

Adopted Budget

2026-2027





Jefferson County School District, No. R-1

1829 Denver West Drive, Bldg. 27

Golden, Colorado 80401

www.jeffcopublicschools.org

2026-27 Adopted Budget

Presented to the Board of Education

June 3, 2026

Michelle ApplegatePresident
Erin Kenworthy First Vice President
Peter GibbinsSecond Vice President
Dr. Denine EchevarriaSecretary
Tina Moeinian Treasurer

Dr. Rob SteinInterim Superintendent

Prepared by the Budget Office
Brenna Copeland, Chief Financial Officer

Jefferson County School District

2026-27 Adopted Budget

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Financial Services
1829 Denver West Drive, Bldg. 27
Golden, Colorado 80401-0001
phone: 303-982-2767
fax: 303-982-6826
www.jeffcopublicschools.org/finance

July 27, 2026

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

Transmittal of the 2026-27 Adopted Budget

We are pleased to present the 2026-27 Adopted Budget for Jeffco Public Schools. On June 11, 2026, the Board of Education voted to approve this budget via two resolutions, one supporting the overall budget and appropriation and another providing specific authorization to use the beginning fund balance in applicable funds. This budget is presented in compliance with applicable Colorado state statutes and Colorado Department of Education (CDE) regulations.

Through dedication, collaboration, and hard work, our staff and community members collaborated to prepare school and departmental budgets that reflect \$40 million in ongoing reductions to our operations. These reductions were necessary due to declining enrollment, reduced federal funding, and rising operating costs, in part related to critical wage increases the district has awarded to our teachers and education support professionals. While the 2025-26 revised budget expected to spend about \$50 million in reserves in the General Fund, this 2026-27 adopted budget uses an expected \$13 million in reserves, while increasing staffing in certain critical areas like special education and transportation. To learn more about the year-long process to identify substantive budget cuts, please visit the dedicated website for our [Budget Reduction Blueprint](#).

While the Adopted Budget continues to prioritize student achievement and essential services, ongoing revenue challenges and structural budget pressures persist. The district remains committed to responsible financial stewardship through disciplined expenditure management, strategic resource allocation, and efforts to increase local funding. To learn more about plans to ask for additional funding, please visit Jeffco's [Future Funding](#) website.

Jeffco Overview

Jeffco Public Schools (Jeffco) is the second largest public school district in the state of Colorado serving approximately 75,000 PreK-12 students across our district-run, charter schools and PreK community partners. Our schools operate in 145 campuses, bus terminals, stadiums, district offices, and operational and training facilities.

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

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

Strategic Plan - Jeffco Thrives

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

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

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

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

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

Public Education Funding

Public education is supported by local, state and federal funding sources. Local taxpayers pay property tax to the County Tax Assessor, who then passes education specific funding to Jeffco. The State of Colorado provides additional funding, stemming from a mix of sources including income tax and sales tax. The federal government supports programs and services to benefit specific students, and these funds flow through the Colorado Department of Education. Jeffco's General Fund includes most of the district's annual revenue and expense, and 99% of revenue into the General Fund is from tax collections at all levels of government. The 2026-27 Adopted Budget includes projections for public funding that depend in part on the School Finance Act, as adopted by the Colorado Legislature in May 2026. Key assumptions:

- The School Finance Act reduced Jeffco's total program funding by approximately \$0.9 million (0.1%) from the FY 2025–26 budget. While CPI increased 0.1 percentage point to 2.4%, the gain in per student funding is largely offset by lower funded student counts such that the full total program is decreasing overall.

- Local mill levy overrides (MLOs) provide about 16% of Jeffco's funding and the majority of these revenues are fixed dollar amounts that do not increase or adjust with inflation and/or assessed value.

Budget Process & Key Assumptions

The district develops multi-year financial projections to inform the upcoming year's budget. Staff provided financial and economic updates, including enrollment trends and forecasts, that served as a foundation for the FY 2026–27 Adopted Budget. Because enrollment is the primary driver of school funding, monitoring enrollment trends remains critical. District-run K–12 enrollment is projected to decline by more than 1,700 students from FY 2025–26 to FY 2026–27, continuing a multi-year trend that has seen enrollment decrease by approximately 8,000 students since FY 2020–21.

During the 2025–26 school year, what is typically considered "budget season", usually a four to six-month period in which the following year's budget is developed, effectively became a year-long process. Through what would soon be known as the Budget Reduction Blueprint, the Board and district leadership engaged with the district's 250 budgetary leaders, Jeffco staff and students, and community members to develop strategies to reduce expenditures that aligned with district priorities. Of the approximately \$40 million in ongoing BRB reductions, departments reduced approximately \$27 million and schools reduced \$14 million. Together with an additional \$13 million in other expenditure reductions, these combined actions reduced approximately 350 full-time equivalent staff positions as well as many non-salary expenses.

At the same time, the budget includes approximately \$15.6 million in targeted investments focused on employee compensation, increasing staffing for special education and transportation, and rising costs for utilities and environmental health and safety. While most program areas experienced budget decreases as a result of BRB actions, Special Education Instruction was the only program with increased spending, underscoring the district's continued commitment to serving students with special needs.

Throughout the process, staff engaged with community members to collect input on budgetary priorities. School leaders met with their School Accountability Committees to review draft budgets and establish priorities. Central staff met with the District Accountability Committee, the Financial Advisory Committee, community, student, and staff surveys were conducted, and Budget Labs were held throughout the community and online to gather input on districtwide budgetary priorities. Public presentations were announced in advance, and public comment was welcome at all regular Board meetings during the budgeting process.

School & Departmental Budgets

Each school receives an annual budget through the district's **Student Based Budgeting (SBB)** model, which allocates resources based on student enrollment and student needs. Within these allocations, school leaders make decisions about staffing, scheduling, and program offerings to best support their students. School budgets fund most of the teachers, administrators, and educational support professionals working directly in schools.

Department budgets provide specialized services and centralized support that supplement school-based resources. These budgets fund direct student services, including support for students with disabilities, as well as essential operational functions such as custodial services, grounds maintenance, transportation, and facility operations. Department budgets also support central staff who provide leadership, expertise, and services to schools and district employees across Jeffco Public Schools.

Capital Budgets

Expenditures for acquiring or maintaining fixed assets, such as land, buildings, and significant equipment, are managed through three capital projects funds: the Capital Reserve Fund, the 2018 Building Fund, and the 2020 Building Fund. The Capital Reserve Fund is a permanent fund primarily used to invest in and maintain district facilities, while the 2018 and 2020 building funds are temporary funds established to hold and disburse the proceeds from voter-approved bond programs. The district funds the Capital Reserve Fund through allocated investment earnings, transfers from the General Fund, fees collected from developers and proceeds from the sale or lease of district facilities. For FY 2026–27, the district continues its commitment to capital investment through a \$15 million transfer from the General Fund, with total capital expenditures budgeted at approximately \$63.6 million.

Capital investments for FY 2026–27 focus on critical facility renewal projects, including HVAC, plumbing, electrical, paving, and other infrastructure improvements, as well as completion of the Fletcher Miller project, continued ERP implementation, and annual lease-financing payments. To support these priorities, the district plans to use approximately \$33 million of fund balance in addition to ongoing revenue sources. Although current funding remains below the estimated \$108 million annual capital renewal need, available resources continue to be prioritized toward the district’s most critical facility, technology, and equipment investments.

Reserves

Financial reserves provide the district with flexibility to manage revenue fluctuations, address unforeseen financial challenges, and make strategic investments when necessary. During fiscal years 2020 and 2021, General Fund reserves increased due to one-time pandemic-related federal relief funding. Reserve levels remained relatively stable in fiscal years 2022 and 2023. In fiscal years 2024-25 and 2025-26, the district strategically utilized reserves to support key investments, including negotiated compensation agreements and one-time supplemental payments for staff. Reserves were also used in 2025-26 to help fund salary and benefit increases for both bargaining units.

Despite significant expenditure reductions implemented through the FY 2026-27 budget process, ongoing structural budget pressures and revenue challenges require the district to again utilize reserves in FY 2026-27 to support operations and maintain critical services for students. While reserves provide an important short-term bridge as the district navigates these financial pressures, district leadership remains committed to reducing reliance on one-time resources, restoring structural budget balance, and preserving adequate reserve levels for future financial stability.

Future Budget Revisions

The district anticipates revising the 2026-27 Adopted Budget in January 2027 to reflect updated revenue and expense projections based on new information including state funding, student enrollment, and other factors outside the district's control.

If Jeffco community members approve any new local funding for our schools, this revenue will be incorporated into the same January 2027 revised budget, though the cash dollars will not start to show up until March 2027.

Jeffco Public Schools remains committed to financial transparency, adaptability, and responsible stewardship of public resources. With a continued focus on strategic priorities and long-term financial sustainability, the FY 2026–27 Adopted Budget positions the district to advance student achievement, enhance operational effectiveness, and support employees, students, and the broader community. Through these efforts, the district remains dedicated to its mission of providing a world-class education that prepares all Jeffco students for bright and successful futures as local and global citizens.

Respectfully submitted,

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

Brenna Copeland
Chief Financial Officer

Organizational Overview

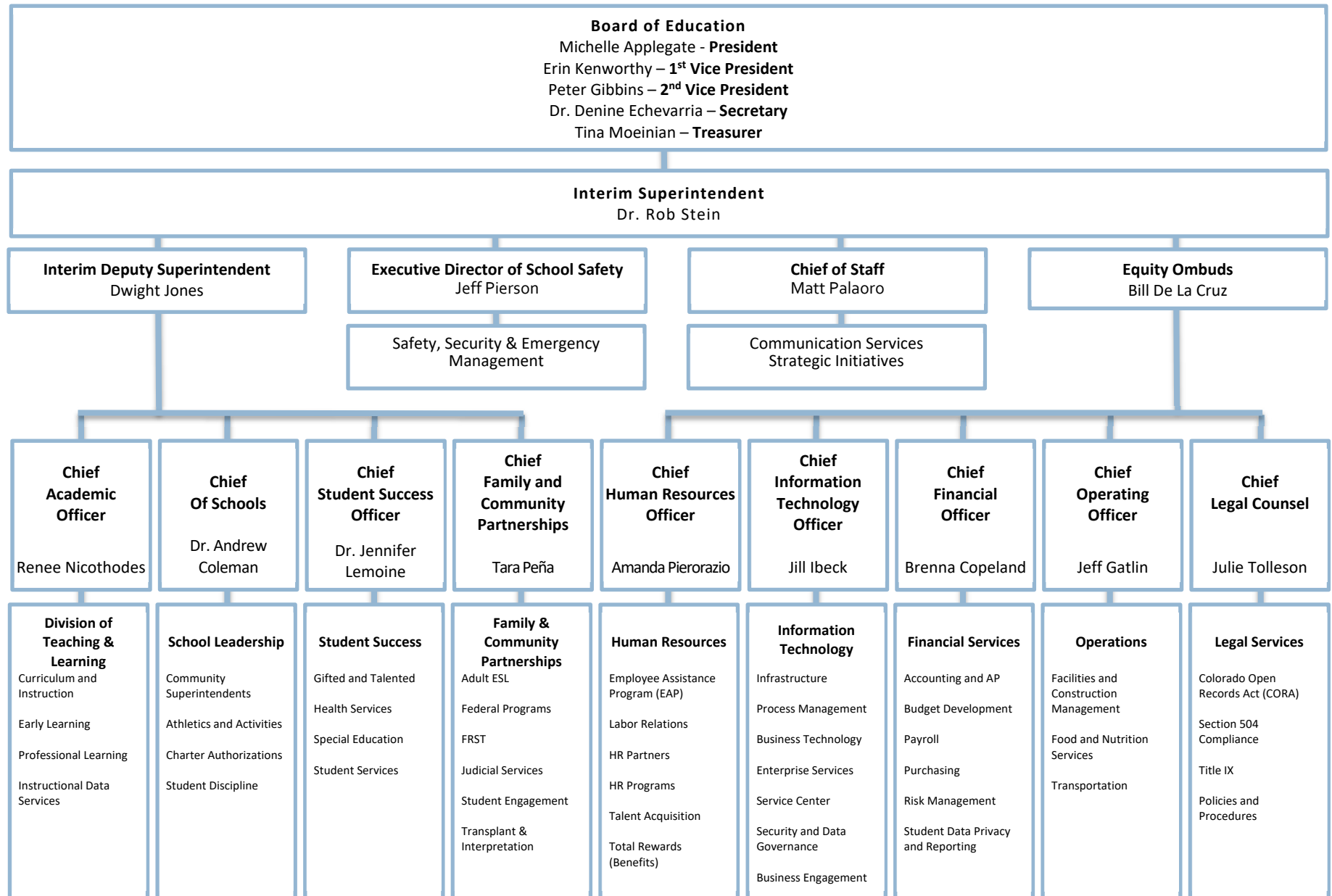
Jeffco Public Schools is a local government organization that serves the students and communities of Jefferson County and a portion of Broomfield. The district operates within guidelines and regulations set forth by state oversight agencies such as the Colorado Board of Education and the Colorado Department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

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

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



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



Michelle Applegate
President



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

Erin Kenworthy
1st Vice President



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

Peter Gibbins
2nd Vice President



Peter is a trial lawyer representing plaintiffs nationwide in complex injury suits. Earlier in his professional career, he worked for public sector labor unions addressing a wide range of labor issues. He and his wife have a son attending Jeffco Schools. He received his bachelor's degree in Political Science from Metropolitan State University of Denver, and his law degree from Washington University in St. Louis School of Law.

Tina Moeinian
Treasurer



Tina Moeinian has spent 10 years in public outreach, agency collaboration, employment discrimination, and mediation. She earned her master's degree in psychology from Nova Southeastern University and currently works as a mediator.

Dr. Denine Echevarria
Secretary



Dr. Denine Echevarria has worked in the field of education for 28 years, including roles as a classified employee, certified teacher, coach, administrator, and nonprofit coordinator. She earned a doctorate in Educational Leadership from the University of Colorado Denver.

Dr. Rob Stein
Interim Superintendent



Dr. Rob Stein brings decades of experience in the field of education as a teacher, principal, district leader, superintendent and university instructor. Throughout his career, he has been recognized for his deep commitment to teaching and learning, instructional excellence and continuous school improvement.

Most recently, Dr. Stein served as Superintendent of the Roaring Fork School District, following his tenure as the district's Chief Academic Officer. There, he led districtwide efforts to strengthen curriculum, instruction, assessment, professional learning and student achievement, while increasing access to opportunities and removing systemic barriers to children and families. Prior to his leadership at Roaring Fork, Dr. Stein served as principal of several schools, including reopening Denver's Manual High School.



2026-27 Adopted Budget Book

Fund Structure

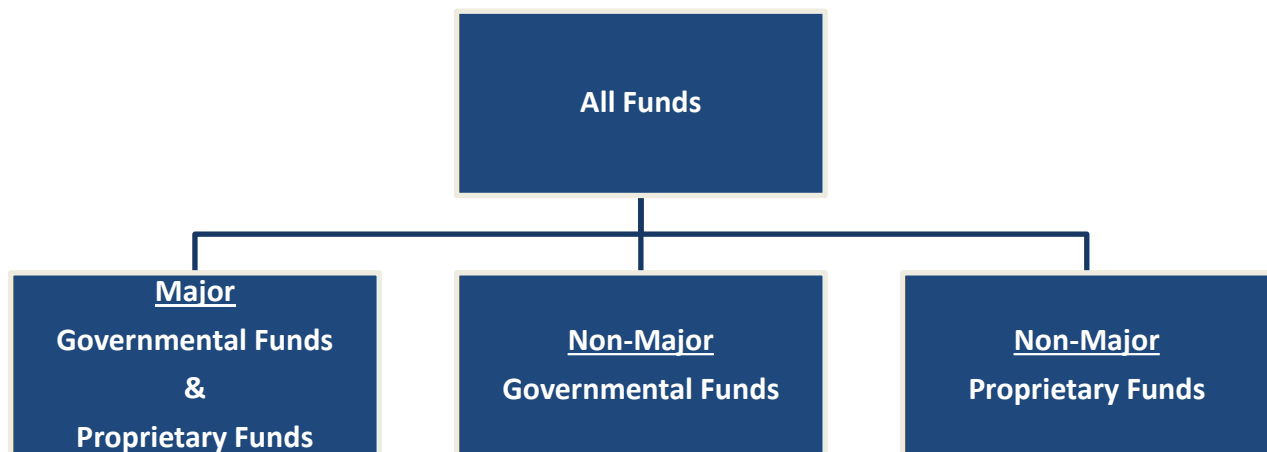
Intro to Fund Structure

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

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

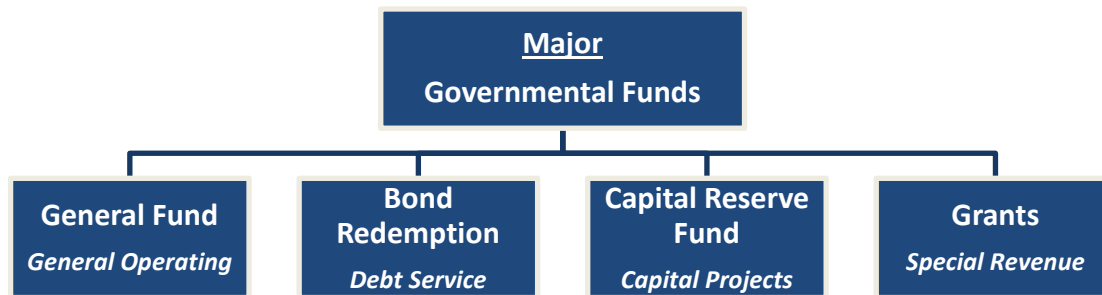
Proprietary funds are used to account for a district's ongoing organization and activities that are similar to those often found in the private sector (e.g., enterprise and internal service funds). The measurement focus is on determination of net income, financial position, and changes in financial position.

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



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

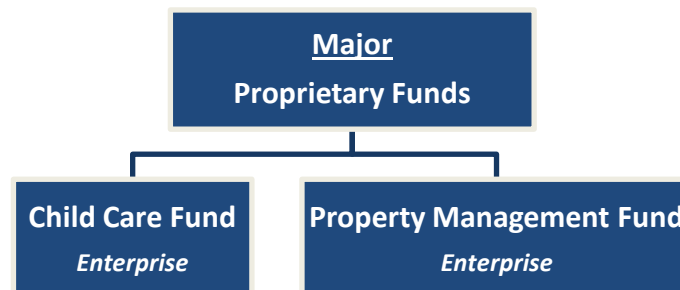
Non-major funds consist of all other district funds not considered major.



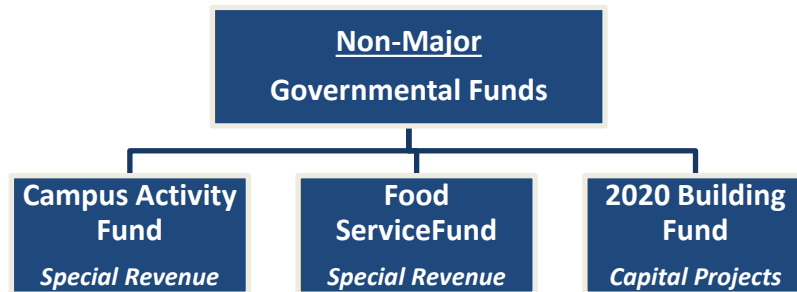
Debt Service is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. GASB Cod. § 1300.107 and GASBS 54. Debt service funds should be used to report resources if legally mandated.

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

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

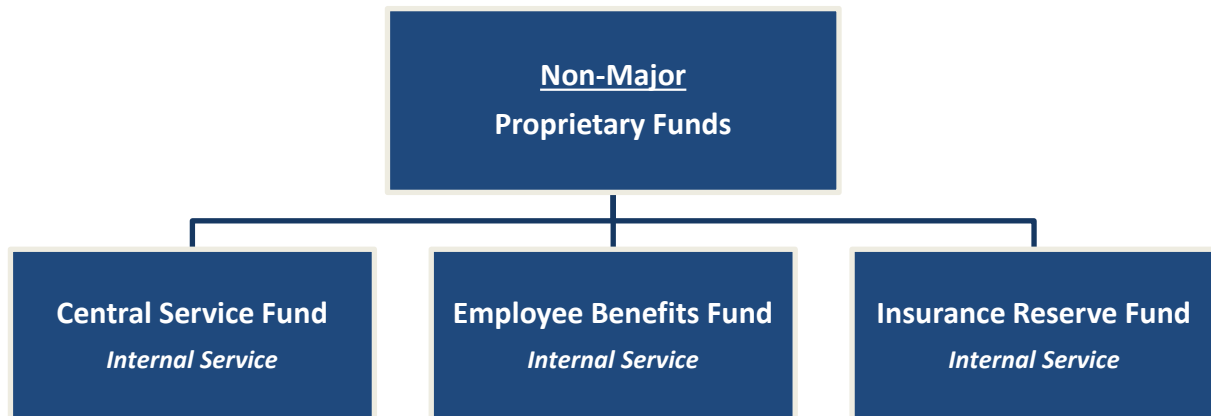


Enterprise funds may be used to report activity for which a fee is charged to external users for goods or services. For example, an enterprise fund may be used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing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



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

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



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

2026-27 Adopted Budget: Fund Summary

	<u>Beginning Balance</u>	<u>Revenue & Other Sources</u>	<u>Other Financing Sources (Uses)</u>	<u>Total Revenue & Other Sources</u>	<u>Total Available</u>	<u>Total Expenditures & Other Uses</u>	<u>Estimated Ending Fund Balance/ Net Assets/Net Position</u>
<u>Major Governmental Funds</u>							
*General Fund	\$123,114,191	\$977,407,746	\$400,000	\$977,807,746	\$1,100,921,937	\$990,915,588	\$110,006,349
Bond Redemption	\$89,299,413	\$73,140,686	\$0	\$73,140,686	\$162,440,099	\$65,999,175	\$96,440,924
Capital Reserve Fund	\$74,035,375	\$15,940,380	\$15,000,000	\$30,940,380	\$104,975,755	\$63,616,332	\$41,359,423
Grant Fund	\$5,715,257	\$55,689,386	\$0	\$55,689,386	\$61,404,643	\$55,689,386	\$5,715,257
<u>Major Proprietary Funds</u>							
Child Care Fund	\$1,221,783	\$8,274,246	\$0	\$8,274,246	\$9,496,029	\$8,265,504	\$1,230,525
Property Management Fund	\$1,384,443	\$3,170,800	\$0	\$3,170,800	\$4,555,243	\$3,380,986	\$1,174,257
<u>Non-Major Governmental Funds</u>							
Campus Activity Fund	\$12,176,396	\$24,898,602	\$900,000	\$25,798,602	\$37,974,998	\$25,205,783	\$12,769,215
Food Service Fund	\$3,634,930	\$39,138,866	\$2,500,000	\$41,638,866	\$45,273,796	\$41,389,886	\$3,883,910
2018 Bond Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020 Bond Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Non-Major Proprietary Funds</u>							
Central Services Fund	\$1,548,758	\$3,500,000	\$0	\$3,500,000	\$5,048,758	\$3,500,000	\$1,548,758
Employee Benefits Fund	\$4,953,706	\$35,659,454	\$1,000,000	\$36,659,454	\$41,613,160	\$35,527,528	\$6,085,632
Insurance Reserve Fund	\$5,034,880	\$906,233	\$16,985,483	\$17,891,716	\$22,926,596	\$17,841,716	\$5,084,880
Total All Funds	\$322,119,132	\$1,237,726,399	\$36,785,483	\$1,274,511,882	\$1,596,631,013	\$1,311,331,884	\$285,299,129

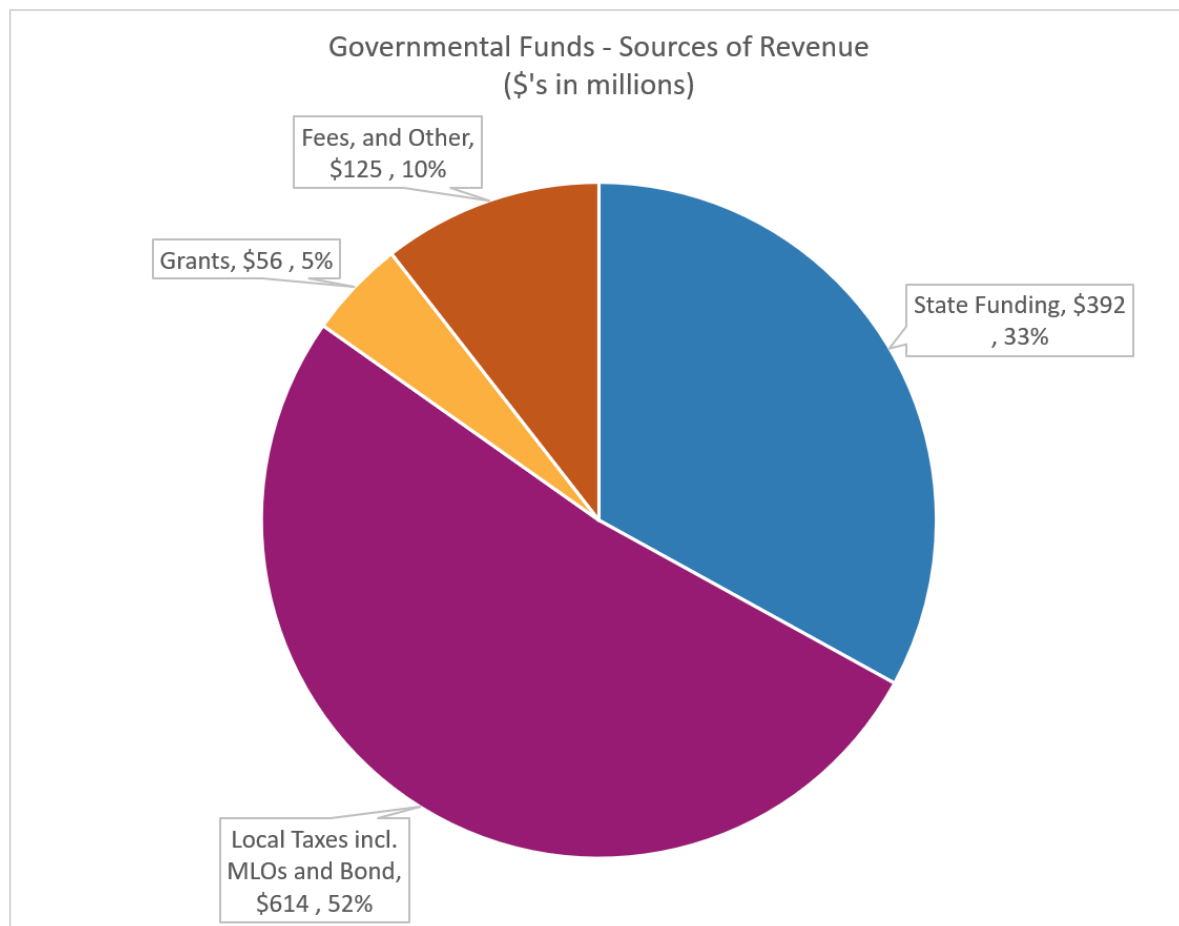
* 2026-27 Beginning Fund balance for the general fund, debt service, and CRF is the projected balance

Governmental Funds Budgetary Analysis

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

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

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



General Fund Budgetary Analysis

General fund revenue for FY 2026–27 is budgeted at \$977 million, representing a decrease of approximately \$0.9 million (0.1%) compared to the FY 2025–26 budget of \$978 million. Although the FY 2026–27 School Finance Act includes a 2.4% Cost of Living Adjustment (COLA) to school finance funding, this increase is more than offset by continued enrollment declines. Student enrollment is projected to decrease by approximately 1,700 students, resulting in an estimated funded pupil count decline of approximately 2,200 students. Revenues from specific ownership taxes and local mill levy overrides are expected to remain relatively stable compared to the prior year. Additional details on the broader economic outlook are available in the supplemental information section.

Total budgeted general fund expenditures, including transfers to other funds, are projected at \$991 million in FY 2026–27, a decrease of approximately \$37 million (3.6%) from the FY 2025–26 budget of \$1.028 billion. To support planned expenditures and targeted investments while revenues remain constrained, the district plans to utilize approximately \$13 million of general fund balance during FY 2026–27.

The FY 2026–27 adopted budget reflects the district’s Budget Reduction Blueprint (BRB) initiative, a comprehensive effort to align ongoing expenditures with long-term enrollment and revenue trends. Through this process, approximately \$40 million in ongoing expenditure reductions were incorporated across schools and departments. In addition, the budget includes approximately \$13 million of other net expenditure reductions, including a \$6.5 million decrease in school enrollment allocations, a \$5.0 million adjustment related to ASCENT and Free Horizon programs, and a \$1.5 million reduction in transfers to the benefits fund. Collectively, these actions resulted in approximately \$53 million in budgetary reductions that helped offset revenue pressures associated with declining enrollment while supporting the district’s long-term financial sustainability.

The adopted budget includes targeted investments totaling approximately \$15.6 million, comprised of \$10.3 million for compensation increases, \$2.4 million for student success and transportation staffing alignment, \$2.0 million of grant-supported expenditures, \$0.6 million for utility cost increases, and \$0.3 million for Environmental Health and Safety support. These investments were prioritized to maintain support for students, employees, and district operations despite ongoing fiscal constraints.

At the program level, Special Education Instruction is the only program showing an increase from the prior year budget, reflecting the district’s continued commitment to supporting students with special needs. Most other program areas show budget reductions attributable to Budget Reduction Blueprint actions, with General Administration reflecting the largest percentage decrease from the prior year budget. General Instruction continues to represent the largest share of district expenditures, followed by Special Education Instruction, Instructional Support, School Administration, Operations and Maintenance, Transportation, and General Administration.

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

Special Revenue Funds Budgetary Analysis

The special revenue funds include grants, food service, and campus activities. These funds are supported through a combination of federal and state grants, reimbursements, student fees, fundraising activities, donations, and transfers. Campus activity fund expenditures are budgeted to remain relatively stable in FY 2026–27 and continue to support school-based student programs, activities, and athletics.

For FY 2026–27, budgeted expenditures in the grants fund are projected to decrease by approximately \$5.3 million compared to FY 2025–26. The decrease is primarily attributable to the movement of temporary expenditures back to the General Fund and anticipated reductions in federal Title program allocations received through the state.

The food services fund continues to receive the majority of its revenue from state reimbursements associated with the Healthy School Meals for All program, which provides students with access to free breakfast and lunch. While participation remains elevated due to the continuation of the program, the department has implemented staffing and operational efficiencies, including adjustments to meals-per-labor-hour targets, targeted cost reductions, and food purchasing changes. Despite these efforts, the fund is projected to utilize approximately \$1.9 million of available fund balance in FY 2026–27 to support ongoing operations.

Capital Project Funds Budgetary Analysis

The district continues to support capital needs through an annual transfer from the general fund to the capital reserve fund. For FY 2026–27, the transfer remains at \$15 million. Total capital expenditures are budgeted at approximately \$63.6 million, resulting in a planned use of approximately \$33 million of fund balance to support ongoing facility renewal, construction, technology, and other capital priorities.

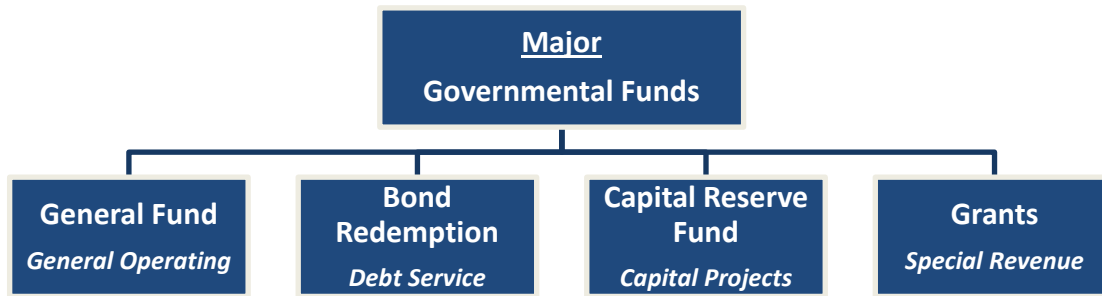
Capital investments for FY 2026–27 focus on several key priorities. Facility improvement projects continue to emphasize urgent repair and replacement needs, including HVAC systems, plumbing and electrical repairs, paving projects, and other critical building infrastructure. The budget also includes funding for the completion of the Fletcher Miller project, subject to final construction schedules and invoice timing. Technology expenditures include continued implementation of the district's Enterprise Resource Planning (ERP) project. In addition, the district will continue to make annual payments associated with lease financings that supported the construction of Three Creeks K–8 and a portion of the Arvada Aquatics Center.

The district's long-term capital planning strategy continues to be guided by industry benchmarks and historical spending patterns. Analysis of capital renewal needs indicates that the district should invest approximately \$108 million annually, adjusted for inflation, to maintain facilities, grounds, equipment, technology, and periodic building replacements. While current funding levels remain below this benchmark, the district continues to prioritize available resources to address the most critical capital needs and maintain safe, reliable, and efficient learning environments for students and staff.



2026-27 Adopted Budget

Major Governmental Funds
Major Proprietary Funds



General Fund

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

Bond Redemption Fund

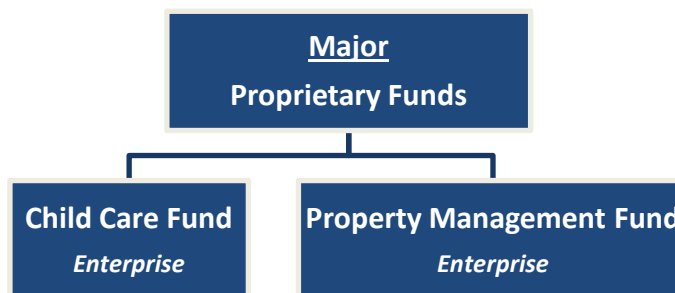
This fund manages the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Reserve Fund

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

Grants Fund

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



Child Care Fund

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

Property Management Fund

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

2026-27 Adopted Budget: General Fund by Program**General Operating**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$212,167,569	\$215,509,577	\$174,324,341	\$123,114,191	\$110,006,349	\$92,113,687
Revenue						
Local Property Tax	\$460,992,693	\$466,394,492	\$507,156,589	\$506,774,724	\$523,611,433	\$527,503,315
Specific Ownership Tax Local	\$16,378,886	\$14,608,550	\$16,856,871	\$16,586,871	16,586,871	\$16,586,871
Specific Ownership Tax State	\$20,934,179	\$24,362,000	\$22,417,186	\$22,510,359	\$22,387,299	\$22,351,915
State of Colorado	\$387,868,807	\$435,817,798	\$391,762,681	\$391,564,387	\$372,785,734	\$380,724,446
Misc. Fees, Interest and Other	\$36,449,866	\$44,517,466	\$40,083,871	\$39,971,405	\$39,561,393	\$39,061,393
Total Revenue	\$922,624,431	\$985,700,306	\$978,277,198	\$977,407,746	\$974,932,730	\$986,227,940
Expenditures						
General Instruction	\$408,322,515	\$464,328,468	\$473,530,297	\$453,111,089	\$451,632,278	\$459,628,264
School Administration	\$73,236,493	\$82,411,704	\$79,046,489	\$75,747,642	\$75,056,615	\$76,411,512
Instructional Support	\$121,972,128	\$140,286,980	\$146,591,410	\$142,061,241	\$143,395,980	\$145,197,780
Special Education Instruction	\$88,821,275	\$111,629,308	\$110,788,198	\$115,562,970	\$117,314,509	\$119,567,972
General Administration	\$44,757,338	\$53,082,930	\$51,710,165	\$43,162,693	\$43,127,548	\$43,521,738
Transportation	\$0	\$35,399,930	\$34,112,847	\$33,370,677	\$33,828,758	\$34,569,050
Operations & Maintenance	\$87,424,579	\$91,107,716	\$92,805,153	\$91,513,793	\$93,484,221	\$94,532,768
Total Expenditures	\$824,534,328	\$978,247,036	\$988,584,559	\$954,530,105	\$957,839,909	\$973,429,084
Other Financing Sources (Uses)						
Transfer to Benefits Fund	\$0	\$0	\$2,500,000	\$1,000,000	\$0	\$0
Transfer to Child Care Fund	\$2,395,250	\$700,000	\$0	\$0	\$0	\$0
Transfer to Capital Reserve Fund	\$45,000,000	\$30,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
Transfer to Insurance Reserve Fund	\$15,796,645	\$15,817,472	\$16,823,150	\$16,985,483	\$16,985,483	\$16,985,264
Transfer to Technology Fund	\$9,671,461	\$0	\$0	\$0	\$0	\$0
Transfer to Property Management Fund	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfer to Campus Activity Fund	\$713,506	\$605,449	\$900,000	\$900,000	\$900,000	\$900,000
Transfer to Transportation Fund	\$22,726,521	\$0	\$0	\$0	\$0	\$0
Transfer to Food Service Fund	\$80,000	\$2,800,000	\$4,100,000	\$2,500,000	\$2,500,000	\$2,000,000
Subscription proceeds	\$0	(\$884,415)	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$95,983,383	\$48,638,506	\$38,923,150	\$35,985,483	\$34,985,483	\$34,485,264
Total Expenditures and Other Sources (Uses)	\$920,517,711	\$1,026,885,542	\$1,027,507,709	\$990,515,588	\$992,825,392	\$1,007,914,348
Net Change in Fund Balance	\$2,106,720	(\$41,185,236)	(\$49,230,511)	(\$13,107,842)	(\$17,892,662)	(\$21,686,408)
Ending Fund Balance	\$214,274,289	\$174,324,341	\$125,093,830	\$110,006,349	\$92,113,687	\$70,427,279

2026-27 Adopted Budget: General Fund by Program**General Operating**

	<u>Actual</u> <u>2023-24</u>	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>	<u>Forecast</u> <u>2027-28</u>	<u>Forecast</u> <u>2028-29</u>
Appropriated Reserves						
TABOR Reserves	\$27,810,087	\$30,806,566	\$30,656,994	\$29,715,468	\$29,784,762	\$30,237,430
School Carry Forward	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000
Designated for Next Fiscal Year Fund Use	\$39,796,498	\$36,554,444	\$0	\$0	\$0	\$0
Operational Reserves	\$8,282,553	\$9,542,677	\$20,437,996	\$19,810,312	\$19,856,508	\$1,838,548
Multi-Year Commitments	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379
Total Appropriated Reserves	\$93,693,517	\$94,708,066	\$68,899,369	\$67,330,158	\$67,445,649	\$49,880,357
Total Appropriation	\$1,014,211,228	\$1,121,593,608	\$1,096,407,078	\$1,057,845,746	\$1,060,271,041	\$1,057,794,705
Unappropriated/Assigned Reserves						
Designated for Next Fiscal Year Fund Use	\$0	\$0	\$13,107,842	\$17,892,662	\$21,686,408	\$20,546,922
Total Unappropriated/Assigned Reserves	\$0	\$0	\$13,107,842	\$17,892,662	\$21,686,408	\$20,546,922
Unappropriated/Unassigned Reserves						
*Board of Education Policy Reserve	\$36,426,141	\$41,075,422	\$43,086,619	\$24,783,529	\$2,981,630	\$0
Undesignated Reserve	\$85,114,509	\$38,540,853	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$121,540,650	\$79,616,275	\$43,086,619	\$24,783,529	\$2,981,630	\$0

*Budget 2026-27 Beginning Fund balance is the projected balance

*In FY 2026-27 the district is unable to fulfill the board's target of unassigned reserves at 4%

*FY 2024-25 and FY 2023-24 Beginning Fund Balance was adjusted. See page 32 of 2025 ACFR

2026-27 Adopted Budget: General Fund by Account**General Operating**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$212,167,569	\$215,509,577	\$174,324,341	\$123,114,191	\$110,006,349	\$92,113,687
Revenue						
Local Property Tax	\$460,992,693	\$466,394,492	\$507,156,589	\$506,774,724	\$523,611,433	\$527,503,315
Specific Ownership Tax Local	\$16,378,886	\$14,608,550	\$16,856,871	\$16,586,871	\$16,586,871	\$16,586,871
Specific Ownership Tax State	\$20,934,179	\$24,362,000	\$22,417,186	\$22,510,359	\$22,387,299	\$22,351,915
State of Colorado	\$387,868,807	\$435,817,798	\$391,762,681	\$391,564,387	\$372,785,734	\$380,724,446
Misc. Fees, Interest and Other	\$36,449,866	\$44,517,466	\$40,083,871	\$39,971,405	\$39,561,393	\$39,061,393
Total Revenue	\$922,624,431	\$985,700,306	\$978,277,198	\$977,407,746	\$974,932,730	\$986,227,940
Expenditures						
Salary Accounts	\$547,234,580	\$654,771,105	\$659,492,147	\$641,363,389	\$642,686,760	\$653,360,732
Employee Benefit Accounts	\$164,238,514	\$198,567,298	\$204,840,128	\$199,191,471	\$199,601,720	\$203,533,976
Service Accounts	\$84,823,002	\$88,341,501	\$86,011,209	\$79,562,735	\$80,593,714	\$80,642,320
Materials and Supplies	\$25,640,562	\$32,849,265	\$33,705,143	\$30,505,885	\$31,030,141	\$31,966,391
Capital Outlay Accounts	\$2,597,670	\$3,717,867	\$4,535,932	\$3,906,625	\$3,927,574	\$3,925,665
Total Expenditures	\$824,534,328	\$978,247,036	\$988,584,559	\$954,530,105	\$957,839,909	\$973,429,084
Other Financing Sources (Uses)						
Transfer to Benefits Fund	\$0	\$0	\$2,500,000	\$1,000,000	\$0	\$0
Transfer to Child Care Fund	\$2,395,250	\$700,000	\$0	\$0	\$0	\$0
Transfer to Capital Reserve Fund	\$45,000,000	\$30,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
Transfer to Insurance Reserve Fund	\$15,796,645	\$15,817,472	\$16,823,150	\$16,985,483	\$16,985,483	\$16,985,264
Transfer to Technology Fund	\$9,671,461	\$0	\$0	\$0	\$0	\$0
Transfer to Property Management Fund	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)	(\$400,000)
Transfer to Campus Activity Fund	\$713,506	\$605,449	\$900,000	\$900,000	\$900,000	\$900,000
Transfer to Transportation Fund	\$22,726,521	\$0	\$0	\$0	\$0	\$0
Transfer to Food Service Fund	\$80,000	\$2,800,000	\$4,100,000	\$2,500,000	\$2,500,000	\$2,000,000
Subscription proceeds	\$0	(\$884,415)	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$95,983,383	\$48,638,506	\$38,923,150	\$35,985,483	\$34,985,483	\$34,485,264
Total Expenditures and Other Sources (Uses)	\$920,517,711	\$1,026,885,542	\$1,027,507,709	\$990,515,588	\$992,825,392	\$1,007,914,348
Net Change in Fund Balance	\$2,106,720	(\$41,185,236)	(\$49,230,511)	(\$13,107,842)	(\$17,892,662)	(\$21,686,408)
Ending Fund Balance	\$214,274,289	\$174,324,341	\$125,093,830	\$110,006,349	\$92,113,687	\$70,427,279

2026-27 Adopted Budget: General Fund by Account***General Operating***

	<u>Actual</u> <u>2023-24</u>	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>	<u>Forecast</u> <u>2027-28</u>	<u>Forecast</u> <u>2028-29</u>
Appropriated Reserves						
TABOR Reserves	\$27,810,087	\$30,806,566	\$30,656,994	\$29,715,468	\$29,784,762	\$30,237,430
School Carry Forward	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000	\$16,000,000
Designated for Next Fiscal Year Fund Use	\$39,796,498	\$36,554,444	\$0	\$0	\$0	\$0
Operational Reserves	\$8,282,553	\$9,542,677	\$20,437,996	\$19,810,312	\$19,856,508	\$1,838,548
Multi-Year Commitments	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379	\$1,804,379
Total Appropriated Reserves	\$93,693,517	\$94,708,066	\$68,899,369	\$67,330,158	\$67,445,649	\$49,880,357
Total Appropriation	\$1,014,211,228	\$1,121,593,608	\$1,096,407,078	\$1,057,845,746	\$1,060,271,041	\$1,057,794,705
Unappropriated/Assigned Reserves						
Designated for Next Fiscal Year Fund Use	\$0	\$0	\$13,107,842	\$17,892,662	\$21,686,408	\$20,546,922
Total Unappropriated/Assigned Reserves	\$0	\$0	\$13,107,842	\$17,892,662	\$21,686,408	\$20,546,922
Unappropriated/Unassigned Reserves						
*Board of Education Policy Reserve	\$36,426,141	\$41,075,422	\$43,086,619	\$24,783,529	\$2,981,630	\$0
Undesignated Reserve	\$85,114,509	\$38,540,853	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$121,540,650	\$79,616,275	\$43,086,619	\$24,783,529	\$2,981,630	\$0

*Budget 2026-27 Beginning Fund balance is the projected balance

*In FY 2026-27 the district is unable to fulfill the board's target of unassigned reserves at 4%

*FY 2024-25 and FY 2023-24 Beginning Fund Balance was adjusted. See page 32 of 2025 ACFR

2026-27 Adopted Budget: Bond Redemption Fund**Debt Service**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$67,592,267	\$80,824,724	\$95,828,181	\$89,299,413	\$96,440,924	\$103,619,698
Revenue						
Property Tax	\$78,361,932	\$79,705,322	\$105,735,279	\$68,121,825	\$61,593,200	\$61,600,275
Interest Earnings	\$2,730,055	\$3,122,307	\$3,114,489	\$5,018,861	\$5,056,124	\$5,380,658
Total Revenue	\$81,091,987	\$82,827,629	\$108,849,768	\$73,140,686	\$66,649,324	\$66,980,933
Expenditures						
Principal	\$35,530,000	\$37,220,000	\$88,027,068	\$39,900,000	\$35,250,000	\$37,005,000
Interest and Other	\$32,329,530	\$30,604,172	\$29,476,618	\$26,099,175	\$24,220,550	\$22,472,625
Total Expenditures	\$67,859,530	\$67,824,172	\$117,503,686	\$65,999,175	\$59,470,550	\$59,477,625
Other Financing Sources (Uses)						
Proceeds from Debt	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0	\$0	\$0
Premium from Refunding Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$67,859,530	\$67,824,172	\$117,503,686	\$65,999,175	\$59,470,550	\$59,477,625
Net Change in Fund Balance	\$13,232,457	\$15,003,457	(\$8,653,918)	\$7,141,511	\$7,178,774	\$7,503,308
Ending Fund Balance	\$80,824,724	\$95,828,181	\$87,174,263	\$96,440,924	\$103,619,698	\$111,123,006
Total Appropriation	\$67,859,530	\$67,824,172	\$117,503,686	\$65,999,175	\$59,470,550	\$59,477,625
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$80,992,291	\$95,828,181	\$87,174,263	\$96,440,924	\$103,619,698	\$111,123,006
Total Unappropriated/Unassigned Reserves	\$80,992,291	\$95,828,181	\$87,174,263	\$96,440,924	\$103,619,698	\$111,123,006

*Budget 2026-27 Beginning Fund balance is the projected balance

2026-27 Adopted Budget: Capital Reserve Fund**Capital Projects**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$114,335,231	\$131,921,938	\$109,425,055	\$74,035,375	\$41,359,423	\$10,446,134
Revenue						
Interest Earnings	\$9,351,012	\$5,337,236	\$1,500,000	\$2,040,380	\$878,492	\$682,807
Other Revenue	\$2,081,072	\$7,298,915	\$14,800,000	\$13,900,000	\$13,600,000	\$13,600,000
Total Revenue	\$11,432,084	\$12,636,151	\$16,300,000	\$15,940,380	\$14,478,492	\$14,282,807
Expenditures						
Facility Improvements	\$24,902,633	\$35,869,251	\$28,900,000	\$34,808,973	\$38,995,634	\$27,500,000
New Construction	\$25,008,849	\$23,232,340	\$13,300,000	\$10,000,000	\$10,000,000	\$0
Technology	\$0	\$0	\$12,000,000	\$13,000,000	\$5,500,000	\$4,000,000
Vehicles	\$929,079	\$455,636	\$0	\$0	\$0	\$0
SIR Storm Damage	\$0	\$188,281	\$1,300,000	\$1,300,000	\$1,400,000	\$1,500,000
Principal and Interest Payments	\$4,348,453	\$3,206,750	\$3,363,530	\$3,363,530	\$3,352,319	\$3,335,164
Arvada Aquatic Center Lease Financing	\$1,863,663	\$2,380,775	\$1,143,828	\$1,143,828	\$1,143,828	\$1,143,828
Total Expenditures	\$57,052,677	\$65,333,034	\$60,007,358	\$63,616,332	\$60,391,781	\$37,478,992
Other Financing Sources (Uses)						
Proceeds from Lease Financing	\$7,300	\$0	\$0	\$0	\$0	\$0
Transfers In from General Fund	\$45,000,000	\$30,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
Transfers In from Other Funds	\$18,200,000	\$200,000	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$63,207,300	\$30,200,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000
Total Expenditures and Other Sources (Uses)	\$57,052,677	\$65,333,034	\$60,007,358	\$63,616,332	\$60,391,781	\$37,478,992
Net Change in Fund Balance	\$17,586,707	(\$22,496,883)	(\$28,707,358)	(\$32,675,952)	(\$30,913,289)	(\$8,196,184)
Ending Fund Balance	\$131,921,938	\$109,425,055	\$80,717,697	\$41,359,423	\$10,446,134	\$2,249,950
Appropriated Reserves						
TABOR Reserves	\$1,246,348	\$1,959,991	\$1,800,221	\$1,908,490	\$1,811,753	\$1,124,370
Operational Reserves	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriated Reserves	\$1,246,348	\$1,959,991	\$2,800,221	\$2,908,490	\$2,811,753	\$2,124,370
Total Appropriation	\$58,299,025	\$67,293,025	\$62,807,579	\$66,524,822	\$63,203,535	\$39,603,361
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$109,993,953	\$107,465,064	\$77,917,476	\$38,450,933	\$7,634,381	\$125,580
Total Unappropriated/Unassigned Reserves	\$109,993,953	\$107,465,064	\$77,917,476	\$38,450,933	\$7,634,381	\$125,580

2026-27 Adopted Budget: Capital Reserve Fund

Capital Projects

Actual
2023-24

Actual
2024-25

Budget
2025-26

Budget
2026-27

Forecast
2027-28

Forecast
2028-29

* FY2028-29 capital expenditures have been reduced to align with the resources projected to be available in that year. As a result, several needed capital repairs and improvements cannot be completed within the FY29 plan.

*Budget 2026-27 Beginning Fund balance is the projected balance

2026-27 Adopted Budget: Grants Fund**Special Revenue**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$17,058,025	\$18,374,765	\$5,715,257	\$5,715,257	\$5,715,257	\$5,715,257
Revenue						
Federal	\$74,552,526	\$37,730,917	\$48,652,626	\$47,597,682	\$48,549,636	\$49,520,628
State	\$15,331,219	\$6,068,318	\$8,855,826	\$6,889,518	\$7,027,308	\$7,167,854
Other Revenue	\$1,928,325	\$1,253,480	\$3,469,176	\$1,202,186	\$1,226,230	\$1,250,754
Total Revenue	\$91,812,070	\$45,052,715	\$60,977,628	\$55,689,386	\$56,803,174	\$57,939,236
Expenditures						
General Administration	\$11,674,147	\$4,829,751	\$5,340,248	\$5,336,227	\$5,442,952	\$5,551,809
School Administration	\$1,664,794	\$270,508	\$274,784	\$437,795	\$446,551	\$455,482
General Instruction	\$32,962,644	\$13,799,219	\$17,235,693	\$10,330,951	\$10,537,570	\$10,748,322
Special Ed Instruction	\$18,240,912	\$15,563,195	\$15,039,054	\$17,730,111	\$18,084,713	\$18,446,407
Instructional Support	\$24,667,532	\$21,318,926	\$21,728,717	\$21,589,246	\$22,021,031	\$22,461,452
Operations and Maintenance	\$917,409	\$1,908,708	\$1,343,247	\$254,503	\$259,593	\$264,785
Transportation	\$120,806	\$21,916	\$15,885	\$10,553	\$10,764	\$10,979
Total Expenditures	\$90,248,244	\$57,712,223	\$60,977,628	\$55,689,386	\$56,803,174	\$57,939,236
Other Financing Sources (Uses)						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$90,248,244	\$57,712,223	\$60,977,628	\$55,689,386	\$56,803,174	\$57,939,236
Net Change in Fund Balance	\$1,563,826	(\$12,659,508)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$18,621,851	\$5,715,257	\$5,715,257	\$5,715,257	\$5,715,257	\$5,715,257
Appropriated Reserves						
Operational Reserves	\$0	\$0	\$0	\$5,715,257	\$5,715,257	\$5,715,257
Total Appropriated Reserves	\$0	\$0	\$0	\$5,715,257	\$5,715,257	\$5,715,257
Total Appropriation	\$90,248,244	\$57,712,223	\$60,977,628	\$61,404,643	\$62,518,431	\$63,654,493
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$18,621,851	\$5,715,257	\$5,715,257	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$18,621,851	\$5,715,257	\$5,715,257	\$0	\$0	\$0

*FY 2024-25 Beginning Fund Balance was adjusted. See page 32 of 2025 ACFR

2026-27 Adopted Budget: Child Care Fund**Enterprise**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Net Position	\$6,252,940	\$2,379,519	\$1,337,779	\$1,221,783	\$1,230,525	\$1,244,411
Revenue						
Service Contracts	\$14,102	\$0	\$182,211	\$182,220	\$186,047	\$189,768
Tuition	\$12,320,135	\$7,150,949	\$8,179,208	\$8,092,026	\$8,261,959	\$8,427,198
State Revenue - Other	\$13,561,341	\$0	\$0	\$0	\$0	\$0
Earnings On Investments	\$569,156	\$138,992	\$0	\$0	\$0	\$0
Total Revenue	\$26,464,734	\$7,289,941	\$8,361,419	\$8,274,246	\$8,448,005	\$8,616,965
Expenditures						
Salary Accounts	\$16,993,346	\$4,768,205	\$5,128,538	\$4,939,372	\$5,069,211	\$5,205,130
Employee Benefit Accounts	\$5,208,392	\$1,390,382	\$1,554,624	\$1,501,461	\$1,540,237	\$1,581,335
Service Accounts	\$3,903,496	\$1,571,329	\$1,675,117	\$1,685,466	\$1,685,466	\$1,685,466
Materials and Supplies	\$1,345,746	\$117,057	\$119,136	\$139,205	\$139,205	\$139,205
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$27,450,980	\$7,846,973	\$8,477,415	\$8,265,504	\$8,434,119	\$8,611,136
Interfund Transfers						
Transfers In	\$2,395,250	\$700,000	\$0	\$0	\$0	\$0
Transfers Out	\$5,100,000	\$1,184,707	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	(\$2,704,750)	(\$484,707)	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$32,550,980	\$9,031,680	\$8,477,415	\$8,265,504	\$8,434,119	\$8,611,136
Change in Net Position	(\$3,690,996)	(\$1,041,739)	(\$115,996)	\$8,742	\$13,886	\$5,829
Net Position	\$2,561,944	\$1,337,780	\$1,221,783	\$1,230,525	\$1,244,411	\$1,250,240
Appropriated Reserves						
TABOR Reserves	\$787,144	\$270,950	\$253,997	\$247,965	\$253,024	\$258,334
Operational Reserves	\$72,020	\$827,287	\$967,786	\$982,560	\$991,388	\$991,906
Total Appropriated Reserves	\$859,164	\$1,098,237	\$1,221,783	\$1,230,525	\$1,244,411	\$1,250,240
Total Appropriation	\$33,410,144	\$10,129,917	\$9,699,198	\$9,496,029	\$9,678,530	\$9,861,376
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$1,702,780	\$239,543	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$1,702,780	\$239,543	\$0	\$0	\$0	\$0

*FY 2024-25 Beginning Fund Balance was adjusted. See page 32 of 2025 ACFR

2026-27 Adopted Budget: Property Management Fund**Enterprise**

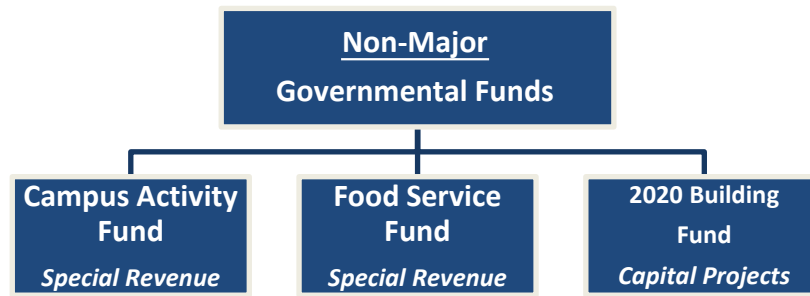
	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Net Position	\$6,576,598	\$1,460,544	\$1,666,012	\$1,384,443	\$1,174,257	\$932,361
Revenue						
Service Contracts	\$2,171,733	\$2,819,411	\$3,170,800	\$3,170,800	\$3,170,800	\$3,170,800
Total Revenue	\$2,171,733	\$2,819,411	\$3,170,800	\$3,170,800	\$3,170,800	\$3,170,800
Expenditures						
Salary Accounts	\$996,095	\$1,041,484	\$1,150,866	\$1,113,252	\$1,137,458	\$1,173,782
Employee Benefit Accounts	\$109,559	\$104,036	\$355,627	\$321,858	\$329,362	\$340,622
Service Accounts	\$267,338	\$337,558	\$599,876	\$599,876	\$599,876	\$599,876
Materials and Supplies	\$305,710	\$330,866	\$446,000	\$446,000	\$446,000	\$446,000
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,678,702	\$1,813,943	\$2,552,369	\$2,480,986	\$2,512,696	\$2,560,280
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$5,600,000	\$800,000	\$900,000	\$900,000	\$900,000	\$900,000
Total Net Interfund Transfers	(\$5,600,000)	(\$800,000)	(\$900,000)	(\$900,000)	(\$900,000)	(\$900,000)
Total Expenditures and Other Sources (Uses)	\$7,278,702	\$2,613,943	\$3,452,369	\$3,380,986	\$3,412,696	\$3,460,280
Change in Net Position	(\$5,106,969)	\$205,468	(\$281,569)	(\$210,186)	(\$241,896)	(\$289,480)
Net Position	\$1,469,629	\$1,666,012	\$1,384,443	\$1,174,257	\$932,361	\$642,881
		\$598,012	\$572,007			
Appropriated Reserves						
TABOR Reserves	\$64,115	\$54,418	\$76,571	\$74,430	\$75,381	\$76,808
Operational Reserves	\$371,080	\$543,594	\$495,436	\$495,436	\$495,436	\$495,436
Total Appropriated Reserves	\$435,195	\$598,012	\$572,007	\$569,866	\$570,817	\$572,244
Total Appropriation	\$7,713,897	\$3,211,955	\$4,024,376	\$3,950,852	\$3,983,513	\$4,032,524
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$1,382,623	\$1,068,000	\$812,436	\$604,391	\$361,544	\$70,637
Total Unappropriated/Unassigned Reserves	\$1,382,623	\$1,068,000	\$812,436	\$604,391	\$361,544	\$70,637

*FY 2024-25 Beginning Fund Balance was adjusted. See page 32 of 2025 ACFR



2026-27 Adopted Budget

Non-Major Governmental Funds



Campus Activity Fund

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

Food Service Fund

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

2020 Building Fund

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

2026-27 Adopted Budget: Campus Activity Fund**Special Revenue**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$13,039,393	\$13,494,942	\$12,583,606	\$12,176,396	\$12,769,215	\$13,352,819
Revenue						
Interest Earnings	\$0	\$486	\$0	\$0	\$0	\$0
Student Activities	\$3,793,261	\$3,929,210	\$5,846,510	\$6,190,424	\$6,376,137	\$6,567,421
Fundraising	\$2,111,830	\$1,954,747	\$2,384,159	\$2,539,794	\$2,615,988	\$2,694,467
Fees and Dues	\$6,882,786	\$6,801,654	\$6,893,600	\$8,620,163	\$8,878,768	\$9,145,131
Donations	\$4,628,568	\$4,620,445	\$4,820,092	\$6,256,056	\$6,443,738	\$6,637,050
Other Revenue	\$4,286,529	\$2,935,632	\$2,566,635	\$1,292,165	\$1,330,930	\$1,370,858
Total Revenue	\$21,702,974	\$20,242,174	\$22,510,996	\$24,898,602	\$25,645,561	\$26,414,927
Expenditures						
Salary Accounts	\$937,440	\$1,151,524	\$1,444,940	\$1,035,680	\$1,066,750	\$1,098,753
Employee Benefit Accounts	\$243,568	\$304,140	\$329,371	\$268,639	\$276,699	\$284,999
Service Accounts	\$9,851,310	\$9,283,306	\$11,529,917	\$10,909,701	\$11,236,992	\$11,574,102
Materials and Supplies	\$10,596,245	\$10,339,900	\$10,001,345	\$11,975,490	\$12,334,755	\$12,704,797
Capital Outlay Accounts	\$532,368	\$880,091	\$512,633	\$1,016,273	\$1,046,761	\$1,078,164
Total Expenditures	\$22,160,931	\$21,958,960	\$23,818,206	\$25,205,783	\$25,961,957	\$26,740,815
Other Financing Sources (Uses)						
Transfers In	\$913,506	\$805,450	\$900,000	\$900,000	\$900,000	\$900,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$913,506	\$805,450	\$900,000	\$900,000	\$900,000	\$900,000
Total Expenditures and Other Sources (Uses)	\$22,160,931	\$21,958,960	\$23,818,206	\$25,205,783	\$25,961,957	\$26,740,815
Net Change in Fund Balance	\$455,549	(\$911,336)	(\$407,210)	\$592,819	\$583,604	\$574,112
Ending Fund Balance	\$13,494,942	\$12,583,606	\$12,176,396	\$12,769,215	\$13,352,819	\$13,926,931
Appropriated Reserves						
TABOR Reserves	\$763,102	\$658,769	\$714,546	\$756,173	\$778,859	\$802,224
Operational Reserves	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Appropriated Reserves	\$763,102	\$1,658,769	\$1,714,546	\$1,756,173	\$1,778,859	\$1,802,224
Total Appropriation	\$22,924,033	\$23,617,729	\$25,532,752	\$26,961,956	\$27,740,816	\$28,543,039
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$12,731,840	\$10,924,837	\$10,461,850	\$11,013,042	\$11,573,960	\$12,124,707
Total Unappropriated/Unassigned Reserves	\$12,731,840	\$10,924,837	\$10,461,850	\$11,013,042	\$11,573,960	\$12,124,707

2026-27 Adopted Budget: Food Service Fund**Special Revenue**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$11,122,914	\$7,516,594	\$4,410,646	\$3,634,930	\$3,883,910	\$3,885,754
Revenue						
Federal/State Reimbursement	\$29,593,987	\$30,485,526	\$30,470,289	\$33,456,931	\$34,427,182	\$35,322,289
Food Sales	\$3,153,025	\$2,797,792	\$2,800,000	\$2,700,000	\$2,778,300	\$2,850,536
USDA Commodities	\$1,839,367	\$2,917,775	\$2,700,000	\$2,570,935	\$2,645,492	\$2,714,275
Other Revenue	\$775,855	\$512,457	\$255,000	\$411,000	\$422,919	\$433,915
Total Revenue	\$35,362,234	\$36,713,550	\$36,225,289	\$39,138,866	\$40,273,893	\$41,321,014
Expenditures						
Salary Accounts	\$14,427,113	\$15,734,448	\$15,414,420	\$15,154,497	\$16,182,127	\$16,545,032
Employee Benefit Accounts	\$4,632,281	\$5,168,590	\$5,317,975	\$5,228,302	\$5,582,835	\$5,708,036
Service Accounts	\$2,050,334	\$2,983,565	\$3,102,079	\$3,164,152	\$3,164,152	\$3,164,152
Non Food Materials and Supplies	\$5,938,022	\$2,033,198	\$1,736,324	\$1,737,935	\$1,867,000	\$1,867,000
Purchased Food	\$6,913,378	\$10,930,739	\$10,569,531	\$10,630,000	\$10,630,000	\$10,630,000
Commodity Food Cost	\$2,356,568	\$2,760,676	\$2,760,676	\$2,700,000	\$2,570,935	\$2,570,935
USDA Processing Fee	\$1,734,016	\$2,332,571	\$2,000,000	\$2,500,000	\$2,500,000	\$2,500,000
Capital Outlay Accounts	\$996,842	\$675,711	\$200,000	\$275,000	\$275,000	\$275,000
Total Expenditures	\$39,048,554	\$42,619,498	\$41,101,005	\$41,389,886	\$42,772,049	\$43,260,155
Other Financing Sources (Uses)						
Transfers In	\$80,000	\$2,800,000	\$4,100,000	\$2,500,000	\$2,500,000	\$2,000,000
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$80,000	\$2,800,000	\$4,100,000	\$2,500,000	\$2,500,000	\$2,000,000
Total Expenditures and Other Sources (Uses)	\$39,048,554	\$42,619,498	\$41,101,005	\$41,389,886	\$42,772,049	\$43,260,155
Net Change in Fund Balance	(\$3,606,320)	(\$3,105,948)	(\$775,716)	\$248,980	\$1,844	\$60,859
Ending Fund Balance	\$7,516,594	\$4,410,646	\$3,634,930	\$3,883,910	\$3,885,754	\$3,946,613
Appropriated Reserves						
TABOR Reserves	\$1,145,935	\$1,278,585	\$1,233,030	\$1,241,697	\$1,283,161	\$1,297,805
Operational Reserves	\$149,287	\$1,499,639	\$2,220,892	\$2,642,213	\$2,602,593	\$2,648,809
Total Appropriated Reserves	\$1,295,222	\$2,778,224	\$3,453,922	\$3,883,910	\$3,885,754	\$3,946,613
Total Appropriation	\$40,343,776	\$45,397,722	\$44,554,927	\$45,273,796	\$46,657,803	\$47,206,768
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$6,221,372	\$1,632,422	\$181,008	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$6,221,372	\$1,632,422	\$181,008	\$0	\$0	\$0

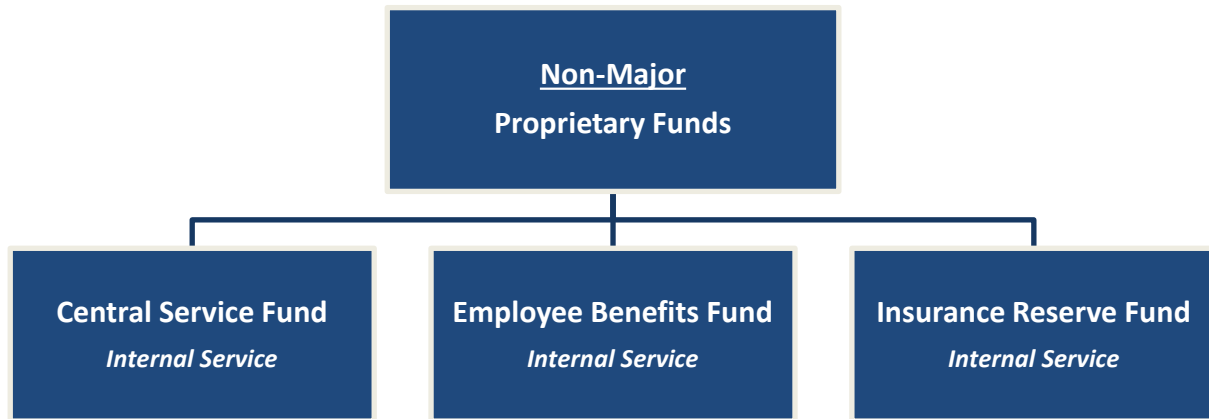
2026-27 Adopted Budget: 2020 Building Fund**Capital Projects**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$48,607,258	\$5,390,604	\$0	\$0	\$0	\$0
Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$1,151,642	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,151,642	\$0	\$0	\$0	\$0	\$0
Expenditures						
Administration	\$0	\$0	\$0	\$0	\$0	\$0
Facility Improvements	\$32,569,808	\$5,390,604	\$0	\$0	\$0	\$0
Charter Schools	\$486,409	\$0	\$0	\$0	\$0	\$0
District Utilization	\$2,000	\$0	\$0	\$0	\$0	\$0
New Construction	\$11,310,079	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$44,368,296	\$5,390,604	\$0	\$0	\$0	\$0
Net Change in Fund Balance	(\$43,216,654)	(\$5,390,604)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$5,390,604	\$0	\$0	\$0	\$0	\$0
Total Appropriation	\$44,368,296	\$5,390,604	\$0	\$0	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$5,390,604	\$0	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$5,390,604	\$0	\$0	\$0	\$0	\$0



2026-27 Adopted Budget

Non-Major Proprietary Funds



Central Service Fund

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

Employee Benefits Fund

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

Insurance Reserve Fund

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

2026-27 Adopted Budget: Central Services Fund
Internal Service

	<u>Actual</u> <u>2023-24</u>	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>	<u>Forecast</u> <u>2027-28</u>	<u>Forecast</u> <u>2028-29</u>
Beginning Net Assets	\$1,570,544	\$1,681,571	\$1,604,260	\$1,548,758	\$1,548,758	\$1,529,694
Revenue						
Fees, Charges, and Other Revenue	\$3,252,610	\$3,329,270	\$3,200,000	\$3,500,000	\$3,500,000	\$3,500,000
Total Revenue	\$3,252,610	\$3,329,270	\$3,200,000	\$3,500,000	\$3,500,000	\$3,500,000
Expenditures						
Salary Accounts	\$940,381	\$937,807	\$1,046,421	\$1,053,013	\$1,067,565	\$1,092,346
Employee Benefit Accounts	\$288,647	\$293,381	\$324,390	\$326,434	\$330,946	\$338,626
Service Accounts	\$428,989	\$349,128	\$424,391	\$361,800	\$361,800	\$361,800
Materials and Supplies	\$1,483,566	\$1,826,265	\$1,460,300	\$1,758,753	\$1,758,753	\$1,758,753
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,141,583	\$3,406,581	\$3,255,502	\$3,500,000	\$3,519,064	\$3,551,525
Interfund Transfers						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$3,141,583	\$3,406,581	\$3,255,502	\$3,500,000	\$3,519,064	\$3,551,525
Change in Net Position	\$111,027	(\$77,311)	(\$55,502)	\$0	(\$19,064)	(\$51,525)
Net Assets	\$1,681,571	\$1,604,260	\$1,548,758	\$1,548,758	\$1,529,694	\$1,478,169
Appropriated Reserves						
TABOR Reserves	\$2,389	\$102,197	\$97,665	\$105,000	\$105,572	\$106,546
Operational Reserves	\$0	\$0	\$498,685	\$500,000	\$500,000	\$500,000
Total Appropriated Reserves	\$2,389	\$102,197	\$596,350	\$605,000	\$605,572	\$606,546
Total Appropriation	\$3,143,972	\$3,508,778	\$3,851,852	\$4,105,000	\$4,124,636	\$4,158,071
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$1,679,182	\$1,502,063	\$952,408	\$943,758	\$924,122	\$871,623
Total Unappropriated/Unassigned Reserves	\$1,679,182	\$1,502,063	\$952,408	\$943,758	\$924,122	\$871,623

2026-27 Adopted Budget: Benefits Fund**Internal Service**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Net Assets	\$10,985,220	\$9,404,696	\$4,963,524	\$4,953,706	\$6,085,632	\$6,221,383
Revenue						
Insurance Premiums	\$27,277,721	\$30,353,589	\$37,634,783	\$35,659,454	\$36,693,578	\$37,757,692
Total Revenue	\$27,277,721	\$30,353,589	\$37,634,783	\$35,659,454	\$36,693,578	\$37,757,692
Expenditures						
Salary Accounts	\$115,329	\$119,502	\$144,706	\$0	\$0	\$0
Employee Benefit Accounts	\$25,600,460	\$31,248,068	\$36,515,663	\$32,944,283	\$33,899,667	\$34,882,758
Service Accounts	\$3,043,529	\$3,387,510	\$3,463,732	\$2,563,245	\$2,637,579	\$2,714,069
Materials and Supplies	\$98,927	\$39,681	\$20,500	\$20,000	\$20,580	\$21,177
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$28,858,245	\$34,794,761	\$40,144,601	\$35,527,528	\$36,557,826	\$37,618,003
Interfund Transfers						
Transfers In	\$0	\$0	\$2,500,000	\$1,000,000	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$0	\$0	\$2,500,000	\$1,000,000	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$28,858,245	\$34,794,761	\$40,144,601	\$35,527,528	\$36,557,826	\$37,618,003
Change in Net Position	(\$1,580,524)	(\$4,441,172)	(\$9,818)	\$1,131,926	\$135,752	\$139,689
Net Assets	\$9,404,696	\$4,963,524	\$4,953,706	\$6,085,632	\$6,221,383	\$6,361,072
Appropriated Reserves						
TABOR Reserves	\$301,493	\$1,043,843	\$1,204,338	\$1,065,826	\$1,096,735	\$1,128,540
Operational Reserves	\$0	\$3,919,681	\$3,749,368	\$5,019,806	\$5,124,649	\$5,232,532
Total Appropriated Reserves	\$301,493	\$4,963,524	\$4,953,706	\$6,085,632	\$6,221,383	\$6,361,072
Total Appropriation	\$29,159,738	\$39,758,285	\$45,098,307	\$41,613,160	\$42,779,210	\$43,979,075
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$9,103,203	\$0	(\$0)	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$9,103,203	\$0	(\$0)	\$0	\$0	\$0

2026-27 Adopted Budget: Insurance Fund**Internal Service**

	Actual <u>2023-24</u>	Actual <u>2024-25</u>	Budget <u>2025-26</u>	Budget <u>2026-27</u>	Forecast <u>2027-28</u>	Forecast <u>2028-29</u>
Beginning Net Assets	\$2,874,777	\$3,375,636	\$4,036,299	\$5,034,880	\$5,084,880	\$5,134,880
Revenue						
Fees & Other Revenue	\$968,694	\$1,031,376	\$1,308,199	\$906,233	\$917,689	\$938,657
Total Revenue	\$968,694	\$1,031,376	\$1,308,199	\$906,233	\$917,689	\$938,657
Expenditures						
Salary Accounts	\$532,626	\$524,627	\$558,796	\$532,849	\$541,594	\$556,843
Employee Benefit Accounts	\$158,869	\$159,503	\$173,227	\$165,183	\$167,894	\$172,621
Service Accounts	\$15,558,784	\$15,339,498	\$16,184,745	\$16,927,684	\$16,927,684	\$16,927,684
Materials and Supplies	\$14,201	\$164,557	\$216,000	\$216,000	\$216,000	\$216,000
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$16,264,480	\$16,188,185	\$17,132,768	\$17,841,716	\$17,853,172	\$17,873,148
Interfund Transfers						
Transfers In	\$15,796,645	\$15,817,472	\$16,823,150	\$16,985,483	\$16,985,483	\$16,985,264
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$15,796,645	\$15,817,472	\$16,823,150	\$16,985,483	\$16,985,483	\$16,985,264
Total Expenditures and Other Sources (Uses)	\$16,264,480	\$16,188,185	\$17,132,768	\$17,841,716	\$17,853,172	\$17,873,148
Change in Net Position	\$500,859	\$660,663	\$998,581	\$50,000	\$50,000	\$50,773
Net Assets	\$3,375,636	\$4,036,299	\$5,034,880	\$5,084,880	\$5,134,880	\$5,185,653
Appropriated Reserves						
TABOR Reserves	\$1,260	\$485,646	\$513,983	\$535,251	\$535,595	\$536,194
Operational Reserves	\$574,165	\$1,000,000	\$4,520,897	\$4,549,629	\$4,599,285	\$4,649,458
Total Appropriated Reserves	\$575,425	\$1,485,646	\$5,034,880	\$5,084,880	\$5,134,880	\$5,185,653
Total Appropriation	\$16,839,905	\$17,673,831	\$22,167,648	\$22,926,596	\$22,988,052	\$23,058,801
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$2,800,211	\$2,550,653	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$2,800,211	\$2,550,653	\$0	\$0	\$0	\$0



2026-27 Adopted Budget

Consolidated and Historical Funds

2026-27 Adopted Budget: Information Technology Fund**Internal Service**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Net Assets	\$13,001,847	\$0	\$0	\$0	\$0	\$0
Revenue						
Billing for Services	\$109,771	\$0	\$0	\$0	\$0	\$0
Infrastructure Support	\$19,594,147	\$0	\$0	\$0	\$0	\$0
Telecom	\$2,282,503	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$975,608	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$22,962,029	\$0	\$0	\$0	\$0	\$0
Expenditures						
Salary Accounts	\$14,062,725	\$0	\$0	\$0	\$0	\$0
Employee Benefit Accounts	\$4,097,589	\$0	\$0	\$0	\$0	\$0
Service Accounts	\$12,153,517	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$1,909,497	\$0	\$0	\$0	\$0	\$0
Capital Outlay Accounts	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$32,223,328	\$0	\$0	\$0	\$0	\$0
Interfund Transfers						
Transfers In	\$9,671,461	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$8,100,000	\$0	\$0	\$0	\$0	\$0
Total Net Interfund Transfers	\$1,571,461	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$40,323,328	\$0	\$0	\$0	\$0	\$0
Change in Net Position	(\$7,689,838)	\$0	\$0	\$0	\$0	\$0
Net Assets	\$5,312,009	\$0	\$0	\$0	\$0	\$0
Appropriated Reserves						
TABOR Reserves	\$84,975	\$0	\$0	\$0	\$0	\$0
Operational Reserves	\$12,916,871	\$0	\$0	\$0	\$0	\$0
Total Appropriated Reserves	\$13,001,846	\$0	\$0	\$0	\$0	\$0
Total Appropriation	\$46,407,059	\$0	\$0	\$0	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$0	\$0	\$0	\$0	\$0	\$0

*Technology Fund moved into General Fund beginning FY 2024-25

2026-27 Adopted Budget: Transportation Fund**Special Revenue**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$1,487,811	\$0	\$0	\$0	\$0	\$0
Revenue						
State Transportation Revenue	\$5,963,446	\$0	\$0	\$0	\$0	\$0
Tuition, Fees & Dues	\$1,917,038	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,880,484	\$0	\$0	\$0	\$0	\$0
Expenditures						
Salary Accounts	\$15,440,723	\$0	\$0	\$0	\$0	\$0
Employee Benefit Accounts	\$5,086,984	\$0	\$0	\$0	\$0	\$0
Service Accounts	\$4,915,251	\$0	\$0	\$0	\$0	\$0
Materials and Supplies	\$3,433,203	\$0	\$0	\$0	\$0	\$0
Capital Outlay Accounts	\$2,092,261	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$30,968,422	\$0	\$0	\$0	\$0	\$0
Other Financing Sources (Uses)						
Transfers In	\$22,726,521	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$22,726,521	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Other Sources (Uses)	\$30,968,422	\$0	\$0	\$0	\$0	\$0
Net Change in Fund Balance	(\$361,417)	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$1,126,394	\$0	\$0	\$0	\$0	\$0
Appropriated Reserves						
Operational Reserves	\$850,000	\$0	\$0	\$0	\$0	\$0
Total Appropriated Reserves	\$850,000	\$0	\$0	\$0	\$0	\$0
Total Appropriation	\$31,758,765	\$0	\$0	\$0	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$0	\$0	\$0	\$0	\$0	\$0

*Transportation Fund moved into General Fund beginning FY 2024-25

2026-27 Adopted Budget: 2018 Building Fund**Capital Projects**

	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27	Forecast 2027-28	Forecast 2028-29
Beginning Fund Balance	\$1,603,980	\$0	\$0	\$0	\$0	\$0
Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$41,466	\$0	\$0	\$0	\$0	\$0
Bond Premium	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$41,466	\$0	\$0	\$0	\$0	\$0
Expenditures						
Administration	\$0	\$0	\$0	\$0	\$0	\$0
Facility Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Charter Schools	\$858,922	\$0	\$0	\$0	\$0	\$0
District Utilization	\$0	\$0	\$0	\$0	\$0	\$0
New Construction	\$786,524	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,645,446	\$0	\$0	\$0	\$0	\$0
Net Change in Fund Balance	(\$1,603,980)	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriation	\$1,445,658	\$0	\$0	\$0	\$0	\$0
Unappropriated/Unassigned Reserves						
Undesignated Reserve	\$158,322	\$0	\$0	\$0	\$0	\$0
Total Unappropriated/Unassigned Reserves	\$199,788	\$0	\$0	\$0	\$0	\$0



2026-27 Adopted Budget Supplemental Information



2026-27 Adopted Budget

District Overview

Jeffco Mission, Vision and Values

Mission

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

Vision

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

Values

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

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



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

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

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

Strategic Plan Framework

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

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

Priority 3: Our Operations. Our Foundation.

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

Jeffco Demographics, Statistics & Outcomes

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

Jefferson County Information¹

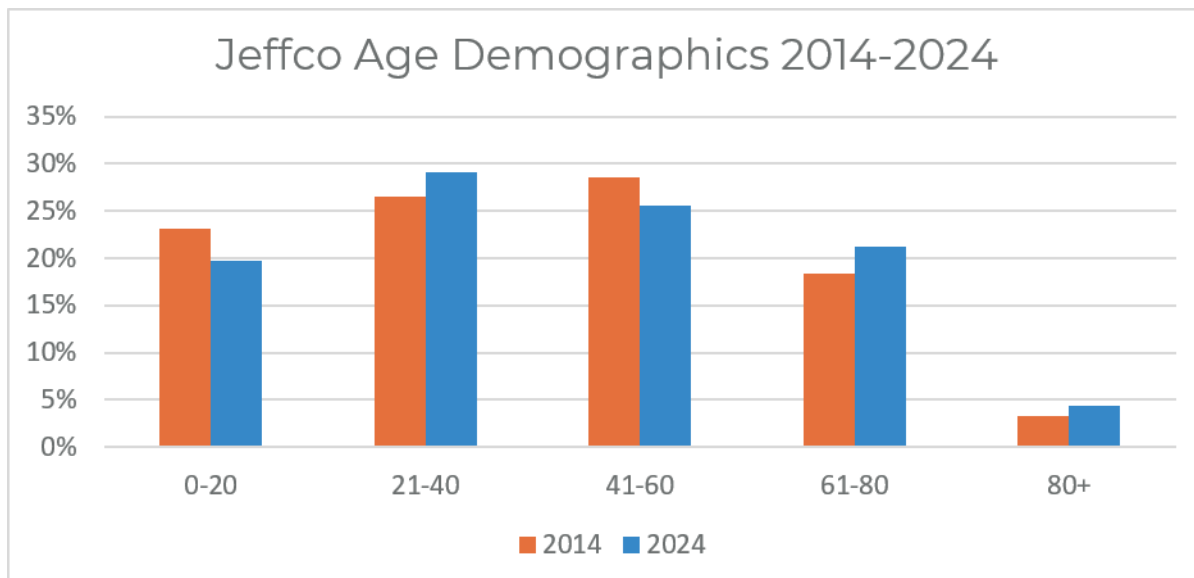
Jefferson County, Colorado, covers over 773 square miles and is located just to the west of the Denver metropolitan area along the foothills of the Rocky Mountains. Jefferson County is diverse, offering both rural and suburban areas that skirt the Denver metropolitan area. There are 27 open-space parks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



Jefferson County, Colorado

Jefferson County Demographics

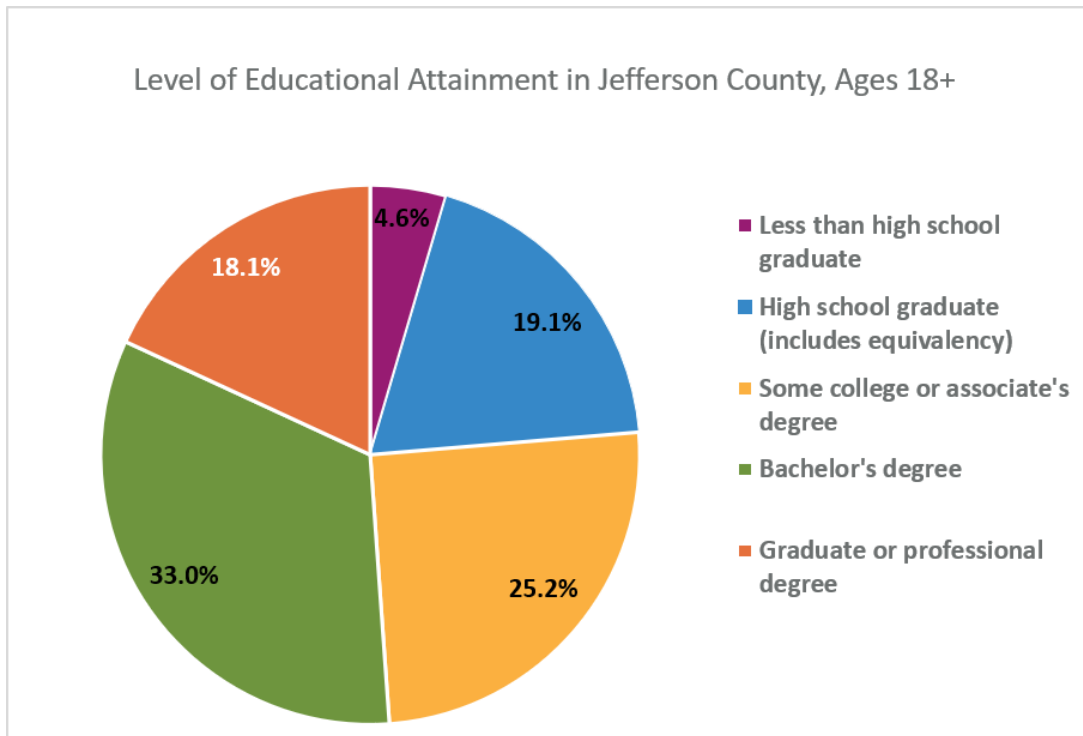
Jefferson County demographics have shifted over the past decade. Overall, since 2014, the school-age population (0 to 19 years) declined by 11.3% while the age group spanning 61 to 80+ years increased. This trend indicates that there are fewer school-age children residing in the county, which contributes to lower enrollment in Jeffco Public Schools.



Source data: U.S. Census Bureau

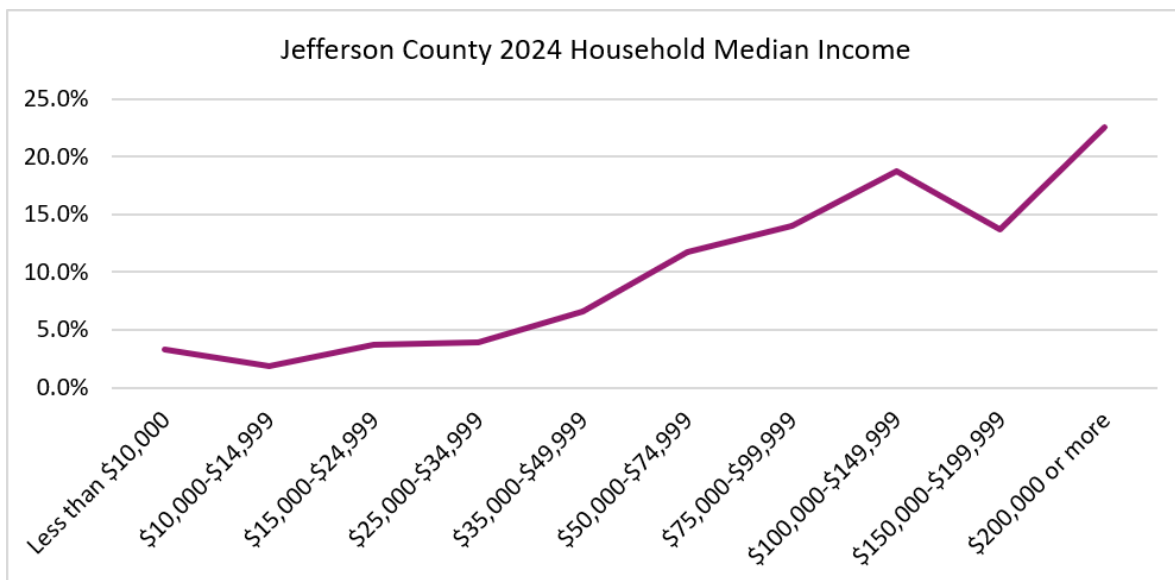
According to the most recent Federal Reserve Economic Data available, as of 2024, 51.1% of residents in Jefferson County obtained a bachelor's degree or higher. This is up from 50.7% in the previous year. Of the 64 counties in the State of Colorado, Jefferson County had the 15th highest percentage of residents with a bachelor's degree or higher.

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



Source data: U.S. Census Bureau

Median household income in Colorado was \$110,231 in 2024 inflation-adjusted dollars according to the most recent Federal Reserve Economic Data. Jefferson County's median household income during that same period was \$13,118 higher than the state average. The line graph below shows the median household income spread in Jefferson County.



Source data: U.S. Census Bureau [S1901 | Income in the Past 12 months (in 2024 Inflation-Adjusted Dollars)]

School Awards and Recognition

US News & World Report 2025 ranks four Jeffco high schools in their top 1,001 public high schools in the nation and top 29 schools in the State of Colorado:

- #1 in Colorado and #53 in the Nation – D’Evelyn Jr./Sr. High School
- #11 in Colorado and #468 in the Nation – Evergreen High School
- #17 in Colorado and #785 in the Nation – Conifer High School
- #29 in Colorado and #1,001 in the Nation – Ralston Valley High School

Niche’s 2026 Top Colorado High School Rankings:

- #4 – D’Evelyn High School
- #26 – Evergreen High School
- #31 – Ralston Valley High School
- #34 – Lakewood High School
- #38 – Columbine High School
- #41 – Chatfield Senior High School
- #54 – Conifer High School
- #67 – Golden High School
- #75 – Dakota Ridge High School
- #94 – Green Mountain High School

Niche’s 2026 Top Colorado Middle School Rankings:

- #3 – D’Evelyn Junior High School
- #56 – Manning Options School
- #83 – Evergreen Middle School
- #92 – Deer Creek Middle School

Niche’s 2026 Top Colorado Elementary School Rankings:

- #50 – Dennison Elementary School
- #59 – Devinny Elementary School
- #80 – Red Rocks Elementary School
- #88 – Ralston Elementary School
- #94 – West Woods Elementary School

Jeffco Public Schools received 46 performance awards from the Colorado Department of Education (CDE), leading all districts statewide in total honors. The CDE recognized the following Jeffco schools:

2025 High School Growth Award winners

- D’Evelyn Junior/Senior High School

2025 Centers of Excellence Award Winners:

- Deane Elementary School

2025 John Irwin Award winners

- Bergen Elementary School
- Bradford K8 North
- Bradford K8 South
- Coronado Elementary School
- Dennison Elementary School
- D'Evelyn Junior/Senior High School
- Devinny Elementary School
- Elk Creek Elementary School
- Evergreen High School
- Evergreen Middle School
- Fairmount Elementary School
- Kyffin Elementary School
- Manning Options School
- Maple Grove Elementary School
- Marshdale Elementary School
- Meiklejohn Elementary School
- Mitchell Elementary School
- Parmalee Elementary School
- Ralston Elementary School
- Ralston Valley Senior High School
- Red Rocks Elementary School
- Rooney Ranch Elementary School
- Shaffer Elementary School
- Sierra Elementary School
- Stony Creek Elementary School
- Stott Elementary School
- Ute Meadows Elementary School
- West Jefferson Elementary School
- West Woods Elementary School
- Westridge Elementary School
- Wilmot Elementary School

2025 Governor's Distinguished Improvement Award winners

- Bergen Elementary School
- Fairmount Elementary School

- Governor's Ranch Elementary School
- Kyffin Elementary School
- Meiklejohn Elementary School
- Parmalee Elementary School
- Ralston Elementary School
- Red Rocks Elementary School
- Stober Elementary School
- Stott Elementary School

Other District Awards & Recognitions:

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

Jeffco Public Schools was awarded top sustainability awards for excellence in environmental stewardship by the Jefferson County Sustainability Commission.

Jeffco Public Schools was honored as a 2025 AWS Champions Award winner for its visionary implementation of a cloud-native data lake architecture built on AWS.

District Statistics

Graduation Rates	2020-21	2021-22	2022-23	2023-24	2024-25
Colorado	82%	82%	83%	84%	86%
Jeffco	86%	85%	85%	85%	87%

Dropout Rates	2020-21	2022-22	2022-23	2023-24	2024-25
Colorado	2%	2%	2%	2%	2%
Jeffco	2%	2%	2%	2%	1%

Free and Reduced Lunch Rates	2020-21	2022-22	2022-23	2023-24	2024-25
Colorado	40%	37%	40%	46%	45%
Jeffco	31%	28%	33%	33%	30%

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

Data from the Colorado Department of Education shows relatively steady graduation and dropout rates over the last 5 years for Jefferson County. Free and Reduced Lunch levels decreased slightly in 2024-2025 after Healthy Meals for All was implemented in School Year 2023-2024.

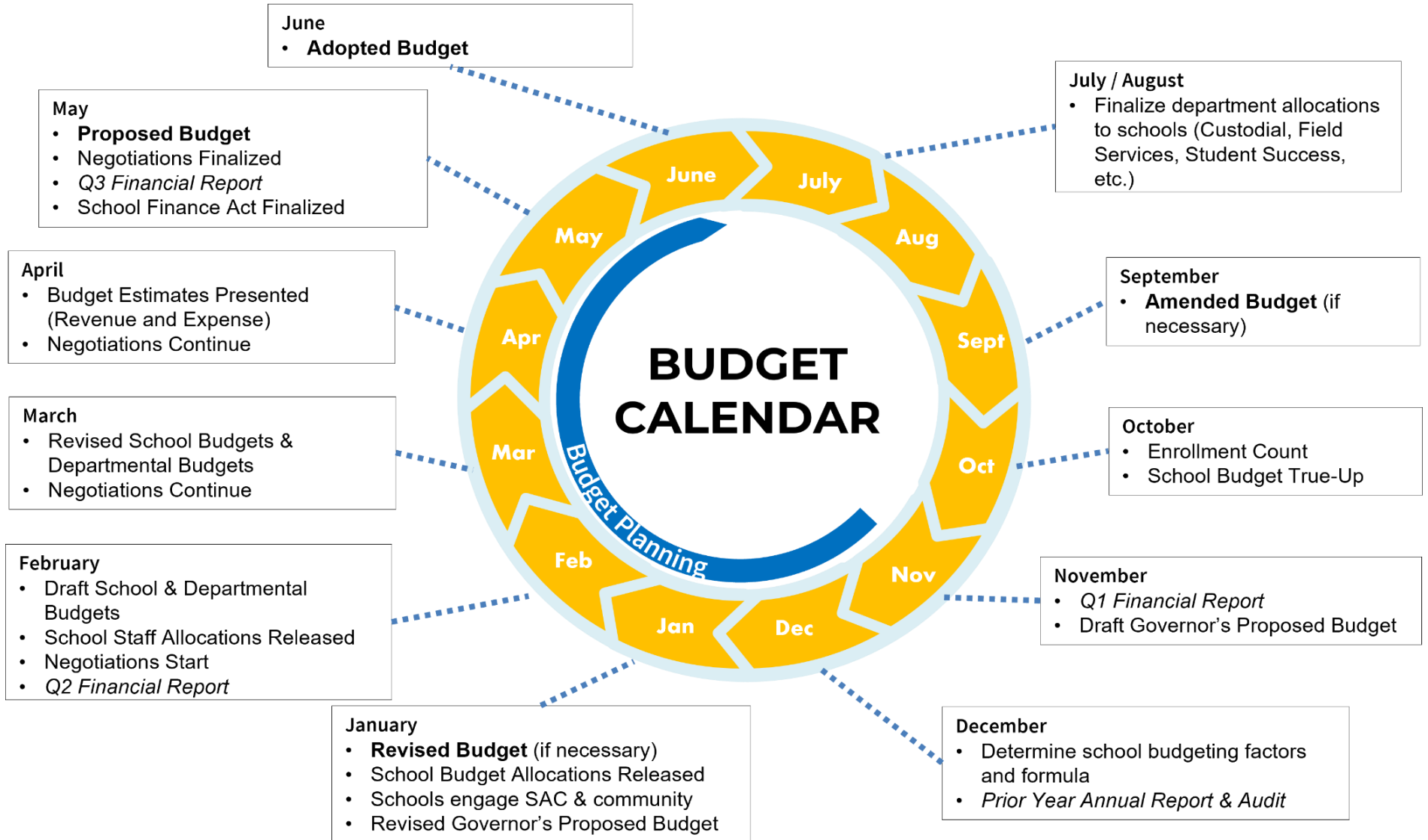




2026-27 Adopted Budget

District Budgeting Process

Budget Development Timeline



Economic Trends Inform School Funding Statewide

Economic Outlook¹

The June 2026 Economic & Revenue Forecast report from Colorado’s Legislative Council Staff (LCS) portrays an economy that continues to grow, but at a slower and increasingly uneven pace. Nationally and in Colorado, economic activity is being shaped by three major forces: rapid investment in artificial intelligence (AI), a stagnant labor market, and renewed inflationary pressure stemming from the conflict in Iran and the resulting increase in energy prices. While the forecast anticipates continued expansion through 2028, risks remain elevated due to geopolitical uncertainty, weak consumer finances, and a labor market that has largely stopped generating broad-based job growth.

Nationally, economic growth slowed from 2.1% in 2025 but is expected to increase modestly to 2.2% in 2026, according to the Congressional Budget Office². Growth is being driven primarily by business investment, especially in AI-related infrastructure such as data centers, computing equipment, software, and intellectual property. Spending on equipment rose 17.2% while investment in intellectual property increased 11.6%. Government spending also provided a temporary boost in early 2026 following the federal shutdown in late 2025.

However, consumer spending – the largest component of the economy – has weakened as households face higher energy costs, slower job growth, declining savings, and rising debt. Consumer spending growth slowed to 1.4% in the first quarter of 2026 from 1.9% in the previous quarter. The forecast still expects consumers to support economic expansion through 2028, but at a much slower pace than in previous years.

Colorado's economy grew 2.1% in 2025, matching the national rate. Like the nation, Colorado is benefiting from increased AI-related activity, including significant growth in technology and computer equipment imports and data-center development. Nevertheless, consumer spending remains relatively weak. Retail sales growth in Colorado lagged the nation in 2025, reflecting job losses, weaker tourism activity, and strained household budgets. Economic growth is expected to continue, but elevated energy costs and slow employment gains will remain constraints in the near term.

Employment³

The labor market remains characterized by what the report calls a “low hire, low fire” environment. Nationwide, employers are not laying off large numbers of workers, but they are also hiring very cautiously. Employment growth is forecast at just 0.2% in 2026, while the unemployment rate is expected to remain relatively low near 4.4%. At the same time, labor force participation continues to decline due to lower immigration, population aging, and workers leaving the labor force, suggesting labor market conditions may be weaker than the unemployment rate alone indicates.

Colorado’s labor market appears even weaker. After losing jobs in 2025, employment growth returned in 2026 but remains minimal. Employment is expected to grow by just 0.1% this year, while the labor force

¹ Legislative Council Economic & Revenue Forecast – June 2026 <https://content.leg.colorado.gov/publications/forecast-june-2026>

² CBO Budget and Economic Outlook: 2026 – 2036 https://www.cbo.gov/publication/62105#_idTextAnchor042

³ Legislative Council Economic & Revenue Forecast – June 2026 <https://content.leg.colorado.gov/publications/forecast-june-2026>

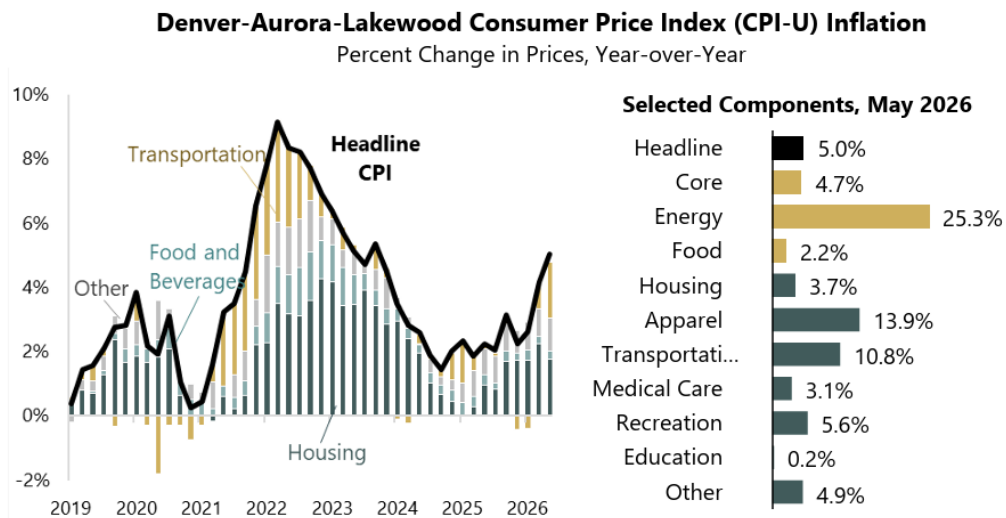
has fallen by nearly 50,000 workers since 2024. Most job growth is concentrated in health care and social assistance, meaning many other industries continue to struggle. Although unemployment remains at 3.9%⁴, broader indicators point to increasing labor market slack and limited job opportunities.

Inflation⁵

Inflation has become a growing concern in 2026, largely because of the conflict in Iran and the resulting disruption to global oil supplies. A 23.5% increase in energy prices⁶ pushed up costs for gasoline, transportation, and utilities, causing U.S. inflation to rise to 4.2%. Inflation is expected to average 3.2% in 2026 before gradually declining in future years as energy markets stabilize. Because inflation remains elevated, the Federal Reserve is expected to keep interest rates higher for longer, adding pressure on consumers and businesses.

Inflation is running even higher in Colorado, where the Denver-area inflation rate reached 5.0% in May 2026. Higher costs for energy, transportation, and housing have been major contributors. Inflation is expected to average 4.3% in Colorado during 2026 before moderating over the next two years. Rising gasoline prices, which are forecast to average \$3.83 per gallon in 2026, are reducing household purchasing power and contributing to weaker consumer spending. While inflation is expected to gradually normalize by 2028, the outlook remains highly dependent on developments in global energy markets and the Iran conflict.

Taken together, the LCS forecast and other reports describe an economy that is still growing, but increasingly dependent on a narrow set of strengths. Although the forecast expects U.S. and Colorado economies to avoid a recession and continue expanding through 2028, growth is expected to remain modest, with the biggest risks stemming from persistent inflation, labor market weakness, and ongoing geopolitical uncertainty.



Source: U.S. Bureau of Labor Statistics and Legislative Council Staff calculations.
Headline inflation includes all products and services. Transportation includes new and used vehicles, vehicle parts, and motor fuel. Housing includes the cost of rent, homeowner rental equivalent, utilities, and other housing costs.

⁴ U.S. Bureau of Labor Statistics Unemployment Rates for States <https://www.bls.gov/web/lqaus/laumstrk.htm>

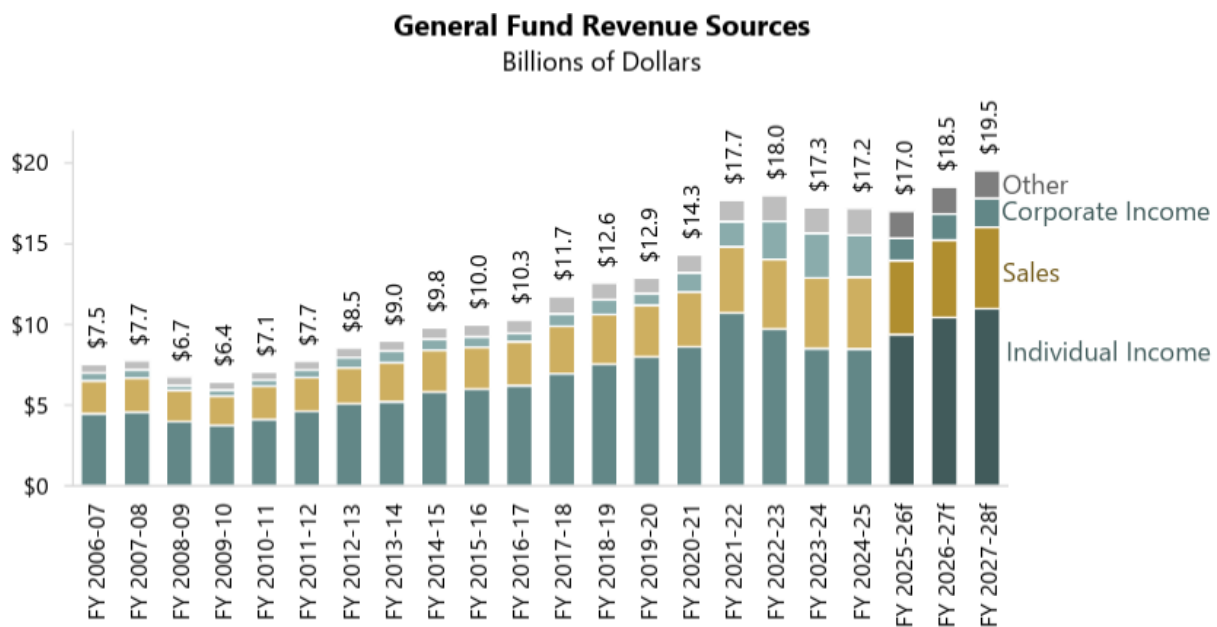
⁵ Legislative Council Economic & Revenue Forecast – June 2026 <https://content.leg.colorado.gov/publications/forecast-june-2026>

⁶ U.S. Bureau of Labor Statistics Consumer Price Index <https://www.bls.gov/cpi/>

FY 2025-26 Total State Budget⁷

The general fund is projected to end FY 2026-27 with a 13.4% reserve, which is \$116 million below the statutory requirement of 13%. This reserve includes funds in both the general fund and PERA, and is subject to changes from revenue forecast revisions, ballot measures, and legislative adjustments. General fund revenue collections are expected to rise by 8.9% due to strong growth in individual and corporate income taxes and moderate growth in sales taxes, with revenue anticipated to exceed the Referendum C cap by \$483 million.

A major development in the June forecast is the substantial upward revision to individual income tax collections following stronger than expected final payments for tax year 2025. Legislative Council Staff note that actual collections exceeded previous expectations by nearly \$500 million. While revenue growth has strengthened the state's near-term budget position, forecasters caution that elevated uncertainty remains due to forecast volatility, federal policy changes, and broader economic conditions.



Amounts shown for FY 2025-26 through FY 2027-28 are forecasts.

The segment labeled "Other" includes: use tax; retail marijuana special sales tax; cigarette, tobacco, and liquor excise taxes; Proposition EE tobacco taxes; firearms and ammunition tax; insurance premium tax; pari-mutuel wagering tax; court receipts; investment income; and miscellaneous small sources that are not forecasted independently.

Source: Office of the State Controller and Legislative Council Staff June 2026 forecast.

⁷Economic & Revenue Forecast – June 2026 https://content.leg.colorado.gov/sites/default/files/june-2026-forecast-for-posting-accessible_0.pdf

The state's economic forecast is relevant to the district's budget because it informs how the state determines per pupil funding in the School Finance Act and helps the district create multi-year forecasts as part of our long-range planning. The School Finance Act, as drafted and approved by the House, included a 2.3% inflationary increase to the base per pupil funding statewide, as required by state statute. The FY27 School finance act increases K-12 education funding for FY 2026-27 by raising the statewide base per-pupil amount to \$8,900.40 and setting total program funding at approximately \$10.18 billion. It also modifies school finance formulas by providing additional enrollment protections for districts experiencing declining enrollment, updates charter school funding provisions, and expands flexibility in areas such as school redesign grants, homeschool participation, assessment administration, and special education reimbursements.⁸



⁸ School Finance Act <https://leg.colorado.gov/bills/sb26-023>

Colorado School Finance Act and State Legislation

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

How Funding is Shared

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



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

An Updated Funding Formula

Senate Bill 26-023, signed into law, serves as the School Finance Act for Fiscal Year 2026–27 and continues Colorado's transition to the new school finance formula established last year under House Bill 25-1320. The funding formula includes several refinements intended to support funding stability during the transition to the new formula.

Key formula changes for FY 2026-27:

- 30% implementation of new formula
- Moved to 3-year averaging for enrollment
- Inflationary increases based on 2.4%
- For FY 2026-27 only, the bill requires that total program is calculated using the same school district cost of living factors as were used in FY 2025-26.

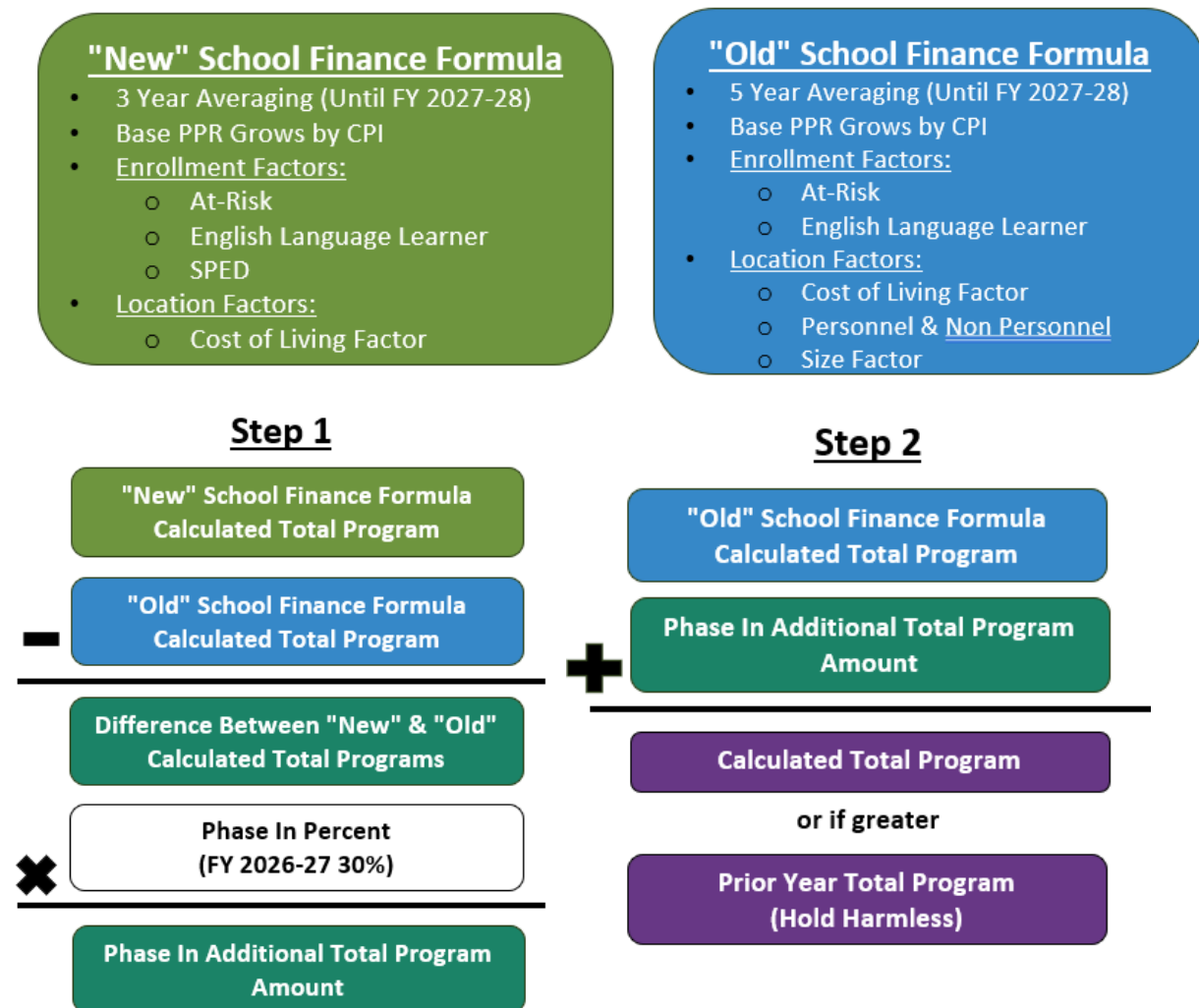
In addition to funding changes, the legislation modifies several education programs and policies, including charter school funding distributions, special education funding allocations, part-time homeschool program requirements, and educator workforce provisions.

The bill increases the statewide base per-pupil funding amount from **\$8,691.80 to \$8,900.40**, while continuing the seven-year phase-in of the new funding formula.

Transition to the New System

A change was implemented into the seven-year phase-in strategy. A Smoothing Factor was introduced to be implemented when formula is implemented at 45%. The phase-in began in FY 2025–26.

Core Components of School Finance Act



Total Program Revenue for Jeffco – Historic and Projected

The district expects to receive about \$11,733 per student on average for the 2026-27 school year. This figure is negligibly different than CDE supplied estimates based on the district's line of sight into our enrollment trends among our online programs and our actual free and reduced lunch (FRL) eligible count. These two variables drive aspects of the overall funding formula. The following graphs show the full Total Program Revenue for both district-run and charter schools. Note that the general fund revenue only includes Total Program Revenue for pupils in district-run schools.



Property Taxes and Mill Levy Overrides

Property Tax and Mill Levy

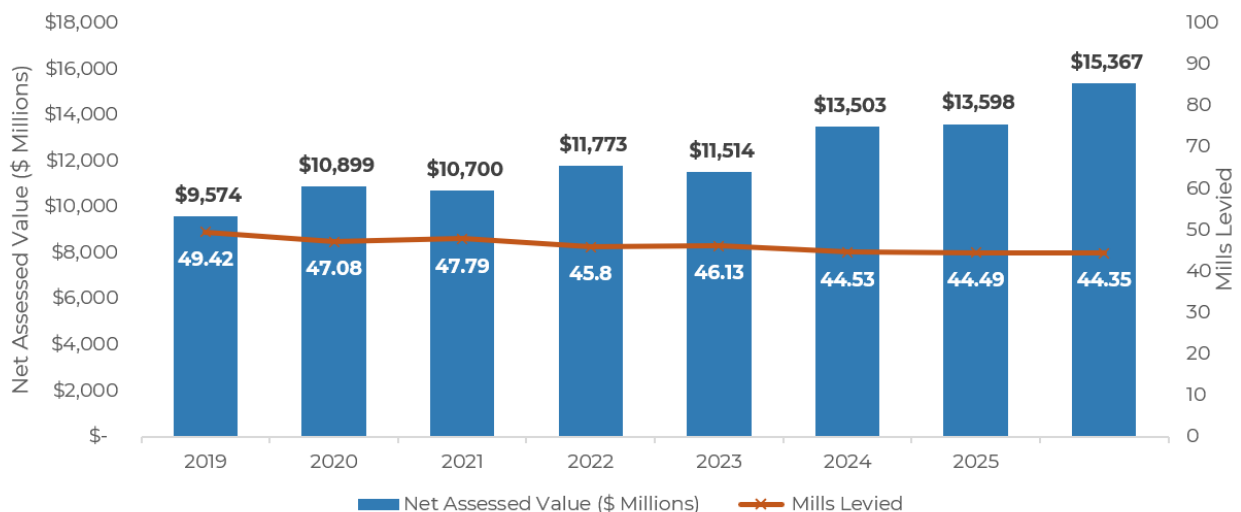
The state's defined Total Program is partially funded through local tax receipts. In addition, local property taxes in the form of Mill Levy Overrides (MLO) contribute to the resources available to all public schools in the district.

The Jefferson County Assessor's office determines the assessed valuation of all property. Assessed valuation is a percentage of the actual market value. In property tax year 2026, HB24B-1001 set the residential tax rate for school districts at 7.05% for most properties. Meanwhile the non-residential tax rate is set at 27%.

Year	Net Assessed Value
2018	\$9,532,785,033
2019	\$9,574,801,177
2020	\$10,899,265,508
2021	\$10,700,143,345
2022	\$11,772,159,291
2023	\$11,513,730,497
2024	\$13,503,034,710
2025	\$13,598,825,546
2026	\$15,367,382,980

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

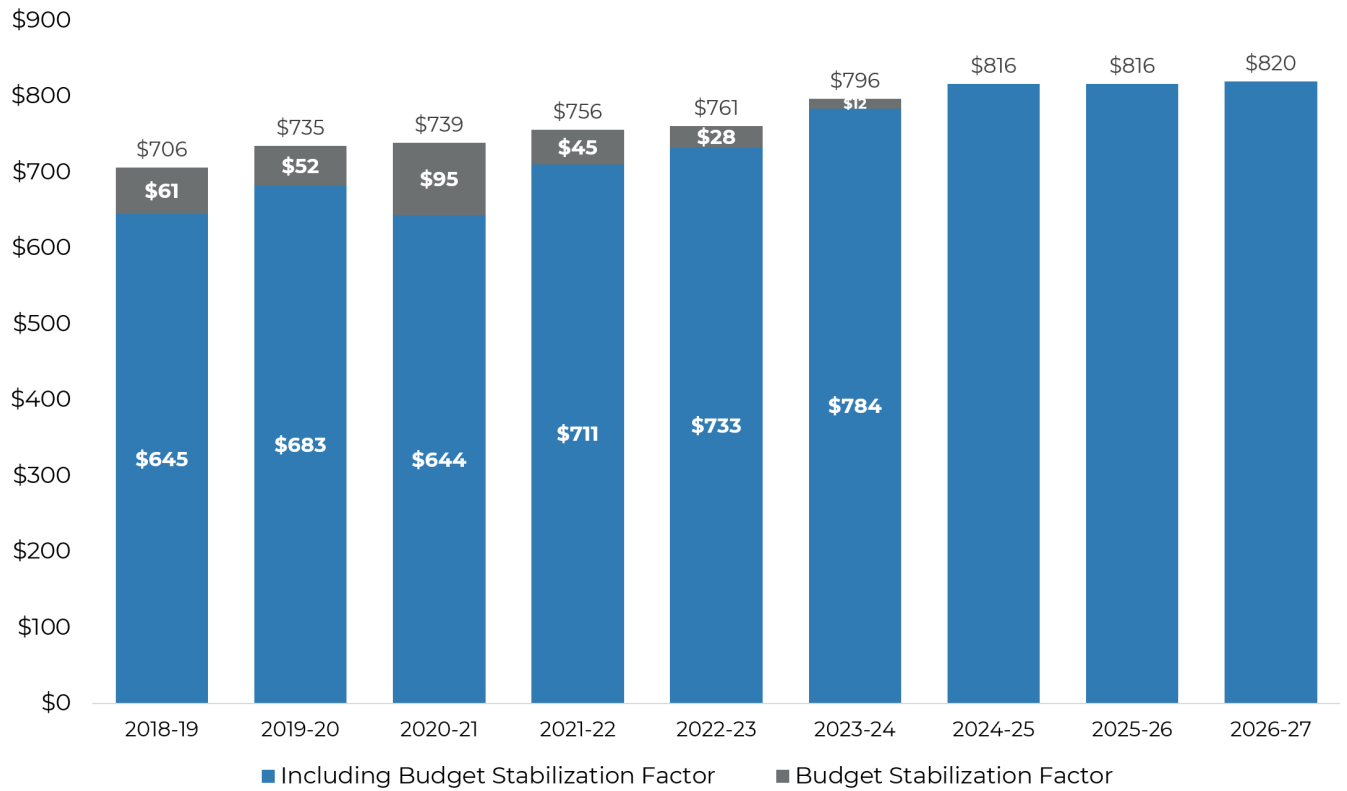
Net Assessed Valuation and Mills Levied



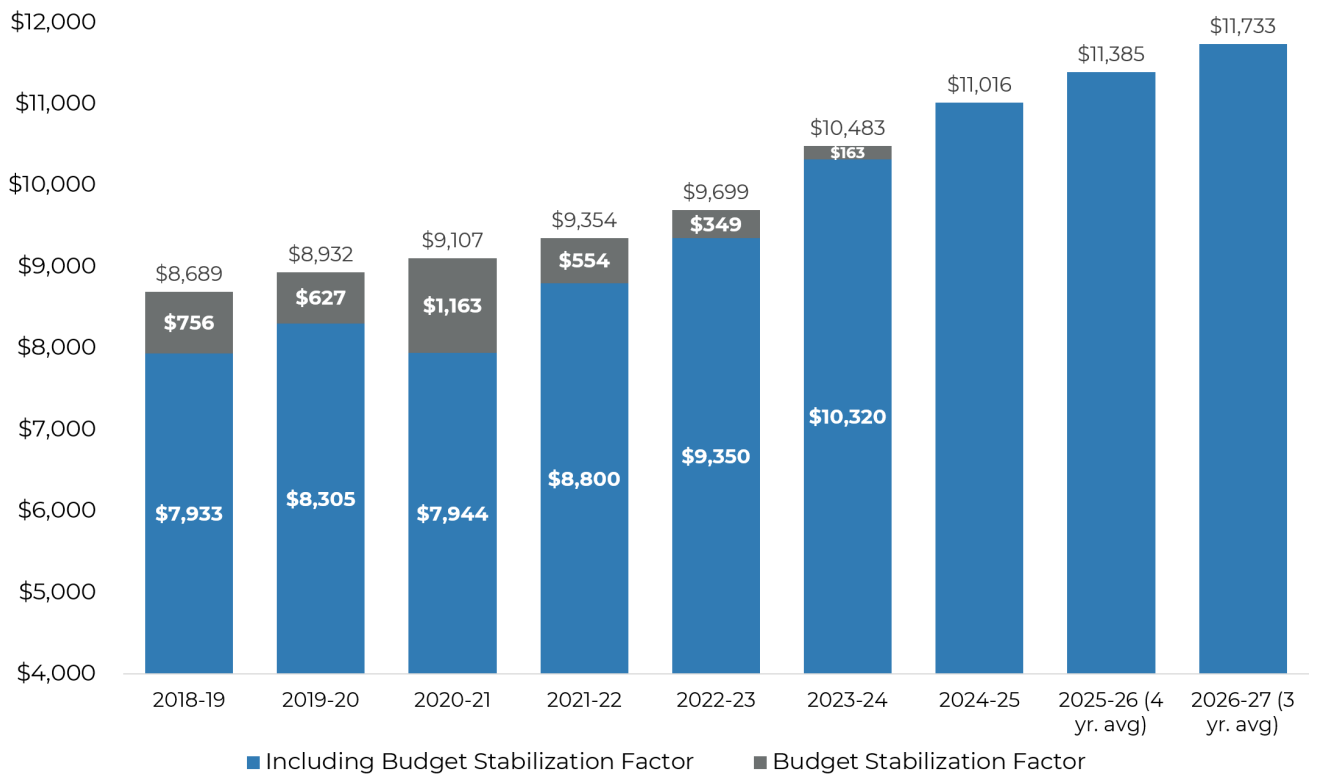
*Actual Value based on Jeffco 2026 median home price

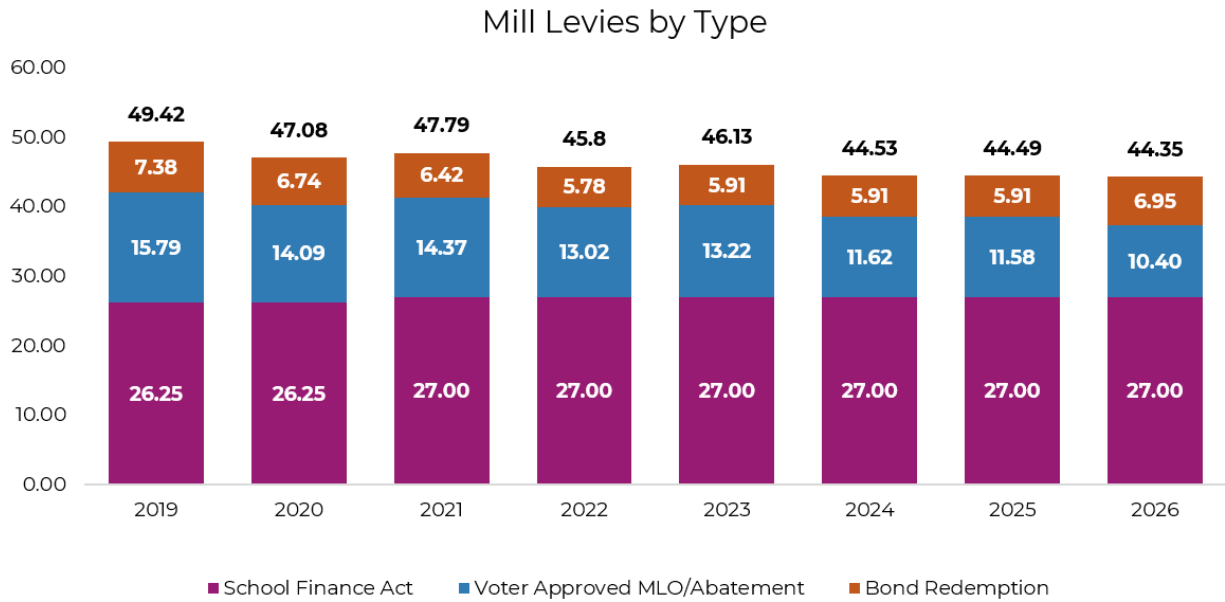
**The Mill Levy is applied per \$1,000 in assessed value

Total Program (in millions)

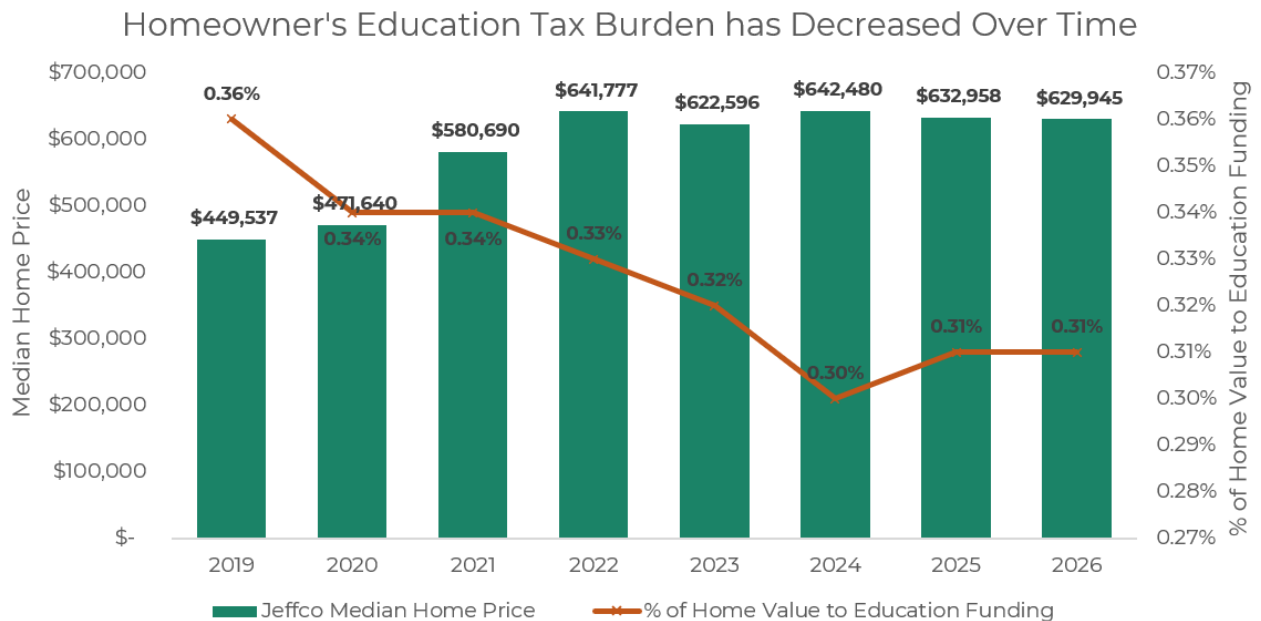


Total Program per Pupil





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



Mill Levy Override (MLO) Capacity

The district's ability to generate additional local revenue through a Mill Levy Override (MLO) is set by state law. The maximum allowable MLO is calculated as a percentage of Total Program funding. Because of this, the district's MLO capacity is not tied to property values or proportionally to inflation. Instead, the district's MLO capacity is determined by the factors that determine Total Program.

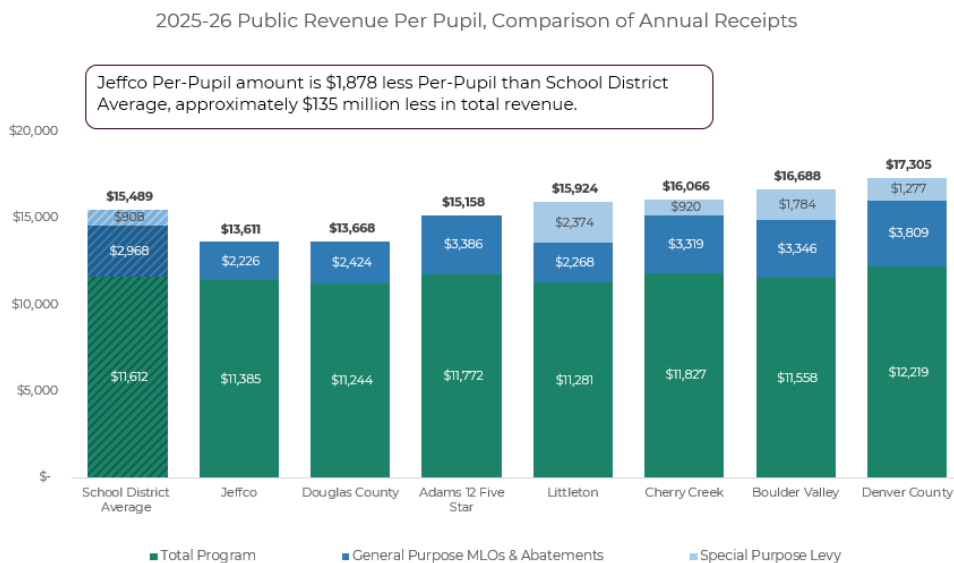
In Jeffco, Total Program is driven primarily by enrollment and state school finance policy. As district enrollment declines, Total Program funding remains flat or decreases, which limits growth in the maximum allowable MLO. At the same time, rising property values increase the amount of revenue generated per mill, but do not increase the maximum MLO allowed. In addition, charter enrollment has remained stable or increased as a share of total students, resulting in a greater share of any new MLO revenue being allocated to charter schools.

Because Maximum MLO capacity is tied to Total Program, it may stay flat, decline, or increase slightly depending on how enrollment trends and projections ultimately materialize.

Based on current projections for the 2026-2027 fiscal year, the district has approximately \$73 million in remaining MLO capacity. Of this amount, roughly \$65 million would be available to the district, with about \$8 million allocated to charter schools based on current enrollment projections.

Potential Future Mill Levy Override Increase

The district's adopted 2026–2027 budget does not assume a Mill Levy Override (MLO), and/or Special Purpose Levy, that are expected to be considered by voters in November 2026. The proposals under discussion would seek additional local revenue, including funding for district operations, employee compensation, and facility maintenance needs. Because the measures have not yet been approved by voters, the associated revenue is not currently available to the district. If approved, the measures would utilize a portion of the district's remaining MLO capacity and increase ongoing local revenue within the limits established by state law.



Of revenue noted above, all but the special purpose levy is deposited annually into the district's general fund.
This comparison includes both district and charter school revenues.

Capital / Bond Funding

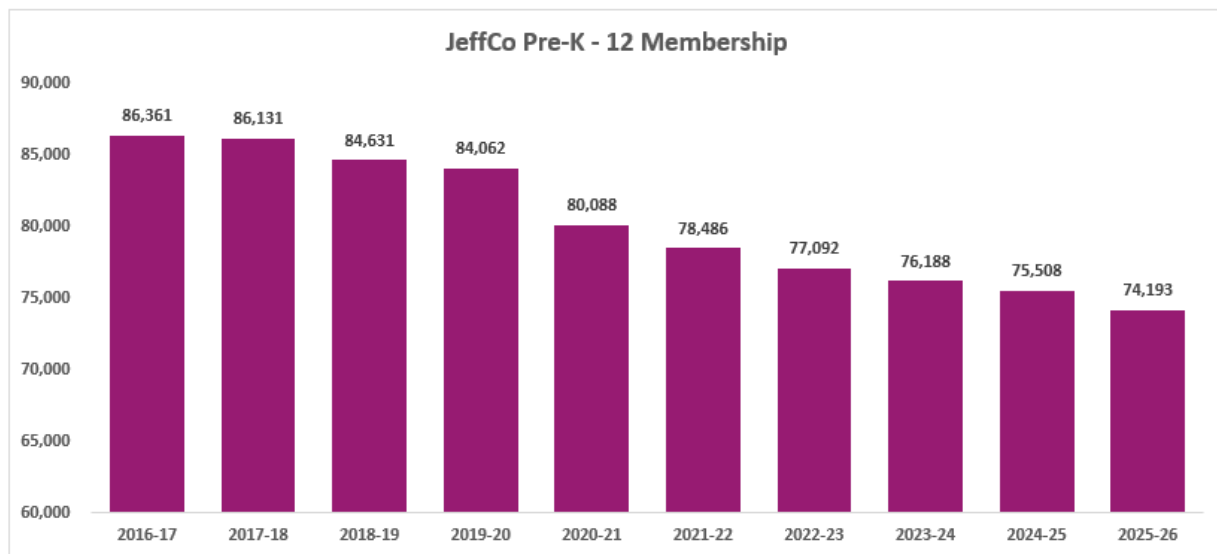
To meet the structural and facilities needs of the district, the district has the ability to raise capital funds or designate an operating fund for capital purposes. As mentioned above, the district can ask voters to raise tax-funded financing in the form of General Obligation bonds. These funds are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



Enrollment Patterns and Data

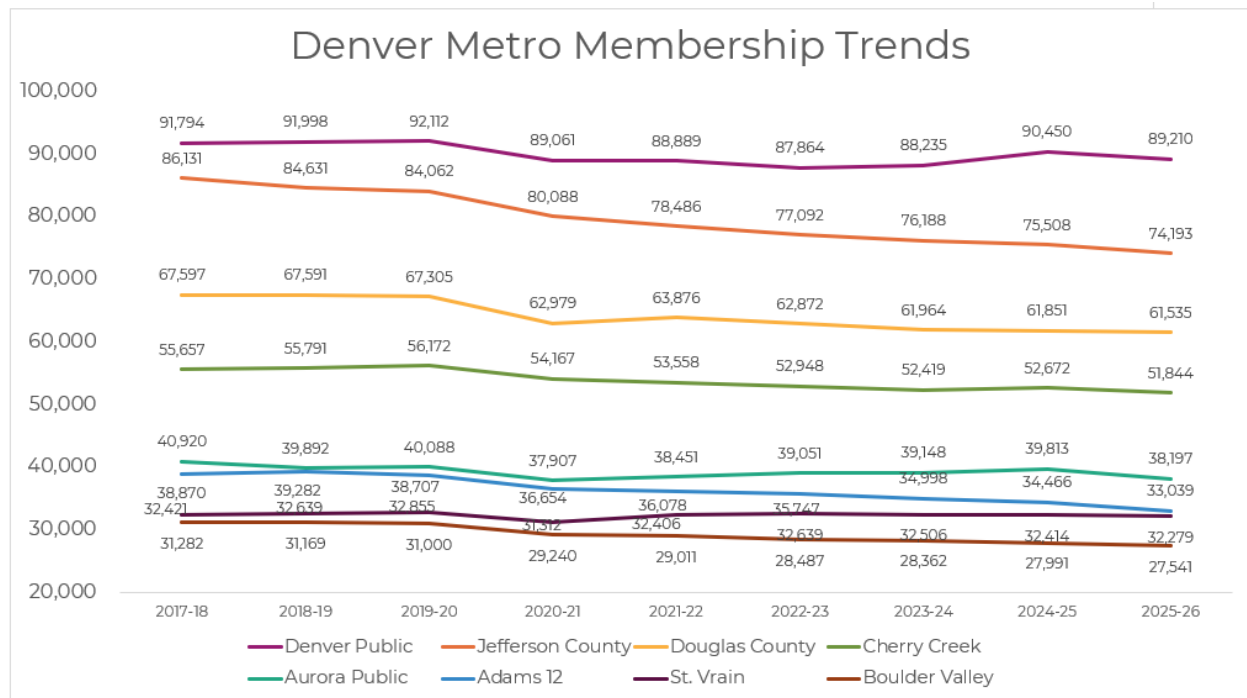
Jeffco is proud to be the second largest school district in the state, serving tens of thousands of students and families each year. As countywide population shifts so does the enrollment in Jeffco Public Schools. Whether serving 1,000 students or 74,000 students, we intend to provide a culture of instructional excellence and extraordinary student experiences for **every** student.

The graphs in this section help illustrate what has become a multi-year trend of lower student enrollment counts in Jeffco. While the overall population of Jefferson County has grown over the past 30 years, the population of people from age 0 to 17 years has declined substantially. The graph below summarizes overall membership of Prekindergarten through 12th grade across all district-run and charter schools over a ten-year period.

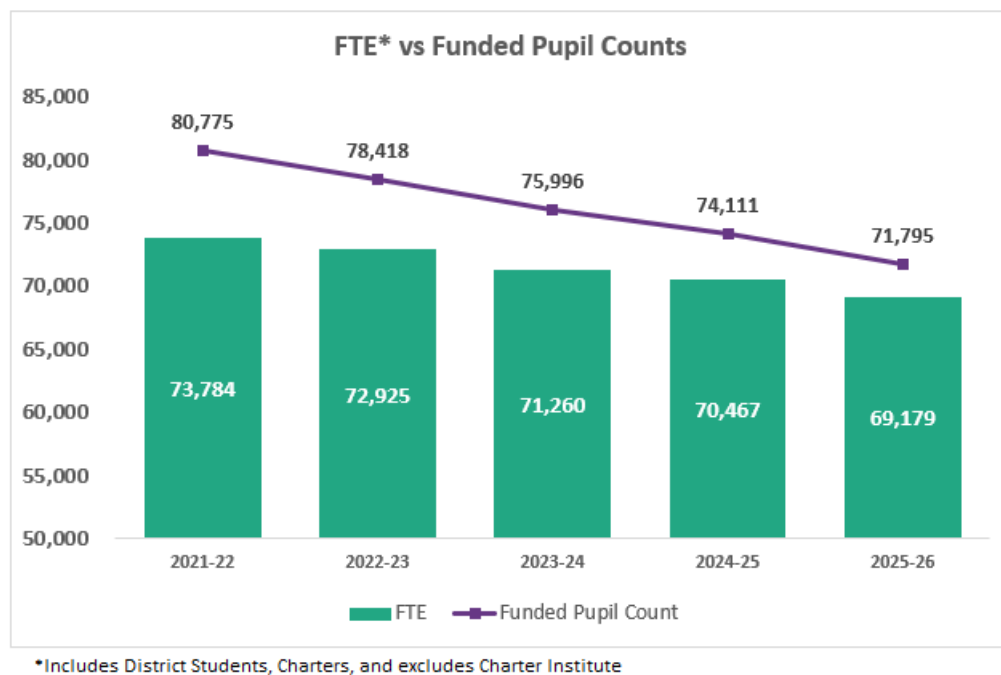


Jeffco is not the only school district to realize enrollment declines over the past several years. The chart below provides comparison data across several metropolitan area school districts.

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

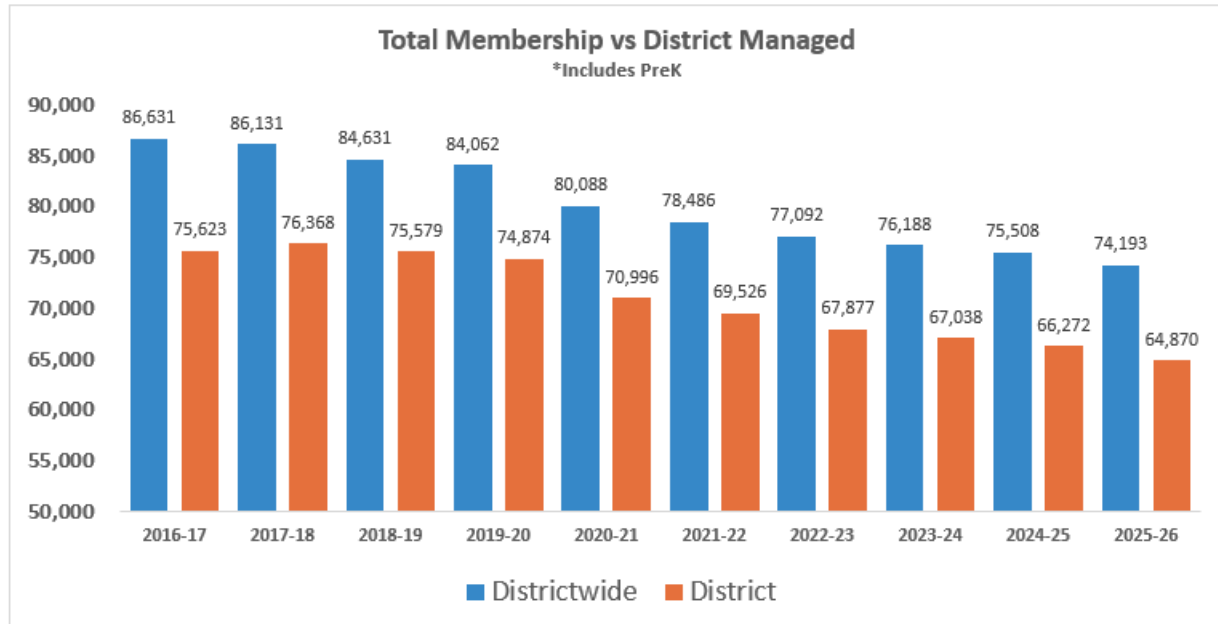


The graph below shows how averaging helps cushion the financial impacts of declining enrollment over time.



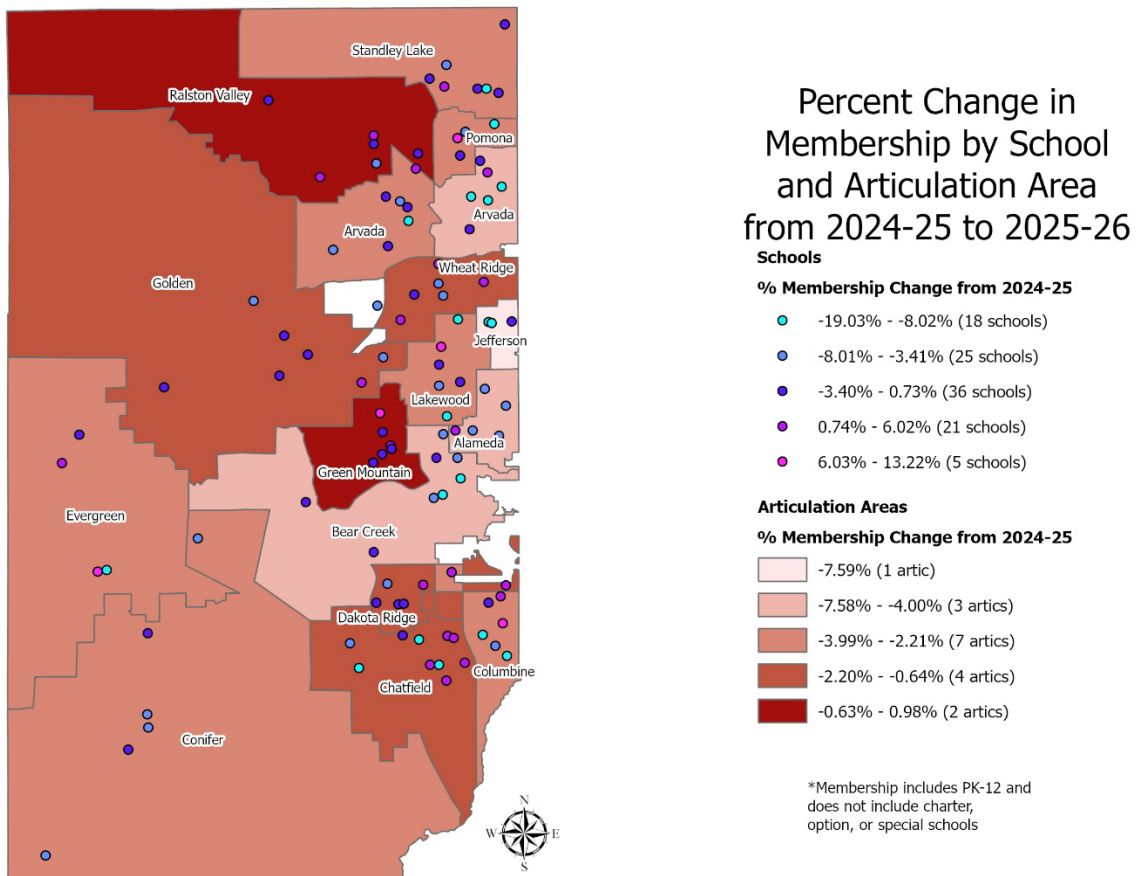
While the data above shows full student enrollment for all schools in Jeffco, the district's proposed budget reflects programming and expenditures for only the district-run schools. For that reason, it is important

to consider the enrollment data broken out for district-run schools as context to the budgetary figures. The chart below shows the district-run school share of total membership.



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

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



These population shifts ultimately show up in the school-level budgets where some schools are expanding, and others are contracting. As schools prepare their budgets for the 2026-27 school year, the principals take into consideration school level trends in enrollment. Principals and the budget team carefully consider the preliminary enrollment data at each school from EnrollJeffco, our online school enrollment platform for the Jeffco community.

The data below show the year-over-year school-level enrollment trends that are impacting school-level budgets.

Elementary

Elementary	2024-25	2025-26	YoY Change %
Adams ES	310	304	(2.0%)
Belmar School Of Integrated Arts	293	256	(14.5%)
Bergen Valley International	456	452	(0.9%)
Blue Heron ES	325	331	1.8%
Columbine Hills ES	315	286	(10.1%)
Coronado ES	384	393	2.3%
Deane ES	341	327	(4.3%)
Devinny ES	505	511	1.2%
Dutch Creek ES	286	259	(10.4%)
Edgewater ES	335	329	(1.8%)
Eiber ES	255	284	10.2%
Elk Creek ES	324	302	(7.3%)
Fairmount ES	601	574	(4.7%)
Foothills ES	363	411	11.7%
Fremont ES	268	251	(6.8%)
Governor's Ranch ES	458	469	2.3%
Green Gables ES	315	300	(5.0%)
Hackberry Hill ES	430	419	(2.6%)
Hutchinson ES	328	328	0.0%
Kendallvue ES	370	365	(1.4%)
Kendrick Lakes ES	443	416	(6.5%)
Kyffin ES	503	528	4.7%
Lasley ES	576	555	(3.8%)
Lawrence ES	412	412	0.0%
Leawood ES	321	328	2.1%
Little ES	310	251	(23.5%)
Lukas ES	402	407	1.2%
Lumberg ES	526	477	(10.3%)
Maple Grove ES	390	371	(5.1%)
Marshdale ES	375	376	0.3%
Meiklejohn ES	521	540	3.5%
Mitchell ES	478	453	(5.5%)
Mortensen ES	260	230	(13.0%)
Mt. Carbon ES	367	342	(7.3%)

Elementary Cont'd	2024-25	2025-26	YoY Change %
Normandy ES	262	281	6.8%
Parmalee ES	278	267	(4.1%)
Patterson ES	346	355	2.5%
Peak Expeditionary School at Penni	316	333	5.1%
Powderhorn ES	522	522	0.0%
Prospect Valley ES	583	587	0.7%
Ralston ES	289	291	0.7%
Red Rocks ES	292	288	(1.4%)
Rooney Ranch ES	492	483	(1.9%)
Rose Stein ES	336	313	(7.3%)
Ryan ES	511	500	(2.2%)
Secrest ES	334	306	(9.2%)
Semper ES	314	310	(1.3%)
Shaffer ES	497	506	1.8%
Shelton ES	394	391	(0.8%)
Sierra ES	493	495	0.4%
Slater ES	280	240	(16.7%)
South Lakewood ES	393	383	(2.6%)
Stevens ES	469	482	2.7%
Stober ES	348	359	3.1%
Stony Creek ES	349	370	5.7%
Stott ES	288	282	(2.1%)
Swanson ES	283	252	(12.3%)
Ute Meadows ES	374	344	(8.7%)
Van Arsdale ES	492	470	(4.7%)
Vanderhoof ES	403	346	(16.5%)
Warder ES	432	423	(2.1%)
Weber ES	312	346	9.8%
Welchester ES	293	282	(3.9%)
West Jefferson ES	252	242	(4.1%)
West Woods ES	542	549	1.3%
Westgate ES	305	278	(9.7%)
Westridge ES	400	416	3.8%
Wilmot ES	327	350	6.6%
Total Elementary	25,947	25,479	(1.8%)

Kindergarten through 8

K-8	2024-25	2025-26	YoY Change %
Bear Creek K-8	863	792	(9.0%)
Bradford Int	350	330	(6.1%)
Bradford Pri	371	338	(9.8%)
Three Creeks K-8	1,050	1,027	(2.2%)
Total K-8	2,634	2,487	(5.9%)

Middle

Middle	2024-25	2025-26	YoY Change %
Bell MS	774	769	(0.7%)
Carmody MS	550	554	0.7%
Creighton MS	741	696	(6.5%)
Deer Creek MS	541	565	4.2%
Drake MS	1,003	988	(1.5%)
Dunstan MS	798	782	(2.0%)
Evergreen MS	478	495	3.4%
Everitt MS	456	437	(4.3%)
Falcon Bluffs MS	567	577	1.7%
Ken Caryl MS	725	694	(4.5%)
Mandalay MS	443	401	(10.5%)
North Arvada MS	464	479	3.1%
Oberon MS	704	714	1.4%
Summit Ridge MS	851	841	(1.2%)
Wayne Carle MS	438	434	(0.9%)
West Jefferson MS	499	482	(3.5%)
Total Middle	10,032	9,908	(1.3%)

High

High School	2024-25	2025-26	YoY Change %
Arvada HS	754	672	(12.2%)
Arvada West HS	1,923	1,905	(0.9%)
Bear Creek HS	1,344	1,281	(4.9%)
Chatfield HS	1,808	1,786	(1.2%)
Columbine HS	1,710	1,663	(2.8%)
Conifer HS	821	805	(2.0%)
Dakota Ridge HS	1,277	1,266	(0.9%)
Evergreen HS	909	830	(9.5%)
Golden HS	1,469	1,458	(0.8%)
Green Mountain HS	1,071	1,077	0.6%
Lakewood HS	1,735	1,724	(0.6%)
Pomona HS	1,252	1,208	(3.6%)
Ralston Valley HS	1,875	1,882	0.4%
Standley Lake HS	1,123	1,065	(5.4%)
Wheat Ridge HS	932	886	(5.2%)
Alameda Jr/Sr	1,002	948	(5.7%)
Jefferson Jr/Sr	601	545	(10.3%)
Total High Schools	21,606	21,001	(2.9%)

Special Schools

Special Schools	2024-25	2025-26	YoY Change %
Connections	22	11	(100.0%)
Jeffco Transition Services	116	144	19.4%
Miller Special	97	84	(15.5%)
Mountview	13	16	18.8%
Sobesky at Stevens	101	88	(14.8%)
Total Special	349	343	(1.7%)

Options, and Charter Schools

Options	2024-25	2025-26	YoY Change %
Brady Exploration	294	335	12.2%
Dennison ES	575	574	(0.2%)
D'Evelyn Jr/Sr	1,212	1,206	(0.5%)
Free Horizon Montessori PK-8	382	383	0.3%
Foster Dual Language PK-8	454	486	6.6%
Jeffco Open Elem	236	238	0.8%
Jeffco Open Sec	315	316	0.3%
Jeffco Virtual	441	350	(26.0%)
Jeffco Remote Learning	399	364	(9.6%)
Long View	20	17	(17.6%)
Manning	685	710	3.5%
McLain HS	349	331	(5.4%)
Warren Tech	32	38	15.8%
Warren Tech North	0	0	0.0%
Warren Tech South	0	0	0.0%
Total Option	5,394	5,348	(0.9%)

Chart Area

Charters	2024-25	2025-26	YoY Change %
Addenbrooke	965	992	2.7%
Collegiate	304	241	(26.1%)
Compass Golden	425	428	0.7%
Compass Wheat Ridge	288	287	(0.3%)
Doral	168	159	(5.7%)
Excel	446	441	(1.1%)
Jefferson Academy	1,501	1,563	4.0%
Lincoln	824	804	(2.5%)
Montessori Peaks	479	486	1.4%
Mountain Phoenix	650	669	2.8%
New America	74	62	(19.4%)
Rocky Mountain Academy	350	340	(2.9%)
Rocky Mountain Deaf	82	86	4.7%
Summit Academy	1,198	1,199	0.1%
Two Roads	630	606	(4.0%)
Woodrow Wilson	852	960	11.3%
Total Charter	9,236	9,323	0.9%

Jeffco's District Budgeting Process

Jeffco Thrives, Jeffco Public Schools' strategic plan, was developed at the directive of the Board of Education (the Board) to ensure all students and schools thrive. In an environment where enrollment is declining, thriving also means the budgeting process must evolve to ensure long-term sustainability. This section outlines Jeffco's budget development process and methodology for the 2026-27 school year.

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

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

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



Budget Development Through the Years

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

- **FY 2023–24.** Launched **Regional Opportunities for Thriving Schools (ROFTS)** initiative, a multi-phase plan approved by the Board of Education that led to school closures and consolidations. Introduced the **10/10/10 Stop, Start, Continue (SSC)** framework to evaluate programs and initiatives, supporting a districtwide effort to reduce expenditures.
- **FY 2024–25.** Continued the **Stop, Start, Continue (SSC)**, with a focus on sustaining key strategic initiatives originally funded by ESSER (federal COVID-19 relief funds ending September 30, 2024). The district also refined its budgeting approach to better reflect expected actual spending, rather than treating the budget as a maximum spending limit.
- **FY 2025-26.** Implemented a modified budget development process in response to **no new revenue**. The district **paused the Stop, Start, Continue (SSC) process** and focused on sustaining existing services, adjusting budget allocations based on spending trends, operational changes, and districtwide priorities.

FY 2026-27 Budget Reduction Blueprint (BRB)

Over the past five years, Jeffco has experienced many successes in the face of several challenges. Guided by strong leadership and commitment to mission, the Jeffco team made tough, focused, and strategic decisions to navigate school consolidations and realignment of resources to serve students and protect school staff. Among the highest accomplishments was mitigating the pandemic's immeasurable trials and learning loss through deliberate and thoughtful learning interventions. In May of 2025, the district celebrated an 86.7% graduation rate, up from 84.6% in 2024. Valuing staff alongside students has been another hallmark among district leadership, and deliberate, value-driven choices were made to invest in our people through long overdue and meaningful compensation increases.

Preserving this momentum remains a top priority, but doing so requires Jeffco to take thoughtful, proactive steps to align revenue and expenses moving into FY 2026-27. At the direction of the Board, Jeffco Public Schools developed a **Budget Reduction Blueprint** for the 2026–27 school year to proactively respond to the financial realities facing public education locally, in Colorado, and across the nation. Declining enrollment, rising costs, and dwindling federal and state funding have intensified financial pressures in Jeffco. These challenges required decisive action to keep schools strong and sustainable for the students who rely on them now and in the future.

At the September 3, 2025, Board Study Session, district staff recommended a minimum \$45 million reduction target and the pursuit of at least \$15 million in new annual revenue for capital uses. Stakeholder engagement and input were at the forefront of the process, and Jeffco leadership created many opportunities for feedback and contributions from both internal and external stakeholders.

Gathered Community Input – Jeffco sought out community input in the form of Community Partner Lunches, Partnership for Fiscal Sustainability, (Virtual) Budget Lab, staff/community surveys, Budget Owner Workgroup, and public comment opportunities.

Provided BRB Guidelines and Priorities – Jeffco strived to preserve resources that were closest to the classroom. Reduction targets were lower in budgets for both departmental and schools that provide direct classroom instruction.

Budget Development FY 2026-27

Every year, Jeffco schools and departments build budgets and decide how to use their resources to support students, staff, and families. The 2026-27 school year was no different; however the overall budget was smaller, resulting in less funding available for schools and departments.

- **Schools:** Each principal, working with the community, SAC, and staff, assesses needs and prioritizes resources when making staffing and budget decisions.
- **Departments:** Leaders make staffing and budget decisions working with their teams to understand needs and prioritize resources and utilizing community and district leadership input.
- **The Board of Education:** Adopts the annual budget in June. All decisions are guided by two principles: focus resources on student learning and ensure long-term financial sustainability.

As part of the Budget Reduction Blueprint, the district established a multi-year strategy to address ongoing structural budget challenges. For FY 2026–27, the district identified approximately **\$40 million** of the **\$45 million** budget reduction target, leaving **\$5 million** to be addressed in a future phase of the plan. In addition, the district intends to pursue at least **\$15 million in new annual local revenue** to support capital needs, with consideration of a ballot measure in fall 2026. The district also continues to evaluate options to address an estimated **\$8 million in recurring budget needs**; the resolution of which will depend on future decisions related to funding, operations, and long-term financial sustainability

The FY 2026-27 adopted budget reflects a combination of targeted investments and expenditure reductions.

Budgetary Allocation Net Decrease (\$53M)

- **(\$40M)** - BRB School and Departments
- **(\$6.5M)** – School Enrollment Allocation Net Decrease
- **(\$5M)** – ASCENT and Free Horizon (Decrease in revenue offset)
- **(\$1.5M)** – Decrease transfer to Benefits Fund

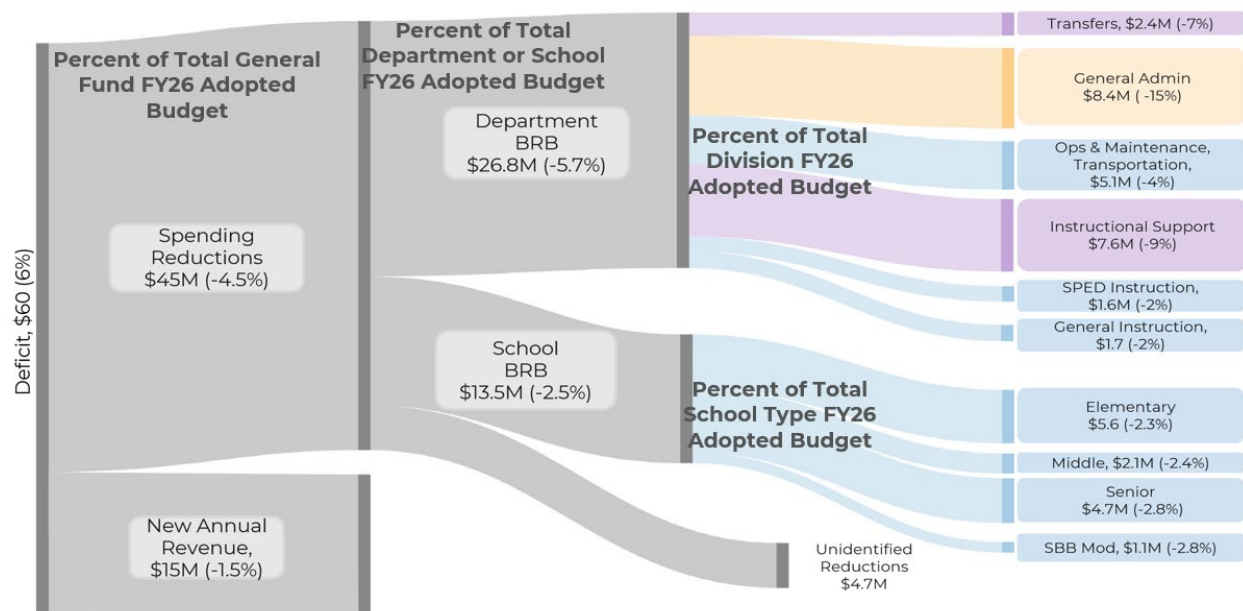
Budgetary Allocation Net Increase +\$15.6M

- **+\$10.3M** - Compensation Increases
- **+\$2.4M** - Student Success & Transportation FTE Alignment
- **+\$2M** - Expenses Temporarily Covered by a Grant
- **+\$600K** - Inflationary Increases for Utilities
- **+\$300K** – Evergreen High School support

Holistic View of the Budget Reduction Blueprint

The following illustration provides a high-level view of how the Budget Reduction Blueprint (BRB) addressed the district's structural budget challenges. The graphic shows the combined impact of expenditure reductions and new annual revenue.

District staff recommended approximately \$30 million in departmental reductions and \$15 million in school-level reductions, along with new annual revenue sources and potential future reductions that may be needed across two years, to stabilize the district's long term financial outlook. To provide additional context, reductions are displayed within state-defined program categories and adjusted for the size of each program to see both the dollar impact and the percentage of spending reduced. Reductions were distributed across department and schools while maintaining a focus on supporting students and district priorities.





2026-27 Adopted Budget

Funding for Schools

School Budgets and Student-Based Budgeting

Schools receive an internal budget allocation each January for the upcoming school year. These dollars can be used to purchase school-based FTE and non-personnel. For FY 2026-27, Jeffco used enrollment projections for elementary, middle, and high school enrollment to set initial school budgets.

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

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

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

Schools also receive allocated staff from the departmental budgets.

The adopted budget for 2026-27 included adjustments to the per-pupil base amounts across the elementary, middle, and high school levels.



Per Pupil Factors

Base Per Pupil Factors	Elementary	Middle	High
Base Weight Per student in each grade	K-5: \$8,136 6-8: \$7,037	5: \$8,136 6-8: \$7,037	6-8: \$7,037 9-12: \$6,605
Size Equity Factor Per student <i>Note: K-8 schools are considered elementary, and 7-12 are considered high schools. All other schools use K-12 enrollment.</i>	<200 \$1,500 <220 \$910 <240 \$653 <260 \$514 <280 \$375 <310 \$235 310-460 \$0 <481 (\$187) <551 (\$241) <561 (\$294) 561+ (\$375)	<375 \$995 <450 \$310 <525 \$203 <600 \$96 600-810 \$0 <831 (\$134) <851 (\$187) 851+ (\$241)	<710 \$803 <860 \$482 <960 \$375 <1060 \$268 <1190 \$107 1190-1490 \$0 <1690 (\$20) <1790 (\$40) 1790+ (\$80)

At-Risk Per Pupil Factor

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

Building Factors

Building Factors	Elementary	Middle	High
Elementary Impact Factor Per eligible building <i>Note: Given updates to Title I eligibility, this factor is subject to change in future years</i>	\$64,000 if enrollment ≥ 400 and FRL ≥ 60%	N/A	N/A
Alternative Pathways Per all buildings that serve grades 9-12	N/A	N/A	\$115,000
International Baccalaureate (IB) Factor Per eligible building	\$40,000	\$45,000	N/A
Plateau Factor Per eligible building	The plateau factor was designed to ensure no school loses funding by virtue of accepting more students (thus triggering a decrease in their size equity tier) within a given budget year. For more details on the plateau factor, see Appendix C .		
Elementary SPED Center Factor for Assistant Principal Per eligible Center Program	<260 \$140,039 For each band of 10 additional students, decrease allocation by \$5,800. 400+ \$53,000	N/A	N/A

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

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

School Budget Allocations for 2026-27

The chart below shows the change in allocation to schools from FY 2025-26 to FY 2026-27.

Table 1: SBB Key Factors & Costs		BUDGET YEAR	
SBB Base Factor	FY25	FY26	FY27
K-5 (\$)	\$7,731	\$8,214	\$8,136
YoY % Change	7.5%	6.2%	-0.9%
6-8 (\$)	\$6,686	\$7,104	\$7,037
YoY % Change	6.8%	6.3%	-0.9%
9-12 (\$)	\$6,277	\$6,668	\$6,605
YoY % Change	6.8%	6.2%	-0.9%
At-risk per student (\$)	\$1,217	\$1,241	\$1,241
YoY % Change	13.4%	2.0%	0.0%
COST - Average Teacher **	\$105,705	\$112,398	\$114,232
YoY % Change	6.9%	6.3%	1.6%

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



The changes in SBB base factors ensure schools can meet minimum recommended or required staffing ratios outlined in the School Resource Guide. Additional adjustments were made to base factors and the at-risk factor to further differentiate support given to schools. Table 1 above shows the year-over-year change to the base factors, at-risk factor and the average cost of a teacher FTE. Because teachers represent the largest expense in school budgets, average teacher cost is a reliable benchmark for tracking overall expense growth within school budgets.

To further Jeffco's Budget Reduction Blueprint (BRB) work in ensuring a more sustainable district budget, the following changes were made to budget allocations, reducing SBB allocations by a total of about \$14 million:

- Decreasing the base per-pupil allocation for all schools by approximately 3%, before adjusting up for staffing cost increases.
- Increasing the amount of all size equity factors by 6%, while keeping the enrollment bands the same.
- Introducing a negative size equity factor for the largest high schools. Previously, negative size equity factors had only existed for elementary and middle schools.
- The introduction of an additional positive size equity tier for the smallest elementary schools to ensure that these schools would still have enough to purchase minimum required resources.

2026-2027 Adopted Budget: Elementary School Allocations

Elementary	Enrollment	2026-27 Allocation	Elementary	Enrollment	2026-27 Allocation
Adams Elem	242	\$2,377,120	Mount Carbon Elem	263	\$2,319,774
Al Meiklejohn Elem	532	\$4,238,611	Normandy Elem	250	\$2,207,176
Bear Creek K-8	755	\$6,017,889	Parmalee Elem	264	\$2,286,616
Blue Heron Elem	276	\$2,773,820	Patterson International	262	\$2,440,371
Belmar Elem	239	\$2,389,530	Peak Expeditionary	310	\$2,730,595
Bergen Valley Elem	395	\$3,265,842	Powderhorn Elem	491	\$4,077,124
Bradford K8 South	326	\$2,736,754	Prospect Valley Elem	581	\$4,743,327
Bradford K8 North	310	\$2,662,591	Ralston Elem	286	\$2,406,516
Columbine Hills Elem	245	\$2,352,364	Red Rocks Elem	295	\$2,510,398
Coronado Elem	327	\$2,794,530	Rooney Ranch Elem	481	\$3,857,714
Deane Elem	300	\$2,889,264	Rose Stein Elem	263	\$2,661,337
Dennison Elem	576	\$4,562,170	Ryan Elem	457	\$3,873,277
Devinny Elem	515	\$4,145,349	Secrest Elem	232	\$2,216,511
Dutch Creek Elem	224	\$2,075,390	Semper Elem	233	\$2,425,663
Edgewater Elem	292	\$2,696,149	Shaffer Elem	487	\$3,913,120
Eiber Elem	245	\$2,343,871	Shelton Elem	335	\$3,057,512
Elk Creek Elem	273	\$2,427,523	Sierra Elem	444	\$3,731,157
Fairmount Elementary	598	\$4,685,754	Slater Elem	208	\$2,328,753
Foothills Elem	346	\$3,138,685	South Lakewood Elem	376	\$3,410,041
Foster Dual Language PK-8	457	\$3,841,356	Stevens Elem	425	\$3,901,183
Fremont Elem	248	\$2,531,594	Stober Elem	358	\$3,018,173
Governors Ranch Elem	407	\$3,446,258	Stony Creek Elem	302	\$2,637,250
Green Gables Elem	278	\$2,450,446	Stott Elem	244	\$2,402,435
Hackberry Hill Elem	399	\$3,427,450	Swanson Elem	240	\$2,429,242
Hutchinson Elem	285	\$2,583,239	Three Creeks K-8	969	\$7,239,224
Kendallvue Elem	297	\$2,775,124	Ute Meadows Elem	322	\$2,818,541
Kendrick Lakes Elem	388	\$3,304,447	Vanderhoof Elem	342	\$3,125,177
Kyffin Elem	479	\$3,867,139	Van Arsdale Elem	399	\$3,333,134
Lasley Elem	515	\$4,514,216	Warder Elem	368	\$3,090,846
Lawrence Elem	417	\$3,791,782	Weber Elem	282	\$2,647,369
Leawood Elem	271	\$2,393,351	Welchester Elem	250	\$2,374,711
Little Elem	226	\$2,157,572	Westgate Elem	241	\$2,290,444
Lukas Elem	397	\$3,427,823	West Jefferson Elem	189	\$2,060,553
Lumberg Elem	415	\$3,841,311	Westridge Elem	425	\$3,524,814
Maple Grove Elem	363	\$3,001,767	West Woods Elem	545	\$4,336,282
Marshdale Elem	330	\$2,859,619	Wilmot Elem	293	\$2,604,290
Mitchell Elem	431	\$3,551,292	Elementary Subs Budget		\$5,669,537
Mortensen Elem	209	\$2,209,437	Total	26,540	237,248,616

2026-2027 Adopted Budget: Middle School Allocations

Middle	Enrollment	2026-27 Allocation
Bell Middle School	772	\$5,648,498
Carmody Middle School	545	\$4,216,350
Creighton Middle School	652	\$5,015,028
Deer Creek Middle School	580	\$4,293,506
Drake Middle School	958	\$6,731,466
Dunstan Middle School	802	\$5,942,068
Evergreen Middle School	501	\$3,704,182
Everitt Middle School	480	\$3,904,137
Falcon Bluffs Middle School	549	\$4,062,455
Ken Caryl Middle School	695	\$5,109,131
Mandalay Middle School	388	\$3,254,724
North Arvada Middle	469	\$3,788,957
Oberon Middle	719	\$5,276,778
Summit Ridge Middle	800	\$5,950,102
The Manning School	709	\$5,063,693
Wayne M Carle Middle School	431	\$3,387,242
West Jefferson Middle	477	\$3,608,252
Mount Blue Sky Outdoor Ed		\$1,096,184
Windy Peak Outdoor Ed		\$1,081,240
Middle School Subs Budget		\$1,586,974
Total	10,527	\$82,720,967

2026-2027 Adopted Budget: High School Allocations

Senior	Enrollment	2026-2027
Alameda International Jr-Sr	853	\$6,970,666
Arvada Senior	598	\$5,077,373
Arvada West Senior	1,869	\$12,920,797
Bear Creek Senior	1,228	\$8,981,709
Chatfield Senior	1,769	\$12,073,483
Columbine Senior	1,586	\$11,050,246
Conifer Senior	765	\$5,678,029
D Evelyn Jr-Sr	1,213	\$8,546,798
Dakota Ridge Senior	1,203	\$8,385,962
Evergreen Senior	773	\$6,035,136
Golden Senior	1,454	\$10,040,089
Green Mountain Senior	1,025	\$7,492,413
Jefferson Junior-Senior High	512	\$4,617,028
Lakewood Senior	1,703	\$12,011,252
Pomona Senior	1,104	\$8,320,940
Ralston Valley Senior High	1,911	\$12,779,112
Standley Lake Senior	999	\$7,343,499
Wheat Ridge Senior	807	\$6,483,631
High School Sub Budget		\$3,334,707
Total	21,372	\$158,142,870

2026-2027 Adopted Budget: Option School Allocations

Option	Enrollment	2026-27 Allocation
Brady Exploration School	296	\$3,095,216
Connections Learning Center	20	\$1,886,239
Dist Wide-Mt View Detention	-	\$689,704
Jeffco Open School	544	\$5,471,946
Jeffco Remote Learning	316	\$4,499,244
Jeffco Virtual Academy	407	\$4,251,704
Longview High School	26	\$1,204,714
McLain Community High School	314	\$5,655,946
Warren Tech Central	33	\$7,373,168
Warren Tech North	-	\$1,942,679
Warren Tech South	-	\$1,918,077
Total	1,660	\$37,988,637



2026-27 Adopted Budget

Funding for Divisions

Department Budget Process

District leaders maintain stewardship over departmental and divisional budgets to ensure responsible fund distribution and that spending remains aligned with the strategic plan. District leaders have committed to the continuation of Jeffco Thrives. Each year, these leaders analyze data and progress toward their strategic goals. As they redefine and set new goals for their department and division, each are provided with the opportunity to revise their resource allocation as budgeting season begins every January.



Budget Development for Departments Through the Years

Jeffco deploys a budget request framework that provides department budget leads with an opportunity to request funds during both budget development and at key points during the fiscal year (Mid-Year Adjustments). Depending on the year and fiscal constraints, they would submit a Stop, Start, Continue (SSC) request that allows budget owners to identify strategic changes in their staffing and programming to serve shifting and emerging needs within their span of oversight. Aligning all SSC proposed strategic adjustments to the district strategic plan, each department lead submits narrative and budget proposals that outline substantive shifts they are making on a year-over-year basis.

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

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

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

Continues incorporate two key types of activities: 1) funded initiatives that were approved through the mid-year request process in the current year, have already begun process, and will continue into the next fiscal year, 2) Grant activities that would end in the current fiscal year but warrant continuation based on evidential advancement of Jeffco Thrives priorities.

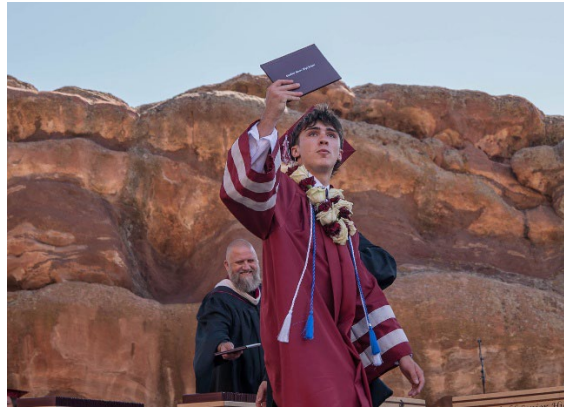
FY 2023-24 and FY 2024-25 Departmental Budgeting Process:

- Department budgeting process utilized Stop, Start, Continue (SSC) budgeting framework
- SSC framework explains budget decisions and strategic shifts in alignment with Jeffco Thrives 2025

FY 2025-26 Modified Departmental Budgeting Process:

- **No New Revenue** – The district started planning for reduced revenue early, and communicated early that the district would not have new revenue

- **Paused SSC** – Given revenue constraints, departments were not invited to submit requests for any net adds or net starts and instead, could shift resources within their own budgets if necessary
- **Districtwide Investments** – Budget staff identified the year-over-year adjustments necessary to respond to trending actuals and changes in operations
- **Revised Budget Mid-Year Adjustments** – Adjusted transfer into Benefits Fund, Athletics, Student Success (SPED), and to align with trending actuals

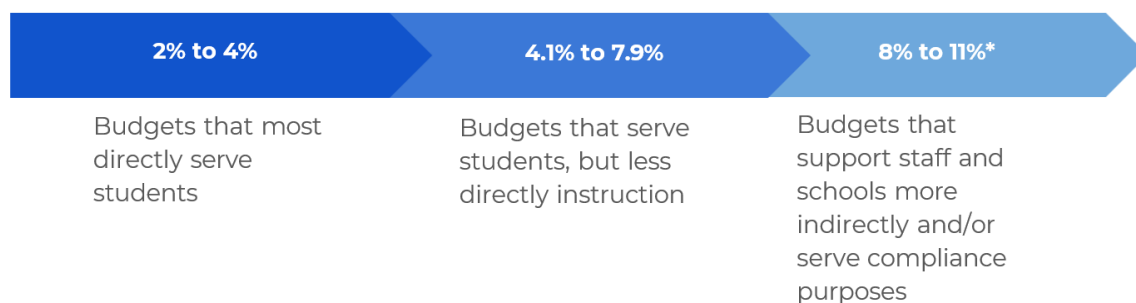


FY 2026-27 Budget Reduction Blueprint

To address ongoing financial challenges, including declining enrollment, rising costs, and reduced federal and state funding, Jeffco Public Schools developed a **Budget Reduction Blueprint (BRB)** for the 2026–27 school year. The plan was intended to help ensure the district remains financially sustainable while continuing to support students and schools.

At the September 3, 2025, Board Study Session, district staff recommended a minimum \$45 million reduction target across Jeffco schools and departments.

Based on extensive community and staff engagement, school and department targets were identified. Across all departments, budget allocations were reduced by approximately \$26.8 million. Department reductions varied based on proximity to **classroom instruction**. The goal was to make sure every dollar supported long-term success for students, staff, and schools.



**Most, but not all division reduction targets do not exceed 11%*

Note that many divisions provide services delivered to students and in schools; departments are not necessarily "central" or "administration"

FY 2026-27 Department Budget Development

Following the establishment of budget reduction targets and the Budget Reduction Blueprint priorities, schools and departments began the work of developing their FY 2026–27 budgets. While Jeffco schools and departments build budgets each year to align resources with the needs of students, staff, and families, the FY 2026–27 process required leaders to make these decisions within a smaller overall budget. As a result, each school and department had fewer resources available to allocate while still striving to support district priorities and maintain essential services.

- **Gathered Community Input** – Budget development for FY 2026–27 was informed by extensive community and stakeholder engagement, including community partner lunches, the Partnership for Fiscal Sustainability, a virtual Budget Lab, staff and community surveys, a Budget Owner Workgroup, and opportunities for public comment.
- **Provided BRB Guidelines and Priorities** – Using feedback from stakeholders and guidance from district leadership, departmental budget owners worked with staff to develop FY 2026–27 budget recommendations aligned with the Budget Reduction Blueprint priorities.

Most program areas experienced reductions ranging from 2% to 9%, while **General Administration reflects a larger reduction of 15%**. This larger reduction reflects the concentration of centralized functions that were specifically targeted through the Budget Reduction Blueprint.

Dept Reductions as a Percent of Total Budgets by Account and Program	General Instruction	Special Education Instruction	Instructional Support	Operations & Maintenance	School Administration	Transportation	General Administration	Transfers	Total Dept Reduction Percent By Account
Salaries & Benefits	-1%	-2%	-7%	-4%	0%	0%	-11%		-4%
Service Accounts	-2%	-0.4%	-15%	-4%	0%	-2%	-27%		-10%
Materials and Supplies	-8%	0%	-27%	-2%	-70%	-0.4%	-9%		-8%
Capital Outlay	-20%		0%	-1%		-50%	0%		-37%
Transfers								-7%	-7%
Total Dept Reduction Percent by Program	-2%	-2%	-9%	-4%	-2%	-3%	-15%	-7%	-5.7%

Planned reductions of 4% or less, 5%-9%, 10% or greater

Dollar amount reductions can be found in the appendix

As part of the FY 2026–27 Budget Reduction Blueprint, the district carefully evaluated staffing reductions across all departments. While many departmental positions are often associated with central services, a significant portion of these employees work directly in schools or support school operations. Of the 141 budgeted departmental FTE reductions, 53% are positions based in school locations, while 47% are based at the Education Center or Quail offices. Overall, approximately 75% of departmental employees work in schools or provide direct support to students through transportation services, highlighting the broad impact of departmental staffing reductions across the district.

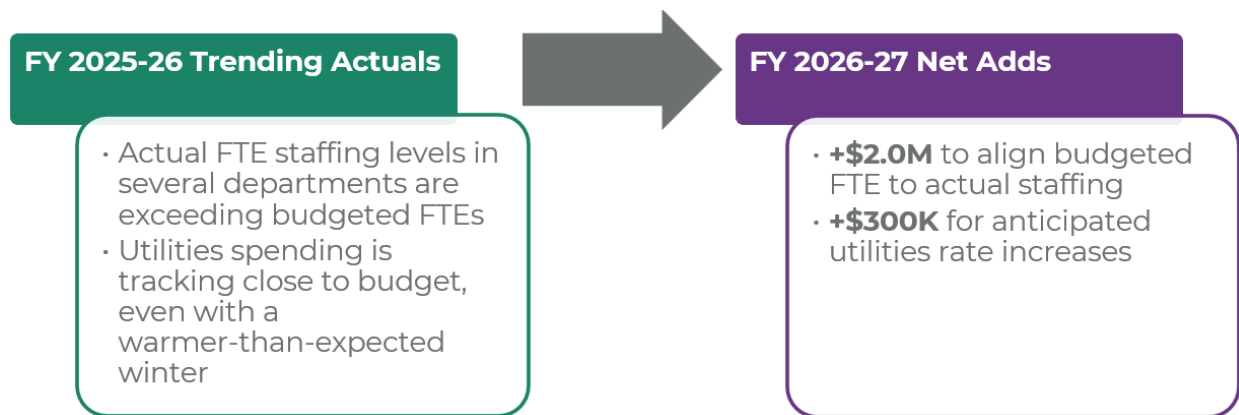
Of the **141** budgeted departmental FTE reductions

- **53%** have been identified as working in a school location
- **47%** have been identified as working in the Ed Center or Quail location

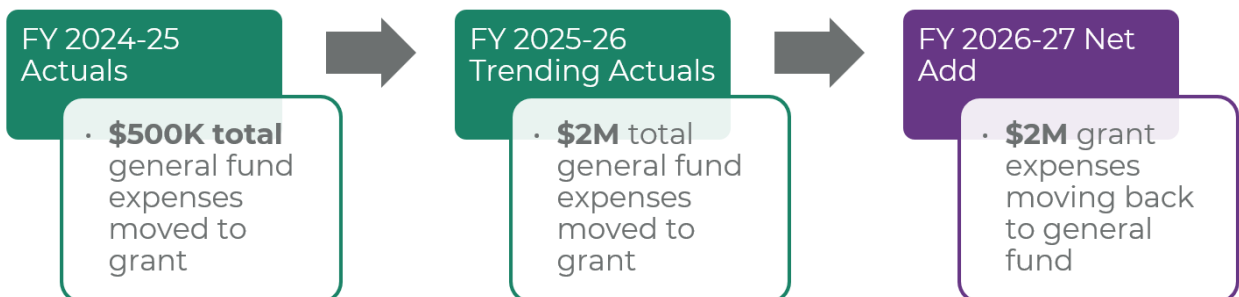
Note that **75%** of all department FTEs either work in a school location or transport students to school.

Critical and Inflationary Budget Increases

To maintain day-to-day operations in FY 2026–27, department budgets required an additional **\$2.3 million**, representing a **0.5% increase** over the prior year. This adjustment reflects inflationary pressures, operational cost increases, and spending trends observed across departments.



During FY 2024–25 and FY 2025–26, the district utilized approximately \$2 million in IDEA Significant Disproportionality grant funding to support 25 FTE positions. Beginning in FY 2026–27, as this grant funding is no longer available for these positions, the associated staffing costs will transition to the general fund, resulting in approximately \$2 million in additional ongoing operating expenses.



2026-27 Adopted Budget: Full Time Equivalents (FTE) in Department Budgets

	2024-25 ACTUAL FTE	2025-26 BUDGET FTE	2026-27 BUDGET FTE
Salary Accounts			
Accountant I	1.0	1.0	1.0
Administrative Assistant	14.0	14.0	13.0
Administrator	21.0	26.0	25.0
Alarm Monitor	11.0	11.0	11.0
Assistant Director	22.3	22.3	23.1
Assistant Principal	4.5	4.5	4.0
Audiologist	4.0	4.0	4.0
Bus Driver	221.4	221.0	229.3
Buyer	2.0	2.0	1.0
Buyer Assistant	2.0	2.0	1.0
Campus Supervisor	91.5	91.5	91.5
Certificated - Hourly	2.5	-	0.1
Chief Officer	10.0	10.0	10.0
Classified - Hourly	62.4	36.3	36.3
Clerk	1.0	1.0	1.0
Clinic Aides	0.9	0.9	1.7
Coordinator - Administrative	27.2	33.5	32.9
Coordinator - Classified	4.0	5.0	5.0
Coordinator - Licensed	12.7	15.1	13.2
Counselor	69.0	69.2	65.7
Custodian	424.5	426.0	409.0
Director	58.0	65.5	63.0
Executive Director	24.3	24.4	22.3
Group Leader	15.0	15.0	15.0
Instructional Coach	6.5	6.0	6.0
Investigator	-	1.0	1.0
Manager	61.8	63.9	58.9
Nurse	43.7	28.2	23.2
Occupational Therapist	30.5	30.3	30.3
Para-Educator	588.0	665.5	693.7
Paraprofessional	6.10	-	-
Physical Therapist	10.8	11.0	11.0
Principal	4.0	4.0	3.0
Psychologist	36.1	37.4	37.4
Resource Teachers	60.7	56.4	40.5
School Business Manager	1.0	1.0	1.0
School Secretary	5.8	6.0	6.0
Secretary	15.0	14.0	13.0
Security Officer	24.0	27.0	27.0
Social Worker	85.1	99.7	91.2
Special Interpreter/Tutor	12.7	10.6	10.0
Specialist - Classified	187.9	196.5	194.1
Speech Therapist	124.2	124.3	144.7
Substitute Operator	39.9	4.4	2.3
Substitute Teacher Full-Time	-	6.0	-
Superintendent	2.0	2.0	1.0
Supervisor	6.0	6.0	6.0
Teacher	582.9	563.6	570.8
Teacher Librarian	3.8	3.8	3.8
Technical Specialist	120.3	128.9	114.4
Technicians Classified	80.1	82.9	78.4
Trades Technician	161.0	159.0	148.0
Transportation Trainer	6.0	6.0	6.0
Total Salary Account Expenditures	3,411.7	3,446.3	3,401.6

2026-27 Adopted Budget: General Fund Divisional Budgets

Division	Actual 2024-25	Budget 2025-26	Budget 2026-27
Board of Education	\$786,061	\$688,739	\$714,856
Custodial Services	\$34,490,905	\$34,522,844	\$33,411,377
Data Services	\$4,766,790	\$0	\$0
District Leadership	\$3,633,132	\$3,920,768	\$3,153,828
Districtwide	\$4,936,001	\$6,218,739	\$3,211,666
Family School Community Partnership	\$5,170,628	\$5,536,569	\$5,255,058
Field Services	\$22,905,442	\$23,172,255	\$21,507,792
Financial Services	\$7,967,509	\$10,188,859	\$9,415,494
Human Resources	\$17,199,573	\$9,147,913	\$8,383,965
Information Technology	\$26,634,732	\$42,220,682	\$37,863,536
School Leadership	\$17,596,162	\$9,710,596	\$20,799,927
Security and Emergency Management	\$9,883,432	\$13,576,413	\$13,551,208
Strategy and Communications	\$3,452,235	\$3,503,910	\$2,526,457
Student Success	\$150,982,755	\$153,192,311	\$155,090,791
Teaching and Learning	\$52,968,716	\$59,894,378	\$56,381,099
Telecommunication, Network, and Utilities	\$21,729,432	\$23,456,250	\$23,293,076
Transportation	\$35,400,345	\$34,112,847	\$33,370,677
Total	\$420,503,850	\$433,064,073	\$427,930,807

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

2026-27 Adopted Budget: Board of Education

	<u>Actual</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Budget</u> <u>2026-27</u> FTE	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$188	\$0	\$0
Additional Pay-Administrative	-	-	-	\$1,509	\$19,157	\$0
Administrative Assistant	1.00	1.00	1.00	\$86,088	\$95,835	\$85,311
One-Time 1% Additional	-	-	-	\$1,843	\$0	\$0
Total Salary Account Expenditures	1.00	1.00	1.00	\$89,628	\$114,992	\$85,311
Employee Benefit Accounts						
Employee Benefits				\$28,704	\$35,648	\$26,446
Total Benefit Account Expenditures				\$28,704	\$35,648	\$26,446
Service Accounts						
Audit Fees				\$244,200	\$250,000	\$250,000
Community Relations				\$4,200	\$5,000	\$46,000
Consultants				\$17,500	\$0	\$28,000
Contracted Services				\$95,855	\$0	\$0
Election Expenses				\$265,089	\$195,649	\$195,649
Employee Training & Conf				\$13,742	\$11,000	\$5,000
Fees For Dist Membership				\$0	\$39,000	\$38,000
Meals/Refreshments				\$9,017	\$12,000	\$4,000
Mileage And Travel				\$101	\$300	\$300
Software Purch/Lease				\$0	\$17,000	\$25,000
Total Service Account Expenditures				\$649,704	\$529,949	\$591,949
Materials and Supplies						
Audio Visual Equipment				\$0	\$0	\$1,000
Copier Usage				\$369	\$150	\$150
Office Equipment - Under \$5K				\$3,292	\$6,000	\$6,000
Office Material/Supplies				\$14,364	\$2,000	\$4,000
Total Supplies and Material Expenditures				\$18,025	\$8,150	\$11,150
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	1.00	1.00	1.00	\$786,061	\$688,739	\$714,856

Field Services Budget: Division Rollup: Custodial

	Actual <u>2023-24</u> FTE	Budget <u>2024-25</u>	Budget <u>2025-26</u> FTE	Actual <u>2023-24</u>	Budget <u>2024-25</u>	Budget <u>2025-26</u>
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$283	\$0	\$0
Additional Pay-Classified	-	-	-	\$173,647	\$95,000	\$95,000
Administrator	-	4.00	4.00	\$0	\$342,677	\$351,244
Custodian	416.00	426.00	409.00	\$22,413,956	\$24,026,400	\$23,231,200
Director	1.00	1.00	1.00	\$109,696	\$145,995	\$111,329
Food Serv. Sub. Worker	-	-	-	\$78	\$0	\$0
One-Time 1% Additional	-	-	-	\$236,587	\$0	\$0
Overtime - Classified	-	-	-	\$696,748	\$360,000	\$360,000
Secretary	2.00	1.00	1.00	\$63,275	\$67,142	\$67,133
Substitute Custodian	-	-	-	\$685,463	\$220,000	\$220,000
Substitute Teacher	-	-	-	\$255	\$0	\$0
Supervisor	2.00	2.00	2.00	\$327,117	\$200,152	\$179,871
Technicians Classified	1.00	2.00	2.00	\$117,002	\$130,346	\$131,502
Trades Technician	4.00	-	-	\$184,540	\$0	\$0
Total Salary Account Expenditures	426.00	436.00	419.00	\$25,008,647	\$25,587,712	\$24,747,279
Employee Benefit Accounts						
Employee Benefits				\$8,386,392	\$7,932,191	\$7,671,657
Total Benefit Account Expenditures				\$8,386,392	\$7,932,191	\$7,671,657
Service Accounts						
Awards And Banquets				\$599	\$6,000	\$6,000
Contract Maint/Eq Repair				\$40	\$0	\$0
Contracted Services				\$6,238	\$0	\$0
Employee Training & Conf				\$5,552	\$1,000	\$1,000
Mileage And Travel				\$3,388	\$5,000	\$5,000
Postage				\$69	\$25	\$25
Telephone/Pagers/Modems				\$15,084	\$14,000	\$3,500
Total Service Account Expenditures				\$30,970	\$26,025	\$15,525
Materials and Supplies						
Clinic Supplies/Materials				\$25	\$0	\$0
Copier Usage				\$1,760	\$1,641	\$1,641
Custodial Supplies				\$902,056	\$957,275	\$957,275
Instructional Material/S				\$358	\$0	\$0
Maint Materials/Supplies				\$5,169	\$4,000	\$4,000
Miscellaneous Expense				\$184	\$0	\$0
Office Material/Supplies				\$12,710	\$8,000	\$8,000
Uniforms				\$23,195	\$6,000	\$6,000
Vehicle Parts & Supplies				\$3,709	\$0	\$0
Total Supplies and Material Expenditures				\$949,166	\$976,916	\$976,916
Capital Outlay						
Plant/Shop Equipment				\$115,730	\$0	\$0
Total Capital Outlay Expenditures				\$115,730	\$0	\$0
Total Expenditures	426.00	436.00	419.00	\$34,490,905	\$34,522,844	\$33,411,377

2026-27 Adopted Budget: Data Services

	<u>Actual</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Budget</u> <u>2026-27</u> FTE	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$870	\$0	\$0
Additional Pay-Administrative	-	-	-	\$4,748	\$0	\$0
Additional Pay-Classified	-	-	-	\$554	\$0	\$0
Assistant Director	1.00	-	-	\$250,788	\$0	\$0
Classified - Hourly	1.00	-	-	\$3,089	\$0	\$0
Coordinator - Administrative	1.50	-	-	\$148,359	\$0	\$0
Director	4.00	-	-	\$523,465	\$0	\$0
Executive Director	2.00	-	-	\$332,810	\$0	\$0
Manager	1.00	-	-	\$106,811	\$0	\$0
One-Time 1% Additional	-	-	-	\$68,905	\$0	\$0
Overtime - Classified	-	-	-	\$26,865	\$0	\$0
Specialist - Classified	2.00	-	-	\$151,494	\$0	\$0
Substitute Secretary	-	-	-	\$8,547	\$0	\$0
Technical Specialist	8.00	-	-	\$858,344	\$0	\$0
Technicians Classified	7.15	-	-	\$446,662	\$0	\$0
Total Salary Account Expenditures	27.65	-	-	\$2,932,311	\$0	\$0
Employee Benefit Accounts						
Employee Benefits				\$870,241	\$0	\$0
Total Benefit Account Expenditures				\$870,241	\$0	\$0
Service Accounts						
Contract Maint/Eq Repair				\$3,956	\$0	\$0
Contracted Services				\$371,876	\$0	\$0
Employee Training & Conf				\$27,716	\$0	\$0
Fees For Dist Membership				\$40	\$0	\$0
Mileage And Travel				\$2,422	\$0	\$0
Postage				\$398	\$0	\$0
Printing				\$810	\$0	\$0
Software Purch/Lease				\$506,307	\$0	\$0
Telephone/Pagers/Modems				\$1,443	\$0	\$0
Total Service Account Expenditures				\$914,968	\$0	\$0
Materials and Supplies						
Copier Usage				\$1,148	\$0	\$0
Instructional Equip-Under \$5K				\$20,072	\$0	\$0
Office Equipment - Under \$5K				\$9,745	\$0	\$0
Office Material/Supplies				\$18,305	\$0	\$0
Total Supplies and Material Expenditures				\$49,270	\$0	\$0
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	27.65	-	-	\$4,766,790	\$0	\$0

Data Services moved into Finance and Family School Community Partnership Divisions in FY2025-26

2026-27 Adopted Budget: District Leadership

	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$10,200	\$0	\$0
Administrative Assistant	4.00	4.00	3.00	\$364,217	\$404,315	\$278,777
Administrator	1.00	1.00	1.00	\$112,120	\$118,177	\$121,131
Chief Officer	2.00	2.00	2.00	\$403,366	\$426,766	\$432,004
Executive Director	2.75	3.00	2.75	\$418,538	\$544,296	\$508,534
Manager	1.00	1.00	1.00	\$107,330	\$118,662	\$121,628
One-Time 1% Additional	-	-	-	\$58,415	\$0	\$0
Substitute Teacher	-	-	-	\$170	\$0	\$0
Superintendent	2.00	2.00	1.00	\$527,194	\$564,294	\$308,289
Technical Specialist	1.00	1.00	1.00	\$107,755	\$111,879	\$114,676
Total Salary Account Expenditures	16.25	14.00	11.75	\$2,109,305	\$2,288,389	\$1,885,039

Employee Benefit Accounts

Employee Benefits				\$664,574	\$709,402	\$584,361
Total Benefit Account Expenditures				\$664,574	\$709,402	\$584,361

Service Accounts

Building Rental				\$581	\$0	\$0
Community Relations				\$16,896	\$30,000	\$24,000
Const Maint/Repair-Bldg				\$7,150	\$2,500	\$2,500
Consultants				\$64,372	\$145,000	\$95,000
Contract Maint/Eq Repair				\$568	\$0	\$0
Contracted Services				\$269,940	\$214,500	\$90,500
Employee Training & Conf				\$25,875	\$29,208	\$27,000
Fees For Dist Membership				\$61,855	\$27,850	\$23,350
Legal Fees				\$309,424	\$301,000	\$300,000
Meals/Refreshments				\$7,556	\$6,000	\$5,000
Mileage And Travel				\$3,947	\$6,500	\$3,500
Permits/Licenses/Fees				\$0	\$100	\$100
Postage				\$97	\$150	\$150
Printing				\$1,243	\$2,650	\$600
Software Purch/Lease				\$3,195	\$4,000	\$9,500
Telephone/Pagers/Modems				\$2,673	\$1,802	\$1,100
Total Service Account Expenditures				\$775,372	\$771,260	\$582,300

Materials and Supplies

Contingency				\$0	\$79,393	\$54,804
Copier Usage				\$1,604	\$1,850	\$1,600
Curriculum Dev/Staff Training				\$0	\$500	\$0
Furniture & Fixtures				\$9,486	\$22,000	\$8,000
Instructional Material/S				\$4,800	\$0	\$0
Office Equipment - Under \$5K				\$13,936	\$12,000	\$8,750
Office Material/Supplies				\$33,500	\$25,974	\$20,974
Total Supplies and Material Expenditures				\$63,326	\$141,717	\$94,128

Capital Outlay

Building Improvements				\$20,555	\$10,000	\$8,000
Total Capital Outlay Expenditures				\$20,555	\$10,000	\$8,000

Total Expenditures	16.25	14.00	11.75	\$3,633,132	\$3,920,768	\$3,153,828
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2026-27 Adopted Budget: Districtwide

	Actual 2024-25 FTE	Budget 2025-26 FTE	Budget 2026-27 FTE	Actual 2024-25	Budget 2025-26	Budget 2026-27
Salary Accounts						
Teacher	0.50	-	-	\$11,637	\$0	\$0
Unused Sick Leave	-	-	-	\$1,630,065	\$1,253,180	\$1,253,180
Total Salary Account Expenditures	0.50	-	-	\$1,641,702	\$1,253,180	\$1,253,180
Employee Benefit Accounts						
Employee Benefits				\$13,798	\$388,486	\$388,486
Total Benefit Account Expenditures				\$13,798	\$388,486	\$388,486
Service Accounts						
Bank Fees & Other Expense				\$24,089	\$170,000	\$170,000
County Treasurer's Fees				\$1,304,364	\$1,400,000	\$1,400,000
Lease Purch-Other-Interest				\$221,053	\$127,073	\$0
Lease Purch-Other-Principal				\$2,780,000	\$2,880,000	\$0
Mileage And Travel				\$107	\$0	\$0
Total Service Account Expenditures				\$4,329,613	\$4,577,073	\$1,570,000
Materials and Supplies						
Copier Usage				\$109	\$0	\$0
Instructional Material/S				\$445	\$0	\$0
Office Material/Supplies				\$17	\$0	\$0
Total Supplies and Material Expenditures				\$571	\$0	\$0
Capital Outlay						
Building Improvements				-\$1,049,683	\$0	\$0
Total Capital Outlay Expenditures				-\$1,049,683	\$0	\$0
Total Expenditures	0.50	-	-	\$4,936,001	\$6,218,739	\$3,211,666

2026-27 Adopted Budget: Family School Community Partnership

	Actual <u>2024-25</u> FTE	Budget <u>2025-26</u> FTE	Budget <u>2026-27</u> FTE	Actual <u>2024-25</u>	Budget <u>2025-26</u>	Budget <u>2026-27</u>
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$22,605	\$1,347	\$1,347
Additional Pay-Administrative	-	-	-	\$2,800	\$0	\$0
Additional Pay-Classified	-	-	-	\$4,118	\$20,000	\$21,000
Administrative Assistant	1.00	1.00	1.00	\$84,918	\$88,168	\$90,372
Administrator	-	-	-	\$2,906	\$0	\$0
Assistant Director	1.00	1.80	1.80	\$148,800	\$246,324	\$252,481
Chief Officer	1.00	1.00	1.00	\$193,114	\$206,352	\$211,510
Classified - Hourly	3.75	4.00	3.50	\$185,668	\$171,894	\$163,231
Coordinator - Administrative	6.68	5.63	4.68	\$486,687	\$507,168	\$479,455
Coordinator - Classified	1.00	1.00	1.00	\$87,748	\$83,936	\$86,118
Coordinator - Licensed	1.00	1.00	1.00	\$99,136	\$103,119	\$111,340
Director	1.75	2.85	2.85	\$235,485	\$481,448	\$418,317
Manager	2.00	2.00	2.00	\$193,343	\$206,182	\$191,638
One-Time 1% Additional	-	-	-	\$43,204	\$0	\$0
Overtime - Classified	-	-	-	\$4,497	\$2,000	\$3,000
Paraprofessional	-	-	-	\$827	\$0	\$0
Security Officer	-	-	-	\$29,985	\$0	\$0
Special Interpreter/Tutor	2.13	2.13	2.13	\$129,582	\$188,861	\$140,267
Specialist - Classified	10.00	10.00	9.00	\$570,078	\$566,553	\$524,332
Substitute Secretary	-	-	-	\$17,023	\$0	\$10,161
Substitute Teacher	-	-	-	\$370	\$0	\$0
Technical Specialist	-	0.40	0.40	\$31,771	\$13,527	\$13,865
Technicians Classified	3.00	3.75	3.25	\$191,243	\$255,776	\$225,965
Total Salary Account Expenditures	34.31	36.56	33.61	\$2,765,908	\$3,142,655	\$2,944,399
Employee Benefit Accounts						
Employee Benefits				\$853,362	\$978,541	\$912,766
Total Benefit Account Expenditures				\$853,362	\$978,541	\$912,766
Service Accounts						
Awards And Banquets				\$332	\$0	\$0
Background Verifications				\$100	\$0	\$0
Building Rental				\$1,300	\$697	\$697
Community Relations				\$45	\$21,392	\$1,391
Consultants				\$29,578	\$1,500	\$1,500
Contract Maint/Eq Repair				\$235	\$0	\$0
Contracted Services				\$635,521	\$635,736	\$541,762
Employee Training & Conf				\$48,171	\$42,300	\$38,300
Equipment Rental				\$261	\$0	\$0
Fees For Dist Membership				\$150	\$0	\$0
Meals/Refreshments				\$33,316	\$15,000	\$12,224
Mileage And Travel				\$24,602	\$14,000	\$22,000
Permits/Licenses/Fees				\$1,889	\$0	\$750
Postage				\$9	\$0	\$0
Printing				\$2,859	\$1,000	\$1,120
Software Purch/Lease				\$15,694	\$16,300	\$16,300
Student Transportation				\$312	\$0	\$0
Telephone/Pagers/Modems				\$7,973	\$4,400	\$9,300
Tuition Reimb-Other Facilities				\$607,818	\$610,000	\$670,000
Total Service Account Expenditures				\$1,410,165	\$1,362,325	\$1,315,344
Materials and Supplies						
Athletic Supplies				\$1,865	\$0	\$0
Copier Usage				\$2,230	\$2,590	\$2,090
Curriculum Dev/Staff Training				\$5,408	\$0	\$0
Instructional Equip-Under \$5K				\$0	\$458	\$10,459
Instructional Material/S				\$4,532	\$1,000	\$1,000
Office Equipment - Under \$5K				\$34,123	\$20,000	\$30,000
Office Material/Supplies				\$56,354	\$29,000	\$39,000
Testing Materials				\$4,582	\$0	\$0
Vehicle Parts & Supplies				\$1,196	\$0	\$0
Total Supplies and Material Expenditures				\$110,290	\$53,048	\$82,549
Capital Outlay						
Building Improvements				\$30,903	\$0	\$0
Total Capital Outlay Expenditures				\$30,903	\$0	\$0
Total Expenditures	34.31	36.56	33.61	\$5,170,628	\$5,536,569	\$5,255,058

2026-27 Adopted Budget: Field Services

		Budget 2025-26 FTE	Budget 2026-27 FTE	Actual 2024-25	Budget 2025-26	Budget 2026-27
Salary Accounts						
Additional Pay-Classified	-	-	-	\$14,370	\$24,500	\$22,219
Administrative Assistant	1.00	1.00	1.00	\$91,721	\$96,940	\$99,364
Classified - Hourly	-	-	-	\$59,146	\$0	\$0
Director	3.50	3.50	3.50	\$454,529	\$483,222	\$495,301
Executive Director	0.50	0.50	0.50	\$93,537	\$92,525	\$79,567
Group Leader	15.00	15.00	15.00	\$1,489,013	\$1,460,929	\$1,465,264
Manager	6.00	6.00	5.00	\$545,118	\$720,462	\$600,711
One-Time 1% Additional	-	-	-	\$147,107	\$0	\$0
Overtime - Classified	-	-	-	\$233,614	\$217,500	\$192,500
Payroll Exception	-	-	-	-\$690,425	-\$511,500	-\$511,500
Secretary	2.00	2.00	2.00	\$122,564	\$132,311	\$128,921
Specialist - Classified	1.00	-	-	\$14,052	\$0	\$0
Technical Specialist	3.00	3.00	3.00	\$321,983	\$343,485	\$332,713
Technicians Classified	5.00	5.00	5.00	\$280,290	\$355,668	\$350,672
Trades Technician	126.00	129.00	118.00	\$9,087,584	\$10,097,905	\$9,420,334
Total Salary Account Expenditures	163.00	165.00	153.00	\$12,264,203	\$13,513,947	\$12,676,066

Employee Benefit Accounts

Employee Benefits				\$4,078,282	\$4,189,323	\$3,929,581
Total Benefit Account Expenditures				\$4,078,282	\$4,189,323	\$3,929,581

Service Accounts

Awards And Banquets				\$0	\$500	\$0
Const Maint/Repair-Bldg				\$1,334,868	\$757,000	\$646,000
Consultants				\$6,563	\$65,000	\$57,000
Contract Maint/Eq Repair				\$62,448	\$79,000	\$79,000
Contracted Services				\$1,075,220	\$825,139	\$471,760
Employee Training & Conf				\$62,313	\$46,000	\$34,000
Equipment Rental				\$29,597	\$44,000	\$44,000
Fees For Dist Membership				\$604	\$1,500	\$1,500
Fleet Maintenance				\$2,056	\$5,000	\$5,000
Mileage And Travel				\$190	\$2,000	\$1,750
Permits/Licenses/Fees				\$87,787	\$75,000	\$52,731
Postage				\$242	\$950	\$950
Printing				\$9,400	\$7,500	\$7,000
Propane				\$748	\$0	\$0
Refuse & Dump Fees				\$47,246	\$0	\$0
Required Physical Exams				\$4,446	\$4,697	\$4,600
Software Purch/Lease				\$71,805	\$92,000	\$112,000
Telephone/Pagers/Modems				\$45,408	\$46,500	\$45,000
Total Service Account Expenditures				\$2,840,941	\$2,051,786	\$1,562,291

Materials and Supplies

Athletic Supplies				\$237,774	\$150,000	\$150,000
Copier Usage				\$3,738	\$3,580	\$3,580
Custodial Supplies				\$3,414	\$0	\$0
Furniture & Fixtures				\$1,237	\$7,500	\$7,500
Maint Materials/Supplies				\$3,127,441	\$2,487,837	\$2,446,834
Non-Food Consumables				\$61,363	\$0	\$0
Office Equipment - Under \$5K				\$34,699	\$46,500	\$127,500
Office Material/Supplies				\$25,562	\$29,550	\$29,550
Physical Invty Gain/Loss				\$13,176	\$25,000	\$10,000
Shop Supplies				\$1,984	\$2,500	\$2,500
Small Hand Tools				\$74,059	\$42,000	\$29,500
Uniforms				\$30,424	\$22,200	\$22,200
Total Supplies and Material Expenditures				\$3,614,871	\$2,816,667	\$2,829,164

Capital Outlay

Building Improvements				\$901	\$525,382	\$435,540
Office Equipment				\$0	\$150	\$150
Plant/Shop Equipment				\$106,244	\$75,000	\$75,000

Total Capital Outlay Expenditures				\$107,145	\$600,532	\$510,690
Total Expenditures	163.00	165.00	153.00	\$22,905,442	\$23,172,255	\$21,507,792
Excludes Custodial department (shown separately)						

2026-27 Adopted Budget: Financial Services

	<u>Actual</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Budget</u> <u>2026-27</u> FTE	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
Salary Accounts						
Accountant I	1.00	1.00	1.00	\$37,372	\$70,666	\$75,203
Additional Pay-Administrative	-	-	-	\$50,096	\$2,460	\$2,460
Administrative Assistant	-	-	-	\$56,790	\$0	\$0
Administrator	1.00	1.00	1.00	\$248,929	\$145,759	\$148,141
Assistant Director	1.00	2.00	1.00	\$44,447	\$122,720	\$125,788
Buyer	2.00	2.00	1.00	\$165,921	\$177,481	\$88,740
Buyer Assistant	2.00	2.00	1.00	\$86,786	\$117,699	\$68,465
Chief Officer	1.00	1.00	1.00	\$206,501	\$220,414	\$220,494
Coordinator - Administrative	1.00	3.50	2.00	\$136,112	\$212,007	\$214,431
Director	3.00	4.82	4.82	\$411,342	\$678,746	\$718,972
Executive Director	2.00	3.00	3.00	\$237,273	\$537,502	\$548,790
Manager	9.00	10.00	10.00	\$1,082,278	\$1,202,740	\$1,152,737
One-Time 1% Additional	-	-	-	\$94,646	\$0	\$0
Overtime - Classified	-	-	-	\$7,221	\$41,900	\$9,400
Specialist - Classified	9.00	10.00	10.00	\$701,419	\$818,484	\$811,049
Substitute Secretary	-	-	-	\$12,239	\$0	\$0
Technical Specialist	12.80	20.00	16.00	\$1,140,434	\$1,830,936	\$1,558,185
Technicians Classified	10.00	18.15	16.50	\$731,412	\$1,288,004	\$1,190,931
Total Salary Account Expenditures	54.80	78.47	68.32	\$5,451,218	\$7,467,518	\$6,933,786
Employee Benefit Accounts						
Employee Benefits				\$1,589,486	\$2,314,931	\$2,149,473
Total Benefit Account Expenditures				\$1,589,486	\$2,314,931	\$2,149,473
Service Accounts						
Bank Fees & Other Expense				\$140,876	\$41,000	\$21,000
Consultants				\$295,350	\$44,118	\$18,118
Contract Maint/Eq Repair				\$668	\$403	\$403
Contracted Services				\$337,768	\$122,119	\$119,643
Employee Training & Conf				\$15,208	\$50,100	\$42,769
Fees For Dist Membership				\$41,092	\$46,400	\$42,300
Marketing - Advertising				\$767	\$0	\$0
Meals/Refreshments				\$0	\$1,020	\$1,060
Mileage And Travel				\$5,615	\$6,475	\$6,325
Permits/Licenses/Fees				\$650	\$3,100	\$900
Postage				\$10,701	\$6,000	\$6,000
Printing				\$1,728	\$3,600	\$2,900
Software Purch/Lease				\$6,169	\$12,127	\$11,443
Telephone/Pagers/Modems				\$145	\$800	\$700
Total Service Account Expenditures				\$856,737	\$337,262	\$273,561
Materials and Supplies						
Athletic Supplies				\$2,340	\$0	\$0
Copier Usage				\$1,272	\$7,498	\$3,898
Furniture & Fixtures				\$2,725	\$0	\$0
Instructional Equip-Under \$5K				\$1,650	\$0	\$0
Miscellaneous Expense				\$68	\$0	\$0
Office Equipment - Under \$5K				\$29,763	\$40,300	\$34,126
Office Material/Supplies				\$18,155	\$18,350	\$17,650
Total Supplies and Material Expenditures				\$55,973	\$66,148	\$55,674
Capital Outlay						
Athletic Equipment				\$14,095	\$0	\$0
Office Equipment				\$0	\$3,000	\$3,000
Total Capital Outlay Expenditures				\$14,095	\$3,000	\$3,000
Total Expenditures	54.80	78.47	68.32	\$7,967,509	\$10,188,859	\$9,415,494

Increase in FY2025-26 primarily due to moving Data Services into Financial Services

2026-27 Adopted Budget: Human Resources

	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$12,150	\$15,000	\$0
Additional Pay-Administrative	-	-	-	\$47,846	\$43,708	\$0
Administrative Assistant	1.00	1.00	1.00	\$91,773	\$97,433	\$99,869
Chief Officer	1.00	1.00	1.00	\$235,432	\$206,352	\$211,510
Classified - Hourly	-	-	-	\$5,750	\$0	\$0
Coach	-	-	-	\$0	\$26,039	\$26,039
Counselor	1.40	2.00	2.00	\$133,817	\$229,032	\$234,087
Director	5.00	5.00	5.00	\$588,581	\$686,911	\$704,086
Executive Director	4.00	4.00	4.00	\$676,016	\$730,689	\$739,598
Investigator	-	1.00	1.00	\$109,829	\$122,482	\$122,526
Manager	18.75	18.88	17.88	\$2,011,913	\$2,208,446	\$2,151,424
One-Time 1% Additional	-	-	-	\$112,339	\$0	\$0
Overtime - Classified	-	-	-	\$12,632	\$14,199	\$15,700
Specialist - Classified	4.00	4.00	2.60	\$327,048	\$347,745	\$228,805
Substitute Teacher	-	-	-	\$8,508,335	\$23,400	\$23,400
Teacher	3.50	-	-	\$257,897	\$0	\$0
Technical Specialist	3.00	3.00	1.00	\$261,961	\$293,676	\$94,129
Technicians Classified	16.38	16.38	15.68	\$1,101,797	\$1,257,279	\$1,205,671
Trades Technician	-	-	-	-\$321	\$0	\$0
Unused Sick Leave	-	-	-	\$1,016	\$0	\$0
Total Salary Account Expenditures	58.03	56.26	51.16	\$14,495,811	\$6,302,391	\$5,856,844
Employee Benefit Accounts						
Employee Benefits				\$1,766,229	\$1,953,742	\$1,815,621
Total Benefit Account Expenditures				\$1,766,229	\$1,953,742	\$1,815,621
Service Accounts						
ADA/Legal Settlement				\$0	\$8,900	\$0
Awards And Banquets				\$26,089	\$25,000	\$25,000
Background Verifications				\$29,378	\$57,873	\$57,873
Contract Maint/Eq Repair				\$1,755	\$0	\$0
Contracted Services				\$333,792	\$227,610	\$152,494
Drug And Alcohol Testing				\$1,528	\$0	\$0
Employee Training & Conf				\$48,934	\$89,439	\$63,400
Fees For Dist Membership				\$6,948	\$12,600	\$9,400
Legal Fees				\$14,979	\$14,125	\$17,300
Marketing - Advertising				\$299	\$3,000	\$3,000
Mileage And Travel				\$6,601	\$16,816	\$7,416
Permits/Licenses/Fees				\$0	\$550	\$0
Postage				\$2,536	\$7,075	\$6,800
Printing				\$12,610	\$26,442	\$13,400
Recruiting Costs				\$63,123	\$14,397	\$14,397
Required Physical Exams				\$3,551	\$1,000	\$0
Software Purch/Lease				\$67,425	\$95,985	\$83,909
Telephone/Pagers/Modems				\$587	\$1,320	\$1,100
Unemployment Comp Insur				\$283,175	\$204,471	\$204,471
Total Service Account Expenditures				\$903,310	\$806,603	\$659,960
Materials and Supplies						
Copier Usage				\$2,607	\$18,977	\$1,540
Office Equipment - Under \$5K				\$6,491	\$39,200	\$30,000
Office Material/Supplies				\$25,125	\$27,000	\$20,000
Total Supplies and Material Expenditures				\$34,223	\$85,177	\$51,540
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	58.03	56.26	51.16	\$17,199,573	\$9,147,913	\$8,383,965

2026-27 Adopted Budget: Information Technology

	Actual 2024-25 FTE	Budget 2025-26 FTE	Budget 2026-27 FTE	Actual 2024-25	Budget 2025-26	Budget 2026-27
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$51,781	\$0	\$0
Additional Pay-Administrative	-	-	-	\$22,313	\$10,000	\$10,000
Additional Pay-Classified	-	-	-	\$1,019	\$0	\$0
Administrative Assistant	1.00	1.00	1.00	\$96,051	\$102,086	\$104,638
Administrator	7.00	7.00	7.00	\$484,575	\$726,564	\$788,574
Chief Officer	1.00	1.00	1.00	\$177,854	\$206,352	\$211,510
Classified - Hourly	19.38	18.28	14.30	\$1,287,073	\$1,444,120	\$1,467,248
Coordinator - Administrative	1.00	1.00	1.00	\$73,813	\$79,866	\$81,863
Director	5.00	5.00	5.00	\$666,276	\$782,009	\$805,239
Executive Director	1.00	1.00	1.00	\$145,597	\$173,118	\$173,181
Manager	15.00	18.00	14.00	\$1,791,083	\$2,429,975	\$1,904,924
One-Time 1% Additional	-	-	-	\$361,756	\$0	\$0
Overtime - Classified	-	-	-	\$19,746	\$30,000	\$24,000
Paraprofessional	-	-	-	\$250	\$0	\$0
Resource Teachers	4.00	4.00	4.00	\$466,657	\$361,028	\$396,544
Specialist - Classified	10.00	10.00	10.00	\$801,732	\$785,298	\$759,421
Substitute Secretary	-	-	-	\$8,207	\$0	\$0
Supervisor	4.00	4.00	4.00	\$350,244	\$455,220	\$449,730
Teacher	-	-	-	\$803	\$0	\$0
Technical Specialist	81.00	84.00	77.00	\$7,849,769	\$8,351,400	\$7,385,047
Technicians Classified	3.00	3.00	3.00	\$229,367	\$259,778	\$262,349
Total Salary Account Expenditures	152.38	157.28	142.30	\$14,885,966	\$16,196,814	\$14,824,268
Employee Benefit Accounts						
Employee Benefits				\$4,467,708	\$5,033,414	\$4,595,523
Total Benefit Account Expenditures				\$4,467,708	\$5,033,414	\$4,595,523
Service Accounts						
Contract Maint/Eq Repair				\$2,083,732	\$3,215,659	\$2,732,110
Contracted Services				\$1,802,316	\$1,229,033	\$1,104,605
Data Communication Lines				\$564	\$0	\$0
Employee Training & Conf				\$110,603	\$145,319	\$123,520
Fees For Dist Membership				\$5,816	\$11,100	\$9,180
Fleet Maintenance				\$2,796	\$10,000	\$8,500
Legal Fees				\$40	\$0	\$0
Meals/Refreshments				\$5,886	\$5,700	\$4,845
Mileage And Travel				\$34,346	\$39,140	\$33,270
Permits/Licenses/Fees				\$24	\$1,200	\$1,020
Postage				\$297	\$550	\$468
Printing				\$952	\$350	\$298
Software Purch/Lease				\$1,853,497	\$8,311,216	\$7,372,863
Student Transportation				\$488	\$0	\$0
Telephone/Pagers/Modems				\$14,280	\$64,994	\$59,540
Voice Communication Line				\$995	\$0	\$0
Total Service Account Expenditures				\$5,916,632	\$13,034,261	\$11,450,219
Materials and Supplies						
Contingency				\$0	\$254,071	\$0
Copier Usage				\$1,033	\$800	\$683
Curriculum Dev/Staff Training				\$592	\$0	\$0
Instructional Equip-Under \$5K				\$331,498	\$6,311,000	\$5,783,948
Instructional Material/S				\$23,957	\$0	\$0
Maint Materials/Supplies				\$829,023	\$1,046,511	\$887,711
Office Equipment - Under \$5K				\$95,809	\$107,000	\$90,950
Office Material/Supplies				\$49,861	\$43,850	\$37,273
Total Supplies and Material Expenditures				\$1,331,773	\$7,763,232	\$6,800,565
Capital Outlay						
Equipment				\$32,653	\$192,961	\$192,961
Total Capital Outlay Expenditures				\$32,653	\$192,961	\$192,961
Total Expenditures	152.38	157.28	142.30	\$26,634,732	\$42,220,682	\$37,863,536

2026-27 Adopted Budget: School Leadership

	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$19,286	\$23,489	\$18,000
Additional Pay-Administrative	-	-	-	\$28,003	\$0	\$0
Additional Pay-Classified	-	-	-	\$841	\$95,000	\$0
Administrative Assistant	2.00	2.00	2.00	\$182,517	\$196,330	\$198,741
Administrator	1.00	1.00	-	\$104,294	\$108,654	\$0
Assistant Director	-	-	-	\$100,021	\$0	\$0
Athletic Game Workers	-	-	-	\$207,984	\$220,000	\$245,000
Bus Driver	-	-	-	\$326	\$0	\$0
Chief Officer	1.00	1.00	1.00	\$243,435	\$206,352	\$211,511
Classified - Hourly	15.63	-	-	\$95,753	\$0	\$0
Coach	-	-	-	\$6,362,575	\$103,625	\$8,887,378
Coordinator - Licensed	-	3.00	3.00	\$0	\$293,172	\$316,818
Director	6.00	10.00	11.00	\$1,413,643	\$1,872,948	\$1,919,669
Executive Director	3.00	3.00	2.00	\$440,723	\$495,090	\$334,041
Instructional Coach	-	-	-	\$234	\$0	\$0
Manager	2.00	2.00	2.00	\$259,525	\$270,570	\$282,721
One-Time 1% Additional	-	-	-	\$83,171	\$0	\$0
Overtime - Classified	-	-	-	\$139,934	\$120,000	\$160,000
Resource Teachers	-	1.00	-	\$0	\$85,800	\$0
Secretary	2.00	2.00	2.00	\$125,343	\$132,626	\$137,786
Substitute Teacher	-	-	-	\$68,035	\$11,510	\$0
Substitute Teacher Full-Time	-	6.00	-	\$206,750	\$222,000	\$0
Teacher	-	-	-	\$1,105	\$0	\$0
Technical Specialist	1.00	1.00	1.00	\$80,607	\$83,831	\$85,927
Trades Technician	5.00	5.00	5.00	\$377,571	\$399,509	\$390,779
Total Salary Account Expenditures	38.63	37.00	29.00	\$10,541,676	\$4,940,506	\$13,188,371

Employee Benefit Accounts

Employee Benefits				\$2,795,621	\$1,529,955	\$4,088,396
Total Benefit Account Expenditures				\$2,795,621	\$1,529,955	\$4,088,396

Service Accounts

Athletic Game Costs				\$82,191	\$80,000	\$90,000
Athletic Trainers				\$1,231,039	\$1,301,971	\$1,351,855
Athletics - Security				\$107,926	\$80,000	\$126,000
Awards And Banquets				\$58,904	\$40,500	\$22,000
Background Verifications				\$122	\$0	\$0
Building Rental				-\$68	\$14,000	\$5,000
Consultants				\$106,728	\$55,000	\$30,000
Contract Labor				\$618	\$0	\$0
Contract Maint/Eq Repair				\$89,202	\$95,000	\$95,000
Contracted Services				\$236,206	\$202,230	\$154,737
Employee Training & Conf				\$41,647	\$25,000	\$20,000
Equipment Rental				\$6,620	\$0	\$0
Excess Athletic Transportation				\$31,264	\$30,000	\$30,000
Fees For Dist Membership				\$140,172	\$138,000	\$138,000
Fleet Maintenance				\$4,377	\$20,000	\$15,000
Game Officials				\$754,784	\$880,000	\$880,000
Marketing - Advertising				\$545	\$750	\$750
Meals/Refreshments				\$11,716	\$7,500	\$5,000
Mileage And Travel				\$67,778	\$41,325	\$40,000
Permits/Licenses/Fees				\$5,828	\$0	\$0
Postage				\$489	\$750	\$600
Printing				\$4,144	\$500	\$2,250
Software Purch/Lease				\$38,845	\$100	\$200
Student Admission/Entry Fees				\$78,968	\$0	\$0
Student Transportation				\$327,275	\$0	\$300,000
Telephone/Pagers/Modems				\$1,452	\$300	\$300
Total Service Account Expenditures				\$3,428,772	\$3,012,926	\$3,306,692

Materials and Supplies

Athletic Supplies				\$274,595	\$53,781	\$80,637
Audio Visual Equipment				\$12	\$0	\$0
Contingency				\$0	\$3,231	\$3,231
Copier Usage				\$3,031	\$1,800	\$2,100
Curriculum Dev/Staff Training				\$13	\$1,500	\$1,500
Furniture & Fixtures				\$4,601	\$32,947	\$10,000
Instr Mat & Suppl - Non K-12				\$0	\$1,000	\$1,000
Instructional Equip-Under \$5K				\$16	\$0	\$0
Instructional Material/S				\$421	\$0	\$0
Maint Materials/Supplies				\$457,538	\$100,000	\$90,000
Materials/Supplies Resale				\$2,228	\$0	\$0
Miscellaneous Expense				\$1,364	\$0	\$0
Office Equipment - Under \$5K				\$17,910	\$15,000	\$12,000
Office Material/Supplies				\$56,817	\$17,950	\$16,000
Vehicle Fuel Expense				\$444	\$0	\$0
Total Supplies and Material Expenditures				\$818,990	\$227,209	\$216,468
Capital Outlay						
Athletic Equipment				\$11,103	\$0	\$0
Total Capital Outlay Expenditures				\$11,103	\$0	\$0
Total Expenditures	38.63	37.00	29.00	\$17,596,162	\$9,710,596	\$20,799,927

2026-27 Adopted Budget: Security and Emergency Management

	<u>Actual</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Budget</u> <u>2026-27</u> FTE	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$47,550	\$28,000	\$28,000
Additional Pay-Classified	-	-	-	\$20,573	\$6,000	\$6,000
Alarm Monitor	11.00	11.00	11.00	\$677,281	\$758,165	\$777,119
Campus Supervisor	89.50	91.50	91.50	\$3,854,823	\$4,085,824	\$3,969,284
Classified - Hourly	-	-	-	\$18,349	\$0	\$0
Coordinator - Administrative	-	-	-	\$47,320	\$0	\$0
Coordinator - Classified	2.00	3.00	3.00	\$190,637	\$240,051	\$246,052
Director	-	1.00	1.00	\$0	\$133,428	\$136,764
Executive Director	1.00	1.00	1.00	\$166,394	\$185,050	\$185,117
Manager	6.00	5.00	5.00	\$590,439	\$542,931	\$553,991
One-Time 1% Additional	-	-	-	\$65,144	\$0	\$0
Overtime - Classified	-	-	-	\$91,074	\$92,000	\$92,000
Secretary	1.00	1.00	1.00	\$65,894	\$75,208	\$77,537
Security Officer	24.00	27.00	27.00	\$1,718,554	\$2,065,462	\$2,117,099
Technicians Classified	2.00	2.00	2.00	\$152,436	\$156,673	\$160,590
Total Salary Account Expenditures	136.50	142.50	142.50	\$7,706,468	\$8,368,792	\$8,349,553
Employee Benefit Accounts						
Employee Benefits				\$1,744,684	\$2,594,327	\$2,588,361
Total Benefit Account Expenditures				\$1,744,684	\$2,594,327	\$2,588,361
Service Accounts						
Awards And Banquets				\$5,604	\$3,867	\$3,867
Background Verifications				\$78	\$200	\$200
Consultants				\$7,775	\$10,000	\$10,000
Contract Maint/Eq Repair				\$7,400	\$8,000	\$8,000
Contracted Services				\$165,720	\$2,367,592	\$2,367,592
Employee Training & Conf				\$15,428	\$10,000	\$10,000
Fleet Maintenance				\$1,740	\$10,000	\$10,000
Meals/Refreshments				\$7,048	\$4,000	\$4,000
Mileage And Travel				\$8,200	\$10,000	\$10,000
Permits/Licenses/Fees				\$37,709	\$50,000	\$50,000
Postage				\$311	\$350	\$350
Printing				\$3,703	\$4,000	\$4,000
Required Physical Exams				\$324	\$500	\$500
Software Purch/Lease				\$6,485	\$6,485	\$6,485
Telephone/Pagers/Modems				\$32,844	\$31,000	\$31,000
Total Service Account Expenditures				\$300,369	\$2,515,994	\$2,515,994
Materials and Supplies						
Copier Usage				\$1,714	\$1,300	\$1,300
Maint Materials/Supplies				\$2,608	\$2,000	\$2,000
Office Equipment - Under \$5K				\$6,578	\$10,000	\$10,000
Office Material/Supplies				\$24,012	\$10,000	\$10,000
Small Hand Tools				\$60	\$0	\$0
Uniforms				\$55,567	\$70,000	\$70,000
Vehicle Parts & Supplies				\$1,283	\$4,000	\$4,000
Total Supplies and Material Expenditures				\$91,822	\$97,300	\$97,300
Capital Outlay						
Vehicles-Utility Fleet				\$40,089	\$0	\$0
Total Capital Outlay Expenditures				\$40,089	\$0	\$0
Total Expenditures	136.50	142.50	142.50	\$9,883,432	\$13,576,413	\$13,551,208

2026-27 Adopted Budget: Strategy and Communications

	<u>Actual</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Budget</u> <u>2026-27</u> FTE	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$33,706	\$300	\$300
Assistant Director	1.00	1.00	-	\$99,404	\$102,904	\$0
Chief Officer	1.00	1.00	1.00	\$232,772	\$245,043	\$251,168
Classified - Hourly	0.25	-	-	\$3,058	\$0	\$0
Coordinator - Administrative	2.00	3.00	2.00	\$205,317	\$255,840	\$162,034
Director	2.00	2.00	-	\$261,938	\$253,366	\$0
Executive Director	2.00	2.00	2.00	\$308,876	\$288,742	\$295,960
Manager	-	-	1.00	\$0	\$0	\$116,441
One-Time 1% Additional	-	-	-	\$33,935	\$0	\$0
Technical Specialist	6.00	7.00	5.00	\$543,104	\$762,234	\$565,386
Total Salary Account Expenditures	14.25	16.00	11.00	\$1,722,110	\$1,908,429	\$1,391,289
Employee Benefit Accounts						
Employee Benefits				\$485,500	\$591,613	\$431,300
Total Benefit Account Expenditures				\$485,500	\$591,613	\$431,300
Service Accounts						
Contract Maint/Eq Repair				\$60	\$0	\$0
Contracted Services				\$1,077,968	\$900,557	\$600,557
Employee Training & Conf				\$26,520	\$31,000	\$31,000
Marketing - Advertising				\$7,174	\$10,000	\$10,000
Meals/Refreshments				\$8,845	\$8,000	\$8,000
Mileage And Travel				\$994	\$6,561	\$6,561
Permits/Licenses/Fees				\$0	\$1,000	\$1,000
Postage				\$0	\$100	\$100
Printing				\$20,777	\$7,000	\$7,000
Software Purch/Lease				\$2,162	\$10,000	\$10,000
Total Service Account Expenditures				\$1,144,500	\$974,218	\$674,218
Materials and Supplies						
Copier Usage				\$501	\$650	\$650
Furniture & Fixtures				\$7,567	\$0	\$0
Office Equipment - Under \$5K				\$2,588	\$12,000	\$12,000
Office Material/Supplies				\$89,469	\$17,000	\$17,000
Total Supplies and Material Expenditures				\$100,125	\$29,650	\$29,650
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	14.25	16.00	11.00	\$3,452,235	\$3,503,910	\$2,526,457

2026-27 Adopted Budget: Student Success

	<u>Actual</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Budget</u> <u>2026-27</u> FTE	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$438,248	\$802,765	\$732,765
Additional Pay-Administrative	-	-	-	\$1,118	\$74,390	\$74,390
Additional Pay-Classified	-	-	-	\$93,619	\$64,402	\$64,402
Administrative Assistant	1.00	1.00	1.00	\$85,263	\$94,665	\$97,032
Assistant Director	12.25	10.45	12.25	\$1,172,200	\$1,232,763	\$1,434,767
Assistant Principal	3.00	3.00	3.00	\$345,579	\$360,156	\$369,160
Audiologist	4.00	4.00	4.00	\$400,998	\$404,471	\$414,549
Certificated - Hourly	2.50	-	0.13	\$12,209	\$29,035	\$35,460
Chief Officer	1.00	1.00	1.00	\$188,132	\$206,352	\$211,510
Classified - Hourly	22.38	14.01	18.50	\$986,129	\$987,554	\$1,006,155
Clinic Aides	0.88	0.88	1.69	\$31,108	\$33,098	\$63,252
Coordinator - Administrative	4.00	8.65	8.00	\$773,508	\$1,019,694	\$942,000
Coordinator - Licensed	3.70	3.05	0.21	\$401,049	\$276,616	\$14,979
Counselor	64.55	64.22	60.65	\$6,044,514	\$6,053,289	\$5,794,291
Director	6.00	6.55	7.00	\$613,015	\$865,474	\$955,271
Executive Director	2.00	1.85	2.00	\$310,105	\$308,161	\$311,123
Instructional Coach	1.00	1.00	1.00	\$78,597	\$80,167	\$82,172
Nurse	43.70	28.20	23.20	\$2,463,033	\$2,409,309	\$1,939,896
Occupational Therapist	30.45	30.30	30.30	\$2,823,901	\$2,867,931	\$2,925,321
One-Time 1% Additional	-	-	-	\$1,683,652	\$0	\$0
Overtime - Classified	-	-	-	\$58,766	\$18,800	\$18,800
Para-Educator	526.98	584.40	612.64	\$18,727,365	\$23,749,339	\$24,609,858
Paraprofessional	0.75	-	-	\$43,643	\$92,111	\$84,712
Physical Therapist	10.75	11.00	11.00	\$1,018,069	\$1,053,538	\$1,069,780
Principal	3.00	3.00	2.00	\$450,285	\$477,702	\$330,190
Psychologist	36.10	37.39	37.39	\$3,318,886	\$3,339,121	\$3,399,804
Resource Teachers	11.00	10.20	9.50	\$1,130,199	\$1,068,261	\$1,011,091
School Business Manager	1.00	1.00	1.00	\$80,763	\$83,994	\$86,093
School Secretary	3.75	4.00	4.00	\$211,817	\$223,799	\$223,341
Secretary	1.00	1.00	1.00	\$66,679	\$75,208	\$75,203
Social Worker	85.10	99.70	91.20	\$7,020,112	\$8,101,530	\$7,453,194
Special Interpreter/Tutor	4.88	5.15	4.88	\$241,496	\$245,469	\$249,266
Specialist - Classified	1.00	1.00	1.00	\$72,681	\$77,536	\$77,537
Speech Therapist	124.20	124.33	144.72	\$11,188,584	\$11,134,704	\$12,866,085
Sub Para-Educator	-	-	-	\$57,302	\$18,596	\$23,679
Substitute Secretary	-	-	-	\$13,670	\$0	\$0
Substitute Teacher	-	-	-	\$464,089	\$150,038	\$150,038
Substitute Teacher Full-Time	-	-	-	\$22,157	\$0	\$0
Teacher	392.85	362.80	369.02	\$33,416,172	\$31,450,248	\$31,868,087
Teacher Librarian	1.00	1.00	1.00	\$79,365	\$82,172	\$84,227
Technical Specialist	3.50	3.50	3.00	\$324,128	\$352,496	\$297,359
Technicians Classified	16.50	16.50	16.50	\$1,025,897	\$1,084,069	\$1,105,967
Unused Sick Leave	-	-	-	\$61	\$0	\$0
Total Salary Account Expenditures	1,431.26	1,444.13	1,483.78	\$97,978,163	\$101,049,023	\$102,552,806

Employee Benefit Accounts

Employee Benefits				\$30,184,875	\$31,320,804	\$31,791,367
Total Benefit Account Expenditures				\$30,184,875	\$31,320,804	\$31,791,367

Service Accounts

ADA/Legal Settlement				\$1,111,229	\$0	\$0
Awards And Banquets				\$6,301	\$5,000	\$5,000
Background Verifications				\$3,638	\$3,000	\$3,000
Building Rental				\$338	\$0	\$0
Community Relations				\$131	\$2,000	\$2,000
Computer Hardware Lease				\$345	\$0	\$0
Contract Labor				\$129	\$0	\$0
Contract Maint/Eq Repair				\$233,721	\$117,121	\$117,121
Contracted Services				\$7,581,253	\$6,006,953	\$5,952,642
Drug And Alcohol Testing				\$31	\$0	\$0
Employee Training & Conf				\$117,979	\$113,451	\$109,395

Legal Fees		\$0	\$5,000	\$5,000
Meals/Refreshments		\$18,036	\$9,373	\$9,376
Mileage And Travel		\$220,677	\$180,401	\$180,426
Permits/Licenses/Fees		\$4,845	\$8,500	\$8,500
POODS Tuition/Excess Spec Ed		\$11,848,728	\$12,629,089	\$12,629,089
Postage		\$1,943	\$1,750	\$1,750
Printing		\$12,720	\$7,350	\$7,383
Recruiting Costs		\$125	\$50	\$50
Software Purch/Lease		\$457,095	\$408,350	\$390,790
Student Admission/Entry Fees		\$1,051	\$1,300	\$1,300
Student Transportation		\$67,203	\$90,600	\$90,600
SWAP Matching Transfer		\$504,307	\$503,934	\$503,934
Telephone/Pagers/Modems		\$43,017	\$40,530	\$40,530
Tuition Reimb-Other Facilities		\$1,109	\$0	\$0
Total Service Account Expenditures		\$22,235,951	\$20,133,752	\$20,057,886

Materials and Supplies

Athletic Supplies		\$341	\$0	\$0
Clinic Supplies/Materials		\$6,123	\$2,000	\$2,000
Copier Usage		\$22,041	\$18,876	\$18,876
Curriculum Dev/Staff Training		\$4,427	\$8,100	\$8,100
Custodial Supplies		\$100	\$0	\$0
Furniture & Fixtures		\$44,849	\$3,000	\$3,000
Graduation Materials		\$2,343	\$2,400	\$2,400
Instructional Equip-Under \$5K		\$190,168	\$99,500	\$99,500
Instructional Material/S		\$136,937	\$135,165	\$135,165
Library Materials		\$0	\$750	\$750
Maint Materials/Supplies		\$7,998	\$15,500	\$15,500
Office Equipment - Under \$5K		\$27,049	\$54,600	\$54,600
Office Material/Supplies		\$128,900	\$134,945	\$134,945
Testing Materials		\$11,341	\$213,896	\$213,896
Total Supplies and Material Expenditures		\$582,617	\$688,732	\$688,732

Capital Outlay

Building Improvements		\$1,149	\$0	\$0
Total Capital Outlay Expenditures		\$1,149	\$0	\$0

Total Expenditures	1,431.26	1,444.13	1,483.78	\$150,982,755	\$153,192,311	\$155,090,791
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Para FTE growth reflects methodology changes in FTE calculations and organizational right-sizing initiatives

2026-27 Adopted Budget: Teaching and Learning

	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
	FTE	FTE	FTE			
Salary Accounts						
Additional Pay - Certificated	-	-	-	\$285,821	\$243,812	\$305,762
Additional Pay-Administrative	-	-	-	\$38,080	\$5,000	\$0
Additional Pay-Classified	-	-	-	-\$21,526	\$23,000	\$9,200
Administrative Assistant	2.00	2.00	2.00	\$148,554	\$161,219	\$165,772
Administrator	1.00	0.95	1.00	\$99,220	\$110,529	\$117,410
Assistant Director	6.00	7.00	8.00	\$568,657	\$1,037,052	\$1,045,106
Assistant Principal	1.50	1.50	1.00	\$157,019	\$163,299	\$104,927
Certificated - Hourly	-	-	-	\$589	\$0	\$8,879
Chief Officer	1.00	1.00	1.00	\$184,742	\$206,833	\$212,004
Clerk	1.00	1.00	1.00	\$56,963	\$60,990	\$60,989
Clinic Aides	-	-	-	\$59,712	\$121,184	\$60,886
Coordinator - Administrative	11.00	11.70	15.20	\$1,211,604	\$1,422,206	\$1,644,883
Coordinator - Licensed	8.00	8.00	9.00	\$810,893	\$838,213	\$981,332
Counselor	3.00	3.00	3.00	\$268,210	\$280,540	\$287,555
Custodian	2.50	-	-	\$58,949	\$0	\$0
Director	15.70	18.76	16.81	\$1,655,714	\$2,195,759	\$1,998,075
Executive Director	3.00	4.00	3.00	\$473,589	\$688,182	\$523,941
Instructional Coach	5.50	5.00	5.00	\$545,021	\$515,156	\$540,091
One-Time 1% Additional	-	-	-	\$592,708	\$0	\$0
Overtime - Classified	-	-	-	\$13,509	\$15,000	\$15,000
Para-Educator	-	-	-	\$540	\$0	\$0
Paraprofessional	5.35	-	-	\$193,187	\$208,283	\$295,247
Principal	1.00	1.00	1.00	\$119,258	\$124,028	\$127,129
Resource Teachers	45.70	41.20	27.00	\$4,382,381	\$4,023,775	\$2,781,699
School Secretary	2.00	2.00	2.00	\$91,297	\$93,819	\$95,197
Secretary	7.00	7.00	6.00	\$380,051	\$405,738	\$355,072
Special Interpreter/Tutor	5.73	3.33	3.00	\$207,112	\$149,609	\$131,044
Specialist - Classified	143.93	154.53	154.53	\$4,866,592	\$5,880,877	\$5,997,868
Substitute Teacher	-	-	-	\$551,458	\$598,689	\$617,340
Teacher	186.08	200.77	201.77	\$14,575,581	\$14,710,228	\$14,759,975
Teacher Librarian	2.80	2.80	2.80	\$248,471	\$251,724	\$258,018
Technical Specialist	1.00	6.00	7.00	\$110,623	\$917,505	\$850,810
Technicians Classified	7.10	8.10	6.50	\$513,638	\$543,315	\$449,598
Unused Sick Leave	-	-	-	\$853	\$0	\$0
Total Salary Account Expenditures	468.89	490.64	477.61	\$33,449,070	\$35,995,564	\$34,800,809

Employee Benefit Accounts

Employee Benefits				\$10,081,337	\$11,158,564	\$10,788,253
Total Benefit Account Expenditures				\$10,081,337	\$11,158,564	\$10,788,253

Service Accounts

Awards And Banquets				\$2,198	\$1,500	\$0
Background Verifications				\$10,424	\$11,950	\$11,200
Building Rental				\$1,269	\$3,000	\$0
Community Relations				\$1,500	\$0	\$0
Consultants				\$0	\$3,500	\$0
Contract Maint/Eq Repair				\$105	\$36,000	\$36,000
Contracted Services				\$908,175	\$878,611	\$649,053
Employee Training & Conf				\$93,937	\$255,791	\$112,641
Equipment Rental				\$128	\$0	\$0
Fees For Dist Membership				\$1,340	\$3,400	\$5,500
Field Service Charges				\$0	\$0	\$3,320
Marketing - Advertising				\$732	\$0	\$0
Meals/Refreshments				\$21,693	\$23,400	\$4,700
Mileage And Travel				\$64,126	\$121,075	\$70,341
Permits/Licenses/Fees				\$31,098	\$33,100	\$34,010
Postage				\$3,127	\$3,000	\$34,032
Printing				\$16,311	\$21,600	\$15,800
Software Purch/Lease				\$1,905,920	\$4,296,496	\$4,728,007
Student Admission/Entry Fees				\$0	\$500	\$500
Student Transportation				\$10,115	\$22,000	\$26,000

Telephone/Pagers/Modems			\$1,138	\$1,810	\$700	
Tuition Reimb-Other Facilities			\$1,220,546	\$1,283,373	\$225,000	
Total Service Account Expenditures			\$4,293,882	\$7,000,106	\$5,956,804	
Materials and Supplies						
Clinic Supplies/Materials			\$11,665	\$21,375	\$22,400	
Contingency			\$0	\$331,640	\$0	
Copier Usage			\$19,669	\$20,915	\$23,395	
Curriculum Dev/Staff Training			\$44,094	\$567,240	\$87,900	
Furniture & Fixtures			\$2,249	\$45,000	\$49,000	
Instructional Equip-Under \$5K			\$171,535	\$160,112	\$73,045	
Instructional Material/S			\$3,754,262	\$4,277,929	\$3,102,855	
Library Materials			\$6	\$4,000	\$500	
Miscellaneous Expense			\$0	\$100	\$0	
Office Equipment - Under \$5K			\$41,031	\$54,303	\$61,864	
Office Material/Supplies			\$46,318	\$82,330	\$58,317	
Testing Materials			\$11,338	\$10,200	\$2,200	
Textbooks			\$900,066	\$0	\$1,183,757	
Total Supplies and Material Expenditures			\$5,002,233	\$5,575,144	\$4,665,233	
Capital Outlay						
Building Improvements			\$127,098	\$165,000	\$165,000	
Equipment			\$0	\$0	\$5,000	
Instructional/Curric Equipmnt			\$9,204	\$0	\$0	
Office Equipment			\$5,892	\$0	\$0	
Total Capital Outlay Expenditures			\$142,194	\$165,000	\$170,000	
Total Expenditures	468.89	490.64	477.61	\$52,968,716	\$59,894,378	\$56,381,099

2026-27 Adopted Budget: Telecommunication, Network, and Utilities

	<u>Actual</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Budget</u> <u>2026-27</u> FTE	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
Salary Accounts						
Manager	1.00	1.00	1.00	\$87,514	\$104,291	\$106,898
One-Time 1% Additional	-	-	-	\$2,006	\$0	\$0
Total Salary Account Expenditures	1.00	1.00	1.00	\$89,520	\$104,291	\$106,898
Employee Benefit Accounts						
Employee Benefits				\$27,559	\$32,330	\$33,138
Total Benefit Account Expenditures				\$27,559	\$32,330	\$33,138
Service Accounts						
Electricity				\$11,654,389	\$11,995,512	\$12,228,512
Employee Training & Conf				\$18	\$0	\$0
Mileage And Travel				\$95	\$0	\$0
Natural Gas				\$3,053,689	\$3,630,034	\$3,230,034
Propane				\$83,296	\$175,000	\$175,000
Refuse & Dump Fees				\$707,482	\$758,410	\$758,410
Software Purch/Lease				\$23,392	\$0	\$0
Storm Water				\$518,165	\$525,000	\$525,000
Voice Communication Line				\$1,106,725	\$1,669,500	\$1,369,911
Water & Sanitation				\$4,462,591	\$4,566,173	\$4,866,173
Total Service Account Expenditures				\$21,609,842	\$23,319,629	\$23,153,040
Materials and Supplies						
Copier Usage				\$3	\$0	\$0
Maint Materials/Supplies				\$2,508	\$0	\$0
Total Supplies and Material Expenditures				\$2,511	\$0	\$0
Capital Outlay						
Total Capital Outlay Expenditures				\$0	\$0	\$0
Total Expenditures	1.00	1.00	1.00	\$21,729,432	\$23,456,250	\$23,293,076

2026-27 Adopted Budget: Transportation

	<u>Actual</u> <u>2024-25</u> FTE	<u>Budget</u> <u>2025-26</u> FTE	<u>Budget</u> <u>2026-27</u> FTE	<u>Actual</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>Budget</u> <u>2026-27</u>
Salary Accounts						
Additional Pay-Administrative	-	-	-	\$3,200	\$0	\$0
Additional Pay-Classified	-	-	-	\$833	\$0	\$0
Administrator	10.00	11.00	11.00	\$0	\$853,356	\$920,422
Bus Driver	221.39	221.00	229.25	\$10,603,470	\$10,307,770	\$10,639,499
Coordinator - Classified	1.00	1.00	1.00	\$76,166	\$77,536	\$79,954
Director	5.00	5.00	5.00	\$709,525	\$719,475	\$678,208
Executive Director	1.00	1.00	1.00	\$142,565	\$148,687	\$152,404
One-Time 1% Additional	-	-	-	\$168,307	\$0	\$0
Overtime - Classified	-	-	-	\$302,196	\$350,000	\$350,000
Para-Educator	60.97	81.10	81.10	\$2,118,642	\$1,946,659	\$2,682,317
Specialist - Classified	7.00	7.00	7.00	\$1,303,118	\$543,045	\$476,385
Substitute Operator	39.94	4.38	2.25	\$581,603	\$1,707,286	\$1,030,064
Technicians Classified	9.00	8.00	8.00	\$677,236	\$639,830	\$636,484
Trades Technician	26.00	25.01	25.00	\$1,853,798	\$2,067,927	\$2,038,783
Transportation Trainer	6.00	6.00	6.00	\$484,944	\$481,328	\$481,149
Total Salary Account Expenditures	387.31	370.49	376.60	\$19,025,603	\$19,842,899	\$20,165,669

Employee Benefit Accounts

Employee Benefits				\$6,262,682	\$6,151,298	\$6,251,358
Total Benefit Account Expenditures				\$6,262,682	\$6,151,298	\$6,251,358

Service Accounts

Awards And Banquets				\$6,396	\$5,000	\$5,000
Cleaning Serv-Unif/Parts				\$35,136	\$34,000	\$34,000
Contract Maint/Eq Repair				\$2,850	\$0	\$0
Contract Repairs-Building				\$10,190	\$15,000	\$15,000
Contract Repairs-Parts				\$63,912	\$35,000	\$35,000
Contract Repairs-Radio				\$1,730	\$6,000	\$6,000
Contract Repairs-Vehicles				\$86,859	\$110,000	\$110,000
Contracted Services				\$274,222	\$230,000	\$230,000
Contracts Repairs-Equipment				\$31,801	\$35,000	\$35,000
Drug And Alcohol Testing				\$32,249	\$80,000	\$50,000
Employee Training & Conf				\$32,768	\$32,000	\$32,000
Marketing - Advertising				\$2,953	\$12,000	\$12,000
Meals/Refreshments				\$10,769	\$10,000	\$10,000
Mileage And Travel				\$855	\$5,000	\$5,000
Postage				\$1,688	\$2,000	\$2,000
Printing				\$3,107	\$3,600	\$3,600
Required Physical Exams				\$66,795	\$50,000	\$50,000
Software Purch/Lease				\$325,134	\$324,850	\$324,850
Student Transportation				\$4,218,209	\$1,000,000	\$1,000,000
Telephone/Pagers/Modems				\$1,230	\$2,500	\$2,500
Total Service Account Expenditures				\$5,208,853	\$1,991,950	\$1,961,950

Materials and Supplies

Bench Stock (Replacement)				\$112,043	\$86,000	\$86,000
Copier Usage				\$11,334	\$13,800	\$13,800
Custodial Supplies				\$168	\$1,000	\$1,000
Maint Materials/Supplies				\$1,514	\$0	\$0
Obsolete Inventory				\$50,590	\$30,000	\$15,000
Office Equipment - Under \$5K				\$4,002	\$9,000	\$9,000
Office Material/Supplies				\$84,822	\$90,000	\$90,000
Shop Supplies				\$52,846	\$52,000	\$52,000
Small Hand Tools				\$25,653	\$37,400	\$37,400
Uniforms				\$0	\$2,500	\$2,500
Vehicle Fuel Expense				\$1,638,265	\$2,180,000	\$2,180,000
Vehicle Parts & Supplies				\$1,367,671	\$1,400,000	\$1,400,000
Total Supplies and Material Expenditures				\$3,348,908	\$3,901,700	\$3,886,700

Capital Outlay

Building Improvements				\$134,240	\$0	\$0
Buses				\$1,420,059	\$2,180,000	\$1,090,000
Plant/Shop Equipment				\$0	\$45,000	\$15,000
Total Capital Outlay Expenditures				\$1,554,299	\$2,225,000	\$1,105,000

Total Expenditures	387.31	370.49	376.60	\$35,400,345	\$34,112,847	\$33,370,677
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Decrease in FY2024-25 is due to reducing in Sub Drivers, FY2026-27 Drivers added to right-size to operations