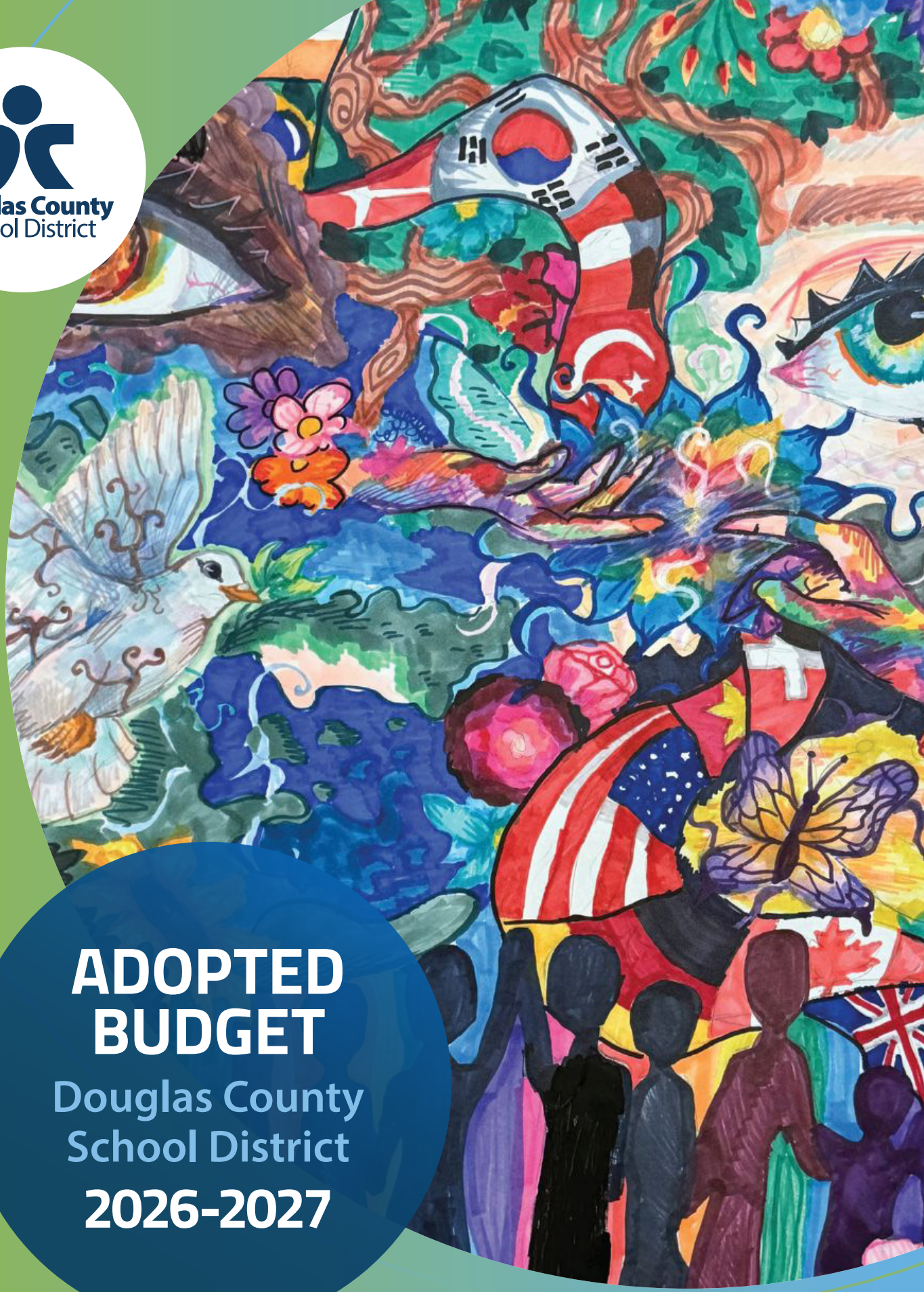
Douglas County School District



ADOPTED BUDGET

Douglas County School District

2026-2027

Douglas County School District Re 1 • 620, Wilcox Street Castle Rock, CO 80104, www.dcsdk12.org

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

DOUGLAS COUNTY SCHOOL DISTRICT RE. 1

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025–2026.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

Guide to Document

The 2026-2027 Financial Plan and Budget for the Douglas County School District RE 1 represents the District's Adopted Budget as voted on by the Board of Education. The purpose of this guide is to familiarize the reader with the layout of this document and provide an overview of what information can be found within each section.

Executive Summary

Introduces the Board of Education, Superintendent, Leadership Team for 2026-2027 and highlights the District's initiatives under Superintendent Erin Kane. This section provides an overview of the Board of Education's goals, strategic plan, funded pupil count growth, School Finance Act, comparative funding and student membership with other Colorado school districts, historical staffing, fund descriptions, as well as history of site-based budgeting and employee benefits.

Organizational Section

Details the Board of Education policies and governance structure, biographies for the Board of Education and Superintendent's Cabinet, goals of the Board of Education, Superintendent priorities, organizational chart, district policies, types of funds, major sources of revenue and expenditures, budget development process details, programs and services, and educational strategies.

Financial Section

Provides an overview of legislative impacts and how the MLO will be used in 2026-2027. Also included are spending priorities for 2026-2027, descriptions and financial summaries of the funds the District maintains, as well as a second page for each fund with multi-year fund forecasts and associated assumptions. This section also includes information related to funded and unfunded capital projects, debt, legislative impacts, and financial data models. The detailed fund-by-fund section includes a summary of revenues and expenditures comparing 2020-2021through 2024-2025 actuals, 2025-2026 Adopted Budget, Final Revised Budget and estimated actuals, and 2026-2027 Proposed and Adopted Budgets. Lastly, this section provides School Adopted Budget financial summaries and comparisons, 2025-2026 awards, performance frameworks and indicators, planning area maps, and interactive online financials for both schools and departments through OpenBook.

Informational Section

Reports detailed information about Colorado Academic Standards, standardized assessment results, college readiness, and the District's graduation and dropout rates. This section reports detailed information about Douglas County including census, growth and development, major employers and unemployment rates as well as student and staff historical information. Also included is detailed information about property tax, assessed value analysis and how these affect school funding. This section also includes separate sub-sections for the Uniform Budget Summary, Glossary of Terms and the Board of Education's Adopted Budget resolutions.



Table of Contents

EXECUTIVE SUMMARY

Leadership Team 2026-2027	4
Executive Summary	5
About Douglas County School District	6
Board of Education 2026-2027	7
Board of Education Goals	8
Budget Office Staff 2026-2027	9
Budget Approval Process	10
Funded Pupil Count Growth	11
School Finance Act	13
Property Tax Rates	16
Comparative Student Membership Growth and Decline	17
Funding Comparison	19
Fund Descriptions	22
Summary of All Funds Forecast	24
2025-2026 Budgeted Revenues Final Revised as of June 9, 2026	25
2026-2027 Budgeted Revenues Adopted as of June 9, 2026	26
2025-2026 Budgeted Expenditures Final Revised as of June 9, 2026	27
2026-2027 Budgeted Expenditures Adopted as of June 9, 2026	28
Site-Based Budgeting	29
Staffing Information	35
School District Staff for 2026-2027	36
Employee Benefits	37

ORGANIZATIONAL SECTION

Douglas County, Colorado	40
Board of Education	41
Board of Education Policy Governance Structure	42
Board of Education Biographies	46
Board of Education Goals: Global End Statement	50
Organizational Chart	51
Superintendent Biography	52
Superintendent's Strategic Plan	53
Monitoring Reports	54
Superintendent's Cabinet	55
District Policies	60
Types of Funds	68
Basis of Accounting	69
Major Sources of Revenue	70
Major Expenditure Uses	72
Budget Development Process Details	73
Colorado State Budgeting Process	76
Programs and Services	78
Educational Strategies	83

Table of Contents

FINANCIAL SECTION

2024 Bond Use in 2026-2027	88
Compensation Priorities for 2026-2027	89
Investments in Schools and Departments	90
Legislative Impacts	91
Legislative Impacts	92
Government-Wide Three Year Forecast	93
2026-2027 Summary of Combined General Funds	94
2026-2027 Summary of Special Revenue Funds	95
2026-2027 Summary of Other District Funds	96
Combined General Funds by Function	97
Special Revenue Funds by Function	98
Other Funds by Function	99
2026-2027 Capital Budgeting	100
Ratios of Outstanding Debt by Type	111
Ratios of Net General Bonded Debt Outstanding/Legal Debt Margin	112
Accrued Obligations for Other Post-Employment Benefits	113
Estimated Overlapping General Obligation Debt	114
Workday Financial Data Model	118

Fund Financials

2020-2021 Actual to 2026-2027 Budget General Fund Revenue	122
2020-2021 Actual to 2026-2027 Budget General Fund Expenditures	124
Combined General Fund Three Year Forecast Assumptions	126
Combined General Fund Three Year Forecast	128
2023-2024 to 2026-2027 Assignments of Fund Balance General Fund	129
Outdoor Education | Fund 13	130
Capital Projects | Fund 14	132
Transportation | Fund 25	134
Nutrition Services NSLP | Fund 21	138
Nutrition Services Non-NSLP | Fund 28	140
Governmental Designated Purpose Grants | Fund 22	142
Pupil Activity | Fund 23	144
Athletics and Activities | Fund 26	146
Child Care | Fund 29	148
Bond Redemption | Fund 31	152
Certificate of Participation (COP) Lease Payment | Fund 39	154
Building Fund | Fund 44	158
Medical and Dental | Fund 65	162
Short Term Disability Insurance | Fund 66	164
Private Purpose Trust Fund 75	168
Significant Changes in Fund Balance	170

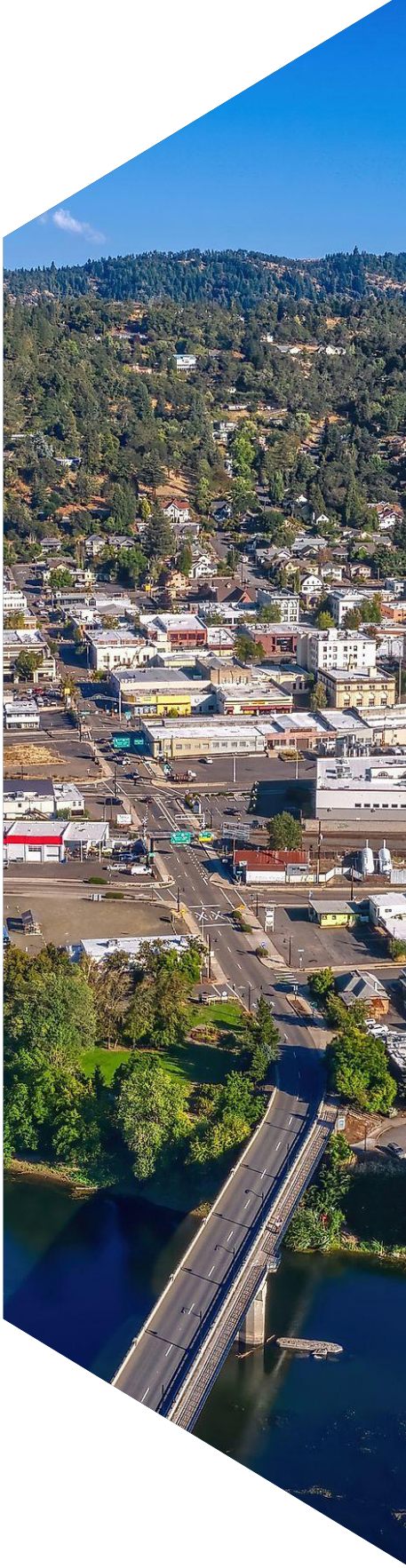




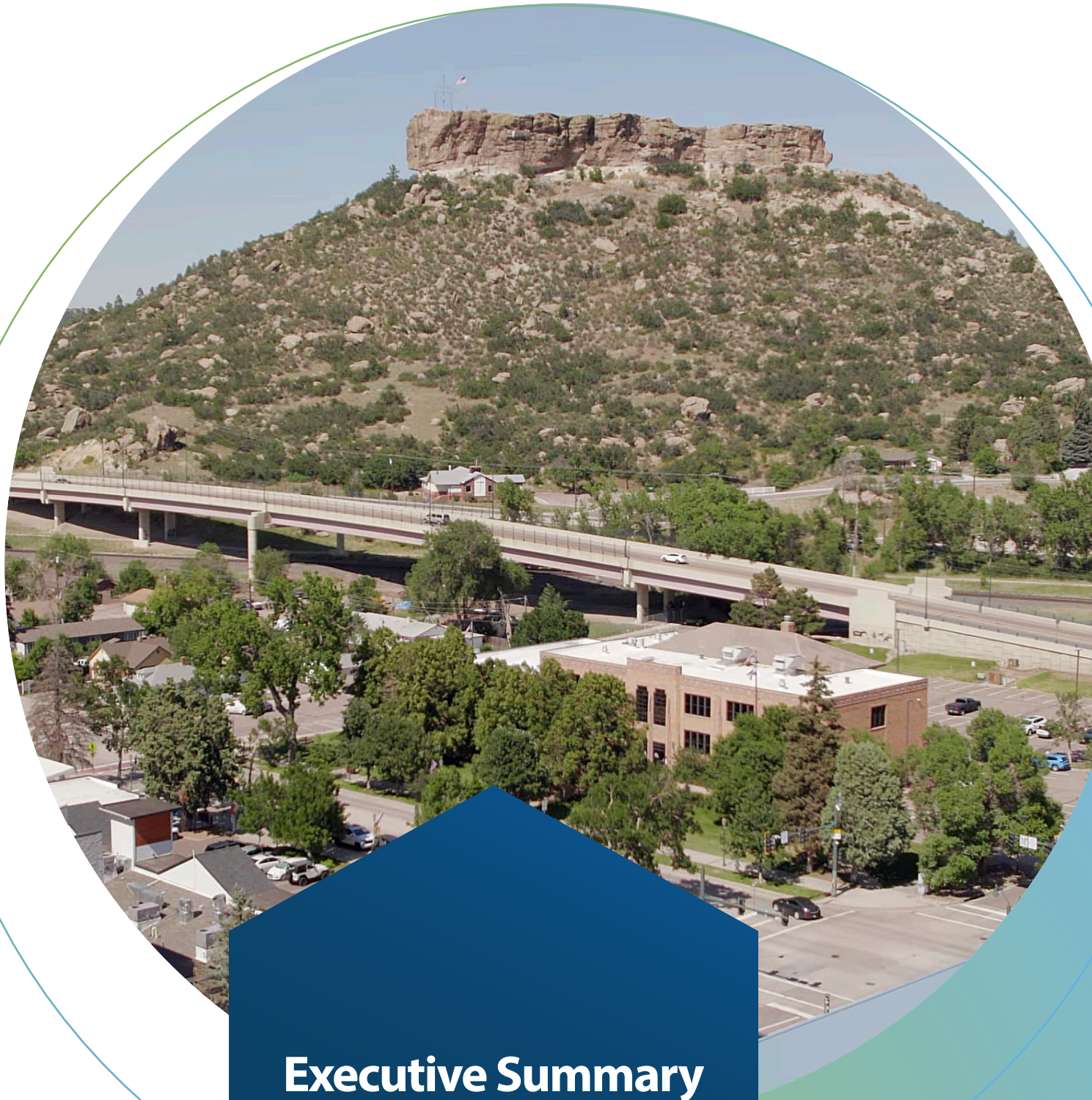
Table of Contents

School Financials

Colorado School Awards in 2025-2026	172
District and School Performance Frameworks	174
2025-2026 School Performance Framework Indicators	177
East, West, and North Planning Areas	180
Interactive Online School Financials through OpenBook	186
2026-2027 Adopted Budget Elementary School Summary	192
2026-2027 Adopted Budget Secondary School Summary	194
Elementary School Comparison: 2026-2027	197
Middle School Comparison: 2026-2027	199
High School Comparison: 2026-2027	200
Alternative School Comparison: 2026-2027	201
Charter School Comparison: 2026-2027	202
Department Budgets	204
Department Summary	205
Interactive Online Department Financials through OpenBook	207

INFORMATIONAL SECTION

Student Enrollment	212
Teacher and Staff Historical Information	216
Colorado Academic Standards	219
Colorado Academic Standards	219
Colorado Academic Standards	220
Colorado Academic Standards	220
Colorado Measures of Academic Success	221
Assessment Windows	222
Standardized Testing	226
College Entrance Exams	227
Graduation and Drop Out Rates	229
Free and Reduced Lunch Rates	231
Academic Calendar	232
Douglas County Overview	235
Douglas County Demographic and Economic Statistics	238
Employment in Douglas County	239
Unemployment Rate	240
Assessed Valuation	241
Property Tax Rates	243
Principal Property Tax Payers	244
CDE Chart of Accounts	247
Additional Debt Schedules	253
Uniform Budget Summary	258
Board of Education Resolutions	267
Glossary and Acronyms	272



Executive Summary



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Superintendent Letter

Dear Douglas County School District Community,



Here in the Douglas County School District (DCSD), we have so much to celebrate!

DCSD continues to be the top performing school district in the Denver area for academic achievement, and we have one of the highest graduation rates at 93.6% in 2025. The Class of 2026 earned more than $124 million in scholarships, and our students and parents saved over $25 million in college expenses through DCSD's concurrent enrollment partnerships and Advanced Placement course offerings in the 2025-2026 school year. In addition, 42 of our schools received an award for academic achievement and growth from the Colorado Department of Education in 2025.

The development of DCSD's 2026-2027 Adopted Budget aligns with our hopes and vision for the 2026-2027 school year. This includes promoting excellence and high expectations for every one of our 62,000 students.

Throughout the school year we will be releasing the initiatives of our new Strategic Plan. This Strategic Plan will be focused around five cornerstone commitments for DCSD.

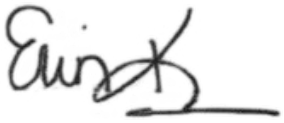
District Cornerstone Commitments for 2026-2027

- Academic Excellence
- Strategic Technology Integration
- Essential Mindsets and Dispositions
- Future Ready Graduates (Postsecondary Readiness and Practical Life Skills)
- Thriving Schools and Thriving Communities

Our 2026-2027 Adopted Budget was built to support these commitments both with resources from the School Finance Act and our existing Mill Levy Overrides as well as the 2024 Bond.

Thank you for taking the time to learn more about DCSD's 2026-2027 Adopted Budget and for your ongoing support and partnership with this wonderful school district.

Sincerely,
Erin Kane
Superintendent
Douglas County School District



Leadership Team 2026-2027



From left to right (back row): Steve Colella , Mark Blair, Danny Winsor, Matt Reynolds

From left to right (front row): Mary Kay Klimesh, Jackie Millet, Danelle Hiatt, Erin Kane, Jana Schleusner, Stacy Rader, Brian Condon

Erin Kane

Superintendent

Superintendent Kane's Cabinet

Steve Colella | Chief of Staff

Danelle Hiatt | Deputy Superintendent

Danny Winsor | Assistant Superintendent

Jana Schleusner | Chief Financial Officer

Mary Kay Klimesh | General Counsel

Stacy Rader | Chief Communications Officer

Matt Reynolds | Chief Learning Services Officer

Jackie Millet | Chief Operations Officer

Mark Blair | Chief Technology Officer

Brian Condon | Chief Human Resources Officer

Executive Summary

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

The District is investing just under a $2 million increase in expenditures and transfers in the 2026-2027 General Fund budget compared to the 2025-2026 Final Revised Budget. Consistent with the last few years, the largest budget priority for 2026-2027 was investing in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students.

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

On May 28, 2026, the School Finance Act (SB26-023) was passed. The Per Pupil Revenue for DCSD will be $11,555 which represents a $338 per student increase from the 2025-2026 DCSD Final Revised Budget. The increase year-over-year is minimal due to the low inflation in 2025 compared to recent years and pressure placed on the State's budget to slow the implementation of HB24-1448 (New School Finance Act). Beginning with 2026-2027, the averaging for funded pupil count reduces to 3 years of enrollment at a phase in of 30% of the new formula. Despite the modest increase in Per Pupil Revenue, Funded Pupil Count projections for 2026-2027 are 1,172 funded pupils lower than the actual Funded Pupil Count for 2025-2026. Overall, this increase to the School Finance Act equates to an increase in Total Program for DCSD of $6.6 million year-over-year.

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

DCSD commits to a 100% equal per pupil share of mill levy override funds with District-authorized charter schools (except multi-district online charter schools) based on charter schools' projected funded pupil count in the 2026-2027 Adopted Budget.

Thank you for taking the time to learn more about the 2026-2027 Adopted Financial Plan and Budget for Douglas County School District.

About Douglas County School District

Douglas County School District encompasses over 850 square miles and is the third largest school district in Colorado serving approximately 62,000 students in grades preschool through twelve. District facilities equate to nearly seven million square feet of space, and the budgeted revenue for 2026-2027 is $1,310,308,154.



Board of Education 2026-2027

Mission Statement

The mission of the Douglas County School District is to provide an educational foundation that allows each student to reach his or her individual potential. The Douglas County School District Board of Education strives to maximize the potential of every student to pursue his or her chosen endeavor in society, including but not limited to post-secondary education, career, or military service.



From left to right: Brad Geiger, Tony Ryan, Kyrzia Parker, Susan Meek, Clark Callahan, Kelly Denzler, and Valerie Thompson.

Susan Meek - Director, District A; President
Clark Callahan - Director, District E; Vice President
Valerie Thompson - Director, District F; Treasurer
Kyrzia Parker - Director, District B; Secretary
Brad Geiger - Director, District C
Tony Ryan - Director, District D
Kelly Denzler - Director, District G

Board of Education Goals

The Douglas County Board of Education is the policy-making body of the school district. Its decisions guide the public education of the students in our community.

On September 24, 2024, the Douglas County School District Board of Education unanimously approved the following goals (sometimes referred to as "end statements" or "ends"). The goals of the Board of Education are the goals of the school district.

- Global End Statement
- Academic Excellence and Life Skills
- Mindsets and Dispositions

2025-2026 Board of Education Goal Emphases

At the Board of Education meeting on August 9, 2022, the District's current mission, vision, and end statements (indicators of success) were validated and reaffirmed. During the 2024-2025 school year, the Board reviewed proposed updates and received feedback provided by the District Advisory Committee. Subsequently, on September 24, 2024, the Board approved an update to these Ends Statements, consolidating Indicators of Success within the Board of Education End Statements. 2026-2027 goals will be released soon.

- Global End Statement
  - All students will develop the knowledge, skills, mindsets, and dispositions needed to achieve their highest individual potential in a safe, accessible, thriving, and welcoming learning environment. These results shall be produced at a cost that demonstrates good stewardship of resources.
- Academic Excellence and Life Skills
  - Students acquire cognitive, digital, and workforce readiness skills, to prepare them for higher education, their chosen careers, or independent living.
- Mindsets and Dispositions
  - Students acquire the necessary self-leadership and interpersonal skills, enabling them to become responsible and engaged members of society. This includes developing individual strengths to support their social, emotional, and physical well-being, allowing them to contribute positively within their individual ability and interests.

Monitoring Reports

The Board of Education implemented monitoring reports to evaluate District performance and progress towards the End Statements. The monitoring reports were prepared and presented by Superintendent Kane throughout the 2025-2026 school year.

Source: https://www.dcsdk12.org/about/board-of-education/goals

Budget Office Staff 2026-2027

Vision: To be a nationally recognized leader in School District Budgeting processes that utilize taxpayer dollars in the most efficient, responsible, and innovative ways to support those who directly and indirectly impact student achievement.

Mission: Continue strengthening and building relationships with school and department staff to become strategic financial partners ensuring maximization of purchasing power to best benefit students.



From left to right (Back Row): Eric Shan, Patric Brunner, Drew Phelps, and Brandon Bezdek
From left to right (Front Row): Kim Simao, Pascal Federici, Kat Moses, and Zachariah Pate

Director of Budget
Drew Phelps
Manager of Financial Planning & Analysis
Kim Simao
Senior Financial Analysts
Pascal Federici
Zachariah Pate
Financial Analysts
Eric Shan
Kat Moses
Patric Brunner
Brandon Bezdek

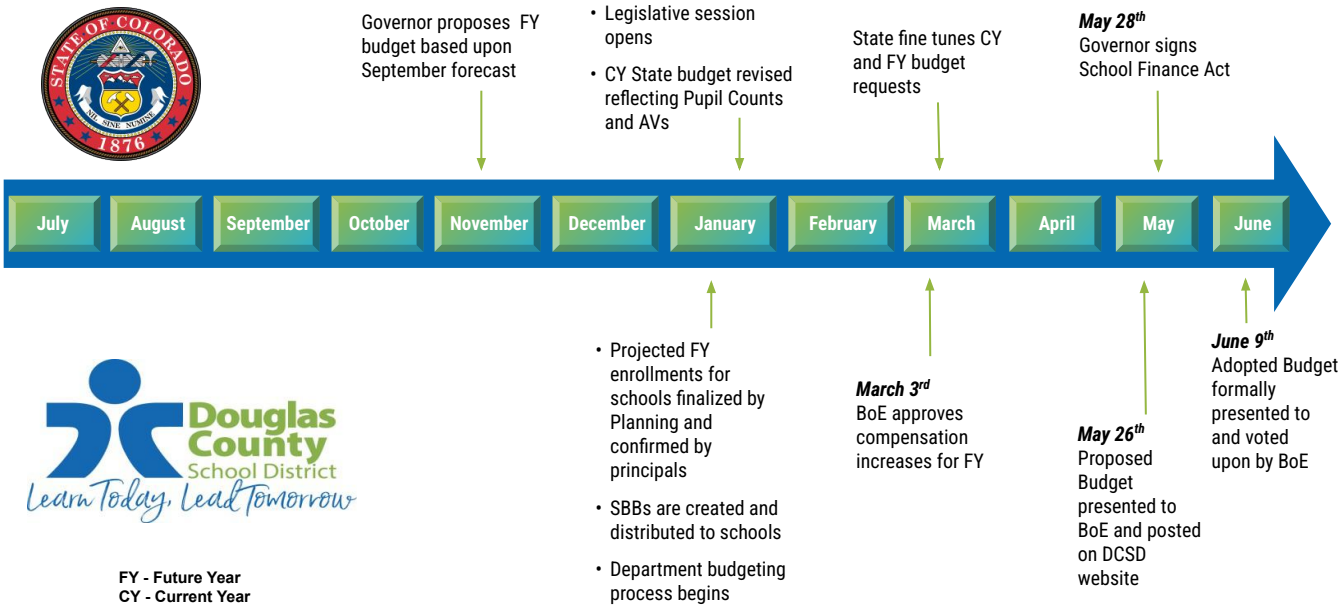
Budget Department Guiding Principles

- Empower site-based decision making by providing timely and accurate recommendations and advice to site leadership.
- Continuously improve tools, trainings, automation, standardized processes, and position control.
- Provide excellent customer service via comprehensive communication, shared responsibility, and understanding customer needs to support site specific goals and aspirations based on programmatic needs.

Budget Approval Process

The District's annual budget, referred to as the Adopted Financial Plan and Budget, provides the framework for both budgeted expenditures and projected revenues for the year. It translates into financial terms the anticipated use of District resources to provide for the educational programs and services of Douglas County School District. The Board of Education assigns Superintendent Erin Kane the overall responsibility for budget preparation, presentation and administration. This responsibility is then delegated, as appropriate, to those administrative personnel who have responsibilities for the operations in each of the schools and departments. Information used to develop the budget is largely based on information provided by the State of Colorado and District student enrollment projections. This information aids the Budget Office in creating allocations for school budgets and guides District leadership in establishing department budget priorities. The principals/department directors, in cooperation with the faculty and staff of the school/department, use a decentralized management process in order to prepare individual budgets. The participation and involvement at the schools of all their community stakeholders, through the School Accountability Committees (SAC's) as well as the Board of Education Advisory Committees such as the District Accountability Committee (DAC), Fiscal Oversight Committee (FOC), and Long Range Planning Committee (LRPC), is also valued and encouraged. In accordance with State statutes and District policy, the proposed annual budget for the ensuing fiscal year is submitted to the Board of Education at least thirty days prior to July 1, which is the beginning of the next fiscal year. Within ten days after the budget is submitted, an appropriate public notification as to the availability of the proposed budget and the public hearing date(s) is posted within the District and published in a newspaper having general circulation within the District. The Board of Education then conducts one or more public budget hearings with staff presenting and explaining the proposed budget, inviting questions and discussions from the public. Following consideration of the proposed budget, the Board of Education approves the budget with such changes or revisions as it considers appropriate. The Board of Education then officially adopts the budget and its accompanying resolutions prior to the end of the previous fiscal year, June 30.

The timeline of dates applicable to the approval of the 2026-2027 budget are presented below. The following graphic demonstrates how decisions made by the State drive DCSD's internal district budgeting process. Decisions made at the state level decide how much funding the District receives, which is one of the first steps to building the budget.



Source: https://dcsdk12.community.highbond.com/Portal/

Source: https://leg.colorado.gov/content/budget?field_budget_doc_type_target_id=561

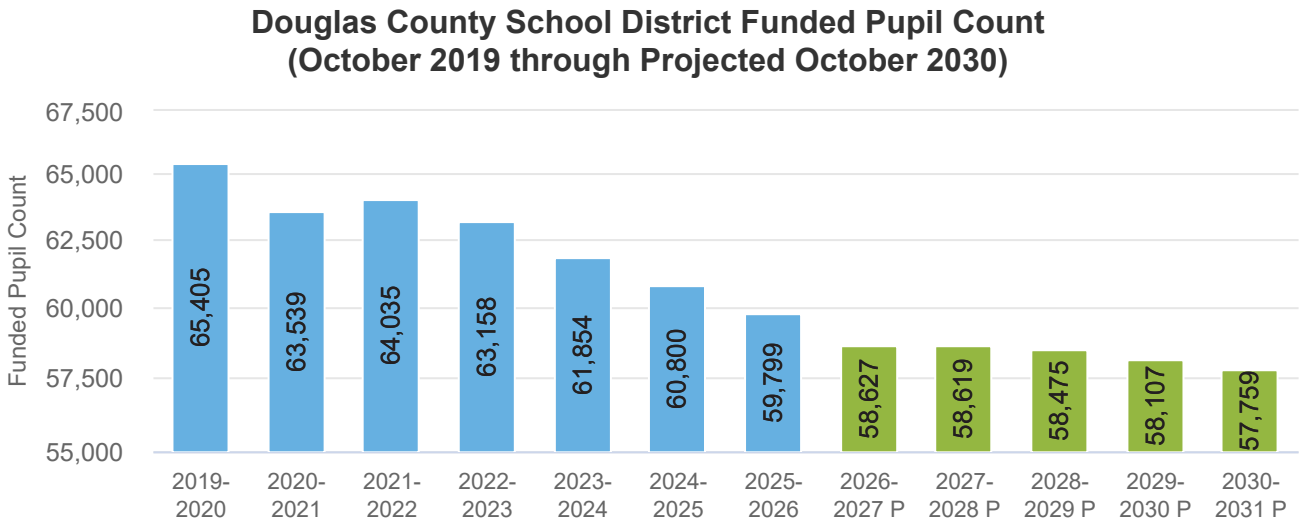
Funded Pupil Count Growth

Throughout the 2026-2027 Adopted Budget Book, Total Program (as explained in the School Finance Act section) revenue calculations are based upon a funded pupil count (FPC) multiplied by per pupil revenue (PPR). The FPC in 2025-2026 was 59,799, which includes 1,300 online students enrolled in HOPE Online, a multi-district online charter. For 2026-2027, the FPC is projected to be 58,627 with 1,300 online students enrolled in HOPE Online. This number, however, will not be final until the official Pupil Count occurs. Projected funded pupil counts for 2027-2028 through 2030-2031 are based on projections provided by the Planning and Construction department. When calculating the District's FPC, half day kindergarten students count as a 0.58 funded pupils, full day kindergarten students count as 1.00 funded pupils and students in Early Childhood Education (ECE) with Special Education needs are counted as 0.50 funded pupils. Typical ECE pupils are excluded from FPC. While District-chartered charter school funded pupils are included, Charter School Institute pupils enrolled in Colorado Early Colleges Parker, Colorado Early Colleges Castle Rock and Ascent Classical Academy are not represented in the District FPC.

Funding is based on the annual Pupil Count. Each school district counts pupils in membership as of the school day nearest October 1st (the official count day). Districts are given an opportunity to provide documentation that a student reestablished membership within 30 days for a student who may be absent on the official count day but was in attendance prior to October 1st. Funded pupil count is defined as the District's "On-line Pupil Enrollment" for the applicable budget year, plus the District's Supplemental Kindergarten Enrollment (i.e. 0.08 of kindergarten head-count), plus the District's Extended High School (ASCENT) Pupil Enrollment, plus the greater of the District's Current-Year K-12 Certified Pupil Enrollment or the average of the District's pupil enrollment over the applicable budget year and the immediately preceding two budget years (except that, under certain statutory transition conditions, the average may be computed over the applicable year plus the preceding two or even one year)

Enrollment projections for DCSD are created by an outside consulting firm hired by the District through a formal Request for Proposal (RFP). Western Demographics was hired to provide enrollment projections. Western Demographics uses a modified cohort survival forecasting methodology to forecast enrollment that examines the historical growth patterns in small portions of the District along with new home construction and the birth rate. A forecast is developed for individual schools, high school feeder areas and the District overall using proven formulas that reflect historical growth and future expectations. Western's methodology reconciles the smaller, more volatile trends in the smaller areas against the more predictable trends for the District overall and produces a reconciled result that maximizes accuracy.

Note: The 2026-2027 projections are the principal requested number of students. The 2027-2028 projections and after are exclusively Planning and Construction projections. This methodology is consistent across all FPC and enrollment projections in the Adopted Budget Book. The larger increase in funded pupil count in 2019-2020 over prior and future years is due to the implementation of free Full Day Kindergarten, as in the past years Full Day Kindergarten students were counted as 0.58 funded pupils. The decrease in FPC going into 2023-2024 reflects the implementation of Universal Pre-Kindergarten.



Douglas County School District

School Finance Act

Colorado Public School Finance Act

Douglas County School District receives funding from the State of Colorado through the Public School Finance Act. This act uses a formula to determine state and local funding amounts for school districts providing K-12 public education. These amounts are based on revenues generated from state equalization revenue, local specific ownership taxes and local property taxes. This School Finance Act Total Program formula funding is budgeted in the General Fund. These revenues account for about 73 percent of revenues in the General Fund. The other 27 percent is comprised of other federal, state and local revenue.

For 2026–2027, local property tax revenue included in the School Finance Act calculation for the General Fund is expected to be $305.6 million. Specific ownership taxes included in the School Finance Act are expected to be $22.7 million, resulting in a total SFA local share of $328.3 million. The corresponding state share is expected to be $376.4 million. In addition, DCSD is expected to receive $16.5 million in specific ownership taxes outside the School Finance Act and $139.7 million in Mill Levy Override (MLO) revenue. Together, these amounts represent approximately $484.5 million in local taxes allocated to the General Fund for 2026-2027. MLO occurs when a school district seeks voter authorization to raise and spend additional property tax revenue beyond the amounts authorized or required to fund its Total Program. DCSD has passed six MLO elections, in 1989, 1997, 2003, 2006, 2018, and 2023.

Formula Illustration

Total Program funding received under the Public School Finance Act starts with an annual statewide Pupil Count. Generally, pupils in grades K through 12 are counted either as full-time or part-time depending on the number of scheduled hours of coursework. This count is referred to as a Full-Time Equivalent (FTE) pupil count as differentiated from Funded Pupil Count (FPC) which counts Half Day Kindergarten as 0.58. Full Day Kindergarten are counted as 1.00 as are full day students in grades 1-12. Adjustment factors are included based on the cost of living study, personnel costs, and the size of the District in comparison to other school districts in the State. The formula also includes funding for at-risk pupils.

New School Finance Act

Colorado's new school finance formula, established through House Bill 24-1448 and subsequently modified by the 2025 and 2026 School Finance Acts, began implementation in 2025-2026. The transition now continues through 2030-2031, with districts receiving an increasing share of the difference between the prior and new formulas each year. For 2026-2027, that transition percentage increases to 30%. The new formula continues to place greater emphasis on student characteristics, including at-risk students, English Language Learners, and students receiving special education services, while reducing or eliminating certain factors used under the prior formula.

For 2026-2027, statewide base per-pupil funding is $8,900.40, and the 2025-2026 cost-of-living factor remains in effect. One significant change affecting districts experiencing enrollment decline is the funded pupil count calculation. Beginning in 2026-2027, the new formula generally uses the greater of current-year enrollment or an average of the current year and the two preceding years, compared with the longer averaging period used previously. The 2026 School Finance Act also added additional enrollment-smoothing provisions for qualifying districts.

DCSD 2026-2027 Total Program

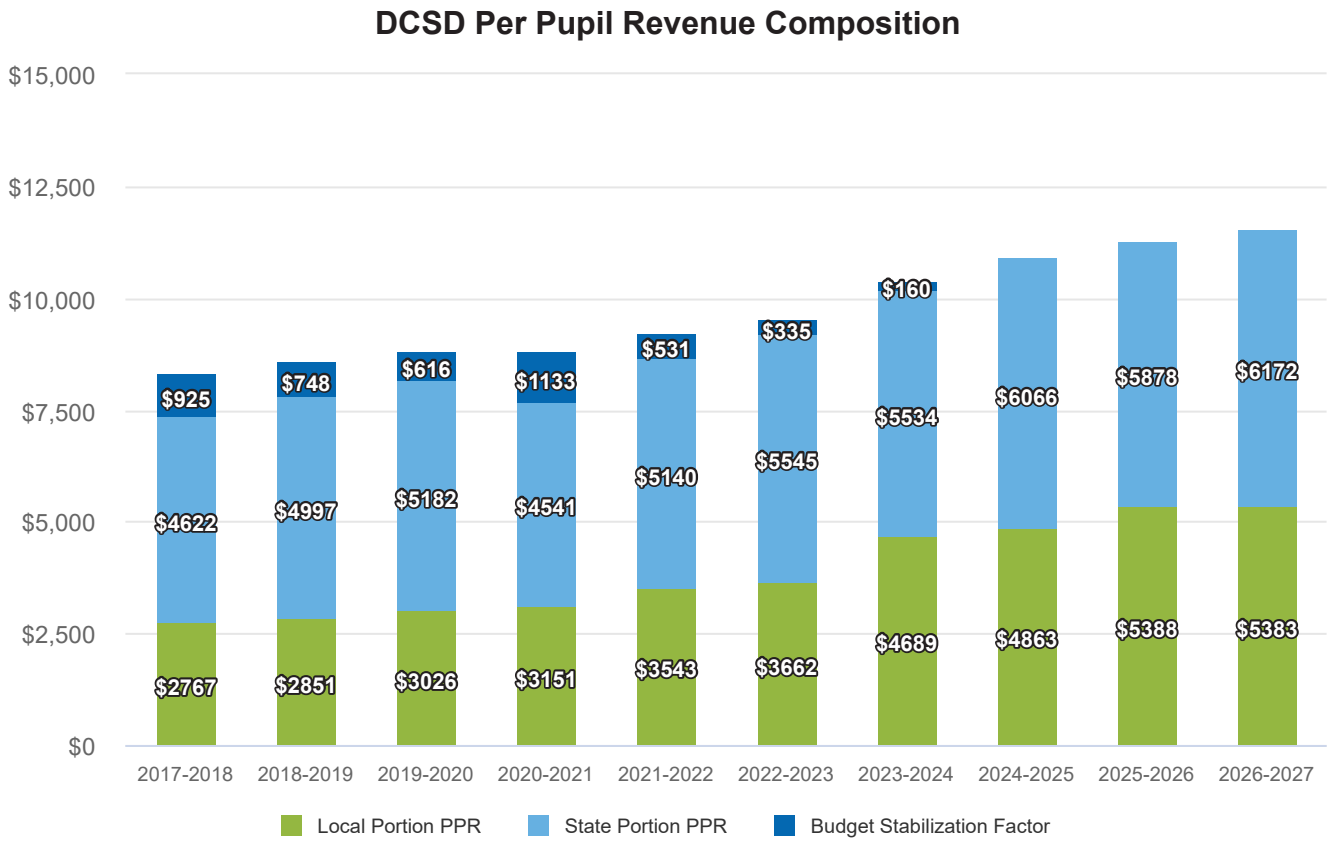


Source:https://leg.colorado.gov/bills/HB25-1320

2026-2027 School Finance Act Formula for DCSD				
Statewide Base Per Pupil Funding			$	8,900.40
Funded Pupil Count (less Multi-District Online and Extended High School)		X		59,667.90
Foundation Funding			**$**	**531,068,177.16**
	PLUS	+		
At-Risk Per Pupil Funding (Statewide Base Per Pupil x 25%)			$	2,225.10
At-Risk Student Count		X		9,228.90
At-Risk Funding			**$**	**20,535,225.39**
	PLUS	+		
English Language Learner (ELL) Per Pupil Funding (Statewide Base Per Pupil x 25%)			$	2,225.10
English Language Learner (ELL) Student Count		X		1,822.70
English Language Learner (ELL) Funding			**$**	**4,055,689.77**
	PLUS	+		
Special Education Per Pupil Funding (Statewide Base Per Pupil x 25%)			$	2,225.10
Special Education Student Count		X		7,789.00
Special Education Funding			**$**	**17,331,303.90**
	PLUS	+		
Cost of Living Factor		X		0.223
Statewide Base Per Pupil x Funded Pupil Count (less Multi-District Online and Extended High School)		X	$	531,068,177.00
Cost of Living Funding			**$**	**118,428,203.51**
	PLUS	+		
Size Factor				1.0297
Size Factor Funded Pupil Count		X		59,687.90
Size Factor Cap Funded Pupil Count 6,500		X		-
Size Factor Funding				**-**
	PLUS	+		
Locale Factor (Designation of District; Suburban: Large)				-
Locale Funded Pupil Count				59,667.90
Locale Funding				**-**
	PLUS	+		
Multi-District Online Student Count				1,301.00
Multi-District Online Per Pupil Funding		X	$	10,732.00
Multi-District Online Funding			**$**	**13,962,332.00**
	PLUS	+		
Extended High School Per Pupil Funding			$	10,732.00
Extended High School Per Pupil Student Count		X	-	
Extended High School Funding			**$-**	
	PLUS	+		
TREP Student Count				28.00
TREP Per Pupil Funding		X		7,104.00
TREP Funding			**$**	**198,912.00**
Total Program Funding per New Formula HB25-1320	TOTAL		$	705,579,843.73
Total Program Funding per School Finance Act 1994	**TOTAL**		**$**	**704,323,915.92**
Difference for Phase In			$	1,255,927.81
Phase in Percentage 15%			$	376,778.34
Total Program Funding with Phase In % and Hold Harmless	**TOTAL**		**$**	**704,700,694.26**
Funded Pupil Count	**DIVISION**	÷		60,988.90
NET PER PUPIL FUNDING			**$**	**11,554.57**

Source:CDE FY2026-27 District Funding Calculation SB26-023

The below graph shows how the District's Per Pupil Revenue (PPR) has changed over the last ten years and the portion that is funded by the State as compared to Local funding sources. As of 2024-2025, the Budget Stabilization Factor has been eliminated.



Property Tax Rates

Property Tax Rates

Property taxes are calculated for the General Fund and Bond Redemption Fund. Property taxes are calculated by multiplying the mill levy or tax rate by the assessed or taxable value of the property. The assessed or taxable value of the property is calculated by taking the actual value of property multiplied by the assessment rate, which is currently estimated at 7.05 percent for residential property and 27.9 percent for non-residential property in tax collection year 2027. Total required mills from the School Finance Act were levied at 27.000 in 2025-2026 whilst Voter Approved Overrides, Abatements and Bond Redemption mills fluctuate based on assessed value and revenue requirements.

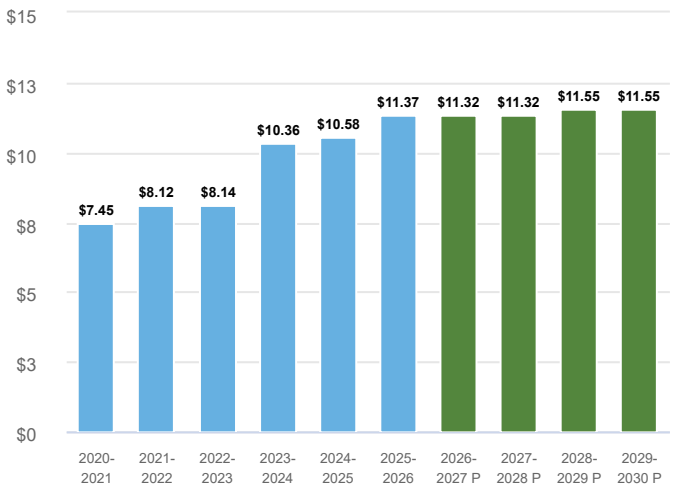
Assessed Value

Per Colorado statute, the actual value of a property is not directly taxable. Instead, the taxable value is calculated by applying an assessment rate to the actual value. This result is called the assessed value, which forms the basis for calculating property taxes.

As of 2026, the assessment rate for all non-residential property remains at 27.9 percent of actual value.

The residential assessment rate, which historically was set by the legislature every odd-numbered year, has changed under legislation enacted in 2024. HB24B-1001 created a dual-rate structure beginning in 2025: 6.25% of actual value for local governments (e.g., county, city, special districts) and 7.05% of actual value for school districts. If the statewide increase in actual residential property value is more than 5%, the school district rate may be adjusted to 6.95%.

Assessed Value in Billions (Net of TIF)



For comparison: 2025 assessment rate: 7.05%; 2024: 6.95%; 2023: 6.70%; 2022: 6.95%; 2019–2021: 7.15%; 2017: 7.20%; 2003–2016: 7.96%

Assessed values reported through the 2025-2026 fiscal year reflect certified values provided in December of that fiscal year. Values for 2026-2027 through 2029-2030 are estimated, assuming a 2% increase in reassessment years and 0% growth in non-reassessment years. All assessed values shown are net of Tax Increment Financing (TIF). Under TIF arrangements, municipalities may establish special districts where property tax revenue from increased assessed values—due to new investments—accrues to the TIF district rather than to traditional taxing authorities.

Example Residential Property School Tax Bill

Residential Property Value		Assessment Rate		Estimated Mill Rate / 1000		Annual School Property Tax
$705,114	X	7.05%	X	45.528	=	$2,263

Mill Rates by Calendar Year (Assessment Year)

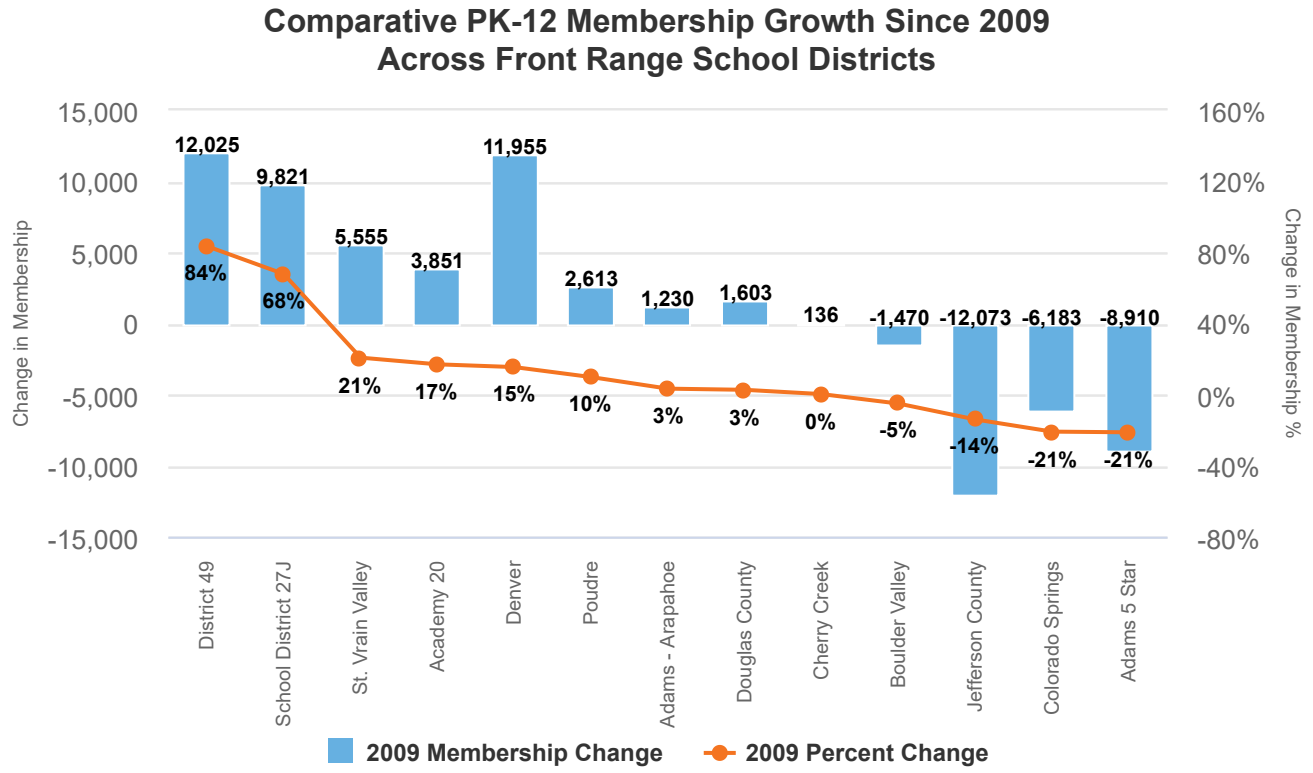
Mill Rates	2020	2021	2022	2023*	2024	2025	2026**
School Finance Act	25.440	26.440	27.000	27.000	27.000	27.000	27.000
Voter Approved Overrides	9.886	9.077	9.050	13.485	13.210	13.210	12.293
Abatements	0.124	0.226	0.086	0.245	0.114	0.459	0.459
Bond Redemption	8.054	8.054	6.700	5.204	5.204	5.776	5.776
Total Mills	**43.504**	**43.797**	**42.836**	**45.934**	**45.528**	**45.528**	**45.528**

* In 2023, voters approved an MLO, which contributes to the increase from 2022 to 2023

**2026 mills are estimated and will not be finalized until December 2026

Comparative Student Membership Growth and Decline

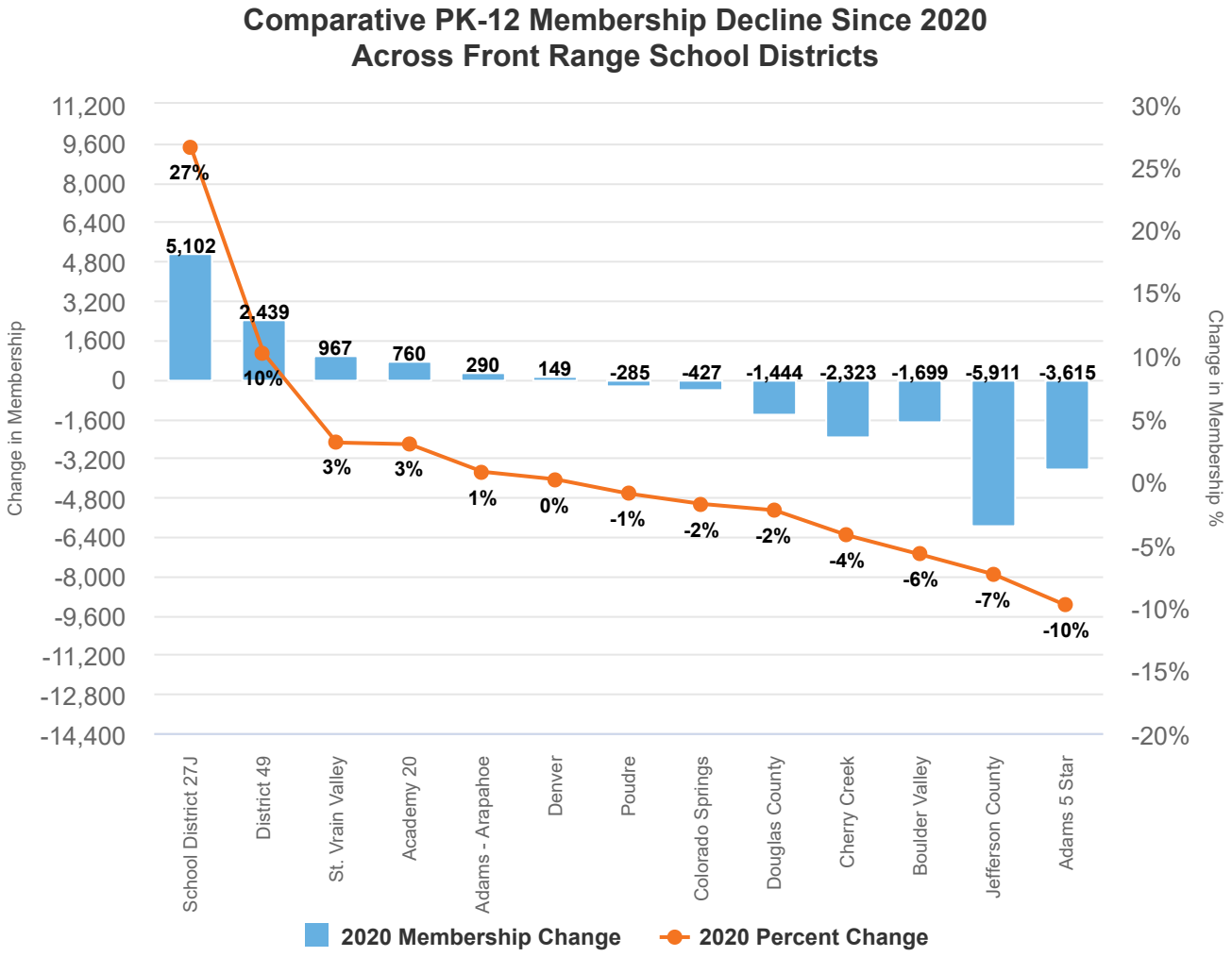
The chart below shows that on a percentage and actual student count basis, Douglas County School District has had the eighth highest percentage increase in pupil membership of large Front Range School Districts at a 2.6 percent increase from 59,932 in 2009 to 61,535 in the 2025 Pupil Count. This membership growth is based on total pupil membership which is the total head count of all students from preschool through 12th grade. This is not the same as the Funded Pupil Count since it includes all kindergarten and early childhood education students. This membership growth graph uses 2009 as the base because 2009 was when DCSD last opened a new neighborhood school. As all of DCSD's membership growth over the last 16 years has happened without new neighborhood school construction, DCSD has had to utilize existing capacity and charter school capacity for the 2.6 percent increase in students. Beginning in the 2026–2027 school year, the District will implement the Board of Education's approved pairing of six Highlands Ranch elementary schools into three elementary schools, allowing the District to better align educational programming and facility utilization with current enrollment trends. Though overall enrollment is declining, growth in specific areas requires additional capacity. DCSD will open two new elementary schools in 2027-2028; one in Lone Tree and one in Sterling Ranch, west of Highlands Ranch, to serve these growing communities.



Source: http://www.cde.state.co.us/cdereval/pupilcurrent

Comparative Student Membership Growth and Decline

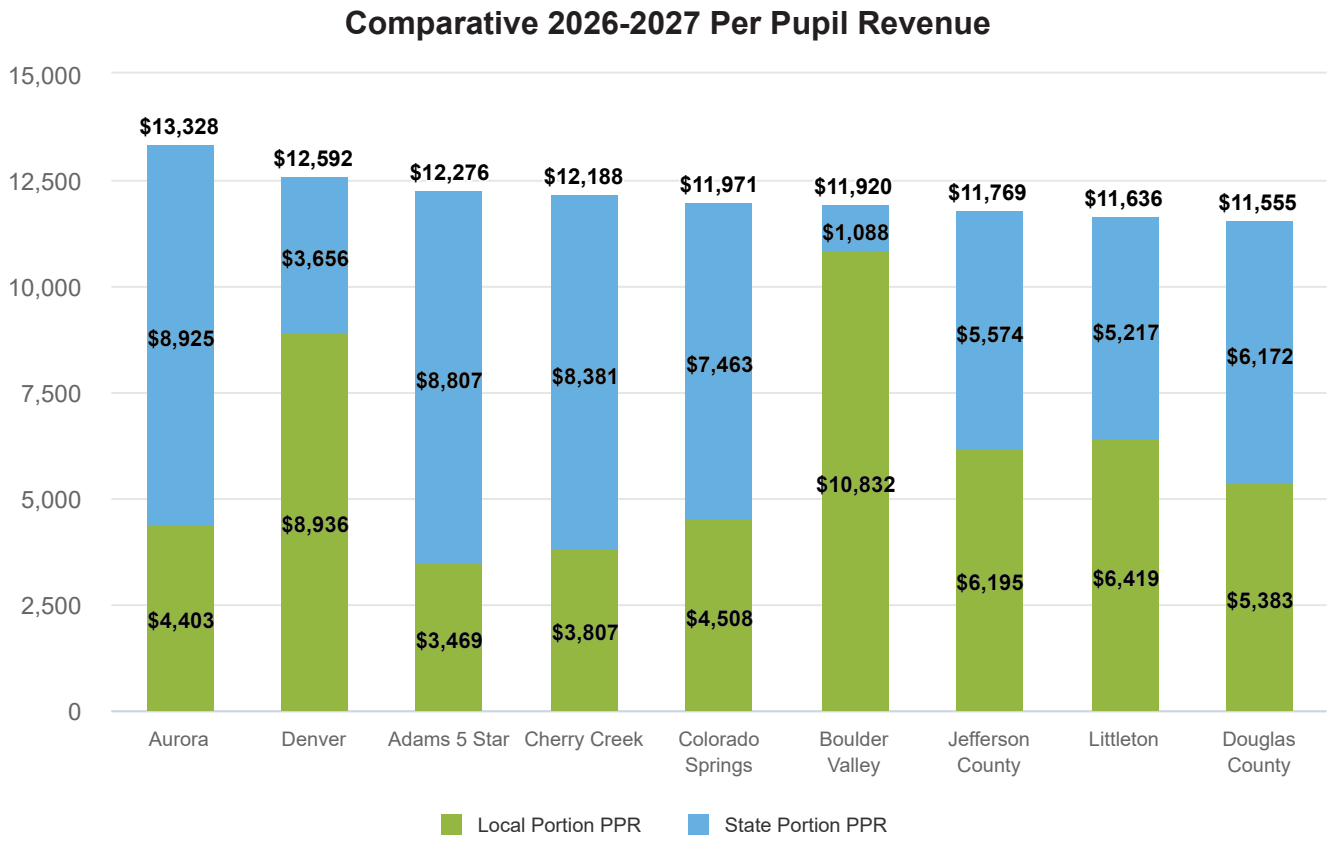
However, the last five years demonstrate a different trend in student membership across Front Range School Districts. Since 2020, most major Front Range districts (Cherry Creek, Douglas County, Boulder Valley, Jefferson County, Adams 5 Star, Colorado Springs, and Poudre) have seen an overall decline in PK-12 membership and DCSD's decline is one of the largest from a total student count perspective. A large portion of the drop in enrollment was from 2019-2020 to 2020-2021 due to the COVID-19 pandemic and districts did not see enrollment rebound as expected in 2021-2022 through 2025-2026. Some districts, such as School District 27J, District 49, St. Vrain Valley, and Academy District 20 have seen an increase in PK-12 membership since 2020. Adams-Arapahoe and Denver have remained relatively flat over the last five years.



Source: http://www.cde.state.co.us/cdereval/pupilcurrent

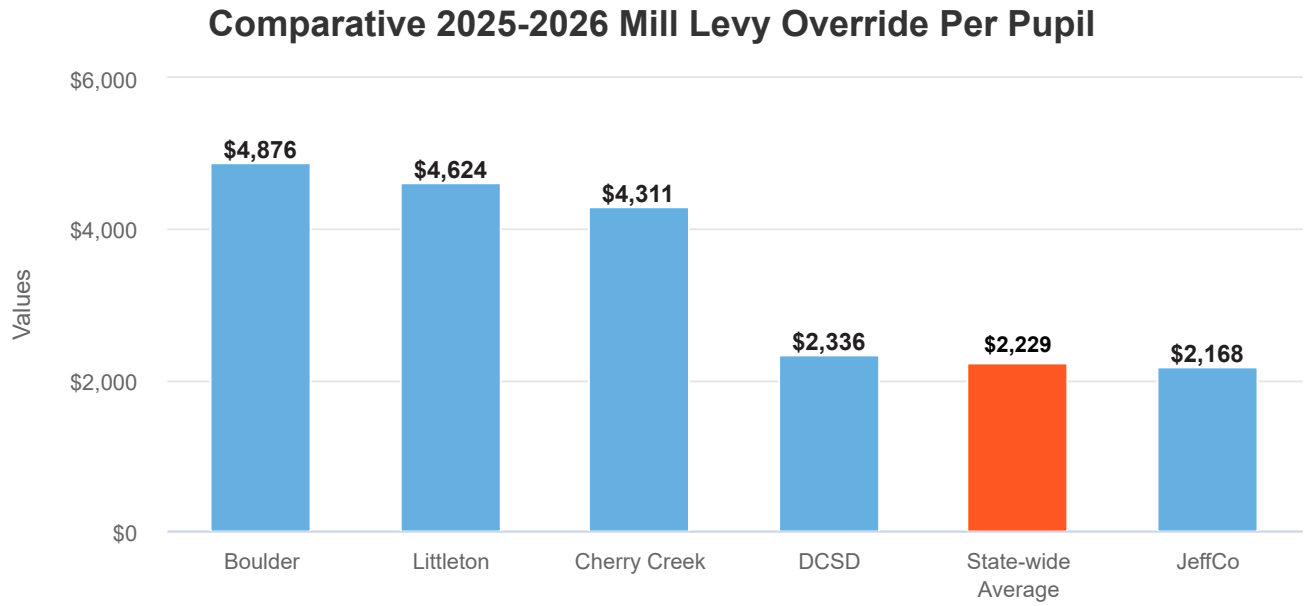
Funding Comparison

Douglas County School District is the third largest school district on the Front Range with a projected Funded Pupil Count for 2026-2027 of 58,627 behind Denver Public Schools at 83,700 and Jefferson County at 69,911. DCSD receives the lowest amount of Per Pupil Revenue (PPR) on the Front Range at $11,555 largely due to demographics and at-risk funding. The statewide average PPR is $12,325. The PPR is before additional local funding for Mill Levy Overrides. The chart below compares DCSD to other Front Range districts with large, urban or suburban student populations.

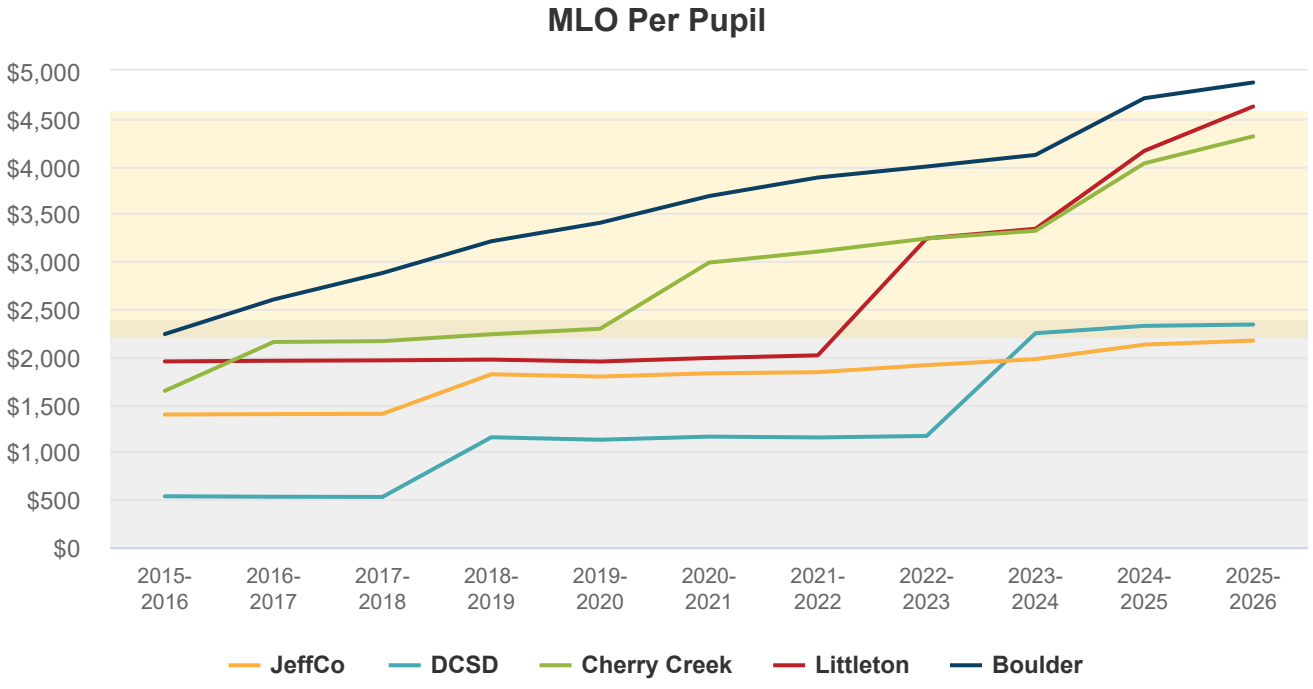


Source: FY2026-2027_District_Funding_Calculation_Worksheet-SB26-023

Each district can request additional local funding (up to 25% more) through a local Mill Levy Override. This funding is generally used for operational needs, such as salaries and student programming. With the passage of 5A in November 2023, DCSD saw an increase in mill levy override per pupil revenue. However, DCSD still receives the second lowest amount of taxpayer revenue per pupil when combining PPR and Mill Levy Overrides (MLO) out of the following districts, but is now above the State-wide average. DCSD MLO per funded pupil was $2,336 for 2025-2026. The statewide average MLO on a per pupil basis was $2,229.

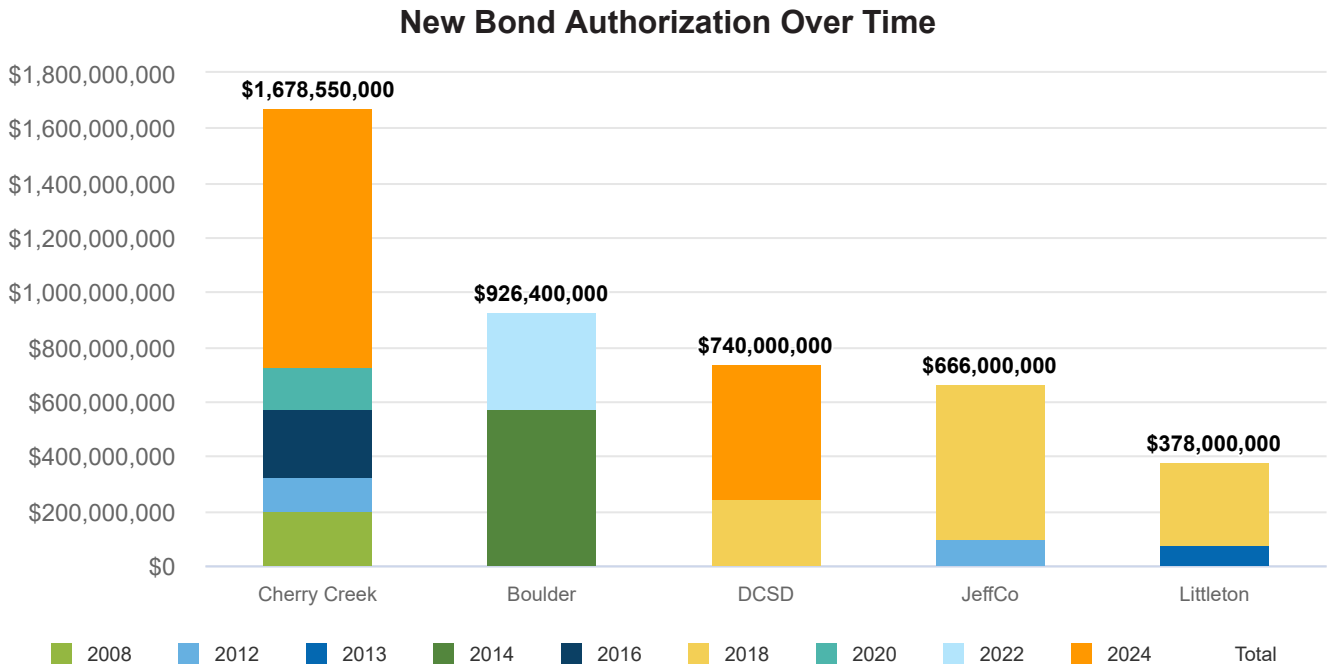


The following graph demonstrates the gap in mill levy override funding on a per student basis from $1,702 between DCSD and Boulder Valley in 2016 to $2,539 between DCSD and Boulder Valley in 2026.

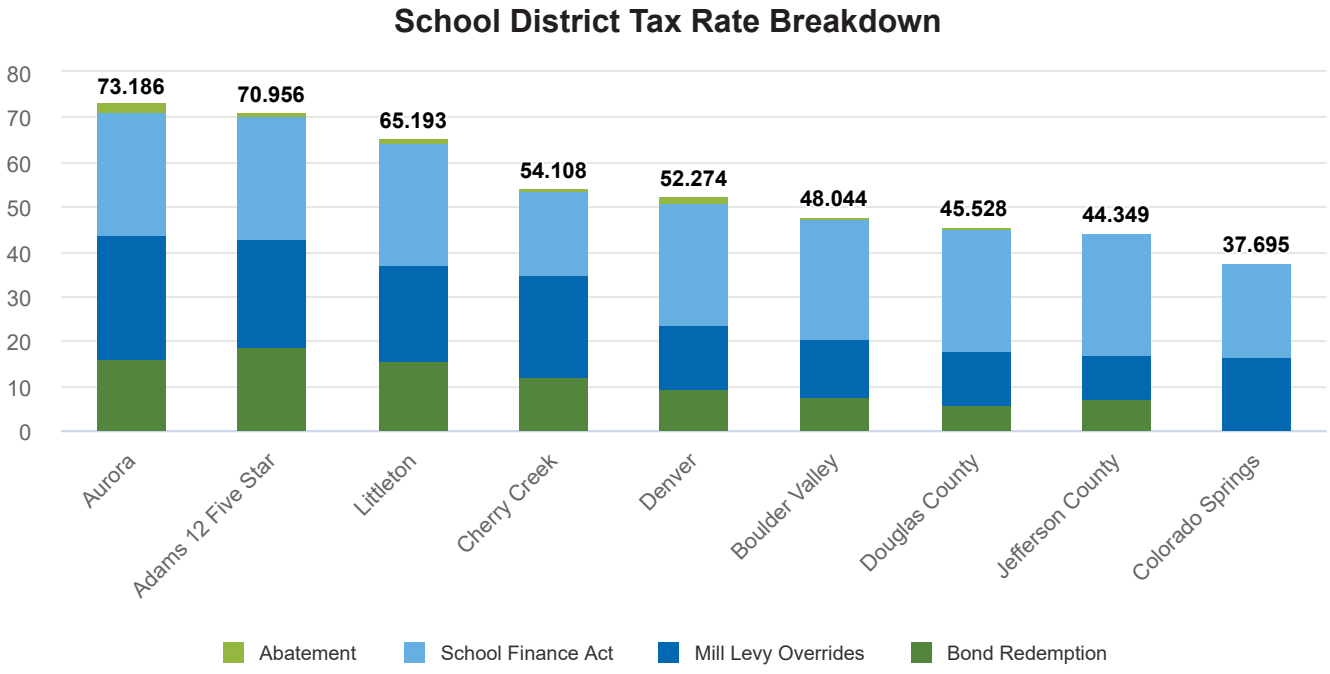


Source: http://www.cde.state.co.us/cdefinance/sfmilllevy

Local voter-approved general obligation bonds are used by school districts for capital needs such as new school buildings, repairs, technology or school buses. DCSD voters authorized $250 million of bonds in November 2018 through the passage of 5B ballot measure. DCSD voters authorized $490 million of bonds in November 2024 through the passage of 5A ballot measure. Cherry Creek authorized $950 million in bonds in 2024. No school districts in the graph below passed a bond in 2025.



DCSD has the third lowest Total School District Mills for 2025-2026 compared to other Front Range districts at a rate of 45.528. The mill rate (tax rate) is set annually every December and will be revised in December 2026. Mill Levy Overrides include hold harmless, excess hold harmless, voter approved, transportation and other mills.



Source: https://cosfp.org/district/district-elections/#gsc.tab=0

Source: http://www.cde.state.co.us/cdefinance/sfmilllevy

Fund Descriptions

Combined General Funds

General Fund 10

The General Fund is the District's largest fund. This fund accounts for all District operations except where financial transactions are required to be reported elsewhere. The General Fund includes budgets for all schools and most departments within the District.

Outdoor Education Fund 13

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

Capital Projects Fund 14

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

Transportation Fund 25

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

Special Revenue Funds

Nutrition Services National School Lunch Program Fund 21

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

Nutrition Services Non-National School Lunch Program Fund 28 (inactive)

This Nutrition Services Fund was self-supporting and accounted for activities related to preparation of school meals in high schools and charter schools that were not participating in the National School Lunch Program. With free meals for all students under Colorado's Healthy School Meals for All Program , this fund became inactive starting with the 2023-2024 school year.

Governmental Designated Purpose Grants Fund 22

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

Pupil Activity Fund 23 (inactive)

This fund was used to record financial transactions related to school-sponsored pupil organizations and activities. These activities were self-supporting and did not receive any direct or indirect District support. In 2020-2021 this fund was changed from Fund 74 and changed from an Agency Fund to a Special Revenue Fund. Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 moved to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools as it was determined that the type

of school sponsored activity did not necessitate a separate fund once the fund was no longer classified as an Agency Fund.

Athletics and Activities Fund 26

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

Child Care Fund 29

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

Debt Service and Lease Payment Funds

Bond Redemption Fund 31

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

Certificate of Participation Lease Payment Fund 39

This fund is identified for non-voter approved lease payments.

Building Funds

Bond Building Fund 41 (inactive)

This Fund has been established to account for the management and actual construction of District facilities that were financed by General Obligations (GO) proceeds. All GO proceeds were spent by February 2024.

Bond Building Fund 44

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

Internal Service Funds

Medical and Dental Fund 65

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

Short Term Disability Insurance Fund 66

The District sets annual premiums based on projected claims, providing income replacement for eligible employees temporarily unable to work due to non-work-related illness or injury, ultimately offering greater control and potential cost savings while ensuring employee support.

Trust and Agency Funds

Private Purpose Trust Fund 75

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

Summary of All Funds Forecast

The following summary of all funds combines all district funds across five fiscal years. While the majority of the financials within this Budget Book focus on viewing each fund individually, this summary includes all funds as one financial forecast. The years shown are 2024-2025 Audited Actuals, 2025-2026 Final Revised Budget and Estimated Actuals, 2026-2027 Adopted Budget, 2027-2028 Forecast and 2028-2029 Forecast.

	Audited Actuals 2024-2025	Final Revised Budget 2025-2026	Estimated Actuals 2025-2026	Adopted Budget 2026-2027	Forecast Budget 2027-2028	Forecast Budget 2028-2029
Beginning Fund Balance	**$ 296,702,581**	**$ 588,396,714**	**$ 588,396,714**	**$ 436,292,572**	**$ 409,839,185**	**$ 271,992,355**
Revenues						
Property Taxes	$ 476,245,046	$ 512,219,004	$ 510,843,151	$ 511,000,385	$ 513,338,482	$ 514,078,132
Specific Ownership Taxes	36,938,231	38,058,511	38,058,511	39,164,020	39,784,008	39,784,008
Other Local Income	155,034,003	157,082,375	162,092,135	170,621,893	171,034,589	171,768,432
Intergovernmental	463,697,473	456,981,166	455,850,827	450,241,964	465,509,565	489,921,870
Other	-	-	-	220,000,000	-	-
Total Revenues	**$ 1,131,914,753**	**$ 1,164,341,056**	**$ 1,166,844,624**	**$ 1,391,028,262**	**$ 1,189,666,644**	**$ 1,215,552,442**
Expenditures						
Salaries	$ 452,186,050	$ 471,234,580	$ 467,639,795	$ 473,405,375	$ 475,116,629	$ 474,999,131
Benefits	162,363,891	175,002,900	181,264,254	181,968,811	187,065,776	187,269,829
Purchased Services	145,676,311	150,828,681	149,041,949	146,056,600	150,395,807	152,404,083
Contracts w/ Charter Schools	210,552,467	219,435,800	219,435,800	227,720,464	232,726,868	235,021,435
Supplies	60,962,400	68,608,413	64,608,999	75,519,251	83,171,271	83,474,605
Equipment	45,011,079	182,388,305	174,216,670	245,035,526	131,161,610	29,450,354
Other	68,312,550	58,637,791	59,124,463	60,025,622	60,038,888	60,040,112
Total Expenditures	**$ 1,145,064,748**	**$ 1,326,136,470**	**$ 1,315,331,930**	**$ 1,409,731,649**	**$ 1,319,676,849**	**$ 1,222,659,549**
BOE Contingency	-	2,837,266	-	7,750,000	7,836,625	8,038,344
Net Change in Fund Balance	**$ (13,149,995)**	**$ (164,632,680)**	**$ (148,487,306)**	**$ (26,453,387)**	**$ (137,846,830)**	**$ (15,145,451)**
Ending Fund Balance	**$ 283,552,586**	**$ 423,764,034**	**$ 439,909,408**	**$ 409,839,185**	**$ 271,992,355**	**$ 256,846,904**
Restricted/Committed Fund Balance	45,944,401	45,944,401	45,944,401	46,743,777	47,494,695	48,717,237
Assigned Fund Balance	32,243,826	30,003,135	31,410,152	31,016,625	25,091,900	23,788,986
Unassigned Fund Balance	205,364,359	347,816,498	362,554,855	332,078,783	199,405,760	184,340,681
Ending Fund Balance	**$ 283,552,586**	**$ 423,764,034**	**$ 439,909,408**	**$ 409,839,185**	**$ 271,992,355**	**$ 256,846,904**

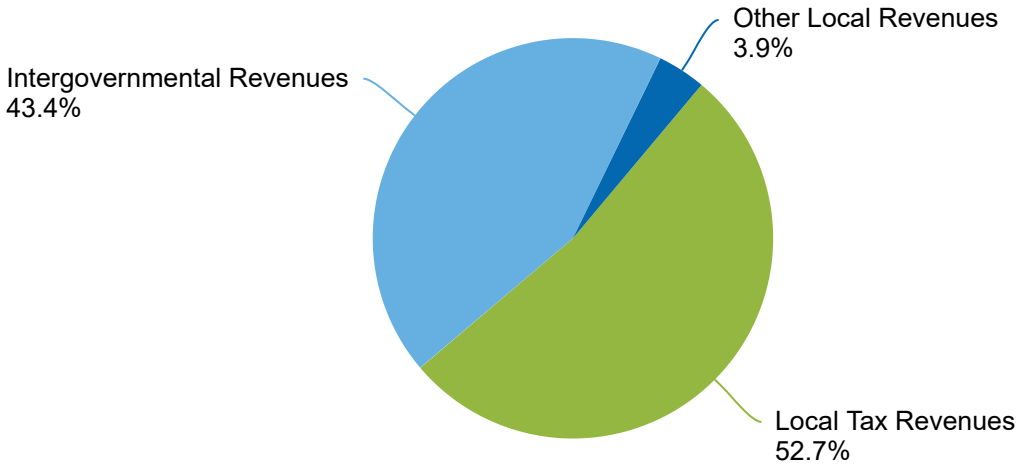


2025-2026 Budgeted Revenues Final Revised as of June 9, 2026

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

Total Sources by Fund	2025-2026 Final Revised Budgeted Revenues			
Fund	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	$ 155,803,567	$ 919,366,767	$ -	$ 1,075,170,334
Outdoor Education	-	1,603,600	356,560	1,969,160
Capital Projects	2,722,712	3,238,677	5,428,002	35,893,891
Transportation	5,200,276	7,510,627	25,597,898	38,308,801
Total Combined General Fund	**$ 188,231,055**	**$ 931,719,671**	**$ 31,391,460**	**$ 1,151,342,186**
Nutrition Services NSLP	10,953,202	35,722,622	3,331,708	50,007,532
Governmental Designated Purpose Grants	-	18,060,290	-	18,060,290
Athletics and Activities	5,073,674	15,549,226	6,487,989	27,110,889
Child Care	4,109,017	10,506,864	1,634,579	16,250,460
Total Special Revenue Fund	**$ 20,135,893**	**$ 79,839,002**	**$ 11,454,276**	**$ 111,429,171**
Bond Redemption	80,202,052	68,449,766	-	148,651,818
Certificates of Participation (COP) Lease Payments	1,930	-	1,124,825	1,126,755
Total Debt Service and Lease Payment Fund	**$ 80,203,982**	**$ 68,449,766**	**$ 1,124,825**	**$ 149,778,573**
Bond Building and Building	295,198,651	10,831,374	-	306,030,025
Total Building Fund	**$ 295,198,651**	**$ 10,831,374**	**$ -**	**$ 306,030,025**
Medical and Dental	3,968,669	72,537,861	-	76,506,530
Short Term Disability Insurance	621,264	933,382	-	1,554,646
Total Internal Service Fund	**$ 4,589,933**	**$ 73,471,243**	**$ -**	**$ 78,061,176**
Private Purpose Trust	37,200	30,000	-	67,200
Total Trust and Agency Fund	**$ 37,200**	**$ 30,000**	**$ -**	**$ 67,200**

2025-2026 Final Revised Total General Fund Revenues

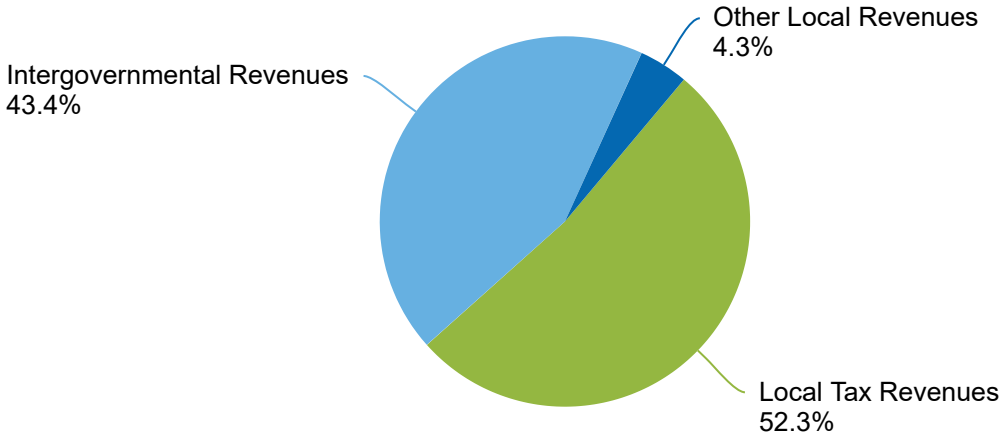


2026-2027 Budgeted Revenues Adopted as of June 9, 2026

The funded pupil count (FPC) in 2026-2027 is projected to be 58,627 of which 1,307 are multi-district online students. When calculating FPC, half day kindergarten students count as 0.58 funded pupils and full day kindergarten students count as 1.00 funded pupils. Beginning in 2023-2024, early childhood education enrollment is not included within the funded pupil count calculation as the implementation of Universal Preschool (UPK) provides funding through the Department of Early Childhood and not the Department of Education and associated School Finance Act. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2026-2027 is projected to be 60,853 including UPK which is a decrease of 682 students from 2025-2026.

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

2026-2027 Adopted Total General Fund Revenues

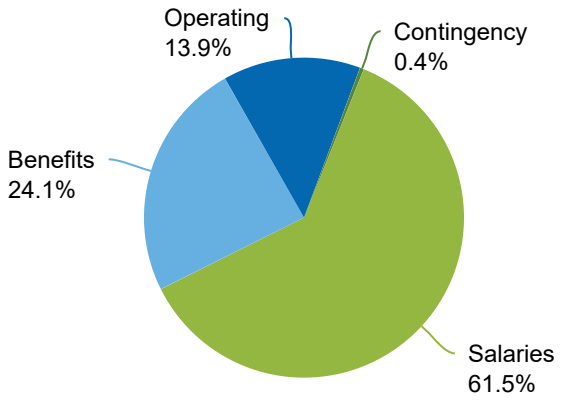


2025-2026 Budgeted Expenditures Final Revised as of June 9, 2026

Salaries and Benefits account for the largest component of General Fund expenditures at 85% of the total. The Final Revised Budget includes contingency in the total amount of $2.8 million. Please note that the table below includes budgeted transfers of $43.9M. The general fund pass through to charters is $219.4M. Both of these figures are excluded from the pie chart at the bottom.

Transfers and Expenditures by Fund	2025-2026 Final Revised Budgeted Expenditures & Transfers		
Fund	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	$ 898,507,347	$ 43,970,561	$ 942,477,908
Outdoor Education	1,969,160	-	1,969,160
Capital Projects	19,504,014	-	19,504,014
Transportation	37,613,664	-	37,613,664
Total Combined General Fund	**$ 957,594,185**	**$ 43,970,561**	**$ 1,001,564,746**
Nutrition Services NSLP	35,773,882	-	35,773,882
Governmental Designated Purpose Grants	18,060,290	-	18,060,290
Athletics and Activities	22,050,489	-	22,050,489
Child Care	13,509,553	-	13,509,553
Total Special Revenue Fund	**$ 89,394,214**	**$ -**	**$ 89,394,214**
Bond Redemption	52,264,406	-	52,264,406
Certificates of Participation (COP) Lease Payments	1,124,825	-	1,124,825
Total Debt Service and Lease Payment Fund	**$ 53,389,231**	**$ -**	**$ 53,389,231**
Bond Building and Building	164,475,848	-	164,475,848
Total Building Fund	**$ 164,475,848**	**$ -**	**$ 164,475,848**
Medical and Dental	72,263,488	-	72,263,488
Short Term Disability Insurance	807,770	-	807,770
Total Internal Service Fund	**$ 73,071,258**	**$ -**	**$ 73,071,258**
Private Purpose Trust	49,000	-	49,000
Total Trust and Agency Fund	**$ 49,000**	**$ -**	**$ 49,000**

2025-2026 Final Revised Total General Fund Expenditures

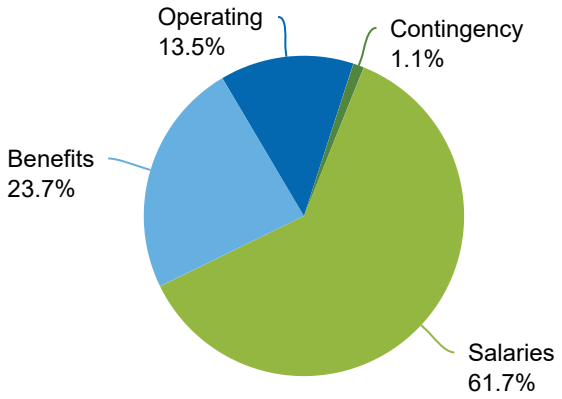


2026-2027 Budgeted Expenditures Adopted as of June 9, 2026

Salaries and Benefits account for the largest component of General Fund expenditures at 85% of the total. The Adopted Budget includes contingency in the total amount of $7.7 million. Please note that the table below includes budgeted transfers of $39.7M. The general fund pass through to charters is $227.7M. Both of these figures are excluded from the pie chart at the bottom.

Transfers and Expenditures by Fund	2026-2027 Adopted Budgeted Expenditures & Transfers		
Fund	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	$ 909,218,875	$ 39,699,488	$ 948,918,363
Outdoor Education	2,007,835	-	2,007,835
Capital Projects	2,270,593	-	2,270,593
Transportation	36,292,977	-	36,292,977
Total Combined General Fund	**$ 949,790,280**	**$ 39,699,488**	**$ 989,489,768**
Nutrition Services NSLP	40,354,089	-	40,354,089
Governmental Designated Purpose Grants	13,282,125	-	13,282,125
Athletics and Activities	24,227,406	-	24,227,406
Child Care	13,545,282	-	13,545,282
Total Special Revenue Fund	**$ 91,408,902**	**$ -**	**$ 91,408,902**
Bond Redemption	54,479,475	-	54,479,475
Certificates of Participation (COP) Lease Payments	1,119,875	-	1,119,875
Total Debt Service and Lease Payment Fund	**$ 55,599,350**	**$ -**	**$ 55,599,350**
Bond Building and Building	245,066,968	-	245,066,968
Total Building Fund	**$ 245,066,968**	**$ -**	**$ 245,066,968**
Medical and Dental	74,754,149	0	74,754,149
Short Term Disability Insurance	838,000	0	838,000
Total Internal Service Fund	**$ 75,592,149**	**$ -**	**$ 75,592,149**
Private Purpose Trust	24,000	-	24,000
Total Trust and Agency Fund	**$ 24,000**	**$ -**	**$ 24,000**

2026-2027 Adopted Total General Fund Expenditures



Site-Based Budgeting

Beginning in 2008-2009, DCSD instituted Student Based Budgeting (SBB) on a district-wide basis. Believing that the best and most informed decisions are made closest to the student, DCSD moved to eliminate the central allocation of resources to schools and instead implemented a site-level decision making process. DCSD made the change to Student Based Budgeting in order to create a more effective, transparent, and equitable funding system across the District. A SBB methodology allows maximum flexibility and autonomy at each school. While the name of the school budgeting methodology has transitioned to Site-Based Budgeting over the years, the methodology overall remained the same through 2020-2021 until significant changes were implemented in 2021-2022 and continued today.

Site-Based Budgeting is a budgeting methodology in which each student in a school brings with them a dollar amount of budgetary authority that the school community has input in how these dollars are spent. This budgeting philosophy has allowed the District to provide more budgetary flexibility and autonomy to each of its neighborhood schools. In a SBB environment, individual schools can choose how to structure their classes, determine staffing ratios, and set non-salary (books, supplies, equipment, etc.) budgets to meet their individual goals. Each school's choices are in the best interest of their students – there is no one size fits all approach.

In 2026-2027, the SBB formula also reflects grade configuration changes associated with transitioning sixth grade from select elementary schools to middle schools. These changes affected projected enrollment, staffing assumptions, and Base Allocation calculations by school level.

The SBB calculation is comprised of discretionary and non-discretionary allocations. The Base Allocation is the base per pupil allocation derived from a combination of funding sources including Per Pupil Revenue, Mill Levy Override (pre-2018 MLO, 2018 MLO and the 2023 MLO) and other General Fund sources. In the current formula, the Base Allocation is $6,335 per-pupil for elementary, $5,976 for middle and $5,720 for high. Base dollars are differentiated by level because they are meant to support all children in a school and ensure that schools can provide minimum requisite programs and services for all students enrolled in a school. The SBB formula includes a series of weights designed to steer resources to schools that enroll students identified as 'at risk'. In addition to 'at risk' weights, the formula includes academic intervention weights that are allocated to schools in order to support the academic outcomes of students who require additional support. These dollars are meant to address children below grade level, children who are in danger of falling behind, and students who are advanced and need additional support to continue their success.

Despite declining enrollment across much of the District, staff sought to maintain ongoing per pupil purchasing power within schools while recognizing the availability of one-time funding. In addition to increasing the base per pupil allocation by 2.5% to help keep pace with salary and benefit increases, the District provided one-time Growth and Decline position budget support to assist schools in transitioning staffing as enrollment patterns changed. The current formula reflects a broad concept of student need and risk factors. Weight dollar amounts are proportionate to the base allocation determined by multiplying a given weight times the base allocation.

Site-Based Budgeting

Non-Discretionary allocations are further categorized into per pupil allocations and per staff Full-time Equivalent (FTE) allocations. The non-discretionary allocations have a prescribed use and are typically associated with state or federal requirements. The types of non-discretionary FTE allocations prescribed in schools include Principal, Special Education, English Language Development, Gifted and Talented, Literacy Specialists, Counselors, Custodians and Campus Security Specialists. Types of non-discretionary per pupil allocations include READ Act, Elementary Schedule A, Career Tech, Discovery Program, Athletics Security Overtime, Custodial Overtime, Affective Needs Administrator, and Certified Substitutes. In 2026-2027, the SBB includes $4.2 million in one-time position budget support to assist schools experiencing enrollment Growth or Decline. This funding provides schools additional time to align staffing with projected enrollment changes while supporting implementation of the Board of Education's April 22, 2025, approval of the pairing of six Highlands Ranch elementary schools into three schools beginning in 2026-2027. Consistent with the District's Growth and Decline initiative, these resources help ensure students continue to have access to comprehensive programming, full staffing, and educational opportunities throughout the transition, including the movement of sixth grade from select elementary schools to middle schools.

Some schools do not enroll enough students for the base weight and subsequent other weights to cover the costs associated with the educational programs and services for their students. This supplemental weight for small schools provides additional dollars for each student projected to be enrolled to offset the economies of scale associated with school size and school revenue. These dollars are intended to support small schools at each level and provide equitable opportunities such that small schools can provide comparable programming to the district's average and large-size schools. Small School Factor is determined by looking at the average number of core staff at each level of school to determine the dollar amount of base resources needed to cover core staff. Dividing this number by the base per pupil arrived at an enrollment amount (by level) required to have the base per pupil cover core costs. Schools (by level) below the enrollment amount are determined to be a "small school" and utilize this factor to offset low enrollment to cover core staff absent small school funding. The amounts for the analysis resulted in 409 for elementary schools with grades Kindergarten to 5th, 433 for elementary schools with grades Kindergarten to 6th, 767 for middle schools and 1,621 for high schools. Using those cutoffs, the total dollars available for small school factor were put into the allocation to create a weight that is then multiplied by the count of students between the school's projected enrollment and the cutoff. For example, a K-5 elementary school with 350 projected students would receive a Small School Factor for 59 students, while a K-5 elementary school with 380 projected students would receive a Small School Factor for 29 students.

For schools with extenuating circumstances that prevent them from balancing their SBB through the discretionary and non-discretionary allocations provided to them, the District has a process called "Highly Impacted". Highly Impacted funding is given based on a request from the school and the approval from School Leadership. Typically, a Highly Impacted request is submitted in order to meet basic school needs in a time when the yearly allocation amount received for the school is not enough to cover the basic needs at the school. Any school that believes they cannot meet the basic needs of their student population with their budgeted allocation must fill out the required application for Highly Impacted funding.

All discretionary allocations provide the individual school communities the opportunity to decide how to best spend their budget. Some schools may choose to have smaller class sizes while others may choose to hire more Educational Assistants or set aside more money for new curricular materials. In other words, each school can make the budgetary decisions that best meet the unique needs of their students and school community. Financial Analysts meet individually with school principals in order to review priorities and align budget decisions with the priorities set by the school.

Site-Based Budgeting

Unspent SBB discretionary dollars can be carried over from year to year. Beginning in 2026-2027, the District implemented a maximum discretionary carryover of 10%, calculated based on each school's total 2025-2026 discretionary budget. Budgetary amounts that are unspent can be saved from year to year so that schools can save up for a large purchase, implement new programming, or establish a student count reserve in the event that they have a year with declining enrollment. Total SBB carryover from 2025-2026 is projected to be $25.5 million as budgeted in the 2026-2027 Adopted Budget before carryover for fundraisers and donations.

In 2026-2027, approximately 69% of General Fund expenditures or $497 million are spent in Site-Based Budgeting. Direct School Expenditures account for 70.6% of Combined General Fund expenses and the vast majority of those dollars are through the SBB. Additionally, 23.6% of the 2026-2027 budget is allocated to School Support. Dollars classified as School Support are not managed by schools directly as a component of Site-Based Budgeting and are centrally managed budgets in support of students and schools. System-Wide, DCSD budgets for all of Special Education staffing managed by the Student Support Services department and deployed to schools as needed to support the students. DCSD also manages costs associated with maintaining buildings and security throughout the District. All of these departments' staff are categorized as School Support. The District also manages what truly is System-Wide such as Information Technology, Human Resources, Business Services and other departments that make up the infrastructure needed in order to manage approximately 7,500 employees. These costs are approximately 5.8% of total Combined General Fund expenditures in 2026-2027.

Per Pupil SBB Discretionary Allocations

Weighted dollar amounts are proportionate to the base allocation determined by multiplying a given weight times the base allocation. The Base Allocation is the base per pupil allocation derived from a combination of funding sources including Per Pupil Revenue, Mill Levy Override and other General Fund sources. For example, with a base allocation of $1,000 and a weight of 10%, the weight dollars per-pupil would be $100 ($1,000 x 10%). A school's final per-pupil allocation is weighted average consisting of the base weights and the per-pupil dollars received from other formula weights. The final weighted average will be used for final October enrollment reconciliation/true-up.

Base Allocation:	**Elementary (ES) $6,335**	**Middle (MS) $5,976**	**High (HS) $5,720**
Weight	**Weight-Eligible Students**	**Context**	**Funding Use Examples**
At Risk: **FRL** **(30%)** **ES $1,900** **MS $1,792** **HS $1,716**	The FRL weight allocates dollars to every student identified as free- or reduced- price lunch eligible in a school.	These dollars should help address highly-impacted students and support schools seeking to meet the needs of these children.	• Support professional development, summer enrichment or extended learning opportunities • Other programs and services to meet the needs of students coming from an economically disadvantaged background
At Risk: **IEP/504** **(10%)** **ES $633** **MS $597** **HS $572**	The IEP/504 formula weight provides additional, discretionary dollars to schools for every student enrolled with IEPs or with a Section 504 plan.	Schools are tasked with ensuring success of students with disabilities in all settings, even beyond those addressed via direct special education non-discretionary staffing allocations.	• Support identification of students • Drive smaller classes for more targeted support
At Risk: **Attendance** **(9%)** **ES $570** **MS $537** **HS $514**	Schools receive additional dollars for the number of students identified as truant from the previous school year.	This allocation helps fill in gaps created by poor attendance and can support the use of interventions to increase attendance and support children who are truant or in danger of becoming truant.	• Support attendance contracts with adult mentors/small groups • Enable collaboration with outside agencies and liaisons• Individual tutoring
At Risk: **Mobility** **(10%)** **ES $633** **MS $597** **HS $572**	Schools receive mobility dollars based on the number of students identified as mobile/transient in the previous school year.	Students who are mobile/transient require additional intervention and support to ensure the continuity of an instructional program that meets their needs.	• Support parent engagement • Social-emotional/trauma-based interventions • Collaboration with outside agencies and liaisons, and individual tutoring
Academic Intervention: **Special Programming** **(0.5% - 2.0% Elem; 2.5% Middle; 3.0% MYP Fr/So + 15% IB Jr/Sr High)** **ES $31; $63; $126** **MS $149** **HS $858**	This allocation provides elementary schools and middle schools with additional dollars for each student enrolled. High schools receive additional dollars for each freshman and sophomore enrolled and juniors and seniors enrolled in one or more IB course.	Select schools offer additional nationally recognized programs that require additional resources. Programming includes IB, Leader in Me and Artful Learning.	• Help cover materials and membership dues • Help provide professional development for differentiated/ advanced content
Academic Intervention: **PreK** **(11%)** **ES $679**	This allocation provides elementary schools with additional dollars for each student enrolled who did not attend a PreK program.	Students who attend full-/half-day PreK are well on their way to outperform their peers, particularly in the first five years of formal education.	• Interventions to fill in gaps and support student transition into formal schooling • Educational assistants (EAs) in tier-1 general education classrooms

Base Allocation:	Elementary (ES) $6,335	Middle (MS) $5,976	High (HS) $5,720
Weight	**Weight-Eligible Students**	**Context**	**Funding Use Examples**
Academic Intervention: **K1 Supplement** (10%) ES $633	Elementary schools receive additional dollars for every student enrolled in grades K and 1.	Even students who attend PreK need extra support in the first few years of formal schooling to ensure basic reading and math skills are on grade-level as they transition into primary then middle and high grades.	• Support extra costs and allow schools to reduce class sizes for the youngest learners • Interventions, small group/ pull-out services, and educational assistant staffing
Academic Intervention: **ELL Support** (10%) ES $633 MS $597 HS $572	Schools receive ELL support dollars for each student identified as emerging or below on the WIDA/ ACCESS for ELLs assessment tool.	The ELL support allocation recognizes that ELLs require additional resources to support instruction throughout all programs, services, and experiences in the school building.	• Support professional development opportunities • Supplemental curricular resources • Family liaison work
Academic Intervention: **I-Ready Reading & Math** (12%) ES $760 MS $717 HS $686	Schools receive reading and math allocations through this weight for the total count of students identified as below grade level on I-Ready reading and on I-Ready math from the previous year.	These dollars allow schools to implement a layered continuum of support and evidence-based interventions/resources with related data and progress monitoring.	• Support students not meeting benchmarks on common assessments • Small group academic intervention • Combined with other resources to support a broader group needing intervention
Academic Intervention: **GT & AP** (5%) ES $316 MS $298 HS $286	Schools receive additional resources for each student identified as gifted and talented (GT) in the previous full school year and for each student enrolled in an Advanced Placement (AP) course in the previous full school year.	These funds are meant to support acceleration and nurturing academic engagement for high-flying students across all content areas.	• Help cover materials and support for small group intervention • Help provide professional development for differentiated/ advanced content/College Board training
Other: **Small School Factor** (15% or 20%) ES $950 MS $1,195 HS $1,144	This supplemental weight for small schools provides additional dollars for the student count between the school's total enrollment and the amount set as the minimum enrollment needed for the base allocation to be sufficient to cover base staffing expenses.	Some schools do not enroll enough students for the base weight to cover the costs associated with the educational programs and services for their students.	• Provide equitable opportunities such that small schools can provide comparable programming to the district's average- and large-size schools

The following illustrative example identifies the breakout of School Managed, School Support, and System Wide Expenditures on a per pupil basis. Approximately 70% of Combined General Fund expenditures (excluding Charter School pass through) are spent directly in schools.

Per Pupil Expense: Neighborhood Schools Only

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

Staffing Information

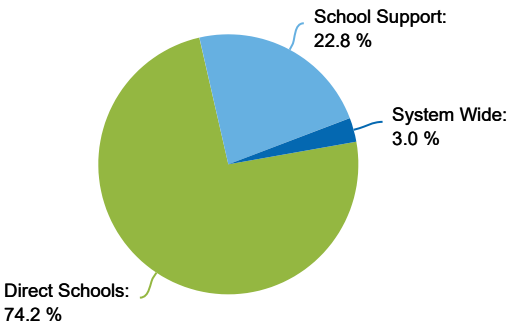
The majority of the District's employees are instructional staff members that interact with students on a daily basis. The Administrative staff consists of Principals, Assistant Principals, the Superintendent, Cabinet, etc. that provide leadership for each of the District's schools and departments. Licensed - Instructional staff consists of teachers, counselors, nurses, etc. who directly help students achieve their maximum potential. Professional staff is comprised of central office directors and staff that provide direction and support for services that enhance educational opportunities such as department directors, financial analysts and curriculum coordinators. Classified staff represent the educational assistants, office staff within schools, all crafts, trades, custodians, nutrition workers, etc. that also provide services to further enhance educational opportunities for students.

The following staffing summary represents staff Full Time Equivalents (FTE). Employee FTE is calculated differently than student enrollment FTE. Employee FTE is calculated by the number of hours worked in a week divided by 40 hours. For example, a full time employee who works eight hours a day for five days a week is a 1.0 FTE because the employee works 40 hours a week. A part time employee who works four hours a day for five days a week is a 0.5 FTE because the employee works 20 hours a week.

The calculation for FTE does not take into consideration scheduled days per year (employee calendar) and both a 185 day teacher and 260 day director can be both 1.0 FTE. It is important to note that the differences in the following FTE percentages and the percent of budget split between School Managed, School Support and System-Wide in the Site-Based Budgeting section is that the FTE percentages are only referencing the number of staff and do not take into consideration the dollar amount of salary and benefits or operational (non-salary) costs included in total budget.

Staffing Summary

Employee Type (FTE)	2026-2027 Adopted Budget	2026-2027 Percent of Total FTE
Direct Schools		
School Administration	185	2.7%
Licensed - Instructional	3,377	48.6%
Professional	4	0.1%
Paraprofessionals	1,030	14.8%
Office/Administrative Support	290	4.2%
Crafts, Trades, and Services	266	3.8%
School Support		
Non-School Administration	3	0.0%
Licensed - Instructional	325	4.7%
Professional	197	2.8%
Paraprofessionals	322	4.6%
Office/Administrative Support	80	1.1%
Crafts, Trades, and Services	664	9.6%
System Wide		
Non-School Administration	19	0.3%
Licensed - Instructional	3	0.0%
Professional	132	1.9%
Paraprofessionals	5	0.1%
Office/Administrative Support	41	0.6%
Crafts, Trades, and Services	8	0.1%
Total FTE	**6,951**	**100.0%**



School Support Departments: Athletics and Activities, Before and After School Child Care (BASE), Career Tech Education, Construction, Curriculum Instruction and Assessment, Early Childhood Education, Educator Effectiveness, Gifted and Talented, Health Wellness and Prevention, Language and Cultural Engagement, Learning Services, Legacy Campus, Literacy Intervention, Medicaid Reimbursement, Nutrition, Operations and Maintenance, Security, Special Education, Student Support Services, and Transportation

System-Wide Departments: Board of Education, Business Services, Chief Operations Officer, Choice Programming, Communications, District Library Media Center, Foundation, Human Resources, Information Technology, Legal, Outdoor Education, Risk, School Leadership and Superintendent

School District Staff for 2026-2027

Position Type	FTE
100 Administrators	**208**
Support - Instructional Staff	11
Support - Students	4
Support Services - General Administration	5
Support Services - School Administration	183
Support Services - Business	1
Support Services - Central and Other	4
200 Licensed - Instructional	**3,705**
Instruction	3,201
Support - Students	402
Support - Instructional Staff	80
Support Services - School Administration	21
Operations and Maintenance Services	1
300 Professional	**332**
Support - Students	23
Support - Instructional Staff	78
Support Services - General Administration	5
Support Services - Business	39
Operations and Maintenance Services	16
Student Transportation Services	17
Support Services - Central and Other	74
Food Services Operations	18
Enterprise Operations	48
Facilities Acquisition and Construction Services	6
Instruction	3
Community Services	5
400 Paraprofessionals	**1,356**
Instruction	1,135
Support - Students	51
Support - Instructional Staff	38
Student Transportation Services	72
Support Services - Central and Other	14
Enterprise Operations	46
500 Office/Administrative Support	**412**
Support - Students	24
Support - Instructional Staff	26
Support Services - General Administration	5
Support Services - School Administration	281
Support Services - Business	6
Operations and Maintenance Services	10
Student Transportation Services	32
Support Services - Central and Other	20
Food Services Operations	4
Community Services	3
Enterprise Operations	1
600 Crafts, Trades, and Services	**938**
Support Services - Business	3
Operations and Maintenance Services	378
Student Transportation Services	212
Food Services Operations	340
Enterprise Operations	5
Grand Total	**6,951**

DCSD is budgeting for 6,951 full time equivalent positions in 2026-2027. The positions are organized below by job classification for the type of position and further by program for the type of service provided. This does not include charter school employees but does include all District funds.

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

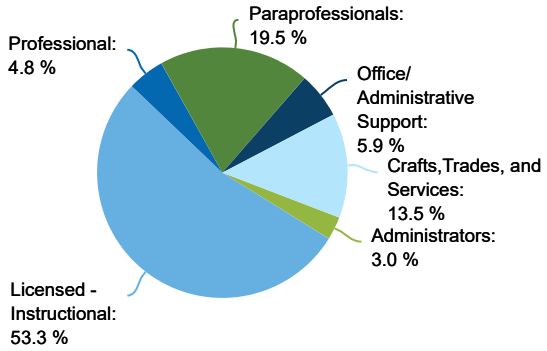
Licensed-Instructional - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

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

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

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

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



*FTE Count and Employee Count are different. Employee Count reflects the number of employees; FTE reflects scheduled weekly hours. District FTE excludes charter-school employees, who are budgeted out of their own salaries and benefits accounts within their separate financials.

Employee Benefits

Health Care

Douglas County School District offers five distinct medical plan options for eligible employees, including the UnitedHealthcare Colorado Doctors Plan, UnitedHealthcare Choice Plus High Deductible Health Plan (HDHP), UnitedHealthcare Preferred Provider Organization (PPO), Kaiser Permanente Health Maintenance Organization (HMO), and Kaiser Permanente High Deductible Health Plan (HDHP). Employees enrolled in either HDHP have access to a Health Savings Account (HSA). For the 2026–2027 plan year, the District contributes $1,200 annually ($100 per month) to the HSA of each eligible full-time employee enrolled in an HDHP. Beginning July 1, 2026, DCSD transitioned HSA administration from HSA Bank to WEX.

The District also offers a voluntary Vision Service Plan (VSP), with premiums paid entirely by employees. Employees may choose between two Delta Dental plans: a District-paid preventive dental plan and an employee-paid buy-up plan that provides enhanced dental coverage. In addition, DCSD offers a comprehensive package of voluntary benefits, including flexible spending accounts (FSAs), life insurance, disability insurance, accident and critical illness coverage, hospital indemnity insurance, pet insurance, legal services, identity theft protection, and an employee assistance program.

For the 2026–2027 plan year, medical and dental premiums remained unchanged for employees, marking another year in which the District did not pass premium increases on to employees.

Public Employees' Retirement Association (PERA)

The Colorado Public Employees' Retirement Association (PERA) provides retirement and other benefits to the employees of more than 500 government agencies and public entities throughout Colorado. Established by state law in 1931, PERA operates under the authority of the Colorado General Assembly and is administered in accordance with Title 24, Article 51 of the Colorado Revised Statutes. In carrying out its responsibilities, the PERA Board of Trustees has the authority to adopt and revise rules as provided by state statute. PERA members include employees of the State of Colorado, public school districts, colleges and universities, the judicial branch, many cities and towns, State Troopers, and numerous other public employers.

PERA serves as a substitute for Social Security for most covered public employees. Benefits are pre-funded through mandatory contributions from both employees and employers, each contributing a percentage of covered payroll to the retirement trust funds. These assets are invested by PERA under the direction of the Board of Trustees using a long-term investment strategy designed to meet actuarially determined funding objectives.

As of December 31, 2025, PERA reported approximately $30.1 billion in unfunded actuarial accrued liability. The School Division is projected to reach full funding in 22 years. In 2025, $4.7 billion contributions were paid into PERA and $5.6 billion of benefit payments were paid out to members. The rate of return in 2025 was 14.1% with a gain of $10.4 billion in net investment income.

Senate Bill 18-200, passed by the Colorado General Assembly on May 9, 2018, established the contribution rate of 20.40%, which first took effect for the 2019–20 Adopted Budget. The legislation also created an automatic adjustment mechanism that may increase both employer and employee contribution rates by up to 0.5% in a single year if PERA falls behind its statutory funding schedule. For 2026-2027 the PERA rate is 21.40%.

Source:https://www.copera.org/financial-reports-and-studies

Douglas County School District's PERA Contribution

School districts contribute a percentage of their total payroll to Colorado PERA according to State law. In 2004 and 2006, legislation was passed that required employers to remit additional contributions to PERA. These additional contributions are the Amortization Equalization Disbursement (AED) and Supplemental Amortization Equalization Disbursement (SAED). The AED is an additional amount contributed by PERA employers that had gradual increases until January 2016. The SAED is also an amount contributed by employers and is, to the extent permitted by law, to be funded by money otherwise available for employee wage increases. The SAED had gradual increases until January 2018. Senate Bill 18-200's increase was to the statutory employer rate and holds the AED and SAED flat. The school division rate remains flat at 21.40%.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Douglas County School District is required to report its proportionate share of Colorado PERA's net pension liability on the government-wide financial statements. As of June 30, 2025, the District reported a net pension liability of $1,018,832,503 based on the December 31, 2024 measurement date. Although this accounting requirement significantly impacts the District's reported unrestricted net position, it does not affect the District's cash flow, annual PERA contributions, or overall financial condition. The District's obligation is limited to the employer contribution rates established by Colorado law.

Govermment-Wide Net Position	FY 2025	FY 2024
Beginning Net Position	$(83.4) M*	$(134.4) M
Change in Net Position	$17.5M	$51.0 M
Ending Net Position	$(65.9) M	$(83.4) M

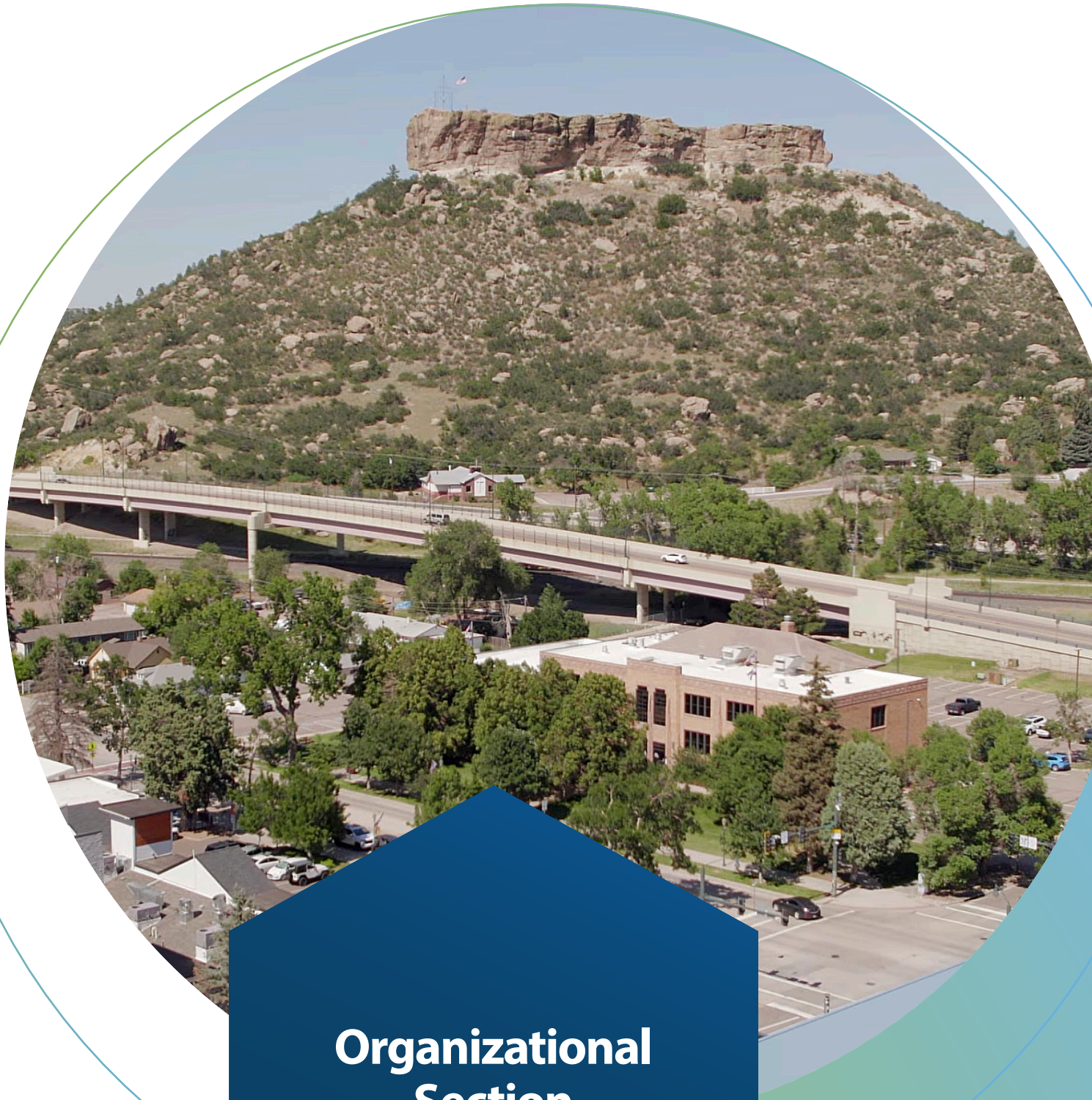
	FY 2025	FY 2024
Beginning Net Position Before PERA	$761.2 M	$711.5 M
Change in Net Position	$17.5 M	$51.0 M
Current Year PERA Expense	$(23.5) M	$(1.3) M
Ending Net Position	$755.2 M	$761.2 M

Footnote:The amounts presented for each year were determined as of December 31, the measurement date used by PERA.
*Beginning FY 2025 net position was restated to reflect the implementation of GASB Statement No. 101

The amounts presented for each year were determined as of December 31, the measurement date used by PERA.

Schedule of the District's Proportionate Share of Net Pension Liabilities	FY 2025	FY 2024
District's proportion of the net pension liability	5.91%	5.797%
District's proportionate share of the net pension liability	$1,018,832,503	$1,025,166,597
District's covered payroll	$456,032,285	$380,458,607
District's proportionate share of the net pension liability as a percentage of its covered payroll	223.40%	269.46%
Plan fiduciary net position as a percentage of the total pension liability	67.17%	64.74%

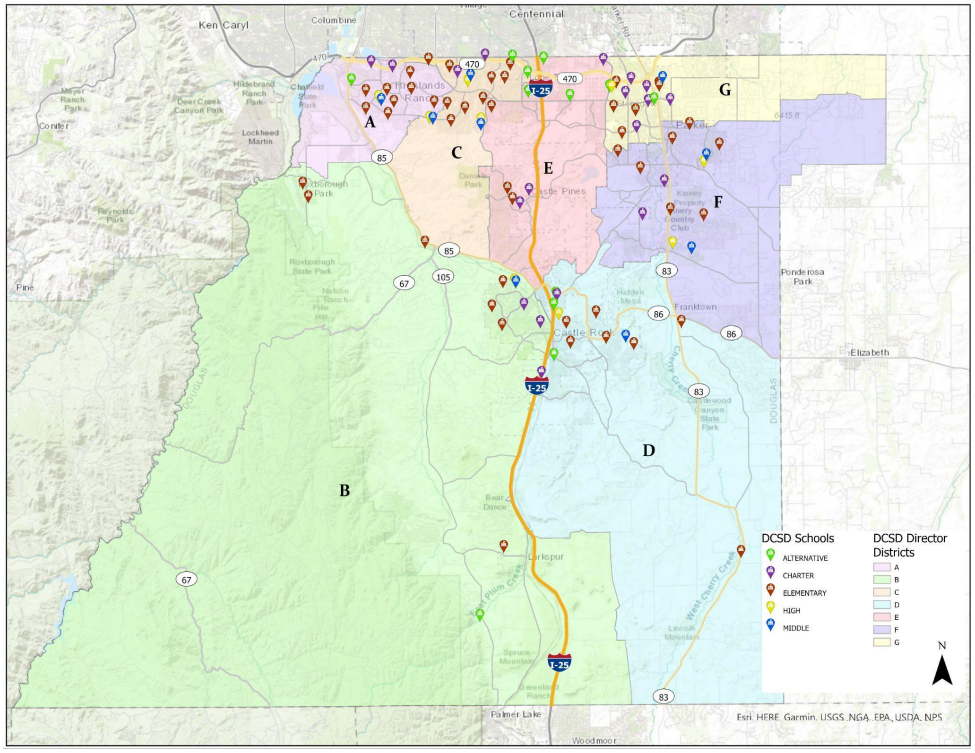
Source:Douglas_County_School_District_ACFR_24-25

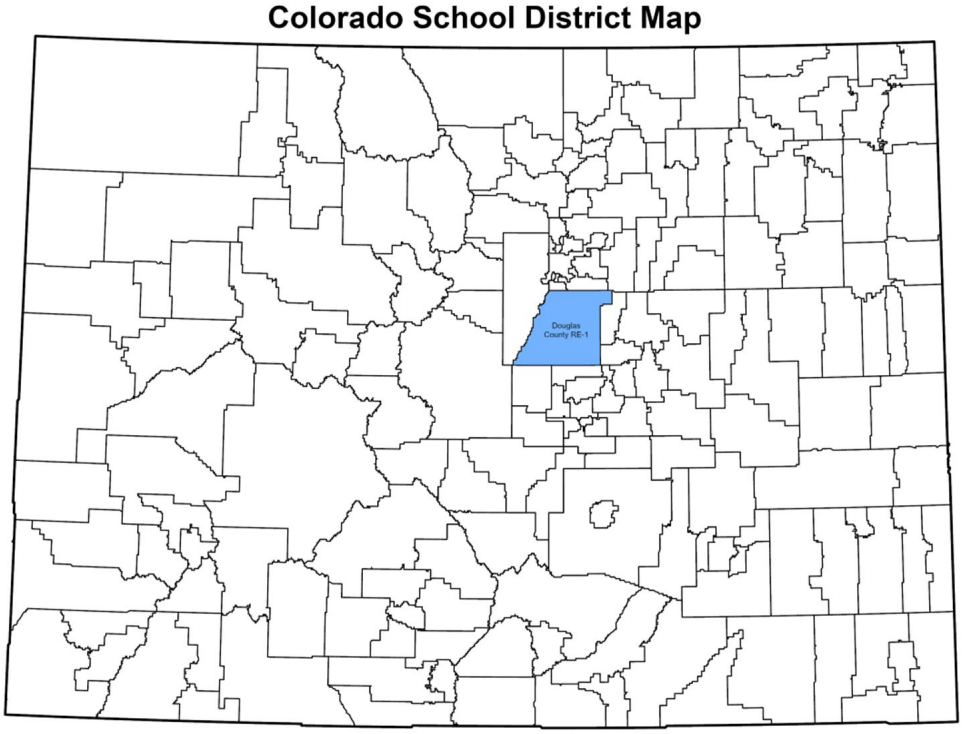


Organizational Section

Douglas County, Colorado

Douglas County School District encompasses over 850 square miles and is the third largest school district in Colorado serving approximately 62,000 students in grades preschool through twelve. District facilities equate to nearly seven million square feet of space, with 89 schools.





Board of Education

The District is a corporate body with perpetual existence and may hold property in its name for any purpose authorized by law, may sue and be sued, and may be a party to contracts for any purpose authorized by law. State statutes grant to the Board of Education the power to govern the District.

The Douglas County School District Board of Education is the policy-making body of the school district. Its decisions guide the public education of the students in the community. State law sets the powers and duties of the Board of Education. It 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. Members of the Board serve without compensation.

A seven-member Board of Education whose members are elected by the qualified electors within the District's boundaries govern the District which is divided into seven director districts. One director is elected from each district in staggered, four-year terms. The regular biennial election of District directors is held on the first Tuesday after the first Monday in November of odd-numbered years. To be eligible for election, a school board candidate must be at least 18 years of age, a 12-month resident, a registered voter of the District, a resident of the director district in which he/she represents, and have no direct or indirect interest in District contracts.

Board meetings are open to the public and generally are held on the second Tuesday of every month, scheduled to begin at 5:00 pm. Scheduled variations may occur and special meetings may be called by the President of the Board of Education. Public meetings are held in the Theater Room of the Legacy Campus at 10035 S Peoria St in Parker. The scheduled meeting agendas and minutes are available here:

https://dcsdk12.community.highbond.com/Portal/MeetingTypeList.aspx

Accreditation

Each year, the Colorado Department of Education (CDE) publishes reports that determine district and school performance rating under the state accountability system. District and School Performance Frameworks are a central piece of Colorado's accountability system outlined in the Education Accountability Act of 2009, (SB 09-163). The frameworks provide information about how districts and schools performed on the same set of indicators and measures. The results are used to identify lower performing systems. The Performance Profile Report presents the overall performance rating for each district and school, along with rating on key performance indicators. In 2016, Low Participation was added to ratings for schools and districts with test participation rates below 95 percent in two or more content areas. The participation rate used for this descriptor includes students as non-participants if their parents formally excused them from taking the tests.

Colorado schools and districts can improve student learning and system effectiveness by engaging in a cycle of continuous improvement to manage their performance. The Education Accountability Act of 2009 requires each Colorado district and school to create an annual improvement plan, this plan is called the Unified Improvement Plan (UIP). The UIP template has been designed to meet state, federal, and program accountability requirements. Additional information about the performance framework is available on the State Accountability website:

https://www.cde.state.co.us/accountability/stateaccountability.

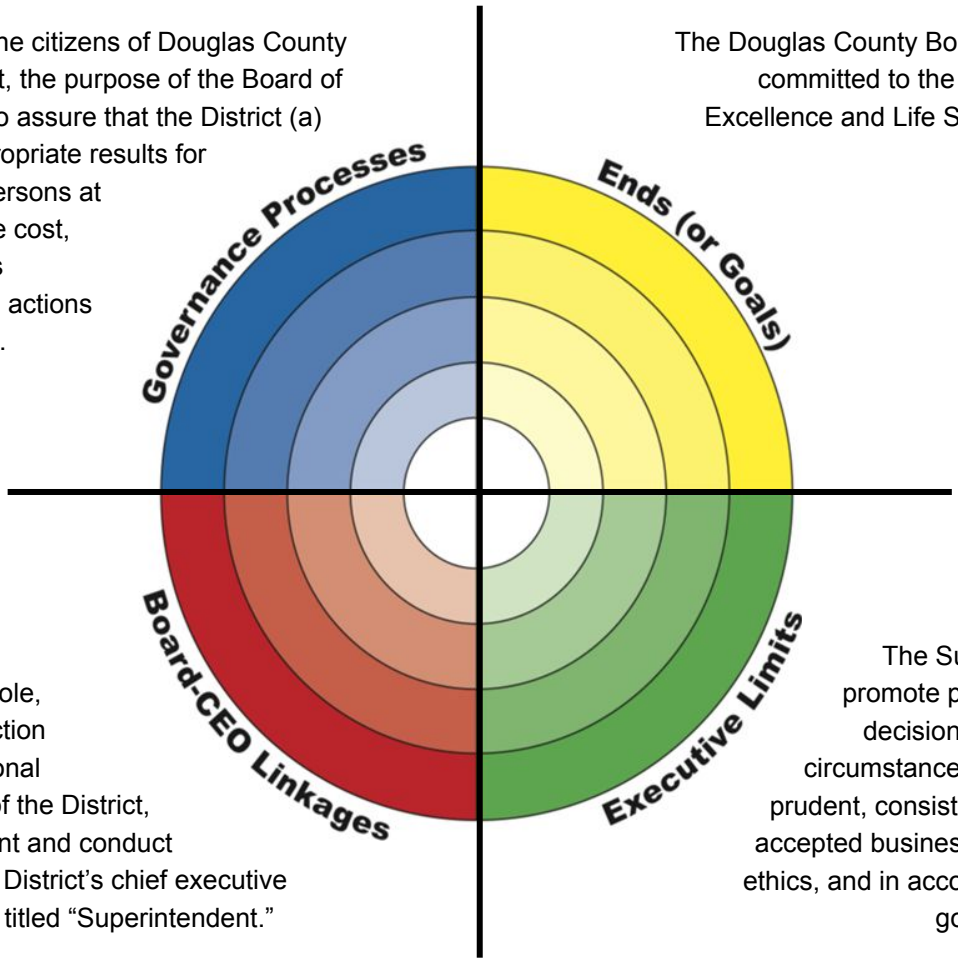
Douglas County School District was accredited with a Low Participation rating by the Colorado Department of Education in the school year 2025-2026.

Board of Education Policy Governance Structure

Douglas County School District's Board of Education has adopted a new governance structure. It is built on a set of policies that cover the four areas where the Board can most effectively carry out its responsibilities as trustees of the community. Policies start from the most general statement (outside ring) and become more specific, moving in one layer at a time. The depth of the Board's involvement can change from policy to policy. Working from the inside allows the Board to define the line between its responsibilities and those of the CEO. (Revised at January 27th, 2026 Board of Education Meeting)

On behalf of the citizens of Douglas County School District, the purpose of the Board of Education is to assure that the District (a) achieves appropriate results for appropriate persons at an appropriate cost, and (b) avoids unacceptable actions and situations.

The Douglas County Board of Education is committed to the goals of Academic Excellence and Life Skills; Mindsets and Dispositions.



The Board's sole, official connection to the operational organization of the District, its achievement and conduct is through the District's chief executive officer (CEO), titled "Superintendent."

The Superintendent shall promote practices, activities, decisions or organizational circumstances which are lawful, prudent, consistent with commonly accepted business and professional ethics, and in accordance with Board governance policies.

Source: https://dcsdk12.community.highbond.com/Portal/DocumentLibrary.aspx

GOVERNANCE PROCESS (GP 1.0)

The Board's Governing Style

1.1 The Board will govern lawfully with an emphasis on (a) outward vision rather than an internal preoccupation, (b) diversity in viewpoints and sufficient understanding of issues, (c) strategic leadership more than administrative detail, (d) clear distinction of Board and chief executive roles, (e) collective rather than individual decisions, (f) future rather than past or present, and (g) pro-activity rather than reactivity.

The Job of the Board

1.2 Specific job outputs of the Board, as an informed agent of the ownership, are those that ensure appropriate organizational performance with the direct responsibility to create:

1.2.1 The link between the ownership and the operational organization.

1.2.2 Written board governing policies that address the broadest levels of all organizational decisions and situations.

1.2.3 Assurance of successful organizational performance.

1.2.4 A favorable legislative impact.

Board President Responsibilities

1.3 The Chair of the Board shall be titled "President." The President of the Board ensures the integrity of the Board's process and normally serves as the Board's official spokesperson.

Other Board Officers

1.4 In addition to the President, the Board shall have a Vice-President, a Secretary and a Treasurer. The Secretary and Treasurer may be staff members appointed by the Board. The Board may also appoint an Assistant Secretary and an Assistant Treasurer. No Board member may serve more than two terms in any single office of the Board. Staff members serving as Board officers are exempt from term limits.

Agenda Planning

1.5 The Board will prepare and follow an annual agenda plan that includes (1) a complete re-exploration of Ends policies annually and (2) continuous improvement in Board performance through Board education, enriched input, and deliberation.

Board Committee Principles

1.6 Board committees, when used, will be assigned so as to reinforce the wholeness of the Board's job and so as never to interfere with delegation from Board to Superintendent.

Board Committee Structure

1.7 The only Board committees are those that are set forth in this policy. Unless otherwise stated or required by law, a committee ceases to exist as soon as its task is complete.

Board Members' Code of Conduct Structure

1.8 The Board commits itself and its members to ethical, businesslike, and lawful conduct, including proper use of authority and appropriate decorum when acting as Board members.

Board Investment in Governance

1.9 The Board will invest appropriately and wisely in its governance capacity to enable the Board to govern lawfully, ethically, and prudently, in accordance with GP 1.1 The Board's Governing Style, with an emphasis on leadership that produces the best possible Ends results for students.

BOARD-SUPERINTENDENT LINKAGE (BSL 1.0)

Providing Direction and Delegation to the Superintendent

1.1The Board will instruct the Superintendent through written policies that prescribe the organizational Ends to be achieved and describe organizational situations and actions to be avoided, allowing the Superintendent to use any reasonable interpretation of these policies.

Unity of Control

1.2 Only officially passed motions of the Board are binding on the Superintendent.

Accountability of the Superintendent

1.3 The Board will hold the Superintendent accountable for all organizational operations of the District. All authority and accountability of staff, as far as the Board is concerned, is considered to be the authority and accountability of the Superintendent.

Monitoring Superintendent Performance

1.4 Systematic and rigorous monitoring of Superintendent job performance will be solely against the only expected Superintendent job outputs: accomplishment of Board policies on Ends and organizational operation within the boundaries established in Board policies on Executive Limitations.

ENDS (or Goals)

Global End Statement

All students will develop the knowledge, skills, mindsets, and dispositions needed to achieve their highest individual potential in a safe, accessible, thriving, and welcoming learning environment. These results shall be produced at a cost that demonstrates good stewardship of resources.

Academic Excellence and Life Skills

1. Students have the knowledge and skills appropriate to their age and learning ability, to qualify for higher levels of learning, employment of their choice, or independent living.

1.1. Students graduate with cognitive skills, digital skills, and civic responsibility, to each student's individual potential.

1.2. Students graduate with workforce readiness skills.

1.3. Students graduate with independent learning skills.

Mindsets and Dispositions

1. Students acquire the necessary self-leadership skills and interpersonal skills that enable them to become responsible and engaged members of society.

1.1. Students develop their individual strengths, to support their social, emotional, and physical well-being.

1.2. Students graduate as responsible and engaged members of society, contributing positively within their individual ability and interests.

EXECUTIVE LIMITATIONS (EL)

Global Executive Constraint (EL 1)

The Superintendent shall not cause or allow any organizational practice, activity, decision or circumstance which is either unlawful, imprudent, unsafe, inequitable, unfair or in violation of commonly accepted educational and professional ethics.

Treatment of Students, Parents/Guardians and Community Members (EL 2)

With respect to current and prospective students, parents, guardians, and the community, the Superintendent shall not cause or allow organizational circumstances that are unlawful, imprudent, unsafe, inequitable, or unfair.

Treatment of Staff and Volunteers (EL 3)

With respect to treatment of staff and volunteers, the Superintendent shall not cause or allow organizational circumstances that are unlawful, imprudent, unsafe, inequitable, unfair, or in violation of policy.

Succession (EL 4)

The Superintendent shall not operate without a succession plan to facilitate smooth operations in the event the Superintendent is unable to perform his/her duties and ensure competent operation of the organization over the long term.

Communication and Support to the Board (EL 5)

The Superintendent shall not cause or allow the Board to be uninformed or unsupported in its work.

Commitment to Accomplishment and Accountability (EL 6)

The Superintendent shall not permit any deviation from an effective accountability program.

School Safety, Security, and Social-Emotional Wellness (EL 7)

The Superintendent shall not cause or allow any organizational circumstance that fails to equitably preserve, safeguard, and protect the physical, intellectual, and emotional safety, security, and wellness of students, staff, parents, guardians, volunteers, and community members.

Staff Compensation and Benefits (EL 8)

The Superintendent shall not cause or allow jeopardy to fiscal integrity or public image through employment, compensation, including pay and benefits, to employees, or independent contractors.

Budgeting (EL 9)

With respect to the actual, ongoing financial conditions and activities, the Superintendent shall not cause or allow the development of fiscal jeopardy or actual expenditures that are not aligned with achievement of the Board's Ends policies and complies with applicable law.

Financial Administration (EL 10)

With respect to the actual, ongoing financial conditions and activities, the Superintendent shall not cause or allow the development of fiscal jeopardy or actual expenditures that are not aligned with achievement of the Board's Ends that comply with applicable law.

Asset Protection (EL 11)

The Superintendent shall not cause or allow District assets including tangible, intangible, and data assets, to be unprotected, inadequately maintained, inappropriately and/or inequitably used, or unnecessarily risked.

Student Accommodation (EL 12)

The Superintendent shall not make decisions regarding student accommodations that fail to balance fiscal responsibility, adequacy of the learning environment, pedagogical soundness, needs of the district overall and program viability.

Source: https://dcsdk12.community.highbond.com/Portal/DocumentLibrary.aspx

Board of Education Biographies



Susan Meek – President, District A

Susan, her husband, John, and their two children (ThunderRidge High School graduates) have lived in Douglas County since 2001. She received her MBA in Business Economics and Public Policy from George Washington University. Her undergraduate degrees were in International Business and Management, with a French minor. As a strategy and communications professional in the public education sector since 1997, Susan has been successful in bringing together individuals and organizations with differing perspectives to achieve the common goal of advancing public education. Susan has worked closely with higher education, government, and private industry to create and lead cross-sector partnerships involving education, job training and postsecondary pathway programs to serve K12 students.



Clark Callahan – Vice President, District E

Clark, his wife Sallie, and their three children have called Castle Pines home since 2013. Their kids all attend Douglas County Schools, and Sallie serves in the district as a learning specialist. A lifelong educator, Clark began his career just outside New York City, teaching math and business at a public high school. He went on to earn a Master's in Educational Leadership from Columbia University and an MBA from Fairfield University. Clark later became the principal of the same school where he first started teaching. When Clark and Sallie moved back home to Colorado in 2013, he took on a turnaround role as principal of one of Denver's lowest-performing alternative high schools. Working alongside a dedicated team of educators, he helped transform it into one of the highest-performing alternative education campuses in the city. As enrollment grew, Clark led the opening of a second campus and now serves as Executive Director of the organization. Outside of work, you'll find Clark enjoying a medium-rare cheeseburger with his family on Friday nights or sampling Sallie's famous soft, chewy chocolate chip cookies. He also loves running, hiking, skiing, knitting, reading, and painting.



Valerie Thompson– Treasurer, District F

Valerie, her husband Evan, and two children moved to Parker in the summer of 2021. Her children attend a Douglas County neighborhood school. She has a master's in health education and completed her undergraduate degrees in biology and psychology. In the spring of 2025, she finished her Ph.D. in behavioral psychology. Valerie's professional experience includes work in community health and college-level instruction. Valerie has voluntarily served in various capacities with the district, including as a parent representative on the District Accountability Committee (DAC) and as a DAC liaison to the Mill Bond Exploratory Committee. She is on the PTO board for her children's school.



Kyrzie Parker – Secretary, District B

Kyrzia Parker is a licensed clinical social worker, small-business owner, and proud graduate of Douglas County Schools. She lives in Castle Rock with her two young children, and her eldest recently started kindergarten at a DCSD neighborhood school. Kyrzia has deep ties to the community and brings an extensive understanding of the needs of students, families, and educators. In her professional career, Kyrzia has served as a school social worker and now supervises school-based social workers, while also maintaining a private therapy practice. She is passionate about helping families and educators navigate complex school environments, connecting students to essential resources, removing barriers to learning, and advocating for student-centered solutions. As a person with a disability who has personally experienced the IEP process, she is deeply committed to equitable access and strong support systems for every learner. Kyrzia believes that public schools should listen to educators and families, lead with transparency, and keep students' well-being at the heart of every decision. She is dedicated to building trust within the community, strengthening partnerships between families and schools, and championing opportunities that empower every student - regardless of background, ability, or identity - to reach their full potential.



Brad Geiger – Director, District C

Brad Geiger and his wife, Shawna, have lived in Highlands Ranch for over 20 years and both of their sons attended Douglas County schools before leaving for college. Brad is an attorney who has practiced for 35 years after graduating from the University of Colorado School of Law. He currently works for a small firm in Parker practicing domestic law. Brad has extensive experience in child protection law and, until his election, was a member of the Colorado Juvenile Parole Board. For the last nine years, Brad has been a member of the District Long Range Planning Committee and was a three-time chairman of that committee. He also served on the Mill Bond Exploratory Committee three times. Brad does a podcast about the University of Colorado football team in his spare time.



Tony Ryan – Director, District D

Tony Ryan was raised in Douglas County and attended DCSD schools for his entire K-12 education. He is a proud former student and graduate of Larkspur Elementary School, Castle Rock Middle School, and Castle View High School. After graduating from Castle View, Tony earned a BA in Theatre with a Directing Distinction and minors in Chemistry and Film Studies from the University of Denver. He then worked as a performing arts teacher while also acting in and directing various plays around the Denver metro area. He founded a theatre company with fellow DU Theatre graduates and ran the company as an Artistic Director for two years. Tony reconnected with his now-wife, Amelia (also a K-12 graduate of DCSD), after they acted together in a production of Peter Pan while in high school. Tony then went on to earn his Juris Doctor from the University of Colorado Law School where he interned with the Office of the Colorado State Public Defender. He is now a practicing attorney as a Deputy State Public Defender. Tony and Amelia had their first child, a boy, in 2025. Tony is proud to have the opportunity to give back to the community and school district that set him up for the success he now enjoys. He is excited to be able to help provide his son and every child in Douglas County with the same fantastic education that he received in DCSD.



Kelly Denzler – Director, District G

Kelly Denzler began her career in education in 2013 as an adjunct professor of French at the Community College of Denver. In the decade that followed, Kelly taught at the secondary and post-secondary level in private and public institutions across the Metro area, and served as a high school Dean of Students. Since leaving the classroom in 2023, Kelly has worked in education publishing and continues to present at national education conferences. In addition to holding Colorado teacher and principal licenses, Kelly is a certified ACTFL OPI rater, scores the AP French exam for the College Board, and writes about trending topics in education. Her recent guide on trauma-informed instruction won a 2025 MUSE award, and her article on 2025 education trends displaced Forbes for the top spot on Google. Kelly and her husband, Jon, are parents to Teddy, who started Kindergarten in DCSD this fall.

Board of Education Districts

District A: Susan Meek
Bear Canyon Elementary
Ben Franklin Academy
Coyote Creek Elementary
Golden Ridge Elementary
Mountain Peak Elementary
Northridge Elementary
Plum Creek Academy
Ranch View Middle School
Sand Creek Elementary
STEM School Highlands Ranch
Stone Mountain Elementary
ThunderRidge High School
Trailblazer Elementary

District B: Kyrzie Parker
Academy Charter School
Aspen View Academy
Castle Rock Middle School
Castle View High School
Clear Sky Elementary
Larkspur Elementary
Meadow View Elementary
Roxborough Intermediate
Roxborough Primary
Sedalia Elementary
Soaring Hawk Elementary
Stone Canyon Outdoor EDventures

District C: Brad Geiger
Arrowwood Elementary
Copper Mesa Elementary
Cougar Run Elementary
Cresthill Middle School
Eagle Academy
Eagle Ridge Elementary
Highlands Ranch High School
Mountain Ridge Middle School
Mountain Vista High School
Platte River Academy
Redstone Elementary
Rock Canyon High School
Rocky Heights Middle School
Silver Spruce Elementary
Skyview Academy

District D: Tony Ryan
Castle Rock Elementary
Cherry Valley Elementary
Cloverleaf Enrichment School
Daniel C. Oakes High School
Douglas County High School
Early Childhood Center South
Flagstone Elementary
Franktown Elementary
Mesa Middle School
Renaissance Magnet School
Renaissance Secondary School
Rock Ridge Elementary
Sage Canyon Elementary
South Ridge Elementary
World Compass Academy

District E: Clark Callahan
American Academy Castle Pines
Buffalo Ridge Elementary
DCS Montessori Charter School
Early Childhood Center – North
eDCSD
Lone Tree Elementary
Parker Performing Arts
Timber Trail Elementary
Wildcat Elementary

District F: Valerie Thompson
Cimarron Middle School
Frontier Valley Elementary
Gold Rush Elementary
Iron Horse Elementary
Legacy Point Elementary
Legend High School
Leman Academy of Excellence Bayou Gulch
Leman Academy of Excellence Stroh
Mountain View Elementary
Northeast Elementary
Pioneer Elementary
Ponderosa High School
Sagewood Middle School

District G: Kelly Denzler
American Academy Lincoln Meadows
American Academy Motsenbocker
Challenge to Excellence
Chaparral High School
Cherokee Trail Elementary
DC Student Support Center
Global Village Academy
Mammoth Heights Elementary
North Star Academy
Parker Core Knowledge
Pine Grove Elementary
Pine Lane Elementary
Prairie Crossing Elementary
Sierra Middle School
Venture Academy of Leadership and Entrepreneurship

Board of Education Goals: Indicators of Success

The Indicators of Success outline expectations and measurable outcomes that define progress toward the District's core goals, or end statements. During the meeting held on August 23, 2022, the Board approved accountability metrics reported on by the Superintendent through monitoring reports. The monitoring reports access progress using various indicators, including evaluations of District leadership and mentor programs, department initiatives, training courses, and District comparison to State reported metrics. Additional information pertaining to the Superintendent's Monitoring Reports is available on page 54.

Mission

The mission of the Douglas County School District is to provide an educational foundation that allows each student to reach his or her individual potential.

Vision

The Douglas County School District (DCSD) strives to maximize the potential of every student to pursue his or her chosen endeavor in society, including but not limited to postsecondary education, career, or military service.

Academic Excellence and Life Skills

(Monitoring Report presented at the March 3, 2026 Board of Education Monitoring Report Ends 1)

- 1.1 The district shows that students graduate with the necessary knowledge and skills to qualify for higher education, employment, or independent living through indicators such as the graduation rate, postsecondary workforce readiness data, and student participation in career and technical education programs.
- 1.2 Students graduate with the cognitive, digital, and civic skills required to excel in higher education or the workforce, supported by SAT scores, career readiness programs, and participation in concurrent enrollment or advanced placement courses.
- 1.3 The district ensures that students graduate with workforce readiness skills, as evidenced by career and technical education participation data, student surveys about career preparation, and metrics on students' readiness to enter the workforce.
- 1.4 Students develop independent learning skills, as evidenced by student surveys indicating self-reported confidence in their ability to learn independently, along with high rates of participation in advanced courses such as concurrent enrollment and advanced placement.

Source: https://dcsdk12.community.highbond.com/home/public/document/15909

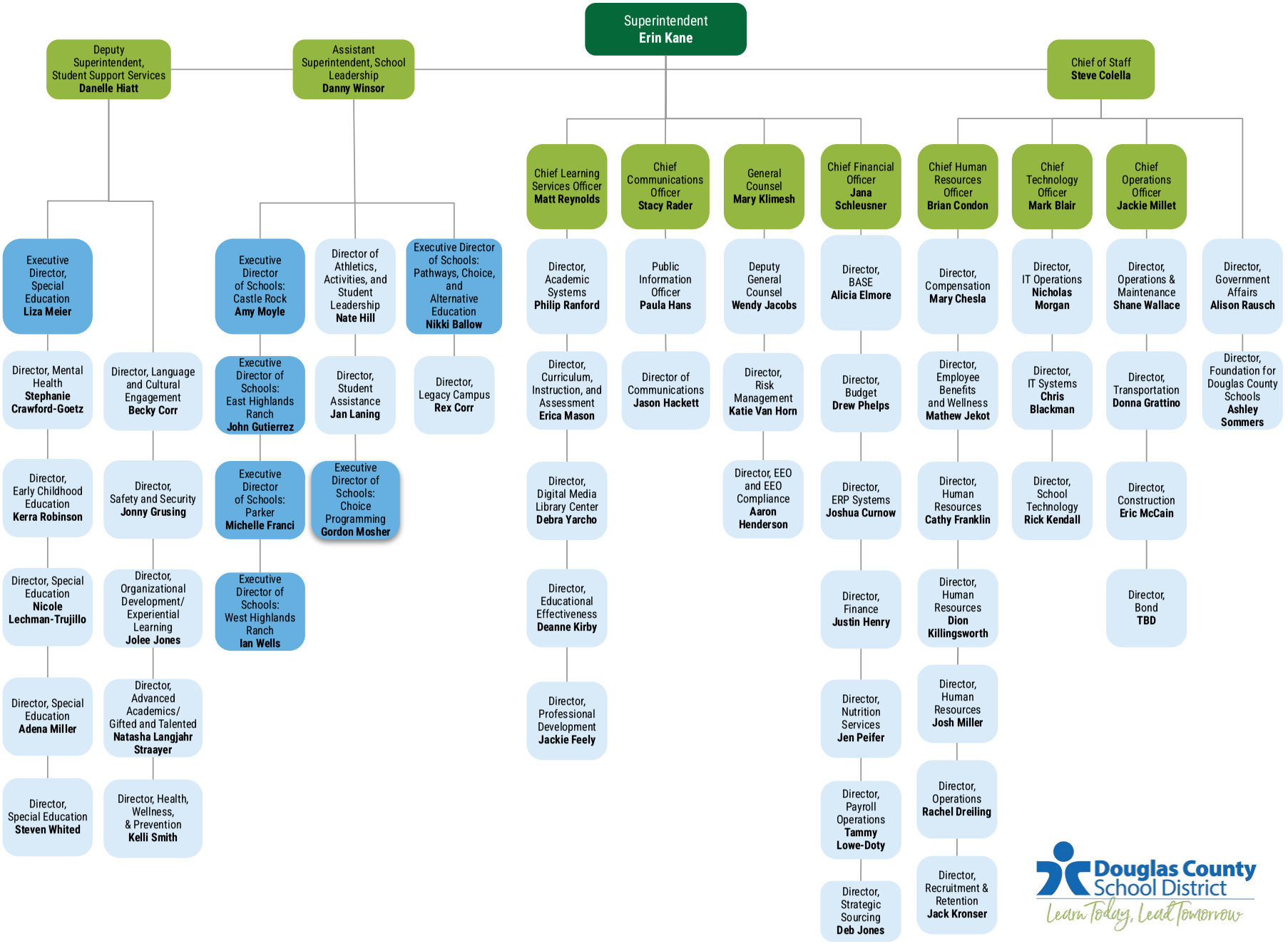
Mindsets and Dispositions

(Monitoring Report presented at the April 21, 2026 Board of Education Meeting Monitoring Report Ends 2)

- 1.0 The district shows that students develop self-leadership and interpersonal skills, evidenced by survey data on students' perceptions of belonging, and their engagement levels in their school community.
- 1.1 Students develop their individual strengths to support their social, emotional, and physical well-being, as demonstrated by student surveys on well-being, community service hours, and participation in wellness programs.
- 1.2 Students graduate as responsible and engaged members of society, contributing positively within their individual ability and interests, as shown by community service hours, student survey data on civic responsibility, and scholarship data.

Source: https://dcsdk12.community.highbond.com/home/public/document/19246

Organizational Chart



Revised 7/30/26

Superintendent Biography



Erin Kane
Superintendent

Erin Kane is the Superintendent of the Douglas County School District (DCSD). DCSD is the third-largest school district in Colorado, the largest employer in Douglas County, and is the #1 performing school district in the Denver area.

Under Erin's leadership, DCSD has become a national leader in academics and innovation, while building a **positive and supportive culture** for the school district's staff and students.

During Erin's tenure as superintendent, DCSD has achieved many milestones, including:

- **Soaring Academically:** DCSD has the highest test scores in the Denver area.
- **Nationally Recognized Excellence:** DCSD's proficiency levels have increased across all student groups, earning the district's schools prestigious awards like the John Irwin Award of Excellence and the Governor's Distinguished Improvement Award.
- **Leading the Way in Innovation:** DCSD has pioneered micro-credentialing programs with higher education partners, expanded its Career and Technical Education and Concurrent Enrollment pathways, and is utilizing AI solutions to personalize learning for students.
- **Boosting Staff Morale:** DCSD has experienced a significant increase in staff and teacher retention by boosting pay and fostering a truly collaborative and positive work environment.
- **Strong Financial Stewardship:** DCSD has successfully secured vital funding, including a **$66 million Mill Levy Override and a $490 million bond initiative**, helping the district address staff pay and essential facility needs.

Erin is a champion for **fiscal responsibility, transparency**, and ensuring **equal opportunities** for every single student, setting them up for incredible success after graduation. Her unwavering dedication to a positive school climate, operational excellence, building community trust, and setting high expectations helps DCSD continue to shine as a national leader in education.

Erin's leadership has earned her a variety of awards, including The Traci Davis & Dr. Susan Enfield She-Roic Leadership Award from the Institute of Education Innovation and the 2024 Castle Rock Advocate Award. She was also a 2024 and 2025 nominee for Colorado Superintendent of the Year.

Erin holds a Master of Public Administration with a concentration in Nonprofit Management and a Bachelor of Science in Applied Mathematics and Computer Science from the University of Colorado.

Superintendent's Strategic Plan

Leading the Way

Beginning in 2024-2025, the Superintendent's Cabinet engaged in Strategic Plan discussions and community-wide conversations, highlighted by the October 2024 Strategic Planning Kickoff meeting facilitated by the leaders at the Successful Practices Network and Dr. Bill Daggett. The momentum continued in 2025-2026 as the District facilitated face-to-face meetings with diverse audiences to gain insight into stakeholder perceptions that shaped the Strategic Plan's development through Future-Focused surveys offered in multiple languages. These efforts culminated in a Strategic Plan centered on the Purpose that, by 2038, all DCSD graduates will be empowered to meet their future with competence, purpose, and optimism. The Strategic Plan also aligns the District's End Statement with a Foundational Commitment to cultivate a culture and climate that strives for excellence and promotes hope and resiliency, establishes a shared purpose, and provides the framework for the District's five Cornerstone Commitments.

Academic Excellence

Soaring Academically: DCSD has the highest test scores in the Denver area and is one of the few school districts nationwide to meet or even exceed pre-pandemic test scores across all subjects and grades.

Nationally Recognized Excellence: DCSD's proficiency levels have increased across all student groups, earning the district's schools prestigious awards like the John Irwin Award of Excellence and the Governor's Distinguished Improvement Award.

Strategic Technology Integration

The District invested $20 million in staff and student technology devices through the 2024 Bond.

Essential Mindsets and Behaviors

Students acquire the necessary self-leadership skills and interpersonal skills that enable them to become responsible and engaged members of society while developing their individual strengths, to support their social, emotional, and physical well-being.

Future Ready Graduates

DCSD offers 90 Career and Technical Education and Concurrent Enrollment Pathways (including Trades) and is one of the leaders - *nationwide* - in "blurring the lines" between PK-12, higher education and industry.

Thriving Schools and Thriving Communities

Students volunteered 174,900 hours with community organizations during the 2025-2026 school year.

Cornerstone Commitments











Source: https://www.dcsdk12.org/about/strategic-plan

Source: https://funding.dcsdk12.org/2024-bond/bond-plan

Source: https://spnetwork.org/

Monitoring Reports

During the 2025–2026 school year, the Superintendent presented monitoring reports to the Board of Education addressing progress toward the Board's Ends and compliance with Executive Limitations. The reports provide measurable evidence of District performance, identify areas requiring continued improvement, and demonstrate how educational, operational, and financial resources support the Board of Education priorities.

Academic Excellence and Life Skills *(Report Date: March 3, 2026 Board of Education Meeting)*

All students will develop the knowledge, skills, mindsets, and dispositions needed to achieve their highest individual potential in a safe, accessible, thriving, and welcoming learning environment. These results shall be produced at a cost that demonstrates good stewardship of resources.

- DCSD remained Accredited and earned 72.1% of the total points available on the District Performance Frameworks
- The four-year graduation rate increased to 93.6%
- 99% of 2025 graduates demonstrated college and career readiness through at least one approved competency measurement
- 98% of graduates documented at least 20 community-service hours

School Safety, Security, and Social-Emotional Wellness*(Report Date: November 11,2025 Board of Education Meeting)*

- The 2024 Bond Plan includes $10 million for security.

Budgeting & Financial Administration *(Report Date: June 9, 2026 Board of Education Meeting)*

Financial records are maintained in a complete, accurate, transparent manner, and in compliance with generally recognized principles of governmental accounting. Furthermore, the District actively seeks and secures all available revenue sources, such as grants, funding opportunities, and partnerships by maintaining records of grant applications, funding requests, and partnerships, as well as documentation of revenue generation efforts.

- 2026-2027 Adopted Financial Plan and Budget
- Annual Comprehensive Financial Report
- DCSD Financial Transparency
- Grants

Source:https://www.dcsdk12.org/about/board-of-education/monitoring-reports

Source:https://www.dcsdk12.org/about/departments/business-services/financial-transparency

Source:https://drive.google.com/file/d/1ycisa2KwtRAyeCLcNgEITeePYaj_u3sd/view

Source:https://dcsdk12.community.highbond.com/document/d018b3c8-7af8-4a3f-990d-99d1d6f1fdb7/

Source: https://dcsdk12.community.highbond.com/document/57e8e7d2-5059-4733-b1e2-61812262b237/

Source: https://www.dcsdk12.org/about/strategic-plan

Source: https://funding.dcsdk12.org/2024-bond/bond-plan

Source: https://spnetwork.org/

Superintendent's Cabinet



Steve Colella | Chief of Staff

Steve Colella serves as Chief of Staff for the Douglas County School District.

Borne of his own school experience, Steve has a passion for education. Steve started his career as a social studies teacher and basketball/football coach before going to law school and becoming a civil litigation attorney. Upon moving to Colorado in 2011, Steve combined these experiences in his role as Executive Director of Employee Relations with the Cherry Creek School District through 2017.

Steve has been part of the DCSD family since 2017. He served as CHRO and Acting General Counsel for the district and then as Deputy Executive Director of Schools and then Executive Director of Schools for American Academy. Steve is a licensed attorney in Colorado and California.

Steve and his wife Alyson have three children all of whom are Colorado natives and attend school within DCSD.



Danelle Hiatt | Deputy Superintendent

Danelle Hiatt serves as Deputy Superintendent and oversees many DCSD departments including Special Education, Early Childhood Education, Language & Cultural Equity, Advanced Academics/Gifted & Talented, Mental Health, Health, Wellness and Prevention, and Safety and Security.

Danelle has been part of the DCSD family since 1997. She has served as an educational assistant, special education teacher, intervention coordinator, assistant principal at Cresthill Middle School, principal at Pine Lane Elementary School, Elementary Director of Schools, and most recently as an Executive Director of Schools in DCSD. She has advanced experience developing, monitoring, and evaluating K-12 curriculum, instruction and assessment practices, along with overseeing PK-12 feeder schools. She knows how to support diverse school communities and advocate for the needs of every student. Danelle has a Colorado Administrator/Superintendent License and a Masters of Arts in Special Education.



Danny Winsor | Assistant Superintendent

Danny Winsor serves as the Assistant Superintendent and oversees many DCSD departments including School Leadership, Pathways/Postsecondary Readiness, Choice Programming, Student Assistance, and Activities and Athletics. Danny previously held the roles of Executive Director of Schools, Director of Choice Programming, high school and middle school principal, assistant principal, school counselor, teacher, and coach. Danny, a 21-year educator, has been part of the DCSD family for 15 years, and was named DCSD Administrator of the Year at the 2018 Apple Awards. He is a proud DCSD parent and resident and Colorado native.

Danny also serves as a National Staff Developer and Consultant for Ad vancement Via Individual Determination (AVID), in which he facilitates leadership, digital teaching and learning and instructional development. Danny's background in business, counseling psychology and educational leadership, has provided him a multitude of experiences. He has a Colorado principal license, a Master's in Counseling Psychology from the University of Colorado and a Bachelor in Business Administration from the University of Northern Colorado.



Matt Reynolds | Learning Services Officer

Matt Reynolds oversees many DCSD departments including Curriculum, Instruction and Assessment, Educator Effectiveness, Professional Development, and the District Library Media Center. Matt has been part of the DCSD family since 2013 and has served as math curriculum coordinator and Systems Performance Officer prior to his current role. In each of these positions, he has served as an advocate for students and is passionate about helping students reach their potential.

Matt has a Bachelor's degree from Montana State University in Secondary Education with an emphasis in Science Education. He also holds two Master's Degrees - one in Educational Leadership from Northern Arizona University and one in Counseling from the University of Southern Mississippi.



Stacy Rader | Communications Officer

Stacy Rader oversees DCSD's Communications Department. She has over two decades of experience in communications, public relations and marketing with most of that experience in the field of K-12 public education. DCSD's Communications Department is responsible for public information, crisis communications, media relations, parent and community engagement, live streaming of board meetings and graduations, video production, and more.

Stacy is the past President of the Colorado School Public Relations Association (COSPRA). She earned her Bachelor of Arts degree in Communications from the University of Colorado at Denver as well as a certificate in graphic and web design from Platt College.

Stacy is a Colorado native as well as a proud DCSD resident and parent.



Mary Kay Klimesh | General Counsel

Mary Kay Klimesh oversees the DCSD Legal Services Department. Mary Kay is an accomplished and highly skilled counselor and advocate with nearly three decades of experience representing PreK-12 schools. Mary has experience addressing board governance and policy development, personnel matters, special education and other student-related matters, risk management, contract negotiation and review, as well as intergovernmental, affiliation, and inter-institutional agreements.

Prior to joining DCSD, Mary was a Partner with Seyfarth Shaw LLP in the firm's Chicago, Illinois office. Mary was a special education teacher and gifted and talented teacher and curriculum coordinator in Texas and Iowa for six years prior to going on to law school. Mary has served as chair of the American Bar Association's Section of State and Local Government Law as well as chair of the Illinois State Bar Association's Education Law Section Council. She also served on the Executive Committee of the Illinois Council of School Attorneys for over 20 years. Mary received her Juris Doctorate with distinction from the University of Iowa College of Law. She received her Bachelor of Science in Education from Trinity University in San Antonio, Texas.



Jana Schleusner | Chief Financial Officer

Jana Schleusner oversees DCSD's Business Services Department, as well as DCSD's Before and After School Enterprise (BASE) and Nutrition Services.

Prior to joining DCSD, Jana held positions in the public accounting world and had over 12 years of experience as an audit manager servicing not-for-profit, employee benefit, and governmental organizations. She has extensive knowledge in researching and resolving complex, specialized accounting and technical issues, as well as internal controls, understanding of business, organizational matters, and executive management background. Jana has held a Certified Public Accountant license since 1997.She has a Bachelor of Science degree in Business Administration with an emphasis in Accounting from Colorado State University.



Brian S. Condon | Chief Human Resources Officer

Brian Condon oversees the DCSD Human Resources Department. With over 16 years of experience advising public school districts in Colorado and New York on employment law matters, he brings a unique blend of legal expertise and human resources strategy to ensure organizational compliance and employee welfare. Prior to becoming the Chief Human Resources Officer, Brian served nearly five years as DCSD's Deputy General Counsel, where he was principally responsible for advising the School District's senior administration on all human resources related legal issues.

Brian and his wife are proud Highlands Ranch residents and the parents of three DCSD students.



Mark Blair | Chief Technology Officer

Mark Blair oversees the DCSD Information Technology Department. He is a dedicated technology executive with proven expertise, both technical and educational. He has spent his entire career here in DCSD, first joining the school district nearly three decades ago as a technology teacher. Since that time, he has held various roles in the DCSD Information Technology Department, most recently as the Director of School Technology.

Mark led the implementation of Google Apps for staff and students in the district, and managed the acquisition and hands-on distribution of 10,000 computers and hotspots to staff and students at the beginning of the COVID pandemic.

Mark earned his Bachelor of Science from the University of California, Ir vine and his Master's from the University of Colorado, Denver. He is a proud DCSD parent and a Douglas County resident.



Jackie Millet, P.E., | Chief Operations Officer

Jackie Millet, P.E., oversees the DCSD Operations & Maintenance, Transportation, and Planning & Construction departments. Jackie is a licensed professional engineer who served as the Mayor of the City of Lone Tree from 2016 to May 2024. She also served as the Mayor Pro Tem, Councilmember, and Planning Commissioner for the City of Lone Tree. Prior to that, she held positions including Project Manager, Planner, and Associate Civil Engineer.

Most recently, Jackie served as the Bond Director for the Douglas County School District.

Jackie is a Registered Professional Engineer (P.E.) in Colorado. She holds a Bachelor of Science in Civil Engineering from California Polytechnic State University.

District Policies

Fiscal Policies are formally set by the Board of Education. The following Policies govern the work of the DCSD Budget Office.

Annual Budget
Board File: DB

Policy Statement

The Board recognizes that the extent and quality of educational services affect, and are affected by, the financial condition of the district. Ensuring a positive sustainable financial condition, the superintendent or designee shall be responsible for proposing a balanced budget representing a financial plan that advances the mission of the district utilizing available financial resources. The superintendent or designee shall be responsible for reviewing budgetary requests, providing guidelines and limitations, and presenting the proposed budget to the Board for study, and review, and Board adoption shall be no later than June 30 for the next fiscal year.

In addition, the Board believes:

- While ensuring the fiscal health of the overall school district, decisions made closest to the student are the best decisions
- Each school community is unique with different demographics and student needs
- All school stakeholders - students, parents, staff, school leadership and community members - shall have a voice in the school level budget decisions
- All decision makers shall place the needs of students first
- All decisions shall be made to promote equitable distribution of resources
- All decisions shall be made in accordance with Board Members' Code of Ethics and Code of Conduct
- Board members will conduct the affairs of the Board impartially in the absence of a personal, financial, or other official stake in the decision.

Therefore, the Board has adopted a school site-based budgeting model allowing decisions to be made closest to the student and has expanded this site-based budgeting model to all district -level departments and their respective leaders. Though the Board intends that monies appropriated in any fiscal year are intended to be spent on behalf of students in that year, in order to promote fiscal responsibility and wise, thoughtful spending, the Board supports the concept of awarding unspent discretionary monies back to the school as additional budget capacity in the next fiscal year pursuant to the accompanying regulation. Together with the proposed budget, a statement shall be submitted by the superintendent or designee describing the underlying assumptions applied in creating the budget, the major objectives of the district's educational program for the ensuing fiscal year, and the manner in which the budget proposes to fulfill such objectives. The adopted budget shall include details surrounding fund balance, reserves and contingencies as well as a three-year budget forecast. The format and procedures used in developing the budget shall meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts in addition to Colorado Revised Statutes and Governmental Accounting Standards Board (GASB) regulations, as applicable.

A. Fund Balance

1. The district shall provide an estimate of the end-of-year fund balances to be carried forward to the ensuing year as a beginning fund balance(s). Fund balance measures the net financial resources available to finance expenditures in future periods. Pursuant to law and GASB 54, the superintendent shall ensure that fund balances are accounted for within the following guidelines.
    a. **Non-spendable fund balance:** This category includes district assets that will never convert to cash (e.g., prepaid items, warehouse inventories) and/or resources that must be maintained intact pursuant to legal or contractual requirements.

b. **Restricted fund balance:** This category is used to describe the portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions such as the State of Colorado's TABOR Reserve requirement. Such restrictions typically are imposed by parties altogether outside the School District.

c. **Committed fund balance:** This category includes amounts that can only be used for specific purposes pursuant to Board action and/or resolution.

d. **Assigned fund balance:** This category accounts for the portion of the fund balance that reflects the Districts intended use of resources as determined by the BOE or designee. When it is appropriate for fund balance to be assigned, the BOE delegates this authority to the Superintendent and/or the Chief Financial Officer. For all funds other than the General Fund, amounts in excess of non-spendable, and/or restricted fund balances shall be reported as assigned.

e. **Unassigned fund balance:** This category accounts for the portion of the fund balance left in the General Fund , that is in excess of what can properly be classified in one of the four categories described above. Notwithstanding the State of Colorado's Interest Free Loan Program, this unassigned General Fund balance will be maintained to provide the district with sufficient working capital and a margin of safety to address unexpected critical needs without borrowing. This unassigned fund balance category may only be appropriated by Board resolution.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance and committed fund balance, followed by assigned fund balance, and lastly, unassigned fund balance.

2. A proposed budget shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balance.
3. A proposed budget that includes any portion of beginning fund balance to be used to cover expenditures, interfund transfers, or reserves, shall be accompanied by a "specific resolution" authorizing the use of that portion of the beginning fund balance in the district's budget. This resolution shall specify at a minimum:
   a. The amount of the beginning fund balance to be spent under the budget;
   b. The purpose for which the expenditure is needed; and
   c. The District's plan to ensure the use of beginning fund balance will not lead to an ongoing deficit.

B. District Reserve Requirement

1. The district's General Fund shall be developed with adequate appropriated monies for unforeseen contingencies.
2. The proposed budget shall ensure that the district holds restricted General Fund or cash emergency reserves in the amount required under the provisions of Section 20(5) of Article X of the State Constitution (the TABOR Reserve); except the Board may secure a letter of credit from an investment grade bank for all or a portion of the emergency reserve as long as the Board filed a letter of intent with the State Treasurer and the Department of Education.
3. If the Board elects to meet the TABOR Reserve requirement with the letter of credit option, the costs for this letter of credit shall be covered from monies appropriated explicitly for such purpose.

C. Contingency Requirement

1. At a minimum, the adopted budget for the coming fiscal year shall ensure that the district appropriates in the General Fund a contingency in an amount equal to at least one percent of the amount budgeted to the General Fund.
2. If at any time moneys are to be expended from the General Fund contingency created pursuant to paragraph C.I., such monies cannot be expended absent Board approval unless any single expenditure from the General Fund contingency is less than $500,000.

3. At such time that the total amount of expenditures from the General Fund contingency within the fiscal year totals more than half the amount of the originally appropriated contingency (0.5% of total General Fund budget) staff shall provide an update containing information on the year-to-date expenditures from the contingency to the Board at the next Board meeting. At such time that this threshold has been crossed, staff will continue to update the Board for each additional $500,000 spent from contingency throughout the remainder of the fiscal year.
4. A single expenditure is defined as any single payment or total contract amount awarded to an outside vendor. For the purposes of this policy, a contingency request for increasing staffing and/or services related to federal and state compliance matters shall not be subject to the single expenditure limit but will be included in any report to the Board of Education as outlined in C3.
5. Any monies expended from General Fund contingency shall be restored in the immediately succeeding fiscal year to a full one percent of the amount budgeted for the succeeding year's General Fund.

Compliance with and level of reserves and contingencies contemplated by this policy shall be examined every year as part of the budget development process to determine if modifications are prudent in view of uncertainties in current and future revenues and expenses.

NOTE: The format and procedures used in developing the budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts.

Adopted: June 16, 2009
Revised: October 25, 2011
Revised: February 21,2017
Revised: March 20, 2018
Revised by the Board: August 20, 2019

Revised: May 6, 2025

LEGAL REFS:

Colorado Constitution, Article X, Section 20 C.R.S. 101 through 117 (School District Budget Law) C.R.S. 201 (Financial Policies and Procedures Act) C.R.S. 22-11-302 (1)(a) (district accountability committee budget recommendations) C.R.S. 22-11-402 (1)(a) (school level accountability committee budget recommendations) C.R.S. 22-44-106 (operating reserve) C.R.S. 22-44-301 et seq. (Public School Financial Transparency Act) C.R.S. 22-45-103 (1)(c) (authorized expenditures from capital reserve fund) C.R.S. 29-1 - 103 (3) (budget to reflect lease-purchase payment obligations) Letter of Credit: First Amendment dated July 1, 2010 between Douglas County School District RE-1 and JPMorgan Chase, and extended for FY 2011 and FY 2012 Governmental Accounting Standards Board (GASB Statement #54)

Annual Budget Regulation
Board File: DB-R

Pursuant to Board policy, the superintendent shall administer the budget development process in a manner that allows school and department autonomy and where decisions are made closest to the student. In addition to this autonomy, the superintendent shall provide for carry-over of school discretionary monies using the following guidelines:

6. The award of prior year discretionary carry-over monies shall be made no later than September 30 of each new fiscal year.
7. Though there is an expectation that funds provided to schools each year are intended to meet the needs of students in that fiscal year, carry-over monies provide schools and departments:
    a. Contingency monies available to address unexpected decreases in enrollment or other unanticipated needs.
    b. Savings funds to generate over time in order to finance specific large cost expenditures such as outfitting a technology lab or creating collaborative spaces for students.
8. The management of discretionary carry-over monies shall include the following:
    a. School administration will develop a spending plan on the use of carry-over money for any amounts over the greater of 1% of the provided discretionary budget or $150,000. School staff and the school accountability committee review and provide input to the spending plan.
    b. School administration will consider any spendage priorities recommended by the school accountability committee, consistent with the committee's currently outlined duties and responsibilities. C.R.S. 22.11.402(1)(a).
    c. School administration will submit the spending plan to the director of schools or to the school leadership team for final review.
    d. School administration will provide their school accountability committee a copy of the spending plan by May 1 of each year.
    e. All School carry-over amounts will be conveyed to stakeholders via the district transparency website.

It is strongly recommended that available carry-over funds not related to fundraisers and donations are managed to approximately 3% of discretionary budget capacity.

In order to ensure equitable distribution of resources and protect the fiscal health of the entire school system, carry over funds and the plans for such carry over funds will be reviewed by the Academic Leadership Team and the Business Services Department prior to awarding Highly Impacted funds and other supplemental funds to individual schools.

Adopted: October 3,1978
Repealed by the Board and re-enacted and revised by the Superintendent: December 3, 2002
Revised: October 9, 2009
Revised: February 21, 2017
Revised by the Board: August 20, 2019
Revised: May 6, 2025

Reserving Policy for Douglas County School District Medical Fund
Board File: DFB

Financial stability of the Douglas County School District (DCSD) Medical Fund is dependent on setting the appropriate funding rates and maintaining an adequate level of reserves. The primary purpose for establishing and maintaining reserves for the Medical Fund is to reasonably guarantee the continuous and proper function of the Fund.

The Douglas County School District Medical Fund accounts for the activity associated with the Kaiser HMO and Kaiser High Deductible Health Plans as well as the self-insured United Healthcare Plans* - the High Deductible Health Plan and the PPO Plan.

DCSD is responsible for paying premiums to Kaiser based on the enrollment numbers in each of the two Kaiser Plans and is responsible for paying direct claims under the three United Healthcare self-insured health plans. The District additionally purchases specific stop loss coverage to cover catastrophic events associated with its self-insured United Healthcare Plans. It is the self-insurance component of the Medical Fund that necessitates a reserving policy.

I. **The Reserves:** This reserving policy covers the following types of reserves. The Superintendent shall manage the Contingency Reserve to the Medium Contingency margin. The Superintendent shall not allow funds to go below the Low Contingency margin nor will the Superintendent allow funds to go above the High Contingency margin.

9. Incurred But Not Reported Reserve (IBNR) - On any given day, the Fund has a liability to pay claims that have already been incurred, but not reported as of that day. The plan is also obligated to cover the cost of administering run-out claims in the event the United Healthcare Plan is terminated.
10. Contingency Reserve - This reserve represents an estimate for an event that may occur. Even if DCSD continues to fund at the expected claim level (based on standard actuarial practices), there is a risk that claims can be higher. The Contingency Reserve covers costs associated with these unexpected claims that have not met the specific stop loss threshold. This Contingency Reserve also allows for the following:
    a. Maintaining cost effective and competitive benefits during periods of economic downturn, reduced revenues or tightened budgets.
    b. Maintaining cost effective and competitive benefits during periods of high medical trend, substantial insurance/ reinsurance rate increases and an ability to absorb multiple catastrophic medical claim situations occurring simultaneously.
    c. Maintaining flexibility in the Fund regarding calculating the degree and amount of risk it is willing to assume on a selffunded basis.
    d. Maintaining the Fund's ability to respond proactively and confidently in its function rather than being a reactionary, passive entity controlled by economic and insurance market fluctuations.

II. **Non-transferability of Medical Fund Balances**

It is affirmed that any reserves in the Medical Fund shall not be subject to a transfer out of the Fund for any other District need.

Approved: December 12, 2013
Revised: November 18, 2014
Revised: October 20, 2015

^Policy requires formal revision in order to account for changes from Cigna/Allegiance to United Healthcare for self-insured funds in July 2022

Capital Asset Reporting and Inventories
Board File: DID

Colorado Revised Statutes (C.R.S.) 22-45-101(2), 22-45-112, 29-1-506(1) and generally accepted accounting principles (GAAP) require that certain records be maintained relating to the acquisition and disposition of assets. All capital assets received and/or disbursed by the District shall be accounted for carefully and accurately, shall be reported and accounted for in the appropriate funds, and shall be done in a manner that is easily reviewed and lends itself to auditing.

The Chief Financial Officer and/or Director of Finance, as designated by the Superintendent, shall be responsible for receiving and properly accounting for all capital assets of the District.

The District shall complete an annual inventory of all capital assets as defined below:

1. Capital assets are defined as tangible real or personal property with a useful life longer than one year and a unit cost or donated value that equals or exceeds $10,000; or
2. Assets with an individual value less than $10,000 but are purchased in aggregate amounts for a District-wide benefit in which the total purchase exceeds the capital asset threshold of $10,000; or
3. Subscription based information technology agreements (SBITAs) assets with a value that equals or exceeds $100,000 as well as meeting the criteria set forth by Government Accounting Standards Board No. 96.

Current practice codified 1978
Adopted: date of manual adoption
December 3,2002
Revised April 23,2007
Proposed Revision: May 17,2012
Revised and re-enacted as Board policy: June 5,2012

Revised: July 1,2025

LEGAL REF:
C.R.S. 22-45-101 (2)
C.R.S. 22-45-112

C.R.S. 29-1-506(1)

Additional Fiscal Management District Policies

The following Fiscal Management Board of Education and Superintendent Policies are in addition to the Fiscal Management policies pertinent to the Adopted Financial Plan and Budget referenced in the Organizational Section of this document. Links to the individual policy statements are listed below for additional reference material.

DFA - Cash Management and Investment Policy:

https://www.dcsdk12.org/fs/resource-manager/view/8d8b2d38-8c30-4944-bd05-c03776bcfe77

DFD - Debt Management Policy:

https://dcsdk12.community.highbond.com/home/public/document/fbaf1d58-3ce5-462e-8299-82dc4e0f69ea

DFE - Gate Receipts and Admissions (Royalties):

https://dcsdk12.community.highbond.com/home/public/document/8496dc77-93fb-4a2c-a72f-864904e9ea4c

DG - Banking Services, Deposit of Funds, Authorized Signatures and Check Writing:

https://dcsdk12.community.highbond.com/home/public/document/2826423f-fabb-4958-be72-75be07d812b5

DH - Bonded Employees and Officers:

https://dcsdk12.community.highbond.com/home/public/document/1266556d-a650-4e2a-bb1a-581330fef1cd

DIE - Annual Audit:

https://dcsdk12.community.highbond.com/home/public/document/43174297-53a4-4a06-92d5-073ec76a5d0e

DJ - District Purchasing:

https://dcsdk12.community.highbond.com/home/public/document/2d1483b8-b968-4820-94b9-d77be25d13bb

DJA - Purchasing Authority:

https://dcsdk12.community.highbond.com/home/public/document/5cc77f0f-cad3-4674-8ee6-54b85b7efbfe

DJC - Petty Cash:

https://dcsdk12.community.highbond.com/home/public/document/e69de820-fece-497b-98ab-09bfc86a9d2e

DJG/DJGA - Vendor Relations, Sales Calls and Demonstrations:

https://dcsdk12.community.highbond.com/home/public/document/f864fd9e-00bd-4ee6-8b5d-ad05cf5fd669

DK - Payment Procedures:

https://dcsdk12.community.highbond.com/home/public/document/d58d18de-8b85-4cbb-9761-ba3235d9d625

DKA - Payroll Procedures/Schedules:

https://dcsdk12.community.highbond.com/home/public/document/27853251-369a-4b71-8686-08f80e200d86

DKC - Employee Expense Authorization:

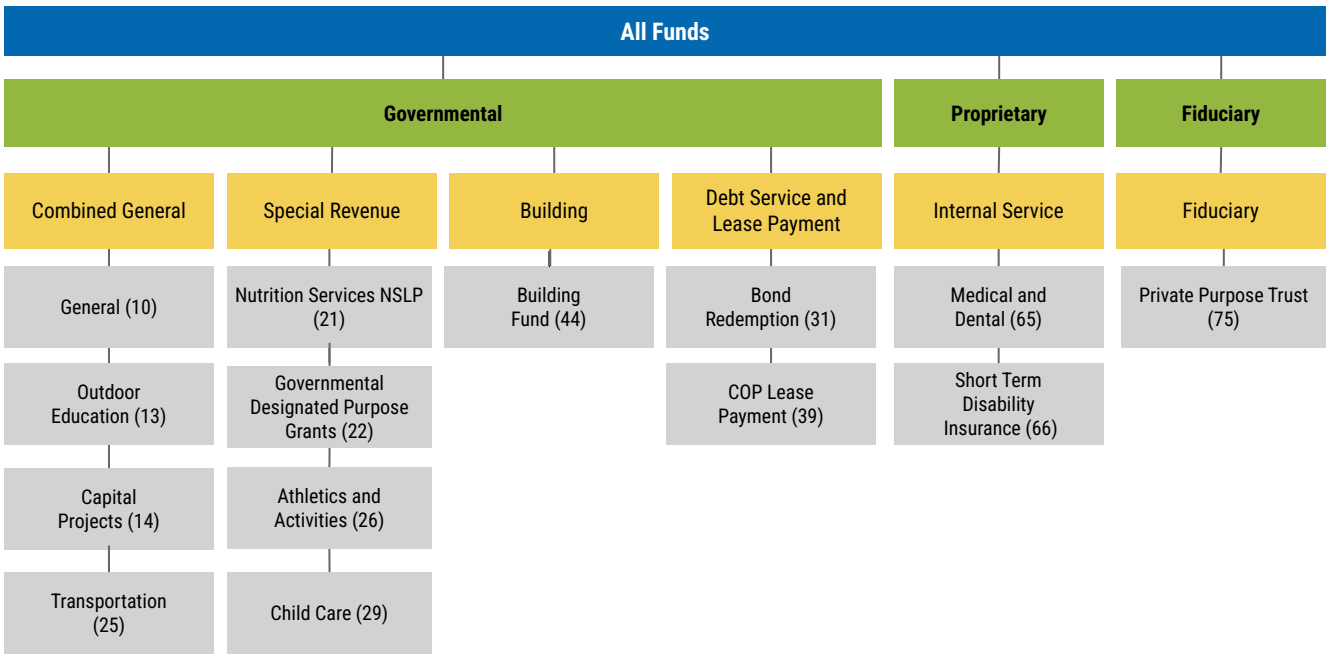
https://dcsdk12.community.highbond.com/home/public/document/72b21644-8eed-4860-86bc-96cee046631b

DN - School Properties Disposal Procedure:

https://dcsdk12.community.highbond.com/home/public/document/782ba473-175d-442c-b51b-4562020e4749

Source: https://dcsdk12.community.highbond.com/Portal/DocumentLibrary.aspx

Types of Funds



Governmental Funds: Funds supported by Colorado state equalization, property taxes, state categorical, and education curriculum fees, interest earnings and grant revenues. These funds are used to account for most of the District's basic services.

Proprietary Funds: The District maintains only one type of proprietary fund, Internal Service Fund. Internal Service Funds are used to accumulate and allocate costs internally among the District's various functions. The District uses two Internal Service Funds, the Medical and Dental Fund and the Short Term Disability Insurance (STDI) Fund. The Medical and Dental Fund accounts for its self-insured and fully-insured medical programs as well as dental insurance, and the Short Term Disability Insurance Fund accounts for short term disability claims and insurance activity.

Fiduciary Funds: Funds used to account for resources held for the benefit of parties outside the government.

Classification of Fund Revenues and Expenditures

Revenues and expenditures are classified using an account code structure defined by the Colorado Department of Education (CDE). Fund revenues must be classified by fund, source and grant/project. Expenditures must be classified by fund, location, program, object, job classification and grant/project. Balance sheet accounts must be classified by fund, equity/liability/asset and grant/project. For detailed information on the account code structure refer to the CDE Chart of Accounts located in the Informational section.

Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except grant revenues which are considered to be available if they are collected within 90 days. Property Taxes, Specific Ownership Taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Alternatively, debt service and lease payment expenditures, as well as expenditures related to compensated absences, pensions, and risk management claims, are recorded only when payment is due.

Type of Fund	Accounting Basis
General	Modified Accrual Basis
Outdoor Education	Modified Accrual Basis
Capital Projects	Modified Accrual Basis
Transportation	Modified Accrual Basis
Nutrition Services NSLP	Modified Accrual Basis
Governmental Designated Purpose Grants	Modified Accrual Basis
Athletics and Activities	Modified Accrual Basis
Child Care	Modified Accrual Basis
Building	Modified Accrual Basis
Bond Redemption	Modified Accrual Basis
COP Lease Payment	Modified Accrual Basis
Medical and Dental	Accrual Basis
Short Term Disability Insurance	Accrual Basis
Private Purpose Trust	Accrual Basis

Major Sources of Revenue

Local Funding

Two local sources of revenue are incorporated into the Public-School Finance Act of 1994 (as amended by HB 25-1320): property taxes and specific ownership taxes. Funding for a school district's Total Program is provided first by these local sources of revenue. If these local sources are insufficient to fully fund the district's Total Program (as calculated under the new formula), then state money funds any shortfall. The new formula, which is being phased over several years, maintains the existing structure where the state provides "equalization" funding to cover the gap between a district's local share and its Total Program.

Property Taxes

Each school district is required to impose a property tax levy to finance its Local Share of Total Program. The ability to raise money from property taxes varies widely among districts. Differences in tax bases (assessed property values) result in differences in revenues collected, using a given mill levy tax rate. Nonetheless, no district's property tax revenues are transferred to any other district; instead, money raised remains in the district which imposes the tax. HB 24B-1001, has added new provisions for the 2025 property tax year and beyond, a new property tax revenue growth limit has been established for school districts. This cap can be waived with statewide voter approval, but not through local school district elections.

Beginning in 2024-2025, legislation passed to stabilize school district mill levies. The legislation caps mill levies at 27 mills and freezes mill levies for districts with mill levies of 27 mills or less. This legislation applies to the Total Program mill levy only. It does not affect override, bond, special building and technology, full-day kindergarten excess cost, or transportation mill levies. Additionally, this mill levy cap/freeze does not apply to districts that have not held a successful TABOR election.

When a school district desires to spend more property tax revenues than authorized/required to fund its Total Program, the district must seek approval from its voters to raise and expend "override" property tax revenues via an additional mill levy. Override revenues are also permitted for districts whose budget year 1994-1995 actual Total Program exceeded its budget year 1994-1995 formula calculation (a hold harmless district). A district's voter approval to raise and expend override revenues does not affect the amount of State Share funding which the district is eligible to receive. DCSD has $139.7 million of override funding. Statewide across all school districts, property taxes are projected to provide $5,244 per pupil, or about 43 percent of Total Program funding in 2026-2027.

Specific Ownership Taxes

Specific Ownership Taxes (SOT) are vehicle registration taxes collected by counties and shared with school districts. Each district's Local Share of Total Program includes an amount of specific ownership tax revenue equal to the prior budget year's actual amount received. DCSD receives additional SOT out of the School Finance Act formula based upon a proportionate distribution of additional mills within the county. Statewide across all school districts, specific ownership taxes are projected to provide $335 per pupil, or about 3 percent of Total Program funding in 2026-2027.

Other Local Revenue

Other local revenue includes investment earnings, fees for athletics, activities and instruction, parking, rental of District facilities and tuition. These revenue sources are all in addition to the Local Share component of the Total Program formula.

State Funding

Funding from the State (State Share or State Equalization) is provided to each school district whose Local Share is insufficient to fully fund its Total Program. Payments of State Share moneys are made over either nine to twelve months to districts and are funded primarily from state income (personal and corporate) and sales and use tax revenue collections. The new school finance formula, enacted through House Bill 24-1448, establishes a new framework for state support. This new formula, which focuses on student needs, is being phased in over a multi-year period beginning in the 2025-2026 budget year. Statewide across all school districts, state equalization is projected to provide $6,747 per pupil, or about 54 percent of Total Program funding in 2026-2027.

Federal Funding

Federal funds provide support for the Government Designated Purpose Grants Fund through Title programs under the Every Student Succeeds Act and funding for special needs programs. The Nutrition Services NSLP Fund is also funded by Federal Sources. The two largest amounts the district receives are for "Education for the Handicapped" and federal reimbursement for the school breakfast and lunch programs. Additionally, the General Fund receives federal funds through the Medicaid reimbursement program.

Source: https://www.cde.state.co.us/communications/copu blicschoolfinance

Major Expenditure Uses

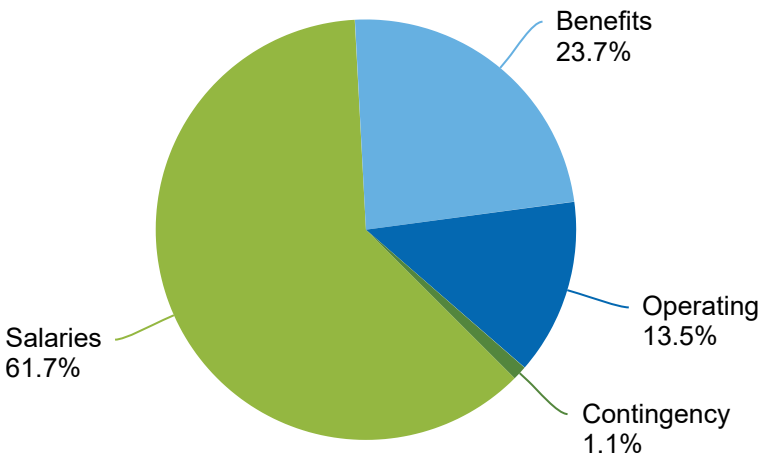
Expenditures in Douglas County School District can be categorized either by ledger or by program. Categorization by program describes the activity for which a service or material is acquired (where are the funds being spent) while categorization by ledger describes the type of service or commodity obtained (what are the funds buying).

The major expenditure categories by ledger are:

- **Salaries**: make up the largest expenditure category in most funds. Some funds, such as the Private Purpose Trust and Bond Redemption funds, do not include salaries and benefits.
- **Benefits**: consist of District PERA contributions, Medicare, health and life insurance, as well as short and long term disability insurance.
- **Purchased Services**: comprise payments for professional services provided by outside companies or individuals.
- **Supplies and Materials**: expenditures include textbooks and library books as well as classroom and other supplies.
- **Operating Expenditures**: represent the expenses the District incurs to conduct normal business operations. They may also refer to the sum of all non-compensation related expenditures.
- **Capital**: includes planned expenditures for new construction and renovations of schools and support facilities as well as large equipment and technology purchases.
- **Contingency**: represents the amount the District holds in case of a negative economic event or unforeseen expenditure.

The 2026-2027 General Fund Expenditures are summarized on the chart below. It is clear that Salary and Benefits make up the vast majority of General Fund expenditures.

2026-2027 Adopted Total General Fund Expenditures



Budget Development Process Details

School Budgets

Before 2026-2027 budget development began, the Budget Office gathered feedback from school principals and other District leaders on potential improvements to the school budget development process and the Site-Based Budgeting (SBB) model. As in prior years, the base allocation for average salaries was updated to ensure schools are held harmless for compensation increases and can maintain consistent purchasing power year over year. The District has invested over 69% of the General Fund directly in school programming. HR Staffing, Budget, and relevant departments continue to handle the technical aspects of position management, such as allocation calculations, system updates, and coordination. Schools retain the ability to hire staff that best meet their needs, while receiving greater support with the technical processes required to maintain accurate and compliant staffing structures.

Department Budgets

DCSD employs priority-based budgeting for central administration departments. Departments begin with a preset FTE allocation based on existing filled and vacant positions identified in Questica, along with a preset operational allocation based on the prior year's ongoing budget. Requests for increases in FTE beyond the prior year's budgeted amount must be submitted, and any operational budget increases beyond ongoing prior year levels are initially requested as one-time allocations. All increases must align with the Superintendent's priorities. For 2026-2027, total department budgeted expenses funded by the General Fund will increase by $4.8 million, primarily in Student Support Services, Security, Career & Technical Education, and the Legacy Campus. In addition to district-managed student programming, Transportation and Facility Operations will increase by $3.0 million, and System Wide Supports will see a $3.0 million increase, mainly to sustain existing operations at higher costs. This represents a 1% year-over-year increase in school support and system-wide budgets. Department budgets comprise 31% of total General Fund expenses, including staff, and are further categorized into District Managed Student Programming, which accounts for 1% of the budget for staffing and operations in Special Education, Learning Services, Career Tech, and related areas; Transportation and Facility Operations, which accounts for 13% of the budget; and System Wide Supports, which accounts for 5%.

Grant Budgets

Due to the timing of federal grant allocations, the 2026-2027 budget is a preliminary projection of grants. Once allocations are shared with DCSD, the budget will be updated and appropriated to individual school and department sites to be spent. These changes will be reflected in the Revised Budget in January 2027. While the majority of school staff are budgeted using average salaries and benefits, staff funded from grants are budgeted using their actual salary and benefits. Federal grant funding is subject to delays beyond the District's control. As of July 1, federal grant funding was still delayed and remains beyond the District's control.

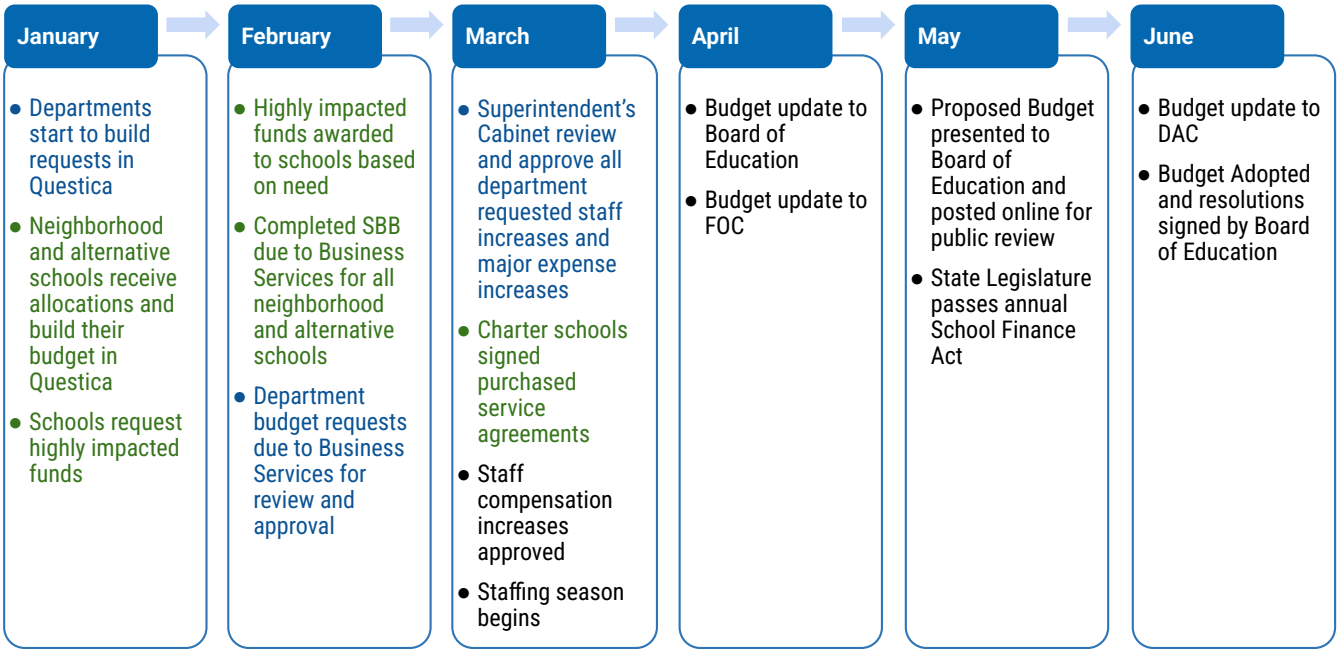
Capital Budgets

Most capital project funding appropriated in 2026-2027 is based on projected remaining balance on projects started in 2025-2026. Due to the construction schedule and building vacancy, most projects planned throughout the school year are not completed until the summer when school is not in session. As the summer crosses fiscal years, some of the projects budgeted in 2026-2027 are not completed until 2027-2028. Every capital project maintains its own budget and Questica provides the Budget Office with the ability to roll over unspent funds annually by project.

District-wide Budgets

In addition to school and department budgets, the DCSD Adopted Budget includes financial plans for other funds such as medical plans, debt service and trusts that require the attention of the Budget Office. These budgets are built annually based upon current available information for service agreements and rates, historical trends and identified needs. Additionally, the Budget Office builds the district-wide General Fund budget for allocations managed centrally for the benefit of the entire district such as utilities, phone and internet services. Once all budget recommendations are compiled and reviewed by the Superintendent's Cabinet, staff provide recommendations for annual ongoing and one time pay increases to be included within the Adopted Budget presented to the Board of Education.

Please see the following budget timeline for identification of major due dates in the school budget development process.



Key:

School Budget Development

Department Budget Development

District-wide Budget Development

District-wide Budget Amendment Process

The District's financial plan, adopted in June of the year prior to the budget year, may be amended with respect to both revenues and expenditures by the Board of Education prior to January 31 of the current year in compliance with state statute C.R.S. 22-44-110(5). After January 31, supplemental budgets may be amended when money for a specific purpose other than ad val-orem taxes becomes available to meet a contingency per C.R.S. 22-44-110(5). Management may only amend individual school, department and program lines within the budget. The Board of Education may revise the total budget for any of the funds due to unforeseen circumstances that did not exist at the time of the original budget adoption, such as emergencies or unanticipated revenues.
Amendments to the total budget amount or amendments changing the amount appropriated by the fund need approval of the Board of Education. The description of the reasons that necessitate the budget amendment and the related amount(s) to be revised are included within a Board of Education resolution. Following consideration of the resolutions and comments of the public, the Board of Education approves, amends as necessary, or denies the budget resolution. If approved, the revised budget amounts are then incorporated into the District's budget.



Colorado State Budgeting Process

Budget Requests

During late summer and early fall, executive branch departments submit budget proposals to the Governor's Office of State Planning and Budgeting as part of the executive budget process. The Governor and his or her staff review the budget proposals and limit each executive department's budget request based on the Governor's priorities. The Governor also makes assumptions about the amounts that will be allocated to the judicial and legislative departments in order to submit a balanced budget proposal. All executive and judicial departments submit their budget requests to the Joint Budget Committee (JBC) by November 1. Information about the Governor's budget request is available from the Office of State Planning and Budgeting.

Briefings

As soon as practical after November 1, the JBC holds briefings with the JBC staff. These briefings consist of written and oral presentations by the JBC staff on the departments' budget requests and related information. The briefings are aimed at stimulating discussion among the JBC members about each department's budget request, its operations, issues of efficiency and effectiveness, and plans for the future. During the briefings, the Committee members identify any topics they wish to discuss with the departments at the hearings. All briefings and hearings are open to the public and are recorded. The JBC does not accept public testimony during its hearings with departments.

Hearings

Following a department's briefing the department is invited for a hearing with the JBC. Questions raised by the JBC members during the briefing form the basis for the hearing agenda. The department is also given time to discuss its budget priorities with the JBC. All briefings and hearings are open to the public and recorded. The JBC does not accept public testimony during its hearings with departments.

Other Meetings with the Public

In addition to hearings with departments, the JBC may choose to allow individuals and groups to testify before the JBC about budget-related topics. In the past these meetings have been on Tuesdays and Thursdays when the JBC is meeting regularly. The nature of these Tuesday/Thursday meetings is determined each year by a vote of the JBC.

Supplementals

In January, the Committee considers department requests for adjustments to appropriations for the current fiscal year; these requests are called "supplementals". JBC analysts review these requests and make recommendations for the Committee's consideration. In order for the state to have a balanced budget and to comply with statutory appropriation limitations and reserve requirements, the JBC may also need to find areas in the budget where appropriations can be reduced. When revenue shortfalls occur, the Governor must ask departments to restrict spending in order for the State to stay within projected revenues. The JBC staff analysts review these restrictions and make recommendations to the Committee, which then decides where appropriations should be reduced. JBC staff analysts prepare supplemental appropriation bills for each department to reflect any mid-year appropriation adjustments approved by the JBC. These bills are introduced in early February for the General Assembly's consideration.

Figure Setting

During February and March, the JBC makes funding decisions for the upcoming fiscal year. JBC analysts present each department's budget request and make recommendations for the Committee's consideration in a figure setting document. These recommendations include the amounts and sources of funding for each budget line item, assumptions about the associated number of state employees, and footnotes to be included in the Long Bill to explain the purpose of certain appropriations. This process is called "figure setting". The Committee votes on each staff recommendation, and the JBC analyst recalculates appropriations based on the Committee's actions.

Comebacks

At the end of the figure setting process, departments are allowed to submit a "comeback" request, asking the Committee to reconsider one or more actions. The JBC then reconsiders previous actions in response to comeback requests, to bring total appropriations in line with anticipated revenues, or to ensure compliance with any applicable statutory appropriations limitations or reserve requirements. The JBC staff may also present comebacks to correct technical errors, reflect new information, or clarify a previous JBC action.

General Fund Overview

Throughout the budget process the JBC receives periodic General Fund overviews that compare how the Governor's request, the decisions of the JBC, or the decisions of the General Assembly (depending on where the budget is in the process) compare to the projected revenues and spending limits. A General Fund overview is prepared at least quarterly after each new revenue projection is released by the Legislative Council Staff and the Office of State Planning and Budgeting and may be produced more frequently as needed.

Long Bill, Budget Package and Long Bill Narrative

The JBC's budget recommendations for ongoing programs are incorporated into the Long Bill, which is typically introduced in late March or early April, for consideration by the entire General Assembly. The JBC may also introduce a budget package that includes other bills that change existing programs or make new programs. The JBC staff prepares a Long Bill Narrative to summarize the recommendations of the JBC that are contained in the Long Bill and any associated budget package bills. JBC members are generally asked to present and explain their recommendations to their party caucuses and/or each committee of reference before amendments are prepared. After both chambers pass the Long Bill, the Governor has line item veto power in acting on the bill, which allows the governor to omit entire line items from the budget, but does not grant authority to only partially veto a line item.

Appropriations Report

After the legislative session ends in early May, the JBC staff prepares an annual Appropriations Report, which explains all funding decisions made by the General Assembly, from the Long Bill and any other bills that contain appropriations.

Source: https://leg.colorado.gov/agencies/joint-budget-committee/budget-process

Programs and Services

Douglas County School District provides a full range of educational programming and services in preschool, elementary, middle and high schools.

Each school provides information about specific programs, services, and activities offered on their individual school websites. To access the school websites, visit the District at www.dcsdk12.org. Programming and Services offered throughout the District are outlined below:

Special Education

Douglas County School District provides special education and related services for eligible students in compliance with the Individuals With Disabilities Education Act (IDEA) and Colorado's Exceptional Children's Education Act (ECEA). Universal and targeted special education support and services are delivered at all school sites within the framework of moderate needs support and itinerant services. Itinerant services include mental health, speech-language, occupational therapy, physical therapy, assistive technology, vision, deaf hard of hearing, and audiology. On average, in Douglas County Schools, the cost of special education adds 20% to the per pupil allocation in the SBB compared to the amount spent on students without disabilities. Approximately 7% of Special Education funding is provided by the federal government and 19% provided via the State. The balance of approximately 74% is derived from local District sources.

The Special Education population is very diverse. It includes students who have been found eligible for Special Education under Colorado disability categories such as intellectual disability, specific learning disability, serious emotional disability, visual impairment, hearing impairment, physical disability, speech/language impairment, other health impairment, autism spectrum disorder, developmental delay (students age 3-8) or multiple disabilities. The vast majority of Special Education students attend neighborhood schools and spend the majority of their school day in a general education setting where universal and targeted special education support and services are delivered.

DCSD undertakes the responsibility of:

1. Identifying children with suspected disabilities, conducting evaluations, determining eligibility for Special Education and providing specialized instruction and related services;
2. Collaborating with multidisciplinary teams (including parents) to develop written Individualized Education Programs (IEP);
3. Ensuring that students with disabilities are educated in the "least restrictive environment" commensurate with their needs;
4. Notifying parents in writing about identification, evaluation, special education services and educational placement of their child.

International Baccalaureate Program

The International Baccalaureate® (IB) offers a continuum of international education. The program encourages both personal and academic achievement, seeking to create well-rounded and well-prepared students who excel in their future aspirations and studies. The Douglas County School District offers two IB Diploma Programmes (DP), one at Douglas County High School and one at ThunderRidge High School. In addition to the high school diploma programs, Douglas County School District expanded IB Programming to the middle and elementary school levels. The Middle Years Programme (MYP) is offered at Mesa and Ranch View Middle Schools. The Primary Years Programme (PYP) is offered at Rock Ridge, Roxborough Primary and Intermediate, and South Ridge Elementary Schools.

Primary Years Program

The IB Primary Years Programme (PYP) for children aged 3 - 12 is based on the recognition of a child's natural curiosity, creativity and ability to reflect. It generates a stimulating, challenging learning environment to nurture the whole child and foster a lifelong love of learning for all. Through its inquiry-led, transdisciplinary framework, the PYP challenges students to think for themselves and take responsibility for their learning as they explore local and global issues and opportunities in real-life contexts.

Middle Years Program

The International Baccalaureate® (IB) Middle Years Programme (MYP) challenges students to excel in their studies and in their personal growth and develop a lifelong thirst for learning. It encourages students aged 11 to 16 to make practical connections between their studies and the real world, preparing them for success in further study and in life. In the DCSD, this program is offered at grades 6th-10th for IB schools within the District. The MYP aims to develop active learners and internationally minded young people who can empathize with others and pursue lives of purpose and meaning. The program empowers students to inquire into a wide range of issues and ideas of significance locally, nationally and globally. The result is young people who are creative, critical, and reflective thinkers.

Diploma Program

The International Baccalaureate (IB) diploma is a pre-university course of studies, leading to examinations, for highly motivated secondary school students aged 16 to 19. Its comprehensive two-year curriculum is geared toward high school juniors and seniors seeking a challenging educational experience that promotes international understanding and includes high standards for achievement.

Gifted Education

Gifted and talented students are those students between the ages of 4 and 21 whose abilities, talents, and potential for accomplishment are so exceptional or developmentally advanced that they require special provisions to meet their educational programming needs. Gifted students include students with disabilities (i.e. twice exceptional) and students with exceptional abilities or potential from all socio-economic and ethnic, cultural populations. Gifted students are capable of high performance, exceptional production, or exceptional learning behavior by virtue of any or a combination of these areas:

- General Intellectual Ability
- Specific Academic Aptitudes
- Specific Talent Aptitudes
- Creative or Productive Thinking

The Douglas County School District provides world-class educational opportunities for gifted learners who have demonstrated abilities that require differentiated programming to reach their full potential. Gifted students need opportunities to think abstractly, work at various rates and levels of complexity, and pursue tasks independently. In addition, students eligible for gifted services need opportunities to learn with others of like abilities, as well as opportunities to develop socio-emotional skills.

Through an Integrated Multi-Tiered System of Supports (MTSS), DCSD provides a continuum of programming for Gifted and Talented learners including Neighborhood Schools Programming at the elementary and secondary levels and the Discovery Program Magnet in grades two through six.

Each school site provides for gifted/high-ability learners through the implementation of some or all of the following gifted services:

- Curriculum compacting
- Differentiated instruction, curriculum and assessment
- Content acceleration
- Grade level acceleration
- Mentorships
- Tiered assignments
- Cluster grouping
- Flexible pacing and grouping
- Independent study
- Project-based learning
- Leadership opportunities
- Advanced level courses
- Access to enrichment opportunities
- Goal setting for college planning

Literacy Intervention

Literacy Intervention is a short-term one-to-one, or small group intervention for our students who have extreme difficulty learning to read and write. Literacy interventions and supports are selected and implemented through the site-based decision-making process through a Multi-Tiered System of Supports (MTSS). The goal of Literacy Intervention is to reduce the number of primary grade students who have difficulty in reading and writing, creating a successful pathway for future learning. By intervening early, Literacy Intervention helps close the achievement gap between the lowest-achieving students and their peers. The power of Literacy Intervention is the one-to-one instruction or small group tailored to meet students' personalized learning needs.

Literacy Intervention teachers are highly trained in this intervention process and collaborate with classroom teachers to best support the students in becoming proficient readers. Through a collaborative decision-making process, small group interventions for students are also supported by the Literacy Intervention teacher.

English Language Development

English Language Development Teachers in DCSD serve Multilingual Learners (MLs) using a variety of programming options based on their individual needs using the Multi-Tiered System of Supports (MTSS) framework to guide decisions. ELD programming in DCSD is balanced across the Integrated MTSS and must include linguistic support at the Universal, Targeted, and Intensive levels. MLs must receive ELD specific instruction in addition to English language development in the content areas as appropriate. In a balanced programming model, ELD Teachers collaborate with classroom and content teachers to implement culturally responsive and linguistically comprehensible instruction throughout the school day. ELD balanced programming is supported by ELD Teachers and classroom/content teachers through direct linguistic instruction and through the use of the WIDA Standards Framework. ELD Teachers focus on English Language Development (ELD):

- as the ELD content area,
- in academic content, and
- in social and instructional language.

STAR Lab Program (Success Through Automated Resources)

The STAR Lab program provides students in grades 9-12 with opportunities for students requiring credit recovery in math, science, social studies and language arts. It also serves students with chronic illness and learners requiring a different learning environment. This program is delivered through NovaNet or OdysseyWare (web-based curriculum). Both programs are board-approved and align with state standards. The decision as to which platform to use is based on student need and web access opportunities in each individual school.

Concurrent Enrollment

In May 2009, the Colorado State Legislature passed House Bill 09-1319 and Senate Bill 09-285, known as the Concurrent Enrollment Programs Act. The Act created the concurrent enrollment program, which is defined as the simultaneous enrollment of a qualified high school student in one or more approved postsecondary courses offered through an accredited postsecondary institution. Concurrent Enrollment courses are offered with no tuition costs (excluding course fees and materials) in DCSD high schools by certified DCSD instructors (Adjunct Professors) who are affiliated with approved local community colleges or universities. DCSD high school students taking District-approved Concurrent Enrollment courses at a high school, online, or on a college or university campus will generate a college/university transcript through the postsecondary institution.

Career and Technical Education

Career and Technical Education (CTE) is a state designation for rigorous academic programs that offer a clear program of study under a qualified, credentialed teacher integrating real world learning to prepare students for high-skill, high-wage, in-demand career fields. CTE programs offer students opportunities to graduate with college credits and industry credentials, gain real-world experience, apply learning, develop leadership, and enhance employability skills through Career and Technical Student Organizations (CTSOs), industry-recognized certifications, and work-based learning experiences. CTE courses are offered in DCSD high schools by CTE credentialed DCSD instructors. Through CTE, high school students are given the chance to gain a head start on preparing for whatever their post-secondary plans may be. Students participating in approved CTE programs are eligible to participate in Career & Technical Student Organizations (CTSO), which are extracurricular groups that allow students to further their knowledge and skills by participating in leadership activities, chapter events, and State and National competitions.

Advanced Placement/Honors Program

Advanced Placement courses offer students an opportunity to receive college credit at certain institutions while still in high school. Upon successful completion of Advanced Placement exams, students can transfer these credits to many post-secondary institutions. Courses include subjects such as English, history, calculus, art, world language, natural science and computer science. Honors courses also add academic rigor to challenging coursework and provide special recognition to students along the way.

Summer Programs

Summer programming is primarily based on high school credit recovery but many middle schools offer summer programs or orientation specifically designed to familiarize incoming students with their new school environment, as well as address strategies for success in study skills, self-motivation, goal setting and positive life choices. Additionally, some middle school sites offer academic enrichment/remediation classes in reading, writing and math. At the high school level, summer school classes assist students in meeting content standards and credit recovery.

Outdoor Education Center – Stone Canyon Outdoor EdVentures

In 2011, the Douglas County Commissioners purchased the Emily Griffith Opportunity Center outside of Larkspur, with a vision of entering into a partnership with DCSD to provide students with the opportunity for local outdoor education. The property, which Douglas County donated to the school district, consists of 15 structures on 99 acres in southwest Douglas County. The vision of Stone Canyon Outdoor EdVentures is to provide innovative educational and recreational experiences that empower participants to become stewards of their community and environment. They utilize a blend of experiential, adventure, and social-based programming to help develop responsible individuals, daring leaders, and highly effective teams. In addition to outdoor education and leadership programs for students and staff, Stone Canyon also provides retreats for community groups and summer camp programs for DCSD and Colorado families.

Educational Strategies

Early Childhood Education

The Douglas County School District preschool program is comprised of 66 classrooms located in all areas of the county. The majority of the 44 neighborhood elementary schools house a preschool program as well as the Early Childhood Center South in Castle Rock, North in Lone Tree, and Early Childhood Center in Parker. The Douglas County preschool curriculum is developmentally appropriate, addresses 21st century skills and aligns with Colorado State Standards and Essential Skills. Each preschool classroom is a fully inclusive educational environment that includes qualified tuition paying three-year-olds, at-risk and students with special needs. Registration for preschool occurs in January of each year, but applications are accepted all year long based on space availability.

Initiated in the 2022-2023 school year, the Colorado Universal Preschool Program (UPK) was rolled out across early childhood programs in Colorado. Initiated by Governor Jared Polis, this program provides state funding of 10 hours per week for eligible three-year-olds, 15 hours per week for all four-year-olds in the year prior to their kindergarten year, and 30 hours per week for eligible four-year olds. This program is helpful in increasing the availability of early childhood education services in Colorado. Access to these services results in higher academic outcomes, a higher likelihood of graduating high school, and higher earnings in the workforce which sets up the state's student population and economy for success. Currently, all Douglas County School District preschool programs have received a Level 4 Colorado Shines rating. Colorado Shines rates Colorado's early learning programs, connects families with quality programs, and helps programs improve their quality level. More information about Colorado Shines can be found at: https://www.coloradoshines.com/home.

Douglas County's kindergarten program was the first in the nation to meet a rigorous accreditation process set out by the National Association for the Education of Young Children (NAEYC). Since that time, the District has continued to provide cutting-edge training and support for the kindergarten program as DCSD implemented Standards Based Education in accordance with state requirements.

Additionally, DCSD provides free developmental screenings and evaluations for children from three to five years of age through the District Child Find program. Specific information for both preschool registration and Child Find appointment requests can be found at: https://www.dcsdk12.org/about/departments/early-childhood-education.

Elementary School Education

Douglas County School District has 45 neighborhood elementary schools and 18 charter schools that offer elementary school, each providing an exceptional high-quality education. DCSD recognizes that each child is different and therefore strives to meet each child's needs through a variety of differentiated measures. DCSD schools offer a variety of programmatic and philosophical approaches, all staff are highly qualified and trained to facilitate their school's approach and differentiation within every classroom to exceed each student's learning needs is the norm.

Students attending elementary school in Douglas County School District receive an excellent education. While all of the schools offer a comprehensive elementary education, many have embraced specific programming or philosophical practices including Project Based Learning, Artful Learning, Core Knowledge, Environmental Learning, Expeditionary Learning and more. Most DCSD elementary schools also offer preschool, before and after school care, and full day Kindergarten.

Middle School Education

Each of the nine comprehensive middle schools is committed to providing students with a rigorous, engaging, and stimulating educational experience where students are at the center of it all. DCSD teachers, administrators and staff work tirelessly to ensure that the social, academic and emotional needs of all students are met at this very important time in their lives. DCSD middle schools offer a wide array of academic programming, extra and co-curricular activities and state-of-the-art facilities that exist to serve the needs of our students. From IB/MYP Programs to STEM and Project Based Learning philosophies, each middle school offers an uncompromising and unwavering commitment to serving DCSD students, parents, and communities.

High School Education

Douglas County School District has one of the state's highest graduation rates, lowest dropout rates, and excellent student performance on standardized tests, annually exceeding state and national averages. Approximately 60 percent of DCSD's high school graduates attend a four-year college. Other students prepare for post-high school endeavors by pursuing career and technical education, work/student programs and internships.

High schools offer a compelling mix of core classes and elective choices to meet the needs of approximately 17,000 9th through 12th grade students. This figure does not include the number of students in charter schools. Schools embrace their local communities and serve as a hub of activity in the main areas of Castle Rock, Highlands Ranch and Parker. Schools offer teams and clubs that are devoted to sports, performing arts, debate and many other special interests. Teachers and staff members support student efforts in an environment of ongoing professional development.

DCSD high schools encourage responsibility, confidence, creativity, investigation, and critical thinking. They value diversity and promote a community of responsible, engaged learners.

Graduation

Graduation from Douglas County high schools is a culminating event that results from the foundations built at the elementary and middle levels. Graduation is a collaborative effort among levels in a student's school career. Each level of school and each staff member or parent/guardian who instructs or counsels a student shares responsibility for the ultimate ability of that student to demonstrate proficiency in the content standards and to meet the expectations for graduation. The high school diploma awarded by DCSD represents a high standard of quality in curriculum content, instruction, and student learning.

To receive a diploma and graduate from a Douglas County high school, a student must earn a minimum of 24 credits. These academic requirements reflect the minimum program which a student can complete and still earn a high school diploma. For the majority of high school students, particularly those students who are planning post-high school education, pursuit of a challenging academic program is the most important consideration.

A unit of credit is defined as the amount of credit given for the successful completion of a course which meets at least 40 minutes daily, five days per week for one year (36 weeks) on a traditional schedule or a four or more hour college semester hour course (1 credit). The equivalent time is 120 clock hours. One-half credit is given for successful completion of a class that meets at least 40 minutes daily five days per week for one semester (18 weeks) on a traditional schedule or a two or more hour college semester hour course. Non-traditional schedules will be translated to this standard for the purpose of determining course credit.

To graduate and receive a diploma from a district school, students must satisfy the requirements listed in the graphic on the following page.

GRADUATION REQUIREMENTS 2030 & BEYOND

The Douglas County School District is committed to ensuring that every student is college and career ready.

Beginning with the **Class of 2030** students must meet the following four requirements in order to graduate and receive a high school diploma.

1 Create an **Academic Plan**

Students will create and complete an Individual Career and Academic Plan (ICAP) and/or Individualized Education Program (IEP) that meets the District's graduation requirements.

Board Policy IKF – Graduation Requirements

2 Earn **24 Credits**

- **16 Credits** in the following **CORE Curricular Areas** as follows
  - Language Arts 4.0
  - Mathematics 3.0*
  - Science 3.0
  - Social Studies 3.0 **
  - Practical Arts 1.0
  - Fine Arts 1.0
  - Physical Education 1.0

  **Must include a minimum of Algebra 1 as one of the 3.0 credits;*

  ***Must include 1.0 credit of US or World History and 0.5 credits of Civics/US Government;*
- 8 Credits in Electives
- At least 0.5 credits must include an approved Personal Financial Literacy course (beginning with the graduating class of 2030)

Board Policy IKF – Graduation Requirements

3 Perform **Community Service**

Students must document a minimum of 20 hours community service while enrolled as a high school student.

Board Policy IKFB – Community Service

4 Demonstrate competence in **Reading, Writing, and Communicating & Math**

Finally, students must demonstrate college and career readiness in both Mathematics and Reading, Writing, and Communicating by meeting or exceeding required level of readiness in one of the following methods*:

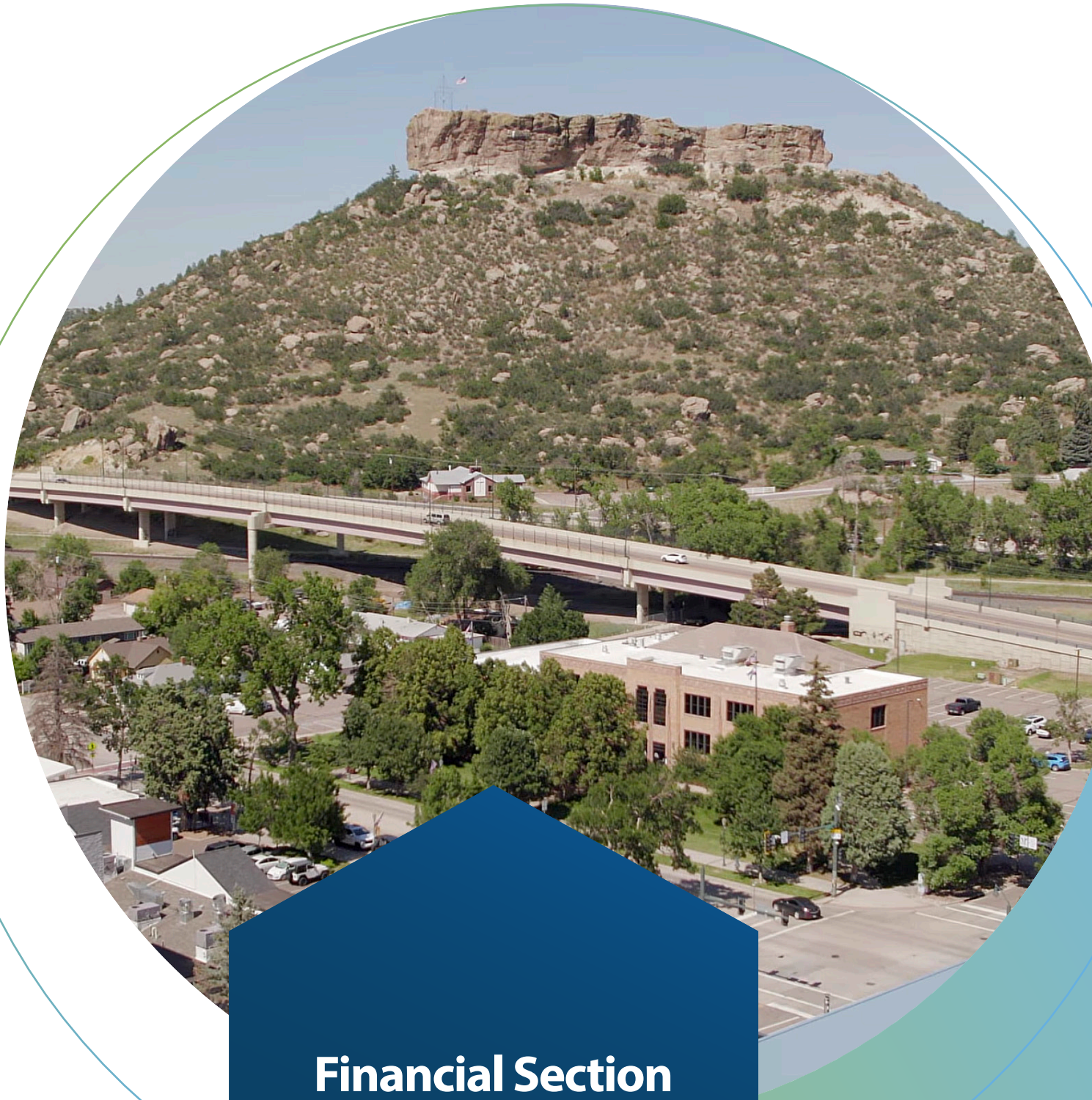
	Reading, Writing, and Communicating	Math
Next Generation ACCUPLACER	241 on Reading or 236 on Writing	235 Advanced Algebra & Functions (AAF) 255 on Arithmetic (AR) or 230 on Quantitative Reasoning, Algebra, and Statistics (QAS)
ACT	18	19
ACT WorkKeys	Bronze+	Bronze+
Advanced Placement	2	2
(ASVAB) Armed Services Vocational Aptitude Battery	31 on the AFQT	31 on the AFQT
Concurrent Enrollment	Passing Grade	Passing Grade
International Baccalaureate	4	4
SAT	470	480
District Capstone	Passing Score	Passing Score
Industry Certificate	Individualized	Individualized
Performance Based Assessment	State Criteria	State Criteria

Superintendent File: IKF-R-3 – Graduation Competencies





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Financial Section

Planned Uses of 2024 Bond 2026-2027 Adopted Budget

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

Category of Expense	Adopted Budget
Capital Renewal and Replacement Projects	$173.5M
Other Capital Renewal	$3.5M
New Construction	$150.0M
Transportation	$8.4M
Growth and Decline	$20.0M
Safety and Security	$10.0M
Career and Technical Education	$38.2M
Special Education	$15.4M
Information Technology	$20.0M
Athletics and Activities	$12.0M
Bond Fees and Overhead	$20.8M
Contingency	$16.3M

Compensation Priorities for 2026-2027

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

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

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

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

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

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

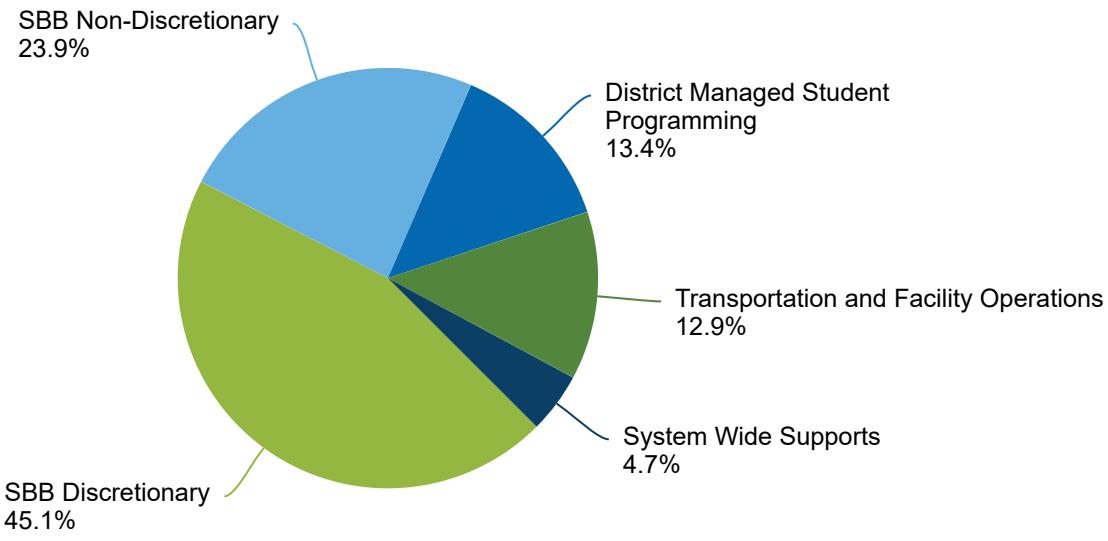
Investments in Schools and Departments

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

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

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

Combined General Fund Expenditure Breakdown



Legislative Impacts

TABOR Amendment

Colorado voters approved the Taxpayer Bill of Rights (TABOR) in 1992. It applies to all levels of Colorado government (including school districts) and is designed to restrain government growth. Tax rates cannot be raised without voter approval, and revenues in excess of the TABOR limit must be refunded to taxpayers.

Amendment 23

Amendment 23 was approved by Colorado voters in November 2000 and changes K-12 public school state funding, and requires the statewide "base" funding to be increased by the rate of inflation and one percent for ten years. Starting in 2010-2011, the increase is only at the rate of inflation. Due to state budget shortfalls starting in 2010-2011, the State Legislature adopted additional legislation resulting in the Negative Factor or Budget Stabilization Factor funding rescissions, which was fully removed in the 2024-2025 school year.

Senate Bill 18-200: PERA

SB18-200 significantly reformed Colorado Public Employees' Retirement Association (PERA) contributions and benefits in order to restore PERA to full funding within 30 years. The most significant changes affecting school districts are as follows:

- Retirement age raised to 64 and 30 years of service for new members only for full service retirement on new members after January 1, 2020.
- Annual line item in State budget of $225 million to directly fund PERA for 30 years.
- Highest average salary calculation increased from 3 to 5 years for non-vested members.
- Cost of Living Adjustment (COLA) maximum of 1.50%
- Automatic adjustment feature to increase employer and member (employee) contributions each by up to 0.5% in one year if PERA is behind schedule which occurred in 2020-2021 due to negative rate of return for PERA in 2018 and again in 2022-2023 due to financial performance in 2020. There is potential for one more adjustment in the future until the maximum rate under current law is met.

House Bill 24-1448: New Public School Finance Formula

This bill revises Colorado's K-12 funding formula through a seven-year phase-in, introducing significant changes to how school districts receive state funding. Key provisions include capping the Cost of Living Factor at 23% and reducing the multi-year averaging period for declining enrollment. For districts that experience a reduction in funding due to the Cost of Living Factor cap, the bill provides an avenue to seek voter approval to recover the lost funds. The legislation is considered unfavorable to the Douglas County School District (DCSD) due to several factors: the removal of the Personnel Factor, the loss of the multiplicative benefit for the Cost of Living Factor, a lower count of at-risk students in DCSD, and the increased year-over-year impact of declining enrollment resulting from the reduced averaging period.

Legislative Impacts

House Bill 26-023: School Finance Act

This act updates Colorado's public school finance system for the 2026-27 budget year by increasing statewide base per-pupil funding by $208.60 for inflation to $8,900.40 and setting total program funding at approximately $10.18 billion. It continues the transition between the state's old and new school funding formulas, modifies the funded pupil count calculation to provide greater funding stability for districts experiencing enrollment changes, and maintains the 2025-26 cost-of-living factor for one additional year. The act also phases out charter school at-risk supplemental aid while revising charter funding provisions, expands flexibility for school transformation grants, creates the "Kids Matter Account" to support school funding and categorical programs, and makes several policy changes related to special education, assessments, school meals, homeschool participation, BOCES authority, and charter school oversight. In addition, it adjusts appropriations for education programs and repeals or extends several statutory provisions to support ongoing school finance and operations.

Senate Bill 26-1174: Mid-Year Adjustments to School Funding

This bill addresses adjustments to school funding for the 2025-2026 budget year based on updated enrollment and revenue projections. Compared to estimates used when appropriations were established during the 2025 legislative session, the actual funded pupil count and at-risk pupil count are lower than anticipated, while local property tax and specific ownership tax revenues are higher than expected, increasing the local share of total program funding. As a result, the General Assembly intends to decrease the state's share of districts' total program funding by $103,472,508 for the 2025-2026 budget year. The act also clarifies the school finance formula for districts whose funding under the new formula would be less than under the old formula, ensuring those districts receive the greater of their prior-year funding or the amount calculated under the old formula. Finally, the act reduces appropriations to the Department of Education by $103,472,508 to reflect these funding adjustments.

Senate Bill 26-135: State Public K-12 Education Funding

This measure asks voters to allow Colorado to retain and invest state revenue that would otherwise be refunded under TABOR to support public education and children's services. If approved, it would provide school districts with additional funding that grows by up to 2% annually for 10 years, with districts required to use those funds for teacher pay, teacher retention, smaller class sizes, and expanded career and technical education opportunities. After meeting these K-12 funding commitments, any remaining revenue would support disability services, increased instructional time, childcare, and full-day preschool. The measure also includes annual state audits and public reporting requirements to ensure taxpayers can see how the retained funds are spent, while protecting existing state tax credit programs. This bill will be presented on the November 2026 ballot.

Government-Wide Three Year Forecast

The Government-wide three year forecast is presented below. The Government-wide forecast summarizes all funds across the District in governmental, proprietary and fiduciary funds for eight years.

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Final Revised Budget 2025-2026	Estimated Actuals 2025-2026	Adopted Budget 2026-2027	Forecast Budget 2027-2028	Forecast Budget 2028-2029	Forecast Budget 2029-2030
Beginning Fund Balance	**$ 289,991,178**	**$ 277,185,975**	**$ 296,702,581**	**$ 588,396,714**	**$ 588,396,714**	**$ 436,292,572**	**$ 409,839,185**	**$ 271,992,355**	**$ 256,846,904**
Revenues									
Property Taxes	$ 346,970,897	$ 473,209,738	$ 476,245,046	$ 512,219,004	$ 510,843,151	$ 511,000,385	$ 513,338,482	$ 514,078,132	$ 524,359,695
Specific Ownership Taxes	32,617,906	34,274,142	36,938,231	38,058,511	38,058,511	39,164,020	39,784,008	39,784,008	40,579,688
Other Local Income	249,570,628	147,385,467	155,034,003	157,082,375	162,092,135	170,621,893	171,034,589	171,768,432	175,203,801
Intergovernmental	436,398,313	434,364,231	463,697,473	456,981,166	455,850,827	450,241,964	465,509,565	489,921,870	499,720,307
Other	-	-	-	-	-	220,000,000	-	-	-
Total Revenues	**$ 1,065,557,744**	**$ 1,089,233,578**	**$ 1,131,914,753**	**$ 1,164,341,056**	**$ 1,166,844,624**	**$ 1,391,028,262**	**$ 1,189,666,644**	**$ 1,215,552,442**	**$ 1,239,863,491**
Expenditures									
Salaries	$ 378,084,198	$ 441,706,231	$ 452,186,050	$ 471,234,580	$ 467,639,795	$ 473,405,375	$ 475,116,629	$ 474,999,131	$ 484,499,114
Benefits	152,756,746	153,246,467	162,363,891	175,002,900	181,264,254	181,968,811	187,065,776	187,269,829	191,015,226
Purchased Services	119,447,054	127,933,185	145,676,311	150,828,681	149,041,949	146,056,600	150,395,807	152,404,083	155,452,165
Contracts w/ Charter Schools	166,792,982	195,397,697	210,552,467	219,435,800	219,435,800	227,720,464	232,726,868	235,021,435	239,721,864
Supplies	55,392,994	61,448,655	60,962,400	68,608,413	64,608,999	75,519,251	83,171,271	83,474,605	85,144,097
Equipment	58,093,539	27,818,836	45,011,079	182,388,305	174,216,670	245,035,526	131,161,610	29,450,354	30,039,361
Other	147,795,435	62,166,021	68,312,550	58,637,791	59,124,463	60,025,622	60,038,888	60,040,112	61,240,914
Total Expenditures	**$ 1,078,362,948**	**$ 1,069,717,092**	**$ 1,145,064,748**	**$ 1,326,136,470**	**$ 1,315,331,930**	**$ 1,409,731,649**	**$ 1,319,676,849**	**$ 1,222,659,549**	**$ 1,247,112,741**
BOE Contingency	-	-	-	2,837,266	-	7,750,000	7,836,625	8,038,344	8,171,960
Transfers In/(Out)	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	**$ (12,805,204)**	**$ 19,516,486**	**$ (13,149,995)**	**$ (164,632,680)**	**$ (148,487,306)**	**$ (26,453,387)**	**$ (137,846,830)**	**$ (15,145,451)**	**$ (15,421,210)**
Ending Fund Balance	**$ 277,185,974**	**$ 296,702,461**	**$ 283,552,586**	**$ 423,764,034**	**$ 439,909,408**	**$ 409,839,185**	**$ 271,992,355**	**$ 256,846,904**	**$ 241,425,694**
TABOR Reserve	20,645,000	22,200,000	22,900,000	22,900,000	22,900,000	23,250,000	23,747,347	24,358,618	24,763,515
BOE Reserve	20,645,000	22,200,000	22,900,000	22,900,000	22,900,000	23,250,000	23,747,347	24,358,618	24,763,515
School Carry Over Reserve	24,427,933	24,642,303	29,583,936	27,822,563	29,265,139	29,265,139	27,550,910	26,822,966	24,176,142
Medicaid Carry Over Reserve	1,273,670	22	144,401	144,401	144,401	243,777	-	-	-
Assignment of 2018 Mill Levy Override	3,372,977	89,948	-	-	-	-	-	-	-
Assignment of 2023 Mill Levy Override	-	2,631,305	-	-	-				
Mental Health and Security Grant	28,502	10,177	-	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-	-	-	-
Multi-Year Lease Reserve	3,782,903	3,218,115	2,659,890	2,099,214	2,099,214	1,536,076	966,020	356,033	-
Set Aside for 5B One-Time Bridge (Emergency Capital Needs)	-	2,840,591	-	-	-	-	-	-	-
SPED/Mental Health Reserve	370,782	-	-	81,358	45,799	215,410	-	-	-
Ending Fund Balance - after reserves	**$ 202,639,207**	**$ 218,870,000**	**$ 205,364,359**	**$ 347,816,498**	**$ 362,554,855**	**$ 332,078,783**	**$ 195,980,731**	**$ 180,950,669**	**$ 167,722,522**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

2026-2027 Summary of Combined General Funds

	General Fund (10)	Outdoor Education Fund (13)	Capital Projects Fund (14)	Transportation Fund (25)
Beginning Fund Balance	**$ 140,295,072**	**$ -**	**$ 19,306,343**	**$ 2,587,750**
Revenues				
Property Taxes	$ 445,354,953	$ -	$ -	$ -
Specific Ownership Taxes	39,164,020	-	-	-
Other Local Income	40,079,481	1,624,600	5,486,650	1,625,000
Intergovernmental	401,685,568	-	-	5,409,000
Total Revenues	**$ 926,284,022**	**$ 1,624,600**	**$ 5,486,650**	**$ 7,034,000**
Expenditures				
Salaries	$ 420,079,572	$ 1,049,125	$ -	$ 13,872,796
Benefits	161,345,180	377,412	-	6,543,189
Purchased Services	44,732,014	185,712	-	13,226,096
Contracts w/ Charter Schools	227,720,464	-	-	-
Supplies	45,044,232	257,373	-	3,260,047
Equipment	-	92,311	2,270,593	
Other	2,547,413	45,902	-	(609,151)
Total Expenditures	**$ 901,468,875**	**$ 2,007,835**	**$ 2,270,593**	**$ 36,292,977**
BOE Contingency	7,750,000	-	-	-
Net Income (Loss)	**$ 17,065,147**	**$ (383,235)**	**$ 3,216,057**	**$ (29,258,977)**
Transfers In/(Out)	(39,699,488)	383,235	(797,579)	27,596,683
Net Change in Fund Balance	**$ (22,634,341)**	**$ -**	**$ 2,418,478**	**$ (1,662,294)**
Ending Fund Balance	**$ 117,660,731**	**$ -**	**$ 21,724,821**	**$ 925,456**
TABOR Reserve	23,250,000	-	-	-
BOE Reserve	23,250,000	-	-	-
School Carry Over Reserve	25,534,615	-	177,519	-
Medicaid Carry Over Reserve	243,777	-	-	-
Multi-Year Lease Reserve	1,536,076	-	-	-
SPED/Mental Health Reserve	215,410	-	-	-
Ending Fund Balance - after reserves	**$ 43,630,853**	**$ -**	**$ 21,547,302**	**$ 925,456**

- General Fund 10 - accounts for 64% of all the financial activity in the District inclusive of teacher salary and benefits as well as supplies and services
- Outdoor Education Fund 13 - accounts for the financial activity associated with SCOE, a District program providing outdoor educational experiences to 5th and 6th grade students
- Capital Projects Fund 14 - accounts for the financial activity associated with building remodels, equipment purchases and technology devices with a value of $10,000 or more
- Transportation Fund 25 – accounts for the financial activity associated with transporting students to and from school as well as field trips and athletic events

2026-2027 Summary of Special Revenue Funds

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

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

2026-2027 Summary of Other District Funds

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Funds (41, 44 and 45)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)
Beginning Fund Balance	**$ 96,718,350**	**$ 2,845**	**$ 145,845,896**	**$ 8,195,299**	**$ 739,526**	**$ 18,575**
Revenues						
Property Taxes	$ 65,645,432	$ -	$ -	$ -	$ -	$ -
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,337,586	1,000	2,132,408	80,278,628	925,000	40,000
Other	-	-	220,000,000	-	-	-
Total Revenues	**$ 67,983,018**	**$ 1,000**	**$ 222,132,408**	**$ 80,278,628**	**$ 925,000**	**$ 40,000**
Expenditures						
Salaries	$ -	$ -	$ 999,069	$ -	$ -	$ -
Benefits	-	-	369,336	-	-	-
Purchased Services	2,000	4,000	2,201,950	74,754,149	838,000	-
Supplies	-	-	133,800	-	-	-
Equipment	-	-	241,362,813	-	-	-
Other	54,477,475	1,115,875	-	-	-	24,000
Total Expenditures	**$ 54,479,475**	**$ 1,119,875**	**$ 245,066,968**	**$ 74,754,149**	**$ 838,000**	**$ 24,000**
BOE Contingency	-	-	-	-	-	-
Net Income (Loss)	**$ 13,503,543**	**$ (1,118,875)**	**$ (22,934,560)**	**$ 5,524,479**	**$ 87,000**	**$ 16,000**
Transfers In/(Out)	-	1,118,875	-	-	-	-
Net Change in Fund Balance	**$ 13,503,543**	**$ -**	**$ (22,934,560)**	**$ 5,524,479**	**$ 87,000**	**$ 16,000**
Ending Fund Balance	**$ 110,221,893**	**$ 2,845**	**$ 122,911,336**	**$ 13,719,778**	**$ 826,526**	**$ 34,575**
Ending Fund Balance - after reserves	**$ 110,221,893**	**$ 2,845**	**$ 122,911,336**	**$ 13,719,778**	**$ 826,526**	**$ 34,575**

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

Combined General Fund by Function

	General Fund[10]	Outdoor Education Fund[13]	Capital Projects Fund[14]	Transportation Fund[25]	Total Combined General Fund
Beginning Fund Balance	**$ 140,295,072**	**$ -**	**$ 19,306,343**	**$ 2,587,750**	**$ 162,189,165**
Revenues by Source					
Property Taxes	$ 445,354,953	$ -	$ -	$ -	$ 445,354,953
Specific Ownership Taxes	39,164,020	-	-	-	39,164,020
Other Local Income	40,079,481	1,624,600	5,486,650	1,625,000	48,815,731
Intergovernmental	401,685,568	-	-	5,409,000	407,094,568
Transfers In	-	383,235	-	27,596,683	27,979,918
Total Revenues	**$ 926,284,022**	**$ 2,007,835**	**$ 5,486,650**	**$ 34,630,683**	**$ 968,409,190**
Total Sources	**$ 1,066,579,094**	**$ 2,007,835**	**$ 24,792,993**	**$ 37,218,433**	**$ 1,130,598,355**
Expenditures by Program					
Instructional	$ 419,134,616	$ -	$ 165,000	$ -	$ 419,299,616
Support - Students	58,739,503	-	-	-	58,739,503
Support - Instructional Staff	30,350,376	-	-	-	30,350,376
Support - General Administration	5,128,416	-	-	-	5,128,416
Support - School Administration	47,863,138	-	-	-	47,863,138
Support - Business	6,285,249	-	-	-	6,285,249
Support - Operations & Maintenance	73,546,256	-	-	116,156	73,662,412
Support - Student Transportation	7,000	-	-	36,176,821	36,183,821
Support - Central	30,446,942	-	1,977,798	-	32,424,740
Support - Other	896,644	-	-	-	896,644
Contracts w/ Charter Schools	227,720,464	-	-	-	227,720,464
Non Instructional	1,350,271	2,007,835	127,795	-	3,485,901
Transfers Out	39,699,488	-	797,579	-	40,497,067
Total Expenditures	**$ 941,168,363**	**$ 2,007,835**	**$ 3,068,172**	**$ 36,292,977**	**$ 982,537,347**
Expenditures by Object					
Salaries - 100s	$ 420,079,572	$ 1,049,125	$ -	$ 13,872,796	$ 435,001,493
Benefits - 200s	161,345,180	377,412	-	6,543,189	168,265,781
Purchased Services - 300s, 400s, 500s	44,732,014	185,712	-	13,226,096	58,143,822
Supplies - 600s	45,044,232	257,373	-	3,260,047	48,561,652
Equipment - 700s	-	92,311	2,270,593	-	2,362,904
Other - 800s, 900s	2,547,413	45,902	-	(609,151)	1,984,164
Contracts w/ Charter Schools	227,720,464	-	-	-	227,720,464
Transfers Out	39,699,488	-	797,579	-	40,497,067
Total Expenditures	**$ 941,168,363**	**$ 2,007,835**	**$ 3,068,172**	**$ 36,292,977**	**$ 982,537,347**
BOE Contingency	7,750,000	-	-	-	7,750,000
Net Change in Fund Balance	**$ (22,634,341)**	**$ -**	**$ 2,418,478**	**$ (1,662,294)**	**$ (21,878,157)**
Ending Fund Balance	**$ 117,660,731**	**$ -**	**$ 21,724,821**	**$ 925,456**	**$ 140,311,008**
TABOR Reserve	$ 23,250,000	$ -	$ -	$ -	$ 23,250,000
BOE Reserve	23,250,000	-	-	-	23,250,000
School Carry Over Reserve	25,534,615	-	177,519	-	25,712,134
Medicaid Carry Over Reserve	243,777	-	-	-	243,777
Multi-Year Lease Reserve	1,536,076	-	-	-	1,536,076
SPED/Mental Health Reserve	215,410	-	-	-	215,410
Ending Fund Balance - after reserves	**$ 43,630,853**	**$ -**	**$ 21,547,302**	**$ 925,456**	**$ 66,103,611**

Special Revenue Funds by Function

	Nutrition Services NSLP Fund[21]	Governmental Designated Purpose Grants Fund[22]	Athletics and Activities Fund[26]	Child Care Fund[29]	Total Special Revenue Funds
Beginning Fund Balance	**$ 14,883,789**	**$ -**	**$ 4,328,271**	**$ 3,676,169**	**$ 22,888,229**
Revenues by Source					
Other Local Income	4,575,000	-	16,647,426	12,495,982	33,718,408
Intergovernmental	32,238,403	13,282,125	-	523,520	46,044,048
Transfers In	3,363,876	-	6,804,714	1,229,684	11,398,274
Total Revenues	**$ 40,177,279**	**$ 13,282,125**	**$ 23,452,140**	**$ 14,249,186**	**$ 91,160,730**
Total Sources	**$ 55,061,068**	**$ 13,282,125**	**$ 27,780,411**	**$ 17,925,355**	**$ 114,048,959**
Expenditures by Program					
Instructional	$ -	$ 7,483,068	$ 14,326,233	$ -	$ 21,809,301
Support - Students	-	1,434,286	7,000	-	1,441,286
Support - Instructional Staff	-	3,761,266	9,619,831	-	13,381,097
Support - General Administration	-	19,167	-	1,787	20,954
Support - School Administration	-	183,654	24,342	-	207,996
Support - Business	-	141,356	-	-	141,356
Support - Other	-	231,822	-	-	231,822
Non Instructional	40,354,089	27,506	250,000	13,543,495	54,175,090
Total Expenditures	**$ 40,354,089**	**$ 13,282,125**	**$ 24,227,406**	**$ 13,545,282**	**$ 91,408,902**
Expenditures by Object					
Salaries - 100s	$ 13,450,178	$ 8,194,070	$ 7,813,997	$ 7,946,568	$ 37,404,813
Benefits - 200s	5,652,112	2,785,833	1,895,881	2,999,868	13,333,694
Purchased Services - 300s, 400s, 500s	324,167	1,229,747	6,673,003	1,885,762	10,112,679
Supplies - 600s	19,020,132	576,338	7,018,215	209,114	26,823,799
Equipment - 700s	1,010,000	17,237	282,572	-	1,309,809
Other - 800s, 900s	897,500	478,900	543,738	503,970	2,424,108
Total Expenditures	**$ 40,354,089**	**$ 13,282,125**	**$ 24,227,406**	**$ 13,545,282**	**$ 91,408,902**
Net Change in Fund Balance	**$ (176,810)**	**$ -**	**$ (775,266)**	**$ 703,904**	**$ (248,172)**
Ending Fund Balance	**$ 14,706,979**	**$ -**	**$ 3,553,005**	**$ 4,380,073**	**$ 22,640,057**
School Carry Over Reserve	-	-	3,553,005	-	3,553,005
Ending Fund Balance - after reserves	**$ 14,706,979**	**$ -**	**$ -**	**$ 4,380,073**	**$ 19,087,052**

Other Funds by Function

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Fund (44)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)	Total Other District Funds
Beginning Fund Balance	**$ 96,718,350**	**$ 2,845**	**$ 145,845,896**	**$ 8,195,299**	**$ 739,526**	**$ 18,575**	**$ 251,520,491**
Revenues by Source							
Property Taxes	$ 65,645,432	$ -	$ -	$ -	$ -	$ -	$ 65,645,432
Specific Ownership Taxes	-	-	-	-	-	-	-
Other Local Income	2,337,586	1,000	2,132,408	80,278,628	925,000	40,000	85,714,622
Intergovernmental	-	-	-	-	-	-	-
Other	-	-	220,000,000	-	-	-	220,000,000
Transfers In	-	1,118,875	-	-	-	-	1,118,875
Total Revenues	**$ 67,983,018**	**$ 1,119,875**	**$ 222,132,408**	**$ 80,278,628**	**$ 925,000**	**$ 40,000**	**$ 372,478,929**
Total Sources	**$ 164,701,368**	**$ 1,122,720**	**$ 367,978,304**	**$ 88,473,927**	**$ 1,664,526**	**$ 58,575**	**$ 623,999,420**
Expenditures by Program							
Instructional	$ -	$ -	$ 34,771	$ -	$ -	$ 24,000	$ 58,771
Support - Students	-	-	-	-	-	-	-
Support - Instructional Staff	-	-	369,792	-	-	-	369,792
Support - General Administration	-	-	-	-	-	-	-
Support - School Administration	-	-	216,065	-	-	-	216,065
Support - Business	-	4,000	544,783	-	-	-	548,783
Support - Operations & Maintenance	-	-	937,314	-	-	-	937,314
Support - Student Transportation	-	-	477,013	-	-	-	477,013
Support - Central	-	-	105,676	74,754,149	838,000	-	75,697,825
Support - Other	-	-	-	-	-	-	-
Contracts w/ Charter Schools	-	-	-	-	-	-	-
Non Instructional	54,479,475	1,115,875	242,381,554	-	-	-	297,976,904
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	**$ 54,479,475**	**$ 1,119,875**	**$ 245,066,968**	**$ 74,754,149**	**$ 838,000**	**$ 24,000**	**$ 376,282,467**
Expenditures by Object							
Salaries - 100s	$ -	$ -	$ 999,069	$ -	$ -	$ -	$ 999,069
Benefits - 200s	-	-	369,336	-	-	-	369,336
Purchased Services - 300s, 400s, 500s	2,000	4,000	2,201,950	74,754,149	838,000	-	77,800,099
Supplies - 600s	-	-	133,800	-	-	-	133,800
Equipment - 700s	-	-	233,710,550	-	-	-	233,710,550
Other - 800s, 900s	54,477,475	1,115,875	7,652,263	-	-	24,000	63,269,613
Contracts w/ Charter Schools	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	**$ 54,479,475**	**$ 1,119,875**	**$ 245,066,968**	**$ 74,754,149**	**$ 838,000**	**$ 24,000**	**$ 376,282,467**
BOE Contingency	-	-	-	-	-	-	-
Net Change in Fund Balance	**$ 13,503,543**	**$ -**	**$ (22,934,560)**	**$ 5,524,479**	**$ 87,000**	**$ 16,000**	**$ (3,803,538)**
Ending Fund Balance	**$ 110,221,893**	**$ 2,845**	**$ 122,911,336**	**$ 13,719,778**	**$ 826,526**	**$ 34,575**	**$ 247,716,953**
Ending Fund Balance - after reserves	**$ 110,221,893**	**$ 2,845**	**$ 122,911,336**	**$ 13,719,778**	**$ 826,526**	**$ 34,575**	**$ 247,716,953**

Douglas County School District–2024 Bond Program

Voters approved a $490 million bond to be sold in 2 issuances in the November 2024 election. The Douglas County School District sold $270 million in General Obligation Bonds in December 2024. A sale of $220 million is planned for July 2026. Due to the credit strength of the district and the prevailing interest rate environment at the time of sale, the Bonds sold at a premium. Total project funds available from the sale of the Bonds was approximately $307 million. Another $220 million in proceeds from the sale planned in July 2026 is expected as well.

This premium does not impact the district's ability to maintain its pledge of a "no new taxes" Bond. Additionally, the District, in collaboration with its investment advisor and the Fiscal Oversight Committee, has developed an investment and cash management strategy to align with construction schedules.

Since the successful passage of the Bond, multiple departments across DCSD have been reviewing plans and needs related to the various Bond priority items. The proceeds from the Bonds provide one-time funds for capital needs for projects including constructing two new elementary schools, remodeling and expanding Sierra Middle School, enhancing safety and security throughout the district, expanding Career and Technical Education, replacing aged buses and support vehicles, refreshing technology, and more. Proceeds from the sale of the Bond became available to the district in December 2024. Projects began immediately thereafter and the district anticipates spending the full amount by 2028.

Bond Approval Process

A Master Capital Plan (MCP) outlines a system to identify, screen and approve capital project needs. In terms of critical Tier 1 and Tier 2 maintenance, this bond will bridge the District from the 2018 bond to 2026. Projects are funded within the bond based on the following categories: New Construction Neighborhood Schools, New Construction Career and Technical Education, Capital Renewal and Replacement, Transportation, Growth and Decline, Safety and Security, Special Education, Information Technology, Athletics and Activities, and Bond Fees and Overhead.

Tier	Description
Tier 1	Assets, systems and components that are necessary to occupy a facility and/or may cause large financial costs if a breakdown occurs, along with Federal, State, and Local mandated statutes and code compliance issues. Typical assets in this tier include (but are not limited to) roofing, plumbing infrastructure, HVAC, electrical systems, fire sprinkler repair/replacement, fire alarm, irrigation systems and controllers, major structural movement, site utilities, SPED buses; and state statutes for door hardware fire and security compliance.
Tier 2	Assets, systems and components for suitable occupancy of a facility including security systems and components; and priority bus and support vehicle replacement. Typical assets in this tier include (but are not limited to) building exterior envelope and finishes, interior finishes, flooring, plumbing fixtures, minor mechanical, paving, surfacing, high school athletic fields, cameras, card readers, replacement buses, and snowplow trucks.
Tier 3	Assets, systems and components that are part of a facility infrastructure but do not directly affect the occupancy of the facility including security upgrades and additions; and transportation buses and support vehicles for growth. Typical assets in this tier include (but are not limited to) interior wall structure and finishes, interior doors, ceiling finishes, casework, FF&E (furniture, features, and equipment), cosmetic building structure, multi-purpose fields at elementary and middle schools, additional software programs to enhance security; and additional buses and support vehicles.
Tier 4	Assets, systems and components that are more aesthetic in nature, do not affect building occupancy, and deemed the least important upgrades. Typical assets in this tier include (but are not limited to) landscaping, exterior structures, a variety of site work, and additional security doors.

Note: The 2025-2026 Master Capital Plan can be found on Electronic School Board under 6/10/25: https://www.dcsdk12.org/about/departments/operations/planning-and-construction/master-capital-plan

Major Bond Category Summary

New Construction Neighborhood Schools

Elementary School 50: $67 million has been allocated for the construction of a new elementary school in the Lyric community in Lone Tree. Until it is officially named, the school will be called Elementary School 50. The groundbreaking ceremony for the start of construction was in February 2026. This school will open its doors in August of 2027 for the 2027-2028 school year. The school will be able to accommodate 750 students. The founding principal for Elementary School 50 will be Doug Humphreys.





Elementary School 51: $70 million has been allocated for a new elementary school in the Sterling Ranch subdivision, west of Highlands Ranch. Until it is officially named, the school will be called Elementary School 51. The groundbreaking ceremony for the start of construction was in January 2026. This school will open in August of 2027 for the 2027-2028 school year. The school will accommodate 750 students. The founding principal for Elementary School 51 will be Julie Crawford.





Sierra Middle School: $35.5 million has been allocated for an expansion and remodel of Sierra Middle School. This will accommodate growth, including the addition of 6th grade, moving from feeder elementary schools. The groundbreaking was held in January of 2026



Sierra Middle School Site Plan



Digital rendering of Sierra Middle School Cafeteria

New Construction Career and Technical Education

$27.2 million has been allocated for adding 6 new CTE pathways at Legacy Campus (Legacy Campus Phase II) including advanced manufacturing, EV/hybrid auto maintenance and repair, and construction pathways: carpentry, electrical, plumbing and HVAC. The groundbreaking was in November 2025 to start construction at Legacy. $4.3 million has been allocated for adding a cosmetology program at Douglas County High School (DCHS), and $12.3 million has been allocated for adding an automotive program at Highlands Ranch High School (HRHS). The DCHS project began in February 2026 and the HRHS project began in October 2025.



Rendering of an advanced manufacturing classroom at Legacy Campus



Rendering of an electric vehicle repair classroom at Legacy Campus

Capital Renewal and Replacement

The 2024 bond enables DCSD to address $228.5 million worth of capital needs to renew and replace aging equipment such as boilers, air conditioning units, electrical panels, flooring, communication systems, rooftops and more. The budget for capital renewal and replacement work includes $214.2 million for District educational facilities, $14.3 million for Charter Schools, $3 million for District-Wide LED upgrades, $0.5 million for playground upgrades, and $3 million for emergency capital maintenance allowance. $1.5 million of this $3 million has been allocated for environmental assessments and abatement. Many of the projects have been started over summer break 2026, while students were out of school.

Transportation

The district has allocated bond funds to replace Transportation buses and support fleet vehicles that are beyond their useful life. A total of $8.4 million was approved for Transportation: $4.6 million for school bus replacement and $3.7 million for support fleet vehicle replacement. DCSD made the decision to expedite vehicle replacement orders to avoid and/or minimize price increases. 2 Nutrition Services vehicles and an electric parts van were received in April 2025. 31 school buses, 4 IT vehicles, 5 Bridge vehicles, and 3 dump trucks were received in November 2025.



Growth and Decline

Like many districts across Colorado, the Douglas County School District is facing enrollment challenges. Douglas County is unique, in that while there are areas of declining enrollment, there are other areas experiencing massive growth. Because the District is over 850 square miles, staff are simultaneously working to address both growth and decline.

After nearly 2 years of careful planning and evaluation to address declining enrollment in parts of Highlands Ranch and to ensure that all students have access to a comprehensive, well-rounded education with full staffing and resources, the Douglas County School District recommended pairing 6 of its elementary schools. The Board of Education unanimously approved these school pairing recommendations in April of 2025. The following consolidations are effective beginning with the 2026-2027 school year: Saddle Ranch Elementary and Eldorado Elementary have consolidated into Golden Ridge Elementary, Heritage Elementary and Summit View Elementary have consolidated into Mountain Peak Elementary, and Acres Green Elementary and Fox Creek Elementary have consolidated into Silver Spruce Elementary. Additionally, 6th grade has moved to middle school for all elementary schools that feed into Cresthill, Mountain Ridge, and Ranch View middle schools. $22 million has been allocated for Growth and Decline facility modifications needed to facilitate these changes.

Safety and Security

The approved 2024 bond plan provides $10 million to be invested in safety and security upgrades at more than 90 DCSD sites. This includes $3.2 million for equipment replacements/upgrades, $3 million for radio communication upgrades, and $3.9 million for building modifications at every school. In addition to upgrades planned for all schools, several individual schools have specific line items for additional upgrades, including additional entrance security, replacing burglar alarm panels, upgrading interior door hardware, and improving fire alarm systems.

Special Education

The bond will allow the district to provide additional opportunities, specially tailored learning spaces, and upgraded access to students with special needs. This includes $5 million for additional center-based programming, $4.8 million to replace special education school buses, $2.5 million in capital improvements to provide specialized Career and Technical Education opportunities, $2.1 million for Phase III construction at Parker Student Support Center, and $1 million for special education/ADA related improvements at school and center-based sites. 29 Special education buses have been purchased and are expected to be delivered in August.

Information Technology

$20 million has been allocated to refresh aging technology on a regular basis over the life of the bond. These dollars will be spent on devices to support staff and student working/learning needs. Schools and Departments began placing orders for devices during the 2024-2025 school year.

Athletics and Activities

Improvements to various athletic facilities and auditoriums throughout the district are included in the Bond. A total of $12.0 million has been allocated. $10.4 million will be used toward athletic field upgrades, including replacing turf fields at 6 high schools and Highlands Ranch Stadium, replacing track surfaces at 6 high schools and Echo Park Stadium, and replacing or repairing tennis court surfaces at all 9 DCSD high schools. $1.6 million will be used toward auditorium/theater upgrades, including updating/replacing theater and stage equipment as well as auditorium seating at all DCSD high schools, and updating/replacing auditorium sound systems at 2 high schools and 1 middle school. Shot clocks and most of the turf projects were completed by March 2026. Auditorium seating is expected to be done during the 2026–2027 school year and finishing the tennis court projects in 2028.

Bond Fees and Overhead

$20.8 million of the bond is allocated toward administrative services. This allocation includes $17.5 million in outside consulting services, in-house accounting and construction management, $2.4 million in payments towards bond issuance cost, underwriter discount fee, and $.9 million for bond management software.

DCSD has entered into a $5.9 million contract with Wember Inc. to serve as the owner's representative in the management of the District's capital improvement projects.

2024 Bond Report

Categories	Approved Bond Plan Budget	24-25 Actuals	25-26 Forecast	26-27 Forecast	27-28 Forecast
New Construction Neighborhood Schools	**$150.00M**	**$3.42M**	**$37.61M**	**$123.37M**	**$8.10M**
Elementary School 50	$60.00M	$1.24M	$8.99M	$52.30M	$4.47M
Elementary School 51	$60.00M	$1.34M	$18.15M	$48.98M	$1.53M
Sierra Middle School Addition & Remodel	$30.00M	$0.84M	$10.47M	$22.09M	$2.10M
New Construction Career and Technical Education	**$38.17M**	**$1.86M**	**$22.62M**	**$19.29M**	**-**
Legacy Campus Phase I	$25.17M	$1.39M	$13.25M	$12.54M	-
DCHS Cosmetology Program	$4.00M	$0.21M	$2.38M	$1.71M	-
HRHS Automotive Program	$9.00M	$0.25M	$7.00M	$5.05M	-
Capital Renewal and Replacement	**$179.00M**	**$5.26M**	**$39.46M**	**$85.54M**	**$52.55M**
District Educational Facilities	$158.48M	$4.97M	$38.49M	$77.18M	$42.88M
Charter Schools	$14.02M	-	$0.45M	$5.49M	$8.35M
LED Upgrades District-Wide	$3.00M	$0.17M	$0.32M	$1.84M	$0.68M
Playground Upgrades	$0.50M	-	-	$0.17M	$0.33M
Environmental Abatement and Assessments	-	$0.12M	$0.21M	$0.86M	$0.31M
Emergency Capital Maintenance Allowance	$3.00M	-	-	-	-
Transportation	**$8.36M**	**$0.61M**	**$7.12M**	**$0.60M**	**-**
Transportation School Bus Replacement	$4.62M	-	$4.62M	-	-
Support Fleet Vehicle Replacement	$3.74M	$0.61M	$2.50M	$0.60M	-
Growth and Decline	**$20.00M**	**$0.19M**	**$8.31M**	**$13.20M**	**-**
Facility Modification	$20.00M	$0.19M	$8.31M	$13.20M	-
Safety and Security	**$10.00M**	**$1.90M**	**$2.81M**	**$4.47M**	**$0.85M**
Equipment Replacements/Upgrades	$5.14M	$0.82M	$1.83M	$1.66M	$0.85M
Radio Communication Upgrades	$1.00M	$1.00M	-	-	-
Building Modifications	$3.86M	$0.08M	$0.98M	$2.80M	-
Special Education	**$15.36M**	**$0.07M**	**$6.86M**	**$4.81M**	**$3.63M**
Specialized CTE Capital Improvements	$2.50M	-	-	$1.00M	$1.50M
Additional Center-Based Programming	$5.00M	-	$0.30M	$2.95M	$1.75M
SSC Parkglenn Way Phase 3	$2.10M	$0.03M	$1.25M	$0.44M	$0.38M
Transportation SPED School Bus Replacement	$4.76M	-	$4.76M	-	-
Special Education/ADA-Related Improvements	$1.00M	$0.04M	$0.54M	$0.42M	-
Information Technology	**$20.00M**	**$2.93M**	**$4.46M**	**$6.96M**	**$5.60M**
Staff and Student Device Refresh	$20.00M	$2.93M	$4.46M	$6.96M	$5.60M
Athletics and Activities	**$12.01M**	**$1.32M**	**$3.95M**	**$5.26M**	**$1.73M**
Athletic Field Upgrades	$10.41M	$1.32M	$3.94M	$4.29M	$1.22M
Auditorium/Theater Upgrades	$1.60M	-	$0.01M	$0.97M	$0.51M
Bond Fees	**$20.81M**	**$3.06M**	**$3.45M**	**$4.57M**	**$2.99M**
Bond Management Staff and Contractors	$17.50M	$1.65M	$3.35M	$3.37M	$2.94M
Bond Fee	$2.40M	$1.27M	-	$1.15M	-
Software	$0.91M	$0.13M	$0.10M	$0.05M	$0.05M
Available Contingency	**$16.29M**	**-**	**-**	**-**	**-**
Original Contingency	$16.29M	-	-	-	-
Total 2024 Bond Expense	**$490.00M**	**$20.45M**	**$114.68M**	**$225.26M**	**$102.11M**

Mill Bond Oversight Committee (MBOC)

In November 2018, voters approved additional funding for Douglas County School District (DCSD) in the form of a $40 million Mill Levy Override (MLO) and a $250 million Bond. In return, DCSD promised to create a Mill and Bond Oversight Committee that would help ensure that each dollar was spent as outlined on the ballot. The MBOC has continued with oversight of a $66 million MLO passed in 2023 and a $490 million Bond passed in 2024. The MBOC is made up of citizens from across the community and meets regularly to monitor the progress of the improvements and programs being implemented and ensure that MLO/Bond expenditures are in alignment with ballot language approved by voters.

The responsibilities of the MBOC include:

- Assisting the Board in fulfilling its responsibility to provide transparency and assurance that mill levy and general obligation bond funds, are spent as intended and represented to the voters
- Reporting periodically, at least annually, to the Board regarding the status of MLO/Bond expenditures
- Assisting in maintaining public trust and confidence in the District through active involvement in MLO/Bond project communications
- Meeting regularly to review progress to date
- Reviewing MLO/Bond expenditures for alignment with ballot language approved by voters
- Participating in scheduled site visits during construction and/or after construction has been completed, to be coordinated by the DCSD Bond Director
- Reviewing the Chief Financial Officer's recommendations for maintaining congruence between financial statements and identified spending of MLO/Bond funding
- Reviewing the ongoing master schedule of projects
- Providing regular updates to the DCSD Communications Team that can be shared with the community



MBOC tour of the future site of Elementary School 51 in Sterling Ranch

The following information is sourced from the Douglas County School District 2024-2025 Master Capital Plan (MCP) as presented to the Board of Education on June 10, 2025.

Facility Assessments

Facility capital needs in the Master Capital Plan (MCP) come from a Capital Improvement Plan (CIP) list, a database for the assessment of assets for District facilities. The majority of the list includes the building/site systems and components in need of repair, replacement or upgrade. The CIP is a 5-year projection tool to help maintain our campuses so they function as intended or better.

A facility assessment (or inventory) is a comprehensive review of a facility's assets. Facility assessments are a standard method for establishing baseline information about the systems and components in a new or existing facility. An assessment is a way of determining the "status" of the facility at a given time - that is, it provides a snapshot of how the various systems and components are operating. A primary objective of a facility assessment is to measure the value of an aging asset relative to the cost of replacing that asset. Thus, facilities assessments are a tool for projecting future capital maintenance costs.

Assessment asset needs can consist of the following:

- Deferred maintenance - Systems and components that are past their end of life and create higher maintenance and future replacement costs
- Life Cycle Projection - Systems and components that are projected to fail within a specific time period based on industry standards
- Damage/Wear - Systems and components that have not met life cycle but have been physically damaged by some means or excessive use causing non-optimal performance
- Compliance - Systems and components that are in need of replacement, upgrades, or were added to meet federal and local codes or requirements. These are usually ADA requirements and building code changes
- System Improvements - Projects that may improve systems to perform more efficiently and save future capital resources.
- Growth - Space and areas that are needed due to increases in student population and additional support staff
- Functionality - Systems that are deemed necessary due to policies concerning security enhancements and IT infrastructure

Assessments on newer facilities take place at about the 10-year mark of opening looking forward to a 15-year projected life. Starting in 2015-16, all facilities are being assessed every 5 years. Some assets of a facility may be placed in the CIP based on known life cycle. The majority of systems and components fall within a life cycle range of 15-40 years.

On-site facility assessments are currently performed by the Facility Capital Planner. The Facility Capital Planner collaborates with Principals, Building Engineers, Maintenance Managers and staff in helping supply information to be placed in the CIP. Information may come from the maintenance work order system if the capital cost cannot be justified by the yearly maintenance budget. Architects, Engineers, and Consultants may also be used to determine major deficiencies when warranted.

The yearly maintenance repair budget is separate from the CIP although sometimes items may be performed in conjunction with each other. Typically, capital repair/replacement costs over $5,000 are listed in the CIP, although the yearly maintenance budget may be used for repair/replacement costs up to around $30,000. Costs under $5,000 in the CIP are usually deficiency items that would be combined with others in the same type of project for cost savings. Currently, the items in the CIP are for capital renewal only. Other major "wants" not for growth or equability of other facilities are placed outside the CIP but continue to be tracked to be considered at a future date if deemed appropriate. Many energy conservation projects for energy and water savings have been taken out of the CIP but are still tracked and may be done if the return on investment (ROI) is warranted in the future.

Tier and Priority Classifications

The Planning & Construction team, with input from Security, Transportation, and IT staff, is responsible for classifying needs based on a four tier structure. These tiers are used to rank the significance of the replacement or upgrade of facility assets, systems, components, and services as they affect the occupancy of a facility or level of service requirements.

The Safety and Security Department identifies and prioritizes its capital needs based on a variety of criteria. These criteria range from risk to safety, necessity in order to comply with Federal, State, or Local mandates, frequency of system failure, potential impact to current level of service, life expectancy, the potential to enhance systems, and process improvement strategies. that present a significant safety concern are identified.

The Transportation Department identifies and prioritizes fleet related capital needs in two ways. First, assets that present a significant safety concern are identified. This means that the continued operation of the asset places personnel safety, or the safety of others, in jeopardy. Assets identified in this operating condition may have components or entire structures that will not pass safety inspections. These would be assets that need to be replaced within one year. Second, assets in a mechanical condition requiring ongoing repairs that exceed current value are identified. If these vehicles can no longer be repaired, upgraded, or maintained, they are listed as needing replacement over the next five years. Components or entire structures that will not pass safety inspections would be assets that need to be replaced within one year. Next, assets in a mechanical condition requiring ongoing repairs that exceed current value are identified. If these vehicles can no longer be repaired, upgraded, or maintained, they are listed as needing replacement over the next five years.

The IT Department identifies and prioritizes solutions and projects based on the effectiveness and impact to student education delivery. District technology initiatives are proposed by the IT Department based on continual review of school staff and student educational requirements, administrative leadership, and reference to industry best practice solutions. A business case is developed to define scope, deliverables, resources, and cost estimates which are then prioritized by IT leadership. A portfolio review is conducted to ensure new initiatives are unified solutions across the District and maximize delivery of student education in alignment with our strategic goals. With a wealth of technology solutions and opportunities, the IT Department focuses priority on providing the District students, staff, and administration with the most value to provide the greatest education for the students.

Priority Criteria	Definition
Cause	This criteria level is used to evaluate and score projects based on why they are needed. For example, a project could be needed to respond to or prevent a known life safety and health risk, to be code compliant, or because the system or component has failed. It could also be needed to increase functionality and efficiency or to align with district strategic priorities. A project that is required to prevent or respond to a known life safety and health risk would rank higher than a project that is desired or preferred by facility users. Similarly, a project required for code, regulatory or contract compliance would rank higher than a project that would enable the advancement of district-wide goals and strategies.
Type of Impact	Potential to interrupt educational programming. Using this criteria level, a failing system or building component that has the potential to result in a full or partial school closure would score higher than a failing system or component that does not directly disrupt classroom instruction.
Risk	Level of risk a system or component failure poses to staff, students, and the district as a whole. Types or risks considered vary widely and include everything from safety and health risk to financial and legal risks. Using this criteria level, a failing system or component that has the potential to compromise student and staff health and safety or close a facility would rank higher than one where the only potential risk is an opportunity loss for improvement.
Urgency	When item it is expected to fail based on life cycle expectancy. A building component that is past its expected life cycle would score higher than a component that has not reached the end of its expected life.
Extent of Impact	The extent to which a potential failure could impact the district. For example, a potential failure that could impact the entire district would score higher than a potential failure that would only impact one classroom.

Note: The 2025-2026 Master Capital Plan can be found on Electronic School Board under 6/10/25: https://www.dcsdk12.org/about/departments/operations/planning-and-construction/master-capital-plan

Challenges

The District saw a decrease in enrollment of 316 students from the 2024-2025 school year to the 2025-2026 school year. Enrollment decreased from 61,851 to 61,535. This represents a 0.2 percent decline in enrollment over the past year. Over the last 10 (ten) years, DCSD's enrollment has declined by 5,935 students, or by approximately 9.8 percent.

The MCP identifies between $773 million and $969 million in capital needs over the next five years. The largest single component of those needs is new construction at a cost of approximately $193 million, of which $150 million will be provided by the 2024 bond.

Facility reinvestment (for neighborhood, magnet, alternative schools, and support facilities) is anticipated to cost between $299 million and $427 million. Excluding those projects funded by the 2024 bond and a $20 million BOE Committed Capital Reserve, remaining District facility needs are estimated to cost between $185 million and $264 million. The District will be challenged to find the resources to fully address the total needs identified in the MCP, both in the fast-growing areas of the county, which need additional schools, and for the schools that have reached an age where major maintenance issues are looming.

Identified capital needs have been classified into a four-tier system with a Tier 1 classification representing the most critical items and a Tier 4 classification representing the least. Douglas County School District's most important reinvestment items are estimated to cost approximately $276-$370 million over the next five years. The cost for tier 2 needs is $166-$226 million and tier 3 needs are estimated to cost approximately $94-$118 million. Tier 4 needs are estimated at approximately $4-$6 million. Costs associated with new construction, contingency (playgrounds, ADA, and special education projects), and District charter needs that are not capital reinvestment are not tiered and have been summed separately, outside the tier and priority classification. In total, these projects total approximately $233-$248 million over the next five years.

When accounting for those projects to be funded by the BOE Committed Capital Reserve or funds from the 2024 bond, the estimated cost of the District's remaining capital needs over the next five years is approximately $421-$547 million dollars. Of this total;

- $185-$264 million is needed for continual reinvestment in the District's neighborhood, magnet and alternative school facilities and District support facilities
- $61-$70 million is needed for remaining safety related capital investment
- $43 million is needed for the construction of a new transportation terminal in the Parker region
- $53-$76 million would be required to fund the entirety of additional capital reinvestment, facility modifications, facility upgrades, mobile purchases, and building additions or expansions that have been identified as needs by District charter school leaders
- $30-$32 million is needed for additional school buses and support fleet
- $29 million is needed to replace the District's aging portable classrooms
- $10-$14 million is needed to upgrade furniture, fixtures, and equipment in the over 100 facilities managed and operated by DCSD
- $5 million is needed to fund information technology infrastructure beyond the urgently needed device refresh for students and staff that will be funded by 2024 bond dollars
- An additional $100,000 is included in this plan for potential additional needed contingency for unanticipated ADA compliance or special education related projects

Unfunded Needs Beyond the 2024 Bond

Outside of additional General Obligation Bonds, there are a few additional funding mechanisms for capital projects for school districts in Colorado. First, districts have the ability to sell a Certificate of Participation (COP) to generate revenue available for capital projects. While selling COPs does not affect tax rates for Douglas County citizens, the principal and interest expenses are at a cost to the General Fund and therefore fewer resources are

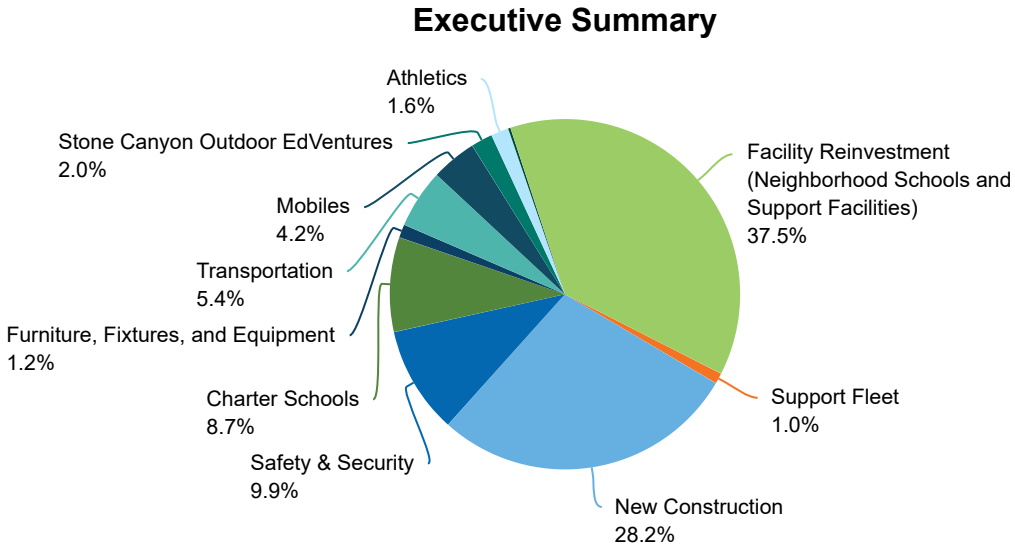
available for other initiatives. Second, DCSD may fund growth related needs from Cash in Lieu of Land and capital mitigation fees. Cash in Lieu fees are paid by the property developer and/or home builder of new residential developments as part of the land use jurisdiction's development review/approval process. The local land use authorities in Colorado are the only parties authorized to determine and enforce school land dedication or Cash in Lieu dedication fees. Capital mitigation fees are voluntary, not mandatory. DCSD requests capital mitigation fees with every development referral the District receives from the local land use authority. These fees are 100% negotiated as jurisdictions cannot require this fee from applicants. This revenue is from developers and can only be used to address capacity/growth issues. Building new schools to address student enrollment growth is a qualifying use ofCash in Lieu of Land, however, this revenue stream is insufficient to fully fund even one new elementary school. A new elementary school costs $60+ million to build. DCSD's annual combined Cash in Lieu revenue and capital mitigation fees averaged $2.7M/year over the last 4 years. These sources of revenue don't come close to covering the cost of building a school. Finally, DCSD may transfer funds from the General Fund to the Capital Projects Fund through an interfund transfer. This method of funding capital projects has been used frequently in past fiscal years prior to the 2018 Bond and again in 2024-2025 and 2025-2026. When operational dollars are transferred from the General Fund there are fewer resources available for other initiatives. The Colorado School Finance Act does not provide additional funding to address capital needs for school districts.

The only way for DCSD to address the needs in the Master Capital Plan without severely impacting resources available for the classroom and staff compensation and become self-sustaining is by having a debt plan that can keep the mill rate flat (within reason) and continue to take out debt to invest in assets over time. This involves passing bonds on a regular basis, in alignment with the Master Capital Plan.

How Bonds Work

The District asks taxpayers for permission to take on debt, and the taxpayers pay that debt through their property taxes. The bond mill is set each year to make the payments. As the District pays off and restructures debt, the debt payments "step down" in such a way that new debt can be issued (with the approval of taxpayers) and new debt payment fills in the "step down" creating an opportunity to pass new debt without an increase in the mill rate.

The 2024 bond addresses critical Tier 1 and Tier 2 maintenance and will bridge the District from the 2018 bond to 2027. In order to continue investing in schools and to keep up with growth in the community, there will need to be future bonds.



Ratios of Outstanding Debt by Type

While the Master Capital Plan looks at future capital needs, the various outstanding debt charts look at costs from outstanding debt on historical capital needs. The following pages on outstanding debt and legal debt margin include the financial data on current debt obligations in order to demonstrate the relationship between current debt level and legal debt limits.

Ratios of Outstanding Debt by Type Last Ten Years Governmental Activities

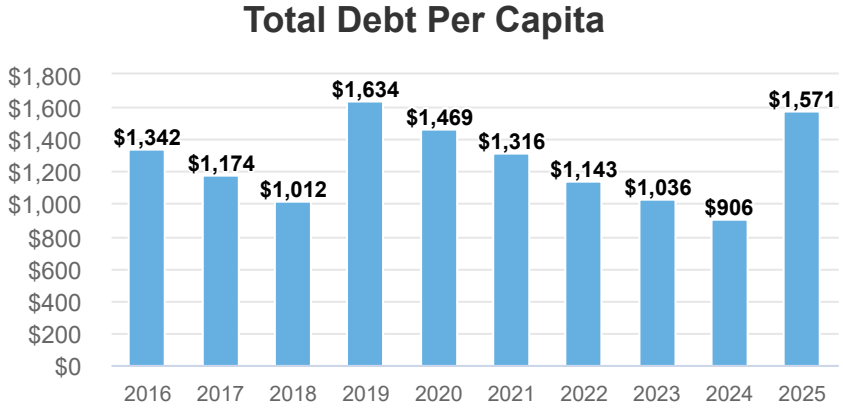
Year Ended June 30	General Obligation Bonds	Certificates of Participation	Accreted Interest	Bond Premiums	Leases	Financed Leases	Software
2025	$ 527,325,000	$ 6,205,000	$ -	$ 59,527,549	$ 5,973,199	$ 920,292	$ 3,001,839
2024	296,905,000	7,055,000	-	29,201,820	6,452,293	1,276,336	4,600,185
2023	332,620,000	7,880,000	1,739,546	35,597,452	6,894,895	1,607,609	5,142,317
2022	364,225,000	8,680,000	3,403,454	40,482,635	9,869,424	-	-
2021	419,585,000	22,385,000	2,379,722	50,892,604	3,623,865	-	-
2020	455,050,000	24,965,000	1,655,232	57,410,391	4,557,113	-	-
2019	486,665,000	27,490,000	1,142,467	64,228,806	5,465,076	-	-
2018	272,435,000	42,510,000	779,558	28,275,838	6,318,769	-	-
2017	305,059,570	45,515,000	5,780,971	31,144,205	7,096,285	-	-
2016	342,249,713	48,495,000	7,095,655	35,369,506	8,171,653	-	-

Year Ended June 30	Total Primary Government	Assessed Value[1]	Personal Income[2]	Population[2]	% of Personal Income	Total Debt Per Capita
2025	$ 602,952,879	$ 10,605,926,190	$ 39,514,603	383,911	1.53%	$ 1,571
2024	345,490,634	10,390,833,820	37,286,156	381,500	0.93%	906
2023	391,481,819	8,172,143,380	32,412,414	378,000	1.21%	1,036
2022	426,660,513	8,139,902,610	29,776,147	373,275	1.43%	1,143
2021	498,866,191	7,470,076,990	30,923,747	379,000	1.61%	1,316
2020	543,637,736	7,289,075,050	28,072,588	370,000	1.94%	1,469
2019	584,991,349	6,469,120,610	27,021,840	358,000	2.16%	1,634
2018	350,319,165	6,361,633,430	22,765,492	346,000	1.54%	1,012
2017	394,596,031	5,695,999,230	22,558,704	336,000	1.75%	1,174
2016	441,381,527	5,592,997,090	21,713,011	328,990	2.03%	1,342

[1] Douglas County Government
https://www.douglas.co.us/documents/2024-abstract.pdf/

[2] 2024 Doualas County ACFR -Demoaraohic and Economic Statistics
https://www.douglas.co.us/documents/2024-douglas-county-colorado-acfr.pdf/

Figures included in this schedule represent the most recent data available. 2024 and prior numbers have not been revised to match the County's updated data.



Ratios of Net General Bonded Debt Outstanding and Legal Debt Margin

Ratios of Net General Bonded Debt Outstanding

Last Ten Years

Year Ended June 30	General Obligation Bonds[3]	Debt Service Funds Available	Net Bonded Debt	% of Actual Taxable Value	Per Capita	Actual Value	Assessed Value[1]	Personal Income[2]	Population[2]
2025	$ 586,852,549	$ 27,005,000	$ 559,847,549	0.56%	$ 1,458	$ 100,631,456,006	$10,605,926,190	$ 39,514,603	383,911
2024	326,106,820	39,580,000	286,526,820	0.29%	751	98,146,384,908	10,390,833,820	37,286,156	381,500
2023	369,956,998	35,715,000	334,241,998	0.45%	884	74,490,872,470	8,172,143,380	32,412,414	378,000
2022	408,111,089	23,550,000	384,561,089	0.52%	1,030	74,319,505,902	8,139,902,610	29,776,147	373,275
2021	472,857,326	36,635,000	436,222,326	0.64%	1,151	67,770,581,367	7,470,076,990	30,923,747	379,000
2020	514,115,623	35,465,000	478,650,623	0.73%	1,294	65,847,948,735	7,289,075,050	28,072,588	370,000
2019	552,036,273	31,615,000	520,421,273	0.91%	1,454	57,326,883,719	6,469,120,610	27,021,840	358,000
2018	301,490,396	39,698,856	261,791,540	0.47%	757	55,957,475,832	6,361,633,430	22,765,492	346,000
2017	341,984,746	41,671,933	300,312,813	0.59%	894	51,028,244,270	5,695,999,230	22,558,704	336,000
2016	384,714,874	37,190,142	347,524,732	0.70%	1,056	49,806,309,081	5,592,997,090	21,713,011	328,990

[1] Douglas County Government
https://www.douglas.co.us/documents/2024-abstract.pdf/

[2] Douglas County ACFR
https://www.douglas.co.us/documents/2024-douglas-county-colorado-acfr.pdf/

[3] General Obligation Bond related amounts include General Obligation Bonds, accreted interest and bond premiums.

Figures included in this schedule represent the most recent data available.

Data is estimated and is subject to change based on updated information.

2024 and prior numbers have not been updated to match the County's updated data

Legal Debt Margin

Last Ten Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Debt limit[1]	$ 2,121,185,238	$ 2,078,166,764	$ 1,634,428,676	$ 1,627,980,522	$ 1,494,015,398	$ 1,457,815,010	$ 1,293,824,122	$1,272,326,686	$ 1,139,199,846	$ 1,118,599,418
Total debt applicable to limit	602,952,879	345,490,634	391,481,819	426,660,513	498,866,191	543,637,736	584,991,349	350,319,165	394,596,031	441,381,527
Legal debt margin[2]	1,518,232,359	1,732,676,130	1,242,946,857	1,201,320,009	995,149,207	914,177,274	708,832,773	922,007,521	744,603,815	677,217,891
Total debt applicable to the limit as a % of debt limit	28.43%	16.62%	23.95%	26.21%	33.39%	37.29%	45.21%	27.53%	34.64%	39.46%

[1] Debt limits calculated by determining the total assessed value as reported in Ratios of Outstanding Debt by Type chart and multiplying by 20 percent.

[2] Legal debt margin is calculated by subtracting the "total debt applicable to limit" from the "debt limit".

Accrued Obligations for Other Post-Employment Benefits

Douglas County School District's PERA Contribution

School districts contribute a percentage of their total payroll to Colorado PERA according to State law. In 2004 and 2006, legislation was passed that required employers to remit additional contributions to PERA. These additional contributions are the Amortization Equalization Disbursement (AED) and Supplemental Amortization Equalization Disbursement (SAED). The AED is an additional amount contributed by PERA employers that had gradual increases until January 2016. The SAED is also an amount contributed by employers and is, to the extent permitted by law, to be funded by moneys otherwise available for employee wage increases. The SAED had gradual increases until January 2018. Senate Bill 18-200's increase was to the statutory employer rate and holds the AED and SAED flat. The school division rate remains flat at 21.40%.

Douglas County School District is required to record its share of PERA's net pension liabilities. As of June 30, 2025, the District reported a liability of $1,018,832,503 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024.

Government-Wide Net Position	FY 2025	FY 2024
Beginning Net Position	$ (83.4) M	$(134.4) M
Change in Net Position	$ 17.5 M	$51.0 M
Ending Net Position	$ (65.9) M	$(83.4) M

	FY 2025	FY 2024
Beginning Net Position Before PERA	$ 761.2 M	$711.5 M
Change in Net Position	$ 17.5 M	$51.0 M
Current Year PERA Expense	$ (23.5) M	$(1.3) M
Ending Net Position	$ 755.2 M	$761.2 M

The amounts presented for each year were determined as of December 31, the measurement date used by PERA.

Schedule of the District's Proportionate Share of Net Pension Liabilities	FY 2025	FY 2024
District's proportion of the net pension liability	5.91%	5.797%
District's proportionate share of the net pension liability	$1,018,832,503	$1,025,166,597
District's covered payroll	$456,032,285	$380,458,607
District's proportionate share of the net pension liability as a percentage of its covered payroll	223.40%	269.46%
Plan fiduciary net position as a percentage of the total pension liability	67.17%	64.74%

Source: Douglas County School District ACFR 2024-2025

Estimated Overlapping General Obligation Debt

In addition to the general obligation indebtedness of the District, other taxing entities are authorized to incur general obligation debt within boundaries which overlap or partially overlap the boundaries of the District. The following table sets forth the estimated overlapping general obligation debt attributable to property owners within the District. Additional taxing entities may overlap with the District in the future.

Estimated Overlapping General Obligation Debt

	2024 Assessed Valuation	Entity's Debt Outstanding	Percent	Amount
Direct Debt				
Douglas County School District RE-1	$ 10,605,926,190	$ 602,952,879	100%	$ 602,952,879

Name of Overlapping Entity[1]	Assessed Valuation[2]	Outstanding G.O. Debt	Oustanding G.O. Debt Attributable to the District[3] Percent	Amount
Antelope Heights Metropolitan District[4]	$ 24,264,950	$ 9,563,000	100.00%	$ 9,563,000
Anthology West Metropolitan Dist. Nos. 2 and 4[4][5]	17,082,770	9,745,000	100.00	9,745,000
Anthology West Metropolitan District No. 5[4]	6,153,960	5,273,000	100.00	5,273,000
Arapahoe County Water and Wastewater P.I.D.	1,092,082,093	109,480,000	10.82	11,845,736
Belford North and Belford South Metro. Districts[4][5]	6,674,920	39,155,000	100.00	39,155,000
Bella Mesa Metropolitan District[4]	7,298,100	32,254,000	100.00	32,254,000
Canterberry Crossing Metropolitan District	48,360,480	6,665,000	100.00	6,665,000
Canterberry Crossing Metropolitan District II	35,738,250	7,205,000	100.00	7,205,000
Canyons Metropolitan Districts Nos. 1 and 3[4][5]	10,144,280	31,270,000	100.00	31,270,000
Canyons Metropolitan District No. 5[4]	81,498,520	136,144,000	100.00	136,144,000
Carousel Farms Metropolitan District[4]	5,768,590	3,162,500	100.00	3,162,500
Castle Oaks Metropolitan District[4]	41,784,370	13,130,000	100.00	13,130,000
Castle Oaks Metropolitan District No. 3[4]	51,646,550	34,095,000	100.00	34,095,000
Castle Pines Comm. Metro. Dist. Nos. 3 and 4[4][5]	17,233,400	4,230,000	100.00	4,230,000
Castleview Metropolitan District No. 1[4]	22,170	18,887,000	100.00	18,887,000
Castleview Metropolitan District No. 2[4]	4,611,290	4,593,000	100.00	4,593,000
Castlewood Ranch Metropolitan District	57,651,100	11,545,000	100.00	11,545,000
Chambers Highpoint Metro. District Nos. 1 and 2[4][5]	1,134,260	11,300,000	100.00	11,300,000
Cherokee Ridge Estates Metropolitan District	6,318,390	515,000	100.00	515,000
Cherry Creek South Metro. Districts Nos. 5 and 6[4][5]	3,791,360	68,549,000	100.00	68,549,000
Cielo Metropolitan District[4]	12,646,180	17,942,000	100.00	17,942,000
Compark Business Campus Metropolitan District	99,035,010	45,470,000	100.00	45,470,000
Concord Metropolitan District	96,421,930	2,385,000	100.00	2,385,000
Consolidated Bell Mountain Ranch Metro. District	29,745,280	9,500,000	100.00	9,500,000
Cottonwood Highlands Metropolitan District No. 1[4]	25,597,990	19,630,000	100.00	19,630,000
Cottonwood Water and Sanitation District[6]	172,807,124	2,327,323	100.00	2,327,323
Crowfoot Valley Ranch Metro. District No. 2[4]	33,419,930	69,001,000	100.00	69,001,000
Crystal Crossing Metropolitan District[4]	14,603,850	7,445,000	100.00	7,445,000
Crystal Valley Metropolitan District No. 2[4]	135,049,380	54,205,000	100.00	54,205,000
Crystal Valley Metropolitan Dist. No. 2 Subdistrict	4,253,790	3,600,000	100.00	3,600,000
Dawson Trails Metropolitan Districts Nos. 1 to 7[4][5]	223,320	303,446,000	100.00	303,446,000
Elkhorn Ranch Metropolitan District No. [1]	18,660,660	7,555,000	100.00	7,555,000
Elora Metropolitan District[4]	5,830	19,603,000	100.00	19,603,000
Fields Metropolitan District No. 1[4]	14,270	11,509,000	100.00	11,509,000
Foxhill Metropolitan District No. 2[4]	9,952,140	6,000,000	100.00	6,000,000
Hess Ranch Metropolitan Dist. Nos. [4,6] and 8[4][5]	22,977,170	102,826,000	100.00	102,826,000
Highfield Metropolitan District[4]	56,484,010	4,190,000	100.00	4,190,000
Hillside at Castle Rock Metropolitan District[4]	2,218,250	6,149,000	100.00	6,149,000
Hilltop Metropolitan District[4]	2,402,790	1,855,000	100.00	1,855,000

Name of Overlapping Entity[1]	Assessed Valuation[2]	Outstanding G.O. Debt	Oustanding G.O. Debt Attributable to the District[3]	
			Percent	Amount
Horse Creek Metropolitan District	20,806,330	3,305,000	100.00	3,305,000
Horseshoe Ridge Metro. Districts Nos. 1 to 3[4][5]	16,911,640	3,733,000	100.00	3,733,000
Hunting Hill Metropolitan District[4]	12,909,460	7,000,000	100.00	7,000,000
Inspiration Metropolitan District[4]	97,073,040	73,365,000	100.00	73,365,000
Inverness Water and Sanitation District[6]	364,079,977	6,053,336	30.85	1,867,454
Jordan Crossing Metropolitan District	4,469,110	1,305,000	100.00	1,305,000
Lanterns Metropolitan District No. 1[4]	24,676,910	29,020,000	100.00	29,020,000
Lanterns Metropolitan District No. 2[4]	13,709,080	25,482,000	100.00	25,482,000
Lanterns Metropolitan District No. 3[4]	5,241,100	19,420,000	100.00	19,420,000
Larkspur Fire Protection District	239,529,470	485,000	100.00	485,000
Lincoln Creek Metropolitan District[4]	10,890,680	5,500,000	100.00	5,500,000
Lincoln Meadows Metropolitan District[4]	15,862,940	8,262,000	100.00	8,262,000
Lincoln Station Metropolitan District	61,241,790	11,286,000	100.00	11,286,000
Louviers Water and Sanitation District[6]	3,557,710	1,387,886	100.00	1,387,886
Maher Ranch Metropolitan District No. 4[4]	50,030,460	12,527,000	100.00	12,527,000
Meadowlark Metropolitan District[4]	11,096,380	9,569,000	100.00	9,569,000
Meadows Metropolitan Districts Nos. 1 to 7[7]	399,892,890	70,000,000	100.00	70,000,000
Meridian Metropolitan District	239,000,270	93,757,000	100.00	93,757,000
Meridian Village Metropolitan Dist. Nos. 1 and 2[5]	120,158,750	42,610,000	100.00	42,610,000
Miller's Landing Business Improvement District[8]	411,148	20,295,000	100.00	20,295,000
Mirabelle Metropolitan Districts Nos. 1 and 2[4][5]	38,168,510	55,881,000	100.00	55,881,000
Neu Towne Metropolitan District[4]	19,928,890	11,775,000	100.00	11,775,000
Newlin Crossing Metropolitan District[4]	3,516,410	11,161,000	100.00	11,161,000
North Pine Vistas Metropolitan District No. 2[4]	23,487,440	11,595,000	100.00	11,595,000
North Pine Vistas Metropolitan District No. 3[4]	24,716,780	18,204,000	100.00	18,204,000
North Pines Metropolitan District	7,020,920	1,395,000	100.00	1,395,000
Olde Town Metropolitan District[4]	5,722,480	8,425,000	100.00	8,425,000
Overlook Metropolitan District[4]	10,479,980	7,578,000	100.00	7,578,000
Parker Automotive Metropolitan District	21,226,430	19,785,000	100.00	19,785,000
Parker Homestead Metropolitan District	19,908,610	7,325,000	100.00	7,325,000
Parker Water and Sanitation District	1,236,179,410	66,645,000	100.00	66,645,000
Pine Bluffs Metropolitan District	31,176,729	3,055,000	100.00	3,055,000
Pinery West Metropolitan District No. 2[4]	68,522,220	1,892,000	100.00	1,892,000
Promenade at Castle Rock Met. Dist. Nos. 1 to 3[4][5]	80,237,980	59,856,780	100.00	59,856,780
Rampart Range Metro. Districts Nos. [1,2] and 7[4][5]	339,369,000	163,111,000	100.00	163,111,000
Rampart Range Metro. Dist. Nos. [5,6] and 8[4][5]	21,517,080	120,000,000	100.00	120,000,000
Ravenna Metropolitan District[4]	41,132,400	46,690,000	100.00	46,690,000
Reata North Metropolitan District[4]	53,016,110	7,905,000	100.00	7,905,000
Reata Ridge Village Metro. Dist. Nos. 1 and 2[4][5]	8,187,890	5,634,000	100.00	5,634,000
Reata South Metropolitan District[4]	37,107,970	19,330,000	100.00	19,330,000
Regency Metropolitan District[4]	9,408,630	3,665,000	100.00	3,665,000
Remuda Ranch Metropolitan District[4]	2,218,950	9,042,000	100.00	9,042,000
Robinson Ranch Metropolitan District	4,946,480	1,575,000	100.00	1,575,000
Rock Canyon Metropolitan District[4]	2,667,940	2,016,000	100.00	2,016,000
Roxborough Water and Sanitation District[6]	461,972,853	14,839,744	56.19	8,338,452
Roxborough Water and Sanitation District – Plum	30,092,670	4,716,839	100.00	4,716,839
Valley Heights Subdistrict[6]				
Salisbury Heights Metropolitan District[4]	6,116,540	2,675,000	100.00	2,675,000
Scott Gulch Metropolitan District[4]	1,668,980	3,854,000	100.00	3,854,000
Sierra Ridge Metropolitan District No. 2[4]	51,965,610	23,515,000	100.00	23,515,000
Solitude Metropolitan District	10,232,980	1,850,000	100.00	1,850,000
South Meridian Metropolitan District	50,457,600	3,360,000	100.00	3,360,000
South Suburban Park and Recreation District	4,466,158,097	33,480,000	24.14	8,082,072

Name of Overlapping Entity[1]	Assessed Valuation[2]	Outstanding G.O. Debt	Oustanding G.O. Debt Attributable to the District[3]	
			Percent	Amount
Spring Valley Metropolitan District No. 4[4]	2,277,420	14,761,000	100.00	14,761,000
Spring Valley Metropolitan District No. 5[4]	74,800	15,318,000	100.00	15,318,000
Sterling Ranch Colorado Metro. District No. 2[9]	45,395,860	50,903,000	100.00	50,903,000
Sterling Ranch Colorado Metro. District No. 3[9]	91,854,820	112,217,000	100.00	112,217,000
Sterling Ranch Colorado Metro. District No. [4]	2,730	31,715,000	100.00	31,715,000
Subdistrict A[9]				
Sterling Ranch Colorado Metro. District No. [4]	-	33,279,000	100.00	33,279,000
Subdistrict B[9]				
Stone Canon Ranch Metropolitan District	2,589,450	662,000	100.00	662,000
Stone Creek Metropolitan District[4]	15,715,280	9,655,500	100.00	9,655,500
Stonegate North Villages Metropolitan District[4]	64,501,510	27,915,000	100.00	27,915,000
Stonegate Village Metropolitan District	130,036,350	3,230,000	100.00	3,230,000
Tallman Gulch Metropolitan District[4]	10,316,150	13,000,000	100.00	13,000,000
Thunderbird Water and Sanitation District	11,072,260	3,685,303	100.00	3,685,303
Timbers Metropolitan District	17,480,710	6,290,000	100.00	6,290,000
Trails at Crowfoot Metropolitan Dist. Nos. 1 to 3[4][5]	38,349,130	76,495,000	100.00	76,495,000
Trails Metropolitan District[4]	6,735,020	6,999,000	100.00	6,999,000
Two Bridges Metropolitan District[4]	4,791,780	3,648,000	100.00	3,648,000
Village on the Green Metro. District No. [1]	3,795,510	1,219,000	100.00	1,219,000
Villages at Castle Rock Metropolitan Dist. No. [4]	1,589,930	25,911,000	100.00	25,911,000
and Founders Village Metropolitan District[10]				
Villages at Castle Rock Metropolitan District No. 6[4]	58,370,490	61,214,905	100.00	61,214,905
Villas Metropolitan District[4]	6,907,150	5,245,000	100.00	5,245,000
West Metro Fire Protection District	6,188,878,896	8,900,000	3.70	329,300
Westcreek Metropolitan Districts Nos. 1 and 2[4][5]	13,261,450	7,700,000	100.00	7,700,000
Total Overlapping				**$ 2,825,265,050**

[1] The following entities also overlap the District, but have no outstanding general obligation debt: Airport Vista Metropolitan Districts Nos. 1 and 2; Anthology West Metropolitan Districts Nos. 3 and 6; Arrowhead Colorado Metropolitan District; City of Aurora; Bear Ridge Metropolitan District; Brickyard Metropolitan Districts Nos. 1 to 3; Canyons Metropolitan Districts Nos. 2, 4 and 7 to 11; Castle Meadows Metropolitan Districts Nos. 1 to 3; Castle Oaks Metropolitan District No. 2; City of Castle Pines; Castle Pines Metropolitan District; Castle Pines North Metropolitan District; Castle Pines Town Center Metropolitan Districts Nos. 1 to 3; Castle Pines West Commercial Urban Renewal Plan; Town of Castle Rock; Castle Rock Downtown Development Authority; Castle Rock Fire Protection District; Castle Rock Urban Renewal Authority; Castleton Center Water and Sanitation District; Cedar Hill Cemetery Association; Chambers Commercial Center Business Improvement District; Chatfield South Water District; Cherry Creek Basin Water Quality Authority; Cherry Creek South Metropolitan Districts Nos. 1, 4 and 7 to 11; Citadel Station-Castle Meadows Urban Renewal Plan; Clearwater Metropolitan District; Cottonwood Commercial Area Urban Renewal Plan; Cottonwood Highlands Metropolitan District No. 2; Cottonwood Metropolitan District; Crowfoot Valley Ranch Metropolitan District No. 1; Crystal Valley Metropolitan District No. 1; Crystal Valley Shops Metropolitan District; Denver Southeast Suburban Water and Sanitation District; Devils Head Metropolitan District; Dominion Water and Sanitation District; Douglas County; Douglas County Law Enforcement Authority; Douglas County Libraries; Douglas County Local Improvement District No. 07-01, Lincoln Station; Douglas County Soil Conservation District; Douglas County Woodmoor Mountain General Improvement District; Downtown Parker Business Improvement District; E-470 Potomac Metropolitan District; E-470 Public Highway Authority; Elbert County; Elbert County Library District; Elora Commercial Metropolitan District; Fields Metropolitan Districts Nos. 2 and 3; Foxhill Metropolitan District No. 1; Franktown Business Area Metropolitan District; Franktown Fire Protection District; Grandview Estates Rural Water Conservation District; Hawkview Metropolitan District; Heritage Hills Metropolitan District; Hess Ranch Metropolitan Districts Nos. 5 and 7; Hess Ranch Metropolitan District No. 5 Special Improvement Districts Nos. 1 and 2; Hidden Pointe Metropolitan District; High Prairie Farms Metropolitan District; Highlands Ranch Metropolitan District; Highlands Ranch Water and Sanitation District; Inverness Metropolitan Improvement District; Jackson 105 Fire Protection District; Kime Ranch Metropolitan District; Kings Point South Metropolitan Districts Nos. 1 to 3; Kiowa Soil Conservation District; Lanterns Metropolitan Districts Nos. 4 and 5; Town of Larkspur; City of Littleton; City of Lone Tree; Lone Tree Business Improvement District; Lone Tree Entertainment District Urban Renewal Plan; McArthur Ranch Metropolitan Recreation District; Meadow Station Public Improvement District; Meridian Village Metropolitan Districts Nos. 3 and 4; Mirabelle Metropolitan Districts Nos. 3 and 4; Mountain Communities Fire Protection District; North Fork Fire Protection District; North Pine Vistas Metropolitan District No. 1; Northern Douglas County Water and Sanitation District; OmniPark Metropolitan District; Overlook at Kings Point South Metropolitan District; Park Meadows Business Improvement District; Park Meadows Metropolitan District; Town of Parker; Parker Central Area Urban Renewal Plan;

[2] The 2024 assessed valuation figures certified by the County Assessors are for the collection of ad valorem property taxes in 2025.

[3] The percentage of each entity's outstanding debt attributable to the District is calculated by comparing the assessed valuation of the portion overlapping the District to the total assessed valuation of the overlapping entity. To the extent the District's assessed valuation changes disproportionately with the assessed valuation of overlapping entities, the percentage of debt for which property owners within the District are responsible will also change.

[4] The debt of this district consists of limited tax general obligation bonds or special revenue bonds secured by a required mill levy, specific ownership taxes, and other available moneys.

[5] The district that issued the debt receives property tax revenues from additional districts. The assessed valuation figure in the table includes the issuer and all districts that transfer property tax revenue towards repayment of the general obligation debt.

[6] The debt of this district consists of mill levy supported loans from Colorado Water Resources and Power Development Authority and/or the Colorado Water Conservation Board.

[7] Seven contiguous districts formed as part of the Meadows project entered into a Regional Facilities Cost Sharing Agreement whereby each district is liable for a portion of the total general obligation debt incurred by the other districts.

[8] Miller's Landing Business Improvement District issued revenue bonds secured by contractually imposed public improvement fees with respect to certain retail sales transactions, a debt service mill levy, specific ownership taxes, revenue generated from an urban renewal plan, revenues from a contractually imposed requirement that payments in lieu of taxes be made by owners of tax-exempt property, and payments made under a guaranty agreement with the developer.

[9] Sterling Ranch Colorado Metropolitan Districts Nos. 1 to 7 formed the Sterling Ranch Community Authority Board (the "SRCA Board") to provide public services and facilities. The SRCA Board issued limited tax and special revenue bonds secured by Sterling Ranch Colorado Metropolitan Districts Nos. 2, 3, 4 Subdistrict A and 4 Subdistrict B's required mill levy, specific ownership taxes, and other available moneys.

[10] Pursuant to a Plan for Adjustment of Debts approved by the United States Bankruptcy Court, Villages at Castle Rock Metropolitan District No. 4 ("Villages No. 4") issued Revenue Refunding Bonds, Series 1991 in the amount of $29,970,000. Pursuant to an agreement with Villages No. 4, Founders Village Metropolitan District is obligated to levy a limited mill levy to pay debt service on the bonds. The bonds mature in 2031, and any outstanding current interest, accrued but unpaid interest ($153,222,158 as of December 31, 2024), and principal amounts due as of such date will be discharged. The 2024 assessed valuation of Founders Village Metropolitan District is $83,478,690.

Sources: Assessors' Offices of Arapahoe, Douglas, Elbert and Jefferson Counties; Assessor's Office of the City and County of Denver; and individual taxing entities.

Workday Financial Data Model

Douglas County School District (DCSD) uses Workday as its cloud-based Enterprise Resource Planning (ERP) software for all Human Resources, Payroll, Financials, Inventory, Cash Management and Strategic Sourcing activities. In 2015, DCSD went live with Workday for Human Resources and Payroll and later added Financials, Inventory and Cash Management in 2017. Workday is delivered to users via a subscription model that allows access to all of its cloud-based services.

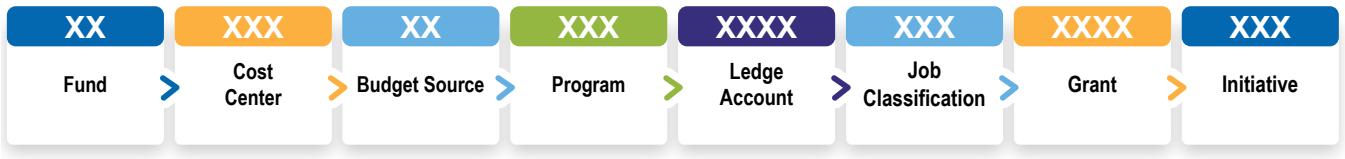
A Financial Data Model is a coding structure that defines the District's operations in financial terms. Workday uses Worktags, which is a named attribute assigned to events and objects that indicate their business purpose. The full list of Worktags is available to view on the DCSD Chart of Accounts listed on the District website at this link: https://www.dcsdk12.org/fs/resource-manager/view/8114e6b2-001e-492e-9407-3883fa1a0321

During the 2025-2026 school year, Workday released two major updates and announced the acquisition of Sana to enhance its agentic Ai capabilities. 2025R2 was released on September 20th, 2025 and introduced Sana Core for Workday which laid the foundation for the first three generally available agentic Ai agents; Payroll Agent, Business Process Agent and Self Service Agent. During this time we also launched Microsoft Office Connect with Workday which allows our Budget and Accounting teams to create reports in Excel using live Workday data.

2026R1 was released on March 14, 2026 and included thousands of new features and enhancements. During this time we rolled out Ai Bank Reconciliation which leverages machine learning to speed up and enhance the bank reconciliation process. A new recruiting hub and global navigation menu was also launched during this release.

DCSD implemented the cloud-based Questica Budget Management Platform in 2023-2024 in order to centralize the budget and decrease time-consuming reliance on spreadsheets and manual updates and reconciliations. Questica is an operating, personnel and capital multi-user budgeting system that allows for collaborative and controlled budgeting and the ability to create what-if funding scenarios. Workday and Questica are integrated so that financial and human resources data integrates into Questica and the Questica budget integrates into Workday. Each budget owner in DCSD develops their budget directly in Questica and has access throughout the year to the real-time information available in Questica as well as having the ability to request changes to the budget along the way to shift resources and meet needs.

Chart of Accounts (COA): A COA is a list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers, if any. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts - a leading feature of a "system of accounts." Revenues and expenditures are classified using an account code structure defined by the CDE. Douglas County School Districts account code structure is as follows:



Expenditures:	
Ledger Account Codes 0000–0999	
0100–0199	Salaries
0200–0299	Benefits
0300–0599	Purchased Services
0600–0699	Supplies & Materials
0700–0799	Property & Equipment
0800–0999	Other

Revenues:	
Ledger Account Codes 1000–5999	
1000–1999	Local Source
2000–2999	Intermediate Source
3000–3999	State Source
4000–4999	Federal Source
5000–5999	Transfers In and Other

Budget Source Options:

A Budget Source identifies how the item is tracked for budget purposes. For more information, see list below:

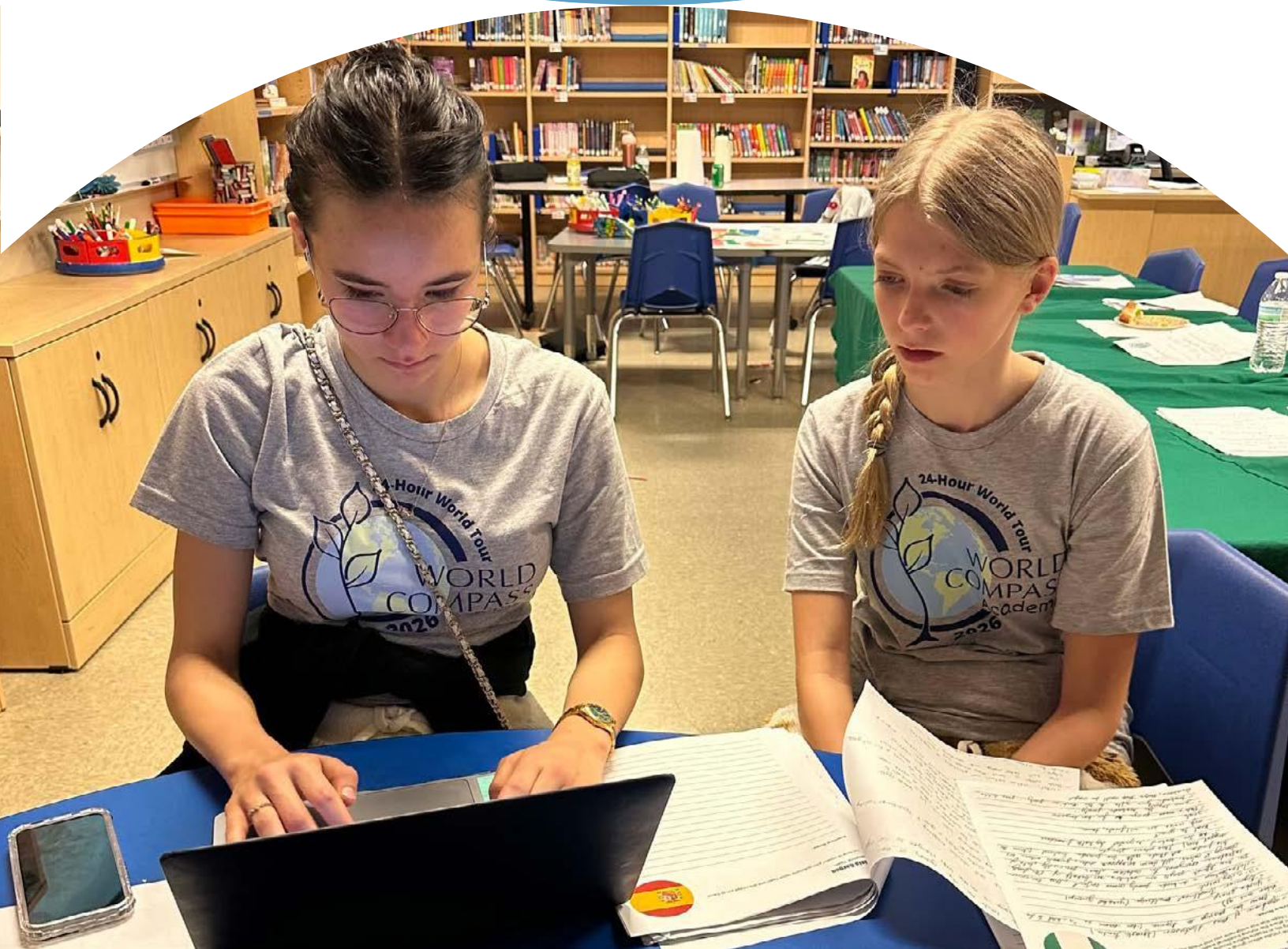
- 10 Discretionary - Identifies taxpayer dollars used at a school's discretion towards operations and other non-FTE expenditures where any unspent amounts carry over into the following year
- 11 Discretionary Not Subject to Carryover - Identifies taxpayer dollars used at the school's discretion towards employee salaries that are budgeted on averages; identifies taxpayer dollars used at the department's discretion
- 20 Non-Discretionary - Identifies FTE and dollar allocations given to a school to be spent on specific purposes; identifies dollar allocations given to a department to be spent on non-transferrable expenditures
- 21 Non-Discretionary Subject to Carryover - Identifies Grant, Program, Initiative and/or Fund-specific monies where any unspent amounts carry over into the same account in the following year
- 60 Non-Taxpayer Principal Discretionary - Identifies non-taxpayer monies collected through donations and fundraisers where any unspent amounts carry over into the same account in the following year

The Colorado Department of Education maintains the statewide Chart of Accounts that DCSD must use for State reporting. The CDE Chart of Accounts is very similar to the Workday Chart of Accounts and is explained in further detail in the Informational Section: CDE Chart of Accounts.



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Fund Financials



2020-2021 Actual to 2026-2027 Budget General Fund Revenue

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

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

2020-2021 Actual to 2026-2027 Budget General Fund Revenue

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

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

2020-2021 Actual to 2026-2027 Budget General Fund Expenditures

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

2020-2021 Actual to 2026-2027 Budget General Fund Expenditures

	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Expenditures					
Salaries	**$ 415,942,716**	**$ 417,010,631**	**$ 415,383,855**	**$ 419,921,835**	**$ 420,079,572**
Administrators	$ 23,606,119	$ 23,836,604	$ 23,647,794	$ 24,035,370	$ 24,129,048
Certified	287,219,102	287,548,998	287,325,322	290,344,164	291,037,983
ProTech	21,864,844	21,692,777	21,124,117	21,745,033	21,624,404
Classified	72,410,715	72,785,222	70,706,683	72,728,350	72,719,219
Substitutes	6,085,732	6,220,839	7,105,832	5,902,916	5,902,916
Overtime	789,578	785,718	916,889	753,281	753,281
Additional Pay	3,966,626	4,140,473	4,557,218	4,412,721	3,912,721
Benefits	150,692,593	154,439,886	153,514,168	156,149,277	156,345,180
State PERA Contribution	9,000,000	9,000,000	9,000,000	5,000,000	5,000,000
Subtotal - Salaries & Benefits	**$ 575,635,309**	**$ 580,450,517**	**$ 577,898,023**	**$ 581,071,112**	**$ 581,424,752**
Purchased Professional Services	**$ 13,541,783**	**$ 15,876,796**	**$ 14,916,917**	**$ 12,872,103**	**$ 12,872,103**
Purchased Property Services	16,082,508	19,130,953	16,161,626	16,027,132	16,021,096
Other Purchased Services	23,059,684	16,772,232	20,782,537	15,838,815	15,838,815
Supplies	52,129,386	40,521,970	37,956,910	45,177,814	45,044,232
Equipment	-	-	-	98,000	-
Other	3,352,368	3,481,813	4,471,290	2,547,413	2,547,413
Total Expenditures	**$ 683,801,038**	**$ 676,234,281**	**$ 672,187,303**	**$ 673,632,389**	**$ 673,748,411**
Charter School Pass Through	**$ 220,690,468**	**$ 219,435,800**	**$ 219,435,800**	**$ 227,720,464**	**$ 227,720,464**
Transfers					
Outdoor Education Fund	$ 365,560	$ 365,560	$ 365,560	$ 383,235	$ 383,235
Full Day Kindergarten Fund	-	-	-	-	-
Transportation Fund	26,088,096	25,597,898	25,597,898	27,541,499	27,596,683
Capital Projects Fund	(1,850,608)	5,428,002	5,428,002	(797,579)	(797,579)
Nutrition Services NSLP Fund	3,168,069	3,331,708	3,331,708	3,363,876	3,363,876
Nutrition Services Non-NSLP Fund	-	-	-	-	-
Child Care Fund	1,415,284	1,634,579	1,634,579	1,229,684	1,229,684
Athletics & Activities Fund	6,487,989	6,487,989	6,487,989	6,804,714	6,804,714
COP Lease Payments Fund	1,124,825	1,124,825	1,124,825	1,118,875	1,118,875
Total Transfers	**$ 36,799,215**	**$ 43,970,561**	**$ 43,970,561**	**$ 39,644,304**	**$ 39,699,488**
Total Expenditures and Transfers	**$ 941,290,721**	**$ 939,640,642**	**$ 935,593,664**	**$ 940,997,157**	**$ 941,168,363**
BOE Contingency - 1%	7,790,000	2,837,266	2,837,266	7,750,000	7,750,000
Change in Fund Balance	**$ (18,623,062)**	**$ (23,111,141)**	**$ (19,733,588)**	**$ (22,564,157)**	**$ (22,634,341)**
Ending Fund Balance	**$ 123,955,580**	**$ 132,692,426**	**$ 136,069,979**	**$ 117,730,915**	**$ 117,660,731**
TABOR Reserve - 3%	23,370,000	22,900,000	22,900,000	23,250,000	23,250,000
BOE Reserve - 3%	23,370,000	22,900,000	22,900,000	23,250,000	23,250,000
School Carry Over Reserve	25,032,378	24,537,098	25,534,615	25,534,615	25,534,615
Medicaid Carry Over Reserve	70,001	144,401	144,401	243,777	243,777
Enterprise Reserve for COVID	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-
Enrollment Reserve	2,000,000	-	-	-	-
Literacy Curricular Materials Reserve	-	-	-	-	-
Multi-Year Lease Reserve	2,099,214	2,099,214	2,099,214	1,536,076	1,536,076
SPED/Mental Health Reserve	296,768	81,358	45,799	215,410	215,410
Set Aside for 5B One-Time Bridge (Emergency Capital Need)	-	-	-	-	-
Assignment of 2023 Mill Levy Override	-	-	-	-	-
Assignment of 2018 Mill Levy Override	-	-	-	-	-
Compensation Reserve	-	-	-	-	-
Ending Fund Balance - after reserves	**$ 47,717,219**	**$ 60,030,355**	**$ 62,445,950**	**$ 43,701,037**	**$ 43,630,853**

Combined General Fund Three Year Forecast Assumptions

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

Revenue

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

Enrollment and Funded Pupil Count Information

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

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

* projection used to build 2026-2027 Proposed Budget

** long range projection from Planning department as of December 2025

Expenditures

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

Interfund Transfers

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

Reserves

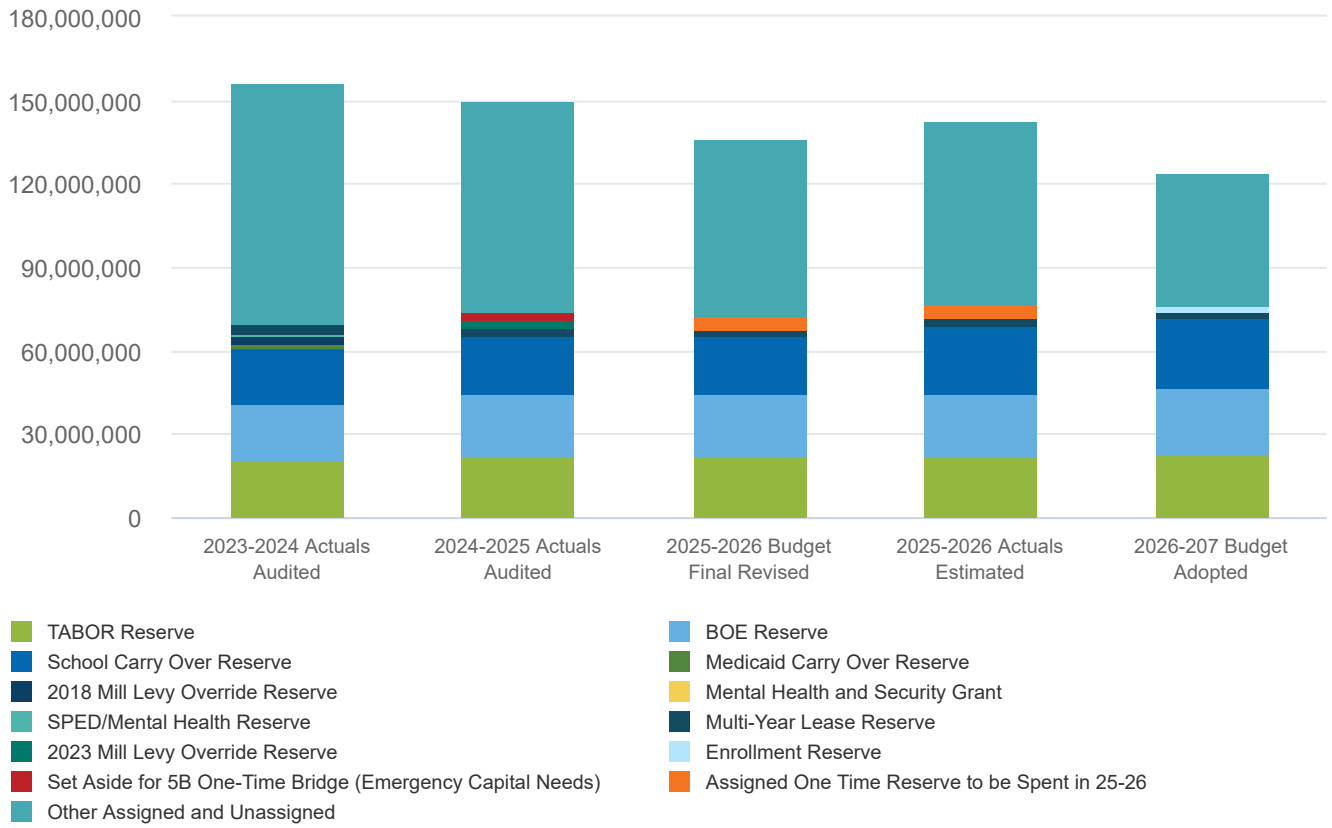
- TABOR Reserve and BOE Reserve set to 3% of budgeted revenue less charter school pass through as charter schools hold their own TABOR Reserve.
- BOE Contingency set to one-third of TABOR Reserve amount.
- School Carry Over Reserve projected to decrease proportionate to the decrease in neighborhood school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

Combined General Fund Three Year Forecast

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

2023-2024 to 2026-2027 Assignments of Fund Balance General Fund

	Actuals Audited 2023-2024	Actuals Audited 2024-2025	Budget Final Revised 2025-2026	Actuals Estimated 2025-2026	Budget Adopted 2026-2027
Beginning Fund Balance	**$ 156,274,421**	**$ 149,851,093**	**$ 155,803,567**	**$ 155,803,567**	**$ 140,295,072**
Total Revenue	876,621,377	905,380,347	919,366,767	918,697,342	926,284,022
Total Expense	883,044,705	899,427,873	942,477,908	938,430,930	948,918,363
Net Income	**$ (6,423,328)**	**$ 5,952,474**	**$ (23,111,141)**	**$ (19,733,588)**	**$ (22,634,341)**
Ending Fund Balance	**$ 149,851,093**	**$ 155,803,567**	**$ 132,692,426**	**$ 136,069,979**	**$ 117,660,731**
TABOR Reserve	22,200,000	22,900,000	22,900,000	22,900,000	23,250,000
BOE Reserve	22,200,000	22,900,000	22,900,000	22,900,000	23,250,000
School Carry Over Reserve	20,762,645	24,537,098	24,537,098	25,534,615	25,534,615
Medicaid Carry Over Reserve	22	144,401	144,401	144,401	243,777
2018 Mill Levy Override Reserve	89,948	-	-	-	-
Mental Health and Security Grant	10,177	-	-	-	-
SPED/Mental Health Reserve	-	-	81,358	45,799	215,410
Multi-Year Lease Reserve	3,218,115	2,659,890	2,099,214	2,099,214	1,536,076
2023 Mill Levy Override Reserve	2,631,305	2,965,120	-	-	-
Set Aside for 5B One-Time Bridge (Emergency Capital Needs)	2,840,591	800,496	-	-	-
Other Assigned and Unassigned	75,898,290	78,896,562	60,030,355	62,445,950	43,630,853



2026-2027 Budget
Outdoor Education Fund 13

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 25,065**	**$ 104,617**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenues								
Tuition	$ 1,137,254	$ 1,413,325	$ 1,231,044	$ 1,615,600	$ 1,603,600	$ 1,603,600	$ 1,624,600	$ 1,624,600
Grant	108,572	29,165	-	-	-	-	-	-
Other	10,560	10,010	22,008	-	-	-	-	-
Total Revenues	**$ 1,256,386**	**$ 1,452,500**	**$ 1,253,052**	**$ 1,615,600**	**$ 1,603,600**	**$ 1,603,600**	**$ 1,624,600**	**$ 1,624,600**
Transfer from General Fund	23,084	22,706	180,238	365,560	365,560	365,560	383,235	383,235
Total Sources	**$ 1,304,535**	**$ 1,579,823**	**$ 1,433,290**	**$ 1,981,160**	**$ 1,969,160**	**$ 1,969,160**	**$ 2,007,835**	**$ 2,007,835**
Expenditures								
Salaries	$ 670,288	$ 908,026	$ 845,141	$ 1,060,183	$ 1,061,208	$ 1,237,675	$ 1,049,125	$ 1,049,125
Benefits	230,506	297,434	306,488	365,858	366,093	325,298	377,412	377,412
Purchased Services	118,572	153,359	147,141	179,293	179,293	144,930	185,712	185,712
Supplies	154,644	183,474	101,745	247,994	247,994	221,915	257,373	257,373
Equipment	6,237	-	17,776	69,596	68,336	17,739	92,311	92,311
Field Trips & Other	19,671	37,527	14,998	46,236	46,236	21,603	45,902	45,902
Total Expenditures	**$ 1,199,918**	**$ 1,579,820**	**$ 1,433,289**	**$ 1,969,160**	**$ 1,969,160**	**$ 1,969,160**	**$ 2,007,835**	**$ 2,007,835**
Change in Fund Balance	$ 79,552	$ (104,614)	$ 1	$ 12,000	$ -	$ -	$ -	$ -
Ending Fund Balance - after reserves	**$ 104,617**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast
Outdoor Education Fund 13

Projected revenues for Stone Canyon Outdoor Education (SCOE) are based on the projected number of participants and the tuition per participant for the variety of programs offered. No participant or rate increases are projected for 2026-2027 while bond-funded work is scheduled to begin in 2026 Q3 at the Stone Canyon facilities to update and create maximum functional space. Rates are projected to increase modestly beginning in 2027-2028. Temporary support provided by the General Fund while construction is underway is projected to decrease by 60% in 2028-2029 as a result of projected increased rates and participants made possible by the construction updates. Staff levels are projected with no increase while year-over-year salary increases are projected at 2% with benefits increasing at the same rate as projected for the General Fund. Operating expenses are projected to increase by inflation annually by 3.0% for 2027-2028; 2.6% and 2.4% for 2028-2029 and 2029-2030, respectively.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Beginning Fund Balance	**$ -**	**$ -**	**$ 12,116**	**$ 53,086**
Revenue				
Outdoor Ed Tuition	$ 1,072,770	$ 1,115,007	$ 1,198,549	$ 1,269,353
Retreat Tuition	52,430	60,520	76,004	98,549
Summer/Day/Spring/Fall Camp Tuition	499,400	488,499	516,999	551,804
Grant	-	-	-	-
Other	-	-	-	-
Total Revenues	**$ 1,624,600**	**$ 1,664,026**	**$ 1,791,552**	**$ 1,919,706**
Transfer from General Fund	383,235	222,899	151,569	80,238
Total Sources	**$ 2,007,835**	**$ 1,886,925**	**$ 1,955,237**	**$ 2,053,030**
Expenditures				
Salaries	$ 1,049,125	$ 1,070,108	$ 1,091,510	$ 1,113,340
Benefits	377,412	391,087	402,911	415,173
Purchased Services	185,712	132,816	133,480	134,148
Supplies	257,373	237,089	230,322	245,428
Equipment	92,311	-	-	-
Field Trips & Other	45,902	43,709	43,928	44,147
Total Expenditures	**$ 2,007,835**	**$ 1,874,809**	**$ 1,902,151**	**$ 1,952,236**
Change in Fund Balance	$ -	$ 12,116	$ 40,970	$ 47,708
Balance on Hand June 30	**$ -**	**$ 12,116**	**$ 53,086**	**$ 100,794**

2026-2027 Budget
Capital Projects Fund 14

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 10,172,826**	**$ 17,007,257**	**$ 36,342,987**	**$ 24,270,673**	**$ 27,227,212**	**$ 27,227,212**	**$ 18,452,141**	**$ 19,306,343**
Revenues								
Revenue in Lieu of Land	$ 740,029	$ 4,154,530	$ 3,087,074	$ 1,911,264	$ 3,168,927	$ 3,357,690	$ 2,386,650	$ 2,386,650
Investment Earnings	-	-	-	-	-	-	-	-
Sale of Land or Buildings	4,960,350	4,698,977	231	174,528	-	-	3,100,000	3,100,000
Other	6,482,789	492,655	155,812	-	69,750	69,750	-	-
Total Revenues	**$ 12,183,168**	**$ 9,346,162**	**$ 3,243,117**	**$ 2,085,792**	**$ 3,238,677**	**$ 3,427,440**	**$ 5,486,650**	**$ 5,486,650**
Transfer from General Fund	11,723,234	25,444,309	9,691,387	(1,850,608)	5,428,002	2,486,811	(797,579)	(797,579)
Total Sources	**$ 34,079,228**	**$ 51,797,728**	**$ 49,277,491**	**$ 24,505,857**	**$ 35,893,891**	**$ 33,141,463**	**$ 23,141,212**	**$ 23,995,414**
Expenditures								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-
Purchased/Property Services	183,558	222,677	572,841	33,440	71,205	124,775	-	-
Equipment/Building	16,876,578	15,232,064	21,460,308	8,115,024	19,432,809	14,465,143	2,270,593	2,270,593
Other	11,837	-	17,130	-	-	99,404	-	-
Total Expenditures	**$ 17,071,973**	**$ 15,454,741**	**$ 22,050,279**	**$ 8,148,464**	**$ 19,504,014**	**$ 14,689,322**	**$ 2,270,593**	**$ 2,270,593**
Change in Fund Balance	$ 6,834,429	$ 19,335,730	$ (9,115,775)	$ (7,913,280)	$ (10,837,335)	$ (8,775,071)	$ 2,418,478	$ 2,418,478
Balance on Hand June 30 - Revenue in Lieu of Land	**$ 5,170,613**	**$ 8,240,825**	**$ 10,143,448**	**$ 11,232,538**	**$ 11,016,681**	**$ 11,205,444**	**$ 12,325,725**	**$ 12,325,725**
Assigned to School Carry Over	**$ 897,421**	**$ 567,773**	**$ 1,179,626**	**$ -**	**$ 111,301**	**$ 177,519**	**$ 177,519**	**$ 177,519**
Ending Fund Balance - after reserves	**$ 10,939,221**	**$ 27,534,389**	**$ 15,904,138**	**$ 5,124,855**	**$ 5,261,895**	**$ 7,069,178**	**$ 8,367,375**	**$ 9,221,577**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast Capital Projects Fund 14

Forecast assumes revenue in lieu of land will remain flat from 2027-2030. Other Revenue for 2026-2027 and 2027-2028 includes anticipated Sale of Land Revenue. Transfer from the General Fund is negative in 2025-2026 due to transferring unassigned balance to the General Fund. Transfer from the General Fund is negative for 2025-2026 and 2028-2029 as the Revenue in Lieu of Land funded activities paid in the General Fund exceed the General Fund funded capital projects. Equipment/Building in 2027-2028 includes spending funds on the purchase of a new central administration building. Forecast assumes additional security projects will be necessary with funding transferred from the General Fund. The forecast assumes current school-funded project carry over will remain at $177k. In 2026-2027 DCSD anticipates funding projects for increasing the size of Elementary School 51 and a trail connection between Mountain Ridge Middle School and Mountain Vista High School utilizing cash in lieu funds.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	**$ 19,306,434**	**$ 21,724,912**	**$ 23,121,924**	**$ 24,050,079**
Revenue				
Revenue in Lieu of Land	$ 2,386,650	$ 2,386,650	$ 1,936,650	$ 1,936,650
Investment Earnings	-	-	-	-
Sale of Land or Buildings	3,100,000	10,000,000	-	-
Other	-	-	-	-
Total Revenues	**$ 5,486,650**	**$ 12,386,650**	**$ 1,936,650**	**$ 1,936,650**
Transfer from General Fund	(797,579)	10,362	(8,495)	404,544
Total Sources	**$ 23,995,505**	**$ 34,121,924**	**$ 25,050,079**	**$ 26,391,273**
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Purchased/Property Services	-	-	-	-
Equipment/Building	2,270,593	11,000,000	1,000,000	1,000,000
Other	-	-	-	-
Total Expenditures	**$ 2,270,593**	**$ 11,000,000**	**$ 1,000,000**	**$ 1,000,000**
Change in Fund Balance	$ 2,418,478	$ 1,397,012	$ 928,155	$ 1,341,194
Balance on Hand June 30 - Revenue in Lieu of Land	**$ 12,325,725**	**$ 13,722,737**	**$ 14,650,892**	**$ 15,992,086**
Assigned to School Carry Over	**$ 177,519**	**$ 177,519**	**$ 177,519**	**$ 177,519**
Balance on Hand June 30 - Other	**$ 9,221,668**	**$ 9,221,668**	**$ 9,221,668**	**$ 9,221,668**

2026-2027 Budget Transportation Fund 25

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 5,608,852**	**$ 2,729,578**	**$ 8,276,615**	**$ 5,250,990**	**$ 5,200,276**	**$ 5,200,276**	**$ 2,642,934**	**$ 2,587,750**
Revenues								
Transportation Fees	$ 1,034,656	$ 886,805	$ 917,155	$ 875,000	$ 875,000	$ 874,274	$ 875,000	$ 875,000
State Categorical	4,821,667	5,583,047	5,925,322	6,236,889	5,885,627	5,809,004	5,409,000	5,409,000
Other	802,546	809,912	711,965	750,000	750,000	623,397	750,000	750,000
Total Revenues	**$ 6,658,869**	**$ 7,279,764**	**$ 7,554,442**	**$ 7,861,889**	**$ 7,510,627**	**$ 7,306,675**	**$ 7,034,000**	**$ 7,034,000**
Transfer from General Fund	16,603,238	25,993,112	22,993,112	26,088,096	25,597,898	25,597,898	27,541,499	27,596,683
Total Sources	**$ 28,870,959**	**$ 36,002,454**	**$ 38,824,169**	**$ 39,200,975**	**$ 38,308,801**	**$ 38,104,849**	**$ 37,218,433**	**$ 37,218,433**
Expenditures								
Salaries	$ 10,594,431	$ 12,415,473	$ 13,375,541	$ 16,182,309	$ 15,496,134	$ 14,562,554	$ 13,758,633	$ 13,872,796
Benefits	4,193,604	4,704,103	5,313,263	6,998,665	6,772,679	5,696,892	6,509,740	6,543,189
Purchased Services	8,309,256	8,850,397	10,895,016	10,927,391	11,654,856	11,580,393	13,226,096	13,226,096
Supplies	941,547	1,020,684	1,121,567	1,618,685	1,526,486	1,437,383	1,657,659	1,510,047
Fuel	1,893,519	1,520,752	1,398,184	2,000,000	1,994,366	1,587,501	1,750,000	1,750,000
Bus Purchases & Equipment	960,673	97,633	2,226,450	1,391,443	773,000	1,242,708	-	-
Other	(751,649)	(883,205)	(706,128)	(611,500)	(603,857)	(645,516)	(609,151)	(609,151)
Total Expenditures	**$ 26,141,381**	**$ 27,725,837**	**$ 33,623,893**	**$ 38,506,993**	**$ 37,613,664**	**$ 35,461,915**	**$ 36,292,977**	**$ 36,292,977**
Change in Fund Balance	$ (2,879,274)	$ 5,547,038	$ (3,076,339)	$ (4,557,008)	$ (4,505,139)	$ (2,557,342)	$ (1,717,478)	$ (1,662,294)
Assigned to Future Year Transportation Obligations	**$ -**	**$ 1,631,538**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance - after reserves	**$ 2,729,578**	**$ 6,645,078**	**$ 5,200,276**	**$ 693,982**	**$ 695,137**	**$ 2,642,934**	**$ 925,456**	**$ 925,456**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast Transportation Fund 25

The multi-year forecast for Transportation assumes ridership will increase in 2026-2027 due to routes being restored following cuts last year. Ridership is expected to decrease annually beginning in 2027-2028, based on neighborhood enrollment projections. Revenue from Transportation Fees is expected to decrease beginning in 2027-2028 due to projected declining enrollment in neighborhood schools. Other revenue is expected to remain flat. Salaries are projected to increase by 2% annually with no anticipated increases to staffing and benefit increases aligned with the General Fund. Fuel prices are projected to decrease by $.38 per gallon in 2027-2028, increase $.11 per gallon in 2028-2029, and $.10 per gallon in 2029-2030. Third party transportation is expected to increase by the cost of inflation year over year. The 2026-2027 budget was built to spend down all of Transportation's fund balance as reflected in Change in Fund Balance. Transfer from General Fund is expected to increase substantially in 2027-2028 because of this planned spend down of fund balance in the previous year. The Transfer from General Fund was calculated based on what's needed to maintain a $0 Change in Fund Balance for 2027-2028 through 2029-2030.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	**$ 2,587,750**	**$ 925,456**	**$ 925,456**	**$ 925,456**
Revenue				
Transportation Fees	$ 875,000	$ 831,002	$ 841,858	$ 848,809
State Categorical	5,409,000	5,555,020	5,688,341	5,824,861
Other	750,000	750,000	750,000	750,000
Total Revenues	**$ 7,034,000**	**$ 7,136,022**	**$ 7,280,199**	**$ 7,423,670**
Transfer from General Fund	27,596,683	30,336,649	30,941,472	31,567,465
Total Sources	**$ 37,218,433**	**$ 38,398,127**	**$ 39,147,127**	**$ 39,916,591**
Expenditures				
Salaries	$ 13,758,633	$ 13,896,219	$ 14,035,182	$ 14,175,533
Benefits	6,509,740	7,049,787	7,268,678	7,497,178
Purchased Services	13,226,096	13,583,201	13,909,197	14,243,018
Supplies	1,657,659	1,702,416	1,743,274	1,785,112
Fuel	1,750,000	1,850,469	1,865,392	1,881,447
Bus Purchases & Equipment	-	-	-	-
Other	(609,151)	(609,421)	(600,052)	(591,153)
Total Expenditures	**$ 36,292,977**	**$ 37,472,671**	**$ 38,221,671**	**$ 38,991,135**
Change in Fund Balance	$ (1,662,294)	$ -	$ -	$ -
Balance on Hand June 30	**$ 925,456**	**$ 925,456**	**$ 925,456**	**$ 925,456**



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Special Revenue Fund Budgets



2026-2027 Budget
Nutrition Services NSLP Fund 21

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 9,483,172**	**$ 5,079,435**	**$ 7,250,920**	**$ 10,636,725**	**$ 10,953,202**	**$ 10,953,202**	**$ 15,376,490**	**$ 14,883,789**
Revenues								
Food Sales	$ 12,051,772	$ 5,044,883	$ 4,893,986	$ 5,065,000	$ 4,895,000	$ 4,920,791	$ 4,565,000	$ 4,565,000
Federal Reimbursement	6,186,839	8,277,137	7,391,698	7,702,207	7,952,207	7,990,781	7,985,660	7,985,660
Commodity Contribution	1,260,363	1,255,535	2,501,936	2,467,789	2,467,789	2,467,789	2,373,132	2,373,132
Miscellaneous	163,564	103,929	36,521	17,000	17,000	16,633	10,000	10,000
Sale of Capital Assets	79,524	83,855	10,813	-	1,847	6,147	-	-
State Match Child Nutr. & CDE Revenue	230,291	18,054,944	19,379,914	20,128,779	20,388,779	20,483,050	21,879,611	21,879,611
Total Revenues	**$ 19,972,353**	**$ 32,820,283**	**$ 34,214,868**	**$ 35,380,775**	**$ 35,722,622**	**$ 35,885,191**	**$ 36,813,403**	**$ 36,813,403**
Transfer from General Fund	362,884	2,879,595	3,170,424	3,168,069	3,331,708	3,358,069	3,363,876	3,363,876
Total Sources	**$ 29,818,409**	**$ 40,779,313**	**$ 44,636,212**	**$ 49,185,569**	**$ 50,007,532**	**$ 50,196,462**	**$ 55,553,769**	**$ 55,061,068**
Expenditures								
Salaries	$ 6,447,342	$ 11,011,431	$ 11,046,564	$ 11,605,272	$ 1,680,966	$ 11,408,876	$ 13,388,124	$ 13,450,178
Benefits	2,602,399	4,390,870	4,727,191	5,076,020	5,094,895	4,954,151	5,627,357	5,652,112
Food & Commodities	7,783,715	14,555,526	14,979,817	18,535,174	15,403,455	15,312,776	16,913,132	16,913,132
Purchased Services & Repairs	464,404	304,068	246,352	280,200	350,200	352,924	324,167	324,167
Supplies	1,198,427	1,850,196	1,549,142	1,590,000	1,496,000	1,449,443	2,107,000	2,107,000
Equipment	4,670,655	244,222	228,089	564,678	850,866	513,644	1,010,000	1,010,000
Other	1,572,032	1,172,081	905,854	897,500	897,500	828,158	897,500	897,500
Total Expenditures	**$ 24,738,974**	**$ 33,528,394**	**$ 33,683,009**	**$ 38,548,844**	**$ 25,773,882**	**$ 34,819,972**	**$ 40,267,280**	**$ 40,354,089**
Change in Fund Balance	$ (4,403,737)	$ 2,171,485	$ 3,702,283	$ -	$ 3,280,448	$ 4,423,288	$ (90,001)	$ (176,810)
Ending Fund Balance - after reserves	**$ 5,079,435**	**$ 7,250,920**	**$ 10,953,203**	**$ 10,636,725**	**$ 14,233,650**	**$ 15,376,490**	**$ 15,286,489**	**$ 14,706,979**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast Nutrition Services NSLP Fund 21

Participation in the Healthy School Meals for All Program (HSMA) started in 2023-2024. Propositions LL and MM were passed by voters in 2025, ensuring permanent funding for the program. Projected costs for salaries are assumed to increase 2% year-over-year with benefit increases aligning with the General Fund benefits assumptions. Food costs are projected to match the annual rate of inflation of 2.7% in 2027-2028, 2.4% in 2028-2029 and 2.4% in 2029-2030. All other costs are also projected to increase at the annual rate of inflation.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Beginning Fund Balance	**$ 14,883,789**	**$ 14,793,788**	**$ 12,354,888**	**$ 11,049,945**
Revenue				
Local Revenue				
Adult Lunch Sales	$ 45,000	$ 46,215	$ 47,324	$ 48,460
Student, A La Carte Sales	4,500,000	4,572,308	4,610,476	4,651,724
Other Food Service Revenue	5,000	5,135	5,258	5,384
Food Rebates	15,000	15,405	15,821	16,248
Other	10,000	25,000	25,000	25,000
State Revenue				
State Revenue From CDE	21,879,611	22,231,185	22,416,759	22,617,315
Federal Revenue				
Federal Government	10,358,792	10,638,479	10,925,718	11,220,713
Total Revenues	**$ 36,813,403**	**$ 37,533,727**	**$ 38,046,356**	**$ 38,584,844**
Transfer from General Fund	3,363,876	3,363,876	3,363,876	3,363,876
Total Sources	**$ 55,061,068**	**$ 55,691,391**	**$ 53,765,120**	**$ 52,998,665**
Expenditures				
Salaries	$ 13,388,124	$ 13,655,886	$ 13,929,004	$ 14,207,584
Benefits	5,627,357	5,739,904	5,854,702	5,971,796
Food & Commodities	16,913,132	17,184,901	17,328,352	17,483,384
Purchased Services & Repairs	324,167	332,920	341,908	351,140
Supplies	2,107,000	2,163,889	2,222,314	2,282,316
Equipment	1,010,000	3,337,270	2,092,276	1,840,668
Other	897,500	921,733	946,619	972,178
Total Expenditures	**$ 40,267,280**	**$ 43,336,503**	**$ 42,715,175**	**$ 43,109,066**
Change in Fund Balance	$ (90,001)	$ (2,438,900)	$ (1,304,943)	$ (1,160,346)
Balance on Hand June 30	**$ 14,793,788**	**$ 12,354,888**	**$ 11,049,945**	**$ 9,889,599**

2026-2027 Budget
Nutrition Services Non-NSLP Fund 28

This Nutrition Services Fund was self-supporting and accounted for activities related to preparation of school meals in high schools and charter schools that were not participating in the National School Lunch Program. With free meals for all students under Colorado's Healthy School Meals for All Program, this fund will not be used effective with the 2023-2024 school year.

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 16,800**	**$ 16,801**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenues								
Food Sales	$ -	$ 5,561,520	$ -	$ -	$ -	$ -	$ -	$ -
Federal Reimbursement	-	-	-	-	-	-	-	-
Commodity Contribution	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ 5,561,520**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfer from General Fund	-	268,718	-	-	-	-	-	-
Total Sources	**$ 16,800**	**$ 5,847,039**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures								
Salaries	$ -	$ 2,008,286	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	810,920	-	-	-	-	-	-
Food & Commodities	-	2,322,261	-	-	-	-	-	-
Purchased Services & Repairs	-	199,272	-	-	-	-	-	-
Supplies	-	272,339	-	-	-	-	-	-
Equipment	-	6,343	-	-	-	-	-	-
Other	-	227,619	-	-	-	-	-	-
Total Expenditures	**$ -**	**$ 5,847,040**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	$ -	$ (16,801)	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance - after reserves	**$ 16,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Three Year Forecast
Nutrition Services Non-NSLP Fund 28

With the implementation of free meals for all students under Colorado's Healthy School Meals for All Program, this fund will no longer be used.

2026-2027 Budget
Government Designated Purpose Grants Fund 22

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenues								
State Revenue	$ 1,081,149	$ 969,711	$ 1,955,301	$ 1,161,730	$ 1,208,478	$ 1,381,644	$ 369,434	$ 369,434
Federal Revenue	16,201,058	14,132,793	14,251,420	13,039,635	16,666,021	15,454,911	12,651,033	12,912,691
Other Revenue	67,189	-	62,209	-	185,791	-	-	-
Total Revenues	**$ 17,349,396**	**$ 15,102,504**	**$ 16,268,930**	**$ 14,201,365**	**$ 18,060,290**	**$ 16,836,555**	**$ 13,020,467**	**$ 13,282,125**
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	**$ 17,349,396**	**$ 15,102,504**	**$ 16,268,930**	**$ 14,201,365**	**$ 18,060,290**	**$ 16,836,555**	**$ 13,020,467**	**$ 13,282,125**
Expenditures								
Salaries	$ 9,566,859	$ 9,248,300	$ 8,940,057	$ 9,047,953	$ 9,164,359	$ 8,938,498	$ 8,122,570	$ 8,194,070
Benefits	3,157,910	2,987,850	3,060,731	3,021,049	3,016,637	2,957,647	2,769,494	2,785,833
Purchased/Property Services	2,856,922	1,992,603	2,722,014	1,343,285	4,738,587	3,832,095	1,097,515	1,229,747
Supplies	805,496	447,881	322,139	726,001	713,436	686,782	622,010	576,338
Equipment	165,737	76,680	891,297	-	28,829	28,829	17,237	17,237
Other	796,473	349,190	332,691	63,077	398,442	392,704	391,641	478,900
Total Expenditures	**$ 17,349,397**	**$ 15,102,504**	**$ 16,268,929**	**$ 14,201,365**	**$ 18,060,290**	**$ 16,836,555**	**$ 13,020,467**	**$ 13,282,125**
Change in Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance - after reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast
Governmental Designated Purpose Grants Fund 22

Projections for Government Designated Purpose Grants are based on known grant terminations or escalations as well as projected federal funding from Business Services department staff. When grant-funded positions end, salary and benefit forecasts adjust accordingly. Otherwise, salaries include year-over-year increases of 2% as well as benefit increases to align with projected General Fund increases. Non-salary expense projections are based on remaining balances of individual grant projections after compensation changes along with a yearly inflation adjustment. The increases related to inflation are 2.5% for 2027-2028, 2.4% for 2028-2029 and 2.4% for 2029-2030.

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

2026-2027 Budget
Pupil Activity Fund 23

This fund was used to record financial transactions related to school-sponsored pupil organizations and activities. These activities were self-supporting and did not receive any direct or indirect District support. In 2020-2021 this fund was changed from Fund 74 and changed from an Agency Fund to a Special Revenue Fund. Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 moved to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools as it was determined that the type of school sponsored activity did not necessitate a separate fund once the fund was no longer classified as an Agency Fund.

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 1,224,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Revenues								
Pupil Activity	$ 1,155,699	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 1,155,699**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	**$ 2,379,699**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures								
Salaries	$ 116,153	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	26,890	-	-	-	-	-	-	-
Purchased/Property Services	398,302	-	-	-	-	-	-	-
Supplies	585,924	-	-	-	-	-	-	-
Equipment	29,472	-	-	-	-	-	-	-
Other	26,496	-	-	-	-	-	-	-
Total Expenditures	**$ 1,183,237**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	$ (27,538)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assigned to School Program Carry Over	**$ 1,196,312**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance - after reserves	**$ 150**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Three Year Forecast Pupil Activity Fund 23

Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 moved to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools.



2026-2027 Budget
Athletics and Activities Fund 26

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 2,504,281**	**$ 3,897,060**	**$ 3,899,436**	**$ 5,507,732**	**$ 5,073,674**	**$ 5,073,674**	**$ 4,328,271**	**$ 4,328,271**
Revenues								
Student Fees	$ 3,780,988	$ 4,132,670	$ 4,194,081	$ 4,205,764	$ 4,205,764	$ 4,204,005	$ 4,970,339	$ 4,204,005
Gate Fees	1,476,586	1,766,022	1,860,073	1,710,036	1,710,036	2,158,675	1,671,538	1,671,538
Donations and Fundraising	3,189,366	3,850,946	3,899,301	3,657,404	3,714,727	3,859,564	4,473,419	3,776,092
Merchandise Sales	4,581,765	5,229,321	5,689,551	5,683,699	5,683,699	5,986,498	6,080,457	6,080,457
Other Pupil Income	199,615	370,403	625,620	235,000	235,000	1,033,477	149,000	915,334
Total Revenues	**$ 13,228,320**	**$ 15,349,362**	**$ 16,268,626**	**$ 15,491,903**	**$ 15,549,226**	**$ 17,242,219**	**$ 17,344,753**	**$ 16,647,426**
Transfer from General Fund	5,437,684	6,512,459	8,031,570	6,487,989	6,487,989	6,487,989	6,804,714	6,804,714
Total Sources	**$ 21,170,285**	**$ 25,758,881**	**$ 28,199,632**	**$ 27,487,624**	**$ 27,110,889**	**$ 28,803,882**	**$ 28,477,738**	**$ 27,780,411**
Expenditures								
Salaries	$ 5,716,475	$ 7,208,577	$ 7,347,763	$ 7,453,884	$ 7,565,157	$ 7,512,573	$ 7,813,997	$ 7,813,997
Benefits	1,309,201	1,709,899	1,749,089	1,827,304	1,851,203	1,779,864	1,895,881	1,895,881
Purchased Services	5,330,911	5,801,204	6,247,229	6,058,618	5,634,435	5,793,279	5,351,382	6,673,003
Supplies	5,273,055	6,086,695	6,572,671	6,097,776	6,190,245	5,603,560	6,418,215	7,018,215
Equipment	494,130	680,683	930,161	32,572	299,711	545,085	32,572	282,572
Field Trips and Other	142,563	372,512	279,045	509,738	509,738	47,928	293,738	543,738
Total Expenditures	**$ 18,266,335**	**$ 21,859,570**	**$ 23,125,958**	**$ 21,979,892**	**$ 22,050,489**	**$ 21,282,289**	**$ 21,805,785**	**$ 24,227,406**
Change in Fund Balance	$ 399,669	$ 2,251	$ 1,174,238	$ -	$ (13,274)	$ 2,447,919	$ 2,343,682	$ (775,266)
Assigned to School Carry Over	**$ 2,903,950**	**$ 3,899,311**	**$ 5,073,674**	**$ 5,507,732**	**$ 5,060,400**	**$ 7,521,593**	**$ 6,671,953**	**$ 3,553,005**
Ending Fund Balance - after reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast
Athletics and Activities Fund 26

All revenue accounts are based on a three-year historical average of student participation. Salaries reflect slight increases for stadium-based positions to ensure consistency with other District personnel and benefit forecasts. This includes projected increases to PERA. All operating expenses assume a 2% inflation increase and are based on three-year average participation trends. The increase in interfund transfers covers salary and benefit increases, as well as inflationary increases at stadiums.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	**$ 4,328,271**	**$ 3,553,005**	**$ 3,377,859**	**$ 3,139,102**
Revenue				
Student Fees	$ 4,204,005	$ 4,124,317	$ 4,007,350	$ 3,913,404
Gate Fees	1,671,538	1,647,376	1,608,633	1,572,636
Donations and Fundraising	3,776,092	4,010,602	3,916,279	3,828,645
Merchandise Sales	6,080,457	5,943,771	5,770,474	5,616,848
Other Pupil Income	915,334	894,758	868,670	845,544
Total Revenues	**$ 16,647,426**	**$ 16,620,824**	**$ 16,171,406**	**$ 15,777,077**
Transfer from General Fund	6,804,714	6,841,239	6,858,317	6,890,250
Total Sources	**$ 27,780,411**	**$ 27,015,068**	**$ 26,407,582**	**$ 25,806,429**
Expenditures				
Salaries	$ 7,813,997	$ 7,857,833	$ 7,878,908	$ 7,900,404
Benefits	1,895,881	1,893,581	1,931,453	1,970,082
Purchased Services	6,673,003	6,241,843	6,059,855	5,898,525
Supplies	7,018,215	6,860,449	6,660,425	6,483,106
Equipment	282,572	267,933	252,318	238,232
Other	543,738	515,570	485,521	458,418
Total Expenditures	**$ 24,227,406**	**$ 23,637,209**	**$ 23,268,480**	**$ 22,948,767**
Change in Fund Balance	$ (775,266)	$ (175,146)	$ (238,757)	$ (281,440)
Assigned to School Carry Over	**$ 3,553,005**	**$ 3,377,859**	**$ 3,139,102**	**$ 2,857,662**
Balance on Hand June 30	**$ -**	**$ -**	**$ -**	**$ -**

2026-2027 Budget
Child Care Fund 29

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 2,920,252**	**$ 5,782,084**	**$ 5,152,491**	**$ 3,938,481**	**$ 4,109,017**	**$ 4,109,017**	**$ 3,370,856**	**$ 3,370,856**
Revenues								
Tuition	$ 10,008,179	$ 10,082,973	$ 10,651,367	$ 10,579,875	$ 10,506,864	$ 10,665,187	$ 12,554,302	$ 12,495,982
Grant	3,695,494	158,902	75,637	-	-	-	523,520	523,520
Other	1,647	3,688	6,718	-	-	3,941	-	-
Total Revenues	**$ 13,705,320**	**$ 10,245,563**	**$ 10,733,722**	**$ 10,579,875**	**$ 10,506,864**	**$ 10,669,128**	**$ 13,077,822**	**$ 13,019,502**
Transfer from General Fund	560,107	1,563,758	1,565,882	1,415,284	1,634,579	1,431,753	1,229,684	1,229,684
Total Sources	**$ 17,185,679**	**$ 17,591,405**	**$ 17,452,095**	**$ 15,933,640**	**$ 16,250,460**	**$ 16,209,898**	**$ 17,678,362**	**$ 17,620,042**
Expenditures								
Salaries	$ 6,997,307	$ 7,533,363	$ 8,017,763	$ 8,343,233	$ 8,019,715	$ 7,679,036	$ 7,946,568	$ 7,946,568
Benefits	2,383,706	2,568,789	2,793,777	3,135,756	3,011,105	2,713,371	2,999,868	2,999,868
Purchased Services	1,191,595	1,565,574	1,846,251	1,500,700	1,759,174	1,739,718	1,885,762	1,885,762
Supplies	395,210	399,031	327,640	223,777	243,871	229,879	209,114	209,114
Field Trips and Other	435,777	372,156	357,646	460,310	475,688	477,038	503,970	503,970
Total Expenditures	**$ 11,403,595**	**$ 12,438,913**	**$ 13,343,077**	**$ 13,663,776**	**$ 13,509,553**	**$ 12,839,042**	**$ 13,545,282**	**$ 13,545,282**
Change in Fund Balance	$ 2,861,832	$ (629,592)	$ (1,043,473)	$ (1,668,617)	$ (1,368,110)	$ (738,161)	$ 762,224	$ 703,904
Assigned to BASE Program Carry Over	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance - after reserves	**$ 5,782,084**	**$ 5,152,492**	**$ 4,109,018**	**$ 2,269,864**	**$ 2,740,907**	**$ 3,370,856**	**$ 4,133,080**	**$ 4,074,760**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast Child Care Fund 29

The forecast for Before and After School Enterprise (BASE) is based on three site closures in 2026-2027 and two new sites opening in 2027-2028. Enrollment is expected to increase due to the implementation of Professional Learning Communities (PLC), resulting in late starts every Friday in all Elementary schools beginning in 2026-2027, as well as continued growth in full day programs. Projected revenue is based on annual registration re-instatement for all programs in 2026-2027, a tuition rate increase of $2 for both Before School and After School programs for 2026-2027, and a tuition rate increase of $3 for full day programs for 2026-2027. Following the initial increases in 2026-2027, tuition rates are expected to remain flat through 2028-2029. Projected salary costs include a decrease in number of overall staff due to fewer sites and a 2% year-over-year increase with benefit increases aligning with the General Fund benefits assumptions.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Beginning Fund Balance	**$ 3,676,169**	**$ 4,438,393**	**$ 5,385,840**	**$ 6,226,862**
Revenue				
Before School	$ 2,109,281	$ 2,154,914	$ 2,154,914	$ 2,197,048
After School	3,380,936	3,394,500	3,394,500	3,462,390
Full Day	4,619,153	4,665,243	4,659,365	4,762,333
PLC Days	697,367	712,454	712,454	712,454
Field Trip	1,228,060	1,323,658	1,390,579	1,459,107
Registration Fee	519,505	520,129	533,244	544,576
Grant	523,520	523,520	523,520	523,520
Total Revenues	**$ 13,077,822**	**$ 13,294,418**	**$ 13,368,576**	**$ 13,661,428**
Transfer from General Fund	1,229,684	1,746,113	1,760,765	1,775,710
Total Sources	**$ 17,983,675**	**$ 19,478,924**	**$ 20,515,181**	**$ 21,664,000**
Expenditures				
Salaries	$ 7,946,568	$ 8,330,735	$ 8,461,593	$ 8,595,068
Benefits	2,999,868	3,128,947	3,159,744	3,191,157
Purchased Services	1,885,762	1,904,620	1,923,666	1,942,902
Supplies	209,114	211,205	213,317	215,450
Field Trips & Other	503,970	517,577	529,999	542,719
Total Expenditures	**$ 13,545,282**	**$ 14,093,084**	**$ 14,288,319**	**$ 14,487,296**
Change in Fund Balance	$ 762,224	$ 947,447	$ 841,022	$ 949,842
Balance on Hand June 30	**$ 4,438,393**	**$ 5,385,840**	**$ 6,226,862**	**$ 7,176,704**



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Debt Service and Lease Payment Fund Budgets



2026-2027 Budget
Bond Redemption Fund 31

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 63,480,642**	**$ 77,167,416**	**$ 81,628,110**	**$ 80,629,404**	**$ 80,202,052**	**$ 80,202,052**	**$ 96,718,350**	**$ 96,718,350**
Revenues								
Property Taxes	$ 54,305,654	$ 53,680,325	$ 54,381,195	$ 55,036,532	$ 65,645,432	$ 65,645,432	$ 65,645,432	$ 65,645,432
Investment Earnings	2,085,170	3,811,388	3,764,528	2,804,334	2,804,334	3,135,273	2,337,586	2,337,586
Total Revenues	**$ 56,390,824**	**$ 57,491,713**	**$ 58,145,723**	**$ 57,840,866**	**$ 68,449,766**	**$ 68,780,705**	**$ 67,983,018**	**$ 67,983,018**
Total Sources	**$ 119,871,466**	**$ 134,659,129**	**$ 139,773,833**	**$ 138,470,270**	**$ 148,651,818**	**$ 148,982,757**	**$ 164,701,368**	**$ 164,701,368**
Expenditures								
Principal	$ 23,550,000	$ 35,715,000	$ 39,580,000	$ 27,005,000	$ 27,005,000	$ 27,005,000	$ 30,665,000	$ 30,665,000
Interest	18,192,633	17,312,969	19,990,731	25,257,406	25,257,406	25,257,406	23,812,475	23,812,475
Cost of Issuance	346,200	-	-	-	-	-	-	-
Fiscal Charges	207,527	3,050	1,050	2,000	2,000	2,000	2,000	2,000
Total Expenditures	**$ 42,296,360**	**$ 53,031,019**	**$ 59,571,781**	**$ 52,264,406**	**$ 52,264,406**	**$ 52,264,406**	**$ 54,479,475**	**$ 54,479,475**
Other Financing Sources (Uses)								
Proceeds from Bond Refunding	$ 86,550,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Refunding Bond Premium	9,069,309	-	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	(96,026,999)	-	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ (407,690)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	$ 13,686,774	$ 4,460,694	$ (1,426,058)	$ 5,576,460	$ 16,185,360	$ 16,516,299	$ 13,503,543	$ 13,503,543
Ending Fund Balance - after reserves	**$ 77,167,416**	**$ 81,628,110**	**$ 80,202,052**	**$ 86,205,864**	**$ 96,387,412**	**$ 96,718,351**	**$ 110,221,893**	**$ 110,221,893**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast Bond Redemption Fund 31

Property tax rate will remain flat and revenue generated will increase only based on assessed valuation until principal and interest payments decrease in 2028. Principal and interest is inclusive of the 2024 bond and is based on aggregate debt service schedule provided by Hilltop Advisors. Investment earnings are based on a 4.20% annual rate of return in 2025 with projected rates held flat annually and cash invested remaining relatively flat.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	**$ 80,202,052**	**$ 87,262,640**	**$ 91,729,581**	**$ 99,182,744**
Revenue				
Property Taxes	$ 57,237,993	$ 54,477,283	$ 54,444,946	$ 51,561,709
Investment Earnings	4,305,518	4,435,952	4,571,848	4,713,437
Total Revenues	**$ 61,543,511**	**$ 58,913,235**	**$ 59,016,794**	**$ 56,275,146**
Total Sources	**$ 141,745,563**	**$ 146,175,875**	**$ 150,746,375**	**$ 155,457,890**
Expenditures				
Principal	$ 30,665,000	$ 32,200,000	$ 30,895,000	$ 17,390,000
Interest	23,812,475	22,240,850	20,663,475	36,846,350
Fiscal Charges	5,448	5,444	5,156	5,424
Total Expenditures	**$ 54,482,923**	**$ 54,446,294**	**$ 51,563,631**	**$ 54,241,774**
Other Financing Sources (Uses)				
Proceeds from Bond Refunding	$ -	$ -	$ -	$ -
Refunding Bond Premium	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-
Transfer from General Fund	-	-	-	-
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Change in Fund Balance	$ 7,060,588	$ 4,466,941	$ 7,453,163	$ 2,033,372
Balance on Hand June 30	**$ 87,262,640**	**$ 91,729,581**	**$ 99,182,744**	**$ 101,216,116**

Note: Due to timing of property tax receipts, Balance on Hand June 30 is used to pay December debt service payments in the subsequent fiscal year.

2026-2027 Budget
Certificate of Participation (COP) Lease Payment Fund 39

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 2,842**	**$ 4,724**	**$ 1,866**	**$ 1,930**	**$ 1,930**	**$ 1,930**	**$ 2,845**	**$ 2,845**
Revenues								
Interest on Investment	$ 4,922	$ 1,142	$ -	$ -	$ -	$ 915	$ 1,000	$ 1,000
Certificate of Participation - AspenView	-	-	-	-	-	-	-	-
Total Revenues	**$ 4,922**	**$ 1,142**	**$ -**	**$ -**	**$ -**	**$ 915**	**$ 1,000**	**$ 1,000**
Total Sources	**$ 7,764**	**$ 5,866**	**$ 1,866**	**$ 1,930**	**$ 1,930**	**$ 2,845**	**$ 3,845**	**$ 3,845**
Expenditures								
Principal Retirement	$ 800,000	$ 825,000	$ 850,000	$ 885,000	$ 885,000	$ 885,000	$ 915,000	$ 915,000
Interest	317,925	294,125	269,375	235,825	235,825	235,825	200,875	200,875
Debt Issuance Costs & Fiscal Charges	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Expenditures	**$ 1,121,925**	**$ 1,123,125**	**$ 1,123,375**	**$ 1,124,825**	**$ 1,124,825**	**$ 1,124,825**	**$ 1,119,875**	**$ 1,119,875**
Other Financing Sources (Uses)								
Proceeds from COP Refunding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Refunding COP Premium	-	-	-	-	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-	-	-	-	-
Transfer from General Fund	1,118,885	1,119,125	1,123,439	1,124,825	1,124,825	1,124,825	1,118,875	1,118,875
Total Other Financing Sources (Uses)	**$ 1,118,885**	**$ 1,119,125**	**$ 1,123,439**	**$ 1,124,825**	**$ 1,124,825**	**$ 1,124,825**	**$ 1,118,875**	**$ 1,118,875**
Change in Fund Balance	$ 1,882	$ (2,858)	$ 64	$ -	$ -	$ 915	$ -	$ -
Ending Fund Balance - after reserves	**$ 4,724**	**$ 1,866**	**$ 1,930**	**$ 1,930**	**$ 1,930**	**$ 2,845**	**$ 2,845**	**$ 2,845**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast
Certificate of Participation (COP) Lease Payment Fund 39

Principal and Interest are based on an aggregate payment schedule provided by Hilltop Advisors. Transfer from General Fund reflects the minimum to cover principal and interest payments as well as banking fees.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	**$ 1,930**	**$ 1,930**	**$ 1,930**	**$ 1,930**
Revenue				
Interest on Investment	$ -	$ -	$ -	$ -
Certificate of Participation - AspenView	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Total Sources	**$ 1,930**	**$ 1,930**	**$ 1,930**	**$ 1,930**
Expenditures				
Principal Retirement	$ 915,000	$ 950,000	$ 990,000	$ 1,030,000
Interest	200,875	163,825	125,375	85,275
Debt Issuance Costs & Fiscal Charges	4,000	4,000	4,000	4,000
Total Expenditures	**$ 1,119,875**	**$ 1,117,825**	**$ 1,119,375**	**$ 1,119,275**
Other Financing Sources (Uses)				
Proceeds from COP Refunding	$ -	$ -	$ -	$ -
Refunding COP Premium	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-
Transfer from General Fund	1,124,825	1,117,825	1,119,375	1,119,375
Total Other Financing Sources (Uses)	**$ 1,124,825**	**$ 1,117,825**	**$ 1,119,375**	**$ 1,119,375**
Change in Fund Balance	-	-	-	-
Balance on Hand June 30	**$ 1,930**	**$ 1,930**	**$ 1,930**	**$ 1,930**



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Building Fund Budgets



2026-2027 Budget Building Fund 44

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ -**	**$ -**	**$ -**	**$ 291,837,635**	**$ 295,198,651**	**$ 295,198,651**	**$ 145,845,896**	**$ 145,845,896**
Revenues								
Bond Issuance	$ -	$ -	$ 307,247,971	$ -	$ -	$ -	$ 220,000,000	$ 220,000,000
State Revenue from CDE	-	-	-	-	-	-	-	-
Interest	-	-	8,631,901	10,831,374	10,831,374	11,460,701	2,132,408	2,132,408
Total Revenues	**$ -**	**$ -**	**$ 315,879,872**	**$ 10,831,374**	**$ 10,831,374**	**$ 11,460,701**	**$ 222,132,408**	**$ 222,132,408**
Transfer to/from Other Funds	-	-	-	-	-	-	-	-
Total Sources	**$ -**	**$ -**	**$ 315,879,872**	**$ 302,669,009**	**$ 306,030,025**	**$ 306,659,352**	**$ 367,978,304**	**$ 367,978,304**
Expenditures								
Salaries	$ -	$ -	$ 215,246	$ 1,285,773	$ 1,236,410	$ 916,728	$ 999,069	$ 999,069
Benefits	-	-	66,529	457,855	450,402	322,863	369,336	369,336
Buildings & Building Improvements	-	-	17,802,520	108,302,361	160,934,754	157,403,521	241,362,813	241,362,813
Purchased Services	-	-	1,185,654	1,482,539	1,583,692	2,047,494	2,201,950	2,201,950
Supplies	-	-	140,725	531,180	270,590	122,850	133,800	133,800
Debt Issuance Costs & Fiscal Charges	-	-	1,270,547	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ 20,681,221**	**$ 112,059,708**	**$ 164,475,848**	**$ 160,813,456**	**$ 245,066,968**	**$ 245,066,968**
Change in Fund Balance	$ -	$ -	$ 295,198,651	$ (101,228,334)	$ (153,644,474)	$ (149,352,755)	$ (22,934,560)	$ (22,934,560)
Ending Fund Balance - after reserves	**$ -**	**$ -**	**$ 295,198,651**	**$ 190,609,301**	**$ 141,554,177**	**$ 145,845,896**	**$ 122,911,336**	**$ 122,911,336**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast Building Fund 44

A draw schedule for Fund 44 was utilized as a forecasting tool to project through the life of the November 2024 bond. It included District capital needs such as facility reinvestment and new construction. All bond proceeds are projected to be spent by December 2028. For more information on the November 2024 bond, refer to the Capital Budgeting Section.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	**$ 145,845,896**	**$ 122,289,423**	**$ 47,742,530**	**$ -**
Revenue				
Bond Issuance	$ 220,000,000	$ -	$ -	$ -
Interest	2,132,415	-	-	-
Total Revenues	**$ 222,132,415**	**$ -**	**$ -**	**$ -**
Transfer to/from Other Funds	-	-	-	-
Total Sources	**$ 367,978,311**	**$ 122,289,423**	**$ 47,742,530**	**$ -**
Expenditures				
Salaries	902,082	605,850	308,983	-
Benefits	339,940	281,604	145,077	-
Buildings & Building Improvements	240,995,023	71,557,278	10,829,422	-
Purchased Services	2,047,496	2,044,161	1,021,998	-
Supplies	133,800	58,000	29,872	-
Debt Issuance Costs & Fiscal Charges	1,270,547	-	-	-
Other	-	-	-	-
Total Expenditures	**$ 245,688,888**	**$ 74,546,893**	**$ 12,335,352**	**$ -**
Change in Fund Balance	$ (23,556,473)	$ (74,546,893)	$ (12,335,352)	$ -
Ending Fund Balance - after reserves	**$ 122,289,423**	**$ 47,742,530**	**$ 35,407,178**	**$ -**



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Internal Service Fund Budgets



2026-2027 Budget
Medical and Dental Fund 65

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

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 704,109**	**$ 957,265**	**$ 3,848,953**	**$ 5,517,453**	**$ 3,968,669**	**$ 3,968,669**	**$ 8,195,299**	**$ 8,195,299**
Revenues								
Health Insurance Premiums	$ 51,399,531	$ 56,666,008	$ 66,569,837	$ 66,569,837	$ 68,569,837	$ 69,995,712	$ 76,078,811	$ 76,078,811
Dental Insurance Premiums	3,034,283	3,142,655	3,959,198	3,959,198	3,959,198	3,991,641	4,199,817	4,199,817
Investment Earnings	72,251	47,438	8,826	8,826	8,826	-	-	-
Other	605,933	-	-	-	-	-	-	-
Total Revenues	**$ 55,111,998**	**$ 59,856,101**	**$ 70,537,861**	**$ 70,537,861**	**$ 72,537,861**	**$ 73,987,353**	**$ 80,278,628**	**$ 80,278,628**
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	**$ 55,816,107**	**$ 60,813,366**	**$ 74,386,814**	**$ 76,055,314**	**$ 76,506,530**	**$ 77,956,022**	**$ 88,473,927**	**$ 88,473,927**
Expenditures								
Salaries	$ 37,450	$ 1,300	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	8,557	297	-	-	-	-	-	-
Health Plan	-	51,915,004	62,907,177	63,415,811	65,415,811	63,742,123	67,206,360	67,206,360
Dental Plan	-	3,160,844	3,832,233	3,959,198	3,959,198	3,767,931	4,199,817	4,199,817
Stop Loss Premiums	826,485	903,801	1,356,547	1,672,704	1,672,704	1,623,244	2,007,245	2,007,245
Purchased Services	53,965,879	983,166	1,098,562	1,215,775	1,215,775	1,627,425	1,340,727	1,340,727
Other	20,470	-	-	-	-	-	-	-
Total Expenditures	**$ 54,858,841**	**$ 56,964,412**	**$ 69,194,519**	**$ 70,263,488**	**$ 72,263,488**	**$ 70,760,723**	**$ 74,754,149**	**$ 74,754,149**
Change in Fund Balance	$ 253,157	$ 2,891,689	$ 1,343,342	$ 274,373	$ 274,373	$ 3,226,630	$ 5,524,479	$ 5,524,479
Assigned to Contingency for Self-Insured Plans	**$ 957,265**	**$ 3,848,954**	**$ 3,848,954**	**$ 3,245,129**	**$ 3,245,129**	**$ 3,245,129**	**$ 3,245,129**	**$ 3,245,129**
Ending Fund Balance - after reserves	**$ 1**	**$ -**	**$ 1,343,341**	**$ 2,546,697**	**$ 997,913**	**$ 3,950,170**	**$ 10,474,649**	**$ 10,474,649**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast
Medical and Dental Fund 65

Health insurance premiums are projected based on a three-year trend and the costs associated with self-insured plans, stop-loss coverage, and purchased services. United Healthcare premiums are expected to increase 2.4-2.6% annually, with a modest increase in UHC enrollment projected. Kaiser premiums are forecasted to rise by 5% annually, and Delta Dental by 25% in 2026-27, followed by inflation-based increases. Stop-loss premiums assume a 13.8% annual renewal increase. To maintain reserve levels, DCSD leadership may need to consider plan design changes to curb claim growth or implement premium increases above current projections.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	**$ 8,195,299**	**$ 13,719,778**	**$ 12,094,778**	**$ 10,394,777**
Revenue				
Health Insurance Premiums	$ 76,078,811	$ 79,463,193	$ 83,091,402	$ 86,777,554
Dental Insurance Premiums	4,199,817	5,249,771	5,391,515	5,520,911
Investment Earnings	-	-	-	-
Other	-	-	-	-
Total Revenues	**$ 80,278,628**	**$ 84,712,964**	**$ 88,482,917**	**$ 92,298,465**
Transfer from General Fund	-	-	-	-
Total Sources	**$ 88,473,927**	**$ 98,432,742**	**$ 100,577,695**	**$ 102,693,242**
Expenditures				
Salaries	$ -	$ -	$ -	$ -
Benefits	-	-	-	-
Health Plan	67,206,360	77,693,806	80,655,519	83,233,114
Dental Plan	4,199,817	5,374,771	5,591,515	5,820,911
Stop Loss Premiums	2,007,245	2,018,802	2,638,691	3,448,613
Purchased Services	1,340,727	1,250,585	1,297,193	1,345,828
Other	-	-	-	-
Total Expenditures	**$ 74,754,149**	**$ 86,337,964**	**$ 90,182,918**	**$ 93,848,466**
Change in Fund Balance	$ 5,524,479	$ (1,625,000)	$ (1,700,001)	$ (1,550,001)
Assigned to Contingency for Self-Insured Plans	**$ 3,245,129**	**$ 3,457,503**	**$ 3,540,483**	**$ 3,626,634**
Balance on Hand June 30	**$ 10,474,649**	**$ 8,637,275**	**$ 6,854,294**	**$ 5,218,142**

2026-2027 Budget
Short Term Disability Insurance Fund 66

The District sets annual premiums based on projected claims, providing income replacement for eligible employees temporarily unable to work due to non-work-related illness or injury, ultimately offering greater control and potential cost savings while ensuring employee support.

	Audited Actuals 2022-2023	Audited Actuals 2023-2024	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 423,724**	**$ 248,733**	**$ 418,731**	**$ 587,369**	**$ 621,264**	**$ 621,264**	**$ 739,526**	**$ 739,526**
Revenues								
Short Term Disability Insurance Premiums	$ 546,245	$ 847,004	$ 928,334	$ 933,382	$ 933,382	$ 916,800	$ 925,000	$ 925,000
Total Revenues	**$ 546,245**	**$ 847,004**	**$ 928,334**	**$ 933,382**	**$ 933,382**	**$ 916,800**	**$ 925,000**	**$ 925,000**
Transfer from General Fund	-	-	-	-	-	-	-	-
Total Sources	**$ 969,969**	**$ 1,095,737**	**$ 1,347,065**	**$ 1,520,751**	**$ 1,554,646**	**$ 1,538,064**	**$ 1,664,526**	**$ 1,664,526**
Expenditures								
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	-	-	-	-	-	-	-	-
Short Term Disability Insurance Claims	566,991	516,489	597,635	682,105	716,000	700,000	725,000	725,000
Purchased Services	154,245	160,516	128,166	91,770	91,770	98,538	113,000	113,000
Other	-	-	-	-	-		-	-
Total Expenditures	**$ 721,236**	**$ 677,005**	**$ 725,801**	**$ 773,875**	**$ 807,770**	**$ 798,538**	**$ 838,000**	**$ 838,000**
Change in Fund Balance	$ (174,991)	$ 169,999	$ 202,533	$ 159,507	$ 125,612	$ 118,262	$ 87,000	$ 87,000
Ending Fund Balance - after reserves	**$ 248,733**	**$ 418,732**	**$ 621,264**	**$ 746,876**	**$ 746,876**	**$ 739,526**	**$ 826,526**	**$ 826,526**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Three Year Forecast
Short Term Disability Insurance Fund 66

The multi-year forecast for the Short Term Disability Insurance fund balance is projected to grow through 2027-2028, driven by steady premium revenue and low claims. Premiums remain flat for employees. Claims are projected to increase by 10% annually, and administrative fees by 2%, resulting in a projected drawdown of the fund beginning in 2028-2029. No premium rate changes are anticipated.

	2026-2027 Adopted Budget	2027-2028 Projection	2028-2029 Projection	2029-2030 Projection
Balance on Hand July 1	**$ 739,526**	**$ 826,526**	**$ 940,576**	**$ 1,018,905**
Revenue				
DCSD Premiums	$ 925,000	$ 952,050	$ 971,091	$ 990,513
Total Revenues	**$ 925,000**	**$ 952,050**	**$ 971,091**	**$ 990,513**
Transfer from General Fund	-	-	-	-
Total Sources	**$ 1,664,526**	**$ 1,778,576**	**$ 1,911,667**	**$ 2,009,418**
Expenditures				
Fees to Standard	$ 113,000	$ 113,000	$ 95,262	$ 99,111
Claims to Standard	725,000	725,000	797,500	964,975
Total Expenditures	**$ 838,000**	**$ 838,000**	**$ 892,762**	**$ 1,064,086**
Change in Fund Balance	$ 87,000	$ 114,050	$ 78,329	$ (73,573)
Balance on Hand June 30	**$ 826,526**	**$ 940,576**	**$ 1,018,905**	**$ 945,332**



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Trust Fund Budgets



2026-2027 Budget
Private Purpose Trust Fund 75

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

	Audited Actuals 2024-2025	Adopted Budget 2025-2026	Final Revised Budget 2025-2026	Estimated Actual 2025-2026	Proposed Budget 2026-2027	Adopted Budget 2026-2027
Balance on Hand July 1	**$ 31,379**	**$ 35,879**	**$ 37,200**	**$ 37,200**	**$ 18,575**	**$ 18,575**
Revenues						
Contributions	$ 53,321	$ 52,000	$ 30,000	$ 30,000	$ 40,000	$ 40,000
Total Revenues	**$ 53,321**	**$ 52,000**	**$ 30,000**	**$ 30,000**	**$ 400,000**	**$ 40,000**
Total Sources	**$ 84,700**	**$ 87,879**	**$ 67,200**	**$ 67,200**	**$ 58,575**	**$ 58,575**
Expenditures						
Grants and Scholarships	$ 47,500	$ 49,000	$ 49,000	$ 48,625	$ 24,000	$ 24,000
Total Expenditures	**$ 47,500**	**$ 49,000**	**$ 49,000**	**$ 48,625**	**$ 24,000**	**$ 24,000**
Change in Fund Balance	$ 5,821	$ 3,000	$ (19,000)	$ (18,625)	$ 16,000	$ 16,000
Ending Fund Balance - after reserves	$ 37,200	$ 38,879	$ 18,200	$ 18,575	$ 34,575	**$ 34,575**

Estimated Actual 2025-2026 reflects forecast as of March 31, 2026 presented to the Board of Education in Third Quarter Financials presentation on May 12, 2026. Final Revised Budget 2025-2026 reflects updated information since March 31, 2026.

Private Purpose Trust Fund 75 3-Year Forecast

Estimated future contributions are trust distributions based on the 2026 calendar year. Four participating schools are each projected to receive $6,000 in 2026-2027. These schools are Douglas County High School, Castle View High School, Ponderosa High School, and Renaissance Secondary School.

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

Significant Decreases in Fund Balance

Fund	Estimated Actual 2025-2026 Ending Balance	Adopted Budget 2026-2027 Ending Balance	Change in Ending Fund Balance	% Change
General Fund (10)	140,295,072	117,660,731	(22,634,341)	-16%
Outdoor Education Fund (13)	-	-	-	0%
Capital Projects Fund (14)	19,306,343	21,724,821	2,418,478	13%
Transportation Fund (25)	2,587,750	925,456	(1,662,294)	-64%
Nutrition Services NSLP Fund (21)	14,883,789	14,706,979	(176,810)	-1%
Governmental Designated Purpose Grants Fund (22)	-	-	-	0%
Athletics and Activities Fund (26)	4,328,271	3,553,005	(775,266)	-18%
Child Care Fund (29)	3,370,856	3,551,240	180,384	5%
Bond Redemption Fund (31)	96,718,350	110,221,893	13,503,543	14%
Certificate of Participation Lease Payment Fund (39)	2,845	2,845	-	0%
Bond Building Fund (44)	145,845,896	122,911,336	(22,934,560)	-16%
Medical and Dental Fund (65)	8,195,299	13,719,778	5,524,479	67%
Short Term Disability Insurance Fund (66)	739,526	826,526	87,000	12%
Private Purpose Trust Fund (75)	18,575	34,575	16,000	86%
Total	**$ 436,292,572**	**$ 409,839,185**	**$ (26,453,387)**	**-6%**

Explanation of Decreases in Ending Fund Balance Greater Than Ten Percent

General Education Fund: Is projected to use $22,634,341 of fund balance for programming related initiatives and growth and decline initiatives

Transportation Fund: Is projected to use $1,662,294 of fund balance for operational expenses

Athletics and Activities Fund: Is projected to use $775,266 of fund balance for school sponsored athletics and middle school growth and decline initiatives

Bond Building Fund: Is projected to use $22,934,560 of fund balance for ongoing bond projects

School Financials



Colorado School Awards in 2025-2026

The Governor's Distinguished Improvement Awards

The Governor's Distinguished Improvement Awards are given to schools that demonstrate exceptional student growth. On the school performance framework that is used by the state to evaluate schools, these schools "exceed" expectations on the indicator related to longitudinal academic growth at all grade levels.

DCSD Neighborhood and Charter Recipients:

- Bear Canyon Elementary School
- Challenge to Excellence Charter School
- Copper Mesa Elementary School
- Larkspur Elementary School
- Lone Tree Elementary
- Timber Trail Elementary School
- Wildcat Mountain Elementary School

Source: http://www.cde.state.co.us/cdeawards/distinguishedimprovement

The John Irwin Awards

The John Irwin awards are given to schools that demonstrate exceptional academic achievement over time. These schools received an Exceeds Expectations rating on the Academic Achievement indicator of the School Performance Frameworks reflecting exceptional performance in Math, English Language Arts, and Science. The Excellence Awards are named for a true friend and visionary of education, former Colorado State Representative, John J. Irwin.

DCSD Neighborhood and Charter Recipients:

- Academy Charter School
- American Academy
- Bear Canyon Elementary School
- Ben Franklin Academy
- Buffalo Ridge Elementary School
- Challenge To Excellence Charter School
- Cherry Valley Elementary School
- Copper Mesa Elementary School
- Cougar Run Elementary School
- Coyote Creek Elementary School
- Eldorado Elementary School
- Franktown Elementary School
- Gold Rush Elementary
- Heritage Elementary School
- Larkspur Elementary School
- Lone Tree Elementary
- Mountain Ridge Middle School
- North Star Academy
- Northridge Elementary School
- Parker Core Knowledge Charter School
- Pine Grove Elementary School
- Platte River Academy Charter School
- Ranch View Middle School
- Redstone Elementary School
- Rock Canyon High School
- Rocky Heights Middle School
- Saddle Ranch Elementary School
- Sand Creek Elementary School
- STEM School Highlands Ranch
- Stone Mountain Elementary
- Summit View Elementary School
- Thunderridge High School
- Timber Trail Elementary School
- Trailblazer Elementary School
- Wildcat Mountain Elementary

Source: http://www.cde.state.co.us/cdeawards/johnirwin

District and School Performance Frameworks

The District Performance Framework and the School Performance Framework serve to:

1. Hold districts and schools accountable for performance on the same, single set of indicators and measures; and
2. Inform a differentiated approach to state support based on performance and need, by specifically identifying the lowest performing districts.

These aims are a central part of the Colorado Department of Education's Statewide System of Accountability and Support and the goals outlined in the Education Accountability Act of 2009 (SB 09-163). They are critical to enabling the state to better support district evaluation, planning, decision-making, and implementation in improving schools. To support the various state, district and school uses of the performance frameworks, both district and school performance frameworks will be provided to districts annually at the start of the school year.

Key Performance Indicators

The performance frameworks measure attainment on the key performance indicators identified in SB 09-163 as the measures of educational success:

- academic achievement
- academic longitudinal growth
- postsecondary and workforce readiness

State identified measures and metrics for each of these performance indicators are combined to arrive at an overall evaluation of a school's or a district's performance. For districts, the overall evaluation leads to their accreditation. For schools, the overall evaluation leads to the type of plan schools will implement. Districts will continue to accredit schools, and they may do so using the state's performance framework or using their own more exhaustive or stringent framework.

District Accreditation Categories

The Framework assigns to each district one of five accreditation categories:

1. *Accredited with Distinction* – This is assigned to the highest performing districts. These districts are meeting or exceeding expectations on the majority of performance tasks.
2. *Accredited* – Districts with an overall rating of Accredited are meeting expectations on the majority of performance metrics.
3. *Accredited with Improvement Plan* – These districts are identified as lower performing. They may be meeting expectations on some performance metrics, but they are not meeting or are only approaching expectations on many.
4. *Accredited with Priority Improvement Plan* – These districts are identified as low performing. They are not meeting or are only approaching expectations on most performance metrics. The state will provide support and oversight to these districts until they improve.
5. *Accredited with Turnaround Plan* – These districts are identified as among the lowest performing districts in the state. They are not meeting or are only approaching expectations on most performance metrics. The state will provide support and oversight to these districts until they improve.

School Plan Categories

The School Performance Framework assigns to each school one of four plan types:

1. *Performance Plan* – Schools with a Performance Plan are meeting expectations on the majority of performance metrics.
2. *Improvement Plan* – These schools are identified as lower performing. They may be meeting expectations on some performance metrics, but they are not meeting or are only approaching expectations on many.
3. *Priority Improvement Plan* – These schools are identified as low performing. They are not meeting or are only approaching expectations on most performance metrics. The state will provide support and oversight to these schools until they improve.
4. *Turnaround Plan* – These schools are identified as among the lowest performing schools in the state. They are not meeting or are only approaching expectations on most performance metrics. The state will provide support and oversight to these schools until they improve.

Source: https://www.cde.state.co.us/accountability/frameworkscoringguide

Source: https://www.cde.state.co.us/accountability/performanceframeworks

Other District Accreditation & School Plan Types

- Insufficient State Data: Small Tested Population will be assigned to small districts and schools with enrollment in grades three through nine (tested grades) that are too small to report data publicly.
- Insufficient State Data: Low Participation will be given to schools and districts of any size with assessment participation low enough that achievement results could not be reported publicly, in order to protect the privacy of student data. Schools and districts with only postsecondary workforce readiness data and no achievement/growth information are assigned this rating.

Descriptors

Schools and Districts with low participation will have one of the following added to their plan type:

- Meets Participation will be added to ratings for schools and districts with participation rates above 95 percent in two or more content areas. This is the actual participation rate including parent excusals in the calculations.
- Low Participation will be added to the ratings for schools and districts with test participation rates below 95 percent in two or more content areas. The participation rate used for this descriptor includes students as non-participants if their parents formally excused them from taking the tests. Because low participation can impact how well the results reflect the school/district as a whole, it is important to consider low participation in reviewing the results on the frameworks. Participation rates are also reported on the first page of the frameworks, along with the achievement results on the subsequent pages.
- Decreased due to Participation indicates the plan type or rating was lowered one level because assessment participation rates fell below 95 percent in two or more content areas. Parent refusals are excluded from the calculations used for this descriptor. According to a State Board of Education motion, schools and district will not be held liable for parental excusals. Schools and districts that are below the 95 percent accountability participation rate in English language arts and math will have their ratings "decreased due to participation." This requirement was not applied in 2022 and became applicable in 2023.

Performance Frameworks

Performance framework ratings in 2025 will be based on continued state assessment and data collections and are no longer considered "transitional." Performance watch identifications, including "accountability clock" years, will resume after a three-year pause. The state's Accountability Clock requires the State Board of Education to direct a course of action to the local board of education if the school or district has received Priority Improvement or Turnaround ratings for five consecutive years. These courses of action are called "Accountability Pathways", and are directed by the state board during an Accountability Hearing. In 2022, Senate Bill 22-137 ("Transition Back to Standard K-12 Accountability") was passed to resume the state accountability system after a multi-year pause due to the COVID-19 pandemic.

DCSD Official Performance Ratings Report Year 2025

Rating: Accredited 71.2 Points Earned
Performance Watch Status: Not on Performance Watch
Rating Source: Ratings based on I-Year Performance Report

Cut-Points for Plan/Category Type Assignment

	District	School	Accreditation Category/Plan Type
Total Framework Points	74.00%	not applicable	Accredited w/Distinction (District only)
	56.00%	53.00%	Accredited (District) or Performance Plan (School)
	44.00%	42.00%	Accredited w/Improvement Plan (District) or Improvement Plan (School)
	34.00%	34.00%	Accredited w/Priority Improvement Plan (District) or Priority Improvement (School)
	25.00%	25.00%	Accredited w/Turnaround Plan(District) or Turnaround Plan (School)

Source: https://cedar2.cde.state.co.us/documents/DPF2025/Official/0900-1-Year-Official.pdf

Source: https://www.cde.state.co.us/communications/accountabilityclockfactsheet

2025-2026 School Performance Framework Indicators

School Performance Frameworks

	2025-2026 School Performance Framework Indicators				
	Final Rating	Points Earned	Academic Achievement	Academic Growth	Accountability Participation Rate
Elementary Schools					
Acres Green Elementary	Performance Plan	63.50%	Approaching	Meets	Meets 95% Participation
Arrowwood Elementary	Performance Plan	71.40%	Meets	Meets	Meets 95% Participation
Bear Canyon Elementary	Performance Plan	97.60%	Exceeds	Meets	Meets 95% Participation
Buffalo Ridge Elementary	Performance Plan	76.50%	Exceeds	Approaching	Meets 95% Participation
Castle Rock Elementary	Performance Plan	53.00%	Meets	Meets	Meets 95% Participation
Cherokee Trail Elementary	Performance Plan	72.00%	Meets	Meets	Meets 95% Participation
Cherry Valley Elementary	Performance Plan	85.00%	Exceeds	Meets	Meets 95% Participation
Clear Sky Elementary	Performance Plan	73.60%	Meets	Meets	Meets 95% Participation
Copper Mesa Elementary	Performance Plan	89.00%	Exceeds	Meets	Meets 95% Participation
Cougar Run Elementary	Performance Plan	80.80%	Meets	Meets	Meets 95% Participation
Coyote Creek Elementary	Performance Plan	83.90%	Exceeds	Meets	Meets 95% Participation
Eagle Ridge Elementary	Performance Plan	73.40%	Meets	Meets	Meets 95% Participation
Eldorado Elementary	Performance Plan	90.00%	Exceeds	Meets	Meets 95% Participation
Flagstone Elementary	Performance Plan	85.30%	Meets	Exceeds	Meets 95% Participation
Fox Creek Elementary	Performance Plan	78.30%	Meets	Meets	Meets 95% Participation
Franktown Elementary	Performance Plan	77.50%	Exceeds	Meets	Meets 95% Participation
Frontier Valley Elementary	Performance Plan	55.50%	Meets	Approaching	Meets 95% Participation
Gold Rush Elementary	Performance Plan	84.00%	Exceeds	Meets	Meets 95% Participation
Heritage Elementary	Performance Plan	84.80%	Exceeds	Meets	Meets 95% Participation
Iron Horse Elementary	Performance Plan	69.10%	Meets	Meets	Meets 95% Participation
Larkspur Elementary	Performance Plan	88.70%	Meets	Meets	Meets 95% Participation
Legacy Point Elementary	Performance Plan	67.00%	Approaching	Approaching	Meets 95% Participation
Lone Tree Elementary	Performance Plan	91.80%	Exceeds	Exceeds	Meets 95% Participation
Mammoth Heights Elementary	Performance Plan	74.60%	Meets	Meets	Meets 95% Participation
Meadow View Elementary	Performance Plan	68.10%	Meets	Meets	Meets 95% Participation
Mountain View Elementary	Performance Plan	0.00%	N/A	Exceeds	N/A
Northeast Elementary	Performance Plan	63.00%	Exceeds	Meets	Meets 95% Participation
Northridge Elementary	Performance Plan	91.20%	Exceeds	Meets	Meets 95% Participation
Pine Grove Elementary	Performance Plan	86.00%	Meets	Meets	Meets 95% Participation
Pine Lane Elementary	Performance Plan	70.50%	Meets	Meets	Meets 95% Participation
Pioneer Elementary	Performance Plan	78.60%	Meets	Meets	Meets 95% Participation
Prairie Crossing Elementary	Performance Plan	80.70%	Meets	Meets	Meets 95% Participation
Redstone Elementary	Performance Plan	84.70%	Exceeds	Exceeds	Meets 95% Participation
Renaissance Magnet Elementary	Performance Plan	84.20%	Meets	Meets	Meets 95% Participation
Rock Ridge Elementary	Performance Plan	65.20%	Approaching	Meets	Meets 95% Participation
Roxborough Intermediate Elementary	Performance Plan	76.80%	Meets	Approaching	Meets 95% Participation
Roxborough Primary Elementary	Performance Plan	0.00%	N/A	Exceeds	N/A
Saddle Ranch Elementary	Performance Plan	65.70%	Exceeds	Meets	Meets 95% Participation
Sage Canyon Elementary	Performance Plan	69.40%	Meets	Meets	Meets 95% Participation
Sand Creek Elementary	Performance Plan	71.50%	Meets	Meets	Meets 95% Participation
Sedalia Elementary	Improvement Plan	51.20%	Approaching	Approaching	Meets 95% Participation
Soaring Hawk Elementary	Performance Plan	66.80%	Meets	Meets	Meets 95% Participation
South Ridge Elementary	Performance Plan	61.80%	Approaching	Approaching	Meets 95% Participation
Stone Mountain Elementary	Performance Plan	85.40%	Exceeds	Meets	Meets 95% Participation
Summit View Elementary	Performance Plan	83.50%	Exceeds	Meets	Meets 95% Participation
Timber Trail Elementary	Performance Plan	91.40%	Exceeds	Meets	Meets 95% Participation
Trailblazer Elementary	Performance Plan	80.00%	Meets	Meets	Meets 95% Participation
Wildcat Mountain Elementary	Performance Plan	92.40%	Exceeds	Meets	Meets 95% Participation

*School rating decreased due to participation

Source: https://www.cde.state.co.us/accountability/performanceframeworkresults

School Performance Frameworks

	2025-2026 School Performance Framework Indicators				
	Final Rating	Points Earned	Academic Achievement	Academic Growth	Accountability Participation Rate
Secondary Schools					
Middle Schools					
Castle Rock Middle School	Performance Plan	55.50%	Meets	Approaching	Meets 95% Participation
Cimarron Middle	Performance Plan	63.00%	Meets	Approaching	Meets 95% Participation
Cresthill Middle School	Performance Plan	70.90%	Meets	Approaching	Meets 95% Participation
Mesa Middle School	Performance Plan	63.10%	Meets	Approaching	Meets 95% Participation
Mountain Ridge Middle School	Performance Plan	62.10%	Meets	Approaching	Meets 95% Participation
Ranch View Middle School	Performance Plan	73.50%	Exceeds	Approaching	Meets 95% Participation
Rocky Heights Middle School	Performance Plan	79.10%	Exceeds	Meets	Meets 95% Participation
Sagewood Middle School	Performance Plan	53.70%	Meets	Approaching	Meets 95% Participation
Sierra Middle School	Performance Plan	53.70%	Meets	Approaching	Meets 95% Participation
High Schools					
Castle View High School	Performance Plan	70.60%	Meets	Meets	Meets 95% Participation
Chaparral High School	Performance Plan	74.80%	Meets	Meets	Meets 95% Participation
Douglas County High School	Performance Plan	65.20%	Meets	Meets	Low Participation
Highlands Ranch High School	Performance Plan	73.00%	Meets	Meets	Meets 95% Participation
Legend High School	Performance Plan	76.40%	Meets	Meets	Meets 95% Participation
Mountain Vista High School	Performance Plan	82.90%	Exceeds	Meets	Meets 95% Participation
Ponderosa High School	Performance Plan	72.60%	Meets	Meets	Meets 95% Participation
Rock Canyon High School	Performance Plan	87.70%	Exceeds	Meets	Meets 95% Participation
ThunderRidge High School	Performance Plan	83.50%	Meets	Meets	Meets 95% Participation
Alternative Schools					
Daniel C. Oakes High School	AEC: Insufficient State Data	0.00%	N/A	Does Not Meet	Meets 95% Participation
Eagle Academy	AEC: Performance Plan	78.14%	Approaching	Meets	Low Participation
eDCSD*	Insufficient State Data	0.00%	N/A	Meets	Low Participation
VALE	Performance Plan	77.50%	Meets	Meets	Meets 95% Participation
Charter Schools					
Academy Charter School	Performance Plan	80.50%	Exceeds	Meets	Meets 95% Participation
American Academy Charter School	Performance Plan	87.50%	Exceeds	Meets	Meets 95% Participation
Aspen View Academy Charter School	Performance Plan	61.00%	Meets	Meets	Meets 95% Participation
Ben Franklin Academy Charter School	Performance Plan	85.20%	Exceeds	Meets	Meets 95% Participation
Challenge To Excellence Charter School	Performance Plan	93.30%	Exceeds	Meets	Meets 95% Participation
DCS Montessori Charter School	Performance Plan	72.50%	Meets	Meets	Meets 95% Participation
Global Village Academy Charter School	Performance Plan	72.50%	Meets	Meets	Meets 95% Participation
HOPE Online Charter School	AEC: Performance Plan	71.82%	Does Not Meet	Approaching	Meets 95% Participation
Leman Academy of Excellence	Performance Plan	67.50%	Meets	Approaching	Meets 95% Participation
Northstar Academy Charter School	Performance Plan	89.90%	Exceeds	Meets	Meets 95% Participation
Parker Core Knowledge Charter School	Performance Plan	84.40%	Exceeds	Meets	Meets 95% Participation
Parker Performing Arts Charter School	Performance Plan	74.50%	Meets	Meets	Meets 95% Participation
Platte River Academy Charter School	Performance Plan	74.10%	Exceeds	Meets	Meets 95% Participation
Renaissance Secondary Charter School	Performance Plan	76.30%	Meets	Meets	Meets 95% Participation
SkyView Academy Charter School	Performance Plan	79.80%	Meets	Meets	Meets 95% Participation
STEM Academy Charter School	Performance Plan	84.60%	Exceeds	Meets	Meets 95% Participation
World Compass Academy Charter School	Performance Plan	80.00%	Meets	Meets	Meets 95% Participation

^ School rating decreased due to participation

Source: https://www.cde.state.co.us/accountability/performanceframeworkresults



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East Planning Area

Chaparral High School Feeder

- Cherokee Trail Elementary School
- Mammoth Heights Elementary School
- Pine Grove Elementary School
- Pine Lane Elementary School
- Prairie Crossing Elementary School
- Sierra Middle School
- Chaparral High School

Legend High School Feeder

- Frontier Valley Elementary School
- Gold Rush Elementary School
- Iron Horse Elementary School
- Pioneer Elementary School
- Cimarron Middle School
- Legend High School

Ponderosa High School Feeder

- Franktown Elementary School
- Legacy Point Elementary School
- Mountain View Elementary School
- Northeast Elementary School
- Sagewood Middle School
- Ponderosa High School

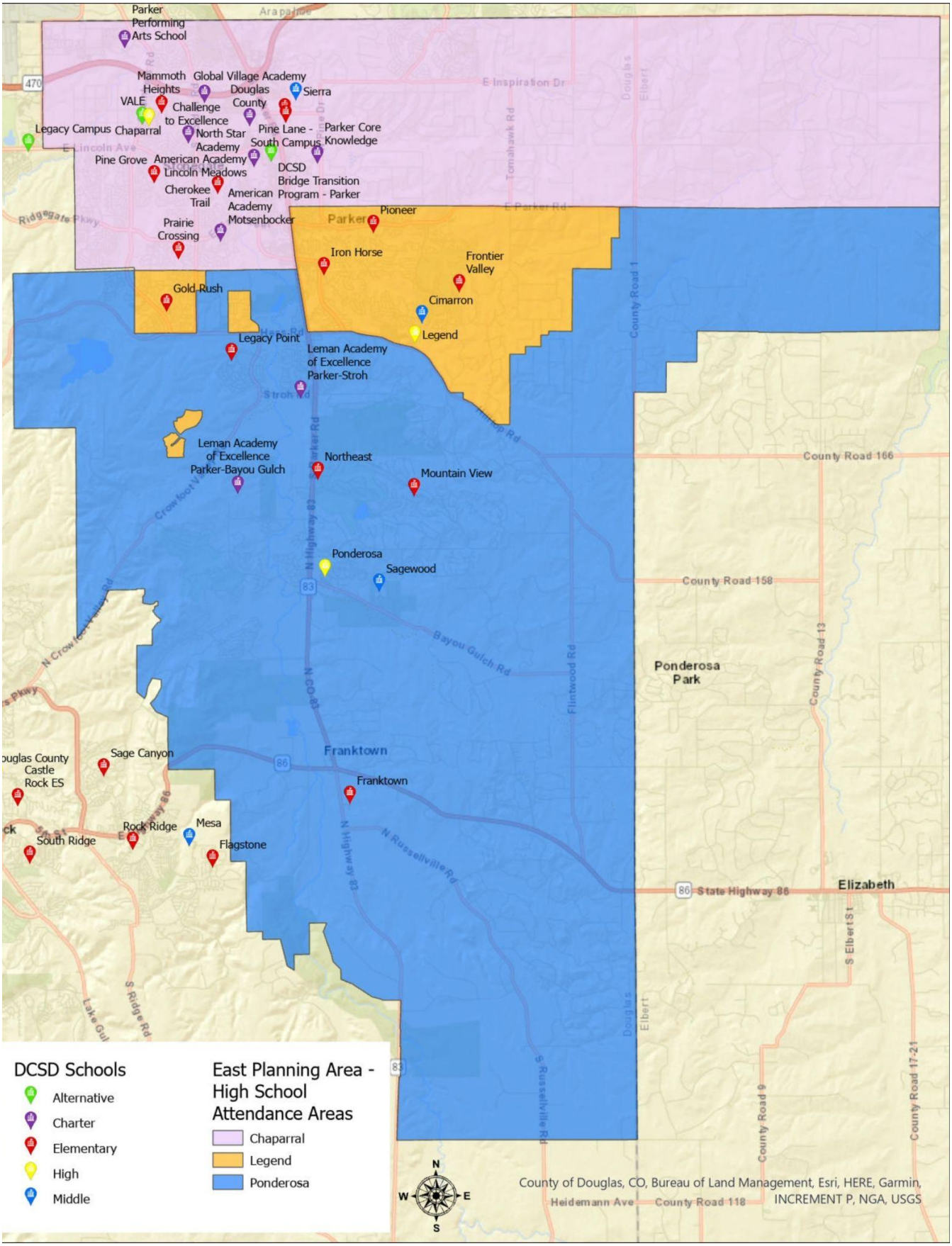
Charter Schools

- American Academy Charter School—Motsenbocker
- American Academy Charter School—Lincoln Meadows
- Challenge to Excellence Charter School
- Global Village Academy Charter School
- Leman Academy of Excellence Charter School—Stroh
- Leman Academy of Excellence Charter School—Bayou Gulch
- North Star Academy Charter School
- Parker Core Knowledge Charter School
- Parker Performing Arts Charter School

Alternative Schools

- Venture Academy of Leadership & Entrepreneurship

East Planning Area Map



West Planning Area

Douglas County High School Feeder

- Castle Rock Elementary School
- Cherry Valley Elementary School
- Flagstone Elementary School
- Renaissance Elementary Magnet School
- Rock Ridge Elementary School
- Sage Canyon Elementary School
- South Ridge Elementary School
- Mesa Middle School
- Douglas County High School

Castle View High School Feeder

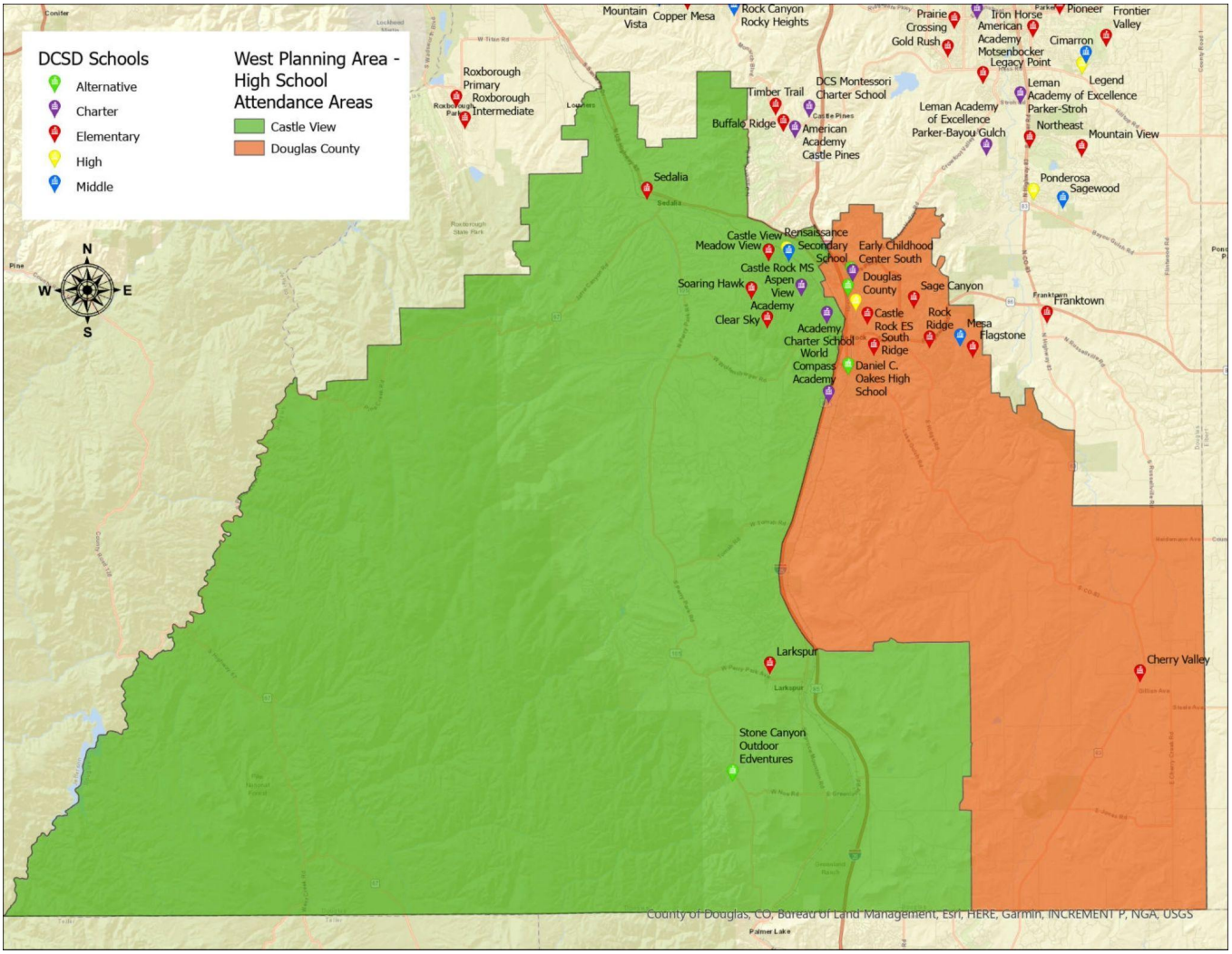
- Clear Sky Elementary School
- Larkspur Elementary School
- Meadow View Elementary School
- Sedalia Elementary School
- Soaring Hawk Elementary School
- Castle Rock Middle School
- Castle View High School
- Charter Schools
- Academy Charter School
- Aspen View Academy Charter School
- Renaissance Secondary Charter School
- World Compass Academy Charter School

Alternative Schools

- Daniel C. Oakes High School

* Stone Canyon Outdoor EdVentures is a Co-Curricular Program

West Planning Area Map



North Planning Area

Highlands Ranch High School Feeder

- Arrowwood Elementary School
- Cougar Run Elementary School
- Lone Tree Elementary Magnet School
- Silver Spruce Elementary School
- Cresthill Middle School
- Highlands Ranch High School

ThunderRidge High School Feeder

- Coyote Creek Elementary School
- Golden Ridge Elementary School
- Roxborough Intermediate School
- Roxborough Primary School
- Stone Mountain Elementary School
- Trailblazer Elementary School
- Ranch View Middle School
- ThunderRidge High School

Rock Canyon High School Feeder

- Buffalo Ridge Elementary School
- Redstone Elementary School
- Timber Trail Elementary School
- Wildcat Mountain Elementary School
- Rocky Heights Middle School
- Rock Canyon High School

Mountain Vista High School Feeder

- Bear Canyon Elementary School
- Copper Mesa Elementary School
- Mountain Peak Elementary School
- Northridge Elementary School
- Sand Creek Elementary School
- Mountain Ridge Middle School
- Mountain Vista High School

Charter Schools

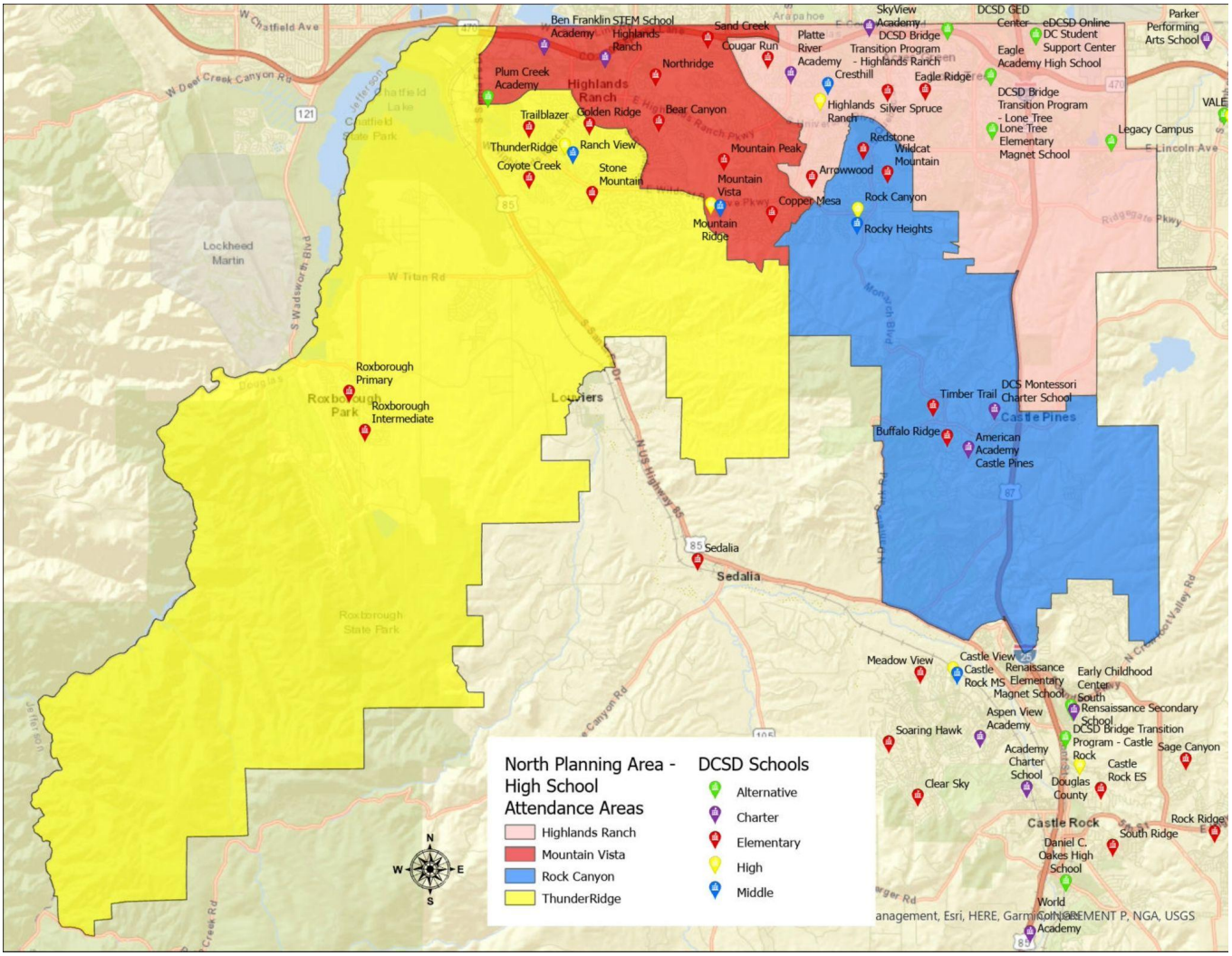
- American Academy Charter School – Castle Pines
- Ben Franklin Academy Charter School
- DCS Montessori Charter School
- Platte River Academy Charter School
- SkyView Academy Charter School
- STEM School Highlands Ranch Charter School

Alternative Schools

- Eagle Academy Alternative High School
- eDCSD Online
- Legacy Campus*
- Plum Creek Academy

* Legacy Campus is a Co-Curricular Program

North Planning Area Map



Interactive Online School Financials through OpenBook

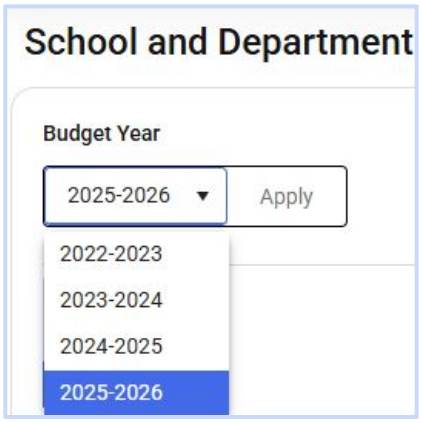
DCSD uses Openbook's interactive software for school financial reporting. The following links to Openbook can also be found on DCSD Financial Transparency website:

Link to Expenditure Report:

DCSD_Interactive_School_Financials 26-27

The expenditure report shows the 2026-2027 Adopted Budget General Fund Expenditures and Reserves. It excludes transfers to other funds and transfers, charter schools and capital projects. As shown in the image below, viewers can select between a bar graph of the dollar amounts, pie chart of the percentage of the total by each division or summary formatted as a table. Each breakdown by Division is drillable to three additional layers of detail: first the entity hierarchy, next the cost center (department) and finally the expenditure type (ledger category).

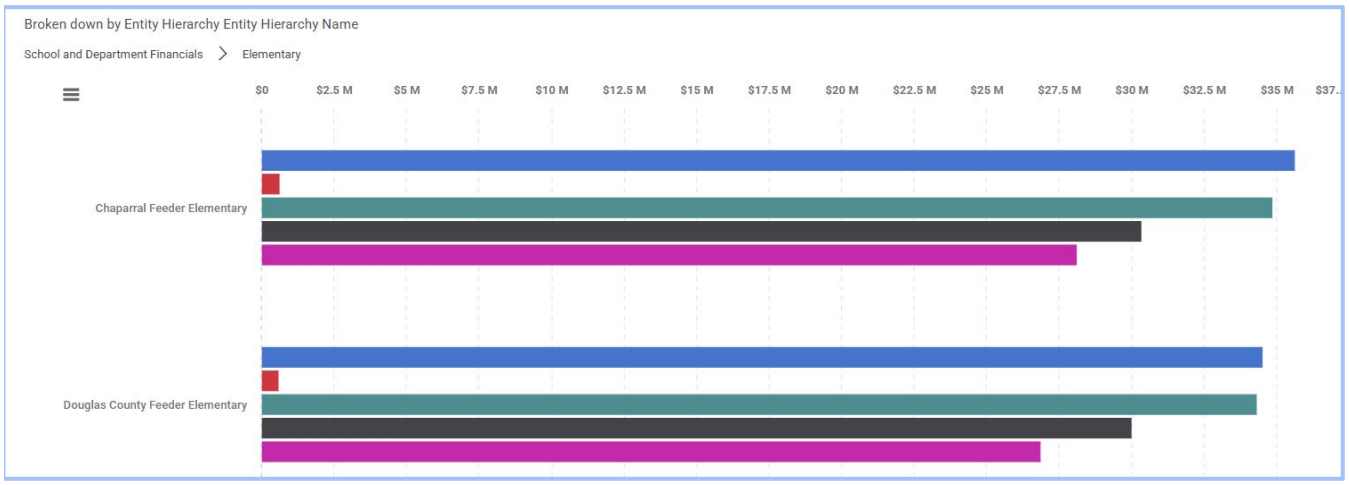
Select desired year and click Apply to view. Hover over each bar in the graph for more detail.



First Level: Division



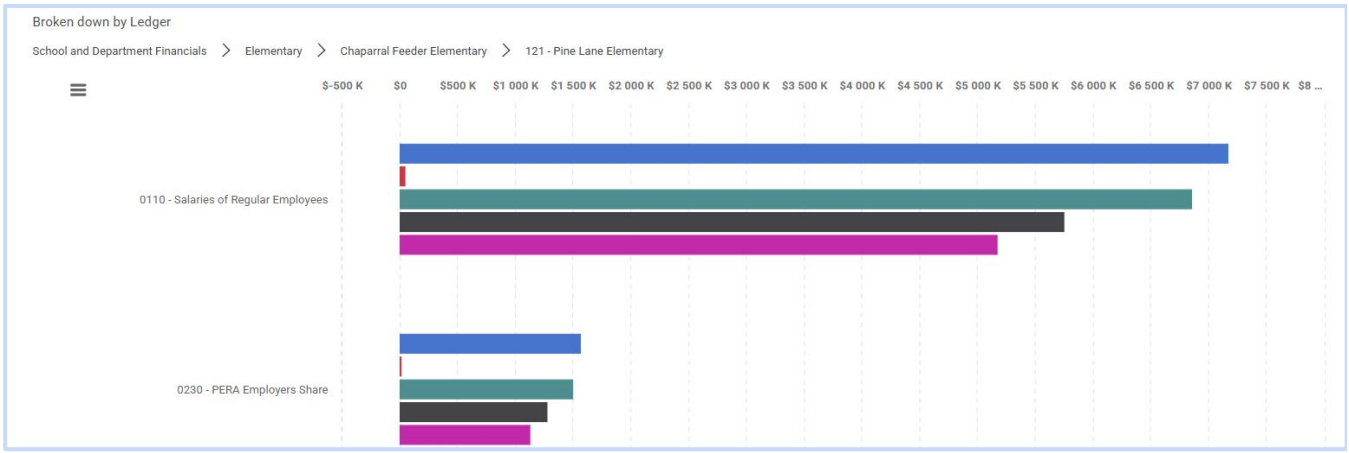
Second Level: Entity Hierarchy



Third Level: Center



Fourth Level: Ledger

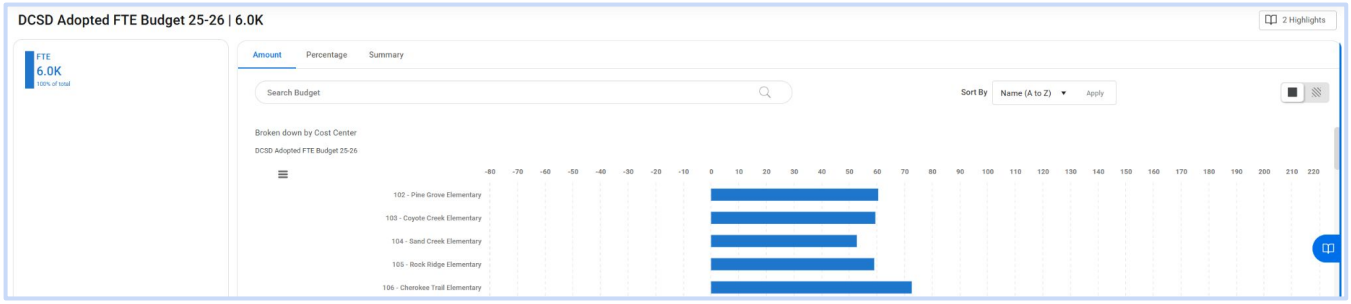


Link to FTE Report:

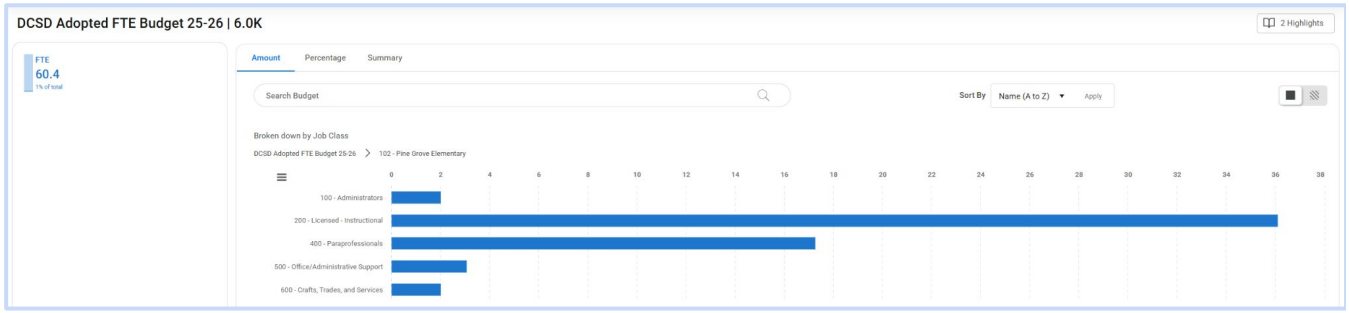
DCSD_Interactive_26-27_FTE_Report

The FTE report displays the 2026-2027 Adopted Budget Full Time Equivalents (FTE) for the General Fund. It excludes employees funded outside of the General Fund (such as in Nutrition Services or Transportation). The interactive tool has a similar layout with two levels: first by cost center and then by job class (type of position). FTE is defined as hours worked in a 40 hour work week, meaning a 40 hour a week employee is a 1.0 FTE while a 20 hour a week employee is a 0.5 FTE.

First Level: Division



Second Level: Cost Center

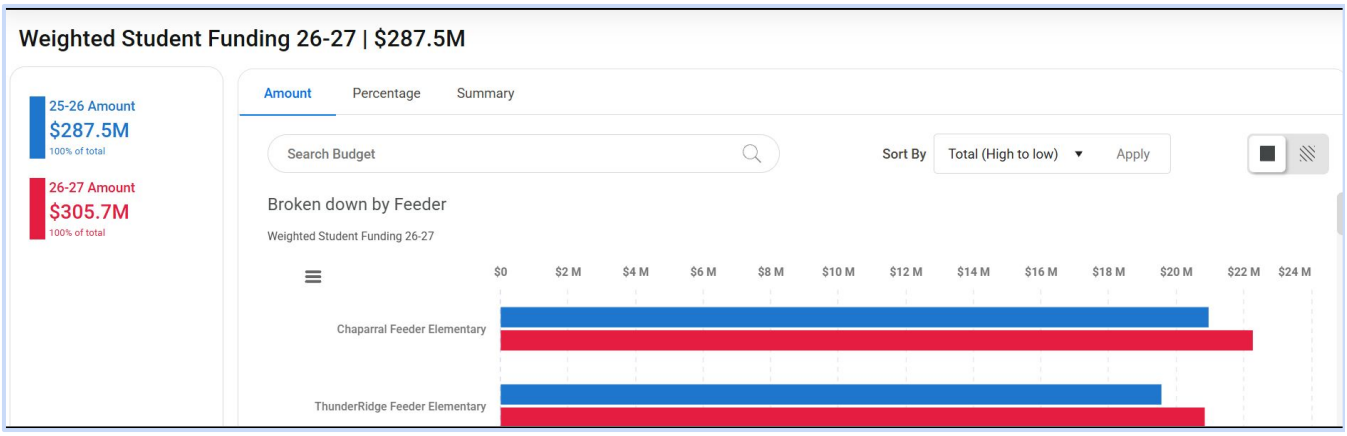


Link to Weighted Student Funding Report:

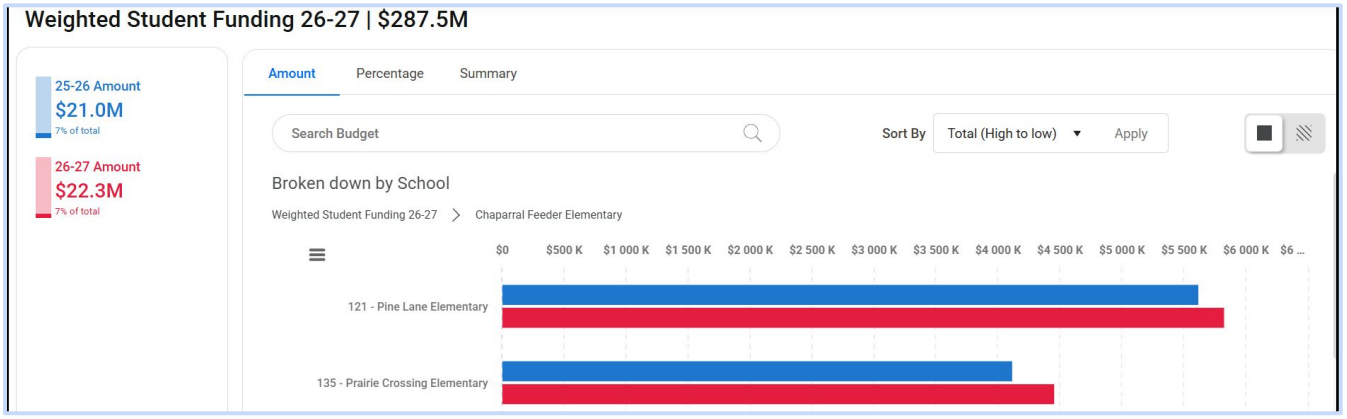
DCSD Weighted Student Funding Report

The Weighted Student Funding Report outlines each neighborhood school's base allocation under the Site-Based Budgeting formula. Allocations are divided into base per-pupil funding, discretionary formula weights, and non-discretionary FTE and dollar -based allocations. Discretionary formula weights include At-Risk and Academic Intervention weights to provide additional support where students need it most. Schools have flexibility over discretionary dollars, while non-discretionary allocations cover required positions or resources. Principals are held accountable to the total value of their allocations. Refer to the Site Based Budgeting Formula Guide for more information on SBB Allocations.

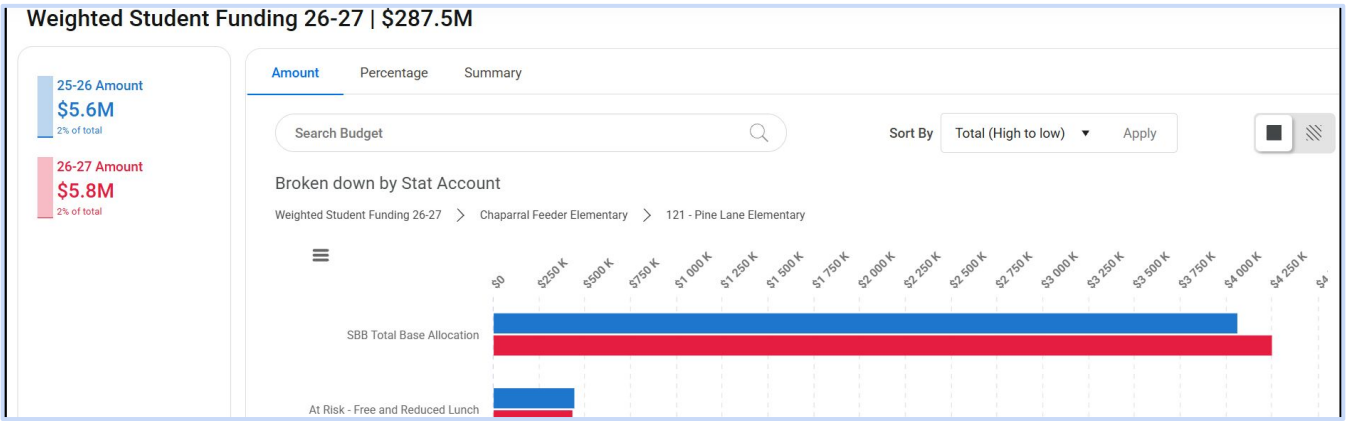
First Level: Division



Second Level: Cost Center



Third Level: Allocations



Link to Carry Over Report:

DCSD Interactive Carry Over

The Carry Over per Level report shows each school's unspent discretionary instructional and support non-salary dollars from the previous fiscal year, dating back to 2020-2021. The interactive tool organizes data by division and costing center. Carryover is calculated based on budget versus actuals in eligible operational accounts. Once awarded, schools may reallocate carryover within their discretionary SBB budget for instructional or support supplies and services. Additional details are outlined in Board Policy DB-R

First Level: Division



Second Level: Cost Center





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2026-2027 Adopted Budget: Elementary School Summary

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

	Enrollment			SBB Allocations								
Elementary Schools	25-26 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	**Total Discretionary**	Non-Discretionary Allocations	**Total SBB**	**Total per pupil**	Instructional ($/pupil)	Support ($/pupil)
Acres Green Elementary (CONSOLIDATED)	239	-	(239)	$ -	$ -	**$ -**	$ -	**$ -**	**$ -**	$ -	$ -
Arrowwood Elementary	301	240	(61)	$ 2,248,483	$ 45,000	**$ 2,293,483**	$ 1,996,114	**$ 4,289,597**	**$ 17,873**	$ 659	$ -
Bear Canyon Elementary	337	310	(27)	$ 2,538,056	$ -	**$ 2,538,056**	$ 1,476,582	**$ 4,014,638**	**$ 12,950**	$ 328	$ -
Buffalo Ridge Elementary	506	477	(29)	$ 3,767,806	$ -	**$ 3,767,806**	$ 1,634,132	**$ 5,401,938**	**$ 11,325**	$ 218	$ -
Castle Rock Elementary	403	395	(8)	$ 3,536,768	$ 8,000	**$ 3,544,768**	$ 2,571,586	**$ 6,116,354**	**$ 15,484**	$ 762	$ -
Cherokee Trail Elementary	477	483	6	$ 4,237,545	$ -	**$ 4,237,545**	$ 2,496,735	**$ 6,734,280**	**$ 13,943**	$ 404	$ 72
Cherry Valley Elementary	29	31	2	$ 593,408	$ -	**$ 593,408**	$ 220,844	**$ 814,252**	**$ 26,266**	$ -	$ -
Clear Sky Elementary	597	600	3	$ 4,980,389	$ -	**$ 4,980,389**	$ 2,338,420	**$ 7,318,809**	**$ 12,198**	$ 526	$ 61
Copper Mesa Elementary	263	216	(47)	$ 1,930,403	$ -	**$ 1,930,403**	$ 1,812,780	**$ 3,743,183**	**$ 17,330**	$ 476	$ -
Cougar Run Elementary	396	353	(43)	$ 2,903,586	$ -	**$ 2,903,586**	$ 2,273,873	**$ 5,177,459**	**$ 14,667**	$ 96	$ 48
Coyote Creek Elementary	507	418	(89)	$ 3,315,612	$ -	**$ 3,315,612**	$ 2,033,141	**$ 5,348,753**	**$ 12,796**	$ 229	$ -
Eagle Ridge Elementary	521	505	(16)	$ 4,317,019	$ -	**$ 4,317,019**	$ 2,922,352	**$ 7,239,371**	**$ 14,335**	$ 841	$ -
Flagstone Elementary	449	455	6	$ 3,659,352	$ -	**$ 3,659,352**	$ 1,819,195	**$ 5,478,547**	**$ 12,041**	$ 500	$ -
Franktown Elementary	335	325	(10)	$ 2,657,596	$ -	**$ 2,657,596**	$ 1,599,383	**$ 4,256,979**	**$ 13,098**	$ 289	$ 342
Frontier Valley Elementary	369	360	(9)	$ 2,946,537	$ -	**$ 2,946,537**	$ 1,718,086	**$ 4,664,623**	**$ 12,957**	$ -	$ -
Gold Rush Elementary	573	575	2	$ 4,582,994	$ -	**$ 4,582,994**	$ 2,069,491	**$ 6,652,485**	**$ 11,570**	$ 612	$ -
Golden Ridge Elementary	358	442	84	$ 3,739,995	$ -	**$ 3,739,995**	$ 5,064,967	**$ 8,804,962**	**$ 19,921**	$ 625	$ -
Heritage Elementary (CONSOLIDATED)	344	-	(344)	$ -	$ -	**$ -**	$ -	**$ -**	**$ -**	$ -	$ -
Iron Horse Elementary	368	370	2	$ 3,122,079	$ -	**$ 3,122,079**	$ 1,775,191	**$ 4,897,270**	**$ 13,236**	$ 726	$ 27
Larkspur Elementary	154	145	(9)	$ 1,519,135	$ -	**$ 1,519,135**	$ 1,013,987	**$ 2,533,122**	**$ 17,470**	$ 922	$ 103
Legacy Point Elementary	436	431	(5)	$ 3,651,971	$ -	**$ 3,651,971**	$ 1,929,474	**$ 5,581,445**	**$ 12,950**	$ 854	$ 40
Lone Tree Elementary	356	360	4	$ 2,792,533	$ -	**$ 2,792,533**	$ 1,046,563	**$ 3,839,096**	**$ 10,664**	$ 185	$ -
Mammoth Heights Elementary	523	531	8	$ 4,503,996	$ -	**$ 4,503,996**	$ 2,319,105	**$ 6,823,101**	**$ 12,850**	$ 1,011	$ -
Meadow View Elementary	461	455	(6)	$ 3,856,243	$ -	**$ 3,856,243**	$ 2,050,284	**$ 5,906,527**	**$ 12,981**	$ 457	$ 54
Mountain Peak Elementary	298	480	182	$ 3,957,605	$ -	**$ 3,957,605**	$ 4,038,647	**$ 7,996,252**	**$ 16,659**	$ 444	$ -
Mountain View Elementary	273	266	(7)	$ 2,305,435	$ -	**$ 2,305,435**	$ 1,493,942	**$ 3,799,377**	**$ 14,283**	$ 368	$ -
Northeast Elementary	304	301	(3)	$ 2,521,141	$ -	**$ 2,521,141**	$ 1,677,612	**$ 4,198,753**	**$ 13,949**	$ 650	$ 45
Northridge Elementary	562	489	(73)	$ 4,019,558	$ -	**$ 4,019,558**	$ 1,740,265	**$ 5,759,823**	**$ 11,779**	$ 89	$ -
Pine Grove Elementary	442	433	(9)	$ 3,483,619	$ -	**$ 3,483,619**	$ 1,800,353	**$ 5,283,972**	**$ 12,203**	$ 123	$ -
Pine Lane Elementary	633	601	(32)	$ 5,382,028	$ 143,917	**$ 5,525,945**	$ 4,222,414	**$ 9,748,359**	**$ 16,220**	$ 451	$ 2
Pioneer Elementary	336	321	(15)	$ 2,878,689	$ -	**$ 2,878,689**	$ 2,657,985	**$ 5,536,674**	**$ 17,248**	$ 971	$ -
Prairie Crossing Elementary	574	573	(1)	$ 4,593,828	$ -	**$ 4,593,828**	$ 2,015,498	**$ 6,609,326**	**$ 11,535**	$ 476	$ 149
Redstone Elementary	374	400	26	$ 3,116,378	$ -	**$ 3,116,378**	$ 1,798,890	**$ 4,915,268**	**$ 12,288**	$ 480	$ 61
Renaissance Magnet Elementary	342	360	18	$ 2,893,069	$ -	**$ 2,893,069**	$ 1,256,922	**$ 4,149,991**	**$ 11,528**	$ 575	$ 65
Rock Ridge Elementary	410	415	5	$ 3,534,299	$ -	**$ 3,534,299**	$ 2,095,769	**$ 5,630,068**	**$ 13,566**	$ 260	$ 130
Roxborough Intermediate Elementary	433	325	(108)	$ 2,679,263	$ -	**$ 2,679,263**	$ 1,587,685	**$ 4,266,948**	**$ 13,129**	$ 148	$ -
Roxborough Primary Elementary	327	320	(7)	$ 2,743,753	$ 40,525	**$ 2,784,278**	$ 1,284,094	**$ 4,068,372**	**$ 12,714**	$ 417	$ -
Saddle Ranch Elementary (CONSOLIDATED)	221	-	(221)	$ -	$ -	**$ -**	$ -	**$ -**	**$ -**	$ -	$ -
Sage Canyon Elementary	524	543	19	$ 4,296,270	$ -	**$ 4,296,270**	$ 2,661,106	**$ 6,957,376**	**$ 12,813**	$ 944	$ -
Sand Creek Elementary	288	245	(43)	$ 2,253,993	$ 80,000	**$ 2,333,993**	$ 2,502,401	**$ 4,836,394**	**$ 19,740**	$ 310	$ 115
Sedalia Elementary	189	193	4	$ 2,008,638	$ 143,208	**$ 2,151,846**	$ 1,674,924	**$ 3,826,770**	**$ 19,828**	$ 974	$ -
Silver Spruce Elementary	386	437	51	$ 4,129,662	$ -	**$ 4,129,662**	$ 5,258,145	**$ 9,387,807**	**$ 21,482**	$ 1,519	$ 755
Soaring Hawk Elementary	381	380	(1)	$ 3,144,442	$ -	**$ 3,144,442**	$ 2,328,602	**$ 5,473,044**	**$ 14,403**	$ 621	$ -
South Ridge Elementary	363	380	17	$ 3,464,804	$ -	**$ 3,464,804**	$ 2,191,943	**$ 5,656,747**	**$ 14,886**	$ 229	$ -
Stone Mountain Elementary	491	428	(63)	$ 3,233,640	$ -	**$ 3,233,640**	$ 2,093,603	**$ 5,327,243**	**$ 12,447**	$ 135	$ -
Timber Trail Elementary	389	394	5	$ 3,053,028	$ -	**$ 3,053,028**	$ 1,580,039	**$ 4,633,067**	**$ 11,759**	$ 277	$ -
Trailblazer Elementary	350	345	(5)	$ 2,744,578	$ -	**$ 2,744,578**	$ 2,150,072	**$ 4,894,650**	**$ 14,187**	$ 100	$ -
Wildcat Mountain Elementary	401	405	4	$ 3,197,403	$ -	**$ 3,197,403**	$ 2,361,633	**$ 5,559,036**	**$ 13,726**	$ 509	$ -
Elementary School Average	387	365	(22)	$ 3,063,263	$ 9,597	**$ 3,072,860**	$ 2,013,642	**$ 5,086,502**	**$ 13,548**	$ 455	$ 43
Elementary School Total	**18,593**	**17,535**	**(1,058)**	**$ 147,036,629**	**$ 460,650**	**$ 147,497,279**	**$ 96,654,827**	**$ 244,152,106**			

2026-2027 Adopted Budget: Elementary School Summary

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

			FTE Count						Pupil / FTE			
Elementary Schools	Total Staffing	Total FTE	Administrators	Certified	Classified	Paraprofessional (400)	Office/ Administrative Support (500)	Crafts, Trades, and Services (600)	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Arrowwood Elementary	$ 3,919,592	44.36	2.00	26.73	15.64	11.14	2.50	2.00	120.00	8.98	15.35	$ 158,140
Bear Canyon Elementary	$ 3,891,659	46.21	2.00	25.80	18.41	14.66	1.75	2.00	155.00	12.02	16.84	$ 101,612
Buffalo Ridge Elementary	$ 5,250,333	61.34	2.00	39.90	19.44	15.54	1.90	2.00	238.50	11.95	24.54	$ 103,959
Castle Rock Elementary	$ 5,800,527	63.34	2.00	41.50	19.84	15.91	1.94	2.00	197.50	9.52	19.91	$ 300,881
Cherokee Trail Elementary	$ 6,383,578	71.18	1.00	46.45	23.73	19.73	2.00	2.00	483.00	10.40	20.36	$ 230,136
Cherry Valley Elementary	$ 745,356	8.05	0.60	4.80	2.65	0.50	1.00	1.15	51.67	6.46	11.70	$ 36,118
Clear Sky Elementary	$ 6,997,623	75.79	2.00	55.54	18.25	14.31	1.94	2.00	300.00	10.80	32.88	$ 315,354
Copper Mesa Elementary	$ 3,516,213	37.72	2.00	24.90	10.82	7.50	1.32	2.00	108.00	8.67	19.97	$ 102,856
Cougar Run Elementary	$ 4,917,604	59.30	2.00	29.58	27.72	22.97	2.75	2.00	176.50	11.93	12.74	$ 30,216
Coyote Creek Elementary	$ 5,202,652	57.09	2.00	37.70	17.39	13.15	2.24	2.00	209.00	11.09	24.04	$ 95,788
Eagle Ridge Elementary	$ 6,612,497	72.46	2.00	46.46	24.00	18.50	3.50	2.00	252.50	10.87	21.04	$ 424,911
Flagstone Elementary	$ 5,389,927	58.76	2.00	35.90	20.86	16.48	2.38	2.00	227.50	12.67	21.81	$ 117,072
Franktown Elementary	$ 3,961,514	43.86	2.00	26.48	15.38	11.94	1.44	2.00	162.50	12.27	21.14	$ 175,631
Frontier Valley Elementary	$ 4,299,827	47.68	2.00	28.90	16.78	11.91	2.88	2.00	180.00	12.46	21.45	$ 136,539
Gold Rush Elementary	$ 6,104,721	70.99	2.00	41.50	27.49	22.87	2.63	2.00	287.50	13.86	20.91	$ 288,227
Golden Ridge Elementary	$ 7,597,741	90.59	3.00	54.60	32.99	26.85	4.14	2.00	147.33	8.10	13.40	$ 276,307
Iron Horse Elementary	$ 4,418,883	48.51	2.00	31.20	15.31	11.31	2.00	2.00	185.00	11.86	24.16	$ 268,638
Larkspur Elementary	$ 2,389,499	27.25	1.00	16.50	9.75	4.63	1.63	3.50	145.00	8.79	14.87	$ 137,692
Legacy Point Elementary	$ 5,210,127	55.13	2.00	39.00	14.13	10.13	2.00	2.00	215.50	11.05	30.51	$ 373,088
Lone Tree Elementary	$ 3,753,096	41.70	1.00	27.00	13.70	9.10	2.60	2.00	360.00	13.33	26.28	$ 66,708
Mammoth Heights Elementary	$ 6,178,885	70.26	1.60	43.66	25.00	19.25	3.75	2.00	331.88	12.16	21.24	$ 537,006
Meadow View Elementary	$ 5,416,418	57.44	2.00	39.75	15.69	11.19	2.50	2.00	227.50	11.45	29.00	$ 222,930
Mountain Peak Elementary	$ 7,220,522	84.45	1.00	49.50	33.95	28.34	3.61	2.00	480.00	9.70	14.14	$ 213,294
Mountain View Elementary	$ 3,570,295	41.96	2.00	21.90	18.06	14.63	1.44	2.00	133.00	12.15	14.73	$ 97,791
Northeast Elementary	$ 4,008,064	45.81	2.00	26.50	17.31	13.31	2.00	2.00	150.50	11.36	17.39	$ 195,589
Northridge Elementary	$ 5,720,058	62.99	2.00	40.36	20.63	15.75	2.88	2.00	244.50	12.12	23.71	$ 43,676
Pine Grove Elementary	$ 5,239,121	59.77	2.00	35.52	22.25	17.19	3.06	2.00	216.50	12.19	19.46	$ 53,129
Pine Lane Elementary	$ 9,377,843	104.75	3.00	62.40	39.35	30.35	5.00	4.00	200.33	9.63	15.27	$ 241,086
Pioneer Elementary	$ 4,988,778	55.49	2.00	33.50	19.99	16.12	1.88	2.00	160.50	9.58	16.06	$ 311,691
Prairie Crossing Elementary	$ 6,278,545	69.16	2.00	45.08	22.08	17.00	3.08	2.00	286.50	12.71	25.95	$ 296,486
Redstone Elementary	$ 4,685,138	50.46	1.50	32.72	16.24	11.74	2.50	2.00	266.67	12.22	24.63	$ 191,926
Renaissance Magnet Elementary	$ 3,889,932	40.77	2.00	28.61	10.16	6.16	2.00	2.00	180.00	12.59	35.42	$ 211,908
Rock Ridge Elementary	$ 5,517,533	60.47	2.00	37.90	20.58	16.44	2.14	2.00	207.50	10.95	20.17	$ 93,318
Roxborough Intermediate Elementary	$ 4,122,214	46.14	2.00	28.35	15.79	11.48	2.31	2.00	162.50	11.46	20.59	$ 48,261
Roxborough Primary Elementary	$ 3,904,076	44.46	1.00	27.75	15.71	11.96	1.75	2.00	320.00	11.53	20.37	$ 133,289
Sage Canyon Elementary	$ 6,301,512	72.38	2.00	43.00	27.38	23.13	2.25	2.00	271.50	12.63	19.83	$ 526,448
Sand Creek Elementary	$ 4,392,490	47.78	2.00	30.50	15.28	11.50	1.78	2.00	122.50	8.03	16.04	$ 90,865
Sedalia Elementary	$ 3,613,451	39.49	2.00	23.80	13.69	9.81	1.88	2.00	96.50	8.11	14.10	$ 195,630
Silver Spruce Elementary	$ 7,403,104	85.08	3.00	46.60	35.48	28.17	3.31	4.00	145.67	9.38	12.32	$ 849,841
Soaring Hawk Elementary	$ 5,318,561	56.84	2.00	36.80	18.04	14.04	2.00	2.00	190.00	10.33	21.07	$ 165,792
South Ridge Elementary	$ 5,559,219	60.36	2.00	38.42	19.94	15.00	2.94	2.00	190.00	9.89	19.06	$ 86,926
Stone Mountain Elementary	$ 5,079,039	57.99	2.00	40.90	15.09	10.85	2.24	2.00	214.00	10.46	28.37	$ 57,705
Timber Trail Elementary	$ 4,515,843	49.87	1.50	32.40	15.97	11.58	2.40	2.00	262.67	12.16	24.67	$ 108,948
Trailblazer Elementary	$ 4,861,962	57.93	2.00	32.70	23.23	19.09	2.14	2.00	172.50	10.55	14.85	$ 34,519
Wildcat Mountain Elementary	$ 5,343,983	59.47	2.00	37.62	19.85	15.35	2.50	2.00	202.50	10.77	20.40	$ 206,005
Elementary School Average	**$ 4,768,116**	**53.39**	**1.78**	**33.26**	**18.35**	**14.14**	**2.25**	**1.97**	**214.44**	**10.94**	**20.52**	**$ 186,540**
Elementary School Total	**$228,869,555**	**2,563**	**85**	**$ 1,597**	**$ 881**	**$ 679**	**$ 108**	**$ 95**				**$ 8,953,932**

2026-2027 Adopted Budget: Secondary School Summary

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

	Enrollment			SBB Allocations							
Middle Schools	25-26 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	**Total Discretionary**	Non-Discretionary Allocations	**Total SBB**	**Total per pupil**	Instructional ($/pupil)	Support ($/pupil)
Castle Rock Middle School	632	600	(32)	$ 4,631,997	$ 22,979	**$ 4,654,976**	$ 2,759,786	**$ 7,414,762**	**$ 12,358**	$ 836	$ 57
Cimarron Middle School	1,097	1,105	8	$ 7,609,000	$ -	**$ 7,609,000**	$ 3,473,527	**$ 11,082,527**	**$ 10,029**	$ 362	$ 114
Cresthill Middle School	516	751	235	$ 5,489,075	$ 35,000	**$ 5,524,075**	$ 3,845,502	**$ 9,369,577**	**$ 12,476**	$ 370	$ -
Mesa Middle School	872	876	4	$ 6,563,143	$ -	**$ 6,563,143**	$ 4,060,615	**$ 10,623,758**	**$ 12,128**	$ 402	$ 42
Mountain Ridge Middle School	712	1,000	288	$ 6,873,656	$ -	**$ 6,873,656**	$ 3,602,093	**$ 10,475,749**	**$ 10,476**	$ 661	$ 92
Ranch View Middle School	802	1,100	298	$ 7,725,414	$ -	**$ 7,725,414**	$ 4,976,996	**$ 12,702,410**	**$ 11,548**	$ 542	$ 234
Rocky Heights Middle School	1,177	1,176	(1)	$ 7,877,921	$ -	**$ 7,877,921**	$ 3,298,670	**$ 11,176,591**	**$ 9,504**	$ 647	$ 45
Sagewood Middle School	797	800	3	$ 5,526,665	$ 144,946	**$ 5,671,611**	$ 3,588,294	**$ 9,259,905**	**$ 11,575**	$ 262	$ 60
Sierra Middle School	809	793	(16)	$ 5,805,564	$ 104,511	**$ 5,910,075**	$ 2,928,774	**$ 8,838,849**	**$ 11,146**	$ 402	$ -
Middle School Average	824	911	87	$ 6,455,826	$ 34,160	**$ 6,489,986**	$ 3,614,918	**$ 10,104,903**	**$ 11,249**	$ 498	$ 72
Middle School Total	**7,414**	**8,201**	**787**	**$ 58,102,435**	**$ 307,436**	**$ 58,409,871**	**$ 32,534,260**	**$ 90,944,131**			

High Schools	25-26 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional ($/pupil)	Support ($/pupil)
Castle View High School	1,927	1,960	33	$ 12,369,442	$ -	**$ 12,369,442**	$ 4,747,789	**$ 17,117,231**	**$ 8,733**	$ 411	$ 78
Chaparral High School	2,061	2,155	94	$ 13,658,617	$ -	**$ 13,658,617**	$ 5,351,405	**$ 19,010,022**	**$ 8,821**	$ 375	$ -
Douglas County High School	1,532	1,523	(9)	$ 9,916,249	$ -	**$ 9,916,249**	$ 6,257,736	**$ 16,173,985**	**$ 10,620**	$ 119	$ 10
Highlands Ranch High School	1,261	1,150	(111)	$ 8,183,833	$ 90,000	**$ 8,273,833**	$ 5,149,880	**$ 13,423,713**	**$ 11,673**	$ 318	$ 89
Legend High School	2,132	2,080	(52)	$ 12,864,108	$ -	**$ 12,864,108**	$ 5,037,989	**$ 17,902,097**	**$ 8,607**	$ 155	$ 116
Mountain Vista High School	2,052	1,972	(80)	$ 12,348,336	$ -	**$ 12,348,336**	$ 4,593,965	**$ 16,942,301**	**$ 8,591**	$ 171	$ 5
Ponderosa High School	1,392	1,405	13	$ 8,978,627	$ 141,968	**$ 9,120,595**	$ 5,289,336	**$ 14,409,931**	**$ 10,256**	$ 195	$ -
Rock Canyon High School	2,321	2,300	(21)	$ 14,164,036	$ -	**$ 14,164,036**	$ 4,851,296	**$ 19,015,332**	**$ 8,268**	$ 327	$ 44
ThunderRidge High School	1,834	1,825	(9)	$ 11,533,637	$ -	**$ 11,533,637**	$ 4,988,912	**$ 16,522,549**	**$ 9,053**	$ 311	$ 77
High School Average	1,835	1,819	(16)	$ 11,557,432	$ 25,774	**$ 11,583,206**	$ 5,140,923	**$ 16,724,129**	**$ 9,403**	$ 265	$ 47
High School Total	**16,512**	**16,370**	**(142)**	**$ 104,016,885**	**$ 231,968**	**$ 104,248,853**	**$ 46,268,305**	**$ 150,517,158**			

Alternative Schools	25-26 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional ($/pupil)	Support ($/pupil)
Daniel C. Oakes High School	74	73	(1)	$ 2,194,208	$ -	**$ 2,194,208**	$ 608,870	**$ 2,803,078**	**$ 38,398**	$ 360	$ 28
Eagle Academy	87	115	28	$ 2,234,783	$ -	**$ 2,234,783**	$ 574,605	**$ 2,809,388**	**$ 24,429**	$ 228	$ -
eDCSD	64	63	(1)	$ 4,194,049	$ -	**$ 4,194,049**	$ 686,517	**$ 4,880,566**	**$ 77,469**	$ 1,439	$ -
VALE	114	130	16	$ 2,311,021	$ -	**$ 2,311,021**	$ 661,486	**$ 2,972,507**	**$ 22,865**	$ 191	$ 16
Plum Creek Academy				$ 659,295	$ -	**$ 659,295**	$ 1,686,726	**$ 2,346,021**			
Bridge				$ 295,558	$ -	**$ 295,558**	$ 4,065,446	**$ 4,361,004**			
Alt. Ed. Average	85	95	11	$ 1,981,486	$ -	**$ 1,981,486**	$ 1,380,608	**$ 3,362,094**	**$ 40,791**	$ 554	$ 11
Alt. Ed. Total				**$ 11,888,914**	**$ -**	**$ 11,888,914**	**$ 8,283,650**	**$ 20,172,564**			

Grand Average	612	606	(6)	$ 4,458,956	$ 15,152	**$ 4,472,846**	$ 2,551,959	**$ 7,024,805**	**$ 14,296**	$ 441	$ 45
Grand Total	**42,858**	**42,433**	**(425)**	**$ 321,044,863**	**$ 1,000,054**	**$ 322,044,917**	**$ 183,741,042**	**$ 505,785,959**			
Neighborhood Average	644	637	(7)	$ 4,684,181	$ 15,152	**$ 4,699,333**	$ 2,658,445	**$ 7,357,779**	**$ 12,691**	$ 434	$ 48
Neighborhood Total	**42,519**	**42,052**	**(467)**	**$ 309,155,949**	**$ 1,000,054**	**$ 310,156,003**	**$ 175,457,392**	**$ 485,613,395**			

2026-2027 Adopted Budget: Secondary School Summary

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

		FTE Count							Pupil / FTE			
Middle Schools	Total Staffing	Total FTE	Administrators	Certified	Classified	Paraprofessional (400)	Office/ Administrative Support (500)	Crafts, Trades, and Services (600)	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Castle Rock Middle School	$ 6,842,262	69.85	3.00	46.50	20.35	9.48	4.88	6.00	200.00	12.90	29.48	$ 429,952
Cimarron Middle School	$ 10,549,367	106.13	5.00	73.70	27.43	15.68	5.75	6.00	221.00	14.99	40.29	$ 405,746
Cresthill Middle School	$ 8,955,441	93.23	3.00	62.20	28.03	17.34	4.69	6.00	250.33	12.07	26.79	$ 278,029
Mesa Middle School	$ 10,212,714	105.09	4.00	68.90	32.19	18.82	7.38	6.00	219.00	12.71	27.21	$ 327,618
Mountain Ridge Middle School	$ 9,646,447	96.01	3.00	71.20	21.81	10.81	5.00	6.00	333.33	14.04	45.85	$ 861,207
Ranch View Middle School	$ 11,335,164	112.66	4.00	81.10	27.56	14.56	7.00	6.00	275.00	13.56	39.91	$ 793,227
Rocky Heights Middle School	$ 10,099,209	99.06	4.00	74.75	20.31	9.31	5.00	6.00	294.00	15.73	57.90	$ 778,376
Sagewood Middle School	$ 8,958,836	95.10	4.00	59.60	31.50	19.13	6.38	6.00	192.50	12.92	24.44	$ 257,869
Sierra Middle School	$ 8,490,607	83.78	4.00	60.00	19.78	7.78	5.00	7.00	198.25	13.22	40.10	$ 296,382
Middle School Average	$ 8,468,793	9,454,450	95.66	3.78	66.44	25.44	13.66	5.67	6.11	242.60	13.57	$ 492,045
Middle School Total	$ 76,219,139	85,090,047	860.91	34.00	597.95	228.96	122.90	51.06	55.00			$ 4,428,406

High Schools	Total Staffing	Total FTE	Administrators	Certified	Classified	Paraprofessional (400)	Office/ Administrative Support (500)	Crafts, Trades, and Services (600)	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Castle View High School	$ 15,989,816	157.67	7.00	113.20	37.47	17.07	9.40	11.00	280.00	17.31	52.31	$ 795,681
Chaparral High School	$ 18,168,905	179.64	8.00	128.00	43.64	18.04	14.60	11.00	269.38	16.84	49.38	$ 807,352
Douglas County High School	$ 16,068,249	172.14	5.00	107.73	59.41	28.91	13.50	17.00	304.60	14.14	25.64	$ 195,820
Highlands Ranch High School	$ 12,911,104	130.55	4.40	88.10	38.05	14.00	13.05	11.00	261.36	13.05	30.22	$ 425,228
Legend High School	$ 17,659,264	174.83	9.00	120.40	45.43	22.24	12.19	11.00	231.11	17.28	45.79	$ 342,266
Mountain Vista High School	$ 16,456,932	160.74	6.00	118.30	36.44	12.19	13.25	11.00	328.67	16.67	54.12	$ 343,774
Ponderosa High School	$ 14,035,552	146.65	6.00	92.10	48.55	26.25	11.30	11.00	234.17	15.26	28.94	$ 273,328
Rock Canyon High School	$ 18,171,942	177.13	5.00	131.70	40.43	13.99	14.44	12.00	460.00	17.46	56.89	$ 570,156
ThunderRidge High School	$ 15,839,712	162.83	5.00	111.95	45.88	19.88	15.00	11.00	365.00	16.30	39.78	$ 708,066
High School Average	$ 16,144,608	162.46	6.16	112.39	43.92	19.17	12.97	11.78	303.81	16.03	42.56	$ 495,741
High School Total	$ 145,301,476	1,462.16	55.40	1,011.47	395.29	172.56	116.73	106.00				$ 4,461,671

Alternative Schools	Total Staffing	Total FTE	Administrators	Certified	Classified	Paraprofessional (400)	Office/ Administrative Support (500)	Crafts, Trades, and Services (600)	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses
Daniel C. Oakes High School	$ 2,656,086	24.64	1.00	18.50	5.14	0.94	2.20	2.00	73.00	3.95	14.21	$ 175,335
Eagle Academy	$ 2,569,646	24.74	1.00	18.90	4.84	1.44	2.40	1.00	115.00	6.08	23.77	$ 244,831
eDCSD	$ 4,544,969	42.91	2.00	34.33	5.58	1.88	3.70	-	31.50	1.84	11.30	$ 334,272
VALE	$ 2,794,470	26.14	2.00	16.00	6.84	1.94	2.90	2.00	65.00	8.13	19.01	$ 180,843
Plum Creek Academy	$ 2,528,377	25.91	2.00	11.60	12.31	8.88	1.44	2.00				$ 63,620
Bridge	$ 4,111,725	55.22	-	15.90	39.32	36.84	1.48	1.00				$ 76,432
Alt. Ed. Average	$ 3,200,879	33.26	1.33	19.21	12.34	8.65	2.35	1.33	71.13	5.00	17.07	**$ 196,845**
Alt. Ed. Total	$ 19,205,273	199.55	8.00	115.23	74.02	51.91	14.11	8.00				$ 1,181,067
Grand Average	$ 6,645,366	70.63	2.54	46.13	18.37	14.25	4.02	3.66	221.49	11.61	25.46	**$ 284,494**
Grand Total	$ 478,466,351	5,085.48	182.60	3,321.33	1,579.25	1,025.89	289.71	263.65				$ 20,483,540
Neighborhood Average	$ 6,958,501	74.03	2.65	48.58	22.81	14.76	4.18	3.87	231.04	12.03	26.00	**$ 270,364**
Neighborhood Total	$ 459,261,078	4,885.93	174.60	3,206.10	1,505.23	973.98	275.60	255.65				$ 17,844,009

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

Elementary School Comparison: 2026-2027

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Capital Equipment and Projects	Other Expenses
Arrowwood	$ 2,900,819	$ 1,143,659	$ -	$ 134,276	$ -	$ -
Bear Canyon	2,851,680	1,187,684	-	101,612	-	-
Buffalo Ridge	3,978,755	1,597,294	-	93,887	-	-
Castle Rock	4,162,868	1,637,659	-	300,881	-	-
Cherokee Trail	4,557,923	1,825,655	-	230,136	-	-
Cherry Valley	547,948	197,408	-	36,118	-	-
Clear Sky	5,107,934	2,005,711	78,881	236,473	-	-
Copper Mesa	2,567,188	1,004,517	-	102,856	-	-
Cougar Run	3,481,646	1,472,040	-	30,216	-	-
Coyote Creek	3,755,652	1,486,538	-	95,788	-	-
Eagle Ridge	4,722,463	1,890,034	-	424,911	-	-
Flagstone	3,861,687	1,528,240	-	117,072	-	-
Franktown	2,828,883	1,132,631	18,450	156,981	-	200
Frontier Valley	3,061,819	1,238,008	-	136,539	-	-
Gold Rush	4,357,735	1,746,986	-	288,227	-	-
Golden Ridge	5,593,407	2,209,095	-	276,307	-	-
Iron Horse	3,155,157	1,260,362	-	272,002	-	-
Larkspur	1,809,627	690,132	6,065	131,627	-	-
Legacy Point	3,748,245	1,461,882	5,000	368,088	-	-
Lone Tree	2,673,732	1,079,364	-	66,708	-	-
Mammoth Heights	4,398,101	1,776,401	-	537,006	-	-
Meadow View	3,900,401	1,516,017	-	222,930	-	-
Mountain Peak	5,217,296	2,133,325	-	83,195	-	-
Mountain View	2,534,276	1,036,019	-	97,791	-	-
Northeast	2,872,750	1,135,314	40,000	155,589	-	-
Northridge	4,080,754	1,639,304	-	43,676	-	-
Pine Grove	3,725,775	1,513,346	-	53,129	-	-
Pine Lane	6,673,179	2,704,664	28,000	213,086	-	-
Pioneer	3,568,015	1,420,763	-	311,691	-	-
Prairie Crossing	4,479,092	1,799,453	47,000	249,486	-	-
Redstone	3,353,626	1,331,512	-	191,926	-	-
Renaissance	2,847,007	1,098,201	23,500	188,408	-	-
Rock Ridge	3,952,159	1,565,374	11,500	71,918	-	9,900
Roxborough Intermediate	2,970,169	1,202,570	-	48,261	-	-
Roxborough Primary	2,787,352	1,102,315	10,800	131,898	-	5,000
Sage Canyon	4,501,891	1,799,621	-	526,448	-	-
Sand Creek	3,165,201	1,227,289	-	75,865	15,000	-
Sedalia	2,599,731	1,013,720	-	195,630	-	-
Silver Spruce	5,247,490	2,155,614	107,000	742,841	-	-
Soaring Hawk	3,814,553	1,504,008	-	165,792	-	-
South Ridge	3,964,693	1,594,526	-	86,926	-	-
Stone Mountain	3,885,791	1,511,145	-	57,705	-	-
Timber Trail	3,238,707	1,277,136	-	108,948	-	-
Trailblazer	3,561,955	1,484,554	-	34,519	-	-
Wildcat Mountain	3,822,215	1,521,768	-	206,005	-	-
Elementary Sub Total	**$ 164,887,347**	**$ 65,858,858**	**$ 376,196**	**$ 8,401,374**	**$ 15,000**	**$ 15,100**

*Includes school funding in General Fund through SBB (Fund 10), Capital Project Fund (Fund 14), and Athletics and Activities Fund (Fund 26).

*Does not include school carry over as school carry over is awarded in fall based on prior year's fund balance.

*Does not include any school SBB allocations awarded in fall during October Count SBB updates.

*Centrally Held Other Expenditures Per Pupil in 2026-2027 include average per pupil district-wide budget for expenses in direct support of schools such as custodial services ($161), utilities ($321), department head pay ($12), long term substitutes ($36) and spending based on revenue generated through donations and fundraisers ($137) for all schools.

School	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil	Centrally Held Other Expenditures Per Pupil*	Total Expenditures plus Centrally Held Other Expenditures Per Pupil
Arrowwood	$ 4,178,754	$ 240	$ 17,411	$ 667	$ 18,079
Bear Canyon	4,140,976	310	13,358	667	14,025
Buffalo Ridge	5,669,936	477	11,887	667	12,554
Castle Rock	6,101,408	395	15,447	667	16,114
Cherokee Trail	6,613,714	483	13,693	667	14,360
Cherry Valley	781,474	31	25,209	667	25,876
Clear Sky	7,428,999	600	12,382	667	13,049
Copper Mesa	3,674,561	216	17,012	667	17,679
Cougar Run	4,983,902	353	14,119	667	14,786
Coyote Creek	5,337,978	418	12,770	667	13,438
Eagle Ridge	7,037,408	505	13,935	667	14,603
Flagstone	5,506,999	455	12,103	667	12,771
Franktown	4,137,145	325	12,730	667	13,397
Frontier Valley	4,436,366	360	12,323	667	12,991
Gold Rush	6,392,948	575	11,118	667	11,786
Golden Ridge	8,078,809	442	18,278	667	18,945
Iron Horse	4,687,521	370	12,669	667	13,336
Larkspur	2,637,451	145	18,189	667	18,857
Legacy Point	5,583,215	431	12,954	667	13,622
Lone Tree	3,819,804	360	10,611	667	11,278
Mammoth Heights	6,711,508	531	12,639	667	13,307
Meadow View	5,639,348	455	12,394	667	13,062
Mountain Peak	7,433,816	480	15,487	667	16,155
Mountain View	3,668,086	266	13,790	667	14,457
Northeast	4,203,653	301	13,966	667	14,633
Northridge	5,763,734	489	11,787	667	12,454
Pine Grove	5,292,250	433	12,222	667	12,890
Pine Lane	9,618,929	601	16,005	667	16,672
Pioneer	5,300,469	321	16,512	667	17,180
Prairie Crossing	6,575,031	573	11,475	667	12,142
Redstone	4,877,064	400	12,193	667	12,860
Renaissance	4,157,116	360	11,548	667	12,215
Rock Ridge	5,610,851	415	13,520	667	14,188
Roxborough Intermediate	4,221,000	325	12,988	667	13,655
Roxborough Primary	4,037,365	320	12,617	667	13,284
Sage Canyon	6,827,960	543	12,575	667	13,242
Sand Creek	4,483,355	245	18,299	667	18,967
Sedalia	3,809,081	193	19,736	667	20,404
Silver Spruce	8,252,945	437	18,885	667	19,553
Soaring Hawk	5,484,353	380	14,433	667	15,100
South Ridge	5,646,145	380	14,858	667	15,526
Stone Mountain	5,454,641	428	12,744	667	13,412
Timber Trail	4,624,791	394	11,738	667	12,405
Trailblazer	5,081,028	345	14,728	667	15,395
Wildcat Mountain	5,549,988	405	13,704	667	14,371
Elementary Sub Total	**$ 239,553,875**	**$ 17,511**	**$ 639,040**	**$ 667**	**$ 669,074**

*Includes school funding in General Fund through SBB (Fund 10), Capital Project Fund (Fund 14), and Athletics and Activities Fund (Fund 26).

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*Does not include any school SBB allocations awarded in fall during October Count SBB updates.

*Centrally Held Other Expenditures Per Pupil in 2026-2027 include average per pupil district-wide budget for expenses in direct support of schools such as custodial services ($161), utilities ($321), department head pay ($12), long term substitutes ($36) and spending based on revenue generated through donations and fundraisers ($137) for all schools.

Middle School Comparison: 2026-2027

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Capital Equipment and Projects	Other Expenses
Castle Rock Middle School	$ 5,022,738	$ 1,911,048	$ 12,500	$ 464,712	$ -	$ -
Cimarron Middle School	7,828,451	2,975,230	66,579	286,979	-	-
Cresthill Middle School	6,541,602	2,520,760	16,200	296,894	-	-
Mesa Middle School	7,413,076	2,879,464	26,553	346,109	-	-
Mountain Ridge Middle School	7,059,085	2,686,702	49,253	703,343	150,000	-
Ranch View Middle School	8,289,196	3,161,008	174,200	696,912	-	20,000
Rocky Heights Middle School	7,426,476	2,786,665	39,000	868,524	-	7,000
Sagewood Middle School	6,542,747	2,540,352	6,550	345,180	-	-
Sierra Middle School	6,266,634	2,336,908	-	368,075	-	-
Middle Sub Total	**$ 62,390,005**	**$ 23,798,137**	**$ 390,835**	**$ 4,376,728**	**$ 150,000**	**$ 27,000**

School	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil	Centrally Held Other Expenditures Per Pupil*	Total Expenditures plus Centrally Held Other Expenditures Per Pupil
Castle Rock Middle School	$ 7,410,998	$ 600	$ 12,352	$ 667	$ 13,019
Cimarron Middle School	11,157,239	1,105	10,097	667	10,764
Cresthill Middle School	9,375,456	751	12,484	667	13,151
Mesa Middle School	10,665,202	876	12,175	667	12,842
Mountain Ridge Middle School	10,648,383	1,000	10,648	667	11,316
Ranch View Middle School	12,341,316	1,100	11,219	667	11,887
Rocky Heights Middle School	11,127,665	1,176	9,462	667	10,130
Sagewood Middle School	9,434,829	770	12,253	667	12,920
Sierra Middle School	8,971,617	793	11,314	667	11,981
Middle Sub Total	**$ 91,132,705**	**$ 8,171**	**$ 11,334**	**$ 645**	**$ 12,001**

- Includes school funding in General Fund through SBB (Fund 10), Capital Project Fund (Fund 14), and Athletics and Activities Fund (Fund 26).
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- Does not include any school SBB allocations awarded in fall during October Count SBB updates.
- Centrally Held Other Expenditures Per Pupil in 2026-2027 include average per pupil district-wide budget for expenses in direct support of schools such as custodial services ($161), utilities ($321), department head pay ($12), long term substitutes ($36) and spending based on revenue generated through donations and fundraisers ($137) for all schools.

High School Comparison: 2026-2027

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Capital Equipment and Projects	Other Expenses
Castle View High School	$ 12,091,114	$ 4,439,547	$ 63,545	$ 892,588	$ -	$ -
Chaparral High School	13,634,837	5,133,086	483,653	1,706,488	-	160,399
Douglas County High School	11,999,447	4,616,381	24,670	280,762	-	-
Highlands Ranch High School	9,736,536	3,627,390	503,331	854,371	-	1,000
Legend High School	13,386,148	4,932,617	539,440	1,281,463	-	-
Mountain Vista High School	12,420,413	4,620,436	667,796	1,114,907	-	3,000
Ponderosa High School	10,609,970	4,051,051	490,783	795,953	-	17,069
Rock Canyon High School	13,737,844	5,017,885	961,362	1,368,364	25,905	44,970
ThunderRidge High School	12,096,999	4,504,505	205,220	1,375,521	-	-
High Sub Total	**$ 109,713,308**	**$ 40,942,898**	**$ 3,939,800**	**$ 9,670,417**	**$ 25,905**	**$ 226,438**

School	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil	Centrally Held Other Expenditures Per Pupil*	Total Expenditures plus Centrally Held Other Expenditures Per Pupil
Castle View High School	$ 17,486,794	1,960	$ 8,922	$ 667	$ 9,589
Chaparral High School	21,118,463	2,155	9,800	667	10,467
Douglas County High School	16,921,260	1,523	11,110	667	11,778
Highlands Ranch High School	14,722,628	1,150	12,802	667	13,470
Legend High School	20,139,668	2,080	9,683	667	10,350
Mountain Vista High School	18,826,552	1,972	9,547	667	10,214
Ponderosa High School	15,964,826	1,405	11,363	667	12,030
Rock Canyon High School	21,156,330	2,300	9,198	667	9,866
ThunderRidge High School	18,182,245	1,825	9,963	667	10,630
High Sub Total	**$ 164,518,766**	**16,370**	**$ 10,265**	**$ 667**	**$ 10,933**

> Includes school funding in General Fund through SBB (Fund 10), Capital Project Fund (Fund 14), and Athletics and Activities Fund (Fund 26).

> Does not include school carry over as school carry over is awarded in fall based on prior year's fund balance

> Does not include any school SBB allocations awarded in fall during October Count SBB updates

> Centrally Held Other Expenditures Per Pupil in 2026-2027 include average per pupil district-wide budget for expenses in direct support of schools such as custodial services ($161), utilities ($321), department head pay ($12), long term substitutes ($36) and spending based on revenue generated through donations and fundraisers ($137) for all schools.

Alternative School Comparison: 2026-2027

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Capital Equipment and Projects	Other Expenses	Total Expenditures
DC Oakes	$ 1,962,110	$ 717,226	$ 27,800	$ 138,735	$ -	$ 8,800	$ 2,854,671
Eagle Academy	1,889,498	684,196	46,570	185,261	-	13,000	2,818,525
Bridge Transition Program	2,839,209	1,272,516	23,450	52,982	-	-	4,188,157
eDCSD	3,350,537	1,194,432	63,500	261,772	-	9,000	4,879,241
Plum Creek Academy	1,820,768	707,609	11,150	52,470	-	-	2,591,997
Venture Academy Of Leadership & Entrepreneurship (VALE)	2,039,050	762,670	90,367	83,376	-	7,100	2,982,563
Alternative Sub Total	**$ 13,901,172**	**$ 5,338,649**	**$ 262,837**	**$ 774,596**	**$ -**	**$ 37,900**	**$ 20,315,154**

- Includes school funding in General Fund through SBB (Fund 10), Capital Project Fund (Fund 14), and Athletics and Activities Fund (Fund 26).
- Does not include school carry over as school carry over is awarded in fall based on prior year's fund balance
- Does not include any school SBB allocations awarded in fall during October Count SBB updates
- Centrally Held Other Expenditures Per Pupil in 2026-2027 include average per pupil district-wide budget for expenses in direct support of schools such as custodial services ($161), utilities ($321), department head pay ($12), long term substitutes ($36) and spending based on revenue generated through donations and fundraisers ($137) for all schools.

Charter School Comparison: 2026-2027

Charter School	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	$ 6,987,777	$ 9,072,417	$ 9,028,100	$ 7,032,093
American Academy Charter	12,042,647	41,553,052	41,539,785	12,055,915
Aspen View Academy Charter	4,336,807	14,499,220	14,473,208	4,362,819
Ben Franklin Academy Charter	7,688,159	13,432,536	13,327,356	7,793,339
Challenge to Excellence Charter	2,419,240	10,551,308	9,726,937	3,243,610
DCS Montessori Charter	1,636,548	8,039,137	8,038,362	1,637,323
Global Village Academy Charter	1,121,748	7,497,949	7,432,687	1,187,010
HOPE Online Learning Academy Charter	1,426,429	20,411,801	20,062,808	1,775,422
Leman Academy of Excellence	10,412,640	22,156,327	22,529,936	10,039,031
North Star Academy Charter	2,874,755	9,696,359	11,692,593	878,521
Parker Core Knowledge Charter	5,024,124	11,113,311	11,106,686	5,030,749
Parker Performing Arts Charter	2,153,569	9,739,606	9,309,178	2,583,998
Platte River Academy Charter	3,214,763	9,424,158	9,267,078	3,371,843
Renaissance Secondary Charter	985,379	7,496,115	7,318,499	1,162,995
SkyView Academy Charter	9,228,072	20,181,516	19,525,333	9,884,255
STEM School Highlands Ranch	10,677,014	24,062,863	24,056,042	10,683,835
World Compass Academy Charter	2,498,706	11,519,100	11,519,100	2,498,706
Total	**$ 84,728,377**	**$ 249,953,687**	**$ 250,446,775**	**$ 85,221,465**

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

Department Financials



Department Budgets

Erin Kane – **Superintendent**

- Superintendent's Office
- Board of Education

Steve Colella - **Chief of Staff**

- Foundation for Douglas County Schools

Danelle Hiatt - **Deputy Superintendent**

- Early Childhood Education
- Gifted and Talented
- Health, Wellness, and Prevention
- Language, Culture, and Engagement
- Mental Health
- Outdoor Education
- Safety & Security
- Special Education Non-SBB
- Special Education Early Childhood Education
- Student Support Services

Dannv Winsor - **Assistant Superintendent**

- Athletics
- Career and Technical Education
- Choice Programming
- Home Education/Cloverleaf
- Legacy Campus
- Student Assistance
- School Leadership

Matt Reynolds - **Learning Services Officer**

- Curriculum, Instruction, and Assessment
- Professional Development
- District Library Media Center
- Educator Effectiveness
- Literacy Intervention
- Learning Services (formerly Assessment)

Stacv Rader - **Communications Officer**

- Communications
- Mary Kay Klimesh - **Legal Counsel**
- Legal Counsel
- Risk Management

Brian Condon - **Chief Human Resource Officer**

- Human Resources and Benefits

Jana Schleusner - **Chief Financial Officer***

- Business Services
- Medicaid/Grants

Jackie Millet - **Chief Operations Officer**

- Operations and Maintenance
- Chief Operations Officer
- Construction
- Transportation

Mark Blair - **Chief Technology Officer**

- Information Technology

*Included are only departments that are funded by the Combined General Fund. Excluded are Nutrition Services and Before and After School Enterprise. These departments are located within the Special Revenue Budgets sections.

Department Summary

Division	Costing Center	Department Ongoing Expense Allocation	2026-2027 Requested Ongoing Expense	YoY Requested Ongoing Expense Increase	2026-2027 Requested One Time Expense	Total 2026-2027 Requested Expense Budget
Business Services	634 - Business Services	$ 6,153,439	$ 6,153,439	-	-	$ 6,153,439
Business Services	648 - Student Health Services	2,854,898	2,854,898	-	-	2,854,898
Business Services	680 - West Support Center	5,100	5,100	-	-	5,100
Business Services	733 - Warehouse	3,500	3,500	-	-	3,500
Communications	651 - Communications	1,465,110	1,465,110	-	158,000	1,623,110
Communications	628 - School Community Partnership	-	-	-	-	-
Human Resources	636 - Benefits	439,912	439,912	-	-	439,912
Human Resources	653 - Human Resources	3,957,933	3,957,933	-	183,004	4,140,937
Information Technology	632 - Information & Technology Services	7,548,508	7,548,508	-	-	7,548,508
Learning Services	640 - Curriculum, Instruction and Assessment	3,102,155	3,102,155	-	52,211	3,154,366
Learning Services	649 - Literacy Intervention	387,703	387,703	-	-	387,703
Learning Services	658 - District Media Center	718,726	718,726	-	221,918	940,644
Learning Services	699 - Educator Effectiveness	507,438	507,438	-	6,177	513,615
Learning Services	622 - Learning Services	2,684,626	2,684,626	-	241,774	2,926,400
Learning Services	647 - Support Staff Professional Development	698,046	698,046	-	-	698,046
Legal	633 - Staff Counsel	2,013,285	2,013,285	-	-	2,013,285
Legal	633 - Risk Management Insurance Reserve	6,851,188	6,851,188	-	-	6,851,188
Operations	713 - Construction	786,011	786,011	-	-	786,011
Operations	637 - Chief Operations Officer	789,089	789,089	-	-	789,089
Operations	711 - Operations & Maintenance	23,248,096	23,248,096	-	100,000	23,348,096
Operations	725 - Fleet	7,846,684	6,378,081	(1,468,603)	-	6,378,081
Operations	726 - Parker Terminal	11,707,261	10,038,307	(1,668,954)	-	10,038,307
Operations	727 - Castle Rock Terminal	14,267,783	15,164,053	896,270	-	15,164,053
Operations	728 - Highlands Ranch Terminal	5,379,247	5,637,992	258,745	-	5,637,992
School Leadership	643 - Athletics & Activities	1,793,464	1,793,464	-	84,000	1,877,464
School Leadership	501 - Cloverleaf Home Education Partnerships	1,307,401	1,307,401	-	-	1,307,401
School Leadership	973 - DC Athletic Stadium	54,849	54,849	-	614	55,463
School Leadership	974 - Halftime Help Stadium	112,681	112,681	-	181,214	293,895
School Leadership	976 - EchoPark Automotive Stadium	302,996	302,996	-	2,428	305,424
School Leadership	615 - Legacy Campus	5,128,887	5,177,377	48,490	1,068,583	6,245,960
School Leadership	625 - Career & Tech Education	1,635,806	1,635,806	-	550,000	2,185,806
School Leadership	630 - Student Assistance Department	2,219,876	2,219,876	-	-	2,219,876
School Leadership	688 - Office Of Choice Programming	562,925	562,925	-	-	562,925
School Leadership	642 - School Leadership	1,914,278	1,914,278	-	109,771	2,024,049
Student Support Services	645 - Gifted & Talented	1,465,202	1,465,202	-	40,872	1,506,074
Student Support Services	624 - Language and Cultural Equity	1,688,968	1,688,968	-	-	1,688,968
Student Support Services	611 - Douglas County Educational Foundation	534,570	534,570	-	-	534,570
Student Support Services	661 - Health Wellness & Prevention	5,514,573	5,514,573	-	-	5,514,573
Student Support Services	644 - Security Services	9,066,190	9,066,190	-	22,800	9,088,990
Student Support Services	626 - Special Services - Early Childhood Education	19,252,542	19,252,542	-	-	19,252,542
Student Support Services	627 - Early Childhood Education (Preschool)	5,461,523	5,461,523	-	-	5,461,523
Student Support Services	736 - Outdoor Education Center	1,686,579	1,704,838	18,259	302,997	2,007,835
Student Support Services	635 - Special Services	23,397,042	23,397,042	-	533,507	23,930,549
Student Support Services	662 - Mental Health	1,849,406	1,849,406	-	50,000	1,899,406
Student Support Services	614 - Student Support Services - Parker	10,000	10,000	-	-	10,000
Student Support Services	660 - Student Support Services	2,074,160	2,074,160	-	419,600	2,493,760
Superintendent	612 - Wilcox Building	10,140	10,140	-	33,000	43,140
Superintendent	646 - Superintendent	1,232,935	1,232,935	-	60,000	1,292,935
Superintendent	659 - Board Of Education	299,905	299,905	-	25,000	324,905
All Divisions	**All Department Costing Centers**	**191,992,636**	**190,076,843**	**(1,915,793)**	**4,447,470**	**194,524,313**
General Fund	**General Fund Departments Only**	**148,841,092**	**148,889,582**	**48,490**	**3,876,217**	**152,765,799**
Districtwide Budget	601 - District Wide Activity	29,274,491	30,253,671	979,180	-	30,253,671
Bond Funded Positions	Business Services, COO, Security, Legacy, Superintendent	1,686,812	1,368,405	(318,407)	109,771	1,478,176
Grand Total Non-School Combined General Fund Budget Requests Without Dedicated Revenue		**$ 222,953,939**	**$ 221,698,919**	**$ (1,255,020)**	**$ 4,557,241**	**$ 226,256,160**

Division	Costing Center	2026-2027 Department-recorded Revenue	2026-2027 Total Requested Expense less Revenue	2026-2027 Net Requested Increase	2025-2026 Budgeted Ongoing FTE	2026-2027 Requested FTE	2026-2027 FTE Increase
Business Services	634 - Business Services	$ -	$ 6,153,439	$ -	47.10	47.10	-
Business Services	648 - Student Health Services	-	2,854,898	-	24.40	24.40	-
Business Services	680 - West Support Center	-	5,100	-	-	-	-
Business Services	733 - Warehouse	-	3,500	-	-	-	-
Communications	651 - Communications	-	1,623,110	158,000	10.00	10.00	-
Communications	628 - School Community Partnership	-	-	-	-	-	-
Human Resources	636 - Benefits	-	439,912	-	4.00	4.00	-
Human Resources	653 - Human Resources	-	4,140,937	183,004	27.60	28.60	1.00
Information Technology	632 - Information & Technology Services	-	7,548,508	-	53.00	53.00	-
Learning Services	640 - Curriculum, Instruction and Assessment	-	3,154,366	52,211	20.80	20.80	-
Learning Services	649 - Literacy Intervention	-	387,703	-	2.00	2.00	-
Learning Services	658 - District Media Center	-	940,644	221,918	5.75	5.75	-
Learning Services	699 - Educator Effectiveness	-	513,615	6,177	3.00	3.00	-
Learning Services	622 - Learning Services	-	2,926,400	241,774	16.00	17.00	1.00
Learning Services	647 - Support Staff Professional Development	-	698,046	-	3.20	3.20	-
Legal	633 - Staff Counsel	-	2,013,285	-	7.00	7.00	-
Legal	633 - Risk Management Insurance Reserve	-	6,851,188	-	2.00	2.00	-
Operations	713 - Construction	-	786,011	-	5.00	5.00	-
Operations	637 - Chief Operations Officer	-	789,089	-	5.00	5.00	-
Operations	711 - Operations & Maintenance	-	23,348,096	100,000	89.48	89.48	-
Operations	725 - Fleet	750,000	6,378,081	(1,468,603)	28.00	28.00	-
Operations	726 - Parker Terminal	-	10,038,307	(1,668,954)	134.38	132.63	(1.75)
Operations	727 - Castle Rock Terminal	875,000	15,164,053	896,270	95.75	96.63	0.88
Operations	728 - Highlands Ranch Terminal	-	5,637,992	258,745	74.13	75.00	0.88
School Leadership	643 - Athletics & Activities	-	1,877,464	84,000	12.63	12.88	0.25
School Leadership	501 - Cloverleaf Home Education Partnerships	-	1,307,401	-	13.40	13.40	-
School Leadership	973 - DC Athletic Stadium	-	55,463	614	-	-	-
School Leadership	974 - Halftime Help Stadium	90,000	203,895	91,214	-	-	-
School Leadership	976 - EchoPark Automotive Stadium	-	305,424	2,428	-	-	-
School Leadership	615 - Legacy Campus	620,346	5,625,614	496,727	39.74	44.38	4.64
School Leadership	625 - Career & Tech Education	275,000	1,910,806	275,000	6.00	6.00	-
School Leadership	630 - Student Assistance Department	-	2,219,876	-	15.84	15.84	-
School Leadership	688 - Office Of Choice Programming	-	562,925	-	3.80	3.80	-
School Leadership	642 - School Leadership	-	2,024,049	109,771	9.00	9.00	-
Student Support Services	645 - Gifted & Talented	-	1,506,074	40,872	6.50	6.50	-
Student Support Services	624 - Language and Cultural Equity	-	1,688,968	-	12.30	12.30	-
Student Support Services	611 - Douglas County Educational Foundation	-	534,570	-	4.75	4.75	-
Student Support Services	661 - Health Wellness & Prevention	-	5,514,573	-	41.70	41.70	-
Student Support Services	644 - Security Services	-	9,088,990	22,800	26.00	26.00	-
Student Support Services	626 - Special Services - Early Childhood Education	-	19,252,542	-	197.56	197.56	-
Student Support Services	627 - Early Childhood Education (Preschool)	790,000	4,671,523	(790,000)	76.50	76.50	-
Student Support Services	736 - Outdoor Education Center	1,624,600	383,235	321,256	12.00	12.00	-
Student Support Services	635 - Special Services	55,000	24,148,135	751,093	143.64	144.58	0.94
Student Support Services	662 - Mental Health	-	1,899,406	50,000	12.00	12.00	-
Student Support Services	614 - Student Support Services - Parker	-	10,000	-	-	-	-
Student Support Services	660 - Student Support Services	-	2,493,760	419,600	11.25	11.25	-
Superintendent	612 - Wilcox Building	1,506,074	10,140	-	-	-	-
Superintendent	646 - Superintendent	-	1,292,935	60,000	5.00	5.00	-
Superintendent	659 - Board Of Education	-	324,905	25,000	-	-	-
All Divisions	**All Department Costing Centers**	**5,112,946**	**191,308,953**	**940,917**	**1,307.18**	**1,315.01**	**7.82**
General Fund	**General Fund Departments Only**	**1,773,346**	**151,265,039**	**2,423,947**	**950.31**	**957.88**	**7.57**
Districtwide Budget	601 - District Wide Activity	-	30,253,671	979,180	-	-	-
Bond Funded Positions	Business Services, COO, Security, Legacy, Superintendent	-	1,478,176	(208,636)	16.00	11.00	(5.00)

Additional Non-Costing Center Recorded but Department-Related Revenue Change:	
Concurrent Enrollment Tuition Increase	.
Homeschool change classification within Funded Pupil Count Decrease	$ -
Fingerprinting charge for new hires decrease	$ -
ASCENT/TREP addition to Funded Pupil Count (possibly eliminated)	$ -
Medicaid Federal Reimbursement Revenue decrease	$ (1,011,620)
Transportation Categorical Revenue increase	$ 476,627
Transportation Use of Fund Balance	$ 1,943,601
Safety and Security MLO (2023) decrease (excluding one-time year 1 carry over)	$ -
CTE MLO (2018) decrease available for Legacy Campus	$ (724,940)
Universal Preschool program and preschool tuition revenue decrease	$ (571,477)
Bond funding for positions	$ 1,368,405
Total Additional Revenue to Offset Department Expenses	$ 1,480,596

Grand Total Non-School Combined General Fund Budget Requests Without Dedicated Revenue	**$ 6,593,542**	**$ 223,040,800**	**$ 1,711,461**	**1,323.18**	**1,326.01**	**2.82**

Interactive Online Department Financials through OpenBook

DCSD recently implemented new budget software, Questica Budget, to build and manage the District's operating, personnel and capital budgets. The last piece of the implementation is the release of publicly available, interactive and accessible reports through OpenBook. The following links to OpenBook will also be posted on the DCSD Financial Transparency website:

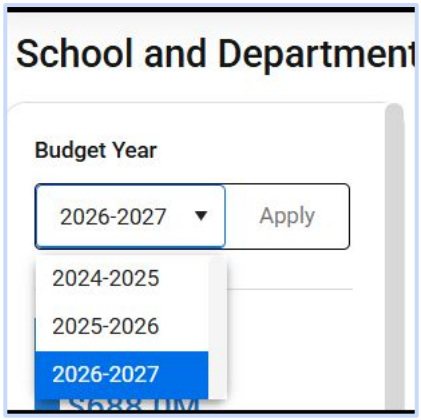
Link to Expenditure Report:

DCSD_Interactive_26-27_Department_Financials

The expenditure report shows the 2026-2027 Adopted Budget General Fund Expenditures and Reserves. Department financials in OpenBook include expenses within the General Fund. Financial activity associated with department locations in other funds, such as Nutrition Services, is identified earlier in this publication in the Financial Section, Fund Financials. As shown in the image below, viewers can select between a bar graph of the dollar amounts, pie chart of the percentage of the total by each division or summary formatted as a table. Each breakdown by Division is drillable to three additional layers of detail: first the entity hierarchy, next the cost center (department) and finally the expenditure type (ledger category).

Data for the Adopted budget and actual expenditures can be viewed for 2026-2027 and the three prior years. Four years of budget data is presented for each year, starting with the budget for the selected year as adopted by the Board of Education reflected in the blue bar. The Final Revised budget is provided for the three years prior to the selected year. Actual expenditures for the selected year are presented using the red bar. 2024-2025 actuals are audited while 2025-2026 actuals reflect totals as of June 30,2026 but are unaudited. 2026-2027 actuals reflect year-to-date expenditures and are refreshed monthly.

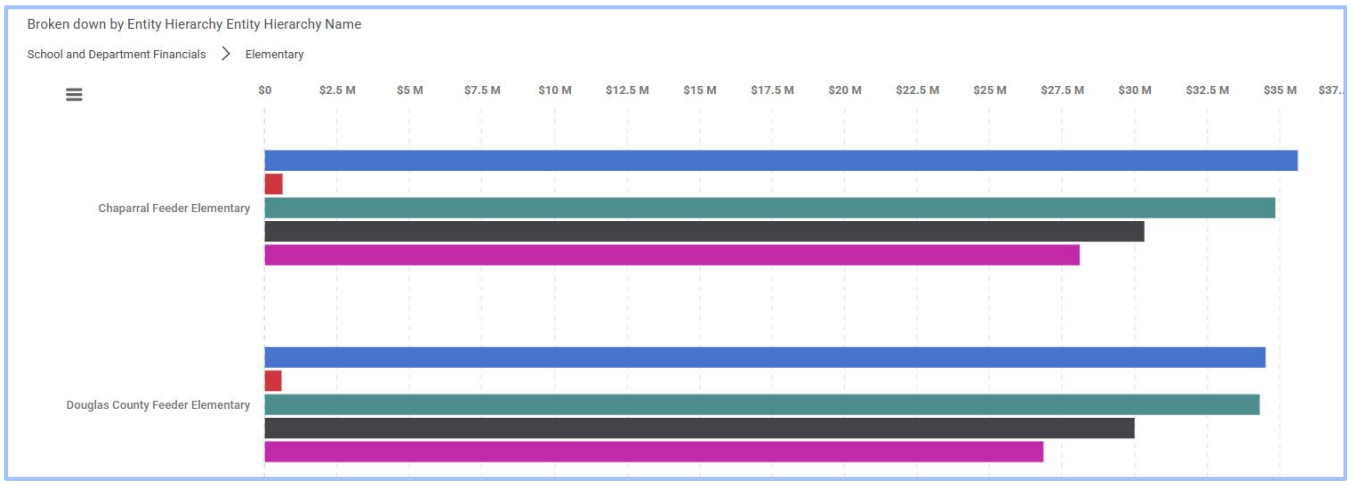
Select the desired year and click Apply to view. Hover over each bar in the graph for more detail.



First Level: Division



Second Level: Entity Hierarchy



Third Level: Center



Fourth Level: Ledger

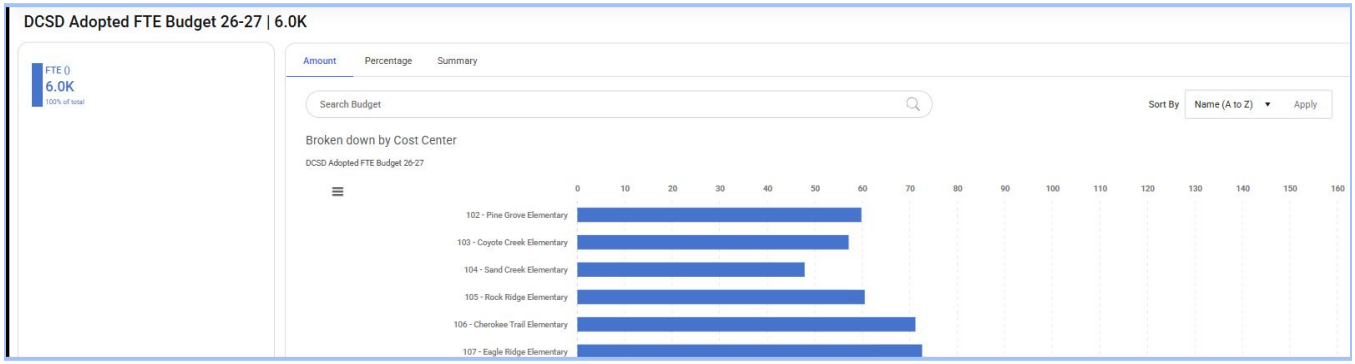


Link to FTE Report:

DCSD_Interactive_26-27_FTE_Report

The FTE report displays the 2026-2027 Adopted Budget Full Time Equivalents (FTE) for the General Fund. It excludes employees funded outside of the General Fund (such as in Nutrition Services or Transportation). The interactive tool has a similar layout with two levels: first by cost center and then by job class (type of position). FTE is defined as hours worked in a 40 hour work week, meaning a 40 hour a week employee is a 1.0 FTE while a 20 hour a week employee is a 0.5 FTE.

First Level: by Cost Center

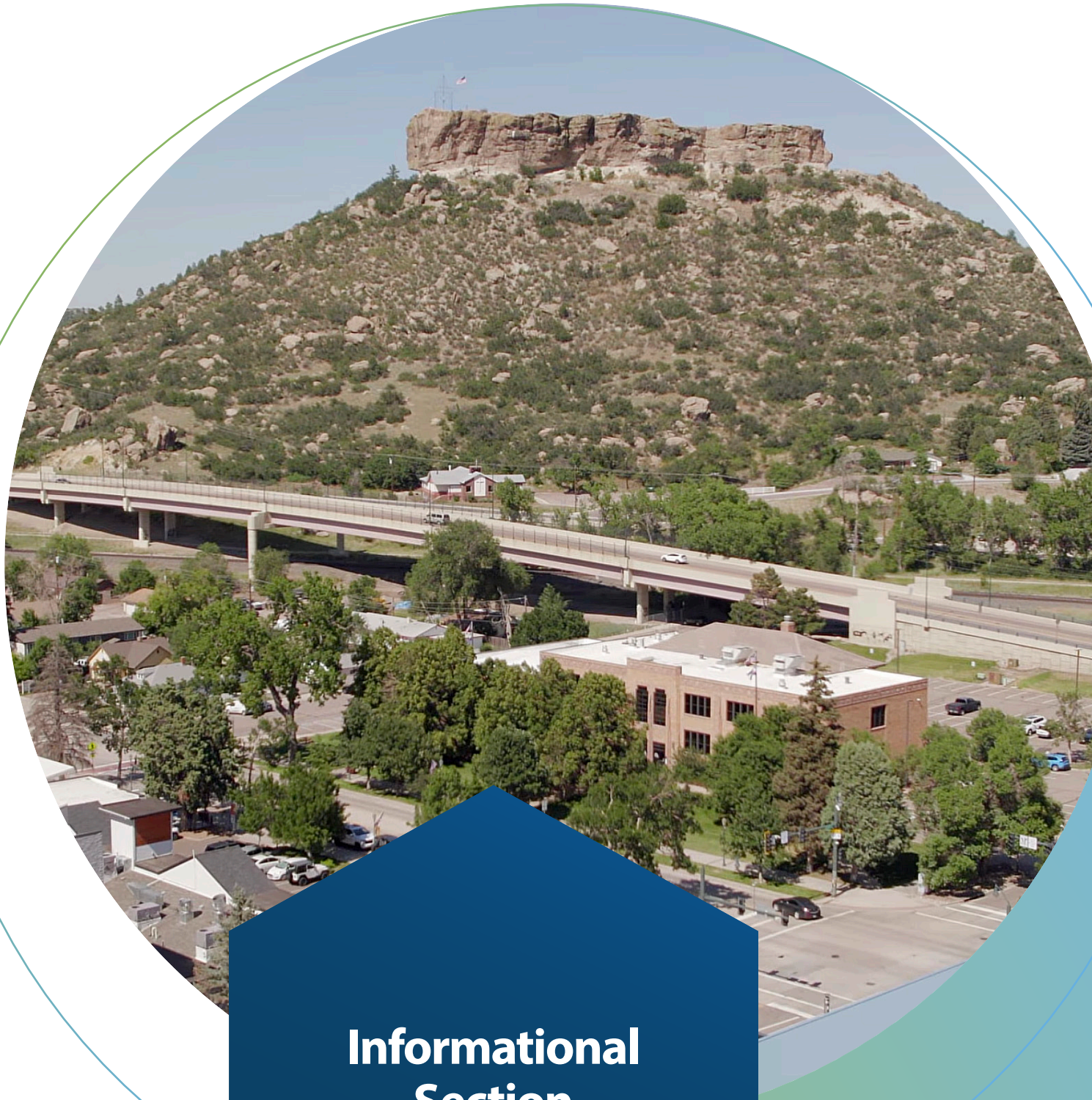


Second Level: by Job Class





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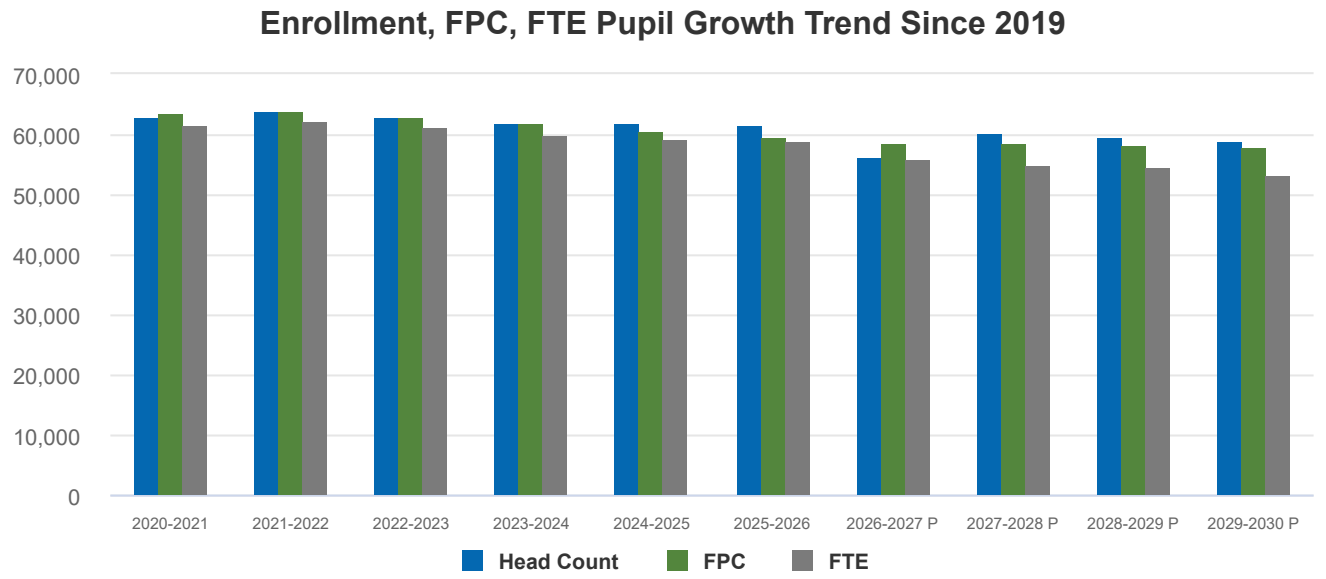


Informational Section

Student Enrollment

Student growth and decline remains an important factor in 2026-2027 and for the District's long-term future. The membership of 2026-2027 is estimated at 60,853. The Funded Pupil Count (FPC) for 2026-2027 is projected at 58,627, down 1,172 FPC over 2025-2026.

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027 P	2027-2028 P	2028-2029 P	2029-2030 P	2030-2031 P
North Planning Area	Head Count	26,869	25,955	28,145	27,742	28,165	27,947	27,615	27,540	27,466	27,419	24,924
	FTE	26,363	25,835	27,585	26,897	27,705	27,482	27,145	27,077	27,004	20,827	22,515
East Planning Area	Head Count	21,354	21,095	18,228	19,446	19,097	19,031	19,410	19,455	19,422	19,274	19,484
	FTE	21,036	21,013	17,773	18,835	18,847	18,769	19,114	19,144	19,103	18,948	17,601
West Planning Area	Head Count	13,205	13,114	13,243	12,954	12,783	12,709	12,704	12,732	12,679	12,628	12,276
	FTE	12,987	12,969	12,933	12,589	12,589	12,506	12,533	12,527	12,475	12,424	11,090
Other District	Head Count	1,551	3,712	3,256	1,822	1,816	1,790	1,784	1,790	1,790	1,787	1,883
	FTE	1,336	2,423	3,025	1,599	1,649	1,630	1,625	1,630	1,630	1,628	1,701
Total District	Head Count	62,979	63,876	62,872	61,964	61,861	61,477	61,513	61,517	61,357	61,108	58,567
	FTE	61,721	62,240	61,316	59,919	60,790	60,387	60,417	60,378	60,212	53,827	52,907
	FPC	63,539	64,035	63,158	61,854	60,799	59,982	59,650	59,256	58,958	57,771	57,759



Enrollment projections for DCSD are created by an outside consulting firm, Western Demographics, which uses a modified cohort survival forecasting methodology that is considered industry standard. The consultant's methodology further incorporates:

- historical growth patterns in small portions of the district
- birth rates,
- new home construction,
- charter school attendance patterns,
- charter school expansion plans,
- choice enrollment patterns within the district and
- choice enrollment movement to adjacent districts

Western has 40 years of experience working on the Colorado Front Range and the firm has monitored Douglas County neighborhoods as research subjects closely over the years. Throughout the forecasting process, the consultant conducts extensive field audits and residential sales staff interviews in growing areas to ensure that residential growth statistics are accurate and appropriately incorporated into forecasting.

Using geographic information systems software, Western correlates student density with neighborhood housing age in some areas. The consultant also works with district staff to document various growth metrics such as building permits and certificates of occupancy counts to augment field inventory of actively growing neighborhoods.

With over a quarter of the District's enrollment in charter schools, Western reconciles the enrollment expectations of all schools included in the district's complement of programs including alternative schools. The consultant coordinates with charter leadership to understand potential changes in charter school seat availability that may have an effect on neighborhood schools.

Once historical enrollment trends are observed, new housing forecasts are refined and the charter school expectations are known, Western develops a forecast for individual schools, high school feeder areas and the District overall.

Western's methodology reconciles the more volatile trends in the school catchment areas against the more predictable trends for the district overall and produces a reconciled result that maximizes accuracy. Preliminary drafts are released to the districts education leadership and the consultant works with the district to process appeals and generate revisions as necessary.



School / Category	2022-23	2023-24	2024-25	2025-26	Projected Enrollment 2026-27	2027-28	2028-29	2029-30	2030-31
Elementary Schools									
Pine Grove Elementary	477	466	452	442	433	395	404	423	438
Coyote Creek Elementary	441	477	482	507	418	309	304	299	312
Sand Creek Elementary	325	295	285	288	245	280	286	291	311
Rock Ridge Elementary	428	430	404	410	415	374	381	382	387
Cherokee Trail Elementary	488	540	503	477	483	392	382	375	382
Eagle Ridge Elementary	574	561	544	521	505	467	436	445	469
Bear Canyon Elementary	368	335	341	337	310	338	336	340	343
Roxborough Primary Elementary	306	313	319	327	320	372	391	412	420
Acres Green Elementary	361	336	300	239	0	0	0	0	0
Mountain Peak Elementary	407	349	330	298	480	307	311	301	302
Castle Rock Elementary	412	423	419	403	395	342	329	314	310
Cherry Valley Elementary	39	36	25	29	31	28	26	28	30
Franktown Elementary	343	336	336	335	325	323	298	282	270
Larkspur Elementary	205	176	161	154	145	133	131	133	135
Northridge Elementary	566	565	560	562	489	565	550	558	549
Northeast Elementary	292	325	329	304	301	248	214	205	200
Mountain View Elementary	291	301	270	273	266	255	248	240	233
Pine Lane Elementary	736	721	687	633	601	482	476	463	444
Silver Spruce Elementary	446	423	408	386	437	348	321	309	293
Sedalia Elementary	189	208	201	189	193	160	162	162	166
Cougar Run Elementary	344	360	392	396	353	415	420	425	419
South Ridge Elementary	411	393	371	363	380	383	382	374	369
Pioneer Elementary	374	393	378	336	321	299	286	254	246
Buffalo Ridge Elementary	468	482	495	506	477	544	547	553	551
Trailblazer Elementary	288	286	297	350	345	292	306	314	319
Wildcat Mountain Elementary	411	389	397	401	405	440	466	489	482
Iron Horse Elementary	389	380	360	368	370	370	377	372	369
Saddle Ranch Elementary	330	339	317	221	0	0	0	0	0
Meadow View Elementary	497	467	480	461	455	365	339	319	306
Arrowwood Elementary	349	332	335	301	240	330	338	347	350
Prairie Crossing Elementary	679	610	587	574	573	465	443	432	415
Heritage Elementary	345	355	352	344	0	0	0	0	0
Golden Ridge Elementary	368	376	352	358	442	323	314	304	302
Timber Trail Elementary	338	352	359	389	394	265	280	266	276
Frontier Valley Elementary	369	360	347	369	360	356	355	344	349
Soaring Hawk Elementary	426	409	404	381	380	286	270	250	219
Legacy Point Elementary	350	435	441	436	431	398	414	434	432
Redstone Elementary	389	386	375	374	400	324	304	295	294
Flagstone Elementary	439	445	460	449	455	388	378	386	386
Copper Mesa Elementary	289	290	276	263	216	222	211	207	204
Mammoth Heights Elementary	588	548	544	523	531	469	470	474	483
Stone Mountain Elementary	500	471	436	491	428	375	385	397	396
Gold Rush Elementary	637	646	612	573	575	578	573	569	590
Clear Sky Elementary	637	653	598	597	600	492	486	497	506
Roxborough Intermediate Elementary	419	421	430	433	325	457	467	490	496
Sage Canyon Elementary	570	538	522	524	543	536	554	558	565
Renaissance Magnet Elementary	381	360	361	342	360	345	342	335	329
Lone Tree Elementary	356	355	365	356	360	391	388	395	393
Elementary School Total	**19,635**	**19,447**	**18,999**	**18,593**	**17,511**	**16,226**	**16,081**	**16,042**	**16,040**

School / Category	2022-23	2023-24	2024-25	2025-26	Projected Enrollment 2026-27	2027-28	2028-29	2029-30	2030-31
Secondary Schools									
Middle Schools									
Ranch View Middle School	822	810	829	802	1,100	851	826	780	748
Castle Rock Middle School	748	701	660	632	600	911	944	923	890
Cresthill Middle School	670	618	558	516	751	522	507	484	432
Sierra Middle School	779	784	805	809	793	1,204	1,178	1,055	980
Sagewood Middle School	824	833	816	797	770	728	684	685	691
Mountain Ridge Middle School	865	842	752	712	1,000	604	615	601	565
Rocky Heights Middle School	1,162	1,170	1,129	1,177	1,176	1,037	1,028	974	929
Mesa Middle School	957	850	852	872	876	1,059	1,097	1,117	1087
Cimarron Middle School	1,116	1,089	1,052	1,097	1,105	1,110	1,096	1,095	1067
Middle School Total	**7,943**	**7,697**	**7,453**	**7,414**	**8,171**	**8,026**	**7,975**	**7,714**	**7,389**
High Schools									
Highlands Ranch High School	1,538	1,390	1,323	1,261	1,150	1,038	1,016	981	961
Douglas County High School	1,758	1,771	1,659	1,532	1,523	1,481	1,520	1,555	1,571
Ponderosa High School	1,402	1,424	1,407	1,392	1,405	1,383	1,349	1,316	1,279
ThunderRidge High School	1,881	1,841	1,820	1,834	1,825	1,832	1,819	1,860	1,799
Chaparral High School	2,009	2,045	2,007	2,061	2,155	2,169	2,197	2,219	2,148
Mountain Vista High School	2,259	2,217	2,169	2,052	1,972	1,841	1,715	1,592	1,482
Rock Canyon High School	2,377	2,328	2,325	2,321	2,300	2,263	2,257	2,219	2,229
Castle View High School	1,990	1,863	1,938	1,927	1,960	1,941	1,908	1,877	1,857
Legend High School	2,228	2,206	2,206	2,132	2,080	1,985	1,942	1,913	1885
High School Total	**17,442**	**17,085**	**16,854**	**16,512**	**16,370**	**15,933**	**15,723**	**15,532**	**15,211**
Alternative Schools									
Daniel C. Oakes High School	149	141	113	74	73	72	72	73	72
Cloverleaf Home Education	215	220	250	221	249	247	244	242	240
Eagle Academy	123	128	115	87	115	84	84	86	85
VALE	0	60	88	114	130	115	114	116	114
eDCSD	67	67	61	64	63	62	63	63	63
Alternative School Total	**554**	**616**	**627**	**560**	**630**	**580**	**577**	**580**	**574**
Secondary School Total	**25,939**	**25,398**	**24,934**	**24,486**	**25,171**	**24,539**	**24,275**	**23,826**	**23,174**
District-Run Grand Total	**45,574**	**44,845**	**43,933**	**43,079**	**42,682**	**40,765**	**40,356**	**39,868**	**39,214**
Charter Schools									
Academy Charter School	751	748	675	675	570	575	591	604	610
Leman Academy of Excellence	1,100	1,114	1,390	1,501	1,070	1,770	1,883	1,978	2,046
Ben Franklin Academy Charter School	893	879	888	898	894	892	892	892	892
American Academy Charter School	2,557	2,579	2,571	2,554	1,744	1,744	1,744	1,744	1,744
Challenge To Excellence Charter School	538	548	551	669	665	665	665	665	665
Northstar Academy Charter School	683	678	684	670	701	701	701	701	701
Parker Core Knowledge Charter School	706	705	705	701	702	702	702	702	702
Global Village Academy Charter School	364	394	450	518	551	569	573	575	573
HOPE High School Charter School	1,361	1,061	1,307	1,302	1,348	1,307	1,307	1,307	1,307
STEM Academy Charter School	1,498	1,399	1,394	1,456	1,464	1,403	1,403	1,403	1,403
DCS Montessori Charter School	442	440	439	441	443	443	443	443	443
Aspen View Academy Charter School	961	973	970	969	966	966	966	966	966
SkyView Academy Charter School	1,273	1,283	1,291	1,287	1,296	1,293	1,293	1,293	1,293
Parker Performing Arts Charter School	639	619	638	622	665	665	665	665	665
Platte River Academy Charter School	567	643	736	745	478	776	776	776	776
Renaissance Secondary Charter School	347	406	441	432	422	433	416	399	411
World Compass Academy Charter School	711	740	733	747	725	725	725	725	725
Charter School Total	**15,391**	**15,209**	**15,863**	**16,187**	**14,704**	**15,629**	**15,745**	**15,838**	**15,922**
District-Run + Charter Grand Total	**60,965**	**60,054**	**59,796**	**59,266**	**57,386**	**56,394**	**56,101**	**55,706**	**55,136**

Teacher and Staff Historical Information

Administrative Staff

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

Certified Staff

Certified staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) including skills in the field of education or educational psychology.

Professional/Technical Staff

Professional/Technical staff perform assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) but not requiring skills in the field of education.

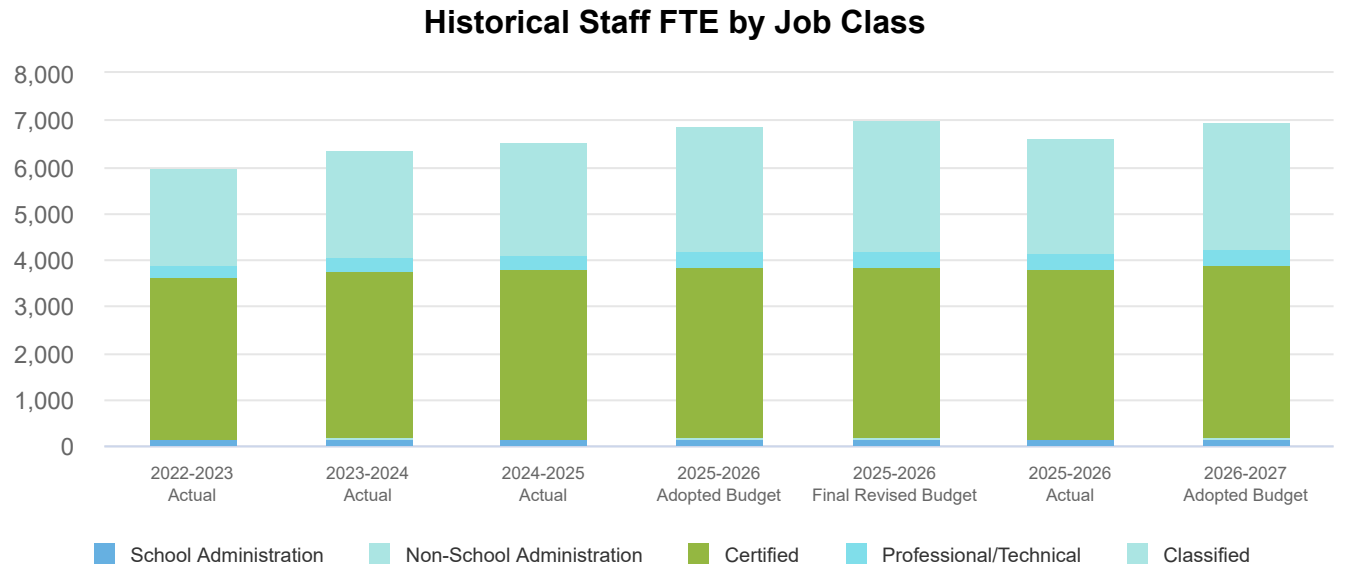
Classified Staff

Classified staff perform activities supporting professional individuals/functions of that organization.

Note: Staffing information is as of May 30th of each respective year of actual FTE

Historical School District Staffing FTE

Job Class	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Adopted Budget	2025-2026 Final Revised Budget	2025-2026 Actual	2026-2027 Adopted Budget
School Administration	172	175	174	176	180	173	185
Non-School Administration	19	19	19	24	24	18	22
Certified	3,457	3,575	3,614	3,690	3,679	3,649	3,705
Professional/Technical	277	303	320	336	350	322	333
Classified	2,073	2,282	2,413	2,636	2,765	2,444	2,706
Total FTE	**5,998**	**6,354**	**6,539**	**6,861**	**6,999**	**6,606**	**6,951**





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Assessment



Colorado Academic Standards (CAS)

The Colorado Academic Standards (CAS) describe what students should know and be able to do to prepare them for active citizenship and success in higher education and the workforce. Colorado law requires local school boards to adopt standards that meet or exceed the state standards and to align curriculum with those standards. The CAS are also a foundation of Colorado's educational accountability system, which includes statewide assessment, school readiness, postsecondary and workforce readiness, and diploma endorsements.

Standards Review and Revision

The Colorado State Board of Education reviews and revises the academic standards on a six-year cycle, with approximately one-third of the content areas reviewed every two years. With each revision, the State Board must ensure that the standards remain aligned with postsecondary and workforce readiness and are comparable in scope, relevance, and rigor to leading national and international standards.

2022 & Every 6 Years After	2024 & Every 6 Years After	2026 & Every 6 Years After
Dance; Drama & Theatre Arts	Computer Science	Comprehensive Health
Music; Social Studies	English Language Proficiency; Physical Education	Mathematics; Reading, Writing, and Communicating
Visual Arts	World Languages	Science

2026 cycle: The 2026 review group includes Comprehensive Health, Mathematics, Reading, Writing, and Communicating, and Science. CDE facilitates the review and revision process using six principles: transparent, inclusive, research-informed, consistent, substantive, and improvement-oriented. The process includes stakeholder engagement with schools, school boards, interested persons, state and national organizations, and revision committees.

Key Characteristics of the CAS

- **Focus:** Clear grade-level expectations preparing students for postsecondary education and the workforce.
- **Coherence:** Vertical alignment across grade levels and interdisciplinary connections.
- **Rigor:** Emphasis on mastery through fluency, application, transfer, and deeper understanding.
- **All Students, All Standards:** High expectations for every learner with literacy and equitable access embedded throughout instruction.

Essential Skills

Colorado's Essential Skills supplement the academic standards and identify skills that support success in professional life, postsecondary education, and civic participation. Developmentally appropriate support for these skills is intended to occur in all subject areas throughout students' academic careers. The framework connects P-12 learning with in-demand employment skills and organizes the competencies into four categories.

Personal
Self-awareness; initiative and self-direction; personal responsibility and self-management; adaptability and flexibility; perseverance and resilience.

Entrepreneurial
Critical thinking and problem solving; creativity and innovation; inquiry and analysis; informed risk-taking.

Civic / Interpersonal
Collaboration and teamwork; communication; global and cultural awareness; civic engagement; character.

Professional
Task and time management; career awareness; information literacy; use of information and communication technologies; self-advocacy; leadership.

Developmental Progression

The Essential Skills framework recognizes that skill development is cumulative and can begin at different levels regardless of a student's age or grade. CDE adapts a developmental model into four stages:

- Novice
- Advanced Beginner
- Strategic Learner
- Emerging Expert

Colorado Academic Content Areas

The CAS span the following academic content areas. Computer Science standards focus on high school-level computer science principles, and implementation of those standards is voluntary for districts.

- Comprehensive Health
- Computer Science
- English Language Proficiency
- The Arts: Dance, Drama & Theater Arts, Music, and Visual Arts
- Mathematics
- Physical Education
- Reading, Writing, and Communicating
- Science
- Social Studies
- World Languages

Source: https://resources.finalsite.net/images/v1780695491/cdestatecous/venqeuylnpborl8lvmy9/ColoradoAcademicStandardsfactsheet12-2025.pdf
Source: https://www.cde.state.co.us/standardsandinstruction/essentialskills-pdf

Colorado Measures of Academic Success (CMAS)

The Colorado State Assessment System is designed to measure students' progress toward mastering the Colorado Academic Standards (CAS). To accurately assess student learning, Colorado administers standards-aligned assessments that measure the knowledge and skills students are expected to demonstrate at each grade level. The Colorado Measures of Academic Success (CMAS) assessments serve as the state's annual measure of student achievement in English Language Arts, mathematics, science, and social studies.

CMAS assessments are administered primarily online and include a variety of technology-enhanced and interactive question types designed to measure students' critical thinking, problem-solving, and application of knowledge. The assessments provide valuable information to educators, families, schools, districts, and the State to support instructional planning, monitor student growth and achievement, and evaluate progress toward preparing all students for college, careers, and civic life.

Colorado science assessments are aligned with the 2020 Colorado Academic Standards for Science and are administered to students in Grades 5, 8, and 11. Social Studies assessments are administered to students in Grades 4 and 7 at a representative sample of schools selected by the Colorado Department of Education. In addition, qualifying Spanish-speaking students in Grades 3 and 4 may participate in the Colorado Spanish Language Arts (CSLA) assessment in place of the English Language Arts assessment, when appropriate.

2026-27 Social Studies Assessment Update

House Bill 26-1353, signed into law in May 2026, changes Colorado's state Social Studies assessment beginning in the 2026-27 school year. The law eliminates the elementary Social Studies state assessment and the prior representative-sample model. Social Studies is now administered statewide to students in Grade 7.

The Colorado Department of Education continues to work closely with educators, school districts, and assessment partners to ensure that CMAS assessments remain aligned with the Colorado Academic Standards while providing valid, reliable, and meaningful measures of student learning.

Colorado's assessment requirements for Spring 2026 are summarized below:

CMAS ELA	CMAS Math	CMAS Science	CMAS Social Studies	PSAT	SAT
Grades 3-8	Grades 3-8	Grades 5, 8 & 11	Grade 7	Grades 9 & 10	Grade 11

Source: http://www.cde.state.co.us/assessment/resources

Source: https://www.cde.state.co.us/communications/2024assessmentfamilyen

Assessment Windows

Douglas County School District Assessment Dates 2026-2027

Assessment	Grades Administered	Dates of Assessment
	Federally Mandated	
WIDA ACCESS	K-12	Jan 11, 2027-Feb 12, 2027
NAEP	4,8	Jan 25, 2027 - Mar 19, 2027
	State Mandated	
CMAS ELA and Math	3-8	Apr 5 - Apr 23, 2027
CMAS Science	5, 8, 11	Apr 5 - Apr 23, 2027
CMAS Social Studies	7	Apr 5 - Apr 23, 2027
CoAlt ELA and Math	3-11	Apr 5 - Apr 23, 2027 High Schools - Aligned to PSAT/SAT Schedule (to the extent possible)
CoAlt Science	5, 8, 11	Apr 5 - Apr 23, 2027 High Schools - Aligned to PSAT/SAT Schedule (to the extent possible)
CoAlt Social Studies	7	Apr 5 - Apr 23, 2027
CSLA	3,4	Apr 5 - Apr 23, 2027
PSAT9	9	Fall: Wednesday, October 7, 2026 Spring: Apr 12, 2027
PSAT 10	10	Fall: Wednesday, October 7, 2026 Spring: Apr 12, 2027
READ Act i-Ready Diagnostic	All K-8 Students and all 4-12th Grade READ Students	• BoY ◦ 1st-12th: Aug. 25 - Sept. 11, 2026 ◦ K: Sept. 1 - Sept. 25, 2026 • MoY ◦ K-12th: Dec. 1 - Dec. 17, 2026 • EoY ◦ K-12th: April 27 - May 14, 2027
READ Act DIBELS 8th Edition- ELAT	K-3 and 4+ READ Students	• BoY ◦ 1st-12th: Aug. 25 - Sept 11, 2026 ◦ K: Sept. 1 - Sept. 25, 2026 • MoY ◦ K-12th: Dec. 1 -Dec. 17, 2026 • EoY ◦ K-12th: April 27 - May 14, 2027
SAT	11	Fall: Wednesday, October 7, 2026 Spring: Apr 13, 2027
TS GOLD®	K	Aug 12, 2026-Oct 7, 2026
	State Recommended	
[CogAT	2 Referrals: K, 1 5 (6 a few charter schools) Referrals: 3, 4, 5	Feb 1, 2027 - Feb 19, 2027 Make-ups - Week of Feb 22, 2027 Nov 2, 2026 - Nov 20, 2026 Make-ups - Week of Nov 30
	School Choice	
Iowa (for MS Math placement)	5, 6	March 22, 2027 - April 9, 2027 - This could change
NWEA MAP Growth	K-12	Fall: Aug. 25, 2026- Sept. 29, 2026 Winter: Dec. 1, 2026-Jan. 21, 2027 Spring: April 13, 2027-May 20, 2027
PSAT/NMSQT	10, 11	Fall: Wednesday, October 7, 2026

Assessment	Grades Administered Dates of Assessment
	What is the purpose of each test?
	Federally Mandated
ACCESS For ELLs	Students who have been identified as English language Learners
	Resource: What is ACCESS for ELLS? (English)
	Resource: What is ACCESS for ELLS? (Non-Enqlish versions)
NAEP	National Assessment of Educational Progress
	• The Colorado Department of Education randomly selects schools to administer NAEP to a sample of fourth and eighth grade students in mathematics and reading.
	Resource: About NAEP
	Resource: Colorado NAEP
	State Mandated
CMAS	Colorado Measures of Academic Success
	• Colorado Measures of Academic Success (CMAS) are the system of statewide tests in English language arts, math, science and social studies that are given to all Colorado students in grades three through high school.
	Resource: CDE CMAS
CoAlt	Colorado Alternate English Language Arts and Math
	• The Colorado Alternate (CoAlt) Assessment is an academic, standards-based assessment designed specifically for eligible students with the most significant cognitive disabilities. The primary purpose of the assessment program is to determine the level at which Colorado students with the most significant cognitive disabilities meet the Extended Evidence Outcomes (EEOs) of the Colorado Academic Standards.
	Resource; CDE CoAlt
CSLA	Colorado Spanish Language Arts
	• Colorado Spanish Language Arts, is an accommodated version of the CMAS (Colorado Measures of Academic Success) English Language Arts (ELA) assessment. It's available for eligible Spanish-speaking students in grades 3 and 4 who are taking ELA. The CSLA assessment is designed to provide a more accessible means for students to demonstrate their knowledge and skills in language arts.
PSAT9, PSAT 10	Preliminary SAT/National Merit Scholarship Qualifying Test
	• The PSAT 9 and PSAT 10 is a standardized test designed to assess students' skills in reading, writing, and mathematics, serving as a stepping stone to the SAT and a qualifying test for the National Merit Scholarshio Proqram. It's administered bv the *Colleae Board* and the *National Merit Scholarship Corporation*. The PSAT/NMSQT is one of three PSAT tests:
	◦ PSAT 8/9 (for 8th and 9th graders)
	◦ PSAT 10 (for 10th graders)
	◦ PSAT/NMSQT (for 11th graders).
	Resource: Colleqe Board PSAT
SAT	Scholastic Aptitude Test, formerly Scholastic Assessment Test
	• The SAT is a standardized test used in the United States and many other countries to assess the readiness of high school students for college-level work. It is a multiple-choice exam that measures skills in reading, writing, and math. Colleges and universities often consider SAT scores when making admissions decisions.
	• *Spring Testing Week - All DCSD high schools have agreed to host the spring testing week during the week that the state-wide SAT is given. That will include all grade levels and all testing. These will be full school days, a portion for the testing for select students and a portion for all students to attend.*
	Resource: Colleqe Board SAT

Assessment	Grades Administered Dates of Assessment
READ Act Interims	READ Act Interims (i-Ready, ELAT, STAR)
	• iReady - an online assessment and personalized instruction program for students in grades K-8 that helps teachers assess student learning, identify skill gaps, and provide targeted instruction in reading and mathematics. It combines a diagnostic test with an online learning program to help students build foundational skills and achieve grade-level expectations.
	Resource: iReadv Familv Center
	• ELAT (Early Literacy Assessment Tool) is designed to assist teachers in meeting the assessment requirements of the READ Act. The online tool will allow teachers to obtain real-time assessment of the reading skill levels of students enrolled in kindergarten, first, second, and/or third grades. Based on the assessment results, the online tool will generate intervention plans and materials to support students.
	Resource; CPE ELAT
	• STAR Early Literacy is a K-3 assessment used to screen and monitor early literacy skills aligned to the READ Act.
	Resource: CDE STAR
TS GOLD®	Teaching Strategies GOLD®
	• TS GOLD® is a kindergarten assessment system that helps educators observe, document, and assess student development and learning. It supports planning and instruction aligned to early learning standards.
	• Kindergarten Assessment
	Resource: TS GOLD® Colorado Teachers State Recommended
CogAT	**State Recommended**
	Cognitive Abilities Test
	• CogA
	◦ Universal Screen
	◦ Grades 5 and 6 and referral testing (3, 4, 5)
	• Iowa Testing
	◦ Universal Screen
	◦ Grade 2 and referral testing (K, 1)
	◦ Optional: Students in universal screening years already identified as gifted
	Resource: CDE Gifted Education
	School Choice
Iowa (for MS Math placement)	Assessment Before Learning:
	Before instruction begins, diagnostic assessments like the Iowa Assessments help educators identify what students already know and what they still need to learn. With efficient test design and clear, skill-level reports, teachers can quickly group students, tailor instruction, and make the most of planning time. Results are reported using both national and local norms, offering accurate, actionable insights for tracking readiness and growth.
	• Resource: Iowa Assessments Website
NWEA MAP Growth	Measures of Academic Progress
	• MAP Growth measures academic growth and achievement across a wide range of subjects, catering to both English and Spanish speaking students from kindergarten through twelfth grade.
	• School-selected Assessment
	Resource: NWEA MAP Growth

Assessment	Grades Administered	Dates of Assessment
PSAT/ NMSQT	Preliminary SAT/National Merit Scholarship Qualifying Test	
	• The PSAT 9 and PSAT 10 are standardized assessments used to measure readiness for college-level work in reading, writing, and math. They serve as a precursor to the SAT. Administered by the College Board, they also help prepare students for the PSAT/NMSQT taken in 11th grade.	
	• Fall: Wednesday, October 7, 2026	
	Resource: Colleqe Board PSAT/NMSQT	

Sources Included:

https://www.dcsdk12.org/schools-academics/academics/assessment
https://www.cde.state.co.us/assessment
https://wida.wisc.edu/sites/default/files/resource/ACCESS-Parent-Handout-English.pdf
https://wida.wisc.edu/resources/what-access-ells
https://nces.ed.gov/nationsreportcard/about/
https://www.cde.state.co.us/assessment/conaep
https://www.cde.state.co.us/assessment/cmas
https://www.cde.state.co.us/assessment/coaltelam
https://satsuite.collegeboard.org/psat-nmsqt
https://satsuite.collegeboard.org/sat/whats-on-the-test
https://i-readycentral.com/familycenter/what-is-i-ready/
https://www.cde.state.co.us/coloradoliteracy/readact/assessmenttool
https://www.cde.state.co.us/healthandwellness/
https://teachingstrategies.com/gold-support-for-colorado-educators/
https://www.cde.state.co.us/gt
https://riversideinsights.com/the_iowa_assessments
https://www.nwea.org/map-growth/
https://satsuite.collegeboard.org/psat-nmsqt

Standardized Testing

The following rates represent the percent of valid student scores that met or exceeded expectations in each of the Colorado Measures of Academic Success (CMAS) test subjects.

CMAS: English Language Arts

	2023		2024		2025	
Grade Tested	DCSD	Colorado	DCSD	Colorado	DCSD	Colorado
Grade 03	58.0	39.9	59.7	42.1	59.7	20.0
Grade 04	59.2	43.8	58.2	42.0	66.2	20.0
Grade 05	64.5	47.8	64.8	47.3	67.6	48.0
Grade 06	65.1	43.4	66.7	44.0	69.2	44.2
Grade 07	64.4	45.0	64.8	46.3	59.6	48.8
Grade 08	58.4	42.4	59.4	42.8	59.4	43.9

CMAS: Math

	2023		2024		2025	
Grade Tested	DCSD	Colorado	DCSD	Colorado	DCSD	Colorado
Grade 03	59.4	40.4	62.0	41.7	62.1	41.2
Grade 04	48.8	32.7	50.8	34.1	54.3	36.5
Grade 05	52.4	36.5	54.7	37.3	58.1	39.1
Grade 06	47.7	28.2	49.8	29.2	53.1	31.4
Grade 07	44.9	26.3	47.5	29.8	52.2	31.8
Grade 08	50.5	32.7	48.6	32.5	53.0	34.7

CMAS: Science

	2023		2024		2025	
Grade Tested	DCSD	Colorado	DCSD	Colorado	DCSD	Colorado
Grade 05	50.7	33.9	54.8	37.9	58.1	39.0
Grade 08	45.9	31.3	48.6	32.2	53.9	36.4
Grade 11	34.5	24.6	35.0	24.8	35.8	25.0

Source: https://www.cde.state.co.us/assessment/cmas-dataandresults-2025

College Entrance Exams

Colorado SAT

Colorado has given a college entrance exam each spring to all 11th graders enrolled in public schools since 2001. In 2015 the Colorado legislature passed House Bill 15-1323, requiring the state to competitively bid for a new 10th grade exam that is aligned to both the Colorado Academic Standards and an 11th grade college entrance exam. The legislation also added the opportunity for students to take an additional, optional essay as part of their college entrance exam at no cost to the student. The selection committee chose the PSAT for 10th graders and the SAT for the 11th grade college entrance exam because of their alignment to the high school Colorado Academic Standards and because The College Board's reports and free test preparation services could be used by all students. For 2018, the PSAT 8/9 was added for students in grade 9. Students who choose to participate in services offered by The College Board will be connected to resources and activities designed to help identify next steps for extra support or possible acceleration.

The SAT is closely aligned to challenging classroom work of Colorado schools and focuses on the key skills and concepts that evidence shows matter most for college and career readiness, including:

- Mathematical concepts, skills, and practices important for success in career training programs.
- Reading, comprehending, and writing high-quality essays supported by evidence.

The SAT also serves as an admission test and is accepted by every college in the United States. At the time of testing, students can send their scores to up to four colleges for free. The SAT essay can also be taken as part of the Colorado school day SAT administration. The SAT essay is optional and voluntary and can be added at no cost to students.

All students who are enrolled in 11th grade at a Colorado public high school are eligible to take the SAT.

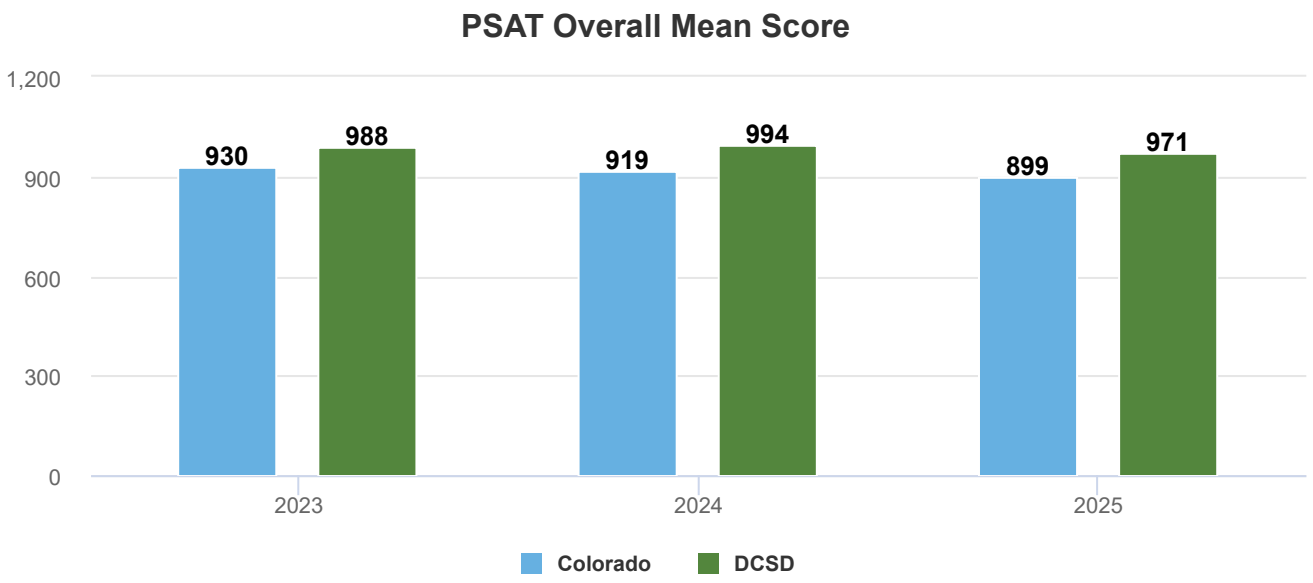
Colorado PSAT

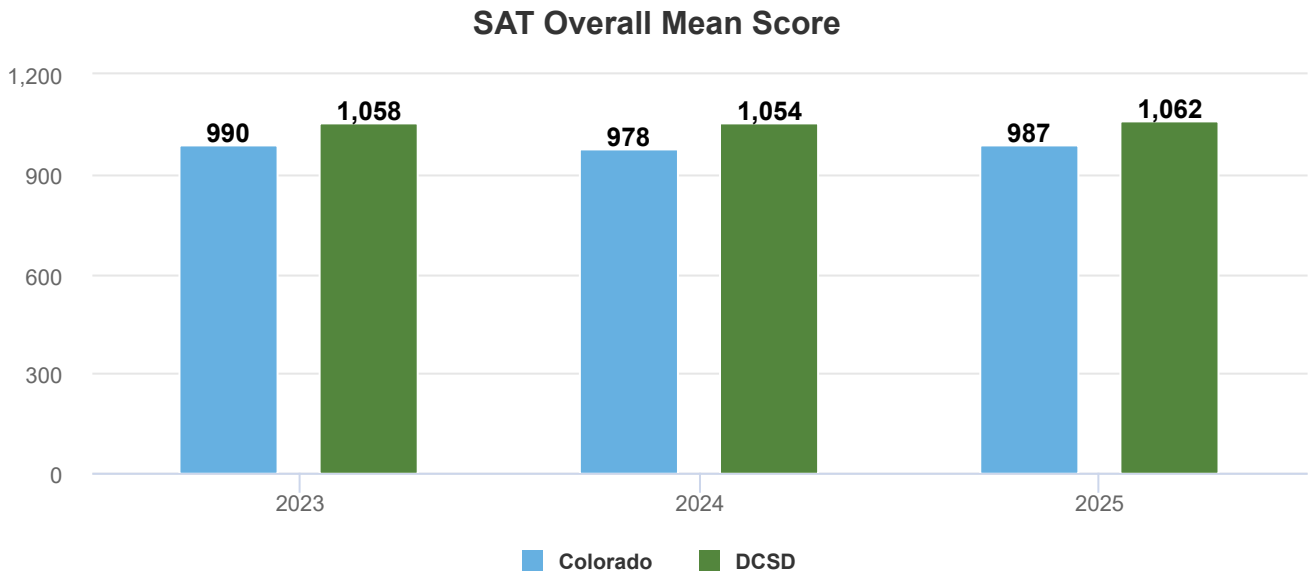
The PSAT tests the same skills and knowledge as the SAT in a way that makes sense for 9th and 10th-graders. It builds on the Colorado Measures of Academic Success (CMAS) tests in English language arts, mathematics, science, and social studies. The PSAT also aligns with Colorado Academic Standards (CAS) and with the SAT that students will take in 11th grade.

The PSAT focuses on the knowledge, skills, and understandings that research has identified as most important for college and career readiness and success. In addition to helping students practice for the SAT, it can identify student's potential for success in advanced course work. It provides more data than ever before about academic strengths and weaknesses as well as access to millions of dollars in potential scholarships.

Ninth graders attending public schools in Colorado began taking the PSAT 8/9 in the spring of 2018. Tenth graders began taking PSAT 10 in spring 2016 and public school 11th graders began taking the SAT in spring 2017.

Source: http://www.cde.state.co.us/assessment/sat-psat-data


PSAT Overall Mean Score
1,200
900
600
300
0
930
988
919
994
899
971
2023
2024
2025
Colorado
DCSD

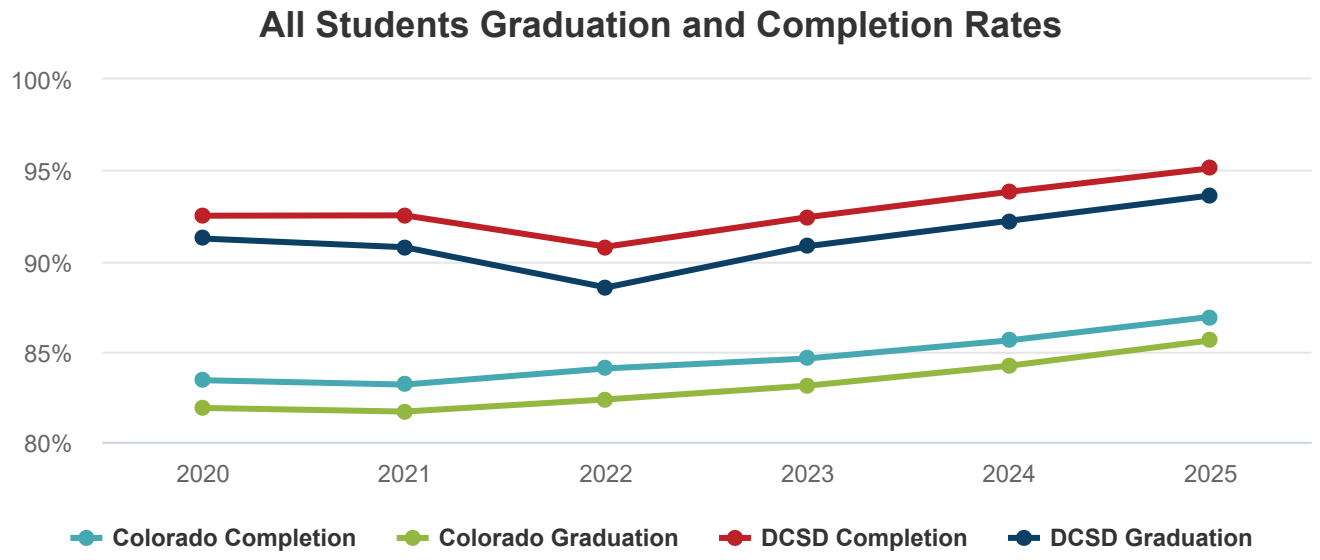

SAT Overall Mean Score
1,200
900
600
300
0
990
1,058
978
1,054
987
1,062
2023
2024
2025
Colorado
DCSD

Graduation and Drop Out Rates

Graduation Rates

The graduation rate and completion rate are based on a four year "on-time" anticipated year of graduation. Graduation rates are calculated by dividing number of students receiving a regular diploma within four years or less of entering from the 9th grade by (number of students entering from the 9th grade plus number of transfers in minus number of verified transfers out). Completion rates are calculated by dividing (number of students receiving a regular diploma plus those completing with a non-diploma certificate or High School Equivalency Diploma (HSED) within four years or less of entering from the 9th grade) by (number of students entering from the 9th grade plus number of transfers in minus number of verified transfers out).

The statewide four-year graduation rate has increased 1.4%, from 84.2% in 2024 to 85.6% for the Class of 2025. The Douglas County School District four-year graduation rate has increased 1.4%, from 92.2% in 2024 to 93.6% for the Class of 2025.



Source: https://ed.cde.state.co.us/cdereval/graduation-completion-statistics

Drop Out Rates

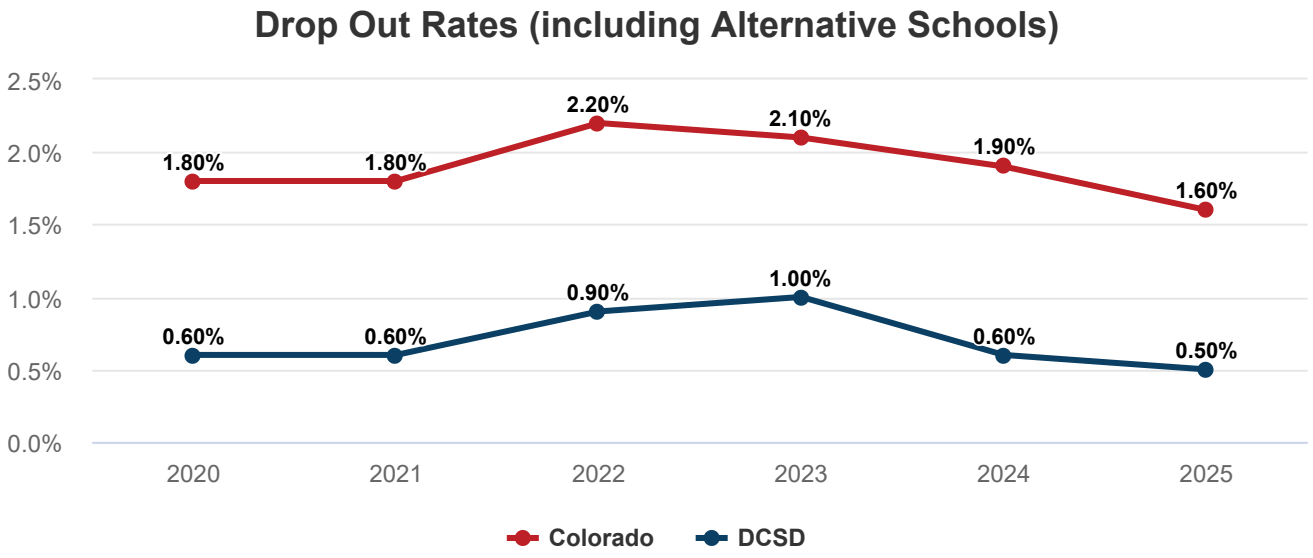
By Colorado law, a dropout is a "person who leaves school for any reason, except death, before completion of a high school diploma or its equivalent, and who does not transfer to another public or private school or enroll in an approved home study program." A student is not a dropout if he/she transfers to an educational program recognized by the district, completes a High School Equivalency Diploma (HSED) or registers in a program leading to a HSED, is committed to an institution that maintains educational programs, or is so ill that he/she is unable to participate in a homebound or special therapy program. Students who reach the age of 21 before receiving a diploma or designation of completion ("age-outs") are also counted as dropouts.

The Colorado dropout rate is an annual rate, reflecting the percentage of all students enrolled in grades 7-12 who leave school during a single school year without subsequently attending another school or educational program. It is calculated by dividing the number of dropouts by a membership base which includes all students who were in membership any time during the year.

In accordance with a 1993 legislative mandate, beginning with the 1993-94 school year, the dropout rate calculation excludes expelled students.

The statewide dropout rate has decreased by 0.3%, from 1.9% in 2024 to 1.6% for the Class of 2025.

The Douglas County School dropout rate has continued to decrease by at least 0.1% since 2024.

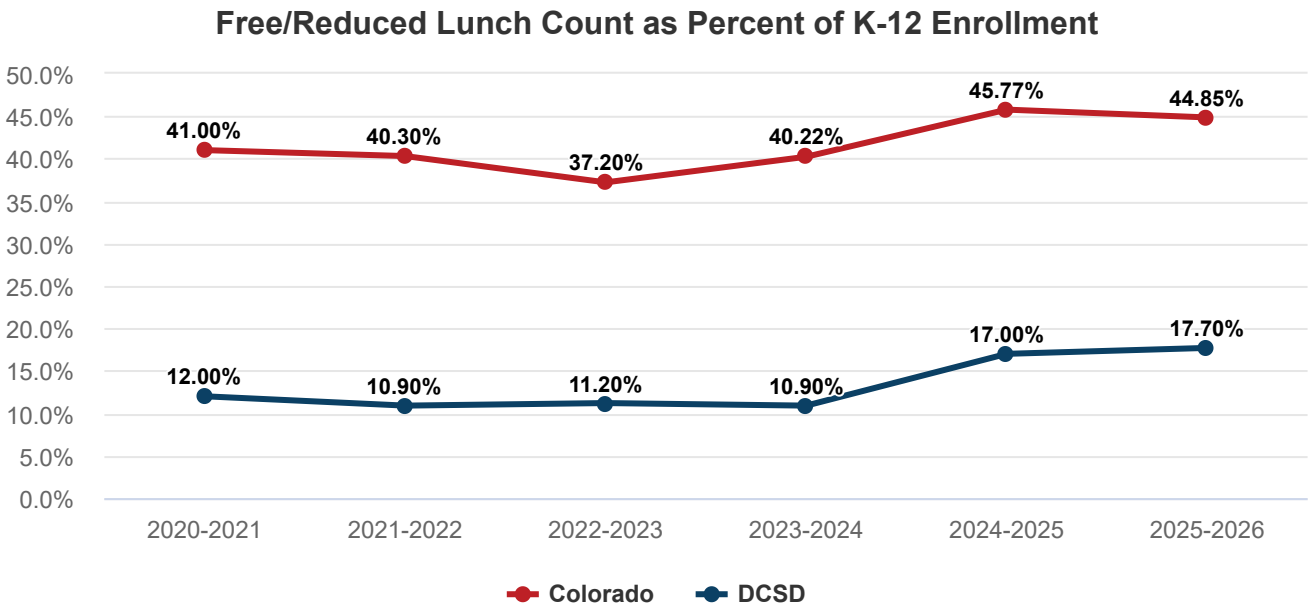


Source: https://ed.cde.state.co.us/cdereval/dropoutstatistics

Free and Reduced Lunch Rates

Students must meet the federal eligibility criteria for free or reduced lunch price. Rates are as a percentage of enrollment in grades K to 12 reported as qualifying as of the Student October Count date. Eligibility may be documented using one or more of the following methods:

- Direct Certification*
- Application for Free and Reduced Price Meals
- District migrant, homeless, runaway or foster lists
- Head Start documented participation
- Family Economic Data Survey form



*Direct Certification uses approved assistance program data to automatically approve eligible students for free school meals. Colorado uses an automated online system to directly certify households that participate in the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), Medicaid and the Migrant Education Program.

Source : https://www.cde.state.co.us/datapipeline

Source: https://www.cde.state.co.us/cdereval/pupilcurrent

Academic Calendar

Douglas County School District

2026-2027 Academic Calendar

JULY						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JANUARY						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

MARCH						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

APRIL						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

KEY:

- # All-day session (173 Student Days)
- # First Day of the Semester
- # New Teacher Orientation (No Students)
- # Compensation Day (No Students)
- # Teacher Work Day (No Students)
- # No School
- # District Holiday (District Offices Closed)
- # Professional Development Day (No Students)
- # PLC Day (Delayed Start)

Learn Today, Lead Tomorrow

If for any reason the school district must close schools, the calendar may be amended by the Board of Education to Provide additional school days on Saturdays, during vacations, or at the end of the present calendar.

Approved by the Board of Education: ***June 18, 2024***



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Additional Demographic and Economic Statistics



Douglas County Overview

The pioneer spirit, accompanied by the beauty of the mountains, foothills and plains, is gloriously evident in Douglas County. In 1861, the Colorado Territorial Session Laws created Douglas County, named after Stephen A. Douglas. Douglas County originally stretched from the Rockies to the State of Kansas border.

Today, the County's strength, as the centerpiece of the Denver/Colorado Springs development corridor, is a perfect blend of quality lifestyle and business environment. While the school district encompasses approximately 850 square miles due to the inclusion of part of Elbert County, Douglas County is approximately 843 square miles, of which 63,037 acres are permanently protected land through the Douglas County Open Space Program. Recreational areas include more than 146,000 acres of Pike National Forest, Roxborough State Park, Castlewood Canyon State Park and the Chatfield State Recreation Area. Five incorporated municipalities are located within the boundaries of Douglas County: Castle Pines, Castle Rock, Larkspur, Lone Tree and Parker. Each has its own mayor and provides services, many in collaboration with Douglas County.

Partnership of Douglas County Governments is a notable example of the County's collaborative work with other communities. Established in 2002, the Partnership today includes the Towns of Castle Rock, Larkspur and Parker, the Cities of Castle Pines and Lone Tree, Douglas County, the Douglas County School District, Douglas County Libraries and the Highlands Ranch Metro District. A nationally recognized model of collaborative statesmanship, the Partnership has successfully sidelined individual agendas in the interest of working collaboratively on issues, projects and programs for the greater good of Douglas County.

Douglas County is recognized for being one of the most family-friendly communities in Colorado, offering a quality of life unmatched elsewhere in the state. In 2024 Douglas County was named the 3rd healthiest county in America, according to the 2024 Healthy Communities rankings by U.S. News and World Report, released in collaboration with the Aetna Foundation. Douglas County was ranked second in the nation in 2020 and in 2018. The County topped the national list in 2019 and has held the number one ranking in Colorado consistently since 2019. In 2019, Douglas County ranked in the top ten happiest counties in the United States.

In 2016 Douglas County ranked as a top Digital County in the U.S. Specifically the County ranked number nine in the top ten of the 117 U.S. Counties in the 250,000-499,999 population category as one of the most technologically innovative counties in the nation for initiatives that save tax dollars; boost transparency; cybersecurity and civic engagement.

Douglas County also ranks particularly well in the household income, homeownership rate, and educational attainment categories. Combine those with a great location, excellent schools, wonderful weather, and outstanding recreational and cultural opportunities and this is why more than 300,000 call Douglas County their home.

Population

The U.S. Census Bureau and the State of Colorado produce population estimates using different methodologies. The most current estimate available from the Census Bureau for July 1, 2025, is 399,396 for Douglas County.

Foreclosures

Foreclosure filings in Douglas County decreased 8.8 percent over the year to 62 filings during the fourth quarter of 2025, a decline of six filings compared to the fourth quarter of 2024. Filings decreased 1.6 percent between the third and fourth quarters of 2025. Foreclosure filings in Metro Denver increased 5.2 percent over the year to 693 total filings, representing an increase of 34 foreclosures during the period.

Permit Trends

Residential building permits in Douglas County increased 11.4 percent between the fourth quarters of 2024 and 2025, rising by 76 units permitted. The increase was primarily driven by growth in single-family detached permits, which increased by 24.2 percent, or 112 units. Multi-family permits decreased 12.1 percent during the period, declining by 22 units, while single-family attached permits decreased 9.9 percent, or 14 units.

Five of the nine submarkets reported year-over-year increases in residential building permits, with Lone Tree reporting the largest increase at 158.3 percent, followed by Castle Pines at 73.7 percent. Parker recorded the largest decline, decreasing 45.0 percent, or 108 units. The average valuation of single-family detached units permitted increased 4.0 percent over the year to $449,189, an increase of approximately $17,300 per home. Castle Pines recorded the highest average valuation for single-family detached homes at $682,500. The average valuation for single-family attached units in Douglas County increased 7.8 percent to $263,900

Residential Development and Sales

Single-family detached home sales in Douglas County decreased 0.4 percent over the year, declining by five homes sold between the fourth quarters of 2024 and 2025. Lone Tree reported the largest increase in detached home sales at 17.8 percent, followed by Larkspur at 3.3 percent. Highlands Ranch reported the largest decrease at 32.0 percent, followed by Castle Pines at 28.6 percent. The number of single-family attached home sales fell 19.4 percent between the fourth quarters of 2024 and 2025, a decline of 34 homes sold. Four of the six submarkets recorded decreases in attached home sales, with Castle Rock reporting the largest decline, decreasing from 64 to 26 homes sold, or 59.4 percent, followed by Parker at 58.8 percent and Highlands Ranch at 48.3 percent. Lone Tree was the only submarket to report an increase in attached home sales, rising 63.6 percent. Home prices for both detached and attached homes decreased year-over-year. The average price of single-family detached homes declined 0.8 percent, or $6,539, to $849,529. Larkspur reported the only increase in detached home prices, rising 3.7 percent, while Lone Tree recorded the largest decrease at 17.3 percent. The average sale price for single-family attached homes decreased 1.5 percent, or $7,605, to $483,759.

Commercial Real Estate

The vacancy rate for the office market in Douglas County fell 2.9 percentage points to 13.9 percent between the fourth quarters of 2024 and 2025. The vacancy rate decreased in five submarkets, while Larkspur was unreported. Lone Tree recorded the largest decrease at 7.4 percentage points, followed by Castle Pines at 5.9 percentage points and Highlands Ranch at 1.7 percentage points. Highlands Ranch reported the highest overall vacancy rate among Douglas County submarkets at 18.3 percent, while Castle Pines reported the lowest vacancy rate at 0.7 percent. The office market vacancy rate in Metro Denver was 16.3 percent in the fourth quarter of 2025, increasing 0.9 percentage points from the same period in 2024.

Annual Income

According to the U.S. Census Bureau, the 2025 average annual wage for jobs located in Douglas County was $92,572, up from $89,284 in the previous year. Median household income in Douglas County was $150,495 in 2024. The 2024 American Community Survey also showed that 3.5% of the population had incomes below the poverty level, down from 4.1% in 2023

Annual Employment

Employment in Douglas County increased 1.6 percent year-over-year in the fourth quarter of 2025. Transportation, warehouse, and utilities industries reported the strongest growth rate, while education and health services added a notable number of jobs. Growth was offset by declines in industries including mining and logging, financial activities, and retail trade. The unemployment rate was 3.3 percent in the fourth quarter of 2025, down 0.9 percentage points year-over-year. Douglas County has the lowest unemployment rate among the seven counties in Metro Denver. The labor force in Douglas County contracted in the fourth quarter of 2025, decreasing 1.0 percent, or by 2,322 people working or looking for jobs, over the year.

*Figures included in this schedule represent the most recent data available

Source:https://www.douglasco.gov/documents/2025-4th-quarter-ed-report.pdf/

Source:https://www.census.gov/quickfacts/fact/table/douglascountycolorado/PST045222

Source:https://www.douglas.co.us/living/

Source: https://www.bls.gov/regions/mountain-plains/news-release/countyemploymentandwages_colorado.htm

Demographic and Economic Statistics

Demographic and Economic Statistics

Last Ten Fiscal Years

Year	Estimated Population[1]	Personal Income Per Capita[2]	Total Personal Income (In Thousands)[2]	Median Age[4]	Average Household Size[4]	Public School Enrollment[3]	School Enrollment % of Population	Unemployment Rate %[5]
2024	383,911	102,928	39,514,603	39,8	2,70	61,409	16,0%	4,3%
2023	381,500	99,168	37,286,156	39,7	2,72	62,872	16,5%	3,0%
2022	378,000	90,341	32,412,414	39,3	2,70	63,876	16,9%	2,3%
2021	373,275 [6]	79,770	29,776,147	39,3	2,75	62,979	16,9%	5,2%
2020	379,000	78,980	29,933,420	38,5	2,52	67,305	17,8%	6,3%
2019	370,000	78,455	29,028,350	38,1	2,79	67,591	18,3%	2,8%
2018	358,000	75,255	26,941,290	38,1	2,81	67,597	18,9%	3,4%
2017	346,000	71,208	24,637,968	38,9	2,75	67,470	19,5%	2,6%
2016	336,000	67,139	22,558,704	37,6	2,76	66,896	19,9%	2,8%

[1] Douglas County Department of Community Development

[2] Bureau of Economic Analysis, Washington D.C.

[3] Douglas County School District

[4] US Census Bureau

[5] Douglas County Budget Book

[6] Community Development found an error in calculating estimates for 2020, adjusted 2021 estimate.

Figures included in this schedule represents the most recent data available.

Data is estimated and is subject to change based on updated information.

**2020 Per Capita Income was adjusted (in 2021) to actual data provided by Bureau of Economic Analysis.

**2021 Personal Income Per Capita and Total Personal income estimated using the .01 change for personal income from '20 to '21 that the Bureau of Economic Analysis office has estimated for the State of Colorado.

Source: https://www.douglas.co.us/documents/2024-annual-comprehensive-financial-report.pdf/

Employment in Douglas County

Largest Private Non-Retail Employers in Douglas County (2024)

1. Charles Schwab - Financial Services (4,200 employees)
2. DISH Network - Satellite TV and Equipment (2,600 employees)
3. Lockheed Martin - Aerospace and Defense Engineering (2,250 employees)
4. AventHealth: - Healthcare (1,600 employees)
5. HCA HealthONE: - Healthcare(1,600 employees)
6. Kiewit- Engineering and Construction (1,400 employees)
7. VISA Debit Processing Services: - Financial Services (1,300 employees)
8. Wind Crest - Assisted Living (900 employees)
9. Kaiser Permanente - Healthcare (750 employees)
10. Zynex Medical, Inc—Medical Equipment Supplier (600 employees)

Principal Employers, 2024 and 2015

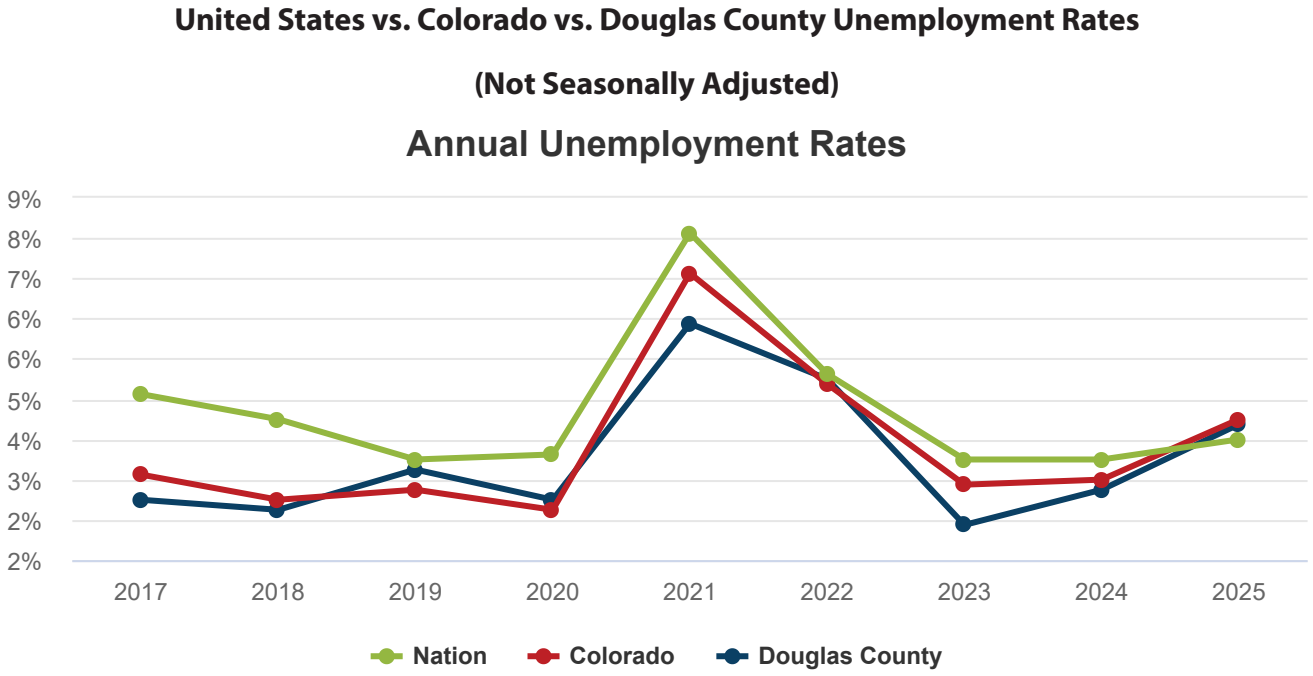
	2024			2015		
Employer	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
Douglas County School District	8,500	1	3.95%	5,563	1	3.37%
Charles Schwab	3,800	2	1.76%	2,400	2	1.45%
DISH Network	1,900	3	0.88%			
Douglas County Government	1,491	4	0.69%	1,146	7	0.69%
Sky Ridge Medical	1,300	5	0.60%			
Lockheed	1,300	6	0.60%			
Kiewit	1,300	7	0.60%			
Sequoia One	1,000	8	0.46%			
Western Union	900	9	0.42%	1,210	6	0.73%
Wind Crest	900	10	0.42%			
Echostar Commmunications				2,010	3	1.22%
CH2M Hill				1,660	4	1.01%
Healthone: Sky Ridge Medical				1,220	5	0.74%
Centura: Parker Adventist Hospital				1,110	8	0.67%
Information Handling Services				980	9	0.59%
Specialized Loan Servicing				940	10	0.57%
Total for Principal Employers	**22,391**		**10.40%**	**18,239**		**11.10%**

*Figures included in this schedule represent the most recent data available.

Source: https://www.douglas.co.us/planning/economic-development/economic-development-quarterly-reports/

Source: https://www.douglas.co.us/documents/2024-douglas-county-colorado-acfr.pdf/

Unemployment Rate



*Figures included in this schedule represent the most recent data available.

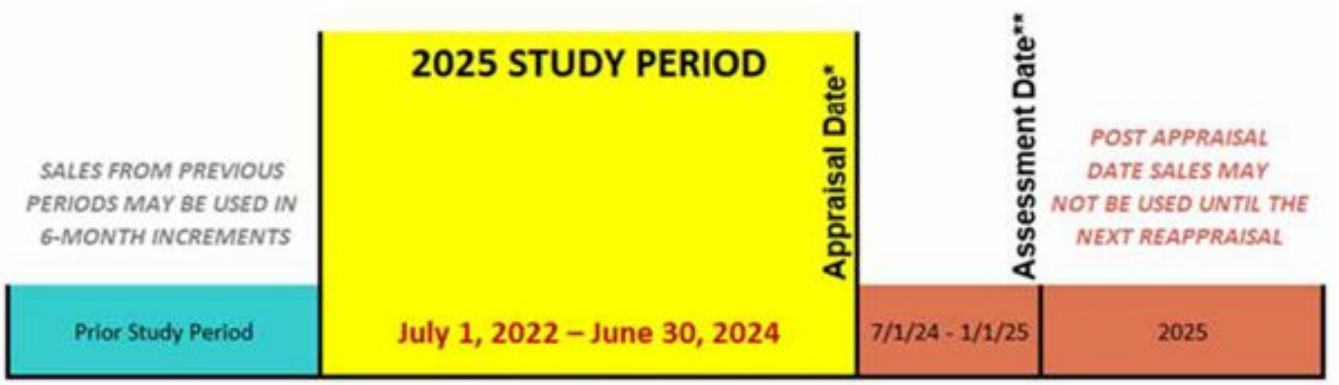
Source: https://www.douglasco.gov/documents/douglas-county-1q2026-quarterly-report.pdf/

Source: https://www.bls.gov/regions/mountain-plains/news-release/laborunderutilization_colorado.htm

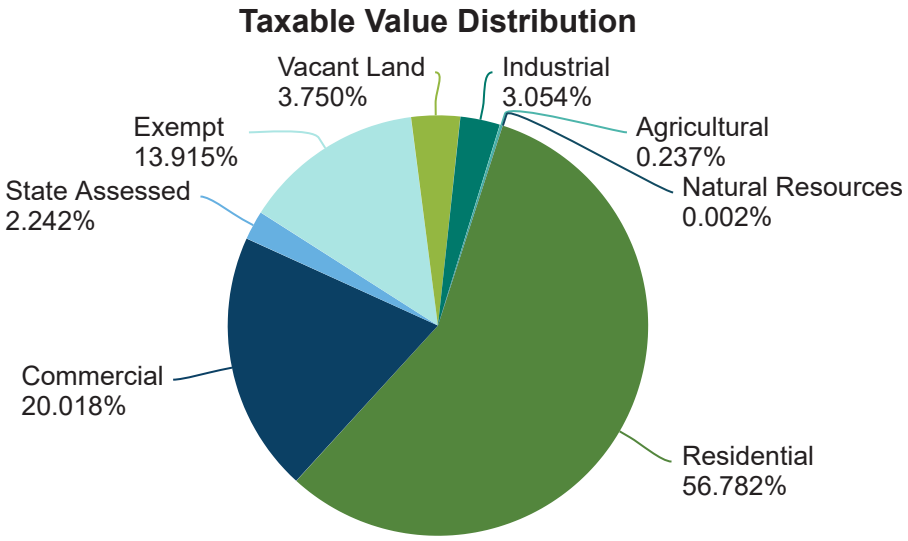
Assessed Valuation

The Assessor is responsible for listing, classifying and valuing all property in the county in accordance with state laws. The goal is to establish accurate values to ensure that the tax burden is distributed fairly and equitably among property owners.

In Colorado, all properties are revalued every odd numbered year through a process called reappraisal. When a property is reappraised by the county's assessor's office, it estimates the market value as of the appraisal date, which is set by statute by June 30th of the preceding year. In even numbered years property values stay the same unless intrinsic growth occurs (new commercial and/or residential building). Colorado law requires that residential property be valued using sales from a specific time frame, known as the "study period". It is a minimum of eighteen months, and may extend up to five years prior to the appraisal date. The assessor's office cannot include transactions that occurred after the appraisal date. Colorado law requires Assessors statewide to revalue all real estate in their respective counties as of a specific appraisal date, and for the 2025 reappraisal that date was June 30, 2024. Sales or market influences that occurred after June 30, 2024 were not included.



*The Appraisal Date is the market moment that establishes the level of value for the reappraisal.
** Values are based on condition and level of property completion as of the Jan. 1 Assessment date.



Source: https://www.douglas.co.us/documents/2025-reappraisal-fact-sheet.pdf/

Source: https://www.douglas.co.us/documents/current-abstract-of-assessment.pdf/

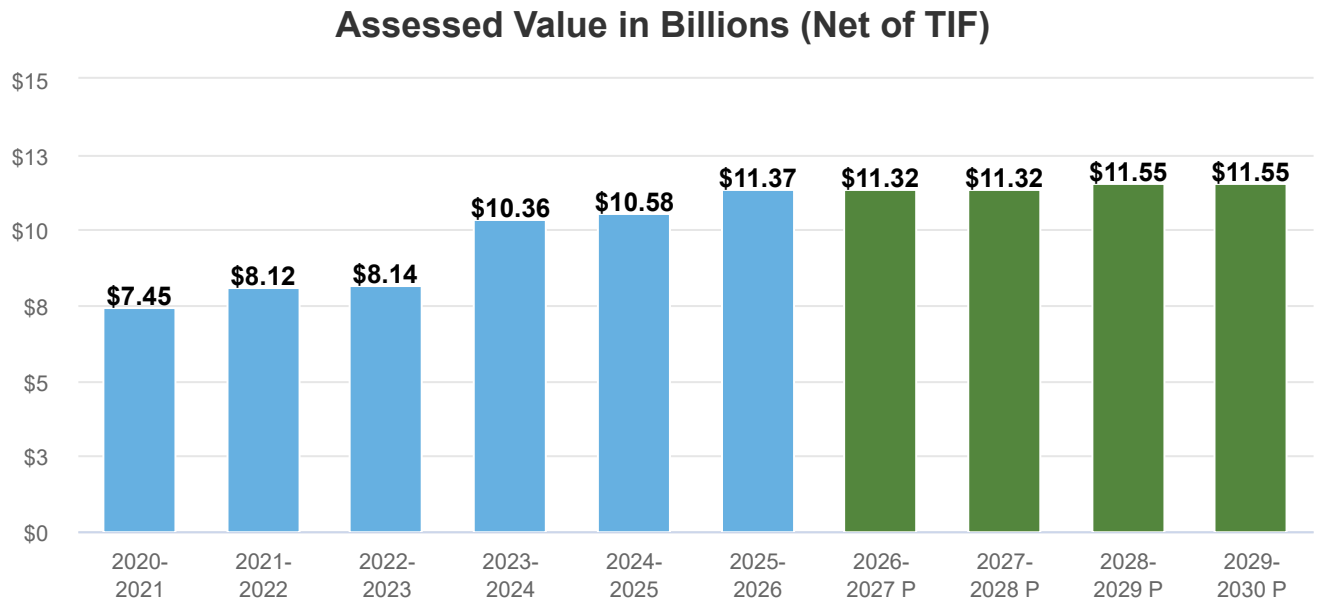
Assessed Valuation

Total Assessed Value in Billions referenced below is taxable assessed valuation net of Tax Increment Financing (TIF) for Douglas County and the small portion of Elbert County within Douglas County School District. The Assessed Value and Estimated Actual Value of Taxable Property is only for Douglas County and is based on gross assessed valuation (inclusive of TIF and exempt assessed value).

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Calendar Years

		Residential Property	Other Property Classes				Other Property Classes					
Tax Year	Collection Year	Assessed Value	Vacant Land	Commercial	Industrial	Agricultural	Natural Resources	State Assessed	Other Property Classes Assessed	Other Property Classes Actual Value	Total Assessed Value	Direct Tax Rate
2025	2026	$ 6,933,355,790	$ 457,914,510	$2,444,344,600	$ 372,895,200	$ 28,966,050	$ 204,140	$ 273,776,200	$ 3,578,100,700	$ 12,338,278,276	$ 10,511,456,490	45,528
2024	2025	7,028,254,780	384,889,240	2,529,272,780	362,359,990	26,884,610	214,090	274,050,700	3,577,671,410	12,336,797,966	10,605,926,190	45,528
2023	2024	6,836,980,880	418,074,460	2,499,189,910	353,465,070	27,292,810	229,190	255,601,500	3,553,852,940	12,254,665,310	10,390,833,820	45,934
2022	2023	5,081,010,870	341,804,400	2,195,500,220	276,710,610	21,593,990	312,590	255,210,700	3,091,132,510	10,659,077,621	8,172,143,380	42,836
2021	2022	5,074,406,970	370,445,890	2,156,021,600	266,528,660	23,356,690	325,000	248,817,800	3,065,495,580	10,570,674,414	8,139,902,550	43,797
2020	2021	4,609,305,950	307,869,190	2,053,095,370	226,348,660	19,976,660	294,560	253,186,600	2,860,771,040	9,864,727,724	7,470,076,990	43,504
2019	2020	4,466,842,560	312,951,200	2,042,457,140	202,691,420	19,835,070	234,860	244,062,800	2,822,232,490	9,731,836,172	7,289,075,050	43,839
2018	2019	3,842,166,270	267,594,630	1,937,411,920	163,037,980	18,791,620	272,490	239,845,700	2,626,954,340	9,058,463,241	6,469,120,610	44,950
2017	2018	3,732,587,220	299,988,170	1,893,860,500	163,071,690	18,256,950	388,200	253,480,700	2,629,046,210	9,065,676,586	6,361,633,430	38,996
2016	2017	3,443,604,810	221,157,040	1,634,129,580	131,056,010	19,095,700	327,390	246,628,700	2,252,394,420	7,766,877,310	5,695,999,230	41,064
2015	2016	3,348,508,890	233,290,650	1,625,150,430	129,205,900	18,640,540	438,980	237,761,700	2,244,488,200	7,739,614,483	5,592,997,090	42,439
2014	2015	2,772,808,070	207,204,100	1,438,065,210	116,662,310	17,590,720	458,850	227,523,800	2,007,504,990	6,922,431,000	4,780,313,060	48,277
2013	2014	2,700,797,330	212,708,100	1,409,372,620	113,493,760	17,339,320	422,900	235,325,500	1,988,662,200	6,857,455,862	4,689,459,530	48,277
2012	2013	2,633,649,430	230,484,200	1,352,916,980	107,361,790	16,897,990	435,290	209,659,400	1,917,755,650	6,612,950,517	4,551,405,080	48,727

Note: The table above is provided by the county and does not include official DCSD Assessed Values



Source: https://www.douglas.co.us/documents/2025-reappraisal-fact-sheet.pdf/

Source: https://www.douglas.co.us/documents/current-abstract-of-assessment.pdf/

Property Tax Rates

Property tax rates are calculated for the General Fund and Bond Redemption Fund. Property taxes are calculated by multiplying the mill levy or tax rate by the assessed or taxable value of the property. The assessed value is calculated by taking actual value of property multiplied by the assessment rate, which is 7.05 percent for residential property and 27.9 percent for non-residential property. The residential assessment rate, which historically was set by the legislature every odd-numbered year, has changed under legislation enacted in 2024. HB24B-1001 created a dual-rate structure beginning in 2025: 6.25% of actual value for local governments (e.g., county, city, special districts) and 7.05% of actual value for school districts. If the statewide increase in actual residential property value is more than 5%, the school district rate may be adjusted to 6.95%. Total required mills from the School Finance Act is 27.000 and subsequent Mill Levy Correction whilst Voter Approved Overrides, Abatements and Bond Redemption mills fluctuate based on assessed value and revenue requirements. Mill rates are set in the assessment year in December prior to the collection year. For example, mills assessed in December 2025 of 45.528 were collected in 2026.

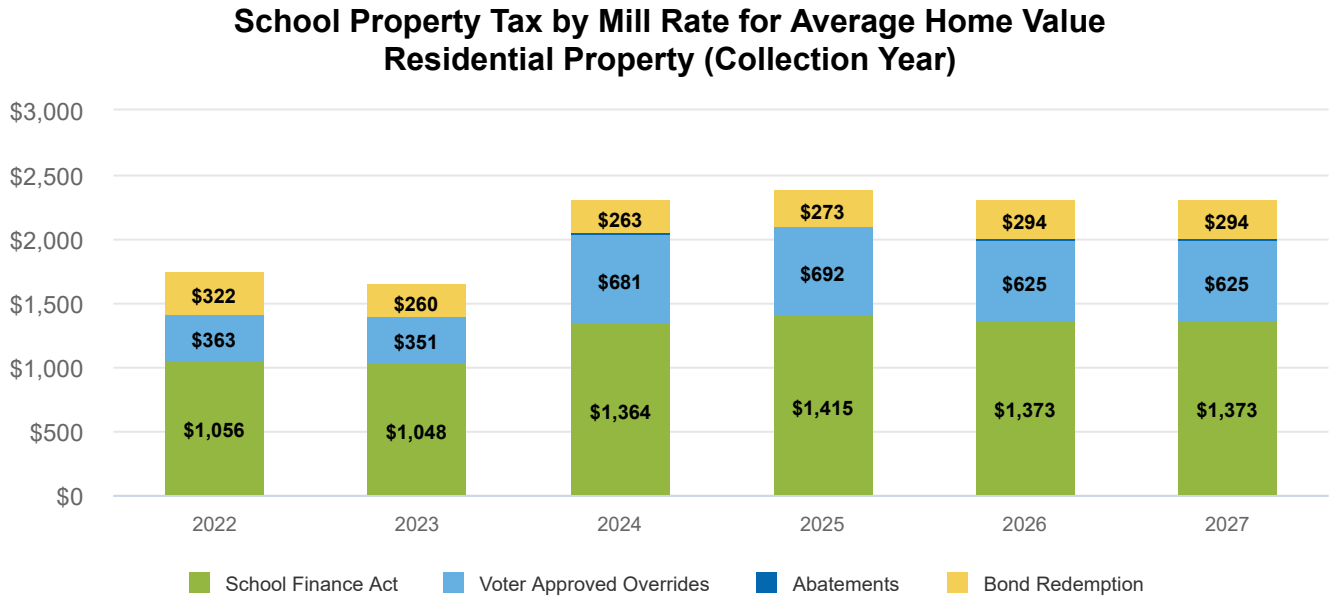
Mill Rates by Calendar Year (Assessment Year)

Mill	2018	2019	2020	2021	2022	2023	2024	2025	2026*
School Finance Act	25.440	25.440	25.440	26.440	27.000	27.000	27.000	27.000	27.000
Voter Approved Overrides	11.372	10.113	9.886	9.077	9.050	13.485	13.210	12.293	12.293
Abatements	0.084	0.232	0.124	0.226	0.086	0.245	0.114	0.459	0.459
Bond Redemption	8.054	8.054	8.054	8.054	6.700	5.204	5.204	5.776	5.776
Total Mills	**44.95**	**43.839**	**43.504**	**43.797**	**42.836**	**45.934**	**45.528**	**45.528**	**45.528**

*2026 mills are estimated and will not be finalized until December 2026

Tax Rate's Effect on the Average Taxpayer (Collection Year)

	2021	2022	2023	2024	2025	2026	2027
Residential Property Value	$ 525,000	$ 558,691	$ 558,691	$ 754,233	$ 754,233	$ 721,306	$ 705,114
X							
Assessment Rate	7.15%	7.15%	6.95%	6.70%	6.95%	7.05%	7.05%
X							
Total Mills	43.839	43.797	42.836	45.934	45.528	45.528	45.528
÷							
1000	1000	1000	1000	1000	1000	1000	1000
=							
School Property Tax	**$ 1,646**	**$ 1,750**	**$ 1,663**	**$ 2,321**	**$ 2,387**	**$ 2,315**	**$ 2,263**



Principal Property Tax Payers

Principal Property Tax Payers, 2024 and 2015

	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Park Meadows Mall LLC (8401)	$ 89,256,930	1	0,80%	$ 74,436,090	1	1,33%
HCA Health One LLC	73,480,130	2	0,66%	69,616,450	2	1,25%
Kaiser Foundation Hospitals	32,642,990	3	0,29%	34,582,440	6	0,62%
Charles Schwab Lone Tree LLC	30,792,110	4	0,28%			
Craig Realty Group Castle Rock LLC	21,248,820	5	0,19%			
TCLT LH LLC & TCLT LH II LLC	19,936,580	6	0,18%			
Plaza Drive Properties LLC	16,485,970	7	0,15%	19,856,400	10	0,36%
Windsor at Meridian LLC	13,978,880	8	0,13%			
I&G Pac Santa Fe LLC	13,480,620	9	0,12%			
Retreat At Park Meadows LLC	13,014,750	10	0,12%			
Intermountain Rural Elec Assn				60,593,490	3	1,08%
Public Service CO of Colo (Xcel)				54,587,400	4	0,98%
Century Link (was Qwest Corp)				37,414,700	5	0,67%
CS Lone Tree				27,245,500	7	0,49%
Portercare Adventist Heath System				26,891,800	8	0,48%
Century Link Communications				21,558,500	9	0,39%
Total Principal Taxpayers	**$ 324,317,780**		**2,92%**	**$ 426,782,770**		**7,63%**

*Figures included in this schedule represent the most recent data available.

Source: https://www.douglas.co.us/documents/2024-douglas-county-colorado-acfr.pdf/



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Chart of Accounts



CDE Chart of Accounts

Statutory/Regulatory References for Account Code Elements

The various elements specified in the account code structure are included to comply with applicable statutes and regulations. Colorado Revised Statutes (C.R.S.), Code of Colorado Regulations (CCR) and the Code of Federal Regulations (C.F.R.) stipulate the requirements for the funds and accounts used by districts. The following is a list of the account code elements that are included in the account code structure based on the identified statutory or regulatory provisions.

Fund

§22-44-102(6), C.R.S.	"... all of the financial transactions for a particular fund shall be recorded in said fund."
§22-45-102(1), C.R.S.	"Separate accounts shall be maintained for each of the several funds prescribed by this article."
§22-45-103(1), C.R.S.	"The following funds are created for each school district for purposes specified in this article:" (a) General Fund (b) Bond Redemption Fund (c) Capital Reserve Fund (d) Special Building and Technology Fund (e) Risk Management Reserves (f) Transportation Fund (h) Full-day Kindergarten Fund (no longer in use) (j) Supplemental Capital Construction, Technology, and Maintenance Fund (k) Total Program Reserve Fund
1 CCR 301-11,2245-R-3.00	"In addition to the funds created in statute (§ 22-45-103, C.R.S.), the following funds and account groups are available for school district financial accounting and reporting." 3.01 Charter School Fund 3.02 Colorado Preschool Program (CPP) Sub-Fund of the General Fund 3.03 Special Revenue Funds Governmental designated-purpose grants may be accounted for in special revenue funds. 3.03(1) Food Serve Fund 3.04 Pupil Activity Fund 3.05 Building Fund 3.06 Enterprise Fund 3.07 Internal Service Fund 3.08 Fiduciary (Trust and Custodial) Funds 3.08(1) Private-purpose Trust Fund 3.08(2) Custodial Fund 3.09 Permanent Fund 3.1 Foundations 3.11 Certificate of Participation (COP) Debt Service Fund

Location

§ 22-44-105(4)(b)(I), C.R.S.	"The financial and human resources reporting system shall be based on a redesigned chart of accounts that will make school-to-school and school district-to-school district comparisons more accurate and meaningful."
§ 22-44-105(4)(b)(III)(c), C.R.S.	"The financial reporting system shall make it possible to collect comparable data by program and school site."

SRE No Statutory Reference

Program

§22-44-110(1), C.R.S.	"...the board of education shall review the functions and objects of the proposed budget."
§ 22-44-105(4)(b)(III), C.R.S.	"The financial reporting system shall make it possible to collect comparable data by program & school site."

Source/Object

§22-44-110(1), C.R.S.	"... the board of education shall review the functions and objects of the proposed budget."

Job Classification

§ 22-44-105(4)(b)(III), C.R.S.	"The financial and human resource reporting system shall provide standard definitions for employment positions such that full, accurate disclosure of administrative costs is made within the budgets and the financial statements of every school district."

Designated Grant

80.20 (a)(2) 34 C.F.R. Part 200	"Recipients of federal funds must maintain separate accounting of revenue and expenditures by program, by fiscal year and by carry-over period."
§22-44-105 (4)(b)(III), C.R.S.	"The financial reporting system shall make it possible to collect comparable data by program and school site."

Definitions of Account Code Elements

The first eleven account code elements listed compromise the account string used for December Finance data collection. The additional account code elements, which are optional, are available to meet individual district reporting needs. These additional account code elements are removed from the account string for data collection.

1. **District Code** – a unique code tied to each reporting entity.
2. **Administrative Unit** – a unique code identifying the specific administrative unit that is tied to the reporting entity.
3. **School Code** – a unique code assigned by CDE for every school building at a school district to facilitate school site level reporting. In some cases, districts requested multiple school codes for one school building. Expenditures for a school code are required for each school code reporting students in the October Count data submission.
4. **Fund** – an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations or other restrictions.
5. **Location**[1] – a dimension used as a way to identify schools, attendance centers, operational units, buildings or sites as budgetary units or cost center designators, as a means of segregating costs.
6. **Special Reporting Element (SRE)**[2] – describes the activity for which a service or material object is acquired, much like a function. This element is optional, but may be used with the program element to differentiate program costs.
7. **Program** – a dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses and Reserves.
8. **Source/Object/Balance Sheet**[3] – a combination dimension which is used to identify the type of account: Balance Sheet, Revenue (Source) or Expenditure (Object). Object is the service or commodity obtained.
9. **Job Classification** – a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.
10. **Designated Grant/Project** – an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.
11. **Amount** – the data element to capture the specific amount being reported for the unique combination of reporting elements.
12. **Fiscal Year** – a twelve-month accounting period (July 1 through June 30) to which the annual budget applies.
13. **Instructional Organization** – the general type of school or other organizational entity providing instruction.
14. **Term** – a prescribed span of time when school is open and pupils are under the direction and guidance of teachers.
15. **Special Cost Center** – the smallest segment of a program that is separately recognized in the school district's records, accounts and reports.
16. **Level of Instruction** – a dimension which allows a school district to track activities by areas of instructional, such as pre-school, elementary, secondary or post-secondary.

[1] DCSD uses cost center as location based on Workday reporting fields and Costing Center in Questica Budget

[2] DCSD uses budget source in place of Special Reporting Element, but description of budget source is not the same. Additional budget source information can be found in the financial section.

[3] DCSD uses ledger as source/object/balance sheet based on Workday reporting fields. DCSD also has initiative as another field to delineate financial detail

Revenue, Expenditure and Balance Sheet Account Code Structure

All three account types - revenues, expenditures and balance sheet accounts - use the same basic multidimensional account code structure. Districts must report at least a minimum level of detail for the dimensions shown in **BOLD**.

Revenue Dimensions	
District Code	(4 digits)
Administrative Unit	(5 digits)
School Code	(4 digits)
Fund	(2 digits)
Location*	(3 digits)
SRE	(2 digits)
Program	(4 digits)
Source	(4 digits)
Job Classification	(3 digits)
Designated Grant/Project	(4 digits)
Amount	(13 digits)

Expenditure Dimensions	
District Code	(4 digits)
Administrative Unit	(5 digits)
School Code	(4 digits)
Fund	(2 digits)
Location*	(3 digits)
SRE	(2 digits)
Program	(4 digits)
Object	(4 digits)
Job Classification	(3 digits)
Designated Grant/Project	(4 digits)
Amount	(13 digits)

Balance Sheet Dimensions	
District Code	(4 digits)
Administrative Unit	(5 digits)
School Code	(4 digits)
Fund	(2 digits)
Location*	(3 digits)
SRE	(2 digits)
Program	(4 digits)
Equity/Liability/Asset	(4 digits)
Job Classification	(3 digits)
Designated Grant/Project	(4 digits)
Amount	(13 digits)

*Required for Charter Schools

Regardless of account type, this basic account code structure contains eleven dimensions and the same number of digits in each dimension. Some of the dimensions in the revenue, expenditure and balance sheet account codes differ in purpose; however, the length, placement and separation of the dimensions are identical for computer programming purposes. Dimensions which are not required for a particular account type and are unused by the district, but are part of the basic account code structure, should be "zero filled."

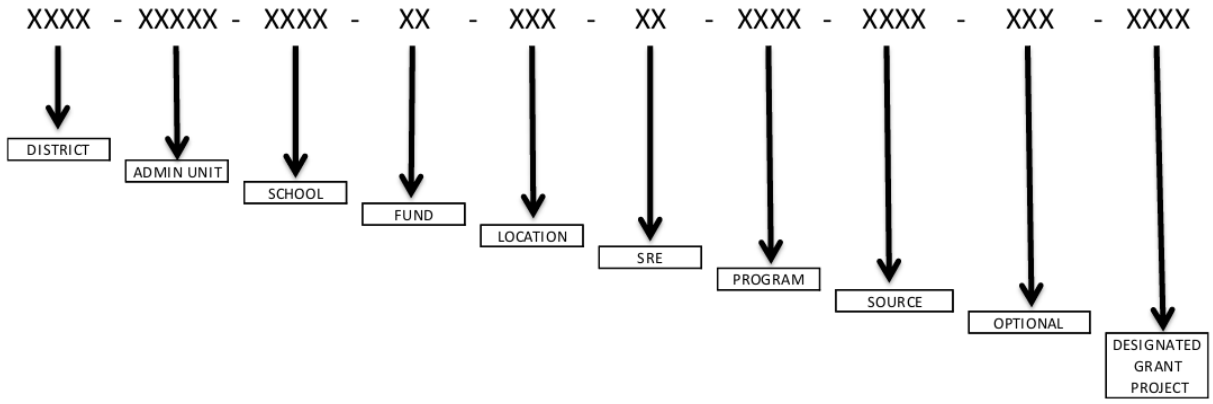
The districts may use non-bold dimensions for local reporting purposes; CDE will ignore any such codes in these dimensions. For example, the program code is a non-bold dimension for revenue accounts; therefore, the program code can be used by the district to track detail associated with revenues. For instance, if a district wanted to identify the specific course for which a tuition payment is made, the course number could be recorded in the program code dimension.

The length of each dimension and the composition of the account code structure are designed to allow districts of any size to code financial transactions. Some districts will desire/require more detail than is provided by the basic account code string; these districts are encouraged to add optional dimensions to their account code string. Optional dimensions must be removed from account code strings prior to data pipeline submission.

The following illustrations present the basic account code structure for each account type by a series of Xs and hyphens. Each X designates the placement of a numerical digit (which can include zero) in the account code. These graphics are for illustration purposes. See, Data Pipeline Periodic Collections – December Finance, http://www.cde.state.co.us/datapipeline/per_december-finance.

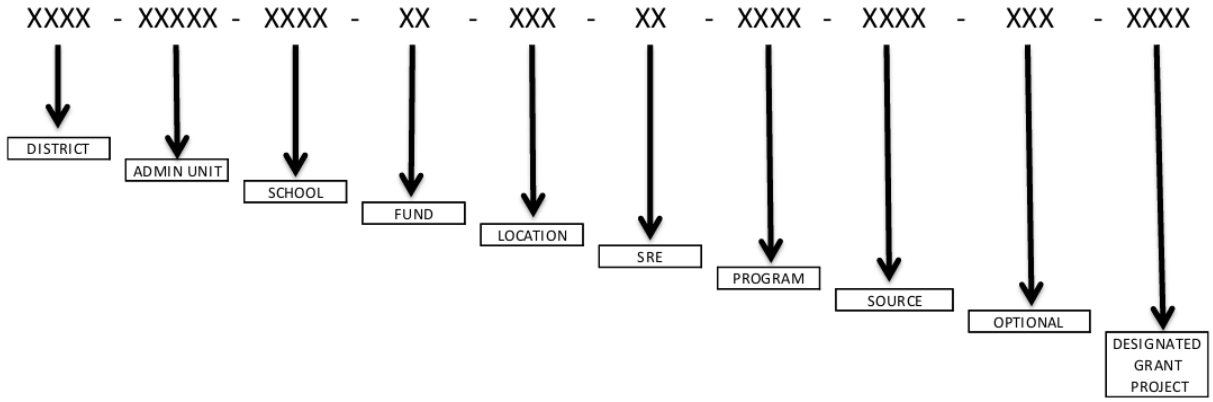
Revenue Accounts

The format and sequencing of the elements in the revenue account codes are:



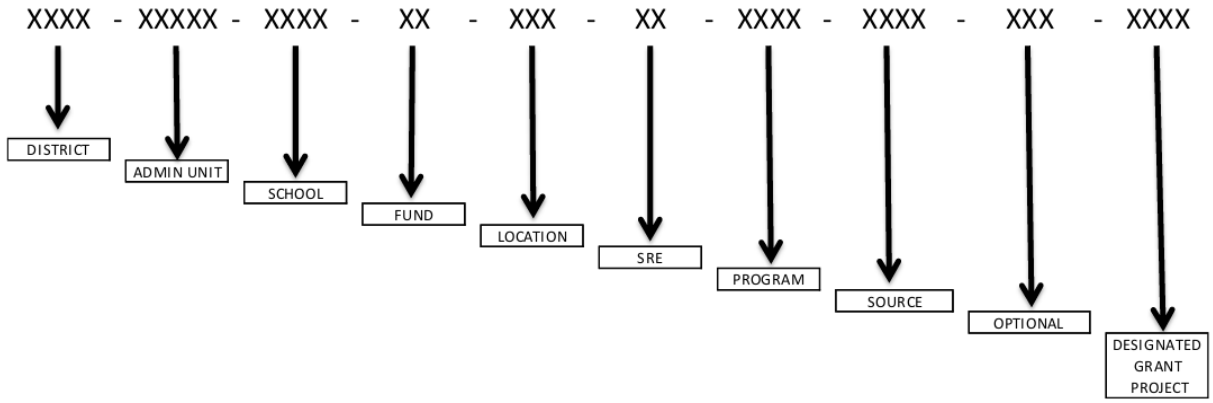
Expenditure Accounts

The format and sequencing of the elements in the revenue account codes are:



Balance Sheet Accounts

The format and sequencing of the elements in the revenue account codes are:



At the discretion of the district, the following are examples of expenditure account dimensions which may be added to the code structure:

1. Fiscal Year
2. Instructional Organization
3. Term
4. Special Cost Center
5. Level of Instruction

If these dimensions are used, they must be removed from account code strings prior to Data Pipeline submission.

Adding Account Codes within Dimensions

Most districts will need to customize this Chart of Accounts to meet local reporting needs. As discussed earlier in this section (under "Revenue, Expenditure and Balance Sheet Account Code Structure"), districts must report at least to the levels of detail indicated by **BOLD** codes; however, most districts will need to report to higher level(s) of detail at least for certain transactions. Each district must decide what levels of detail are appropriate for providing financial information for decision-making and accountability to management, the board of education and other local parties.

The following sections present and define codes for each dimension of the account code string. These codes have been carefully developed with a high degree of input from school districts. The level of detail available from these predefined codes will exceed what is required for many types of transactions. However, almost every district will have instances of transactions where the level of detail available from predefined codes is not sufficient. In areas where it is predictable that districts will want to add codes, this document notes which codes are available for district use. There are a few areas where this document notes that codes are reserved; reserved codes must not be used for purposes other than those specified. A district may need to add codes in an area where there is no indication that codes are available for district use. A district can add codes within the structure of predefined codes as long as data "rolls up" into appropriate **BOLD** account types. *See Appendix N, "Rolling to the Bold."*

Additional Debt Schedules



Additional Debt Schedules

The Energy Performance Contract debt service is dedicated to utility and operational projects at select schools sites in the District.

Energy Performance Contract Debt Service

Date	Payment	Interest	Principal	Aggregate Principal Balance
3/25/2025	189,365.10	10,496.98	178,868.12	920,292.07
9/25/2025	189,365.10	8,788.79	180,576.31	739,715.76
3/25/2026	189,365.10	7,064.29	182,300.81	557,414.94
9/25/2026	189,365.10	5,323.31	184,041.79	373,373.15
3/25/2027	189,365.10	3,565.71	185,799.39	187,573.77
9/25/2027	189,365.10	1,791.33	187,573.77	-

These are annual lease payment schedules for the Bridge Program at Park Meadows Drive and eDCSD at Inverness.

Lease Payment Schedule - Annual Summary for Bridge North*

FY Ending	Principal	Interest	Total Payment
6/30/2022	$ 75,485.72	$ 33,413.32	$ 108,899.04
6/30/2023	79,351.04	33,903.88	113,254.92
6/30/2024	86,657.75	31,138.57	117,796.32
6/30/2025	94,576.91	27,946.09	122,523.00
6/30/2026	122,417.49	5,017.47	127,434.96
6/30/2027	78,881.67	797.31	79,678.98

*The Bridge North lease will end 12/31/26

Lease Payment Schedule - Annual Summary for eDCSD

FY Ending	Principal	Interest	Total Payment
6/30/2022	$ 306,093.99	$ 186,553.65	$ 492,647.64
6/30/2023	246,747.61	145,946.36	392,693.97
6/30/2024	355,943.99	186,021.16	541,965.15
6/30/2025	384,517.37	173,706.74	558,224.11
6/30/2026	414,007.92	160,962.96	574,970.88
6/30/2027	444,966.64	147,253.32	592,219.96

The Summary of SBITAs (Subscription-Based Information Technology Arrangements) below shows DCSD's annual software lease payment schedule.

	Principal Maturity				Interest Maturity				Total Payment			
	6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2026	6/30/2027	6/30/2028	6/30/2029
Workday	61,026.71	-	-	-	195.29	-	-	-	61,222.00	-	-	-
Questica	147,967.50	164,803.18	183,308.99	-	19,507.50	11,045.82	1,632.01	-	167,475.00	175,849.00	184,941.00	-
EduProject	311,420.67	328,430.95	346,370.36	365,289.64	58,758.11	41,747.83	23,808.42	4,889.14	370,178.78	370,178.78	370,178.78	370,178.78

Additional Debt Schedules Bond Redemption Fund 31

These are additional schedules for Fund 31 provided by Hilltop Securities, DCSD's municipal advisor.

General Obligation Bonds

Semi-Annual Payments by Fiscal Year

	Series 2019 Bonds			Series 2022 Bonds			Series 2024 Bond			Aggregate Debt Service		
Date	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
6/15/2026	-	4,454,675	4,454,675	-	1,084,875	1,084,875	-	6,750,000	6,750,000	-	12,289,550	12,289,550
12/15/2026	11,540,000	4,454,675	15,994,675	19,125,000	1,084,875	20,209,875	-	6,750,000	6,750,000	30,665,000	12,289,550	42,954,550
6/15/2027	-	4,166,175	4,166,175	-	606,750	606,750	-	6,750,000	6,750,000	-	11,522,925	11,522,925
12/15/2027	12,115,000	4,166,175	16,281,175	20,085,000	606,750	20,691,750	-	6,750,000	6,750,000	32,200,000	11,522,925	43,722,925
6/15/2028	-	3,863,300	3,863,300	-	104,625	104,625	-	6,750,000	6,750,000	-	10,717,925	10,717,925
12/15/2028	26,710,000	3,863,300	30,573,300	4,185,000	104,625	4,289,625	-	6,750,000	6,750,000	30,895,000	10,717,925	41,612,925
6/15/2029	-	3,195,550	3,195,550	-	-	-	-	6,750,000	6,750,000	-	9,945,550	9,945,550
12/15/2029	10,965,000	3,195,550	14,160,550	-	-	-	6,425,000	6,750,000	13,175,000	17,390,000	9,945,550	27,335,550
6/15/2030	-	2,921,425	2,921,425	-	-	-	-	6,589,375	6,589,375	-	9,510,800	9,510,800
12/15/2030	11,515,000	2,921,425	14,436,425	-	-	-	6,745,000	6,589,375	13,334,375	18,260,000	9,510,800	27,770,800
6/15/2031	-	2,633,550	2,633,550	-	-	-	-	6,420,750	6,420,750	-	9,054,300	9,054,300
12/15/2031	12,090,000	2,633,550	14,723,550	-	-	-	7,080,000	6,420,750	13,500,750	19,170,000	9,054,300	28,224,300
6/15/2032	-	2,331,300	2,331,300	-	-	-	-	6,243,750	6,243,750	-	8,575,050	8,575,050
12/15/2032	12,695,000	2,331,300	15,026,300	-	-	-	7,435,000	6,243,750	13,678,750	20,130,000	8,575,050	28,705,050
6/15/2033	-	2,013,925	2,013,925	-	-	-	-	6,057,875	6,057,875	-	8,071,800	8,071,800
12/15/2033	13,330,000	2,013,925	15,343,925	-	-	-	7,805,000	6,057,875	13,862,875	21,135,000	8,071,800	29,206,800
6/15/2034	-	1,680,675	1,680,675	-	-	-	-	5,862,750	5,862,750	-	7,543,425	7,543,425
12/15/2034	13,995,000	1,680,675	15,675,675	-	-	-	8,195,000	5,862,750	14,057,750	22,190,000	7,543,425	29,733,425
6/15/2035	-	1,400,775	1,400,775	-	-	-	-	5,657,875	5,657,875	-	7,058,650	7,058,650
12/15/2035	14,555,000	1,400,775	15,955,775	-	-	-	8,605,000	5,657,875	14,262,875	23,160,000	7,058,650	30,218,650
6/15/2036	-	1,109,675	1,109,675	-	-	-	-	5,442,750	5,442,750	-	6,552,425	6,552,425
12/15/2036	15,140,000	1,109,675	16,249,675	-	-	-	9,035,000	5,442,750	14,477,750	24,175,000	6,552,425	30,727,425
6/15/2037	-	806,875	806,875	-	-	-	-	5,216,875	5,216,875	-	6,023,750	6,023,750
12/15/2037	15,745,000	806,875	16,551,875	-	-	-	9,485,000	5,216,875	14,701,875	25,230,000	6,023,750	31,253,750
6/15/2038	-	413,250	413,250	-	-	-	-	4,979,750	4,979,750	-	5,393,000	5,393,000
12/15/2038	16,530,000	413,250	16,943,250	-	-	-	9,965,000	4,979,750	14,944,750	40,550,000	5,393,000	45,943,000
6/15/2039	-	-	-	-	-	-	-	4,730,625	4,730,625	-	4,730,625	4,730,625
12/15/2039	-	-	-	-	-	-	27,820,000	4,730,625	32,550,625	27,820,000	4,730,625	32,550,625
6/15/2040	-	-	-	-	-	-	-	4,035,125	4,035,125	-	4,035,125	4,035,125
12/15/2040	-	-	-	-	-	-	29,210,000	4,035,125	33,245,125	29,210,000	4,035,125	33,245,125
6/15/2041	-	-	-	-	-	-	-	3,304,875	3,304,875	-	3,304,875	3,304,875
12/15/2041	-	-	-	-	-	-	30,670,000	3,304,875	33,974,875	30,670,000	3,304,875	33,974,875
6/15/2042	-	-	-	-	-	-	-	2,538,125	2,538,125	-	2,538,125	2,538,125
12/15/2042	-	-	-	-	-	-	32,205,000	2,538,125	34,743,125	32,205,000	2,538,125	34,743,125
6/15/2043	-	-	-	-	-	-	-	1,733,000	1,733,000	-	1,733,000	1,733,000
12/15/2043	-	-	-	-	-	-	33,815,000	1,733,000	35,548,000	33,815,000	1,733,000	35,548,000
6/15/2044	-	-	-	-	-	-	-	887,625	887,625	-	887,625	887,625
12/15/2044	-	-	-	-	-	-	35,505,000	887,625	36,392,625	35,505,000	887,625	36,392,625

Additional Debt Schedules
Certificate of Participation (COP) Lease Payment Fund 39

These are additional schedules for Fund 39 provided by Hilltop Securities, DCSD's municipal advisor.

Certificates of Participation Series
District Portion Remaining Outstanding
As of June 30, 2026

	Series 2012		Series 2016		Total	Total	Annual
Period Ending	Principal	Interest	Principal	Interest	Principal	Interest	Total
6/30/2026	45,000	23,825	840,000	212,000	885,000	235,825	1,120,825
6/30/2027	45,000	22,475	870,000	178,400	915,000	200,875	1,115,875
6/30/2028	45,000	20,225	905,000	143,600	950,000	163,825	1,113,825
6/30/2029	50,000	17,975	940,000	107,400	990,000	125,375	1,115,375
6/30/2030	50,000	15,475	980,000	69,800	1,030,000	85,275	1,115,275
6/30/2031	55,000	13,975	1,020,000	30,600	1,075,000	44,575	1,119,575
6/30/2032	55,000	12,256	-		55,000	12,256	67,256
6/30/2033	55,000	10,538	-	-	55,000	10,538	65,538
6/30/2034	60,000	8,750	-	-	60,000	8,750	68,750
6/30/2035	60,000	6,650	-	-	60,000	6,650	66,650
6/30/2036	65,000	4,550	-	-	65,000	4,550	69,550
6/30/2037	65,000	2,275	-	-	65,000	2,275	67,275

Uniform Budget Summary





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Uniform Budget Summary

District Code: 0900 Adopted Budget Adopted: June 9, 2026 Budgeted Pupil Count: 58,627	Object Source	10 General Fund	13 Outdoor Education Fund	14 Capital Projects Fund	15 Full Day Kindergarten Fund	21 Nutrition Services NSLP Fund	28 Nutrition Services Non-NSLP Fund	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	25 Transportation Fund	26 Athletics & Activities Fund
Beginning Fund Balance (Includes All Reserves)	**6770,6760, 6720**	**140,295,072**	**-**	**19,306,343**	**-**	**14,883,789**	**-**	**-**	**-**	**2,587,750**	**4,328,271**
Revenues											
Local Sources	1000 - 1999	524,598,454	1,624,600	3,100,000	-	4,575,000	-	-	-	1,625,000	16,647,426
Intermediate Sources	2000 - 2999	-	-	2,386,650	-	-	-	-	-	-	-
State Sources	3000 - 3999	398,830,670	-	-	-	21,879,611	-	369,434	-	5,409,000	-
Federal Sources	4000 - 4999	2,854,898	-	-	-	10,358,792	-	12,912,691	-	-	-
Total Revenues		**926,284,022**	**1,624,600**	**5,486,650**	**-**	**36,813,403**	**-**	**13,282,125**	**-**	**7,034,000**	**16,647,426**
Total Beginning Fund Balance and Reserves		**1,066,579,094**	**1,624,600**	**24,792,993**	**-**	**51,697,192**	**-**	**13,282,125**	**-**	**9,621,750**	**20,975,697**
Total Allocations To/From Other Funds	5600 - 5899	(227,720,464)	-	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(39,699,488)	383,235	(797,579)	-	3,363,876	-	-	-	27,596,683	6,804,714
Other Sources	5300 - 5599	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		**799,159,142**	**2,007,835**	**23,995,414**	**-**	**55,061,068**	**-**	**13,282,125**	**-**	**37,218,433**	**27,780,411**
Expenditures											
Instruction - Program 0010 to 2099	0010-2099										
Salaries	0100 - 0199	285,945,158	-	-	-	-	-	4,970,061	-	-	4,817,075
Employee Benefits, including object 0280	0200 - 0299	110,301,170	-	-	-	-	-	1,725,125	-	-	1,106,359
Purchased Services	0300 - 0599	7,531,077	-	-	-	-	-	551,182	-	-	3,158,249
Supplies and Materials	0600 - 0699	15,264,261	-	-	-	-	-	214,623	-	-	5,066,812
Property	0700 - 0799	-	-	165,000	-	-	-	17,237	-	-	-
Other	0800 - 0999	92,950	-	-	-	-	-	4,840	-	-	177,738
Total Instruction		**419,134,616**	**-**	**165,000**	**-**	**-**	**-**	**7,483,068**	**-**	**-**	**14,326,233**
Supporting Services											
Students - Program 2100	**2100-2199**										
Salaries	0100 - 0199	41,406,209	-	-	-	-	-	946,046	-	-	-
Employee Benefits, including object 0280	0200 - 0299	14,945,528	-	-	-	-	-	316,888	-	-	-
Purchased Services	0300 - 0599	1,212,885	-	-	-	-	-	100,302	-	-	-
Supplies and Materials	0600 - 0699	921,422	-	-	-	-	-	37,616	-	-	7,000
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	253,459	-	-	-	-	-	33,434	-	-	-
Total Students		**58,739,503**	**-**	**-**	**-**	**-**	**-**	**1,434,286**	**-**	**-**	**7,000**
Instructional Staff - Program 2200	**2200-2299**										
Salaries	0100 - 0199	18,581,655	-	-	-	-	-	2,028,306	-	-	2,976,922
Employee Benefits, including object 0280	0200 - 0299	6,603,859	-	-	-	-	-	653,016	-	-	785,180
Purchased Services	0300 - 0599	1,829,344	-	-	-	-	-	315,625	-	-	3,514,754
Supplies and Materials	0600 - 0699	3,145,393	-	-	-	-	-	323,693	-	-	1,944,403
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	282,572
Other	0800 - 0999	190,125	-	-	-	-	-	440,626	-	-	116,000
Total Instructional Staff		**30,350,376**	**-**	**-**	**-**	**-**	**-**	**3,761,266**	**-**	**-**	**9,619,831**
General Administration - Program 2300, including Program 2303 and 2304	**2300-2399**										
Salaries	0100 - 0199	1,980,910	-	-	-	-	-	14,625	-	-	-
Employee Benefits, including object 0280	0200 - 0299	630,534	-	-	-	-	-	3,342	-	-	-
Purchased Services	0300 - 0599	2,064,737	-	-	-	-	-	1,200	-	-	-
Supplies and Materials	0600 - 0699	171,135	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	281,100	-	-	-	-	-	-	-	-	-
Total School Administration		**5,128,416**	**-**	**-**	**-**	**-**	**-**	**19,167**	**-**	**-**	**-**

District Code: 0900 Adopted Budget Adopted: June 9, 2026 Budgeted Pupil Count: 58,627	Object Source	10 General Fund	13 Outdoor Education Fund	14 Capital Projects Fund	15 Full Day Kindergarten Fund	21 Nutrition Services NSLP Fund	28 Nutrition Services Non-NSLP Fund	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	25 Transportation Fund	26 Athletics & Activities Fund
School Administration - Program 2400	**2400-2499**										
Salaries	0100 - 0199	33,636,831	-	-	-	-	-	137,832	-	-	20,000
Employee Benefits, including object 0280	0200 - 0299	13,214,614	-	-	-	-	-	45,822	-	-	4,342
Purchased Services	0300 - 0599	103,969	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	896,624	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	11,100	-	-	-	-	-	-	-	-	-
Total School Administration		**47,863,138**	**-**	**-**	**-**	**-**	**-**	**183,654**	**-**	**-**	**24,342**
Business Services - Program 2500, including Program 2501	**2500-2599**										
Salaries	0100 - 0199	3,807,911	-	-	-	-	-	97,200	-	-	-
Employee Benefits, including object 0280	0200 - 0299	1,435,139	-	-	-	-	-	41,640	-	-	-
Purchased Services	0300 - 0599	1,011,750	-	-	-	-	-	2,110	-	-	-
Supplies and Materials	0600 - 0699	59,849	-	-	-	-	-	406	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	(29,400)	-	-	-	-	-	-	-	-	-
Total Business Services		**6,285,249**	**-**	**-**	**-**	**-**	**-**	**141,356**	**-**	**-**	**-**
Operations and Maintenance - Program 2600	**2600-2699**										
Salaries	0100 - 0199	22,712,759	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	9,590,642	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	23,940,381	-	-	-	-	-	-	-	15,656	-
Supplies and Materials	0600 - 0699	17,030,097	-	-	-	-	-	-	-	100,500	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	272,377	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		**73,546,256**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**116,156**	**-**
Student Transportation - Program 2700	**2700-2799**										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	13,872,796	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	6,543,189	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	13,210,440	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	3,159,547	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	7,000	-	-	-	-	-	-	-	(609,151)	-
Total Student Transportation		**7,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**36,176,821**	**-**
Central Support - Program 2800, including Program 2801	**2800-2899**										
Salaries	0100 - 0199	10,753,727	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	4,237,991	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	7,015,831	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	7,536,951	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	1,977,798	-	-	-	-	-	-	-
Other	0800 - 0999	902,442	-	-	-	-	-	-	-	-	-
Total Central Support		**30,446,942**	**-**	**1,977,798**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Support - Program 2900	**2900-2999**										
Salaries	0100 - 0199	701,803	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	192,841	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	2,000	-	-	-	-	-	231,822	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Other Support		**896,644**	**-**	**-**	**-**	**-**	**-**	**231,822**	**-**	**-**	**-**
Food Service Operations - Program 3100	**3100-3199**										
Salaries	0100 - 0199	-	-	-	-	13,450,178	-	-	-	-	-

District Code: 0900 Adopted Budget Adopted: June 9, 2026 Budgeted Pupil Count: 58,627	Object Source	10 General Fund	13 Outdoor Education Fund	14 Capital Projects Fund	15 Full Day Kindergarten Fund	21 Nutrition Services NSLP Fund	28 Nutrition Services Non-NSLP Fund	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	25 Transportation Fund	26 Athletics & Activities Fund
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	5,652,112	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	324,167	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	19,020,132	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	1,010,000	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	897,500	-	-	-	-	-
Total Other Support		**-**	**-**	**-**	**-**	**40,354,089**	**-**	**-**	**-**	**-**	**-**
Enterprise Operations - Program 3200	**3200-3299**										
Salaries	0100 - 0199	-	1,049,125	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	377,412	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	185,712	-	-	-	-	27,506	-	-	-
Supplies and Materials	0600 - 0699	-	257,373	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	92,311	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	45,902	-	-	-	-	-	-	-	-
Total Enterprise Operations		**-**	**2,007,835**	**-**	**-**	**-**	**-**	**27,506**	**-**	**-**	**-**
Community Services - Program 3300	**3300-3399**										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Community Services		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Education for Adults - Program 3400	**3400-3499**										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Supporting Services		**246,584,068**	**1,969,160**	**2,279,485**	**-**	**38,548,844**	**-**	**4,890,457**	**-**	**38,506,993**	**7,291,860**
Property - Program 4000	**4000-4999**										
Salaries	0100 - 0199	552,609	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	192,862	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	20,040	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	18,500	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	127,795	-	-	-	-	-	-	-
Other	0800 - 0999	566,260	-	-	-	-	-	-	-	-	-
Total Property		**1,350,271**	**-**	**127,795**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure	**5000-5999**										
Salaries	0100 - 0199	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200 - 0299	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300 - 0599	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600 - 0699	-	-	-	-	-	-	-	-	-	-
Property	0700 - 0799	-	-	-	-	-	-	-	-	-	-
Other	0800 - 0999	-	-	-	-	-	-	-	-	-	-
Total Other Uses		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures		**673,748,411**	**2,007,835**	**2,270,593**	**-**	**40,354,089**	**-**	**13,282,125**	**-**	**36,292,977**	**23,977,406**

District Code: 0900 Adopted Budget Adopted: June 9, 2026 Budgeted Pupil Count: 58,627	Object Source	10 General Fund	13 Outdoor Education Fund	14 Capital Projects Fund	15 Full Day Kindergarten Fund	21 Nutrition Services NSLP Fund	28 Nutrition Services Non-NSLP Fund	22 Governmental Designated Grants Fund	23 Pupil Activity Fund	25 Transportation Fund	26 Athletics & Activities Fund
Appropriated Reserves											
Contingency Fund Balance - 9100	840	7,750,000	-	-	-	-	-	-	-	-	-
School Carry Over - 0090,0010	840	-	-	-	-	-	-	-	-	-	-
Medicaid Carry Over - Grant 9003	840	-	-	-	-	-	-	-	-	-	-
Other Reserved Fund Balance - 9900	840	-	-	-	-	-	-	-	-	-	-
Other Restricted Reserves - 932X	840	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance - 9100	840	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve - 9315	840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% - 9321	840	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations - 9322	840	-	-	-	-	-	-	-	-	-	-
Total Reserves		**7,750,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures and Reserves		**681,498,411**	**2,007,835**	**2,270,593**	**-**	**40,354,089**	**-**	**13,282,125**	**-**	**36,292,977**	**23,977,406**
Budgeted Ending Fund Balance											
Non-spendable fund balance - 9900	840	-	-	-	-	-	-	-	-	-	-
Restricted fund balance - 9900	840	-	-	-	-	14,706,979	-	-	-	-	-
School Carry Over - 0090,0010	600	25,534,615	-	177,519	-	-	-	-	-	-	3,553,005
TABOR 3% emergency reserve - 9321	840	23,250,000	-	-	-	-	-	-	-	-	-
TABOR multi year obligations - 9322	840	-	-	-	-	-	-	-	-	-	-
Medicaid Carry Over - Grant 9003	600	243,777	-	-	-	-	-	-	-	-	-
BOE Reserve - 9900	840	23,250,000	-	-	-	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) - 9323	840	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) - 9324	840	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve - 9326	6726	-	-	-	-	-	-	-	-	-	-
Enrollment Reserve	840	-	-	-	-	-	-	-	-	-	-
Mental Health and Security Grant	840	-	-	-	-	-	-	-	-	-	-
SPED/Mental Health Reserve	840	215,410	-	-	-	-	-	-	-	-	-
Assigned Fund Balance	840	-	-	12,325,725	-	-	-	-	-	-	-
Multi-Year Lease Reserve	840	1,536,076	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance - 9200,2700	840	43,630,853	-	9,221,577	-	-	-	-	-	925,456	250,000
Unrestricted Net Position - 9900	6792	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		**117,660,731**	**-**	**21,724,821**	**-**	**14,706,979**	**-**	**-**	**-**	**925,456**	**3,803,005**
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Use of a portion of beginning fund balance resolution required?		Yes	No	Yes	No	Yes	No	No	No	Yes	Yes

District Code: 0900 Adopted Budget Adopted: June 9, 2026 Budgeted Pupil Count: 58,627	29 Child Care Fund	31 Bond Redemption Fund	39 Certificate of Participation Lease Payment Fund	41 Bond Building Fund	44 Building Fund	45 Certificates of Participation Building Fund	65 Medical and Dental Fund	66 Short Term Disability Insurance Fund	75 Private Purpose Trust Fund	Total
Beginning Fund Balance (Includes All Reserves)	**3,676,169**	**96,718,350**	**2,845**	**-**	**145,845,896**	**-**	**8,195,299**	**739,526**	**18,575**	**436,597,885**
Revenues										
Local Sources	12,495,982	67,983,018	1,000	-	2,132,408	-	80,278,628	925,000	40,000	716,026,516
Intermediate Sources	-	-	-	-	-	-	-	-	-	2,386,650
State Sources	523,520	-	-	-	-	-	-	-	-	427,012,235
Federal Sources	-	-	-	-	-	-	-	-	-	26,126,381
Total Revenues	**13,019,502**	**67,983,018**	**1,000**	**-**	**2,132,408**	**-**	**80,278,628**	**925,000**	**40,000**	**1,171,551,782**
Total Beginning Fund Balance and Reserves	**16,695,671**	**164,701,368**	**3,845**	**-**	**147,978,304**	**-**	**88,473,927**	**1,664,526**	**58,575**	**1,608,149,667**
Total Allocations To/From Other Funds	-	-	-	-	-	-	-	-	-	(227,720,464)
Transfers To/From Other Funds	1,229,684	-	1,118,875	-	-	-	-	-	-	-
Other Sources	-	-	-	-	220,000,000	-	-	-	-	220,000,000
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)	**17,925,355**	**164,701,368**	**1,122,720**	**-**	**367,978,304**	**-**	**88,473,927**	**1,664,526**	**58,575**	**1,600,429,203**
Expenditures										
Instruction - Program 0010 to 2099										
Salaries	-	-	-	-	28,304	-	-	-	-	295,760,598
Employee Benefits, including object 0280	-	-	-	-	6,467	-	-	-	-	113,139,121
Purchased Services	-	-	-	-	-	-	-	-	-	11,240,508
Supplies and Materials	-	-	-	-	-	-	-	-	-	20,545,696
Property	-	-	-	-	-	-	-	-	-	182,237
Other	-	-	-	-	-	-	-	-	24,000	299,528
Total Instruction	**-**	**-**	**-**	**-**	**34,771**	**-**	**-**	**-**	**24,000**	**441,167,688**
Supporting Services										
Students - Program 2100										
Salaries	-	-	-	-	-	-	-	-	-	42,352,255
Employee Benefits, including object 0280	-	-	-	-	-	-	-	-	-	15,262,416
Purchased Services	-	-	-	-	-	-	-	-	-	1,313,187
Supplies and Materials	-	-	-	-	-	-	-	-	-	966,038
Property	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	286,893
Total Students	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**60,180,789**
Instructional Staff - Program 2200										
Salaries	-	-	-	-	279,808	-	-	-	-	23,866,691
Employee Benefits, including object 0280	-	-	-	-	89,984	-	-	-	-	8,132,039
Purchased Services	-	-	-	-	-	-	-	-	-	5,659,723
Supplies and Materials	-	-	-	-	-	-	-	-	-	5,413,489
Property	-	-	-	-	-	-	-	-	-	282,572
Other	-	-	-	-	-	-	-	-	-	746,751
Total Instructional Staff	**-**	**-**	**-**	**-**	**369,792**	**-**	**-**	**-**	**-**	**44,101,265**
General Administration - Program 2300, including Program 2303 and 2304										
Salaries	1,787	-	-	-	-	-	-	-	-	1,997,322
Employee Benefits, including object 0280	-	-	-	-	-	-	-	-	-	633,876
Purchased Services	-	-	-	-	-	-	-	-	-	2,065,937
Supplies and Materials	-	-	-	-	-	-	-	-	-	171,135
Property	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	281,100
Total School Administration	**1,787**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5,149,370**
School Administration - Program 2400										

District Code: 0900 Adopted Budget Adopted: June 9, 2026 Budgeted Pupil Count: 58,627	29 Child Care Fund	31 Bond Redemption Fund	39 Certificate of Participation Lease Payment Fund	41 Bond Building Fund	44 Building Fund	45 Certificates of Participation Building Fund	65 Medical and Dental Fund	66 Short Term Disability Insurance Fund	75 Private Purpose Trust Fund	Total
Salaries	-	-	-	-	96,986	-	-	-	-	33,891,649
Employee Benefits, including object 0280	-	-	-	-	44,079	-	-	-	-	13,308,857
Purchased Services	-	-	-	-	-	-	-	-	-	103,969
Supplies and Materials	-	-	-	-	75,000	-	-	-	-	971,624
Property	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	11,100
Total School Administration	**-**	**-**	**-**	**-**	**216,065**	**-**	**-**	**-**	**-**	**48,287,199**
Business Services - Program 2500, including Program 2501										
Salaries	-	-	-	-	278,835	-	-	-	-	4,183,946
Employee Benefits, including object 0280	-	-	-	-	111,494	-	-	-	-	1,588,273
Purchased Services	-	-	4,000	-	154,454	-	-	-	-	1,172,314
Supplies and Materials	-	-	-	-	-	-	-	-	-	60,255
Property	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	(29,400)
Total Business Services	**-**	**-**	**4,000**	**-**	**544,783**	**-**	**-**	**-**	**-**	**6,975,388**
Operations and Maintenance - Program 2600										
Salaries	-	-	-	-	166,328	-	-	-	-	22,879,087
Employee Benefits, including object 0280	-	-	-	-	60,399	-	-	-	-	9,651,041
Purchased Services	-	-	-	-	1,500	-	-	-	-	23,957,537
Supplies and Materials	-	-	-	-	-	-	-	-	-	17,130,597
Property	-	-	-	-	709,087	-	-	-	-	709,087
Other	-	-	-	-	-	-	-	-	-	272,377
Total Operations and Maintenance	**-**	**-**	**-**	**-**	**937,314**	**-**	**-**	**-**	**-**	**74,599,726**
Student Transportation - Program 2700										
Salaries	-	-	-	-	-	-	-	-	-	13,872,796
Employee Benefits, including object 0280	-	-	-	-	-	-	-	-	-	6,543,189
Purchased Services	-	-	-	-	-	-	-	-	-	13,210,440
Supplies and Materials	-	-	-	-	-	-	-	-	-	3,159,547
Property	-	-	-	-	477,013	-	-	-	-	477,013
Other	-	-	-	-	-	-	-	-	-	(602,151)
Total Student Transportation	**-**	**-**	**-**	**-**	**477,013**	**-**	**-**	**-**	**-**	**36,660,834**
Central Support - Program 2800, including Program 2801										
Salaries	-	-	-	-	76,500	-	-	-	-	10,830,227
Employee Benefits, including object 0280	-	-	-	-	26,376	-	-	-	-	4,264,367
Purchased Services	-	-	-	-	2,000	-	74,754,149	838,000	-	82,609,980
Supplies and Materials	-	-	-	-	800	-	-	-	-	7,537,751
Property	-	-	-	-	-	-	-	-	-	1,977,798
Other	-	-	-	-	-	-	-	-	-	902,442
Total Central Support	**-**	**-**	**-**	**-**	**105,676**	**-**	**74,754,149**	**838,000**	**-**	**108,122,565**
Other Support - Program 2900										
Salaries	-	-	-	-	-	-	-	-	-	701,803
Employee Benefits, including object 0280	-	-	-	-	-	-	-	-	-	192,841
Purchased Services	-	-	-	-	-	-	-	-	-	233,822
Supplies and Materials	-	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Other Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,128,466**
Food Service Operations - Program 3100										
Salaries	-	-	-	-	-	-	-	-	-	13,450,178
Employee Benefits, including object 0280	-	-	-	-	-	-	-	-	-	5,652,112

District Code: 0900 Adopted Budget Adopted: June 9, 2026 Budgeted Pupil Count: 58,627	29 Child Care Fund	31 Bond Redemption Fund	39 Certificate of Participation Lease Payment Fund	41 Bond Building Fund	44 Building Fund	45 Certificates of Participation Building Fund	65 Medical and Dental Fund	66 Short Term Disability Insurance Fund	75 Private Purpose Trust Fund	Total
Purchased Services	-	-	-	-	-	-	-	-	-	324,167
Supplies and Materials	-	-	-	-	-	-	-	-	-	19,020,132
Property	-	-	-	-	-	-	-	-	-	1,010,000
Other	-	-	-	-	-	-	-	-	-	897,500
Total Other Support	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**40,354,089**
Enterprise Operations - Program 3200										
Salaries	7,258,873	-	-	-	-	-	-	-	-	8,307,998
Employee Benefits, including object 0280	2,744,922	-	-	-	-	-	-	-	-	3,122,334
Purchased Services	1,538,298	-	-	-	-	-	-	-	-	1,751,516
Supplies and Materials	198,774	-	-	-	-	-	-	-	-	456,147
Property	-	-	-	-	-	-	-	-	-	92,311
Other	1,438,257	-	-	-	-	-	-	-	-	1,484,159
Total Enterprise Operations	**13,179,124**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15,214,465**
Community Services - Program 3300										
Salaries	685,908	-	-	-	-	-	-	-	-	685,908
Employee Benefits, including object 0280	254,946	-	-	-	-	-	-	-	-	254,946
Purchased Services	347,464	-	-	-	-	-	-	-	-	347,464
Supplies and Materials	10,340	-	-	-	-	-	-	-	-	10,340
Property	-	-	-	-	-	-	-	-	-	-
Other	(934,287)	-	-	-	-	-	-	-	-	(934,287)
Total Community Services	**364,371**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**364,371**
Education for Adults - Program 3400										
Salaries	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-	-
Supplies and Materials	-	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Education for Adults Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Supporting Services	**13,545,282**	**-**	**4,000**	**-**	**2,650,643**	**-**	**74,754,149**	**838,000**	**-**	**441,138,527**
Property - Program 4000										
Salaries	-	-	-	-	72,308	-	-	-	-	624,917
Employee Benefits, including object 0280	-	-	-	-	30,537	-	-	-	-	223,399
Purchased Services	-	-	-	-	2,043,996	-	-	-	-	2,064,036
Supplies and Materials	-	-	-	-	58,000	-	-	-	-	76,500
Property	-	-	-	-	240,176,713	-	-	-	-	240,304,508
Other	-	-	-	-	-	-	-	-	-	566,260
Total Property	**-**	**-**	**-**	**-**	**242,381,554**	**-**	**-**	**-**	**-**	**243,859,620**
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure										
Salaries	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	2,000	-	-	-	-	-	-	-	2,000
Supplies and Materials	-	-	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-	-	-
Other	-	54,477,475	1,115,875	-	-	-	-	-	-	55,593,350
Total Other Uses	**-**	**54,479,475**	**1,115,875**	**-**	**-**	**-**	**-**	**-**	**-**	**55,595,350**
Total Expenditures	**13,545,282**	**54,479,475**	**1,119,875**	**-**	**245,066,968**	**-**	**74,754,149**	**838,000**	**24,000**	**1,181,761,185**

District Code: 0900 Adopted Budget Adopted: June 9, 2026 Budgeted Pupil Count: 58,627	29 Child Care Fund	31 Bond Redemption Fund	39 Certificate of Participation Lease Payment Fund	41 Bond Building Fund	44 Building Fund	45 Certificates of Participation Building Fund	65 Medical and Dental Fund	66 Short Term Disability Insurance Fund	75 Private Purpose Trust Fund	Total
Appropriated Reserves										
Contingency Fund Balance - 9100	-	-	-	-	16,288,631	-	-	-	-	24,038,631
School Carry Over - 0090,0010	-	-	-	-	-	-	-	-	-	-
Medicaid Carry Over - Grant 9003	-	-	-	-	-	-	-	-	-	-
Other Reserved Fund Balance - 9900	-	-	-	-	-	-	-	-	-	-
Other Restricted Reserves - 932X	-	-	-	-	-	-	-	-	-	-
Reserved Fund Balance - 9100	-	-	-	-	-	-	-	-	-	-
District Emergency Reserve - 9315	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% - 9321	-	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations - 9322	-	-	-	-	-	-	-	-	-	-
Total Reserves	**-**	**-**	**-**	**-**	**16,288,631**	**-**	**-**	**-**	**-**	**24,038,631**
Total Expenditures and Reserves	**13,545,282**	**54,479,475**	**1,119,875**	**-**	**261,355,599**	**-**	**74,754,149**	**838,000**	**24,000**	**1,205,799,816**
Budgeted Ending Fund Balance										
Non-spendable fund balance - 9900	-	-	-	-	-	-	-	-	-	-
Restricted fund balance - 9900	-	-	-	-	-	-	-	-	-	14,706,979
School Carry Over - 0090,0010	-	-	-	-	-	-	-	-	-	29,265,139
TABOR 3% emergency reserve - 9321	-	-	-	-	-	-	-	-	-	23,250,000
TABOR multi year obligations - 9322	-	-	-	-	-	-	-	-	-	-
Medicaid Carry Over - Grant 9003	-	-	-	-	-	-	-	-	-	243,777
BOE Reserve - 9900	-	-	-	-	-	-	-	-	-	23,250,000
District emergency reserve (letter of credit or real estate) - 9323	-	-	-	-	-	-	-	-	-	-
Colorado Preschool Program (CPP) - 9324	-	-	-	-	-	-	-	-	-	-
Risk-related / restricted capital reserve - 9326	-	-	-	-	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-	-	-	-	215,410
Assigned Fund Balance	4,380,073	110,221,893	2,845	-	7,652,263	-	3,245,129	826,526	34,575	138,689,029
Multi-Year Lease Reserve	-	-	-	-	-	-	-	-	-	1,536,076
Unassigned Fund Balance - 9200,2700	-	-	-	-	98,970,442	-	10,474,649	-	-	163,472,977
Unrestricted Net Position - 9900	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	**4,380,073**	**110,221,893**	**2,845**	**-**	**106,622,705**	**-**	**13,719,778**	**826,526**	**34,575**	**394,629,387**
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Use of a portion of beginning fund balance resolution required?	Yes	Yes	Yes	No	Yes	No	Yes	Yes	Yes	Yes

Board of Education Resolutions



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

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

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

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

Susan Meek, President

Board of Education

Attest:

Kyrzia Parker, Secretary

Board of Education

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1
FISCAL YEAR 2026-2027
RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS AUTHORIZED BY COLORADO STATUTES

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

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

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

NOW, THEREFORE, BE IT RESOLVED:

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

Fund	Amount	Purpose for Use of Beginning Fund Balance
General Fund (10)	$ 22,634,341	Potential draw-down of accumulated FB for spend on programming related initiatives and growth and decline initiatives
Outdoor Education Fund (13)	$ -	No budgeted use of beginning fund balance
Capital Projects Fund (14)	$ -	No budgeted use of beginning fund balance
Transportation Fund (25)	$ 1,662,294	Potential draw-down of accumulated FB for Transportation operational expenses
Nutrition Services NSLP Fund (21)	$ 176,810	Potential draw-down of accumulated FB for Nutrional operational expenses
Governmental Designated Purpose Grants Fund (22)	$ -	No budgeted use of beginning fund balance
Athletics and Activities Fund (26)	$ 775,266	Potential draw-down of accumulated FB for school-sponsored athletics and growth and decline initiatives
Child Care Fund (29)	$ -	No budgeted use of beginning fund balance
Bond Redemption Fund (31)	$ -	No budgeted use of beginning fund balance
Certificate of Participation Lease Payment Fund (39)	$ -	No budgeted use of beginning fund balance
Building Fund (44)	$ 22,934,560	Intentional draw-down of accumulated FB as well as second issuance of bonds for 2024 Bond projects
Medical and Dental Fund (65)	$ -	No budgeted use of beginning fund balance
Short Term Disability Insurance Fund (66)	$ -	No budgeted use of beginning fund balance
Private Purpose Trust Fund (75)	$ -	No budgeted use of beginning fund balance

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

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

Susan Meek, President
Board of Education

Attest:
Kyrzia Parker

Kyrzia Parker, Secretary
Board of Education

DOUGLAS COUNTY SCHOOL DISTRICT NO. RE-1-COLORADO
THE COUNTIES OF DOUGLAS AND ELBERT — OF
SEAL

State of Colorado
Interest-Free Loan Program
School District Local Proceedings Certificate

Douglas County School District RE1

As the Secretary or Assistant Secretary of the Board of Education of the above-referenced School District (the "District"), I do hereby certify that:

1. Attached is a true and correct copy of a resolution (the "Resolution") adopted by the Board of Education (the "Board") of the District at a regular or special meeting held on the date indicated on the signature page to the Resolution. The Resolution authorizes the participation by the District in the Colorado State Treasurer's Interest-Free Loan Program for the District's fiscal year 2026-27.

2. Such meeting was duly noticed and all proceedings relating to the adoption of the Resolution were conducted in accordance with all applicable bylaws, rules and resolutions of the District, in accordance with the normal procedures of the District relating to such matters, and in accordance with applicable constitutional provisions and statutes of the State of Colorado.

3. The Resolution was duly moved, seconded and adopted at such meeting by the affirmative vote of a majority of the members of the Board as follows:

Board Member	Yes	No	Absent	Abstaining
[Insert names of Board Members below.]	[Check action taken by Board Members.]			
Susan Meek	✓			
Clark Callahan	✓			
Kelly Denzler	✓			
Brad Geiger	✓			
Kyrzia Parker	✓			
Tony Ryan	✓			
Valerie Thompson	✓			

4. The Resolution was duly approved by the Board, signed by the President or Vice President of the Board, sealed with the District's seal, attested by the Secretary or Assistant Secretary of the Board and recorded in the minutes of the Board.

5. The above certifications are being made by me in my official capacity as the Secretary or Assistant Secretary of the District, as evidenced by my signature this 25 day of August 2026.

By Kyrzia Parker
Kyrzia Parker as Secretary

Printed Name Kyrzia Parker Kyrzia Parker
[print the name of the person signing above]

4918-8949-5730.1

EXHIBIT A
FORM OF DISTRICT NOTE

Name of School District:
Douglas County School District RE1

Maximum Principal Amount: $80,000,000 – Eighty Million Dollars

FOR VALUE RECEIVED, the above-referenced school district (the "District"), a political subdivision and body corporate of the State of Colorado (the "State"), hereby promises to pay to the Treasurer of the State (the "State Treasurer") from Taxes, no later than June 25, 2027, the Principal Amount, which shall not exceed the Maximum Principal Amount stated above, with no interest accruing thereon; provided however, that in the event the Principal Amount is not paid in full on June 25, 2027, interest shall accrue on the unpaid Principal Amount at the Default Rate (as each such capitalized term and other capitalized terms used but not defined herein are otherwise defined in the Resolution referenced in the following paragraph).

This Note is issued by the Board of Education of the District, on behalf of the District, in accordance with a Resolution (the "Resolution") of the Board of Education of the District duly adopted prior to the issuance hereof. The above recital shall be conclusive evidence of the validity and the regularity of the issuance of this Note after its delivery for value.

Principal of this Note is payable in immediately available funds only to the State Treasurer. This Note is subject to prior prepayment by the District in whole or in part at any time prior to the Maturity Date. This Note is nontransferable but may be assigned and pledged by the State Treasurer to secure the Loan Program Notes of the State Treasurer issued on behalf of the District. All of the terms, conditions and provisions of the Resolution are, by this reference thereto, incorporated herein as part of this Note.

It is hereby certified, recited and warranted that all acts, conditions and things required to be done, occur or be performed precedent to and in the issuance of this Note have been done, have occurred and have been performed in due form and manner as required by law, including the Loan Program Statutes, and that the obligations represented by this Note do not contravene any constitutional or statutory debt limitation of the District.

IN TESTIMONY WHEREOF the Board of Education of the District has caused this Note to be executed on the date indicated below, with the manual signature of its President or Vice President, attested with the manual signature of its Secretary or Assistant Secretary, and sealed with a facsimile or manual seal of the District.

[DISTRICT SEAL]

Dated: 8-25-2026

By: Susan D Meek
President, Board of Education

Attest:

By Kyrzia Parker
Secretary, Board of Education

4918-8949-5730.1

Glossary and Acronyms



Glossary

Abatements

Abatements are complete or partial cancellations of a tax levy. Abatements typically apply to property taxes.

Annual Comprehensive Financial Report (ACFR)

State law requires that all local governments publish within six months of the close of each fiscal year a complete set of financial statements presented and audited in conformity with generally accepted accounting principles (GAAP). As a general rule, an audit report is signed by a licensed certified public accountant and includes: (a) a statement of scope; (b) explanatory comments; (c) an opinion; (d) financial statements; (e) and supplementary comments and recommendations.

Account

A record used to summarize all increases and decreases in a particular asset or any other type of asset, liability, fund equity, revenue, or expenditure. Accounts are found in the General Ledger.

Accrual

The recognition of revenue or expenses at the time they are earned or incurred, regardless of when the money is received or paid out.

Accrual Basis of Accounting

A method of accounting under which revenue is recognized when earned and expenditures are recognized when incurred, regardless of the timing of related cash flows.

Ad Valorem Taxes

Taxes levied on the assessed valuation of real and personal property located within the District, which is the final authority in determining the amount to be raised for educational purposes.

Agency Fund

A fund used to account for assets held by a district or other governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Amendment 23

An amendment to the Colorado Constitution affecting State funding of K-12 education. Approved by the voters in November 2000, the amendment provides for increases each year of at least the rate of inflation plus one percent for fiscal years 2001-02 through 2010-11 and annually thereafter by at least the rate of inflation. Other financial provisions relating to school district funding are also included.

Amortization

(1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Appropriation

A budgeted amount of money, which is approved by a Board of Education resolution, to spend for designated purposes.

Assessed Value

The tax value assigned to property by the assessor. Property taxes are paid on the basis of a property's assessed value which is based on a percentage of the property's market value.

Asset

Resources that are either physical such as a building or equipment. Assets can all be converted into cash which is a current asset.

Attendance Rate

The average daily student attendance expressed as a percent.

Balanced Budget

A budget with total expenditures not exceeding total revenue and monies available in the fund balance within an individual fund.

Board of Education

The governing body of a school district comprised of elected representatives. The Douglas County School Board of Education (the Board) consists of seven members elected for four-year terms. The Board elects officers from within its own membership. The Board is a policy-making body whose functions are to establish the Goals and Executive Limitations of the District. The Board appoints a Superintendent as the District's chief executive to prescribe rules and regulations necessary and proper for the effective and efficient administration of the District's day-to-day operations.

Bond

A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. Bonds may be classified according to maturity structure, source of payment or price. In general, bond issues must be voter authorized. The District's General Obligation Bonds finance the cost of new school construction or other large dollar capital renovation projects. Bond proceeds can be spent only for the voter-authorized purpose(s). Proceeds from the District's bond issues cannot be used to fund the daily operating expenses of the District.

Budget

An annual financial plan that identifies revenues and amounts thereof, specifies the type and level of services to be provided and establishes the amount of money which can be spent. Used without any modifier, the term usually indicates a financial plan for a year. In actual practice, the term may be distinguished by the plan presented to the appropriating body for adoption and the plan ultimately approved by that body. The term may also be distinguished by its use in regard to operating expenditures versus capital plans.

Capital

An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year and which generally cost at least $10,000. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, furniture, vehicles, and equipment.

Categorical Programs

Specific programs that are funded separately from a district's Total Program funding under the Colorado Public School Finance Act of 1994 (as amended). Examples include vocational education, Special Education and pupil transportation. State funds for categorical programs must be used specifically for the program and are generally distributed based on a formula prescribed by law.

Certificate of Participation (COP)

A lease-financing mechanism where the government enters into an agreement to make regular lease payments for the use of an asset over some period, after which the title for the asset transfers to the government.

Chart of Accounts

A list of accounts systematically arranged, applicable to a specific activity or concern, accordingly naming and numbering individual accounts. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts - a leading feature of a "system of accounts." In the context of the Colorado School Finance Act, the Chart of Accounts was developed in response to 22-44-105 (4) of the C.R.S. as enacted by the legislature in 1994. The legislature charged the State Board of Education to establish and

implement a statewide financial reporting system to make school-to-school and district-to-district comparisons more understandable, accurate and meaningful. The Chart of Accounts as developed is a comprehensive budgeting, accounting and reporting code structure for use in school district financial management. The various elements specified in the account code structure are in compliance with applicable statutes and regulations.

Colorado Academic Standards/Common Core State Standards (CAS/CCSS)

The Colorado State Board of Education adopted the Common Core State Standards (CCSS) in August 2010. In December 2010, CDE released the Colorado Academic Standards (CAS) for Mathematics and Reading, Writing and Communicating incorporating the entire CCSS while maintaining the unique aspects of the Colorado Academic Standards, which include personal financial literacy, 21 st century skills, prepared graduate competencies, and preschool expectations.

Colorado Department of Education (CDE)

The Colorado Department of Education (CDE) is the principal department of the Colorado state government that is responsible for education. It is headquartered in Denver. Members of the Colorado State Board of Education are charged by the Colorado Constitution with the general supervision of the public schools. They have numerous powers and duties specified in state law. Individuals are elected on a partisan basis to serve six-year terms without pay.

Colorado English Language Proficiency (CELP)

On December 10, 2009 the Colorado State Board of Education voted unanimously to adopt the World-Class Instruction Design and Assessment (WIDA) standards as the Colorado English Language Proficiency (CELP) standards. English Language Proficiency standards are required by Colorado state and federal law. The CELP standards exceed minimum legal requirements. Overall, the standards center on the English language needed and used by English Language Learners (ELLs) to succeed in school. They guide all educators who teach ELLs and help students' access grade level academic content while learning English.

Colorado High Schools Activities Association (CHSAA)

The Colorado High School Activities Association is the governing body for all high school activities throughout the State of Colorado.

Colorado Measures of Academic Success (CMAS)

The Colorado Measures of Academic Success (CMAS) are the State's common measurement of students' progress at the end of the school year in English language arts, math, science and social studies.

Colorado Public Employees' Retirement Association (PERA)

PERA provides retirement and other benefits to the employees of government agencies and public entities in the State of Colorado. Established by state law in 1931, PERA operates by authority of the Colorado General Assembly and is administered under Title 24, Article 51 of the Colorado Revised Statutes. It serves as a substitute for social security and uses actuarially established investment objectives with long-term goals and policies.

Colorado Revised Statutes (C.R.S.)

Colorado Revised Statutes (C.R.S.) are the official, currently revised, laws of the State of Colorado.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

Contingency Reserve

The Board of Education may provide for a contingency reserve for any of the funds. The amount is included in the appropriation for funds and may be expended to meet unanticipated expenditures.

Cost-of-Living Factor

A component within the school finance formula that accounts for regional variations in the costs of housing, goods, and services across Colorado's districts.

Curriculum

All courses of study offered by an educational institution, or a group of related courses in a specific field of study, which allows students to acquire and integrate knowledge and skills.

Debt Service

Expenditures related to the retirement of debt and interest on debt.

Depreciation

Depreciation is the systematic allocation of the cost of an asset to expense over the years or accounting periods making up its useful life.

District Accountability Committee (DAC)

In Colorado, it is a statutory requirement for every school district to have a District Accountability Committee (DAC). The committee is made up of parents, teachers, DCSD staff, and community members and serves in an advisory capacity to the Douglas County School District Board of Education. The District Accountability Committee (DAC) meets monthly throughout the year and makes recommendations to the Board regarding spending District money, charter school applications, improvement plans and parent engagement plans. The committee's members also make recommendations for areas and issues for study, as well as teacher and principal assessment tools. DAC values ongoing feedback from each school's School Accountability Committee (SAC) and provides training and information SACs can share with each school community.

Dropout Rate

An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not known to transfer to other public or private schools.

Employee Benefits

Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, Public Employees' Retirement Association (PERA) retirement contributions and Medicare.

Encumbrances

Purchase orders, contracts and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

English Language Development (ELD)

Programming that provides social and academic language support for all English Learners to become engaged learners who communicate effectively and think critically.

Enrollment

For District funding purposes, under the current School Finance Act, the pupil enrollment is based on the October 1 enrollment count within the budget year. As with the previous law, an average would be applied to declining enrollment districts. Pupil enrollment can be presented as the full count or on a full-time equivalent (FTE) basis with half-time kindergarten pupils counted as 0.58 FTE. For SBB funding purposes Kindergarten students are considered a 1.0 FTE throughout the SBB.

Enterprise Fund

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is

that the cost of providing services to the general public be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate.

Entitlement

Payments guaranteed by the state legislatures to eligible recipients for a certain period of time. The primary example is state equalization program payments.

Equalization Program Funding

The financial base of support for public education for school districts in Colorado as calculated by the Public School Finance Act, as amended. Equalization Program funding is provided by a combination of state funding, local property taxes, and specific ownership taxes as determined under the provisions of the school finance act.

Equity

Having an ownership interest representing all valuable resources or assets in addition to those needed to pay liabilities. It is also referred to as fund balance or net position in governmental accounting.

Expenditures

Charges incurred, whether paid or unpaid, which are presumed to benefit the fiscal period in which such are recorded.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government.

Fiscal Oversight Committee

The primary function of the Fiscal Oversight Committee (FOC) is to assist the Board of Education in fulfilling its fiscal oversight responsibilities.

Fiscal Year

A twelve-month accounting period to which the annual budget applies. The District's fiscal year runs July 1 through June 30.

Fixed Assets

Land, buildings, machinery, furniture and other equipment which the District intends to hold or continue in use over a long period of time.

FTE (Full-Time Equivalent) — Personnel Employment

For personnel purposes, a full-time equivalent is based on an employee's work requirement in comparison to what may be defined contractually as a whole workday. For instance, an Educational Assistant working 4 hours per day counts as a 0.5 FTE.

FTE (Full-Time Equivalent) — Student Enrollment

For student enrollment purposes, a full-time equivalent is based on the portion of a day that a student spends in an instructional setting.

Fund

A fiscal and accounting entity, with a self-balancing set of accounts recording revenues, expenditures, financial resources and all related liabilities and fund equities.

Fund Balance

Fund balance is the excess of assets (revenues) over liabilities (expenditures) of a fund. Fund balance is required to be reported at a minimum in two components: reserved and unreserved.

Funded Pupil Count

A district's pupil count, for funding purposes, under the Public School Finance Act of 1994 (as amended) which provides that the October 1 enrollment count determines a district's program funding for the current fiscal year. The funded pupil count is expressed in full-time equivalent (FTE) pupils.

Gallagher Amendment

This 1982 state constitutional amendment required that the residential property share of the total assessed value in the state be stabilized at approximately 45 percent of the total. This stabilization was done by decreasing the residential percentage used to determine residential assessed values. The Gallagher Amendment was repealed by Colorado voters in November 2020.

General Equivalency Development (G.E.D.)

General Equivalency Development or General Equivalency Diploma tests are a group of four subject tests which, when passed, provide certification that the test taker has United States or Canadian high school-level academic skills.

General Fund

General Fund is a fund to account for all financial resources except those required to be accounted for in another fund. All revenues and expenditures, except those revenues and expenditures attributable to other funds shall be accounted for in the General Fund.

General Ledger

The record containing all of the accounts of the District.

Generally Accepted Accounting Principles (GAAP)

GAAP (Generally Accepted Accounting Principles) is a collection of commonly followed accounting rules and standards for financial reporting. The acronym is pronounced "gap." GAAP specifications include definitions of concepts and principles, as well as industry-specific rules.

Governmental Accounting Standards Board (GASB)

The Governmental Accounting Standards Board (GASB) is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP), for state and local governments in the United States.

Governmental Designated Purpose Grants

Grants received from federal, state, or local governments, or private sources to be used for a specific and designated purpose. Examples are Title 1, Title II, Vocational Education, etc.

Governmental Fund

A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds and Special Assessment Funds are all examples of governmental fund types.

Healthy Schools Meals for All Program

The Healthy School Meals for All program allows public School Food Authorities (SFAs) participating in the National School Lunch and School Breakfast Programs to provide free meals to all students beginning in school year 2023-2024.

Hold Harmless

A district policy where the Budget Office waives the first two or four kids under projection at student count in order to maintain their school funding.

High School Equivalency Diploma (HSED)

HSEP is comparable to achieving a high school diploma instead of proving the skills by taking the GED.

Highly Impacted

Highly impacted schools are those that face unique circumstances that inhibit their ability to operate utilizing normal budgeting, including dramatic changes in enrollment, large concentrations of at-risk or special education students, etc.

Incurred But Not Reported Reserve (IBNR)

On any given day, the fund has a liability to pay claims that have already been incurred, but not reported as of that day.

Instruction

Instruction includes the activities dealing with the teaching of pupils.

Instructional Supplies and Materials

Instructional supplies and materials include, but are not limited to, supplies, textbooks, library books, periodicals, and other supplies and materials.

Individual Education Plan (IEP)

An IEP is an Individual Education Plan written for a child with a disability who meets qualifications for one or more specific disabilities in accordance with federal law. The IEP is a legally binding document tailored specifically to a student's unique and individual needs.

Interfund Transfer

Money that is taken from one fund and added to another fund. Interfund transfers are not receipts or expenditures of the District. DCSD conducts interfund transfers based on fund accounting's requirements for separate financial records and controls. When revenue is received in a fund separate from the fund where the expenses must occur, an interfund transfer is conducted to reallocate resources. Fund accounting is a defining feature of governmental accounting.

Internal Service Fund

A proprietary fund used to account for the financing of goods or services provided by the department or agency to other departments or agencies of the District.

International Baccalaureate

The International Baccalaureate (IB) diploma is a pre-university course of studies.

Lease

A contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment.

Liability

Current or long-term obligations to other organizations such as accounts payable, leases or loans.

Local Share

The portion of a district's Total Program contributed directly by local taxpayers of the district. A district's local share includes revenue from property taxes and specific ownership taxes.

Location

A dimension used as a way to identify schools, attendance centers, operational units, buildings or sites as budgetary units or cost center designators, as a means of segregating costs.

Long Range Planning Committee (LRPC)

This BOE subcommittee is charged with studying school district sites, boundaries, and capacity needs.

Magnet School

A magnet school is one which functions in the traditional school setting, but with an emphasis on a few target areas of instruction to best prepare students for the future.

Membership

Number of students officially enrolled.

Mill

Local tax rates against property are always computed in mills. A mill is one one-thousandth of a dollar of taxable value (.001). One mill produces $1 in tax income for every $1,000 of property (taxable value).

Mill Levy

The rate of taxation based on dollars per thousand of taxable value.

Multi-Tiered System of Support (MTSS)

Services students struggling academically through students who require accelerated learning opportunities.

National School Lunch Program (NSLP)

The National School Lunch Program is a federally assisted meal program operating in public and nonprofit private schools and residential childcare institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day.

National Association for the Education of Young Children (NAEYC)

The National Association for the Education of Young Children (NAEYC) is a large nonprofit association in the United States representing early childhood education teachers, para-educators, center directors, trainers, college educators, families of young children, policy makers, and advocates.

Object

An accounting and budgeting account code used to record expenditures for a specific category of salaries, employee benefits and goods or services purchased.

Operations and Maintenance

Activities concerned with keeping the physical plant of the school facilities open, comfortable and safe for use, and keeping the grounds, buildings and equipment in an effective working condition and state of repair.

Per Pupil Revenue (PPR)

Funding to school districts is based on a per-pupil formula that calculates Total Program Per Pupil Revenue (PPR). PPR is the district's Total Program divided by the funded pupil count of the district for said budget year.

Preliminary SAT (PSAT)

The Preliminary SAT/National Merit Scholarship Qualifying Test is a standardized test administered by the College Board and cosponsored by the National Merit Scholarship Corporation in the United States. The PSAT tests the same skills and knowledge as the SAT in a way that makes sense for 9th and lOth-graders. It builds on the Colorado Measures of Academic Success (CMAS) tests in English language arts, mathematics, science and social studies. The PSAT also aligns with Colorado Academic Standards (CAS) and with the SAT that students will take in 11th grade. The PSAT focuses on the knowledge, skills, and understandings that research has identified as most important for college and career readiness and success. In addition to helping students practice for the SAT, it can identify students' potential for success in advanced course work. It provides more data than ever before about academic strengths and weaknesses as well as access to millions of dollars in potential scholarships.

Principal Discretionary Funds

Principal Discretionary funds are those generated from donations and fundraising within the community.

Priorities Based Budgeting

The practice of making budget decisions and allocating funds based on needs. Priority based budgets emphasize working with the resources available as a starting point rather than with the previous year's expenditures, as well as allocating funding to programs rather than departments.

Program

A dimension (an element in the account code structure) which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses and Reserves. Pursuant to C.R.S. 22-44-

110(1) Program intended to allow for the review of the functions of the proposed budget.

Property Tax

The general property tax is levied on land and buildings located within the District. Every owner of private and business property in the District, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

Public School Finance Formula (HB24-1448)

This bill revises Colorado's K-12 funding formula through a seven-year phase-in, introducing significant changes to how school districts receive state funding. Key provisions include capping the Cost of Living Factor at 23% and reducing the multi-year averaging period for declining enrollment. For more information, see Legislative Impacts in the Financial section.

Pupil Count

The total head count of all a district's pupils from preschool through 12th grade. This differs from Funded Pupil Count.

Pupil Services

Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.

Purchased Services

Amounts paid for personal services rendered by personnel who are not on the payroll of the District and other services, which the District may purchase.

READ Act

The Colorado READ Act establishes a process for districts to identify K-3 students who read below grade level and work with their parents to provide extra reading support before students reach the fourth grade.

Response to Intervention (RtI)

The Response to Intervention (RtI) framework supports education by meeting the academic, social/ emotional, and behavioral needs of all students. Through a multi-tiered system of support, decisions regarding appropriate curriculum, instruction, assessment, enrichment, extension, depth, and complexity are targeted to develop individual student potential.

Retained Earnings

An equity account reflecting the accumulated earnings of an enterprise.

Revenues

Funds received, generally from taxes or a State/ Federal funding program, which are not loans and which do not cause an increase in a liability account.

Scholastic Aptitude Test (SAT)

The SAT is a standardized test widely used for college admissions in the United States. Colorado is an SAT state.

School Accountability Committee (SAC)

The SAC is an advisory committee, not a governing body, that advises the principal on school performance, budget priorities and parental engagement. The purpose of the committee is to inform, encourage and provide opportunities for parent and community members to be involved in the planning and evaluation of the school's instructional program and quality improvement processes. Each SAC is comprised of parents, community members, principals and teachers.

Science Technology Engineering and Mathematics (STEM)

Science, Technology, Engineering, and Mathematics, previously Science, Math, Engineering, and Technology, is a term used to group together these academic disciplines.

Short Term Disability Insurance (STDI)

Short Term Disability Insurance (STDI) pays a benefit in the event you cannot work because of a covered non-occupational illness or injury.

Site Based Budgeting (SBB)

School-based management, which shifts decision-making responsibilities from the district office to principals, teachers, and community members.

Self-Insurance

The underwriting of one's own insurance rather than purchasing coverage from a private provider, by identifying specific areas of risk and assessing actuarially sound charges.

Special Revenue Fund

A governmental fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposed other than debt service or capital projects.

Specific Ownership Tax

An annual tax imposed upon each taxable item of personal property, including motor vehicles.

State Equalization (State Share)

Encompasses legislative efforts aimed at addressing funding disparities among Colorado school districts, primarily concerning Mill Levy Overrides (MLOs). The current MLO Match Program (SB22-202) provides state funds to districts with approved MLOs, seeking to mitigate wide variations in per-pupil revenue generated by local property taxes. This initiative aims to ensure all districts receive more equitable funding.

Student Teacher Emergenetics Profile (STEP)

A Thinking and Behaviors Personality Assessment provided to students at DCSD schools.

Supplemental Budget

Additional money that becomes available following the adoption of the budget to pay for specific expenditures, not appropriated from ad valorem taxes.

Supplies and Materials

Supplies and materials include textbooks, library books and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

TABOR

An amendment to the Colorado Constitution approved by voters in November 1992 imposes certain tax and expenditure limits. The name TABOR is derived from the title of the amendment which when on the ballot reads, the "Taxpayers' Bill of Rights". TABOR has three major provisions. First, it requires voter approval for tax increases. Second, it limits the amount of revenue that may be collected each year. Third, through its provisions requiring voter approval to weaken any existing limit, it limits appropriations.

Tax Assessment Year and Collection Year

The calendar year in which taxes are levied (December) is the tax assessment year. The calendar year in which tax bills are sent out (January) is the tax collection year. The calendar year tax bills, based on December tax assessments and billed in January, are reflected as revenue to the school district in the current year's budget.

Tax Authority

A government body, such as city, county, or school board, with authority to levy property taxes.

Tax Increment Financing (TIF)

Tax increment financing (TIF) is a public financing method that is used as a subsidy

for redevelopment, infrastructure, and other community-improvement projects in many countries, including the United States. Similar or related value capture strategies are used around the world.

Taxes

Amounts levied by a government to finance services performed for the common benefit.

Tier 1 Supports: Universal Supports

Core programming at Tier 1 includes academic, social, emotional, and behavioral curriculum, instruction, and supports aligned to grade-level standards and student needs. At Tier 1, educators use instructional strategies and practices shown to be effective for the student population and educational context. In effective Tier 1 systems, most students benefit from Tier 1 programming alone and teachers use differentiation to ensure all students can access and benefit from core programming. Consistency in the use of evidence-based practices and supports is essential for collective efficacy at Tier 1. Effective Tier 1 ensures positive school climate and conditions for learning.

Tier 2 Supports: Targeted Supports

At Tier 2, schools provide small group, standardized academic interventions or targeted behavioral or mental health supports using validated intervention programs. Teams select or design interventions and supports that have demonstrated positive effects for desired outcomes and are aligned with student needs. Tier 2 interventions and supports are delivered with fidelity at an appropriate duration and frequency to ensure students have increased opportunities for practice and corrective feedback.

Tier 3 Supports: Intensive Supports

Intensive interventions that offer students highly individualized, systematic instruction in one or more areas of assessed needs. These interventions may be similar to Tier 2 interventions but are provided with a longer duration and/or increased intensity in order to accelerate student learning and meet the unique needs of students at the highest risk for failure.

Title 1

Provides funding to local schools that have high instances of low income families to ensure that every child in the school meets the state academic standards.

Title II

Title II Part A focuses on improving teacher and principal quality to increase academic achievement for students.

Title III

Provides funding to English Language Learners to help students become proficient in the English language and meet state academic standards.

Title IV

Purpose is to provide all students with access to a well-rounded education, improve school conditions for students' learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Title V

The Charter school start up grant.

Transfers

A transfer does not represent a purchase; rather, it is used to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging or transferring money from one fund to the other.

Trust/Agency Fund

Is a fiduciary fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Unencumbered Appropriation

That portion of an appropriation not yet expended or encumbered.

WIDA Standards Framework

The WIDA English Language Development (ELD) Standards Framework is a document that provides a foundation for curriculum, instruction and assessment for multilingual learners in kindergarten through grade 12.

Whole Child Approach

A Whole Child Approach is defined by policies, practices, and relationships that ensure each child, in each school, in each community, is healthy, safe, engaged, supported, and challenged. Within a whole child approach, questions must be raised about school culture and curriculum; instructional strategies and family engagement; critical thinking and social-emotional wellness.

Yield

The rate of annual income return on an investment, expressed as a percentage, (a) Income yield is obtained by dividing the current dollar income by the current market price for the security, (b) Net yield or yield of maturity is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

Zero-Based Budgeting (ZBB)

A method of budgeting in which all expenses must be justified for each new period. The process of zero-based budgeting starts from a "zero base," and every function within an organization is analyzed for its needs and costs. The budgets are then built around what is needed for the upcoming period, regardless of whether each budget is higher or lower than the previous one.

Acronyms

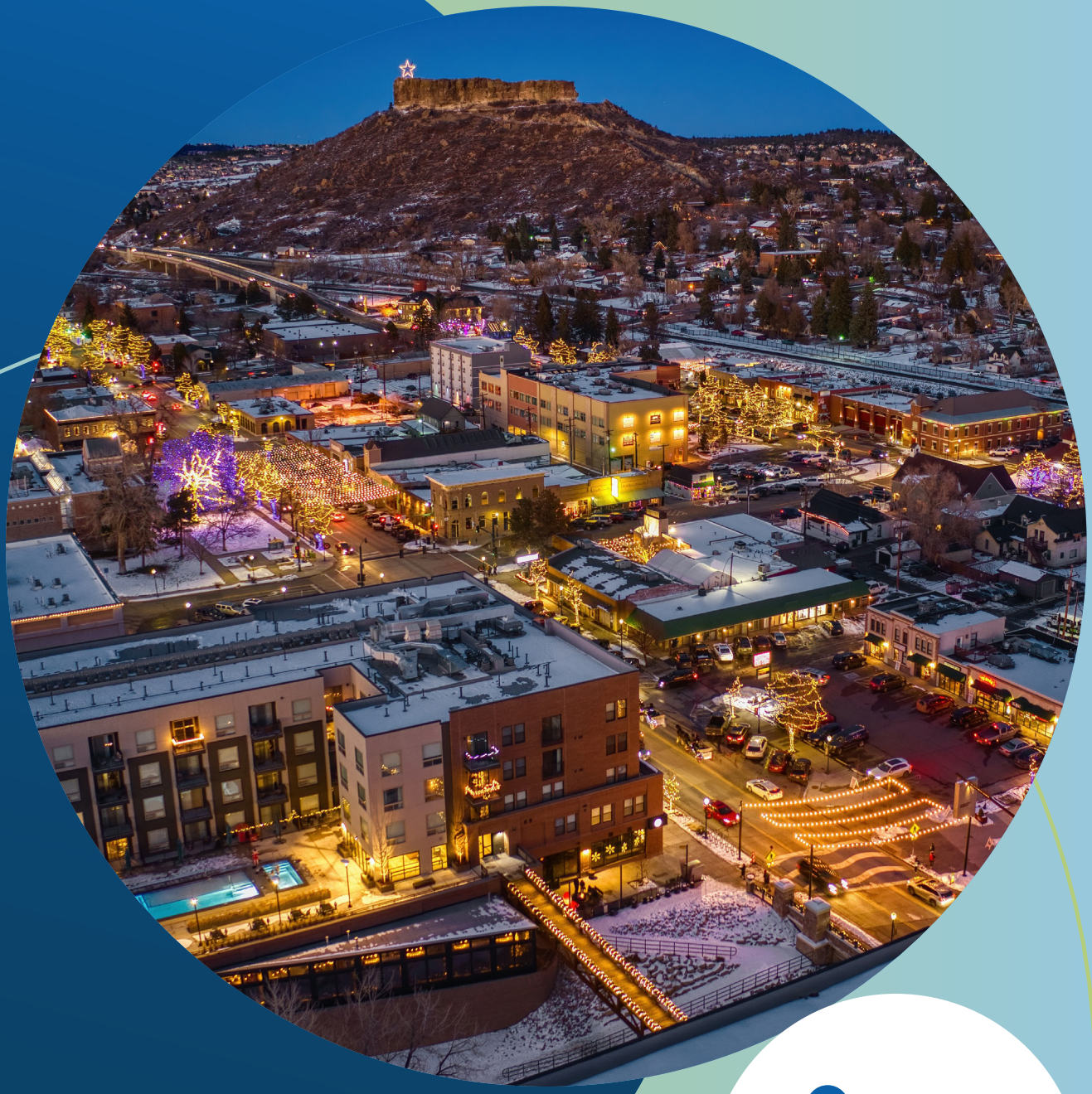
A/V	AudioVisual
ACC	Arapahoe Community College
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AED	Amortization Equalization Disbursement
ARP	American Rescue Plan
ASBO	Association of School Business Officials
ASCENT	Accelerated Students through Concurrent Enrollment
AVID	Advancement Via Individual Determination
BASE	Before and After School Enterprise
BEST	Building Excellent Schools Today
BFB	Beginning Fund Balance
BOCES	Boards of Cooperative (Educational) Services
BOE	Board of Education
CAO	Chief Academic Officer
CAS	Colorado Academic Standards
CASB	Colorado Association of School Boards
CCR	Code of Colorado Regulations
CCSS	Common Core State Standards
CDE	Colorado Department of Education
CDP	Colorado Doctors Plan
CE	Concurrent Enrollment
CELP	Colorado English Language Proficiency
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CIA	Curriculum, Instruction, and Assessment
CIP	Capital Improvement Plan
CITE	Continuous Improvement of Teacher Effectiveness
CMAS	Colorado Measures of Academic Success
CHSAA	Colorado High School Activities Association
COA	Chart of Accounts
CogAT	Cognitive Abilities Test
COO	Chief Operations Officer
COLA	Cost of Living Adjustment
COP	Certificate of Participation
CORA	Colorado Open Records Act
COSPRA	Colorado School Public Relations Association
CPI	Consumer Price Index
CPP	Colorado Preschool Program
CRS	Colorado Revised Statutes
CSI	Charter School Institute
CTE	Career and Technical Education
CTSO	Career and Technical Student Organization
DAC	District Accountability Committee
DC	Douglas County
DBC	Discovery Booster Club
DBB	Department Based Budget
DCSD	Douglas County School District
DCYI	Douglas County Youth Initiative
DLMC	District Library Media Center
EA	Educational Assistant
ECE	Early Childhood Education
ECP	Educational and Career Planning

EL	English Learners
EL	Executive Limitation
ELA	English Language Arts
ELD	English Language Development
ELL	English Language Learners
ELO	Expanded Learning Opportunities
ERP	Enterprise Resource Planning
ESSER	Elementary and Secondary School Emergency Relief
FDK	Full Day Kindergarten
FF&E	Furniture, Fixtures, and Equipment
FERPA	Family Educational Rights and Privacy Act
FOC	Fiscal Oversight Committee
FPC	Funded Pupil Count
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GED	General Educational Development
GDP	Gross Domestic Product
GF	General Fund
GO	General Obligation
GT	Gifted and Talented
HB	House Bill
HDHP	High Deductible Health Plan
HMO	Health Maintenance Organization
HR	Human Resources
HSA	Health Savings Account
HSED	High School Equivalency Diploma
HSMA	Healthy School Meals for All Program
IB	International Baccalaureate
IBNR	Incurred But Not Reported
IDEA	Individuals with Disability Act
IEP	Individual Education Plan
ILP	Individual Literacy Plan
IT	Information Technology
JBC	Joint Budget Committee
K-12	Kindergarten through 12th grade
LEAD	Leadership Effectiveness through Analysis & Data
LEP	Limited English Proficient
LRPC	Long Range Planning Committee
MAP	Measures of Academic Progress
MBEC	Mill Bond Exploratory Committee
MBOC	Mill Bond Oversight Committee
MCP	Master Capital Plan
ML	Multilingual Learners
MLO	Mill Levy Override
MTSS	Multi-Tiered System of Support
MYP	Middle Years Program
NAEP	National Assessment of Educational Progress
NAEYC	National Association for the Education of Young Children
NEP	Non-English Proficient
NSLP	National School Lunch Program
OSPB	Office of State Planning and Budgeting
OOD	Out of District
PBIS	Positive Behavior Interventions and Support
PBL	Project Based Learning
PD	Professional Development

PDPA	Public Deposit Protection Act
PERA	Public Employees' Retirement Association
PK	Pre-Kindergarten
PLC	Professional Learning Communities
PPO	Preferred Provider Organization
PPR	Per Pupil Revenue
PSAT	Preliminary Scholastic Aptitude Test
PTA	Parent Teacher Association
PTIO	Parent Teacher Involvement Organization
PTO	Parent Teacher Organization
PYP	Primary Years Program
QB	Questica Budget
RFP	Request for Proposal
RTI	Response to Intervention
SAC	School Accountability Committee
SAG	Student Advisory Group
SAED	Supplemental Amortization Equalization Disbursement
SAT	Scholastic Aptitude Test
SB	Senate Bill
SBB	Site Based Budget
SBBPA	Site Based Budget Pupil Allocation
SCOE	Stone Canyon Outdoor EdVentures
SED	Serious Emotional Disability
SEF	State Education Fund
SEL	Social Emotional Learning
SFAs	School Food Authority
SOT	Specific Ownership Tax
SPED	Special Education
SRO	School Resource Officer
SSN	Significant Support Needs
STAR	Success Through Automated Resources
STEAM	Science, Technology, Engineer, the Arts, and Mathematics
STEM	Science, Technology, Engineering, Math
STEP	Student Teacher Emergenetics Profile
STDI	Short Term Disability Insurance
TABOR	Taxpayer's Bill of Rights
TIF	Tax Increment Financing
TLCC	Teaching and Learning Conditions Colorado Survey
UIP	Unified Improvement Plan
UPK	Universal Preschool Program
VALE	Venture Academy of Leadership and Entrepreneurship
WIDA	World-Class Instructional Design and Assessment
WSC	West Support Center
ZBB	Zero-Based Budgeting



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Douglas County School District

Learn Today, Lead Tomorrow