

Douglas County School District Financial Plan & Budget

Proposed Executive Summary | 2026-2027



Douglas County School District
Learn Today, Lead Tomorrow

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EXECUTIVE SUMMARY

DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

Colorado

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DOUGLAS COUNTY SCHOOL DISTRICT

BUDGET COMMITMENTS FOR 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 \$5 million or a 1% increase in expenditures and transfers in the 2026-2027 General Fund budget compared to the 2025-2026 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 as introduced in the original legislation will be \$11,579 which represents a \$362 per student increase from the 2025-2026 DCSD 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 \$8.0 million year-over-year.

Staff are presenting a 2026-2027 Proposed Budget to the Board of Education with a use of \$22.5 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.

Information contained within the Proposed Budget is as of April 30, 2026. Changes to school and department budgets after April 30, 2026 will be reflected in the Adopted Budget to be presented to the Board of Education on June 9, 2026.

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 Proposed 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.

SUMMARY OF COMBINED GENERAL FUNDS 2026-2027 PROPOSED BUDGET

	General Fund (10)	Outdoor Education Fund (13)	Capital Projects Fund (14)	Transportation Fund (25)
Beginning Fund Balance	\$ 140,295,072	\$ -	\$ 18,452,141	\$ 2,642,934
Revenues				
Property Taxes	\$ 445,354,953	\$ -	\$ -	\$ -
Specific Ownership Taxes	39,164,020	-	-	-
Other Local Income	39,978,459	1,624,600	2,386,650	1,625,000
Intergovernmental	401,685,568	-	-	5,409,000
Other	-	-	3,100,000	-
Total Revenues	\$ 926,183,000	\$ 1,624,600	\$ 5,486,650	\$ 7,034,000
Expenditures				
Salaries	419,921,835	1,049,125	-	13,758,633
Benefits	161,149,277	377,412	-	6,509,740
Purchased Services	44,738,050	185,712	-	13,226,096
Contracts w/ Charter Schools	227,720,464	-	-	-
Supplies	45,177,814	257,373	-	3,407,659
Equipment	98,000	92,311	2,270,593	-
Other	2,547,413	45,902	-	(609,151)
Total Expenditures	\$ 901,352,853	\$ 2,007,835	\$ 2,270,593	\$ 36,292,977
BOE Contingency	\$ 7,750,000	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 17,080,147	\$ (383,235)	\$ 3,216,057	\$ (29,258,977)
Transfers In/(Out)	(39,644,304)	383,235	(797,579)	27,541,499
Net Change in Fund Balance	\$ (22,564,157)	\$ -	\$ 2,418,478	\$ (1,717,478)
Ending Fund Balance	\$ 117,730,915	\$ -	\$ 20,870,619	\$ 925,456
TABOR Reserve	23,250,000	-	-	-
BOE Reserve	23,250,000	-	-	-
School Carry Over Reserve	25,534,615	-	177,519	-
Medicaid Carry Over Reserve	243,777	-	-	-
SPED/Mental Health Reserve	215,410	-	-	-
Multi-Year Lease Reserve	1,536,076	-	-	-
Ending Fund Balance - after reserves	\$ 43,701,037	\$ -	\$ 20,693,100	\$ 925,456

- General Fund 10 - accounts for 66% 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 PROPOSED BUDGET

	Nutrition Services NSLP Fund (21)	Governmental Designated Purpose Grants Fund (22)	Athletics and Activities Fund (26)	Child Care Fund (29)
Beginning Fund Balance	\$ 15,376,490	\$ -	\$ 4,328,271	\$ 3,370,856
Revenues				
Property Taxes	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Other Local Income	6,948,132	-	17,344,753	12,554,302
Intergovernmental	29,865,271	13,020,467	-	-
Other	-	-	-	-
Total Revenues	\$ 36,813,403	\$ 13,020,467	\$ 17,344,753	\$ 12,554,302
Expenditures				
Salaries	13,388,124	8,122,570	7,813,997	7,946,568
Benefits	5,627,357	2,769,494	1,895,881	2,999,868
Purchased Services	324,167	1,097,515	5,351,382	1,885,762
Contracts w/ Charter Schools	-	-	-	-
Supplies	19,020,132	622,010	6,418,215	209,114
Equipment	1,010,000	17,237	32,572	-
Other	897,500	391,641	293,738	503,970
Total Expenditures	\$ 40,267,280	\$ 13,020,467	\$ 21,805,785	\$ 13,545,282
BOE Contingency	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ (3,453,877)	\$ -	\$ (4,461,032)	\$ (990,980)
Transfers In/(Out)	3,363,876	-	6,804,714	1,229,684
Net Change in Fund Balance	\$ (90,001)	\$ -	\$ 2,343,682	\$ 238,704
Ending Fund Balance	\$ 15,286,489	\$ -	\$ 6,671,953	\$ 3,609,560
TABOR Reserve	-	-	-	-
BOE Reserve	-	-	-	-
School Carry Over Reserve	-	-	3,553,005	-
Medicaid Carry Over Reserve	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-
Ending Fund Balance - after reserves	\$ 15,286,489	\$ -	\$ 3,118,948	\$ 3,609,560

- *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 PROPOSED BUDGET

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Funds (44)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)
Beginning Fund Balance	\$ 96,718,350	\$ 2,845	\$ 145,845,896	\$ 8,195,299	\$ 739,526	\$ 18,575
Revenues						
Property Taxes	65,645,432	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,337,586	1,000	222,132,408	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
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 110,221,893	\$ 2,845	\$ 122,911,336	\$ 13,719,778	\$ 826,526	\$ 34,575

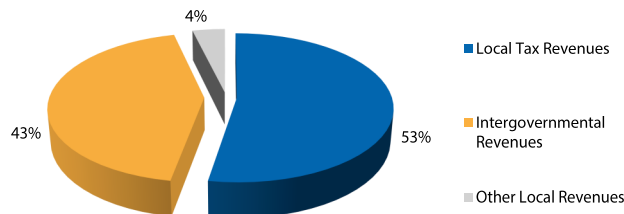
- *Bond Redemption Fund 31 – accounts for the financial activity associated with the collection of property taxes and the payment of principal and interest on general obligation bond debt approved by the taxpayer through an election*
- *COP Lease Payment Fund 39 – accounts for the financial activity 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 REVISED AS OF JANUARY 27, 2026

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

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

2025-2026 Revised Total General Fund Revenues

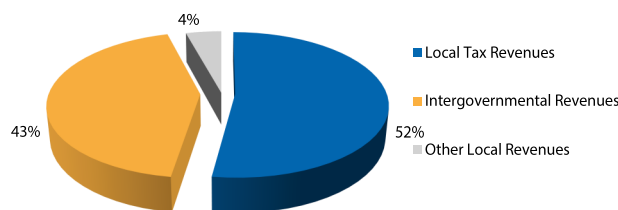


2026-2027 BUDGETED REVENUES PROPOSED AS OF MAY 26, 2026

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 Proposed Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 140,295,072	\$ 926,183,000	\$ -	\$ 1,066,478,072
Outdoor Education	-	1,624,600	383,235	2,007,835
Capital Projects	18,452,141	5,486,650	(797,579)	23,141,212
Full Day Kindergarten	-	-	-	-
Transportation	2,642,934	7,034,000	27,541,499	37,218,433
Total Combined General Fund	\$ 161,390,147	\$ 940,328,250	\$ 27,127,155	\$ 1,128,845,552
Nutrition Services NSLP	15,376,490	36,813,403	3,363,876	55,553,769
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	13,020,467	-	13,020,467
Pupil Activity	-	-	-	-
Athletics and Activities	4,328,271	17,344,753	6,804,714	28,477,738
Child Care	3,370,856	13,077,822	1,229,684	17,678,362
Total Special Revenue Fund	\$ 23,075,617	\$ 80,256,445	\$ 11,398,274	\$ 114,730,336
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 Proposed Total General Fund Revenues

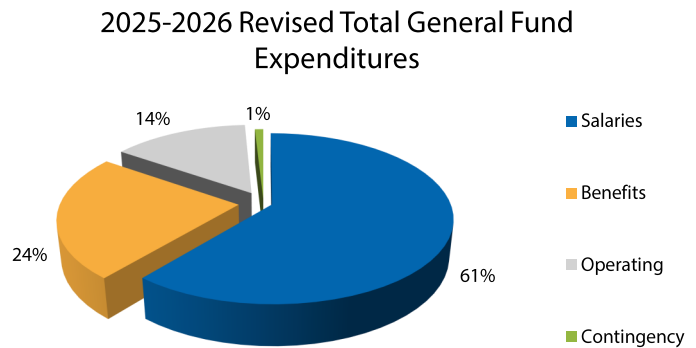


2025-2026 BUDGETED EXPENDITURES REVISED AS OF JANUARY 27, 2026

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

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

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



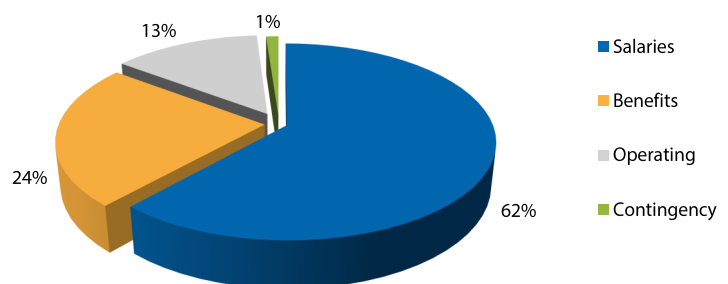
2026-2027 BUDGETED EXPENDITURES PROPOSED AS OF MAY 26, 2026

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

TRANSFERS AND EXPENDITURES BY FUND	2026-2027 Proposed Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 909,102,853	\$ 39,644,304	\$ 948,747,157
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	\$ 949,674,258	\$ 39,644,304	\$ 989,318,562
Nutrition Services NSLP	40,267,280	-	40,267,280
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	13,020,467	-	13,020,467
Pupil Activity	-	-	-
Athletics and Activities	21,805,785	-	21,805,785
Child Care	13,545,282	-	13,545,282
Total Special Revenue Fund	\$ 88,638,814	\$ -	\$ 88,638,814
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

Please note that the table above includes budgeted transfers of \$39.6 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 Proposed Total General Fund Expenditures



2026-2027 PROPOSED STAFF POSITION BUDGETS

Position Type	FTE
100 Administrators	206.40
Support - Instructional Staff	10.80
Support - Students	4.00
Support Services - Business	1.00
Support Services - Central and Other	4.00
Support Services - General Administration	5.00
Support Services - School Administration	181.60
200 Licensed - Instructional	3,705.89
Instruction	3,202.01
Operations and Maintenance Services	0.60
Support - Instructional Staff	79.93
Support - Students	402.35
Support Services - School Administration	21.00
300 Professional	335.63
Community Services	5.00
Enterprise Operations	48.00
Facilities Acquisition and Construction Services	6.00
Food Services Operations	18.00
Instruction	3.30
Operations and Maintenance Services	16.00
Student Transportation Services	17.00
Support - Instructional Staff	78.48
Support - Students	23.00
Support Services - Business	39.00
Support Services - Central and Other	77.10
Support Services - General Administration	4.75
400 Paraprofessionals	1,349.37
Enterprise Operations	45.63
Instruction	1,128.12
Student Transportation Services	71.63
Support - Instructional Staff	38.09
Support - Students	51.49
Support Services - Central and Other	14.43
500 Office/Administrative Support	410.29
Community Services	2.75
Enterprise Operations	1.00
Food Services Operations	4.00
Operations and Maintenance Services	9.50
Student Transportation Services	32.00
Support - Instructional Staff	26.15
Support - Students	24.03
Support Services - Business	5.50
Support Services - Central and Other	19.20
Support Services - General Administration	5.00
Support Services - School Administration	281.16
600 Crafts, Trades, and Services	935.94
Enterprise Operations	5.00
Food Services Operations	338.79
Operations and Maintenance Services	377.53
Student Transportation Services	211.63
Support Services - Business	3.00
Grand Total	6,943.52

DCSD is budgeting for 6,944 full time equivalent positions in 2026 -2027, 52 of which are one-time growth and decline funded 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.

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.

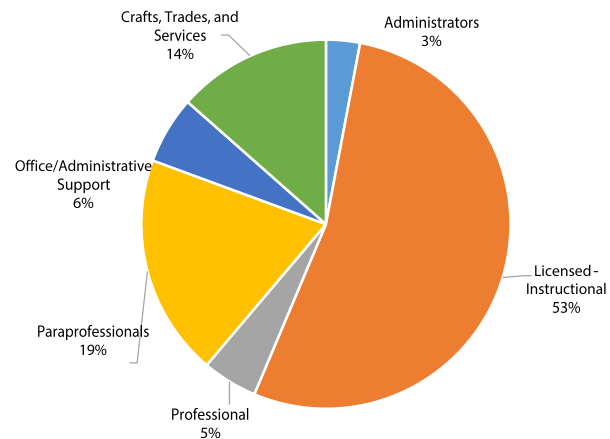
Licensed - Instructional - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

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

2026-2027 GENERAL FUND REVENUES

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	149,851,093	142,578,642	155,803,567	155,803,567	140,295,072
Revenues					
Local Taxes					
Property Tax (In SFA)	282,150,851	311,877,356	306,860,572	305,484,719	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)	18,537,938	20,939,020	21,998,401	21,998,401	22,658,353
Specific Ownership Taxes (Out of SFA)	18,400,293	16,169,893	16,060,110	16,060,110	16,505,667
Subtotal Local Taxes	<u>\$ 458,802,082</u>	<u>\$ 488,699,269</u>	<u>\$ 484,632,083</u>	<u>\$ 483,256,230</u>	<u>\$ 484,518,973</u>
Intergovernmental Revenue					
Equalization Entitlements	358,669,345	342,941,304	341,955,817	341,855,553	350,479,473
Special Education	26,482,954	27,671,460	27,671,460	27,062,067	27,062,066
Vocational Education	1,252,018	816,000	816,000	1,657,356	939,538
Gifted & Talented	644,279	657,165	642,992	642,992	647,957
Charter School Capital Construction	5,418,257	5,418,259	5,418,259	4,883,000	5,437,818
Federal - Medicaid Reimbursement	5,065,844	3,764,116	3,764,116	3,764,116	2,854,898
State PERA Contribution	1,209,160	9,000,000	9,000,000	9,000,000	5,000,000
Universal Preschool Program	5,362,695	7,347,205	7,347,205	5,049,913	6,775,728
Other	5,093,538	2,564,626	2,525,087	4,215,260	2,488,090
Subtotal Intergovernmental Revenue	<u>\$ 409,198,090</u>	<u>\$ 400,180,135</u>	<u>\$ 399,140,936</u>	<u>\$ 398,130,257</u>	<u>\$ 401,685,568</u>
Other Local Revenue					
General Fund Interest	8,056,300	7,027,494	7,027,494	7,027,494	7,027,494
Charter School Purchased Services	10,430,379	11,984,097	11,984,097	11,984,097	12,291,199
Preschool	760,713	790,000	790,000	764,154	790,000
School Based	9,950,028	10,677,555	10,497,894	10,132,462	12,982,000
Concurrent Enrollment	-	6,446,676	-	-	-
Other	8,182,755	4,652,433	4,951,126	7,361,848	6,887,766
Subtotal Other Local Revenue	<u>\$ 37,380,175</u>	<u>\$ 41,578,255</u>	<u>\$ 35,250,611</u>	<u>\$ 37,270,055</u>	<u>\$ 39,978,459</u>
Total Revenue	<u>\$ 905,380,347</u>	<u>\$ 930,457,659</u>	<u>\$ 919,023,630</u>	<u>\$ 918,656,542</u>	<u>\$ 926,183,000</u>
Total Program Funding*	\$ 659,358,134	\$ 675,757,680	\$ 670,814,790	\$ 669,338,673	\$ 678,779,779

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

2026-2027 GENERAL FUND EXPENDITURES

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Expenditures					
Salaries	402,397,974	415,942,716	416,498,986	415,290,445	419,921,835
Administrators	23,195,375	23,606,119	23,767,637	23,703,757	24,035,370
Certified	277,587,975	287,219,102	286,532,953	287,362,910	290,344,164
ProTech	20,756,946	21,864,844	21,851,421	21,152,120	21,745,033
Classified	67,806,124	72,410,715	73,205,060	70,692,488	72,728,350
Substitutes	6,822,589	6,085,732	6,230,550	6,896,975	5,902,916
Overtime	817,323	789,578	788,505	909,633	753,281
Additional Pay	5,411,643	3,966,626	4,122,860	4,572,562	4,412,721
Benefits	144,346,823	150,692,593	152,449,055	150,542,351	156,149,277
State PERA Contribution	1,209,160	9,000,000	9,000,000	9,000,000	5,000,000
Subtotal - Salaries & Benefits	\$ 547,953,957	\$ 575,635,309	\$ 577,948,041	\$ 574,832,796	\$ 581,071,112
Purchased Professional Services	14,991,671	13,541,783	15,445,058	13,339,131	12,872,103
Purchased Property Services	17,643,583	16,082,508	17,945,968	14,140,362	16,027,132
Other Purchased Services	19,253,190	23,059,684	16,432,480	20,598,292	15,838,815
Supplies	34,448,769	52,129,386	45,501,270	46,408,116	45,177,814
Equipment	1,454,478	-	-	-	98,000
Other	6,373,706	3,352,368	3,487,532	3,116,935	2,547,413
Total Expenditures	\$ 642,119,354	\$ 683,801,038	\$ 676,760,349	\$ 672,435,632	\$ 673,632,389
Charter School Pass Through	210,552,467	220,690,468	220,876,500	220,876,500	227,720,464
Transfers					
Outdoor Education Fund	180,238	365,560	365,560	365,560	383,235
Transportation Fund	22,993,112	26,088,096	25,597,898	25,597,898	27,541,499
Capital Projects Fund	9,691,387	(1,850,608)	392,060	2,486,811	(797,579)
Nutrition Services NSLP Fund	3,170,424	3,168,069	3,168,069	3,358,069	3,363,876
Child Care Fund	1,565,882	1,415,284	1,398,815	1,431,753	1,229,684
Athletics & Activities Fund	8,031,570	6,487,989	6,487,989	6,487,989	6,804,714
COP Lease Payments Fund	1,123,439	1,124,825	1,124,825	1,124,825	1,118,875
Total Transfers	\$ 46,756,052	\$ 36,799,215	\$ 38,535,216	\$ 40,852,905	\$ 39,644,304
Total Expenditures and Transfers	\$ 899,427,873	\$ 941,290,721	\$ 936,172,065	\$ 934,165,037	\$ 940,997,157
BOE Contingency - 1%	-	7,790,000	6,065,246	-	7,750,000
Change in Fund Balance	5,952,474	(18,623,062)	(23,213,681)	(15,508,495)	(22,564,157)
Ending Fund Balance	155,803,567	123,955,580	132,589,886	140,295,072	117,730,915
TABOR Reserve - 3%	22,900,000	23,370,000	22,900,000	22,900,000	23,250,000
BOE Reserve - 3%	22,900,000	23,370,000	22,900,000	22,900,000	23,250,000
School Carry Over Reserve	24,537,098	25,032,378	24,537,098	25,534,615	25,534,615
Medicaid Carry Over Reserve	144,401	70,001	144,401	144,401	243,777
Enrollment Reserve	-	2,000,000	1,152,124	-	-
Multi-Year Lease Reserve	2,659,890	2,099,214	2,099,214	2,099,214	1,536,076
SPED/Mental Health Reserve	-	296,768	45,799	45,799	215,410
Set Aside for 5B One-Time Bridge (Emergency Capital	800,496	-	-	-	-
Assignment of 2023 Mill Levy Override	2,965,120	-	-	-	-
Ending Fund Balance - after reserves	\$ 78,896,562	\$ 47,717,219	\$ 58,811,250	\$ 66,671,043	\$ 43,701,037

OUTDOOR EDUCATION FUND 13

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

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

CAPITAL PROJECTS FUND 14

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	36,342,987	24,270,673	27,227,212	27,227,212	18,452,141
Revenues					
Revenue in Lieu of Land	3,087,074	1,911,264	1,911,264	3,357,690	2,386,650
Investment Earnings	-	-	-	-	-
Sale of Land or Buildings	231	174,528	-	-	3,100,000
Other	155,811	-	69,750	69,750	-
Total Revenue	\$ 3,243,116	\$ 2,085,792	\$ 1,981,014	\$ 3,427,440	\$ 5,486,650
Transfer from General Fund	9,691,387	(1,850,608)	392,060	2,486,811	(797,579)
Total Sources	\$ 49,277,490	\$ 24,505,857	\$ 29,600,286	\$ 33,141,463	\$ 23,141,212
Expenditures					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased/Property Services	572,841	33,440	126,825	124,775	-
Equipment/Building	21,460,955	8,115,024	13,870,456	14,465,143	2,270,593
Other	17,130	-	-	99,404	-
Total Expenditures	\$ 22,050,926	\$ 8,148,464	\$ 13,997,281	\$ 14,689,322	\$ 2,270,593
Change in Fund Balance	\$ (9,116,423)	\$ (7,913,280)	\$ (11,624,207)	\$ (8,775,071)	\$ 2,418,478
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 10,143,184	\$ 11,232,538	\$ 10,074,370	\$ 11,205,444	\$ 12,325,725
Assigned to School Carry Over	\$ 1,179,626	\$ -	\$ 266,740	\$ 177,519	\$ 177,519
Ending Fund Balance - after reserves	\$ 15,903,754	\$ 5,124,855	\$ 5,261,895	\$ 7,069,178	\$ 8,367,375

TRANSPORTATION FUND 25

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	8,276,615	5,250,990	5,200,276	5,200,276	2,642,934
Revenues					
Transportation Fees	917,155	875,000	875,000	874,274	875,000
State Categorical	5,925,322	6,236,889	5,885,627	5,809,004	5,409,000
Other	711,965	750,000	750,000	623,397	750,000
Total Revenue	\$ 7,554,442	\$ 7,861,889	\$ 7,510,627	\$ 7,306,675	\$ 7,034,000
Transfer from General Fund	22,993,112	26,088,096	25,597,898	25,597,898	27,541,499
Total Sources	\$ 38,824,169	\$ 39,200,975	\$ 38,308,801	\$ 38,104,849	\$ 37,218,433
Expenditures					
Salaries	13,375,541	16,182,309	16,191,567	14,562,554	13,758,633
Benefits	5,313,263	6,998,665	6,937,538	5,696,892	6,509,740
Purchased Services	10,895,016	10,927,391	11,001,411	11,580,393	13,226,096
Supplies	1,121,567	1,618,685	1,603,225	1,437,383	1,657,659
Fuel	1,398,184	2,000,000	1,994,366	1,587,501	1,750,000
Bus Purchases & Equipment	2,226,450	1,391,443	494,708	1,242,708	-
Field Trips and Other	(706,128)	(611,500)	(609,151)	(645,516)	(609,151)
Total Expenditures	\$ 33,623,894	\$ 38,506,993	\$ 37,613,664	\$ 35,461,915	\$ 36,292,977
Change in Fund Balance	\$ (3,076,340)	\$ (4,557,008)	\$ (4,505,139)	\$ (2,557,342)	\$ (1,717,478)
Ending Fund Balance - after reserves	\$ 5,200,275	\$ 693,982	\$ 695,137	\$ 2,642,934	\$ 925,456

2026-2027 BUDGET GENERAL FUND

SCHOOL vs. SCHOOL SUPPORT vs. CENTRAL

The following illustrative example demonstrates that approximately 70.6% of the General Fund expenditures (excluding Charter School Pass Through) are spent directly in the schools. This is slight increase from the 2025-2026 Revised Budget as a percentage of total expenditures and the per pupil amount of School Managed Expenditures is increasing over \$300 per pupil year-over-year primarily due to compensation increases.

Per Pupil Expense: Neighborhood Schools Only

Expenditures	2025-2026 Adopted		2025-2026 Revised		2026-2027 Proposed	
	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	\$ 5,885	35.9%	\$ 5,908	34.7%	\$ 6,021	36.0%
Discretionary (SBB Allocation)	1,312	8.0%	1,710	10.0%	1,340	8.0%
Non-Discretionary (SBB Allocation)	3,792	23.1%	3,826	22.5%	3,941	23.5%
Alternative School Allocation	492	3.0%	496	2.9%	504	3.0%
Department Head Pay	9	0.1%	9	0.1%	10	0.1%
Total Direct School Expenditures	\$ 11,490	70.1%	\$ 11,950	70.1%	\$ 11,816	70.6%
School Support Expenditures						
SPED and ECE SPED - Non SBB Allocation	\$ 983	6.0%	\$ 1,008	5.9%	\$ 1,026	6.1%
Transportation Interfund Transfer	613	3.7%	602	3.5%	655	3.9%
Operations and Maintenance	555	3.4%	566	3.3%	555	3.3%
Student Support Services	506	3.1%	524	3.1%	519	3.1%
Utilities	325	2.0%	326	1.9%	344	2.1%
Athletics and Activities	161	1.0%	165	1.0%	171	1.0%
Security	218	1.3%	264	1.5%	216	1.3%
Post Secondary Education	312	1.9%	339	2.0%	182	1.1%
Curriculum, Instruction and Assessment	94	0.6%	94	0.6%	92	0.5%
Internet and Phones Service	32	0.2%	32	0.2%	33	0.2%
Assessment	61	0.4%	61	0.4%	70	0.4%
Choice Office and Home Education Partnership	41	0.2%	41	0.2%	44	0.3%
Planning and Construction and Chief Operating Officer	37	0.2%	43	0.3%	37	0.2%
Classroom Applications Licensing and Support	18	0.1%	18	0.1%	12	0.1%
Total School Support Expenditures	\$ 3,957	24.1%	\$ 4,083	24.0%	\$ 3,955	23.6%
System Wide Expenditures						
Information Technology	\$ 182	1.1%	\$ 182	1.1%	\$ 180	1.1%
Business Services	149	0.9%	168	1.0%	148	0.9%
Human Resources	100	0.6%	102	0.6%	109	0.7%
Workday, Infinite Campus and Other Systems Licensing and Support	82	0.5%	92	0.5%	99	0.6%
Worker's Compensation	60	0.4%	60	0.4%	60	0.4%
Risk Management	99	0.6%	99	0.6%	103	0.6%
Firewall, Servers, Other Operations Licensing and Support and Data Center	70	0.4%	74	0.4%	79	0.5%
School Leadership	57	0.3%	56	0.3%	58	0.3%
Legal	45	0.3%	46	0.3%	48	0.3%
Communications	36	0.2%	50	0.3%	39	0.2%
Superintendent	31	0.2%	33	0.2%	31	0.2%
Board of Education	16	0.1%	16	0.1%	8	0.0%
Sick Leave Severance	12	0.1%	12	0.1%	13	0.1%
Mobile Moves	3	0.0%	18	0.1%	3	0.0%
Total System Wide Expenditures	\$ 941	5.7%	\$ 1,009	5.9%	\$ 975	5.8%
Total Per Pupil Expenditures	\$ 16,389	100.0%	\$ 17,042	100.0%	\$ 16,746	100.0%

SPECIAL REVENUE FUND BUDGETS

NUTRITION SERVICES NSLP FUND 21

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	7,250,920	10,636,725	10,953,202	10,953,202	15,376,490
Revenues					
Food Sales	4,893,986	5,065,000	5,065,000	4,920,791	4,565,000
Federal Reimbursement	7,391,698	7,702,207	7,702,207	7,990,781	7,985,660
Commodity Contribution	2,501,936	2,467,789	2,467,789	2,467,789	2,373,132
Miscellaneous	36,521	17,000	17,000	16,633	10,000
Sale of Capital Assets	10,813	-	-	6,147	-
State Match Child Nutr. & CDE Revenue	19,379,914	20,128,779	20,128,779	20,483,050	21,879,611
Total Revenues	\$ 34,214,868	\$ 35,380,775	\$ 35,380,775	\$ 35,885,191	\$ 36,813,403
Transfer from General Fund	3,170,424	3,168,069	3,168,069	3,358,069	3,363,876
Total Sources	\$ 44,636,212	\$ 49,185,569	\$ 49,502,046	\$ 50,196,462	\$ 55,553,769
Expenditures					
Salaries	11,046,564	11,605,272	11,675,935	11,408,876	13,388,124
Benefits	4,727,191	5,076,020	5,092,137	4,954,151	5,627,357
Food & Commodities	14,979,817	18,535,174	18,418,394	15,312,776	16,913,132
Purchased Services & Repairs	246,352	280,200	306,200	352,924	324,167
Supplies	1,549,142	1,590,000	1,594,000	1,449,443	2,107,000
Equipment	228,089	564,678	564,678	513,644	1,010,000
Other	905,854	897,500	897,500	828,158	897,500
Total Expenditures	\$ 33,683,009	\$ 38,548,844	\$ 38,548,844	\$ 34,819,972	\$ 40,267,280
Change in Fund Balance	\$ 3,702,283	\$ -	\$ -	\$ 4,423,288	\$ (90,001)
Ending Fund Balance - after reserves	\$ 10,953,202	\$ 10,636,725	\$ 10,953,202	\$ 15,376,490	\$ 15,286,489

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	-	-	-	-	-
Revenues					
State Revenue	1,955,301	1,161,730	1,212,900	1,208,478	369,434
Federal Revenue	14,251,420	13,039,635	15,386,613	16,645,933	12,651,033
Other Revenue	62,209	-	61,791	185,791	-
Total Revenue	\$ 16,268,930	\$ 14,201,365	\$ 16,661,304	\$ 18,040,202	\$ 13,020,467
Transfer from General Fund	-	-	-	-	-
Total Sources	\$ 16,268,930	\$ 14,201,365	\$ 16,661,304	\$ 18,040,202	\$ 13,020,467
Expenditures					
Salaries	8,940,057	9,047,953	9,151,895	9,159,026	8,122,570
Benefits	3,060,731	3,021,049	3,006,861	3,015,881	2,769,494
Purchased/Property Services	2,722,014	1,343,285	3,352,853	4,719,932	1,097,515
Supplies	322,139	726,001	724,241	725,140	622,010
Equipment	891,297	-	35,903	28,812	17,237
Other	332,691	63,077	389,551	391,411	391,641
Total Expenditures	\$ 16,268,930	\$ 14,201,365	\$ 16,661,304	\$ 18,040,202	\$ 13,020,467
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -

ATHLETICS AND ACTIVITIES FUND 26

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	3,899,436	5,507,732	5,073,674	5,073,674	4,328,271
Revenues					
Student Fees	4,194,081	4,205,764	4,205,764	4,185,646	4,970,339
Gate Fees	1,860,073	1,710,036	1,710,036	2,077,244	1,671,538
Donations and Fundraising	3,899,301	3,657,404	3,706,552	3,776,092	4,473,419
Merchandise Sales	5,689,551	5,683,699	5,683,699	5,859,378	6,080,457
Other Pupil Income	625,620	235,000	235,000	750,538	149,000
Total Revenue	\$ 16,268,626	\$ 15,491,903	\$ 15,541,051	\$ 16,648,898	\$ 17,344,753
Transfer from General Fund	8,031,570	6,487,989	6,487,989	6,487,989	6,804,714
Total Sources	\$ 28,199,632	\$ 27,487,624	\$ 27,102,714	\$ 28,210,561	\$ 28,477,738
Expenditures					
Salaries	7,347,763	7,453,884	7,541,599	7,512,573	7,813,997
Benefits	1,749,089	1,827,304	1,848,769	1,779,864	1,895,881
Purchased Services	6,247,229	6,058,618	5,624,560	6,493,279	5,351,382
Supplies	6,572,671	6,097,776	6,206,413	6,703,560	6,418,215
Equipment	930,161	32,572	228,866	1,345,086	32,572
Field Trips and Other	279,045	509,738	2,399,174	47,928	293,738
Total Expenditures	\$ 23,125,959	\$ 21,979,892	\$ 23,849,381	\$ 23,882,290	\$ 21,805,785
Change in Fund Balance	\$ 1,174,237	\$ -	\$ (1,820,341)	\$ (745,403)	\$ 2,343,682
Assigned to School Carry Over	\$ 3,371,932	\$ 3,618,296	\$ 3,253,333	\$ 3,553,005	\$ 3,553,005
Ending Fund Balance - after reserves	\$ 1,701,741	\$ 1,889,436	\$ -	\$ 775,266	\$ 3,118,948

CHILD CARE FUND 29

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	5,152,491	3,938,481	4,109,017	4,109,017	3,370,856
Revenues					
Tuition	10,651,367	10,579,875	10,506,864	10,665,187	12,554,302
Grant	75,637	-	-	-	523,520
Other	6,718	-	-	3,941	-
Total Revenue	\$ 10,733,722	\$ 10,579,875	\$ 10,506,864	\$ 10,669,128	\$ 13,077,822
Transfer from General Fund	1,565,882	1,415,284	1,398,815	1,431,753	1,229,684
Total Sources	\$ 17,452,095	\$ 15,933,640	\$ 16,014,696	\$ 16,209,898	\$ 17,678,362
Expenditures					
Salaries	8,017,763	8,343,233	8,058,526	7,679,036	7,946,568
Benefits	2,793,777	3,135,756	3,027,598	2,713,371	2,999,868
Purchased Services	1,846,251	1,500,700	1,771,924	1,739,718	1,885,762
Supplies	327,640	223,777	229,771	229,879	209,114
Field Trips and Other	357,646	460,310	477,038	477,038	503,970
Total Expenditures	\$ 13,343,077	\$ 13,663,776	\$ 13,564,857	\$ 12,839,042	\$ 13,545,282
Change in Fund Balance	\$ (1,043,473)	\$ (1,668,617)	\$ (1,659,178)	\$ (738,161)	\$ 762,224
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 4,109,018	\$ 2,269,864	\$ 2,449,839	\$ 3,370,856	\$ 4,133,080



DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS

BOND REDEMPTION FUND 31

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	81,628,110	80,629,404	80,202,052	80,202,052	96,718,350
Revenues					
Property Taxes	54,381,195	55,036,532	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
Total Revenues	\$ 58,145,723	\$ 57,840,866	\$ 68,449,766	\$ 68,780,705	\$ 67,983,018
Total Sources	\$ 139,773,833	\$ 138,470,270	\$ 148,651,818	\$ 148,982,757	\$ 164,701,368
Expenditures					
Principal	39,580,000	27,005,000	27,005,000	27,005,000	30,665,000
Interest	19,990,731	25,257,406	25,257,406	25,257,407	23,812,475
Cost of Issuance	-	-	-	-	-
Fiscal Charges	1,050	2,000	2,000	2,000	2,000
Total Expenditures	\$ 59,571,781	\$ 52,264,406	\$ 52,264,406	\$ 52,264,407	\$ 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	\$ 16,516,298	\$ 13,503,543
Ending Fund Balance - after reserves	\$ 80,202,052	\$ 86,205,864	\$ 96,387,412	\$ 96,718,350	\$ 110,221,893

CERTIFICATES OF PARTICIPATION (COP) FUND 39

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

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



BUILDING FUND BUDGETS

BOND BUILDING FUND 44

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	-	291,837,635	295,198,651	295,198,651	145,845,896
Revenues					
Bond Issuance	307,247,971	-	-	-	220,000,000
State Revenue from CDE	-	-	-	-	-
Interest	8,631,901	10,831,374	10,831,374	11,460,701	2,132,408
Total Revenue	\$ 315,879,872	\$ 10,831,374	\$ 10,831,374	\$ 11,460,701	\$ 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
Expenditures					
Salaries	215,246	1,285,773	1,277,223	916,728	999,069
Benefits	66,529	457,855	466,405	322,863	369,336
Buildings & Building Improvements	17,802,520	108,302,361	160,325,754	157,403,521	241,362,813
Purchased Services	(84,893)	1,482,539	1,583,692	2,047,494	2,201,950
Supplies	140,725	531,180	531,180	122,850	133,800
Debt Issuance Costs & Fiscal Charges	1,270,547	-	4,422,125	-	-
Other	1,270,547	-	-	-	-
Total Expenditures	\$ 20,681,220	\$ 112,059,708	\$ 168,606,379	\$ 160,813,456	\$ 245,066,968
Change in Fund Balance	\$ 295,198,652	\$ (101,228,334)	\$ (157,775,005)	\$ (149,352,755)	\$ (22,934,560)
Ending Fund Balance - after reserves	\$ 295,198,652	\$ 190,609,301	\$ 137,423,646	\$ 145,845,896	\$ 122,911,336

INTERNAL SERVICE FUND BUDGETS

MEDICAL AND DENTAL FUND 65

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	3,848,953	5,517,453	3,968,669	3,968,669	8,195,299
Revenues					
Health Insurance Premiums	65,495,275	66,569,837	66,569,837	69,995,712	76,078,811
Dental Insurance Premiums	3,810,133	3,959,198	3,959,198	3,991,641	4,199,817
Investment Earnings	8,830	8,826	8,826	-	-
Other	-	-	-	-	-
Total Revenues	\$ 69,314,237	\$ 70,537,861	\$ 70,537,861	\$ 73,987,353	\$ 80,278,628
Transfer from General Fund	-	-	-	-	-
Total Sources	\$ 73,163,190	\$ 76,055,314	\$ 74,506,530	\$ 77,956,022	\$ 88,473,927
Expenditures					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Health Plan	62,907,177	63,415,811	63,415,811	62,742,123	67,206,360
Dental Plan	3,832,233	3,959,198	3,959,198	3,767,931	4,199,817
Stop Loss Premiums	1,356,547	1,672,704	1,672,704	1,623,244	2,007,245
Purchased Services	1,098,562	1,215,775	1,215,775	1,627,425	1,340,727
Other	-	-	-	-	-
Total Expenditures	\$ 69,194,518	\$ 70,263,488	\$ 70,263,488	\$ 69,760,723	\$ 74,754,149
Change in Fund Balance	\$ 119,719	\$ 274,373	\$ 274,373	\$ 4,226,630	\$ 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
Ending Fund Balance - after reserves	\$ 119,718	\$ 2,546,697	\$ 997,913	\$ 4,950,170	\$ 10,474,649

SHORT TERM DISABILITY INSURANCE FUND 66

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

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



TRUST FUND BUDGETS

PRIVATE PURPOSE TRUST FUND 75

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027
Balance on Hand July 1	31,379	35,879	37,200	37,200	18,575
Revenues					
Contributions	53,321	52,000	52,000	30,000	40,000
Total Revenue	\$ 53,321	\$ 52,000	\$ 52,000	\$ 30,000	\$ 40,000
Transfer from General Fund	-	-	-	-	-
Total Sources	\$ 84,700	\$ 87,879	\$ 89,200	\$ 67,200	\$ 58,575
Expenditures					
Grants and Scholarships	47,500	49,000	49,000	48,625	24,000
Total Expenditures	\$ 47,500	\$ 49,000	\$ 49,000	\$ 48,625	\$ 24,000
Change in Fund Balance	\$ 5,821	\$ 3,000	\$ 3,000	\$ (18,625)	\$ 16,000
Ending Fund Balance - after reserves	\$ 37,200	\$ 38,879	\$ 40,200	\$ 18,575	\$ 34,575

PROPOSED SCHOOL SUMMARIES

ELEMENTARY SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 43.

Elementary Schools	25-26 Oct. Count	Projected Enrollment	Projected Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing
Arrowwood Elementary	301	240	(61)	\$ 2,248,483	\$ 45,000	\$ 2,293,483	\$ 2,046,366	\$ 4,339,849	\$ 18,083	\$ 659	\$ -	\$ 3,919,592
Bear Canyon Elementary	337	310	(27)	\$ 2,538,056	\$ -	\$ 2,538,056	\$ 1,423,359	\$ 3,961,415	\$ 12,779	\$ 328	\$ -	\$ 3,891,659
Buffalo Ridge Elementary	506	477	(29)	\$ 3,767,806	\$ -	\$ 3,767,806	\$ 1,759,520	\$ 5,527,326	\$ 11,588	\$ 218	\$ -	\$ 5,250,333
Castle Rock Elementary	403	395	(8)	\$ 3,536,768	\$ 8,000	\$ 3,544,768	\$ 2,599,617	\$ 6,144,385	\$ 15,555	\$ 762	\$ -	\$ 5,809,630
Cherokee Trail Elementary	477	483	6	\$ 4,237,545	\$ -	\$ 4,237,545	\$ 2,696,120	\$ 6,933,665	\$ 14,355	\$ 404	\$ 72	\$ 6,383,578
Cherry Valley Elementary	29	31	2	\$ 593,408	\$ -	\$ 593,408	\$ 209,799	\$ 803,207	\$ 25,910	\$ -	\$ -	\$ 745,356
Clear Sky Elementary	597	600	3	\$ 4,980,389	\$ -	\$ 4,980,389	\$ 2,361,403	\$ 7,341,792	\$ 12,236	\$ 526	\$ 61	\$ 6,997,623
Copper Mesa Elementary	263	216	(47)	\$ 1,930,403	\$ -	\$ 1,930,403	\$ 1,572,657	\$ 3,503,060	\$ 16,218	\$ 476	\$ -	\$ 3,516,213
Cougar Run Elementary	396	413	17	\$ 2,903,586	\$ -	\$ 2,903,586	\$ 2,111,944	\$ 5,015,530	\$ 12,144	\$ 82	\$ 41	\$ 4,917,604
Coyote Creek Elementary	507	418	(89)	\$ 3,315,612	\$ -	\$ 3,315,612	\$ 1,827,743	\$ 5,143,355	\$ 12,305	\$ 229	\$ -	\$ 5,202,652
Eagle Ridge Elementary	521	458	(63)	\$ 4,317,019	\$ -	\$ 4,317,019	\$ 2,782,095	\$ 7,099,114	\$ 15,500	\$ 928	\$ -	\$ 6,612,497
Flagstone Elementary	449	455	6	\$ 3,659,352	\$ -	\$ 3,659,352	\$ 1,918,853	\$ 5,578,205	\$ 12,260	\$ 500	\$ -	\$ 5,389,927
Franktown Elementary	335	325	(10)	\$ 2,657,596	\$ -	\$ 2,657,596	\$ 1,601,907	\$ 4,259,503	\$ 13,106	\$ 246	\$ 342	\$ 3,978,009
Frontier Valley Elementary	369	360	(9)	\$ 2,946,537	\$ -	\$ 2,946,537	\$ 1,644,089	\$ 4,590,626	\$ 12,752	\$ -	\$ -	\$ 4,299,827
Gold Rush Elementary	573	575	2	\$ 4,582,994	\$ -	\$ 4,582,994	\$ 2,111,063	\$ 6,694,057	\$ 11,642	\$ 612	\$ -	\$ 6,098,029
Golden Ridge Elementary	358	442	84	\$ 3,739,995	\$ -	\$ 3,739,995	\$ 3,787,905	\$ 7,527,900	\$ 17,031	\$ 625	\$ -	\$ 7,743,716
Iron Horse Elementary	368	370	2	\$ 3,122,079	\$ -	\$ 3,122,079	\$ 1,917,829	\$ 5,093,908	\$ 13,767	\$ 726	\$ 27	\$ 4,418,883
Larkspur Elementary	154	145	(9)	\$ 1,519,135	\$ -	\$ 1,519,135	\$ 1,103,987	\$ 2,533,122	\$ 17,470	\$ 922	\$ 103	\$ 2,389,499
Legacy Point Elementary	436	431	(5)	\$ 3,651,971	\$ -	\$ 3,651,971	\$ 1,929,474	\$ 5,581,445	\$ 12,950	\$ 854	\$ 40	\$ 5,210,127
Lone Tree Elementary	356	360	4	\$ 2,792,533	\$ -	\$ 2,792,533	\$ 1,046,563	\$ 3,839,096	\$ 10,664	\$ 185	\$ -	\$ 3,753,096
Mammoth Heights Elementary	523	531	8	\$ 4,503,996	\$ -	\$ 4,503,996	\$ 2,350,191	\$ 6,854,187	\$ 12,908	\$ 1,011	\$ -	\$ 6,178,885
Meadow View Elementary	461	455	(6)	\$ 3,856,243	\$ -	\$ 3,856,243	\$ 1,977,076	\$ 5,833,319	\$ 12,820	\$ 457	\$ 54	\$ 5,416,418
Mountain Peak Elementary	298	480	182	\$ 3,957,605	\$ -	\$ 3,957,605	\$ 2,978,578	\$ 6,936,183	\$ 14,450	\$ 440	\$ -	\$ 7,174,338
Mountain View Elementary	273	266	(7)	\$ 2,305,435	\$ -	\$ 2,305,435	\$ 1,519,449	\$ 3,824,884	\$ 14,379	\$ 368	\$ -	\$ 3,570,295
Northeast Elementary	304	301	(3)	\$ 2,521,141	\$ -	\$ 2,521,141	\$ 1,703,119	\$ 4,224,260	\$ 14,034	\$ 698	\$ 45	\$ 3,993,471
Northridge Elementary	562	489	(73)	\$ 4,019,558	\$ -	\$ 4,019,558	\$ 1,881,495	\$ 5,901,053	\$ 12,068	\$ 98	\$ -	\$ 5,716,052
Pine Grove Elementary	442	444	2	\$ 3,483,619	\$ -	\$ 3,483,619	\$ 1,774,846	\$ 5,258,465	\$ 11,843	\$ 120	\$ -	\$ 5,287,611
Pine Lane Elementary	633	601	(32)	\$ 5,382,028	\$ 143,917	\$ 5,525,945	\$ 4,447,459	\$ 9,973,404	\$ 16,595	\$ 353	\$ 2	\$ 9,436,315
Pioneer Elementary	336	321	(15)	\$ 2,878,689	\$ -	\$ 2,878,689	\$ 2,754,965	\$ 5,633,654	\$ 17,550	\$ 971	\$ -	\$ 4,940,288
Prairie Crossing Elementary	574	573	(1)	\$ 4,593,828	\$ -	\$ 4,593,828	\$ 1,918,518	\$ 6,512,346	\$ 11,365	\$ 476	\$ 149	\$ 6,278,545
Redstone Elementary	374	400	26	\$ 3,116,378	\$ -	\$ 3,116,378	\$ 1,895,870	\$ 5,012,248	\$ 12,531	\$ 531	\$ 61	\$ 4,710,613
Renaissance Magnet Elementary	342	360	18	\$ 2,893,069	\$ -	\$ 2,893,069	\$ 1,305,412	\$ 4,198,481	\$ 11,662	\$ 575	\$ 65	\$ 3,889,932
Rock Ridge Elementary	410	415	5	\$ 3,534,299	\$ -	\$ 3,534,299	\$ 2,072,940	\$ 5,607,239	\$ 13,511	\$ 346	\$ 130	\$ 5,484,064
Roxborough Intermediate Elementary	433	325	(108)	\$ 2,679,263	\$ -	\$ 2,679,263	\$ 1,594,428	\$ 4,273,691	\$ 13,150	\$ 177	\$ -	\$ 4,112,907
Roxborough Primary Elementary	327	320	(7)	\$ 2,743,753	\$ 40,525	\$ 2,784,278	\$ 1,284,094	\$ 4,068,372	\$ 12,714	\$ 396	\$ -	\$ 3,861,997
Sage Canyon Elementary	524	543	19	\$ 4,296,270	\$ -	\$ 4,296,270	\$ 2,662,445	\$ 6,958,715	\$ 12,815	\$ 944	\$ -	\$ 6,301,562
Sand Creek Elementary	288	245	(43)	\$ 2,253,993	\$ 80,000	\$ 2,333,993	\$ 2,450,654	\$ 4,784,647	\$ 19,529	\$ 310	\$ 115	\$ 4,392,490
Sedalia Elementary	189	193	4	\$ 2,008,638	\$ 143,208	\$ 2,151,846	\$ 1,745,058	\$ 3,896,904	\$ 20,191	\$ 974	\$ -	\$ 3,613,451
Silver Spruce Elementary	386	437	51	\$ 4,129,662	\$ -	\$ 4,129,662	\$ 4,000,086	\$ 8,129,748	\$ 18,604	\$ 1,519	\$ 755	\$ 7,403,104
Soaring Hawk Elementary	381	380	(1)	\$ 3,144,442	\$ -	\$ 3,144,442	\$ 2,384,054	\$ 5,528,496	\$ 14,549	\$ 621	\$ -	\$ 5,318,561
South Ridge Elementary	363	380	17	\$ 3,464,804	\$ -	\$ 3,464,804	\$ 2,240,433	\$ 5,705,237	\$ 15,014	\$ 177	\$ -	\$ 5,578,701
Stone Mountain Elementary	491	428	(63)	\$ 3,233,640	\$ -	\$ 3,233,640	\$ 1,647,251	\$ 4,880,891	\$ 11,404	\$ 135	\$ -	\$ 5,005,029
Timber Trail Elementary	389	394	5	\$ 3,053,028	\$ -	\$ 3,053,028	\$ 1,582,717	\$ 4,635,745	\$ 11,766	\$ 288	\$ -	\$ 4,511,353
Trailblazer Elementary	350	345	(5)	\$ 2,744,578	\$ -	\$ 2,744,578	\$ 2,143,308	\$ 4,887,886	\$ 14,168	\$ 126	\$ -	\$ 4,804,434
Wildcat Mountain Elementary	401	405	4	\$ 3,197,403	\$ -	\$ 3,197,403	\$ 2,357,281	\$ 5,554,684	\$ 13,715	\$ 509	\$ -	\$ 5,343,983
Elementary School Average	387	365	(22)	\$ 3,063,263	\$ 9,597	\$ 3,072,860	\$ 1,939,334	\$ 5,012,194	\$ 13,368	\$ 456	\$ 43	\$ 4,767,755
Elementary School Total	18,593	17,535	(1,058)	\$ 147,036,629	\$ 460,650	\$ 147,497,279	\$ 93,088,018	\$ 240,585,297				\$ 228,852,249

ELEMENTARY SCHOOL SUMMARY (CONTINUED)

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 43.

Elementary Schools	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Arrowwood Elementary	44.36	2.00	26.73	15.64	120.00	8.98	15.35	\$ 158,140
Bear Canyon Elementary	46.21	2.00	25.80	18.41	155.00	12.02	16.84	\$ 101,612
Buffalo Ridge Elementary	61.34	2.00	39.90	19.44	238.50	11.95	24.54	\$ 103,959
Castle Rock Elementary	63.44	2.00	41.50	19.94	197.50	9.52	19.87	\$ 300,881
Cherokee Trail Elementary	71.18	1.00	46.45	23.73	483.00	10.40	20.36	\$ 230,136
Cherry Valley Elementary	8.05	0.60	4.80	2.65	51.67	6.46	11.70	\$ 36,118
Clear Sky Elementary	75.79	2.00	55.54	18.25	300.00	10.80	32.88	\$ 315,354
Copper Mesa Elementary	37.72	2.00	24.90	10.82	108.00	8.67	19.97	\$ 102,856
Cougar Run Elementary	59.30	2.00	29.58	27.72	206.50	13.96	14.90	\$ 30,216
Coyote Creek Elementary	57.09	2.00	37.70	17.39	209.00	11.09	24.04	\$ 95,788
Eagle Ridge Elementary	72.46	2.00	46.46	24.00	229.00	9.86	19.08	\$ 424,911
Flagstone Elementary	58.76	2.00	35.90	20.86	227.50	12.67	21.87	\$ 117,072
Franktown Elementary	44.36	2.00	26.48	15.88	162.50	12.27	20.47	\$ 161,685
Frontier Valley Elementary	47.68	2.00	28.90	16.78	180.00	12.46	21.45	\$ 136,539
Gold Rush Elementary	70.96	2.00	41.50	27.46	287.50	13.86	20.94	\$ 288,227
Golden Ridge Elementary	93.41	3.00	54.60	35.81	147.33	8.10	12.34	\$ 276,307
Iron Horse Elementary	48.51	2.00	31.20	15.31	185.00	11.86	24.16	\$ 268,638
Larkspur Elementary	27.25	1.00	16.50	9.75	145.00	8.79	14.87	\$ 137,692
Legacy Point Elementary	55.13	2.00	39.00	14.13	215.50	11.05	30.57	\$ 373,088
Lone Tree Elementary	41.70	1.00	27.00	13.70	360.00	13.33	26.28	\$ 66,708
Mammoth Heights Elementary	70.26	1.60	43.66	25.00	331.88	12.16	21.24	\$ 537,006
Meadow View Elementary	57.44	2.00	39.75	15.69	227.50	11.45	29.00	\$ 222,930
Mountain Peak Elementary	83.52	1.00	49.50	33.02	480.00	9.70	14.54	\$ 210,988
Mountain View Elementary	41.96	2.00	21.90	18.06	133.00	12.15	14.73	\$ 97,791
Northeast Elementary	45.62	2.00	26.50	17.12	150.50	11.36	17.59	\$ 210,182
Northridge Elementary	62.86	2.00	40.36	20.50	244.50	12.12	23.85	\$ 47,682
Pine Grove Elementary	60.71	2.00	35.52	23.19	222.00	12.50	19.15	\$ 53,129
Pine Lane Elementary	105.25	3.00	62.90	39.35	200.33	9.55	15.27	\$ 182,600
Pioneer Elementary	54.56	2.00	33.50	19.06	160.50	9.58	16.84	\$ 311,691
Prairie Crossing Elementary	69.16	2.00	45.08	22.08	286.50	12.71	25.95	\$ 296,486
Redstone Elementary	50.90	1.50	32.72	16.68	266.67	12.22	23.98	\$ 212,393
Renaissance Magnet Elementary	40.77	2.00	28.61	10.16	180.00	12.59	35.42	\$ 211,908
Rock Ridge Elementary	59.41	2.00	37.90	19.51	207.50	10.95	21.27	\$ 129,177
Roxborough Intermediate Elementary	46.03	2.00	28.35	15.68	162.50	11.46	20.73	\$ 57,568
Roxborough Primary Elementary	43.56	1.00	27.75	14.81	320.00	11.53	21.61	\$ 126,878
Sage Canyon Elementary	72.38	2.00	43.00	27.38	271.50	12.63	19.83	\$ 526,448
Sand Creek Elementary	47.78	2.00	30.50	15.28	122.50	8.03	16.04	\$ 90,865
Sedalia Elementary	39.49	2.00	23.80	13.69	96.50	8.11	14.10	\$ 195,630
Silver Spruce Elementary	85.08	3.00	46.60	35.48	145.67	9.38	12.32	\$ 849,841
Soaring Hawk Elementary	56.84	2.00	36.80	18.04	190.00	10.33	21.07	\$ 165,792
South Ridge Elementary	60.73	2.00	38.42	20.31	190.00	9.89	18.71	\$ 67,444
Stone Mountain Elementary	56.55	2.00	40.90	13.65	214.00	10.46	31.36	\$ 57,705
Timber Trail Elementary	49.87	1.50	32.40	15.97	262.67	12.16	24.67	\$ 113,438
Trailblazer Elementary	56.89	2.00	32.60	22.29	172.50	10.58	15.48	\$ 43,557
Wildcat Mountain Elementary	59.47	2.00	37.62	19.85	202.50	10.77	20.40	\$ 206,005
Elementary School Average	53.37	1.78	33.27	18.32	214.44	10.94	20.61	\$ 186,480
Elementary School Total	2,561.75	85.20	1,597.08	879.47				\$ 8,951,061

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 43.

Middle Schools	25-26 Oct. Projected			Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing
	Count	Enrollment	Variance									
Castle Rock Middle School	632	600	(32)	\$ 4,631,997	\$ 22,979	\$ 4,654,976	\$ 2,793,147	\$ 7,448,123	\$ 12,414	\$ 836	\$ 57	\$ 6,793,772
Cimarron Middle School	1,097	1,105	8	\$ 7,609,000	\$ -	\$ 7,609,000	\$ 3,425,037	\$ 11,034,037	\$ 9,986	\$ 324	\$ 114	\$ 10,591,129
Cresthill Middle School	516	751	235	\$ 5,489,075	\$ 35,000	\$ 5,524,075	\$ 3,433,260	\$ 8,957,335	\$ 11,927	\$ 370	\$ -	\$ 8,955,441
Mesa Middle School	872	876	4	\$ 6,563,143	\$ -	\$ 6,563,143	\$ 4,012,125	\$ 10,575,268	\$ 12,072	\$ 402	\$ 42	\$ 10,212,714
Mountain Ridge Middle School	712	1,000	288	\$ 6,873,656	\$ -	\$ 6,873,656	\$ 3,282,987	\$ 10,156,643	\$ 10,157	\$ 661	\$ 92	\$ 9,646,447
Ranch View Middle School	802	1,100	298	\$ 7,725,414	\$ -	\$ 7,725,414	\$ 4,216,635	\$ 11,942,049	\$ 10,856	\$ 542	\$ 234	\$ 11,286,674
Rocky Heights Middle School	1,177	1,176	(1)	\$ 7,877,921	\$ -	\$ 7,877,921	\$ 3,302,810	\$ 11,180,731	\$ 9,507	\$ 647	\$ 45	\$ 10,147,699
Sagewood Middle School	797	800	3	\$ 5,526,665	\$ 144,946	\$ 5,671,611	\$ 3,807,762	\$ 9,479,373	\$ 11,849	\$ 311	\$ 60	\$ 8,919,489
Sierra Middle School	809	793	(16)	\$ 5,805,564	\$ 104,511	\$ 5,910,075	\$ 3,151,142	\$ 9,061,217	\$ 11,427	\$ 402	\$ -	\$ 8,490,607
Middle School Average	824	911	87	\$ 6,455,826	\$ 34,160	\$ 6,489,986	\$ 3,491,656	\$ 9,981,642	\$ 11,133	\$ 499	\$ 72	\$ 9,449,330
Middle School Total	7,414	8,201	787	\$ 58,102,435	\$ 307,436	\$ 58,409,871	\$ 31,424,908	\$ 89,834,779				\$ 85,043,972

High Schools	25-26 Oct. Projected			Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing
	Count	Enrollment	Variance									
Castle View High School	1,927	1,960	33	\$ 12,369,442	\$ -	\$ 12,369,442	\$ 4,733,641	\$ 17,103,083	\$ 8,726	\$ 411	\$ 78	\$ 15,989,816
Chaparral High School	2,061	2,155	94	\$ 13,658,617	\$ -	\$ 13,658,617	\$ 5,278,593	\$ 18,937,210	\$ 8,788	\$ 375	\$ -	\$ 18,168,905
Douglas County High School	1,532	1,523	(9)	\$ 9,916,249	\$ -	\$ 9,916,249	\$ 5,960,032	\$ 15,876,281	\$ 10,424	\$ 131	\$ 10	\$ 15,953,190
Highlands Ranch High School	1,261	1,150	(111)	\$ 8,183,833	\$ 90,000	\$ 8,273,833	\$ 5,390,992	\$ 13,664,825	\$ 11,882	\$ 318	\$ 89	\$ 12,911,104
Legend High School	2,132	2,080	(52)	\$ 12,864,108	\$ -	\$ 12,864,108	\$ 4,969,417	\$ 17,833,525	\$ 8,574	\$ 128	\$ 116	\$ 17,714,025
Mountain Vista High School	2,052	1,972	(80)	\$ 12,348,336	\$ -	\$ 12,348,336	\$ 4,466,109	\$ 16,814,445	\$ 8,527	\$ 180	\$ 5	\$ 16,390,463
Ponderosa High School	1,392	1,405	13	\$ 8,978,627	\$ 141,968	\$ 9,120,595	\$ 5,139,133	\$ 14,259,728	\$ 10,149	\$ 195	\$ -	\$ 14,035,552
Rock Canyon High School	2,321	2,300	(21)	\$ 14,164,036	\$ -	\$ 14,164,036	\$ 4,795,844	\$ 18,959,880	\$ 8,243	\$ 345	\$ 44	\$ 18,124,185
ThunderRidge High School	1,834	1,825	(9)	\$ 11,533,637	\$ -	\$ 11,533,637	\$ 4,920,340	\$ 16,453,977	\$ 9,016	\$ 270	\$ 77	\$ 15,914,713
High School Average	1,835	1,819	(16)	\$ 11,557,432	\$ 25,774	\$ 11,583,206	\$ 5,072,678	\$ 16,655,883	\$ 9,370	\$ 261	\$ 47	\$ 16,133,550
High School Total	16,512	16,370	(142)	\$ 104,016,885	\$ 231,968	\$ 104,248,853	\$ 45,654,098	\$ 149,902,951				\$ 145,201,953

Alternative Schools	25-26 Oct. Projected			Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing
	Count	Enrollment	Variance									
Daniel C. Oakes High School	-	100	100	\$ 2,194,208	\$ -	\$ 2,194,208	\$ 608,870	\$ 2,803,078	\$ 28,031	\$ 263	\$ 21	\$ 2,649,370
Eagle Academy	-	115	115	\$ 2,234,783	\$ -	\$ 2,234,783	\$ 574,605	\$ 2,809,388	\$ 24,429	\$ 228	\$ -	\$ 2,556,218
eDCSD	-	63	63	\$ 4,194,049	\$ -	\$ 4,194,049	\$ 675,410	\$ 4,869,459	\$ 77,293	\$ 1,439	\$ -	\$ 4,544,969
VALE	-	130	130	\$ 2,311,021	\$ -	\$ 2,311,021	\$ 661,486	\$ 2,972,507	\$ 22,865	\$ 191	\$ 16	\$ 2,790,046
Plum Creek Academy	-	-	-	\$ 659,295	\$ -	\$ 659,295	\$ 1,888,035	\$ 2,547,330				\$ 2,528,377
Bridge	-	-	-	\$ 295,558	\$ -	\$ 295,558	\$ 4,107,600	\$ 4,403,158				\$ 4,019,835
Alt. Ed. Average	-	102	102	\$ 1,981,486	\$ -	\$ 1,981,486	\$ 1,419,334	\$ 3,400,820	\$ 38,155	\$ 530	\$ 9	\$ 3,181,469
Alt. Ed. Total	-	-	-	\$ 11,888,914	\$ -	\$ 11,888,914	\$ 8,516,006	\$ 20,404,920				\$ 19,088,815

Grand Average	607	607	(0)	\$ 4,458,956	\$ 15,152	\$ 4,472,846	\$ 2,481,709	\$ 6,954,555	\$ 13,983	\$ 441	\$ 45	\$ 6,641,486
Grand Total	42,519	42,514	(5)	\$ 321,044,863	\$ 1,000,054	\$ 322,044,917	\$ 178,683,030	\$ 500,727,947				\$ 478,186,989

Neighborhood Average	644	638	(6)	\$ 4,684,181	\$ 15,152	\$ 4,699,333	\$ 2,578,288	\$ 7,277,622	\$ 12,518	\$ 436	\$ 47	\$ 6,956,033
Neighborhood Total	42,519	42,106	(413)	\$ 309,155,949	\$ 1,000,054	\$ 310,156,003	\$ 170,167,024	\$ 480,323,027				\$ 459,098,174

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY (CONTINUED)

Middle Schools	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Castle Rock Middle School	68.91	3.00	46.50	19.41	200.00	12.90	30.91	\$ 429,952
Cimarron Middle School	107.00	5.00	73.70	28.30	221.00	14.99	39.05	\$ 363,984
Cresthill Middle School	93.23	3.00	62.20	28.03	250.33	12.07	26.79	\$ 278,029
Mesa Middle School	105.09	4.00	68.90	32.19	219.00	12.71	27.21	\$ 327,618
Mountain Ridge Middle School	96.01	3.00	71.20	21.81	333.33	14.04	45.85	\$ 861,207
Ranch View Middle School	111.73	4.00	81.10	26.63	275.00	13.56	41.31	\$ 793,227
Rocky Heights Middle School	100.00	4.00	74.75	21.25	294.00	15.73	55.34	\$ 778,376
Sagewood Middle School	94.70	4.00	59.20	31.50	200.00	13.51	25.40	\$ 297,216
Sierra Middle School	83.78	4.00	60.00	19.78	198.25	13.22	40.10	\$ 296,382
Middle School Average	95.61	3.78	66.39	25.43	243.44	13.64	36.88	\$ 491,777
Middle School Total	860.45	34.00	597.55	228.90				\$ 4,425,991

High Schools	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Castle View High School	157.67	7.00	113.20	37.47	280.00	17.31	52.31	\$ 795,681
Chaparral High School	179.64	8.00	128.00	43.64	269.38	16.84	49.38	\$ 807,352
Douglas County High School	170.06	5.00	107.53	57.54	304.60	14.16	26.47	\$ 213,899
Highlands Ranch High School	130.55	4.40	88.10	38.05	261.36	13.05	30.22	\$ 425,228
Legend High School	175.33	9.00	120.90	45.43	231.11	17.20	45.79	\$ 285,728
Mountain Vista High School	159.60	6.00	118.10	35.50	328.67	16.70	55.55	\$ 361,753
Ponderosa High School	146.65	6.00	92.10	48.55	234.17	15.26	28.94	\$ 273,328
Rock Canyon High School	176.60	5.00	131.30	40.31	460.00	17.52	57.06	\$ 612,865
ThunderRidge High School	163.53	5.00	112.65	45.88	365.00	16.20	39.78	\$ 633,054
High School Average	162.18	6.16	112.43	43.59	303.81	16.03	42.83	\$ 489,876
High School Total	1,459.62	55.40	1,011.87	392.35				\$ 4,408,888

Alternative Schools	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Daniel C. Oakes High School	24.64	1.00	18.50	5.14	100.00	5.41	19.46	\$ 182,051
Eagle Academy	24.74	1.00	18.90	4.84	115.00	6.08	23.77	\$ 258,259
eDCSD	42.91	2.00	34.33	5.58	31.50	1.84	11.30	\$ 334,272
VALE	26.14	2.00	16.00	6.84	65.00	8.13	19.01	\$ 185,267
Plum Creek Academy	25.91	2.00	11.60	12.31				\$ 63,620
Bridge	53.35	-	15.90	37.45				\$ 76,432
Alt. Ed. Average	32.95	1.33	19.21	12.02	77.88	5.36	18.39	\$ 183,317
Alt. Ed. Total	197.68	8.00	115.23	72.15				\$ 1,099,901
Grand Average	70.55	2.54	46.14	18.28	222.19	11.66	25.65	\$ 262,303
Grand Total	5,079.49	182.60	3,321.73	1,572.87				\$ 18,885,841

Neighborhood Average	73.97	2.65	48.58	22.74	231.35	12.05	26.11	\$ 269,484
Neighborhood Total	4,881.82	174.60	3,206.50	1,500.72				\$ 17,785,940

- 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



PROPOSED DEPARTMENT SUMMARIES

DEPARTMENT SUMMARY

Division	Costing Center	Department	2026-2027	YoY Requested	2026-2027
		Ongoing Expense Allocation	Requested Ongoing Expense	Ongoing Expense Increase	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



CHARTER SCHOOL BUDGETS

CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	\$ 6,635,311	\$ 9,108,000	\$ 9,208,000	\$ 6,535,311
American Academy Charter	12,448,804	41,803,911	41,824,588	12,428,127
Aspen View Academy Charter	5,066,701	14,743,564	14,556,398	5,253,867
Ben Franklin Academy Charter	8,182,418	13,303,827	13,151,592	8,334,653
Challenge to Excellence Charter	1,682,143	10,016,467	9,569,489	2,129,121
DCS Montessori Charter	1,838,175	8,128,215	8,127,570	1,838,819
Global Village Academy Charter	969,132	8,361,049	8,355,485	974,696
HOPE Online Learning Academy Charter	843,351	21,085,082	20,066,653	1,861,780
Leman Academy of Excellence Charter	10,855,788	24,623,404	23,521,594	11,957,598
North Star Academy Charter	2,915,830	10,185,511	12,183,759	917,582
Parker Core Knowledge Charter	6,258,955	11,478,729	11,188,386	6,549,298
Parker Performing Arts Charter	3,424,726	9,752,907	9,392,067	3,785,566
Platte River Academy Charter	3,349,045	9,162,182	9,450,392	3,060,835
Renaissance Secondary Charter	1,237,402	7,274,716	7,179,631	1,332,487
SkyView Academy Charter	12,172,127	20,075,275	19,973,867	12,273,535
STEM School Highlands Ranch Charter	12,268,761	22,998,740	22,991,043	12,276,458
World Compass Academy Charter	2,769,883	11,950,407	11,950,407	2,769,883
TOTAL	\$ 92,918,551	\$ 254,051,985	\$ 252,690,921	\$ 94,279,615

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

ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 6,635,311	\$ 6,535,311	\$ 6,609,811
Revenue:						
Per Pupil Revenue	\$ 6,818,396	\$ 6,883,000	\$ 6,879,702	\$ 7,120,000	\$ 7,262,000	\$ 7,407,000
Mill Levy/Override	1,474,569	1,473,000	1,476,404	1,534,000	1,565,000	1,596,000
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	205,211	230,000	242,171	180,000	184,000	188,000
Food Services	-	-	-	-	-	-
Pupil Activities	112,807	128,000	124,171	128,000	131,000	134,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	88,801	100,000	101,010	100,000	102,000	104,000
Rental/Lease	3,360	5,000	5,070	5,000	5,000	5,000
Contributions/Donations	72,618	51,000	549,652	51,000	52,000	53,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	75,113	150,000	150,000	151,000	154,000	157,000
Other State Revenue	270,643	249,000	248,852	255,000	260,000	265,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	(442,500)	(378,583)	(36,426)	(416,000)	(412,500)	(413,333)
Other Sources	44,022	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,723,039	\$ 8,890,417	\$ 9,740,606	\$ 9,108,000	\$ 9,302,500	\$ 9,495,667
Total Sources	\$ 15,350,018	\$ 16,015,638	\$ 16,865,827	\$ 15,743,311	\$ 15,837,811	\$ 16,105,477
Expenditures:						
Salaries	\$ 4,435,999	\$ 4,641,000	\$ 4,548,984	\$ 4,781,000	\$ 4,877,000	\$ 4,975,000
Benefits	1,524,516	1,651,000	1,617,572	1,701,000	1,735,000	1,770,000
Purchased Professional and Technical Services	160,240	189,000	155,368	195,000	199,000	203,000
Purchased Property Services	367,595	430,000	421,054	443,000	452,000	461,000
Other Purchased Services	707,598	799,000	785,666	879,000	897,000	915,000
Supplies	317,482	315,000	295,970	325,000	332,000	339,000
Property	692,403	722,000	2,278,923	750,000	600,000	612,000
Other Expenses	15,366	119,000	118,191	123,000	125,000	128,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	3,598	10,000	8,787	11,000	11,000	11,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 8,224,797	\$ 8,876,000	\$ 10,230,516	\$ 9,208,000	\$ 9,228,000	\$ 9,414,000
Balance on Hand June 30	\$ 7,125,221	\$ 7,139,638	\$ 6,635,311	\$ 6,535,311	\$ 6,609,811	\$ 6,691,477
Fund Balance as a % of Revenue	82%	80%	68%	72%	71%	70%

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AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 12,448,804	\$ 12,428,127	\$ 12,391,903
Revenue:						
Per Pupil Revenue	\$ 27,769,026	\$ 28,298,700	\$ 28,227,000	\$ 28,658,501	\$ 29,374,963	\$ 30,109,338
Mill Levy/Override	6,026,831	6,064,879	6,068,899	6,069,632	6,068,900	6,068,900
Tuition	1,903,142	1,381,823	1,362,069	1,152,947	1,199,065	1,247,027
Transportation Fees	537,144	435,000	455,725	465,000	466,000	468,000
Earnings on Investments	541,436	552,981	479,650	476,562	453,161	472,746
Food Services	-	-	-	-	-	-
Pupil Activities	922,225	928,500	942,000	988,650	950,000	955,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	743,551	775,901	755,900	826,762	850,000	850,000
Rental/Lease	106,025	95,000	95,000	95,000	95,000	98,000
Contributions/Donations	386,762	161,400	168,000	161,400	160,000	162,000
Miscellaneous Revenue	58,708	-	88,000	-	-	-
Categorical Revenue	1,001,525	1,098,708	1,069,300	1,402,203	1,423,236	1,444,585
Other State Revenue	470,600	1,182,402	1,182,402	1,287,610	1,307,356	1,332,896
Grants Federal	26,435	647,441	723,000	219,644	143,024	71,512
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 40,493,411	\$ 41,622,735	\$ 41,616,945	\$ 41,803,911	\$ 42,490,705	\$ 43,280,004
Total Sources	\$ 52,383,531	\$ 53,499,826	\$ 53,494,037	\$ 54,252,715	\$ 54,918,832	\$ 55,671,906
Expenditures:						
Salaries	\$ 21,634,536	\$ 22,019,455	\$ 21,583,127	\$ 22,130,148	\$ 22,572,750	\$ 23,024,205
Benefits	6,671,285	7,322,892	7,478,230	7,412,838	7,561,095	7,712,317
Purchased Professional and Technical Services	725,416	917,169	769,840	888,768	972,198	1,030,530
Purchased Property Services	4,791,886	4,826,970	4,909,637	4,970,945	4,903,383	4,992,597
Other Purchased Services	3,129,183	3,672,409	3,696,592	3,708,892	3,892,753	4,126,320
Supplies	1,434,179	1,298,795	1,229,470	1,221,945	1,324,770	1,351,266
Property	1,806,782	1,043,863	1,077,291	995,778	800,000	750,000
Other Expenses	100,799	298,730	84,504	303,275	307,700	317,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	212,374	219,000	216,542	192,000	192,280	192,280
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 40,506,440	\$ 41,619,282	\$ 41,045,233	\$ 41,824,588	\$ 42,526,929	\$ 43,496,515
Balance on Hand June 30	\$ 11,877,091	\$ 11,880,544	\$ 12,448,804	\$ 12,428,127	\$ 12,391,903	\$ 12,175,391
Fund Balance as a % of Revenue	29%	29%	30%	30%	29%	28%

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ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 5,066,701	\$ 5,253,867	\$ 5,436,997
Revenue:						
Per Pupil Revenue	\$ 10,492,442	\$ 10,776,764	\$ 10,692,206	\$ 10,956,480	\$ 10,956,480	\$ 10,956,480
Mill Levy/Override	2,272,662	2,305,224	2,309,339	2,349,263	2,400,000	2,450,000
Tuition	415,945	393,600	393,600	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	445,775	440,775	444,445	445,000	450,000
Community Service Activities	139,959	12,500	12,500	12,500	12,500	12,500
Other Local Revenue	2,775	10,000	180,001	10,000	12,500	12,500
Rental/Lease	1,480	5,000	5,000	5,000	7,500	7,500
Contributions/Donations	130,022	83,000	28,000	28,000	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	378,000	373,566	371,811	365,876	370,000	370,000
Other State Revenue	156,292	14,578	14,219	14,000	14,000	14,000
Grants Federal	-	-	-	-	-	-
PERA On Behalf	79,318	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 14,668,224	\$ 14,650,007	\$ 14,677,450	\$ 14,743,564	\$ 14,775,980	\$ 14,842,980
Total Sources	\$ 18,987,169	\$ 19,498,794	\$ 19,526,238	\$ 19,810,265	\$ 20,029,847	\$ 20,279,977
Expenditures:						
Salaries	\$ 7,793,545	\$ 7,851,711	\$ 7,849,518	\$ 7,946,402	\$ 8,000,000	\$ 8,100,000
Benefits	2,549,560	2,606,447	2,591,946	2,629,763	2,640,000	2,673,000
Purchased Professional and Technical Services	1,563,350	139,000	125,750	139,000	135,000	140,000
Purchased Property Services	-	1,793,900	1,767,900	1,788,800	1,790,000	1,800,000
Other Purchased Services	-	1,161,759	1,164,423	1,249,933	1,250,000	1,265,000
Supplies	598,686	655,000	617,500	610,000	610,000	615,000
Property	292,483	135,000	325,000	175,000	150,000	175,000
Other Expenses	40,108	27,500	17,500	17,500	17,850	19,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	1,300,650	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 14,138,382	\$ 14,370,317	\$ 14,459,537	\$ 14,556,398	\$ 14,592,850	\$ 14,787,000
Balance on Hand June 30	\$ 4,848,787	\$ 5,128,477	\$ 5,066,701	\$ 5,253,867	\$ 5,436,997	\$ 5,492,977
Fund Balance as a % of Revenue	33%	35%	35%	36%	37%	37%

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

BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 8,182,418	\$ 8,334,653	\$ 8,402,193
Revenue:						
Per Pupil Revenue	\$ 9,474,462	\$ 9,868,124	\$ 9,814,094	\$ 9,784,231	\$ 9,882,073	\$ 10,079,715
Mill Levy/Override	2,055,030	2,136,287	2,114,107	2,151,060	2,151,060	2,151,060
Tuition	344,603	340,012	340,012	340,012	340,012	340,012
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	400,024	371,800	343,906	309,200	309,200	309,200
Food Services	-	-	-	-	-	-
Pupil Activities	151,984	137,500	152,891	144,700	144,700	144,700
Community Service Activities	191,615	193,000	201,000	200,000	200,000	200,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	20,782	20,500	20,500	20,500	20,500	20,500
Contributions/Donations	64,400	36,000	37,616	1,000	31,000	1,000
Miscellaneous Revenue	6,839	6,600	8,900	6,600	6,600	6,600
Categorical Revenue	124,338	9,165	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	337,403	334,587	337,403	337,403	337,403
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 13,223,872	\$ 13,557,870	\$ 13,478,213	\$ 13,303,827	\$ 13,431,669	\$ 13,599,311
Total Sources	\$ 20,752,257	\$ 21,566,086	\$ 21,486,429	\$ 21,486,245	\$ 21,766,322	\$ 22,001,503
Expenditures:						
Salaries	\$ 6,840,833	\$ 7,043,835	\$ 7,043,835	\$ 7,124,691	\$ 7,267,185	\$ 7,412,529
Benefits	1,849,627	1,857,907	1,857,907	1,927,740	1,966,295	2,005,621
Purchased Professional and Technical Services	117,623	156,249	156,249	117,092	117,092	117,092
Purchased Property Services	1,926,702	1,965,451	1,965,451	1,924,368	1,924,368	1,924,368
Other Purchased Services	1,001,357	1,187,526	1,187,526	1,188,259	1,212,024	1,236,265
Supplies	508,705	601,693	601,693	545,392	550,846	550,846
Property	409,643	394,500	394,500	227,000	229,270	231,563
Other Expenses	89,550	96,850	96,850	97,050	97,050	97,050
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 12,744,041	\$ 13,304,011	\$ 13,304,011	\$ 13,151,592	\$ 13,364,130	\$ 13,575,332
Balance on Hand June 30	\$ 8,008,216	\$ 8,262,075	\$ 8,182,418	\$ 8,334,653	\$ 8,402,193	\$ 8,426,171
Fund Balance as a % of Revenue	61%	61%	61%	63%	63%	62%

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CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 1,682,143	\$ 2,129,121	\$ 2,269,531
Revenue:						
Per Pupil Revenue	\$ 5,971,867	\$ 7,469,542	\$ 7,432,412	\$ 7,375,968	\$ 7,546,037	\$ 7,720,027
Mill Levy/Override	1,291,631	1,612,456	1,589,698	1,580,193	1,580,193	1,580,193
Tuition	4,675	9,974	9,974	9,734	9,734	9,734
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	196,412	100,000	60,000	30,000	30,000	30,000
Food Services	-	-	-	-	-	-
Pupil Activities	322,411	328,811	342,656	327,677	327,677	327,677
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	1,002	-	-	-	-	-
Rental/Lease	6,823	-	5,500	5,000	5,000	5,000
Contributions/Donations	675	-	-	-	-	-
Miscellaneous Revenue	13,611	5,000	5,000	5,000	5,000	5,000
Categorical Revenue	266,127	277,259	277,259	323,431	321,491	321,491
Other State Revenue	61,733	233,755	233,755	239,631	245,156	250,808
Grants Federal	154,893	577,500	673,341	119,833	-	-
Fund Transfer	(2,855,817)	(1,515,114)	(3,647,327)	-	-	-
Other Sources	25,586	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 5,461,629	\$ 9,099,183	\$ 6,982,268	\$ 10,016,467	\$ 10,070,288	\$ 10,249,930
Total Sources	\$ 10,335,735	\$ 12,494,206	\$ 10,377,291	\$ 11,698,610	\$ 12,199,409	\$ 12,519,461
Expenditures:						
Salaries	\$ 3,575,477	\$ 4,250,094	\$ 4,089,997	\$ 4,356,921	\$ 4,457,379	\$ 4,560,154
Benefits	1,215,264	1,676,919	1,577,503	1,770,984	1,872,182	1,984,767
Purchased Professional and Technical Services	325,253	378,630	325,863	361,759	370,101	378,634
Purchased Property Services	683,802	1,018,631	887,762	1,092,975	1,074,114	1,043,940
Other Purchased Services	661,445	972,709	857,449	959,409	981,748	1,004,664
Supplies	265,969	464,893	307,781	478,144	489,053	500,214
Property	164,762	704,608	633,370	314,753	445,349	440,793
Other Expenses	40,339	236,363	15,423	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	\$ 9,702,847	\$ 8,695,148	\$ 9,569,489	\$ 9,929,878	\$ 10,158,651
Balance on Hand June 30	\$ 3,395,023	\$ 2,791,359	\$ 1,682,143	\$ 2,129,121	\$ 2,269,531	\$ 2,360,810
Fund Balance as a % of Revenue	62%	31%	24%	21%	23%	23%

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DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 1,838,175	\$ 1,838,819	\$ 1,840,206
Revenue:						
Per Pupil Revenue	\$ 4,760,223	\$ 4,923,551	\$ 4,902,777	\$ 4,910,320	\$ 4,910,320	\$ 4,983,975
Mill Levy/Override	1,029,085	1,048,044	1,047,919	1,045,667	1,045,667	1,046,000
Tuition	984,915	997,968	997,968	1,008,947	1,010,000	1,010,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	103,696	85,000	85,000	85,000	85,000	85,000
Food Services	-	-	-	-	-	-
Pupil Activities	168,045	200,000	200,000	200,000	200,000	200,000
Community Service Activities	468,774	458,850	458,850	547,660	550,000	550,000
Other Local Revenue	41,340	-	-	-	-	-
Rental/Lease	74,190	75,000	75,000	75,000	75,000	75,000
Contributions/Donations	2,523	-	500	-	-	-
Miscellaneous Revenue	-	11,500	11,000	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	167,963	168,620	169,000	169,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	41,751	17,000	33,000	17,000	20,000	20,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 7,936,106	\$ 8,050,533	\$ 8,044,977	\$ 8,128,215	\$ 8,134,987	\$ 8,208,975
Total Sources	\$ 9,491,377	\$ 9,868,294	\$ 9,862,738	\$ 9,966,390	\$ 9,973,806	\$ 10,049,181
Expenditures:						
Salaries	\$ 3,864,068	\$ 3,953,500	\$ 3,953,500	\$ 4,023,000	\$ 4,098,000	\$ 4,158,000
Benefits	1,351,242	1,424,575	1,424,575	1,483,756	1,487,000	1,500,000
Purchased Professional and Technical Services	374,087	434,500	414,900	404,500	390,000	390,000
Purchased Property Services	865,716	881,515	881,515	881,515	870,000	870,000
Other Purchased Services	439,640	525,573	525,573	617,000	611,000	611,000
Supplies	283,361	307,200	290,000	282,200	260,000	260,000
Property	314,385	304,000	316,000	216,000	200,000	200,000
Other Expenses	13,606	19,600	18,500	19,600	17,600	19,600
Other Uses of Funds	167,511	200,000	200,000	200,000	200,000	200,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,673,616	\$ 8,050,463	\$ 8,024,563	\$ 8,127,570	\$ 8,133,600	\$ 8,208,600
Balance on Hand June 30	\$ 1,817,761	\$ 1,817,831	\$ 1,838,175	\$ 1,838,819	\$ 1,840,206	\$ 1,840,581
Fund Balance as a % of Revenue	23%	23%	23%	23%	23%	22%

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GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Projected Budget 2027-2028	Projected Budget 2028-2029
Balance on Hand July 1	\$ 645,686	\$ 925,197	\$ 925,197	\$ 969,132	\$ 974,696	\$ 984,623
Revenue:						
Per Pupil Revenue	\$ 4,959,088	\$ 5,846,781	\$ 5,846,781	\$ 6,401,627	\$ 6,603,119	\$ 6,826,999
Mill Levy/Override	1,054,871	1,230,887	1,230,887	1,354,596	1,398,371	1,447,040
Tuition	9,000	12,000	14,000	12,000	12,000	12,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	47,302	36,500	36,500	34,000	34,000	34,000
Food Services	-	-	-	-	-	-
Pupil Activities	131,110	124,050	126,500	129,850	132,150	134,350
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	65,643	60,000	62,000	60,000	60,000	60,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	3,870	12,000	6,700	12,000	3,000	3,000
Miscellaneous Revenue	52,095	1,750	8,700	1,000	1,000	1,000
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	345,909	537,477	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	\$ 7,869,545	\$ 8,361,049	\$ 8,604,846	\$ 8,877,033
Total Sources	\$ 7,335,142	\$ 8,786,642	\$ 8,794,742	\$ 9,330,181	\$ 9,579,542	\$ 9,861,656
Expenditures:						
Salaries	\$ 2,947,340	\$ 3,325,409	\$ 3,320,000	\$ 3,646,273	\$ 3,720,896	\$ 3,797,031
Benefits	913,184	1,112,844	1,108,000	1,224,423	1,291,162	1,365,700
Purchased Professional and Technical Services	244,797	239,000	239,000	306,445	315,638	268,405
Purchased Property Services	1,152,040	1,301,658	1,297,000	1,467,297	1,540,501	1,551,084
Other Purchased Services	842,942	1,057,240	1,057,240	1,128,902	1,170,313	1,207,090
Supplies	227,390	364,222	363,500	412,465	384,639	377,923
Property	33,107	287,270	287,270	62,000	62,360	62,731
Other Expenses	49,145	153,600	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	\$ 7,825,610	\$ 8,355,485	\$ 8,594,919	\$ 8,791,157
Balance on Hand June 30	\$ 925,197	\$ 945,399	\$ 969,132	\$ 974,696	\$ 984,623	\$ 1,070,499
Fund Balance as a % of Revenue	14%	12%	12%	12%	11%	12%

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HOPE ONLINE LEARNING ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 843,351	\$ 1,861,780	\$ 2,890,393
Revenue:						
Per Pupil Revenue	\$ 14,632,285	\$ 15,210,369	\$ 14,632,288	\$ 19,282,516	\$ 19,475,341	\$ 19,670,095
Mill Levy/Override	267,234	294,688	267,234	361,534	365,149	368,801
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	10,493	15,000	11,259	10,000	10,100	10,201
Food Services	-	-	-	-	-	-
Pupil Activities	-	-	-	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	21,083	100,000	23,300	125,000	126,250	127,513
Miscellaneous Revenue	12,146	10,000	12,000	2,500	2,525	2,550
Categorical Revenue	77,752	86,500	25,000	100,000	101,000	102,010
Other State Revenue	731,086	488,607	739,322	51,500	52,015	52,535
Grants Federal	1,222,488	1,353,541	1,182,138	1,152,032	1,163,552	1,175,188
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 16,974,567	\$ 17,558,705	\$ 16,892,541	\$ 21,085,082	\$ 21,295,933	\$ 21,508,892
Total Sources	\$ 18,556,232	\$ 18,665,496	\$ 17,999,332	\$ 21,928,433	\$ 23,157,713	\$ 24,399,285
Expenditures:						
Salaries	\$ 4,158,048	\$ 4,265,558	\$ 3,942,701	\$ 4,886,698	\$ 4,935,565	\$ 4,984,921
Benefits	1,608,542	1,840,233	1,530,714	2,497,548	2,522,523	2,547,749
Purchased Professional and Technical Services	764,320	647,184	1,312,740	713,610	720,746	727,954
Purchased Property Services	76,778	512,783	173,969	603,000	609,030	615,120
Other Purchased Services	8,699,720	8,658,160	8,551,650	9,890,749	9,989,656	10,089,553
Supplies	565,582	570,716	490,119	584,050	589,891	595,789
Property	708,601	291,000	277,394	558,650	564,237	569,879
Other Expenses	302,246	203,789	308,031	303,094	306,125	309,186
Other Uses of Funds	19,036	5,250	19,946	5,000	5,050	5,101
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	546,568	510,132	548,717	24,254	24,497	24,742
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 17,449,441	\$ 17,504,805	\$ 17,155,981	\$ 20,066,653	\$ 20,267,320	\$ 20,469,993
Balance on Hand June 30	\$ 1,106,791	\$ 1,160,691	\$ 843,351	\$ 1,861,780	\$ 2,890,393	\$ 3,929,293
Fund Balance as a % of Revenue	7%	7%	5%	9%	14%	18%

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LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 11,957,598
Revenue:						
Per Pupil Revenue	\$ 14,856,832	\$ 16,470,310	\$ 16,470,310	\$ 17,798,810	\$ -	\$ -
Mill Levy/Override	3,258,380	3,566,726	3,566,726	3,866,801	-	-
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	307,397	135,028	135,028	256,080	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	284,908	474,185	474,185	556,206	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	196,737	169,190	169,190	301,396	-	-
Rental/Lease	42,240	21,028	21,028	1,000	-	-
Contributions/Donations	42,915	265,605	265,605	202,201	-	-
Miscellaneous Revenue	8,938	1,984	1,984	783,505	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	737,827	841,862	841,862	857,406	-	-
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 19,736,173	\$ 21,945,917	\$ 21,945,917	\$ 24,623,404	\$ -	\$ -
Total Sources	\$ 28,928,703	\$ 32,897,750	\$ 32,897,750	\$ 35,479,192	\$ 11,957,598	\$ 11,957,598
Expenditures:						
Salaries	\$ 7,385,042	\$ 9,003,784	\$ 9,003,784	\$ 9,160,012	\$ -	\$ -
Benefits	1,993,693	2,515,009	2,515,009	2,656,766	-	-
Purchased Professional and Technical Services	2,159,757	2,343,296	2,343,296	3,528,896	-	-
Purchased Property Services	4,156,020	4,099,650	4,099,650	4,031,643	-	-
Other Purchased Services	1,328,113	1,628,099	1,628,099	1,745,955	-	-
Supplies	905,275	1,288,792	1,288,792	1,192,223	-	-
Property	-	-	-	-	-	-
Other Expenses	48,971	98,333	98,333	56,100	-	-
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	1,065,000	1,065,000	1,150,000	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 17,976,870	\$ 22,041,962	\$ 22,041,962	\$ 23,521,594	\$ -	\$ -
Balance on Hand June 30	\$ 10,951,832	\$ 10,855,788	\$ 10,855,788	\$ 11,957,598	\$ 11,957,598	\$ 11,957,598
Fund Balance as a % of Revenue	55%	49%	49%	49%	0%	0%

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NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 2,915,830	\$ 917,582	\$ 919,519
Revenue:						
Per Pupil Revenue	\$ 7,140,257	\$ 7,159,811	\$ 7,188,856	\$ 7,588,909	\$ 7,794,716	\$ 7,911,637
Mill Levy/Override	1,565,991	1,570,339	1,557,146	1,629,407	1,648,862	1,648,862
Tuition	130,600	135,750	130,600	171,000	171,000	171,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	126,592	110,000	118,000	60,000	60,000	60,000
Food Services	-	-	-	-	-	-
Pupil Activities	198,282	216,521	205,000	225,312	234,587	241,814
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	72,689	75,000	75,000	75,000	75,000	75,000
Rental/Lease	-	11,500	11,500	19,000	4,000	4,000
Contributions/Donations	40,035	50,000	50,000	50,000	50,000	50,000
Miscellaneous Revenue	13,356	54,990	54,990	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	111,399	109,004	107,254	109,004	109,004	109,004
Grants Federal	2,243	2,243	4,147	2,243	2,243	2,243
Fund Transfer	-	-	-	-	-	-
Other Sources	343,443	-	-	-	-	-
Cap Reserve Bond Revenue	257,568	255,636	254,432	255,636	255,636	255,636
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 10,002,455	\$ 9,750,794	\$ 9,756,924	\$ 10,185,511	\$ 10,405,048	\$ 10,529,196
Total Sources	\$ 12,873,995	\$ 12,627,839	\$ 12,633,969	\$ 13,101,341	\$ 11,322,630	\$ 11,448,715
Expenditures:						
Salaries	\$ 5,223,848	\$ 5,101,920	\$ 5,171,920	\$ 5,337,273	\$ 5,439,950	\$ 5,474,704
Benefits	1,574,304	1,629,219	1,629,219	1,736,813	1,823,041	1,883,065
Purchased Professional and Technical Services	724,474	789,126	780,000	907,831	951,699	982,795
Purchased Property Services	1,310,961	1,362,577	1,300,000	1,376,451	1,383,105	1,393,693
Other Purchased Services	135,548	147,226	145,000	150,810	153,298	155,691
Supplies	485,800	487,361	470,000	484,581	492,018	496,103
Property	423,243	120,000	110,000	110,000	110,000	90,000
Other Expenses	33,646	42,000	42,000	50,000	50,000	50,000
Other Uses of Funds	85,126	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	2,070,000	70,000	2,030,000	-	-
Total Expenditures	\$ 9,996,950	\$ 11,749,429	\$ 9,718,139	\$ 12,183,759	\$ 10,403,111	\$ 10,526,051
Balance on Hand June 30	\$ 2,877,045	\$ 878,410	\$ 2,915,830	\$ 917,582	\$ 919,519	\$ 922,664
Fund Balance as a % of Revenue	29%	9%	30%	9%	9%	9%

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PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 6,258,955	\$ 6,549,298	\$ 6,571,811
Revenue:						
Per Pupil Revenue	\$ 7,629,428	\$ 7,777,667	\$ 7,758,481	\$ 7,919,769	\$ 8,197,147	\$ 8,402,965
Mill Levy/Override	1,652,631	1,665,941	1,670,636	1,704,797	1,704,797	1,704,797
Tuition	596,207	545,615	591,314	638,640	638,640	658,072
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	239,904	170,000	238,000	220,000	165,000	165,000
Food Services	-	-	-	-	-	-
Pupil Activities	86,787	104,916	109,206	107,540	122,115	122,334
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	9,150	20,000	31,235	33,600	33,600	33,600
Contributions/Donations	147,812	14,085	18,780	-	-	-
Miscellaneous Revenue	129,428	139,370	140,741	140,161	141,794	143,212
Categorical Revenue	273,885	254,713	269,736	250,854	250,854	250,854
Other State Revenue	524,268	450,415	416,281	463,368	465,000	467,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 11,289,500	\$ 11,142,722	\$ 11,244,410	\$ 11,478,729	\$ 11,718,947	\$ 11,947,834
Total Sources	\$ 15,912,209	\$ 16,899,022	\$ 17,000,710	\$ 17,737,684	\$ 18,268,245	\$ 18,519,645
Expenditures:						
Salaries	\$ 5,578,696	\$ 6,040,945	\$ 5,967,427	\$ 6,230,974	\$ 6,480,213	\$ 6,739,421
Benefits	1,758,599	1,812,627	1,820,771	1,916,104	1,942,353	1,985,372
Purchased Professional and Technical Services	436,330	393,911	383,340	385,047	326,821	330,914
Purchased Property Services	938,396	1,014,000	918,072	923,650	1,005,028	1,029,685
Other Purchased Services	637,942	897,801	858,118	918,743	937,019	1,010,474
Supplies	466,876	545,940	490,046	525,387	530,000	535,000
Property	319,122	392,980	272,980	252,980	440,000	274,000
Other Expenses	19,948	20,002	31,001	35,501	35,000	35,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 10,155,909	\$ 11,118,206	\$ 10,741,755	\$ 11,188,386	\$ 11,696,434	\$ 11,939,866
Balance on Hand June 30	\$ 5,756,300	\$ 5,780,816	\$ 6,258,955	\$ 6,549,298	\$ 6,571,811	\$ 6,579,779
Fund Balance as a % of Revenue	51%	52%	56%	57%	56%	55%

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PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 3,424,726	\$ 3,785,566	\$ 4,237,233
Revenue:						
Per Pupil Revenue	\$ 7,051,934	\$ 7,052,273	\$ 7,019,633	\$ 7,175,689	\$ 7,481,752	\$ 7,773,542
Mill Levy/Override	1,495,573	1,475,819	1,482,362	1,473,442	1,497,208	1,520,973
Tuition	215,908	200,000	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	167,510	184,277	171,335	175,278	179,334
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	87,406	90,821	91,494	90,675	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	273,165	267,829	117,033	117,033	117,033
Other State Revenue	78,063	117,033	117,033	272,775	276,673	280,571
Grants Federal	13,514	88,700	88,700	89,108	50,000	30,000
Fund Transfer	-	(60,000)	(60,000)	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 9,617,950	\$ 9,558,821	\$ 9,587,333	\$ 9,752,907	\$ 10,063,217	\$ 10,379,502
Total Sources	\$ 12,213,751	\$ 12,636,656	\$ 12,665,168	\$ 13,177,633	\$ 13,848,783	\$ 14,616,735
Expenditures:						
Salaries	\$ 4,420,563	\$ 4,385,712	\$ 4,377,494	\$ 4,379,070	\$ 4,466,147	\$ 4,554,985
Benefits	1,463,514	1,573,665	1,514,664	1,639,616	1,708,761	1,805,814
Purchased Professional and Technical Services	218,664	217,366	230,151	223,137	229,112	235,298
Purchased Property Services	1,560,526	1,923,273	1,779,321	1,940,098	1,957,204	1,974,697
Other Purchased Services	696,832	669,399	692,816	660,815	688,303	720,079
Supplies	480,749	389,534	388,181	396,389	404,009	412,485
Property	120,328	43,310	75,679	44,941	46,714	48,643
Other Expenses	47,556	105,000	41,827	108,000	111,300	114,930
Other Uses of Funds	-	-	140,309	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	127,183	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,135,916	\$ 9,307,258	\$ 9,240,442	\$ 9,392,067	\$ 9,611,550	\$ 9,866,932
Balance on Hand June 30	\$ 3,077,835	\$ 3,329,397	\$ 3,424,726	\$ 3,785,566	\$ 4,237,233	\$ 4,749,803
Fund Balance as a % of Revenue	32%	35%	36%	39%	42%	46%

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PLATTE RIVER ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 3,349,045	\$ 3,060,835	\$ 2,903,341
Revenue:						
Per Pupil Revenue	\$ 6,517,075	\$ 6,710,911	\$ 6,661,821	\$ 6,652,571	\$ 6,586,045	\$ 6,520,185
Mill Levy/Override	1,419,388	1,444,924	1,445,422	1,473,761	1,495,867	1,518,305
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	184,217	90,000	135,000	75,000	75,000	75,000
Food Services	168,215	185,000	185,000	192,000	200,000	204,000
Pupil Activities	253,578	257,000	257,000	200,000	225,000	235,000
Community Service Activities	11,756	15,000	13,500	13,000	14,500	1,600
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	77,844	80,000	80,000	89,000	91,000	94,000
Contributions/Donations	108,935	63,500	83,000	57,500	60,000	65,000
Miscellaneous Revenue	704,162	294,040	235,000	198,800	200,000	202,000
Categorical Revenue	(76,681)	(100,000)	(100,000)	(110,000)	(112,000)	(115,000)
Other State Revenue	217,165	232,766	231,667	232,959	234,000	236,000
Grants Federal	84,181	87,880	86,966	87,591	88,500	89,500
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 9,669,835	\$ 9,361,021	\$ 9,314,376	\$ 9,162,182	\$ 9,157,912	\$ 9,125,590
Total Sources	\$ 12,882,120	\$ 13,013,173	\$ 12,966,528	\$ 12,511,227	\$ 12,218,747	\$ 12,028,931
Expenditures:						
Salaries	\$ 4,435,137	\$ 4,875,956	\$ 4,875,956	\$ 5,068,144	\$ 5,118,825	\$ 5,170,014
Benefits	1,167,417	1,584,443	1,584,443	1,766,043	1,854,345	1,947,062
Purchased Professional and Technical Services	58,710	133,500	133,500	118,700	115,139	111,685
Purchased Property Services	1,730,804	784,352	784,352	296,046	210,046	205,845
Other Purchased Services	940,220	1,056,772	1,056,772	1,037,275	1,006,157	975,972
Supplies	405,942	387,935	387,935	409,160	400,977	392,957
Property	167,181	196,750	196,750	265,750	115,750	115,750
Other Expenses	324,557	597,775	597,775	489,274	494,167	496,638
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,229,968	\$ 9,617,483	\$ 9,617,483	\$ 9,450,392	\$ 9,315,406	\$ 9,415,923
Balance on Hand June 30	\$ 3,652,152	\$ 3,395,690	\$ 3,349,045	\$ 3,060,835	\$ 2,903,341	\$ 2,613,008
Fund Balance as a % of Revenue	38%	36%	36%	33%	32%	29%

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RENAISSANCE SECONDARY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 1,237,402	\$ 1,332,487	\$ 1,630,832
Revenue:						
Per Pupil Revenue	\$ 4,713,570	\$ 4,740,289	\$ 4,739,182	\$ 5,185,228	\$ 5,541,032	\$ 5,863,545
Mill Levy/Override	1,033,774	1,026,533	1,026,533	1,090,823	1,138,353	1,176,377
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	38,800	33,186	33,753	30,000	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	642,063	581,525	617,827	585,229	705,205	730,034
Community Service Activities	3,608	3,000	3,000	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	16,440	-	-	-	-	-
Contributions/Donations	11,900	1,622	2,269	-	-	-
Miscellaneous Revenue	568	598	506	-	-	-
Categorical Revenue	218,150	269,527	268,728	260,083	265,836	268,736
Other State Revenue	98,835	76,160	76,160	78,353	81,767	84,498
Grants Federal	61,311	61,573	61,537	45,000	-	-
Fund Transfer	49,016	46,258	46,258	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	222,553	192,341	198,341	-	-	-
Total Revenue	\$ 7,110,588	\$ 7,032,612	\$ 7,074,094	\$ 7,274,716	\$ 7,732,193	\$ 8,123,191
Total Sources	\$ 8,349,814	\$ 8,257,820	\$ 8,299,302	\$ 8,512,118	\$ 9,064,680	\$ 9,754,022
Expenditures:						
Salaries	\$ 3,511,418	\$ 3,575,199	\$ 3,556,331	\$ 3,771,899	\$ 3,827,039	\$ 3,884,445
Benefits	1,017,222	1,176,661	1,188,684	1,284,527	1,303,466	1,323,018
Purchased Professional and Technical Services	247,971	193,043	209,592	220,026	262,100	297,628
Purchased Property Services	916,096	1,004,399	1,011,021	1,053,355	1,088,410	1,137,153
Other Purchased Services	515,876	496,813	510,694	485,352	562,181	643,479
Supplies	257,827	217,436	225,072	221,784	279,931	300,453
Property	316,956	44,897	44,897	50,944	62,053	65,083
Other Expenses	32,376	20,897	30,697	21,744	23,669	23,508
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	283,864	253,914	259,914	45,000	-	-
Cap Reserve Expense	25,000	25,000	25,000	25,000	25,000	25,000
Total Expenditures	\$ 7,124,605	\$ 7,008,260	\$ 7,061,900	\$ 7,179,631	\$ 7,433,849	\$ 7,699,767
Balance on Hand June 30	\$ 1,225,208	\$ 1,249,560	\$ 1,237,402	\$ 1,332,487	\$ 1,630,832	\$ 2,054,256
Fund Balance as a % of Revenue	17%	18%	17%	18%	21%	25%

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SKYVIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 12,273,535	\$ 12,470,317
Revenue:						
Per Pupil Revenue	\$ 14,104,601	\$ 14,122,109	\$ 14,122,109	\$ 14,148,200	\$ 14,148,200	\$ 14,148,200
Mill Levy/Override	3,026,308	3,058,581	3,058,581	3,155,438	3,155,438	3,155,438
Tuition	815,160	812,418	812,418	784,470	784,470	784,470
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	75,000	75,000	75,000
Contributions/Donations	120,000	120,000	120,000	170,000	170,000	170,000
Miscellaneous Revenue	52,888	35,000	35,000	35,000	35,000	35,000
Categorical Revenue	721,149	857,160	857,160	814,770	814,770	814,770
Other State Revenue	-	-	-	-	-	-
Grants Federal	-	150,000	150,000	184,376	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	\$ 20,075,275	\$ 20,040,899	\$ 20,040,899
Total Sources	\$ 29,463,274	\$ 31,617,581	\$ 31,617,581	\$ 32,247,402	\$ 32,314,434	\$ 32,511,216
Expenditures:						
Salaries	\$ 9,221,374	\$ 10,445,280	\$ 10,445,280	\$ 10,789,538	\$ 10,789,538	\$ 10,789,538
Benefits	3,137,580	3,551,089	3,551,089	3,920,279	3,920,279	3,920,279
Purchased Professional and Technical Services	406,287	426,395	456,000	456,100	460,661	460,661
Purchased Property Services	2,711,933	2,188,817	2,188,817	2,146,825	2,146,825	2,146,825
Other Purchased Services	1,397,877	1,632,418	1,632,418	1,568,895	1,584,584	1,584,584
Supplies	695,467	802,850	802,850	775,230	775,230	775,230
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	\$ 19,973,867	\$ 19,844,117	\$ 19,844,117
Balance on Hand June 30	\$ 11,549,082	\$ 12,201,732	\$ 12,172,127	\$ 12,273,535	\$ 12,470,317	\$ 12,667,099
Fund Balance as a % of Revenue	58%	61%	61%	61%	62%	63%

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STEM SCHOOL HIGHLANDS RANCH CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 12,268,761	\$ 12,276,458	\$ 12,284,386
Revenue:						
Per Pupil Revenue	\$ 15,171,353	\$ 16,351,516	\$ 16,222,434	\$ 16,222,434	\$ 16,709,107	\$ 17,210,380
Mill Levy/Override	3,219,029	3,479,225	3,466,393	3,466,393	3,570,385	3,677,496
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	682,945	650,000	590,000	590,000	607,700	625,931
Food Services	-	-	-	-	-	-
Pupil Activities	1,209,508	850,000	735,000	735,000	757,050	779,762
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	371,512	375,000	375,000	386,250	397,838
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	138,835	100,000	175,000	175,000	180,250	185,658
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	1,246,466	541,680	525,315	525,315	541,074	557,307
Other State Revenue	-	424,791	561,279	561,279	578,117	595,461
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	432,832	338,443	348,319	348,319	358,769	369,532
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 22,100,968	\$ 23,107,167	\$ 22,998,740	\$ 22,998,740	\$ 23,688,702	\$ 24,399,363
Total Sources	\$ 36,776,497	\$ 35,368,231	\$ 35,259,804	\$ 35,267,501	\$ 35,965,160	\$ 36,683,749
Expenditures:						
Salaries	\$ 10,426,273	\$ 11,958,792	\$ 11,820,000	\$ 11,820,000	\$ 12,174,600	\$ 12,539,838
Benefits	3,222,958	3,856,219	3,936,543	3,936,543	4,054,639	4,176,278
Purchased Professional and Technical Services	2,728,419	560,150	640,000	640,000	659,200	678,976
Purchased Property Services	2,583,297	2,684,000	2,629,500	2,629,500	2,708,385	2,789,637
Other Purchased Services	651,632	2,687,794	2,475,000	2,475,000	2,549,250	2,625,728
Supplies	1,012,114	813,400	900,000	900,000	927,000	954,810
Property	3,696,216	503,000	500,000	500,000	515,000	530,450
Other Expenses	194,524	35,000	90,000	90,000	92,700	95,481
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 24,515,433	\$ 23,098,355	\$ 22,991,043	\$ 22,991,043	\$ 23,680,774	\$ 24,391,198
Balance on Hand June 30	\$ 12,261,064	\$ 12,269,876	\$ 12,268,761	\$ 12,276,458	\$ 12,284,386	\$ 12,292,552
Fund Balance as a % of Revenue	55%	53%	53%	53%	52%	50%

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WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2024-2025	Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed 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	\$ 2,769,883
Revenue:						
Per Pupil Revenue	\$ 8,001,438	\$ 8,378,424	\$ 8,341,231	\$ 8,570,865	\$ 8,785,137	\$ 9,004,765
Mill Levy/Override	1,718,268	1,777,637	1,779,073	1,773,856	1,773,856	1,773,856
Tuition	309,809	365,375	353,374	346,435	346,435	346,435
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	131,426	92,000	95,300	80,000	80,000	80,000
Food Services	-	-	-	-	-	-
Pupil Activities	394,343	369,750	375,300	374,000	374,000	374,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	12,363	2,700	5,200	3,000	3,000	3,000
Contributions/Donations	85,310	68,500	101,117	65,500	65,500	65,500
Miscellaneous Revenue	11,690	186,416	177,070	165,800	165,800	165,800
Categorical Revenue	287,288	281,545	281,776	286,656	286,656	286,656
Other State Revenue	120,877	97,024	99,626	97,698	97,698	97,698
Grants Federal	101,908	95,000	106,944	101,597	101,597	101,597
Fund Transfer	121,340	85,000	85,000	85,000	85,000	85,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 11,296,060	\$ 11,799,371	\$ 11,801,011	\$ 11,950,407	\$ 12,164,679	\$ 12,384,307
Total Sources	\$ 14,405,947	\$ 14,569,254	\$ 14,570,894	\$ 14,720,290	\$ 14,934,561	\$ 15,154,190
Expenditures:						
Salaries	\$ 5,585,883	\$ 5,740,940	\$ 5,774,667	\$ 5,902,036	\$ 6,020,077	\$ 6,140,478
Benefits	1,746,304	1,815,080	1,888,492	1,954,750	1,993,845	2,033,722
Purchased Professional and Technical Services	549,203	429,099	400,289	409,862	418,059	426,420
Purchased Property Services	1,845,483	1,863,020	1,854,589	1,860,546	1,897,757	1,935,712
Other Purchased Services	881,109	845,819	865,082	882,357	900,004	918,004
Supplies	377,336	405,212	412,180	418,624	426,996	435,536
Property	77,658	120,750	122,892	125,350	127,857	130,414
Other Expenses	573,088	579,451	482,820	396,882	380,083	364,020
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 11,636,064	\$ 11,799,371	\$ 11,801,011	\$ 11,950,407	\$ 12,164,679	\$ 12,384,307
Balance on Hand June 30	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883	\$ 2,769,883
Fund Balance as a % of Revenue	25%	23%	23%	23%	23%	22%

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

