

# Douglas County School District Financial Plan & Budget

Proposed Executive Summary | 2025-2026



**Douglas County** School District  
*Learn Today, Lead Tomorrow*

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# **EXECUTIVE SUMMARY**

# DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

## Colorado

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### BOARD OF EDUCATION

*Christy Williams*  
President  
Director, District E

*Kaylee Winegar*  
Vice President  
Director, District G

*Valerie Thompson*  
Treasurer  
Director, District F

*Becky Myers*  
Secretary  
Director, District D

*Susan Meek*  
Director, District A

*Brad Geiger*  
Director, District C

*Tim Moore*  
Director, District B

### MEMBERS OF CABINET

*Erin Kane*  
Superintendent

*Steve Colella*  
Chief of Staff

*Danelle Hiatt*  
Deputy Superintendent

*Danny Winsor*  
Assistant Superintendent

*Matt Reynolds*  
Learning Services Officer

*Jana Schleusner*  
Chief Financial Officer

*Mark Blair*  
Chief Technology Officer

*Richard Cosgrove*  
Chief Operations Officer

*Brian Condon*  
Chief Human Resources Officer

*Stacy Rader*  
Communications Officer

*Mary Kay Klimesh*  
General Counsel

# DOUGLAS COUNTY SCHOOL DISTRICT

## BUDGET COMMITMENTS FOR 2025-2026

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

The District is investing over \$14 million or a 2% increase in expenditures and transfers in the 2025-2026 General Fund budget compared to the 2024-2025 Revised Budget. Consistent with the last few years, the largest budget priority for 2025-2026 was investing in DCSD employees with the goal to be able to recruit, retain, develop and reward the best employees for students. More information on the compensation changes, benefit offerings and associated costs are outlined on p. 4.

Staff continually refines the Site-Based Budget (SBB) weighted student funding methodology for neighborhood schools and prioritizes the ability for schools to maintain school purchasing power to offset compensation increases. The primary emphasis of school allocation changes for 2025-2026 was set aside to add staff to middle and high schools to support Gifted and Talented programs, to increase the allocation for counseling at large elementary schools and reduce the allocation for counseling to right-size counseling ratios in middle and high schools with declining enrollment. In addition to school budgets, increases to district department budgets are primarily focused on increases to district managed student programming. More information on the investment in school and department budgets is on p. 5.

As of April 30, 2025, the School Finance Act (HB25-1320) remains under consideration and sits with the Senate Committee on Education and therefore subject to change. The Per Pupil Revenue for DCSD as introduced in the legislation will be \$11,265 which represents a \$342 per student increase from the 2024-2025 DCSD Revised Budget. The increase year-over-year is minimal due to the low inflation in 2024 compared to recent years and pressure placed on the State's budget to slow the implementation of HB24-1448 (New School Finance Act). The phase in period for HB24-1448 was extended from 6 to 7 years within this bill which provides a 15% implementation of the new formula in 2025-2026. Most significantly, the bill retains the 4 year averaging provision for 2025-2026 included in HB24-1448 and does not eliminate multi year averaging for the calculation of funded pupil count for districts with declining enrollment. Beginning with 2026-2027, the averaging for funded pupil count reduces to 3 years of enrollment unless the new formula is not phased in at 30% or more or if the balance in the State Education Fund (SEF) is projected to be less than \$200M by June 30, 2027. Despite the modest increase in Per Pupil Revenue, Funded Pupil Count projections for 2025-2026 are 818 funded pupils lower than the actual Funded Pupil Count for 2024-2025. Overall, this increase to the School Finance Act equates to an increase in Total Program for DCSD of \$11.0 million year-over-year.

Staff are presenting a 2025-2026 Proposed Budget to the Board of Education with a use of \$18 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 2025-2026 Proposed Budget. Please see the [LINK](#) to the Board of Education resolution from June 5, 2018 for more information.

Information contained within the Proposed Budget is as of April 30, 2025. Changes to school and department budgets after April 30, 2025 will be reflected in the Adopted Budget to be presented to the Board of Education on June 10, 2025.

## COMPENSATION INCREASES FOR 2025-2026

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The largest budget priority for 2025-2026 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 \$14 million in current employee salaries and benefits for 2025-2026.

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 2025-2026, licensed staff will receive ongoing increase to the base of 1% plus the corresponding step increase with the overall average pay increase for licensed staff of 3% for 2025-2026. This included extending the lanes for BA through MA by one step for an additional year of experience. DCSD will continue the opportunity for licensed staff to apply for horizontal lane advancement to move to a higher paid lane. The Board of Education approved the updated salary schedules in March 2025 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 2025-2026. These enhancements to the schedule are estimated to cost \$9 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 2025-2026.

For non-licensed employees (administrators, professional/technical and classified), staff will receive flat ongoing percentage increases depending upon job classification. Administrators and professional/technical staff will receive an ongoing increase to the base of 2.0%. Classified staff will receive an ongoing increase to the base of 3.0%. 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 2025-2026. This increase is estimated to cost \$3 million.

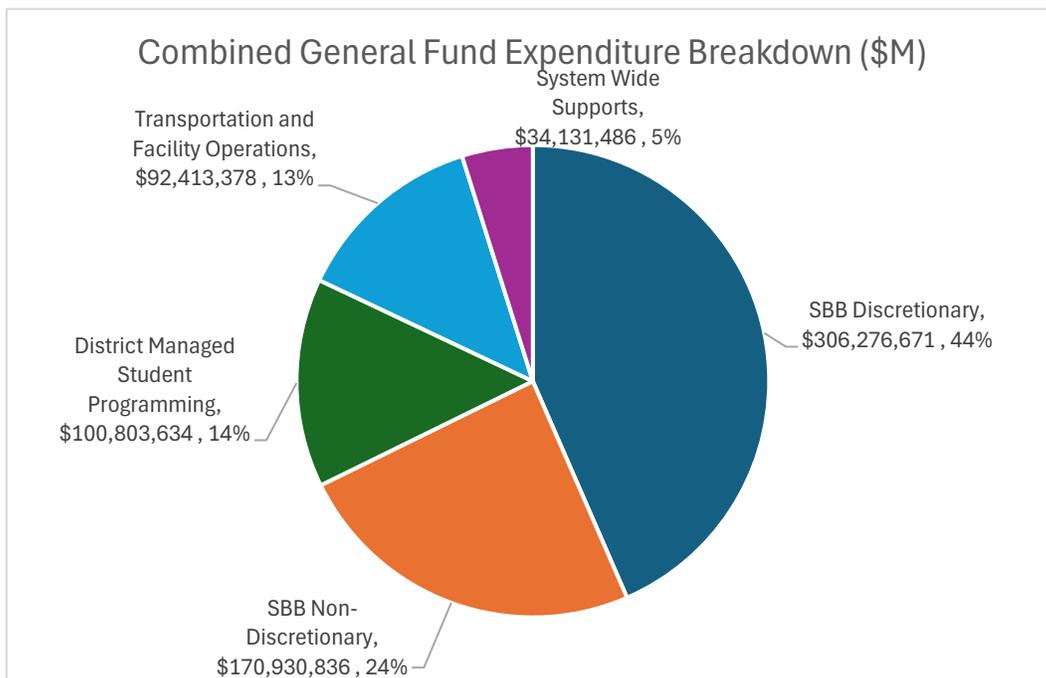
DCSD will again absorb all medical benefit premium increases in 2025-2026. This means the cost to employees for the employee portion of medical benefit premiums will remain the same with minimal plan design changes for the upcoming school year. The cost for DCSD to absorb the premium increases is \$2 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 8% 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 add staff to middle and high schools to support Gifted and Talented programs, to increase the allocation for counseling at large elementary schools and reduce the allocation for counseling to right-size counseling ratios in middle and high schools with declining enrollment. With the passage of the 5A Bond ballot initiative in November 2024 and the inclusion of \$20M for student and staff device refresh within the Bond, non-discretionary funding for student and staff device refresh out of school's budgets was removed for 2025-2026. Even with some of these investments, with declining enrollment and the restructuring of select non-discretionary SBB allocations, there is an overall net savings to the SBB of \$2.8M year-over-year.

In addition to school budgets, increases to district department budgets are primarily focused on increases to district managed student programming. The Proposed Budget will include \$6M of increased budget primarily in 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 and a \$3M increase to System Wide Supports primarily to sustain existing operations at a higher cost. This represents a 4% increase year-over-year in school support and system wide budgets.



## **PLANNED USES OF 2023 MILL LEVY OVERRIDE 2025-2026 PROPOSED BUDGET**

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

- \$60 million for competitive compensation with \$46 million for district allocation and \$14 million for charter allocation based on student count
- Teachers (licensed staff) received 9.2% average pay increase in 2024 built into ongoing base pay
- Classified staff received 9% pay increase in 2024 built into ongoing base pay
- All other staff received 7% pay increase in 2024 built into ongoing base pay
- \$6 million for added safety and security enhancements for additional school resource officer support, additional campus security specialists at all district-run elementary schools and an annual security equipment allowance

Pay increases were retroactive to the beginning of the 2023-2024 school year with lump sum payments on January 2024 paychecks and the new rate of pay began in February 2024 for all staff. This means that the full \$60 million in compensation was expensed in 2023-2024 despite the passage of the MLO almost halfway through the fiscal year.

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

# SUMMARY OF COMBINED GENERAL FUNDS

	General Fund (10)	Outdoor Education Fund (13)	Capital Projects Fund (14)	Full Day Kindergarten Fund (15)	Transportation Fund (25)
Beginning Fund Balance	\$ 143,715,809	\$ -	\$ 24,270,673	\$ -	\$ 4,409,885
Revenues					
Property Taxes	\$ 451,590,356	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	37,108,913	-	-	-	-
Other Local Income	41,578,255	1,615,600	1,911,264	-	1,625,000
Intergovernmental	400,133,836	-	-	-	6,236,889
Other	-	-	174,528	-	-
<b>Total Revenues</b>	<b>\$ 930,411,360</b>	<b>\$ 1,615,600</b>	<b>\$ 2,085,792</b>	<b>\$ -</b>	<b>\$ 7,861,889</b>
Expenditures					
Salaries	415,785,542	1,060,183	-	-	16,182,298
Benefits	159,416,769	365,858	-	-	6,998,676
Purchased Services	52,624,048	179,293	-	-	10,927,391
Contracts w/ Charter Schools	220,690,468	-	-	-	-
Supplies	52,590,100	247,994	-	-	3,618,685
Equipment	-	69,596	8,160,024	-	207,000
Other	3,056,965	46,236	-	-	(611,500)
<b>Total Expenditures</b>	<b>\$ 904,163,892</b>	<b>\$ 1,969,160</b>	<b>\$ 8,160,024</b>	<b>\$ -</b>	<b>\$ 37,322,550</b>
BOE Contingency	\$ 7,790,000	\$ -	\$ -	\$ -	\$ -
<b>Net Income/(Loss)</b>	<b>\$ 18,457,468</b>	<b>\$ (353,560)</b>	<b>\$ (6,074,232)</b>	<b>\$ -</b>	<b>\$ (29,460,661)</b>
Transfers In/(Out)	(36,567,672)	365,560	(1,805,608)	-	25,744,758
<b>Net Change in Fund Balance</b>	<b>\$ (18,110,204)</b>	<b>\$ 12,000</b>	<b>\$ (7,879,840)</b>	<b>\$ -</b>	<b>\$ (3,715,903)</b>
<b>Ending Fund Balance</b>	<b>\$ 125,605,605</b>	<b>\$ 12,000</b>	<b>\$ 16,390,833</b>	<b>\$ -</b>	<b>\$ 693,982</b>
TABOR Reserve	23,370,000	-	-	-	-
BOE Reserve	23,370,000	-	-	-	-
School Carry Over Reserve	25,032,378	-	-	-	-
Medicaid Carry Over Reserve	17,506	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-
Enrollment Reserve	2,000,000	-	-	-	-
SPED/Mental Health Reserve	187,476	-	-	-	-
Multi-Year Lease Reserve	2,099,214	-	-	-	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 49,529,031</b>	<b>\$ 12,000</b>	<b>\$ 16,390,833</b>	<b>\$ -</b>	<b>\$ 693,982</b>

- General Fund 10 - accounts for 71% of all the financial activity in the District inclusive of teacher salary and benefits as well as supplies and services
- Outdoor Education Fund 13 - accounts for the financial activity associated with Stone Canyon Outdoor Edventures, 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 \$5,000 or more
- Full Day Kindergarten Fund (FDK) 15 – accounted for the financial activity associated with the FDK tuition based program at many of the District elementary schools. This fund was discontinued with implementation of state-funded FDK.
- Transportation Fund 25 – accounts for the financial activity associated with transporting students to and from school as well as field trips and athletic events

# SUMMARY OF SPECIAL REVENUE FUNDS

## 2025-2026 PROPOSED BUDGET

	Nutrition Services NSLP Fund (21)	Nutrition Services Non-NSLP Fund (28)	Governmental Designated Purpose Grants Fund (22)	Pupil Activity Fund (23)	Athletics and Activities Fund (26)	Child Care Fund (29)
Beginning Fund Balance	\$ 9,911,693	\$ -	\$ -	\$ -	\$ 4,512,248	\$ 3,938,481
Revenues						
Property Taxes	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	7,549,789	-	-	-	15,491,903	10,579,875
Intergovernmental	27,830,986	-	14,201,365	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 35,380,775</b>	<b>\$ -</b>	<b>\$ 14,201,365</b>	<b>\$ -</b>	<b>\$ 15,491,903</b>	<b>\$ 10,579,875</b>
Expenditures						
Salaries	11,605,272	-	9,047,953	-	7,521,033	8,343,233
Benefits	5,073,405	-	3,021,049	-	1,815,761	3,135,756
Purchased Services	280,200	-	1,343,285	-	6,058,618	1,500,700
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	20,127,789	-	726,001	-	6,108,965	223,777
Equipment	564,678	-	-	-	32,572	-
Other	897,500	-	63,077	-	2,399,174	460,310
<b>Total Expenditures</b>	<b>\$ 38,548,844</b>	<b>\$ -</b>	<b>\$ 14,201,365</b>	<b>\$ -</b>	<b>\$ 23,936,123</b>	<b>\$ 13,663,776</b>
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Income/(Loss)</b>	<b>\$ (3,168,069)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,444,220)</b>	<b>\$ (3,083,901)</b>
Transfers In/(Out)	3,168,069	-	-	-	6,554,784	1,415,284
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,889,436)</b>	<b>\$ (1,668,617)</b>
<b>Ending Fund Balance</b>	<b>\$ 9,911,693</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,622,812</b>	<b>\$ 2,269,864</b>
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	2,622,812	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 9,911,693</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,269,864</b>

- *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*
- *Nutrition Services Non - NSLP Fund 28 – accounted for the financial activity associated with catering, a la carte and lunch meal services provided to schools not on the National School Lunch Program; this fund will not be used in 2025-2026 due to the Healthy School Meals for All program implementation*
- *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)*
- *Pupil Activity Fund 23 – accounted for the financial activity associated with student led and controlled clubs and activities that may include fundraisers and donation projects to other non-profit organizations; this fund will not be used in 2025-2026*
- *Athletics and Activities Fund 26 – accounts for the financial activity associated with all the sports and activities offered at the District's secondary schools*
- *Child Care Fund 29 – accounts for the financial activity associated with the 45 Before and After School Care programs at District schools*

# SUMMARY OF OTHER DISTRICT FUNDS

## 2025-2026 PROPOSED BUDGET

	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	\$ 80,629,404	\$ 1,930	\$ 291,837,635	\$ 5,517,453	\$ 587,369	\$ 35,880
Revenues						
Property Taxes	55,036,532	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,804,334	-	10,831,374	70,537,861	933,382	52,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 57,840,866</b>	<b>\$ -</b>	<b>\$ 10,831,374</b>	<b>\$ 70,537,861</b>	<b>\$ 933,382</b>	<b>\$ 52,000</b>
Expenditures						
Salaries	-	-	1,285,773	-	-	-
Benefits	-	-	457,855	-	-	-
Purchased Services	2,000	4,000	1,482,539	70,529,035	773,875	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	531,180	-	-	-
Equipment	-	-	108,109,753	-	-	-
Other	52,262,406	1,120,825	-	-	-	49,000
<b>Total Expenditures</b>	<b>\$ 52,264,406</b>	<b>\$ 1,124,825</b>	<b>\$ 111,867,100</b>	<b>\$ 70,529,035</b>	<b>\$ 773,875</b>	<b>\$ 49,000</b>
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Income/(Loss)</b>	<b>\$ 5,576,460</b>	<b>\$ (1,124,825)</b>	<b>\$ (101,035,726)</b>	<b>\$ 8,826</b>	<b>\$ 159,507</b>	<b>\$ 3,000</b>
Transfers In/(Out)	-	1,124,825	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>\$ 5,576,460</b>	<b>\$ -</b>	<b>\$ (101,035,726)</b>	<b>\$ 8,826</b>	<b>\$ 159,507</b>	<b>\$ 3,000</b>
<b>Ending Fund Balance</b>	<b>\$ 86,205,864</b>	<b>\$ 1,930</b>	<b>\$ 190,801,909</b>	<b>\$ 5,526,279</b>	<b>\$ 746,876</b>	<b>\$ 38,880</b>
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 86,205,864</b>	<b>\$ 1,930</b>	<b>\$ 190,801,909</b>	<b>\$ 5,526,279</b>	<b>\$ 746,876</b>	<b>\$ 38,880</b>

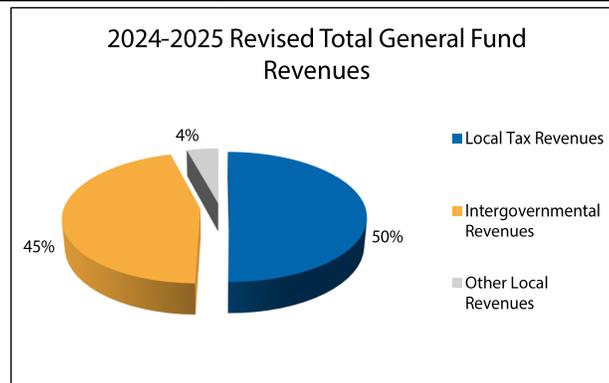
- *Bond Redemption Fund 31 – accounts for the financial activity associated with the collection of property taxes and the payment of principal and interest on general obligation bond debt approved by the taxpayer through an election*
- *COP Lease Payment Fund 39 – accounts for the financial activity 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 Funds 41 and 45 – accounts for the financial activity associated with capital projects and equipment funded from the proceeds of General Obligation Bonds as well as Certificates of Participation*
- *Self-Insured Health Funds 65 and 66 – accounts for the financial activity associated with the payment of premiums and claims associated with the Medical and Short Term Disability Insurance programs*
- *Private Purpose Trust Fund 75 – accounts for the financial activity associated with the Philip S Miller Trust providing scholarships to Castle Rock area high school students at Castle View, Douglas County, Renaissance Secondary and Ponderosa High Schools*

# 2024-2025 BUDGETED REVENUES

## REVISED AS OF JANUARY 28, 2025

The actual funded pupil count (FPC) in 2024-2025 is 60,800 of which 1,303 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 2024-2025 is 61,851. Total enrollment decreased 113 students from 2023-2024.

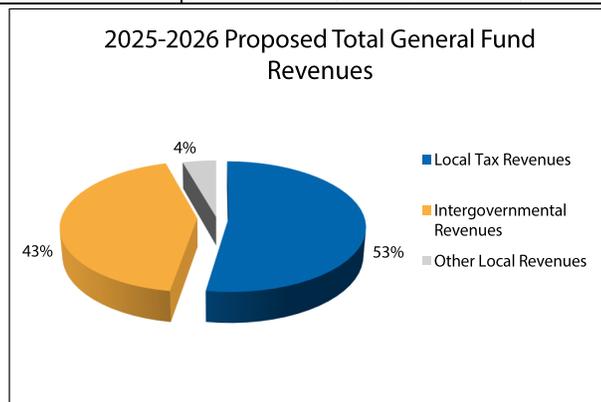
TOTAL SOURCES BY FUND	2024-2025 Revised Budgeted Revenues			
	Fund	Beginning Fund Balance	Revenues	Transfers In
General (see chart below)	\$ 149,851,093	\$ 916,296,294	\$ -	\$ 1,066,147,387
Outdoor Education	-	1,567,622	80,238	1,647,860
Capital Projects	36,342,987	2,869,585	4,951,472	44,164,044
Full Day Kindergarten	-	-	-	-
Transportation	8,276,615	7,249,714	22,993,112	38,519,441
<b>Total Combined General Fund</b>	<b>\$ 194,470,695</b>	<b>\$ 927,983,215</b>	<b>\$ 28,024,822</b>	<b>\$ 1,150,478,732</b>
Nutrition Services NSLP	7,250,920	35,178,016	3,170,424	45,599,360
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	16,015,364	-	16,015,364
Pupil Activity	-	-	-	-
Athletics and Activities	3,899,436	15,159,313	6,566,570	25,625,319
Child Care	5,152,491	10,344,538	1,491,927	16,988,956
<b>Total Special Revenue Fund</b>	<b>\$ 16,302,847</b>	<b>\$ 76,697,231</b>	<b>\$ 11,228,921</b>	<b>\$ 104,228,999</b>
Bond Redemption	81,628,110	58,574,025	-	140,202,135
Certificates of Participation (COP) Lease Payments	1,866	-	1,123,439	1,125,305
<b>Total Debt Service and Lease Payment Fund</b>	<b>\$ 81,629,976</b>	<b>\$ 58,574,025</b>	<b>\$ 1,123,439</b>	<b>\$ 141,327,440</b>
Bond Building and Building	-	318,642,204	-	318,642,204
Certificates of Participation (COP) Building	-	-	-	-
<b>Total Building Fund</b>	<b>\$ -</b>	<b>\$ 318,642,204</b>	<b>\$ -</b>	<b>\$ 318,642,204</b>
Medical and Dental	3,848,953	65,375,635	-	69,224,588
Short Term Disability Insurance	418,731	898,353	-	1,317,084
<b>Total Internal Service Fund</b>	<b>\$ 4,267,684</b>	<b>\$ 66,273,988</b>	<b>\$ -</b>	<b>\$ 70,541,672</b>
Private Purpose Trust	31,379	52,000	-	83,379
<b>Total Trust and Agency Fund</b>	<b>\$ 31,379</b>	<b>\$ 52,000</b>	<b>\$ -</b>	<b>\$ 83,379</b>



# 2025-2026 BUDGETED REVENUES PROPOSED AS OF MAY 6, 2025

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

TOTAL SOURCES BY FUND	2025-2026 Proposed Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 143,715,809	\$ 930,411,360	\$ -	\$ 1,074,127,169
Outdoor Education	-	1,615,600	365,560	1,981,160
Capital Projects	24,270,673	2,085,792	(1,805,608)	24,550,857
Full Day Kindergarten	-	-	-	-
Transportation	4,409,885	7,861,889	25,744,758	38,016,532
<b>Total Combined General Fund</b>	<b>\$ 172,396,367</b>	<b>\$ 941,974,641</b>	<b>\$ 24,304,710</b>	<b>\$ 1,138,675,718</b>
Nutrition Services NSLP	9,911,693	35,380,775	3,168,069	48,460,537
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	14,201,365	-	14,201,365
Pupil Activity	-	-	-	-
Athletics and Activities	4,512,248	15,491,903	6,554,784	26,558,935
Child Care	3,938,481	10,579,875	1,415,284	15,933,640
<b>Total Special Revenue Fund</b>	<b>\$ 18,362,422</b>	<b>\$ 75,653,918</b>	<b>\$ 11,138,137</b>	<b>\$ 105,154,477</b>
Bond Redemption	80,629,404	57,840,866	-	138,470,270
Certificates of Participation (COP) Lease Payments	1,930	-	1,124,825	1,126,755
<b>Total Debt Service and Lease Payment Fund</b>	<b>\$ 80,631,334</b>	<b>\$ 57,840,866</b>	<b>\$ 1,124,825</b>	<b>\$ 139,597,025</b>
Bond Building and Building	291,837,635	10,831,374	-	302,669,009
Certificates of Participation (COP) Building	-	-	-	-
<b>Total Building Fund</b>	<b>\$ 291,837,635</b>	<b>\$ 10,831,374</b>	<b>\$ -</b>	<b>\$ 302,669,009</b>
Medical and Dental	5,517,453	70,537,861	-	76,055,314
Short Term Disability Insurance	587,369	933,382	-	1,520,751
<b>Total Internal Service Fund</b>	<b>\$ 6,104,822</b>	<b>\$ 71,471,243</b>	<b>\$ -</b>	<b>\$ 77,576,065</b>
Private Purpose Trust	35,880	52,000	-	87,880
<b>Total Trust and Agency Fund</b>	<b>\$ 35,880</b>	<b>\$ 52,000</b>	<b>\$ -</b>	<b>\$ 87,880</b>

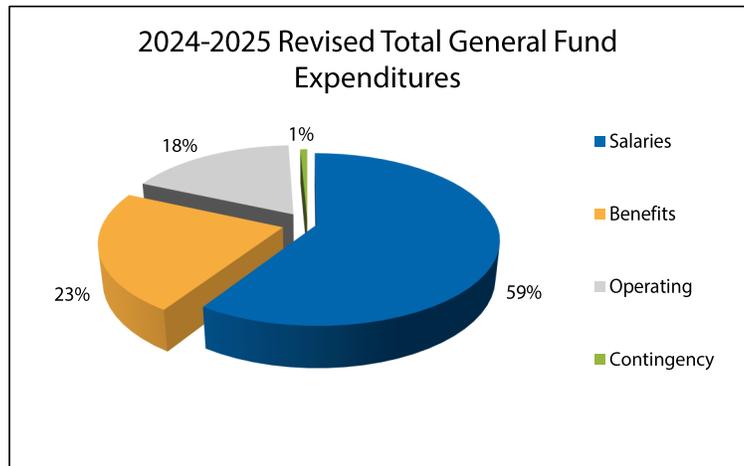


# 2024-2025 BUDGETED EXPENDITURES REVISED AS OF JANUARY 28, 2025

**Salaries** and **Benefits** account for the largest component of General Fund expenditures at 82% of the total. The Revised Budget includes contingency in the total amount of \$4.9 million.

TRANSFERS AND EXPENDITURES BY FUND	2024-2025 Revised Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
<b>Fund</b>			
General (see chart below)	\$ 890,762,746	\$ 40,377,182	\$ 931,139,928
Outdoor Education	1,584,146	-	1,584,146
Capital Projects	27,989,102	-	27,989,102
Full Day Kindergarten	-	-	-
Transportation	36,166,087	-	36,166,087
<b>Total Combined General Fund</b>	<b>\$ 956,502,081</b>	<b>\$ 40,377,182</b>	<b>\$ 996,879,263</b>
Nutrition Services NSLP	39,589,963	-	39,589,963
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	16,015,364	-	16,015,364
Pupil Activity	-	-	-
Athletics and Activities	22,236,718	-	22,236,718
Child Care	13,578,462	-	13,578,462
<b>Total Special Revenue Fund</b>	<b>\$ 91,420,507</b>	<b>\$ -</b>	<b>\$ 91,420,507</b>
Bond Redemption	59,572,731	-	59,572,731
Certificates of Participation (COP) Lease Payments	1,123,439	-	1,123,439
<b>Total Debt Service and Lease Payment Fund</b>	<b>\$ 60,696,170</b>	<b>\$ -</b>	<b>\$ 60,696,170</b>
Bond Building and Building	24,709,729	-	24,709,729
Certificates of Participation (COP) Building	-	-	-
<b>Total Building Fund</b>	<b>\$ 24,709,729</b>	<b>\$ -</b>	<b>\$ 24,709,729</b>
Medical and Dental	65,982,116	-	65,982,116
Short Term Disability Insurance	738,335	-	738,335
<b>Total Internal Service Fund</b>	<b>\$ 66,720,451</b>	<b>\$ -</b>	<b>\$ 66,720,451</b>
Private Purpose Trust	48,000	-	48,000
<b>Total Trust and Agency Fund</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>\$ 48,000</b>

Please note that the table above includes budgeted transfers of \$40.4 million. The general fund pass through to charters is \$210.8 million. Both of these figures are excluded from the graph to the right.

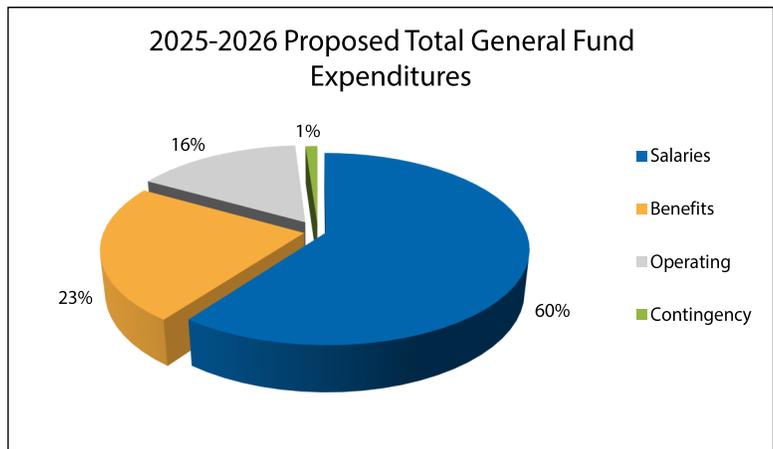


# 2025-2026 BUDGETED EXPENDITURES PROPOSED AS OF MAY 6, 2025

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

TRANSFERS AND EXPENDITURES BY FUND	2025-2026 Proposed Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 911,953,892	\$ 36,567,672	\$ 948,521,564
Outdoor Education	1,969,160	-	1,969,160
Capital Projects	8,160,024	-	8,160,024
Full Day Kindergarten	-	-	-
Transportation	37,322,550	-	37,322,550
<b>Total Combined General Fund</b>	<b>\$ 959,405,626</b>	<b>\$ 36,567,672</b>	<b>\$ 995,973,298</b>
Nutrition Services NSLP	38,548,844	-	38,548,844
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	14,201,365	-	14,201,365
Pupil Activity	-	-	-
Athletics and Activities	23,936,123	-	23,936,123
Child Care	13,663,776	-	13,663,776
<b>Total Special Revenue Fund</b>	<b>\$ 90,350,108</b>	<b>\$ -</b>	<b>\$ 90,350,108</b>
Bond Redemption	52,264,406	-	52,264,406
Certificates of Participation (COP) Lease Payments	1,124,825	-	1,124,825
<b>Total Debt Service and Lease Payment Fund</b>	<b>\$ 53,389,231</b>	<b>\$ -</b>	<b>\$ 53,389,231</b>
Bond Building and Building	111,867,100	-	111,867,100
Certificates of Participation (COP) Building	-	-	-
<b>Total Building Fund</b>	<b>\$ 111,867,100</b>	<b>\$ -</b>	<b>\$ 111,867,100</b>
Medical and Dental	70,529,035	-	70,529,035
Short Term Disability Insurance	773,875	-	773,875
<b>Total Internal Service Fund</b>	<b>\$ 71,302,910</b>	<b>\$ -</b>	<b>\$ 71,302,910</b>
Private Purpose Trust	49,000	-	49,000
<b>Total Trust and Agency Fund</b>	<b>\$ 49,000</b>	<b>\$ -</b>	<b>\$ 49,000</b>

Please note that the table above includes budgeted transfers of \$36.6 million. The general fund pass through to charters is \$220.7 million. Both of these figures are excluded from the graph to the right.



# 2025-2026 PROPOSED STAFF POSITION BUDGETS

Position Type	FTE
<b>100 Administrators</b>	<b>200</b>
Support - Instructional Staff	11
Support - Students	2
Support Services - Business	1
Support Services - Central and Other	5
Support Services - General Administration	6
Support Services - School Administration	175
<b>200 Licensed - Instructional</b>	<b>3749</b>
Instruction	3240
Operations and Maintenance Services	1
Support - Instructional Staff	72
Support - Students	409
Support Services - School Administration	28
<b>300 Professional</b>	<b>335</b>
Community Services	5
Enterprise Operations	50
Facilities Acquisition and Construction Services	6
Food Services Operations	17
Instruction	3
Operations and Maintenance Services	16
Student Transportation Services	17
Support - Instructional Staff	78
Support - Students	23
Support Services - Business	39
Support Services - Central and Other	75
Support Services - General Administration	6
<b>400 Paraprofessionals</b>	<b>1321</b>
Enterprise Operations	53
Instruction	1092
Student Transportation Services	73
Support - Instructional Staff	37
Support - Students	52
Support Services - Central and Other	15
<b>500 Office/Administrative Support</b>	<b>409</b>
Community Services	3
Enterprise Operations	1
Facilities Acquisition and Construction Services	1
Food Services Operations	4
Operations and Maintenance Services	12
Student Transportation Services	31
Support - Instructional Staff	26
Support - Students	25
Support Services - Business	6
Support Services - Central and Other	18
Support Services - General Administration	6
Support Services - School Administration	276
<b>600 Crafts, Trades, and Services</b>	<b>898</b>
Enterprise Operations	5
Food Services Operations	295
Operations and Maintenance Services	375
Student Transportation Services	220
Support Services - Business	3
<b>Grand Total</b>	<b>6912</b>

DCSD is budgeting for 6,912 full time equivalent positions in 2025 -2026. The positions are organized below by job classification for the type of position and further by program for the type of service provided. This does not include charter school employees, but does include all District funds.

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

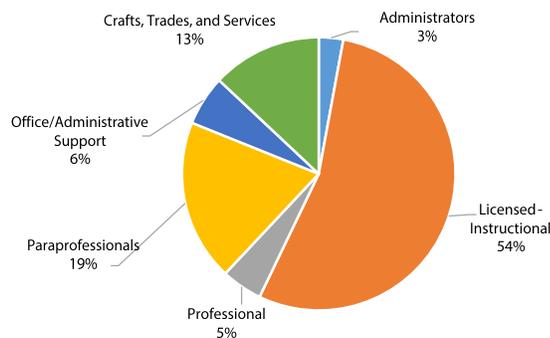
**Licensed - Instructional** - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

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

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

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

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



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

# **COMBINED GENERAL FUND BUDGETS**

# 2025-2026 GENERAL FUND REVENUES

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026
<b>Balance on Hand July 1</b>	<b>156,274,421</b>	<b>139,160,142</b>	<b>149,851,093</b>	<b>149,851,093</b>	<b>143,715,809</b>
<b>Revenues</b>					
<b>Local Taxes</b>					
Property Tax (In SFA)	279,816,413	310,272,053	285,546,955	285,273,231	311,877,356
Budget Override	139,713,000	139,713,000	139,713,000	139,713,000	139,713,000
Specific Ownership Taxes (In SFA)	18,537,938	21,243,656	20,329,146	20,329,146	20,939,020
Specific Ownership Taxes (Out of SFA)	15,736,204	13,756,344	14,756,962	15,776,091	16,169,893
Subtotal Local Taxes	\$ 453,803,555	\$ 484,985,053	\$ 460,346,063	\$ 461,091,468	\$ 488,699,269
<b>Intergovernmental Revenue</b>					
Equalization Entitlements	331,959,976	337,311,088	358,835,119	358,835,119	342,906,515
Special Education	24,675,583	25,233,250	26,436,014	26,436,014	27,671,460
Vocational Education	636,584	742,087	742,087	834,678	816,000
Gifted & Talented	656,600	656,600	644,279	644,279	657,165
Charter School Capital Construction	5,476,938	5,476,937	5,396,286	5,418,257	5,418,259
Federal - Medicaid Reimbursement	4,772,954	5,110,683	5,021,148	4,868,037	3,789,846
State PERA Contribution	1,712,667	9,000,000	9,000,000	9,000,000	9,000,000
Universal Preschool Program	6,259,520	6,810,491	8,208,632	7,243,101	7,295,841
Other	3,417,940	2,349,261	2,497,127	3,023,080	2,578,750
Subtotal Intergovernmental Revenue	\$ 379,568,762	\$ 392,690,397	\$ 416,780,692	\$ 416,302,566	\$ 400,133,836
<b>Other Local Revenue</b>					
General Fund Interest	6,768,118	6,832,237	6,832,237	7,419,404	7,027,494
Charter School Purchased Services	7,701,793	9,652,248	9,976,490	9,984,617	11,984,097
Preschool	688,703	774,681	943,050	878,989	790,000
School Based	9,456,320	9,697,490	10,507,876	9,820,697	10,677,555
Concurrent Enrollment	5,367,324	6,000,000	6,000,000	6,000,000	6,446,676
Other	13,266,801	4,976,128	4,909,886	6,156,136	4,652,433
Subtotal Other Local Revenue	\$ 43,249,059	\$ 37,932,784	\$ 39,169,539	\$ 40,259,843	\$ 41,578,255
<b>Total Revenue</b>	<b>\$ 876,621,377</b>	<b>\$ 915,608,234</b>	<b>\$ 916,296,294</b>	<b>\$ 917,653,876</b>	<b>\$ 930,411,360</b>
<b>Total Program Funding*</b>	<b>\$ 630,314,326</b>	<b>\$ 668,826,797</b>	<b>\$ 664,711,220</b>	<b>\$ 664,437,496</b>	<b>\$ 675,722,891</b>

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

# 2025-2026 GENERAL FUND EXPENDITURES

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026
<b>Expenditures</b>					
Salaries	393,061,202	402,296,987	402,266,962	406,981,117	415,785,542
Administrators	22,597,968	22,976,497	22,904,875	23,098,078	23,674,538
Certified	264,471,393	275,600,561	275,272,059	277,816,942	287,438,811
ProTech	18,631,664	21,888,587	22,191,231	20,785,054	21,861,958
Classified	62,508,722	70,596,052	70,622,257	73,270,191	71,999,081
Substitutes	6,791,400	6,516,088	6,410,526	6,850,568	6,085,732
Overtime	758,013	633,891	634,898	792,443	789,578
Additional Pay	17,302,042	4,085,311	4,231,116	4,367,840	3,935,844
Benefits	134,704,498	143,091,542	144,167,549	146,552,520	150,416,769
State PERA Contribution	1,712,667	9,000,000	9,000,000	9,000,000	9,000,000
Subtotal - Salaries & Benefits	\$ 529,478,366	\$ 554,388,529	\$ 555,434,511	\$ 562,533,637	\$ 575,202,311
Purchased Professional Services	13,723,711	12,618,169	16,774,165	12,624,903	13,531,835
Purchased Property Services	15,603,526	15,112,751	16,691,156	16,043,719	16,082,508
Other Purchased Services	21,201,959	22,018,092	23,077,491	17,794,799	23,009,705
Supplies	35,034,649	51,035,574	58,825,239	49,751,209	52,590,100
Equipment	2,963,347	-	-	-	-
Other	6,106,385	2,835,264	4,317,860	3,617,153	3,056,965
<b>Total Expenditures</b>	<b>\$ 624,111,943</b>	<b>\$ 658,008,379</b>	<b>\$ 675,120,422</b>	<b>\$ 662,365,421</b>	<b>\$ 683,473,424</b>
<b>Charter School Pass Through</b>	<b>195,397,697</b>	<b>214,601,325</b>	<b>210,770,433</b>	<b>214,819,357</b>	<b>220,690,468</b>
<b>Transfers</b>					
Outdoor Education Fund	22,706	80,238	80,238	180,238	365,560
Transportation Fund	25,993,112	25,993,112	22,993,112	22,993,112	25,744,758
Capital Projects Fund	25,444,309	920,396	4,951,472	7,133,772	(1,805,608)
Nutrition Services NSLP Fund	2,879,595	2,895,424	3,170,424	3,170,424	3,168,069
Nutrition Services Non-NSLP Fund	-	-	-	-	-
Child Care Fund	1,563,758	1,551,076	1,491,927	1,565,882	1,415,284
Athletics & Activities Fund	6,512,459	6,554,784	6,566,570	8,101,570	6,554,784
COP Lease Payments Fund	1,119,125	1,123,439	1,123,439	1,123,439	1,124,825
<b>Total Transfers</b>	<b>\$ 63,535,064</b>	<b>\$ 39,118,469</b>	<b>\$ 40,377,182</b>	<b>\$ 44,268,437</b>	<b>\$ 36,567,672</b>
<b>Total Expenditures and Transfers</b>	<b>\$ 883,044,705</b>	<b>\$ 911,728,173</b>	<b>\$ 926,268,037</b>	<b>\$ 921,453,215</b>	<b>\$ 940,731,564</b>
BOE Contingency - 1%	-	7,693,333	4,871,891	2,335,946	7,790,000
<b>Change in Fund Balance</b>	<b>(6,423,328)</b>	<b>(3,813,272)</b>	<b>(14,843,634)</b>	<b>(6,135,284)</b>	<b>(18,110,204)</b>
Ending Fund Balance	149,851,093	135,346,870	135,007,459	143,715,809	125,605,605
TABOR Reserve - 3%	22,200,000	23,080,000	22,200,000	22,200,000	23,370,000
BOE Reserve - 3%	22,200,000	23,080,000	22,200,000	22,200,000	23,370,000
School Carry Over Reserve	20,762,645	21,125,931	20,762,645	25,032,378	25,032,378
Medicaid Carry Over Reserve	22	140,406	22	17,506	17,506
Mental Health and Security Grant	10,177	-	-	-	-
Enrollment Reserve	-	2,335,000	-	-	2,000,000
Assigned One Time Reserve to be Spent in 2025-2026	-	-	5,114,500	5,114,500	-
Multi-Year Lease Reserve	3,218,115	2,659,890	2,659,890	2,659,890	2,099,214
SPED/Mental Health Reserve	-	510,081	-	-	187,476
Set Aside for SB One-Time Bridge (Emergency Capital Needs)	2,840,591	-	321,793	-	-
Assignment of 2018 Mill Levy Override	89,948	-	65,292	-	-
Assignment of 2023 Mill Levy Override	2,631,305	-	-	-	-
<b>Ending Fund Balance - after reserves</b>	<b>\$ 75,898,290</b>	<b>\$ 62,415,562</b>	<b>\$ 61,683,317</b>	<b>\$ 66,491,534</b>	<b>\$ 49,529,031</b>

# 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>104,615</b>	<b>5,734</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>					
Tuition	1,413,325	1,684,130	1,567,622	1,361,071	1,615,600
Grant	29,165	-	-	-	-
Other	10,010	-	-	22,008	-
<b>Total Revenue</b>	<b>\$ 1,452,500</b>	<b>\$ 1,684,130</b>	<b>\$ 1,567,622</b>	<b>\$ 1,383,079</b>	<b>\$ 1,615,600</b>
Transfer from General Fund	22,706	80,238	80,238	180,238	365,560
<b>Total Sources</b>	<b>\$ 1,579,821</b>	<b>\$ 1,770,102</b>	<b>\$ 1,647,860</b>	<b>\$ 1,563,317</b>	<b>\$ 1,981,160</b>
<b>Expenditures</b>					
Salaries	908,027	946,174	881,572	828,956	1,060,183
Benefits	297,434	312,106	292,825	288,053	365,858
Purchased Services	153,359	162,279	162,279	152,975	179,293
Supplies	183,474	204,198	204,198	242,241	247,994
Equipment	-	-	-	20,000	69,596
Field Trips & Other	37,527	43,272	43,272	31,093	46,236
<b>Total Expenditures</b>	<b>\$ 1,579,821</b>	<b>\$ 1,668,029</b>	<b>\$ 1,584,146</b>	<b>\$ 1,563,317</b>	<b>\$ 1,969,160</b>
Change in Fund Balance	\$ (104,615)	\$ 96,339	\$ 63,714	\$ -	\$ 12,000
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ 102,073</b>	<b>\$ 63,714</b>	<b>\$ -</b>	<b>\$ 12,000</b>

# 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 \$5,000 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>17,007,257</b>	<b>31,046,280</b>	<b>36,342,987</b>	<b>36,342,987</b>	<b>24,270,673</b>
<b>Revenues</b>					
Revenue in Lieu of Land	4,154,530	1,754,125	2,863,006	3,363,006	1,911,264
Investment Earnings	-	-	-	-	-
Sale of Land or Buildings	4,698,977	-	-	131	174,528
Other	492,655	2,040,802	6,579	115,512	-
<b>Total Revenue</b>	<b>\$ 9,346,162</b>	<b>\$ 3,794,927</b>	<b>\$ 2,869,585</b>	<b>\$ 3,478,649</b>	<b>\$ 2,085,792</b>
Transfer from General Fund	25,444,309	920,396	4,951,472	7,133,772	(1,805,608)
<b>Total Sources</b>	<b>\$ 51,797,728</b>	<b>\$ 35,761,603</b>	<b>\$ 44,164,044</b>	<b>\$ 46,955,408</b>	<b>\$ 24,550,857</b>
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased/Property Services	222,677	790,000	963,920	199,530	-
Equipment/Building	15,232,064	22,455,872	27,025,182	22,473,767	8,160,024
Other	-	-	-	11,439	-
<b>Total Expenditures</b>	<b>\$ 15,454,740</b>	<b>\$ 23,245,872</b>	<b>\$ 27,989,102</b>	<b>\$ 22,684,735</b>	<b>\$ 8,160,024</b>
Change in Fund Balance	\$ 19,335,731	\$ (18,530,549)	\$ (20,168,045)	\$ (12,072,315)	\$ (7,879,840)
<b>Balance on Hand June 30 - Revenue in Lieu of Land</b>	<b>\$ 8,240,825</b>	<b>\$ 6,865,531</b>	<b>\$ 9,736,052</b>	<b>\$ 10,455,015</b>	<b>\$ 11,265,978</b>
<b>Assigned to School Carry Over</b>	<b>\$ 567,773</b>	<b>\$ 1,774,689</b>	<b>\$ 696,535</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 27,534,390</b>	<b>\$ 3,875,511</b>	<b>\$ 5,742,355</b>	<b>\$ 13,815,657</b>	<b>\$ 5,124,855</b>

# FULL DAY KINDERGARTEN FUND 15

This fund's revenues came from tuition paid by families to access a full day kindergarten program at many of the District's elementary schools. Prior to HB19-1262, the School Finance Act only provided funding for half day Kindergarten at 0.58 FTE. Included in this fund were reserves designated for tuition scholarships meeting the needs of the District's at-risk kindergarten students. Effective with the 2019-2020 Adopted Budget, all expenditures for full day kindergarten have been recorded in the General Fund and tuition is not collected. This fund is included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	-	-	-	-	-
<b>Revenues</b>					
Tuition	-	-	-	-	-
Contributions/Donations	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned to School Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>2,729,578</b>	<b>6,985,485</b>	<b>8,276,615</b>	<b>8,276,615</b>	<b>4,409,885</b>
<b>Revenues</b>					
Transportation Fees	887,949	875,302	875,302	910,243	875,000
State Categorical	5,583,047	5,272,610	5,624,412	5,624,412	6,236,889
Other	808,767	750,000	750,000	771,742	750,000
<b>Total Revenue</b>	<b>\$ 7,279,764</b>	<b>\$ 6,897,912</b>	<b>\$ 7,249,714</b>	<b>\$ 7,306,398</b>	<b>\$ 7,861,889</b>
Transfer from General Fund	25,993,112	25,993,112	22,993,112	22,993,112	25,744,758
<b>Total Sources</b>	<b>\$ 36,002,454</b>	<b>\$ 39,876,509</b>	<b>\$ 38,519,441</b>	<b>\$ 38,576,125</b>	<b>\$ 38,016,532</b>
<b>Expenditures</b>					
Salaries	12,415,473	16,784,867	14,749,947	13,563,187	16,182,298
Benefits	4,704,103	6,401,689	6,197,577	5,211,097	6,998,676
Purchased Services	8,850,397	9,538,344	10,399,112	10,953,980	10,927,391
Supplies	1,020,684	1,431,781	1,342,789	1,148,029	1,618,685
Fuel	1,520,752	2,000,000	2,000,000	1,600,000	2,000,000
Bus Purchases & Equipment	97,633	2,185,006	2,192,262	2,430,563	207,000
Field Trips and Other	(883,205)	(715,600)	(715,600)	(740,612)	(611,500)
<b>Total Expenditures</b>	<b>\$ 27,725,838</b>	<b>\$ 37,626,087</b>	<b>\$ 36,166,087</b>	<b>\$ 34,166,243</b>	<b>\$ 37,322,550</b>
Change in Fund Balance	\$ 5,547,038	\$ (4,735,063)	\$ (5,923,261)	\$ (3,866,733)	\$ (3,715,903)
<b>Assigned to Future Year Transportation Obligations</b>	<b>\$ 1,631,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 6,645,078</b>	<b>\$ 2,250,422</b>	<b>\$ 2,353,354</b>	<b>\$ 4,409,882</b>	<b>\$ 693,982</b>

# 2025-2026 BUDGET GENERAL FUND

## SCHOOL vs. SCHOOL SUPPORT vs. CENTRAL

The following illustrative example demonstrates that approximately 70% of the General Fund expenditures (excluding Charter School Pass Through) are spent directly in the schools. This is slight increase from the 2024-2025 Revised Budget as a percentage of total expenditures and the per pupil amount of School Managed Expenditures is increasing over \$500 per pupil year-over-year primarily due to compensation increases.

### Per Pupil Expense: Neighborhood Schools Only

Expenditures	2024-2025 Adopted		2024-2025 Revised		2025-2026 Proposed	
	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense
<b>School Managed Expenditures</b>						
Site Based Budget (SBB) Base Allocation	\$ 5,445	35.4%	\$ 5,460	34.5%	\$ 5,885	35.9%
Discretionary (SBB Allocation)	1,212	7.9%	1,516	9.6%	1,312	8.0%
Non-Discretionary (SBB Allocation)	3,598	23.4%	3,647	23.0%	3,789	23.1%
Alternative School Allocation	474	3.1%	470	3.0%	492	3.0%
Department Head Pay	9	0.1%	9	0.1%	9	0.1%
<b>Total Direct School Expenditures</b>	<b>\$ 10,737</b>	<b>69.8%</b>	<b>\$ 11,102</b>	<b>70.1%</b>	<b>\$ 11,487</b>	<b>70.2%</b>
<b>School Support Expenditures</b>						
SPED and ECE SPED - Non SBB Allocation	\$ 910	5.9%	\$ 977	6.2%	\$ 978	6.0%
Transportation Interfund Transfer	601	3.9%	531	3.4%	605	3.7%
Operations and Maintenance	508	3.3%	513	3.2%	555	3.4%
Student Support Services	502	3.3%	553	3.5%	510	3.1%
Utilities	305	2.0%	304	1.9%	325	2.0%
Athletics and Activities	162	1.1%	162	1.0%	163	1.0%
Security	216	1.4%	247	1.6%	218	1.3%
Post Secondary Education	288	1.9%	306	1.9%	312	1.9%
Curriculum, Instruction and Assessment	85	0.6%	85	0.5%	94	0.6%
Internet and Phones Service	35	0.2%	35	0.2%	32	0.2%
Assessment	56	0.4%	58	0.4%	61	0.4%
Choice Office and Home Education Partnership	39	0.3%	39	0.2%	41	0.2%
Planning and Construction and Chief Operating Officer	33	0.2%	33	0.2%	37	0.2%
Classroom Applications Licensing and Support	8	0.1%	8	0.1%	18	0.1%
<b>Total School Support Expenditures</b>	<b>\$ 3,749</b>	<b>24.4%</b>	<b>\$ 3,852</b>	<b>24.3%</b>	<b>\$ 3,950</b>	<b>24.1%</b>
<b>System Wide Expenditures</b>						
Information Technology	\$ 169	1.1%	\$ 170	1.1%	\$ 182	1.1%
Business Services	136	0.9%	141	0.9%	148	0.9%
Human Resources	89	0.6%	89	0.6%	97	0.6%
Workday, Infinite Campus and Other Systems Licensing and Support	77	0.5%	77	0.5%	82	0.5%
Worker's Compensation	59	0.4%	59	0.4%	60	0.4%
Risk Management	92	0.6%	95	0.6%	99	0.6%
Firewall, Servers, Other Operations Licensing and Support and Data Center	70	0.5%	70	0.4%	70	0.4%
School Leadership	52	0.3%	51	0.3%	56	0.3%
Legal	42	0.3%	42	0.3%	45	0.3%
Communications	34	0.2%	34	0.2%	36	0.2%
Superintendent	30	0.2%	38	0.2%	31	0.2%
Board of Education	14	0.1%	14	0.1%	16	0.1%
Sick Leave Severance	12	0.1%	12	0.1%	12	0.1%
Mobile Moves	12	0.1%	4	0.0%	3	0.0%
<b>Total System Wide Expenditures</b>	<b>\$ 886</b>	<b>5.8%</b>	<b>\$ 894</b>	<b>5.6%</b>	<b>\$ 937</b>	<b>5.7%</b>
<b>Total Per Pupil Expenditures</b>	<b>\$ 15,372</b>	<b>100.0%</b>	<b>\$ 15,848</b>	<b>100.0%</b>	<b>\$ 16,375</b>	<b>100.0%</b>

# **SPECIAL REVENUE FUND BUDGETS**

# NUTRITION SERVICES NSLP FUND 21

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

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>5,079,435</b>	<b>5,993,568</b>	<b>7,250,920</b>	<b>7,250,920</b>	<b>9,911,693</b>
<b>Revenues</b>					
Food Sales	5,044,883	5,817,075	5,817,075	5,041,699	5,065,000
Federal Reimbursement	8,277,137	7,656,045	7,656,045	7,465,589	7,702,207
Commodity Contribution	1,255,535	1,227,768	2,638,784	2,638,784	2,467,789
Miscellaneous	103,929	25,000	25,000	14,800	17,000
Sale of Capital Assets	83,855	-	-	10,813	-
State Match Child Nutr. & CDE Revenue	18,054,944	18,989,490	19,041,112	19,612,065	20,128,779
<b>Total Revenues</b>	<b>\$ 32,820,284</b>	<b>\$ 33,715,378</b>	<b>\$ 35,178,016</b>	<b>\$ 34,783,750</b>	<b>\$ 35,380,775</b>
Transfer from General Fund	2,879,595	2,895,424	3,170,424	3,170,424	3,168,069
<b>Total Sources</b>	<b>\$ 40,779,314</b>	<b>\$ 42,604,370</b>	<b>\$ 45,599,360</b>	<b>\$ 45,205,094</b>	<b>\$ 48,460,537</b>
<b>Expenditures</b>					
Salaries	11,011,431	11,515,696	11,549,498	11,245,528	11,605,272
Benefits	4,390,870	4,947,920	4,960,716	4,830,547	5,073,405
Food & Commodities	14,555,526	17,116,657	20,002,549	16,309,617	18,537,789
Purchased Services & Repairs	304,068	267,200	299,700	245,895	280,200
Supplies	1,850,196	1,590,000	1,590,000	1,585,517	1,590,000
Equipment	244,222	290,000	290,000	202,813	564,678
Other	1,172,081	867,500	897,500	873,485	897,500
<b>Total Expenditures</b>	<b>\$ 33,528,393</b>	<b>\$ 36,594,973</b>	<b>\$ 39,589,963</b>	<b>\$ 35,293,402</b>	<b>\$ 38,548,844</b>
Change in Fund Balance	\$ 2,171,485	\$ 15,829	\$ (1,241,523)	\$ 2,660,773	\$ -
<b>Ending Fund Balance - after reserves</b>	<b>\$ 7,250,920</b>	<b>\$ 6,009,397</b>	<b>\$ 6,009,397</b>	<b>\$ 9,911,693</b>	<b>\$ 9,911,693</b>

## 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	-	-	-	-	-
<b>Revenues</b>					
Food Sales	-	-	-	-	-
Federal Reimbursement	-	-	-	-	-
Commodity Contribution	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Food & Commodities	-	-	-	-	-
Purchased Services & Repairs	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	-	-	-	-	-
<b>Revenues</b>					
State Revenue	1,081,149	969,711	1,983,303	1,970,934	1,161,730
Federal Revenue	16,201,058	14,132,793	14,032,061	14,086,700	13,039,635
Other Revenue	67,189	-	-	-	-
<b>Total Revenue</b>	<b>\$ 17,349,396</b>	<b>\$ 15,102,504</b>	<b>\$ 16,015,364</b>	<b>\$ 16,057,634</b>	<b>\$ 14,201,365</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 17,349,396</b>	<b>\$ 15,102,504</b>	<b>\$ 16,015,364</b>	<b>\$ 16,057,634</b>	<b>\$ 14,201,365</b>
<b>Expenditures</b>					
Salaries	9,566,859	9,248,300	9,159,533	9,160,202	9,047,953
Benefits	3,157,910	2,987,850	2,916,617	2,925,767	3,021,049
Purchased/Property Services	2,856,922	1,992,603	2,154,074	2,184,598	1,343,285
Supplies	805,496	447,881	553,394	540,556	726,001
Equipment	165,737	76,680	886,313	899,735	-
Other	796,473	349,190	345,433	346,777	63,077
<b>Total Expenditures</b>	<b>\$ 17,349,396</b>	<b>\$ 15,102,504</b>	<b>\$ 16,015,364</b>	<b>\$ 16,057,634</b>	<b>\$ 14,201,365</b>
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	-	-	-	-	-
<b>Revenue</b>					
Pupil Activity	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
Pupil Activity					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased/Property Services	-	-	-	-	-
Supplies	-	-	-	-	-
Equipment	-	-	-	-	-
Other	-	-	-	-	-
Total Pupil Activity	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned to School Program Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>3,897,060</b>	<b>1,774,266</b>	<b>3,899,436</b>	<b>3,899,436</b>	<b>4,512,248</b>
<b>Revenues</b>					
Student Fees	4,132,670	4,922,746	4,932,403	4,254,799	4,205,764
Gate Fees	1,766,022	1,410,254	1,410,893	1,677,947	1,710,036
Donations and Fundraising	3,850,946	3,582,548	3,631,532	3,645,156	3,657,404
Merchandise Sales	5,229,321	4,938,218	4,949,485	5,669,566	5,683,699
Other Pupil Income	370,403	235,000	235,000	726,824	235,000
<b>Total Revenue</b>	<b>\$ 15,349,363</b>	<b>\$ 15,088,766</b>	<b>\$ 15,159,313</b>	<b>\$ 15,974,292</b>	<b>\$ 15,491,903</b>
Transfer from General Fund	6,512,459	6,554,784	6,566,570	8,101,570	6,554,784
<b>Total Sources</b>	<b>\$ 25,758,882</b>	<b>\$ 23,417,816</b>	<b>\$ 25,625,319</b>	<b>\$ 27,975,298</b>	<b>\$ 26,558,935</b>
<b>Expenditures</b>					
Salaries	7,208,577	6,953,350	7,306,663	7,311,371	7,521,033
Benefits	1,709,899	1,655,018	1,735,810	1,739,847	1,815,761
Purchased Services	5,801,204	5,843,475	5,816,935	6,306,348	6,058,618
Supplies	6,086,695	6,114,408	6,138,245	6,173,112	6,108,965
Equipment	680,683	625,905	787,671	621,792	32,572
Field Trips and Other	372,512	451,394	451,394	315,096	2,399,174
<b>Total Expenditures</b>	<b>\$ 21,859,570</b>	<b>\$ 21,643,550</b>	<b>\$ 22,236,718</b>	<b>\$ 22,467,566</b>	<b>\$ 23,936,123</b>
Change in Fund Balance	\$ 2,251	\$ -	\$ (510,835)	\$ 1,608,296	\$ (1,889,436)
<b>Assigned to School Carry Over</b>	<b>\$ 3,311,885</b>	<b>\$ 1,774,266</b>	<b>\$ 3,388,601</b>	<b>\$ 3,618,295</b>	<b>\$ 2,622,812</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 587,426</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,889,436</b>	<b>\$ -</b>

## 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>5,782,084</b>	<b>4,928,100</b>	<b>5,152,491</b>	<b>5,152,491</b>	<b>3,938,481</b>
<b>Revenues</b>					
Tuition	10,082,973	10,342,856	10,245,768	10,245,768	10,579,875
Grant	158,902	-	98,770	77,134	-
Other	3,688	-	-	5,205	-
<b>Total Revenue</b>	<b>\$ 10,245,563</b>	<b>\$ 10,342,856</b>	<b>\$ 10,344,538</b>	<b>\$ 10,328,107</b>	<b>\$ 10,579,875</b>
Transfer from General Fund	1,563,758	1,551,076	1,491,927	1,566,927	1,415,284
<b>Total Sources</b>	<b>\$ 17,591,405</b>	<b>\$ 16,822,032</b>	<b>\$ 16,988,956</b>	<b>\$ 17,047,525</b>	<b>\$ 15,933,640</b>
<b>Expenditures</b>					
Salaries	7,533,363	8,005,239	8,139,857	7,995,438	8,343,233
Benefits	2,568,789	2,754,284	2,820,703	2,796,145	3,135,756
Purchased Services	1,565,574	1,427,771	1,522,300	1,569,386	1,500,700
Supplies	399,031	258,329	628,906	364,851	223,777
Field Trips and Other	372,156	429,777	466,696	383,224	460,310
<b>Total Expenditures</b>	<b>\$ 12,438,913</b>	<b>\$ 12,875,400</b>	<b>\$ 13,578,462</b>	<b>\$ 13,109,044</b>	<b>\$ 13,663,776</b>
Change in Fund Balance	\$ (629,592)	\$ (981,468)	\$ (1,741,997)	\$ (1,214,010)	\$ (1,668,617)
<b>Assigned to BASE Program Carry Over</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ 5,152,492</b>	<b>\$ 3,946,632</b>	<b>\$ 3,410,494</b>	<b>\$ 3,938,481</b>	<b>\$ 2,269,864</b>



# **DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS**

# BOND REDEMPTION FUND 31

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

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>77,167,416</b>	<b>81,866,623</b>	<b>81,628,110</b>	<b>81,628,110</b>	<b>80,629,404</b>
<b>Revenues</b>					
Property Taxes	53,680,325	53,918,578	55,036,532	55,036,532	55,036,532
Investment Earnings	3,811,388	3,813,895	3,537,493	3,537,493	2,804,334
<b>Total Revenues</b>	<b>\$ 57,491,713</b>	<b>\$ 57,732,473</b>	<b>\$ 58,574,025</b>	<b>\$ 58,574,025</b>	<b>\$ 57,840,866</b>
<b>Total Sources</b>	<b>\$ 134,659,129</b>	<b>\$ 139,599,096</b>	<b>\$ 140,202,135</b>	<b>\$ 140,202,135</b>	<b>\$ 138,470,270</b>
<b>Expenditures</b>					
Principal	35,715,000	39,580,000	39,580,000	39,580,000	27,005,000
Interest	17,312,969	13,390,731	19,990,731	19,990,731	25,257,406
Cost of Issuance	-	-	-	-	-
Fiscal Charges	3,050	2,000	2,000	2,000	2,000
<b>Total Expenditures</b>	<b>\$ 53,031,019</b>	<b>\$ 52,972,731</b>	<b>\$ 59,572,731</b>	<b>\$ 59,572,731</b>	<b>\$ 52,264,406</b>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Bond Refunding	-	-	-	-	-
Refunding Bond Premium	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Change in Fund Balance	\$ 4,460,694	\$ 4,759,742	\$ (998,706)	\$ (998,706)	\$ 5,576,460
<b>Ending Fund Balance - after reserves</b>	<b>\$ 81,628,110</b>	<b>\$ 86,626,365</b>	<b>\$ 80,629,404</b>	<b>\$ 80,629,404</b>	<b>\$ 86,205,864</b>

# CERTIFICATES OF PARTICIPATION (COP) FUND 39

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

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>4,724</b>	<b>2,147</b>	<b>1,866</b>	<b>1,866</b>	<b>1,930</b>
<b>Revenues</b>					
Interest on Investment	1,142	1,500	-	-	-
Certificate of Participation - AspenView	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,142</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Sources</b>	<b>\$ 5,866</b>	<b>\$ 3,647</b>	<b>\$ 1,866</b>	<b>\$ 1,866</b>	<b>\$ 1,930</b>
<b>Expenditures</b>					
Principal Retirement	825,000	850,000	850,000	850,000	885,000
Interest	294,125	269,375	269,375	269,375	235,825
Debt Issuance Costs & Fiscal Charges	4,000	4,064	4,064	4,000	4,000
<b>Total Expenditures</b>	<b>\$ 1,123,125</b>	<b>\$ 1,123,439</b>	<b>\$ 1,123,439</b>	<b>\$ 1,123,375</b>	<b>\$ 1,124,825</b>
<b>Other Financing Sources (Uses)</b>					
Proceeds from COP Refunding	-	-	-	-	-
Refunding COP Premium	-	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-	-
Transfer from General Fund	1,119,125	1,123,439	1,123,439	1,123,439	1,124,825
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 1,119,125</b>	<b>\$ 1,123,439</b>	<b>\$ 1,123,439</b>	<b>\$ 1,123,439</b>	<b>\$ 1,124,825</b>
Change in Fund Balance	\$ (2,858)	\$ 1,500	\$ -	\$ 64	\$ -
<b>Ending Fund Balance - after reserves</b>	<b>\$ 1,866</b>	<b>\$ 3,647</b>	<b>\$ 1,866</b>	<b>\$ 1,930</b>	<b>\$ 1,930</b>



# **BUILDING FUND BUDGETS**

# BOND BUILDING FUND 41

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 and the beginning fund balance for 2025-2026 is \$0.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>7,909,008</b>	-	-	-	-
<b>Revenues</b>					
Bond Issuance	-	-	-	-	-
State Revenue from CDE	-	-	-	-	-
Interest	521,211	-	-	-	-
<b>Total Revenue</b>	<b>\$ 521,211</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transfer to/from Other Funds	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 8,430,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Buildings & Building Improvements	8,435,151	-	-	-	-
Purchased Services	2,900	-	-	-	-
Supplies	(7,849)	-	-	-	-
Debt Issuance Costs & Fiscal Charges	17	-	-	-	-
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,430,219</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Change in Fund Balance	\$ (7,909,008)	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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.

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	-	-	-	-	<b>291,837,635</b>
<b>Revenues</b>					
Bond Issuance	-	-	307,247,971	307,247,971	-
State Revenue from CDE	-	-	-	-	-
Interest	-	-	11,394,233	12,567,411	10,831,374
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 318,642,204</b>	<b>\$ 319,815,382</b>	<b>\$ 10,831,374</b>
Transfer to/from Other Funds	-	-	-	-	-
<b>Total Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 318,642,204</b>	<b>\$ 319,815,382</b>	<b>\$ 302,669,009</b>
<b>Expenditures</b>					
Salaries	-	-	405,269	274,984	1,285,773
Benefits	-	-	141,765	84,348	457,855
Buildings & Building Improvements	-	-	19,251,059	24,667,208	108,109,753
Purchased Services	-	-	3,409,541	675,042	1,482,539
Supplies	-	-	231,959	1,009,329	531,180
Debt Issuance Costs & Fiscal Charges	-	-	-	1,266,835	-
Other	-	-	1,270,136	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,709,729</b>	<b>\$ 27,977,746</b>	<b>\$ 111,867,100</b>
Change in Fund Balance	\$ -	\$ -	\$ 293,932,475	\$ 291,837,635	\$ (101,035,726)
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 293,932,475</b>	<b>\$ 291,837,635</b>	<b>\$ 190,801,909</b>

# CERTIFICATES OF PARTICIPATION (COP) BUILDING FUND 45

This fund has been established to account for capital projects funded with the proceeds from the sale of Certificates of Participation Building Fund. This fund accounted for the activity associated with capital projects identified in the DCSD Master Capital Plan. All Certificate of Participation Building Fund proceeds were spent by June 2018 and beginning fund balance for 2025-2026 is \$0.

	Audited Actuals 2023-2024	Adopted Budget 2024-2025	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026
<b>Balance on Hand July 1</b>	-	-	-	-	-
<b>Revenues</b>					
COP Issuance	-	-	-	-	-
Premium on Bond	-	-	-	-	-
Investment Earnings	-	-	-	-	-
<b>Total Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Building & Building Improvements	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance - after reserves</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# **INTERNAL SERVICE FUND BUDGETS**

# MEDICAL AND DENTAL FUND 65

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

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	957,265	3,172,899	3,848,953	3,848,953	5,517,453
<b>Revenues</b>					
Health Insurance Premiums	56,666,008	61,393,571	61,393,571	64,070,290	66,569,837
Dental Insurance Premiums	3,142,655	3,929,977	3,929,977	3,681,278	3,959,198
Investment Earnings	47,438	52,087	52,087	8,828	8,826
Other	0	-	-	-	-
<b>Total Revenues</b>	<b>\$ 59,856,101</b>	<b>\$ 65,375,635</b>	<b>\$ 65,375,635</b>	<b>\$ 67,760,396</b>	<b>\$ 70,537,861</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 60,813,366</b>	<b>\$ 68,548,534</b>	<b>\$ 69,224,588</b>	<b>\$ 71,609,349</b>	<b>\$ 76,055,314</b>
<b>Expenditures</b>					
Salaries	1,300	-	-	-	-
Benefits	297	-	-	-	-
Health Plan	51,915,004	58,975,874	59,651,928	59,813,140	63,415,811
Dental Plan	3,160,844	3,929,977	3,929,977	3,711,079	3,959,198
Stop Loss Premiums	903,801	1,292,167	1,292,167	1,313,377	1,938,251
Purchased Services	983,166	1,108,044	1,108,044	1,254,298	1,215,775
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 56,964,412</b>	<b>\$ 65,306,062</b>	<b>\$ 65,982,116</b>	<b>\$ 66,091,894</b>	<b>\$ 70,529,035</b>
Change in Fund Balance	\$ 2,891,689	\$ 69,573	\$ (606,481)	\$ 1,668,502	\$ 8,826
<b>Assigned to Contingency for Self-Insured Plans</b>	<b>\$ 3,848,954</b>	<b>\$ 3,242,472</b>	<b>\$ 3,242,472</b>	<b>\$ 3,245,547</b>	<b>\$ 3,245,129</b>
<b>Ending Fund Balance - after reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,271,908</b>	<b>\$ 2,281,150</b>

## SHORT TERM DISABILITY INSURANCE FUND 66

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

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>248,733</b>	<b>430,428</b>	<b>418,731</b>	<b>418,731</b>	<b>587,369</b>
<b>Revenues</b>					
Short Term Disability Insurance Premiums	847,004	898,353	898,353	916,800	933,382
<b>Total Revenue</b>	<b>\$ 847,004</b>	<b>\$ 898,353</b>	<b>\$ 898,353</b>	<b>\$ 916,800</b>	<b>\$ 933,382</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 1,095,736</b>	<b>\$ 1,328,781</b>	<b>\$ 1,317,084</b>	<b>\$ 1,335,531</b>	<b>\$ 1,520,751</b>
<b>Expenditures</b>					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Short Term Disability Insurance Claims	516,489	626,099	614,402	649,624	682,105
Purchased Services	160,516	123,933	123,933	98,538	91,770
Other	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 677,005</b>	<b>\$ 750,032</b>	<b>\$ 738,335</b>	<b>\$ 748,162</b>	<b>\$ 773,875</b>
Change in Fund Balance	\$ 169,999	\$ 148,321	\$ 160,018	\$ 168,638	\$ 159,507
<b>Ending Fund Balance - after reserves</b>	<b>\$ 418,731</b>	<b>\$ 578,749</b>	<b>\$ 578,749</b>	<b>\$ 587,369</b>	<b>\$ 746,876</b>



# **TRUST FUND BUDGETS**

# PRIVATE PURPOSE TRUST FUND 75

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

	<b>Audited Actuals 2023-2024</b>	<b>Adopted Budget 2024-2025</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated Actual 2024-2025</b>	<b>Proposed Budget 2025-2026</b>
<b>Balance on Hand July 1</b>	<b>24,379</b>	<b>28,880</b>	<b>31,379</b>	<b>31,379</b>	<b>35,880</b>
<b>Revenues</b>					
Contributions	52,000	52,000	52,000	52,000	52,000
<b>Total Revenue</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>
Transfer from General Fund	-	-	-	-	-
<b>Total Sources</b>	<b>\$ 76,379</b>	<b>\$ 80,880</b>	<b>\$ 83,379</b>	<b>\$ 83,379</b>	<b>\$ 87,880</b>
<b>Expenditures</b>					
Grants and Scholarships	44,999	48,000	48,000	47,499	49,000
<b>Total Expenditures</b>	<b>\$ 44,999</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 47,499</b>	<b>\$ 49,000</b>
Change in Fund Balance	\$ 7,001	\$ 4,000	\$ 4,000	\$ 4,501	\$ 3,000
<b>Ending Fund Balance - after reserves</b>	<b>\$ 31,380</b>	<b>\$ 32,880</b>	<b>\$ 35,379</b>	<b>\$ 35,880</b>	<b>\$ 38,880</b>

# **PROPOSED SCHOOL SUMMARIES**

# ELEMENTARY SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 49.

Elementary Schools	Enrollment			SBB Allocations					Total SBB			Instructional		Support	
	A	B	C = (B - A)	D	E	F = (D + E)	G	H = (F + G)	I = (H / B)	J = [(Instr. Prog.) / B]	K = [(Supp. Prog.) / B]	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	
	24-25 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)				
Acres Green Elementary	300	272	(28)	\$ 2,620,259	\$ 104,628	\$ 2,724,887	\$ 2,071,381	\$ 4,796,268	\$ 17,633	\$ 664	\$ 331				
Arrowwood Elementary	335	325	(10)	\$ 2,705,234	\$ -	\$ 2,705,234	\$ 2,036,599	\$ 4,741,833	\$ 14,590	\$ 789	\$ -				
Bear Canyon Elementary	341	330	(11)	\$ 2,514,580	\$ -	\$ 2,514,580	\$ 1,401,897	\$ 3,916,477	\$ 11,868	\$ 613	\$ -				
Buffalo Ridge Elementary	495	511	16	\$ 3,854,961	\$ -	\$ 3,854,961	\$ 1,872,790	\$ 5,727,751	\$ 11,209	\$ 796	\$ -				
Castle Rock Elementary	419	419	-	\$ 3,487,991	\$ 7,650	\$ 3,495,641	\$ 2,571,868	\$ 6,067,509	\$ 14,481	\$ 724	\$ -				
Cherokee Trail Elementary	503	492	(11)	\$ 4,176,629	\$ -	\$ 4,176,629	\$ 2,350,413	\$ 6,527,042	\$ 13,266	\$ 42	\$ -				
Cherry Valley Elementary	25	27	2	\$ 571,081	\$ -	\$ 571,081	\$ 202,987	\$ 774,068	\$ 28,669	\$ -	\$ -				
Clear Sky Elementary	598	602	4	\$ 4,871,139	\$ -	\$ 4,871,139	\$ 2,236,511	\$ 7,107,650	\$ 11,807	\$ 455	\$ 155				
Copper Mesa Elementary	276	256	(20)	\$ 2,108,555	\$ -	\$ 2,108,555	\$ 1,433,075	\$ 3,541,630	\$ 13,834	\$ 185	\$ -				
Cougar Run Elementary	392	391	(1)	\$ 3,044,700	\$ -	\$ 3,044,700	\$ 2,004,266	\$ 5,048,966	\$ 12,913	\$ 282	\$ -				
Coyote Creek Elementary	482	513	31	\$ 3,919,573	\$ -	\$ 3,919,573	\$ 1,868,096	\$ 5,787,669	\$ 11,282	\$ 519	\$ 48				
Eagle Ridge Elementary	544	557	13	\$ 4,603,143	\$ -	\$ 4,603,143	\$ 2,867,490	\$ 7,470,633	\$ 13,412	\$ 876	\$ -				
Eldorado Elementary	352	345	(7)	\$ 2,782,422	\$ 34,250	\$ 2,816,672	\$ 2,302,297	\$ 5,118,969	\$ 14,838	\$ 82	\$ -				
Flagstone Elementary	460	460	-	\$ 3,627,351	\$ -	\$ 3,627,351	\$ 1,872,504	\$ 5,499,855	\$ 11,956	\$ 1,086	\$ -				
Fox Creek Elementary	408	388	(20)	\$ 3,076,156	\$ -	\$ 3,076,156	\$ 1,803,375	\$ 4,879,531	\$ 12,576	\$ 416	\$ 256				
Franktown Elementary	336	332	(4)	\$ 2,576,566	\$ -	\$ 2,576,566	\$ 1,691,909	\$ 4,268,475	\$ 12,857	\$ 243	\$ 89				
Frontier Valley Elementary	347	354	7	\$ 2,754,364	\$ -	\$ 2,754,364	\$ 1,579,427	\$ 4,333,791	\$ 12,242	\$ 325	\$ -				
Gold Rush Elementary	612	580	(32)	\$ 4,469,252	\$ -	\$ 4,469,252	\$ 1,960,744	\$ 6,429,996	\$ 11,086	\$ 695	\$ -				
Heritage Elementary	352	336	(16)	\$ 2,629,652	\$ -	\$ 2,629,652	\$ 1,618,325	\$ 4,247,977	\$ 12,643	\$ 135	\$ -				
Iron Horse Elementary	360	358	(2)	\$ 2,886,740	\$ -	\$ 2,886,740	\$ 1,764,286	\$ 4,651,026	\$ 12,992	\$ 309	\$ -				
Larkspur Elementary	161	157	(4)	\$ 1,505,324	\$ -	\$ 1,505,324	\$ 987,333	\$ 2,492,657	\$ 15,877	\$ 669	\$ -				
Legacy Point Elementary	441	448	7	\$ 3,639,773	\$ 75,000	\$ 3,714,773	\$ 2,003,332	\$ 5,718,105	\$ 12,764	\$ 1,658	\$ -				
Lone Tree Elementary	365	367	2	\$ 2,760,668	\$ -	\$ 2,760,668	\$ 1,077,927	\$ 3,838,595	\$ 10,459	\$ 298	\$ -				
Mammoth Heights Elementary	544	534	(10)	\$ 4,372,350	\$ -	\$ 4,372,350	\$ 2,361,306	\$ 6,733,656	\$ 12,610	\$ 464	\$ -				
Meadow View Elementary	480	470	(10)	\$ 3,772,705	\$ -	\$ 3,772,705	\$ 1,969,932	\$ 5,742,637	\$ 12,218	\$ 20	\$ -				
Mountain View Elementary	270	266	(4)	\$ 2,268,492	\$ -	\$ 2,268,492	\$ 1,490,711	\$ 3,759,203	\$ 14,132	\$ 510	\$ -				
Northeast Elementary	329	307	(22)	\$ 2,459,825	\$ -	\$ 2,459,825	\$ 1,608,344	\$ 4,068,169	\$ 13,251	\$ 508	\$ -				
Northridge Elementary	560	560	-	\$ 4,361,905	\$ -	\$ 4,361,905	\$ 1,897,189	\$ 6,259,094	\$ 11,177	\$ 536	\$ -				
Pine Grove Elementary	452	440	(12)	\$ 3,417,664	\$ -	\$ 3,417,664	\$ 1,831,563	\$ 5,249,227	\$ 11,930	\$ 234	\$ -				
Pine Lane Elementary	687	687	-	\$ 5,817,543	\$ 56,386	\$ 5,873,929	\$ 4,415,046	\$ 10,288,975	\$ 14,977	\$ 525	\$ 1				
Pioneer Elementary	378	374	(4)	\$ 3,096,550	\$ -	\$ 3,096,550	\$ 2,693,119	\$ 5,789,669	\$ 15,480	\$ 1,072	\$ -				
Prairie Crossing Elementary	587	574	(13)	\$ 4,443,482	\$ -	\$ 4,443,482	\$ 1,727,010	\$ 6,170,492	\$ 10,750	\$ 856	\$ -				
Redstone Elementary	375	372	(3)	\$ 2,839,710	\$ -	\$ 2,839,710	\$ 1,630,561	\$ 4,470,271	\$ 12,017	\$ 284	\$ -				
Renaissance Magnet Elementary	361	340	(21)	\$ 2,695,035	\$ -	\$ 2,695,035	\$ 1,153,998	\$ 3,849,033	\$ 11,321	\$ 371	\$ -				
Rock Ridge Elementary	404	416	12	\$ 3,395,787	\$ -	\$ 3,395,787	\$ 1,965,887	\$ 5,361,674	\$ 12,889	\$ 161	\$ 94				
Roxborough Intermediate Elementary	430	432	2	\$ 3,396,960	\$ -	\$ 3,396,960	\$ 1,616,361	\$ 5,013,321	\$ 11,605	\$ 735	\$ -				
Roxborough Primary Elementary	319	339	20	\$ 2,741,819	\$ 49,250	\$ 2,791,069	\$ 1,175,710	\$ 3,966,779	\$ 11,701	\$ 633	\$ 67				
Saddle Ranch Elementary	317	295	(22)	\$ 2,395,864	\$ 90,389	\$ 2,486,253	\$ 1,555,923	\$ 4,042,176	\$ 13,702	\$ 173	\$ -				
Sage Canyon Elementary	522	550	28	\$ 4,198,260	\$ -	\$ 4,198,260	\$ 2,494,818	\$ 6,693,078	\$ 12,169	\$ 603	\$ -				
Sand Creek Elementary	285	281	(4)	\$ 2,399,262	\$ -	\$ 2,399,262	\$ 2,310,448	\$ 4,709,710	\$ 16,761	\$ 245	\$ 81				
Sedalia Elementary	201	206	5	\$ 2,026,236	\$ 8,859	\$ 2,035,095	\$ 1,551,960	\$ 3,587,055	\$ 17,413	\$ 896	\$ -				
Soaring Hawk Elementary	404	400	(4)	\$ 3,175,346	\$ -	\$ 3,175,346	\$ 2,386,416	\$ 5,561,762	\$ 13,904	\$ 651	\$ -				
South Ridge Elementary	371	380	9	\$ 3,449,861	\$ -	\$ 3,449,861	\$ 2,232,715	\$ 5,682,576	\$ 14,954	\$ 457	\$ 65				
Stone Mountain Elementary	436	412	(24)	\$ 3,070,470	\$ -	\$ 3,070,470	\$ 1,138,884	\$ 4,209,354	\$ 10,217	\$ 145	\$ -				
Summit View Elementary	330	301	(29)	\$ 2,440,606	\$ -	\$ 2,440,606	\$ 1,615,289	\$ 4,055,895	\$ 13,475	\$ 233	\$ -				
Timber Trail Elementary	359	370	11	\$ 2,757,269	\$ -	\$ 2,757,269	\$ 1,511,114	\$ 4,268,383	\$ 11,536	\$ 145	\$ -				
Trailblazer Elementary	297	310	13	\$ 2,488,872	\$ -	\$ 2,488,872	\$ 1,912,999	\$ 4,401,871	\$ 14,200	\$ 19	\$ -				
Wildcat Mountain Elementary	397	410	13	\$ 3,168,054	\$ -	\$ 3,168,054	\$ 2,311,907	\$ 5,479,961	\$ 13,366	\$ 88	\$ -				
<b>Elementary School Average</b>	396	393	(3)	\$ 3,163,251	\$ 8,884	\$ 3,172,134	\$ 1,877,876	\$ 5,050,010	\$ 13,396	\$ 467	\$ 25				
<b>Elementary School Total</b>	18,999	18,846	(153)	\$ 151,836,040	\$ 426,412	\$ 152,262,452	\$ 90,138,042	\$ 242,400,494							

# ELEMENTARY SCHOOL SUMMARY (CONTINUED)

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 49.

Elementary Schools	L Total Staffing	M Total FTE	N FTE Count			Pupils / FTE			T Supplies, Purchased Services, and Other Non- Salary Expenses
			Administrators	Certified	Classified	Administrators	Certified	Classified	
Acres Green Elementary	\$ 4,638,748	54.19	2.00	30.00	22.19	136.00	9.07	12.26	\$ 157,520
Arrowwood Elementary	\$ 4,485,361	51.56	2.00	30.60	18.96	162.50	10.62	17.14	\$ 256,472
Bear Canyon Elementary	\$ 3,714,109	42.15	2.00	25.40	14.75	165.00	12.99	22.37	\$ 202,368
Buffalo Ridge Elementary	\$ 5,391,030	60.19	1.50	40.00	18.69	340.67	12.78	27.34	\$ 336,721
Castle Rock Elementary	\$ 5,800,866	65.51	2.00	42.00	21.51	209.50	9.98	19.48	\$ 266,643
Cherokee Trail Elementary	\$ 6,506,211	72.55	1.50	50.45	20.60	328.00	9.75	23.88	\$ 20,831
Cherry Valley Elementary	\$ 743,507	7.99	0.60	4.70	2.69	45.00	5.74	10.05	\$ 30,561
Clear Sky Elementary	\$ 6,833,816	74.39	2.00	53.70	18.69	301.00	11.21	32.21	\$ 273,834
Copper Mesa Elementary	\$ 3,494,339	39.14	2.00	25.51	11.63	128.00	10.04	22.01	\$ 47,291
Cougar Run Elementary	\$ 4,938,812	60.84	2.00	32.18	26.66	195.50	12.15	14.67	\$ 110,154
Coyote Creek Elementary	\$ 5,520,674	59.43	2.00	43.30	14.13	256.50	11.85	36.30	\$ 266,995
Eagle Ridge Elementary	\$ 6,995,198	79.36	1.00	51.70	26.66	557.00	10.77	20.89	\$ 475,435
Eldorado Elementary	\$ 5,090,556	62.91	2.00	37.00	23.91	172.50	9.32	14.43	\$ 28,413
Flagstone Elementary	\$ 5,086,491	56.53	2.00	36.00	18.53	230.00	12.78	24.82	\$ 413,364
Fox Creek Elementary	\$ 4,682,771	53.19	1.50	32.80	18.89	258.67	11.83	20.54	\$ 196,760
Franktown Elementary	\$ 4,187,800	47.54	2.00	28.20	17.34	166.00	11.77	19.14	\$ 80,675
Frontier Valley Elementary	\$ 4,218,802	45.53	2.00	31.00	12.53	177.00	11.42	28.25	\$ 114,989
Gold Rush Elementary	\$ 6,078,024	71.68	2.00	43.40	26.28	290.00	13.36	22.07	\$ 351,972
Heritage Elementary	\$ 4,202,501	50.41	1.00	32.50	16.91	336.00	10.34	19.87	\$ 45,476
Iron Horse Elementary	\$ 4,540,333	51.94	2.00	31.50	18.44	179.00	11.37	19.42	\$ 110,693
Larkspur Elementary	\$ 2,387,608	26.38	1.00	16.50	8.88	157.00	9.52	17.69	\$ 105,049
Legacy Point Elementary	\$ 4,975,146	53.06	2.00	39.13	11.94	224.00	11.45	37.53	\$ 742,959
Lone Tree Elementary	\$ 3,729,051	42.41	1.00	29.00	12.41	367.00	12.66	29.57	\$ 109,544
Mammoth Heights Elementary	\$ 6,456,035	72.96	1.60	48.30	23.06	333.75	11.06	23.15	\$ 277,621
Meadow View Elementary	\$ 5,720,430	63.98	2.00	42.70	19.28	235.00	11.01	24.38	\$ 22,207
Mountain View Elementary	\$ 3,623,526	42.13	2.00	24.50	15.63	133.00	10.86	17.02	\$ 135,677
Northeast Elementary	\$ 3,912,072	45.93	2.00	27.00	16.93	153.50	11.37	18.14	\$ 156,097
Northridge Elementary	\$ 5,959,041	67.50	2.00	43.93	21.58	280.00	12.75	25.96	\$ 300,053
Pine Grove Elementary	\$ 5,146,224	60.41	2.00	36.10	22.31	220.00	12.19	19.72	\$ 103,003
Pine Lane Elementary	\$ 9,964,909	112.51	3.00	69.60	39.91	229.00	9.87	17.22	\$ 324,066
Pioneer Elementary	\$ 5,436,817	61.98	2.00	37.00	22.98	187.00	10.11	16.27	\$ 352,852
Prairie Crossing Elementary	\$ 5,724,031	63.20	2.00	43.20	18.00	287.00	13.29	31.89	\$ 446,461
Redstone Elementary	\$ 4,364,655	50.06	2.00	30.60	17.46	186.00	12.16	21.30	\$ 105,616
Renaissance Magnet Elementary	\$ 3,722,863	39.84	2.00	27.83	10.01	170.00	12.22	33.96	\$ 126,170
Rock Ridge Elementary	\$ 5,255,724	58.94	2.00	38.00	18.94	208.00	10.95	21.97	\$ 105,950
Roxborough Intermediate Elementary	\$ 4,695,719	53.53	2.00	33.64	17.89	216.00	12.84	24.15	\$ 317,602
Roxborough Primary Elementary	\$ 3,749,150	43.20	1.00	27.46	14.74	339.00	12.35	22.99	\$ 217,629
Saddle Ranch Elementary	\$ 3,991,166	47.20	2.00	28.80	16.40	147.50	10.24	17.99	\$ 51,010
Sage Canyon Elementary	\$ 6,348,615	74.03	3.00	44.60	26.43	183.33	12.33	20.81	\$ 344,463
Sand Creek Elementary	\$ 4,640,998	52.56	2.00	32.00	18.56	140.50	8.78	15.14	\$ 68,712
Sedalia Elementary	\$ 3,402,454	36.33	2.00	23.90	10.43	103.00	8.62	19.75	\$ 184,601
Soaring Hawk Elementary	\$ 5,426,963	61.28	2.00	38.30	20.98	200.00	10.44	19.07	\$ 134,799
South Ridge Elementary	\$ 5,545,619	62.24	2.00	40.30	19.94	190.00	9.43	19.06	\$ 136,957
Stone Mountain Elementary	\$ 4,149,761	44.33	2.00	33.30	9.03	206.00	12.37	45.65	\$ 59,593
Summit View Elementary	\$ 4,018,873	45.75	2.00	28.50	15.25	150.50	10.56	19.74	\$ 37,022
Timber Trail Elementary	\$ 4,214,914	49.22	1.50	31.30	16.42	246.67	11.82	22.54	\$ 53,469
Traiblazer Elementary	\$ 4,396,030	50.14	2.00	30.30	17.84	155.00	10.23	17.38	\$ 5,841
Wildcat Mountain Elementary	\$ 5,443,705	62.19	2.00	39.75	20.44	205.00	10.32	20.06	\$ 36,256
<b>Elementary School Average</b>	<b>\$ 4,865,668</b>	<b>55.21</b>	<b>1.86</b>	<b>35.16</b>	<b>18.20</b>	<b>218.47</b>	<b>11.06</b>	<b>22.23</b>	<b>\$ 184,343</b>
<b>Elementary School Total</b>	<b>\$ 233,552,048</b>	<b>2,650.28</b>	<b>89.20</b>	<b>1,687.46</b>	<b>873.61</b>				<b>\$ 8,848,446</b>

# SECONDARY AND ALTERNATIVE SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 49.

	Enrollment			SBB Allocations						Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)
	24-25 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	F = (D + E)	H = (F + G)				
<b>Middle Schools</b>													
Castle Rock Middle School	660	630	(30)	\$ 4,655,722	\$ 24,000	\$ 4,679,722	\$ 3,026,342	\$ 7,706,064	\$ 12,232	\$ 425	\$ 39		
Cimarron Middle School	1,052	1,040	(12)	\$ 7,106,129	\$ -	\$ 7,106,129	\$ 2,988,251	\$ 10,094,380	\$ 9,706	\$ 400	\$ 124		
Cresthill Middle School	558	543	(15)	\$ 4,100,297	\$ 5,000	\$ 4,105,297	\$ 2,519,927	\$ 6,625,224	\$ 12,201	\$ 365	\$ 9		
Mesa Middle School	852	868	16	\$ 6,433,639	\$ 56,683	\$ 6,490,322	\$ 3,724,622	\$ 10,214,944	\$ 11,768	\$ 571	\$ 43		
Mountain Ridge Middle School	752	690	(62)	\$ 4,828,174	\$ -	\$ 4,828,174	\$ 2,386,260	\$ 7,214,434	\$ 10,456	\$ 582	\$ 151		
Ranch View Middle School	829	820	(9)	\$ 5,693,870	\$ -	\$ 5,693,870	\$ 2,890,288	\$ 8,584,158	\$ 10,468	\$ 591	\$ 149		
Rocky Heights Middle School	1,129	1,158	29	\$ 7,440,188	\$ -	\$ 7,440,188	\$ 3,252,476	\$ 10,692,664	\$ 9,234	\$ 474	\$ 42		
Sagewood Middle School	816	813	(3)	\$ 5,789,366	\$ 74,671	\$ 5,864,037	\$ 3,656,673	\$ 9,520,710	\$ 11,711	\$ 444	\$ 58		
Sierra Middle School	805	827	22	\$ 5,903,283	\$ 107,851	\$ 6,011,134	\$ 2,876,560	\$ 8,887,694	\$ 10,747	\$ 271	\$ -		
<b>Middle School Average</b>	828	821	(7)	\$ 5,772,296	\$ 29,801	\$ 5,802,097	\$ 3,035,711	\$ 8,837,808	\$ 10,947	\$ 458	\$ 68		
<b>Middle School Total</b>	7,453	7,389	(64)	\$ 51,950,668	\$ 268,205	\$ 52,218,873	\$ 27,321,399	\$ 79,540,272					
<b>High Schools</b>													
Castle View High School	1,938	1,884	(54)	\$ 11,678,716	\$ -	\$ 11,678,716	\$ 4,543,543	\$ 16,222,259	\$ 8,611	\$ 696	\$ 209		
Chaparral High School	2,007	2,003	(4)	\$ 12,582,788	\$ -	\$ 12,582,788	\$ 4,877,672	\$ 17,460,460	\$ 8,717	\$ 444	\$ -		
Douglas County High School	1,659	1,541	(118)	\$ 10,327,352	\$ 94,465	\$ 10,421,817	\$ 5,701,318	\$ 16,123,135	\$ 10,463	\$ 633	\$ 18		
Highlands Ranch High School	1,323	1,265	(58)	\$ 8,550,736	\$ 124,122	\$ 8,674,858	\$ 5,445,433	\$ 14,120,291	\$ 11,162	\$ 216	\$ 76		
Legend High School	2,206	2,025	(181)	\$ 12,308,029	\$ -	\$ 12,308,029	\$ 4,612,539	\$ 16,920,568	\$ 8,356	\$ 472	\$ -		
Mountain Vista High School	2,169	2,037	(132)	\$ 12,497,303	\$ -	\$ 12,497,303	\$ 4,484,936	\$ 16,982,239	\$ 8,337	\$ 202	\$ 7		
Ponderosa High School	1,407	1,410	3	\$ 8,889,219	\$ 86,796	\$ 8,976,015	\$ 5,049,232	\$ 14,025,247	\$ 9,947	\$ 275	\$ -		
Rock Canyon High School	2,325	2,330	5	\$ 14,001,782	\$ -	\$ 14,001,782	\$ 4,601,219	\$ 18,603,001	\$ 7,984	\$ 552	\$ 64		
ThunderRidge High School	1,820	1,825	5	\$ 11,225,119	\$ -	\$ 11,225,119	\$ 4,655,249	\$ 15,880,368	\$ 8,702	\$ 497	\$ 54		
<b>High School Average</b>	1,873	1,813	(59)	\$ 11,340,116	\$ 33,931	\$ 11,374,047	\$ 4,885,682	\$ 16,259,730	\$ 9,142	\$ 443	\$ 48		
<b>High School Total</b>	16,854	16,320	(534)	\$ 102,061,044	\$ 305,383	\$ 102,366,427	\$ 43,971,141	\$ 146,337,568					
<b>Alternative Schools</b>													
Daniel C. Oakes High School	113	139	26	\$ 2,134,339	\$ -	\$ 2,134,339	\$ 539,925	\$ 2,674,264	\$ 19,239	\$ 189	\$ 14		
Eagle Academy	115	125	10	\$ 2,124,934	\$ -	\$ 2,124,934	\$ 532,319	\$ 2,657,253	\$ 21,258	\$ 210	\$ -		
eDCSD	61	66	5	\$ 3,987,761	\$ -	\$ 3,987,761	\$ 595,669	\$ 4,583,430	\$ 69,446	\$ 1,279	\$ -		
VALE	88	120	32	\$ 2,221,843	\$ -	\$ 2,221,843	\$ 610,923	\$ 2,832,766	\$ 23,606	\$ 207	\$ -		
Plum Creek Academy				\$ 641,325	\$ -	\$ 641,325	\$ 2,185,659	\$ 2,826,984					
Bridge				\$ 294,511	\$ -	\$ 294,511	\$ 4,272,659	\$ 4,567,170					
<b>Alt. Ed. Average</b>	94	113	18	\$ 1,900,786	\$ -	\$ 1,900,786	\$ 1,456,192	\$ 3,356,978	\$ 33,387	\$ 471	\$ 4		
<b>Alt. Ed. Total</b>				\$ 11,404,713	\$ -	\$ 11,404,713	\$ 8,737,154	\$ 20,141,867					
<b>Grand Average</b>	624	614	(10)	\$ 4,406,284	\$ 15,152	\$ 4,420,173	\$ 2,363,441	\$ 6,783,614	\$ 13,677	\$ 463	\$ 32		
<b>Grand Total</b>	43,683	43,005	(678)	\$ 317,252,465	\$ 1,000,000	\$ 318,252,465	\$ 170,167,736	\$ 488,420,201					
<b>Neighborhood Average</b>	656	645	(11)	\$ 4,634,057	\$ 15,152	\$ 4,649,208	\$ 2,445,918	\$ 7,095,126	\$ 12,482	\$ 463	\$ 34		
<b>Neighborhood Total</b>	43,306	42,555	(751)	\$ 305,847,752	\$ 1,000,000	\$ 306,847,752	\$ 161,430,582	\$ 468,278,334					

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

# SECONDARY AND ALTERNATIVE SCHOOL SUMMARY (CONTINUED)

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

	L	M	N			O	P	Q = (B / N)			R = (B / O)	S = (B / P)	T
	FTE Count						Pupil / FTE			Supplies, Purchased Services, and Other Non-Salary Expenses			
	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Administrators	Certified	Classified	Salary Expenses	
<b>Middle Schools</b>													
Castle Rock Middle School	\$ 7,519,209	78.28	3.00	53.15	22.13	210.00	11.85	28.47	\$			186,855	
Cimarron Middle School	\$ 9,677,465	98.84	5.00	69.10	24.74	208.00	15.05	42.04	\$			416,915	
Cresthill Middle School	\$ 6,421,954	67.43	3.00	44.80	19.63	181.00	12.12	27.67	\$			203,270	
Mesa Middle School	\$ 9,734,860	102.11	3.00	69.80	29.31	289.33	12.44	29.61	\$			480,084	
Mountain Ridge Middle School	\$ 6,747,014	70.33	2.00	48.61	19.72	345.00	14.19	34.99	\$			467,420	
Ranch View Middle School	\$ 8,076,785	82.48	3.00	57.20	22.28	273.33	14.34	36.80	\$			507,373	
Rocky Heights Middle School	\$ 10,124,501	101.31	4.00	77.00	20.31	289.50	15.04	57.01	\$			568,163	
Sagewood Middle School	\$ 9,180,221	101.18	3.00	60.90	37.28	271.00	13.35	21.81	\$			340,489	
Sierra Middle School	\$ 8,782,065	89.99	2.00	65.50	22.49	413.50	12.63	36.78	\$			105,629	
<b>Middle School Average</b>	\$ 8,473,786	87.99	3.11	60.67	24.21	275.63	13.44	35.02	\$			364,022	
<b>Middle School Total</b>	\$ 76,264,074	791.94	28.00	546.06	217.88				\$			3,276,198	
<b>High Schools</b>													
Castle View High School	\$ 14,677,175	148.37	6.00	107.90	34.47	314.00	17.46	54.66	\$			1,545,084	
Chaparral High School	\$ 16,570,792	166.90	8.00	120.80	38.10	250.38	16.58	52.57	\$			889,668	
Douglas County High School	\$ 15,118,862	162.20	5.00	104.73	52.48	308.20	14.71	29.37	\$			1,004,273	
Highlands Ranch High School	\$ 13,793,731	144.64	3.60	99.10	41.94	351.39	12.76	30.16	\$			326,560	
Legend High School	\$ 15,965,105	164.05	7.00	116.05	41.00	289.29	17.45	49.39	\$			955,463	
Mountain Vista High School	\$ 16,560,911	165.35	6.00	124.35	35.00	339.50	16.38	58.20	\$			421,328	
Ponderosa High School	\$ 13,637,052	144.73	4.00	96.30	44.43	352.50	14.64	31.74	\$			388,195	
Rock Canyon High School	\$ 17,451,526	172.03	5.00	131.41	35.62	466.00	17.73	65.41	\$			1,151,475	
ThunderRidge High School	\$ 14,874,481	153.64	3.00	111.20	39.44	608.33	16.41	46.28	\$			1,005,887	
<b>High School Average</b>	\$ 15,405,515	157.99	5.29	112.43	40.27	364.40	16.02	46.42	\$			854,215	
<b>High School Total</b>	\$ 138,649,635	1,421.90	47.60	1,011.84	362.46				\$			7,687,933	
<b>Alternative Schools</b>													
Daniel C. Oakes High School	\$ 2,511,435	24.00	1.00	18.80	4.20	139.00	7.39	33.10	\$			167,300	
Eagle Academy	\$ 2,411,158	24.04	1.00	19.10	3.94	125.00	6.54	31.75	\$			246,095	
eDCSD	\$ 4,232,430	42.29	2.00	32.91	6.38	33.00	2.01	10.35	\$			351,000	
VALE	\$ 2,686,550	26.14	2.00	16.00	6.84	60.00	7.50	17.55	\$			177,154	
Plum Creek Academy	\$ 2,750,284	29.94	2.00	13.75	14.19				\$			76,700	
Bridge	\$ 4,482,720	59.23	1.00	18.50	39.73				\$			84,450	
<b>Alt. Ed. Average</b>	\$ 3,179,096	34.27	1.50	19.84	12.54	89.25	5.86	23.19	\$			183,783	
<b>Alt. Ed. Total</b>	\$ 19,074,577	205.63	9.00	119.06	75.27				\$			1,102,699	
<b>Grand Average</b>	\$ 6,493,616	70.41	2.41	46.73	17.83	237.20	11.71	27.04	\$			290,490	
<b>Grand Total</b>	\$ 467,540,334	5,069.74	173.80	3,364.42	1,529.22				\$			20,915,276	
<b>Neighborhood Average</b>	\$ 6,794,936	73.70	2.50	49.17	22.03	246.16	12.06	27.28	\$			300,191	
<b>Neighborhood Total</b>	\$ 448,465,757	4,864.11	164.80	3,245.36	1,453.96				\$			19,812,577	

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



# **PROPOSED DEPARTMENT SUMMARIES**

# DEPARTMENT SUMMARY

Division	Costing Center	Department	2025-2026	YoY Requested	2025-2026
		Ongoing Expense Allocation	Requested Ongoing Expense	Ongoing Expense Increase	Requested One Time Expense
Business Services	634 - Business Services	\$ 6,120,052	\$ 6,191,030	\$ 70,978	\$ 94,183
Business Services	648 - Student Health Services	\$ 5,095,363	\$ 3,694,115	\$ (1,401,248)	\$ -
Business Services	680 - West Support Center	\$ 5,150	\$ 5,150	\$ -	\$ -
Business Services	733 - Warehouse	\$ 3,576	\$ 3,576	\$ -	\$ -
Communications	651 - Communications	\$ 1,454,752	\$ 1,462,188	\$ 7,436	\$ 62,500
Communications	628 - School Community Partnership	\$ -	\$ -	\$ -	\$ -
Human Resources	636 - Benefits	\$ 588,006	\$ 483,102	\$ (104,904)	\$ -
Human Resources	653 - Human Resources	\$ 3,346,653	\$ 3,639,530	\$ 292,877	\$ 12,285
Information Technology	632 - Information & Technology Services	\$ 7,519,321	\$ 7,543,762	\$ 24,441	\$ 220,081
Learning Services	640 - Curriculum, Instruction and Assessment	\$ 3,044,390	\$ 3,156,087	\$ 111,697	\$ 164,120
Learning Services	649 - Literacy Intervention	\$ 378,676	\$ 378,676	\$ -	\$ -
Learning Services	658 - District Media Center	\$ 691,423	\$ 694,807	\$ 3,384	\$ 224,265
Learning Services	699 - Educator Effectiveness	\$ 494,223	\$ 494,723	\$ 500	\$ 2,000
Learning Services	622 - Learning Services	\$ 2,432,908	\$ 2,463,507	\$ 30,599	\$ 139,000
Learning Services	647 - Support Staff Professional Development	\$ 691,686	\$ 691,086	\$ (600)	\$ 1,600
Legal	623 - Staff Counsel	\$ 1,876,104	\$ 1,927,604	\$ 51,500	\$ -
Legal	633 - Risk Management Insurance Reserve	\$ 6,491,103	\$ 6,742,433	\$ 251,330	\$ -
Operations	713 - Construction	\$ 550,453	\$ 676,184	\$ 125,731	\$ -
Operations	637 - Chief Operations Officer	\$ 826,999	\$ 894,607	\$ 67,608	\$ 24,054
Operations	711 - Operations & Maintenance	\$ 22,069,927	\$ 22,917,744	\$ 847,817	\$ 694,545
Operations	725 - Fleet	\$ 7,713,750	\$ 6,662,241	\$ (1,051,509)	\$ -
Operations	726 - Parker Terminal	\$ 7,713,750	\$ 12,170,154	\$ 4,456,404	\$ -
Operations	727 - Castle Rock Terminal	\$ 7,713,750	\$ 13,666,047	\$ 5,952,297	\$ 350,169
Operations	728 - Highlands Ranch Terminal	\$ 7,713,750	\$ 5,199,755	\$ (2,513,995)	\$ -
School Leadership	643 - Athletics & Activities	\$ 1,425,786	\$ 1,463,634	\$ 37,848	\$ -
School Leadership	501 - Cloverleaf Home Education Partnerships	\$ 1,194,171	\$ 1,194,171	\$ -	\$ -
School Leadership	973 - DC Athletic Stadium	\$ 54,062	\$ 54,849	\$ 787	\$ 7,614
School Leadership	974 - Halftime Help Stadium	\$ 102,530	\$ 112,666	\$ 10,136	\$ 159,229
School Leadership	976 - Echopark Automotive Stadium	\$ 104,690	\$ 117,466	\$ 12,776	\$ 13,457
School Leadership	615 - Legacy Campus	\$ 3,937,048	\$ 4,049,154	\$ 112,106	\$ 469,756
School Leadership	625 - Career & Tech Education	\$ 7,991,720	\$ 8,430,699	\$ 438,976	\$ 315,000
School Leadership	630 - Student Assistance Department	\$ 1,982,481	\$ 2,157,376	\$ 174,898	\$ -
School Leadership	688 - Office Of Choice Programming	\$ 544,058	\$ 545,058	\$ 1,000	\$ -
School Leadership	642 - School Leadership	\$ 1,793,384	\$ 1,887,548	\$ 94,164	\$ -
Student Support Services	645 - Gifted & Talented	\$ 1,340,393	\$ 1,400,432	\$ 60,039	\$ 80,223
Student Support Services	624 - Language and Cultural Equity	\$ 1,317,501	\$ 1,318,001	\$ 500	\$ 20,000
Student Support Services	611 - Douglas County Educational Foundation	\$ 515,082	\$ 526,258	\$ 11,176	\$ -
Student Support Services	661 - Health Wellness & Prevention	\$ 3,371,811	\$ 4,150,308	\$ 778,497	\$ 53,184
Student Support Services	644 - Security Services	\$ 7,448,927	\$ 8,938,727	\$ 1,489,800	\$ 351,381
Student Support Services	626 - Special Services - Early Childhood Education	\$ 18,819,198	\$ 18,908,887	\$ 89,689	\$ -
Student Support Services	627 - Early Childhood Education (Preschool)	\$ 5,365,655	\$ 5,442,038	\$ 76,383	\$ 9,800
Student Support Services	736 - Outdoor Education Center	\$ 285,322	\$ 1,664,860	\$ 1,379,538	\$ 304,300
Student Support Services	635 - Special Services	\$ 22,745,028	\$ 22,124,893	\$ (620,135)	\$ 941,479
Student Support Services	662 - Mental Health	\$ 2,441,670	\$ 2,294,370	\$ (147,300)	\$ 11,830
Student Support Services	614 - Student Support Services - Parker	\$ 10,000	\$ 10,000	\$ -	\$ -
Student Support Services	660 - Student Support Services	\$ 2,262,650	\$ 2,645,115	\$ 382,465	\$ 220,000
Superintendent	612 - Wilcox Building	\$ 10,000	\$ 10,000	\$ -	\$ 33,000
Superintendent	646 - Superintendent	\$ 1,251,970	\$ 1,255,523	\$ 3,553	\$ 53,625
Superintendent	659 - Board Of Education	\$ 257,673	\$ 281,799	\$ 24,126	\$ 416,000
<b>All Divisions</b>	<b>All Department Costing Centers</b>	<b>\$ 181,108,575</b>	<b>\$ 192,741,940</b>	<b>\$ 11,633,365</b>	<b>\$ 5,448,680</b>
<b>General Fund</b>	<b>General Fund Departments Only</b>	<b>\$ 148,281,185</b>	<b>\$ 151,630,268</b>	<b>\$ 3,349,083</b>	<b>\$ 4,613,911</b>
<i>Districtwide Budget</i>	<i>601 - District Wide Activity</i>	\$ 28,503,382	\$ 28,757,878	\$ 254,496	\$ 400,000
<i>Alternative Schools</i>	<i>Alternative Schools*</i>	\$ 11,440,920	\$ 11,938,151	\$ 497,231	\$ -
<i>Bond Funded Positions</i>	<i>Business Services, COO, Security, Legacy, Superintendent</i>	\$ -	\$ -	\$ -	\$ 1,743,628
<b>Additional Non-Costing Center Recorded but Department-Related Revenue Changes</b>					
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					
Transportation Categorical Revenue increase					
Transportation Use of Fund Balance					
Safety and Security MLO (2023) decrease (excluding one-time year 1 carry over)					
CTE MLO (2018) decrease available for Legacy Campus					
Universal Preschool program and preschool tuition revenue decrease*					
<u>Bond funding for positions</u>					
Total Additional Revenue to Offset Department Expenses					
<b>GRAND TOTAL NON-SCHOOL COMBINED GENERAL FUND BUDGET REQUESTS WITHOUT DEDICATED REVENUE</b>		<b>\$ 221,052,877</b>	<b>\$ 233,437,969</b>	<b>\$ 12,385,092</b>	<b>\$ 7,592,308</b>

# DEPARTMENT SUMMARY (CONTINUED)

Division	Costing Center	Total 2025-2026	2025-2026	2025-2026 Total	2025-2026 Net
		Requested Expense	Department-	Requested Expense	
		Budget	recorded Revenue	less Revenue	Requested Increase
Business Services	634 - Business Services	\$ 6,285,213	\$ -	\$ 6,285,213	\$ 165,161
Business Services	648 - Student Health Services	\$ 3,694,115	\$ -	\$ 3,694,115	\$ (1,401,248)
Business Services	680 - West Support Center	\$ 5,150	\$ -	\$ 5,150	\$ -
Business Services	733 - Warehouse	\$ 3,576	\$ -	\$ 3,576	\$ -
Communications	651 - Communications	\$ 1,524,688	\$ -	\$ 1,524,688	\$ 69,936
Communications	628 - School Community Partnership	\$ -	\$ -	\$ -	\$ -
Human Resources	636 - Benefits	\$ 483,102	\$ -	\$ 483,102	\$ (104,904)
Human Resources	653 - Human Resources	\$ 3,651,815	\$ -	\$ 3,651,815	\$ 305,162
Information Technology	632 - Information & Technology Services	\$ 7,763,843	\$ -	\$ 7,763,843	\$ 244,522
Learning Services	640 - Curriculum, Instruction and Assessment	\$ 3,320,207	\$ -	\$ 3,320,207	\$ 275,817
Learning Services	649 - Literacy Intervention	\$ 378,676	\$ -	\$ 378,676	\$ -
Learning Services	658 - District Media Center	\$ 919,072	\$ -	\$ 919,072	\$ 227,649
Learning Services	699 - Educator Effectiveness	\$ 496,723	\$ -	\$ 496,723	\$ 2,500
Learning Services	622 - Learning Services	\$ 2,602,507	\$ -	\$ 2,602,507	\$ 169,599
Learning Services	647 - Support Staff Professional Development	\$ 692,686	\$ -	\$ 692,686	\$ 1,000
Legal	623 - Staff Counsel	\$ 1,927,604	\$ -	\$ 1,927,604	\$ 51,500
Legal	633 - Risk Management Insurance Reserve	\$ 6,742,433	\$ -	\$ 6,742,433	\$ 251,330
Operations	713 - Construction	\$ 676,184	\$ -	\$ 676,184	\$ 125,731
Operations	637 - Chief Operations Officer	\$ 918,661	\$ -	\$ 918,661	\$ 91,662
Operations	711 - Operations & Maintenance	\$ 23,612,289	\$ -	\$ 23,612,289	\$ 1,542,362
Operations	725 - Fleet	\$ 6,662,241	\$ 750,000	\$ 5,912,241	\$ (1,801,509)
Operations	726 - Parker Terminal	\$ 12,170,154	\$ -	\$ 12,170,154	\$ 4,456,404
Operations	727 - Castle Rock Terminal	\$ 14,016,216	\$ 875,000	\$ 13,141,216	\$ 5,427,466
Operations	728 - Highlands Ranch Terminal	\$ 5,199,755	\$ -	\$ 5,199,755	\$ (2,513,995)
School Leadership	643 - Athletics & Activities	\$ 1,463,634	\$ -	\$ 1,463,634	\$ 37,848
School Leadership	501 - Cloverleaf Home Education Partnerships	\$ 1,194,171	\$ -	\$ 1,194,171	\$ -
School Leadership	973 - DC Athletic Stadium	\$ 62,463	\$ 7,000	\$ 55,463	\$ 1,401
School Leadership	974 - Halftime Help Stadium	\$ 271,895	\$ 158,000	\$ 113,895	\$ 11,365
School Leadership	976 - Echopark Automotive Stadium	\$ 130,923	\$ 11,000	\$ 119,923	\$ 15,233
School Leadership	615 - Legacy Campus	\$ 4,518,910	\$ 406,250	\$ 4,112,660	\$ 175,612
School Leadership	625 - Career & Tech Education	\$ 8,745,696	\$ 275,000	\$ 8,470,696	\$ 478,976
School Leadership	630 - Student Assistance Department	\$ 2,157,379	\$ -	\$ 2,157,379	\$ 174,898
School Leadership	688 - Office Of Choice Programming	\$ 545,058	\$ -	\$ 545,058	\$ 1,000
School Leadership	642 - School Leadership	\$ 1,887,548	\$ -	\$ 1,887,548	\$ 94,164
Student Support Services	645 - Gifted & Talented	\$ 1,480,655	\$ -	\$ 1,480,655	\$ 140,262
Student Support Services	624 - Language and Cultural Equity	\$ 1,338,001	\$ -	\$ 1,338,001	\$ 20,500
Student Support Services	611 - Douglas County Educational Foundation	\$ 526,258	\$ -	\$ 526,258	\$ 11,176
Student Support Services	661 - Health Wellness & Prevention	\$ 4,203,492	\$ -	\$ 4,203,492	\$ 831,681
Student Support Services	644 - Security Services	\$ 9,290,108	\$ -	\$ 9,290,108	\$ 1,841,181
Student Support Services	626 - Special Services - Early Childhood Education	\$ 18,908,887	\$ -	\$ 18,908,887	\$ 89,689
Student Support Services	627 - Early Childhood Education (Preschool)	\$ 5,451,838	\$ -	\$ 5,451,838	\$ 86,183
Student Support Services	736 - Outdoor Education Center	\$ 1,969,160	\$ 1,615,600	\$ 353,560	\$ 68,238
Student Support Services	635 - Special Services	\$ 23,066,372	\$ 342,579	\$ 22,723,793	\$ (21,235)
Student Support Services	662 - Mental Health	\$ 2,306,200	\$ -	\$ 2,306,200	\$ (135,470)
Student Support Services	614 - Student Support Services - Parker	\$ 10,000	\$ -	\$ 10,000	\$ -
Student Support Services	660 - Student Support Services	\$ 2,865,115	\$ -	\$ 2,865,115	\$ 602,465
Superintendent	612 - Wilcox Building	\$ 43,000	\$ 33,000	\$ 10,000	\$ -
Superintendent	646 - Superintendent	\$ 1,309,148	\$ -	\$ 1,309,148	\$ 57,178
Superintendent	659 - Board Of Education	\$ 697,799	\$ -	\$ 697,799	\$ 440,126
<b>All Divisions</b>	<b>All Department Costing Centers</b>	<b>\$ 198,190,620</b>	<b>\$ 4,473,429</b>	<b>\$ 193,717,191</b>	<b>\$ 12,608,616</b>
<b>General Fund</b>	<b>General Fund Departments Only</b>	<b>\$ 156,244,179</b>	<b>\$ 1,056,829</b>	<b>\$ 155,187,350</b>	<b>\$ 6,906,165</b>
<i>Districtwide Budget</i>	<i>601 - District Wide Activity</i>	\$ 29,157,878	\$ -	\$ 29,157,878	\$ 654,496
<i>Alternative Schools</i>	<i>Alternative Schools *</i>	\$ 11,938,151	\$ -	\$ 11,938,151	\$ 497,231
<i>Bond Funded Positions</i>	<i>Business Services, COO, Security, Legacy, Superintendent</i>	\$ 1,743,628	\$ -	\$ 1,743,628	\$ 1,743,628
<u>Additional Non-Costing Center Recorded but Department-Related Revenue Changes</u>					
Concurrent Enrollment Tuition Increase			\$ 446,676		
Homeschool change classification within Funded Pupil Count Decrease			\$ (683,000)		
Fingerprinting charge for new hires decrease			\$ (94,000)		
ASCENT/TREP addition to Funded Pupil Count (possibly eliminated)			\$ -		
Medicaid Federal Reimbursement Revenue decrease			\$ (1,078,190)		
Transportation Categorical Revenue increase			\$ 612,477		
Transportation Use of Fund Balance			\$ 3,747,737		
Safety and Security MLO (2023) decrease (excluding one-time year 1 carry over)			\$ (11,574)		
CTE MLO (2018) decrease available for Legacy Campus			\$ (863,789)		
Universal Preschool program and preschool tuition revenue decrease*			\$ (1,031,991)		
Bond funding for positions			\$ 1,743,628		
Total Additional Revenue to Offset Department Expenses			\$ 2,787,974		

**GRAND TOTAL NON-SCHOOL COMBINED GENERAL FUND BUDGET REQUESTS WITHOUT DEDICATED REVENUE**

**\$ 241,030,277 \$ 7,261,403 \$ 233,768,874 \$ 12,715,997**



# **CHARTER SCHOOL BUDGETS**

# CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

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<b>CHARTER SCHOOL</b>	<b>Beginning Fund Balance</b>	<b>Budgeted Revenues</b>	<b>Budgeted Expenditures</b>	<b>Ending Fund Balance</b>
Academy Charter	\$ 6,944,512	\$ 8,852,678	\$ 8,824,000	\$ 6,973,190
American Academy Charter	12,125,071	41,335,913	41,335,913	12,125,071
Aspen View Academy Charter	4,327,050	14,499,220	14,467,446	4,358,824
Ben Franklin Academy Charter	7,823,693	13,387,562	13,250,572	7,960,683
Challenge to Excellence Charter	2,419,240	10,189,376	9,329,306	3,279,310
DCS Montessori Charter	1,660,623	7,818,818	7,816,501	1,662,940
Global Village Academy Charter	1,034,449	7,355,352	7,188,051	1,201,750
HOPE Online Learning Academy Charter	1,828,527	19,845,885	19,661,317	2,013,095
Leman Academy of Excellence Charter	10,290,814	23,819,179	22,410,020	11,699,972
North Star Academy Charter	3,145,793	9,696,359	11,692,593	1,149,559
Parker Core Knowledge Charter	5,051,003	11,104,675	11,196,535	4,959,143
Parker Performing Arts Charter	2,527,724	9,989,974	9,583,618	2,934,080
Platte River Academy Charter	3,110,940	9,424,158	8,774,978	3,760,120
Renaissance Secondary Charter	1,309,789	7,334,797	7,275,538	1,369,049
SkyView Academy Charter	10,864,394	20,033,710	19,447,402	11,450,702
STEM School Highlands Ranch Charter	13,985,123	23,832,661	23,813,834	14,003,950
World Compass Academy Charter	2,405,068	11,537,053	11,377,386	2,564,735
<b>TOTAL</b>	<b>\$ 90,853,814</b>	<b>\$ 250,057,370</b>	<b>\$ 247,445,011</b>	<b>\$ 93,466,173</b>

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

# ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 5,560,100	\$ 6,626,979	\$ 6,626,979	\$ 6,944,512	\$ 6,973,190	\$ 6,998,674
<b>Revenue:</b>						
Per Pupil Revenue	\$ 6,766,012	\$ 6,818,000	\$ 6,818,396	\$ 6,894,511	\$ 7,066,874	\$ 7,243,546
Mill Levy/Override	1,536,065	1,475,000	1,474,569	1,507,766	1,545,460	1,584,097
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	160,618	185,000	195,497	185,000	180,000	185,000
Food Services	-	-	-	-	-	-
Pupil Activities	107,082	100,000	98,825	100,000	100,000	100,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	85,755	90,000	-	90,000	92,250	95,000
Rental/Lease	3,075	5,000	-	5,000	5,000	5,000
Contributions/Donations	55,233	75,000	77,297	75,000	75,000	75,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	17,435	136,000	136,000	150,000	150,000	150,000
Other State Revenue	294,413	262,000	270,379	260,000	266,500	268,000
Grants Federal	48,161	-	-	-	-	-
Fund Transfer	(395,529)	(414,500)	(414,436)	(414,600)	(414,600)	(414,600)
Other Sources	-	45,000	44,022	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,678,321</b>	<b>\$ 8,776,500</b>	<b>\$ 8,700,549</b>	<b>\$ 8,852,678</b>	<b>\$ 9,066,485</b>	<b>\$ 9,291,043</b>
<b>Total Sources</b>	<b>\$ 14,238,421</b>	<b>\$ 15,403,479</b>	<b>\$ 15,327,528</b>	<b>\$ 15,797,190</b>	<b>\$ 16,039,674</b>	<b>\$ 16,289,717</b>
<b>Expenditures:</b>						
Salaries	\$ 4,535,017	\$ 4,585,000	\$ 4,617,051	\$ 4,723,000	\$ 4,840,000	\$ 4,960,000
Benefits	1,476,379	1,633,000	1,668,673	1,764,000	1,808,000	1,853,000
Purchased Professional and Technical Services	124,338	174,000	151,450	176,000	180,000	184,000
Purchased Property Services	403,705	399,000	390,369	403,000	413,000	423,000
Other Purchased Services	560,260	709,000	701,825	742,000	760,000	780,000
Supplies	268,296	303,500	331,185	307,000	315,000	320,000
Property	229,065	580,000	503,723	586,000	600,000	615,000
Other Expenses	14,382	117,000	14,274	118,000	120,000	120,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	5,000	4,466	5,000	5,000	5,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,611,442</b>	<b>\$ 8,505,500</b>	<b>\$ 8,383,016</b>	<b>\$ 8,824,000</b>	<b>\$ 9,041,000</b>	<b>\$ 9,260,000</b>
<b>Balance on Hand June 30</b>	<b>\$ 6,626,979</b>	<b>\$ 6,897,979</b>	<b>\$ 6,944,512</b>	<b>\$ 6,973,190</b>	<b>\$ 6,998,674</b>	<b>\$ 7,029,717</b>
<b>Fund Balance as a % of Revenue</b>	<b>76%</b>	<b>79%</b>	<b>80%</b>	<b>79%</b>	<b>77%</b>	<b>76%</b>

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

# AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 10,127,322	\$ 11,890,120	\$ 11,890,120	\$ 12,125,071	\$ 12,125,071	\$ 12,125,071
<b>Revenue:</b>						
Per Pupil Revenue	\$ 26,059,127	\$ 27,763,628	\$ 27,775,222	\$ 28,480,639	\$ 29,335,058	\$ 30,215,110
Mill Levy/Override	5,945,554	5,996,806	6,026,831	6,033,456	6,214,460	6,400,893
Tuition	1,825,672	1,783,184	1,955,172	1,989,953	2,049,652	2,111,141
Transportation Fees	427,778	420,620	551,723	435,000	448,050	461,492
Earnings on Investments	507,652	630,000	513,458	567,934	584,972	602,521
Food Services	-	-	-	-	-	-
Pupil Activities	885,297	744,000	1,230,183	907,500	934,725	962,767
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	741,706	775,797	790,619	754,949	777,597	800,925
Rental/Lease	116,051	150,000	107,665	95,000	97,850	100,786
Contributions/Donations	237,340	906,938	304,745	816,938	841,446	866,690
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	1,012,898	1,012,898	1,001,525	1,003,860	1,033,976	1,064,995
Other State Revenue	222,328	75,000	122,360	185,684	191,255	196,992
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	580,718	700,000	78,000	65,000	66,950	68,959
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 38,562,121</b>	<b>\$ 40,958,871</b>	<b>\$ 40,457,503</b>	<b>\$ 41,335,913</b>	<b>\$ 42,575,990</b>	<b>\$ 43,853,270</b>
<b>Total Sources</b>	<b>\$ 48,689,443</b>	<b>\$ 52,848,991</b>	<b>\$ 52,347,623</b>	<b>\$ 53,460,984</b>	<b>\$ 54,701,062</b>	<b>\$ 55,978,341</b>
<b>Expenditures:</b>						
Salaries	\$ 20,653,198	\$ 21,028,891	\$ 21,018,128	\$ 22,161,113	\$ 22,825,946	\$ 23,510,725
Benefits	5,545,993	6,947,345	6,311,689	7,041,944	7,253,202	7,470,798
Purchased Professional and Technical Services	824,265	916,860	711,739	855,905	881,582	908,030
Purchased Property Services	4,711,373	4,908,713	6,181,119	4,967,403	5,116,425	5,269,918
Other Purchased Services	2,919,587	3,101,615	3,162,669	3,590,742	3,698,464	3,809,418
Supplies	1,272,455	1,667,965	1,636,363	1,222,456	1,259,130	1,296,904
Property	588,912	2,040,338	898,788	954,800	983,444	1,012,947
Other Expenses	58,870	111,300	68,057	307,550	316,777	326,280
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	224,670	234,000	234,000	234,000	241,020	248,251
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 36,799,323</b>	<b>\$ 40,957,027</b>	<b>\$ 40,222,552</b>	<b>\$ 41,335,913</b>	<b>\$ 42,575,990</b>	<b>\$ 43,853,270</b>
<b>Balance on Hand June 30</b>	<b>\$ 11,890,120</b>	<b>\$ 11,891,964</b>	<b>\$ 12,125,071</b>	<b>\$ 12,125,071</b>	<b>\$ 12,125,071</b>	<b>\$ 12,125,071</b>
<b>Fund Balance as a % of Revenue</b>	31%	29%	30%	29%	28%	28%

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

# ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 4,885,017	\$ 4,318,493	\$ 4,318,493	\$ 4,327,050	\$ 4,358,824	\$ 4,426,424
<b>Revenue:</b>						
Per Pupil Revenue	\$ 9,858,580	\$ 10,499,296	\$ 10,492,442	\$ 10,698,440	\$ 10,650,000	\$ 10,700,000
Mill Levy/Override	2,265,806	2,262,505	2,272,661	2,262,505	2,270,000	2,270,000
Tuition	393,488	401,800	401,800	393,600	393,600	396,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	209,474	150,000	150,000	225,000	175,000	150,000
Food Services	-	-	-	-	-	-
Pupil Activities	413,540	439,650	444,650	450,775	450,000	450,000
Community Service Activities	230,031	225,000	125,000	12,500	12,500	12,500
Other Local Revenue	21,317	5,000	2,000	5,000	5,000	5,000
Rental/Lease	20,503	2,500	2,500	2,500	2,500	2,500
Contributions/Donations	11,951	130,000	129,847	83,000	80,000	80,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	415,370	381,214	381,214	351,900	350,000	350,000
Other State Revenue	17,732	14,579	14,578	14,000	14,000	14,000
Grants Federal	-	-	-	-	-	-
PERA On Behalf	28,073	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 13,885,865</b>	<b>\$ 14,511,544</b>	<b>\$ 14,416,693</b>	<b>\$ 14,499,220</b>	<b>\$ 14,402,600</b>	<b>\$ 14,430,000</b>
<b>Total Sources</b>	<b>\$ 18,770,882</b>	<b>\$ 18,830,037</b>	<b>\$ 18,735,186</b>	<b>\$ 18,826,270</b>	<b>\$ 18,761,424</b>	<b>\$ 18,856,424</b>
<b>Expenditures:</b>						
Salaries	\$ 8,470,257	\$ 7,951,683	\$ 7,984,871	\$ 8,118,116	\$ 8,000,000	\$ 8,050,000
Benefits	2,257,945	2,304,331	2,518,207	2,559,930	2,560,000	2,600,000
Purchased Professional and Technical Services	113,351	146,000	146,875	132,000	135,000	135,000
Purchased Property Services	1,527,020	1,696,600	1,688,600	1,679,400	1,675,000	1,675,000
Other Purchased Services	739,285	1,088,759	1,056,583	1,114,500	1,115,000	1,115,000
Supplies	630,043	790,000	693,000	665,000	650,000	650,000
Property	694,024	285,000	310,000	135,000	135,000	125,000
Other Expenses	20,463	27,500	10,000	63,500	65,000	60,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 14,452,388</b>	<b>\$ 14,289,873</b>	<b>\$ 14,408,136</b>	<b>\$ 14,467,446</b>	<b>\$ 14,335,000</b>	<b>\$ 14,410,000</b>
<b>Balance on Hand June 30</b>	<b>\$ 4,318,493</b>	<b>\$ 4,540,164</b>	<b>\$ 4,327,050</b>	<b>\$ 4,358,824</b>	<b>\$ 4,426,424</b>	<b>\$ 4,446,424</b>
<b>Fund Balance as a % of Revenue</b>	<b>31%</b>	<b>31%</b>	<b>30%</b>	<b>30%</b>	<b>31%</b>	<b>31%</b>

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

# BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 7,528,385	\$ 7,610,651	\$ 7,610,651	\$ 7,823,693	\$ 7,960,683	\$ 7,994,274
<b>Revenue:</b>						
Per Pupil Revenue	\$ 8,806,071	\$ 9,416,039	\$ 9,474,464	\$ 9,830,507	\$ 10,076,270	\$ 10,328,176
Mill Levy/Override	2,026,371	2,017,422	2,055,031	2,128,056	2,128,056	2,128,056
Tuition	142,800	345,617	345,617	345,617	345,617	345,617
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	384,779	384,400	384,400	345,400	345,400	345,400
Food Services	-	-	-	-	-	-
Pupil Activities	143,034	125,800	125,800	125,800	125,800	125,800
Community Service Activities	201,224	178,000	178,000	178,000	178,000	178,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	19,310	25,000	25,000	25,000	25,000	25,000
Contributions/Donations	48,816	62,000	64,140	60,000	60,000	60,000
Miscellaneous Revenue	7,413	6,400	5,900	6,100	6,100	6,100
Categorical Revenue	33,069	5,679	9,165	5,679	5,679	5,679
Other State Revenue	225,610	7,023	7,023	-	-	-
Grants Federal	-	-	-	-	-	-
Fund Transfer	60,218	52,394	52,394	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	348,264	347,333	337,403	337,403	337,403	337,403
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 12,446,979</b>	<b>\$ 12,973,107</b>	<b>\$ 13,064,337</b>	<b>\$ 13,387,562</b>	<b>\$ 13,633,325</b>	<b>\$ 13,885,231</b>
<b>Total Sources</b>	<b>\$ 19,975,364</b>	<b>\$ 20,583,758</b>	<b>\$ 20,674,988</b>	<b>\$ 21,211,255</b>	<b>\$ 21,594,007</b>	<b>\$ 21,879,505</b>
<b>Expenditures:</b>						
Salaries	\$ 6,629,161	\$ 6,810,592	\$ 6,793,608	\$ 7,013,038	\$ 7,223,429	\$ 7,367,898
Benefits	1,755,332	1,816,802	1,810,564	1,897,255	1,954,173	1,993,256
Purchased Professional and Technical Services	131,787	157,249	149,849	154,249	154,249	154,249
Purchased Property Services	1,921,602	1,939,785	1,944,332	1,955,641	1,994,754	2,034,649
Other Purchased Services	873,848	1,001,502	1,010,794	1,149,896	1,172,894	1,196,352
Supplies	571,657	594,678	603,843	597,588	609,540	615,635
Property	393,005	402,000	447,900	389,500	397,290	405,236
Other Expenses	82,758	92,905	90,405	93,405	93,405	93,405
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	5,563	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,364,713</b>	<b>\$ 12,815,513</b>	<b>\$ 12,851,295</b>	<b>\$ 13,250,572</b>	<b>\$ 13,599,733</b>	<b>\$ 13,860,679</b>
<b>Balance on Hand June 30</b>	<b>\$ 7,610,651</b>	<b>\$ 7,768,245</b>	<b>\$ 7,823,693</b>	<b>\$ 7,960,683</b>	<b>\$ 7,994,274</b>	<b>\$ 8,018,826</b>
<b>Fund Balance as a % of Revenue</b>	<b>61%</b>	<b>60%</b>	<b>60%</b>	<b>59%</b>	<b>59%</b>	<b>58%</b>

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

# CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 4,534,815	\$ 4,874,103	\$ 4,874,103	\$ 2,419,240	\$ 3,279,310	\$ 3,862,417
<b>Revenue:</b>						
Per Pupil Revenue	\$ 5,556,600	\$ 5,968,802	\$ 5,971,868	\$ 7,413,805	\$ 7,630,288	\$ 7,806,221
Mill Levy/Override	1,263,834	1,285,196	1,291,631	1,600,422	1,600,422	1,600,422
Tuition	10,748	8,185	8,185	9,734	9,734	9,734
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	208,744	100,000	194,275	100,000	100,000	100,000
Food Services	-	-	-	-	-	-
Pupil Activities	333,556	290,658	315,221	327,677	327,677	327,677
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	7,359	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-
Miscellaneous Revenue	22,401	5,000	7,443	5,000	5,000	5,000
Categorical Revenue	-	199,896	199,896	242,979	250,269	256,039
Other State Revenue	302,961	266,955	266,955	277,259	321,491	321,491
Grants Federal	136,868	212,500	212,500	212,500	212,500	-
Fund Transfer	200,251	(3,122,504)	(3,122,504)	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,043,322</b>	<b>\$ 5,214,688</b>	<b>\$ 5,345,470</b>	<b>\$ 10,189,376</b>	<b>\$ 10,457,381</b>	<b>\$ 10,426,585</b>
<b>Total Sources</b>	<b>\$ 12,578,137</b>	<b>\$ 10,088,791</b>	<b>\$ 10,219,573</b>	<b>\$ 12,608,616</b>	<b>\$ 13,736,691</b>	<b>\$ 14,289,002</b>
<b>Expenditures:</b>						
Salaries	\$ 3,383,038	\$ 3,634,473	\$ 3,634,473	\$ 4,417,806	\$ 4,550,340	\$ 4,655,259
Benefits	1,056,659	1,388,126	1,388,126	1,762,746	1,846,904	1,927,304
Purchased Professional and Technical Services	299,837	292,737	292,737	346,565	340,440	348,289
Purchased Property Services	650,222	781,048	781,048	922,776	1,096,445	1,017,664
Other Purchased Services	468,734	740,231	740,231	936,081	935,958	957,757
Supplies	255,778	311,979	311,979	426,363	439,004	449,011
Property	1,553,001	621,739	621,739	282,255	423,605	315,269
Other Expenses	26,118	206,668	30,000	234,713	241,579	247,149
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	10,647	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,704,034</b>	<b>\$ 7,977,001</b>	<b>\$ 7,800,333</b>	<b>\$ 9,329,306</b>	<b>\$ 9,874,274</b>	<b>\$ 9,917,700</b>
<b>Balance on Hand June 30</b>	<b>\$ 4,874,103</b>	<b>\$ 2,111,790</b>	<b>\$ 2,419,240</b>	<b>\$ 3,279,310</b>	<b>\$ 3,862,417</b>	<b>\$ 4,371,301</b>
<b>Fund Balance as a % of Revenue</b>	61%	40%	45%	32%	37%	42%

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

# DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 1,736,314	\$ 1,555,271	\$ 1,555,271	\$ 1,660,623	\$ 1,662,940	\$ 1,664,340
<b>Revenue:</b>						
Per Pupil Revenue	\$ 4,452,025	\$ 4,762,373	\$ 4,760,223	\$ 4,673,679	\$ 4,780,000	\$ 4,800,000
Mill Levy/Override	1,012,451	1,023,959	1,029,086	1,023,959	1,030,000	1,030,000
Tuition	972,008	980,021	980,021	980,021	985,000	987,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	116,331	80,000	90,000	80,000	75,000	75,000
Food Services	-	-	-	-	-	-
Pupil Activities	179,918	215,000	215,000	215,000	215,000	215,000
Community Service Activities	426,385	483,750	483,750	483,750	485,000	485,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	75,510	75,000	75,000	75,000	77,000	77,000
Contributions/Donations	2,611	-	2,500	-	-	-
Miscellaneous Revenue	2,719	5,000	36,000	5,000	5,000	5,000
Categorical Revenue	14,255	65,000	80,808	71,285	72,000	72,000
Other State Revenue	175,123	171,124	171,124	171,124	175,000	175,000
Grants Federal	334	-	-	-	-	-
Fund Transfer	60,399	-	42,000	40,000	35,000	35,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	53,287	9,523	9,523	-	-	-
<b>Total Revenue</b>	<b>\$ 7,543,356</b>	<b>\$ 7,870,750</b>	<b>\$ 7,975,035</b>	<b>\$ 7,818,818</b>	<b>\$ 7,934,000</b>	<b>\$ 7,956,000</b>
<b>Total Sources</b>	<b>\$ 9,279,670</b>	<b>\$ 9,426,021</b>	<b>\$ 9,530,306</b>	<b>\$ 9,479,441</b>	<b>\$ 9,596,940</b>	<b>\$ 9,620,340</b>
<b>Expenditures:</b>						
Salaries	\$ 3,625,407	\$ 3,874,661	\$ 3,875,000	\$ 3,870,575	\$ 3,910,000	\$ 3,928,000
Benefits	1,185,318	1,375,560	1,375,560	1,399,626	1,445,000	1,450,000
Purchased Professional and Technical Services	327,065	367,500	368,000	384,500	388,000	388,000
Purchased Property Services	842,586	868,290	868,000	874,500	877,000	877,000
Other Purchased Services	329,559	432,150	433,000	486,500	490,000	490,000
Supplies	257,193	307,200	306,000	307,200	308,000	308,000
Property	931,533	400,735	400,000	259,000	280,000	280,000
Other Expenses	16,116	19,600	19,600	19,600	19,600	19,600
Other Uses of Funds	180,430	215,000	215,000	215,000	215,000	215,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	29,192	9,523	9,523	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,724,399</b>	<b>\$ 7,870,219</b>	<b>\$ 7,869,683</b>	<b>\$ 7,816,501</b>	<b>\$ 7,932,600</b>	<b>\$ 7,955,600</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,555,271</b>	<b>\$ 1,555,802</b>	<b>\$ 1,660,623</b>	<b>\$ 1,662,940</b>	<b>\$ 1,664,340</b>	<b>\$ 1,664,740</b>
<b>Fund Balance as a % of Revenue</b>	21%	20%	21%	21%	21%	21%

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

# GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 721,696	\$ 645,683	\$ 645,683	\$ 1,034,449	\$ 1,201,750	\$ 1,609,813
<b>Revenue:</b>						
Per Pupil Revenue	\$ 4,065,097	\$ 4,958,796	\$ 4,958,796	\$ 5,618,411	\$ 6,245,690	\$ 6,638,358
Mill Levy/Override	908,669	1,054,871	1,054,871	1,174,845	1,270,990	1,313,200
Tuition	13,334	11,000	11,000	11,000	11,000	11,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	31,331	34,000	40,000	34,000	34,000	34,000
Food Services	-	-	-	-	-	-
Pupil Activities	72,858	89,650	118,532	80,700	83,550	85,100
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	67,141	57,000	114,525	57,000	57,000	57,000
Miscellaneous Revenue	18,073	1,689	1,000	1,000	1,000	1,000
Categorical Revenue	18,332	185,585	185,585	229,396	245,632	252,760
Other State Revenue	340,835	132,903	132,903	130,000	130,000	30,000
Grants Federal	45,783	19,098	19,098	19,000	19,000	15,000
Fund Transfer	-	-	-	-	-	-
Other Sources	-	169,860	169,860	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 5,581,452</b>	<b>\$ 6,714,452</b>	<b>\$ 6,806,170</b>	<b>\$ 7,355,352</b>	<b>\$ 8,097,862</b>	<b>\$ 8,437,418</b>
<b>Total Sources</b>	<b>\$ 6,303,148</b>	<b>\$ 7,360,135</b>	<b>\$ 7,451,853</b>	<b>\$ 8,389,801</b>	<b>\$ 9,299,612</b>	<b>\$ 10,047,231</b>
<b>Expenditures:</b>						
Salaries	\$ 2,656,549	\$ 2,861,879	\$ 2,861,879	\$ 3,033,353	\$ 3,253,103	\$ 3,419,606
Benefits	756,741	952,326	948,500	1,034,317	1,166,314	1,301,868
Purchased Professional and Technical Services	193,640	225,250	228,000	264,000	271,920	280,078
Purchased Property Services	1,055,041	1,050,532	1,050,532	1,559,000	1,595,540	1,611,186
Other Purchased Services	637,326	828,549	827,750	924,581	1,009,628	1,076,675
Supplies	283,302	259,383	259,383	298,500	313,115	327,632
Property	41,743	211,360	211,360	48,000	53,090	53,183
Other Expenses	33,123	22,740	30,000	26,300	27,089	27,902
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,657,465</b>	<b>\$ 6,412,019</b>	<b>\$ 6,417,404</b>	<b>\$ 7,188,051</b>	<b>\$ 7,689,799</b>	<b>\$ 8,098,130</b>
<b>Balance on Hand June 30</b>	<b>\$ 645,683</b>	<b>\$ 948,116</b>	<b>\$ 1,034,449</b>	<b>\$ 1,201,750</b>	<b>\$ 1,609,813</b>	<b>\$ 1,949,101</b>
<b>Fund Balance as a % of Revenue</b>	12%	14%	15%	16%	20%	23%

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

# HOPE ONLINE LEARNING ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 1,555,153	\$ 1,689,868	\$ 1,689,868	\$ 1,828,527	\$ 2,013,095	\$ 2,220,734
<b>Revenue:</b>						
Per Pupil Revenue	\$ 14,689,369	\$ 14,449,232	\$ 14,632,285	\$ 18,107,312	\$ 20,370,726	\$ 22,917,067
Mill Levy/Override	207,564	265,903	267,234	349,872	393,606	442,807
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	22,541	15,000	11,259	15,000	16,875	18,984
Food Services	-	-	-	-	-	-
Pupil Activities	-	-	-	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	87,722	100,000	22,836	25,000	28,125	31,641
Miscellaneous Revenue	185	5,000	14,737	10,000	11,250	12,656
Categorical Revenue	20,408	25,000	-	25,000	28,125	31,641
Other State Revenue	691,413	725,318	724,495	194,141	218,409	245,710
Grants Federal	1,592,891	1,198,465	1,499,275	1,119,560	1,259,505	1,416,943
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 17,312,093</b>	<b>\$ 16,783,918</b>	<b>\$ 17,172,121</b>	<b>\$ 19,845,885</b>	<b>\$ 22,326,621</b>	<b>\$ 25,117,448</b>
<b>Total Sources</b>	<b>\$ 18,867,246</b>	<b>\$ 18,473,786</b>	<b>\$ 18,861,989</b>	<b>\$ 21,674,412</b>	<b>\$ 24,339,716</b>	<b>\$ 27,338,182</b>
<b>Expenditures:</b>						
Salaries	\$ 3,779,332	\$ 3,327,448	\$ 3,554,012	\$ 4,446,213	\$ 5,001,990	\$ 5,627,238
Benefits	1,438,608	1,202,350	1,307,002	2,010,823	2,262,176	2,544,948
Purchased Professional and Technical Services	2,173,014	2,738,609	1,379,752	3,486,280	3,922,065	4,412,323
Purchased Property Services	162,125	568,757	592,297	617,000	694,125	780,891
Other Purchased Services	8,087,728	6,277,385	8,564,034	7,648,096	8,604,108	9,679,622
Supplies	303,655	414,500	546,923	571,990	643,489	723,925
Property	510,570	292,000	277,394	547,000	615,375	692,297
Other Expenses	256,471	292,681	255,286	320,915	361,029	406,158
Other Uses of Funds	8,102	5,350	22,884	13,000	14,625	16,453
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	457,773	1,478,783	533,878	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 17,177,378</b>	<b>\$ 16,597,863</b>	<b>\$ 17,033,462</b>	<b>\$ 19,661,317</b>	<b>\$ 22,118,982</b>	<b>\$ 24,883,854</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,689,868</b>	<b>\$ 1,875,923</b>	<b>\$ 1,828,527</b>	<b>\$ 2,013,095</b>	<b>\$ 2,220,734</b>	<b>\$ 2,454,328</b>
<b>Fund Balance as a % of Revenue</b>	<b>10%</b>	<b>11%</b>	<b>11%</b>	<b>10%</b>	<b>10%</b>	<b>10%</b>

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

# LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 6,873,476	\$ 9,192,530	\$ 9,192,530	\$ 10,290,814	\$ 11,699,972	\$ 14,181,990
<b>Revenue:</b>						
Per Pupil Revenue	\$ 11,319,851	\$ 15,759,527	\$ 14,856,832	\$ 18,485,616	\$ 20,740,233	\$ 21,693,678
Mill Levy/Override	2,594,150	3,258,380	3,258,380	3,818,729	4,289,905	4,489,159
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	303,857	162,535	300,705	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	69,129	176,862	226,656	591,800	591,800	591,800
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	200,582	174,943	186,540	140,000	140,000	140,000
Rental/Lease	20,740	12,000	25,200	-	-	-
Contributions/Donations	16,895	24,047	32,633	-	-	-
Miscellaneous Revenue	49,749	28,148	29,353	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	431,647	779,293	810,361	783,033	859,413	891,713
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 15,006,599</b>	<b>\$ 20,375,735</b>	<b>\$ 19,726,660</b>	<b>\$ 23,819,179</b>	<b>\$ 26,621,352</b>	<b>\$ 27,806,350</b>
<b>Total Sources</b>	<b>\$ 21,880,075</b>	<b>\$ 29,568,264</b>	<b>\$ 28,919,190</b>	<b>\$ 34,109,992</b>	<b>\$ 38,321,324</b>	<b>\$ 41,988,340</b>
<b>Expenditures:</b>						
Salaries	\$ 5,322,672	\$ 7,739,799	\$ 7,722,476	\$ 9,212,015	\$ 9,761,651	\$ 10,184,988
Benefits	1,449,115	2,224,373	2,069,378	2,411,618	2,604,040	2,719,449
Purchased Professional and Technical Services	1,946,233	2,312,313	2,203,635	2,504,426	3,310,320	3,395,665
Purchased Property Services	2,120,122	3,343,750	3,155,816	4,385,850	4,358,850	4,336,250
Other Purchased Services	760,111	1,390,816	1,318,161	1,581,509	1,761,671	1,849,973
Supplies	545,666	1,046,986	991,431	1,048,360	1,048,360	1,048,360
Property	-	135,000	-	-	-	-
Other Expenses	58,626	133,522	122,478	201,242	204,442	205,795
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	485,000	1,045,000	1,045,000	1,065,000	1,090,000	1,115,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,687,546</b>	<b>\$ 19,371,559</b>	<b>\$ 18,628,376</b>	<b>\$ 22,410,020</b>	<b>\$ 24,139,334</b>	<b>\$ 24,855,479</b>
<b>Balance on Hand June 30</b>	<b>\$ 9,192,530</b>	<b>\$ 10,196,706</b>	<b>\$ 10,290,814</b>	<b>\$ 11,699,972</b>	<b>\$ 14,181,990</b>	<b>\$ 17,132,861</b>
<b>Fund Balance as a % of Revenue</b>	61%	50%	52%	49%	53%	62%

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

# NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 2,865,103	\$ 2,871,540	\$ 2,871,540	\$ 3,145,793	\$ 1,149,559	\$ 1,149,705
<b>Revenue:</b>						
Per Pupil Revenue	\$ 6,656,106	\$ 7,107,334	\$ 7,140,257	\$ 7,149,610	\$ 7,328,350	\$ 7,511,559
Mill Levy/Override	1,549,504	1,559,492	1,565,991	1,564,323	1,564,323	1,564,323
Tuition	128,563	135,750	130,460	135,750	135,750	139,500
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	134,722	75,000	125,000	60,000	60,000	60,000
Food Services	-	-	-	-	-	-
Pupil Activities	166,716	187,185	176,777	216,521	227,234	237,947
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	82,799	75,000	75,000	75,000	75,000	75,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	48,169	45,000	45,000	50,000	50,000	50,000
Miscellaneous Revenue	5,645	87,900	90,348	3,500	3,500	3,500
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	102,096	110,971	111,399	110,971	110,971	110,971
Grants Federal	3,761	2,243	2,243	2,243	2,243	2,243
Fund Transfer	-	150,000	150,000	70,000	70,000	70,000
Other Sources	113,145	-	-	-	-	-
Cap Reserve Bond Revenue	263,476	258,441	257,568	258,441	258,441	258,441
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 9,254,702</b>	<b>\$ 9,794,316</b>	<b>\$ 9,870,044</b>	<b>\$ 9,696,359</b>	<b>\$ 9,885,812</b>	<b>\$ 10,083,484</b>
<b>Total Sources</b>	<b>\$ 12,119,805</b>	<b>\$ 12,665,856</b>	<b>\$ 12,741,584</b>	<b>\$ 12,842,152</b>	<b>\$ 11,035,371</b>	<b>\$ 11,233,189</b>
<b>Expenditures:</b>						
Salaries	\$ 4,765,058	\$ 5,125,858	\$ 5,105,356	\$ 5,033,574	\$ 5,142,054	\$ 5,239,117
Benefits	1,405,757	1,597,418	1,565,836	1,643,319	1,700,549	1,772,224
Purchased Professional and Technical Services	628,890	734,921	715,136	836,469	865,292	884,600
Purchased Property Services	1,286,923	1,332,713	1,282,123	1,345,830	1,355,251	1,366,269
Other Purchased Services	116,689	148,350	135,258	156,905	159,160	161,585
Supplies	340,133	472,803	414,510	487,496	484,360	491,340
Property	669,122	285,000	344,228	85,000	115,000	115,000
Other Expenses	28,652	30,000	33,344	31,500	31,500	33,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	7,040	7,500	-	7,500	7,500	7,500
Cap Reserve Expense	-	1,557,500	-	2,065,000	25,000	10,000
<b>Total Expenditures</b>	<b>\$ 9,248,265</b>	<b>\$ 11,292,063</b>	<b>\$ 9,595,791</b>	<b>\$ 11,692,593</b>	<b>\$ 9,885,666</b>	<b>\$ 10,080,635</b>
<b>Balance on Hand June 30</b>	<b>\$ 2,871,540</b>	<b>\$ 1,373,793</b>	<b>\$ 3,145,793</b>	<b>\$ 1,149,559</b>	<b>\$ 1,149,705</b>	<b>\$ 1,152,554</b>
<b>Fund Balance as a % of Revenue</b>	<b>31%</b>	<b>14%</b>	<b>32%</b>	<b>12%</b>	<b>12%</b>	<b>11%</b>

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

# PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 3,831,043	\$ 4,622,708	\$ 4,622,708	\$ 5,051,003	\$ 4,959,143	\$ 5,016,808
<b>Revenue:</b>						
Per Pupil Revenue	\$ 7,142,431	\$ 7,630,255	\$ 7,629,428	\$ 7,789,708	\$ 7,984,451	\$ 8,184,062
Mill Levy/Override	1,625,918	1,644,398	1,652,632	1,643,255	1,643,255	1,643,255
Tuition	613,638	572,297	595,590	592,214	592,214	592,214
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	216,242	215,000	220,000	170,000	170,000	165,000
Food Services	-	-	-	-	-	-
Pupil Activities	88,184	89,727	76,661	67,899	67,899	67,899
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	4,160	3,000	5,000	3,000	3,000	3,000
Contributions/Donations	9,999	20,380	108,865	-	-	-
Miscellaneous Revenue	128,121	125,787	130,211	125,000	125,000	125,000
Categorical Revenue	279,721	265,735	273,885	260,191	260,191	260,191
Other State Revenue	497,870	452,944	454,065	453,408	453,408	453,408
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 10,606,284</b>	<b>\$ 11,019,523</b>	<b>\$ 11,146,337</b>	<b>\$ 11,104,675</b>	<b>\$ 11,299,418</b>	<b>\$ 11,494,029</b>
<b>Total Sources</b>	<b>\$ 14,437,327</b>	<b>\$ 15,642,231</b>	<b>\$ 15,769,045</b>	<b>\$ 16,155,678</b>	<b>\$ 16,258,560</b>	<b>\$ 16,510,837</b>
<b>Expenditures:</b>						
Salaries	\$ 5,023,808	\$ 5,985,827	\$ 5,924,168	\$ 6,241,658	\$ 6,366,492	\$ 6,493,821
Benefits	1,525,974	1,791,922	1,777,833	1,904,704	1,942,798	1,981,654
Purchased Professional and Technical Services	214,712	403,588	448,451	400,000	400,000	400,000
Purchased Property Services	930,595	1,227,245	993,895	1,117,710	1,000,000	1,000,000
Other Purchased Services	583,127	695,150	660,550	859,625	859,625	859,625
Supplies	435,852	544,440	490,450	504,838	504,838	504,838
Property	1,091,381	421,262	404,695	150,000	150,000	150,000
Other Expenses	9,170	14,044	18,000	18,000	18,000	18,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,814,619</b>	<b>\$ 11,083,478</b>	<b>\$ 10,718,042</b>	<b>\$ 11,196,535</b>	<b>\$ 11,241,753</b>	<b>\$ 11,407,938</b>
<b>Balance on Hand June 30</b>	<b>\$ 4,622,708</b>	<b>\$ 4,558,753</b>	<b>\$ 5,051,003</b>	<b>\$ 4,959,143</b>	<b>\$ 5,016,808</b>	<b>\$ 5,102,898</b>
<b>Fund Balance as a % of Revenue</b>	<b>44%</b>	<b>41%</b>	<b>45%</b>	<b>45%</b>	<b>44%</b>	<b>44%</b>

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

# PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 1,734,689	\$ 2,113,766	\$ 2,113,766	\$ 2,527,724	\$ 2,934,080	\$ 3,387,727
<b>Revenue:</b>						
Per Pupil Revenue	\$ 6,425,321	\$ 7,044,273	\$ 7,150,396	\$ 7,429,341	\$ 7,717,683	\$ 7,897,609
Mill Levy/Override	1,427,579	1,496,174	1,516,190	1,540,256	1,564,323	1,564,323
Tuition	161,385	180,000	180,000	180,000	180,000	180,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	67,294	60,000	60,000	60,000	60,000	60,000
Food Services	-	-	-	-	-	-
Pupil Activities	191,846	161,855	165,810	169,884	174,081	178,403
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	86,529	93,308	92,138	93,600	95,063	95,063
Rental/Lease	98,414	93,500	93,500	102,850	113,135	124,449
Contributions/Donations	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	15,539	128,772	133,469	137,425	141,500	145,698
Other State Revenue	292,500	276,673	272,720	276,618	280,516	280,516
Grants Federal	46,302	12,000	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,812,709</b>	<b>\$ 9,546,555</b>	<b>\$ 9,664,223</b>	<b>\$ 9,989,974</b>	<b>\$ 10,326,301</b>	<b>\$ 10,526,061</b>
<b>Total Sources</b>	<b>\$ 10,547,398</b>	<b>\$ 11,660,321</b>	<b>\$ 11,777,989</b>	<b>\$ 12,517,698</b>	<b>\$ 13,260,381</b>	<b>\$ 13,913,788</b>
<b>Expenditures:</b>						
Salaries	\$ 4,117,103	\$ 4,292,394	\$ 4,448,968	\$ 4,580,847	\$ 4,716,682	\$ 4,856,593
Benefits	1,289,672	1,604,932	1,699,153	1,782,360	1,871,318	1,966,523
Purchased Professional and Technical Services	264,011	234,623	182,366	188,137	194,112	200,298
Purchased Property Services	1,506,668	1,585,588	1,784,236	1,800,421	1,816,782	1,833,415
Other Purchased Services	505,850	633,263	470,198	595,273	624,762	653,053
Supplies	400,137	370,366	389,534	381,389	389,009	397,485
Property	197,706	332,100	43,310	44,941	46,714	48,643
Other Expenses	25,299	325,000	102,500	80,250	83,275	86,603
Other Uses of Funds	127,183	130,000	130,000	130,000	130,000	130,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,433,631</b>	<b>\$ 9,508,266</b>	<b>\$ 9,250,265</b>	<b>\$ 9,583,618</b>	<b>\$ 9,872,654</b>	<b>\$ 10,172,613</b>
<b>Balance on Hand June 30</b>	<b>\$ 2,113,766</b>	<b>\$ 2,152,055</b>	<b>\$ 2,527,724</b>	<b>\$ 2,934,080</b>	<b>\$ 3,387,727</b>	<b>\$ 3,741,175</b>
<b>Fund Balance as a % of Revenue</b>	24%	23%	26%	29%	33%	36%

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

# PLATTE RIVER ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 2,219,672	\$ 3,212,285	\$ 3,212,285	\$ 3,110,940	\$ 3,760,120	\$ 4,115,294
<b>Revenue:</b>						
Per Pupil Revenue	\$ 5,632,579	\$ 6,514,440	\$ 6,514,832	\$ 6,916,041	\$ 7,019,324	\$ 7,159,101
Mill Levy/Override	1,301,732	1,419,388	1,419,388	1,505,004	1,482,118	1,496,941
Tuition	454,125	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	144,268	78,000	145,000	68,881	65,000	60,000
Food Services	196,210	198,626	-	202,000	206,040	210,161
Pupil Activities	210,223	220,000	228,000	244,348	246,791	249,260
Community Service Activities	17,142	14,000	12,000	15,000	16,000	17,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	40,526	30,000	65,000	80,000	81,500	82,500
Contributions/Donations	91,689	99,000	95,736	84,500	60,000	60,000
Miscellaneous Revenue	42,800	115,000	115,000	107,485	108,560	109,645
Categorical Revenue	(15,612)	(95,000)	(95,000)	(100,000)	(100,000)	(100,000)
Other State Revenue	206,819	217,901	217,165	215,970	218,130	220,311
Grants Federal	-	-	80,000	84,929	73,092	58,473
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 8,322,503</b>	<b>\$ 8,811,355</b>	<b>\$ 8,797,120</b>	<b>\$ 9,424,158</b>	<b>\$ 9,476,555</b>	<b>\$ 9,623,392</b>
<b>Total Sources</b>	<b>\$ 10,542,175</b>	<b>\$ 12,023,640</b>	<b>\$ 12,009,405</b>	<b>\$ 12,535,098</b>	<b>\$ 13,236,675</b>	<b>\$ 13,738,686</b>
<b>Expenditures:</b>						
Salaries	\$ 4,013,860	\$ 4,613,820	\$ 4,613,820	\$ 4,843,080	\$ 4,964,157	\$ 5,088,261
Benefits	1,104,931	1,275,000	1,275,000	1,595,413	1,754,958	1,930,454
Purchased Professional and Technical Services	107,948	97,632	55,000	128,000	110,000	115,000
Purchased Property Services	337,114	998,333	998,333	177,225	185,000	194,000
Other Purchased Services	709,948	977,009	977,009	1,086,445	1,140,767	1,197,805
Supplies	343,559	355,500	355,500	379,665	391,055	402,786
Property	270,407	204,500	204,000	139,850	145,444	151,262
Other Expenses	442,123	419,803	419,803	425,300	430,000	435,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,329,890</b>	<b>\$ 8,941,597</b>	<b>\$ 8,898,465</b>	<b>\$ 8,774,978</b>	<b>\$ 9,121,381</b>	<b>\$ 9,514,568</b>
<b>Balance on Hand June 30</b>	<b>\$ 3,212,285</b>	<b>\$ 3,082,043</b>	<b>\$ 3,110,940</b>	<b>\$ 3,760,120</b>	<b>\$ 4,115,294</b>	<b>\$ 4,224,118</b>
<b>Fund Balance as a % of Revenue</b>	<b>39%</b>	<b>35%</b>	<b>35%</b>	<b>40%</b>	<b>43%</b>	<b>44%</b>

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# RENAISSANCE SECONDARY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 961,878	\$ 1,239,225	\$ 1,239,225	\$ 1,309,789	\$ 1,369,049	\$ 1,433,221
<b>Revenue:</b>						
Per Pupil Revenue	\$ 4,041,278	\$ 4,713,286	\$ 4,713,286	\$ 5,140,044	\$ 5,263,405	\$ 5,424,276
Mill Levy/Override	931,732	1,033,774	1,033,774	1,126,312	1,126,312	1,133,532
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	41,456	36,343	36,343	30,000	30,000	-
Food Services	-	-	-	-	-	-
Pupil Activities	564,100	528,852	528,852	576,733	578,304	666,057
Community Service Activities	-	2,250	2,250	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	86,303	16,440	16,440	-	-	-
Contributions/Donations	7,019	8,398	8,398	-	-	-
Miscellaneous Revenue	1,139	5,000	5,000	-	-	-
Categorical Revenue	149,533	257,481	257,481	251,708	251,516	247,681
Other State Revenue	70,937	100,769	100,769	-	-	-
Grants Federal	86,411	-	-	-	-	-
Fund Transfer	129,341	48,027	48,027	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	259,843	182,175	182,175	210,000	-	-
<b>Total Revenue</b>	<b>\$ 6,369,092</b>	<b>\$ 6,932,796</b>	<b>\$ 6,932,796</b>	<b>\$ 7,334,797</b>	<b>\$ 7,249,537</b>	<b>\$ 7,471,546</b>
<b>Total Sources</b>	<b>\$ 7,330,970</b>	<b>\$ 8,172,021</b>	<b>\$ 8,172,021</b>	<b>\$ 8,644,587</b>	<b>\$ 8,618,586</b>	<b>\$ 8,904,768</b>
<b>Expenditures:</b>						
Salaries	\$ 2,987,708	\$ 3,256,305	\$ 3,256,305	\$ 3,649,130	\$ 3,703,867	\$ 3,759,425
Benefits	815,335	997,562	997,562	1,109,107	1,125,744	1,142,630
Purchased Professional and Technical Services	196,716	226,409	226,409	183,209	191,873	210,446
Purchased Property Services	934,604	1,033,532	1,033,532	1,110,664	1,154,839	1,184,476
Other Purchased Services	379,314	518,283	518,283	666,948	676,136	759,517
Supplies	216,718	253,079	253,079	236,791	198,538	206,857
Property	91,414	306,807	306,807	65,000	88,180	90,859
Other Expenses	39,148	21,174	21,174	19,688	21,188	15,736
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	250,788	182,562	182,562	210,000	-	-
Cap Reserve Expense	180,000	66,518	66,518	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>\$ 6,091,745</b>	<b>\$ 6,862,231</b>	<b>\$ 6,862,231</b>	<b>\$ 7,275,538</b>	<b>\$ 7,185,365</b>	<b>\$ 7,394,946</b>
<b>Balance on Hand June 30</b>	<b>\$ 1,239,225</b>	<b>\$ 1,309,789</b>	<b>\$ 1,309,789</b>	<b>\$ 1,369,049</b>	<b>\$ 1,433,221</b>	<b>\$ 1,509,822</b>
<b>Fund Balance as a % of Revenue</b>	19%	19%	19%	19%	20%	20%

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# SKYVIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 5,502,803	\$ 7,591,750	\$ 7,591,750	\$ 9,228,072	\$ 9,814,380	\$ 10,624,310
<b>Revenue:</b>						
Per Pupil Revenue	\$ 13,086,386	\$ 13,819,222	\$ 13,819,222	\$ 14,349,699	\$ 14,636,693	\$ 14,929,427
Mill Levy/Override	2,956,633	3,015,897	3,015,897	3,130,206	3,130,206	3,130,206
Tuition	816,703	875,024	875,024	849,304	849,304	860,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	29,337	93,000	93,000	123,000	125,000	125,000
Food Services	-	-	-	-	-	-
Pupil Activities	516,386	501,850	501,850	536,046	536,046	546,767
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	65,230	90,000	90,000	80,000	80,000	80,000
Contributions/Donations	80,000	120,000	120,000	80,000	80,000	120,000
Miscellaneous Revenue	30,215	35,000	35,000	35,000	35,000	35,000
Categorical Revenue	621,792	837,232	837,232	840,455	840,455	840,455
Other State Revenue	-	-	-	-	-	-
Grants Federal	7,023	-	-	-	-	-
Fund Transfer	332,743	439,632	439,632	10,000	10,000	10,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 18,542,448</b>	<b>\$ 19,826,857</b>	<b>\$ 19,826,857</b>	<b>\$ 20,033,710</b>	<b>\$ 20,322,704</b>	<b>\$ 20,676,855</b>
<b>Total Sources</b>	<b>\$ 24,045,251</b>	<b>\$ 27,418,607</b>	<b>\$ 27,418,607</b>	<b>\$ 29,261,782</b>	<b>\$ 30,137,084</b>	<b>\$ 31,301,164</b>
<b>Expenditures:</b>						
Salaries	\$ 8,808,907	\$ 9,493,008	\$ 9,493,008	\$ 10,441,178	\$ 10,441,178	\$ 10,441,178
Benefits	3,081,959	3,393,757	3,393,757	3,543,465	3,543,465	3,543,465
Purchased Professional and Technical Services	319,950	412,396	412,396	453,031	462,092	471,333
Purchased Property Services	2,411,073	2,127,270	2,127,270	2,194,137	2,194,137	2,238,020
Other Purchased Services	978,861	1,581,604	1,581,604	1,696,741	1,730,676	1,765,289
Supplies	606,770	817,500	817,500	829,350	845,937	871,315
Property	205,183	250,000	250,000	240,000	244,800	252,144
Other Expenses	40,798	115,000	115,000	49,500	50,490	52,005
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 16,453,501</b>	<b>\$ 18,190,535</b>	<b>\$ 18,190,535</b>	<b>\$ 19,447,402</b>	<b>\$ 19,512,774</b>	<b>\$ 19,634,749</b>
<b>Balance on Hand June 30</b>	<b>\$ 7,591,750</b>	<b>\$ 9,228,072</b>	<b>\$ 9,228,072</b>	<b>\$ 9,814,380</b>	<b>\$ 10,624,310</b>	<b>\$ 11,666,415</b>
<b>Fund Balance as a % of Revenue</b>	41%	47%	47%	49%	52%	56%

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

# STEM SCHOOL HIGHLANDS RANCH CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 13,388,208	\$ 14,675,529	\$ 14,675,529	\$ 13,985,123	\$ 14,003,950	\$ 14,023,342
<b>Revenue:</b>						
Per Pupil Revenue	\$ 14,217,846	\$ 14,674,240	\$ 14,675,129	\$ 17,108,025	\$ 17,621,266	\$ 18,149,904
Mill Levy/Override	3,219,547	3,144,209	3,218,529	3,672,000	3,782,160	3,895,625
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	748,680	720,000	680,000	600,000	618,000	636,540
Food Services	-	-	-	-	-	-
Pupil Activities	376,981	848,857	965,000	669,680	689,770	710,464
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	1,333,730	21,728	420,000	260,000	267,800	275,834
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	12,340	56,000	56,000	150,000	154,500	159,135
Miscellaneous Revenue	158,931	-	-	-	-	-
Categorical Revenue	904,279	795,396	542,331	612,000	630,360	649,271
Other State Revenue	-	319,885	450,000	414,000	426,420	439,213
Grants Federal	-	-	-	-	-	-
Fund Transfer	(235,425)	-	-	-	-	-
Other Sources	-	-	319,885	346,956	357,365	368,086
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 20,736,910</b>	<b>\$ 20,580,315</b>	<b>\$ 21,326,874</b>	<b>\$ 23,832,661</b>	<b>\$ 24,547,641</b>	<b>\$ 25,284,070</b>
<b>Total Sources</b>	<b>\$ 34,125,118</b>	<b>\$ 35,255,844</b>	<b>\$ 36,002,403</b>	<b>\$ 37,817,784</b>	<b>\$ 38,551,591</b>	<b>\$ 39,307,412</b>
<b>Expenditures:</b>						
Salaries	\$ 10,026,461	\$ 10,662,846	\$ 11,050,000	\$ 12,270,343	\$ 12,638,453	\$ 13,017,607
Benefits	2,728,282	3,604,650	3,650,000	3,915,462	4,032,926	4,153,914
Purchased Professional and Technical Services	240,844	453,236	1,108,000	584,029	601,550	619,596
Purchased Property Services	3,236,281	2,848,747	2,848,747	2,652,000	2,731,560	2,813,507
Other Purchased Services	2,220,640	2,047,551	2,047,551	2,731,600	2,813,548	2,897,954
Supplies	536,912	662,982	662,982	821,900	846,557	871,954
Property	399,406	271,672	500,000	763,500	786,405	809,997
Other Expenses	60,762	24,400	150,000	75,000	77,250	79,568
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,449,588</b>	<b>\$ 20,576,084</b>	<b>\$ 22,017,280</b>	<b>\$ 23,813,834</b>	<b>\$ 24,528,249</b>	<b>\$ 25,264,096</b>
<b>Balance on Hand June 30</b>	<b>\$ 14,675,529</b>	<b>\$ 14,679,760</b>	<b>\$ 13,985,123</b>	<b>\$ 14,003,950</b>	<b>\$ 14,023,342</b>	<b>\$ 14,043,316</b>
<b>Fund Balance as a % of Revenue</b>	71%	71%	66%	59%	57%	56%

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# WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2023-2024	Revised Budget 2024-2025	Estimated Actual 2024-2025	Proposed Budget 2025-2026	Projected Budget 2026-2027	Projected Budget 2027-2028
<b>Balance on Hand July 1</b>	\$ 2,678,900	\$ 3,109,887	\$ 3,109,887	\$ 2,405,068	\$ 2,564,735	\$ 2,736,369
<b>Revenue:</b>						
Per Pupil Revenue	\$ 7,543,298	\$ 8,000,966	\$ 8,001,438	\$ 8,137,878	\$ 8,341,325	\$ 8,549,858
Mill Levy/Override	1,705,484	1,718,268	1,718,268	1,744,821	1,762,269	1,779,892
Tuition	359,642	320,150	320,165	346,435	346,435	346,435
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	128,477	132,000	132,000	80,000	80,000	80,000
Food Services	-	-	-	-	-	-
Pupil Activities	397,066	352,600	368,500	368,500	368,500	368,500
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	87	1,500	2,700	2,700	2,700	2,700
Contributions/Donations	47,401	68,500	72,000	68,500	68,500	68,500
Miscellaneous Revenue	27,384	131,686	129,301	185,721	185,721	185,721
Categorical Revenue	281,107	288,261	287,288	282,025	282,025	282,025
Other State Revenue	62,362	138,672	135,435	134,698	134,698	134,698
Grants Federal	-	-	-	100,775	89,700	60,500
Fund Transfer	(24,134)	85,000	90,000	85,000	85,000	85,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 10,528,174</b>	<b>\$ 11,237,603</b>	<b>\$ 11,257,095</b>	<b>\$ 11,537,053</b>	<b>\$ 11,746,873</b>	<b>\$ 11,943,829</b>
<b>Total Sources</b>	<b>\$ 13,207,074</b>	<b>\$ 14,347,490</b>	<b>\$ 14,366,982</b>	<b>\$ 13,942,121</b>	<b>\$ 14,311,608</b>	<b>\$ 14,680,198</b>
<b>Expenditures:</b>						
Salaries	\$ 5,245,397	\$ 5,601,868	\$ 5,601,191	\$ 5,638,600	\$ 5,779,565	\$ 5,924,054
Benefits	1,417,759	1,882,305	1,846,018	1,871,917	1,890,636	1,909,543
Purchased Professional and Technical Services	295,475	556,035	620,738	428,139	432,420	436,745
Purchased Property Services	1,871,679	1,846,391	1,862,988	1,843,240	1,861,672	1,880,289
Other Purchased Services	686,013	804,860	829,337	939,021	948,411	957,895
Supplies	380,121	408,359	408,043	307,011	310,081	313,182
Property	175,886	107,892	112,892	109,892	110,991	112,101
Other Expenses	24,857	688,417	130,707	189,566	191,462	193,376
Other Uses of Funds	-	-	550,000	50,000	50,000	50,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,097,187</b>	<b>\$ 11,896,127</b>	<b>\$ 11,961,914</b>	<b>\$ 11,377,386</b>	<b>\$ 11,575,239</b>	<b>\$ 11,777,185</b>
<b>Balance on Hand June 30</b>	<b>\$ 3,109,887</b>	<b>\$ 2,451,363</b>	<b>\$ 2,405,068</b>	<b>\$ 2,564,735</b>	<b>\$ 2,736,369</b>	<b>\$ 2,903,014</b>
<b>Fund Balance as a % of Revenue</b>	30%	22%	21%	22%	23%	24%

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