

Douglas County School District Financial Plan & Budget

Adopted Executive Summary | 2026-2027



Douglas County School District
Learn Today, Lead Tomorrow

Table of Contents

Members of Board of Education and Cabinet	2
Douglas County School District Budget Commitments for 2026-2027	3
Compensation Increases for 2026-2027	4
Investments in Schools and Departments.....	5
Uses of 2024 Bond in 2026-2027	6
Summary of Combined General Funds 2026-2027 Adopted Budget.....	7
Summary of Special Revenue Funds 2026-2027 Adopted Budget.....	8
Summary of Other District Funds 2026-2027 Adopted Budget.....	9
2025-2026 Budgeted Revenues - Final Revised	10
2026-2027 Budgeted Revenues - Adopted	11
2025-2026 Budgeted Expenditures - Final Revised	12
2026-2027 Budgeted Expenditures - Adopted....	13
Staff Position Budgets	14
Combined General Fund Budgets	
General Fund Revenues	16
General Fund Expenditures	18
General Fund 3-Year Forecast Assumptions..	20
General Fund 3-Year Forecast	22
Outdoor Education Fund 13.....	24
Capital Projects Fund 14	26
Transportation Fund 25	28
2026-2027 School vs. School Support vs. Central	30
Special Revenue Fund Budgets	
Nutrition Services NSLP Fund 21	32
Governmental Designated Purpose Grants Fund 22	34
Athletics and Activities Fund 26	36
Child Care Fund 29.....	38
Debt Service & Lease Payment Fund Budgets	
Bond Redemption Fund 31	42
Certificate of Participation (COP) Lease Payment Fund 39.....	44

Table of Contents

Building Fund Budgets	
Building Fund 44	48
Internal Service Fund Budgets	
Medical and Dental Fund 65	52
Short Term Disability Insurance Fund 66	54
Trust and Agency Fund Budgets	
Private Purpose Trust Fund 75.....	58
School Summaries	
Site-Based Budget Changes and Additional Dollars	62
Elementary School Summary	64
Secondary and Alternative School Summary	66
Charter School Budgets	
Charter Schools Summary of Revenues and Expenditures	71
Charter School Pages	72
Adopted Department Summary	
Department Summary	90
Resolutions	
2026-2027 Adopted Appropriation Resolution	94
2026-2027 Adopted Use of Fund Balance Resolution.....	95



EXECUTIVE SUMMARY

DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

Colorado

BOARD OF EDUCATION

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Danelle Hiatt
Deputy Superintendent

Danny Winsor
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Learning Services Officer

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Mark Blair
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Jackie Millet
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Brian Condon
Chief Human Resources Officer

Stacy Rader
Communications Officer

Mary Kay Klimesh
General Counsel

DOUGLAS COUNTY SCHOOL DISTRICT

BUDGET COMMITMENTS FOR 2026-2027

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 just under a \$2 million increase in expenditures and transfers in the 2026-2027 General Fund budget compared to the 2025-2026 Final Revised Budget. Consistent with the last few years, the largest budget priority for 2026-2027 was investing in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students. More information on the compensation changes, benefit offerings and associated costs are outlined on p. 4.

Staff continually refines the Site-Based Budget (SBB) weighted student funding methodology for neighborhood schools and prioritizes the ability for schools to maintain school purchasing power to offset compensation increases. The primary emphasis of school allocation changes for 2026-2027 was to hold harmless school's purchasing power along with investing in small school factor. In addition to school budgets, increases to district department budgets are primarily focused on increases to district managed student programming. More information on the investment in school and department budgets is on p. 5.

On May 12, 2026, the School Finance Act (SB26-023) was passed. The Per Pupil Revenue for DCSD will be \$11,555 which represents a \$338 per student increase from the 2025-2026 DCSD Final Revised Budget. The increase year-over-year is minimal due to the low inflation in 2025 compared to recent years and pressure placed on the State's budget to slow the implementation of HB24-1448 (New School Finance Act). Beginning with 2026-2027, the averaging for funded pupil count reduces to 3 years of enrollment at a phase in of 30% of the new formula. Despite the modest increase in Per Pupil Revenue, Funded Pupil Count projections for 2026-2027 are 1,172 funded pupils lower than the actual Funded Pupil Count for 2025-2026. Overall, this increase to the School Finance Act equates to an increase in Total Program for DCSD of \$7.0 million year-over-year.

Staff are presenting a 2026-2027 Adopted Budget to the Board of Education with a use of \$22.6 million of fund balance within the General Fund. A use of fund balance occurs within the budget when budgeted expenditures exceed budgeted revenue. DCSD is able to responsibly support this deficit spending plan due to the favorably high levels of unassigned fund balance in the General Fund currently. This fiscally responsible use of reserves will allow DCSD to continue to provide pay increases to employees and invest in the supports needed for students.

DCSD commits to a 100% equal per pupil share of mill levy override funds with District-authorized charter schools (except multi-district online charter schools) based on charter schools' projected funded pupil count in the 2026-2027 Proposed Budget. Please see the [LINK](#) to the Board of Education resolution from September 26, 2023 for more information.

COMPENSATION INCREASES FOR 2026-2027

The largest budget priority for 2026-2027 was to continue to invest in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students. The overall investment is over \$15 million in current employee salaries and benefits for 2026-2027.

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

In 2026-2027, eligible licensed staff will receive a step advancement with an average pay increase for licensed staff of 2-2.5% for 2026-2027. This includes end-of-lane stipends for BA through MA equal to 2% of base salary. DCSD will continue the opportunity for licensed staff to apply for horizontal lane advancement to move to a higher paid lane. There were no increases to schedule values for 2026-2027. The Board of Education approved the updated salary schedules in March 2026 in an effort to attract and retain the very best teachers for DCSD students. The full range of licensed pay across the three schedules will be \$51,914 to \$131,345 in 2026-2027. Step advancements are estimated to cost \$7.1 million. Staff who fall over cell will not receive an increase to base pay or one-time stipend and their pay will remain frozen in 2026-2027.

For non-licensed employees (administrators, professional/technical and classified), staff will receive a flat ongoing 2% increase to base salary. Staff who are at the end-of-range will receive a one-time stipend equal to 2% of base salary. Staff who fall over the salary range for their respective position will not receive an increase to base pay or one-time stipend and their pay will remain frozen in 2026-2027. This increase is estimated to cost \$3.3 million.

DCSD will again absorb all medical benefit premium increases in 2026-2027. This means the cost to employees for the employee portion of medical benefit premiums will remain the same with minimal plan design changes for the upcoming school year. The cost for DCSD to absorb the premium increases is \$5 million.

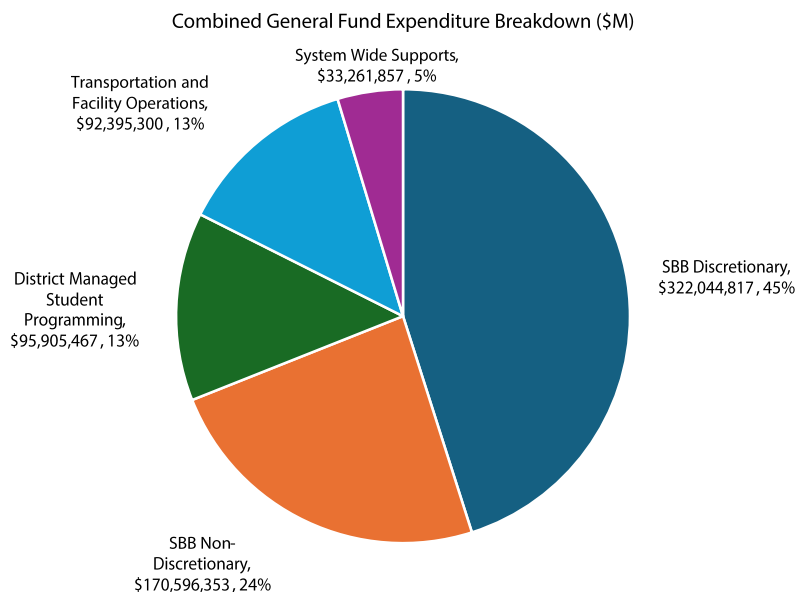
Licensed and non-licensed compensation will continue to be evaluated for future enhancements based on employee feedback and available resources to include additional recruitment incentives where necessary.

INVESTMENTS IN SCHOOLS AND DEPARTMENTS

Despite declining enrollment overall for the neighborhood school population, effort was taken by staff to provide as much opportunity to maintain ongoing per pupil purchasing power within schools while recognizing the availability of one-time funding in the current year within schools. The base per pupil applied in the SBB formula increased 2.5% to keep pace with salary and benefit increases over time, the formula sustained funding for small schools with an increasing percentage of the student population counted in small elementary schools and adjustments were made to non-discretionary allocations. Budget was set aside to guarantee growth and decline staffing had a position at the school of their choice while not impacting the school's discretionary budget.

In addition to school budgets and salary and benefit increases, there are also increases to district department budgets. The Adopted Budget will include \$6M of increased budget in district managed student programming primarily supporting growth and decline consolidation positions. Other increases include Student Support Services, Security, Career & Technical Education and the Legacy Campus. In addition to district managed student programming, there will be a \$3M increase to Transportation and Facility Operations. These increases can be attributed to contractual increases, particularly 3rd party transportation contracts, inflationary increases, along with new site-management software. There is also a \$3M increase to System Wide Supports primarily to sustain existing operations at a higher cost. The increases are supported in part by planned savings from unused funding in the 25-26 fiscal year of about \$20M. Some of the savings include but are not limited to positions being collapsed and/or combined, as well as vacancy savings being repurposed to fund initiatives. Overall, there is about a 1% increase year-over-year in combined general fund expenditures of about \$4.8M.

Changes to Site-Based Budgets (SBB) for neighborhood schools were extremely minimal between the Proposed Budget and Adopted Budget for 2026-2027. Neighborhood school allocations did not change with the exception of Special Education staffing and any other changes within their budgets reflect changing personnel decisions based on spring hiring or decisions to set aside resources for school-sponsored capital projects. There were no Department budget changes from the Proposed to the Adopted.



USES OF 2024 BOND IN 2026-2027

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 be sold in the first quarter of 2026-2027.

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

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

SUMMARY OF COMBINED GENERAL FUNDS 2026-2027 ADOPTED BUDGET

	Outdoor			
	General Fund (10)	Education Fund (13)	Capital Projects Fund (14)	Transportation Fund (25)
Beginning Fund Balance	\$ 140,295,072	\$ -	\$ 19,306,343	\$ 2,587,750
Revenues				
Property Taxes	\$ 445,354,953	\$ -	\$ -	\$ -
Specific Ownership Taxes	39,164,020	-	-	-
Other Local Income	40,079,481	1,624,600	5,486,650	1,625,000
Intergovernmental	401,685,568	-	-	5,409,000
Other	-	-	-	-
Total Revenues	\$ 926,284,022	\$ 1,624,600	\$ 5,486,650	\$ 7,034,000
Expenditures				
Salaries	420,079,572	1,049,125	-	13,872,796
Benefits	161,345,180	377,412	-	6,543,189
Purchased Services	44,732,014	185,712	-	13,226,096
Contracts w/ Charter Schools	227,720,464	-	-	-
Supplies	45,044,232	257,373	-	3,260,047
Equipment	-	92,311	2,270,593	-
Other	2,547,413	45,902	-	(609,151)
Total Expenditures	\$ 901,468,875	\$ 2,007,835	\$ 2,270,593	\$ 36,292,977
BOE Contingency	\$ 7,750,000	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 17,065,147	\$ (383,235)	\$ 3,216,057	\$ (29,258,977)
Transfers In/(Out)	(39,699,488)	383,235	(797,579)	27,596,683
Net Change in Fund Balance	\$ (22,634,341)	\$ -	\$ 2,418,478	\$ (1,662,294)
Ending Fund Balance	\$ 117,660,731	\$ -	\$ 21,724,821	\$ 925,456
School Carry Over Reserve	25,534,615	-	177,519	-
Medicaid Carry Over Reserve	243,777	-	-	-
Multi-Year Lease Reserve	1,536,076	-	-	-
SPED/Mental Health Reserve	215,410	-	-	-
Ending Fund Balance - after reserves	\$ 43,630,853	\$ -	\$ 21,547,302	\$ 925,456

- *General Fund 10 - accounts for 64% 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 SCOE, 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

2026-2027 ADOPTED BUDGET

	Nutrition Services NSLP Fund (21)	Governmental Designated Purpose Grants Fund (22)	Athletics and Activities Fund (26)	Child Care Fund (29)
Beginning Fund Balance	\$ 14,883,789	\$ -	\$ 4,328,271	\$ 3,370,856
Revenues				
Property Taxes	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Other Local Income	6,948,132	-	16,647,426	12,495,982
Intergovernmental	29,865,271	13,282,125	-	-
Other	-	-	-	-
Total Revenues	\$ 36,813,403	\$ 13,282,125	\$ 16,647,426	\$ 12,495,982
Expenditures				
Salaries	13,450,178	8,194,070	7,813,997	7,946,568
Benefits	5,652,112	2,785,833	1,895,881	2,999,868
Purchased Services	324,167	1,229,747	6,673,003	1,885,762
Contracts w/ Charter Schools	-	-	-	-
Supplies	19,020,132	576,338	7,018,215	209,114
Equipment	1,010,000	17,237	282,572	-
Other	897,500	478,900	543,738	503,970
Total Expenditures	\$ 40,354,089	\$ 13,282,125	\$ 24,227,406	\$ 13,545,282
BOE Contingency	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ (3,540,686)	\$ -	\$ (7,579,980)	\$ (1,049,300)
Transfers In/(Out)	3,363,876	-	6,804,714	1,229,684
Net Change in Fund Balance	\$ (176,810)	\$ -	\$ (775,266)	\$ 180,384
Ending Fund Balance	\$ 14,706,979	\$ -	\$ 3,553,005	\$ 3,551,240
School Carry Over Reserve	-	-	3,553,005	-
Medicaid Carry Over Reserve	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-
Ending Fund Balance - after reserves	\$ 14,706,979	\$ -	\$ -	\$ 3,551,240

- *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

2026-2027 ADOPTED BUDGET

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Fund (44)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)
Beginning Fund Balance	\$ 96,718,350	\$ 2,845	\$ 145,845,896	\$ 8,195,299	\$ 739,526	\$ 18,575
Revenues						
Property Taxes	65,645,432	-	220,000,000	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,337,586	1,000	2,132,408	80,278,628	925,000	40,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 67,983,018	\$ 1,000	\$ 222,132,408	\$ 80,278,628	\$ 925,000	\$ 40,000
Expenditures						
Salaries	-	-	999,069	-	-	-
Benefits	-	-	369,336	-	-	-
Purchased Services	2,000	4,000	2,201,950	74,754,149	838,000	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	133,800	-	-	-
Equipment	-	-	241,362,813	-	-	-
Other	54,477,475	1,115,875	-	-	-	24,000
Total Expenditures	\$ 54,479,475	\$ 1,119,875	\$ 245,066,968	\$ 74,754,149	\$ 838,000	\$ 24,000
BOE Contingency	\$ -	\$ -	\$ -	\$ -		\$ -
Net Income/(Loss)	\$ 13,503,543	\$ (1,118,875)	\$ (22,934,560)	\$ 5,524,479	\$ 87,000	\$ 16,000
Transfers In/(Out)	-	1,118,875	-	-	-	-
Net Change in Fund Balance	\$ 13,503,543	\$ -	\$ (22,934,560)	\$ 5,524,479	\$ 87,000	\$ 16,000
Ending Fund Balance	\$ 110,221,893	\$ 2,845	\$ 122,911,336	\$ 13,719,778	\$ 826,526	\$ 34,575
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 110,221,893	\$ 2,845	\$ 122,911,336	\$ 13,719,778	\$ 826,526	\$ 34,575

- *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*
- *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*

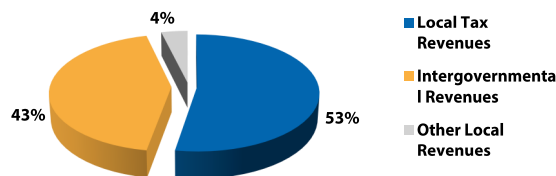
2025-2026 BUDGETED REVENUES

FINAL REVISED AS OF JUNE 9, 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 Final Revised Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 155,803,567	\$ 919,366,767	\$ -	\$ 1,075,170,334
Outdoor Education	-	1,603,600	365,560	1,969,160
Capital Projects	27,227,212	3,238,677	5,428,002	35,893,891
Full Day Kindergarten	-	-	-	-
Transportation	5,200,276	7,510,627	25,597,898	38,308,801
Total Combined General Fund	\$ 188,231,055	\$ 931,719,671	\$ 31,391,460	\$ 1,151,342,186
Nutrition Services NSLP	10,953,202	35,722,622	3,331,708	50,007,532
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	18,060,290	-	18,060,290
Pupil Activity	-	-	-	-
Athletics and Activities	5,073,674	15,549,226	6,487,989	27,110,889
Child Care	4,109,017	10,506,864	1,634,579	16,250,460
Total Special Revenue Fund	\$ 20,135,893	\$ 79,839,002	\$ 11,454,276	\$ 111,429,171
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	72,537,861	-	76,506,530
Short Term Disability Insurance	621,264	933,382	-	1,554,646
Total Internal Service Fund	\$ 4,589,933	\$ 73,471,243	\$ -	\$ 78,061,176
Private Purpose Trust	37,200	30,000	-	67,200
Total Trust and Agency Fund	\$ 37,200	\$ 30,000	\$ -	\$ 67,200

2025-2026 Final Revised Total General Fund Revenues



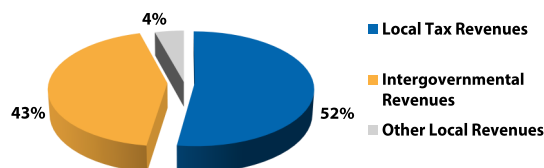
2026-2027 BUDGETED REVENUES

ADOPTED AS OF JUNE 9, 2026

The funded pupil count (FPC) in 2026-2027 is projected to be 58,627 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 2026-2027 is projected to be 60,853 including UPK which is a decrease of 682 students from 2025-2026.

TOTAL SOURCES BY FUND	2026-2027 Adopted Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 140,295,072	\$ 926,284,022	\$ -	\$ 1,066,579,094
Outdoor Education	-	1,624,600	383,235	2,007,835
Capital Projects	19,306,343	5,486,650	(797,579)	23,995,414
Full Day Kindergarten	-	-	-	-
Transportation	2,587,750	7,034,000	27,596,683	37,218,433
Total Combined General Fund	\$ 162,189,165	\$ 940,429,272	\$ 27,182,339	\$ 1,129,800,776
Nutrition Services NSLP	14,883,789	36,813,403	3,363,876	55,061,068
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	13,282,125	-	13,282,125
Pupil Activity	-	-	-	-
Athletics and Activities	4,328,271	16,647,426	6,804,714	27,780,411
Child Care	3,370,856	13,019,502	1,229,684	17,620,042
Total Special Revenue Fund	\$ 22,582,916	\$ 79,762,456	\$ 11,398,274	\$ 113,743,646
Bond Redemption	96,718,350	67,983,018	-	164,701,368
Certificates of Participation (COP) Lease Payments	2,845	1,000	1,118,875	1,122,720
Total Debt Service and Lease Payment Fund	\$ 96,721,195	\$ 67,984,018	\$ 1,118,875	\$ 165,824,088
Bond Building and Building	145,845,896	222,132,408	-	367,978,304
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 145,845,896	\$ 222,132,408	\$ -	\$ 367,978,304
Medical and Dental	8,195,299	80,278,628	-	88,473,927
Short Term Disability Insurance	739,526	925,000	-	1,664,526
Total Internal Service Fund	\$ 8,934,825	\$ 81,203,628	\$ -	\$ 90,138,453
Private Purpose Trust	18,575	40,000	-	58,575
Total Trust and Agency Fund	\$ 18,575	\$ 40,000	\$ -	\$ 58,575

2026-2027 Adopted Total General Fund Revenues

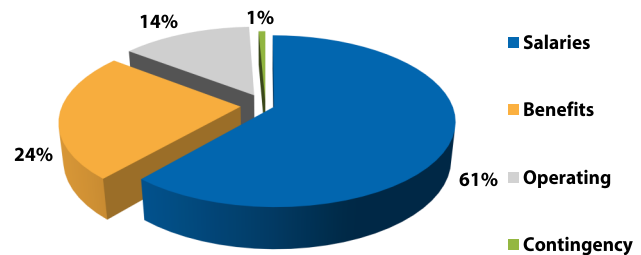


2025-2026 BUDGETED EXPENDITURES FINAL REVISED AS OF JUNE 9, 2026

Salaries and **Benefits** account for the largest component of General Fund expenditures at 85% of the total. The Final Revised Budget includes contingency in the total amount of \$2.8 million.

TRANSFERS AND EXPENDITURES BY FUND	2025-2026 Final Revised Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 898,507,347	\$ 43,970,561	\$ 942,477,908
Outdoor Education	1,969,160	-	1,969,160
Capital Projects	19,504,014	-	19,504,014
Full Day Kindergarten	-	-	-
Transportation	37,613,664	-	37,613,664
Total Combined General Fund	\$ 957,594,185	\$ 43,970,561	\$ 1,001,564,746
Nutrition Services NSLP	35,773,882	-	35,773,882
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	18,060,290	-	18,060,290
Pupil Activity	-	-	-
Athletics and Activities	22,050,489	-	22,050,489
Child Care	13,509,553	-	13,509,553
Total Special Revenue Fund	\$ 89,394,214	\$ -	\$ 89,394,214
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	164,475,848	-	164,475,848
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 164,475,848	\$ -	\$ 164,475,848
Medical and Dental	72,263,488	-	72,263,488
Short Term Disability Insurance	807,770	-	807,770
Total Internal Service Fund	\$ 73,071,258	\$ -	\$ 73,071,258
Private Purpose Trust	49,000	-	49,000
Total Trust and Agency Fund	\$ 49,000	\$ -	\$ 49,000

2025-2026 Final Revised Total General Fund Expenditures



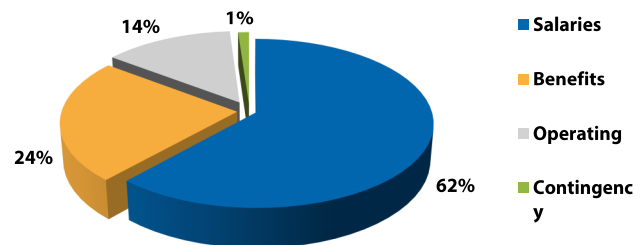
Please note that the table above includes budgeted transfers of \$43.9 million. The general fund pass through to charters is \$219.4 million. Both of these figures are excluded from the graph to the right.

2026-2027 BUDGETED EXPENDITURES ADOPTED AS OF JUNE 9, 2026

Salaries and **Benefits** account for the largest component of General Fund expenditures at 86% of the total. The Adopted Budget includes contingency in the total amount of \$7.7 million.

TRANSFERS AND EXPENDITURES BY FUND	2026-2027 Adopted Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 909,218,875	\$ 39,699,488	\$ 948,918,363
Outdoor Education	2,007,835	-	2,007,835
Capital Projects	2,270,593	-	2,270,593
Full Day Kindergarten	-	-	-
Transportation	36,292,977	-	36,292,977
Total Combined General Fund	\$ 949,790,280	\$ 39,699,488	\$ 989,489,768
Nutrition Services NSLP	40,354,089	-	40,354,089
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	13,282,125	-	13,282,125
Pupil Activity	-	-	-
Athletics and Activities	24,227,406	-	24,227,406
Child Care	13,545,282	-	13,545,282
Total Special Revenue Fund	\$ 91,408,902	\$ -	\$ 91,408,902
Bond Redemption	54,479,475	-	54,479,475
Certificates of Participation (COP) Lease Payments	1,119,875	-	1,119,875
Total Debt Service and Lease Payment Fund	\$ 55,599,350	\$ -	\$ 55,599,350
Bond Building and Building	245,066,968	-	245,066,968
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 245,066,968	\$ -	\$ 245,066,968
Medical and Dental	74,754,149	-	74,754,149
Short Term Disability Insurance	838,000	-	838,000
Total Internal Service Fund	\$ 75,592,149	\$ -	\$ 75,592,149
Private Purpose Trust	24,000	-	24,000
Total Trust and Agency Fund	\$ 24,000	\$ -	\$ 24,000

2026-2027 Adopted Total General Fund Expenditures



Please note that the table above includes budgeted transfers of \$39.7 million. The general fund pass through to charters is \$227.7 million. Both of these figures are excluded from the graph to the right.

2026-2027 ADOPTED STAFF POSITION BUDGETS

Position Type	FTE
100 Administrators	207
Support - Instructional Staff	11
Support - Students	4
Support Services - General Administration	5
Support Services - School Administration	183
Support Services - Business	1
Support Services - Central and Other	4
200 Licensed - Instructional	3,705
Instruction	3,201
Support - Students	402
Support - Instructional Staff	80
Support Services - School Administration	21
Operations and Maintenance Services	1
300 Professional	333
Support - Students	23
Support - Instructional Staff	78
Support Services - General Administration	5
Support Services - Business	39
Operations and Maintenance Services	16
Student Transportation Services	17
Support Services - Central and Other	74
Food Services Operations	18
Enterprise Operations	48
Facilities Acquisition and Construction Services	6
Instruction	3
Community Services	5
400 Paraprofessionals	1,357
Instruction	1,135
Support - Students	51
Support - Instructional Staff	38
Student Transportation Services	72
Support Services - Central and Other	14
Enterprise Operations	46
500 Office/Administrative Support	411
Support - Students	24
Support - Instructional Staff	26
Support Services - General Administration	5
Support Services - School Administration	281
Support Services - Business	6
Operations and Maintenance Services	10
Student Transportation Services	32
Support Services - Central and Other	20
Food Services Operations	4
Community Services	3
Enterprise Operations	1
600 Crafts, Trades, and Services	938
Support Services - Business	3
Operations and Maintenance Services	378
Student Transportation Services	212
Food Services Operations	340
Enterprise Operations	5
Grand Total	6,951

DCSD is budgeting for 6,951 full time equivalent positions in 2026-2027. 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.

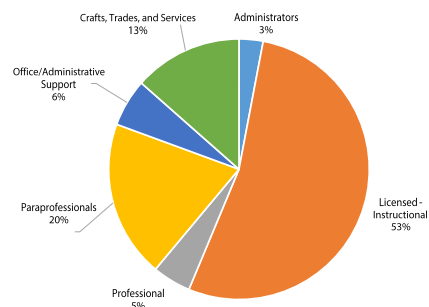
Licensed - Instructional - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

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

2020-2021 TO 2024-2025 GENERAL FUND REVENUES

	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025
Balance on Hand July 1	103,298,507	130,969,479	152,766,801	156,274,421	149,851,093
Revenues					
Local Taxes					
Property Tax (In SFA)	190,457,216	216,948,413	218,952,243	279,816,413	282,150,851
Budget Override	73,713,000	73,713,000	73,713,000	139,713,000	139,713,000
Specific Ownership Taxes (In SFA)	17,905,629	18,537,938	18,964,550	20,624,909	18,537,938
Specific Ownership Taxes (Out of SFA)	13,641,644	12,609,981	13,653,356	13,649,233	18,400,293
Subtotal Local Taxes	\$ 295,717,488	\$ 321,809,332	\$ 325,283,150	\$ 453,803,555	\$ 458,802,082
Intergovernmental Revenue					
Equalization Entitlements	293,973,850	321,796,077	341,554,364	331,959,976	358,669,345
Special Education	14,864,032	16,402,769	21,763,064	24,675,583	26,482,954
Vocational Education	770,460	720,773	935,940	636,584	1,252,018
Gifted & Talented	643,893	639,646	627,289	656,600	644,279
Charter School Capital Construction	4,157,355	4,090,951	4,963,445	5,476,938	5,418,257
Federal - Medicaid Reimbursement	4,583,098	3,770,193	4,653,954	4,772,954	5,065,844
State PERA Contribution	-	7,793,183	21,023,982	1,712,667	1,209,160
Universal Preschool Program	-	-	-	6,259,520	7,110,285
Other	3,803,030	6,910,293	2,545,992	3,417,940	3,345,948
Subtotal Intergovernmental Revenue	\$ 322,795,719	\$ 362,123,886	\$ 398,068,031	\$ 379,568,762	\$ 409,198,090
Other Local Revenue					
General Fund Interest	114,766	433,937	5,058,748	6,768,118	8,056,300
Charter School Purchased Services	8,845,259	8,515,968	9,237,511	7,701,793	10,430,379
Preschool	967,427	1,715,585	1,638,038	688,703	760,713
School Based	6,098,759	8,289,884	8,904,021	9,456,320	9,950,028
Concurrent Enrollment	3,083,777	3,763,361	4,710,814	5,367,324	-
Other	3,715,505	8,100,474	8,866,710	13,266,801	8,182,755
Subtotal Other Local Revenue	\$ 22,825,493	\$ 30,819,210	\$ 38,415,842	\$ 43,249,059	\$ 37,380,175
Total Revenue	\$ 641,338,700	\$ 714,752,428	\$ 761,767,022	\$ 876,621,377	\$ 905,380,347
Total Program Funding*	\$ 502,336,695	\$ 554,932,668	\$ 580,423,128	\$ 630,314,326	\$ 659,358,134

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

2025-2026 TO 2026-2027 GENERAL FUND REVENUES

	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	142,578,642	155,803,567	155,803,567	140,295,072	140,295,072
Revenues					
Local Taxes					
Property Tax (In SFA)	311,877,356	306,860,572	305,484,719	305,641,953	305,641,953
Budget Override	139,713,000	139,713,000	139,713,000	139,713,000	139,713,000
Specific Ownership Taxes (In SFA)	20,939,020	21,998,401	21,998,401	22,658,353	22,658,353
Specific Ownership Taxes (Out of SFA)	16,169,893	16,060,110	16,060,110	16,505,667	16,505,667
Subtotal Local Taxes	<u>\$ 488,699,269</u>	<u>\$ 484,632,083</u>	<u>\$ 483,256,230</u>	<u>\$ 484,518,973</u>	<u>\$ 484,518,973</u>
Intergovernmental Revenue					
Equalization Entitlements	342,941,304	341,955,817	341,855,553	350,479,473	350,479,473
Special Education	27,671,460	27,671,460	27,077,460	27,062,066	27,062,066
Vocational Education	816,000	816,000	1,491,620	939,538	939,538
Gifted & Talented	657,165	642,992	642,992	647,957	647,957
Charter School Capital Construction	5,418,259	5,418,259	5,485,716	5,437,818	5,437,818
Federal - Medicaid Reimbursement	3,764,116	3,866,518	3,764,116	2,854,898	2,854,898
State PERA Contribution	9,000,000	9,000,000	9,000,000	5,000,000	5,000,000
Universal Preschool Program	7,347,205	7,347,205	6,775,157	6,775,728	6,775,728
Other	2,564,626	2,525,087	2,809,404	2,488,090	2,488,090
Subtotal Intergovernmental Revenue	<u>\$ 400,180,135</u>	<u>\$ 399,243,338</u>	<u>\$ 398,902,017</u>	<u>\$ 401,685,568</u>	<u>\$ 401,685,568</u>
Other Local Revenue					
General Fund Interest	7,027,494	5,843,416	5,843,416	7,027,494	7,027,494
Charter School Purchased Services	11,984,097	12,291,200	12,340,430	12,291,199	12,291,199
Preschool	790,000	790,000	754,075	790,000	790,000
School Based	10,677,555	10,497,145	9,998,018	12,982,000	13,083,022
Concurrent Enrollment	6,446,676	-	-	-	-
Other	4,652,433	6,069,585	7,603,156	6,887,766	6,887,766
Subtotal Other Local Revenue	<u>\$ 41,578,255</u>	<u>\$ 35,491,346</u>	<u>\$ 36,539,095</u>	<u>\$ 39,978,459</u>	<u>\$ 40,079,481</u>
Total Revenue	<u>\$ 930,457,659</u>	<u>\$ 919,366,767</u>	<u>\$ 918,697,342</u>	<u>\$ 926,183,000</u>	<u>\$ 926,284,022</u>
Total Program Funding*	\$ 675,757,680	\$ 670,814,790	\$ 669,338,673	\$ 678,779,779	\$ 678,779,779

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

2020-2021 TO 2024-2025 GENERAL FUND EXPENDITURES

	Audited Actuals 2020-2021	Audited Actuals 2021-2022	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025
Expenditures					
Salaries	290,547,459	321,172,086	334,119,541	393,061,202	402,397,974
Administrators	18,918,065	19,938,188	20,107,521	22,597,968	23,195,375
Certified	200,902,253	209,664,349	222,962,241	264,471,393	277,587,975
ProTech	13,195,215	13,799,347	15,923,516	18,631,664	20,637,172
Classified	48,953,680	48,519,818	50,617,842	62,508,722	67,806,124
Substitutes	4,066,811	6,863,379	7,244,455	5,427,260	6,280,426
Overtime	318,695	686,232	704,304	758,013	817,323
Additional Pay	4,192,740	21,700,773	16,559,663	18,666,183	6,073,580
Benefits	99,549,140	107,622,493	116,488,271	134,704,498	144,346,823
State PERA Contribution	-	7,793,183	21,023,982	1,712,667	1,209,160
Subtotal - Salaries & Benefits	\$ 390,096,600	\$ 436,587,762	\$ 471,631,794	\$ 529,478,366	\$ 547,953,957
Purchased Professional Services	6,166,727	8,484,906	10,804,616	13,723,711	14,991,671
Purchased Property Services	9,991,735	11,970,025	13,621,188	15,603,526	17,643,583
Other Purchased Services	14,117,957	16,439,067	19,210,900	21,201,959	19,253,190
Supplies	22,470,931	30,925,421	32,840,696	35,034,649	34,448,769
Equipment	-	-	1,798,472	2,963,347	1,454,478
Other	1,126,819	1,868,971	5,664,275	6,106,385	6,373,706
Total Expenditures	\$ 443,970,769	\$ 506,276,153	\$ 555,571,940	\$ 624,111,943	\$ 642,119,354
Charter School Pass Through	138,352,904	160,580,802	166,792,982	195,397,697	210,552,467
Transfers					
Outdoor Education Fund	248,084	23,084	23,084	22,706	180,238
Full Day Kindergarten Fund	-	-	-	-	-
Transportation Fund	15,017,215	15,620,238	16,603,238	25,993,112	22,993,112
Capital Projects Fund	8,537,456	605,660	11,723,234	25,444,309	9,691,387
Nutrition Services NSLP Fund	351,634	445,352	362,884	2,879,595	3,170,424
Nutrition Services Non-NSLP Fund	93,718	-	268,718	-	-
Child Care Fund	487,045	2,262,045	560,107	1,563,758	1,565,882
Athletics & Activities Fund	4,091,523	4,395,546	5,437,684	6,512,459	8,031,570
COP Lease Payments Fund	2,517,381	2,746,228	1,118,885	1,119,125	1,123,439
Total Transfers	\$ 31,344,056	\$ 26,098,153	\$ 36,097,834	\$ 63,535,064	\$ 46,756,052
Total Expenditures and Transfers	\$ 613,667,729	\$ 692,955,107	\$ 758,462,757	\$ 883,044,705	\$ 899,427,873
BOE Contingency - 1%	-	-	-	-	-
Change in Fund Balance	27,670,972	21,797,320	3,304,266	(6,423,328)	5,952,474
Ending Fund Balance	130,969,479	152,766,799	156,071,067	149,851,093	155,803,567
TABOR Reserve - 3%	15,865,400	17,561,600	20,645,000	22,200,000	22,900,000
BOE Reserve - 3%	15,865,400	17,561,600	20,645,000	22,200,000	22,900,000
School Carry Over Reserve	19,478,605	20,003,538	19,775,125	20,762,645	24,537,098
Medicaid Carry Over Reserve	2,974,795	1,730,576	1,273,670	22	144,401
Enterprise Reserve for COVID	1,775,000	-	-	-	-
Mental Health and Security Grant	823,182	593,761	28,502	10,177	-
Literacy Curricular Materials Reserve	-	2,250,000	-	-	-
Multi-Year Lease Reserve	-	4,178,498	3,782,903	3,218,115	2,659,890
SPED/Mental Health Reserve	-	686,438	370,782	-	-
Set Aside for SB One-Time Bridge (Emergency Capital Needs)	-	-	-	2,840,591	800,496
Assignment of 2023 Mill Levy Override	-	-	-	2,631,305	2,965,120
Assignment of 2018 Mill Levy Override	9,262,081	7,522,347	3,372,977	89,948	-
Compensation Reserve	-	10,000,000	-	-	-
Ending Fund Balance - after reserves	\$ 64,925,016	\$ 80,678,441	\$ 86,177,108	\$ 75,898,290	\$ 78,896,562

2025-2026 TO 2026-2027 GENERAL FUND EXPENDITURES

	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Expenditures					
Salaries	415,942,716	417,010,631	415,383,855	419,921,835	420,079,572
Administrators	23,606,119	23,836,604	23,647,794	24,035,370	24,129,048
Certified	287,219,102	287,548,998	287,325,322	290,344,164	291,037,983
ProTech	21,864,844	21,692,777	21,124,117	21,745,033	21,624,404
Classified	72,410,715	72,785,222	70,706,683	72,728,350	72,719,219
Substitutes	6,085,732	6,220,839	7,105,832	5,902,916	5,902,916
Overtime	789,578	785,718	916,889	753,281	753,281
Additional Pay	3,966,626	4,140,473	4,557,218	4,412,721	3,912,721
Benefits	150,692,593	154,439,886	153,514,168	156,149,277	156,345,180
State PERA Contribution	9,000,000	9,000,000	9,000,000	5,000,000	5,000,000
Subtotal - Salaries & Benefits	<u>\$ 575,635,309</u>	<u>\$ 580,450,517</u>	<u>\$ 577,898,023</u>	<u>\$ 581,071,112</u>	<u>\$ 581,424,752</u>
Purchased Professional Services	13,541,783	15,876,796	14,916,917	12,872,103	12,872,103
Purchased Property Services	16,082,508	19,130,953	16,161,626	16,027,132	16,021,096
Other Purchased Services	23,059,684	16,772,232	20,782,537	15,838,815	15,838,815
Supplies	52,129,386	40,521,970	37,956,910	45,177,814	45,044,232
Equipment	-	-	-	98,000	-
Other	3,352,368	3,481,813	4,471,290	2,547,413	2,547,413
Total Expenditures	<u>\$ 683,801,038</u>	<u>\$ 676,234,281</u>	<u>\$ 672,187,303</u>	<u>\$ 673,632,389</u>	<u>\$ 673,748,411</u>
Charter School Pass Through	<u>220,690,468</u>	<u>219,435,800</u>	<u>219,435,800</u>	<u>227,720,464</u>	<u>227,720,464</u>
Transfers					
Outdoor Education Fund	365,560	365,560	365,560	383,235	383,235
Transportation Fund	26,088,096	25,597,898	25,597,898	27,541,499	27,596,683
Capital Projects Fund	(1,850,608)	5,428,002	5,428,002	(797,579)	(797,579)
Nutrition Services NSLP Fund	3,168,069	3,331,708	3,331,708	3,363,876	3,363,876
Child Care Fund	1,415,284	1,634,579	1,634,579	1,229,684	1,229,684
Athletics & Activities Fund	6,487,989	6,487,989	6,487,989	6,804,714	6,804,714
COP Lease Payments Fund	1,124,825	1,124,825	1,124,825	1,118,875	1,118,875
Total Transfers	<u>\$ 36,799,215</u>	<u>\$ 43,970,561</u>	<u>\$ 43,970,561</u>	<u>\$ 39,644,304</u>	<u>\$ 39,699,488</u>
Total Expenditures and Transfers	<u>\$ 941,290,721</u>	<u>\$ 939,640,642</u>	<u>\$ 935,593,664</u>	<u>\$ 940,997,157</u>	<u>\$ 941,168,363</u>
BOE Contingency - 1%	7,790,000	2,837,266	2,837,266	7,750,000	7,750,000
Change in Fund Balance	(18,623,062)	(23,111,141)	(19,733,588)	(22,564,157)	(22,634,341)
Ending Fund Balance	123,955,580	132,692,426	136,069,979	117,730,915	117,660,731
TABOR Reserve - 3%	23,370,000	22,900,000	22,900,000	23,250,000	23,250,000
BOE Reserve - 3%	23,370,000	22,900,000	22,900,000	23,250,000	23,250,000
School Carry Over Reserve	25,032,378	24,537,098	25,534,615	25,534,615	25,534,615
Medicaid Carry Over Reserve	70,001	144,401	144,401	243,777	243,777
Enrollment Reserve	2,000,000	-	-	-	-
Multi-Year Lease Reserve	2,099,214	2,099,214	2,099,214	1,536,076	1,536,076
SPED/Mental Health Reserve	296,768	81,358	45,799	215,410	215,410
Ending Fund Balance - after reserves	<u>\$ 47,717,219</u>	<u>\$ 60,030,355</u>	<u>\$ 62,445,950</u>	<u>\$ 43,701,037</u>	<u>\$ 43,630,853</u>

GENERAL FUND 3-YEAR FORECAST

The Combined General Fund forecast through 2029-2030 includes the following assumptions on revenue and expenditure increases. The 2026-2027 Adopted Budget is used as a starting point for the model. The forecast shows a continued use of fund balance annually.

Revenue

- Property Tax projection assumes a 0% increase in 2026 and 2% increase in 2027 reassessment year.
- Specific Ownership Tax outside the School Finance Act and Specific Ownership Tax within the School Finance Act increasing by inflation.
- State Equalization reflects the increased Total Program formula for the School Finance Act based on increasing the base Per Pupil Revenue by inflation after resetting the formula in 2025-2026 for HB24-1448 New Public School Finance Formula with a phased-in implementation of 30% in 2026-2027, 45% in 2027-2028 and 60% in 2028-2029 and 2029-2030.
- Projected Funded Pupil Count reflects projected distribution of new students between neighborhood and charter schools according to the Planning department as of December 2025 with no new charters opening through 2030 and transitioning to 3 years of enrollment averaging beginning in 2026-2027 for declining enrollment school districts such as DCSD.
- Per Pupil Revenue increased by 3% for 2026-2027, by 2.7% for 2027-2028 and by 2.4% for 2028-2029 and 2029-2030 to reflect projected Denver-Aurora-Lakewood Consumer Price Index (CPI).
- State Categorical (Special Education, Gifted and Talented, Vocational Education, etc.) all increased by CPI to coincide with Per Pupil Revenue inflation.
- Charter School Capital Construction held flat per pupil and increased to reflect projected charter school funded pupil count.
- Federal – Medicaid Reimbursement uses DCSD forecast for Medicaid program.
- General Fund Interest reflects reinvestment of the TABOR and operating cash at current interest rates.
- Charter School Purchased Services increased annually to reflect increased charter school funded pupil count and estimated \$25 per student annual increase for Special Education purchased services (actual increase will be based on actual Special Education expenditures).
- Preschool revenue assumes modest rate increase while only charging tuition to 3-year olds due to Universal Preschool for 4-year olds as included within State Categorical revenue category.
- School Based and Other revenue uses 2026-2027 budget for all future years.

Enrollment	2018	2019	2020	2021	2022	2023	2024	2025	2026*	2027**	2028**	2029**
Neighborhood	51,384	50,851	47,894	47,765	47,085	46,448	45,406	44,559	43,988	43,488	43,040	42,579
Charter	16,207	16,454	15,085	16,111	15,787	15,516	16,445	16,976	16,865	16,999	17,094	15,896
Total	67,591	67,305	62,979	63,876	62,872	61,964	61,851	61,535	60,853	60,487	60,134	58,475

Funded Pupil Count	2018	2019	2020	2021	2022	2023	2024	2025	2026**	2027**	2028**	2029**
Neighborhood	48,616	49,313	48,699	48,190	47,571	46,543	45,162	43,835	42,468	42,383	42,180	41,690
Charter	15,309	16,092	14,840	15,845	15,587	15,312	15,637	15,963	16,159	16,236	16,295	16,417
Total	63,926	65,405	63,539	64,035	63,158	61,854	60,799	59,799	58,627	58,619	58,475	58,107

*Projection used to build 2026-2027 Adopted Budget

**Long Range Projection from Planning Department as of December 2025

GENERAL FUND 3-YEAR FORECAST (CONTINUED)

Expenditures

- Salaries reflect continuation of current rate of substitute, overtime and additional pay plus the following assumptions:
 - ◇ Slight reduction in number of positions funded by Site-Based Budgets (SBB) due to declining enrollment
 - ◇ Continuation of current licensed compensation schedules and ranges for non-licensed staff
 - ◇ Annual step increases for licensed staff and modest, 1% annual schedule increases or base increases such as annual cost of living adjustment (COLA) without assumptions on horizontal lane advancement
 - ◇ Modest, 1% base increases for non-licensed staff without reclassification of positions to higher grades.
- Benefits reflect increase to employer-paid PERA rate of 0.5% auto adjustment in 2027-2028 while other benefit (medical, dental, short term disability, long term disability, life) rates increase by 5% in 2027-2028 whereafter rates held flat necessitating plan design changes or employee share increases.
- Purchased Services increase for Special Education out-of-district tuition and School Resource Officer annual increases based on historical trends.
- No increased costs assumed for supplies, utilities or other expenses.
- Charter School Pass Through increased based on projected charter school funded pupil count, projected Per Pupil Revenue and projected Mill Levy Override per pupil share with charter schools as well as expense for Charter School Capital Construction.

Interfund Transfers

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

Reserves

- TABOR Reserve and BOE Reserve set to 3% of budgeted revenue less charter school pass through as charter schools hold their own TABOR Reserve.
- BOE Contingency set to one-third of TABOR Reserve amount.
- School Carry Over Reserve projected to decrease proportionate to the decrease in neighborhood school projected funded pupil count.
- Medicaid Reserve uses DCSD forecast for Medicaid program.
- Multi-Year Lease Reserve committed to 7 year lease signed in 2021.

GENERAL FUND 3-YEAR FORECAST (CONTINUED)

	2026-2027 Adopted	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Beginning Fund Balance	140,295,072	117,660,731	117,660,731	117,660,731
Revenues				
Property Tax	445,354,953	454,128,371	455,539,003	454,296,678
Specific Ownership Tax	39,164,020	39,677,226	40,455,022	40,455,022
State Equalization	350,479,473	367,828,050	379,177,394	392,170,673
State Categoricals	37,913,379	40,408,292	48,871,529	49,828,446
Charter School Capital Construction	5,437,818	5,463,730	5,483,585	5,524,640
Federal - Medicaid Reimbursement	2,854,898	3,112,483	3,318,854	3,318,854
State PERA Contribution	5,000,000	5,000,000	5,000,000	5,000,000
General Fund Interest	7,027,494	6,360,327	6,137,938	6,209,622
Charter School Purchased Services	12,291,199	12,755,668	13,209,396	13,718,719
Preschool	790,000	796,061	796,061	812,419
School Based	13,083,022	13,483,022	13,083,022	13,083,022
Other	6,887,766	6,887,766	6,887,766	6,887,766
Total Revenue	\$ 926,284,022	\$ 955,900,996	\$ 977,959,571	\$ 991,305,862
Expenditures				
Salaries	420,079,572	422,840,971	424,457,554	426,117,508
Benefits	161,345,180	165,203,576	170,109,505	171,780,725
Purchased Services	44,732,014	42,949,938	45,154,347	47,440,400
Supplies	44,946,232	42,946,232	44,946,232	44,946,232
Other	2,645,413	2,645,413	2,645,413	2,645,413
Charter School Pass Through	227,720,464	230,141,723	239,604,758	246,760,663
Total Interfund Transfers	39,699,488	41,320,521	42,951,518	43,403,839
BOE Contingency	7,750,000	7,852,622	8,090,243	8,211,082
Total Expenditures and Transfers	\$ 948,918,363	\$ 955,900,996	\$ 977,959,571	\$ 991,305,862
Net Income/(Loss)	(22,634,341)	-	-	-
Ending Fund Balance	\$ 117,660,731	\$ 117,660,731	\$ 117,660,731	\$ 117,660,731
TABOR Reserve - 3%	23,250,000	23,795,824	24,515,889	24,882,067
BOE Reserve - 3%	23,250,000	23,795,824	24,515,889	24,882,067
School Carry Over Reserve	25,534,615	24,487,987	24,370,909	24,087,849
Medicaid Carry Over Reserve	243,777	-	-	-
Multi-Year Lease Reserve	1,536,076	977,852	-	-
SPED/Mental Health Reserve	215,410	-	-	-
Unassigned Reserve	43,630,853	22,731,992	20,741,586	27,772,705



OUTDOOR EDUCATION FUND 13

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
Tuition	1,231,044	1,615,600	1,603,600	1,603,600	1,624,600	1,624,600
Grant	-	-	-	-	-	-
Other	22,008	-	-	-	-	-
Total Revenue	\$ 1,253,052	\$ 1,615,600	\$ 1,603,600	\$ 1,603,600	\$ 1,624,600	\$ 1,624,600
Transfer from General Fund	180,238	365,560	365,560	365,560	383,235	383,235
Total Sources	\$ 1,433,290	\$ 1,981,160	\$ 1,969,160	\$ 1,969,160	\$ 2,007,835	\$ 2,007,835
Expenditures						
Salaries	845,141	1,060,183	1,061,208	1,237,675	1,049,125	1,049,125
Benefits	306,488	365,858	366,093	325,298	377,412	377,412
Purchased Services	147,141	179,293	179,293	144,930	185,712	185,712
Supplies	101,745	247,994	247,994	221,915	257,373	257,373
Equipment	17,776	69,596	68,336	17,739	92,311	92,311
Field Trips & Other	14,998	46,236	46,236	21,603	45,902	45,902
Total Expenditures	\$ 1,433,290	\$ 1,969,160	\$ 1,969,160	\$ 1,969,160	\$ 2,007,835	\$ 2,007,835
Change in Fund Balance	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -

OUTDOOR EDUCATION FUND 13

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Beginning Fund Balance	-	-	-	-
Revenue				
Outdoor Ed Tuition	1,072,770	1,092,818	1,151,327	1,219,770
Retreat Tuition	52,430	60,520	76,004	98,549
Summer/Day/Spring/Fall Camp Tuition	499,400	488,499	516,999	551,804
Grant	-	-	-	-
Other	-	-	-	-
Total Revenue	\$ 1,624,600	\$ 1,641,837	\$ 1,744,330	\$ 1,870,124
Transfer from General Fund	383,235	222,899	151,569	80,238
Total Sources	\$ 2,007,835	\$ 1,864,736	\$ 1,895,899	\$ 1,950,362
Expenditures				
Salaries	1,049,125	1,070,108	1,091,510	1,113,340
Benefits	377,412	381,014	396,659	413,299
Purchased Services	185,712	132,816	133,480	134,148
Supplies	257,373	237,089	230,322	245,428
Equipment	92,311	-	-	-
Field Trips & Other	45,902	43,709	43,928	44,147
Total Expenditures	\$ 2,007,835	\$ 1,864,736	\$ 1,895,899	\$ 1,950,362
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Balance on Hand June 30	\$ -	\$ -	\$ -	\$ -

CAPITAL PROJECTS FUND 14

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	36,342,987	24,270,673	27,227,212	27,227,212	18,452,141	19,306,343
Revenues						
Revenue in Lieu of Land	3,087,074	1,911,264	3,168,927	3,357,690	2,386,650	2,386,650
Investment Earnings	-	-	-	-	-	-
Sale of Land or Buildings	231	174,528	-	-	3,100,000	3,100,000
Other	155,812	-	69,750	69,750	-	-
Total Revenue	\$ 3,243,117	\$ 2,085,792	\$ 3,238,677	\$ 3,427,440	\$ 5,486,650	\$ 5,486,650
Transfer from General Fund	9,691,387	(1,850,608)	5,428,002	2,486,811	(797,579)	(797,579)
Total Sources	\$ 49,277,491	\$ 24,505,857	\$ 35,893,891	\$ 33,141,463	\$ 23,141,212	\$ 23,995,414
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased/Property Services	572,841	33,440	71,205	124,775	-	-
Equipment/Building	21,460,308	8,115,024	19,432,809	14,465,143	2,270,593	2,270,593
Other	17,130	-	-	99,404	-	-
Total Expenditures	\$ 22,050,279	\$ 8,148,464	\$ 19,504,014	\$ 14,689,322	\$ 2,270,593	\$ 2,270,593
Change in Fund Balance	\$ (9,115,775)	\$ (7,913,280)	\$ (10,837,335)	\$ (8,775,071)	\$ 2,418,478	\$ 2,418,478
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 10,143,448	\$ 11,232,538	11,016,681	\$ 11,205,444	\$ 12,325,725	12,325,725
Assigned to School Carry Over	\$ 1,179,626	-	111,301	\$ 177,519	\$ 177,519	\$ 177,519
Ending Fund Balance - after reserves	\$ 15,904,138	\$ 5,124,855	\$ 5,261,895	\$ 7,069,178	\$ 8,367,375	\$ 9,221,577

CAPITAL PROJECTS FUND 14

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	19,306,343	21,724,821	23,121,833	24,049,988
Revenues				
Revenue in Lieu of Land	2,386,650	2,386,650	1,936,650	1,936,650
Investment Earnings	-	-	-	-
Sale of Land or Buildings	3,100,000	10,000,000	-	-
Other	-	-	-	-
Total Revenue	\$ 5,486,650	\$ 12,386,650	\$ 1,936,650	\$ 1,936,650
Transfer from General Fund	(797,579)	10,362	(8,495)	404,544
Total Sources	\$ 23,995,414	\$ 34,121,833	\$ 25,049,988	\$ 26,391,182
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased/Property Services	-	-	-	-
Equipment/Building	2,270,593	11,000,000	1,000,000	1,000,000
Other	-	-	-	-
Total Expenditures	\$ 2,270,593	\$ 11,000,000	\$ 1,000,000	\$ 1,000,000
Change in Fund Balance	\$ 2,418,478	\$ 1,397,012	\$ 928,155	\$ 1,341,194
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 12,325,725	\$ 13,722,737	\$ 14,650,892	\$ 15,992,086
Assigned to School Carry Over	\$ 177,519	\$ 177,519	\$ 177,519	\$ 177,519
Balance on Hand June 30 - Other	\$ 9,221,577	\$ 9,221,577	\$ 9,221,577	\$ 9,221,577

TRANSPORTATION FUND 25

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	8,276,615	5,250,990	5,200,276	5,200,276	2,642,934	2,587,750
Revenues						
Transportation Fees	917,155	875,000	875,000	874,274	875,000	875,000
State Categorical	5,925,322	6,236,889	5,885,627	5,809,004	5,409,000	5,409,000
Other	711,965	750,000	750,000	623,397	750,000	750,000
Total Revenue	\$ 7,554,442	\$ 7,861,889	\$ 7,510,627	\$ 7,306,675	\$ 7,034,000	\$ 7,034,000
Transfer from General Fund	22,993,112	26,088,096	25,597,898	25,597,898	27,541,499	27,596,683
Total Sources	\$ 38,824,169	\$ 39,200,975	\$ 38,308,801	\$ 38,104,849	\$ 37,218,433	\$ 37,218,433
Expenditures						
Salaries	13,375,541	16,182,309	15,496,134	14,562,554	13,758,633	13,872,796
Benefits	5,313,263	6,998,665	6,772,679	5,696,892	6,509,740	6,543,189
Purchased Services	10,895,016	10,927,391	11,654,856	11,580,393	13,226,096	13,226,096
Supplies	1,121,567	1,618,685	1,526,486	1,437,383	1,657,659	1,510,047
Fuel	1,398,184	2,000,000	1,994,366	1,587,501	1,750,000	1,750,000
Bus Purchases & Equipment	2,226,450	1,391,443	773,000	1,242,708	-	-
Other	(706,128)	(611,500)	(603,857)	(645,516)	(609,151)	(609,151)
Total Expenditures	\$ 33,623,894	\$ 38,506,993	\$ 37,613,664	\$ 35,461,915	\$ 36,292,977	\$ 36,292,977
Change in Fund Balance	\$ (3,076,340)	\$ (4,557,008)	\$ (4,505,139)	\$ (2,557,342)	\$ (1,717,478)	\$ (1,662,294)
Assigned to Future Year Transportation Obligations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 5,200,275	\$ 693,982	\$ 695,137	\$ 2,642,934	\$ 925,456	\$ 925,456

TRANSPORTATION FUND 25

3-YEAR FORECAST

	2026-2027	2027-2028	2028-2029	2029-2030
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	2,587,750	925,456	925,456	925,456
Revenues				
Transportation Fees	875,000	831,002	841,858	848,809
State Categorical	5,409,000	5,555,020	5,688,341	5,824,861
Other	750,000	750,000	750,000	750,000
Total Revenues	\$ 7,034,000	\$ 7,136,022	\$ 7,280,198	\$ 7,423,670
Transfer from General Fund	27,596,683	30,336,649	30,941,472	31,567,465
Total Sources	\$ 37,218,433	\$ 38,398,127	\$ 39,147,126	\$ 39,916,591
Expenditures				
Salaries	13,758,633	13,896,219	14,035,182	14,175,533
Benefits	6,509,740	7,049,787	7,268,678	7,497,178
Purchased Services	13,226,096	13,583,201	13,909,197	14,243,018
Supplies	1,657,659	1,702,416	1,743,274	1,785,112
Fuel	1,750,000	1,850,469	1,865,392	1,881,447
Bus Purchases & Equipment	-	-	-	-
Other	(609,151)	(609,421)	(600,052)	(591,153)
Total Expenditures	\$ 36,292,977	\$ 37,472,671	\$ 38,221,670	\$ 38,991,136
Change in Fund Balance	(1,662,294)	-	-	-
Balance on Hand June 30	\$ 925,456	\$ 925,456	\$ 925,456	\$ 925,456

2026-2027 BUDGET GENERAL FUND

SCHOOL vs. SCHOOL SUPPORT vs. CENTRAL

The following illustrative example demonstrates that approximately 71% of the General Fund expenditures (excluding Charter School Pass Through) are spent directly in the schools.

Per Pupil Expense: Neighborhood Schools Only

Expenditures	2025-2026 Final Revised		2026-2027 Proposed		2026-2027 Adopted	
	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense
School Managed Expenditures						
Site Based Budget (SBB) Base Allocation	\$ 5,908	35.0%	\$ 6,021	36.0%	\$ 6,021	35.9%
Discretionary (SBB Allocation)	1,710	10.1%	1,340	8.0%	1,340	8.0%
Non-Discretionary (SBB Allocation)	3,824	22.6%	3,941	23.5%	3,956	23.6%
Alternative School Allocation	496	2.9%	504	3.0%	499	3.0%
Department Head Pay	9	0.1%	10	0.1%	10	0.1%
Total Direct School Expenditures	\$ 11,948	70.7%	\$ 11,816	70.6%	\$ 11,826	70.6%
School Support Expenditures						
SPED and ECE SPED - Non SBB Allocation	\$ 1,012	6.0%	\$ 1,026	6.1%	\$ 1,026	6.1%
Transportation Interfund Transfer	602	3.6%	655	3.9%	656	3.9%
Operations and Maintenance	564	3.3%	555	3.3%	555	3.3%
Student Support Services	530	3.1%	519	3.1%	519	3.1%
Utilities	326	1.9%	344	2.1%	344	2.1%
Athletics and Activities	165	1.0%	171	1.0%	171	1.0%
Security	276	1.6%	216	1.3%	216	1.3%
Post Secondary Education	187	1.1%	182	1.1%	182	1.1%
Curriculum, Instruction and Assessment	94	0.6%	92	0.5%	92	0.5%
Internet and Phones Service	32	0.2%	33	0.2%	33	0.2%
Assessment	61	0.4%	70	0.4%	70	0.4%
Choice Office and Home Education Partnership	41	0.2%	44	0.3%	44	0.3%
Planning and Construction and Chief Operating Officer	49	0.3%	37	0.2%	37	0.2%
Classroom Applications Licensing and Support	18	0.1%	12	0.1%	12	0.1%
Total School Support Expenditures	\$ 3,957	23.4%	\$ 3,955	23.6%	\$ 3,957	23.6%
System Wide Expenditures						
Information Technology	\$ 182	1.1%	\$ 180	1.1%	\$ 180	1.1%
Business Services	150	0.9%	146	0.9%	146	0.9%
Human Resources	105	0.6%	109	0.7%	109	0.7%
Workday, Infinite Campus and Other Systems Licensing and Support	92	0.5%	99	0.6%	99	0.6%
Worker's Compensation	60	0.4%	60	0.4%	60	0.4%
Risk Management	99	0.6%	103	0.6%	103	0.6%
Firewall, Servers, Other Operations Licensing and Support and Data Center	74	0.4%	79	0.5%	79	0.5%
School Leadership	56	0.3%	58	0.3%	58	0.3%
Legal	46	0.3%	48	0.3%	48	0.3%
Communications	51	0.3%	39	0.2%	39	0.2%
Superintendent	33	0.2%	31	0.2%	31	0.2%
Board of Education	16	0.1%	8	0.0%	8	0.0%
Sick Leave Severance	12	0.1%	13	0.1%	13	0.1%
Mobile Moves	18	0.1%	3	0.0%	3	0.0%
Total System Wide Expenditures	\$ 994	5.9%	\$ 974	5.8%	\$ 974	5.8%
* Total Per Pupil Expenditures	\$ 16,899	100.0%	\$ 16,745	100.0%	\$ 16,757	100.0%

Bond Debt Service	1,229	1,296	1,296
Certificate of Participation Lease Service Transfer	26	27	27
Total Expenditures Per Pupil	\$ 18,155	\$ 18,067	\$ 18,079

* Per Pupil Expenditures is calculated by taking the total budget for each expenditure category divided by the Neighborhood School K-12 enrollment.

SPECIAL REVENUE FUND BUDGETS

NUTRITION SERVICES NSLP FUND 21

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	7,250,920	10,636,725	10,953,202	10,953,202	15,376,490	14,883,789
Revenues						
Food Sales	4,893,986	5,065,000	4,895,000	4,920,791	4,565,000	4,565,000
Federal Reimbursement	7,391,698	7,702,207	7,952,207	7,990,781	7,985,660	7,985,660
Commodity Contribution	2,501,936	2,467,789	2,467,789	2,467,789	2,373,132	2,373,132
Miscellaneous	36,521	17,000	17,000	16,633	10,000	10,000
Sale of Capital Assets	10,813	-	1,847	6,147	-	-
State Match Child Nutr. & CDE Revenue	19,379,914	20,128,779	20,388,779	20,483,050	21,879,611	21,879,611
Total Revenues	\$ 34,214,868	\$ 35,380,775	\$ 35,722,622	\$ 35,885,191	\$ 36,813,403	\$ 36,813,403
Transfer from General Fund	3,170,424	3,168,069	3,331,708	3,358,069	3,363,876	3,363,876
Total Sources	\$ 44,636,212	\$ 49,185,569	\$ 50,007,532	\$ 50,196,462	\$ 55,553,769	\$ 55,061,068
Expenditures						
Salaries	11,046,564	11,605,272	11,680,966	11,408,876	13,388,124	13,450,178
Benefits	4,727,191	5,076,020	5,094,895	4,954,151	5,627,357	5,652,112
Food & Commodities	14,979,817	18,535,174	15,403,455	15,312,776	16,913,132	16,913,132
Purchased Services & Repairs	246,352	280,200	350,200	352,924	324,167	324,167
Supplies	1,549,142	1,590,000	1,496,000	1,449,443	2,107,000	2,107,000
Equipment	228,089	564,678	850,866	513,644	1,010,000	1,010,000
Other	905,854	897,500	897,500	828,158	897,500	897,500
Total Expenditures	\$ 33,683,009	\$ 38,548,844	\$ 35,773,882	\$ 34,819,972	\$ 40,267,280	\$ 40,354,089
Change in Fund Balance	\$ 3,702,283	\$ -	\$ 3,280,448	\$ 4,423,288	\$ (90,001)	\$ (176,810)
Ending Fund Balance - after reserves	\$ 10,953,203	\$ 10,636,725	\$ 14,233,650	\$ 15,376,490	\$ 15,286,489	\$ 14,706,979

NUTRITION SERVICES NSLP FUND 21

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Beginning Fund Balance	14,883,789	14,706,979	12,179,534	10,784,274
Local Revenue				
Adult Breakfast/Lunch Sales	45,000	46,215	47,324	48,460
Student, A La Carte Sales	4,500,000	4,572,308	4,610,476	4,651,724
Other Food Service Revenue	5,000	5,135	5,258	5,384
Food Rebates	15,000	15,405	15,821	16,248
Other	10,000	25,000	25,000	25,000
State Revenue				
State Revenue from CDE	21,879,611	22,231,185	22,416,759	22,617,315
Federal Revenue				
Federal Government	10,358,792	10,638,479	10,925,718	11,220,713
Total Revenue	\$ 36,813,403	\$ 37,533,727	\$ 38,046,357	\$ 38,584,844
Transfer from General Fund	3,363,876	3,363,876	3,363,876	3,363,876
Total Sources	\$ 55,061,068	\$ 55,604,582	\$ 53,589,767	\$ 52,732,994
Expenditures				
Salaries	13,450,178	13,719,182	13,993,565	14,273,436
Benefits	5,652,112	5,765,154	5,880,457	5,998,066
Food & Commodities	16,913,132	17,184,901	17,328,352	17,483,384
Purchased Services & Repairs	324,167	332,920	341,908	351,140
Supplies	2,107,000	2,163,889	2,222,314	2,282,316
Equipment	1,010,000	3,337,270	2,092,276	1,840,668
Other	897,500	921,733	946,619	972,178
Total Expenditures	\$ 40,354,089	\$ 43,425,048	\$ 42,805,493	\$ 43,201,189
Change in Fund Balance	\$ (176,810)	\$ (2,527,445)	\$ (1,395,260)	\$ (1,252,468)
Balance on Hand June 30	\$ 14,706,979	\$ 12,179,534	\$ 10,784,274	\$ 9,531,806

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22 2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
State Revenue	1,955,301	1,161,730	1,208,478	1,381,644	369,434	369,434
Federal Revenue	14,251,420	13,039,635	16,666,021	15,454,911	12,651,033	12,912,691
Other Revenue	62,209	-	185,791	-	-	-
Total Revenue	\$ 16,268,930	\$ 14,201,365	\$ 18,060,290	\$ 16,836,555	\$ 13,020,467	\$ 13,282,125
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 16,268,930	\$ 14,201,365	\$ 18,060,290	\$ 16,836,555	\$ 13,020,467	\$ 13,282,125
Expenditures						
Salaries	8,940,057	9,047,953	9,164,359	8,938,498	8,122,570	8,194,070
Benefits	3,060,731	3,021,049	3,016,637	2,957,647	2,769,494	2,785,833
Purchased/Property Services	2,722,014	1,343,285	4,738,587	3,832,095	1,097,515	1,229,747
Supplies	322,139	726,001	713,436	686,782	622,010	576,338
Equipment	891,297	-	28,829	28,829	17,237	17,237
Other	332,691	63,077	398,442	392,704	391,641	478,900
Total Expenditures	\$ 16,268,930	\$ 14,201,365	\$ 18,060,290	\$ 16,836,555	\$ 13,020,467	\$ 13,282,125
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Beginning Fund Balance	-	-	-	-
Revenue				
State	369,434	-	-	-
Federal	12,912,691	13,274,556	13,532,921	13,794,353
Other Grants	-	-	-	-
Total Revenue	\$ 13,282,125	\$ 13,274,556	\$ 13,532,921	\$ 13,794,353
Total Sources	\$ 13,282,125	\$ 13,274,556	\$ 13,532,921	\$ 13,794,353
Expenditures				
Salaries	8,194,070	8,096,457	8,258,386	8,423,554
Benefits	2,785,833	2,845,083	2,883,193	2,922,065
Purchased Services	1,229,747	1,258,468	1,289,930	1,320,888
Supplies & Materials	576,338	583,197	597,777	612,123
Property and Equipment	17,237	-	-	-
Other	478,900	491,351	503,635	515,722
Total Expenditures	\$ 13,282,125	\$ 13,274,556	\$ 13,532,921	\$ 13,794,353
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -
Balance on Hand June 30	\$ -	\$ -	\$ -	\$ -

ATHLETICS AND ACTIVITIES FUND 26

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	3,899,436	5,507,732	5,073,674	5,073,674	4,328,271	4,328,271
Revenues						
Student Fees	4,194,081	4,205,764	4,205,764	4,204,005	4,970,339	4,204,005
Gate Fees	1,860,073	1,710,036	1,710,036	2,158,675	1,671,538	1,671,538
Donations and Fundraising	3,899,301	3,657,404	3,714,727	3,859,564	4,473,419	3,776,092
Merchandise Sales	5,689,551	5,683,699	5,683,699	5,986,498	6,080,457	6,080,457
Other Pupil Income	625,620	235,000	235,000	1,033,477	149,000	915,334
Total Revenue	\$ 16,268,626	\$ 15,491,903	\$ 15,549,226	\$ 17,242,219	\$ 17,344,753	\$ 16,647,426
Transfer from General Fund	8,031,570	6,487,989	6,487,989	6,487,989	6,804,714	6,804,714
Total Sources	\$ 28,199,632	\$ 27,487,624	\$ 27,110,889	\$ 28,803,882	\$ 28,477,738	\$ 27,780,411
Expenditures						
Salaries	7,347,763	7,453,884	7,565,157	7,512,573	7,813,997	7,813,997
Benefits	1,749,089	1,827,304	1,851,203	1,779,864	1,895,881	1,895,881
Purchased Services	6,247,229	6,058,618	5,634,435	5,793,279	5,351,382	6,673,003
Supplies	6,572,671	6,097,776	6,190,245	5,603,560	6,418,215	7,018,215
Equipment	930,161	32,572	299,711	545,086	32,572	282,572
Field Trips and Other	279,045	509,738	509,738	47,928	293,738	543,738
Total Expenditures	\$ 23,125,959	\$ 21,979,892	\$ 22,050,489	\$ 21,282,290	\$ 21,805,785	\$ 24,227,406
Change in Fund Balance	\$ 1,174,237	\$ -	\$ (13,274)	\$ 2,447,918	\$ 2,343,682	\$ (775,266)
Assigned to School Carry Over	\$ 3,371,932	\$ 3,618,296	\$ 3,174,164	\$ 3,553,005	\$ 3,553,005	\$ 3,553,005
Ending Fund Balance - after reserves	\$ 1,701,741	\$ 1,889,436	\$ 1,886,236	\$ 3,968,587	\$ 3,118,948	\$ -

ATHLETICS AND ACTIVITIES FUND 26

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	4,328,271	3,553,005	3,377,858	3,139,101
Revenues				
Student Fees	4,204,005	4,124,317	4,007,350	3,913,404
Gate Fees	1,671,538	1,647,376	1,608,633	1,572,636
Donations and Fundraising	3,776,092	4,010,602	3,916,279	3,828,645
Merchandise Sales	6,080,457	5,943,771	5,770,474	5,616,848
Other Pupil Income	915,334	894,758	868,670	845,544
Total Revenues	\$ 16,647,426	\$ 16,620,823	\$ 16,171,405	\$ 15,777,077
Transfer from General Fund	6,804,714	6,841,239	6,858,317	6,890,250
Total Sources	\$ 27,780,411	\$ 27,015,068	\$ 26,407,580	\$ 25,806,427
Expenditures				
Salaries	7,813,997	7,857,833	7,878,908	7,900,404
Benefits	1,895,881	1,893,581	1,931,453	1,970,082
Purchased Services	6,673,003	6,241,843	6,059,855	5,898,525
Supplies	7,018,215	6,860,449	6,660,425	6,483,106
Equipment	282,572	267,933	252,318	238,232
Other	543,738	515,570	485,521	458,418
Total Expenditures	\$ 24,227,406	\$ 23,637,209	\$ 23,268,479	\$ 22,948,766
Change in Fund Balance	(775,266)	(175,147)	(238,758)	(281,439)
Assigned to School Carry Over	\$ 3,553,005	\$ 3,377,858	\$ 3,139,101	\$ 2,857,661
Balance on Hand June 30	\$ -	\$ -	\$ -	\$ -

CHILD CARE FUND 29

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	5,152,491	3,938,481	4,109,017	4,109,017	3,370,856	3,370,856
Revenues						
Tuition	10,651,367	10,579,875	10,506,864	10,665,187	12,554,302	12,495,982
Grant	75,637	-	-	-	523,520	523,520
Other	6,718	-	-	3,941	-	-
Total Revenue	\$ 10,733,722	\$ 10,579,875	\$ 10,506,864	\$ 10,669,128	\$ 13,077,822	\$ 13,019,502
Transfer from General Fund	1,565,882	1,415,284	1,634,579	1,431,753	1,229,684	1,229,684
Total Sources	\$ 17,452,095	\$ 15,933,640	\$ 16,250,460	\$ 16,209,898	\$ 17,678,362	\$ 17,620,042
Expenditures						
Salaries	8,017,763	8,343,233	8,019,715	7,679,036	7,946,568	7,946,568
Benefits	2,793,777	3,135,756	3,011,105	2,713,371	2,999,868	2,999,868
Purchased Services	1,846,251	1,500,700	1,759,174	1,739,718	1,885,762	1,885,762
Supplies	327,640	223,777	243,871	229,879	209,114	209,114
Field Trips and Other	357,646	460,310	475,688	477,038	503,970	503,970
Total Expenditures	\$ 13,343,077	\$ 13,663,776	\$ 13,509,553	\$ 12,839,042	\$ 13,545,282	\$ 13,545,282
Change in Fund Balance	\$ (1,043,473)	\$ (1,668,617)	\$ (1,368,110)	\$ (738,161)	\$ 762,224	\$ 703,904
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 4,109,018	\$ 2,269,864	\$ 2,740,907	\$ 3,370,856	\$ 4,133,080	\$ 4,074,760

CHILD CARE FUND 29

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Beginning Fund Balance	3,676,169	4,438,393	4,862,321	5,179,824
Revenue				
Before School	2,109,281	2,154,914	2,154,914	2,197,048
After School	3,380,936	3,394,500	3,394,500	3,462,390
Full Day	4,619,153	4,665,243	4,659,365	4,762,333
PLC Days	697,367	712,454	712,454	712,454
Field Trip	1,228,060	1,323,658	1,390,579	1,459,107
Registration Fee	519,505	520,129	533,244	544,576
Other	-	-	-	-
Grant	523,520	-	-	-
Total Revenue	\$ 13,077,822	\$ 12,770,899	\$ 12,845,058	\$ 13,137,909
Transfer from General Fund	1,229,684	1,746,113	1,760,765	1,775,710
Total Sources	\$ 17,983,675	\$ 18,955,405	\$ 19,468,143	\$ 20,093,443
Expenditures				
Salaries	7,946,568	8,330,735	8,461,593	8,595,068
Benefits	2,999,868	3,128,947	3,159,744	3,191,157
Purchased Services	1,885,762	1,904,620	1,923,666	1,942,902
Supplies	209,114	211,205	213,317	215,450
Field Trips & Other	503,970	517,577	529,999	542,719
Total Expenditures	\$ 13,545,282	\$ 14,093,084	\$ 14,288,319	\$ 14,487,297
Change in Fund Balance	762,224	423,928	317,504	426,322
Balance on Hand June 30	\$ 4,438,393	\$ 4,862,321	\$ 5,179,824	\$ 5,606,146



DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS

BOND REDEMPTION FUND 31

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	81,628,110	80,629,404	80,202,052	80,202,052	96,718,350	96,718,350
Revenues						
Property Taxes	54,381,195	55,036,532	65,645,432	65,645,432	65,645,432	65,645,432
Investment Earnings	3,764,528	2,804,334	2,804,334	3,135,273	2,337,586	2,337,586
Total Revenues	\$ 58,145,723	\$ 57,840,866	\$ 68,449,766	\$ 68,780,705	\$ 67,983,018	\$ 67,983,018
Total Sources	\$ 139,773,833	\$ 138,470,270	\$ 148,651,818	\$ 148,982,757	\$ 164,701,368	\$ 164,701,368
Expenditures						
Principal	39,580,000	27,005,000	27,005,000	27,005,000	30,665,000	30,665,000
Interest	19,990,731	25,257,406	25,257,406	25,257,406	23,812,475	23,812,475
Cost of Issuance	-	-	-	-	-	-
Fiscal Charges	1,050	2,000	2,000	2,000	2,000	2,000
Total Expenditures	\$ 59,571,781	\$ 52,264,406	\$ 52,264,406	\$ 52,264,406	\$ 54,479,475	\$ 54,479,475
Other Financing Sources (Uses)						
Proceeds from Bond Refunding	-	-	-	-	-	-
Refunding Bond Premium	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ (1,426,058)	\$ 5,576,460	\$ 16,185,360	\$ 16,516,299	\$ 13,503,543	\$ 13,503,543
Ending Fund Balance - after reserves	\$ 80,202,052	\$ 86,205,864	\$ 96,387,412	\$ 96,718,351	\$ 110,221,893	\$ 110,221,893

BOND REDEMPTION FUND 31

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	96,718,350	110,221,893	114,688,833	122,141,997
Revenues				
Property Taxes	65,645,432	54,477,283	54,444,946	51,561,709
Investment Earnings	2,337,586	4,435,952	4,571,848	4,713,437
Total Revenues	\$ 67,983,018	\$ 58,913,234	\$ 59,016,794	\$ 56,275,146
Total Sources	\$ 164,701,368	\$ 169,135,127	\$ 173,705,628	\$ 178,417,143
Expenditures				
Principal	30,665,000	32,200,000	30,895,000	17,390,000
Interest	23,812,475	22,240,850	20,663,475	36,846,350
Fiscal Charges	2,000	5,444	5,156	5,424
Total Expenditures	\$ 54,479,475	\$ 54,446,294	\$ 51,563,631	\$ 54,241,774
Other Financing Sources (Uses)				
Proceeds from Bond Refunding	-	-	-	-
Refunding Bond Premium	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-
Transfer from General Fund	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ 13,503,543	\$ 4,466,940	\$ 7,453,164	\$ 2,033,372
Balance on Hand June 30	\$ 110,221,893	\$ 114,688,833	\$ 122,141,997	\$ 124,175,369

CERTIFICATES OF PARTICIPATION (COP) FUND 39

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	1,866	1,930	1,930	1,930	2,845	2,845
Revenues						
Interest on Investment	-	-	-	915	1,000	1,000
Certificate of Participation - AspenView	-	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 915	\$ 1,000	\$ 1,000
Total Sources	\$ 1,866	\$ 1,930	\$ 1,930	\$ 2,845	\$ 3,845	\$ 3,845
Expenditures						
Principal Retirement	850,000	885,000	885,000	885,000	915,000	915,000
Interest	269,375	235,825	235,825	235,825	200,875	200,875
Debt Issuance Costs & Fiscal Charges	4,000	4,000	4,000	4,000	4,000	4,000
Total Expenditures	\$ 1,123,375	\$ 1,124,825	\$ 1,124,825	\$ 1,124,825	\$ 1,119,875	\$ 1,119,875
Other Financing Sources (Uses)						
Proceeds from COP Refunding	-	-	-	-	-	-
Refunding COP Premium	-	-	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-	-	-
Transfer from General Fund	1,123,439	1,124,825	1,124,825	1,124,825	1,118,875	1,118,875
Total Other Financing Sources (Uses)	\$ 1,123,439	\$ 1,124,825	\$ 1,124,825	\$ 1,124,825	\$ 1,118,875	\$ 1,118,875
Change in Fund Balance	\$ 64	\$ -	\$ -	\$ 915	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 1,930	\$ 1,930	\$ 1,930	\$ 2,845	\$ 2,845	\$ 2,845

CERTIFICATES OF PARTICIPATION (COP) FUND 39

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	2,845	2,845	3,845	4,845
Revenues				
Interest on Investment	1,000	1,000	1,000	1,000
Certificate of Participation - AspenView	-	-	-	-
Total Revenues	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Sources	\$ 3,845	\$ 3,845	\$ 4,845	\$ 5,845
Expenditures				
Principal Retirement	915,000	950,000	990,000	1,030,000
Interest	200,875	163,825	125,375	85,275
Debt Issuance Costs & Fiscal Charges	4,000	4,000	4,000	4,000
Total Expenditures	\$ 1,119,875	\$ 1,117,825	\$ 1,119,375	\$ 1,119,275
Other Financing Sources (Uses)				
Proceeds from COP Refunding	-	-	-	-
Refunding COP Premium	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-
Transfer from General Fund	1,118,875	1,117,825	1,119,375	1,119,275
Total Other Financing Sources (Uses)	\$ 1,118,875	\$ 1,117,825	\$ 1,119,375	\$ 1,119,275
Change in Fund Balance	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Balance on Hand June 30	\$ 2,845	\$ 3,845	\$ 4,845	\$ 5,845



BUILDING FUND BUDGETS

BUILDING FUND 44

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	-	291,837,635	295,198,651	295,198,651	145,845,896	145,845,896
Revenues						
Bond Issuance	307,247,971	-	-	-	220,000,000	220,000,000
State Revenue from CDE	-	-	-	-	-	-
Interest	8,631,901	10,831,374	10,831,374	11,460,701	2,132,408	2,132,408
Total Revenue	\$ 315,879,872	\$ 10,831,374	\$ 10,831,374	\$ 11,460,701	\$ 222,132,408	\$ 222,132,408
Transfer to/from Other Funds	-	-	-	-	-	-
Total Sources	\$ 315,879,872	\$ 302,669,009	\$ 306,030,025	\$ 306,659,352	\$ 367,978,304	\$ 367,978,304
Expenditures						
Salaries	215,246	1,285,773	1,236,410	916,728	999,069	999,069
Benefits	66,529	457,855	450,402	322,863	369,336	369,336
Buildings & Building Improvements	17,802,520	108,302,361	160,934,754	157,403,521	241,362,813	241,362,813
Purchased Services	1,185,654	1,482,539	1,583,692	2,047,494	2,201,950	2,201,950
Supplies	140,725	531,180	270,590	122,850	133,800	133,800
Debt Issuance Costs & Fiscal Charges	1,270,547	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ 20,681,220	\$ 112,059,708	\$ 164,475,848	\$ 160,813,456	\$ 245,066,968	\$ 245,066,968
Change in Fund Balance	\$ 295,198,651	\$ (101,228,334)	\$ (153,644,474)	\$ (149,352,755)	\$ (22,934,560)	\$ (22,934,560)
Ending Fund Balance - after reserves	\$ 295,198,651	\$ 190,609,301	\$ 141,554,177	\$ 145,845,896	\$ 122,911,336	\$ 122,911,336

BUILDING FUND 44

3-YEAR FORECAST

	2026-2027	2027-2028	2028-2029	2029-2030
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	145,845,896	122,911,336	48,364,443	-
Revenues				
Bond Issuance	220,000,000	-	-	-
State Revenue from CDE	-	-	-	-
Interest	2,132,408	-	-	-
Total Revenue	\$ 222,132,408	\$ -	\$ -	\$ -
Transfer to/from Other Funds	-	-	-	-
Total Sources	\$ 367,978,304	\$ 122,911,336	\$ 48,364,443	\$ -
Expenditures				
Salaries	999,069	605,850	308,983	-
Benefits	369,336	281,604	145,077	-
Buildings & Building Improvements	241,362,813	71,557,278	46,858,513	-
Purchased Services	2,201,950	2,044,161	1,021,998	-
Supplies	133,800	58,000	29,872	-
Debt Issuance Costs & Fiscal Charges	-	-	-	-
Other	-	-	-	-
Total Expenditures	\$ 245,066,968	\$ 74,546,893	\$ 48,364,443	\$ -
Change in Fund Balance	\$ (22,934,560)	\$ (74,546,893)	\$ (48,364,443)	\$ -
Ending Fund Balance - after reserves	\$ 122,911,336	\$ 48,364,443	\$ -	\$ -



INTERNAL SERVICE FUND BUDGETS

MEDICAL AND DENTAL FUND 65

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	3,848,953	5,517,453	3,968,669	3,968,669	8,195,299	8,195,299
Revenues						
Health Insurance Premiums	65,495,275	66,569,837	68,569,837	69,995,712	76,078,811	76,078,811
Dental Insurance Premiums	3,810,133	3,959,198	3,959,198	3,991,641	4,199,817	4,199,817
Investment Earnings	8,830	8,826	8,826	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 69,314,237	\$ 70,537,861	\$ 72,537,861	\$ 73,987,353	\$ 80,278,628	\$ 80,278,628
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 73,163,190	\$ 76,055,314	\$ 76,506,530	\$ 77,956,022	\$ 88,473,927	\$ 88,473,927
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Health Plan	62,907,177	63,415,811	65,415,811	63,742,123	67,206,360	67,206,360
Dental Plan	3,832,233	3,959,198	3,959,198	3,767,931	4,199,817	4,199,817
Stop Loss Premiums	1,356,547	1,672,704	1,672,704	1,623,244	2,007,245	2,007,245
Purchased Services	1,098,562	1,215,775	1,215,775	1,627,425	1,340,727	1,340,727
Other	-	-	-	-	-	-
Total Expenditures	\$ 69,194,518	\$ 70,263,488	\$ 72,263,488	\$ 70,760,723	\$ 74,754,149	\$ 74,754,149
Change in Fund Balance	\$ 119,719	\$ 274,373	\$ 274,373	\$ 3,226,630	\$ 5,524,479	\$ 5,524,479
Assigned to Contingency for Self-Insured Plans	\$ 3,848,954	\$ 3,245,129	\$ 3,245,129	\$ 3,245,129	\$ 3,245,129	\$ 3,245,129
Ending Fund Balance - after reserves	\$ 119,717	\$ 2,546,697	\$ 997,913	\$ 3,950,170	\$ 10,474,649	\$ 10,474,649

MEDICAL AND DENTAL FUND 65

3-YEAR FORECAST

Medical Fund 65 Three Year Forecast				
	2026-2027	2027-2028	2028-2029	2029-2030
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	8,195,299	13,719,778	12,094,778	10,394,778
Revenues				
Health Insurance Premiums	76,078,811	79,463,193	83,091,402	86,777,554
Dental Insurance Premiums	4,199,817	5,249,771	5,391,515	5,520,911
Investment Earnings	-	-	-	-
Other	-	-	-	-
Total Revenues	\$ 80,278,628	\$ 84,712,964	\$ 88,482,917	\$ 92,298,465
Transfer from General Fund	-	-	-	-
Total Sources	\$ 88,473,927	\$ 98,432,742	\$ 100,577,695	\$ 102,693,243
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Health Plan	67,206,360	77,693,806	80,655,519	83,233,114
Dental Plan	4,199,817	5,374,771	5,591,515	5,820,911
Stop Loss Premiums	2,007,245	2,018,802	2,638,691	3,448,613
Purchased Services	1,340,727	1,250,585	1,297,193	1,345,828
Other	-	-	-	-
Total Expenditures	\$ 74,754,149	\$ 86,337,964	\$ 90,182,917	\$ 93,848,465
Change in Fund Balance	\$ 5,524,479	\$ (1,625,000)	\$ (1,700,000)	\$ (1,550,000)
Assigned to Contingency for Self-Insured Plans	\$ 3,245,129	\$ 3,457,503	\$ 3,540,483	\$ 3,626,634
Balance on Hand June 30	\$ 10,474,649	\$ 8,637,275	\$ 6,854,295	\$ 5,218,144

SHORT TERM DISABILITY INSURANCE FUND 66

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	418,731	587,369	621,264	621,264	739,526	739,526
Revenues						
Short Term Disability Insurance Premiums	928,334	933,382	933,382	916,800	925,000	925,000
Total Revenue	\$ 928,334	\$ 933,382	\$ 933,382	\$ 916,800	\$ 925,000	\$ 925,000
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 1,347,065	\$ 1,520,751	\$ 1,554,646	\$ 1,538,064	\$ 1,664,526	\$ 1,664,526
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Short Term Disability Insurance Claims	597,635	682,105	716,000	700,000	725,000	725,000
Purchased Services	128,166	91,770	91,770	98,538	113,000	113,000
Other	-	-	-	-	-	-
Total Expenditures	\$ 725,801	\$ 773,875	\$ 807,770	\$ 798,538	\$ 838,000	\$ 838,000
Change in Fund Balance	\$ 202,533	\$ 159,507	\$ 125,612	\$ 118,262	\$ 87,000	\$ 87,000
Ending Fund Balance - after reserves	\$ 621,264	\$ 746,876	\$ 746,876	\$ 739,526	\$ 826,526	\$ 826,526

SHORT TERM DISABILITY INSURANCE FUND 66

3-YEAR FORECAST

	2026-2027	2027-2028	2028-2029	2029-2030
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	739,526	826,526	940,576	1,018,904
Revenues				
DCSD Premiums	925,000	952,050	971,091	990,513
Total Revenues	\$ 925,000	\$ 952,050	\$ 971,091	\$ 990,513
Transfer from General Fund	-	-	-	-
Total Sources	\$ 1,664,526	\$ 1,778,576	\$ 1,911,666	\$ 2,009,417
Expenditures				
Fees to Standard	113,000	113,000	95,262	99,111
Claims to Standard	725,000	725,000	797,500	964,975
Total Expenditures	\$ 838,000	\$ 838,000	\$ 892,762	\$ 1,064,086
Change in Fund Balance	\$ 87,000	\$ 114,050	\$ 78,329	\$ (73,573)
Balance on Hand June 30	\$ 826,526	\$ 940,576	\$ 1,018,904	\$ 945,331



TRUST FUND BUDGETS

PRIVATE PURPOSE TRUST FUND 75

2026-2027 ADOPTED BUDGET

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	31,379	35,879	37,200	37,200	18,575	18,575
Revenues						
Contributions	53,321	52,000	30,000	30,000	40,000	40,000
Total Revenue	\$ 53,321	\$ 52,000	\$ 30,000	\$ 30,000	\$ 40,000	\$ 40,000
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 84,700	\$ 87,879	\$ 67,200	\$ 67,200	\$ 58,575	\$ 58,575
Expenditures						
Grants and Scholarships	47,500	49,000	49,000	48,625	24,000	24,000
Total Expenditures	\$ 47,500	\$ 49,000	\$ 49,000	\$ 48,625	\$ 24,000	\$ 24,000
Change in Fund Balance	\$ 5,821	\$ 3,000	\$ (19,000)	\$ (18,625)	\$ 16,000	\$ 16,000
Ending Fund Balance - after reserves	\$ 37,200	\$ 38,879	\$ 18,200	\$ 18,575	\$ 34,575	\$ 34,575

PRIVATE PURPOSE TRUST FUND 75

3-YEAR FORECAST

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	18,575	34,575	29,575	24,575
Revenues				
Contributions	40,000	30,000	30,000	30,000
Total Revenues	\$ 40,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Sources	\$ 58,575	\$ 64,575	\$ 59,575	\$ 54,575
Expenditures				
Grants and Scholarships	24,000	35,000	35,000	35,000
Total Expenditures	\$ 24,000	\$ 35,000	\$ 35,000	\$ 35,000
Change in Fund Balance	\$ 16,000	\$ (5,000)	\$ (5,000)	\$ (5,000)
Balance on Hand June 30	\$ 34,575	\$ 29,575	\$ 24,575	\$ 19,575



SCHOOL SUMMARIES

SITE-BASED BUDGET CHANGES AND ADDITIONAL DOLLARS

Site-Based Budget Base Per Pupil Allocation

The increase in the base per pupil discretionary allocation covers the increases to average salaries and benefits for school-based staff in order for schools to maintain their current purchasing power. Despite declining enrollment overall for neighborhood schools, effort was made by staff to provide as much opportunity for schools to maintain ongoing purchasing power. This resulted in an overall increase to the base per pupil of 2.5% across each level to cover salary and benefit increases.

Site-Based Budget Small School Factor

The total allocation available for small schools to help schools maintain programming needs while factoring in declining enrollment was increased by \$0.5M as compared to 2025-2026. The small school factor provides additional per pupil discretionary resources to neighborhood schools that fall below a level of enrollment considered as the minimum needed for the base allocation to cover core instructional staffing. Certain fixed costs are necessary at schools regardless of the number of students enrolled which is less challenging for larger schools to afford due to economies of scale. Every year the enrollment minimum is updated to reflect the cost of personnel in the given year. Schools with enrollment projections under the following thresholds receive the additional per pupil allocation to help offset issues of economies of scale. This allocation is independent of districtwide discussions concerning the financial impacts of growth and decline in the North Planning Area (Highlands Ranch).

Updated Enrollment Thresholds:

Elementary Schools (Grades K-5): 409 students; Elementary Schools (Grades K-6): 433 students; Middle Schools: 767 students; High Schools: 1,621 students



ELEMENTARY SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary defined on page 67.

Elementary Schools	25-26 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)
Acres Green Elementary (CONSOLIDATED)	239	-	(239)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arrowwood Elementary	301	240	(61)	\$ 2,248,483	\$ 45,000	\$ 2,293,483	\$ 1,996,114	\$ 4,289,597	\$ 17,873	\$ 659	\$ -
Bear Canyon Elementary	337	310	(27)	\$ 2,538,056	\$ -	\$ 2,538,056	\$ 1,476,582	\$ 4,014,638	\$ 12,950	\$ 328	\$ -
Buffalo Ridge Elementary	506	477	(29)	\$ 3,767,806	\$ -	\$ 3,767,806	\$ 1,634,132	\$ 5,401,938	\$ 11,325	\$ 218	\$ -
Castle Rock Elementary	403	395	(8)	\$ 3,536,586	\$ 8,000	\$ 3,544,586	\$ 2,571,586	\$ 6,116,354	\$ 15,484	\$ 762	\$ -
Cherokee Trail Elementary	477	483	6	\$ 4,237,545	\$ -	\$ 4,237,545	\$ 2,496,735	\$ 6,734,280	\$ 13,943	\$ 404	\$ 72
Cherry Valley Elementary	29	31	2	\$ 593,408	\$ -	\$ 593,408	\$ 220,844	\$ 814,252	\$ 26,266	\$ -	\$ -
Clear Sky Elementary	597	600	3	\$ 4,980,389	\$ -	\$ 4,980,389	\$ 2,338,420	\$ 7,318,809	\$ 12,198	\$ 526	\$ 61
Copper Mesa Elementary	263	216	(47)	\$ 1,930,403	\$ -	\$ 1,930,403	\$ 1,812,780	\$ 3,743,183	\$ 17,330	\$ 476	\$ -
Cougar Run Elementary	396	413	17	\$ 2,903,586	\$ -	\$ 2,903,586	\$ 2,273,873	\$ 5,177,459	\$ 12,536	\$ 82	\$ 41
Coyote Creek Elementary	507	418	(89)	\$ 3,315,612	\$ -	\$ 3,315,612	\$ 2,033,141	\$ 5,348,753	\$ 12,796	\$ 229	\$ -
Eagle Ridge Elementary	521	458	(63)	\$ 4,317,019	\$ -	\$ 4,317,019	\$ 2,922,352	\$ 7,239,371	\$ 15,806	\$ 928	\$ -
Flagstone Elementary	449	455	6	\$ 3,659,352	\$ -	\$ 3,659,352	\$ 1,819,195	\$ 5,478,547	\$ 12,041	\$ 500	\$ -
Franktown Elementary	335	325	(10)	\$ 2,657,596	\$ -	\$ 2,657,596	\$ 1,599,383	\$ 4,256,979	\$ 13,098	\$ 289	\$ 342
Frontier Valley Elementary	369	360	(9)	\$ 2,946,537	\$ -	\$ 2,946,537	\$ 1,718,086	\$ 4,664,623	\$ 12,957	\$ -	\$ -
Gold Rush Elementary	573	575	2	\$ 4,582,994	\$ -	\$ 4,582,994	\$ 2,069,491	\$ 6,652,485	\$ 11,570	\$ 612	\$ -
Golden Ridge Elementary	358	442	84	\$ 3,739,995	\$ -	\$ 3,739,995	\$ 5,064,967	\$ 8,804,962	\$ 19,921	\$ 625	\$ -
Heritage Elementary (CONSOLIDATED)	344	-	(344)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Iron Horse Elementary	368	370	2	\$ 3,122,079	\$ -	\$ 3,122,079	\$ 1,775,191	\$ 4,897,270	\$ 13,236	\$ 726	\$ 27
Larkspur Elementary	154	145	(9)	\$ 1,519,135	\$ -	\$ 1,519,135	\$ 1,013,987	\$ 2,533,122	\$ 17,470	\$ 922	\$ 103
Legacy Point Elementary	436	431	(5)	\$ 3,651,971	\$ -	\$ 3,651,971	\$ 1,929,474	\$ 5,581,445	\$ 12,950	\$ 854	\$ 40
Lone Tree Elementary	356	360	4	\$ 2,792,533	\$ -	\$ 2,792,533	\$ 1,046,563	\$ 3,839,096	\$ 10,664	\$ 185	\$ -
Mammoth Heights Elementary	523	531	8	\$ 4,503,996	\$ -	\$ 4,503,996	\$ 2,319,105	\$ 6,823,101	\$ 12,850	\$ 1,011	\$ -
Meadow View Elementary	461	455	(6)	\$ 3,856,243	\$ -	\$ 3,856,243	\$ 2,050,284	\$ 5,906,527	\$ 12,981	\$ 457	\$ 54
Mountain Peak Elementary	298	480	182	\$ 3,957,605	\$ -	\$ 3,957,605	\$ 4,038,647	\$ 7,996,252	\$ 16,659	\$ 444	\$ -
Mountain View Elementary	273	266	(7)	\$ 2,305,435	\$ -	\$ 2,305,435	\$ 1,493,942	\$ 3,799,377	\$ 14,283	\$ 368	\$ -
Northeast Elementary	304	301	(3)	\$ 2,521,141	\$ -	\$ 2,521,141	\$ 1,677,612	\$ 4,198,753	\$ 13,949	\$ 650	\$ 45
Northridge Elementary	562	489	(73)	\$ 4,019,558	\$ -	\$ 4,019,558	\$ 1,740,265	\$ 5,759,823	\$ 11,779	\$ 89	\$ -
Pine Grove Elementary	442	444	2	\$ 3,483,619	\$ -	\$ 3,483,619	\$ 1,800,353	\$ 5,283,972	\$ 11,901	\$ 120	\$ -
Pine Lane Elementary	633	601	(32)	\$ 5,382,028	\$ 143,917	\$ 5,525,945	\$ 4,222,414	\$ 9,748,359	\$ 16,220	\$ 451	\$ 2
Pioneer Elementary	336	321	(15)	\$ 2,878,689	\$ -	\$ 2,878,689	\$ 2,657,985	\$ 5,536,674	\$ 17,248	\$ 971	\$ -
Prairie Crossing Elementary	574	573	(1)	\$ 4,593,828	\$ -	\$ 4,593,828	\$ 2,015,498	\$ 6,609,326	\$ 11,535	\$ 476	\$ 149
Redstone Elementary	374	400	26	\$ 3,116,378	\$ -	\$ 3,116,378	\$ 1,798,890	\$ 4,915,268	\$ 12,288	\$ 480	\$ 61
Renaissance Magnet Elementary	342	360	18	\$ 2,893,069	\$ -	\$ 2,893,069	\$ 1,256,922	\$ 4,149,991	\$ 11,528	\$ 575	\$ 65
Rock Ridge Elementary	410	415	5	\$ 3,534,299	\$ -	\$ 3,534,299	\$ 2,095,769	\$ 5,630,068	\$ 13,566	\$ 260	\$ 130
Roxborough Intermediate Elementary	433	325	(108)	\$ 2,679,263	\$ -	\$ 2,679,263	\$ 1,587,685	\$ 4,266,948	\$ 13,129	\$ 148	\$ -
Roxborough Primary Elementary	327	320	(7)	\$ 2,743,753	\$ 40,525	\$ 2,784,278	\$ 1,284,094	\$ 4,068,372	\$ 12,714	\$ 417	\$ -
Saddle Ranch Elementary (CONSOLIDATED)	221	-	(221)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sage Canyon Elementary	524	543	19	\$ 4,296,270	\$ -	\$ 4,296,270	\$ 2,661,106	\$ 6,957,376	\$ 12,813	\$ 944	\$ -
Sand Creek Elementary	288	245	(43)	\$ 2,253,993	\$ 80,000	\$ 2,333,993	\$ 2,502,401	\$ 4,836,394	\$ 19,740	\$ 310	\$ 115
Sedalia Elementary	189	193	4	\$ 2,008,638	\$ 143,208	\$ 2,151,846	\$ 1,674,924	\$ 3,826,770	\$ 19,828	\$ 974	\$ -
Silver Spruce Elementary	386	437	51	\$ 4,129,662	\$ -	\$ 4,129,662	\$ 5,258,145	\$ 9,387,807	\$ 21,482	\$ 1,519	\$ 755
Soaring Hawk Elementary	381	380	(1)	\$ 3,144,442	\$ -	\$ 3,144,442	\$ 2,328,602	\$ 5,473,044	\$ 14,403	\$ 621	\$ -
South Ridge Elementary	363	380	17	\$ 3,464,804	\$ -	\$ 3,464,804	\$ 2,191,943	\$ 5,656,747	\$ 14,886	\$ 229	\$ -
Stone Mountain Elementary	491	428	(63)	\$ 3,233,640	\$ -	\$ 3,233,640	\$ 2,093,603	\$ 5,327,243	\$ 12,447	\$ 135	\$ -
Timber Trail Elementary	389	394	5	\$ 3,053,028	\$ -	\$ 3,053,028	\$ 1,580,039	\$ 4,633,067	\$ 11,759	\$ 277	\$ -
Trailblazer Elementary	350	345	(5)	\$ 2,744,578	\$ -	\$ 2,744,578	\$ 2,150,072	\$ 4,894,650	\$ 14,187	\$ 100	\$ -
Wildcat Mountain Elementary	401	405	4	\$ 3,197,403	\$ -	\$ 3,197,403	\$ 2,361,633	\$ 5,559,036	\$ 13,726	\$ 509	\$ -
Elementary School Average	387	365	(22)	\$ 3,063,263	\$ 9,597	\$ 3,072,860	\$ 2,013,642	\$ 5,086,502	\$ 13,548	\$ 455	\$ 43
Elementary School Total	18,593	17,535	(1,058)	\$ 147,036,629	\$ 460,650	\$ 147,497,279	\$ 96,654,827	\$ 244,152,106			

ELEMENTARY SCHOOL SUMMARY (CONTINUED)

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary defined on page 67.

Elementary Schools	Total Staffing	Total FTE	Administrators			Certified			Supplies, Purchased Services, and Other Non-Salary Expenses
			Administrators	Certified	Classified	Administrators	Certified	Classified	
Acres Green Elementary (CONSOLIDATED)	\$ -	-	-	-	-	-	-	-	\$ -
Arrowwood Elementary	\$ 3,919,592	44.36	2.00	26.73	15.64	120.00	8.98	15.35	\$ 158,140
Bear Canyon Elementary	\$ 3,891,659	46.21	2.00	25.80	18.41	155.00	12.02	16.84	\$ 101,612
Buffalo Ridge Elementary	\$ 5,250,333	61.34	2.00	39.90	19.44	238.50	11.95	24.54	\$ 103,959
Castle Rock Elementary	\$ 5,800,527	63.34	2.00	41.50	19.84	197.50	9.52	19.91	\$ 300,881
Cherokee Trail Elementary	\$ 6,383,578	71.18	1.00	46.45	23.73	483.00	10.40	20.36	\$ 230,136
Cherry Valley Elementary	\$ 745,356	8.05	0.60	4.80	2.65	51.67	6.46	11.70	\$ 36,118
Clear Sky Elementary	\$ 6,997,623	75.79	2.00	55.54	18.25	300.00	10.80	32.88	\$ 315,354
Copper Mesa Elementary	\$ 3,516,213	37.72	2.00	24.90	10.82	108.00	8.67	19.97	\$ 102,856
Cougar Run Elementary	\$ 4,917,604	59.30	2.00	29.58	27.72	206.50	13.96	14.90	\$ 30,216
Coyote Creek Elementary	\$ 5,202,652	57.09	2.00	37.70	17.39	209.00	11.09	24.04	\$ 95,788
Eagle Ridge Elementary	\$ 6,612,497	72.46	2.00	46.46	24.00	229.00	9.86	19.08	\$ 424,911
Flagstone Elementary	\$ 5,389,927	58.76	2.00	35.90	20.86	227.50	12.67	21.81	\$ 117,072
Franktown Elementary	\$ 3,961,514	43.86	2.00	26.48	15.38	162.50	12.27	21.14	\$ 175,631
Frontier Valley Elementary	\$ 4,299,827	47.68	2.00	28.90	16.78	180.00	12.46	21.45	\$ 136,539
Gold Rush Elementary	\$ 6,104,721	70.99	2.00	41.50	27.49	287.50	13.86	20.91	\$ 288,227
Golden Ridge Elementary	\$ 7,597,741	90.59	3.00	54.60	32.99	147.33	8.10	13.40	\$ 276,307
Heritage Elementary (CONSOLIDATED)	\$ -	-	-	-	-	-	-	-	\$ -
Iron Horse Elementary	\$ 4,418,883	48.51	2.00	31.20	15.31	185.00	11.86	24.16	\$ 268,638
Larkspur Elementary	\$ 2,389,499	27.25	1.00	16.50	9.75	145.00	8.79	14.87	\$ 137,692
Legacy Point Elementary	\$ 5,210,127	55.13	2.00	39.00	14.13	215.50	11.05	30.51	\$ 373,088
Lone Tree Elementary	\$ 3,753,096	41.70	1.00	27.00	13.70	360.00	13.33	26.28	\$ 66,708
Mammoth Heights Elementary	\$ 6,178,885	70.26	1.60	43.66	25.00	331.88	12.16	21.24	\$ 537,006
Meadow View Elementary	\$ 5,416,418	57.44	2.00	39.75	15.69	227.50	11.45	29.00	\$ 222,930
Mountain Peak Elementary	\$ 7,220,522	84.45	1.00	49.50	33.95	480.00	9.70	14.14	\$ 213,294
Mountain View Elementary	\$ 3,570,295	41.96	2.00	21.90	18.06	133.00	12.15	14.73	\$ 97,791
Northeast Elementary	\$ 4,008,064	45.81	2.00	26.50	17.31	150.50	11.36	17.39	\$ 195,589
Northridge Elementary	\$ 5,720,058	62.99	2.00	40.36	20.63	244.50	12.12	23.71	\$ 43,676
Pine Grove Elementary	\$ 5,239,121	59.77	2.00	35.52	22.25	222.00	12.50	19.96	\$ 53,129
Pine Lane Elementary	\$ 9,377,843	104.75	3.00	62.40	39.35	200.33	9.63	15.27	\$ 241,086
Pioneer Elementary	\$ 4,988,778	55.49	2.00	33.50	19.99	160.50	9.58	16.06	\$ 311,691
Prairie Crossing Elementary	\$ 6,278,545	69.16	2.00	45.08	22.08	286.50	12.71	25.95	\$ 296,486
Redstone Elementary	\$ 4,685,138	50.46	1.50	32.72	16.24	266.67	12.22	24.63	\$ 191,926
Renaissance Magnet Elementary	\$ 3,889,932	40.77	2.00	28.61	10.16	180.00	12.59	35.42	\$ 211,908
Rock Ridge Elementary	\$ 5,517,533	60.47	2.00	37.90	20.58	207.50	10.95	20.17	\$ 93,318
Roxborough Intermediate Elementary	\$ 4,122,214	46.14	2.00	28.35	15.79	162.50	11.46	20.59	\$ 48,261
Roxborough Primary Elementary	\$ 3,904,076	44.46	1.00	27.75	15.71	320.00	11.53	20.37	\$ 133,289
Saddle Ranch Elementary (CONSOLIDATED)	\$ -	-	-	-	-	-	-	-	\$ -
Sage Canyon Elementary	\$ 6,301,512	72.38	2.00	43.00	27.38	271.50	12.63	19.83	\$ 526,448
Sand Creek Elementary	\$ 4,392,490	47.78	2.00	30.50	15.28	122.50	8.03	16.04	\$ 90,865
Sedalia Elementary	\$ 3,613,451	39.49	2.00	23.80	13.69	96.50	8.11	14.10	\$ 195,630
Silver Spruce Elementary	\$ 7,403,104	85.08	3.00	46.60	35.48	145.67	9.38	12.32	\$ 849,841
Soaring Hawk Elementary	\$ 5,318,561	56.84	2.00	36.80	18.04	190.00	10.33	21.07	\$ 165,792
South Ridge Elementary	\$ 5,559,219	60.36	2.00	38.42	19.94	190.00	9.89	19.06	\$ 86,926
Stone Mountain Elementary	\$ 5,079,039	57.99	2.00	40.90	15.09	214.00	10.46	28.37	\$ 57,705
Timber Trail Elementary	\$ 4,515,843	49.87	1.50	32.40	15.97	262.67	12.16	24.67	\$ 108,948
Trailblazer Elementary	\$ 4,861,962	57.93	2.00	32.70	23.23	172.50	10.55	14.85	\$ 34,519
Wildcat Mountain Elementary	\$ 5,343,983	59.47	2.00	37.62	19.85	202.50	10.77	20.40	\$ 206,005
Elementary School Average	\$ 4,768,116	53.39	1.78	33.26	18.35	214.44	10.94	20.52	\$ 186,540
Elementary School Total	\$ 228,869,555	2,562.86	85.20	1,596.68	880.99				\$ 8,953,932

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary defined on page 67.

	24-25 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)
Middle Schools											
Castle Rock Middle School	632	600	(32)	\$ 4,631,997	\$ 22,979	\$ 4,654,976	\$ 2,759,786	\$ 7,414,762	\$ 12,358	\$ 836	\$ 57
Cimarron Middle School	1,097	1,105	8	\$ 7,609,000	\$ -	\$ 7,609,000	\$ 3,473,527	\$ 11,082,527	\$ 10,029	\$ 362	\$ 114
Cresthill Middle School	516	751	235	\$ 5,489,075	\$ 35,000	\$ 5,524,075	\$ 3,845,502	\$ 9,369,577	\$ 12,476	\$ 370	\$ -
Mesa Middle School	872	876	4	\$ 6,563,143	\$ -	\$ 6,563,143	\$ 4,060,615	\$ 10,623,758	\$ 12,128	\$ 402	\$ 42
Mountain Ridge Middle School	712	1,000	288	\$ 6,873,656	\$ -	\$ 6,873,656	\$ 3,602,093	\$ 10,475,749	\$ 10,476	\$ 661	\$ 92
Ranch View Middle School	802	1,100	298	\$ 7,725,414	\$ -	\$ 7,725,414	\$ 4,976,996	\$ 12,702,410	\$ 11,548	\$ 542	\$ 234
Rocky Heights Middle School	1,177	1,176	(1)	\$ 7,877,921	\$ -	\$ 7,877,921	\$ 3,298,670	\$ 11,176,591	\$ 9,504	\$ 647	\$ 45
Sagewood Middle School	797	800	3	\$ 5,526,665	\$ 144,946	\$ 5,671,611	\$ 3,588,294	\$ 9,259,905	\$ 11,575	\$ 262	\$ 60
Sierra Middle School	809	793	(16)	\$ 5,805,564	\$ 104,511	\$ 5,910,075	\$ 2,928,774	\$ 8,838,849	\$ 11,146	\$ 402	\$ -
Middle School Average	824	911	87	\$ 6,455,826	\$ 34,160	\$ 6,489,986	\$ 3,614,918	\$ 10,104,903	\$ 11,249	\$ 498	\$ 72
Middle School Total	7,414	8,201	787	\$ 58,102,435	\$ 307,436	\$ 58,409,871	\$ 32,534,260	\$ 90,944,131			

	24-25 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)
High Schools											
Castle View High School	1,927	1,960	33	\$ 12,369,442	\$ -	\$ 12,369,442	\$ 4,747,789	\$ 17,117,231	\$ 8,733	\$ 411	\$ 78
Chaparral High School	2,061	2,155	94	\$ 13,658,617	\$ -	\$ 13,658,617	\$ 5,351,405	\$ 19,010,022	\$ 8,821	\$ 375	\$ -
Douglas County High School	1,532	1,523	(9)	\$ 9,916,249	\$ -	\$ 9,916,249	\$ 6,257,736	\$ 16,173,985	\$ 10,620	\$ 119	\$ 10
Highlands Ranch High School	1,261	1,150	(111)	\$ 8,183,833	\$ 90,000	\$ 8,273,833	\$ 5,149,880	\$ 13,423,713	\$ 11,673	\$ 318	\$ 89
Legend High School	2,132	2,080	(52)	\$ 12,864,108	\$ -	\$ 12,864,108	\$ 5,037,989	\$ 17,902,097	\$ 8,607	\$ 155	\$ 116
Mountain Vista High School	2,052	1,972	(80)	\$ 12,348,336	\$ -	\$ 12,348,336	\$ 4,593,965	\$ 16,942,301	\$ 8,591	\$ 171	\$ 5
Ponderosa High School	1,392	1,405	13	\$ 8,978,627	\$ 141,968	\$ 9,120,595	\$ 5,289,336	\$ 14,409,931	\$ 10,256	\$ 195	\$ -
Rock Canyon High School	2,321	2,300	(21)	\$ 14,164,036	\$ -	\$ 14,164,036	\$ 4,851,296	\$ 19,015,332	\$ 8,268	\$ 327	\$ 44
ThunderRidge High School	1,834	1,825	(9)	\$ 11,533,637	\$ -	\$ 11,533,637	\$ 4,988,912	\$ 16,522,549	\$ 9,053	\$ 311	\$ 77
High School Average	1,835	1,819	(16)	\$ 11,557,432	\$ 25,774	\$ 11,583,206	\$ 5,140,923	\$ 16,724,129	\$ 9,403	\$ 265	\$ 47
High School Total	16,512	16,370	(142)	\$ 104,016,885	\$ 231,968	\$ 104,248,853	\$ 46,268,305	\$ 150,517,158			

	24-25 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)
Alternative Schools											
Daniel C. Oakes High School	-	100	100	\$ 2,194,208	\$ -	\$ 2,194,208	\$ 608,870	\$ 2,803,078	\$ 28,031	\$ 263	\$ 21
Eagle Academy	-	115	115	\$ 2,234,783	\$ -	\$ 2,234,783	\$ 574,605	\$ 2,809,388	\$ 24,429	\$ 228	\$ -
eDCSD	-	63	63	\$ 4,194,049	\$ -	\$ 4,194,049	\$ 686,517	\$ 4,880,566	\$ 77,469	\$ 1,439	\$ -
VALE	-	130	130	\$ 2,311,021	\$ -	\$ 2,311,021	\$ 661,486	\$ 2,972,507	\$ 22,865	\$ 191	\$ 16
Plum Creek Academy Bridge	-	-	-	\$ 659,295	\$ -	\$ 659,295	\$ 1,686,726	\$ 2,346,021			
	-	-	-	\$ 295,558	\$ -	\$ 295,558	\$ 4,065,446	\$ 4,361,004			
Alt. Ed. Average	-	102	102	\$ 1,981,486	\$ -	\$ 1,981,486	\$ 1,380,608	\$ 3,362,094	\$ 38,199	\$ 530	\$ 9
Alt. Ed. Total	-	-	-	\$ 11,888,914	\$ -	\$ 11,888,914	\$ 8,283,650	\$ 20,172,564			

Grand Average	607	607	(0)	\$ 4,458,956	\$ 15,152	\$ 4,472,846	\$ 2,551,959	\$ 7,024,805	\$ 14,128	\$ 441	\$ 45
Grand Total	42,519	42,514	(5)	\$ 321,044,863	\$ 1,000,054	\$ 322,044,917	\$ 183,741,042	\$ 505,785,959			

Neighborhood Average	644	638	(6)	\$ 4,684,181	\$ 15,152	\$ 4,699,333	\$ 2,658,445	\$ 7,357,779	\$ 12,669	\$ 435	\$ 47
Neighborhood Total	42,519	42,106	(413)	\$ 309,155,949	\$ 1,000,054	\$ 310,156,003	\$ 175,457,392	\$ 485,613,395			

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

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY (CONTINUED)

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

Middle Schools	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Castle Rock Middle School	\$ 6,842,262	69.85	3.00	46.50	20.35	200.00	12.90	29.48	\$ 429,952
Cimarron Middle School	\$ 10,549,367	106.13	5.00	73.70	27.43	221.00	14.99	40.29	\$ 405,746
Cresthill Middle School	\$ 8,955,441	93.23	3.00	62.20	28.03	250.33	12.07	26.79	\$ 278,029
Mesa Middle School	\$ 10,212,714	105.09	4.00	68.90	32.19	219.00	12.71	27.21	\$ 327,618
Mountain Ridge Middle School	\$ 9,646,447	96.01	3.00	71.20	21.81	333.33	14.04	45.85	\$ 861,207
Ranch View Middle School	\$ 11,335,164	112.66	4.00	81.10	27.56	275.00	13.56	39.91	\$ 793,227
Rocky Heights Middle School	\$ 10,099,209	99.06	4.00	74.75	20.31	294.00	15.73	57.90	\$ 778,376
Sagewood Middle School	\$ 8,958,836	95.10	4.00	59.60	31.50	200.00	13.42	25.40	\$ 257,869
Sierra Middle School	\$ 8,490,607	83.78	4.00	60.00	19.78	198.25	13.22	40.10	\$ 296,382
Middle School Average	\$ 9,454,450	95.66	3.78	66.44	25.44	243.44	13.63	36.99	\$ 492,045
Middle School Total	\$ 85,090,047	860.91	34.00	597.95	228.96				\$ 4,428,406

High Schools	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Castle View High School	\$ 15,989,816	157.67	7.00	113.20	37.47	280.00	17.31	52.31	\$ 795,681
Chaparral High School	\$ 18,168,905	179.64	8.00	128.00	43.64	269.38	16.84	49.38	\$ 807,352
Douglas County High School	\$ 16,068,249	172.14	5.00	107.73	59.41	304.60	14.14	25.64	\$ 195,820
Highlands Ranch High School	\$ 12,911,104	130.55	4.40	88.10	38.05	261.36	13.05	30.22	\$ 425,228
Legend High School	\$ 17,659,264	174.83	9.00	120.40	45.43	231.11	17.28	45.79	\$ 342,266
Mountain Vista High School	\$ 16,456,932	160.74	6.00	118.30	36.44	328.67	16.67	54.12	\$ 343,774
Ponderosa High School	\$ 14,035,552	146.65	6.00	92.10	48.55	234.17	15.26	28.94	\$ 273,328
Rock Canyon High School	\$ 18,171,942	177.13	5.00	131.70	40.43	460.00	17.46	56.89	\$ 570,156
ThunderRidge High School	\$ 15,839,712	162.83	5.00	111.95	45.88	365.00	16.30	39.78	\$ 708,066
High School Average	\$ 16,144,608	162.46	6.16	112.39	43.92	303.81	16.03	42.56	\$ 495,741
High School Total	\$ 145,301,476	1,462.16	55.40	1,011.47	395.29				\$ 4,461,671

Alternative Schools	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Daniel C. Oakes High School	\$ 2,656,086	24.64	1.00	18.50	5.14	100.00	5.41	19.46	\$ 175,335
Eagle Academy	\$ 2,569,646	24.74	1.00	18.90	4.84	115.00	6.08	23.77	\$ 244,831
eDCSD	\$ 4,544,969	42.91	2.00	34.33	5.58	31.50	1.84	11.30	\$ 334,272
VALE	\$ 2,794,470	26.14	2.00	16.00	6.84	65.00	8.13	19.01	\$ 180,843
Plum Creek Academy	\$ 2,528,377	25.91	2.00	11.60	12.31				\$ 63,620
Bridge	\$ 4,111,725	55.22	-	15.90	39.32				\$ 76,432
Alt. Ed. Average	\$ 3,200,879	33.26	1.33	19.21	12.34	77.88	5.36	18.39	\$ 179,222
Alt. Ed. Total	\$ 19,205,273	199.55	8.00	115.23	74.02				\$ 1,075,333
Grand Average	\$ 6,645,366	70.63	2.54	46.13	18.37	222.19	11.66	25.57	\$ 262,769
Grand Total	\$ 478,466,351	5,085.48	182.60	3,321.33	1,579.25				\$ 18,919,342

Neighborhood Average	\$ 6,958,501	74.03	2.65	48.58	22.81	231.35	12.06	26.02	\$ 270,364
Neighborhood Total	\$ 459,261,078	4,885.93	174.60	3,206.10	1,505.23				\$ 17,844,009

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



CHARTER SCHOOL BUDGETS

CHARTER SCHOOLS

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



CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	\$ 6,186,554	\$ 9,969,683	\$ 10,121,000	\$ 6,035,238
American Academy Charter	11,887,794	42,415,764	42,412,188	11,891,370
Aspen View Academy Charter	4,986,014	14,713,564	14,518,910	5,180,668
Ben Franklin Academy Charter	8,153,164	13,319,161	13,117,894	8,354,431
Challenge to Excellence Charter	1,178,863	10,016,375	9,504,755	1,690,483
DCS Montessori Charter	1,919,518	8,176,307	8,170,383	1,925,442
Global Village Academy Charter	925,197	8,361,049	8,355,485	930,761
HOPE Online Learning Academy Charter	979,185	21,098,538	20,538,877	1,538,846
Leman Academy of Excellence	10,855,788	24,623,404	23,521,594	11,957,598
North Star Academy Charter	2,965,278	10,185,511	12,183,759	967,030
Parker Core Knowledge Charter	6,174,501	11,477,181	11,284,791	6,366,891
Parker Performing Arts Charter	3,512,698	9,767,057	9,449,730	3,830,025
Platte River Academy Charter	3,901,966	9,123,936	9,240,787	3,785,115
Renaissance Secondary Charter	1,241,635	7,194,890	7,162,825	1,273,701
SkyView Academy Charter	12,172,127	19,845,765	19,735,719	12,282,173
STEM School Highlands Ranch	12,295,761	23,765,170	23,667,048	12,393,883
World Compass Academy Charter	2,769,883	11,907,723	11,907,723	2,769,883
TOTAL	\$ 92,105,925	\$ 255,961,078	\$ 254,893,467	\$ 93,173,536

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

ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 6,626,979	\$ 7,125,221	\$ 7,125,221	\$ 6,186,554	\$ 6,035,238	\$ 5,812,854
Revenue:						
Per Pupil Revenue	\$ 6,818,396	\$ 6,883,000	\$ 6,878,979	\$ 7,150,000	7,293,000	7,439,000
Mill Levy/Override	1,474,569	1,473,000	1,476,404	1,534,000	1,565,000	1,612,000
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	205,211	230,000	221,198	180,000	186,000	192,000
Food Services	-	-	-	-	-	-
Pupil Activities	112,807	128,000	135,323	135,000	138,000	143,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	88,801	100,000	100,553	924,000	103,000	107,000
Rental/Lease	3,360	5,000	5,070	5,000	5,000	5,000
Contributions/Donations	72,618	550,000	549,652	50,000	53,000	55,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	75,113	150,000	150,000	150,000	155,000	160,000
Other State Revenue	270,643	249,000	249,562	257,000	263,000	269,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	(442,500)	(378,583)	(378,010)	(415,317)	(413,483)	(412,358)
Other Sources	44,022	4,000	3,794	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,723,039	\$ 9,393,417	\$ 9,392,526	\$ 9,969,683	\$ 9,347,517	\$ 9,569,642
Total Sources	\$ 15,350,018	\$ 16,518,638	\$ 16,517,747	\$ 16,156,238	\$ 15,382,754	\$ 15,382,496
Expenditures:						
Salaries	\$ 4,435,999	\$ 4,641,000	\$ 4,616,052	\$ 4,786,000	\$ 4,884,000	\$ 4,984,000
Benefits	1,524,516	1,651,000	1,627,233	1,663,000	1,697,000	1,735,000
Purchased Professional and Technical Services	160,240	189,000	175,211	194,000	201,000	209,000
Purchased Property Services	367,595	430,000	421,238	445,000	459,000	475,000
Other Purchased Services	707,598	799,000	793,969	854,000	907,000	934,000
Supplies	317,482	315,000	291,877	324,000	334,000	347,000
Property	692,403	2,294,000	2,279,515	1,720,000	957,000	710,000
Other Expenses	15,366	119,000	117,977	124,000	122,000	123,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	3,598	10,000	8,121	11,000	8,900	8,900
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 8,224,797	\$ 10,448,000	\$ 10,331,193	\$ 10,121,000	\$ 9,569,900	\$ 9,525,900
Balance on Hand June 30	\$ 7,125,221	\$ 6,070,638	\$ 6,186,554	\$ 6,035,238	\$ 5,812,854	\$ 5,856,596

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

AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 11,890,120	\$ 11,877,091	\$ 11,877,091	\$ 11,887,794	\$ 11,891,370	\$ 11,943,478
Revenue:						
Per Pupil Revenue	\$ 27,769,026	\$ 28,298,700	\$ 28,229,590	\$ 28,892,791	\$ 29,635,336	\$ 30,376,219
Mill Levy/Override	6,026,831	6,064,879	6,086,740	6,230,656	6,195,000	6,195,000
Tuition	1,903,142	1,381,823	1,532,194	1,152,947	1,193,300	1,235,065
Transportation Fees	537,144	435,000	508,828	527,000	530,000	532,000
Earnings on Investments	541,436	552,981	471,862	464,273	471,000	471,800
Food Services	-	-	-	-	-	-
Pupil Activities	922,225	928,500	1,018,000	988,650	988,000	988,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	743,551	775,901	745,000	796,463	796,000	796,000
Rental/Lease	106,025	95,000	98,500	95,000	85,000	85,000
Contributions/Donations	386,762	161,400	192,350	161,400	160,000	161,000
Miscellaneous Revenue	58,708	-	86,205	-	-	-
Categorical Revenue	1,001,525	1,098,708	1,064,865	1,567,203	1,590,711	1,614,572
Other State Revenue	470,600	1,182,402	1,200,500	1,122,610	1,307,356	1,332,896
Grants Federal	26,435	647,441	723,000	416,770	143,024	71,512
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 40,493,411	\$ 41,622,735	\$ 41,957,634	\$ 42,415,764	\$ 43,094,727	\$ 43,859,065
Total Sources	\$ 52,383,531	\$ 53,499,826	\$ 53,834,726	\$ 54,303,557	\$ 54,986,097	\$ 55,802,543
Expenditures:						
Salaries	\$ 21,634,536	\$ 22,411,540	\$ 21,675,000	\$ 22,228,470	\$ 22,673,040	\$ 23,126,500
Benefits	6,671,285	7,322,892	8,252,750	7,389,843	7,482,103	7,631,745
Purchased Professional and Technical Services	725,416	784,152	701,545	997,749	1,037,658	1,068,788
Purchased Property Services	4,791,886	4,789,472	5,342,866	4,973,445	5,122,648	5,327,554
Other Purchased Services	3,129,183	3,604,432	3,685,859	3,834,532	4,064,603	4,308,480
Supplies	1,434,179	1,255,040	1,037,525	1,167,396	1,202,418	1,214,442
Property	1,806,782	1,138,859	951,134	1,023,828	1,156,926	1,191,633
Other Expenses	100,799	93,896	83,711	549,275	86,222	88,809
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	212,374	219,000	216,542	247,650	217,000	218,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 40,506,440	\$ 41,619,282	\$ 41,946,932	\$ 42,412,188	\$ 43,042,619	\$ 44,175,952
Balance on Hand June 30	\$ 11,877,091	\$ 11,880,544	\$ 11,887,794	\$ 11,891,370	\$ 11,943,478	\$ 11,626,591

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ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 4,318,945	\$ 4,848,787	\$ 4,848,787	\$ 4,986,014	\$ 5,180,668	\$ 5,321,168
Revenue:						
Per Pupil Revenue	\$ 10,492,442	\$ 10,692,206	\$ 10,692,206	\$ 10,956,480	\$ 10,950,000	\$ 10,950,000
Mill Levy/Override	2,272,662	2,309,339	2,309,339	2,349,263	2,350,000	2,365,000
Tuition	415,945	402,658	402,658	408,000	408,000	420,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	165,880	230,000	230,000	150,000	150,000	150,000
Food Services	-	-	-	-	-	-
Pupil Activities	433,450	473,275	473,275	429,445	430,000	435,000
Community Service Activities	139,959	12,500	12,500	12,500	12,500	12,500
Other Local Revenue	2,775	180,000	180,000	10,000	10,000	10,000
Rental/Lease	1,480	5,000	5,000	5,000	5,000	5,000
Contributions/Donations	130,022	28,000	28,000	28,000	28,000	28,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	378,000	371,810	371,810	350,876	351,000	351,000
Other State Revenue	156,292	14,219	14,219	14,000	14,000	14,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	79,318	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 14,668,224	\$ 14,719,007	\$ 14,719,007	\$ 14,713,564	\$ 14,708,500	\$ 14,740,500
Total Sources	\$ 18,987,169	\$ 19,567,794	\$ 19,567,794	\$ 19,699,578	\$ 19,889,168	\$ 20,061,668
Expenditures:						
Salaries	\$ 7,793,545	\$ 7,828,085	\$ 7,828,085	\$ 7,938,272	\$ 7,950,000	\$ 8,000,000
Benefits	2,549,560	2,565,862	2,565,862	2,600,405	2,610,000	2,650,000
Purchased Professional and Technical Services	1,563,350	125,750	125,750	139,000	140,000	145,000
Purchased Property Services	-	1,760,400	1,760,400	1,788,800	1,800,000	1,800,000
Other Purchased Services	-	1,155,183	1,155,183	1,249,933	1,250,000	1,250,000
Supplies	598,686	675,500	675,500	610,000	625,000	625,000
Property	292,483	365,000	365,000	175,000	175,000	175,000
Other Expenses	40,108	6,000	6,000	17,500	18,000	20,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	1,300,650	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	100,000	100,000	-	-	-
Total Expenditures	\$ 14,138,382	\$ 14,581,780	\$ 14,581,780	\$ 14,518,910	\$ 14,568,000	\$ 14,665,000
Balance on Hand June 30	\$ 4,848,787	\$ 4,986,014	\$ 4,986,014	\$ 5,180,668	\$ 5,321,168	\$ 5,396,668

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BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 7,528,385	\$ 8,008,216	\$ 8,008,216	\$ 8,153,164	\$ 8,354,431	\$ 8,551,630
Revenue:						
Per Pupil Revenue	\$ 9,474,462	\$ 9,812,710	\$ 9,812,710	\$ 9,782,852	\$ 9,978,509	\$ 10,178,079
Mill Levy/Override	2,055,030	2,114,107	2,114,107	2,151,060	2,151,060	2,151,060
Tuition	344,603	340,012	340,012	353,425	353,425	353,425
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	400,024	347,154	347,154	309,200	309,200	309,200
Food Services	-	-	-	-	-	-
Pupil Activities	151,984	158,010	158,010	145,700	145,700	145,700
Community Service Activities	191,615	208,000	208,000	208,000	208,000	208,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	20,782	15,000	15,000	15,000	15,000	15,000
Contributions/Donations	64,400	37,616	37,616	1,000	30,000	1,000
Miscellaneous Revenue	6,839	8,700	8,700	6,400	6,400	6,400
Categorical Revenue	124,338	9,121	9,121	9,121	9,121	9,121
Other State Revenue	-	-	-	-	-	-
Grants Federal	-	-	-	-	-	-
Fund Transfer	52,394	101,479	101,479	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	337,403	334,587	334,587	337,403	337,403	337,403
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 13,223,872	\$ 13,486,496	\$ 13,486,496	\$ 13,319,161	\$ 13,543,818	\$ 13,714,388
Total Sources	\$ 20,752,257	\$ 21,494,712	\$ 21,494,712	\$ 21,472,325	\$ 21,898,249	\$ 22,266,018
Expenditures:						
Salaries	\$ 6,840,833	\$ 7,005,808	\$ 7,005,808	\$ 7,079,318	\$ 7,220,904	\$ 7,365,322
Benefits	1,849,627	1,850,968	1,850,968	1,917,254	1,955,599	1,994,711
Purchased Professional and Technical Services	117,623	118,128	118,128	116,592	116,592	116,592
Purchased Property Services	1,926,702	1,947,454	1,947,454	1,935,371	1,954,725	1,974,272
Other Purchased Services	1,001,357	1,147,045	1,147,045	1,197,917	1,221,875	1,221,875
Supplies	508,705	577,813	577,813	548,142	553,623	559,160
Property	409,643	597,282	597,282	225,000	225,000	225,000
Other Expenses	89,550	97,050	97,050	98,300	98,300	98,300
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 12,744,041	\$ 13,341,548	\$ 13,341,548	\$ 13,117,894	\$ 13,346,619	\$ 13,555,232
Balance on Hand June 30	\$ 8,008,216	\$ 8,153,164	\$ 8,153,164	\$ 8,354,431	\$ 8,551,630	\$ 8,710,786

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CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 4,874,106	\$ 3,395,023	\$ 3,395,023	\$ 1,178,863	\$ 1,690,483	\$ 1,949,344
Revenue:						
Per Pupil Revenue	\$ 5,971,867	\$ 7,469,542	\$ 7,433,089	\$ 7,375,968	\$ 7,546,037	\$ 7,720,027
Mill Levy/Override	1,291,631	1,612,456	1,594,374	1,580,193	1,580,193	1,580,193
Tuition	4,675	9,974	2,231	9,734	9,734	9,734
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	196,412	100,000	61,990	30,000	30,000	30,000
Food Services	-	-	-	-	-	-
Pupil Activities	322,411	328,811	319,398	327,677	327,677	327,677
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	1,002	-	-	-	-	-
Rental/Lease	6,823	-	7,163	5,000	5,000	5,000
Contributions/Donations	675	-	-	-	-	-
Miscellaneous Revenue	13,611	5,000	5,840	5,000	5,000	5,000
Categorical Revenue	266,127	277,259	242,163	323,430	321,491	321,491
Other State Revenue	61,733	233,755	233,755	239,540	245,156	250,808
Grants Federal	154,893	577,500	592,315	119,833	-	-
Fund Transfer	(2,855,817)	(1,515,114)	(3,939,259)	-	-	-
Other Sources	25,586	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 5,461,629	\$ 9,099,183	\$ 6,553,059	\$ 10,016,375	\$ 10,070,288	\$ 10,249,930
Total Sources	\$ 10,335,735	\$ 12,494,206	\$ 9,948,082	\$ 11,195,238	\$ 11,760,771	\$ 12,199,274
Expenditures:						
Salaries	\$ 3,575,477	\$ 4,362,008	\$ 4,062,952	\$ 4,355,266	\$ 4,455,686	\$ 4,558,422
Benefits	1,215,264	1,715,909	1,562,865	1,702,916	1,750,320	1,799,167
Purchased Professional and Technical Services	325,253	369,610	340,513	366,759	375,216	383,867
Purchased Property Services	683,802	948,096	894,111	1,092,975	1,074,114	1,043,940
Other Purchased Services	661,445	952,631	935,291	959,398	981,737	1,004,653
Supplies	265,969	464,363	316,989	478,144	489,053	500,214
Property	164,762	679,608	632,511	314,753	445,349	440,793
Other Expenses	40,339	234,713	23,987	234,544	239,952	245,485
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	\$ 8,769,219	\$ 9,504,755	\$ 9,811,427	\$ 9,976,541
Balance on Hand June 30	\$ 3,395,023	\$ 2,767,268	\$ 1,178,863	\$ 1,690,483	\$ 1,949,344	\$ 2,222,733

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DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 1,555,271	\$ 1,817,761	\$ 1,817,761	\$ 1,919,518	\$ 1,925,442	\$ 1,926,829
Revenue:						
Per Pupil Revenue	\$ 4,760,223	\$ 4,923,551	\$ 4,902,950	\$ 4,963,413	\$ 4,910,320	\$ 4,983,975
Mill Levy/Override	1,029,085	1,048,044	1,051,200	1,045,667	1,045,667	1,046,000
Tuition	984,915	997,968	1,009,200	1,008,947	1,010,000	1,010,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	103,696	85,000	92,000	80,000	85,000	85,000
Food Services	-	-	-	-	-	-
Pupil Activities	168,045	200,000	186,000	200,000	200,000	200,000
Community Service Activities	468,774	458,850	437,000	547,660	550,000	550,000
Other Local Revenue	41,340	-	-	-	-	-
Rental/Lease	74,190	75,000	77,500	75,000	75,000	75,000
Contributions/Donations	2,523	-	667	-	-	-
Miscellaneous Revenue	-	11,500	11,600	5,000	5,000	5,000
Categorical Revenue	91,017	65,000	65,000	65,000	65,000	65,000
Other State Revenue	170,547	168,620	169,000	168,620	169,000	169,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	41,751	17,000	33,140	17,000	20,000	20,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 7,936,106	\$ 8,050,533	\$ 8,035,257	\$ 8,176,307	\$ 8,134,987	\$ 8,208,975
Total Sources	\$ 9,491,377	\$ 9,868,294	\$ 9,853,018	\$ 10,095,825	\$ 10,060,429	\$ 10,135,804
Expenditures:						
Salaries	\$ 3,864,068	\$ 3,953,500	\$ 3,953,500	\$ 4,055,000	\$ 4,098,000	\$ 4,158,000
Benefits	1,351,242	1,424,575	1,375,000	1,491,068	1,487,000	1,500,000
Purchased Professional and Technical Services	374,087	434,500	430,000	404,500	390,000	390,000
Purchased Property Services	865,716	881,515	880,000	885,015	870,000	870,000
Other Purchased Services	439,640	525,573	500,000	617,000	611,000	611,000
Supplies	283,361	307,200	295,000	282,200	260,000	260,000
Property	314,385	304,000	304,000	216,000	200,000	200,000
Other Expenses	13,606	19,600	10,000	19,600	17,600	19,600
Other Uses of Funds	167,511	200,000	186,000	200,000	200,000	200,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,673,616	\$ 8,050,463	\$ 7,933,500	\$ 8,170,383	\$ 8,133,600	\$ 8,208,600
Balance on Hand June 30	\$ 1,817,761	\$ 1,817,831	\$ 1,919,518	\$ 1,925,442	\$ 1,926,829	\$ 1,927,204

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GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 645,686	\$ 925,197	\$ 925,197	\$ 925,197	\$ 930,761	\$ 940,688
Revenue:						
Per Pupil Revenue	\$ 4,959,088	\$ 5,846,781	\$ -	\$ 6,401,627	\$ 6,603,119	\$ 6,826,999
Mill Levy/Override	1,054,871	1,230,887	-	1,354,596	1,398,371	1,447,040
Tuition	9,000	12,000	-	12,000	12,000	12,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	47,302	36,500	-	34,000	34,000	34,000
Food Services	-	-	-	-	-	-
Pupil Activities	131,110	124,050	-	129,850	132,150	134,350
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	65,643	60,000	-	60,000	60,000	60,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	3,870	12,000	-	12,000	3,000	3,000
Miscellaneous Revenue	52,095	1,750	-	1,000	1,000	1,000
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	345,909	537,477	-	355,976	361,206	358,644
Grants Federal	20,568	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 6,689,456	\$ 7,861,445	\$ -	\$ 8,361,049	\$ 8,604,846	\$ 8,877,033
Total Sources	\$ 7,335,142	\$ 8,786,642	\$ 925,197	\$ 9,286,246	\$ 9,535,607	\$ 9,817,721
Expenditures:						
Salaries	\$ 2,947,340	\$ 3,325,409	\$ -	\$ 3,646,273	\$ 3,720,896	\$ 3,797,031
Benefits	913,184	1,112,844	-	1,224,423	1,291,162	1,365,700
Purchased Professional and Technical Services	244,797	239,000	-	306,445	315,638	268,405
Purchased Property Services	1,152,040	1,301,658	-	1,467,297	1,540,501	1,551,084
Other Purchased Services	842,942	1,057,240	-	1,128,902	1,170,313	1,207,090
Supplies	227,390	364,222	-	412,465	384,639	377,923
Property	33,107	287,270	-	62,000	62,360	62,731
Other Expenses	49,145	153,600	-	107,680	109,410	161,193
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 6,409,945	\$ 7,841,243	\$ -	\$ 8,355,485	\$ 8,594,919	\$ 8,791,157
Balance on Hand June 30	\$ 925,197	\$ 945,399	\$ 925,197	\$ 930,761	\$ 940,688	\$ 1,026,564

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HOPE ONLINE LEARNING ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 1,581,665	\$ 1,106,791	\$ 1,106,791	\$ 979,185	\$ 1,538,846	\$ 2,126,490
Revenue:						
Per Pupil Revenue	\$ 14,632,285	\$ 15,214,352	\$ 15,214,352	\$ 19,237,044	\$ 20,198,896	\$ 21,208,841
Mill Levy/Override	267,234	297,902	297,902	369,399	387,869	407,262
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	10,493	6,363	6,363	10,000	10,500	11,025
Food Services	-	-	-	-	-	-
Pupil Activities	-	-	-	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	21,083	55,000	55,000	75,000	78,750	82,688
Miscellaneous Revenue	12,146	42,712	42,712	2,500	2,625	2,756
Categorical Revenue	77,752	85,000	85,000	100,000	105,000	110,250
Other State Revenue	731,086	487,128	487,128	1,500	1,575	1,654
Grants Federal	1,222,488	1,314,075	1,314,075	1,303,095	1,368,250	1,436,662
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 16,974,567	\$ 17,502,532	\$ 17,502,532	\$ 21,098,538	\$ 22,153,465	\$ 23,261,138
Total Sources	\$ 18,556,232	\$ 18,609,323	\$ 18,609,323	\$ 22,077,723	\$ 23,692,311	\$ 25,387,628
Expenditures:						
Salaries	\$ 4,158,048	\$ 4,142,362	\$ 4,142,362	\$ 4,952,121	\$ 5,199,727	\$ 5,459,713
Benefits	1,608,542	1,716,183	1,716,183	2,515,326	2,641,092	2,773,147
Purchased Professional and Technical Services	764,320	731,340	731,340	719,639	755,621	793,402
Purchased Property Services	76,778	78,767	78,767	80,557	84,585	88,814
Other Purchased Services	8,699,720	8,854,476	8,854,476	10,496,920	11,021,766	11,572,854
Supplies	565,582	623,451	623,451	628,310	659,726	692,712
Property	708,601	755,093	755,093	793,906	833,601	875,281
Other Expenses	302,246	214,299	214,299	322,844	338,986	355,936
Other Uses of Funds	19,036	6,000	6,000	5,000	5,250	5,513
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	546,568	508,167	508,167	24,254	25,467	26,740
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 17,449,441	\$ 17,630,138	\$ 17,630,138	\$ 20,538,877	\$ 21,565,821	\$ 22,644,112
Balance on Hand June 30	\$ 1,106,791	\$ 979,185	\$ 979,185	\$ 1,538,846	\$ 2,126,490	\$ 2,743,516

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LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 9,192,530	\$ 10,951,832	\$ 10,951,832	\$ 10,855,788	\$ 11,957,598	\$ 12,500,186
Revenue:						
Per Pupil Revenue	\$ 14,856,832	\$ 16,467,132	\$ 16,470,310	\$ 17,798,810	\$ 18,688,750	\$ 19,623,188
Mill Levy/Override	3,258,380	3,577,211	3,566,726	3,866,801	4,060,141	4,263,148
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	307,397	212,204	135,028	256,080	259,921	263,820
Food Services	-	-	-	-	-	-
Pupil Activities	284,908	542,981	474,185	556,206	595,141	636,801
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	196,737	169,858	169,190	301,396	322,493	345,068
Rental/Lease	42,240	50,579	21,028	1,000	1,000	1,000
Contributions/Donations	42,915	261,372	265,605	202,201	200,000	200,000
Miscellaneous Revenue	8,938	2,949	1,984	783,505	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	737,827	808,838	841,862	857,406	874,554	892,045
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 19,736,173	\$ 22,093,124	\$ 21,945,917	\$ 24,623,404	\$ 25,002,000	\$ 26,225,069
Total Sources	\$ 28,928,703	\$ 33,044,956	\$ 32,897,750	\$ 35,479,192	\$ 36,959,598	\$ 38,725,256
Expenditures:						
Salaries	\$ 7,385,042	\$ 8,761,070	\$ 9,003,784	\$ 9,160,012	\$ 9,343,212	\$ 9,530,076
Benefits	1,993,693	2,405,728	2,515,009	2,656,766	2,709,901	2,764,099
Purchased Professional and Technical Services	2,159,757	3,311,732	2,343,296	3,528,896	3,934,763	4,352,806
Purchased Property Services	4,156,020	4,052,725	4,099,650	4,031,643	4,152,592	4,277,170
Other Purchased Services	1,328,113	470,284	1,628,099	1,745,955	1,868,172	1,998,944
Supplies	905,275	1,221,422	1,288,792	1,192,223	1,227,990	1,264,829
Property	-	-	-	-	-	-
Other Expenses	48,971	67,913	98,333	56,100	57,783	59,516
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	1,065,000	1,065,000	1,150,000	1,165,000	1,215,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 17,976,870	\$ 21,355,874	\$ 22,041,962	\$ 23,521,594	\$ 24,459,412	\$ 25,462,440
Balance on Hand June 30	\$ 10,951,832	\$ 11,689,082	\$ 10,855,788	\$ 11,957,598	\$ 12,500,186	\$ 13,262,815

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NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 2,871,540	\$ 2,877,045	\$ 2,877,045	\$ 2,965,278	\$ 967,030	\$ 968,967
Revenue:						
Per Pupil Revenue	\$ 7,140,257	\$ 7,187,836	\$ 7,187,836	\$ 7,588,909	\$ 7,794,716	\$ 7,911,637
Mill Levy/Override	1,565,991	1,561,723	1,561,723	1,629,407	1,648,862	1,648,862
Tuition	130,600	130,600	130,600	171,000	171,000	171,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	126,592	115,000	115,000	60,000	60,000	60,000
Food Services	-	-	-	-	-	-
Pupil Activities	198,282	211,470	211,470	225,312	234,587	241,814
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	72,689	79,000	79,000	75,000	75,000	75,000
Rental/Lease	-	12,000	12,000	19,000	4,000	4,000
Contributions/Donations	40,035	49,000	49,000	50,000	50,000	50,000
Miscellaneous Revenue	13,356	54,990	54,990	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	111,399	107,898	107,898	109,004	109,004	109,004
Grants Federal	2,243	4,147	4,147	2,243	2,243	2,243
Fund Transfer	-	-	-	-	-	-
Other Sources	343,443	-	-	-	-	-
Cap Reserve Bond Revenue	257,568	254,432	254,432	255,636	255,636	255,636
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 10,002,455	\$ 9,768,096	\$ 9,768,096	\$ 10,185,511	\$ 10,405,048	\$ 10,529,196
Total Sources	\$ 12,873,995	\$ 12,645,141	\$ 12,645,141	\$ 13,150,789	\$ 11,372,078	\$ 11,498,163
Expenditures:						
Salaries	\$ 5,223,848	\$ 5,180,420	\$ 5,180,420	\$ 5,337,273	\$ 5,439,950	\$ 5,474,704
Benefits	1,574,304	1,628,964	1,628,964	1,736,813	1,823,041	1,883,065
Purchased Professional and Technical Services	724,474	771,491	771,491	907,831	951,699	982,795
Purchased Property Services	1,310,961	1,220,618	1,220,618	1,376,451	1,383,105	1,393,693
Other Purchased Services	135,548	152,847	152,847	150,810	153,298	155,691
Supplies	485,800	506,523	506,523	484,581	492,018	496,103
Property	423,243	176,000	176,000	110,000	110,000	90,000
Other Expenses	33,646	43,000	43,000	50,000	50,000	50,000
Other Uses of Funds	85,126	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	2,085,000	-	2,030,000	-	-
Total Expenditures	\$ 9,996,950	\$ 11,764,863	\$ 9,679,863	\$ 12,183,759	\$ 10,403,111	\$ 10,526,051
Balance on Hand June 30	\$ 2,877,045	\$ 880,278	\$ 2,965,278	\$ 967,030	\$ 968,967	\$ 972,112

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PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 4,622,709	\$ 5,756,300	\$ 5,756,300	\$ 6,174,501	\$ 6,366,891	\$ 6,233,980
Revenue:						
Per Pupil Revenue	\$ 7,629,428	\$ 7,757,390	\$ 7,757,390	\$ 7,919,769	\$ 8,078,164	\$ 8,239,728
Mill Levy/Override	1,652,631	1,670,636	1,670,636	1,704,797	1,704,797	1,704,797
Tuition	596,207	591,314	591,314	639,825	652,622	665,674
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	239,904	238,000	238,000	220,000	200,000	165,000
Food Services	-	-	-	-	-	-
Pupil Activities	86,787	110,687	110,687	87,505	87,505	87,505
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	9,150	31,235	31,235	33,600	33,600	33,600
Contributions/Donations	147,812	18,780	18,780	-	-	-
Miscellaneous Revenue	129,428	140,741	140,741	159,463	159,463	159,463
Categorical Revenue	273,885	269,736	269,736	250,854	250,854	250,854
Other State Revenue	524,268	416,281	416,281	461,368	461,368	461,368
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 11,289,500	\$ 11,244,800	\$ 11,244,800	\$ 11,477,181	\$ 11,628,373	\$ 11,767,989
Total Sources	\$ 15,912,209	\$ 17,001,100	\$ 17,001,100	\$ 17,651,682	\$ 17,995,264	\$ 18,001,968
Expenditures:						
Salaries	\$ 5,578,696	\$ 5,984,453	\$ 5,984,453	\$ 6,286,536	\$ 6,443,699	\$ 6,604,792
Benefits	1,758,599	1,824,662	1,824,662	1,930,153	1,988,058	2,007,938
Purchased Professional and Technical Services	436,330	383,340	383,340	303,207	326,821	327,000
Purchased Property Services	938,396	918,072	918,072	1,045,235	1,055,687	1,065,000
Other Purchased Services	637,942	860,152	860,152	926,604	937,019	940,000
Supplies	466,876	545,940	545,940	533,141	535,000	500,000
Property	319,122	272,980	272,980	222,980	440,000	274,000
Other Expenses	19,948	37,000	37,000	36,935	35,000	35,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 10,155,909	\$ 10,826,599	\$ 10,826,599	\$ 11,284,791	\$ 11,761,284	\$ 11,753,730
Balance on Hand June 30	\$ 5,756,300	\$ 6,174,501	\$ 6,174,501	\$ 6,366,891	\$ 6,233,980	\$ 6,248,238

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PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 2,595,801	\$ 3,077,835	\$ 3,077,835	\$ 3,512,698	\$ 3,830,025	\$ 4,288,374
Revenue:						
Per Pupil Revenue	\$ 7,051,934	\$ 7,150,396	\$ 7,019,633	\$ 7,186,926	\$ 7,481,752	\$ 7,773,542
Mill Levy/Override	1,495,573	1,516,190	1,482,362	1,475,819	1,497,208	1,520,973
Tuition	215,908	180,000	233,144	200,000	200,000	200,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	92,986	60,000	60,000	60,000	60,000	60,000
Food Services	-	-	-	-	-	-
Pupil Activities	188,289	152,510	184,277	171,335	175,276	179,334
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	87,406	92,138	91,494	90,821	92,138	93,600
Rental/Lease	99,461	93,500	93,500	102,850	113,135	124,449
Contributions/Donations	150	-	-	-	-	-
Miscellaneous Revenue	23,100	-	9,360	-	-	-
Categorical Revenue	271,567	133,452	267,829	117,033	117,033	117,033
Other State Revenue	78,063	272,720	117,033	273,165	276,673	280,571
Grants Federal	13,514	88,700	88,700	89,108	50,000	30,000
Fund Transfer	-	-	(60,000)	-	-	-
Other Sources	-	380,157	380,157	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 9,617,950	\$ 10,119,763	\$ 9,967,490	\$ 9,767,057	\$ 10,063,215	\$ 10,379,502
Total Sources	\$ 12,213,751	\$ 13,197,598	\$ 13,045,325	\$ 13,279,755	\$ 13,893,240	\$ 14,667,876
Expenditures:						
Salaries	\$ 4,420,563	\$ 4,448,392	\$ 4,376,073	\$ 4,389,286	\$ 4,476,568	\$ 4,565,615
Benefits	1,463,514	1,699,135	1,395,080	1,641,904	1,708,761	1,805,814
Purchased Professional and Technical Services	218,664	182,366	228,026	223,137	229,112	235,298
Purchased Property Services	1,560,526	1,784,236	1,777,618	1,797,098	1,797,098	1,797,098
Other Purchased Services	696,832	516,704	664,566	705,974	688,303	720,079
Supplies	480,749	389,534	401,378	396,389	404,009	412,485
Property	120,328	423,467	505,836	44,941	46,714	48,643
Other Expenses	47,556	102,500	43,741	108,000	111,300	114,930
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	127,183	143,000	140,309	143,000	143,000	143,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,135,916	\$ 9,689,335	\$ 9,532,627	\$ 9,449,730	\$ 9,604,865	\$ 9,842,962
Balance on Hand June 30	\$ 3,077,835	\$ 3,508,263	\$ 3,512,698	\$ 3,830,025	\$ 4,288,374	\$ 4,824,914

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PLATTE RIVER ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 3,212,285	\$ 3,652,152	\$ 3,652,152	\$ 3,901,966	\$ 3,785,115	\$ 3,437,964
Revenue:						
Per Pupil Revenue	\$ 6,517,075	\$ 6,660,876	\$ 6,660,876	\$ 6,650,571	\$ 6,650,571	\$ 6,650,571
Mill Levy/Override	1,419,388	1,445,423	1,445,423	1,440,171	1,440,171	1,440,171
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	184,217	143,430	143,430	90,000	90,000	90,000
Food Services	168,215	181,934	181,934	192,000	197,000	201,000
Pupil Activities	253,578	248,000	248,000	257,000	265,000	270,000
Community Service Activities	11,756	12,800	12,800	15,000	17,500	20,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	77,844	73,000	73,000	85,000	75,000	80,000
Contributions/Donations	108,935	104,450	104,450	63,500	75,000	85,000
Miscellaneous Revenue	704,162	275,323	275,323	120,144	125,000	130,000
Categorical Revenue	(76,681)	(100,000)	(100,000)	(110,000)	(115,000)	(120,000)
Other State Revenue	217,165	231,664	231,664	232,959	235,000	237,000
Grants Federal	84,181	86,966	86,966	87,591	88,000	89,000
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 9,669,835	\$ 9,363,866	\$ 9,363,866	\$ 9,123,936	\$ 9,143,242	\$ 9,172,742
Total Sources	\$ 12,882,120	\$ 13,016,018	\$ 13,016,018	\$ 13,025,902	\$ 12,928,357	\$ 12,610,706
Expenditures:						
Salaries	\$ 4,435,137	\$ 4,750,000	\$ 4,750,000	\$ 5,043,726	\$ 5,043,726	\$ 5,043,726
Benefits	1,167,417	1,450,000	1,450,000	1,674,752	1,842,227	2,026,449
Purchased Professional and Technical Services	58,710	69,000	69,000	134,500	137,863	140,000
Purchased Property Services	1,730,804	804,222	804,222	273,831	276,000	283,000
Other Purchased Services	940,220	995,165	995,165	1,037,079	1,099,303	1,165,262
Supplies	405,942	386,128	386,128	395,875	401,000	405,000
Property	167,181	253,465	253,465	191,750	201,000	210,000
Other Expenses	324,557	406,072	406,072	489,274	489,274	489,274
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,229,968	\$ 9,114,052	\$ 9,114,052	\$ 9,240,787	\$ 9,490,393	\$ 9,762,711
Balance on Hand June 30	\$ 3,652,152	\$ 3,901,966	\$ 3,901,966	\$ 3,785,115	\$ 3,437,964	\$ 2,847,995

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RENAISSANCE SECONDARY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 1,239,226	\$ 1,225,208	\$ 1,225,208	\$ 1,241,635	\$ 1,273,701	\$ 1,416,939
Revenue:						
Per Pupil Revenue	\$ 4,713,570	\$ 4,738,509	\$ 4,738,509	\$ 5,106,150	\$ 5,399,867	\$ 5,558,022
Mill Levy/Override	1,033,774	1,029,551	1,029,551	1,074,187	1,135,977	1,169,248
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	38,800	33,941	33,941	30,000	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	642,063	614,776	614,776	602,312	703,724	725,574
Community Service Activities	3,608	3,000	3,000	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	16,440	-	-	-	-	-
Contributions/Donations	11,900	3,314	3,314	-	-	-
Miscellaneous Revenue	568	3,639	3,639	-	-	-
Categorical Revenue	218,150	268,728	268,728	260,083	263,307	268,383
Other State Revenue	98,835	76,159	76,159	77,158	81,596	83,986
Grants Federal	61,311	61,745	61,745	45,000	-	-
Fund Transfer	49,016	46,258	46,258	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	222,553	198,341	198,341	-	-	-
Total Revenue	\$ 7,110,588	\$ 7,077,962	\$ 7,077,962	\$ 7,194,890	\$ 7,584,470	\$ 7,805,213
Total Sources	\$ 8,349,814	\$ 8,303,170	\$ 8,303,170	\$ 8,436,525	\$ 8,858,171	\$ 9,222,152
Expenditures:						
Salaries	\$ 3,511,418	\$ 3,545,764	\$ 3,545,764	\$ 3,820,573	\$ 3,884,545	\$ 3,942,813
Benefits	1,017,222	1,183,928	1,183,928	1,263,291	1,283,763	1,303,019
Purchased Professional and Technical Services	247,971	210,506	210,506	204,753	260,983	294,879
Purchased Property Services	916,096	1,011,865	1,011,865	1,053,355	1,088,410	1,137,153
Other Purchased Services	515,876	512,428	512,428	479,889	533,582	593,933
Supplies	257,827	229,322	229,322	213,592	279,346	298,632
Property	316,956	46,000	46,000	35,777	61,955	64,780
Other Expenses	32,376	36,637	36,637	21,596	23,648	23,445
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	283,864	260,086	260,086	45,000	-	-
Cap Reserve Expense	25,000	25,000	25,000	25,000	25,000	25,000
Total Expenditures	\$ 7,124,605	\$ 7,061,535	\$ 7,061,535	\$ 7,162,825	\$ 7,441,232	\$ 7,683,654
Balance on Hand June 30	\$ 1,225,208	\$ 1,241,635	\$ 1,241,635	\$ 1,273,701	\$ 1,416,939	\$ 1,538,498

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SKYVIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 9,612,109	\$ 11,549,082	\$ 11,549,082	\$ 12,172,127	\$ 12,282,173	\$ 12,496,417
Revenue:						
Per Pupil Revenue	\$ 14,104,601	\$ 14,122,109	\$ 14,122,109	\$ 14,198,920	\$ 14,198,920	\$ 14,198,920
Mill Levy/Override	3,026,308	3,058,581	3,058,581	3,145,714	3,145,714	3,145,714
Tuition	815,160	812,418	812,418	779,920	779,920	779,920
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	94,380	130,000	130,000	135,000	135,000	135,000
Food Services	-	-	-	-	-	-
Pupil Activities	559,922	543,231	543,231	553,021	553,021	553,021
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	59,848	90,000	90,000	60,000	60,000	60,000
Contributions/Donations	120,000	120,000	120,000	170,000	170,000	170,000
Miscellaneous Revenue	52,888	35,000	35,000	50,000	50,000	50,000
Categorical Revenue	721,149	857,160	857,160	558,190	558,190	558,190
Other State Revenue	-	-	-	-	-	-
Grants Federal	-	150,000	150,000	175,000	150,000	150,000
Fund Transfer	296,909	150,000	150,000	20,000	20,000	20,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 19,851,165	\$ 20,068,499	\$ 20,068,499	\$ 19,845,765	\$ 19,820,765	\$ 19,820,765
Total Sources	\$ 29,463,274	\$ 31,617,581	\$ 31,617,581	\$ 32,017,892	\$ 32,102,938	\$ 32,317,182
Expenditures:						
Salaries	\$ 9,221,374	\$ 10,445,280	\$ 10,445,280	\$ 10,506,313	\$ 10,506,313	\$ 10,506,313
Benefits	3,137,580	3,551,089	3,551,089	3,921,178	3,921,178	3,921,178
Purchased Professional and Technical Services	406,287	426,395	456,000	469,600	474,296	474,296
Purchased Property Services	2,711,933	2,188,817	2,188,817	2,148,325	2,148,325	2,148,325
Other Purchased Services	1,397,877	1,632,418	1,632,418	1,610,573	1,626,679	1,626,679
Supplies	695,467	802,850	802,850	762,730	762,730	762,730
Property	241,163	307,000	307,000	250,000	100,000	100,000
Other Expenses	102,511	62,000	62,000	67,000	67,000	67,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 17,914,192	\$ 19,415,849	\$ 19,445,454	\$ 19,735,719	\$ 19,606,521	\$ 19,606,521
Balance on Hand June 30	\$ 11,549,082	\$ 12,201,732	\$ 12,172,127	\$ 12,282,173	\$ 12,496,417	\$ 12,710,662

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

STEM SCHOOL HIGHLANDS RANCH CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 14,675,529	\$ 12,261,064	\$ 12,261,064	\$ 12,295,761	\$ 12,393,883	\$ 12,493,967
Revenue:						
Per Pupil Revenue	\$ 15,171,353	\$ 16,222,434	\$ 16,222,434	\$ 17,025,555	\$ 17,366,066	\$ 17,713,387
Mill Levy/Override	3,219,029	3,466,393	3,466,393	3,591,540	3,663,371	3,736,638
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	315,000	321,300	327,726
Earnings on Investments	682,945	590,000	590,000	550,000	561,000	572,220
Food Services	-	-	-	-	-	-
Pupil Activities	1,209,508	752,000	752,000	550,000	561,000	572,220
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	375,000	375,000	321,499	327,929	334,488
Rental/Lease	-	-	-	10,000	10,200	10,404
Contributions/Donations	138,835	175,000	175,000	100,000	102,000	104,040
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	1,246,466	525,315	525,315	546,860	557,797	568,953
Other State Revenue	-	561,279	561,279	387,111	394,853	402,750
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	432,832	358,319	358,319	367,605	374,957	382,456
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 22,100,968	\$ 23,025,740	\$ 23,025,740	\$ 23,765,170	\$ 24,240,473	\$ 24,725,283
Total Sources	\$ 36,776,497	\$ 35,286,804	\$ 35,286,804	\$ 36,060,931	\$ 36,634,356	\$ 37,219,250
Expenditures:						
Salaries	\$ 10,426,273	\$ 11,820,000	\$ 11,820,000	\$ 12,275,334	\$ 12,520,841	\$ 12,771,257
Benefits	3,222,958	3,936,543	3,936,543	4,076,164	4,157,687	4,240,841
Purchased Professional and Technical Services	2,728,419	640,000	640,000	531,650	542,283	553,129
Purchased Property Services	2,583,297	2,629,500	2,629,500	2,644,500	2,697,390	2,751,338
Other Purchased Services	651,632	2,475,000	2,475,000	2,583,200	2,634,864	2,687,561
Supplies	1,012,114	900,000	900,000	875,200	892,704	910,558
Property	3,696,216	500,000	500,000	571,000	582,420	594,068
Other Expenses	194,524	90,000	90,000	110,000	112,200	114,444
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 24,515,433	\$ 22,991,043	\$ 22,991,043	\$ 23,667,048	\$ 24,140,389	\$ 24,623,197
Balance on Hand June 30	\$ 12,261,064	\$ 12,295,761	\$ 12,295,761	\$ 12,393,883	\$ 12,493,967	\$ 12,596,054

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

WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Adopted Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 3,109,887	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883	\$ 2,769,882
Revenue:						
Per Pupil Revenue	\$ 8,001,438	\$ 8,378,424	\$ 8,340,069	\$ 8,508,181	\$ 8,720,886	\$ 8,938,908
Mill Levy/Override	1,718,268	1,777,637	1,779,073	1,773,856	1,818,202	1,863,657
Tuition	309,809	365,375	352,491	346,435	355,096	363,973
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	131,426	92,000	95,675	80,000	82,000	84,050
Food Services	-	-	-	-	-	-
Pupil Activities	394,343	369,750	389,875	390,500	400,263	410,269
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	12,363	2,700	5,200	3,000	3,075	3,152
Contributions/Donations	85,310	68,500	89,117	83,000	85,075	87,202
Miscellaneous Revenue	11,690	186,416	172,781	161,800	165,845	169,991
Categorical Revenue	287,288	281,545	281,776	286,656	293,822	301,168
Other State Revenue	120,877	97,024	99,626	97,698	100,140	102,644
Grants Federal	101,908	95,000	106,944	101,597	104,137	106,740
Fund Transfer	121,340	85,000	85,000	75,000	76,875	78,797
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 11,296,060	\$ 11,799,371	\$ 11,797,627	\$ 11,907,723	\$ 12,205,416	\$ 12,510,551
Total Sources	\$ 14,405,947	\$ 14,569,254	\$ 14,567,510	\$ 14,677,606	\$ 14,975,299	\$ 15,280,434
Expenditures:						
Salaries	\$ 5,585,883	\$ 5,740,940	\$ 5,803,825	\$ 5,869,036	\$ 5,986,417	\$ 6,106,145
Benefits	1,746,304	1,815,080	1,867,779	1,886,035	1,923,756	1,962,231
Purchased Professional and Technical Services	549,203	429,099	428,456	438,591	447,363	456,310
Purchased Property Services	1,845,483	1,863,020	1,848,413	1,854,246	1,891,331	1,929,158
Other Purchased Services	881,109	845,819	875,194	892,672	910,525	928,736
Supplies	377,336	405,212	433,939	440,818	449,634	458,627
Property	77,658	120,750	117,892	120,250	122,655	125,108
Other Expenses	573,088	579,451	422,129	406,075	473,736	544,237
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 11,636,064	\$ 11,799,371	\$ 11,797,627	\$ 11,907,723	\$ 12,205,416	\$ 12,510,551
Balance on Hand June 30	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883	\$ 2,769,882	\$ 2,769,882

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

DEPARTMENT BUDGETS

DEPARTMENT SUMMARY

Division	Costing Center	Department Ongoing Expense Allocation	2026-2027 Requested Ongoing Expense	YoY Requested Ongoing Expense Increase	2026-2027 Requested One Time Expense
Business Services	634 - Business Services	\$ 6,153,439	\$ 6,153,439	\$ -	\$ -
Business Services	648 - Student Health Services	\$ 2,854,898	\$ 2,854,898	\$ -	\$ -
Business Services	680 - West Support Center	\$ 5,100	\$ 5,100	\$ -	\$ -
Business Services	733 - Warehouse	\$ 3,500	\$ 3,500	\$ -	\$ -
Communications	651 - Communications	\$ 1,465,110	\$ 1,465,110	\$ -	\$ 158,000
Communications	628 - School Community Partnership	\$ -	\$ -	\$ -	\$ -
Human Resources	636 - Benefits	\$ 439,912	\$ 439,912	\$ -	\$ -
Human Resources	653 - Human Resources	\$ 3,957,933	\$ 3,957,933	\$ -	\$ 183,004
Information Technology	632 - Information & Technology Services	\$ 7,548,508	\$ 7,548,508	\$ -	\$ -
Learning Services	640 - Curriculum, Instruction and Assessment	\$ 3,102,155	\$ 3,102,155	\$ -	\$ 52,211
Learning Services	649 - Literacy Intervention	\$ 387,703	\$ 387,703	\$ -	\$ -
Learning Services	658 - District Media Center	\$ 718,726	\$ 718,726	\$ -	\$ 221,918
Learning Services	699 - Educator Effectiveness	\$ 507,438	\$ 507,438	\$ -	\$ 6,177
Learning Services	622 - Learning Services	\$ 2,684,626	\$ 2,684,626	\$ -	\$ 241,774
Learning Services	647 - Support Staff Professional Development	\$ 698,046	\$ 698,046	\$ -	\$ -
Legal	623 - Staff Counsel	\$ 2,013,285	\$ 2,013,285	\$ -	\$ -
Legal	633 - Risk Management Insurance Reserve	\$ 6,851,188	\$ 6,851,188	\$ -	\$ -
Operations	713 - Construction	\$ 786,011	\$ 786,011	\$ -	\$ -
Operations	637 - Chief Operations Officer	\$ 789,089	\$ 789,089	\$ -	\$ -
Operations	711 - Operations & Maintenance	\$ 23,248,096	\$ 23,248,096	\$ -	\$ 100,000
Operations	725 - Fleet	\$ 7,846,684	\$ 6,378,081	\$ (1,468,603)	\$ -
Operations	726 - Parker Terminal	\$ 11,707,261	\$ 10,038,307	\$ (1,668,954)	\$ -
Operations	727 - Castle Rock Terminal	\$ 14,267,783	\$ 15,164,053	\$ 896,270	\$ -
Operations	728 - Highlands Ranch Terminal	\$ 5,379,247	\$ 5,637,992	\$ 258,745	\$ -
School Leadership	643 - Athletics & Activities	\$ 1,793,464	\$ 1,793,464	\$ -	\$ 84,000
School Leadership	501 - Cloverleaf Home Education Partnerships	\$ 1,307,401	\$ 1,307,401	\$ -	\$ -
School Leadership	973 - AdventHealth Stadium	\$ 54,849	\$ 54,849	\$ -	\$ 614
School Leadership	974 - Highlands Ranch Stadium at Redstone	\$ 112,681	\$ 112,681	\$ -	\$ 181,214
School Leadership	976 - Echopark Automotive Stadium	\$ 302,996	\$ 302,996	\$ -	\$ 2,428
School Leadership	615 - Legacy Campus	\$ 5,128,887	\$ 5,177,377	\$ 48,490	\$ 1,068,583
School Leadership	625 - Career & Tech Education	\$ 1,635,806	\$ 1,635,806	\$ -	\$ 550,000
School Leadership	630 - Student Assistance Department	\$ 2,219,876	\$ 2,219,876	\$ -	\$ -
School Leadership	688 - Office Of Choice Programming	\$ 562,925	\$ 562,925	\$ -	\$ -
School Leadership	642 - School Leadership	\$ 1,914,278	\$ 1,914,278	\$ -	\$ 109,771
Student Support Services	645 - Gifted & Talented	\$ 1,465,202	\$ 1,465,202	\$ -	\$ 40,872
Student Support Services	624 - Language and Cultural Engagement	\$ 1,688,968	\$ 1,688,968	\$ -	\$ -
Student Support Services	611 - Douglas County Educational Foundation	\$ 534,570	\$ 534,570	\$ -	\$ -
Student Support Services	661 - Health Wellness & Prevention	\$ 5,514,573	\$ 5,514,573	\$ -	\$ -
Student Support Services	644 - Security Services	\$ 9,066,190	\$ 9,066,190	\$ -	\$ 22,800
Student Support Services	626 - Special Services - Early Childhood Education	\$ 19,252,542	\$ 19,252,542	\$ -	\$ -
Student Support Services	627 - Early Childhood Education (Preschool)	\$ 5,461,523	\$ 5,461,523	\$ -	\$ -
Student Support Services	736 - Outdoor Education Center	\$ 1,686,579	\$ 1,704,838	\$ 18,259	\$ 302,997
Student Support Services	635 - Special Services	\$ 23,397,042	\$ 23,397,042	\$ -	\$ 533,507
Student Support Services	662 - Mental Health	\$ 1,849,406	\$ 1,849,406	\$ -	\$ 50,000
Student Support Services	614 - Student Support Services - Parker	\$ 10,000	\$ 10,000	\$ -	\$ -
Student Support Services	660 - Student Support Services	\$ 2,074,160	\$ 2,074,160	\$ -	\$ 419,600
Superintendent	612 - Wilcox Building	\$ 10,140	\$ 10,140	\$ -	\$ 33,000
Superintendent	646 - Superintendent	\$ 1,232,935	\$ 1,232,935	\$ -	\$ 60,000
Superintendent	659 - Board Of Education	\$ 299,905	\$ 299,905	\$ -	\$ 25,000
All Divisions	All Department Costing Centers	\$ 191,992,636	\$ 190,076,843	\$ (1,915,793)	\$ 4,447,470
General Fund	General Fund Departments Only	\$ 148,841,092	\$ 148,889,582	\$ 48,490	\$ 3,876,217

DEPARTMENT SUMMARY (CONTINUED)

Division	Costing Center	Total 2026-2027 Requested Expense Budget	2026-2027 Department-recorded Revenue	2026-2027 Total Requested Expense less Revenue	2026-2027 Net Requested Increase
Business Services	634 - Business Services	\$ 6,153,439	\$ -	\$ 6,153,439	\$ -
Business Services	648 - Student Health Services	\$ 2,854,898	\$ -	\$ 2,854,898	\$ -
Business Services	680 - West Support Center	\$ 5,100	\$ -	\$ 5,100	\$ -
Business Services	733 - Warehouse	\$ 3,500	\$ -	\$ 3,500	\$ -
Communications	651 - Communications	\$ 1,623,110	\$ -	\$ 1,623,110	\$ 158,000
Communications	628 - School Community Partnership	\$ -	\$ -	\$ -	\$ -
Human Resources	636 - Benefits	\$ 439,912	\$ -	\$ 439,912	\$ -
Human Resources	653 - Human Resources	\$ 4,140,937	\$ -	\$ 4,140,937	\$ 183,004
Information Technology	632 - Information & Technology Services	\$ 7,548,508	\$ -	\$ 7,548,508	\$ -
Learning Services	640 - Curriculum, Instruction and Assessment	\$ 3,154,366	\$ -	\$ 3,154,366	\$ 52,211
Learning Services	649 - Literacy Intervention	\$ 387,703	\$ -	\$ 387,703	\$ -
Learning Services	658 - District Media Center	\$ 940,644	\$ -	\$ 940,644	\$ 221,918
Learning Services	699 - Educator Effectiveness	\$ 513,615	\$ -	\$ 513,615	\$ 6,177
Learning Services	622 - Learning Services	\$ 2,926,400	\$ -	\$ 2,926,400	\$ 241,774
Learning Services	647 - Support Staff Professional Development	\$ 698,046	\$ -	\$ 698,046	\$ -
Legal	623 - Staff Counsel	\$ 2,013,285	\$ -	\$ 2,013,285	\$ -
Legal	633 - Risk Management Insurance Reserve	\$ 6,851,188	\$ -	\$ 6,851,188	\$ -
Operations	713 - Construction	\$ 786,011	\$ -	\$ 786,011	\$ -
Operations	637 - Chief Operations Officer	\$ 789,089	\$ -	\$ 789,089	\$ -
Operations	711 - Operations & Maintenance	\$ 23,348,096	\$ -	\$ 23,348,096	\$ 100,000
Operations	725 - Fleet	\$ 6,378,081	\$ 750,000	\$ 6,378,081	\$ (1,468,603)
Operations	726 - Parker Terminal	\$ 10,038,307	\$ -	\$ 10,038,307	\$ (1,668,954)
Operations	727 - Castle Rock Terminal	\$ 15,164,053	\$ 875,000	\$ 15,164,053	\$ 896,270
Operations	728 - Highlands Ranch Terminal	\$ 5,637,992	\$ -	\$ 5,637,992	\$ 258,745
School Leadership	643 - Athletics & Activities	\$ 1,877,464	\$ -	\$ 1,877,464	\$ 84,000
School Leadership	501 - Cloverleaf Home Education Partnerships	\$ 1,307,401	\$ -	\$ 1,307,401	\$ -
School Leadership	973 - AdventHealth Stadium	\$ 55,463	\$ -	\$ 55,463	\$ 614
School Leadership	974 - Highlands Ranch Stadium at Redstone	\$ 293,895	\$ 90,000	\$ 203,895	\$ 91,214
School Leadership	976 - Echopark Automotive Stadium	\$ 305,424	\$ -	\$ 305,424	\$ 2,428
School Leadership	615 - Legacy Campus	\$ 6,245,960	\$ 620,346	\$ 5,625,614	\$ 496,727
School Leadership	625 - Career & Tech Education	\$ 2,185,806	\$ 275,000	\$ 1,910,806	\$ 275,000
School Leadership	630 - Student Assistance Department	\$ 2,219,876	\$ -	\$ 2,219,876	\$ -
School Leadership	688 - Office Of Choice Programming	\$ 562,925	\$ -	\$ 562,925	\$ -
School Leadership	642 - School Leadership	\$ 2,024,049	\$ -	\$ 2,024,049	\$ 109,771
Student Support Services	645 - Gifted & Talented	\$ 1,506,074	\$ -	\$ 1,506,074	\$ 40,872
Student Support Services	624 - Language and Cultural Engagement	\$ 1,688,968	\$ -	\$ 1,688,968	\$ -
Student Support Services	611 - Douglas County Educational Foundation	\$ 534,570	\$ -	\$ 534,570	\$ -
Student Support Services	661 - Health Wellness & Prevention	\$ 5,514,573	\$ -	\$ 5,514,573	\$ -
Student Support Services	644 - Security Services	\$ 9,088,990	\$ -	\$ 9,088,990	\$ 22,800
Student Support Services	626 - Special Services - Early Childhood Education	\$ 19,252,542	\$ -	\$ 19,252,542	\$ -
Student Support Services	627 - Early Childhood Education (Preschool)	\$ 5,461,523	\$ 790,000	\$ 4,671,523	\$ (790,000)
Student Support Services	736 - Outdoor Education Center	\$ 2,007,835	\$ 1,624,600	\$ 383,235	\$ 321,256
Student Support Services	635 - Special Services	\$ 23,930,549	\$ 55,000	\$ 24,148,135	\$ 751,093
Student Support Services	662 - Mental Health	\$ 1,899,406	\$ -	\$ 1,899,406	\$ 50,000
Student Support Services	614 - Student Support Services - Parker	\$ 10,000	\$ -	\$ 10,000	\$ -
Student Support Services	660 - Student Support Services	\$ 2,493,760	\$ -	\$ 2,493,760	\$ 419,600
Superintendent	612 - Wilcox Building	\$ 43,140	\$ 33,000	\$ 10,140	\$ -
Superintendent	646 - Superintendent	\$ 1,292,935	\$ -	\$ 1,292,935	\$ 60,000
Superintendent	659 - Board Of Education	\$ 324,905	\$ -	\$ 324,905	\$ 25,000
All Divisions	All Department Costing Centers	\$ 194,524,313	\$ 5,112,946	\$ 191,308,953	\$ 940,917
General Fund	General Fund Departments Only	\$ 152,765,799	\$ 1,773,346	\$ 151,265,039	\$ 2,423,947



RESOLUTIONS

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1
 FISCAL YEAR 2026-2027
 APPROPRIATION RESOLUTION

BE IT RESOLVED by the Board of Education or Douglas County School District Re 1, Douglas and Elbert Counties, State of Colorado, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

Fund	Amount
General Fund (10)	\$ 976,448,241
Outdoor Education Fund (13)	\$ 2,007,835
Capital Projects Fund (14)	\$ 14,773,837
Transportation Fund (25)	\$ 36,292,977
Nutrition Services NSLP Fund (21)	\$ 40,354,089
Governmental Designated Purpose Grants Fund (22)	\$ 13,282,125
Athletics and Activities Fund (26)	\$ 27,780,411
Child Care Fund (29)	\$ 13,545,282
Bond Redemption Fund (31)	\$ 54,479,475
Certificate of Participation Lease Payment Fund (39)	\$ 1,119,875
Building Fund (44)	\$ 245,066,968
Medical and Dental Fund (65)	\$ 77,999,278
Short Term Disability Insurance Fund (66)	\$ 838,000
Private Purpose Trust Fund (75)	\$ 24,000

Adopted and approved this 9th day of June 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 2026-2027

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education of Douglas County School District RE 1, Douglas and Elbert Counties, State of Colorado, authorizes the use of a portion of the 2026-2027 beginning fund balance for the following funds:

Fund	Amount	Purpose for Use of Beginning Fund Balance
General Fund (10)	\$ 22,634,341	Potential draw-down of accumulated FB for spend on programming related initiatives and growth and decline initiatives
Outdoor Education Fund (13)	\$ -	No budgeted use of beginning fund balance
Capital Projects Fund (14)	\$ -	No budgeted use of beginning fund balance
Transportation Fund (25)	\$ 1,662,294	Potential draw-down of accumulated FB for Transportation operational expenses
Nutrition Services NSLP Fund (21)	\$ 176,810	Potential draw-down of accumulated FB for Nutritional operational expenses
Governmental Designated Purpose Grants Fund (22)	\$ -	No budgeted use of beginning fund balance
Athletics and Activities Fund (26)	\$ 775,266	Potential draw-down of accumulated FB for school-sponsored athletics and growth and decline initiatives
Child Care Fund (29)	\$ -	No budgeted use of beginning fund balance
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)	\$ 22,934,560	Intentional draw-down of accumulated FB as well as second issuance of bonds for 2024 Bond 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 purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted and approved this 9th day of June 2026 in accordance with 22-44-110(4).

Susan Meek, President
Board of Education

Attest:

Kyrzia Parker, Secretary
Board of Education

