$32,577,462
Food Sales	\$12,474,523	\$3,153,025	\$3,300,000	\$2,800,000	\$2,898,000	\$2,993,634
USDA Commodities	\$2,364,420	\$1,839,367	\$2,500,000	\$2,700,000	\$2,794,500	\$2,886,719
Other Revenue	\$681,305	\$775,855	\$495,000	\$255,000	\$263,925	\$272,635
Total Revenue	\$29,008,556	\$35,362,234	\$36,524,214	\$36,225,289	\$37,493,174	\$38,730,449
Expenditures						
Salary Accounts	\$11,966,251	\$14,427,113	\$16,078,587	\$15,407,917	\$17,104,173	\$17,613,475
Employee Benefit Accounts	\$3,925,352	\$4,632,281	\$5,470,373	\$5,315,732	\$5,900,939	\$6,076,649
Service Accounts	\$1,937,917	\$2,050,334	\$2,926,314	\$3,102,079	\$3,148,609	\$3,148,609
Non Food Materials and Supplies	\$1,494,468	\$5,938,022	\$2,219,301	\$3,740,464	\$2,022,998	\$1,823,955
Purchased Food	\$7,644,420	\$6,913,378	\$10,500,000	\$9,475,996	\$10,569,531	\$10,728,074
Commodity Food Cost	\$1,792,789	\$2,356,568	\$2,500,000	\$1,850,071	\$2,700,000	\$2,740,500
USDA Processing Fee	\$2,130,389	\$1,734,016	\$2,466,595	\$2,000,000	\$2,030,000	\$2,030,000
Capital Outlay Accounts	\$404,692	\$996,842	\$750,000	\$200,000	\$203,000	\$203,000
Total Expenditures	\$31,296,278	\$39,048,554	\$42,911,170	\$41,092,259	\$43,679,250	\$44,364,262
Other Financing Sources (Uses)						
Transfers In	\$1,270,566	\$80,000	\$3,100,000	\$4,100,000	\$4,633,211	\$5,054,938
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$1,270,566	\$80,000	\$3,100,000	\$4,100,000	\$4,633,211	\$5,054,938
Total Expenditures and Other Sources (Uses)	\$31,296,278	\$39,048,554	\$42,911,170	\$41,092,259	\$43,679,250	\$44,364,262
Net Change in Fund Balance	(\$1,017,156)	(\$3,606,320)	(\$3,286,956)	(\$766,970)	(\$1,552,865)	(\$578,875)
Ending Fund Balance	\$11,122,914	\$7,516,594	\$4,229,638	\$3,462,668	\$1,909,803	\$1,330,928
Appropriated Reserves						
TABOR Reserves	\$425,189	\$1,145,935	\$1,287,335	\$1,232,768	\$1,310,378	\$1,330,928
Operational Reserves	\$0	\$1,000,000	\$1,499,640	\$2,229,900	\$599,426	\$0
Total Appropriated Reserves	\$425,189	\$2,145,935	\$2,786,975	\$3,462,668	\$1,909,804	\$1,330,928
Total Appropriation	\$31,721,440	\$40,343,776	\$45,698,145	\$44,554,927	\$45,589,054	\$45,695,190
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$10,697,719	\$7,150,464	\$1,442,663	\$0	(\$0)	\$0
Total Unappropriated/Unassigned Reserves	\$10,697,719	\$7,150,464	\$1,442,663	\$0	(\$0)	\$0

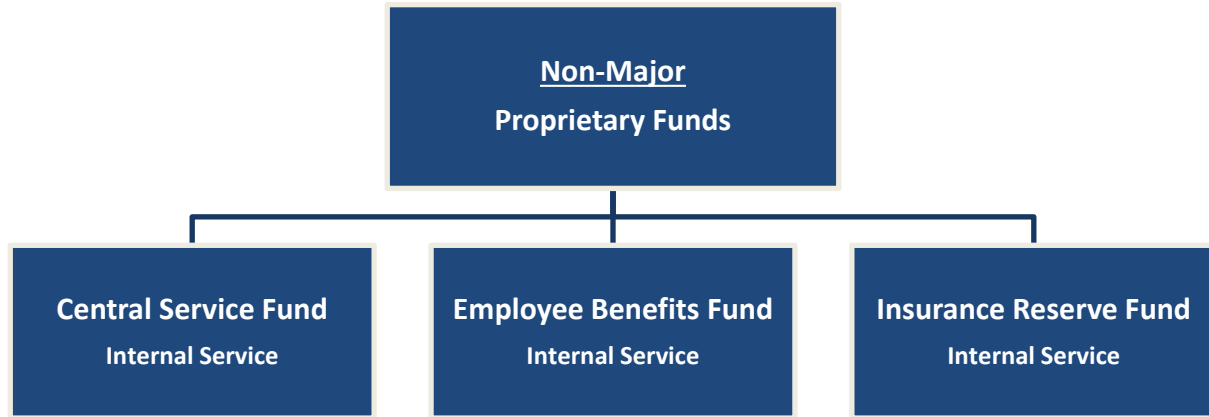
2025-26 Adopted Budget: 2018 Building Fund***Capital Projects***

	Actual <u>2022-23</u>	Actual <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>	Forecast <u>2026-27</u>	Forecast <u>2027-28</u>
Beginning Fund Balance	\$7,550,274	\$1,603,980	\$158,322	\$0	\$0	\$0
Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$153,528	\$41,466	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$153,528	\$41,466	\$0	\$0	\$0	\$0
Expenditures						
Administration	\$0	\$0	\$0	\$0	\$0	\$0
Facility Improvements	\$670,749	\$0	\$158,322	\$0	\$0	\$0
Charter Schools	\$1,669,218	\$858,922	\$0	\$0	\$0	\$0
District Utilization	\$0	\$0	\$0	\$0	\$0	\$0
New Construction	\$3,759,855	\$628,202	\$0	\$0	\$0	\$0
Total Expenditures	\$6,099,822	\$1,487,124	\$158,322	\$0	\$0	\$0
Net Change in Fund Balance	(\$5,946,294)	(\$1,445,658)	(\$158,322)	\$0	\$0	\$0
Ending Fund Balance	\$1,603,980	\$158,322	\$0	\$0	\$0	\$0
Total Appropriation	\$6,099,822	\$1,445,658	\$158,322	\$0	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$1,603,980	\$158,322	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$1,603,980	\$199,788	\$0	\$0	\$0	\$0



2025-26 Adopted Budget

Non-Major Proprietary Funds



Central Service Fund

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

Employee Benefits Fund

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

Insurance Reserve Fund

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

2025-26 Adopted Budget: Central Services Fund**Internal Service**

	Actual 2022-23	Actual 2023-24	Budget 2024-25	Budget 2025-26	Forecast 2026-27	Forecast 2027-28
Beginning Net Assets	\$1,552,173	\$1,570,544	\$1,681,571	\$1,325,815	\$1,271,590	\$1,144,178
Revenue						
Fees, Charges, and Other Revenue	\$2,898,842	\$3,252,610	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000
Total Revenue	\$2,898,842	\$3,252,610	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000
Expenditures						
Salary Accounts	\$824,189	\$940,381	\$1,035,121	\$1,045,446	\$1,079,735	\$1,111,295
Employee Benefit Accounts	\$251,621	\$288,647	\$315,711	\$324,088	\$334,718	\$344,501
Service Accounts	\$398,123	\$428,989	\$424,685	\$424,391	\$430,754	\$430,754
Materials and Supplies	\$1,406,538	\$1,483,566	\$1,780,239	\$1,460,300	\$1,482,205	\$1,482,205
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,880,471	\$3,141,583	\$3,555,756	\$3,254,225	\$3,327,412	\$3,368,755
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$2,880,471	\$3,141,583	\$3,555,756	\$3,254,225	\$3,327,412	\$3,368,755
Change in Net Position	\$18,371	\$111,027	(\$355,756)	(\$54,225)	(\$127,412)	(\$168,755)
Net Assets	\$1,570,544	\$1,681,571	\$1,325,815	\$1,271,590	\$1,144,178	\$975,423
Appropriated Reserves						
TABOR Reserves	\$629	\$2,389	\$106,673	\$97,627	\$99,822	\$101,063
Operational Reserves	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Total Appropriated Reserves	\$629	\$2,389	\$606,673	\$597,627	\$599,822	\$601,063
Total Appropriation	\$2,881,100	\$3,274,036	\$4,162,429	\$3,851,852	\$3,927,234	\$3,969,818
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$1,569,913	\$1,296,506	\$719,142	\$673,963	\$544,356	\$374,360
Total Unappropriated/Unassigned Reserves	\$1,569,913	\$1,296,506	\$719,142	\$673,963	\$544,356	\$374,360

2025-26 Adopted Budget: Benefits Fund***Internal Service***

	Actual <u>2022-23</u>	Actual <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>	Forecast <u>2026-27</u>	Forecast <u>2027-28</u>
Beginning Net Assets	\$11,820,073	\$10,985,220	\$9,404,696	\$3,228,341	\$3,218,523	\$4,046,115
Revenue						
Insurance Premiums	\$23,186,708	\$27,277,721	\$29,265,750	\$40,134,783	\$40,977,613	\$41,797,166
Total Revenue	\$23,186,708	\$27,277,721	\$29,265,750	\$40,134,783	\$40,977,613	\$41,797,166
Expenditures						
Salary Accounts	\$102,180	\$115,329	\$137,603	\$144,706	\$150,126	\$155,071
Employee Benefit Accounts	\$21,340,703	\$25,600,460	\$28,138,345	\$36,515,663	\$36,515,663	\$36,515,663
Service Accounts	\$2,545,927	\$3,043,529	\$3,389,700	\$3,463,732	\$3,463,732	\$3,463,732
Materials and Supplies	\$32,751	\$98,927	\$20,500	\$20,500	\$20,500	\$20,500
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$24,021,561	\$28,858,245	\$31,686,148	\$40,144,601	\$40,150,021	\$40,154,966
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$24,021,561	\$28,858,245	\$31,686,148	\$40,144,601	\$40,150,021	\$40,154,966
Change in Net Position	(\$834,853)	(\$1,580,524)	(\$2,420,398)	(\$9,818)	\$827,592	\$1,642,200
Net Assets	\$10,985,220	\$9,404,696	\$6,984,298	\$3,218,523	\$4,046,115	\$5,688,315
Appropriated Reserves						
TABOR Reserves	\$720,647	\$301,493	\$950,584	\$1,204,338	\$1,204,501	\$1,204,649
Operational Reserves	\$0	\$1,912,626	\$6,033,714	\$2,016,056	\$2,845,357	\$4,489,328
Total Appropriated Reserves	\$720,647	\$2,214,119	\$6,984,298	\$3,220,394	\$4,049,858	\$5,693,977
Total Appropriation	\$24,742,208	\$29,051,422	\$38,670,446	\$43,364,995	\$44,199,879	\$45,848,943
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$10,264,571	\$7,178,274	(\$0)	(\$1,871)	(\$3,742)	(\$5,662)
Total Unappropriated/Unassigned Reserves	\$10,264,571	\$7,178,274	(\$0)	(\$1,871)	(\$3,742)	(\$5,662)

* Budget 2025-26 Beginning Fund balance is the projected balance

2025-26 Adopted Budget: Insurance Fund***Internal Service***

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Budget 2024-25</u>	<u>Budget 2025-26</u>	<u>Forecast 2026-27</u>	<u>Forecast 2027-28</u>
Beginning Net Assets	\$1,534,540	\$2,874,777	\$3,375,636	\$3,375,636	\$4,375,636	\$4,375,636
Revenue						
Fees & Other Revenue	\$2,166,354	\$968,694	\$42,000	\$42,000	\$42,882	\$43,740
Total Revenue	\$2,166,354	\$968,694	\$42,000	\$42,000	\$42,882	\$43,740
Expenditures						
Salary Accounts	\$595,691	\$532,626	\$558,560	\$557,713	\$577,676	\$597,275
Employee Benefit Accounts	\$168,101	\$158,869	\$170,361	\$172,891	\$179,080	\$185,156
Service Accounts	\$13,710,627	\$15,558,784	\$14,919,152	\$14,918,546	\$15,112,660	\$15,112,660
Materials and Supplies	\$142,543	\$14,201	\$211,400	\$216,000	\$219,240	\$219,240
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$14,616,962	\$16,264,480	\$15,859,473	\$15,865,150	\$16,088,656	\$16,114,331
Interfund Transfers						
Transfers In	\$13,790,845	\$15,796,645	\$15,817,473	\$16,823,150	\$16,045,774	\$16,070,591
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$13,790,845	\$15,796,645	\$15,817,473	\$16,823,150	\$16,045,774	\$16,070,591
Total Expenditures and Other Sources (Uses)	\$14,616,962	\$16,264,480	\$15,859,473	\$15,865,150	\$16,088,656	\$16,114,331
Change in Net Position	\$1,340,237	\$500,859	\$0	\$1,000,000	\$0	\$0
Net Assets	\$2,874,777	\$3,375,636	\$3,375,636	\$4,375,636	\$4,375,636	\$4,375,636
Appropriated Reserves						
TABOR Reserves	\$24,784	\$1,260	\$475,784	\$475,955	\$482,660	\$483,430
Operational Reserves	\$0	\$1,000,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Total Appropriated Reserves	\$24,784	\$1,001,260	\$1,475,784	\$2,475,955	\$2,482,660	\$2,483,430
Total Appropriation	\$14,641,746	\$16,839,905	\$17,335,257	\$18,341,105	\$18,571,316	\$18,597,761
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$2,849,993	\$1,873,519	\$1,899,852	\$1,899,682	\$1,892,976	\$1,892,206
Total Unappropriated/Unassigned Reserves	\$2,849,993	\$1,873,519	\$1,899,852	\$1,899,682	\$1,892,976	\$1,892,206



2025-26 Adopted Budget

Historical Funds

2025-26 Adopted Budget: Information Technology Fund

<i>Internal Service</i>	Actual <u>2022-23</u>	Actual <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>	Forecast <u>2026-27</u>	Forecast <u>2027-28</u>
Beginning Net Assets	\$10,112,082	\$13,001,847	\$0	\$0	\$0	\$0
Revenue						
Billing for Services	\$244,477	\$109,771	\$0	\$0	\$0	\$0
Infrastructure Support	\$19,594,147	\$19,594,147	\$0	\$0	\$0	\$0
Telecom	\$2,282,503	\$2,282,503	\$0	\$0	\$0	\$0
Other Revenue	\$1,953,858	\$975,608	\$0	\$0	\$0	\$0
Total Revenue	\$24,074,985	\$22,962,029	\$0	\$0	\$0	\$0
Expenditures						
Salary Accounts	\$13,472,980	\$14,062,725	\$0	\$0	\$0	\$0
Employee Benefit Accounts	\$3,904,984	\$4,097,589	\$0	\$0	\$0	\$0
Service Accounts	\$9,579,152	\$12,153,517	\$0	\$0	\$0	\$0
Materials and Supplies	\$2,649,880	\$1,909,497	\$0	\$0	\$0	\$0
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$29,606,996	\$32,223,328	\$0	\$0	\$0	\$0
Interfund Transfers						
Transfers In	\$8,421,776	\$9,671,461	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$8,100,000	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$8,421,776	\$1,571,461	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$29,606,996	\$40,323,328	\$0	\$0	\$0	\$0
Change in Net Position	\$2,889,765	(\$7,689,838)	\$0	\$0	\$0	\$0
Net Assets	\$13,001,847	\$5,312,009	\$0	\$0	\$0	\$0
Appropriated Reserves						
TABOR Reserves	\$47,732	\$84,975	\$0	\$0	\$0	\$0
Operational Reserves	\$0	\$12,916,871	\$0	\$0	\$0	\$0
Total Appropriated Reserves	\$47,732	\$13,001,846	\$0	\$0	\$0	\$0
Total Appropriation	\$29,654,728	\$46,407,059	\$0	\$0	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$12,954,115	\$0	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$12,954,115	\$0	\$0	\$0	\$0	\$0

2025-26 Adopted Budget: Transportation Fund***Special Revenue***

	Actual <u>2022-23</u>	Actual <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>	Forecast <u>2026-27</u>	Forecast <u>2027-28</u>
Beginning Fund Balance	\$802,273	\$1,487,811	\$0	\$0	\$0	\$0
Revenue						
State Transportation Revenue	\$5,315,614	\$5,963,446	\$0	\$0	\$0	\$0
Tuition, Fees & Dues	\$2,005,007	\$1,917,038	\$0	\$0	\$0	\$0
Total Revenue	\$7,320,621	\$7,880,484	\$0	\$0	\$0	\$0
Expenditures						
Salary Accounts	\$14,306,531	\$15,440,723	\$0	\$0	\$0	\$0
Employee Benefit Accounts	\$4,776,629	\$5,086,984	\$0	\$0	\$0	\$0
Service Accounts	\$3,795,316	\$4,915,251	\$0	\$0	\$0	\$0
Materials and Supplies	\$3,786,092	\$3,433,203	\$0	\$0	\$0	\$0
Capital Outlay Accounts	\$1,130,029	\$2,092,261	\$0	\$0	\$0	\$0
Total Expenditures	\$27,794,597	\$30,968,422	\$0	\$0	\$0	\$0
Other Financing Sources (Uses)						
Transfers In	\$21,159,514	\$22,726,521	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$21,159,514	\$22,726,521	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$27,794,597	\$30,968,422	\$0	\$0	\$0	\$0
Net Change in Fund Balance	\$685,538	(\$361,417)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$1,487,811	\$1,126,394	\$0	\$0	\$0	\$0
Appropriated Reserves						
Operational Reserves	\$0	\$850,000	\$0	\$0	\$0	\$0
Total Appropriated Reserves	\$0	\$850,000	\$0	\$0	\$0	\$0
Total Appropriation	\$27,794,595	\$31,758,765	\$0	\$0	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$1,487,811	\$0	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$1,487,811	\$0	\$0	\$0	\$0	\$0



2025-26 Adopted Budget Supplemental Information



2025-26 Adopted Budget

District Overview

Jeffco Vision, Mission and Values

Vision

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

Mission

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

Values

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

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



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

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

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

Strategic Plan Framework

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

The annual budget process is one part of the effort to address a portion of Jeffco Thrives Priority 3.

Priority 3: Our Operations. Our Foundation.

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

Jeffco Demographics, Statistics & Outcomes

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

Jefferson County Information¹

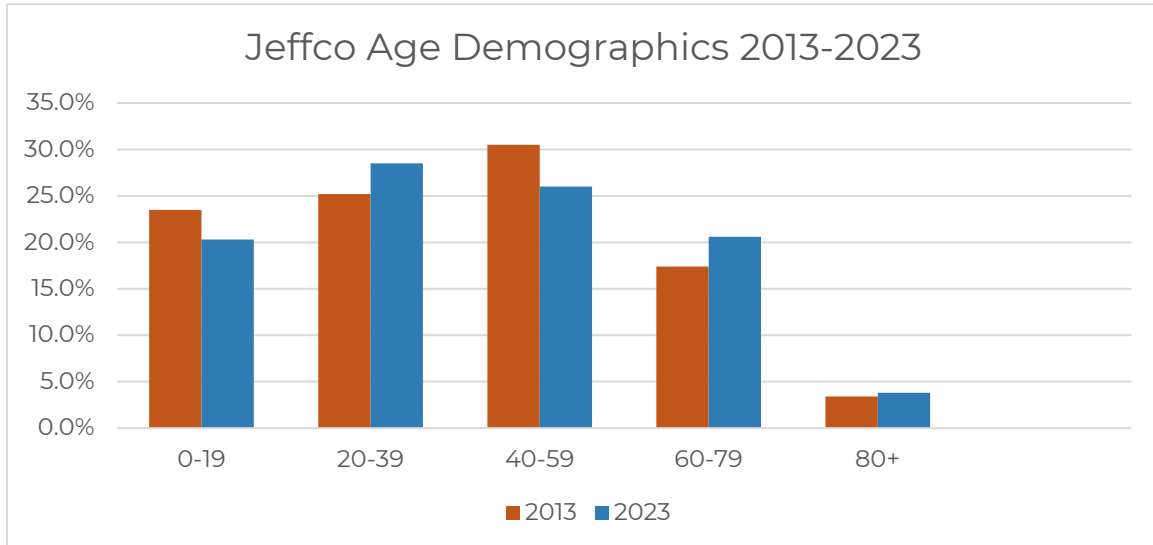
Jefferson County, Colorado, covers over 773 square miles and is located just to the west of the Denver metropolitan area along the foothills of the Rocky Mountains. Jefferson County is diverse, offering both rural and suburban areas that skirt the Denver metropolitan area. There are 27 open-space parks and properties that cover more than 58000 acres. Jefferson County also boasts 269+ trail miles and over 72 percent of the county is mountainous terrain.



Jefferson County, Colorado

Jefferson County Demographics

Jefferson County demographics have shifted over the past decade. Overall, since 2013, the school-age population (0 to 19 years) declined by 3.2% while the age group spanning 61 to 80+ years increased. This trend indicates that there are fewer school-age children residing in the county, which contributes to lower enrollment in Jeffco Public Schools.

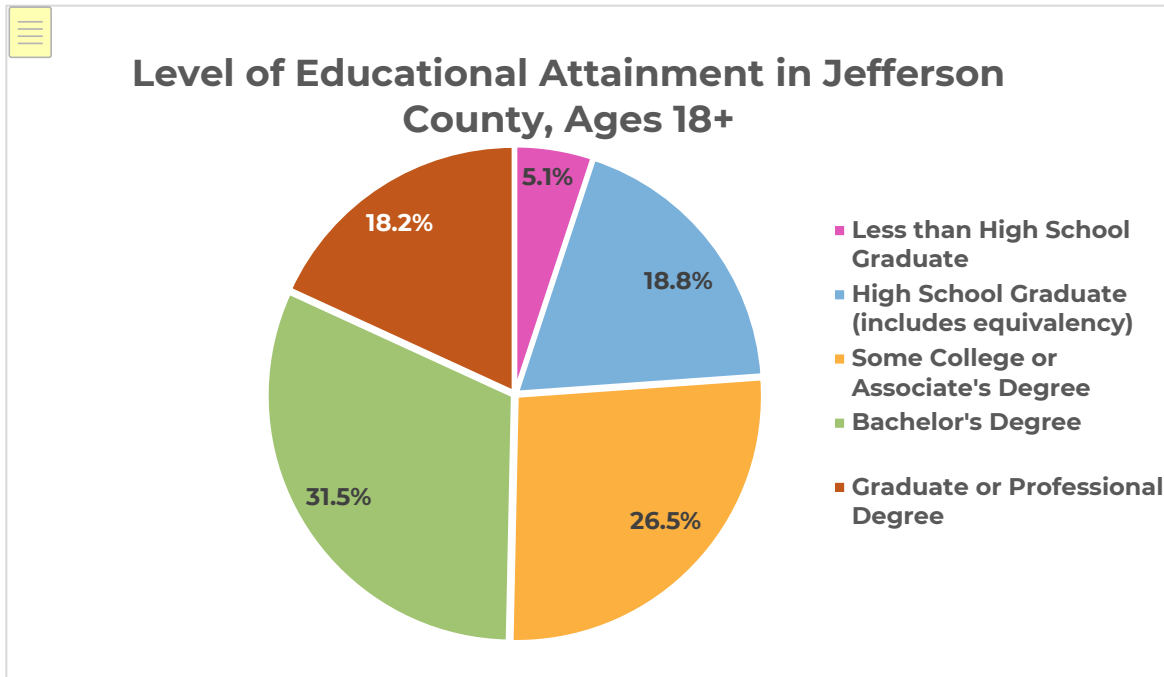


Source data: U.S. Census Bureau

According to the most recent Federal Reserve Economic Data available, as of 2023, 50.7% of residents in Jefferson County obtained a bachelor's degree or higher. This is up from 49.1% in the

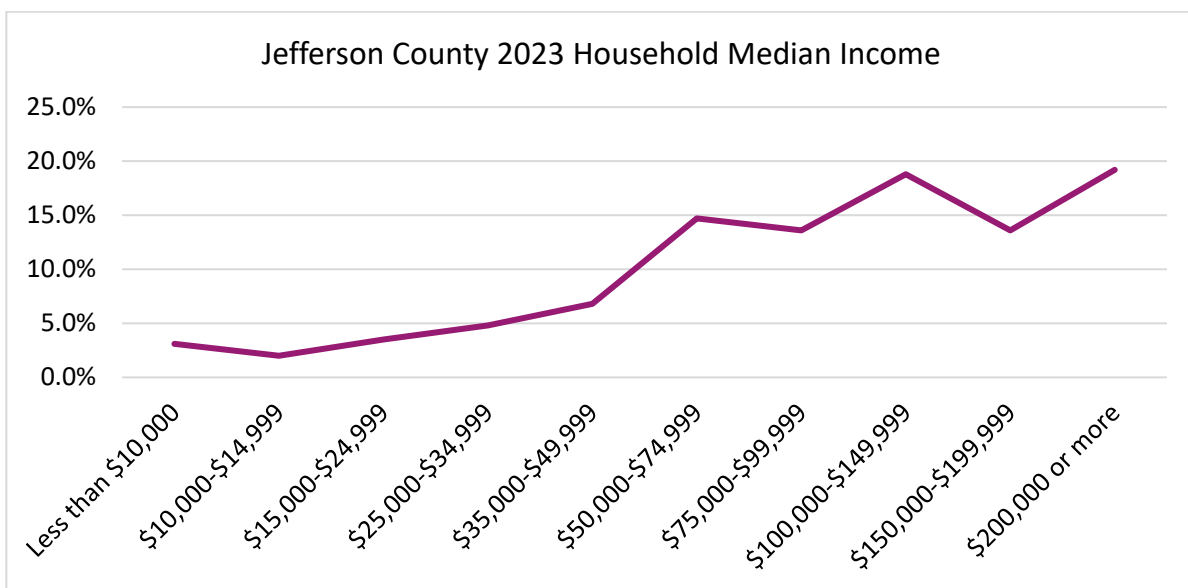
¹ State and county demography data retrieved from: <https://www.census.gov/quickfacts/fact/table/jeffersoncountycolorado,CO/>, and <https://www.jeffco.us/964/Parks#:~:text=The%20Jeffco%20Open%20Space%20system,scenic%20areas%20and%20historical%20sights.>

previous year. Of the 64 counties in the State of Colorado, Jefferson County had the 14th highest percentage of residents with a bachelor's degree or higher.



Source data: U.S. Census Bureau

Median household income in Colorado was \$92,911 in 2023 inflation-adjusted dollars according to the most recent Federal Reserve Economic Data. Jefferson County's median household income during that same period was \$102,231, higher than the state average. The line graph below shows the median household income spread in Jefferson County.



Source data: U.S. Census Bureau [S1901 | Income in the Past 12 months (in 2023 Inflation-Adjusted Dollars)]

School Awards and Recognition

US News & World Report 2024 ranks four Jeffco high schools in their top 1,000 public high schools in the nation and top 26 schools in the State of Colorado:

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

Niche’s 2025 Top Colorado K-12 School rankings

- #6 – D’Evelyn Junior-Senior High School
- #26 – Evergreen High School
- #31 – Ralston Valley High School
- #35 – Lakewood High School
- #38 – Columbine High School
- #41 – Chatfield Senior High School

The Colorado Department of Education recognized the following Jeffco schools:
2024 High School Growth Award winners

- D’Evelyn Junior-Senior High School

2024 John Irwin Award winners

- Bergen Elementary School
- Jefferson Academy Secondary
- Normandy Elementary School

2023 and 2024 John Irwin Award winners

- Bradford K8 South
- Dennison Elementary School
- D’Evelyn Junior-Senior High School
- Devinny Elementary School
- Evergreen High School
- Evergreen Middle School
- Fairmount Elementary School
- Kyffin Elementary School
- Manning Options School
- Maple Grove Elementary School
- Marshdale Elementary School
- Meiklejohn Elementary School
- Mitchell Elementary School
- Parmalee Elementary School

- Ralson Elementary School
- Rooney Ranch Elementary School
- Shaffer Elementary School
- Sierra Elementary School
- Ute Meadows Elementary School
- West Jefferson Elementary School
- West Woods Elementary School
- Westridge Elementary School
- Wilmot Elementary School

2024 Governor’s Distinguished Improvement Award winners

- Red Rocks Elementary School
- Slater Elementary School
- Weber Elementary School

2023 and 2024 Governor’s Distinguished Improvement Award winners

- Dennison Elementary School
- Meiklejohn Elementary School
- Parmalee Elementary School
- Ralson Elementary School
- Stober Elementary School

For the sixth consecutive year, Jeffco Public Schools has been honored with the Best Communities for Music Education award from the [National Association of Music Merchants \(NAMM\) Foundation](#) for its outstanding commitment to music education.

District Statistics

Graduation Rates	2020	2021	2022	2023	2024
Colorado	81%	82%	82%	83%	84%
Jeffco	85%	86%	85%	85%	85%
Dropout Rates	2020	2021	2022	2023	2024
Colorado	2%	2%	2%	2%	2%
Jeffco	2%	2%	2%	2%	2%
Free and Reduced Lunch Rates	2020	2021	2022	2023	2024
Colorado	40%	37%	40%	42%	45%
Jeffco	31%	28%	32%	33%	31%

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

Data from the Colorado Department of Education shows relatively steady graduation and dropout rates over the last 5 years for Jefferson County. Free and Reduced Lunch levels remain relatively stable as Healthy Meals for All was implemented in School Year 2023-2024.

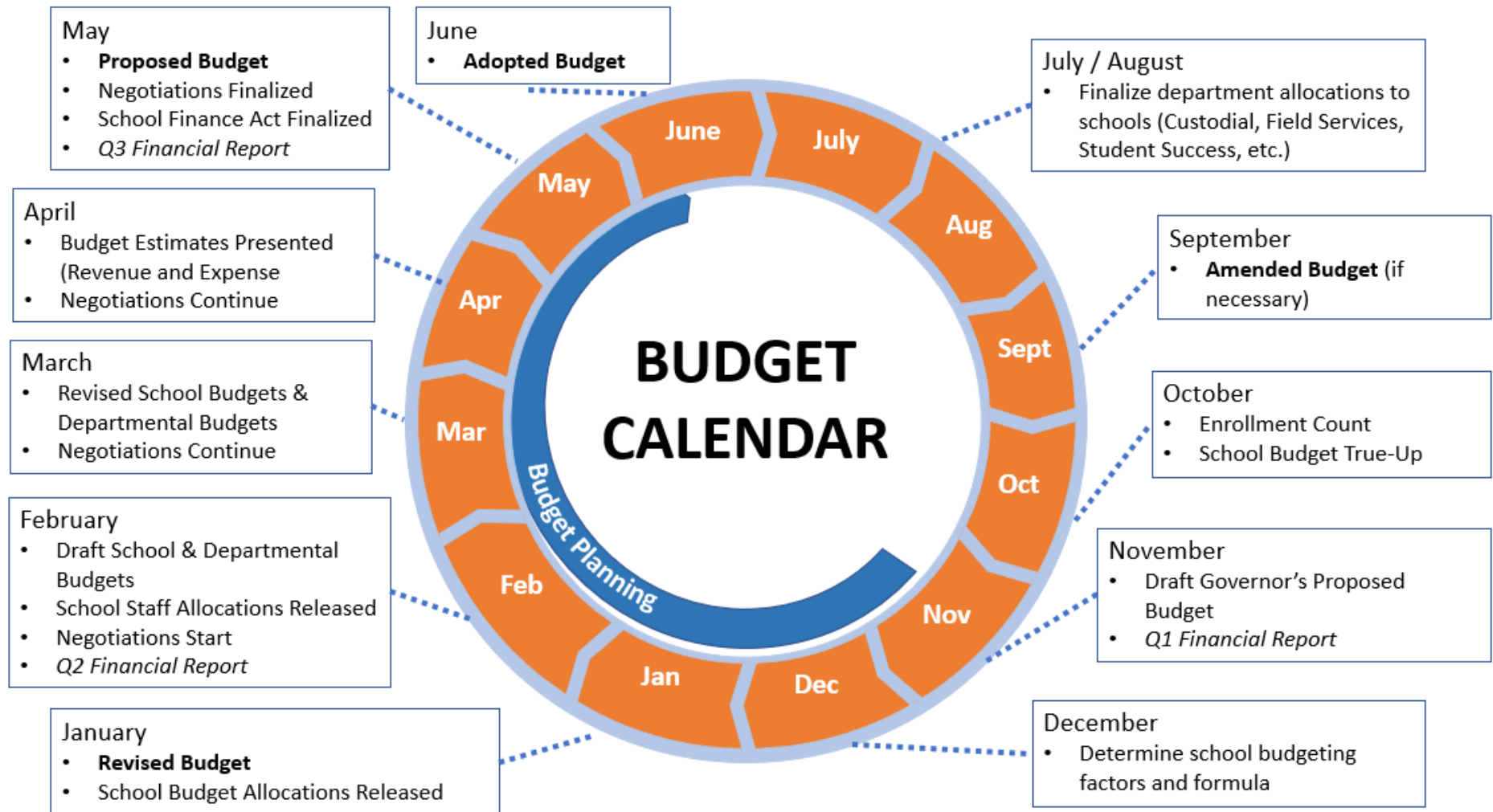




2025-26 Adopted Budget

District Budgeting Process

Budget Development Timeline



Economic Trends Inform School Funding Statewide

Economic Outlook

According to Colorado's Legislative Council Staff Economic & Revenue Forecast, the U.S. economy experienced strong growth, low unemployment, and rising incomes in 2024. However, due to weakening economic indicators, changing federal policies, tighter monetary expectations, and increased risks, the economic forecasts for both the U.S. and Colorado have been revised downward for 2025 and 2026. The report underscored the forecast was influenced by the evolving federal policy environment, emphasizing anticipated higher tariffs on imports from Canada, Mexico, and China as a key indicator of uncertainty.¹

For Colorado, specifically, the same report highlighted that labor markets are expected to soften over the next year, with Colorado experiencing a significant increase in its unemployment rate. This rate is projected to rise nearly 2 percentage points from post-pandemic lows and remain elevated through 2026, influenced by higher interest rates, increased tariffs, and reduced federal spending. Additionally, Colorado's labor force participation rate has moderated, and businesses are adding fewer employees, with the state's labor market further impacted by lower population growth and slower net migration.

On the national level, U.S. economic growth is projected to decelerate from 2.3% in 2024 to 1.9% in 2025. Additionally, inflation is expected to decrease from 2.5% in 2024 to 2.2% in 2025, with the national unemployment rate rising by 0.3%, to 4.3%, in 2025.²

Colorado's economic growth in 2024 slowed compared to the nation, and Colorado's GDP is expected to trend closer to the national average through 2025. Following a similar trend of leveling to the national average, inflation in Colorado was at 2.3% in January 2025, up from 1.4% in 2024.³ Colorado's current unemployment, however, has exceeded the national average recording a 4.8% rate.⁴

Inflation⁵

U.S. inflation remains slightly above the Federal Reserve's long-term target of 2%, with progress stalling despite falling energy prices. In May, year-over-year inflation increased to 2.4%, up from 2.3% in April, driven by a slight rise in food prices. Energy prices, which tend to be more volatile, have declined recently, contributing to lower overall inflation.

In the Denver-Aurora-Lakewood area, inflation ticked up to 2.2% in the most recent reading, with housing inflation rebounding to 1.9% in May after falling to 0.0% in January. Transportation inflation has been volatile throughout 2025 due to changes in vehicle and gas prices. Inflation for goods in the Denver area fell to 0.6%, compared to 3.0% for services.

Headline inflation in the Denver area is slightly lower than the national average, as housing inflation remains low despite recent increases. This lower housing inflation has been partially offset by higher

¹ Legislative Council Economic & Revenue Forecast – <https://leg.colorado.gov/sites/default/files/june2025forecastwithcover.pdf>

² CBO Budget and Economic Outlook: 2025 – 2035. <https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>

³ Legislative Council Economic & Revenue Forecast – June 2025 <https://leg.colorado.gov/sites/default/files/june2025forecastwithcover.pdf>

⁴ CPI Source: US Bureau of Labor Statistics: <https://www.bls.gov/web/laus/laumstrk.htm>

⁵ Legislative Council Economic & Revenue Forecast – June 2025 <https://leg.colorado.gov/sites/default/files/june2025forecastwithcover.pdf>

inflation in the "other" category, which includes personal care products, tobacco products, and various miscellaneous services.

Housing is the largest component of the CPI, making up about 45% of U.S. consumer prices. While U.S. housing prices are 4.0% higher than a year ago, Denver's housing prices have increased by only 1.9%. The Denver area experienced a significant price correction at the beginning of 2025, which is now normalizing. Higher inflation in the "other" category in Denver partially offsets the lower housing inflation, though the exact source of this divergence is unclear.

Unemployment⁶

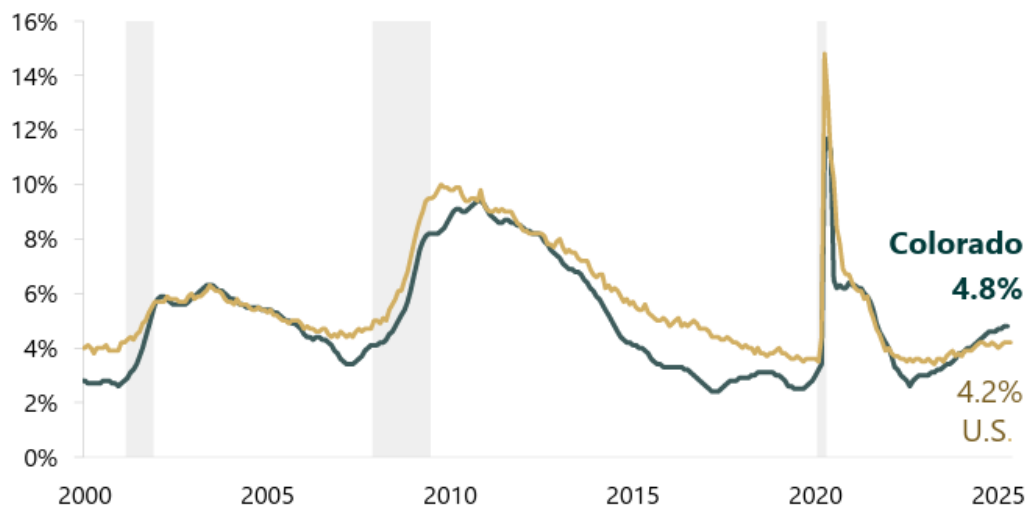
Employment growth is slowing both nationally and in Colorado, influenced by high-interest rates and elevated uncertainty. As of April 2025, U.S. nonfarm jobs increased by 1.2% year-over-year, down from 1.3% in 2024, while Colorado's job growth rate fell to 0.8% from 1.1% in 2024. Colorado is averaging 1,200 monthly job gains in 2025, significantly lower than pre-pandemic levels.

Unemployment rates have risen, with the U.S. averaging 4.2% and Colorado 4.8% through April 2025, up from 4.0% and 4.3% in 2024, respectively. Colorado's unemployment rate is now 2 percentage points higher than its pre-pandemic average, indicating considerable slack in the labor market.

In April 2025, Colorado had the 8th highest unemployment rate among states, tied with Louisiana and New Jersey. South Dakota had the lowest rate at 1.8%, while Nevada had the highest at 5.6%. Colorado's unemployment rate increased by 0.8 percentage points from April 2024 to April 2025, the third highest increase among states.

Unemployment Rates

Percent



Source: U.S. Bureau of Labor Statistics. Data are seasonally adjusted. U.S. data are through May 2025. Colorado data are through April 2025.

⁶ Legislative Council Economic & Revenue Forecast – June 2025 <https://leg.colorado.gov/sites/default/files/june2025forecastwithcover.pdf>

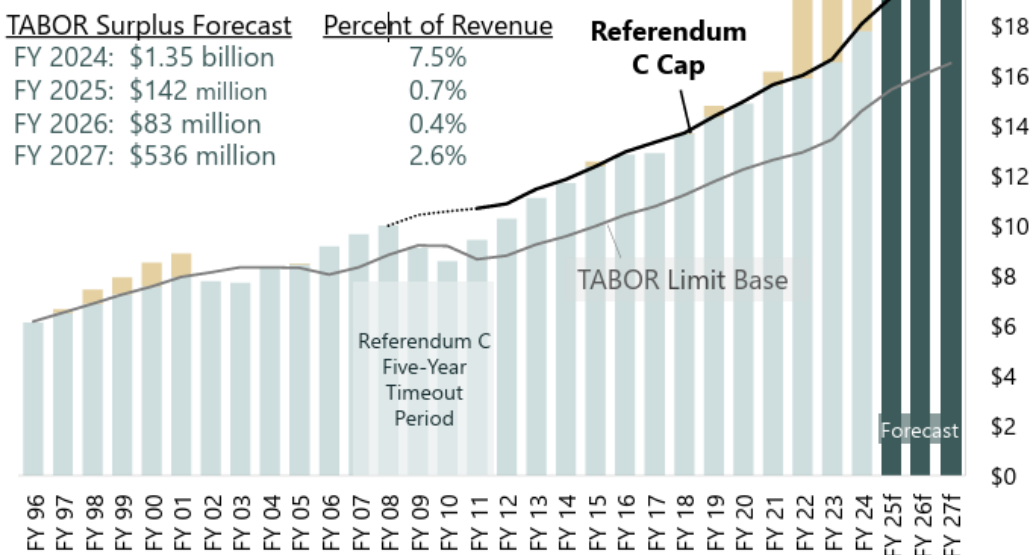
FY 2025-26 Total State Budget⁷

The General Fund is projected to end FY 2025-26 with a 14.2% reserve, which is \$83.6 million below the statutory requirement of 15%. This reserve includes funds in both the General Fund and PERA, and is subject to changes from revenue forecast revisions, ballot measures, and legislative adjustments. General Fund revenue collections are expected to rise by 3.1%, primarily due to increased individual income taxes, with revenue anticipated to exceed the Referendum C cap by \$83.3 million.

The final Proposition FF income tax revenue for FY 2023-24 was \$112.0 million, exceeding the 2022 Blue Book estimate by \$11.3 million. House Bill 25-1274 proposes a 2025 ballot measure to allow the state to retain and spend \$12.4 million (the excess amount plus 10% interest) instead of refunding it in FY 2025-26. If a refund is required, it will be paid from the Healthy School Meals for All Cash Fund and is not expected to impact the General Fund.

Downward revisions to GF and CF revenue mean small expected TABOR surpluses

Revenue Subject to TABOR
Billions of Dollars



Source: Legislative Council Staff Economic & Revenue Forecast Presentation to the Joint Budget Committee June 18, 2025

⁷ Highlights, figures, and graphics excerpted from the Colorado Office of State Planning and Budgeting publications: Economic & Revenue Forecast – June 2025 <https://leg.colorado.gov/sites/default/files/june2025forecastwithcover.pdf>
Economic & Revenue Forecast Presentation to the Joint Budget Committee June 18, 2025
https://leg.colorado.gov/sites/default/files/images/june_2025_combined_presentation_to_print.pdf

The state's economic forecast is relevant to the district's budget because it informs how the state determines per pupil funding in the School Finance Act and helps the district create multi-year forecasts as part of our long-range planning. The School Finance Act⁸, as drafted and approved by the House, included a 2.3% inflationary increase to the base per pupil funding statewide, as required by state statute.⁹ The 2025-26 School Finance Act expanded the phase-in period for the new School Finance formula from 6 to 7 years, and modifies the phase-in schedule, hold harmless provision, locale and size factors, and multi-year student count averaging in the new formula.



⁸ <https://leg.colorado.gov/bills/hb25-1320>

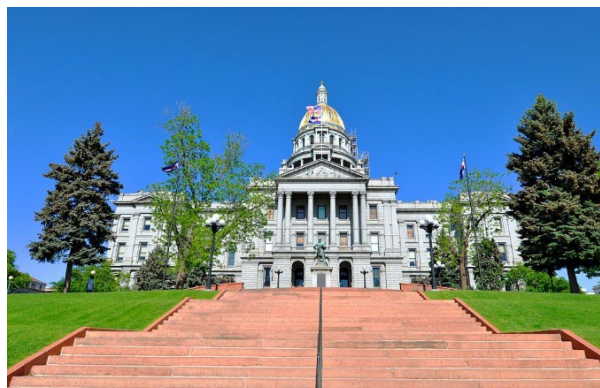
⁹ https://leg.colorado.gov/sites/default/files/documents/2025A/bills/fn/2025a_hb1320_r4.pdf

Colorado School Finance Act and State Legislation

School funding in Colorado is determined annually via the School Finance Act (SFA), which is adopted by the state's legislature. The SFA prescribes total program funding using a per-pupil funding formula that considers various weights based on student need and district characteristic.

How Funding is Shared

Total Program Funding comes from three main sources: Local property taxes, Vehicle registration (specific ownership) taxes, and State funding.



Districts with higher property values receive more funding from local taxes and less from the state. On the other hand, districts with lower property values rely more heavily on state funding to ensure students still receive equitable support.

A New Funding Formula

In 2025, Colorado passed House Bill 25-1320, introducing a new formula for calculating school funding. This new approach better reflects the unique needs of each district and student population.

Key components of the new formula include:

- A base per-pupil amount, set statewide and multiplied by the number of funded students in each district
- Additional funding for certain student groups and district characteristics, such as:
 - Students eligible for free or reduced-price lunch
 - English Language Learners (ELL)
 - Students receiving special education services
 - District size
 - Cost of living
 - Rural or remote location

For the 2025–26 school year, the statewide base funding per student is \$8,691.80.

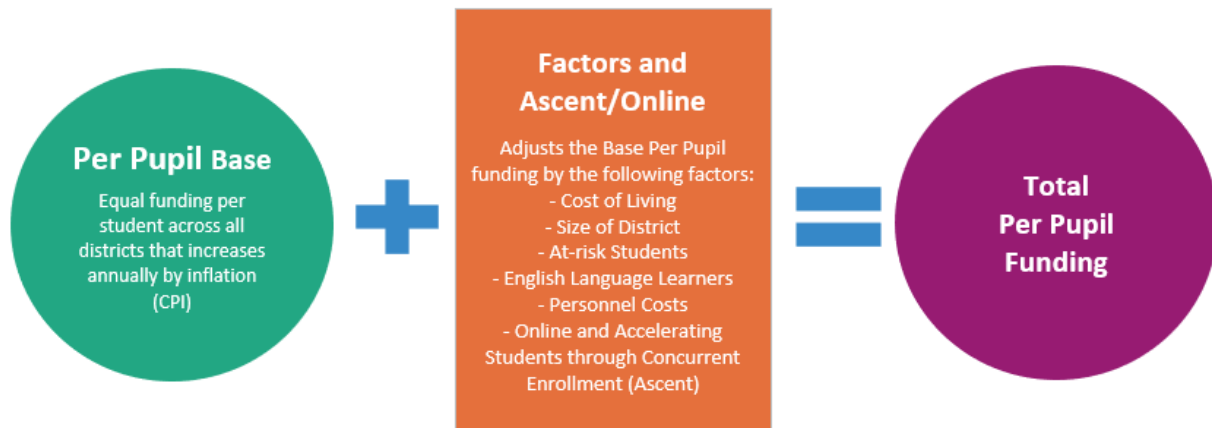
Transitioning to the New System

The state is phasing in the new formula over seven years, starting in Fiscal Year 2025–26. During this transition, districts will receive the greater of:

1. The funding amount they received in 2024–25 (a "hold harmless" safeguard), or
2. A blended amount that includes a portion (15%) of the difference between the old and new formulas.

Additionally, the new formula eliminates "enrollment averaging," which previously allowed districts to smooth out funding during years of declining student enrollment. Moving forward, funding will be based on the actual student count each year.

Core Components of School Finance Act

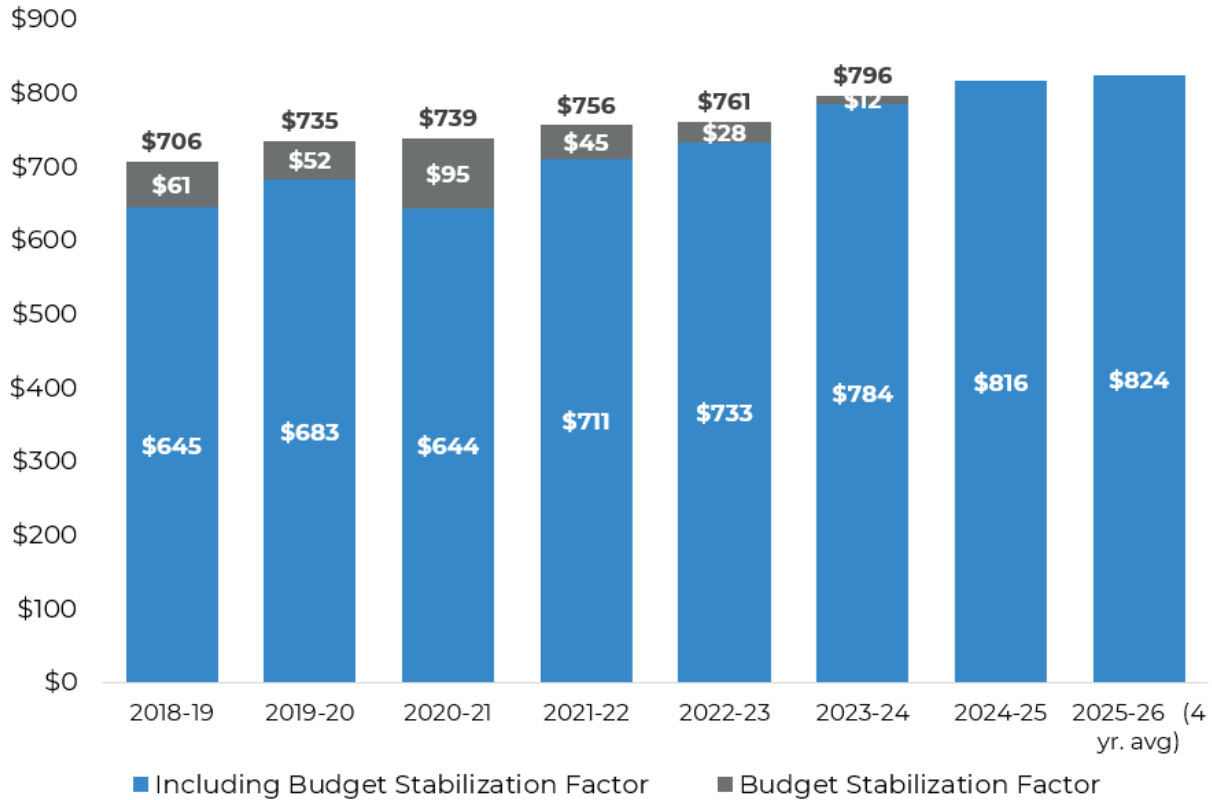


Total Program Revenue for Jeffco – Historic and Projected

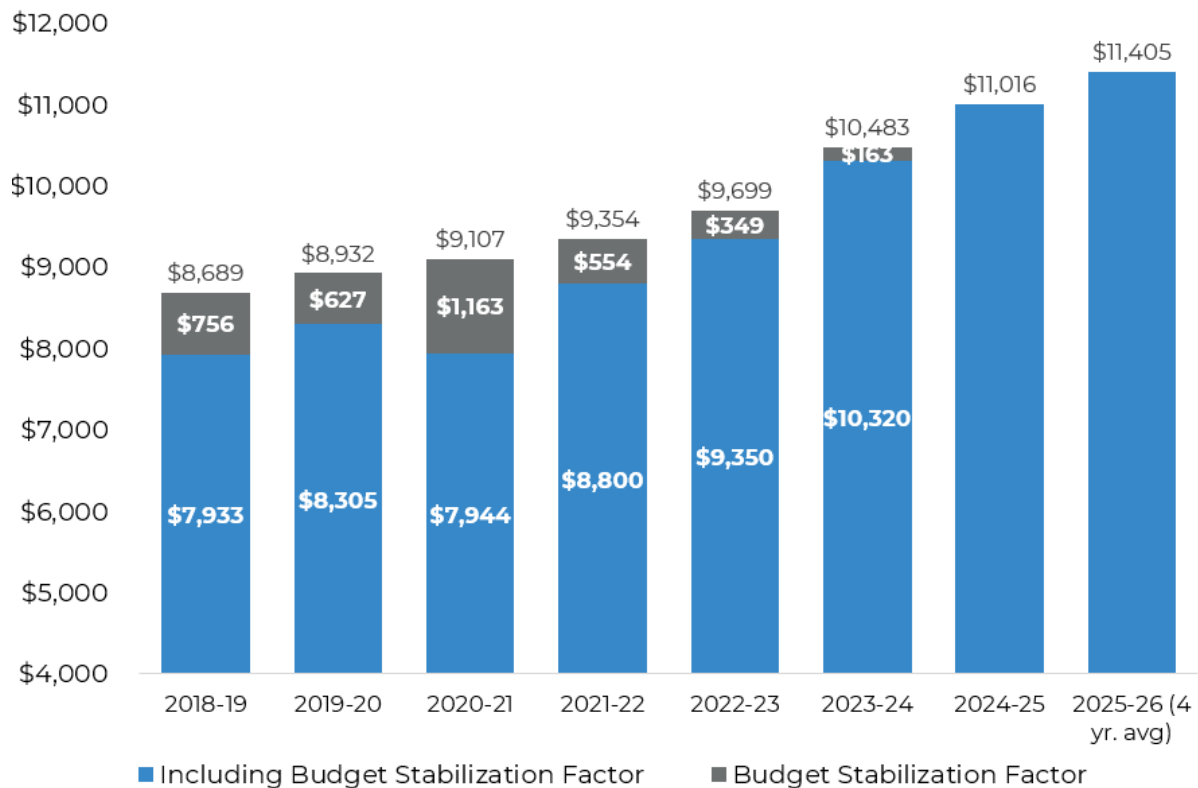
The district expects to receive about \$11,405 per student on average for the 2025-26 school year. This figure is negligibly different than CDE supplied estimates based on the district's line of sight into our enrollment trends among our online programs and our actual free and reduced lunch (FRL) eligible count. These two variables drive aspects of the overall funding formula. The following graphs show the full Total Program Revenue for both district-run and charter schools. Note that the general fund revenue only includes Total Program Revenue for pupils in district-run schools.



Total Program (in millions)



Total Program per Pupil





Property Taxes and Mill Levy Overrides

Property Tax and Mill Levy

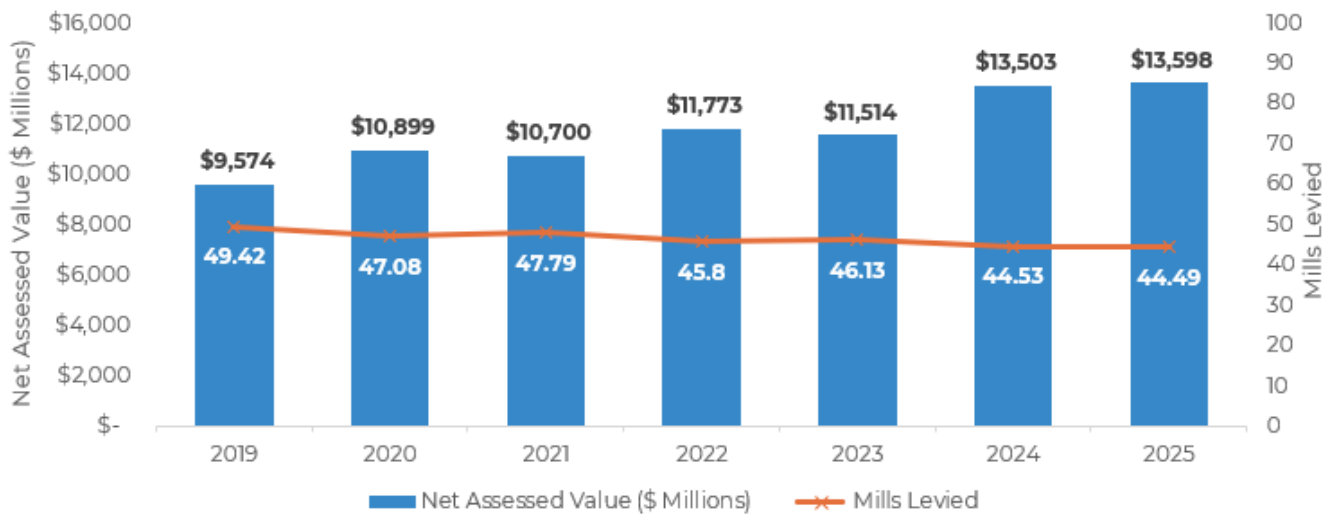
The state's defined total program is partially funded through local tax receipts. In addition, local property taxes in the form of Mill Levy Overrides (MLO) contribute to the resources available to all public schools in the district.

Jefferson County Assessor's office determines the assessed valuation of all property. Assessed valuation is a percentage of the actual market value. In property tax year 2025, HB24B-1001 sets the residential tax rate for school districts will be either 6.95% or 7.05% for most properties, contingent on the increase in statewide actual property value. Meanwhile the non-residential tax rate is set at 27%. Revenue collected for property tax year 2025 is collected in calendar year 2026.

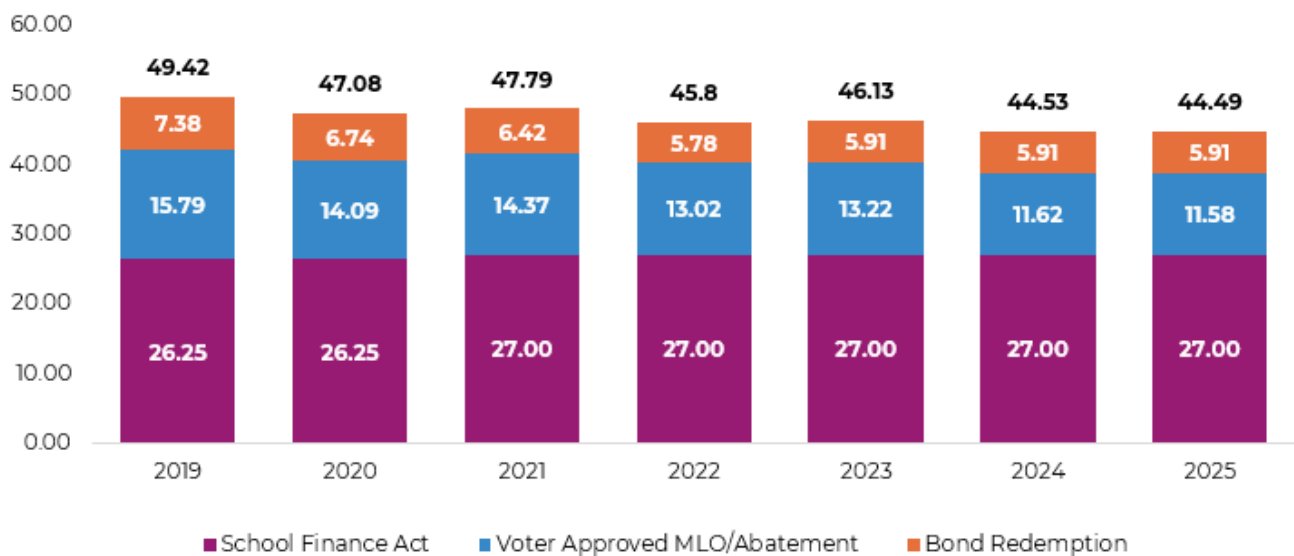
Year	Net Assessed Value
2018	\$9,532,785,033
2019	\$9,574,801,177
2020	\$10,899,265,508
2021	\$10,700,143,345
2022	\$11,772,159,291
2023	\$11,513,730,497
2024	\$13,503,034,710
2025	\$13,598,825,546

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

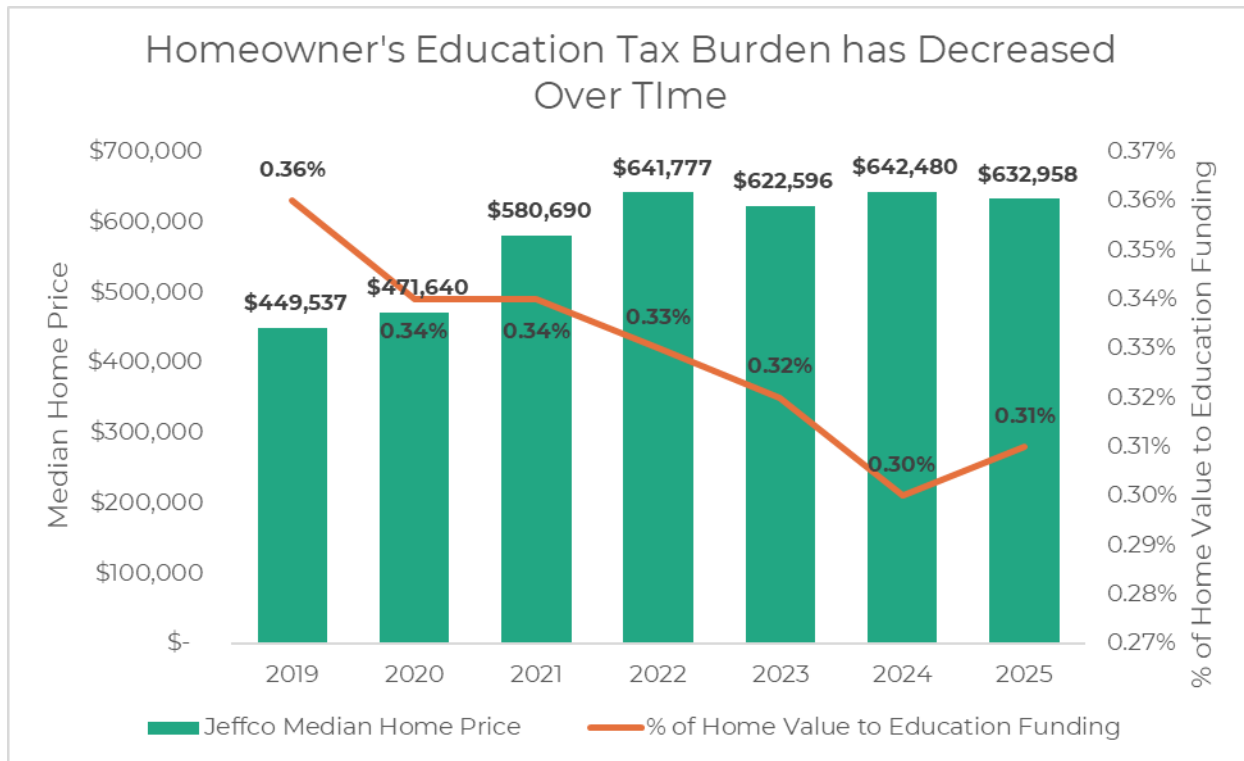
Net Assessed Valuation and Mills Levied



Mill Levies by Type



Since the Gallagher Amendment was repealed by voters in 2020, the duty to set the statewide property tax assessment rates annually has been assumed by the Colorado Legislature. For property tax year 2025, the residential assessment rate was decreased for school district mill levies from 7.15% to either 6.95% or 7.05% dependent on statewide property valuation growth.



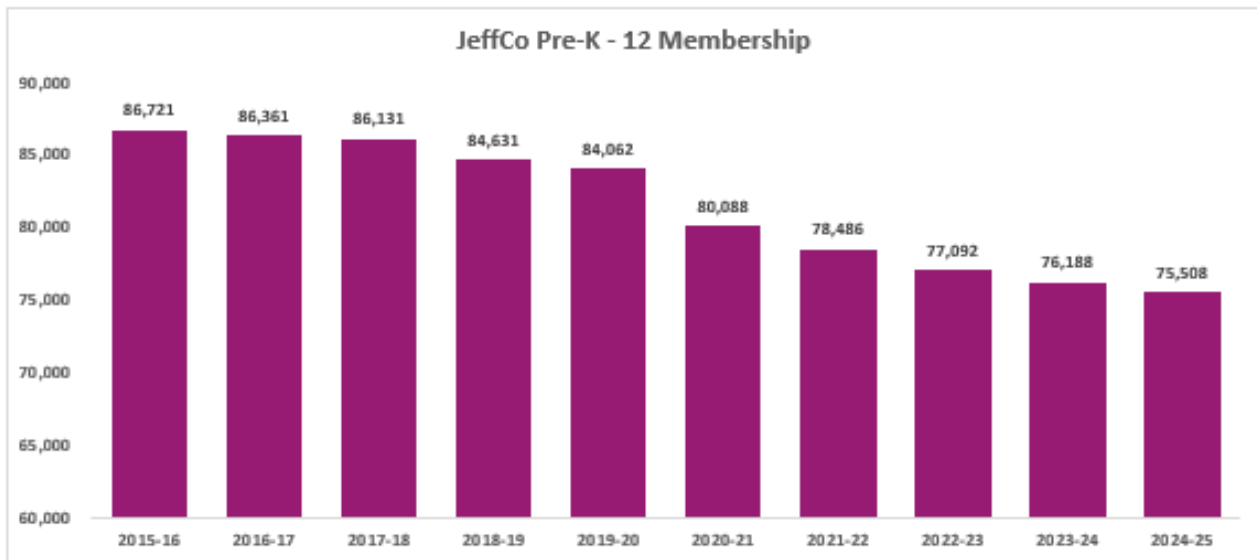
Capital / Bond Funding

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

Enrollment Patterns and Data

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

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

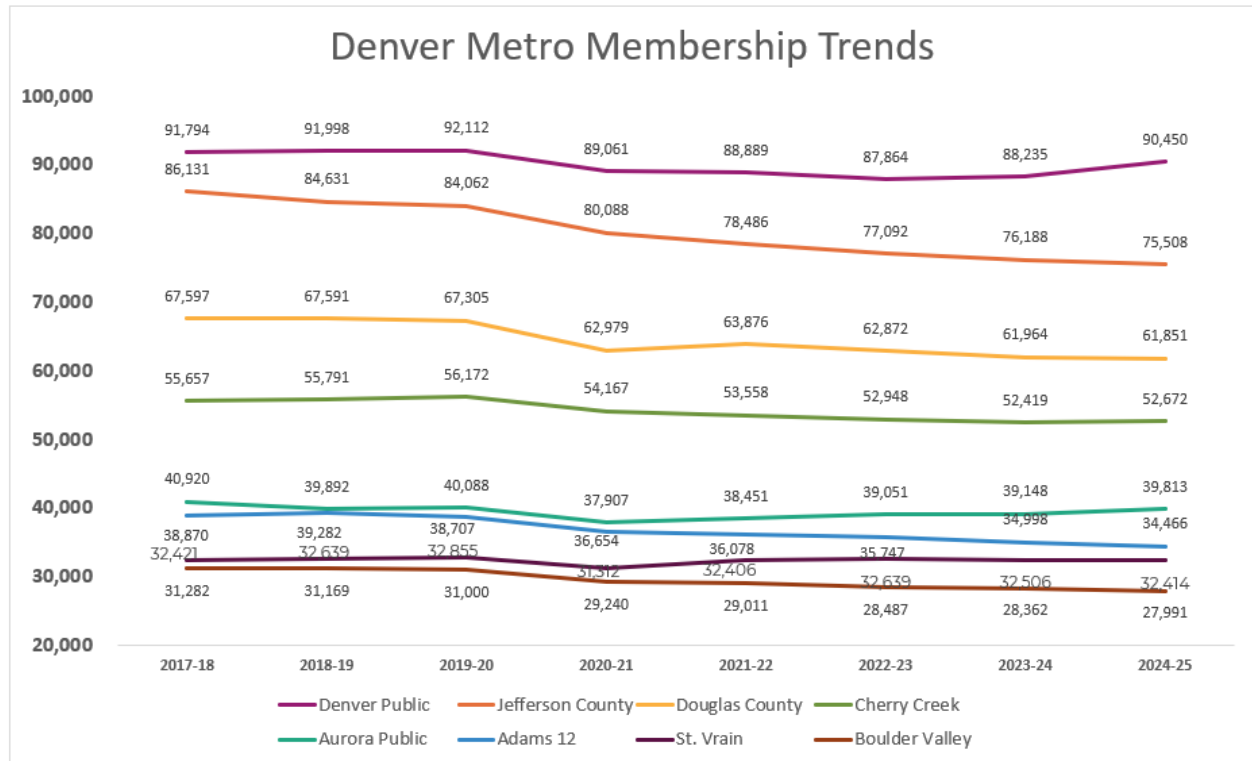


Jeffco is not the only school district to realize enrollment declines over the past several years. The chart below provides comparison data across several metropolitan area school districts.

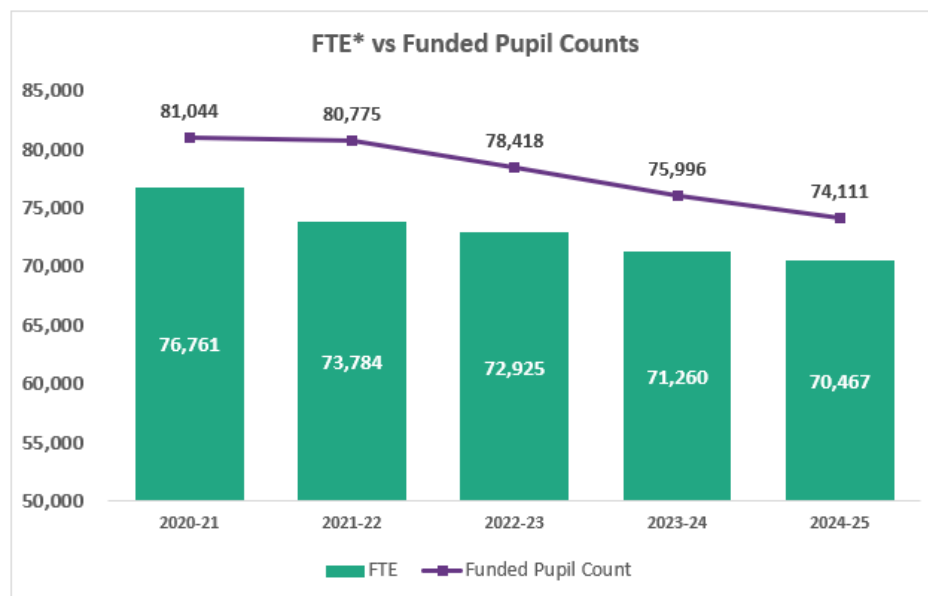
In Colorado, school districts are funded based on the count of enrolled students, adjusted for the portion of the day that students attend school as some students attend part-time. The membership numbers above provide a full headcount of every student who attends a district-run or charter school in Jeffco. For funding purposes, the state converts the membership figure to a full-time equivalent (FTE) count that is always a little lower. After computing the actual FTE count of students, the state then compares that figure to prior years (up to four years starting in FY26) and averages it accordingly to reach the highest possible

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

value. This maximum value becomes the district's funded count. The benefit of this enrollment averaging creates time for the district to adjust its staffing and programming as enrollment patterns shift.

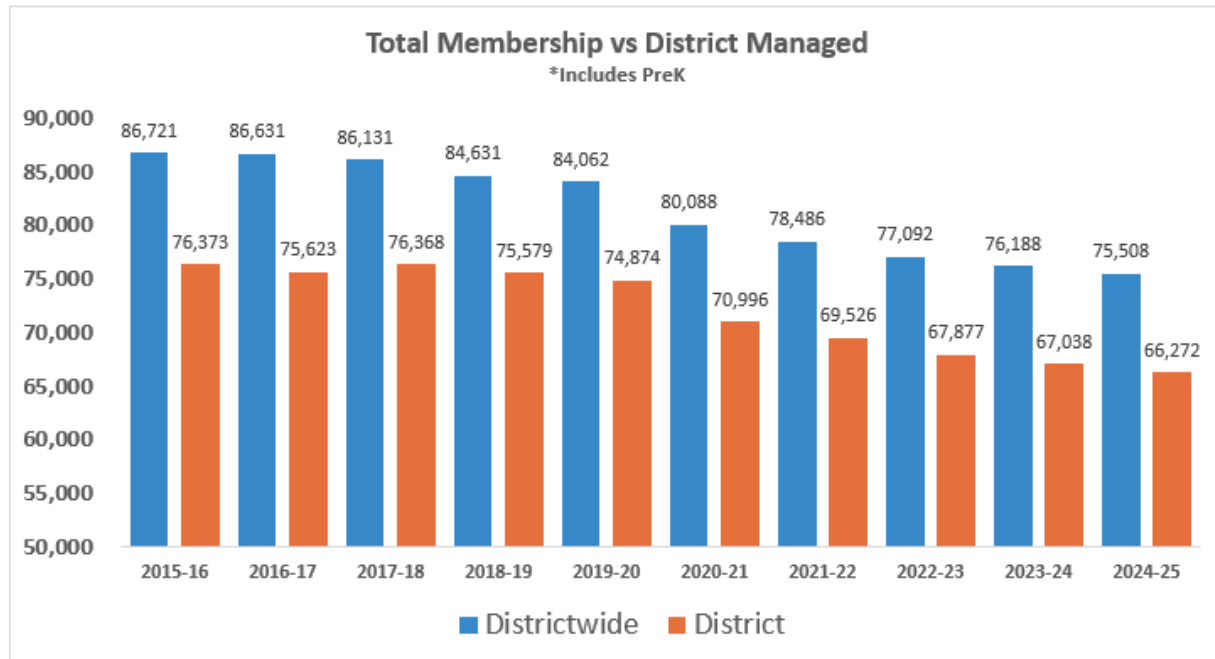


The graph below shows how averaging helps cushion the financial impacts of declining enrollment over time.



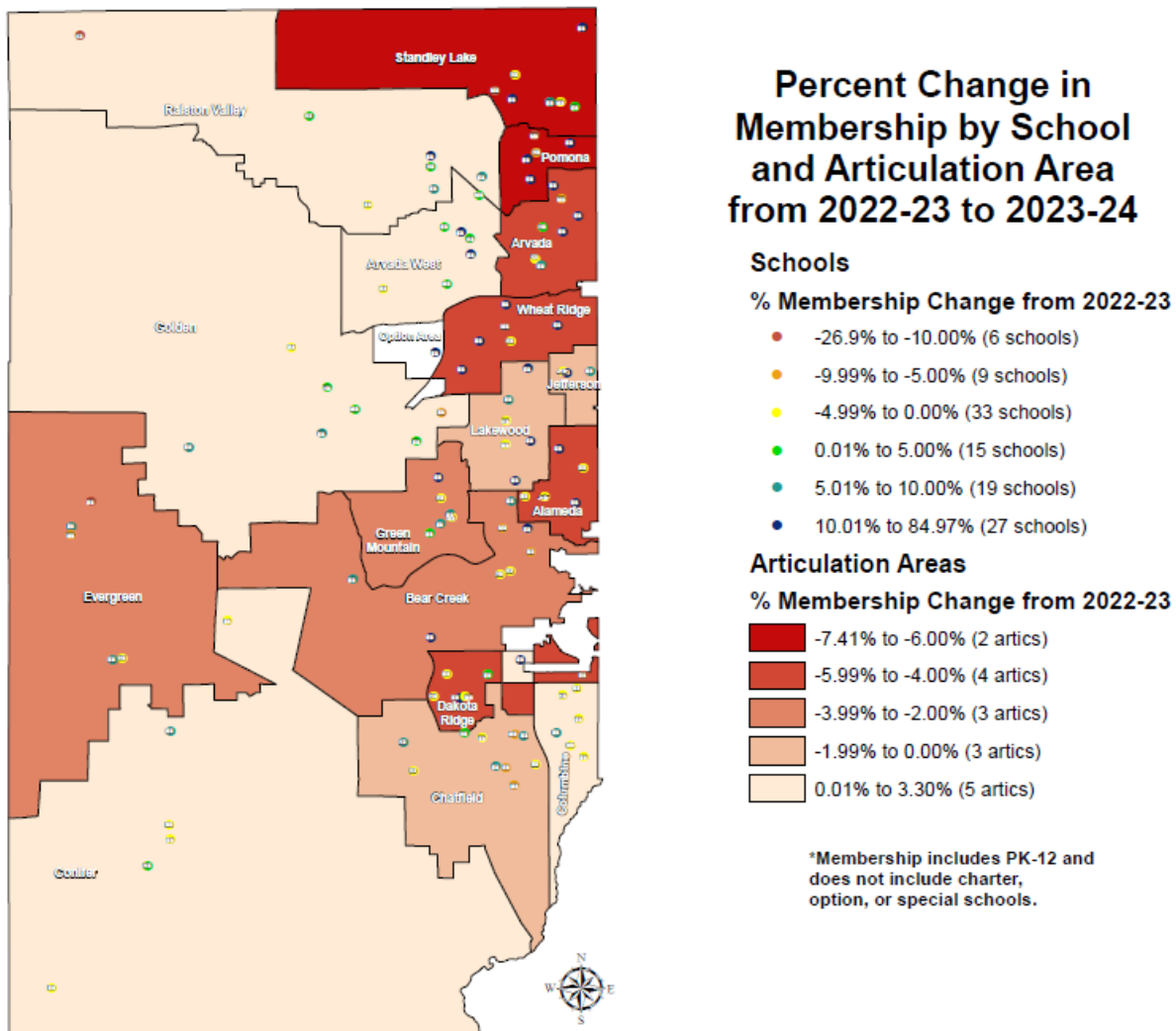
*Includes District Students, Charters, and excludes Charter Institute

While the data above shows full student enrollment for all schools in Jeffco, the district’s proposed budget reflects programming and expenditures for only the district-run schools. For that reason, it is important to consider the enrollment data broken out for district-run schools as context to the budgetary figures. In 2025-26, there will be 119 district-run schools (including options schools) and 15 district-authorized charter schools. The chart below shows the district-run school share of total membership.



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

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



These population shifts ultimately show up in the school-level budgets where some schools are expanding, and others are contracting. As schools prepare their budgets for the 2025-26 school year, the principals take into consideration school level trends in enrollment. Principals and the budget team carefully considered the preliminary enrollment data at each school from EnrollJeffco, our online school enrollment platform for the Jeffco community.

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

Elementary

Elementary	2023-24	2024-25	YoY Change %
Adams ES	317	310	(2.3%)
Belmar School Of Integrated Arts	322	293	(9.9%)
Bergen Meadow Primary	262	0	(100%)
Bergen Valley International	215	456	52.9%
Blue Heron ES	333	325	(2.5%)
Columbine Hills ES	290	315	7.9%
Coronado ES	389	384	(1.3%)
Deane ES	292	341	14.4%
Devinny ES	487	505	3.6%
Dutch Creek ES	311	286	(8.7%)
Edgewater ES	319	335	4.8%
Eiber ES	275	255	(7.8%)
Elk Creek ES	324	324	0.0%
Fairmount ES	626	601	(4.2%)
Foothills ES	382	363	(5.2%)
Fremont ES	287	268	(7.1%)
Governor's Ranch ES	421	458	8.1%
Green Gables ES	309	315	1.9%
Hackberry Hill ES	441	430	(2.6%)
Hutchinson ES	318	328	3.0%
Kendallvue ES	401	370	(8.4%)
Kendrick Lakes ES	403	443	9.0%
Kyffin ES	493	503	2.0%
Lasley ES	529	576	8.2%
Lawrence ES	347	412	15.8%
Leawood ES	341	321	(6.2%)
Little ES	338	310	(9.0%)
Lukas ES	415	402	(3.2%)
Lumberg ES	532	526	(1.1%)
Maple Grove ES	379	390	2.8%
Marshdale ES	369	375	1.6%
Meiklejohn ES	518	521	0.6%
Mitchell ES	499	478	(4.4%)
Mortensen ES	287	260	(10.4%)
Mt. Carbon ES	380	367	(3.5%)

Elementary Cont'd	2023-24	2024-25	YoY Change %
Normandy ES	255	262	2.7%
Parmalee ES	274	278	1.4%
Patterson ES	348	346	(0.6%)
Peak Expeditionary School at Penni	296	316	6.3%
Powderhorn ES	559	522	(7.1%)
Prospect Valley ES	594	583	(1.9%)
Ralston ES	288	289	0.3%
Red Rocks ES	274	292	6.2%
Rooney Ranch ES	488	492	0.8%
Rose Stein ES	336	336	0.0%
Ryan ES	510	511	0.2%
Secrest ES	301	334	9.9%
Semper ES	313	314	0.3%
Shaffer ES	529	497	(6.4%)
Shelton ES	399	394	(1.3%)
Sierra ES	486	493	1.4%
Slater ES	240	280	14.3%
South Lakewood ES	379	393	3.6%
Stevens ES	461	469	1.7%
Stober ES	327	348	6.0%
Stony Creek ES	374	349	(7.2%)
Stott ES	302	288	(4.9%)
Swanson ES	266	283	6.0%
Ute Meadows ES	398	374	(6.4%)
Van Arsdale ES	479	492	2.6%
Vanderhoof ES	440	403	(9.2%)
Warder ES	427	432	1.2%
Weber ES	301	312	3.5%
Welchester ES	263	293	10.2%
West Jefferson ES	260	252	(3.2%)
West Woods ES	523	542	3.5%
Westgate ES	332	305	(8.9%)
Westridge ES	403	400	(0.8%)
Wilmot ES	334	327	(2.1%)
Total Elementary	25,910	25,947	0.1%

Kindergarten through 8

K-8	2023-2024	2024-25	YoY Change %
Arvada K-8	541	0	(100%)
Bear Creek K-8	925	863	(7.2%)
Bradford Int	330	350	5.7%
Bradford Pri	386	371	(4.0%)
Coal Creek Canyon K-8	79	0	(100%)
Three Creeks K-8	1,051	1,050	(0.1%)
Total K-8	3,312	2,634	(25.7%)

Middle

Middle	2023-2024	2024-25	YoY Change %
Bell MS	751	774	3.0%
Carmody MS	562	550	(2.2%)
Creighton MS	778	741	(5.0%)
Deer Creek MS	528	541	2.4%
Drake MS	982	1,003	2.1%
Dunstan MS	790	798	1.0%
Evergreen MS	487	478	(1.9%)
Everitt MS	444	456	2.6%
Falcon Bluffs MS	572	567	(0.9%)
Ken Caryl MS	724	725	0.1%
Mandalay MS	464	443	(4.7%)
Moore MS	269	0	(100%)
North Arvada MS	367	464	20.9%
Oberon MS	682	704	3.1%
Summit Ridge MS	875	851	(2.8%)
Wayne Carle MS	445	438	(1.6%)
West Jefferson MS	482	499	3.4%
Total Middle	10,202	10,032	(1.7%)

High

High School	2023-2024	2024-25	YoY Change %
Arvada HS	722	754	4.2%
Arvada West HS	1,879	1,923	2.3%
Bear Creek HS	1,405	1,344	(4.5%)
Chatfield HS	1,812	1,808	(0.2%)
Columbine HS	1,668	1,710	2.5%
Conifer HS	838	821	(2.1%)
Dakota Ridge HS	1,308	1,277	(2.4%)
Evergreen HS	933	909	(2.6%)
Golden HS	1,453	1,469	1.1%
Green Mountain HS	1,081	1,071	(0.9%)
Lakewood HS	1,798	1,735	(3.6%)
Pomona HS	1,022	1,252	18.4%
Ralston Valley HS	1,875	1,875	0.0%
Standley Lake HS	1,137	1,123	(1.2%)
Wheat Ridge HS	928	932	0.4%
Alameda Jr/Sr	1,027	1,002	(2.5%)
Jefferson Jr/Sr	594	601	1.2%
Total High Schools	21,480	21,606	0.6%

Special Schools

Special Schools	2023-2024	2024-25	YoY Change %
Connections	27	22	(22.7%)
Jeffco Transition Services	136	116	(17.2%)
Miller Special	88	97	9.3%
Mountview	16	13	(23.1%)
Sobesky at Stevens	104	101	(3.0%)
Total Special	371	349	(6.3%)

Options, and Charter Schools

Options	2023-2024	2024-25	YoY Change %
Brady Exploration	338	294	(15.0%)
Dennison ES	575	575	0.0%
D'Evelyn Jr/Sr	1,197	1,212	1.2%
Free Horizon Montessori PK-8	373	382	2.4%
Foster Dual Language PK-8	435	454	4.2%
Jeffco Open Elem	240	236	(1.7%)
Jeffco Open Sec	324	315	(2.9%)
Jeffco Virtual	445	441	(0.9%)
Jeffco Remote Learning	489	399	(22.6%)
Long View	25	20	(25.0%)
Manning	685	685	0.0%
McLain HS	408	349	(16.9%)
Warren Tech	28	32	12.5%
Warren Tech North	0	0	0.0%
Warren Tech South	0	0	0.0%
Total Option	5,562	5,394	(3.1%)

Charters	2023-24	2024-25	YoY Change %
Addenbrooke	949	965	1.7%
Collegiate	348	304	(14.5%)
Compass Golden	422	425	0.7%
Compass Wheat Ridge	288	288	0.0%
Doral	173	168	(3.0%)
Excel	435	446	2.5%
Jefferson Academy	1,173	1,501	21.9%
Lincoln	817	824	0.8%
Montessori Peaks	449	479	6.3%
Mountain Phoenix	662	650	(1.8%)
New America	81	74	(9.5%)
Rocky Mountain Academy	351	350	(0.3%)
Rocky Mountain Deaf	81	82	1.2%
Summit Academy	1,430	1,198	(19.4%)
Two Roads	644	630	(2.2%)
Woodrow Wilson	847	852	0.6%
Total Charter	9,150	9,236	0.9%

Jeffco's District Budgeting Process

Jeffco Thrives, Jeffco Public Schools' strategic plan, was developed at the directive of the Board of Education (the Board) to ensure all students and schools thrive. In an environment where enrollment is declining, the budgeting process must evolve to ensure long-term sustainability. The section outlines Jeffco's budget development process and methodology for the 2025-26 school year.

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

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

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



Budget Development Through the Years

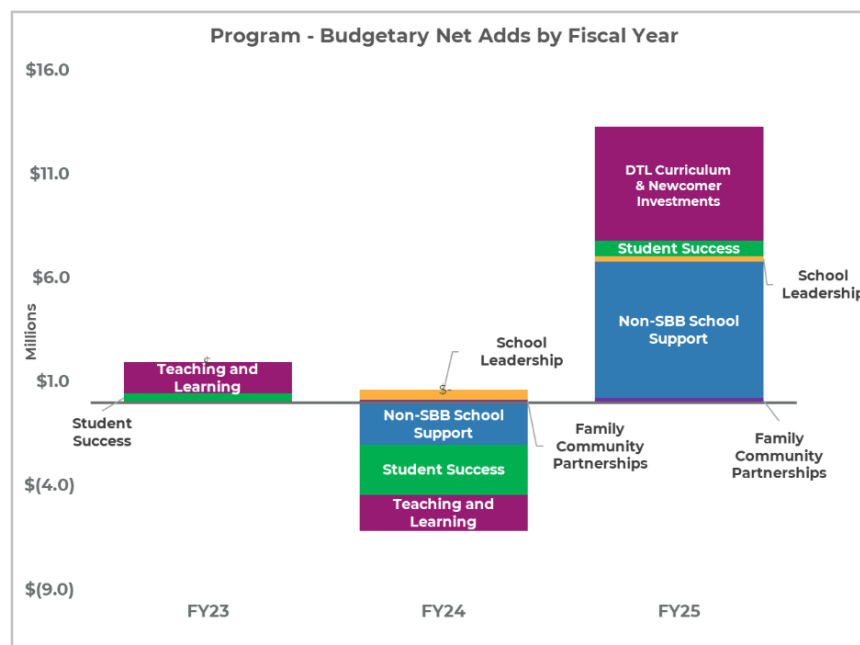
The district's budgeting process for schools and departments generally runs in parallel, with school budgets established first. Over time, district leadership and budget owners have adopted a more structured and strategic approach to guide decisions around staffing and resource allocation. Below is a summary of key developments by fiscal year:

- **FY 2022–23.** Continued the **Budgeting for Outcomes (BFO)** model, which aligns resource allocation with the Jeffco strategic plan and includes measurable goals for each funded activity. BFO was originally introduced in FY 2016–17.
- **FY 2023–24.** Launched **Regional Opportunities for Thriving Schools (ROFTS)** initiative, a multi-phase plan approved by the Board of Education that led to school closures and consolidations. Introduced the **10/10/10 Stop, Start, Continue (SSC)** framework to evaluate programs and initiatives, supporting a districtwide effort to reduce expenditures.
- **FY 2024–25.** Continued the **Stop, Start, Continue (SSC)** framework, with a focus on sustaining key strategic initiatives originally funded by ESSER (federal COVID-19 relief funds ending September 30, 2024). The district also refined its budgeting approach to better reflect expected actual spending, rather than treating the budget as a maximum spending limit.

Budget Development Impacts

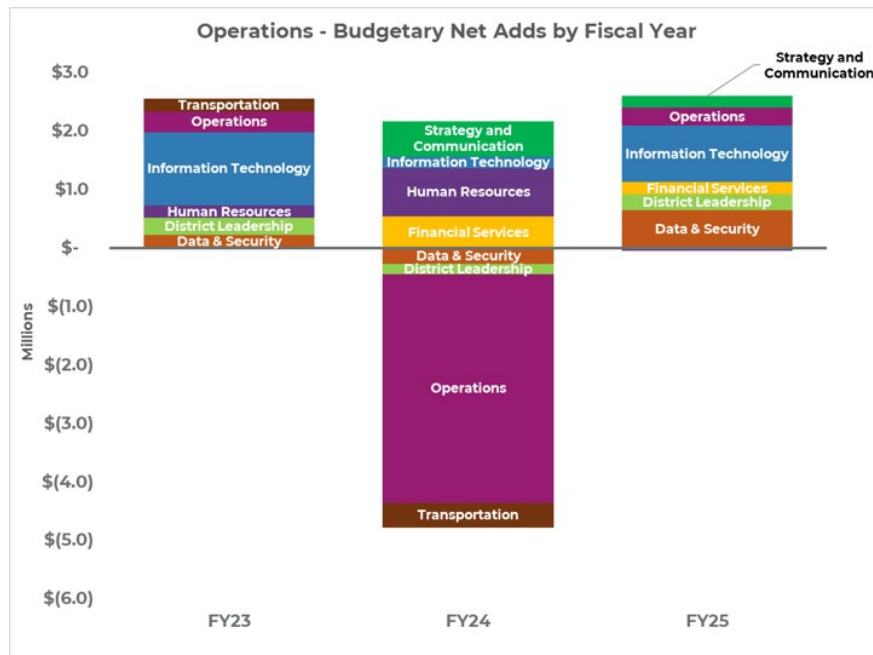
Jeffco Public Schools budget planning is guided by Jeffco Thrives, a careful review of past spending, expected revenue, and attention to any new or changing needs in schools and the community. By looking at how funds have been used in previous years and identifying shifts in priorities such as student support, staffing, or non-SBB supports Jeffco can make informed, flexible decisions to ensure resources are used effectively to support student success

The chart below shows the change in allocation to programs FY 2022-23 to FY 2024-25.



When school districts go through changes like reorganizing departments or starting new programs, these changes are planned alongside the budget process. This helps make sure that money and resources are directed where they're most needed to support the Jeffco Thrives goals. By using data and careful planning, Jeffco can make smart decisions that support long-term success for students, staff, and the community.

The chart below shows the change in allocation to operational departments FY 2022-23 to FY 2024-25.



Budget Development FY 2025-26

Jeffco Public Schools did not make any significant changes for the 2025-26 budget year; to honor promises to students and families. For FY 2025-26, budget development implemented a modified process.

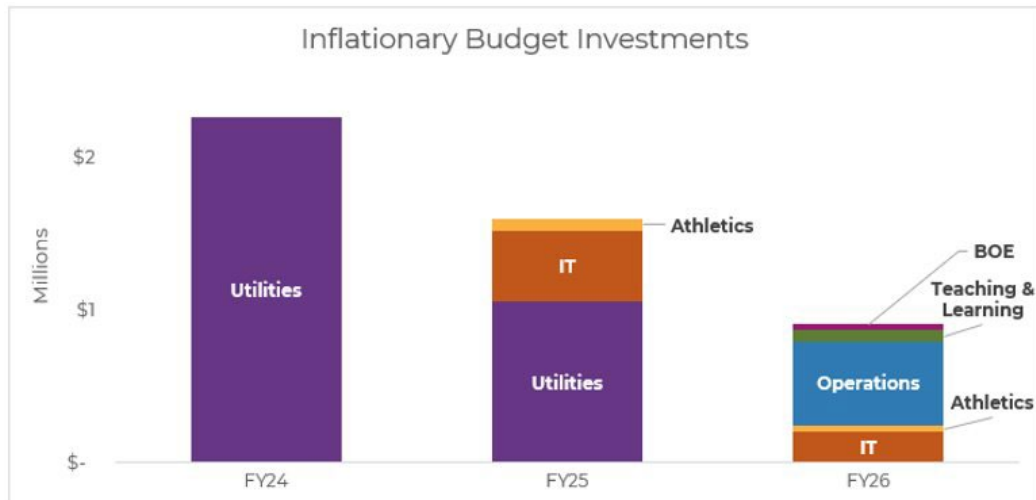
No New Revenue. Early in the year, the district shared that it would not receive any new funding for the upcoming school year. Planning began right away with this in mind.

Paused the **Stop, Start, Continue (SSC)** process. Because of limited funding, departments and schools were asked not to request new programs or services. Instead, they were encouraged to adjust how they use their current budgets if needed.

Districtwide Priority Investments. The budget team looked closely at how spending has changed over time and adjusted budget allocations to support trending costs and changes in operations.

Inflationary Adjustments

The below illustrates the district's annual inflationary budget adjustments made to address rising costs; these adjustments are provided on a rotating basis across departments.





2025-26 Adopted Budget

Funding for Schools

School Budgets and Student-Based Budgeting

Schools receive an internal budget allocation each January for the upcoming school year. These dollars can be used to purchase school-based FTE and non-personnel. For FY 2025-26, Jeffco used enrollment projections for elementary, middle, and high school enrollment to set initial school budgets.

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

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

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

Schools also receive allocated staff from the departmental budgets.

The adopted budget for 2025-26 includes increases to the per-pupil base and at-risk per-pupil amounts across the elementary, middle, and high school levels. An additional per-pupil size equity factor for the smallest Middle Schools in the district was added, to ensure adequate funding.



Per Pupil Factors

Base Per Pupil Factors	Elementary	Middle	High
Base Weight	K-5: \$8,214	5: \$8,214	6-8: \$7,104
Per student in each grade	6-8: \$7,104	6-8: \$7,104	9-12: \$6,668
Size Equity Factor	<220 \$850	<375 \$930	<710 \$750
Per student	<240 \$610	<450 \$290	<860 \$450
<i>Note: K-8 schools are considered elementary and use K-5 enrollment for size equity factor. 7-12 are considered high school and use 7-12 enrollment. All other schools use K-12 enrollment.</i>	<260 \$480	<525 \$190	<960 \$350
	<280 \$350	<600 \$90	<1060 \$250
	<310 \$220	600-810 \$0	<1190 \$100
	310-460 \$0	<831 (\$125)	1190+ \$0
	<481 (\$175)	<851 (\$175)	
	<551 (\$225)	851+ (\$225)	
	<561 (\$275)		
	561+ (\$350)		

At-Risk Per Pupil Factor

At-Risk Per Pupil Factor	Elementary	Middle	High
At-Risk Factor	\$1,241 per FRL student	\$1,241 per FRL student	\$1,241 per FRL student
Per FRL-enrolled student			

Building Factors

Building Factors	Elementary	Middle	High
Elementary Impact Factor	\$64,000 if enrollment ≥ 400 and FRL ≥ 60%	N/A	N/A
Per eligible building			
<i>Note: Given updates to Title I eligibility, this factor is subject to change in future years</i>			
Alternative Pathways	N/A	N/A	\$115,000
Per all buildings that serve grades 9-12			
International Baccalaureate (IB) Factor	\$40,000	\$45,000	N/A
Per eligible building			
Plateau Factor	The plateau factor was designed to ensure no school loses funding by virtue of accepting more students (thus triggering a decrease in their size equity tier) within a given budget year. For more details on the plateau factor, see Appendix C .		
Per eligible building			
Elementary SPED Center Factor for Assistant Principal	<260 \$136,764	N/A	N/A
Per eligible Center Program	For each band of 10 additional students, decrease allocation by \$5,800.		
	400+ \$50,000		

Please note that Building Factors are not adjusted from the results of the October Count.

Nearly all schools are budgeted through the SBB approach, but certain schools receive additional financial allocations on top of the SBB allocation because of their unique needs and situations. These schools include Brady Exploration, Jeffco Open, Longview, McLain, Jeffco Virtual Academy, Jeffco Remote Learning Program, Connections, and Warren Tech (all campuses). In addition, a few special schools are budgeted within the departmental budgets and therefore do not budget through SBB (e.g., Fletcher Miller, Jeffco Transition Services, Sobesky, and Mountview).

School Budget Allocations for 2025-26

The chart below shows the change in allocation to schools from FY 2024-25 to FY 2025-26.

Table 1: SBB Key Factors & Costs		BUDGET YEAR	
SBB Base Factor	FY24	FY25	FY26
K-5 (\$)	\$7,191	\$7,731	\$8,214
YoY % Change	N/A	7.5%	6.2%
6-8 (\$)	\$6,262	\$6,686	\$7,104
YoY % Change	N/A	6.8%	6.3%
9-12 (\$)	\$5,879	\$6,277	\$6,668
YoY % Change	N/A	6.8%	6.2%
At-risk per student (\$)	\$1,073	\$1,217	\$1,241
YoY % Change	N/A	13.4%	2.0%
COST - Average Teacher **	\$98,919	\$105,705	\$112,398
YoY % Change	N/A	6.9%	6.3%

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

Changes to per-pupil budgetary amounts (prior to an automatic adjustment for salary increases) resulted in an increase of approximately \$26.9 million holding enrollment constant at FY 25 levels. Accounting for the anticipated decrease in enrollment in FY 26, per-pupil budgetary amounts are expected to increase about \$21 million. The changes ensure schools are able to meet minimum recommended or required staffing ratios outlined in the School Resource Guide. Additional adjustments were made to base factors and the at-risk factor to further differentiate support given to schools. Table 1 above shows the year-over-year change to the base factors, at-risk factor and the average cost of a teacher FTE. Teachers represent the most significant expense in school budgets, so the average teacher cost is a good benchmark for monitoring the growth in expenses within school budgets.



The FY 25-26 Budget includes \$28.7 million in total compensation cost increases over the FY 24-25 Budget, subject to pending final collective bargaining agreements. Additional funds were provided to elementary schools with certain types of center-based special education programs, which resulted in these schools being better able to support Assistant Principal positions.

2025-26 Adopted Budget: Elementary School Allocations

Elementary	Enrollment	2025-26 Allocation	Elementary	Enrollment	2025-26 Allocation
Adams Elem	255	\$2,593,740	Mount Carbon Elem	284	\$2,610,398
Al Meiklejohn Elem	494	\$4,224,977	Normandy Elem	213	\$2,352,634
Bear Creek K-8	826	\$7,055,377	Parmalee Elem	280	\$2,504,040
Blue Heron Elem	299	\$2,898,038	Patterson International	264	\$2,859,933
Belmar Elem	272	\$2,694,221	Peak Expeditionary	318	\$2,859,457
Bergen Valley Elem	398	\$3,436,892	Powderhorn Elem	502	\$4,330,750
Bradford K8 South	340	\$2,951,434	Prospect Valley Elem	565	\$4,818,822
Bradford K8 North	340	\$2,963,726	Ralston Elem	290	\$2,534,189
Columbine Hills Elem	258	\$2,586,075	Red Rocks Elem	294	\$2,590,357
Coronado Elem	345	\$3,029,303	Rooney Ranch Elem	493	\$4,082,870
Deane Elem	309	\$3,417,424	Rose Stein Elem	272	\$3,187,888
Dennison Elem	576	\$4,733,035	Ryan Elem	477	\$4,112,691
Devinny Elem	506	\$4,257,760	Secrest Elem	270	\$3,104,107
Dutch Creek Elem	267	\$2,481,661	Semper Elem	252	\$2,614,048
Edgewater Elem	311	\$3,248,359	Shaffer Elem	469	\$3,960,178
Eiber Elem	240	\$2,640,154	Shelton Elem	363	\$3,321,512
Elk Creek Elem	274	\$2,564,188	Sierra Elem	437	\$3,815,411
Fairmount Elementary	592	\$4,860,744	Slater Elem	239	\$2,778,421
Foothills Elem	340	\$3,411,283	South Lakewood Elem	405	\$3,882,551
Foster Dual Language PK-8	447	\$4,039,956	Stevens Elem	424	\$4,403,054
Fremont Elem	258	\$2,681,452	Stober Elem	358	\$3,150,712
Governors Ranch Elem	398	\$3,541,841	Stony Creek Elem	286	\$2,612,322
Green Gables Elem	289	\$2,637,735	Stott Elem	255	\$2,545,329
Hackberry Hill Elem	414	\$3,673,361	Swanson Elem	283	\$3,143,603
Hutchinson Elem	281	\$2,677,023	Three Creeks K-8	1,042	\$8,078,664
Kendallvue Elem	298	\$2,910,157	Ute Meadows Elem	335	\$2,999,221
Kendrick Lakes Elem	400	\$3,540,067	Vanderhoof Elem	368	\$3,512,052
Kyffin Elem	472	\$3,959,922	Van Arsdale Elem	419	\$3,637,805
Lasley Elem	558	\$5,621,148	Warder Elem	393	\$3,447,548
Lawrence Elem	420	\$4,355,777	Weber Elem	273	\$2,698,757
Leawood Elem	269	\$2,479,843	Welchester Elem	270	\$2,865,920
Little Elem	268	\$2,827,047	Westgate Elem	262	\$2,790,083
Lukas Elem	409	\$3,664,410	West Jefferson Elem	192	\$2,103,848
Lumberg Elem	490	\$5,041,173	Westridge Elem	400	\$3,451,668
Maple Grove Elem	392	\$3,378,023	West Woods Elem	547	\$4,505,480
Marshdale Elem	371	\$3,238,611	Wilmot Elem	293	\$2,727,295
Mitchell Elem	470	\$3,941,421	Elementary Subs Budget	-	\$5,669,537
Mortensen Elem	217	\$2,280,500	Total	27,450	259,201,013

2025-26 Adopted Budget: Middle School Allocations

Middle	Enrollment	2025-26 Allocation
Bell Middle School	781	\$6,065,544
Carmody Middle School	544	\$4,424,087
Creighton Middle School	705	\$5,919,920
Deer Creek Middle School	555	\$4,306,518
Drake Middle School	990	\$7,356,061
Dunstan Middle School	761	\$5,927,473
Evergreen Middle School	465	\$3,787,958
Everitt Middle School	448	\$4,266,580
Falcon Bluffs Middle School	577	\$4,470,568
Ken Caryl Middle School	722	\$5,690,714
Mandalay Middle School	430	\$3,605,762
North Arvada Middle	458	\$4,379,114
Oberon Middle	723	\$5,639,694
Summit Ridge Middle	869	\$6,491,088
The Manning School	689	\$5,326,845
Wayne M Carle Middle School	413	\$3,310,978
West Jefferson Middle	493	\$3,843,549
Mount Evans Outdoor Ed	-	\$1,200,156
Windy Peak Outdoor Ed	-	\$1,155,965
Middle School Subs Budget	-	\$1,586,974
Total	10,623	\$88,755,548

2025-26 Adopted Budget: High School Allocations

		2025-26
Senior	Enrollment	Allocation
Alameda International Jr-Sr	956	\$8,797,593
Arvada Senior	699	\$6,767,252
Arvada West Senior	1,893	\$13,993,793
Bear Creek Senior	1,263	\$9,688,881
Chatfield Senior	1,750	\$12,623,875
Columbine Senior	1,680	\$12,409,008
Conifer Senior	815	\$6,392,270
D Evelyn Jr-Sr	1,212	\$8,786,919
Dakota Ridge Senior	1,222	\$9,007,810
Evergreen Senior	822	\$6,296,503
Golden Senior	1,454	\$10,664,459
Green Mountain Senior	1,056	\$8,050,303
Jefferson Junior-Senior High	596	\$5,984,616
Lakewood Senior	1,713	\$12,733,103
Pomona Senior	1,174	\$9,167,191
Ralston Valley Senior High	1,867	\$13,611,312
Standley Lake Senior	1,054	\$8,087,570
Wheat Ridge Senior	883	\$7,403,915
High School Sub Budget	-	\$3,334,707
Total	22,109	\$173,801,080

2025-26 Adopted Budget: Option School Allocations

Option	Enrollment	2025-26 Allocation
Brady Exploration School	294	\$3,552,666
Connections Learning Center	24	\$2,099,091
Dist Wide-Mt View Detention	-	\$674,963
Jeffco Open School	537	\$5,722,831
Jeffco Remote Learning	372	\$4,681,598
Jeffco Virtual Academy	432	\$4,293,046
Longview High School	19	\$1,193,133
McLain Community High School	382	\$6,449,685
Warren Tech Central	38	\$7,256,455
Warren Tech North	-	\$1,920,446
Warren Tech South	-	\$2,266,247
Total	1,804	\$40,110,161

2025-26 Adopted Budget: Innovation School Allocations

Innovation	Enrollment	2025-26 Allocation
Free Horizon Montessori	344	\$5,391,876



2025-26 Adopted Budget

Funding for Divisions

Department Budget Process

District leaders maintain stewardship over departmental and divisional budgets to ensure responsible fund distribution and that spending remains aligned to the strategic plan. District leaders have committed to a one-year extension of the continuation of Jeffco Thrives.

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



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

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

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

Continues incorporate three key types of activities: 1) funded initiatives that were approved through the mid-year request process in the current year, have already begun process, and will continue into the next fiscal year, 2) Grant-funded activities that are slated to end as the grant sunsets in September 2025 but have been identified as essential to district operations or have demonstrated substantial benefit to learners, or 3) Grant activities that would end in FY 2024-25 but warrant continuation based on evidential advancement of Jeffco Thrives priorities.

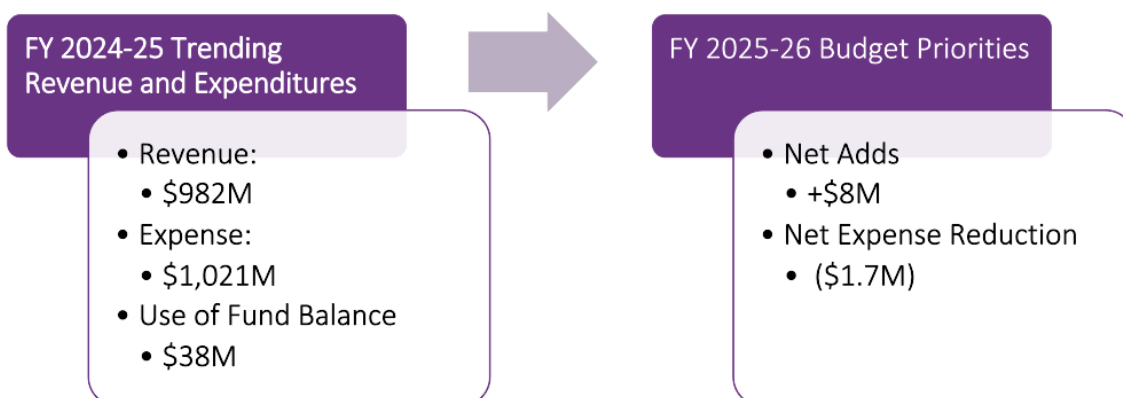
FY 2025-26 Department Budget Development

In spring 2025, Jeffco Public Schools’ spending remained in line with the approved budget. However, the district anticipated a decrease in funding for the upcoming school year. In response, Jeffco paused its current budget planning process, known as Stop, Start, Continue (SSC), for the 2025–26 fiscal year.

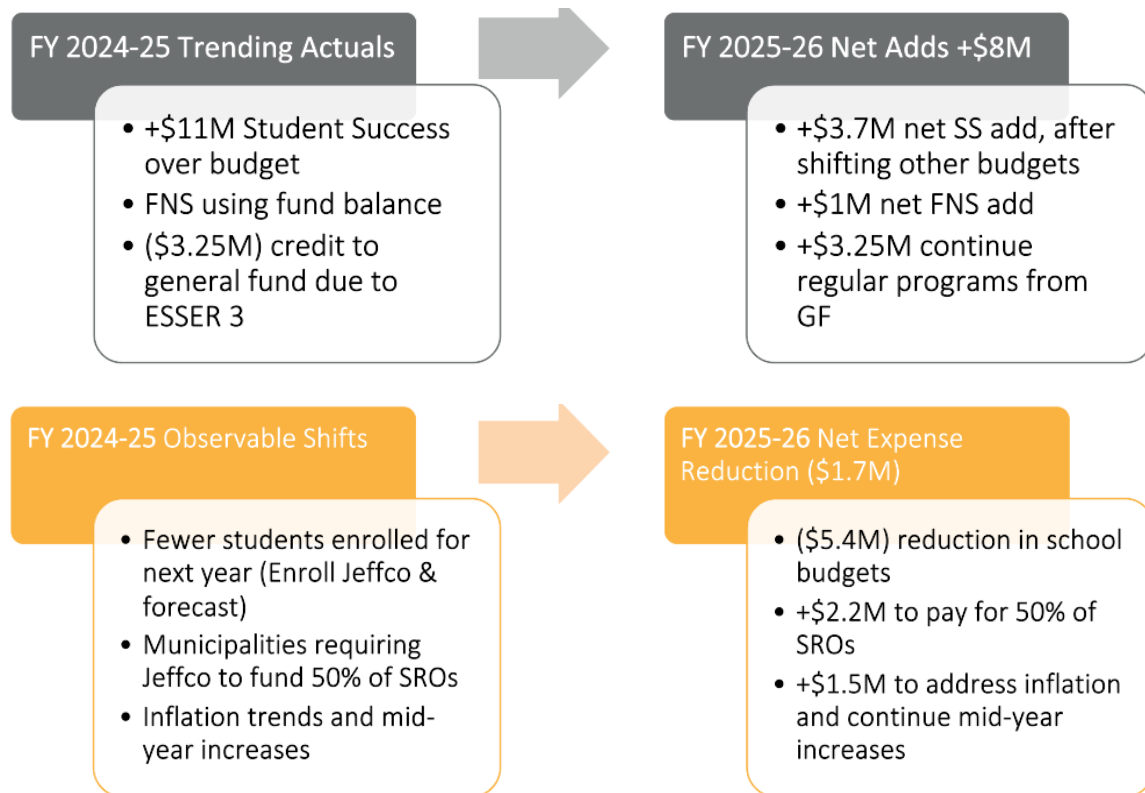
This pause allowed district leaders to concentrate on maintaining programs and services for students and families. It also created space to respond thoughtfully to changing conditions at the local, state, national, and global levels.



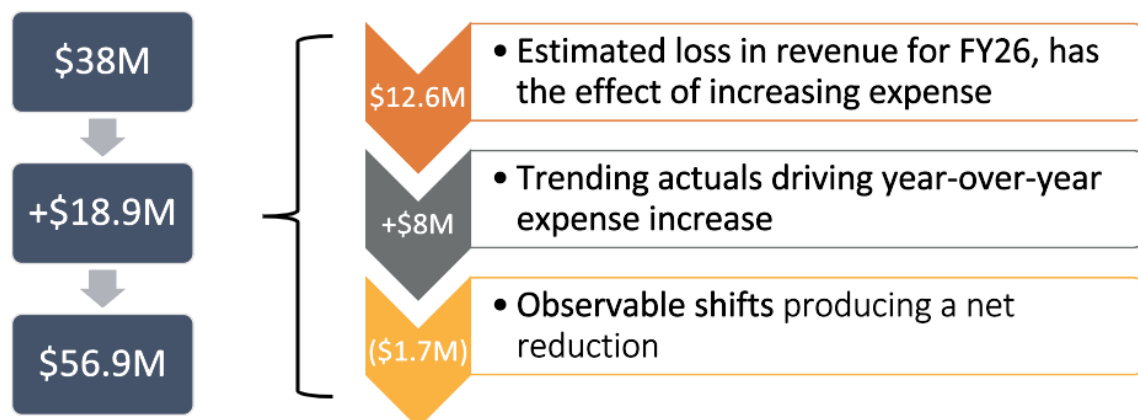
For the 2025–26 school year, Jeffco Public Schools built its budget by looking closely at where money has been spent in recent years, what’s changing in our schools and communities, and where new needs are emerging. This helped make smart, data-informed forward-thinking decisions about how to use limited resources. Even though Jeffco is not adding new programs, the cost of continuing current services has gone up. That means Jeffco needed to increase the budget just to keep doing what is already being done. The goal is to make sure every dollar supports long-term success for students, staff, and schools.



Because of several outside factors such as changes in student enrollment, reduced state and federal funding, and rising costs due to inflation, some expenses in next year's budget will go up, while others are being reduced.



Given the shifts outlined so far, expected use of fund balance in the General Fund is anticipated to grow from \$38M in FY 2024-25 to \$56.9M in FY 2025-26.



2025-26 Adopted Budget: Full Time Equivalents (FTE) in Departmental Budgets

	Budget <u>2022-23</u>	Budget <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>
Accountant I	1.0	3.0	-	1.0
Administrative Assistant	13.0	13.0	14.0	12.0
Administrator	8.0	7.0	3.0	4.0
Alarm Monitor	12.0	12.0	12.0	11.0
Assistant Director	18.8	19.8	19.8	21.6
Assistant Principal	6.0	8.5	6.5	5.5
Audiologist	5.0	5.0	4.0	4.0
Bus Driver	-	-	221.0	221.0
Buyer	2.0	2.0	2.0	2.0
Buyer Assistant	2.0	-	3.0	2.0
Campus Supervisor	81.5	81.5	89.5	97.5
Chief Officer	9.0	9.0	9.0	9.0
Classified - Hourly	36.0	2.0	20.6	21.5
Clerk	1.0	1.0	1.0	1.0
Clinic Aides	2.9	0.1	0.9	1.8
Coordinator - Administrative	23.5	22.2	26.2	23.2
Coordinator - Classified	4.0	4.0	6.0	3.0
Coordinator - Licensed	15.2	15.2	17.2	15.7
Counselor	71.4	67.3	73.9	72.7
Custodian	471.5	397.5	420.0	430.0
Dean	1.0	1.0	1.6	1.5
Director	40.8	39.5	43.4	44.0
Executive Director	15.5	15.5	25.5	21.5
Family Engagement Liaison	-	-	-	0.5
Food Service Manager	1.0	1.0	1.4	2.0
Group Leader	14.0	16.0	15.0	15.0
Instructional Coach	9.0	4.7	8.3	8.0
Investigator	1.0	1.0	1.0	1.0
Manager	33.0	37.0	51.0	43.8
Nurse	49.5	45.3	47.0	47.2
Occupational Therapist	30.7	30.7	30.7	30.7
Para-Educator	393.6	-	111.3	315.3
Physical Therapist	12.1	10.9	11.0	11.0
Principal	5.0	5.0	6.0	7.0
Psychologist	47.3	44.7	43.7	43.9
Resource Teachers	78.0	27.1	23.6	30.4
School Business Manager	-	2.0	2.0	2.0
School Secretary	10.0	8.0	9.8	9.0
Secretary	9.0	12.0	10.0	10.0
Security Officer	22.0	22.0	22.0	25.0
Social Worker	84.0	81.5	97.8	93.8
Special Interpreter/Tutor	13.6	-	9.6	6.1
Specialist - Classified	21.3	28.3	41.0	45.5
Speech Therapist	131.2	131.7	131.5	131.8
Superintendent	2.0	2.0	2.0	2.0
Supervisor	2.0	2.0	2.0	2.0
Teacher	487.4	481.5	511.9	495.1
Teacher Librarian	3.5	4.0	4.0	4.0
Technical Specialist	42.0	45.0	49.4	44.4
Technicians Classified	63.8	56.5	84.5	69.4
Transportation Trainer	-	-	6.0	6.0
Trades Technician	137.0	129.0	135.0	138.0
Total	2,543.8	1,954.9	2,488.4	2,666.1

2025-26 Adopted Budget: General Fund Divisional Budgets

Division	Actual	Budget	Budget
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Board of Education	\$546,333	\$646,080	\$688,377
Custodial Services	\$32,701,331	\$33,913,931	\$34,628,287
Data Services	\$5,564,101	\$5,078,128	\$5,245,714
District Leadership	\$3,207,861	\$4,103,344	\$4,017,691
Districtwide	\$5,790,915	\$5,879,773	\$6,218,739
Family School Community Partnership	\$4,171,149	\$5,348,511	\$5,535,360
Field Services	\$22,983,382	\$22,939,052	\$23,035,800
Financial Services	\$6,929,734	\$8,548,738	\$8,459,570
Human Resources	\$12,145,475	\$9,210,065	\$9,091,700
Information Technology	\$29,552,195	\$42,614,244	\$42,169,553
School Leadership	\$15,491,960	\$8,310,912	\$22,857,810
Security and Emergency Management	\$9,168,915	\$9,773,073	\$13,106,407
Strategy and Communications	\$3,281,613	\$3,467,018	\$3,533,619
Student Success	\$124,600,369	\$138,164,278	\$144,628,654
Teaching and Learning	\$23,698,186	\$56,193,086	\$56,290,483
Telecommunication, Network, and Utilities	\$21,062,295	\$24,802,738	\$23,455,856
Transportation	\$0	\$33,549,476	\$34,109,567
Total	\$320,895,814	\$412,542,447	\$437,073,187

*Transportation Fund and Information Technology fund were merged with the General Fund FY 2024-25

2025-26 Adopted Budget: Board of Education

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$0	\$19,157	\$19,157
Administrative Assistant	1.00	1.00	1.00	\$86,608	\$94,238	\$95,559
Executive Director	-	-	-	\$20,448	\$0	\$0
Substitute Teacher	-	-	-	\$1,410	\$0	\$0
Total Salary Account Expenditures	1.00	1.00	1.00	\$108,466	\$113,395	\$114,716
Employee Benefit Accounts						
Employee Benefits				\$30,552	\$34,586	\$35,562
Total Benefit Account Expenditures				\$30,552	\$34,586	\$35,562
Service Accounts						
Audit Fees				\$204,850	\$210,000	\$250,000
Community Relations				\$3,975	\$5,000	\$5,000
Consultants				\$5,000	\$0	\$0
Contracted Services				\$49,734	\$0	\$0
Election Expenses				\$8,192	\$195,649	\$195,649
Employee Training & Conf				\$29,960	\$15,000	\$15,000
Fees For Dist Membership				\$78,234	\$50,000	\$50,000
Meals/Refreshments				\$8,160	\$12,000	\$12,000
Mileage And Travel				\$332	\$300	\$300
Software Purch/Lease				\$14	\$0	\$0
Telephone/Pagers/Modems				\$30	\$0	\$0
Total Service Account Expenditures				\$388,481	\$487,949	\$527,949
Materials and Supplies						
Copier Usage				\$628	\$150	\$150
Office Material/Supplies				\$8,439	\$10,000	\$10,000
Total Supplies and Material Expenditures				\$9,067	\$10,150	\$10,150
Capital Outlay						
Suspense clearing				\$9,767	\$0	\$0
Total Capital Outlay Expenditures				\$9,767	\$0	\$0
Total Expenditures	1.00	1.00	1.00	\$546,333	\$646,080	\$688,377

Field Services Budget: Division Rollup: Custodial

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Additional Pay-Classified	-	-	-	\$144,278	\$95,000	\$120,000
Custodian	393.50	416.00	426.00	\$21,259,222	\$23,770,800	\$24,026,400
Director	1.00	1.00	1.00	\$131,500	\$143,562	\$145,574
Overtime - Classified	-	-	-	\$1,093,450	\$360,000	\$360,000
Secretary	2.00	2.00	2.00	\$58,651	\$129,874	\$134,285
Substitute Custodian	-	-	-	\$400,834	\$220,000	\$220,000
Supervisor	2.00	2.00	2.00	\$188,832	\$196,817	\$199,575
Technicians Classified	1.00	1.00	1.00	\$114,139	\$62,030	\$63,203
Trades Technician	4.00	4.00	4.00	\$300,839	\$339,208	\$342,677
Total Salary Account Expenditures	403.50	426.00	436.00	\$23,691,745	\$25,317,291	\$25,611,714
Employee Benefit Accounts						
Employee Benefits				\$7,765,861	\$7,721,774	\$7,939,632
Total Benefit Account Expenditures				\$7,765,861	\$7,721,774	\$7,939,632
Service Accounts						
Awards And Banquets				\$1,259	\$5,716	\$6,000
Contracted Services				\$39,959	\$0	\$0
Employee Training & Conf				\$895	\$1,625	\$1,000
Mileage And Travel				\$4,141	\$5,000	\$5,000
Postage				\$107	\$25	\$25
Recruiting Costs				\$4,011	\$0	\$0
Telephone/Pagers/Modems				\$11,905	\$14,000	\$14,000
Total Service Account Expenditures				\$62,277	\$26,366	\$26,025
Materials and Supplies						
Copier Usage				\$1,369	\$2,000	\$1,641
Custodial Supplies				\$825,351	\$832,500	\$981,275
Furniture & Fixtures				\$3,678	\$0	\$0
Maint Materials/Supplies				\$3,803	\$0	\$4,000
Office Material/Supplies				\$8,886	\$8,000	\$8,000
Small Hand Tools				\$446	\$0	\$0
Uniforms				\$9,411	\$6,000	\$6,000
Total Supplies and Material Expenditures				\$852,944	\$848,500	\$1,000,916
Capital Outlay						
Plant/Shop Equipment				\$328,504	\$0	\$50,000
Total Capital Outlay Expenditures				\$328,504	\$0	\$50,000
Total Expenditures	403.50	426.00	436.00	\$32,701,331	\$33,913,931	\$34,628,287

2025-26 Adopted Budget: Data Services

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Additional Pay-Classified	-	-	-	\$2,946	\$0	\$3,000
Assistant Director	2.00	2.00	2.00	\$269,407	\$292,267	\$294,367
Classified - Hourly	-	-	-	\$22,037	\$0	\$0
Coordinator - Administrative	1.50	1.50	1.50	\$145,007	\$161,343	\$212,242
Director	4.00	3.00	4.00	\$566,609	\$447,648	\$605,396
Executive Director	2.00	2.00	2.00	\$335,480	\$363,782	\$365,014
Manager	1.00	1.00	1.00	\$106,806	\$116,225	\$117,854
One-Time 1% Additional	-	-	-	\$15,890	\$0	\$0
Overtime - Classified	-	-	-	\$36,075	\$35,400	\$35,400
Specialist - Classified	1.00	2.00	2.00	\$142,677	\$155,980	\$159,001
Substitute Secretary	-	-	-	\$3,988	\$0	\$0
Technical Specialist	14.00	8.00	8.00	\$1,457,726	\$916,999	\$924,635
Technicians Classified	9.00	9.00	7.15	\$527,134	\$576,481	\$474,008
Total Salary Account Expenditures	34.50	28.50	27.65	\$3,631,782	\$3,066,125	\$3,190,917
Employee Benefit Accounts						
Employee Benefits				\$1,062,132	\$935,169	\$989,184
Total Benefit Account Expenditures				\$1,062,132	\$935,169	\$989,184
Service Accounts						
Contract Maint/Eq Repair				\$3,420	\$7,694	\$403
Contracted Services				\$284,731	\$101,376	\$121,043
Employee Training & Conf				\$31,854	\$31,893	\$26,100
Fees For Dist Membership				\$35	\$1,000	\$600
Fleet Maintenance				\$65	\$0	\$0
Meals/Refreshments				\$0	\$1,000	\$0
Mileage And Travel				\$1,228	\$7,900	\$7,400
Postage				\$355	\$5,000	\$5,000
Printing				\$529	\$700	\$500
Software Purch/Lease				\$510,549	\$858,298	\$862,480
Telephone/Pagers/Modems				\$1,028	\$1,800	\$900
Total Service Account Expenditures				\$833,794	\$1,016,661	\$1,024,426
Materials and Supplies						
Copier Usage				\$1,180	\$2,473	\$2,123
Curriculum Dev/Staff Training				\$100	\$0	\$0
Instructional Equip-Under \$5K				\$849	\$23,000	\$0
Instructional Material/S				\$0	\$500	\$500
Office Equipment - Under \$5K				\$20,171	\$17,000	\$18,164
Office Material/Supplies				\$14,041	\$14,200	\$17,200
Testing Materials				\$52	\$0	\$200
Total Supplies and Material Expenditures				\$36,393	\$57,173	\$38,187
Capital Outlay						
Office Equipment				\$0	\$3,000	\$3,000
Total Capital Outlay Expenditures				\$0	\$3,000	\$3,000
Total Expenditures	34.50	28.50	27.65	\$5,564,101	\$5,078,128	\$5,245,714

2025-26 Adopted Budget: District Leadership

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$588	\$0	\$0
Additional Pay-Administrative	-	-	-	\$10,250	\$0	\$0
Administrative Assistant	4.00	4.00	4.00	\$368,713	\$403,843	\$403,150
Administrator	1.00	1.00	2.00	\$71,782	\$116,208	\$236,249
Chief Officer	2.00	2.00	2.00	\$385,088	\$419,746	\$425,535
Executive Director	2.00	4.00	3.00	\$463,088	\$610,140	\$542,726
Manager	1.00	1.00	1.00	\$107,338	\$116,684	\$118,320
One-Time 1% Additional	-	-	-	\$15,896	\$0	\$0
Superintendent	2.00	2.00	2.00	\$536,614	\$577,035	\$562,665
Technical Specialist	1.00	1.00	1.00	\$27,579	\$113,884	\$111,556
Total Salary Account Expenditures	13.00	15.00	15.00	\$1,986,936	\$2,357,540	\$2,400,201
Employee Benefit Accounts						
Employee Benefits				\$621,412	\$719,050	\$744,062
Total Benefit Account Expenditures				\$621,412	\$719,050	\$744,062
Service Accounts						
Community Relations				\$20,502	\$30,000	\$20,000
Const Maint/Repair-Bldg				\$3,846	\$0	\$2,500
Consultants				\$71,014	\$111,000	\$191,000
Contracted Services				\$105,333	\$104,500	\$333,500
Employee Training & Conf				\$30,074	\$26,809	\$25,883
Fees For Dist Membership				\$14,595	\$27,750	\$17,850
Legal Fees				\$218,228	\$189,021	\$178,021
Meals/Refreshments				\$6,451	\$6,500	\$6,000
Mileage And Travel				\$1,716	\$6,500	\$6,000
Permits/Licenses/Fees				\$43	\$100	\$100
Postage				\$91	\$150	\$100
Printing				\$2,114	\$3,400	\$2,450
Software Purch/Lease				\$3,066	\$304,000	\$4,000
Telephone/Pagers/Modems				\$1,509	\$2,100	\$1,802
Total Service Account Expenditures				\$478,582	\$811,830	\$789,206
Materials and Supplies						
Contingency				\$0	\$154,000	\$23,148
Copier Usage				\$1,487	\$2,250	\$1,600
Curriculum Dev/Staff Training				\$3,650	\$0	\$500
Furniture & Fixtures				\$70,711	\$17,000	\$13,000
Instructional Equip-Under \$5K				\$2,729	\$0	\$0
Office Equipment - Under \$5K				\$5,859	\$10,000	\$10,000
Office Material/Supplies				\$23,600	\$31,674	\$25,974
Total Supplies and Material Expenditures				\$108,036	\$214,924	\$74,222
Capital Outlay						
Building Improvements				\$12,895	\$0	\$10,000
Total Capital Outlay Expenditures				\$12,895	\$0	\$10,000
Total Expenditures	13.00	15.00	15.00	\$3,207,861	\$4,103,344	\$4,017,691

2025-26 Adopted Budget: Districtwide

	Actual 2023-24	Budget 2024-25	Budget 2025-26	Actual 2023-24	Budget 2024-25	Budget 2025-26
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay-Classified	-	-	-	\$28	\$0	\$0
One-Time 1% Additional	-	-	-	\$109,500	\$0	\$0
Substitute Secretary	-	-	-	\$256	\$0	\$0
Substitute Teacher	-	-	-	\$10,605	\$0	\$0
Unused Sick Leave	-	-	-	\$1,330,132	\$1,253,180	\$1,253,180
Total Salary Account Expenditures	-	-	-	\$1,450,521	\$1,253,180	\$1,253,180
Employee Benefit Accounts						
Employee Benefits				\$19,056	\$382,220	\$388,486
Total Benefit Account Expenditures				\$19,056	\$382,220	\$388,486
Service Accounts						
Bank Fees & Other Expense				\$23,918	\$16,000	\$170,000
County Treasurer's Fees				\$1,283,029	\$1,227,320	\$1,400,000
Lease Purch-Other-Interest				\$309,211	\$221,053	\$127,073
Lease Purch-Other-Principal				\$2,705,000	\$2,780,000	\$2,880,000
Total Service Account Expenditures				\$4,321,158	\$4,244,373	\$4,577,073
Materials and Supplies						
Copier Usage				\$180	\$0	\$0
Total Supplies and Material Expenditures				\$180	\$0	\$0
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	-	-	-	\$5,790,915	\$5,879,773	\$6,218,739

2025-26 Adopted Budget: Family School Community Partnership

	Actual 2023-24	Budget 2024-25	Budget 2025-26	Actual 2023-24	Budget 2024-25	Budget 2025-26
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$21,728	\$1,500	\$1,347
Additional Pay-Administrative	-	-	-	\$2,827	\$0	\$0
Additional Pay-Classified	-	-	-	\$3,838	\$30,000	\$20,000
Administrative Assistant	-	2.00	1.00	\$0	\$86,699	\$87,914
Administrator	1.00	-	-	\$35,681	\$0	\$0
Assistant Director	3.00	1.00	1.30	\$299,078	\$132,351	\$175,983
Chief Officer	1.00	1.00	1.00	\$187,707	\$202,913	\$205,756
Classified - Hourly	-	4.00	4.13	\$162,473	\$208,488	\$178,137
Coordinator - Administrative	3.68	6.68	6.68	\$332,959	\$600,368	\$613,221
Coordinator - Classified	-	1.00	1.00	\$0	\$81,515	\$83,694
Coordinator - Licensed	1.00	1.00	1.00	\$107,256	\$101,186	\$103,119
Director	1.00	3.45	2.75	\$148,402	\$394,762	\$483,454
Manager	1.00	2.00	2.00	\$19,255	\$200,325	\$205,587
One-Time 1% Additional	-	-	-	\$1,352	\$0	\$0
Overtime - Classified	-	-	-	\$1,531	\$2,000	\$2,000
Special Interpreter/Tutor	-	2.00	2.00	\$131,136	\$205,280	\$182,618
Specialist - Classified	9.33	10.00	10.00	\$365,266	\$585,843	\$566,473
Substitute Secretary	-	-	-	\$2,144	\$0	\$0
Technical Specialist	2.00	0.40	0.40	\$131,544	\$33,168	\$13,488
Technicians Classified	3.00	4.00	3.75	\$189,692	\$235,895	\$255,638
Total Salary Account Expenditures	26.01	38.53	37.01	\$2,143,869	\$3,102,293	\$3,178,429
Employee Benefit Accounts						
Employee Benefits				\$657,434	\$946,201	\$985,314
Total Benefit Account Expenditures				\$657,434	\$946,201	\$985,314
Service Accounts						
Awards And Banquets				\$887	\$0	\$0
Building Rental				\$0	\$100	\$697
Community Relations				\$0	\$21,392	\$21,392
Consultants				\$46,701	\$1,500	\$1,500
Contracted Services				\$550,512	\$561,017	\$605,980
Employee Training & Conf				\$32,718	\$40,300	\$42,300
Meals/Refreshments				\$23,510	\$15,000	\$15,000
Mileage And Travel				\$13,252	\$10,000	\$10,000
Permits/Licenses/Fees				\$370	\$0	\$0
Postage				\$84	\$0	\$0
Printing				\$285	\$1,000	\$1,000
Software Purch/Lease				\$34,617	\$15,300	\$16,300
Student Admission/Entry Fees				\$268	\$0	\$0
Student Transportation				\$341	\$0	\$0
Telephone/Pagers/Modems				\$2,511	\$3,500	\$4,400
Tuition Reimb-Other Facilities				\$599,894	\$590,000	\$610,000
Total Service Account Expenditures				\$1,305,950	\$1,259,109	\$1,328,569
Materials and Supplies						
Copier Usage				\$1,812	\$1,950	\$2,590
Curriculum Dev/Staff Training				\$1,110	\$0	\$0
Instructional Equip-Under \$5K				\$2,983	\$458	\$458
Instructional Material/S				\$3,082	\$1,000	\$1,000
Office Equipment - Under \$5K				\$10,456	\$10,000	\$10,000
Office Material/Supplies				\$15,531	\$27,500	\$29,000
Total Supplies and Material Expenditures				\$34,974	\$40,908	\$43,048
Capital Outlay						
Building Improvements				\$28,922	\$0	\$0
Total Capital Outlay Expenditures				\$28,922	\$0	\$0
Total Expenditures	26.01	38.53	37.01	\$4,171,149	\$5,348,511	\$5,535,360

2025-26 Adopted Budget: Field Services

	Actual 2023-24	Budget 2024-25	Budget 2025-26	Actual 2023-24	Budget 2024-25	Budget 2025-26
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$2,091	\$500	\$0
Additional Pay-Classified	-	-	-	\$14,787	\$20,000	\$24,500
Administrative Assistant	1.00	1.00	1.00	\$86,858	\$95,324	\$96,661
Classified - Hourly	-	-	-	\$48,040	\$0	\$0
Coordinator - Classified	-	3.00	-	\$0	\$173,603	\$0
Director	3.50	3.50	3.50	\$399,615	\$475,168	\$481,828
Executive Director	0.50	0.50	0.50	\$84,868	\$92,845	\$92,258
Group Leader	16.00	15.00	15.00	\$1,380,979	\$1,447,480	\$1,460,929
Manager	6.00	6.00	6.00	\$525,647	\$713,291	\$718,385
One-Time 1% Additional	-	-	-	\$2,626	\$0	\$0
Overtime - Classified	-	-	-	\$219,252	\$166,000	\$217,500
Payroll Exception	-	-	-	-\$632,480	-\$511,500	-\$511,500
Secretary	2.00	2.00	2.00	\$118,258	\$126,781	\$132,311
Specialist - Classified	1.00	1.00	-	\$81,031	\$86,195	\$0
Substitute Secretary	-	-	-	\$2,888	\$0	\$0
Technical Specialist	3.00	3.00	3.00	\$308,750	\$337,759	\$342,494
Technicians Classified	5.00	5.00	5.00	\$330,235	\$351,130	\$355,668
Trades Technician	120.00	126.00	129.00	\$8,330,438	\$10,042,832	\$10,080,237
Total Salary Account Expenditures	158.00	166.00	165.00	\$11,303,883	\$13,617,408	\$13,491,271

Employee Benefit Accounts

Employee Benefits				\$3,694,302	\$4,153,310	\$4,182,294
Total Benefit Account Expenditures				\$3,694,302	\$4,153,310	\$4,182,294

Service Accounts

Awards And Banquets				\$0	\$700	\$500
Computer Hardware Lease				\$199	\$0	\$0
Const Maint/Repair-Bldg				\$3,179,314	\$1,299,859	\$702,000
Consultants				\$22,985	\$70,000	\$65,000
Contract Maint/Eq Repair				\$169,906	\$56,200	\$79,000
Contracted Services				\$702,994	\$537,899	\$825,139
Employee Training & Conf				\$33,390	\$67,396	\$56,000
Equipment Rental				\$30,362	\$45,700	\$44,000
Fees For Dist Membership				\$664	\$1,400	\$1,500
Fleet Maintenance				\$1,096	\$15,000	\$5,000
Marketing - Advertising				\$0	\$350	\$0
Mileage And Travel				\$203	\$2,500	\$2,000
Permits/Licenses/Fees				\$58,096	\$56,000	\$75,000
Postage				\$644	\$950	\$950
Printing				\$3,115	\$6,000	\$7,500
Propane				\$362	\$300	\$0
Recruiting Costs				\$0	\$2,500	\$0
Refuse & Dump Fees				\$35,076	\$35,000	\$0
Required Physical Exams				\$4,190	\$4,800	\$4,697
Software Purch/Lease				\$110,156	\$109,000	\$92,000
Telephone/Pagers/Modems				\$42,924	\$53,500	\$46,500
Total Service Account Expenditures				\$4,395,676	\$2,365,054	\$2,006,786

Materials and Supplies

Athletic Supplies				\$61,503	\$155,000	\$150,000
Copier Usage				\$3,026	\$4,130	\$3,580
Custodial Supplies				\$3,500	\$0	\$0
Furniture & Fixtures				-\$5,316	\$5,000	\$7,500
Maint Materials/Supplies				\$2,992,998	\$2,401,000	\$2,523,505
Non-Food Consumables				\$43,771	\$0	\$0
Office Equipment - Under \$5K				\$19,923	\$42,500	\$46,500
Office Material/Supplies				\$15,541	\$20,500	\$19,550
Physical Invty Gain/Loss				\$174,551	\$10,500	\$25,000

Shop Supplies				\$380	\$2,500	\$2,500
Small Hand Tools				\$70,589	\$55,500	\$42,000
Uniforms				\$24,587	\$26,000	\$22,200
Total Supplies and Material Expenditures				\$3,405,053	\$2,722,630	\$2,842,335
Capital Outlay						
Building Improvements				\$124,951	\$5,500	\$437,964
Office Equipment				\$0	\$150	\$150
Plant/Shop Equipment				\$69,284	\$75,000	\$75,000
Suspense clearing				-\$9,767	\$0	\$0
Total Capital Outlay Expenditures				\$184,468	\$80,650	\$513,114
Total Expenditures	158.00	166.00	165.00	\$22,983,382	\$22,939,052	\$23,035,800

2025-26 Adopted Budget: Financial Services

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Accountant I	3.00	-	1.00	\$38,382	\$78,368	\$70,666
Additional Pay-Administrative	-	-	-	\$57,325	\$0	\$2,460
Additional Pay-Classified	-	-	-	\$8,409	\$3,000	\$0
Administrative Assistant	1.00	1.00	-	\$87,060	\$93,063	\$0
Administrator	4.00	2.00	1.00	\$316,105	\$286,661	\$145,339
Assistant Director	-	-	1.00	\$0	\$0	\$122,366
Buyer	2.00	2.00	2.00	\$150,349	\$174,562	\$177,481
Buyer Assistant	-	3.00	2.00	\$58,905	\$113,323	\$117,557
Chief Officer	1.00	1.00	1.00	\$201,510	\$217,680	\$219,779
Coordinator - Administrative	3.00	3.00	4.00	\$186,255	\$308,550	\$401,532
Director	4.00	4.00	3.00	\$507,343	\$546,903	\$410,333
Executive Director	-	2.00	2.00	\$110,118	\$179,245	\$355,455
Manager	11.00	10.00	9.00	\$1,001,129	\$1,220,034	\$1,081,416
One-Time 1% Additional	-	-	-	\$2,247	\$0	\$0
Overtime - Classified	-	-	-	\$8,527	\$5,664	\$6,500
Specialist - Classified	8.00	10.00	9.00	\$535,400	\$688,909	\$739,273
Substitute Secretary	-	-	-	\$3,245	\$1,617	\$0
Technical Specialist	12.00	19.00	15.00	\$905,011	\$1,484,831	\$1,508,715
Technicians Classified	11.00	12.00	11.00	\$713,876	\$852,905	\$813,164
Total Salary Account Expenditures	60.00	69.00	61.00	\$4,891,196	\$6,255,315	\$6,172,036

Employee Benefit Accounts

Employee Benefits				\$1,409,405	\$1,907,871	\$1,913,330
Total Benefit Account Expenditures				\$1,409,405	\$1,907,871	\$1,913,330

Service Accounts

Audit Fees				\$30,000	\$0	\$0
Bank Fees & Other Expense				\$100,628	\$100	\$0
Const Maint/Repair-Bldg				\$24,552	\$0	\$0
Consultants				\$12,500	\$62,952	\$85,118
Contract Maint/Eq Repair				\$0	\$300	\$0
Contracted Services				\$221,552	\$95,436	\$122,119
Employee Training & Conf				\$31,102	\$44,939	\$50,000
Fees For Dist Membership				\$37,659	\$39,400	\$46,400
Marketing - Advertising				\$0	\$500	\$0
Meals/Refreshments				\$480	\$1,900	\$1,020
Mileage And Travel				\$4,148	\$5,200	\$5,575
Permits/Licenses/Fees				\$1,259	\$3,350	\$3,100
Postage				\$12,518	\$17,900	\$1,000
Printing				\$1,779	\$4,500	\$3,400
Software Purch/Lease				\$27,213	\$32,090	\$4,897
Telephone/Pagers/Modems				\$105	\$100	\$100
Total Service Account Expenditures				\$505,495	\$308,667	\$322,729

Materials and Supplies

Copier Usage				\$1,616	\$4,350	\$6,025
Curriculum Dev/Staff Training				\$123	\$0	\$0
Furniture & Fixtures				\$46,037	\$0	\$0
Instructional Equip-Under \$5K				\$2,869	\$0	\$0
Maint Materials/Supplies				\$21,780	\$0	\$0
Office Equipment - Under \$5K				\$32,105	\$32,500	\$35,300
Office Material/Supplies				\$11,736	\$39,835	\$10,150
Purchased Food				\$0	\$200	\$0
Total Supplies and Material Expenditures				\$116,266	\$76,885	\$51,475

Capital Outlay

Office Equipment				\$7,372	\$0	\$0
Total Capital Outlay Expenditures				\$7,372	\$0	\$0

Total Expenditures	60.00	69.00	61.00	\$6,929,734	\$8,548,738	\$8,459,570
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2025-26 Adopted Budget: Security and Emergency Management

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$51,530	\$28,000	\$28,000
Additional Pay-Classified	-	-	-	\$9,243	\$6,000	\$6,000
Alarm Monitor	12.00	12.00	11.00	\$639,920	\$815,286	\$758,165
Campus Supervisor	-	-	-	\$3,165,603	\$3,421,190	\$3,882,524
Coordinator - Administrative	3.00	-	-	\$261,002	\$51,978	\$0
Coordinator - Classified	4.00	3.00	3.00	\$296,990	\$253,468	\$240,051
Director	-	-	1.00	\$0	\$45,510	\$133,043
Executive Director	1.00	1.00	1.00	\$169,607	\$185,146	\$184,517
Manager	5.00	4.00	5.00	\$600,403	\$441,247	\$541,365
One-Time 1% Additional	-	-	-	\$2,344	\$0	\$0
Overtime - Classified	-	-	-	\$91,982	\$92,000	\$92,000
Secretary	1.00	1.00	1.00	\$65,438	\$72,550	\$75,208
Security Officer	22.00	22.00	25.00	\$1,622,491	\$1,684,581	\$1,912,464
Technicians Classified	1.00	1.00	2.00	\$121,911	\$81,105	\$156,673
Total Salary Account Expenditures	49.00	44.00	49.00	\$7,098,464	\$7,178,061	\$8,010,010
Employee Benefit Accounts						
Employee Benefits				\$1,536,435	\$2,189,310	\$2,483,103
Total Benefit Account Expenditures				\$1,536,435	\$2,189,310	\$2,483,103
Service Accounts						
Awards And Banquets				\$2,215	\$3,867	\$3,867
Background Verifications				\$116	\$200	\$200
Consultants				\$13,163	\$10,000	\$10,000
Contract Maint/Eq Repair				\$6,390	\$8,000	\$8,000
Contracted Services				\$159,022	\$160,000	\$2,367,592
Employee Training & Conf				\$15,680	\$10,000	\$10,000
Fleet Maintenance				\$1,450	\$10,000	\$10,000
Meals/Refreshments				\$4,702	\$4,000	\$4,000
Mileage And Travel				\$9,921	\$10,000	\$10,000
Permits/Licenses/Fees				\$61,634	\$50,000	\$50,000
Postage				\$283	\$350	\$350
Printing				\$3,484	\$4,000	\$4,000
Required Physical Exams				\$432	\$500	\$500
Software Purch/Lease				\$0	\$6,485	\$6,485
Telephone/Pagers/Modems				\$32,915	\$31,000	\$31,000
Total Service Account Expenditures				\$311,407	\$308,402	\$2,515,994
Materials and Supplies						
Copier Usage				\$1,325	\$1,300	\$1,300
Maint Materials/Supplies				\$1,663	\$2,000	\$2,000
Office Equipment - Under \$5K				\$34,957	\$10,000	\$10,000
Office Material/Supplies				\$26,815	\$10,000	\$10,000
Uniforms				\$58,170	\$70,000	\$70,000
Vehicle Parts & Supplies				\$17,004	\$4,000	\$4,000
Total Supplies and Material Expenditures				\$139,934	\$97,300	\$97,300
Capital Outlay						
Plant/Shop Equipment				\$17,690	\$0	\$0
Vehicles-Utility Fleet				\$64,985	\$0	\$0
Total Capital Outlay Expenditures				\$82,675	\$0	\$0
Total Expenditures	49.00	44.00	49.00	\$9,168,915	\$9,773,073	\$13,106,407

2025-26 Adopted Budget: Strategy and Communications

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$25,967	\$0	\$0
Additional Pay-Administrative	-	-	-	\$63,614	\$300	\$300
Additional Pay-Classified	-	-	-	\$6,421	\$0	\$0
Administrative Assistant	1.00	-	-	\$18,771	\$0	\$0
Administrator	-	-	-	\$85,508	\$0	\$0
Assistant Director	-	-	-	\$80,823	\$0	\$0
Chief Officer	1.00	1.00	1.00	\$222,331	\$240,959	\$244,336
Classified - Hourly	-	-	-	\$8,404	\$0	\$0
Coordinator - Administrative	1.00	5.00	3.00	\$144,590	\$254,573	\$255,102
Director	3.00	1.00	2.00	\$287,145	\$272,173	\$277,518
Executive Director	1.00	3.00	2.00	\$179,862	\$337,251	\$327,099
Manager	1.00	-	-	\$63,772	\$0	\$0
One-Time 1% Additional	-	-	-	\$6,916	\$0	\$0
Overtime - Classified	-	-	-	\$811	\$0	\$0
Paraprofessional	-	-	-	\$1,049	\$0	\$0
Special Interpreter/Tutor	-	-	-	\$42	\$0	\$0
Substitute Secretary	-	-	-	\$127	\$0	\$0
Substitute Teacher	-	-	-	\$1,263	\$0	\$0
Teacher	-	-	-	\$503	\$0	\$0
Technical Specialist	7.00	8.00	8.00	\$444,921	\$818,242	\$862,642
Total Salary Account Expenditures	15.00	18.00	16.00	\$1,642,840	\$1,923,498	\$1,966,997
Employee Benefit Accounts						
Employee Benefits				\$452,088	\$586,667	\$609,769
Total Benefit Account Expenditures				\$452,088	\$586,667	\$609,769
Service Accounts						
Community Relations				\$7,000	\$0	\$0
Contracted Services				\$1,042,243	\$853,542	\$853,542
Employee Training & Conf				\$20,612	\$31,000	\$31,000
Marketing - Advertising				\$11,978	\$10,000	\$10,000
Meals/Refreshments				\$2,707	\$8,000	\$8,000
Mileage And Travel				\$2,256	\$6,561	\$6,561
Permits/Licenses/Fees				\$0	\$1,000	\$1,000
Postage				\$0	\$100	\$100
Printing				\$7,394	\$7,000	\$7,000
Software Purch/Lease				\$31,856	\$10,000	\$10,000
Telephone/Pagers/Modems				\$30	\$0	\$0
Total Service Account Expenditures				\$1,126,076	\$927,203	\$927,203
Materials and Supplies						
Copier Usage				\$614	\$650	\$650
Office Equipment - Under \$5K				\$15,911	\$12,000	\$12,000
Office Material/Supplies				\$44,084	\$17,000	\$17,000
Total Supplies and Material Expenditures				\$60,609	\$29,650	\$29,650
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	15.00	18.00	16.00	\$3,281,613	\$3,467,018	\$3,533,619

2025-26 Adopted Budget: Student Success

	Actual 2023-24 FTE	Budget 2024-25 FTE	Budget 2025-26 FTE	Actual 2023-24	Budget 2024-25	Budget 2025-26
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$494,550	\$969,243	\$802,765
Additional Pay-Administrative	-	-	-	\$103,028	\$425	\$74,390
Additional Pay-Classified	-	-	-	\$106,528	\$46,450	\$64,402
Administrative Assistant	1.00	1.00	1.00	\$86,829	\$93,087	\$94,392
Assistant Director	12.75	11.75	12.25	\$1,322,944	\$1,433,430	\$1,434,213
Assistant Principal	3.00	3.00	3.00	\$290,702	\$341,109	\$359,117
Audiologist	5.00	4.00	4.00	\$463,558	\$394,610	\$404,471
Certificated - Hourly	-	0.25	-	\$71,058	\$148,956	\$29,035
Chief Officer	1.00	1.00	1.00	\$185,485	\$202,913	\$205,756
Classified - Hourly	2.00	16.56	17.37	\$903,131	\$1,141,775	\$987,554
Clinic Aides	-	0.88	0.88	\$25,957	\$31,146	\$33,098
Coordinator - Administrative	6.00	7.00	7.00	\$666,565	\$866,961	\$850,850
Coordinator - Licensed	5.20	7.20	5.70	\$390,774	\$648,956	\$547,729
Counselor	64.10	66.70	65.50	\$5,636,854	\$6,355,663	\$6,187,045
Director	4.00	6.00	7.00	\$480,445	\$680,014	\$920,528
Executive Director	1.00	2.00	2.00	\$299,531	\$323,401	\$327,934
Food Serv. Sub. Worker	-	-	-	\$193	\$0	\$0
Instructional Coach	1.00	1.00	1.00	\$70,044	\$76,152	\$80,167
Nurse	42.32	45.70	25.20	\$3,446,290	\$3,891,870	\$2,204,112
Occupational Therapist	30.30	30.30	30.30	\$2,469,104	\$2,885,278	\$2,867,931
One-Time 1% Additional	-	-	-	\$6,394	\$0	\$0
Overtime - Classified	-	-	-	\$55,034	\$16,553	\$18,800
Para-Educator	-	48.12	315.29	\$13,228,337	\$18,695,266	\$19,598,476
Paraprofessional	-	0.75	-	\$26,839	\$308,364	\$203,621
Physical Therapist	10.90	11.00	11.00	\$940,148	\$1,037,183	\$1,053,538
Principal	2.00	2.00	3.00	\$288,943	\$316,768	\$476,326
Psychologist	43.74	42.74	42.74	\$3,202,226	\$3,893,565	\$3,814,538
Resource Specialist	-	-	-	\$11,847	\$0	\$0
Resource Teachers	10.90	11.20	10.20	\$1,083,426	\$1,151,455	\$1,068,261
School Business Manager	2.00	1.00	1.00	\$75,339	\$82,594	\$83,751
School Secretary	3.00	4.50	4.00	\$204,383	\$221,288	\$223,799
Secretary	2.00	1.00	1.00	\$53,567	\$76,740	\$75,208
Social Worker	81.45	82.75	86.25	\$6,062,707	\$7,358,869	\$6,962,692
Special Interpreter/Tutor	-	4.25	0.75	\$199,903	\$532,117	\$245,469
Specialist - Classified	1.00	1.00	1.00	\$59,736	\$83,146	\$77,536
Speech Therapist	130.65	130.85	119.80	\$10,331,177	\$11,747,688	\$10,751,260
Sub Para-Educator	-	-	-	\$55,314	\$45,000	\$18,596
Substitute Secretary	-	-	-	\$7,940	\$0	\$0
Substitute Teacher	-	-	-	\$224,263	\$168,440	\$160,388
Substitute Teacher Full-Time	-	-	-	\$6,088	\$0	\$0
Teacher	380.02	369.17	370.17	\$27,321,094	\$31,805,089	\$32,020,547
Teacher Librarian	0.50	1.50	1.00	\$37,427	\$80,585	\$82,172
Technical Specialist	-	3.00	4.00	\$0	\$252,034	\$393,388
Technicians Classified	15.50	17.50	16.50	\$944,926	\$1,080,169	\$1,113,069
Total Salary Account Expenditures	862.33	936.67	1,170.90	\$81,940,628	\$99,484,352	\$96,916,924

Employee Benefit Accounts

Employee Benefits				\$25,000,237	\$30,342,731	\$30,861,418
Total Benefit Account Expenditures				\$25,000,237	\$30,342,731	\$30,861,418

Service Accounts

ADA/Legal Settlement				\$595,398	\$0	\$0
Awards And Banquets				\$4,379	\$2,600	\$5,000
Background Verifications				\$600	\$900	\$3,000
Community Relations				\$3,016	\$0	\$2,000
Contract Maint/Eq Repair				\$349,179	\$1,900	\$117,121
Contracted Services				\$6,566,405	\$1,909,420	\$6,043,781
Employee Training & Conf				\$221,694	\$96,723	\$113,451

Equipment Rental		\$399	\$0	\$0		
Legal Fees		\$5,909	\$0	\$5,000		
Marketing - Advertising		\$0	\$1,400	\$0		
Meals/Refreshments		\$7,324	\$3,373	\$9,373		
Mileage And Travel		\$189,756	\$145,647	\$180,401		
Out of Dist Students-OODS		\$7,196	\$0	\$0		
Permits/Licenses/Fees		\$8,805	\$8,700	\$8,500		
POODS Tuition/Excess Spec Ed		\$8,242,011	\$4,400,920	\$8,629,089		
Postage		\$2,751	\$1,725	\$1,750		
Printing		\$5,840	\$6,285	\$7,350		
Recruiting Costs		\$725	\$0	\$50		
Software Purch/Lease		\$75,345	\$240,350	\$408,350		
Student Admission/Entry Fees		\$2,076	\$300	\$1,300		
Student Transportation		\$88,167	\$159,880	\$90,600		
SWAP Matching Transfer		\$497,714	\$503,934	\$503,934		
Telephone/Pagers/Modems		\$38,527	\$21,010	\$40,530		
Tuition Reimb-Other Facilities		\$1,336	\$0	\$0		
Total Service Account Expenditures		\$16,914,552	\$7,505,067	\$16,170,580		
Materials and Supplies						
Clinic Supplies/Materials		\$8,159	\$25,000	\$2,000		
Copier Usage		\$23,753	\$18,222	\$18,876		
Curriculum Dev/Staff Training		\$5,546	\$21,500	\$8,100		
Furniture & Fixtures		\$6,479	\$0	\$3,000		
Graduation Materials		\$635	\$400	\$2,400		
Instructional Equip-Under \$5K		\$112,642	\$83,000	\$99,500		
Instructional Material/S		\$168,964	\$239,164	\$155,165		
Library Materials		\$440	\$0	\$750		
Maint Materials/Supplies		\$20,923	\$20,000	\$15,500		
Miscellaneous Expense		\$31	\$0	\$0		
Office Equipment - Under \$5K		\$46,303	\$93,800	\$54,600		
Office Material/Supplies		\$179,538	\$95,846	\$134,945		
Testing Materials		\$160,359	\$185,196	\$184,896		
Total Supplies and Material Expenditures		\$733,772	\$782,128	\$679,732		
Capital Outlay						
Building Improvements		\$11,180	\$50,000	\$0		
Total Capital Outlay Expenditures		\$11,180	\$50,000	\$0		
Total Expenditures	862.33	936.67	1,170.90	\$124,600,369	\$138,164,278	\$144,628,654

2025-26 Adopted Budget: Teaching and Learning

	Actual 2023-24	Budget 2024-25	Budget 2025-26	Actual 2023-24	Budget 2024-25	Budget 2025-26
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$466,478	\$483,352	\$326,361
Additional Pay-Administrative	-	-	-	\$90,663	\$0	\$5,000
Additional Pay-Classified	-	-	-	\$63,715	\$0	\$20,000
Administrative Assistant	1.00	2.00	2.00	\$80,338	\$139,509	\$160,965
Administrator	1.00	1.00	1.00	\$113,272	\$106,819	\$115,921
Assistant Director	2.00	4.93	6.00	\$290,836	\$584,959	\$739,693
Assistant Principal	0.50	1.50	1.50	\$4,650	\$166,390	\$162,828
Certificated - Hourly	-	-	-	\$5,379	\$0	\$0
Chief Officer	1.00	1.00	1.00	\$188,533	\$203,387	\$206,236
Classified - Hourly	-	-	-	\$1,959	\$0	\$0
Clerk	1.00	1.00	1.00	\$55,204	\$59,233	\$60,990
Clinic Aides	-	-	-	\$0	\$117,208	\$121,184
Coordinator - Administrative	4.00	17.00	11.00	\$443,478	\$1,415,313	\$1,120,429
Coordinator - Licensed	8.00	8.00	6.00	\$806,663	\$701,729	\$619,213
Counselor	2.00	4.00	3.00	\$248,833	\$259,086	\$264,333
Custodian	-	-	-	\$9,343	\$0	\$0
Director	7.00	19.33	17.63	\$878,540	\$1,842,978	\$1,858,696
Executive Director	2.00	3.00	3.00	\$287,724	\$490,110	\$501,682
Instructional Coach	3.00	5.00	5.00	\$457,630	\$494,221	\$515,156
One-Time 1% Additional	-	-	-	\$8,377	\$0	\$0
Overtime - Classified	-	-	-	\$1,930	\$10,500	\$15,000
Paraprofessional	-	-	-	\$0	\$223,404	\$208,283
Principal	-	1.00	1.00	\$0	\$124,978	\$123,671
Resource Teachers	48.15	42.90	43.20	\$4,202,810	\$4,859,268	\$4,215,867
School Secretary	-	2.00	2.00	\$0	\$93,612	\$93,819
Secretary	1.00	7.00	7.00	\$62,700	\$397,438	\$405,738
Special Interpreter/Tutor	-	3.38	3.33	\$283,542	\$149,197	\$149,609
Specialist - Classified	-	154.34	153.53	\$0	\$5,634,435	\$5,782,685
Substitute Secretary	-	-	-	\$1,053	\$0	\$0
Substitute Teacher	-	-	-	\$39,671	\$708,439	\$598,689
Substitute Teacher Full-Time	-	-	-	\$224	\$0	\$0
Teacher	65.30	206.66	200.77	\$6,010,042	\$14,410,111	\$14,711,994
Teacher Librarian	2.50	2.30	2.80	\$128,001	\$193,405	\$251,724
Technical Specialist	1.00	1.00	1.00	\$107,758	\$117,829	\$117,029
Technicians Classified	3.00	9.50	8.10	\$354,399	\$635,581	\$543,216
Total Salary Account Expenditures	153.45	497.84	480.86	\$15,693,745	\$34,622,491	\$34,016,011

Employee Benefit Accounts

Employee Benefits				\$4,604,707	\$10,549,487	\$10,544,958
Total Benefit Account Expenditures				\$4,604,707	\$10,549,487	\$10,544,958

Service Accounts

Audit Fees				\$24	\$0	\$0
Awards And Banquets				\$362	\$2,097	\$1,500
Background Verifications				\$0	\$12,000	\$11,950
Building Rental				\$1,699	\$1,500	\$3,000
Consultants				\$455	\$0	\$3,500
Contract Maint/Eq Repair				\$185	\$1,600	\$36,000
Contract Repairs-Building				\$22,935	\$0	\$0
Contracted Services				\$90,317	\$1,081,000	\$789,407
Employee Training & Conf				\$266,174	\$181,920	\$229,791
Equipment Rental				\$1,560	\$0	\$0
Fees For Dist Membership				\$2,180	\$1,800	\$2,800
Field Service Charges				\$0	\$595,820	\$0
Marketing - Advertising				\$3,492	\$500	\$0
Meals/Refreshments				\$17,287	\$12,500	\$23,400
Mileage And Travel				\$42,972	\$61,100	\$114,575
Permits/Licenses/Fees				\$294	\$45,783	\$33,100

Postage			\$2,573	\$3,300	\$3,000	
Printing			\$9,244	\$12,800	\$21,300	
Software Purch/Lease			\$498,579	\$2,034,126	\$3,490,246	
Student Admission/Entry Fees			\$120	\$0	\$500	
Student Transportation			\$4,580	\$24,495	\$22,000	
Telephone/Pagers/Modems			\$3,413	\$2,200	\$1,610	
Tuition Reimb-Other Facilities			\$692,206	\$1,185,781	\$1,149,190	
Total Service Account Expenditures			\$1,660,651	\$5,260,322	\$5,936,869	
Materials and Supplies						
Clinic Supplies/Materials			\$119	\$11,400	\$21,375	
Contingency			\$0	\$269,123	\$331,640	
Copier Usage			\$9,899	\$15,375	\$20,265	
Curriculum Dev/Staff Training			\$12,617	\$8,942	\$567,240	
Furniture & Fixtures			\$305	\$11,000	\$45,000	
Instructional Equip-Under \$5K			\$63,973	\$46,300	\$160,112	
Instructional Material/S			\$1,551,050	\$5,221,235	\$4,219,261	
Library Materials			\$0	\$0	\$4,000	
Miscellaneous Expense			\$0	\$0	\$100	
Office Equipment - Under \$5K			\$45,706	\$97,266	\$41,139	
Office Material/Supplies			\$44,904	\$40,145	\$207,513	
Testing Materials			\$7,092	\$15,000	\$10,000	
Textbooks			\$2,930	\$0	\$0	
Total Supplies and Material Expenditures			\$1,738,595	\$5,735,786	\$5,627,645	
Capital Outlay						
Building Improvements			\$0	\$25,000	\$165,000	
Office Equipment			\$488	\$0	\$0	
Total Capital Outlay Expenditures			\$488	\$25,000	\$165,000	
Total Expenditures	153.45	497.84	480.86	\$23,698,186	\$56,193,086	\$56,290,483

2025-26 Adopted Budget: Telecommunication, Network, and Utilities

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Manager	-	0.50	1.00	\$0	\$140,313	\$103,990
Total Salary Account Expenditures	-	0.50	1.00	\$0	\$140,313	\$103,990
Employee Benefit Accounts						
Employee Benefits				\$0	\$42,796	\$32,237
Total Benefit Account Expenditures				\$0	\$42,796	\$32,237
Service Accounts						
Const Maint/Repair-Bldg				\$1,430	\$0	\$0
Contracted Services				\$42,880	\$500	\$0
Electricity				\$11,084,114	\$11,995,512	\$11,995,512
Mileage And Travel				\$0	\$1,100	\$0
Natural Gas				\$3,206,272	\$4,430,867	\$3,630,034
Propane				\$128,815	\$175,000	\$175,000
Refuse & Dump Fees				\$636,576	\$656,250	\$758,410
Software Purch/Lease				\$22,355	\$0	\$0
Storm Water				\$733,439	\$525,000	\$525,000
Telephone/Pagers/Modems				\$0	\$100	\$0
Voice Communication Line				\$1,504,283	\$2,962,200	\$1,669,500
Water & Sanitation				\$3,702,131	\$3,832,500	\$4,566,173
Total Service Account Expenditures				\$21,062,295	\$24,579,029	\$23,319,629
Materials and Supplies						
Copier Usage				\$0	\$100	\$0
Maint Materials/Supplies				\$0	\$40,000	\$0
Office Material/Supplies				\$0	\$500	\$0
Total Supplies and Material Expenditures				\$0	\$40,600	\$0
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	-	0.50	1.00	\$21,062,295	\$24,802,738	\$23,455,856

2025-26 Adopted Budget: Transportation

	<u>Actual</u> <u>2023-24</u> FTE	<u>Budget</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Salary Accounts						
Bus Driver	-	221.00	221.00	\$0	\$9,619,281	\$10,307,770
Coordinator - Classified	-	1.00	1.00	\$0	\$73,636	\$77,536
Director	-	5.00	5.00	\$0	\$717,421	\$717,400
Executive Director	-	1.00	1.00	\$0	\$172,733	\$148,258
Overtime - Classified	-	-	-	\$0	\$0	\$350,000
Para-Educator	-	81.10	-	\$0	\$2,739,063	\$1,946,659
Specialist - Classified	-	11.00	18.00	\$0	\$924,870	\$1,396,401
Substitute Operator	-	39.94	4.38	\$0	\$1,450,255	\$1,707,286
Technicians Classified	-	15.00	8.00	\$0	\$1,160,602	\$639,830
Trades Technician	-	25.00	25.01	\$0	\$2,090,558	\$2,067,927
Transportation Trainer	-	6.00	6.00	\$0	\$474,589	\$481,328
Total Salary Account Expenditures	-	406.04	289.39	\$0	\$19,423,008	\$19,840,395
Employee Benefit Accounts						
Employee Benefits				\$0	\$6,798,053	\$6,150,522
Total Benefit Account Expenditures				\$0	\$6,798,053	\$6,150,522
Service Accounts						
Awards And Banquets				\$0	\$5,000	\$5,000
Cleaning Serv-Unif/Parts				\$0	\$34,000	\$34,000
Contract Repairs-Building				\$0	\$15,000	\$15,000
Contract Repairs-Parts				\$0	\$30,000	\$35,000
Contract Repairs-Radio				\$0	\$6,000	\$6,000
Contract Repairs-Vehicles				\$0	\$100,000	\$110,000
Contracted Services				\$0	\$48,300	\$230,000
Contracts Repairs-Equipment				\$0	\$35,000	\$35,000
Drug And Alcohol Testing				\$0	\$0	\$80,000
Employee Training & Conf				\$0	\$32,000	\$32,000
Marketing - Advertising				\$0	\$24,000	\$12,000
Meals/Refreshments				\$0	\$10,000	\$10,000
Mileage And Travel				\$0	\$5,000	\$5,000
Postage				\$0	\$2,000	\$2,000
Printing				\$0	\$3,507	\$3,600
Required Physical Exams				\$0	\$36,000	\$50,000
Software Purch/Lease				\$0	\$299,000	\$324,850
Student Transportation				\$0	\$649,581	\$1,000,000
Telephone/Pagers/Modems				\$0	\$6,000	\$2,500
Total Service Account Expenditures				\$0	\$1,340,388	\$1,991,950
Materials and Supplies						
Bench Stock (Replacement)				\$0	\$86,000	\$86,000
Copier Usage				\$0	\$14,200	\$13,800
Custodial Supplies				\$0	\$1,000	\$1,000
Obsolete Inventory				\$0	\$38,000	\$30,000
Office Equipment - Under \$5K				\$0	\$9,000	\$9,000
Office Material/Supplies				\$0	\$42,819	\$90,000
Shop Supplies				\$0	\$52,000	\$52,000
Small Hand Tools				\$0	\$37,400	\$37,400
Uniforms				\$0	\$2,500	\$2,500
Vehicle Fuel Expense				\$0	\$2,180,108	\$2,180,000
Vehicle Parts & Supplies				\$0	\$1,300,000	\$1,400,000
Total Supplies and Material Expenditures				\$0	\$3,763,027	\$3,901,700
Capital Outlay						
Buses				\$0	\$2,180,000	\$2,180,000
Plant/Shop Equipment				\$0	\$45,000	\$45,000
Total Capital Outlay Expenditures				\$0	\$2,225,000	\$2,225,000
Total Expenditures	-	406.04	289.39	\$0	\$33,549,476	\$34,109,567