

Douglas County School District Financial Plan & Budget

Revised Budget | 2025-2026



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EXECUTIVE SUMMARY

DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

Colorado

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Director, District A

Clark Callahan
Vice President
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Danelle Hiatt
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Learning Services Officer

Jana Schleusner
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Mark Blair
Chief Technology Officer

Jackie Millet
Chief Operations Officer

Brian Condon
Chief Human Resources Officer

Stacy Rader
Chief Communications Officer

Mary Kay Klimesh
General Counsel

DOUGLAS COUNTY SCHOOL DISTRICT BUDGET COMMITMENTS FOR 2025-2026

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

The District is investing over \$12 million or a 2% increase in expenditures in the 2025-2026 Combined General Fund budget compared to the 2024-2025 Final Revised Budget. Consistent with the last few years, the largest budget priority for 2025-2026, half the total budget increase, was invested in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students.

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

On June 10, 2025 the DCSD Board of Education adopted a budget that used \$18.6 million of fund balance within the General Fund (where budgeted expenditures exceed budgeted revenue). The Per Pupil Revenue for DCSD was revised to \$11,217 from \$11,266 as budgeted in the adopted. This represents a \$294 per student increase from the 2024-2025 Final Revised Budget of 10,923. The Colorado Department of Education revised the Per Pupil Revenue to reflect actual student enrollment statewide as well as certification of mill levies for property tax collection which affects the local share of the Total Program formula. DCSD adjusted the Per Pupil Revenue with the Revised Budget. The draft amount is still subject to change as the State's Supplemental Budget will not be signed by the Governor until later this spring.

As part of the 2025-2026 Revised Budget, staff recommend that the Board of Education approve a \$23.2 million use of fund balance within the General Fund. With this budgeted use of fund balance and increase to committed and assigned reserves, District unassigned reserves will be budgeted at \$58.8 million.

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

2025-2026 CHANGES TO BUDGET SINCE ADOPTION ON JUNE 10, 2025

The District's financial plan, adopted in June of the year prior to the budget year, may be amended with respect to both revenues and expenditures by the Board of Education prior to January 31st of the current year. After January 31st, supplemental budgets may be amended when money for a specific purpose, other than ad valorem taxes, becomes available to meet a contingency per C.R.S. 22-44-110(5). The Board of Education may revise the total budget for any of the funds due to unforeseen circumstances that did not exist at the time of the original budget adoption, such as emergencies or unanticipated revenues.

School districts in Colorado are funded based on the Student October Count. The Adopted Budget was built with projected enrollment before Student October Count. Year-over-year from October 2024 to October 2025, DCSD FPC decreased 1,054 funded pupils from 60,853 to 59,799.

Year-over-year DCSD enrollment (all students) decreased 316 students from 61,851 to 61,535. Of this decrease in students, charter schools increased 531 students which means district-run schools actually decreased 847 students year over year.

The decrease in FPC is greater than the decrease in enrollment due to the multi-year averaging of the funded pupil count. October 2025 compared to projected enrollment for 2025-2026 resulted in a decrease of 183 funded pupils from 59,982 to 59,799. The decrease in funded pupil count resulted in a decrease of \$4.9 million from the Adopted to Revised Budget in the Total Program formula.

The State released draft revisions to Per Pupil Revenue (PPR) which changes the PPR from \$11,266 as of the Adopted Budget to \$11,217 as of the Revised Budget. The draft changes are still subject to change with the State Supplemental Budget later this spring.

In addition to the changes in funding from the School Finance Act, the Revised Budget reflects minimal changes to General Fund expenditures. First, neighborhood schools' Site-Based Budgets (SBB) increased by \$0.7 million to reflect actual student October count. Additionally, the district calculates final 2024-2025 carryover each September which resulted in \$24.5 million being allocated to schools. Other Purchased services decreased by \$6.6 million, mostly due to Concurrent Enrollment no longer being budgeted as an expense or a revenue. And finally, supplies and equipment decreased by \$6.6 million to reflect planned use of school carryover and reallocation of unused student count reserve amounts.

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

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

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

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

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

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

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

2025-2026 BUDGET COMBINED GENERAL FUND SCHOOL vs. SCHOOL SUPPORT vs. CENTRAL

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

Per Pupil Expense: Neighborhood Schools Only

Expenditures	2024-2025 Final Revised		2025-2026 Adopted		2025-2026 Revised	
	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense
School Managed Expenditures						
Site Based Budget (SBB) Base Allocation	\$ 5,460	34.1%	\$ 5,885	35.9%	\$ 5,908	34.7%
Discretionary (SBB Allocation)	1,516	9.5%	1,312	8.0%	1,710	10.0%
Non-Discretionary (SBB Allocation)	3,647	22.8%	3,792	23.1%	3,826	22.5%
Alternative School Allocation	469	2.9%	492	3.0%	496	2.9%
Department Head Pay	9	0.1%	9	0.1%	9	0.1%
Total Direct School Expenditures	\$ 11,101	69.3%	\$ 11,490	70.1%	\$ 11,950	70.2%
School Support Expenditures						
SPED and ECE SPED - Non SBB Allocation	\$ 983	6.1%	\$ 983	6.0%	\$ 1,008	5.9%
Transportation Interfund Transfer	531	3.3%	613	3.7%	602	3.5%
Operations and Maintenance	513	3.2%	555	3.4%	566	3.3%
Student Support Services	556	3.5%	506	3.1%	524	3.1%
Utilities	316	2.0%	325	2.0%	326	1.9%
Athletics and Activities	196	1.2%	161	1.0%	165	1.0%
Security	293	1.8%	218	1.3%	264	1.5%
Post Secondary Education	307	1.9%	312	1.9%	339	2.0%
Curriculum, Instruction and Assessment	86	0.5%	94	0.6%	94	0.6%
Internet and Phones Service	35	0.2%	32	0.2%	32	0.2%
Assessment	59	0.4%	61	0.4%	61	0.4%
Choice Office and Home Education Partnership	39	0.2%	41	0.2%	41	0.2%
Planning and Construction and Chief Operating Officer	37	0.2%	37	0.2%	43	0.3%
Classroom Applications Licensing and Support	17	0.1%	18	0.1%	18	0.1%
Total School Support Expenditures	\$ 3,968	24.8%	\$ 3,957	24.1%	\$ 4,083	24.0%
System Wide Expenditures						
Information Technology	\$ 170	1.1%	\$ 182	1.1%	\$ 182	1.1%
Business Services	143	0.9%	148	0.9%	150	0.9%
Human Resources	90	0.6%	100	0.6%	102	0.6%
Workday, Infinite Campus and Other Systems Licensing and Support	79	0.5%	82	0.5%	92	0.5%
Worker's Compensation	59	0.4%	60	0.4%	60	0.4%
Risk Management	95	0.6%	99	0.6%	99	0.6%
Firewall, Servers, Other Operations Licensing and Support and Data Center	71	0.4%	70	0.4%	74	0.4%
School Leadership	67	0.4%	57	0.3%	56	0.3%
Legal	43	0.3%	45	0.3%	46	0.3%
Communications	52	0.3%	36	0.2%	50	0.3%
Superintendent	37	0.2%	31	0.2%	33	0.2%
Board of Education	14	0.1%	16	0.1%	16	0.1%
Sick Leave Severance	12	0.1%	12	0.1%	12	0.1%
Mobile Moves	8	0.0%	3	0.0%	18	0.1%
Total System Wide Expenditures	\$ 939	5.9%	\$ 940	5.7%	\$ 990	5.8%
Total Per Pupil Expenditures	\$ 16,008	100.0%	\$ 16,388	100.0%	\$ 17,024	100.0%
Bond Debt Service	1,376		1,228		1,229	
Certificate of Participation Lease Service Transfer	26		26		26	
Total Expenditures Per Pupil	\$ 17,410		\$ 17,643		\$ 18,279	

SUMMARY OF COMBINED GENERAL FUNDS 2025-2026 REVISED BUDGET

	Outdoor			
	General Fund (10)	Education Fund (13)	Capital Projects Fund (14)	Transportation Fund (25)
Beginning Fund Balance	\$ 155,803,567	\$ -	\$ 27,227,212	\$ 5,200,276
Revenues				
Property Taxes	\$ 446,573,572	\$ -	\$ -	\$ -
Specific Ownership Taxes	38,058,511	-	-	-
Other Local Income	35,250,611	1,603,600	1,981,014	1,625,000
Intergovernmental	399,140,936	-	-	5,885,627
Other	-	-	-	-
Total Revenues	\$ 919,023,630	\$ 1,603,600	\$ 1,981,014	\$ 7,510,627
Expenditures				
Salaries	416,498,986	1,061,208	-	16,191,567
Benefits	161,449,055	366,093	-	6,937,538
Purchased Services	49,823,506	179,293	126,825	11,001,411
Contracts w/ Charter Schools	220,876,500	-	-	-
Supplies	45,501,270	247,994	-	3,597,591
Equipment	-	68,336	13,786,365	494,708
Other	3,487,532	46,236	84,091	(609,151)
Total Expenditures	\$ 897,636,849	\$ 1,969,160	\$ 13,997,281	\$ 37,613,664
BOE Contingency	\$ 6,065,246	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 15,321,535	\$ (365,560)	\$ (12,016,267)	\$ (30,103,037)
Transfers In/(Out)	(38,535,216)	365,560	392,060	25,597,898
Net Change in Fund Balance	\$ (23,213,681)	\$ -	\$ (11,624,207)	\$ (4,505,139)
Ending Fund Balance	\$ 132,589,886	\$ -	\$ 15,603,005	\$ 695,137
TABOR Reserve	22,900,000	-	-	-
BOE Reserve	22,900,000	-	-	-
School Carry Over Reserve	24,537,098	-	266,740	-
Medicaid Carry Over Reserve	144,401	-	-	-
Enrollment Reserve	1,152,124	-	-	-
Multi-Year Lease Reserve	2,099,214	-	-	-
SPED/Mental Health Reserve	45,799	-	-	-
Ending Fund Balance - after reserves	\$ 58,811,250	\$ -	\$ 15,336,265	\$ 695,137

- *General Fund 10 - accounts for 71% of all the financial activity in the District inclusive of teacher salary and benefits as well as supplies and services*
- *Outdoor Education Fund 13 - accounts for the financial activity associated with Stone Canyon Outdoor Adventures, a District program providing outdoor educational experiences to 5th and 6th grade students*
- *Capital Projects Fund 14 - accounts for the financial activity associated with building remodels, equipment purchases and technology devices with a value of \$10,000 or more*
- *Transportation Fund 25 - accounts for the financial activity associated with transporting students to and from school as well as field trips and athletic events*

SUMMARY OF SPECIAL REVENUE FUNDS 2025-2026 REVISED BUDGET

	Nutrition Services NSLP Fund (21)	Governmental Designated Purpose Grants Fund (22)	Athletics and Activities Fund (26)	Child Care Fund (29)
Beginning Fund Balance	\$ 10,953,202	\$ -	\$ 5,073,674	\$ 4,109,017
Revenues				
Property Taxes	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Other Local Income	7,549,789	61,791	15,541,051	10,506,864
Intergovernmental	27,830,986	16,599,513	-	-
Other	-	-	-	-
Total Revenues	\$ 35,380,775	\$ 16,661,304	\$ 15,541,051	\$ 10,506,864
Expenditures				
Salaries	11,675,935	9,151,895	7,541,599	8,058,526
Benefits	5,092,137	3,006,861	1,848,769	3,027,598
Purchased Services	306,200	3,352,853	5,624,560	1,771,924
Contracts w/ Charter Schools	-	-	-	-
Supplies	20,012,394	724,241	6,206,413	229,771
Equipment	564,678	35,903	228,866	-
Other	897,500	389,551	2,399,174	477,038
Total Expenditures	\$ 38,548,844	\$ 16,661,304	\$ 23,849,381	\$ 13,564,857
BOE Contingency	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ (3,168,069)	\$ -	\$ (8,308,330)	\$ (3,057,993)
Transfers In/(Out)	3,168,069	-	6,487,989	1,398,815
Net Change in Fund Balance	\$ -	\$ -	\$ (1,820,341)	\$ (1,659,178)
Ending Fund Balance	\$ 10,953,202	\$ -	\$ 3,253,333	\$ 2,449,839
TABOR Reserve	-	-	-	-
BOE Reserve	-	-	-	-
School Carry Over Reserve	-	-	3,253,333	-
Medicaid Carry Over Reserve	-	-	-	-
Enrollment Reserve	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-
Ending Fund Balance - after reserves	\$ 10,953,202	\$ -	\$ -	\$ 2,449,839

- *Nutrition Services NSLP Fund 21 – accounts for the financial activity associated with breakfast and lunch meal services provided to schools on the National School Lunch Program*
- *Governmental Designated Purpose Grants Fund 22 – accounts for the financial activity associated with our federal and state grants inclusive of Title I and IDEA (Individual Disabilities Education Act)*
- *Athletics and Activities Fund 26 – accounts for the financial activity associated with all the sports and activities offered at the District's secondary schools*
- *Child Care Fund 29 – accounts for the financial activity associated with the 45 Before and After School Care programs at District schools*

SUMMARY OF OTHER DISTRICT FUNDS 2025-2026 REVISED BUDGET

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Funds (44)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)
Beginning Fund Balance	\$ 80,202,052	\$ 1,930	\$ 295,198,651	\$ 3,968,669	\$ 621,264	\$ 37,200
Revenues						
Property Taxes	65,645,432	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,804,334	-	10,831,374	70,537,861	933,382	52,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 68,449,766	\$ -	\$ 10,831,374	\$ 70,537,861	\$ 933,382	\$ 52,000
Expenditures						
Salaries	-	-	1,277,223	-	-	-
Benefits	-	-	466,405	-	-	-
Purchased Services	2,000	4,000	6,005,817	70,263,488	807,770	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	531,180	-	-	-
Equipment	-	-	160,325,754	-	-	-
Other	52,262,406	1,120,825	-	-	-	49,000
Total Expenditures	\$ 52,264,406	\$ 1,124,825	\$ 168,606,379	\$ 70,263,488	\$ 807,770	\$ 49,000
BOE Contingency	\$ -	\$ -	\$ -	\$ -		\$ -
Net Income/(Loss)	\$ 16,185,360	\$ (1,124,825)	\$ (157,775,005)	\$ 274,373	\$ 125,612	\$ 3,000
Transfers In/(Out)	-	1,124,825	-	-	-	-
Net Change in Fund Balance	\$ 16,185,360	\$ -	\$ (157,775,005)	\$ 274,373	\$ 125,612	\$ 3,000
Ending Fund Balance	\$ 96,387,412	\$ 1,930	\$ 137,423,646	\$ 4,243,042	\$ 746,876	\$ 40,200
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 96,387,412	\$ 1,930	\$ 137,423,646	\$ 4,243,042	\$ 746,876	\$ 40,200

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



BUDGETED REVENUES

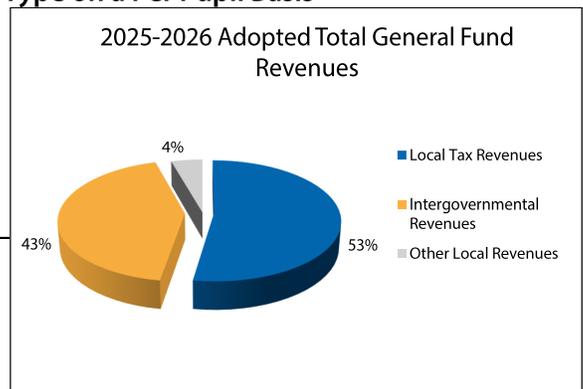
ADOPTED AS OF JUNE 10, 2025

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

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

2025-2026 General Fund Revenues by Type on a Per Pupil Basis

Per Pupil Revenue from State	\$ 11,266
Mill Levy Override	2,329
Other Intergovernmental Revenue	954
School-Based Revenue	191
SOT out of Formula	270
Charter Purchased Service Revenue	200
Other Local Revenue	302
Total Per Pupil Revenue	\$ 15,512



BUDGETED REVENUES

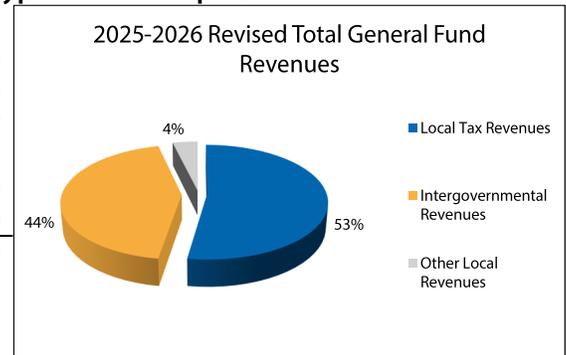
REVISED AS OF JANUARY 27, 2026

The actual funded pupil count (FPC) in 2025-2026 is 59,799 of which 1,300 are multi-district online students. When calculating FPC, half day kindergarten students count as 0.58 funded pupils, full day kindergarten students count as 1.00 funded pupils. Beginning with 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provides funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2025-2026 is 61,535. Total enrollment decreased 316 students from 2024-2025.

TOTAL SOURCES BY FUND	2025-2026 Revised Budgeted Revenues			
	Fund	Beginning Fund Balance	Revenues	Transfers In
General (see chart below)	\$ 155,803,567	\$ 919,023,630	\$ -	\$ 1,074,827,197
Outdoor Education	-	1,603,600	365,560	1,969,160
Capital Projects	27,227,212	1,981,014	392,060	29,600,286
Full Day Kindergarten	-	-	-	-
Transportation	5,200,276	7,510,627	25,597,898	38,308,801
Total Combined General Fund	\$ 188,231,055	\$ 930,118,871	\$ 26,355,518	\$ 1,144,705,444
Nutrition Services NSLP	10,953,202	35,380,775	3,168,069	49,502,046
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	16,661,304	-	16,661,304
Pupil Activity	-	-	-	-
Athletics and Activities	5,073,674	15,541,051	6,487,989	27,102,714
Child Care	4,109,017	10,506,864	1,398,815	16,014,696
Total Special Revenue Fund	\$ 20,135,893	\$ 78,089,994	\$ 11,054,873	\$ 109,280,760
Bond Redemption	80,202,052	68,449,766	-	148,651,818
Certificates of Participation (COP) Lease Payments	1,930	-	1,124,825	1,126,755
Total Debt Service and Lease Payment Fund	\$ 80,203,982	\$ 68,449,766	\$ 1,124,825	\$ 149,778,573
Bond Building and Building	295,198,651	10,831,374	-	306,030,025
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 295,198,651	\$ 10,831,374	\$ -	\$ 306,030,025
Medical and Dental	3,968,669	70,537,861	-	74,506,530
Short Term Disability Insurance	621,264	933,382	-	1,554,646
Total Internal Service Fund	\$ 4,589,933	\$ 71,471,243	\$ -	\$ 76,061,176
Private Purpose Trust	37,200	52,000	-	89,200
Total Trust and Agency Fund	\$ 37,200	\$ 52,000	\$ -	\$ 89,200

2025-2026 General Fund Revenues by Type on a Per Pupil Basis

Per Pupil Revenue from State	\$ 11,217
Mill Levy Override	2,336
Other Intergovernmental Revenue	956
School-Based Revenue	189
SOT Out of Formula	269
Charter Purchased Service Revenue	200
Other Local Revenue	200
Total Per Pupil Revenue	\$ 15,368

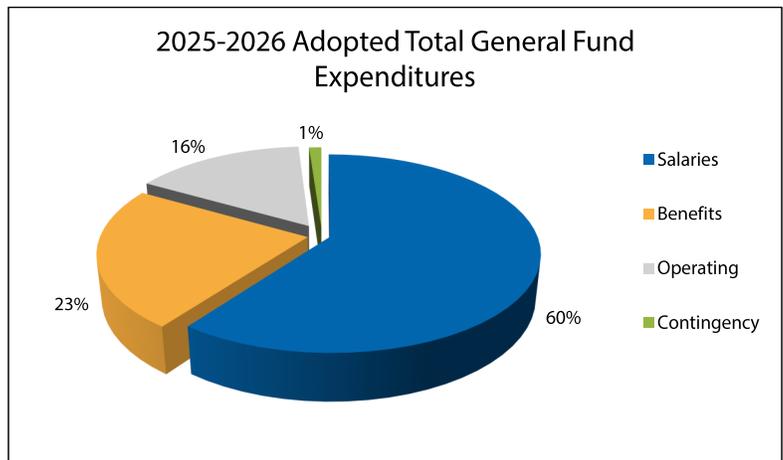


BUDGETED EXPENDITURES ADOPTED AS OF JUNE 10, 2025

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

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

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

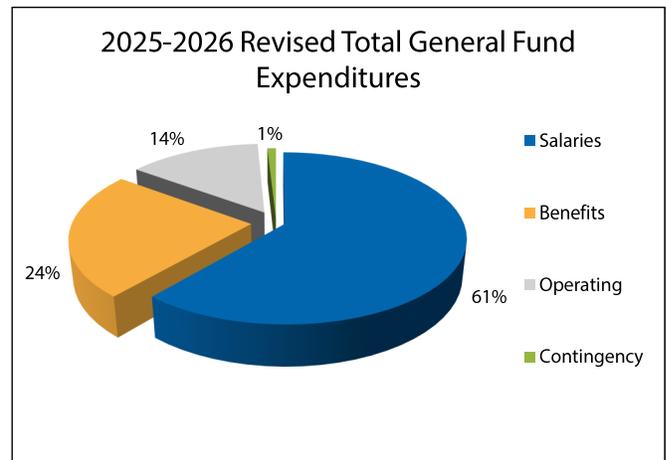


BUDGETED EXPENDITURES REVISED AS OF JANUARY 27, 2026

Salaries and **Benefits** account for the largest component of General Fund expenditures at 85% of the total. The Revised Budget includes contingency in the total amount of \$6.0 million.

TRANSFERS AND EXPENDITURES BY FUND	2025-2026 Revised Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 903,702,095	\$ 38,535,216	\$ 942,237,311
Outdoor Education	1,969,160	-	1,969,160
Capital Projects	13,997,281	-	13,997,281
Full Day Kindergarten	-	-	-
Transportation	37,613,664	-	37,613,664
Total Combined General Fund	\$ 957,282,200	\$ 38,535,216	\$ 995,817,416
Nutrition Services NSLP	38,548,844	-	38,548,844
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	16,661,304	-	16,661,304
Pupil Activity	-	-	-
Athletics and Activities	23,849,381	-	23,849,381
Child Care	13,564,857	-	13,564,857
Total Special Revenue Fund	\$ 92,624,386	\$ -	\$ 92,624,386
Bond Redemption	52,264,406	-	52,264,406
Certificates of Participation (COP) Lease Payments	1,124,825	-	1,124,825
Total Debt Service and Lease Payment Fund	\$ 53,389,231	\$ -	\$ 53,389,231
Bond Building and Building	168,606,379	-	168,606,379
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 168,606,379	\$ -	\$ 168,606,379
Medical and Dental	70,263,488	-	70,263,488
Short Term Disability Insurance	807,770	-	807,770
Total Internal Service Fund	\$ 71,071,258	\$ -	\$ 71,071,258
Private Purpose Trust	49,000	-	49,000
Total Trust and Agency Fund	\$ 49,000	\$ -	\$ 49,000

Please note that the table above includes budgeted transfers of \$38.5 million. The general fund pass through to charters is \$220.8 million. Both of these figures are excluded from the graph to the right.



STAFF POSITION BUDGETS

Position Type	FTE
100 Administrators	202
Instruction	11
Support - Students	3
Support Services - General Administration	6
Support Services - School Administration	176
Support Services - Business	1
Support Services - Central and Other	5
200 Licensed - Instructional	3,677
Instruction	3,168
Support - Students	409
Support - Instructional Staff	74
Support Services - School Administration	25
Operations and Maintenance Services	1
300 Professional	342
Support - Students	23
Support - Instructional Staff	79
Support Services - General Administration	6
Support Services - Business	39
Operations and Maintenance Services	16
Student Transportation Services	17
Support Services - Central and Other	79
Food Services Operations	17
Enterprise Operations	52
Facilities Acquisition and Construction Services	6
Instruction	3
Community Services	5
400 Paraprofessionals	1,386
Instruction	1,159
Support - Students	52
Support - Instructional Staff	38
Student Transportation Services	73
Support Services - Central and Other	14
Enterprise Operations	50
500 Office/Administrative Support	414
Support - Students	25
Support - Instructional Staff	26
Support Services - General Administration	6
Support Services - School Administration	276
Support Services - Business	6
Operations and Maintenance Services	12
Student Transportation Services	34
Support Services - Central and Other	21
Food Services Operations	4
Community Services	3
Facilities Acquisition and Construction Services	1
Enterprise Operations	1
600 Crafts, Trades, and Services	904
Support Services - Business	3
Operations and Maintenance Services	384
Student Transportation Services	216
Food Services Operations	295
Enterprise Operations	5
Grand Total	6,923

DCSD is budgeting for 6,923 full time equivalent positions in 2025-2026. The positions are organized below by job classification for the type of position and further by program for the type of service provided. This does not include charter school employees, but does include all District funds.

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

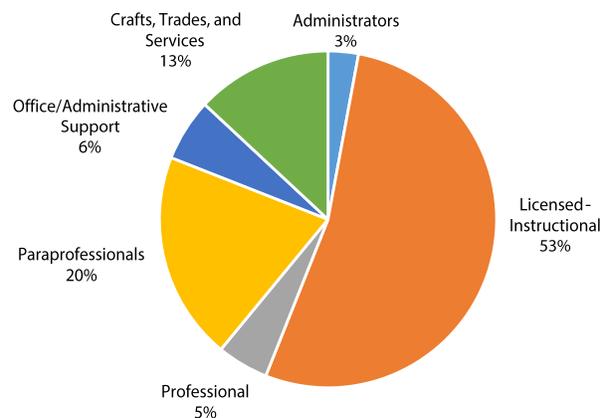
Licensed - Instructional - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

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

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

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

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



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

COMBINED GENERAL FUND BUDGETS

GENERAL FUND REVENUES

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	149,851,093	142,578,642	155,803,567
Revenues			
Local Taxes			
Property Tax (In SFA)	282,150,851	311,877,356	306,860,572
Budget Override	139,713,000	139,713,000	139,713,000
Specific Ownership Taxes (In SFA)	18,537,938	20,939,020	21,998,401
Specific Ownership Taxes (Out of SFA)	18,400,293	16,169,893	16,060,110
Subtotal Local Taxes	<u>\$ 458,802,082</u>	<u>\$ 488,699,269</u>	<u>\$ 484,632,083</u>
Intergovernmental Revenue			
Equalization Entitlements	358,669,345	342,941,304	341,955,817
Special Education	26,482,954	27,671,460	27,671,460
Vocational Education	1,252,018	816,000	816,000
Gifted & Talented	644,279	657,165	642,992
Charter School Capital Construction	5,418,257	5,418,259	5,418,259
Federal - Medicaid Reimbursement	5,065,844	3,764,116	3,764,116
State PERA Contribution	1,209,160	9,000,000	9,000,000
Universal Preschool Program	5,362,695	5,668,693	5,668,693
Other	5,093,538	4,243,138	4,203,599
Subtotal Intergovernmental Revenue	<u>\$ 409,198,090</u>	<u>\$ 400,180,135</u>	<u>\$ 399,140,936</u>
Other Local Revenue			
General Fund Interest	8,056,300	7,027,494	7,027,494
Charter School Purchased Services	10,430,379	11,984,097	11,984,097
Preschool	760,713	790,000	790,000
School Based	9,950,028	10,677,555	10,497,894
Concurrent Enrollment	-	6,446,676	-
Other	8,182,755	4,652,433	4,951,126
Subtotal Other Local Revenue	<u>\$ 37,380,175</u>	<u>\$ 41,578,255</u>	<u>\$ 35,250,611</u>
Total Revenue	<u>\$ 905,380,347</u>	<u>\$ 930,457,659</u>	<u>\$ 919,023,630</u>
Total Program Funding*	<u>\$ 659,358,134</u>	<u>\$ 675,757,680</u>	<u>\$ 670,814,790</u>

* Equalization Entitlements plus Property Tax (in School Finance Act) plus Specific Ownership Taxes (in School Finance Act)

GENERAL FUND EXPENDITURES

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Expenditures			
Salaries	402,397,974	415,942,716	416,498,986
Administrators	23,195,375	23,606,119	23,767,637
Certified	277,587,975	287,219,102	286,532,953
ProTech	20,637,172	21,864,844	21,851,421
Classified	67,806,124	72,410,715	73,205,060
Substitutes	6,280,426	4,835,732	4,980,550
Overtime	817,323	789,578	788,505
Additional Pay	6,073,580	5,216,626	5,372,860
Benefits	144,346,823	150,692,593	152,449,055
State PERA Contribution	1,209,160	9,000,000	9,000,000
Subtotal - Salaries & Benefits	<u>\$ 547,953,957</u>	<u>\$ 575,635,309</u>	<u>\$ 577,948,041</u>
Purchased Professional Services	14,991,671	13,541,783	15,445,058
Purchased Property Services	17,643,583	16,082,508	17,945,968
Other Purchased Services	19,253,190	23,059,684	16,432,480
Supplies	34,448,769	52,129,386	45,501,270
Equipment	1,454,478	-	-
Other	6,373,706	3,352,368	3,487,532
Total Expenditures	<u>\$ 642,119,354</u>	<u>\$ 683,801,038</u>	<u>\$ 676,760,349</u>
Charter School Pass Through	<u>210,552,467</u>	<u>220,690,468</u>	<u>220,876,500</u>
Transfers			
Outdoor Education Fund	180,238	365,560	365,560
Transportation Fund	22,993,112	26,088,096	25,597,898
Capital Projects Fund	9,691,387	(1,850,608)	392,060
Nutrition Services NSLP Fund	3,170,424	3,168,069	3,168,069
Child Care Fund	1,565,882	1,415,284	1,398,815
Athletics & Activities Fund	8,031,570	6,487,989	6,487,989
COP Lease Payments Fund	1,123,439	1,124,825	1,124,825
Total Transfers	<u>\$ 46,756,052</u>	<u>\$ 36,799,215</u>	<u>\$ 38,535,216</u>
Total Expenditures and Transfers	<u>\$ 899,427,873</u>	<u>\$ 941,290,721</u>	<u>\$ 936,172,065</u>
BOE Contingency - 1%	-	7,790,000	6,065,246
Change in Fund Balance	5,952,474	(18,623,062)	(23,213,681)
Ending Fund Balance	155,803,567	123,955,580	132,589,886
TABOR Reserve - 3%	22,900,000	23,370,000	22,900,000
BOE Reserve - 3%	22,900,000	23,370,000	22,900,000
School Carry Over Reserve	24,537,098	25,032,378	24,537,098
Medicaid Carry Over Reserve	144,401	70,001	144,401
Enrollment Reserve	-	2,000,000	1,152,124
Multi-Year Lease Reserve	2,659,890	2,099,214	2,099,214
SPED/Mental Health Reserve	-	296,768	45,799
5B One-Time Bridge (Emergency Capital Needs)	800,496	-	-
Assignment of 2023 Mill Levy Override	2,965,120	-	-
Ending Fund Balance - after reserves	<u>\$ 78,896,562</u>	<u>\$ 47,717,219</u>	<u>\$ 58,811,250</u>

OUTDOOR EDUCATION FUND 13

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	-	-	-
Revenues			
Tuition	1,231,044	1,615,600	1,603,600
Grant	-	-	-
Other	22,008	-	-
Total Revenue	\$ 1,253,052	\$ 1,615,600	\$ 1,603,600
Transfer from General Fund	180,238	365,560	365,560
Total Sources	\$ 1,433,290	\$ 1,981,160	\$ 1,969,160
Expenditures			
Salaries	845,141	1,060,183	1,061,208
Benefits	306,488	365,858	366,093
Purchased Services	147,141	179,293	179,293
Supplies	101,745	247,994	247,994
Equipment	17,776	69,596	68,336
Field Trips & Other	14,998	46,236	46,236
Total Expenditures	\$ 1,433,290	\$ 1,969,160	\$ 1,969,160
Change in Fund Balance	\$ -	\$ 12,000	\$ -
Ending Fund Balance - after reserves	\$ -	\$ 12,000	\$ -

CAPITAL PROJECTS FUND 14

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	36,342,987	24,270,673	27,227,212
Revenues			
Revenue in Lieu of Land	3,087,359	1,911,264	1,911,264
Investment Earnings	-	-	-
Sale of Land or Buildings	231	174,528	-
Other	155,527	-	69,750
Total Revenue	\$ 3,243,117	\$ 2,085,792	\$ 1,981,014
Transfer from General Fund	9,691,387	(1,850,608)	392,060
Total Sources	\$ 49,277,491	\$ 24,505,857	\$ 29,600,286
Expenditures			
Salaries	-	-	-
Benefits	-	-	-
Purchased/Property Services	572,841	33,440	126,825
Equipment/Building	21,460,308	8,115,024	13,786,365
Other	17,130	-	84,091
Total Expenditures	\$ 22,050,279	\$ 8,148,464	\$ 13,997,281
Change in Fund Balance	\$ (9,115,775)	\$ (7,913,280)	\$ (11,624,207)
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 10,143,448	\$ 11,232,538	\$ 10,074,370
Assigned to School Carry Over	\$ 1,179,626	-	\$ 266,740
Ending Fund Balance - after reserves	\$ 15,904,138	\$ 5,124,855	\$ 5,261,895

TRANSPORTATION FUND 25

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	8,276,615	5,250,990	5,200,276
Revenues			
Transportation Fees	917,155	875,000	875,000
State Categorical	5,925,322	6,236,889	5,885,627
Other	711,965	750,000	750,000
Total Revenue	\$ 7,554,442	\$ 7,861,889	\$ 7,510,627
Transfer from General Fund	22,993,112	26,088,096	25,597,898
Total Sources	\$ 38,824,169	\$ 39,200,975	\$ 38,308,801
Expenditures			
Salaries	13,375,541	16,182,309	16,191,567
Benefits	5,313,263	6,998,665	6,937,538
Purchased Services	10,895,016	10,927,391	11,001,411
Supplies	1,121,567	1,618,685	1,603,225
Fuel	1,398,184	2,000,000	1,994,366
Bus Purchases & Equipment	2,226,450	1,391,443	494,708
Field Trips and Other	(706,128)	(611,500)	(609,151)
Total Expenditures	\$ 33,623,894	\$ 38,506,993	\$ 37,613,664
Change in Fund Balance	\$ (3,076,340)	\$ (4,557,008)	\$ (4,505,139)
Ending Fund Balance - after reserves	\$ 5,200,275	\$ 693,982	\$ 695,137

SPECIAL REVENUE FUND BUDGETS

NUTRITION SERVICES NSLP FUND 21

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	7,250,920	10,636,725	10,953,202
Revenues			
Food Sales	4,893,986	5,065,000	5,065,000
Federal Reimbursement	7,391,698	7,702,207	7,702,207
Commodity Contribution	2,501,936	2,467,789	2,467,789
Miscellaneous	36,521	17,000	17,000
Sale of Capital Assets	10,813	-	-
State Match Child Nutr. & CDE Revenue	19,379,914	20,128,779	20,128,779
Total Revenues	\$ 34,214,868	\$ 35,380,775	\$ 35,380,775
Transfer from General Fund	3,170,424	3,168,069	3,168,069
Total Sources	\$ 44,636,212	\$ 49,185,569	\$ 49,502,046
Expenditures			
Salaries	11,046,564	11,605,272	11,675,935
Benefits	4,727,191	5,076,020	5,092,137
Food & Commodities	14,979,817	18,535,174	18,418,394
Purchased Services & Repairs	246,352	280,200	306,200
Supplies	1,549,142	1,590,000	1,594,000
Equipment	228,089	564,678	564,678
Other	905,854	897,500	897,500
Total Expenditures	\$ 33,683,009	\$ 38,548,844	\$ 38,548,844
Change in Fund Balance	\$ 3,702,283	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 10,953,203	\$ 10,636,725	\$ 10,953,202

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	-	-	-
Revenues			
State Revenue	1,955,301	1,161,730	1,212,900
Federal Revenue	14,251,420	13,039,635	15,386,613
Other Revenue	62,209	-	61,791
Total Revenue	\$ 16,268,930	\$ 14,201,365	\$ 16,661,304
Transfer from General Fund	-	-	-
Total Sources	\$ 16,268,930	\$ 14,201,365	\$ 16,661,304
Expenditures			
Salaries	8,940,057	9,047,953	9,151,895
Benefits	3,060,731	3,021,049	3,006,861
Purchased/Property Services	2,722,014	1,343,285	3,352,853
Supplies	322,139	726,001	724,241
Equipment	891,297	-	35,903
Other	332,691	63,077	389,551
Total Expenditures	\$ 16,268,930	\$ 14,201,365	\$ 16,661,304
Change in Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -

ATHLETICS AND ACTIVITIES FUND 26

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	3,899,436	5,507,732	5,073,674
Revenues			
Student Fees	4,194,081	4,205,764	4,205,764
Gate Fees	1,860,073	1,710,036	1,710,036
Donations and Fundraising	3,899,301	3,657,404	3,706,552
Merchandise Sales	5,689,551	5,683,699	5,683,699
Other Pupil Income	625,620	235,000	235,000
Total Revenue	\$ 16,268,626	\$ 15,491,903	\$ 15,541,051
Transfer from General Fund	8,031,570	6,487,989	6,487,989
Total Sources	\$ 28,199,632	\$ 27,487,624	\$ 27,102,714
Expenditures			
Salaries	7,347,763	7,453,884	7,541,599
Benefits	1,749,089	1,827,304	1,848,769
Purchased Services	6,247,229	6,058,618	5,624,560
Supplies	6,572,671	6,097,776	6,206,413
Equipment	930,161	32,572	228,866
Field Trips and Other	279,045	2,399,174	2,399,174
Total Expenditures	\$ 23,125,959	\$ 23,869,328	\$ 23,849,381
Change in Fund Balance	\$ 1,174,237	\$ (1,889,436)	\$ (1,820,341)
Assigned to School Carry Over	\$ 3,371,932	\$ 3,618,296	\$ 3,253,333
Ending Fund Balance - after reserves	\$ 1,701,741	\$ -	\$ -

CHILD CARE FUND 29

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	5,152,491	3,938,481	4,109,017
Revenues			
Tuition	10,651,367	10,579,875	10,506,864
Grant	75,637	-	-
Other	6,718	-	-
Total Revenue	\$ 10,733,722	\$ 10,579,875	\$ 10,506,864
Transfer from General Fund	1,565,882	1,415,284	1,398,815
Total Sources	\$ 17,452,095	\$ 15,933,640	\$ 16,014,696
Expenditures			
Salaries	8,017,763	8,343,233	8,058,526
Benefits	2,793,777	3,135,756	3,027,598
Purchased Services	1,846,251	1,500,700	1,771,924
Supplies	327,640	223,777	229,771
Field Trips and Other	357,646	460,310	477,038
Total Expenditures	\$ 13,343,077	\$ 13,663,776	\$ 13,564,857
Change in Fund Balance	\$ (1,043,473)	\$ (1,668,617)	\$ (1,659,178)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 4,109,018	\$ 2,269,864	\$ 2,449,839

DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS

BOND REDEMPTION FUND 31

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	81,628,110	80,629,404	80,202,052
Revenues			
Property Taxes	54,381,195	55,036,532	65,645,432
Investment Earnings	3,764,528	2,804,334	2,804,334
Total Revenues	\$ 58,145,723	\$ 57,840,866	\$ 68,449,766
Total Sources	\$ 139,773,833	\$ 138,470,270	\$ 148,651,818
Expenditures			
Principal	39,580,000	27,005,000	27,005,000
Interest	19,990,731	25,257,406	25,257,406
Cost of Issuance	-	-	-
Fiscal Charges	1,050	2,000	2,000
Total Expenditures	\$ 59,571,781	\$ 52,264,406	\$ 52,264,406
Other Financing Sources (Uses)			
Proceeds from Bond Refunding	-	-	-
Refunding Bond Premium	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-
Transfer to/(from) General Fund	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Change in Fund Balance	\$ (1,426,058)	\$ 5,576,460	\$ 16,185,360
Ending Fund Balance - after reserves	\$ 80,202,052	\$ 86,205,864	\$ 96,387,412

CERTIFICATES OF PARTICIPATION (COP) LEASE PAYMENT FUND 39

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	1,866	1,930	1,930
Revenues			
Interest on Investment	-	-	-
Certificate of Participation - AspenView	-	-	-
Total Revenues	\$ -	\$ -	\$ -
Total Sources	\$ 1,866	\$ 1,930	\$ 1,930
Expenditures			
Principal Retirement	850,000	885,000	885,000
Interest	269,375	235,825	235,825
Debt Issuance Costs & Fiscal Charges	4,000	4,000	4,000
Total Expenditures	\$ 1,123,375	\$ 1,124,825	\$ 1,124,825
Other Financing Sources (Uses)			
Proceeds from COP Refunding	-	-	-
Refunding COP Premium	-	-	-
Payment to Refunded Escrow Agent	-	-	-
Transfer from Other Funds	1,123,439	1,124,825	1,124,825
Total Other Financing Sources (Uses)	\$ 1,123,439	\$ 1,124,825	\$ 1,124,825
Change in Fund Balance	\$ 64	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 1,930	\$ 1,930	\$ 1,930

BUILDING FUND BUDGETS

BUILDING FUND 44

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	-	291,837,635	295,198,651
Revenues			
Bond Issuance	307,247,971	-	-
State Revenue from CDE	-	-	-
Interest	8,631,901	10,831,374	10,831,374
Total Revenue	\$ 315,879,872	\$ 10,831,374	\$ 10,831,374
Transfer to/from Other Funds	-	-	-
Total Sources	\$ 315,879,872	\$ 302,669,009	\$ 306,030,025
Expenditures			
Salaries	215,246	1,285,773	1,277,223
Benefits	66,529	457,855	466,405
Buildings & Building Improvements	17,802,520	108,302,361	160,325,754
Purchased Services	1,185,654	1,482,539	1,583,692
Supplies	140,725	531,180	531,180
Debt Issuance Costs & Fiscal Charges	1,270,547	-	4,422,125
Other	-	-	-
Total Expenditures	\$ 20,681,220	\$ 112,059,708	\$ 168,606,379
Change in Fund Balance	\$ 295,198,651	\$ (101,228,334)	\$ (157,775,005)
Ending Fund Balance - after reserves	\$ 295,198,651	\$ 190,609,301	\$ 137,423,646

INTERNAL SERVICE FUND BUDGETS

MEDICAL AND DENTAL FUND 65

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	3,848,953	5,517,453	3,968,669
Revenues			
Health Insurance Premiums	65,495,275	66,569,837	66,569,837
Dental Insurance Premiums	3,810,133	3,959,198	3,959,198
Investment Earnings	8,830	8,826	8,826
Other	-	-	-
Total Revenues	\$ 69,314,237	\$ 70,537,861	\$ 70,537,861
Transfer from General Fund	-	-	-
Total Sources	\$ 73,163,190	\$ 76,055,314	\$ 74,506,530
Expenditures			
Salaries	-	-	-
Benefits	-	-	-
Health Plan	62,907,179	63,415,811	63,415,811
Dental Plan	3,832,233	3,959,198	3,959,198
Stop Loss Premiums	1,356,547	1,672,704	1,672,704
Purchased Services	1,098,563	1,215,775	1,215,775
Other	-	-	-
Total Expenditures	\$ 69,194,521	\$ 70,263,488	\$ 70,263,488
Change in Fund Balance	\$ 119,716	\$ 274,373	\$ 274,373
Assigned to Contingency for Self-Insured Plans	\$ 3,848,953	\$ 3,245,129	\$ 3,245,129
Ending Fund Balance - after reserves	\$ 119,716	\$ 2,546,697	\$ 997,913

SHORT TERM DISABILITY INSURANCE FUND 66

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	418,731	587,369	621,264
Revenues			
Short Term Disability Insurance Premiums	928,334	933,382	933,382
Total Revenue	\$ 928,334	\$ 933,382	\$ 933,382
Transfer from General Fund	-	-	-
Total Sources	\$ 1,347,065	\$ 1,520,751	\$ 1,554,646
Expenditures			
Salaries	-	-	-
Benefits	-	-	-
Short Term Disability Insurance Claims	597,635	682,105	716,000
Purchased Services	128,166	91,770	91,770
Other	-	-	-
Total Expenditures	\$ 725,801	\$ 773,875	\$ 807,770
Change in Fund Balance	\$ 202,533	\$ 159,507	\$ 125,612
Ending Fund Balance - after reserves	\$ 621,264	\$ 746,876	\$ 746,876

TRUST FUND BUDGETS

PRIVATE PURPOSE TRUST FUND 75

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026
Balance on Hand July 1	31,379	35,879	37,200
Revenues			
Contributions	53,321	52,000	52,000
Total Revenue	\$ 53,321	\$ 52,000	\$ 52,000
Transfer from General Fund	-	-	-
Total Sources	\$ 84,700	\$ 87,879	\$ 89,200
Expenditures			
Grants and Scholarships	47,500	49,000	49,000
Total Expenditures	\$ 47,500	\$ 49,000	\$ 49,000
Change in Fund Balance	\$ 5,821	\$ 3,000	\$ 3,000
Ending Fund Balance - after reserves	\$ 37,200	\$ 38,879	\$ 40,200

CHARTER SCHOOL BUDGETS

2025-2026 REVISED BUDGET CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	\$ 7,125,221	\$ 8,890,417	\$ 8,876,000	\$ 7,139,638
American Academy Charter	11,877,091	41,622,735	41,619,282	11,880,544
Aspen View Academy Charter	4,848,787	14,650,007	14,370,317	5,128,477
Ben Franklin Academy Charter	8,008,216	13,557,870	13,304,011	8,262,075
Challenge to Excellence Charter	3,395,023	9,099,183	9,702,847	2,791,359
DCS Montessori Charter	1,817,761	8,050,533	8,050,463	1,817,831
Global Village Academy Charter	925,197	7,861,445	7,841,243	945,399
HOPE Online Learning Academy	1,106,791	17,558,705	17,504,805	1,160,691
Leman Academy of Excellence Charter	10,951,832	21,945,917	22,041,962	10,855,788
North Star Academy Charter	2,877,045	9,750,794	11,749,429	878,410
Parker Core Knowledge Charter	5,756,300	11,142,722	11,118,206	5,780,816
Parker Performing Arts Charter	2,595,801	9,558,821	9,307,258	2,847,364
Platte River Academy Charter	3,652,152	9,361,021	9,617,483	3,395,690
Renaissance Secondary Charter	1,225,208	7,032,612	7,008,260	1,249,560
SkyView Academy Charter	11,549,082	20,068,499	19,415,849	12,201,732
STEM School Highlands Ranch	12,261,064	23,107,167	23,098,355	12,269,876
World Compass Academy Charter	2,769,883	11,799,371	11,799,371	2,769,883
TOTAL	\$ 92,742,455	\$ 245,057,819	\$ 246,425,141	\$ 91,375,132

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

ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 6,626,979	\$ 6,987,777	\$ 7,125,221	\$ 7,125,221	\$ 7,252,607
Revenue:					
Per Pupil Revenue	\$ 6,818,396	\$ 7,089,000	\$ 6,883,000	\$ 6,882,322	\$ 7,361,000
Mill Levy/Override	1,474,569	1,525,000	1,473,000	1,472,076	1,576,000
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	205,211	185,000	230,000	229,184	237,000
Food Services	-	-	-	-	-
Pupil Activities	112,807	105,000	128,000	127,656	131,000
Community Service Activities	-	-	-	-	-
Other Local Revenue	88,801	95,000	100,000	100,155	104,000
Rental/Lease	3,360	5,000	5,000	4,710	5,000
Contributions/Donations	72,618	75,000	51,000	50,173	54,000
Miscellaneous Revenue	-	-	-	-	-
Categorical Revenue	75,113	150,000	150,000	150,000	155,000
Other State Revenue	270,643	258,000	249,000	248,142	267,000
Grants Federal	-	-	-	-	-
Fund Transfer	(442,500)	(414,583)	(378,583)	(378,010)	(412,500)
Other Sources	44,022	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 8,723,039	\$ 9,072,417	\$ 8,890,417	\$ 8,886,408	\$ 9,477,500
Total Sources	\$ 15,350,018	\$ 16,060,194	\$ 16,015,638	\$ 16,011,629	\$ 16,730,107
Expenditures:					
Salaries	\$ 4,435,999	\$ 4,769,000	\$ 4,641,000	\$ 4,601,923	\$ 4,873,000
Benefits	1,524,516	1,749,000	1,651,000	1,647,636	1,735,000
Purchased Professional and Technical Services	160,240	182,000	189,000	179,456	200,000
Purchased Property Services	367,595	424,000	430,000	425,216	451,000
Other Purchased Services	707,598	845,000	799,000	779,696	836,000
Supplies	317,482	333,000	315,000	285,408	325,000
Property	692,403	600,000	722,000	713,452	737,000
Other Expenses	15,366	118,000	119,000	118,188	118,500
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	3,598	8,100	10,000	8,046	8,500
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 8,224,797	\$ 9,028,100	\$ 8,876,000	\$ 8,759,022	\$ 9,284,000
Balance on Hand June 30	\$ 7,125,221	\$ 7,032,094	\$ 7,139,638	\$ 7,252,607	\$ 7,446,107
Fund Balance as a % of Revenue	82%	78%	80%	82%	79%

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

AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 11,890,120	\$ 12,042,647	\$ 11,877,091	\$ 11,877,091	\$ 12,016,596
Revenue:					
Per Pupil Revenue	\$ 27,769,026	\$ 28,598,940	\$ 28,298,700	\$ 28,298,700	\$ 29,091,064
Mill Levy/Override	6,026,831	6,195,618	6,064,879	6,064,879	6,077,009
Tuition	1,903,142	1,989,953	1,381,823	1,381,823	1,291,950
Transportation Fees	537,144	435,000	435,000	450,000	547,887
Earnings on Investments	541,436	567,934	552,981	548,380	540,000
Food Services	-	-	-	-	-
Pupil Activities	922,225	907,500	928,500	940,000	931,447
Community Service Activities	-	-	-	-	-
Other Local Revenue	743,551	754,949	775,901	775,900	745,000
Rental/Lease	106,025	95,000	95,000	95,000	90,000
Contributions/Donations	386,762	816,938	161,400	180,000	165,000
Miscellaneous Revenue	58,708	-	-	85,000	25,000
Categorical Revenue	1,001,525	1,003,860	1,098,708	1,098,708	1,032,750
Other State Revenue	470,600	65,000	1,182,402	1,182,402	998,000
Grants Federal	26,435	-	647,441	722,304	219,300
Fund Transfer	-	-	-	-	-
Other Sources	-	122,360	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 40,493,411	\$ 41,553,052	\$ 41,622,735	\$ 41,823,096	\$ 41,754,406
Total Sources	\$ 52,383,531	\$ 53,595,699	\$ 53,499,826	\$ 53,700,187	\$ 53,771,003
Expenditures:					
Salaries	\$ 21,634,536	\$ 22,115,691	\$ 22,019,455	\$ 22,018,960	\$ 22,614,281
Benefits	6,671,285	7,256,400	7,322,892	7,005,000	7,371,323
Purchased Professional and Technical Services	725,416	855,986	917,169	914,169	935,512
Purchased Property Services	4,791,886	4,879,003	4,826,970	4,817,970	4,923,510
Other Purchased Services	3,129,183	3,727,752	3,672,409	3,704,197	3,745,857
Supplies	1,434,179	1,254,605	1,298,795	1,295,795	1,273,795
Property	1,806,782	924,800	1,043,863	1,389,000	700,000
Other Expenses	100,799	291,548	298,730	318,500	250,000
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	212,374	234,000	219,000	220,000	200,000
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 40,506,440	\$ 41,539,785	\$ 41,619,282	\$ 41,683,591	\$ 42,014,278
Balance on Hand June 30	\$ 11,877,091	\$ 12,055,915	\$ 11,880,544	\$ 12,016,596	\$ 11,756,725
Fund Balance as a % of Revenue	29%	29%	29%	29%	28%

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

ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 4,318,945	\$ 4,336,807	\$ 4,848,787	\$ 4,848,787	\$ 5,128,477
Revenue:					
Per Pupil Revenue	\$ 10,492,442	\$ 10,698,440	\$ 10,776,764	\$ 10,776,764	\$ 10,650,000
Mill Levy/Override	2,272,662	2,262,505	2,305,224	2,305,224	2,270,000
Tuition	415,945	393,600	393,600	393,600	393,600
Transportation Fees	-	-	-	-	-
Earnings on Investments	165,880	225,000	230,000	230,000	175,000
Food Services	-	-	-	-	-
Pupil Activities	433,450	450,775	445,775	445,775	450,000
Community Service Activities	139,959	12,500	12,500	12,500	12,500
Other Local Revenue	2,775	5,000	10,000	10,000	5,000
Rental/Lease	1,480	2,500	5,000	5,000	2,500
Contributions/Donations	130,022	83,000	83,000	83,000	80,000
Miscellaneous Revenue	-	-	-	-	-
Categorical Revenue	378,000	351,900	373,566	373,566	350,000
Other State Revenue	156,292	14,000	14,578	14,578	14,000
Grants Federal	-	-	-	-	-
Fund Transfer	79,318	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 14,668,224	\$ 14,499,220	\$ 14,650,007	\$ 14,650,007	\$ 14,402,600
Total Sources	\$ 18,987,169	\$ 18,836,027	\$ 19,498,794	\$ 19,498,794	\$ 19,531,077
Expenditures:					
Salaries	\$ 7,793,545	\$ 8,152,111	\$ 7,851,711	\$ 7,851,711	\$ 8,000,000
Benefits	2,549,560	2,567,697	2,606,447	2,606,447	2,560,000
Purchased Professional and Technical Services	1,563,350	132,000	139,000	139,000	135,000
Purchased Property Services	-	1,679,400	1,793,900	1,793,900	1,675,000
Other Purchased Services	-	1,114,500	1,161,759	1,161,759	1,115,000
Supplies	598,686	665,000	655,000	655,000	650,000
Property	292,483	135,000	135,000	135,000	135,000
Other Expenses	40,108	27,500	27,500	27,500	65,000
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	1,300,650	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 14,138,382	\$ 14,473,208	\$ 14,370,317	\$ 14,370,317	\$ 14,335,000
Balance on Hand June 30	\$ 4,848,787	\$ 4,362,819	\$ 5,128,477	\$ 5,128,477	\$ 5,196,077
Fund Balance as a % of Revenue	33%	30%	35%	35%	36%

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BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 7,528,385	\$ 7,688,159	\$ 8,008,216	\$ 8,008,216	\$ 8,262,075
Revenue:					
Per Pupil Revenue	\$ 9,474,462	\$ 9,830,507	\$ 9,868,124	\$ 9,868,124	\$ 10,065,486
Mill Levy/Override	2,055,030	2,128,056	2,136,287	2,136,287	2,179,013
Tuition	344,603	364,605	340,012	340,012	340,012
Transportation Fees	-	-	-	-	-
Earnings on Investments	400,024	345,400	371,800	371,800	371,800
Food Services	-	-	-	-	-
Pupil Activities	151,984	137,800	137,500	137,500	137,500
Community Service Activities	191,615	193,000	193,000	193,000	193,000
Other Local Revenue	-	-	-	-	-
Rental/Lease	20,782	20,500	20,500	20,500	20,500
Contributions/Donations	64,400	60,000	36,000	36,000	50,000
Miscellaneous Revenue	6,839	6,100	6,600	6,600	6,600
Categorical Revenue	124,338	9,165	9,165	9,165	9,165
Other State Revenue	-	-	-	-	-
Grants Federal	-	-	-	-	-
Fund Transfer	52,394	-	101,479	101,479	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	337,403	337,403	337,403	337,403	344,151
Grants Local	-	-	-	-	-
Total Revenue	\$ 13,223,872	\$ 13,432,536	\$ 13,557,870	\$ 13,557,870	\$ 13,717,227
Total Sources	\$ 20,752,257	\$ 21,120,695	\$ 21,566,086	\$ 21,566,086	\$ 21,979,302
Expenditures:					
Salaries	\$ 6,840,833	\$ 7,058,540	\$ 7,043,835	\$ 7,043,835	\$ 7,255,150
Benefits	1,849,627	1,904,856	1,857,907	1,857,907	1,913,644
Purchased Professional and Technical Services	117,623	155,749	156,249	156,249	160,936
Purchased Property Services	1,926,702	1,968,731	1,965,451	1,965,451	2,024,415
Other Purchased Services	1,001,357	1,162,987	1,187,526	1,187,526	1,211,277
Supplies	508,705	601,588	601,693	601,693	613,727
Property	409,643	384,500	394,500	394,500	394,500
Other Expenses	89,550	90,405	96,850	96,850	96,850
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 12,744,041	\$ 13,327,356	\$ 13,304,011	\$ 13,304,011	\$ 13,670,499
Balance on Hand June 30	\$ 8,008,216	\$ 7,793,339	\$ 8,262,075	\$ 8,262,075	\$ 8,308,804
Fund Balance as a % of Revenue	61%	58%	61%	61%	61%

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

CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 4,874,106	\$ 3,395,023	\$ 3,395,023	\$ 3,395,023	\$ 3,012,447
Revenue:					
Per Pupil Revenue	\$ 5,971,867	\$ 7,413,805	\$ 7,469,542	\$ 7,469,542	\$ 7,630,282
Mill Levy/Override	1,291,631	1,600,422	1,612,456	1,612,456	1,600,422
Tuition	4,675	9,734	9,974	9,974	9,734
Transportation Fees	-	-	-	-	-
Earnings on Investments	196,412	100,000	100,000	100,000	100,000
Food Services	-	-	-	-	-
Pupil Activities	322,411	327,677	328,811	328,811	327,677
Community Service Activities	-	-	-	-	-
Other Local Revenue	1,002	-	-	-	-
Rental/Lease	6,823	-	-	-	-
Contributions/Donations	675	-	-	-	-
Miscellaneous Revenue	13,611	5,000	5,000	5,000	5,000
Categorical Revenue	266,127	277,259	277,259	277,259	323,430
Other State Revenue	61,733	239,910	233,755	233,755	240,768
Grants Federal	154,893	577,500	577,500	577,500	212,500
Fund Transfer	(2,855,817)	-	(1,515,114)	(1,515,114)	-
Other Sources	25,586	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 5,461,629	\$ 10,551,307	\$ 9,099,183	\$ 9,099,183	\$ 10,449,813
Total Sources	\$ 10,335,735	\$ 13,946,330	\$ 12,494,206	\$ 12,494,206	\$ 13,462,260
Expenditures:					
Salaries	\$ 3,575,477	\$ 4,362,008	\$ 4,250,094	\$ 4,250,094	\$ 4,377,597
Benefits	1,215,264	1,715,909	1,676,919	1,676,919	1,741,699
Purchased Professional and Technical Services	325,253	369,610	378,630	378,630	361,948
Purchased Property Services	683,802	948,096	1,018,631	1,018,631	1,195,175
Other Purchased Services	661,445	952,631	972,709	972,709	956,589
Supplies	265,969	464,363	464,893	464,893	478,144
Property	164,762	679,608	704,608	704,608	550,753
Other Expenses	40,339	234,713	236,363	15,275	241,579
Other Uses of Funds	8,402	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 6,940,713	\$ 9,726,938	\$ 9,702,847	\$ 9,481,759	\$ 9,903,484
Balance on Hand June 30	\$ 3,395,023	\$ 4,219,392	\$ 2,791,359	\$ 3,012,447	\$ 3,558,776
Fund Balance as a % of Revenue	62%	40%	31%	33%	34%

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

DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 1,555,271	\$ 1,636,548	\$ 1,817,761	\$ 1,817,761	\$ 1,817,831
Revenue:					
Per Pupil Revenue	\$ 4,760,223	\$ 4,890,021	\$ 4,923,551	\$ 4,923,551	\$ 4,986,267
Mill Levy/Override	1,029,085	1,056,520	1,048,044	1,048,044	1,046,000
Tuition	984,915	983,846	997,968	997,968	1,000,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	103,696	80,000	85,000	85,000	85,000
Food Services	-	-	-	-	-
Pupil Activities	168,045	200,000	200,000	200,000	200,000
Community Service Activities	468,774	483,750	458,850	458,850	465,000
Other Local Revenue	41,340	-	-	-	-
Rental/Lease	74,190	75,000	75,000	75,000	75,000
Contributions/Donations	2,523	-	-	-	-
Miscellaneous Revenue	-	5,000	11,500	11,500	5,000
Categorical Revenue	91,017	65,000	65,000	65,000	65,000
Other State Revenue	170,547	170,000	168,620	168,620	170,000
Grants Federal	-	-	-	-	-
Fund Transfer	41,751	30,000	17,000	17,000	25,000
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 7,936,106	\$ 8,039,137	\$ 8,050,533	\$ 8,050,533	\$ 8,122,267
Total Sources	\$ 9,491,377	\$ 9,675,685	\$ 9,868,294	\$ 9,868,294	\$ 9,940,098
Expenditures:					
Salaries	\$ 3,864,068	\$ 3,947,955	\$ 3,953,500	\$ 3,953,500	\$ 4,029,000
Benefits	1,351,242	1,424,107	1,424,575	1,424,575	1,435,000
Purchased Professional and Technical Services	374,087	395,500	434,500	434,500	425,000
Purchased Property Services	865,716	878,500	881,515	881,515	885,000
Other Purchased Services	439,640	516,500	525,573	525,573	528,000
Supplies	283,361	307,200	307,200	307,200	300,000
Property	314,385	349,000	304,000	304,000	300,000
Other Expenses	13,606	19,600	19,600	19,600	19,600
Other Uses of Funds	167,511	200,000	200,000	200,000	200,000
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 7,673,616	\$ 8,038,362	\$ 8,050,463	\$ 8,050,463	\$ 8,121,600
Balance on Hand June 30	\$ 1,817,761	\$ 1,637,323	\$ 1,817,831	\$ 1,817,831	\$ 1,818,498
Fund Balance as a % of Revenue	23%	20%	23%	23%	22%

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

GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 645,686	\$ 948,121	\$ 925,197	\$ 925,197	\$ 945,399
Revenue:					
Per Pupil Revenue	\$ 4,959,088	\$ 5,662,231	\$ 5,846,781	\$ 5,846,781	\$ 6,349,675
Mill Levy/Override	1,054,871	1,184,225	1,230,887	1,230,887	1,304,973
Tuition	9,000	11,000	12,000	12,000	11,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	47,302	37,000	36,500	36,500	34,000
Food Services	-	-	-	-	-
Pupil Activities	131,110	120,950	124,050	124,050	124,600
Community Service Activities	-	-	-	-	-
Other Local Revenue	65,643	50,000	60,000	60,000	60,000
Rental/Lease	-	-	-	-	-
Contributions/Donations	3,870	3,000	12,000	12,000	3,000
Miscellaneous Revenue	52,095	1,000	1,750	1,750	1,000
Categorical Revenue	-	-	-	-	-
Other State Revenue	345,909	423,543	537,477	537,477	396,004
Grants Federal	20,568	5,000	-	-	-
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 6,689,456	\$ 7,497,949	\$ 7,861,445	\$ 7,861,445	\$ 8,284,252
Total Sources	\$ 7,335,142	\$ 8,446,070	\$ 8,786,642	\$ 8,786,642	\$ 9,229,651
Expenditures:					
Salaries	\$ 2,947,340	\$ 3,212,373	\$ 3,325,409	\$ 3,325,409	\$ 3,427,094
Benefits	913,184	1,078,027	1,112,844	1,112,844	1,174,341
Purchased Professional and Technical Services	244,797	268,000	239,000	239,000	266,670
Purchased Property Services	1,152,040	1,312,670	1,301,658	1,301,658	1,466,725
Other Purchased Services	842,942	1,045,117	1,057,240	1,057,240	1,156,757
Supplies	227,390	324,500	364,222	364,222	370,215
Property	33,107	48,000	287,270	287,270	60,300
Other Expenses	49,145	144,000	153,600	153,600	157,680
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 6,409,945	\$ 7,432,687	\$ 7,841,243	\$ 7,841,243	\$ 8,079,782
Balance on Hand June 30	\$ 925,197	\$ 1,013,383	\$ 945,399	\$ 945,399	\$ 1,149,869
Fund Balance as a % of Revenue	14%	14%	12%	12%	14%

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HOPE ONLINE LEARNING ACADEMY

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 1,581,665	\$ 1,581,665	\$ 1,106,791	\$ 1,106,791	\$ 1,160,691
Revenue:					
Per Pupil Revenue	\$ 14,632,285	\$ 18,438,529	\$ 15,210,369	\$ 15,210,369	\$ -
Mill Levy/Override	267,234	349,872	294,688	294,688	-
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	10,493	15,000	15,000	15,000	-
Food Services	-	-	-	-	-
Pupil Activities	-	-	-	-	-
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	-	-	-	-	-
Contributions/Donations	21,083	125,000	100,000	100,000	-
Miscellaneous Revenue	12,146	10,000	10,000	10,000	-
Categorical Revenue	77,752	25,000	86,500	86,500	-
Other State Revenue	731,086	421,000	488,607	488,607	-
Grants Federal	1,222,488	1,027,400	1,353,541	1,353,541	-
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 16,974,567	\$ 20,411,801	\$ 17,558,705	\$ 17,558,705	\$ -
Total Sources	\$ 18,556,232	\$ 21,993,466	\$ 18,665,496	\$ 18,665,496	\$ 1,160,691
Expenditures:					
Salaries	\$ 4,158,048	\$ 4,410,599	\$ 4,265,558	\$ 4,265,558	\$ -
Benefits	1,608,542	2,192,192	1,840,233	1,840,233	-
Purchased Professional and Technical Services	764,320	636,160	647,184	647,184	-
Purchased Property Services	76,778	453,000	512,783	512,783	-
Other Purchased Services	8,699,720	10,527,583	8,658,160	8,658,160	-
Supplies	565,582	560,540	570,716	570,716	-
Property	708,601	532,000	291,000	291,000	-
Other Expenses	302,246	318,484	203,789	203,789	-
Other Uses of Funds	19,036	12,750	5,250	5,250	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	546,568	419,500	510,132	510,132	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 17,449,441	\$ 20,062,808	\$ 17,504,805	\$ 17,504,805	\$ -
Balance on Hand June 30	\$ 1,106,791	\$ 1,930,658	\$ 1,160,691	\$ 1,160,691	\$ 1,160,691
Fund Balance as a % of Revenue	7%	9%	7%	7%	0%

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LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 9,192,530	\$ 10,951,832	\$ 10,951,832	\$ 10,951,832	\$ 10,855,788
Revenue:					
Per Pupil Revenue	\$ 14,856,832	\$ 17,302,420	\$ 16,470,310	\$ 16,470,310	\$ 18,981,340
Mill Levy/Override	3,258,380	3,762,377	3,566,726	3,566,726	3,998,508
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	307,397	-	135,028	135,028	139,079
Food Services	-	-	-	-	-
Pupil Activities	284,908	477,950	474,185	474,185	488,411
Community Service Activities	-	-	-	-	-
Other Local Revenue	196,737	140,000	169,190	169,190	174,266
Rental/Lease	42,240	-	21,028	21,028	21,659
Contributions/Donations	42,915	-	265,605	265,605	273,573
Miscellaneous Revenue	8,938	-	1,984	1,984	2,044
Categorical Revenue	-	-	-	-	-
Other State Revenue	737,827	473,580	841,862	841,862	867,118
Grants Federal	-	-	-	-	-
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 19,736,173	\$ 22,156,327	\$ 21,945,917	\$ 21,945,917	\$ 24,945,996
Total Sources	\$ 28,928,703	\$ 33,108,160	\$ 32,897,750	\$ 32,897,750	\$ 35,801,784
Expenditures:					
Salaries	\$ 7,385,042	\$ 8,843,659	\$ 9,003,784	\$ 9,003,784	\$ 9,573,897
Benefits	1,993,693	2,550,541	2,515,009	2,515,009	2,668,459
Purchased Professional and Technical Services	2,159,757	2,810,295	2,343,296	2,343,296	2,413,595
Purchased Property Services	4,156,020	3,531,050	4,099,650	4,099,650	4,222,639
Other Purchased Services	1,328,113	1,673,431	1,628,099	1,628,099	1,676,942
Supplies	905,275	958,936	1,288,792	1,288,792	1,327,456
Property	-	-	-	-	-
Other Expenses	48,971	52,025	98,333	98,333	101,283
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	1,065,000	1,065,000	1,065,000	1,150,000
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 17,976,870	\$ 21,484,936	\$ 22,041,962	\$ 22,041,962	\$ 23,134,271
Balance on Hand June 30	\$ 10,951,832	\$ 11,623,224	\$ 10,855,788	\$ 10,855,788	\$ 12,667,513
Fund Balance as a % of Revenue	55%	52%	49%	49%	51%

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NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 2,871,540	\$ 2,874,755	\$ 2,877,045	\$ 2,877,045	\$ 2,966,095
Revenue:					
Per Pupil Revenue	\$ 7,140,257	\$ 7,149,610	\$ 7,159,811	\$ 7,190,536	\$ 7,498,873
Mill Levy/Override	1,565,991	1,564,323	1,570,339	1,557,146	1,612,456
Tuition	130,600	135,750	135,750	135,750	171,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	126,592	60,000	110,000	110,000	60,000
Food Services	-	-	-	-	-
Pupil Activities	198,282	216,521	216,521	216,521	225,313
Community Service Activities	-	-	-	-	-
Other Local Revenue	72,689	75,000	75,000	75,000	75,000
Rental/Lease	-	-	11,500	11,500	19,000
Contributions/Donations	40,035	50,000	50,000	50,000	50,000
Miscellaneous Revenue	13,356	3,500	54,990	54,990	-
Categorical Revenue	-	-	-	-	-
Other State Revenue	111,399	110,971	109,004	107,254	109,004
Grants Federal	2,243	2,243	2,243	4,147	2,243
Fund Transfer	-	70,000	-	-	-
Other Sources-PERA Audit Adj,Found/BC Transfers	343,443	-	-	-	-
Cap Reserve Bond Revenue	257,568	258,441	255,636	255,636	255,636
Grants Local	-	-	-	-	-
Total Revenue	\$ 10,002,455	\$ 9,696,359	\$ 9,750,794	\$ 9,768,479	\$ 10,078,525
Total Sources	\$ 12,873,995	\$ 12,571,114	\$ 12,627,839	\$ 12,645,524	\$ 13,044,620
Expenditures:					
Salaries	\$ 5,223,848	\$ 5,033,574	\$ 5,101,920	\$ 5,101,920	\$ 5,213,741
Benefits	1,574,304	1,643,319	1,629,219	1,629,219	1,699,739
Purchased Professional and Technical Services	724,474	836,469	789,126	789,126	883,371
Purchased Property Services	1,310,961	1,345,830	1,362,577	1,362,577	1,376,451
Other Purchased Services	135,548	156,905	147,226	147,226	150,810
Supplies	485,800	487,496	487,361	487,361	464,581
Property	423,243	85,000	120,000	120,000	115,000
Other Expenses	33,646	31,500	42,000	42,000	43,000
Other Uses of Funds-PERA Audit Adj	85,126	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	7,500	-	-	-
Cap Reserve Expense	-	2,065,000	2,070,000	-	130,000
Total Expenditures	\$ 9,996,950	\$ 11,692,593	\$ 11,749,429	\$ 9,679,429	\$ 10,076,693
Balance on Hand June 30	\$ 2,877,045	\$ 878,521	\$ 878,410	\$ 2,966,095	\$ 2,967,927
Fund Balance as a % of Revenue	29%	9%	9%	30%	29%

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PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 4,622,709	\$ 5,024,124	\$ 5,756,300	\$ 5,756,300	\$ 5,780,816
Revenue:					
Per Pupil Revenue	\$ 7,629,428	\$ 7,742,644	\$ 7,777,667	\$ 7,777,667	\$ 7,974,923
Mill Levy/Override	1,652,631	1,643,255	1,665,941	1,665,941	1,665,941
Tuition	596,207	605,056	545,615	545,615	671,067
Transportation Fees	-	-	-	-	-
Earnings on Investments	239,904	170,000	170,000	170,000	150,000
Food Services	-	-	-	-	-
Pupil Activities	86,787	103,949	104,916	104,916	104,916
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	9,150	3,000	20,000	20,000	20,000
Contributions/Donations	-	-	-	-	-
Miscellaneous Revenue	277,240	139,104	153,455	153,455	153,455
Categorical Revenue	273,885	254,713	254,713	254,713	254,713
Other State Revenue	524,268	451,590	450,415	450,415	450,415
Grants Federal	-	-	-	-	-
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 11,289,500	\$ 11,113,311	\$ 11,142,722	\$ 11,142,722	\$ 11,445,431
Total Sources	\$ 15,912,209	\$ 16,137,435	\$ 16,899,022	\$ 16,899,022	\$ 17,226,247
Expenditures:					
Salaries	\$ 5,578,696	\$ 6,094,401	\$ 6,040,945	\$ 6,040,945	\$ 6,216,289
Benefits	1,758,599	1,847,332	1,812,627	1,812,627	1,921,225
Purchased Professional and Technical Services	436,330	364,127	393,911	393,911	408,746
Purchased Property Services	938,396	1,087,370	1,014,000	1,014,000	1,114,554
Other Purchased Services	637,942	875,035	897,801	897,801	874,035
Supplies	466,876	525,440	545,940	545,940	567,984
Property	319,122	292,980	392,980	392,980	322,278
Other Expenses	19,948	20,001	20,002	20,002	20,001
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 10,155,909	\$ 11,106,686	\$ 11,118,206	\$ 11,118,206	\$ 11,445,113
Balance on Hand June 30	\$ 5,756,300	\$ 5,030,749	\$ 5,780,816	\$ 5,780,816	\$ 5,781,134
Fund Balance as a % of Revenue	51%	45%	52%	52%	51%

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PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 2,595,801	\$ 2,001,554	\$ 2,595,801	\$ 3,077,835	\$ 3,436,550
Revenue:					
Per Pupil Revenue	\$ 7,051,934	\$ 7,150,396	\$ 7,052,273	\$ 7,424,223	\$ 7,711,871
Mill Levy/Override	1,495,573	1,516,190	1,475,819	1,520,973	1,544,738
Tuition	215,908	180,000	200,000	200,000	200,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	92,986	60,000	60,000	60,000	60,000
Food Services	-	-	-	-	-
Pupil Activities	188,289	152,510	167,510	171,335	175,276
Community Service Activities	-	-	-	-	-
Other Local Revenue	87,406	92,138	90,821	93,600	95,063
Rental/Lease	99,461	93,500	93,500	102,850	113,135
Contributions/Donations	150	-	-	-	-
Miscellaneous Revenue	23,100	-	-	-	-
Categorical Revenue	271,567	133,452	117,033	117,033	117,033
Other State Revenue	78,063	272,720	273,165	280,571	284,469
Grants Federal	13,514	88,700	88,700	70,000	50,000
Fund Transfer	-	-	(60,000)	(60,000)	(60,000)
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 9,617,950	\$ 9,739,606	\$ 9,558,821	\$ 9,980,585	\$ 10,291,585
Total Sources	\$ 12,213,751	\$ 11,741,160	\$ 12,154,622	\$ 13,058,419	\$ 13,728,135
Expenditures:					
Salaries	\$ 4,420,563	\$ 4,448,392	\$ 4,385,712	\$ 4,507,303	\$ 4,640,782
Benefits	1,463,514	1,699,135	1,573,665	1,697,699	1,780,662
Purchased Professional and Technical Services	218,664	182,366	217,366	223,137	229,112
Purchased Property Services	1,560,526	1,927,236	1,923,273	1,940,098	1,957,204
Other Purchased Services	696,832	516,704	669,399	704,302	735,996
Supplies	480,749	389,534	389,534	396,389	404,009
Property	120,328	43,310	43,310	44,941	46,714
Other Expenses	47,556	102,500	105,000	108,000	111,300
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	127,183	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 9,135,916	\$ 9,309,178	\$ 9,307,258	\$ 9,621,869	\$ 9,905,779
Balance on Hand June 30	\$ 3,077,835	\$ 2,431,982	\$ 2,847,364	\$ 3,436,550	\$ 3,822,356
Fund Balance as a % of Revenue	32%	25%	30%	34%	37%

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

PLATTE RIVER ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 3,212,285	\$ 3,214,763	\$ 3,652,152	\$ 3,652,152	\$ 3,395,690
Revenue:					
Per Pupil Revenue	\$ 6,517,075	\$ 6,916,041	\$ 6,710,911	\$ 6,710,911	\$ 6,778,020
Mill Levy/Override	1,419,388	1,505,004	1,444,924	1,444,924	1,450,000
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	184,217	68,881	90,000	90,000	85,000
Food Services	168,215	202,000	185,000	185,000	190,000
Pupil Activities	253,578	244,348	257,000	257,000	260,000
Community Service Activities	11,756	15,000	15,000	15,000	15,000
Other Local Revenue	-	-	-	-	-
Rental/Lease	77,844	80,000	80,000	80,000	82,500
Contributions/Donations	108,935	84,500	63,500	63,500	60,000
Miscellaneous Revenue	704,162	107,485	294,040	294,040	47,000
Categorical Revenue	(76,681)	(100,000)	(100,000)	(100,000)	(85,000)
Other State Revenue	217,165	215,970	232,766	232,766	235,000
Grants Federal	84,181	84,929	87,880	87,880	82,000
Fund Transfer	-	-	-	-	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 9,669,835	\$ 9,424,158	\$ 9,361,021	\$ 9,361,021	\$ 9,199,520
Total Sources	\$ 12,882,120	\$ 12,638,921	\$ 13,013,173	\$ 13,013,173	\$ 12,595,210
Expenditures:					
Salaries	\$ 4,435,137	\$ 4,772,185	\$ 4,875,956	\$ 4,875,956	\$ 4,924,716
Benefits	1,167,417	1,579,000	1,584,443	1,584,443	1,711,198
Purchased Professional and Technical Services	58,710	126,500	133,500	133,500	135,000
Purchased Property Services	1,730,804	559,435	784,352	784,352	185,000
Other Purchased Services	940,220	1,093,773	1,056,772	1,056,772	1,088,475
Supplies	405,942	381,035	387,935	387,935	395,000
Property	167,181	139,850	196,750	196,750	155,000
Other Expenses	324,557	615,300	597,775	597,775	600,000
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 9,229,968	\$ 9,267,078	\$ 9,617,483	\$ 9,617,483	\$ 9,194,389
Balance on Hand June 30	\$ 3,652,152	\$ 3,371,843	\$ 3,395,690	\$ 3,395,690	\$ 3,400,821
Fund Balance as a % of Revenue	38%	36%	36%	36%	37%

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

RENAISSANCE SECONDARY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 1,239,226	\$ 985,379	\$ 1,225,208	\$ 1,225,208	\$ 1,249,560
Revenue:					
Per Pupil Revenue	\$ 4,713,570	\$ 5,147,719	\$ 4,740,289	\$ 4,740,289	\$ 5,236,088
Mill Levy/Override	1,033,774	1,126,312	1,026,533	1,026,533	1,107,458
Tuition	-	-	-	-	-
Transportation Fees	-	-	-	-	-
Earnings on Investments	38,800	30,000	33,186	33,186	30,000
Food Services	-	-	-	-	-
Pupil Activities	642,063	599,376	581,525	581,525	612,898
Community Service Activities	3,608	-	3,000	3,000	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	16,440	-	-	-	-
Contributions/Donations	11,900	-	1,622	1,622	-
Miscellaneous Revenue	568	241,000	598	598	-
Categorical Revenue	218,150	267,609	269,527	269,527	259,342
Other State Revenue	98,835	84,100	76,160	76,160	79,548
Grants Federal	61,311	-	61,573	61,573	-
Fund Transfer	49,016	-	46,258	46,258	-
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	222,553	-	192,341	192,341	-
Total Revenue	\$ 7,110,588	\$ 7,496,115	\$ 7,032,612	\$ 7,032,612	\$ 7,325,333
Total Sources	\$ 8,349,814	\$ 8,481,494	\$ 8,257,820	\$ 8,257,820	\$ 8,574,893
Expenditures:					
Salaries	\$ 3,511,418	\$ 3,758,143	\$ 3,575,199	\$ 3,575,199	\$ 3,628,827
Benefits	1,017,222	1,255,364	1,176,661	1,176,661	1,194,311
Purchased Professional and Technical Services	247,971	176,577	193,043	193,043	190,513
Purchased Property Services	916,096	1,046,307	1,004,399	1,004,399	1,154,839
Other Purchased Services	515,876	537,791	496,813	496,813	592,331
Supplies	257,827	204,953	217,436	217,436	197,689
Property	316,956	55,000	44,897	44,897	87,868
Other Expenses	32,376	18,364	20,897	20,897	21,157
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	283,864	241,000	253,914	253,914	-
Cap Reserve Expense	25,000	25,000	25,000	25,000	25,000
Total Expenditures	\$ 7,124,605	\$ 7,318,499	\$ 7,008,260	\$ 7,008,260	\$ 7,092,536
Balance on Hand June 30	\$ 1,225,208	\$ 1,162,995	\$ 1,249,560	\$ 1,249,560	\$ 1,482,357
Fund Balance as a % of Revenue	17%	16%	18%	18%	20%

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SKYVIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 9,612,109	\$ 9,612,109	\$ 11,549,082	\$ 11,549,082	\$ 12,172,127
Revenue:					
Per Pupil Revenue	\$ 14,104,601	\$ 14,309,699	\$ 14,122,109	\$ 14,122,109	\$ 14,404,551
Mill Levy/Override	3,026,308	3,130,206	3,058,581	3,058,581	3,119,753
Tuition	815,160	849,304	812,418	812,418	815,000
Transportation Fees	-	-	-	-	-
Earnings on Investments	94,380	123,000	130,000	130,000	130,000
Food Services	-	-	-	-	-
Pupil Activities	559,922	536,046	543,231	543,231	545,000
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	59,848	80,000	90,000	90,000	90,000
Contributions/Donations	120,000	80,000	120,000	120,000	120,000
Miscellaneous Revenue	52,888	35,000	35,000	35,000	35,000
Categorical Revenue	721,149	848,261	857,160	857,160	855,000
Other State Revenue	-	-	-	-	-
Grants Federal	-	150,000	150,000	150,000	150,000
Fund Transfer	296,909	40,000	150,000	150,000	50,000
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 19,851,165	\$ 20,181,516	\$ 20,068,499	\$ 20,068,499	\$ 20,314,304
Total Sources	\$ 29,463,274	\$ 29,793,625	\$ 31,617,581	\$ 31,617,581	\$ 32,486,431
Expenditures:					
Salaries	\$ 9,221,374	\$ 10,564,745	\$ 10,445,280	\$ 10,445,280	\$ 10,654,186
Benefits	3,137,580	3,571,701	3,551,089	3,551,089	3,622,111
Purchased Professional and Technical Services	406,287	453,031	426,395	456,000	450,000
Purchased Property Services	2,711,933	2,191,477	2,188,817	2,188,817	2,190,000
Other Purchased Services	1,397,877	1,635,182	1,632,418	1,632,418	1,665,066
Supplies	695,467	789,850	802,850	802,850	800,000
Property	241,163	335,000	307,000	307,000	250,000
Other Expenses	102,511	50,000	62,000	62,000	65,000
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 17,914,192	\$ 19,590,986	\$ 19,415,849	\$ 19,445,454	\$ 19,696,363
Balance on Hand June 30	\$ 11,549,082	\$ 10,202,639	\$ 12,201,732	\$ 12,172,127	\$ 12,790,068
Fund Balance as a % of Revenue	58%	51%	61%	61%	63%

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STEM SCHOOL HIGHLANDS RANCH

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 14,675,529	\$ 12,261,064	\$ 12,261,064	\$ 12,261,064	\$ 12,385,632
Revenue:					
Per Pupil Revenue	\$ 15,171,353	\$ 17,127,915	\$ 16,351,516	\$ 16,842,061	\$ 17,347,323
Mill Levy/Override	3,219,029	3,672,000	3,479,225	3,583,602	3,691,110
Tuition	-	-	-	-	-
Transportation Fees	-	250,000	-	-	-
Earnings on Investments	682,945	620,000	650,000	669,500	689,585
Food Services	-	-	-	-	-
Pupil Activities	1,209,508	425,000	850,000	875,500	901,765
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	369,680	371,512	382,657	394,137
Rental/Lease	-	10,000	-	-	-
Contributions/Donations	138,835	200,000	100,000	103,000	106,090
Miscellaneous Revenue	-	-	-	-	-
Categorical Revenue	1,246,466	612,000	541,680	557,930	574,668
Other State Revenue	-	429,500	424,791	437,535	450,661
Grants Federal	-	-	-	-	-
Fund Transfer	-	-	-	-	-
Other Sources	432,832	346,768	338,443	348,596	359,054
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 22,100,968	\$ 24,062,863	\$ 23,107,167	\$ 23,800,382	\$ 24,514,393
Total Sources	\$ 36,776,497	\$ 36,323,927	\$ 35,368,231	\$ 36,061,446	\$ 36,900,026
Expenditures:					
Salaries	\$ 10,426,273	\$ 12,358,385	\$ 11,958,792	\$ 12,257,762	\$ 12,564,206
Benefits	3,222,958	3,919,628	3,856,219	3,952,624	4,051,440
Purchased Professional and Technical Services	2,728,419	669,029	560,150	574,154	588,508
Purchased Property Services	2,583,297	2,657,000	2,684,000	2,751,100	2,819,878
Other Purchased Services	651,632	2,741,600	2,687,794	2,754,989	2,823,864
Supplies	1,012,114	866,900	813,400	833,735	854,578
Property	3,696,216	788,500	503,000	515,575	528,464
Other Expenses	194,524	55,000	35,000	35,875	36,772
Other Uses of Funds	-	-	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 24,515,433	\$ 24,056,042	\$ 23,098,355	\$ 23,675,814	\$ 24,267,709
Balance on Hand June 30	\$ 12,261,064	\$ 12,267,885	\$ 12,269,876	\$ 12,385,632	\$ 12,632,316
Fund Balance as a % of Revenue	55%	51%	53%	52%	52%

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

WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Projected Budget 2026-2027
Balance on Hand July 1	\$ 3,109,887	\$ 2,498,706	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883
Revenue:					
Per Pupil Revenue	\$ 8,001,438	\$ 8,137,878	\$ 8,378,424	\$ 8,343,145	\$ 8,593,439
Mill Levy/Override	1,718,268	1,744,821	1,777,637	1,773,858	1,827,074
Tuition	309,809	346,435	365,375	365,375	376,336
Transportation Fees	-	-	-	-	-
Earnings on Investments	131,426	80,000	92,000	92,000	92,000
Food Services	-	-	-	-	-
Pupil Activities	394,343	368,500	369,750	369,750	370,000
Community Service Activities	-	-	-	-	-
Other Local Revenue	-	-	-	-	-
Rental/Lease	12,363	2,700	2,700	2,700	3,000
Contributions/Donations	85,310	68,500	68,500	68,500	70,555
Miscellaneous Revenue	11,690	164,655	186,416	186,416	192,008
Categorical Revenue	287,288	285,138	281,545	281,545	289,991
Other State Revenue	120,877	134,698	97,024	98,160	101,105
Grants Federal	101,908	100,775	95,000	95,000	90,000
Fund Transfer	121,340	85,000	85,000	85,000	87,550
Other Sources	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-
Grants Local	-	-	-	-	-
Total Revenue	\$ 11,296,060	\$ 11,519,100	\$ 11,799,371	\$ 11,761,449	\$ 12,093,059
Total Sources	\$ 14,405,947	\$ 14,017,806	\$ 14,569,254	\$ 14,531,332	\$ 14,862,942
Expenditures:					
Salaries	\$ 5,585,883	\$ 5,638,619	\$ 5,740,940	\$ 5,767,230	\$ 5,940,247
Benefits	1,746,304	1,862,877	1,815,080	1,820,828	1,866,349
Purchased Professional and Technical Services	549,203	424,516	429,099	435,423	437,000
Purchased Property Services	1,845,483	1,843,516	1,863,020	1,863,020	1,865,000
Other Purchased Services	881,109	933,206	845,819	845,694	847,000
Supplies	377,336	309,153	405,212	403,070	425,000
Property	77,658	120,750	120,750	122,892	123,000
Other Expenses	573,088	336,463	579,451	503,292	450,000
Other Uses of Funds	-	50,000	-	-	-
Redemption of Principal	-	-	-	-	-
Principal on Leases	-	-	-	-	-
Grant Expense	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-
Total Expenditures	\$ 11,636,064	\$ 11,519,100	\$ 11,799,371	\$ 11,761,449	\$ 11,953,596
Balance on Hand June 30	\$ 2,769,883	\$ 2,498,706	\$ 2,769,883	\$ 2,769,883	\$ 2,909,346
Fund Balance as a % of Revenue	25%	22%	23%	24%	24%

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RESOLUTIONS

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

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

Fund	Amount
General Fund (10)	\$ 970,215,947
Outdoor Education Fund (13)	\$ 1,969,160
Capital Projects Fund (14)	\$ 24,338,391
Transportation Fund (25)	\$ 37,613,664
Nutrition Services NSLP Fund (21)	\$ 38,548,844
Governmental Designated Purpose Grants Fund (22)	\$ 16,661,304
Athletics and Activities Fund (26)	\$ 27,102,714
Child Care Fund (29)	\$ 13,564,857
Bond Redemption Fund (31)	\$ 52,264,406
Certificate of Participation Lease Payment Fund (39)	\$ 1,124,825
Building Fund (44)	\$ 168,606,379
Medical and Dental Fund (65)	\$ 73,508,617
Short Term Disability Insurance Fund (66)	\$ 807,770
Private Purpose Trust Fund (75)	\$ 49,000

Revised and approved this 27th day of January 2026 in accordance with 22-44-110(4).

Susan Meek, President

Board of Education

Attest:

Kyrzia Parker, Secretary

Board of Education

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

RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS AUTHORIZED BY COLORADO STATUTES

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

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

WHEREAS, the Board of Education has determined the beginning fund balances in the General, Outdoor Education, Capital Projects, Transportation, Nutrition Services NSLP, Pupil Activity, Athletics and Activities, Certificate of Participation Lease Payment, Bond Building, Short Term Disability Insurance and Private Purpose Trust funds are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

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

Fund	Amount	Purpose for Use of Beginning Fund Balance
General Fund (10)	\$ 23,213,681	Potential draw-down of accumulated FB for spend on programming related initiatives and carry over assignments
Outdoor Education Fund (13)	\$ -	No budgeted use of beginning fund balance
Capital Projects Fund (14)	\$ 11,624,207	Potential draw-down of BOE committed projects
Transportation Fund (25)	\$ 4,505,139	Potential draw-down of accumulated FB for Transportation operational expenses
Nutrition Services NSLP Fund (21)	\$ -	No budgeted use of beginning fund balance
Nutrition Services Non-NSLP Fund (28)	\$ -	N/A
Governmental Designated Purpose Grants Fund (22)	\$ -	No budgeted use of beginning fund balance
Athletics and Activities Fund (26)	\$ 1,820,341	Potential draw-down of accumulated FB for school carry over and district sponsored stadium projects
Child Care Fund (29)	\$ 1,659,178	Potential draw-down of accumulated FB for Before and After School Care Enterprise
Bond Redemption Fund (31)	\$ -	No budgeted use of beginning fund balance
Certificate of Participation Lease Payment Fund (39)	\$ -	No budgeted use of beginning fund balance
Building Fund (44)	\$ 157,775,005	Draw-down of Bond committed projects
Medical and Dental Fund (65)	\$ -	No budgeted use of beginning fund balance
Short Term Disability Insurance Fund (66)	\$ -	No budgeted use of beginning fund balance
Private Purpose Trust Fund (75)	\$ -	No budgeted use of beginning fund balance

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

Revised and approved this 27th day of January 2026 in accordance with 22-44-110(4).

Susan Meek, President

Board of Education

Attest:

Kyrzia Parker, Secretary

Board of Education



