

Douglas County School District Financial Plan & Budget

Adopted Budget | 2023-2024



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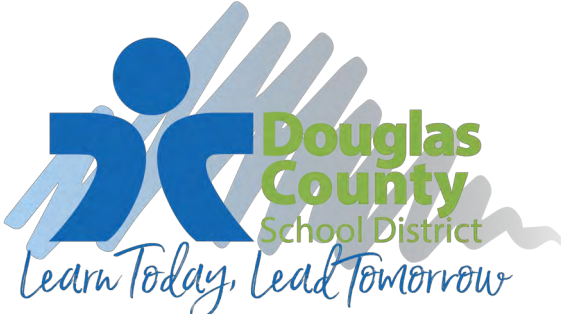
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ADOPTED BUDGET

DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

Colorado

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DOUGLAS COUNTY SCHOOL DISTRICT

BUDGET COMMITMENTS FOR 2023-2024

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 \$51 million or a 7% increase in expenditures in the 2023-2024 Combined General Fund budget. The largest budget priority for 2023-2024 of approximately half the total budget increase 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. More information on the enhancements to the new licensed salary schedule framework, non-licensed 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. Significant investment was made within Student Support Services non-discretionary allocations as outlined on p. 5.

DCSD transitioned away from zero-based budgeting to priorities based budgeting for 2022-2023 and continued to use priorities based budgeting in 2023-2024. The priorities of the budget are aligned with Superintendent Kane's priorities for the District. The 2023-2024 Adopted Budget reflects the cost of necessary support and services for schools and students and more information is outlined on p. 5.

The changes to the 2023-2024 Adopted Budget since it was proposed to the Board of Education on May 23, 2023 center on additional supports for students and staff primarily through increased certified teacher substitute funding for schools, increased cost to bring athletic training services in DCSD in place of contracted services, and implementation of a vape sensor pilot program.

The School Finance Act passed in the Colorado legislature prior to presenting the Proposed Budget on May 8, 2023. The Per Pupil Revenue for DCSD will be \$10,145 which represents a \$954 per student increase from the 2022-2023 Adopted Budget. The increase year-over-year is so high primarily due to the constitutional requirement that the base per pupil increase by inflation which was 8.0% in 2022. Additionally, the School Finance Act repeals the Budget Stabilization Factor in 2024-2025. Despite the increase in Per Pupil Revenue, Funded Pupil Count projections for 2023-2024 are 422 funded pupils lower than the actual Funded Pupil Count for 2022-2023. Overall, this increase to the School Finance Act equates to an increase in Total Program for DCSD of \$51.4 million year-over-year. However, district-run school enrollment is declining year-over-year and the amount of new revenue projected to be retained by DCSD and not passed on to charter schools is \$32.4 million.

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 2023-2024 Adopted Budget. Please see the [LINK](#) to the Board of Education resolution from June 5, 2018 for more information.

COMPENSATION INCREASES FOR 2023-2024

The largest budget priority for 2023-2024 of approximately half the total budget increase 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 \$25 million in current employee compensation in 2023-2024.

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 2023-2024, licensed staff will receive ongoing increase to the base of 3.5% plus the corresponding step increase with the overall average pay increase for licensed staff of 5% for 2023-2024. There will also be the opportunity to apply for horizontal lane advancement to move to a higher paid lane. The Board of Education approved the updated salary schedules in February 2023 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 \$45,209 to \$119,024 in 2023-2024. These enhancements to the schedule are estimated to cost \$15 million. If staff are currently above their cell they will still receive an ongoing base increase in 2023-2024.

Multi-year cost estimates assume annual schedule increases of 2% and employees receive steps annually as shown in the chart below. The Adopted Budget for 2023-2024 is the second year within the chart based upon the salary schedule implementation in 2022-2023.

Full Implementation in 2022-2023 (Prior Year)	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Total Licensed Compensation	\$ 283,370,689	\$ 299,687,619	\$ 311,804,657	\$ 323,292,405	\$ 334,946,703
Cumulative Compensation Increase	\$ 21,783,529	\$ 38,100,458	\$ 50,217,496	\$ 61,705,244	\$ 73,359,543
Cost of Living Adjustment (COLA)	N/A	3.5%	2%	2%	2%

For non-licensed employees (administrators, professional/technical and classified), staff will receive flat ongoing percentage increases depending upon job classification. Classified staff will receive an ongoing increase to the base of 6%. All other staff will receive an ongoing increase to the base of 5%. All increases will be ongoing to base salary. The base increases for non-licensed employees are estimated to cost \$7 million.

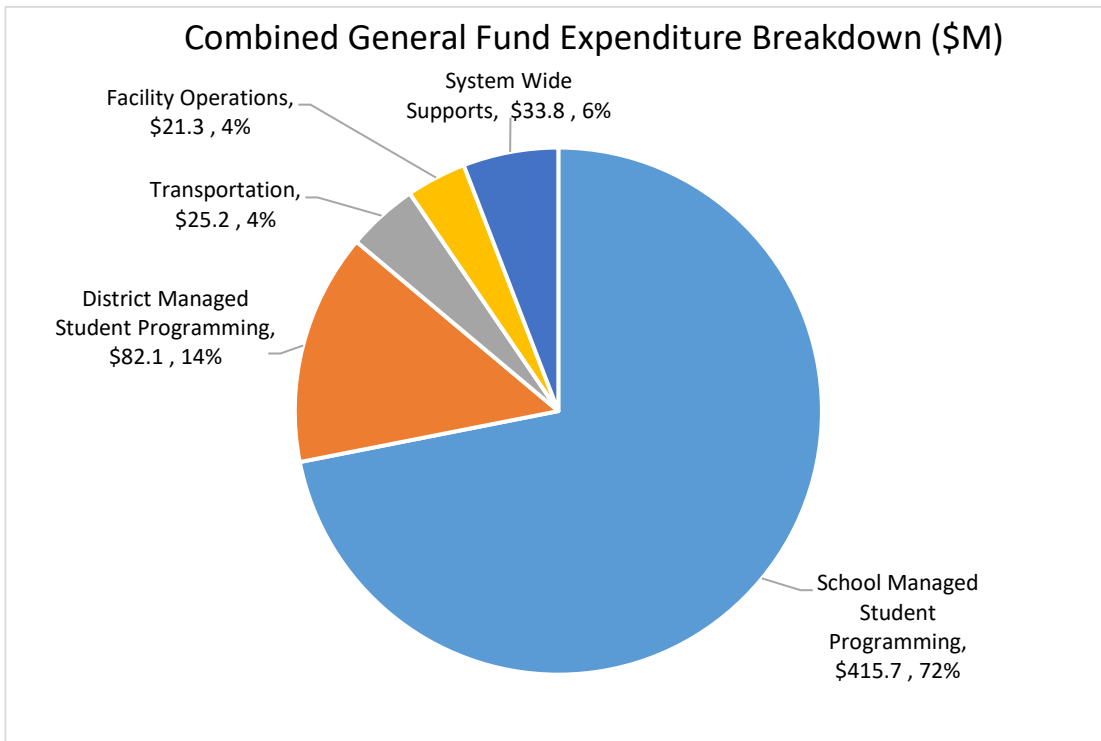
DCSD will absorb all medical benefit premium increases in 2023-2024. This means the cost to employees for the employee portion of medical benefit premiums will remain the same with minimal plan design changes for the upcoming school year. The cost for DCSD to absorb the premium increases is \$3 million.

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

Increases to school budgets are primarily investments within Student Support Services non-discretionary allocations. Approximately 42 FTE (full time equivalents) or \$4.3 million was added through a combination of increased hours and increased staff count. This investment was to increase Mental Health support for schools with Affective Needs programs, to increase hours for EA IV paraprofessional positions by 30 minutes/day, to increase Gifted and Talented interventionists at more elementary schools and to increase Campus Security Specialists at middle and high schools. Additionally, the increase in the base per pupil discretionary allocation covers the increases to average salaries and benefits for school-based staff in order for schools to maintain their current purchasing power. This resulted in an overall increase to the base per pupil of 8% for elementary, 5% for middle and 4% for high schools. Within the Combined General Fund, 72% of the budget will be within school-managed accounts excluding the charter school pass through and contingency reserve. The investments in schools through the Site-Based Budget will cost \$9 million in 2023-2024 after the reallocation of 2022-2023 compensation increases from centrally held accounts to individual school budgets.

Total department budgeted expenses funded by the General Fund will increase \$19.2 million for 2023-2024. However, \$3.9 million will be offset by department specific revenue and therefore the net increase will be \$15.2 million. This includes 39.53 additional FTE budgeted within departments in support of schools or facilities. The total operational (non-personnel) budget for departments is \$57.8M in 2023-2024. This includes contracted services when positions remain vacant and contractors are needed to perform functions typically held by staff. Department budgets comprise 28% of total General Fund expenses including staff.



BUDGETED USE OF 2018 MILL LEVY OVERRIDE IN 2023-2024 ADOPTED BUDGET

With the passage of 5A ballot measure in November 2018, Douglas County School District has \$40 million of annual override property tax revenue for the following areas originally communicated to the voters:

- \$17 million toward addressing pay gaps for employees
- \$3.5 million toward allocating school counselors for all elementary schools
- \$2.5 million toward changing the middle and high school counselor-to-student ratio
- \$2 million toward increasing career and trade focused programming
- \$7 million toward school-level funding depending on the needs
- \$8 million toward District charter schools

For 2023-2024, the MLO amount allocated to salaries and benefits will remain the same as it became part of the base salary in the compensation structure. In addition, elementary and secondary school counselor allocations were adjusted based on the average salaries for counselor positions and staffing needs. The SBB Allocations for the equitable distribution of resources will remain flat as discretionary dollars added into the SBB formula moving forward. Career Tech budget will exceed its annual commitment to voters due to the opening of the Legacy Campus (formerly Wildlife Experience) building to staff in 2022-2023 and students in 2023-2024 and the staffing costs associated with running that facility. Staff planned for the cost of Career Tech to exceed \$2M and strategically built up a reserve from the 2018 Mill Levy Override to cover these implementation costs. Finally, the Charter School pass through was adjusted to reflect the 2023-2024 projected enrollment for charter and neighborhood schools.

Budget Item	2022-2023 Final Revised Budget (\$M)	2023-2024 Adopted Budget (\$M)
Salaries and Benefits for Existing Employees	\$16.9	\$16.9
Elementary School Counselors	\$4.2	\$4.1
Middle and High School Counselors	\$2.4	\$2.2
Additional SBB Allocations and/or Redesigned SBB for Equitable Distribution of Resources <i>*includes Gifted and Talented</i>	\$7.1	\$7.1
Additional Special Education Support	\$1.3	\$1.3
Career Tech Programming	\$2.4	\$2.5
Charter School Pass Through	\$9.8	\$9.4
Total	\$44.1	\$43.5

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	\$ 145,532,507	\$ 89,826	\$ 16,947,424	\$ -	\$ 2,095,782
Revenues					
Property Taxes	\$ 367,118,887	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	32,999,240	-	-	-	-
Other Local Income	32,785,149	1,522,580	496,370	-	1,890,000
Intergovernmental	374,476,010	10,521	-	-	4,748,388
Other	-	-	-	-	-
Total Revenues	\$ 807,379,286	\$ 1,533,101	\$ 496,370	\$ -	\$ 6,638,388
Expenditures					
Salaries	361,337,424	882,547	-	-	14,702,507
Benefits	132,645,803	293,518	-	-	6,311,322
Purchased Services	42,123,300	141,085	-	-	8,298,391
Contracts w/ Charter Schools	186,003,157	-	-	-	-
Supplies	43,006,190	176,293	-	-	3,468,177
Equipment	-	-	5,883,360	-	1,200,000
Other	1,738,732	39,658	-	-	(817,443)
Total Expenditures	\$ 766,854,606	\$ 1,533,101	\$ 5,883,360	\$ -	\$ 33,162,954
BOE Contingency	\$ 6,827,000	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 33,697,680	\$ -	\$ (5,386,990)	\$ -	\$ (26,524,566)
Transfers In/(Out)	(34,865,132)	23,084	59,923	-	25,207,437
Net Change in Fund Balance	\$ (1,167,452)	\$ 23,084	\$ (5,327,067)	\$ -	\$ (1,317,129)
Ending Fund Balance	\$ 144,365,055	\$ 112,910	\$ 11,620,357	\$ -	\$ 778,653
TABOR Reserve	20,480,000	-	-	-	-
BOE Reserve	20,480,000	-	-	-	-
School Carry Over Reserve	20,006,096	-	3,001,945	-	-
Medicaid Carry Over Reserve	1,009,719	-	-	-	-
Assignment of 2018 Mill Levy Override	6,918,453	-	-	-	-
Mental Health and Security Grant	15,526	-	-	-	-
Enrollment Reserve	2,432,000	-	-	-	-
Multi-Year Lease Reserve	3,218,115	-	-	-	-
SPED/Mental Health Reserve	662,504	-	-	-	-
Ending Fund Balance - after reserves	\$ 69,142,642	\$ 112,910	\$ 8,618,412	\$ -	\$ 778,653

- *General Fund 10 - accounts for 77% 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

2023-2024 ADOPTED 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	\$ 3,329,009	\$ -	\$ -	\$ 1,024,078	\$ 2,452,815	\$ 4,456,753
Revenues						
Property Taxes	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	5,994,784	-	-	-	14,077,662	10,603,476
Intergovernmental	22,823,465	-	15,945,449	-	-	150,000
Other	-	-	-	-	-	-
Total Revenues	\$ 28,818,249	\$ -	\$ 15,945,449	\$ -	\$ 14,077,662	\$ 10,753,476
Expenditures						
Salaries	10,120,016	-	9,481,992	-	7,526,330	7,658,146
Benefits	3,911,213	-	3,795,113	-	1,849,407	2,413,637
Purchased Services	256,970	-	1,327,243	-	4,348,922	1,343,811
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	14,068,902	-	720,021	1,024,078	6,119,732	202,997
Equipment	385,000	-	106,123	-	28,839	-
Other	1,121,500	-	514,957	-	539,106	772,166
Total Expenditures	\$ 29,863,601	\$ -	\$ 15,945,449	\$ 1,024,078	\$ 20,412,336	\$ 12,390,757
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ (1,045,352)	\$ -	\$ -	\$ (1,024,078)	\$ (6,334,674)	\$ (1,637,281)
Transfers In/(Out)	1,045,352	-	-	-	6,334,674	1,075,537
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ (1,024,078)	\$ -	\$ (561,744)
Ending Fund Balance	\$ 3,329,009	\$ -	\$ -	\$ -	\$ 2,452,815	\$ 3,895,009
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	2,452,815	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Reserve for 2018 Mill Levy Override	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 3,329,009	\$ -	\$ -	\$ -	\$ -	\$ 3,895,009

- *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 2023-2024 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 2023-2024*
- *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 2023-2024 ADOPTED BUDGET

	Bond Redemption Fund (31)	Certificate of Participation Lease Payment Fund (39)	Building Funds (41 and 45)	Medical and Dental Fund (65)	Short Term Disability Insurance Fund (66)	Private Purpose Trust Fund (75)
Beginning Fund Balance	\$ 73,192,652	\$ 2,453	\$ 5,107,056	\$ 503,502	\$ 214,350	\$ 24,379
Revenues						
Property Taxes	54,568,823	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	2,579,903	2,454	250,000	59,497,909	671,269	52,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 57,148,726	\$ 2,454	\$ 250,000	\$ 59,497,909	\$ 671,269	\$ 52,000
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	5,297	4,064	18,294	56,655,386	790,098	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Equipment	-	-	5,338,762	-	-	-
Other	52,967,969	1,119,125	-	-	-	48,000
Total Expenditures	\$ 52,973,266	\$ 1,123,189	\$ 5,357,056	\$ 56,655,386	\$ 790,098	\$ 48,000
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 4,175,460	\$ (1,120,735)	\$ (5,107,056)	\$ 2,842,523	\$ (118,829)	\$ 4,000
Transfers In/(Out)	-	1,119,125	-	-	-	-
Net Change in Fund Balance	\$ 4,175,460	\$ (1,610)	\$ (5,107,056)	\$ 2,842,523	\$ (118,829)	\$ 4,000
Ending Fund Balance	\$ 77,368,112	\$ 843	\$ -	\$ 3,346,025	\$ 95,521	\$ 28,379
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Reserve for 2018 Mill Levy Override	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 77,368,112	\$ 843	\$ -	\$ 3,346,025	\$ 95,521	\$ 28,379

- *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*

2022-2023 BUDGETED REVENUES

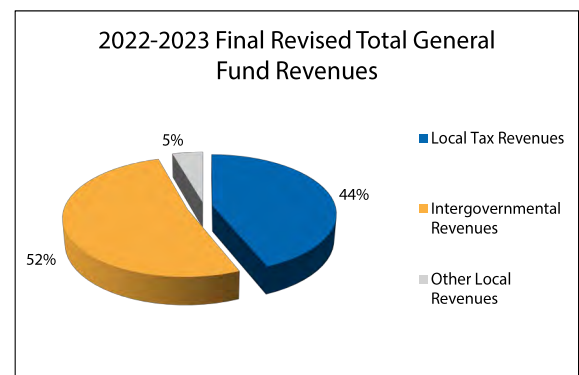
FINAL REVISED AS OF JUNE 20, 2023

The actual funded pupil count (FPC) in 2022-2023 is 63,158 of which 1,752 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 and students in ECE with Special Education needs count as 0.50 funded pupils. All other ECE students are excluded from FPC. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2022-2023 is 62,872. Total enrollment decreased 1,004 students from 2021-2022. FPC is higher than enrollment due to the multi-year averaging of FPC in 2022-2023.

TOTAL SOURCES BY FUND	2022-2023 Final Revised Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 152,766,801	\$ 744,833,919	\$ -	\$ 897,600,720
Outdoor Education	25,065	1,503,800	23,084	1,551,949
Capital Projects	10,172,826	6,965,522	11,723,234	28,861,582
Full Day Kindergarten	-	-	-	-
Transportation	5,608,852	6,329,908	16,603,238	28,541,998
Total Combined General Fund	\$ 168,573,544	\$ 759,633,149	\$ 28,349,556	\$ 956,556,249
Nutrition Services NSLP	9,483,172	19,037,005	362,884	28,883,061
Nutrition Services Non-NSLP	16,801	6,010,543	268,718	6,296,062
Governmental Designated Purpose Grants	-	22,725,993	-	22,725,993
Pupil Activity	1,224,000	1,411,784	-	2,635,784
Athletics and Activities	2,504,281	12,823,151	5,437,684	20,765,116
Child Care	2,920,252	13,151,199	560,107	16,631,558
Total Special Revenue Fund	\$ 16,148,506	\$ 75,159,675	\$ 6,629,393	\$ 97,937,574
Bond Redemption	63,480,642	55,985,103	-	119,465,745
Certificates of Participation (COP) Lease Payments	2,842	4,733	1,118,885	1,126,460
Total Debt Service and Lease Payment Fund	\$ 63,483,484	\$ 55,989,836	\$ 1,118,885	\$ 120,592,205
Bond Building	40,624,932	627,484	-	41,252,416
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 40,624,932	\$ 627,484	\$ -	\$ 41,252,416
Medical and Dental	704,109	57,424,057	-	58,128,166
Short Term Disability Insurance	423,724	540,273	-	963,997
Total Internal Service Fund	\$ 1,127,833	\$ 57,964,330	\$ -	\$ 59,092,163
Private Purpose Trust	32,879	50,000	-	82,879
Total Trust and Agency Fund	\$ 32,879	\$ 50,000	\$ -	\$ 82,879

2022-2023 General Fund Revenues by Type on a Per Pupil Basis

Per Pupil Revenue from State	\$ 9,191
Mill Levy Override	1,167
Other Intergovernmental Revenue	694
School-Based Revenue	165
SOT out of Formula	206
Charter Purchased Service Revenue	145
Other Local Revenue	224
Total Per Pupil Revenue	\$ 11,794



2023-2024 BUDGETED REVENUES

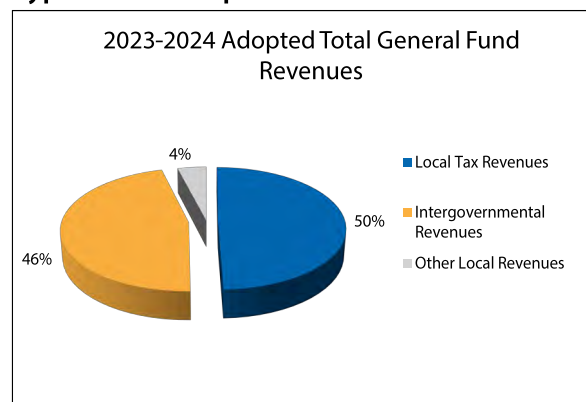
ADOPTED AS OF JUNE 20, 2023

The funded pupil count (FPC) in 2023-2024 is projected to be 62,736, of which 2,200 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 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 2023-2024 is projected to be 63,895. Total enrollment is projected to increase 1,023 students.

TOTAL SOURCES BY FUND	2023-2024 Adopted Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 145,532,507	\$ 807,379,286	\$ -	\$ 952,911,793
Outdoor Education	89,826	1,533,101	23,084	1,646,011
Capital Projects	16,947,424	496,370	59,923	17,503,717
Full Day Kindergarten	-	-	-	-
Transportation	2,095,782	6,638,388	25,207,437	33,941,607
Total Combined General Fund	\$ 164,665,539	\$ 816,047,145	\$ 25,290,444	\$ 1,006,003,128
Nutrition Services NSLP	3,329,009	28,818,249	1,045,352	33,192,610
Nutrition Services Non-NSLP	-	-	-	-
Governmental Designated Purpose Grants	-	15,945,449	-	15,945,449
Pupil Activity	1,024,078	-	-	1,024,078
Athletics and Activities	2,452,815	14,077,662	6,334,674	22,865,151
Child Care	4,456,753	10,753,476	1,075,537	16,285,766
Total Special Revenue Fund	\$ 11,262,655	\$ 69,594,836	\$ 8,455,563	\$ 89,313,054
Bond Redemption	73,192,652	57,148,726	-	130,341,378
Certificates of Participation (COP) Lease Payments	2,453	2,454	1,119,125	1,124,032
Total Debt Service and Lease Payment Fund	\$ 73,195,105	\$ 57,151,180	\$ 1,119,125	\$ 131,465,410
Bond Building	5,107,056	250,000	-	5,357,056
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 5,107,056	\$ 250,000	\$ -	\$ 5,357,056
Medical and Dental	503,502	59,497,909	-	60,001,411
Short Term Disability Insurance	214,350	671,269	-	885,619
Total Internal Service Fund	\$ 717,852	\$ 60,169,178	\$ -	\$ 60,887,030
Private Purpose Trust	24,379	52,000	-	76,379
Total Trust and Agency Fund	\$ 24,379	\$ 52,000	\$ -	\$ 76,379

2023-2024 General Fund Revenues by Type on a Per Pupil Basis

Per Pupil Revenue from State	\$ 10,145
Mill Levy Override	1,175
Other Intergovernmental Revenue	812
School-Based Revenue	159
SOT out of Formula	215
Charter Purchased Service Revenue	160
Other Local Revenue	204
Total Per Pupil Revenue	\$ 12,869

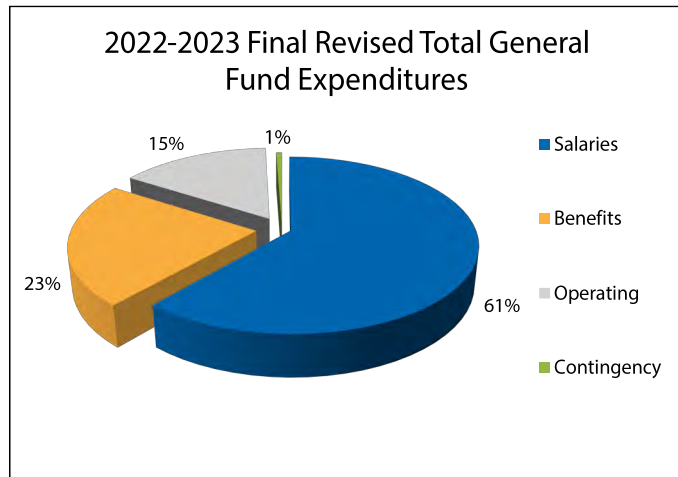


2022-2023 BUDGETED EXPENDITURES FINAL REVISED AS OF JUNE 20, 2023

Salaries and **Benefits** account for the largest component of General Fund expenditures at 84% of the total. The Final Revised Budget includes contingency in the total amount of \$3.2 million.

TRANSFERS AND EXPENDITURES BY FUND	2022-2023 Final Revised Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
Fund			
General (see chart below)	\$ 723,081,160	\$ 36,097,834	\$ 759,178,994
Outdoor Education	1,543,199	-	1,543,199
Capital Projects	20,937,938	-	20,937,938
Full Day Kindergarten	-	-	-
Transportation	27,763,345	-	27,763,345
Total Combined General Fund	\$ 773,325,642	\$ 36,097,834	\$ 809,423,476
Nutrition Services NSLP	26,678,844	-	26,678,844
Nutrition Services Non-NSLP	6,296,062	-	6,296,062
Governmental Designated Purpose Grants	22,725,993	-	22,725,993
Pupil Activity	1,467,798	-	1,467,798
Athletics and Activities	18,441,071	-	18,441,071
Child Care	13,919,271	-	13,919,271
Total Special Revenue Fund	\$ 89,529,039	\$ -	\$ 89,529,039
Bond Redemption	45,865,403	-	45,865,403
Certificates of Participation (COP) Lease Payments	1,126,460	-	1,126,460
Total Debt Service and Lease Payment Fund	\$ 46,991,863	\$ -	\$ 46,991,863
Bond Building	41,252,416	-	41,252,416
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 41,252,416	\$ -	\$ 41,252,416
Medical and Dental	56,195,960	-	56,195,960
Short Term Disability Insurance	765,847	-	765,847
Total Internal Service Fund	\$ 56,961,807	\$ -	\$ 56,961,807
Private Purpose Trust	58,500	-	58,500
Total Trust and Agency Fund	\$ 58,500	\$ -	\$ 58,500

Please note that the table above includes budgeted transfers of \$36.1 million. The General Fund pass through to charters is \$166.7 million. Both of these figures are excluded from the graph to the right.

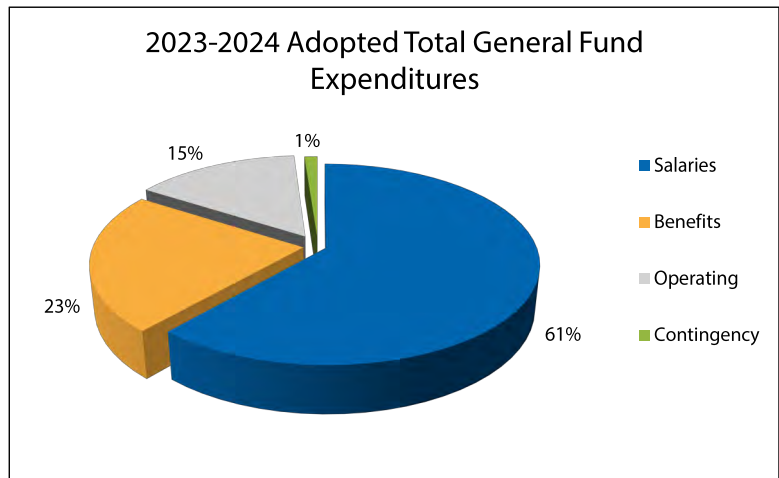


2023-2024 BUDGETED EXPENDITURES ADOPTED AS OF JUNE 20, 2023

Salaries and **Benefits** account for the largest component of General Fund expenditures at 84% of the total. The Adopted Budget includes contingency in the total amount of \$6.8 million.

TRANSFERS AND EXPENDITURES BY FUND	2023-2024 Adopted Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
Fund			
General (see chart below)	\$ 773,681,606	\$ 34,865,132	\$ 808,546,738
Outdoor Education	1,533,101	-	1,533,101
Capital Projects	5,883,360	-	5,883,360
Full Day Kindergarten	-	-	-
Transportation	33,162,954	-	33,162,954
Total Combined General Fund	\$ 814,261,021	\$ 34,865,132	\$ 849,126,153
Nutrition Services NSLP	29,863,601	-	29,863,601
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	15,945,449	-	15,945,449
Pupil Activity	1,024,078	-	1,024,078
Athletics and Activities	20,412,336	-	20,412,336
Child Care	12,390,757	-	12,390,757
Total Special Revenue Fund	\$ 79,636,221	\$ -	\$ 79,636,221
Bond Redemption	52,973,266	-	52,973,266
Certificates of Participation (COP) Lease Payments	1,123,189	-	1,123,189
Total Debt Service and Lease Payment Fund	\$ 54,096,455	\$ -	\$ 54,096,455
Bond Building	5,357,056	-	5,357,056
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 5,357,056	\$ -	\$ 5,357,056
Medical and Dental	56,655,386	-	56,655,386
Short Term Disability Insurance	790,098	-	790,098
Total Internal Service Fund	\$ 57,445,484	\$ -	\$ 57,445,484
Private Purpose Trust	48,000	-	48,000
Total Trust and Agency Fund	\$ 48,000	\$ -	\$ 48,000

Please note that the table above includes budgeted transfers of \$34.9 million. The general fund pass through to charters is \$186.0 million. Both of these figures are excluded from the graph to the right.



STAFF POSITION BUDGETS

Position Type	FTE
100 Administrators	194
Instruction	1
Support - Students	2
Support - Instructional Staff	8
Support Services - General Administration	4
Support Services - School Administration	174
Support Services - Business	1
Support Services - Central and Other	4
Operations and Maintenance Services	
200 Licensed - Instructional	3727
Support Services - Central and Other	3
Instruction	3238
Support - Students	388
Support - Instructional Staff	71
Support Services - School Administration	27
Operations and Maintenance Services	1
300 Professional	308
Support - Students	22
Support - Instructional Staff	69
Support Services - General Administration	3
Support Services - Business	30
Operations and Maintenance Services	14
Student Transportation Services	16
Support Services - Central and Other	73
Food Services Operations	15
Enterprise Operations	53
Facilities Acquisition and Construction Services	3
Instruction	11
Support Services - School Administration	0.25
400 Paraprofessionals	1302
Instruction	1066
Support - Students	57
Support - Instructional Staff	26
Student Transportation Services	74
Support Services - Central and Other	18
Enterprise Operations	61
500 Office/Administrative Support	412
Support - Students	23
Support - Instructional Staff	25
Support Services - General Administration	7
Support Services - School Administration	273
Support Services - Business	8
Operations and Maintenance Services	11
Student Transportation Services	31
Support Services - Central and Other	20
Food Services Operations	6
Enterprise Operations	4
Instruction	5
600 Crafts, Trades, and Services	835
Support Services - Business	3
Operations and Maintenance Services	328
Student Transportation Services	229
Food Services Operations	273
Enterprise Operations	3
Grand Total	6779

DCSD is budgeting for 6,779 full time equivalent (FTE) positions in 2023-2024. 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.

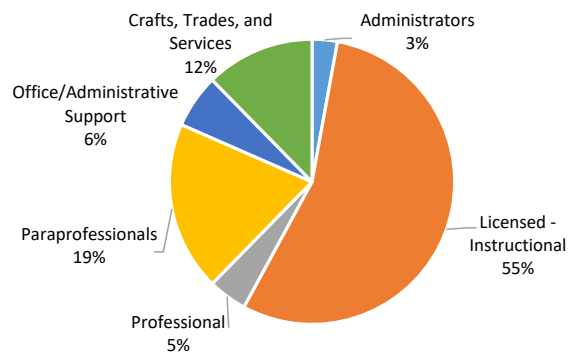
Licensed - Instructional - Licensed staff perform duties requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree including skills in the field of education or educational psychology.

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 counted differently. Employee Count is counted strictly by Employee, while FTE Counts the scheduled work hours per week for each employee.

GENERAL FUND BUDGETS

GENERAL FUND REVENUES

	Audited Actuals 2017-2018	Audited Actuals 2018-2019	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022
Balance on Hand July 1	77,891,226	67,639,636	87,381,177	103,298,507	130,969,479
Revenues					
Local Taxes					
Property Tax (In SFA)	163,560,395	163,490,322	185,762,542	190,457,216	216,948,413
Budget Override	33,713,000	73,713,000	73,713,000	73,713,000	73,713,000
Specific Ownership Taxes (In SFA)	14,889,161	16,603,766	13,643,865	13,643,865	18,537,938
Specific Ownership Taxes (Out of SFA)	11,520,055	11,472,492	11,951,937	17,903,407	12,609,981
Subtotal Local Taxes	\$ 223,682,611	\$ 265,279,580	\$ 285,071,344	\$ 295,717,488	\$ 321,809,332
Intergovernmental Revenue					
Equalization Entitlements	295,985,011	319,264,968	335,299,568	293,973,850	321,796,077
Special Education	11,741,708	12,365,317	14,583,294	14,864,032	16,402,769
Vocational Education	660,443	816,227	875,382	770,460	720,773
Gifted & Talented	626,506	634,787	639,010	643,893	639,646
Charter School Capital Construction	3,233,042	3,994,972	3,944,891	4,157,355	4,090,951
Federal - Medicaid Reimbursement	2,830,796	3,879,761	3,845,804	4,583,098	3,770,193
Other	3,589,072	12,033,443	12,577,000	3,803,030	14,703,476
Subtotal Intergovernmental Revenue	\$ 318,666,579	\$ 352,989,475	\$ 371,764,949	\$ 322,795,719	\$ 362,123,886
Other Local Revenue					
General Fund Interest	781,416	1,378,942	1,205,565	114,766	433,937
Charter School Purchased Services	6,930,198	8,853,018	11,216,357	8,845,259	8,515,968
Preschool	1,949,599	1,860,899	1,400,160	967,427	1,715,585
School Based	8,725,540	8,981,139	7,179,548	6,098,759	8,289,884
Other	7,533,876	8,808,587	14,442,340	6,799,282	11,863,836
Subtotal Other Local Revenue	\$ 25,920,630	\$ 29,882,586	\$ 35,443,971	\$ 22,825,493	\$ 30,819,210
Total Revenue	\$ 568,269,820	\$ 648,151,641	\$ 692,280,264	\$ 641,338,700	\$ 714,752,428
Total Program Funding*	\$ 474,434,567	\$ 499,359,057	\$ 534,705,975	\$ 498,074,932	\$ 554,932,668

*Equalization Entitlements plus Property Tax (In School Finance Act) plus Specific Ownership Taxes (In School Finance Act)

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

GENERAL FUND REVENUES

	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	143,550,156	152,766,801	152,766,801	145,532,507	145,532,507
Revenues					
Local Taxes					
Property Tax (In SFA)	219,516,894	219,904,215	220,607,648	293,405,887	293,405,887
Budget Override	73,713,000	73,713,000	73,708,635	73,713,000	73,713,000
Specific Ownership Taxes (In SFA)	19,094,102	18,964,550	18,964,550	19,533,487	19,533,487
Specific Ownership Taxes (Out of SFA)	13,164,878	13,034,624	13,505,050	13,465,753	13,465,753
Subtotal Local Taxes	\$ 325,488,874	\$ 325,616,389	\$ 326,785,883	\$ 400,118,127	\$ 400,118,127
Intergovernmental Revenue					
Equalization Entitlements	346,447,304	341,590,047	341,556,009	323,543,016	323,543,016
Special Education	21,511,709	21,511,709	21,511,709	24,626,967	24,626,967
Vocational Education	723,514	723,514	938,000	938,000	938,000
Gifted & Talented	662,034	627,289	627,289	627,289	627,289
Charter School Capital Construction	4,090,949	4,963,445	4,963,445	4,963,443	4,963,443
Federal - Medicaid Reimbursement	4,397,608	4,638,504	4,507,942	4,382,362	4,382,362
Other	11,373,886	11,398,525	11,424,037	15,622,467	15,394,933
Subtotal Intergovernmental Revenue	\$ 389,207,004	\$ 385,453,033	\$ 385,528,431	\$ 374,703,544	\$ 374,476,010
Other Local Revenue					
General Fund Interest	218,000	4,277,448	4,223,216	3,800,894	3,800,894
Charter School Purchased Services	9,858,830	9,175,541	9,276,017	10,026,196	10,026,196
Preschool	1,477,850	1,766,000	1,625,773	647,190	647,190
School Based	8,492,000	8,645,000	8,632,830	9,314,559	9,314,559
Other	7,950,163	9,900,508	10,382,307	8,996,310	8,996,310
Subtotal Other Local Revenue	\$ 27,996,843	\$ 33,764,497	\$ 34,140,142	\$ 32,785,149	\$ 32,785,149
Total Revenue	\$ 742,692,721	\$ 744,833,919	\$ 746,454,457	\$ 807,606,820	\$ 807,379,286
Total Program Funding*	\$ 585,058,300	\$ 580,458,812	\$ 580,423,129	\$ 636,482,390	\$ 636,482,390

*Equalization Entitlements plus Property Tax (In School Finance Act) plus Specific Ownership Taxes (In School Finance Act)

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

GENERAL FUND EXPENDITURES

	Audited Actuals 2017-2018	Audited Actuals 2018-2019	Audited Actuals 2019-2020	Audited Actuals 2020-2021	Audited Actuals 2021-2022
Expenditures					
Salaries	273,998,955	292,123,113	310,929,080	290,547,459	321,172,086
Administrators	19,856,068	21,500,099	19,679,530	18,725,920	19,877,245
Certified	186,600,712	199,620,910	213,895,944	199,134,432	207,515,826
ProTech	10,472,149	10,741,522	14,088,143	13,087,766	13,735,571
Classified	44,253,884	49,378,222	53,705,196	48,782,949	48,214,382
Substitutes	5,138,742	5,571,055	4,733,744	5,154,522	7,836,474
Overtime	417,883	482,535	435,480	318,695	686,232
Additional Pay	7,259,519	4,828,771	4,391,043	5,343,175	23,306,358
Benefits	92,635,236	106,698,531	113,695,145	99,549,140	115,415,676
Subtotal - Salaries & Benefits	\$ 366,634,192	\$ 398,821,644	\$ 424,624,225	\$ 390,096,600	\$ 436,587,762
Purchased Professional Services	7,022,316	7,308,615	7,952,355	6,166,727	8,484,906
Purchased Property Services	9,217,988	10,238,867	9,948,623	9,991,735	11,970,025
Other Purchased Services	13,499,544	14,353,226	14,954,615	14,661,259	16,439,067
Supplies	27,727,751	28,500,091	28,600,253	22,470,931	30,925,421
Equipment	-	-	8,470	-	-
Other	1,719,692	(634,935)	3,774,444	1,126,819	1,868,971
Total Expenditures	\$ 425,821,482	\$ 458,587,507	\$ 489,862,984	\$ 444,514,071	\$ 506,276,153
Charter School Pass Through	116,696,634	140,793,998	153,937,969	137,809,602	160,580,802
Transfers					
Outdoor Education Fund	55,200	123,084	173,084	248,084	23,084
Full Day Kindergarten Fund	484,725	389,255	-	-	-
Transportation Fund	16,679,232	18,409,157	19,496,934	15,017,215	15,620,238
Capital Projects Fund	10,208,113	1,493,791	3,179,042	8,537,456	605,660
Nutrition Services NSLP Fund	-	351,634	351,634	351,634	445,352
Nutrition Services Non-NSLP Fund	-	93,718	643,718	93,718	-
Child Care Fund	-	487,045	487,045	487,045	2,262,045
Athletics & Activities Fund	5,226,023	5,507,064	5,791,709	4,091,523	4,395,546
COP Lease Payments Fund	3,350,000	3,494,975	2,438,816	2,517,381	2,746,228
Total Transfers	\$ 36,003,293	\$ 30,349,723	\$ 32,561,982	\$ 31,344,056	\$ 26,098,153
Total Expenditures and Transfers	\$ 578,521,409	\$ 629,731,228	\$ 676,362,935	\$ 613,667,729	\$ 692,955,107
BOE Contingency - 1%	-	-	-	-	-
Change in Fund Balance	(10,251,590)	18,420,413	15,917,329	27,670,972	21,797,320
Ending Fund Balance	67,639,636	86,060,049	103,298,506	130,969,479	152,766,799
TABOR Reserve - 3%	15,038,500	16,600,000	17,311,000	15,865,400	17,561,600
BOE Reserve - 3%	15,038,500	16,600,000	17,311,000	15,865,400	17,561,600
School Carry Over Reserve	18,113,522	21,169,996	22,582,114	19,478,605	20,003,538
Medicaid Carry Over Reserve	2,168,188	2,843,817	2,906,904	2,974,795	1,730,576
Mental Health and Security Grant	-	-	6,715,383	823,182	593,761
Enrollment Reserve	-	-	-	-	-
Literacy Curricular Materials Reserve	-	-	-	-	2,250,000
Multi-Year Lease Reserve	-	-	-	-	4,178,498
SPED/Mental Health Reserve	-	-	-	-	686,438
Staff Compensation Reserve	-	-	-	-	10,000,000
Assignment of 2018 Mill Levy Override	-	10,669,034	9,700,720	9,262,081	7,522,347
Ending Fund Balance - after reserves	\$ 17,280,926	\$ 18,177,202	\$ 26,771,385	\$ 64,925,016	\$ 70,678,441

GENERAL FUND EXPENDITURES

	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Expenditures					
Salaries	345,128,581	340,828,784	341,003,215	361,734,112	361,337,424
Administrators	20,353,637	19,978,737	20,066,654	20,496,305	20,492,315
Certified	235,618,215	221,127,516	223,110,055	244,831,578	243,370,992
ProTech	15,541,329	15,987,872	15,988,956	17,551,779	17,696,245
Classified	63,105,353	58,985,227	50,929,220	66,796,822	66,995,074
Substitutes	4,605,275	5,508,795	10,287,685	6,624,876	7,281,678
Overtime	432,712	414,055	732,603	463,793	465,793
Additional Pay	5,472,060	18,826,582	19,888,043	4,968,959	5,035,327
Benefits	127,829,415	125,984,582	125,211,375	132,520,958	132,645,803
Subtotal - Salaries & Benefits	\$ 472,957,996	\$ 466,813,366	\$ 466,214,591	\$ 494,255,070	\$ 493,983,227
Purchased Professional Services	8,298,630	10,748,191	8,829,940	10,117,850	10,143,595
Purchased Property Services	11,804,877	13,871,139	14,614,333	14,040,541	14,037,541
Other Purchased Services	15,660,917	17,701,441	17,074,404	18,087,954	17,942,164
Supplies	36,481,513	41,095,790	37,986,044	43,278,197	43,006,190
Equipment	-	-	-	-	-
Other	2,701,770	2,964,271	2,595,652	1,739,831	1,738,732
Total Expenditures	\$ 547,905,703	\$ 553,194,198	\$ 547,314,962	\$ 581,519,443	\$ 580,851,449
Charter School Pass Through	172,636,944	166,684,465	166,683,962	187,143,136	186,003,157
Transfers					
Outdoor Education Fund	23,084	23,084	23,084	23,084	23,084
Full Day Kindergarten Fund	-	-	-	-	-
Transportation Fund	15,620,238	16,603,238	16,603,238	25,207,437	25,207,437
Capital Projects Fund	792,834	11,723,234	11,055,993	(268,277)	59,923
Nutrition Services NSLP Fund	351,634	362,884	362,884	1,045,352	1,045,352
Nutrition Services Non-NSLP Fund	93,718	268,718	268,718	-	-
Child Care Fund	491,486	560,107	560,107	1,075,537	1,075,537
Athletics & Activities Fund	5,342,625	5,437,684	5,437,684	6,213,164	6,334,674
COP Lease Payments Fund	1,118,885	1,118,885	1,118,885	1,123,189	1,119,125
Total Transfers	\$ 23,834,504	\$ 36,097,834	\$ 35,430,593	\$ 34,419,486	\$ 34,865,132
Total Expenditures and Transfers	\$ 744,377,151	\$ 755,976,497	\$ 749,429,518	\$ 803,082,065	\$ 801,719,738
BOE Contingency - 1%	6,042,300	3,202,497	4,259,233	6,827,000	6,827,000
Change in Fund Balance	(7,726,730)	(14,345,075)	(7,234,294)	(2,302,245)	(1,167,452)
Ending Fund Balance	135,823,426	138,421,726	145,532,507	143,230,262	144,365,055
TABOR Reserve - 3%	18,310,000	18,570,000	18,570,000	20,480,000	20,480,000
BOE Reserve - 3%	18,310,000	18,570,000	18,570,000	20,480,000	20,480,000
School Carry Over Reserve	22,458,498	20,003,538	19,518,096	20,006,096	20,006,096
Medicaid Carry Over Reserve	1,968,380	1,725,576	1,009,719	1,009,719	1,009,719
Mental Health and Security Grant	627,410	287,761	15,526	15,526	15,526
Enrollment Reserve	2,432,000	-	-	2,432,000	2,432,000
Literacy Curricular Materials Reserve	-	-	-	-	-
Multi-Year Lease Reserve	3,782,903	3,782,903	3,782,903	3,218,115	3,218,115
SPED/Mental Health Reserve	1,718,645	-	662,504	662,504	662,504
Staff Compensation Reserve	-	-	-	-	-
Assignment of 2018 Mill Levy Override	8,462,901	7,256,153	7,419,408	6,918,453	6,918,453
Ending Fund Balance - after reserves	\$ 57,752,689	\$ 68,225,795	\$ 75,984,350	\$ 68,007,849	\$ 69,142,642

GENERAL FUND 3-YEAR FORECAST

The Combined General Fund forecast through 2026-2027 includes the following assumptions on revenue and expenditure increases. The 2023-2024 Adopted is used as a starting point for the model. The forecast uses fund balance in 2023-2024 and 2024-2025 and spends one-time savings while then generating fund balance in 2025-2026 and 2026-2027. The forecast does not include new revenue sources from a potential mill levy override or bond election. The forecast does include the continuation of the new licensed compensation structure implemented in 2022-2023.

Revenue

- Property Tax uses projected Assessed Value from Hilltop Securities with 2% growth in reassessment years and no growth in non-reassessment years with assessed value in 2023 and 2024 adjusted to account for changes in assessment rates due to SB21-219. This does not consider any impacts of SB23-303 and potential ballot initiatives in November 2023.
- Specific Ownership Tax outside the School Finance Act and Specific Ownership Tax within the School Finance Act increasing by inflation.
- State Equalization reflects the increased Total Program formula for the School Finance Act based on increasing the base Per Pupil Revenue by inflation and drawing down the Budget Stabilization (Negative) Factor annually by \$100 million statewide with anticipation of no Budget Stabilization Factor beginning in 2024-2025 with the repeal built into SB23-287 Public School Finance Act.
- Projected Funded Pupil Count reflects projected distribution of new students between neighborhood and charter schools according to the Planning department as of December 2022 with no new charters opening through 2027.
- Per Pupil Revenue increased by 4.9% for 2024-2025, by 3.5% for 2025-2026 and by 2.7% for 2026-2027 to reflect projected Denver-Aurora-Lakewood Consumer Price Index (CPI).
- State Categorical (Special Education, Gifted and Talented, Vocational Education, etc.) all increased by CPI to coincide with Per Pupil Revenue inflation.
- Charter School Capital Construction held flat per pupil and increased to reflect projected charter school funded pupil count.
- Federal – Medicaid Reimbursement uses DCSD forecast for Medicaid program.
- General Fund Interest reflects reinvestment of the TABOR cash at current interest rates.
- Charter School Purchased Services increased annually to reflect increased charter school funded pupil count and estimated \$25 per student annual increase for Special Education purchased services (actual increase will be based on actual Special Education expenditures).
- Preschool revenue lower than prior years due to the implementation of Universal Preschool (UPK) in 2023-2024 and elimination of tuition for four year old students.
- School Based and Other revenue uses 2023-2024 budget for all future years except for known minor changes to revenue contracts.

GENERAL FUND 3-YEAR FORECAST (cont.)

Expenditures

- Salaries reflect continuation of current rate of substitute, overtime and additional pay plus the following assumptions:
 - ◇ Continuation of new licensed compensation schedules implemented in 2022-2023 and range changes for non-licensed staff adjusted in 2023-2024
 - ◇ Annual step increases for licensed staff and modest, 2% annual schedule increases or base increases such as annual cost of living adjustment (COLA) without assumptions on horizontal lane advancement
 - ◇ Modest, 2% base increases for non-licensed staff without reclassification of positions to higher grades
 - ◇ Incrementally return grant-funded positions to General Fund beginning in 2023-2024
- Benefits reflect increase to employer paid PERA rate of 0.5% auto adjustment in 2024-2025 while other benefit (medical, dental, short term disability, long term disability, life) rates increasing by 5% annually
- Purchased Services increase for Special Education out of district tuition and School Resource Officer annual increases based on historical trends
- No increased costs assumed for supplies, utilities or other expenses
- Charter School Pass Through increased based on projected charter school funded pupil count, projected Per Pupil Revenue and projected Mill Levy Override per pupil share with charter schools as well as expense for Charter School Capital Construction

Interfund Transfers

- Outdoor Education, Nutrition Services and Child Care continue to receive transfer for pay increases from 2018 Mill Levy Override while one-time increases for retention programs in Nutrition Services and Child Care eliminated in 2024-2025
- Transportation increased in 2023-2024 to reflect budgeted draw down of fund balance in 2023-2024 in order to hold programming flat, reduced in 2024-2025 for ongoing increase only and then increased annually for increase in salaries and benefits only
- Capital Projects reflects transfer to General Fund for Cash in Lieu of Land funded projects within General Fund plus transfer to Capital Projects Fund for known security infrastructure projects
- Athletics and Activities held flat as all changes to programming would need to be absorbed within the fund
- COP Lease Payment reflects minimum to cover principal and interest payments assuming no interfund transfer needed to cover banking fees

Reserves

- TABOR Reserve and BOE Reserve set to 3% of budgeted revenue less charter school pass through as charter schools hold their own TABOR Reserve
- BOE Contingency set to one-third of TABOR Reserve amount
- School Carry Over Reserve projected to decrease proportionate to the decrease in neighborhood school projected funded pupil count
- Medicaid Reserve uses DCSD forecast for Medicaid program and fully spent down by end of 2025-2026
- Multi-Year Lease Reserve committed to 7 year lease signed in 2021
- Assignment of 2018 Mill Levy Override based on continuation of commitments made to voters of district spend of Mill Levy Override using savings from Year 1 underspend less the adjustment for increased pass through to charter schools for charter school share of Mill Levy Override

Conclusion

Despite a projected decline in neighborhood school enrollment from 2023 to 2026, the increase in the School Finance Act associated with the anticipated repeal of the Budget Stabilization Factor in 2024-2025 will allow DCSD to have a balanced budget in 2025-2026 after strategically reducing fund balance for two years. However, as all school districts benefit from School Finance Act increases, this will not allow DCSD to become competitive in wages and additional funding sources are necessary to close the gap in compensation with neighboring districts.

GENERAL FUND 3-YEAR FORECAST

	2023-2024 Adopted	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	145,532,507	144,365,055	143,713,932	146,347,145
Revenues				
Property Tax	367,118,887	369,292,264	375,203,850	375,203,850
Specific Ownership Tax	32,999,240	31,589,477	32,003,380	32,665,994
State Equalization	323,543,016	352,539,045	369,652,781	386,698,720
State Categoricals	41,587,189	43,183,961	44,380,400	45,335,671
Charter School Capital Construction	4,963,443	4,963,443	4,963,443	4,963,443
Federal - Medicaid Reimbursement	4,382,362	4,241,886	4,649,892	4,649,892
General Fund Interest	3,800,894	3,800,894	3,800,894	3,800,894
Charter School Purchased Services	10,026,196	10,437,370	10,848,543	11,259,717
Preschool	647,190	774,200	774,200	774,200
School Based	9,314,559	9,314,559	9,314,559	9,314,559
Other	8,996,310	8,946,310	8,846,310	8,846,310
Total Revenue	807,379,286	839,083,409	864,438,252	883,513,250
Expenditures				
Salaries	361,337,424	382,465,426	391,307,615	399,708,521
Benefits	132,645,803	134,790,616	139,087,199	145,384,766
Purchased Services	42,123,300	42,435,400	42,686,185	42,900,556
Supplies	43,006,190	43,006,190	43,006,190	43,006,190
Other	1,738,732	1,738,732	1,738,732	1,738,732
Charter School Pass Through	186,003,157	199,011,876	206,045,606	211,029,760
Total Interfund Transfers	34,865,132	29,262,504	30,697,483	31,135,930
BOE Contingency	6,827,000	7,023,788	7,236,028	7,395,701
Total Expenditures and Transfers	808,546,738	839,734,532	861,805,039	882,300,155
Net Income/(Loss)	(1,167,452)	(651,123)	2,633,213	1,213,094
Ending Fund Balance				
Ending Fund Balance	144,365,055	143,713,932	146,347,145	147,560,240
TABOR Reserve	20,480,000	21,284,207	21,927,359	22,411,216
BOE Reserve	20,480,000	21,284,207	21,927,359	22,411,216
School Carry Over Reserve	20,006,096	19,755,821	19,655,435	19,615,854
Medicaid Reserve	1,009,719	366,139	294,828	-
Enrollment Reserve	2,432,000	-	-	-
Mental Health and Security Grant	15,526	-	-	-
Multi-Year Lease Reserve	3,218,115	2,659,891	2,084,921	1,992,701
SPED/Mental Health Reserve	662,504	-	-	-
Assignment of 2018 Mill Levy Override	6,918,453	4,321,412	1,689,500	-
Unassigned Reserve	69,142,642	74,042,254	78,767,744	81,129,253



OUTDOOR EDUCATION FUND 13

2023-2024 ADOPTED BUDGET

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

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	-	160,512	25,065	25,065	89,826	89,826
Revenues						
Tuition	1,244,314	1,584,600	1,342,600	1,178,921	1,522,580	1,522,580
Grant	-	-	139,200	90,328	10,521	10,521
Other	761	-	22,000	38,958	-	-
Total Revenue	\$ 1,245,074	\$ 1,584,600	\$ 1,503,800	\$ 1,308,207	\$ 1,533,101	\$ 1,533,101
Transfer from General Fund	23,084	23,084	23,084	23,084	23,084	23,084
Total Sources	\$ 1,268,158	\$ 1,768,196	\$ 1,551,949	\$ 1,356,356	\$ 1,646,011	\$ 1,646,011
Expenditures						
Salaries	669,808	778,746	747,294	693,666	886,388	882,547
Benefits	221,790	279,033	264,580	236,702	294,423	293,518
Purchased Services	119,819	143,047	130,471	122,003	142,585	141,085
Supplies	167,823	244,742	327,646	187,496	170,047	176,293
Equipment	35,293	5,500	10,000	8,316	-	-
Field Trips & Other	28,561	69,871	63,208	18,348	39,658	39,658
Total Expenditures	\$ 1,243,094	\$ 1,520,939	\$ 1,543,199	\$ 1,266,530	\$ 1,533,101	\$ 1,533,101
Change in Fund Balance	\$ 25,064	\$ 86,745	\$ (16,315)	\$ 64,761	\$ 23,084	\$ 23,084
Ending Fund Balance - after reserves	\$ 25,064	\$ 247,257	\$ 8,750	\$ 89,826	\$ 112,910	\$ 112,910

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

OUTDOOR EDUCATION FUND 13

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	89,826	112,910	190,406	266,996
Revenues				
Outdoor Ed Tuition	926,710	1,156,778	1,191,026	1,226,246
Retreat Tuition	114,720	124,440	126,929	129,467
Summer/Day/Spring/Fall Camp Tuition	481,150	356,235	363,360	370,627
Grant	10,521	-	-	-
Other	-	-	-	-
Total Revenue	1,533,101	1,637,453	1,681,315	1,726,340
Transfer from General Fund	23,084	23,084	23,084	23,084
Total Sources	1,646,011	1,773,447	1,894,804	2,016,421
Expenditures				
Salaries	882,547	900,198	918,202	936,566
Benefits	293,518	308,313	321,966	331,441
Purchased Services	141,085	147,998	153,178	157,314
Supplies	176,293	184,931	191,404	196,572
Equipment	-	-	-	-
Field Trips & Other	39,658	41,601	43,057	44,220
Total Expenditures	1,533,101	1,583,041	1,627,808	1,666,113
Change in Fund Balance	23,084	77,496	76,591	83,312
Balance on Hand June 30	112,910	190,406	266,996	350,308

CAPITAL PROJECTS FUND 14

2023-2024 ADOPTED BUDGET

This fund was created in 2010-2011 to account for the acquisition of capital assets that were formerly reported in the District's Special Revenue Fund, Capital Reserve Fund 21. 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.

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	17,887,726	15,371,685	10,172,826	10,172,826	16,947,424	16,947,424
Revenues						
Revenue in Lieu of Land	2,832,976	2,414,302	2,414,302	1,062,662	496,370	496,370
Investment Earnings	-	-	-	-	-	-
Other	223,926	-	4,551,220	12,022,549	-	-
Total Revenue	\$ 3,056,902	\$ 2,414,302	\$ 6,965,522	\$ 13,085,211	\$ 496,370	\$ 496,370
Transfer from General Fund	605,660	792,834	11,723,234	11,055,993	(268,277)	59,923
Total Sources	\$ 21,550,288	\$ 18,578,821	\$ 28,861,582	\$ 34,314,030	\$ 17,175,517	\$ 17,503,717
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased/Property Services	74,336	-	30,640	30,640	-	-
Equipment/Building	11,301,672	5,403,702	20,907,298	17,333,007	5,555,160	5,883,360
Other	1,453	-	-	2,959	-	-
Total Expenditures	\$ 11,377,461	\$ 5,403,702	\$ 20,937,938	\$ 17,366,606	\$ 5,555,160	\$ 5,883,360
Change in Fund Balance	\$ (7,714,899)	\$ (2,196,566)	\$ (2,249,182)	\$ 6,774,598	\$ (5,327,067)	\$ (5,327,067)
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 8,332,365	\$ 9,635,965	7,627,112	\$ 8,286,183	\$ 4,884,280	4,884,280
Assigned to School Carry Over	\$ 3,401,875	2,124,394	2,700,234	\$ 3,001,945	\$ 3,001,945	\$ 3,001,945
Ending Fund Balance - after reserves	\$ (1,561,413)	\$ 1,414,760	(2,403,702)	\$ 5,659,296	\$ 3,734,132	\$ 3,734,132

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

CAPITAL PROJECTS FUND 14

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	16,947,424	11,620,357	11,218,454	11,316,551
Revenues				
Revenue in Lieu of Land	496,370	496,370	496,370	496,370
Investment Earnings	-	-	-	-
Other	-	-	-	-
Total Revenue	496,370	496,370	496,370	496,370
Transfer from General Fund	59,923	(398,273)	601,727	601,727
Total Sources	17,503,717	11,718,454	12,316,551	12,414,648
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased/Property Services	-	-	-	-
Equipment/Building	5,883,360	500,000	1,000,000	1,000,000
Other	-	-	-	-
Total Expenditures	5,883,360	500,000	1,000,000	1,000,000
Change in Fund Balance	(5,327,067)	(401,903)	98,097	98,097
Balance on Hand June 30 - Revenue in Lieu of Land	4,884,280	4,982,377	5,080,474	5,178,571
Assigned to School Carry Over	3,001,945	3,001,945	3,001,945	3,001,945
Balance on Hand June 30 - Other	3,734,132	3,234,132	3,234,132	3,234,132

FULL DAY KINDERGARTEN FUND 15

2023-2024 ADOPTED BUDGET

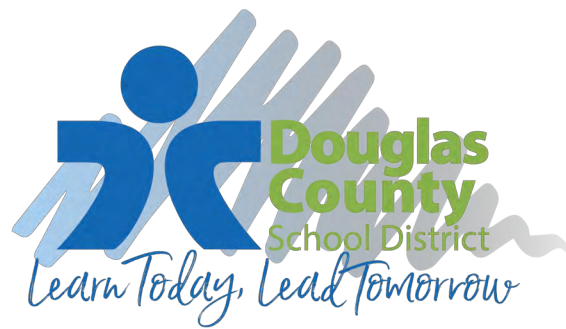
This fund's revenues came from tuition paid by families to access a full day kindergarten program at many of the District's elementary schools. Prior to HB19-1262, the School Finance Act only provided funding for half day Kindergarten at 0.58 FTE. Included in this fund were reserves designated for tuition 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 was not collected. This fund was also included in the Combined General Fund for purposes of financial reporting in the Annual Comprehensive Financial Report.

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
Tuition	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned to School Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

FULL DAY KINDERGARTEN FUND 15 3-YEAR FORECAST

Under current state law, school districts do not charge tuition for full day kindergarten in Colorado. As this fund was exclusively for full day kindergarten tuition and associated expenses, there is no projected use of the fund in the foreseeable future.



TRANSPORTATION FUND 25

2023-2024 ADOPTED BUDGET

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

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	6,021,484	5,763,873	5,608,852	5,608,852	1,825,080	2,095,782
Revenues						
Transportation Fees	1,197,300	850,000	850,000	1,117,094	1,140,000	1,140,000
State Categorical	5,062,749	5,451,354	4,751,354	4,744,712	4,748,388	4,748,388
Other	814,076	728,554	728,554	881,844	750,000	750,000
Total Revenue	\$ 7,074,125	\$ 7,029,908	\$ 6,329,908	\$ 6,743,649	\$ 6,638,388	\$ 6,638,388
Transfer from General Fund	15,620,238	15,620,238	16,603,238	16,603,238	25,207,437	25,207,437
Total Sources	\$ 28,715,847	\$ 28,414,019	\$ 28,541,998	\$ 28,955,739	\$ 33,670,905	\$ 33,941,607
Expenditures						
Salaries	10,758,764	12,663,695	11,659,762	11,653,762	14,549,728	14,702,507
Benefits	4,287,581	6,056,724	4,578,898	4,238,649	6,193,399	6,311,322
Purchased Services	5,781,280	5,205,260	8,074,345	7,767,834	8,298,391	8,298,391
Supplies	863,344	1,441,000	1,324,488	1,153,995	1,468,177	1,468,177
Fuel	1,827,936	1,730,000	1,880,000	1,889,236	2,000,000	2,000,000
Bus Purchases & Equipment	337,564	1,100,000	985,000	993,529	1,200,000	1,200,000
Other	(749,473)	(439,200)	(739,148)	(837,048)	(817,443)	(817,443)
Total Expenditures	\$ 23,106,995	\$ 27,757,479	\$ 27,763,345	\$ 26,859,958	\$ 32,892,252	\$ 33,162,954
Change in Fund Balance	\$ (412,631)	\$ (5,107,333)	\$ (4,830,199)	\$ (3,513,070)	\$ (1,046,427)	\$ (1,317,129)
Ending Fund Balance - after reserves	\$ 5,608,853	\$ 656,540	\$ 778,653	\$ 2,095,782	\$ 778,653	\$ 778,653

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

TRANSPORTATION FUND 25

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	2,095,782	778,653	778,653	778,653
Revenues				
Transportation Fees	1,140,000	1,397,218	1,516,664	1,642,096
State Categorical	4,748,388	4,914,582	5,047,275	5,183,552
Other	750,000	978,053	1,061,665	1,149,467
Total Revenues	6,638,388	7,289,852	7,625,604	7,975,115
Transfer from General Fund	25,207,437	20,862,755	21,296,284	21,739,681
Total Sources	33,941,607	28,931,260	29,700,541	30,493,449
Expenditures				
Salaries	14,702,507	14,108,255	14,489,178	14,880,386
Benefits	6,311,322	6,359,040	6,530,734	6,707,064
Purchased Services	8,298,391	5,043,954	5,180,140	5,320,004
Supplies	1,468,177	1,519,563	1,560,591	1,602,727
Fuel	2,000,000	1,934,941	1,966,111	2,003,716
Bus Purchases & Equipment	1,200,000	-	-	-
Other	(817,443)	(813,146)	(804,867)	(799,102)
Total Expenditures	33,162,954	28,152,607	28,921,888	29,714,796
Change in Fund Balance	(1,317,129)	-	-	-
Balance on Hand June 30	778,653	778,653	778,653	778,653

2023-2024 BUDGET COMBINED GENERAL FUND SCHOOL vs. SCHOOL SUPPORT vs. SYSTEM WIDE

The following illustrative example demonstrates that approximately 75% of Combined General Fund expenditures (excluding Charter School Pass Through) are spent directly in the schools.

Per Pupil Expense: Neighborhood Schools Only

Expenditures	2022-2023 Final Revised		2023-2024 Proposed		2023-2024 Adopted	
	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense	Per Pupil Amount	Percent of Total Expense
Direct School Expenditures						
Site Based Budget Allocation	\$ 5,583	41.2%	\$ 6,028	42.3%	\$ 6,028	42.3%
Discretionary (SBB Allocation)	1,152	8.5%	925	6.5%	925	6.5%
Non-Discretionary (SBB Allocation)	2,667	19.7%	2,990	21.0%	3,053	21.4%
Alternative School Allocation	320	2.4%	382	2.7%	386	2.7%
Utilities	265	2.0%	286	2.0%	286	2.0%
Department Head Pay	7	0.1%	9	0.1%	9	0.1%
Total Direct School Expenditures	\$ 9,995	73.8%	\$ 10,620	74.4%	\$ 10,687	74.6%
School Support Expenditures						
SPED and ECE SPED - Non SBB Allocation	\$ 726	5.4%	\$ 774	5.4%	\$ 775	5.4%
Transportation Interfund Transfer	366	2.7%	568	4.0%	568	4.0%
Operations and Maintenance	433	3.2%	451	3.2%	451	3.2%
Student Support Services	383	2.8%	339	2.4%	342	2.4%
Athletics and Activities	126	0.9%	148	1.0%	151	1.1%
Security	177	1.3%	138	1.0%	140	1.0%
Post Secondary Education	167	1.2%	230	1.6%	230	1.6%
Curriculum, Instruction and Professional Growth	102	0.8%	72	0.5%	72	0.5%
Internet and Phones Service	31	0.2%	33	0.2%	33	0.2%
Assessment	56	0.4%	51	0.4%	51	0.4%
Planning and Construction and Chief Operating Officer	28	0.2%	29	0.2%	29	0.2%
Classroom Applications Licensing and Support	7	0.1%	11	0.1%	11	0.1%
Total School Support Expenditures	\$ 2,602	19.2%	\$ 2,842	19.9%	\$ 2,852	19.9%
System Wide Expenditures						
Information Technology	\$ 295	2.2%	\$ 149	1.0%	\$ 149	1.0%
Business Services	121	0.9%	123	0.9%	123	0.9%
Human Resources	90	0.7%	89	0.6%	85	0.6%
Workday, Infinite Campus and Other Systems						
Licensing and Support	62	0.5%	69	0.5%	69	0.5%
Worker's Compensation	51	0.4%	53	0.4%	53	0.4%
Risk Management	71	0.5%	72	0.5%	69	0.5%
Firewall, Servers, Other Operations Licensing and Support and Data Center	61	0.4%	61	0.4%	61	0.4%
School Leadership	65	0.5%	45	0.3%	45	0.3%
Choice Office and Home Education Partnership	32	0.2%	32	0.2%	32	0.2%
Legal	31	0.2%	32	0.2%	32	0.2%
Communications	30	0.2%	26	0.2%	26	0.2%
Superintendent	15	0.1%	14	0.1%	14	0.1%
Board of Education	16	0.1%	13	0.1%	13	0.1%
Sick Leave Severance	11	0.1%	11	0.1%	11	0.1%
Mobile Moves	2	0.0%	14	0.1%	14	0.1%
Total System Wide Expenditures	\$ 954	7.0%	\$ 803	5.6%	\$ 795	5.5%
Total Per Pupil Expenditures	\$ 13,551	100.0%	\$ 14,265	100.0%	\$ 14,334	100.0%

SPECIAL REVENUE FUND BUDGETS

NUTRITION SERVICES NSLP FUND 21

2023-2024 ADOPTED BUDGET

This Nutrition Services Fund is self-supporting and accounts for activities related to preparation of school meals in compliance with the National School Lunch Program (NSLP). This will be the only Nutrition Services Fund used in 2023-2024.

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	4,324,657	8,863,646	9,483,172	9,483,172	3,329,009	3,329,009
Revenues						
Food Sales	4,862,607	12,108,932	11,906,032	11,888,231	5,067,000	5,153,467
Federal Reimbursement	25,989,317	3,050,000	5,880,047	5,880,047	12,195,954	12,195,954
Commodity Contribution	1,015,326	910,075	910,075	910,075	804,317	804,317
Miscellaneous	69,011	61,500	61,500	174,013	37,000	37,000
Sale of Capital Assets	5,468	-	-	107,296	-	-
State Match Child Nutr. & CDE Revenue	98,966	155,000	279,351	279,351	10,627,511	10,627,511
Total Revenues	\$ 32,040,695	\$ 16,285,507	\$ 19,037,005	\$ 19,239,013	\$ 28,731,782	\$ 28,818,249
Transfer from General Fund	445,352	351,634	362,884	362,884	1,045,352	1,045,352
Total Sources	\$ 36,810,704	\$ 25,500,787	\$ 28,883,061	\$ 29,085,069	\$ 33,106,143	\$ 33,192,610
Expenditures						
Salaries	8,197,806	6,242,656	6,892,020	7,154,647	10,106,686	10,120,016
Benefits	3,189,561	2,588,170	2,749,725	2,706,969	3,908,076	3,911,213
Food & Commodities	11,541,603	5,822,575	8,049,809	7,714,513	12,614,074	12,614,074
Purchased Services & Repairs	249,054	484,190	486,780	461,917	256,970	256,970
Supplies	1,521,633	906,920	2,328,960	1,658,288	1,454,828	1,454,828
Equipment	454,603	4,605,000	4,605,000	4,509,327	315,000	385,000
Other	2,173,274	1,566,550	1,566,550	1,554,567	1,121,500	1,121,500
Total Expenditures	\$ 27,327,533	\$ 22,216,061	\$ 26,678,844	\$ 25,760,228	\$ 29,777,134	\$ 29,863,601
Change in Fund Balance	\$ 5,158,514	\$ (5,578,920)	\$ (7,278,955)	\$ (6,158,331)	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 9,483,171	\$ 3,284,726	\$ 2,204,217	\$ 3,324,841	\$ 3,329,009	\$ 3,329,009

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

NUTRITION SERVICES NSLP FUND 21

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	3,329,009	3,329,009	3,414,061	3,437,329
Local Revenue				
Student Breakfast/Lunch Sales	-	-	-	-
Special Milk Sales	-	-	-	-
Adult Breakfast/Lunch Sales	500	510	525	541
Student, A La Carte Sales	5,086,467	5,285,462	5,419,299	5,368,625
Other Food Service Revenue	36,500	37,230	38,533	39,882
Food Rebates	30,000	30,600	31,671	32,779
Other	37,000	37,740	39,061	40,428
State Revenue				
State Revenue from CDE	10,627,511	11,043,286	11,322,921	11,553,042
Federal Revenue				
Federal Revenue from CDE	13,000,271	13,508,874	13,850,943	14,132,441
Total Revenue	28,818,249	29,943,702	30,702,953	31,167,738
Transfer from General Fund	1,045,352	445,352	445,352	445,352
Total Sources	33,192,610	33,718,063	34,562,366	35,050,419
Expenditures				
Salaries	10,120,016	10,322,416	10,528,865	10,739,442
Benefits	3,911,213	4,069,211	4,251,499	4,387,118
Food & Commodities	12,614,074	12,877,860	13,203,950	13,472,299
Purchased Services & Repairs	256,970	269,562	278,996	286,529
Supplies	1,454,828	1,473,111	1,524,670	1,565,836
Equipment	385,000	403,865	418,000	429,286
Other	1,121,500	887,979	919,058	943,872
Total Expenditures	29,863,601	30,304,002	31,125,037	31,824,383
Change in Fund Balance	-	85,052	23,268	(211,293)
Balance on Hand June 30	3,329,009	3,414,061	3,437,329	3,226,036

NUTRITION SERVICES NON-NSLP FUND 28

2023-2024 ADOPTED BUDGET

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 the implementation of free meals for all students under Colorado’s Healthy School Meals for All Program, this fund will no longer be used beginning in 2023-2024.

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	16,800	16,801	16,801	16,801	-	-
Revenues						
Food Sales	-	6,981,150	6,010,543	5,825,204	-	-
Federal Reimbursement	-	-	-	-	-	-
Commodity Contribution	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	-	-	-
Total Revenues	\$ -	\$ 6,981,150	\$ 6,010,543	\$ 5,825,204	\$ -	\$ -
Transfer from General Fund	-	93,718	268,718	268,718	-	-
Total Sources	\$ 16,800	\$ 7,091,669	\$ 6,296,062	\$ 6,110,723	\$ -	\$ -
Expenditures						
Salaries	-	2,542,797	2,034,633	2,025,664	-	-
Benefits	-	1,061,630	854,879	853,954	-	-
Food & Commodities	-	2,625,000	2,743,000	2,567,406	-	-
Purchased Services & Repairs	-	192,210	193,320	206,378	-	-
Supplies	-	357,430	226,430	225,535	-	-
Equipment	-	45,000	-	-	-	-
Other	-	250,800	243,800	227,619	-	-
Total Expenditures	\$ -	\$ 7,074,867	\$ 6,296,062	\$ 6,106,555	\$ -	\$ -
Change in Fund Balance	\$ -	\$ 1	\$ (16,801)	\$ (12,633)	-	-
Ending Fund Balance - after reserves	\$ 16,800	\$ 16,802	\$ -	\$ 4,168	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

NUTRITION SERVICES NON-NSLP FUND 28

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	-	-	-	-
Local Revenue				
Student Lunch Sales	-	-	-	-
Student Special Milk Sales	-	-	-	-
Student, A La Carte Sales	-	-	-	-
Other Food Service Revenue	-	-	-	-
Food Rebates	-	-	-	-
Total Revenue	-	-	-	-
Transfer from General Fund	-	-	-	-
Total Sources	-	-	-	-
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Food & Commodities	-	-	-	-
Purchased Services & Repair	-	-	-	-
Supplies	-	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Total Expenditures	-	-	-	-
Change in Fund Balance	-	-	-	-
Balance on Hand June 30	-	-	-	-

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22 2023-2024 ADOPTED BUDGET

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

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
State Revenue	1,578,978	1,502,866	1,901,308	1,901,308	1,022,752	1,022,752
Federal Revenue	25,679,052	16,436,907	20,530,661	20,266,641	14,922,697	14,922,697
Other Revenue	343,007	215,817	294,024	292,024	-	-
Total Revenue	\$ 27,601,038	\$ 18,155,590	\$ 22,725,993	\$ 22,459,973	\$ 15,945,449	\$ 15,945,449
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 27,601,038	\$ 18,155,590	\$ 22,725,993	\$ 22,459,973	\$ 15,945,449	\$ 15,945,449
Expenditures						
Salaries	12,995,729	9,665,344	11,310,725	11,385,005	9,936,941	9,481,992
Benefits	4,040,114	4,775,949	3,755,439	3,760,638	3,345,468	3,795,113
Purchased/Property Services	4,902,662	2,668,869	4,270,432	4,048,371	1,306,833	1,327,243
Supplies	3,509,226	729,002	2,173,725	2,111,970	778,147	720,021
Equipment	38,015	44,000	156,123	105,679	106,123	106,123
Other	2,115,292	272,426	1,059,549	1,048,310	471,937	514,957
Total Expenditures	\$ 27,601,038	\$ 18,155,590	\$ 22,725,993	\$ 22,459,973	\$ 15,945,449	\$ 15,945,449
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	-	-	-	-
Revenues				
State	1,003,730	877,730	908,450	-
Federal	14,851,950	14,050,755	14,542,531	14,935,180
Other Grants	89,769	20,738	811	833
Total Revenues	15,945,449	14,949,222	15,451,793	14,936,013
Total Sources	15,945,449	14,949,222	15,451,793	14,936,013
Expenditures				
Salaries	9,481,992	9,053,777	9,328,760	8,955,653
Benefits	3,795,113	3,683,746	3,811,530	3,692,020
Purchased Services	1,327,243	1,232,995	1,288,634	1,261,033
Supplies & Materials	720,021	352,589	368,500	351,838
Property and Equipment	106,123	114,288	119,445	123,297
Other	514,957	511,827	534,923	552,172
Total Expenditures	15,945,449	14,949,222	15,451,793	14,936,013
Change in Fund Balance	-	-	-	-
Balance on Hand June 30	-	-	-	-

PUPIL ACTIVITY FUND 23

2023-2024 ADOPTED BUDGET

This fund was used to record financial transactions related to school-sponsored pupil organizations and activities. These activities are self-supporting and do not receive any direct or indirect District support. In 2020-2021 this fund was changed from Fund 75 and changed from an Agency Fund to a Special Revenue Fund. Effective with the 2023-2024 Adopted Budget, all activity within Fund 23 will move to either the General Fund for elementary schools or the Athletics and Activities Fund for secondary schools as it was determined that this type of school sponsored activity did not necessitate a separate fund once the fund was no longer classified as an Agency Fund.

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	1,082,553	1,236,527	1,224,000	1,224,000	1,024,078	1,024,078
Revenue						
Pupil Activity	1,173,293	1,411,784	1,411,784	1,113,401	-	-
Total Revenue	\$ 1,173,293	\$ 1,411,784	\$ 1,411,784	\$ 1,113,401	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 2,255,846	\$ 2,648,311	\$ 2,635,784	\$ 2,337,401	\$ 1,024,078	\$ 1,024,078
Expenditures						
Salaries	92,144	118,764	138,073	147,530	-	-
Benefits	20,492	27,138	31,551	33,480	-	-
Purchased/Property Services	322,156	584,279	525,413	425,215	-	-
Supplies	539,498	630,358	678,495	624,625	1,024,078	1,024,078
Equipment	26,448	13,007	56,028	48,153	-	-
Other	31,107	38,238	38,238	34,319	-	-
Total Expenditures	\$ 1,031,846	\$ 1,411,784	\$ 1,467,798	\$ 1,313,323	\$ 1,024,078	\$ 1,024,078
Change in Fund Balance	\$ 141,448	\$ -	\$ (56,014)	\$ (199,922)	\$ (1,024,078)	\$ (1,024,078)
Assigned to School Program Carry Over	\$ 1,223,998	\$ 1,236,527	\$ 1,167,986	\$ 1,024,078	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

PUPIL ACTIVITY FUND 23

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	1,024,078	-	-	-
Revenues				
Pupil Activity	-	-	-	-
Total Revenues	-	-	-	-
Transfer from General Fund	-	-	-	-
Total Sources	1,024,078	-	-	-
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Purchased/Property Services	-	-	-	-
Supplies	1,024,078	-	-	-
Equipment	-	-	-	-
Other	-	-	-	-
Total Expenditures	1,024,078	-	-	-
Change in Fund Balance	(1,024,078)	-	-	-
Balance on Hand June 30	-	-	-	-

ATHLETICS AND ACTIVITIES FUND 26

2023-2024 ADOPTED BUDGET

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

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	1,788,114	3,241,854	2,504,281	2,504,281	2,452,815	2,452,815
Revenues						
Student Fees	3,532,316	3,212,861	3,756,208	3,758,163	5,133,712	3,958,164
Gate Fees	1,252,832	937,496	1,437,496	1,454,958	1,381,407	1,414,753
Donations and Fundraising	2,634,102	1,468,725	2,537,511	2,706,329	2,832,789	2,996,139
Merchandise Sales	4,673,832	5,116,594	4,398,008	4,615,453	4,928,937	5,266,322
Other Pupil Income	109,247	268,141	693,928	399,150	416,527	442,284
Total Revenue	\$ 12,202,329	\$ 11,003,817	\$ 12,823,151	\$ 12,934,053	\$ 14,693,372	\$ 14,077,662
Transfer from General Fund	4,395,546	5,342,625	5,437,684	5,437,684	6,213,164	6,334,674
Total Sources	\$ 18,385,989	\$ 19,588,296	\$ 20,765,116	\$ 20,876,018	\$ 23,359,351	\$ 22,865,151
Expenditures						
Salaries	5,313,192	6,111,531	6,152,242	5,589,520	7,044,137	7,526,330
Benefits	1,195,819	1,287,226	1,296,101	1,276,958	1,609,549	1,849,407
Purchased Services	4,448,819	3,134,923	4,683,734	5,483,664	4,661,128	4,348,922
Supplies	4,437,355	4,180,686	4,521,715	5,300,992	7,145,621	6,119,732
Equipment	359,758	211,154	388,654	619,152	28,839	28,839
Other	126,765	1,962,928	1,398,625	152,916	417,262	539,106
Total Expenditures	\$ 15,881,708	\$ 16,888,448	\$ 18,441,071	\$ 18,423,203	\$ 20,906,536	\$ 20,412,336
Change in Fund Balance	\$ 716,167	\$ (542,006)	\$ (180,236)	\$ (51,466)	\$ -	\$ -
Assigned to School Carry Over	\$ 2,591,711	\$ 2,699,848	\$ 2,324,045	\$ 2,117,485	\$ 2,452,815	\$ 2,452,815
Ending Fund Balance - after reserves	\$ (87,430)	\$ -	\$ -	\$ 335,330	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

ATHLETICS AND ACTIVITIES FUND 26

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	2,452,815	2,452,815	2,841,494	2,225,522
Revenues				
Student Fees	3,958,164	3,426,091	3,317,939	3,222,228
Gate Fees	1,414,753	1,303,530	1,268,436	1,233,179
Donations and Fundraising	2,996,139	2,939,529	2,860,389	2,780,883
Merchandise Sales	5,266,322	6,295,528	5,876,188	5,903,684
Other Pupil Income	442,284	410,716	383,358	385,152
Total Revenues	14,077,662	14,375,394	13,706,309	13,525,126
Transfer from General Fund	6,334,674	6,334,674	6,334,674	6,334,674
Total Sources	22,865,151	23,162,883	22,882,477	22,085,322
Expenditures				
Salaries	7,526,330	7,413,478	7,425,117	7,436,989
Benefits	1,849,407	1,731,047	1,770,890	1,773,722
Purchased Services	4,348,922	4,562,019	4,721,690	4,849,175
Supplies	6,119,732	5,560,741	5,755,367	5,910,761
Equipment	28,839	492,005	459,233	461,381
Other	539,106	562,099	524,658	527,113
Total Expenditures	20,412,336	20,321,389	20,656,955	20,959,142
Change in Fund Balance	-	388,679	(615,971)	(1,099,342)
Assigned to School Carry Over	2,452,815	2,841,494	2,225,522	1,126,180
Balance on Hand June 30	-	-	-	-

CHILD CARE FUND 29

2023-2024 ADOPTED BUDGET

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

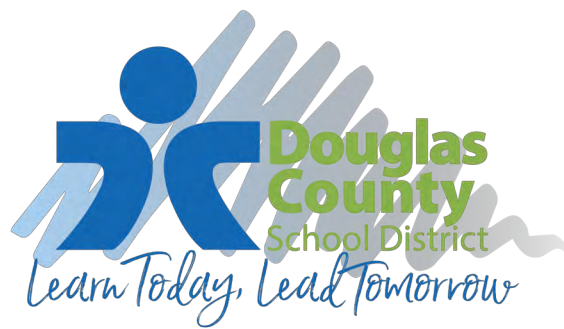
	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	182,824	2,948,667	2,920,252	2,920,252	4,456,753	4,456,753
Revenues						
Tuition	9,275,482	10,536,499	9,389,350	9,015,902	10,603,476	10,603,476
Other	716,340	3,227,097	3,761,849	3,695,645	150,000	150,000
Total Revenue	\$ 9,991,822	\$ 13,763,596	\$ 13,151,199	\$ 12,711,547	\$ 10,753,476	\$ 10,753,476
Transfer from General Fund	2,262,045	491,486	560,107	560,107	1,075,537	1,075,537
Total Sources	\$ 12,436,691	\$ 17,203,749	\$ 16,631,558	\$ 16,191,906	\$ 16,285,766	\$ 16,285,766
Expenditures						
Salaries	5,856,982	7,006,361	8,874,940	7,166,708	7,658,146	7,658,146
Benefits	2,126,799	2,913,712	2,940,750	2,325,738	2,413,637	2,413,637
Purchased Services	890,708	1,609,826	1,055,223	1,313,881	1,343,811	1,343,811
Supplies	211,100	367,831	411,180	410,180	202,997	202,997
Field Trips and Other	430,850	2,872,284	637,178	518,646	772,166	772,166
Total Expenditures	\$ 9,516,440	\$ 14,770,014	\$ 13,919,271	\$ 11,735,152	\$ 12,390,757	\$ 12,390,757
Change in Fund Balance	\$ 2,737,428	\$ (514,932)	\$ (207,965)	\$ 1,536,502	\$ (561,744)	\$ (561,744)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 2,920,252	\$ 2,433,735	\$ 2,712,287	\$ 4,456,754	\$ 3,895,009	\$ 3,895,009

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

CHILD CARE FUND 29

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Beginning Fund Balance	4,456,753	3,895,009	3,351,244	2,852,157
Revenue				
Before School	2,313,872	2,469,223	2,543,794	2,620,616
After School	2,902,320	3,097,178	3,190,713	3,287,072
Full Day	3,744,034	3,995,404	4,116,065	4,240,370
Field Trip	1,072,852	1,189,090	1,255,322	1,315,001
Registration Fee	570,398	602,667	614,720	627,015
Grant	150,000	-	-	-
Total Revenue	10,753,476	11,353,562	11,720,615	12,090,074
Transfer from General Fund	1,075,537	874,916	874,916	874,916
Total Sources	16,285,766	16,123,487	15,946,774	15,817,148
Expenditures				
Salaries	7,658,146	7,811,309	7,967,535	8,126,886
Benefits	2,413,637	2,504,415	2,613,771	2,686,439
Purchased Services	1,343,811	1,409,658	1,458,996	1,498,389
Supplies	202,997	212,923	220,375	226,325
Field Trips & Other	772,166	833,939	833,939	874,802
Total Expenditures	12,390,757	12,772,244	13,094,617	13,412,841
Change in Fund Balance	(561,744)	(543,765)	(499,086)	(447,851)
Balance on Hand June 30	3,895,009	3,351,244	2,852,157	2,404,307



DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS

BOND REDEMPTION FUND 31

2023-2024 ADOPTED BUDGET

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

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	71,813,488	63,183,671	63,480,642	63,480,642	73,187,125	73,192,652
Revenues						
Property Taxes	65,497,537	65,382,570	54,568,823	54,568,823	54,568,823	54,568,823
Investment Earnings	224,466	326,411	1,416,280	1,416,280	1,416,278	2,579,903
Total Revenues	\$ 65,722,002	\$ 65,708,981	\$ 55,985,103	\$ 55,985,103	\$ 55,985,101	\$ 57,148,726
Total Sources	\$ 137,535,490	\$ 128,892,652	\$ 119,465,745	\$ 119,465,745	\$ 129,172,226	\$ 130,341,378
Expenditures						
Principal	55,360,000	23,550,000	26,150,000	26,150,000	37,720,000	37,720,000
Interest	18,691,206	18,982,388	19,158,500	19,158,500	15,247,969	15,247,969
Cost of Issuance	-	-	552,650	552,650	-	-
Fiscal Charges	3,642	4,253	4,253	4,253	5,297	5,297
Total Expenditures	\$ 74,054,848	\$ 42,536,641	\$ 45,865,403	\$ 45,865,403	\$ 52,973,266	\$ 52,973,266
Other Financing Sources (Uses)						
Proceeds from Bond Refunding	-	-	86,550,000	86,550,000	-	-
Refunding Bond Premium	-	-	9,069,309	9,069,309	-	-
Payment to Refunding Bond Escrow Agent	-	-	(96,026,999)	(96,026,999)	-	-
Transfer from General Fund	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (407,690)	\$ (407,690)	\$ -	\$ -
Change in Fund Balance	\$ (8,332,846)	\$ 23,172,340	\$ 9,712,010	\$ 9,712,010	\$ 3,011,835	\$ 4,175,460
Ending Fund Balance - after reserves	\$ 63,480,642	\$ 86,356,011	\$ 73,192,652	\$ 73,192,652	\$ 76,198,960	\$ 77,368,112

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

BOND REDEMPTION FUND 31

3-YEAR FORECAST

	2023-2024 Adopted	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	73,192,652	77,368,112	79,535,672	96,537,645
Revenues				
Property Taxes	54,568,823	52,976,063	54,035,584	40,978,370
Investment Earnings	2,579,903	2,167,526	1,732,670	1,274,868
Total Revenues	57,148,726	55,143,589	55,768,255	42,253,238
Total Sources	130,341,378	132,511,701	135,303,927	138,790,883
Expenditures				
Principal	37,720,000	39,580,000	27,005,000	30,665,000
Interest	15,247,969	13,390,731	11,757,406	10,312,475
Fiscal Charges	5,297	5,297	3,876	4,098
Total Expenditures	52,973,266	52,976,028	38,766,282	40,981,573
Other Financing Sources (Uses)				
Proceeds from Bond Refunding	-	-	-	-
Refunding Bond Premium	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-
Transfer from General Fund	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Change in Fund Balance	4,175,460	2,167,560	17,001,972	1,271,665
Balance on Hand June 30	77,368,112	79,535,672	96,537,645	97,809,310

CERTIFICATE OF PARTICIPATION LEASE PAYMENT FUND 39 2023-2024 ADOPTED BUDGET

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

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	12,114,460	2,904	2,842	2,842	2,453	2,453
Revenues						
Interest on Investment	155	200	4,733	4,716	2,454	2,454
Certificate of Participation - AspenView	-	-	-	-	-	-
Total Revenues	\$ 155	\$ 200	\$ 4,733	\$ 4,716	\$ 2,454	\$ 2,454
Total Sources	\$ 12,114,615	\$ 3,104	\$ 7,575	\$ 7,558	\$ 4,907	\$ 4,907
Expenditures						
Principal Retirement	2,080,000	800,000	800,000	800,000	825,000	825,000
Interest	555,903	317,925	317,925	317,925	294,125	294,125
Debt Issuance Costs & Fiscal Charges	4,064	4,064	8,535	6,064	4,064	4,064
Total Expenditures	\$ 2,639,968	\$ 1,121,989	\$ 1,126,460	\$ 1,123,989	\$ 1,123,189	\$ 1,123,189
Other Financing Sources (Uses)						
Proceeds from COP Refunding	-	-	-	-	-	-
Refunding COP Premium	-	-	-	-	-	-
Payment to Refunded Escrow Agent	(12,218,034)	-	-	-	-	-
Transfer from General Fund	2,746,228	1,118,885	1,118,885	1,118,885	1,123,189	1,119,125
Total Other Financing Sources (Uses)	\$ (9,471,806)	\$ 1,118,885	\$ 1,118,885	\$ 1,118,885	\$ 1,123,189	\$ 1,119,125
Change in Fund Balance	\$ (12,111,619)	\$ (2,904)	\$ (2,842)	\$ (389)	\$ 2,454	\$ (1,610)
Ending Fund Balance - after reserves	\$ 2,841	\$ -	\$ -	\$ 2,453	\$ 4,907	\$ 843

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

CERTIFICATE OF PARTICIPATION LEASE PAYMENT FUND 39

3-YEAR FORECAST

	2023-2024	2024-2025	2025-2026	2026-2027
	Adopted Budget	Projection	Projection	Projection
Balance on Hand July 1	2,453	843	3,600	7,558
Revenues				
Interest on Investment	2,454	4,707	4,707	4,707
Certificate of Participation - AspenView	-	-	-	-
Total Revenues	2,454	4,707	4,707	4,707
Total Sources	4,907	5,550	8,308	12,265
Expenditures				
Principal Retirement	825,000	825,000	850,000	885,000
Interest	294,125	294,125	269,375	235,825
Debt Issuance Costs & Fiscal Charges	4,064	2,200	2,200	2,200
Total Expenditures	1,123,189	1,121,325	1,121,575	1,123,025
Other Financing Sources (Uses)				
Proceeds from COP Refunding	-	-	-	-
Refunding COP Premium	-	-	-	-
Payment to Refunded Escrow Agent	-	-	-	-
Transfer from General Fund	1,119,125	1,119,375	1,120,825	1,115,875
Total Other Financing Sources (Uses)	1,119,125	1,119,375	1,120,825	1,115,875
Change in Fund Balance	(1,610)	2,757	3,957	(2,443)
Balance on Hand June 30	843	3,600	7,558	5,115



BUILDING FUND BUDGETS

BOND BUILDING FUND 41

2023-2024 ADOPTED BUDGET

The Building Fund is used to account for the management and actual construction of District facilities that are financed by General Obligation Bond (GO) proceeds.

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	109,950,863	38,107,754	40,624,932	40,624,932	5,107,056	5,107,056
Revenues						
Bond Issuance	-	-	-	-	-	-
State Revenue from CDE	-	-	-	-	-	-
Interest	(351,295)	627,484	627,484	792,413	250,000	250,000
Total Revenue	\$ (351,295)	\$ 627,484	\$ 627,484	\$ 792,413	\$ 250,000	\$ 250,000
Transfer to/from Other Funds	-	-	-	-	-	-
Total Sources	\$ 109,599,568	\$ 38,735,238	\$ 41,252,416	\$ 41,417,345	\$ 5,357,056	\$ 5,357,056
Expenditures						
Salaries	134,805	175,022	142,565	70,235	-	-
Benefits	37,852	62,277	47,086	17,279	-	-
Buildings & Building Improvements	68,095,528	31,127,321	40,442,489	35,888,882	5,313,856	5,338,762
Purchased Services	706,285	502,238	502,238	206,917	43,200	18,294
Supplies	-	-	118,038	126,977	-	-
Debt Issuance Costs & Fiscal Charges	-	-	-	-	-	-
Other	165	-	-	-	-	-
Total Expenditures	\$ 68,974,634	\$ 31,866,858	\$ 41,252,416	\$ 36,310,289	\$ 5,357,056	\$ 5,357,056
Change in Fund Balance	\$ (69,325,929)	\$ (31,239,374)	\$ (40,624,932)	\$ (35,517,876)	\$ (5,107,056)	\$ (5,107,056)
Ending Fund Balance - after reserves	\$ 40,624,934	\$ 6,868,380	\$ -	\$ 5,107,056	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

BOND BUILDING FUND 41

3-YEAR FORECAST

	2023-2024	2024-2025	2025-2026
	Adopted Budget	Projection	Projection
Balance on Hand July 1	5,107,056	-	-
Revenues			
Bond Issuance	-	-	-
Interest	250,000	-	-
Total Revenue	<u>250,000</u>	-	-
Transfer to/from Other Funds	-	-	-
Total Sources	<u>5,357,056</u>	-	-
Expenditures			
Salaries	-	-	-
Benefits	-	-	-
Buildings & Building Improvements	5,338,762	-	-
Purchased Services	18,294	-	-
Supplies	-	-	-
Debt Issuance Costs & Fiscal Charges	-	-	-
Other	-	-	-
Total Expenditures	<u>5,357,056</u>	-	-
Change in Fund Balance	(5,107,056)	-	-
Balance on Hand June 30	<u>-</u>	<u>-</u>	<u>-</u>

CERTIFICATE OF PARTICIPATION BUILDING (COP) FUND 45

2023-2024 ADOPTED BUDGET

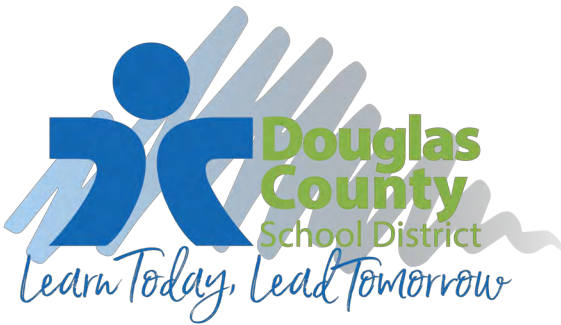
This fund has been established to account for capital projects funded with the proceeds from the sale of Certificates of Participation Building Fund. This fund accounted for the activity associated with capital projects identified in the DCSD Master Capital Plan. All Certificate of Participation Building Fund proceeds were spent by June 2018 and beginning fund balance for 2023-2024 is \$0.

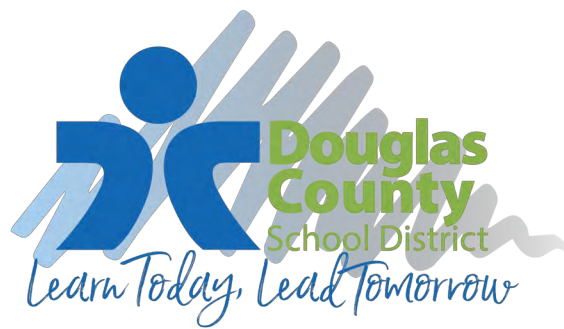
	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	-	-	-	-	-	-
Revenues						
COP Issuance	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Building & Building Improvements	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

CERTIFICATES OF PARTICIPATION BUILDING (COP) FUND 45 3-YEAR FORECAST

Certificate of Participation (COP) Building Fund proceeds were spent by June 30, 2018. Beginning Fund balance for 2023-2024 is \$0. Staff did not provide a 3-year forecast as no use of the fund is anticipated in the foreseeable future.





INTERNAL SERVICE FUND BUDGETS

MEDICAL AND DENTAL FUND 65

2023-2024 ADOPTED BUDGET

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

	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	3,969,420	3,701	704,109	704,109	503,502	503,502
Revenues						
Health Insurance Premiums	47,592,054	58,563,381	53,663,381	51,478,188	56,239,052	56,239,052
Dental Insurance Premiums	3,196,177	3,090,676	3,090,676	3,045,542	3,182,435	3,182,435
Investment Earnings	12,940	4,849	75,000	76,422	76,422	76,422
Other	9,490	16,000	595,000	610,743	-	-
Total Revenues	\$ 50,810,661	\$ 61,674,906	\$ 57,424,057	\$ 55,210,894	\$ 59,497,909	\$ 59,497,909
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 54,780,081	\$ 61,678,607	\$ 58,128,166	\$ 55,915,003	\$ 60,001,411	\$ 60,001,411
Expenditures						
Salaries	34,475	37,800	37,800	34,475	-	-
Benefits	7,705	8,637	8,637	7,706	-	-
Health Plan	49,012,869	55,408,428	51,087,428	50,357,875	51,492,098	51,492,098
Dental Plan	3,216,886	3,090,676	3,090,676	3,077,536	3,182,435	3,182,435
Stop Loss Premiums	710,887	914,000	914,000	809,453	1,223,900	863,100
Purchased Services	1,064,335	950,268	1,020,419	1,106,317	1,117,753	1,117,753
Other	28,816	37,000	37,000	18,140	-	-
Total Expenditures	\$ 54,075,973	\$ 60,446,809	\$ 56,195,960	\$ 55,411,502	\$ 57,016,186	\$ 56,655,386
Change in Fund Balance	\$ (3,265,311)	\$ 1,228,097	\$ 1,228,097	\$ (200,608)	\$ 2,481,723	\$ 2,842,523
Assigned to Contingency for Self-Insured Plans	\$ 704,109	\$ 1,231,798	\$ 1,932,206	\$ 503,501	\$ 2,985,225	\$ 3,346,025
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

MEDICAL AND DENTAL FUND 65

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	503,502	3,346,025	3,083,229	2,811,005
Revenues				
Health Insurance Premiums	56,239,052	57,642,827	59,372,112	61,153,275
Dental Insurance Premiums	3,182,435	3,316,097	3,418,896	3,543,686
Investment Earnings	76,422	77,186	77,958	78,738
Other	-	-	-	-
Total Revenues	59,497,909	61,036,111	62,868,966	64,775,699
Transfer from General Fund	-	-	-	-
Total Sources	60,001,411	64,382,136	65,952,195	67,586,704
Expenditures				
Salaries	-	-	-	-
Benefits	-	-	-	-
Health Plan	51,492,098	55,940,577	57,559,393	59,214,984
Dental Plan	3,182,435	3,316,097	3,418,896	3,543,686
Stop Loss Premiums	863,100	925,150	1,011,189	1,105,230
Purchased Services	1,117,753	1,117,082	1,151,712	1,193,749
Other	-	-	-	-
Total Expenditures	56,655,386	61,298,907	63,141,190	65,057,649
Change in Fund Balance	2,842,523	(262,796)	(272,224)	(281,949)
Balance on Hand June 30	3,346,025	3,083,229	2,811,005	2,529,055

SHORT TERM DISABILITY INSURANCE FUND 66

2023-2024 ADOPTED BUDGET

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

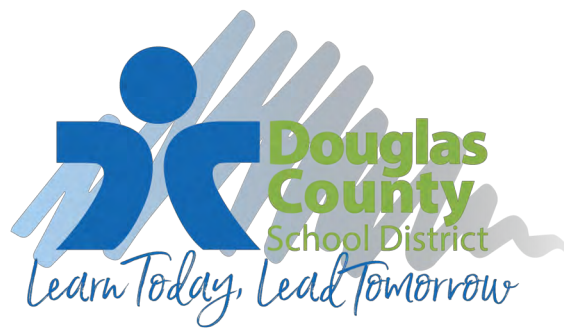
	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	599,634	479,713	423,724	423,724	214,350	214,350
Revenues						
Short Term Disability Insurance Premiums	506,075	540,273	540,273	543,409	831,718	671,269
Total Revenue	\$ 506,075	\$ 540,273	\$ 540,273	\$ 543,409	\$ 831,718	\$ 671,269
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 1,105,709	\$ 1,019,986	\$ 963,997	\$ 967,133	\$ 1,046,068	\$ 885,619
Expenditures						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Short Term Disability Insurance Claims	524,355	484,977	608,629	598,367	678,549	626,099
Purchased Services	157,631	167,218	157,218	154,415	163,999	163,999
Other	-	-	-	-	-	-
Total Expenditures	\$ 681,986	\$ 652,195	\$ 765,847	\$ 752,783	\$ 842,548	\$ 790,098
Change in Fund Balance	\$ (175,910)	\$ (111,922)	\$ (225,574)	\$ (209,374)	\$ (10,830)	\$ (118,829)
Ending Fund Balance - after reserves	\$ 423,724	\$ 367,791	\$ 198,150	\$ 214,350	\$ 203,520	\$ 95,521

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

SHORT TERM DISABILITY INSURANCE FUND 66

3-YEAR FORECAST

	2023-2024 Adopted	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	214,350	95,521	140,655	190,778
Revenues				
Short Term Disability Insurance Premiums	671,268	868,726	903,475	939,266
Total Revenues	671,268	868,726	903,475	939,266
Transfer from General Fund	-	-	-	-
Total Sources	885,619	964,247	1,044,130	1,130,044
Expenditures				
Salaries				
Benefits				
Short Term Disability Insurance Claims	626,098	651,392	677,709	705,088
Purchased Services	163,999	172,199	175,643	184,425
Other				
Total Expenditures	790,097	823,592	853,352	889,513
Change in Fund Balance	(118,829)	45,134	50,123	49,753
Balance on Hand June 30	95,521	140,655	190,778	240,531



TRUST AND AGENCY FUND BUDGETS

PRIVATE PURPOSE TRUST FUND 75

2023-2024 ADOPTED BUDGET

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

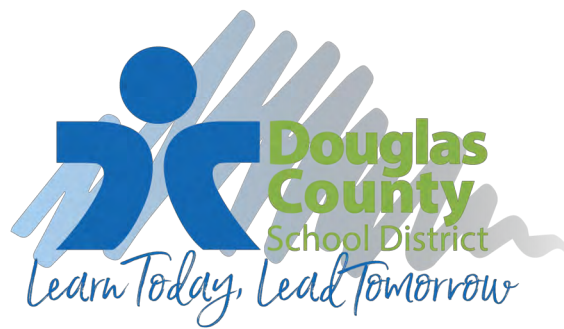
	Audited Actuals 2021-2022	Adopted Budget 2022-2023	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Proposed Budget 2023-2024	Adopted Budget 2023-2024
Balance on Hand July 1	41,629	32,879	32,879	32,879	24,379	24,379
Revenues						
Contributions	48,000	48,000	50,000	50,000	52,000	52,000
Total Revenue	\$ 48,000	\$ 48,000	\$ 50,000	\$ 50,000	\$ 52,000	\$ 52,000
Transfer from General Fund	-	-	-	-	-	-
Total Sources	\$ 89,629	\$ 80,879	\$ 82,879	\$ 82,879	\$ 76,379	\$ 76,379
Expenditures						
Grants and Scholarships	56,750	58,000	58,500	58,500	48,000	48,000
Total Expenditures	\$ 56,750	\$ 58,000	\$ 58,500	\$ 58,500	\$ 48,000	\$ 48,000
Change in Fund Balance	\$ (8,750)	\$ (10,000)	\$ (8,500)	\$ (8,500)	\$ 4,000	\$ 4,000
Ending Fund Balance - after reserves	\$ 32,879	\$ 22,879	\$ 24,379	\$ 24,379	\$ 28,379	\$ 28,379

Estimated Actual 2022-2023 reflects forecast as of March 31, 2023 presented to the Board of Education in Third Quarter Financials presentation on May 23, 2023. Final Revised Budget 2022-2023 reflects updated information since March 31, 2023.

PRIVATE PURPOSE TRUST FUND 75

3-YEAR FORECAST

	2023-2024 Adopted Budget	2024-2025 Projection	2025-2026 Projection	2026-2027 Projection
Balance on Hand July 1	24,379	28,379	28,379	28,379
Revenues				
Contributions	52,000	52,000	52,000	52,000
Total Revenues	52,000	52,000	52,000	52,000
Total Sources	76,379	80,379	80,379	80,379
Expenditures				
Grants and Scholarships	48,000	52,000	52,000	52,000
Total Expenditures	48,000	52,000	52,000	52,000
Change in Fund Balance	4,000	-	-	-
Balance on Hand June 30	28,379	28,379	28,379	28,379



SCHOOL SUMMARIES

SITE-BASED BUDGET CHANGES AND ADDITIONAL DOLLARS

Investment in Student Support at Schools

Increases to school budgets are primarily investments within Student Support Services non-discretionary allocations. Approximately 42 FTE (full time equivalents) or \$4.3 million through a combination of increased hours and increased staff count was added to increase Mental Health support for schools with Affective Needs programs, to increase hours for EA IV paraprofessional positions by 30 minutes/day, to increase Gifted and Talented interventionists at more elementary schools and to increase Campus Security Specialists at middle and high schools.

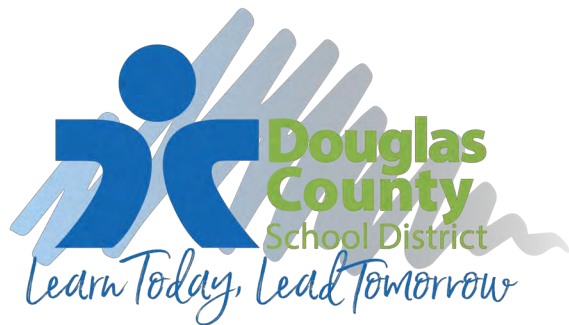
Site-Based Budget Base Per Pupil Allocation

The increase in the base per pupil discretionary allocation covers the increases to average salaries and benefits for school-based staff in order for schools to maintain their current purchasing power. This resulted in an overall increase to the base per pupil of 8% for elementary, 5% for middle and 4% for high schools. The investments in schools through the Site-Based Budget will cost \$9 million in 2023-2024 after the reallocation of 2022-2023 compensation increases from centrally held accounts to individual school budgets.

Site-Based Budget Certified Substitutes

Elementary schools have received an increase of two days of substitute coverage per eligible certified employee, from 6 days of coverage to 8 days of coverage. Secondary and alternative schools have received an increase of one day of substitute coverage per eligible certified employee, from 6 days of coverage to 7 days of coverage. Additionally, secondary and alternative schools have received 6 hours of classroom coverage per eligible certified employee. This investment provides schools the necessary resources to cover staffing absences without having to pay for the coverage themselves.





ELEMENTARY SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations, while individual school financials include all funding at schools. All descriptions of school summary identified on page 75.

Elementary Schools	Enrollment			SBB Allocations						
	22-23 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	
Acres Green Elementary	361	333	-28	\$ 2,356,032	\$ 23,146	\$ 2,379,178	\$ 1,670,005	\$ 4,049,183	\$ 12,160	
Arrowwood Elementary	349	343	-6	\$ 2,205,092	\$ -	\$ 2,205,092	\$ 1,485,682	\$ 3,690,774	\$ 10,760	
Bear Canyon Elementary	368	353	-15	\$ 2,175,606	\$ -	\$ 2,175,606	\$ 1,108,371	\$ 3,283,977	\$ 9,303	
Buffalo Ridge Elementary	468	497	29	\$ 2,949,330	\$ -	\$ 2,949,330	\$ 1,604,092	\$ 4,553,422	\$ 9,162	
Castle Rock Elementary	412	431	19	\$ 2,811,705	\$ -	\$ 2,811,705	\$ 2,126,119	\$ 4,937,824	\$ 11,457	
Cherokee Trail Elementary	488	495	7	\$ 3,281,038	\$ -	\$ 3,281,038	\$ 1,922,427	\$ 5,203,465	\$ 10,512	
Cherry Valley Elementary	39	40	1	\$ 473,011	\$ -	\$ 473,011	\$ 163,745	\$ 636,756	\$ 15,919	
Clear Sky Elementary	637	611	-26	\$ 3,893,123	\$ -	\$ 3,893,123	\$ 1,816,252	\$ 5,709,375	\$ 9,344	
Copper Mesa Elementary	289	282	-7	\$ 1,799,469	\$ -	\$ 1,799,469	\$ 1,266,527	\$ 3,065,996	\$ 10,872	
Cougar Run Elementary	344	343	-1	\$ 2,158,152	\$ 20,000	\$ 2,178,152	\$ 1,460,624	\$ 3,638,776	\$ 10,609	
Coyote Creek Elementary	441	479	38	\$ 2,867,081	\$ -	\$ 2,867,081	\$ 1,402,113	\$ 4,269,194	\$ 8,913	
Eagle Ridge Elementary	574	577	3	\$ 3,753,529	\$ -	\$ 3,753,529	\$ 2,253,394	\$ 6,006,923	\$ 10,411	
Eldorado Elementary	368	350	-18	\$ 2,228,369	\$ 22,740	\$ 2,251,109	\$ 1,707,962	\$ 3,959,071	\$ 11,312	
Flagstone Elementary	439	435	-4	\$ 2,686,410	\$ -	\$ 2,686,410	\$ 1,529,888	\$ 4,216,298	\$ 9,693	
Fox Creek Elementary	446	424	-22	\$ 2,627,780	\$ -	\$ 2,627,780	\$ 1,365,932	\$ 3,993,712	\$ 9,419	
Franktown Elementary	343	337	-6	\$ 2,115,794	\$ -	\$ 2,115,794	\$ 1,342,523	\$ 3,458,317	\$ 10,262	
Frontier Valley Elementary	369	340	-29	\$ 2,132,065	\$ 16,664	\$ 2,148,729	\$ 1,297,844	\$ 3,446,573	\$ 10,137	
Gold Rush Elementary	637	625	-12	\$ 3,738,636	\$ -	\$ 3,738,636	\$ 1,768,705	\$ 5,507,341	\$ 8,812	
Heritage Elementary	345	335	-10	\$ 2,079,601	\$ -	\$ 2,079,601	\$ 1,349,091	\$ 3,428,692	\$ 10,235	
Iron Horse Elementary	389	359	-30	\$ 2,301,200	\$ -	\$ 2,301,200	\$ 1,414,016	\$ 3,715,216	\$ 10,349	
Larkspur Elementary	205	200	-5	\$ 1,411,301	\$ 15,298	\$ 1,426,599	\$ 758,874	\$ 2,185,473	\$ 10,927	
Legacy Point Elementary	350	420	70	\$ 2,495,581	\$ -	\$ 2,495,581	\$ 1,625,341	\$ 4,120,922	\$ 9,812	
Lone Tree Elementary	356	370	14	\$ 2,193,800	\$ -	\$ 2,193,800	\$ 877,455	\$ 3,071,255	\$ 8,301	
Mammoth Heights Elementary	588	580	-8	\$ 3,787,799	\$ -	\$ 3,787,799	\$ 2,286,433	\$ 6,074,232	\$ 10,473	
Meadow View Elementary	497	475	-22	\$ 3,055,940	\$ -	\$ 3,055,940	\$ 1,779,604	\$ 4,835,544	\$ 10,180	
Mountain View Elementary	291	302	11	\$ 1,939,460	\$ -	\$ 1,939,460	\$ 1,255,093	\$ 3,194,553	\$ 10,578	
Northeast Elementary	292	323	31	\$ 1,941,829	\$ -	\$ 1,941,829	\$ 1,243,679	\$ 3,185,508	\$ 9,862	
Northridge Elementary	566	545	-21	\$ 3,404,954	\$ -	\$ 3,404,954	\$ 1,484,742	\$ 4,889,696	\$ 8,972	
Pine Grove Elementary	477	475	-2	\$ 2,923,196	\$ -	\$ 2,923,196	\$ 1,466,536	\$ 4,389,732	\$ 9,242	
Pine Lane Elementary	736	735	-1	\$ 4,916,652	\$ 32,880	\$ 4,949,532	\$ 3,595,033	\$ 8,544,565	\$ 11,625	
Pioneer Elementary	374	372	-2	\$ 2,495,234	\$ -	\$ 2,495,234	\$ 2,324,845	\$ 4,820,079	\$ 12,957	
Prairie Crossing Elementary	679	689	10	\$ 4,233,361	\$ -	\$ 4,233,361	\$ 1,057,185	\$ 5,290,546	\$ 7,679	
Redstone Elementary	389	390	1	\$ 2,356,821	\$ -	\$ 2,356,821	\$ 1,679,482	\$ 4,036,303	\$ 10,349	
Renaissance Magnet Elementary	381	382	1	\$ 2,319,247	\$ -	\$ 2,319,247	\$ 982,499	\$ 3,301,746	\$ 8,643	
Rock Ridge Elementary	428	447	19	\$ 2,881,677	\$ -	\$ 2,881,677	\$ 1,680,114	\$ 4,561,791	\$ 10,205	
Roxborough Intermediate Elementary	419	440	21	\$ 2,652,977	\$ -	\$ 2,652,977	\$ 1,259,771	\$ 3,912,748	\$ 8,893	
Roxborough Primary Elementary	307	310	3	\$ 1,999,914	\$ 20,000	\$ 2,019,914	\$ 957,497	\$ 2,977,411	\$ 9,605	
Saddle Ranch Elementary	330	329	-1	\$ 2,017,914	\$ -	\$ 2,017,914	\$ 1,203,410	\$ 3,221,324	\$ 9,791	
Sage Canyon Elementary	570	575	5	\$ 3,570,686	\$ -	\$ 3,570,686	\$ 1,946,034	\$ 5,516,720	\$ 9,594	
Sand Creek Elementary	325	296	-29	\$ 1,989,411	\$ -	\$ 1,989,411	\$ 1,656,189	\$ 3,645,600	\$ 12,316	
Sedalia Elementary	189	175	-14	\$ 1,416,233	\$ 68,102	\$ 1,484,335	\$ 1,456,844	\$ 2,941,179	\$ 16,807	
Soaring Hawk Elementary	426	415	-11	\$ 2,584,981	\$ -	\$ 2,584,981	\$ 2,178,414	\$ 4,763,395	\$ 11,478	
South Ridge Elementary	411	400	-11	\$ 2,787,396	\$ 21,000	\$ 2,808,396	\$ 1,911,142	\$ 4,719,538	\$ 11,799	
Stone Mountain Elementary	500	467	-33	\$ 2,787,297	\$ -	\$ 2,787,297	\$ 1,078,227	\$ 3,865,524	\$ 8,277	
Summit View Elementary	407	355	-52	\$ 2,198,192	\$ -	\$ 2,198,192	\$ 1,359,624	\$ 3,557,816	\$ 10,022	
Timber Trail Elementary	338	370	32	\$ 2,187,244	\$ -	\$ 2,187,244	\$ 1,299,840	\$ 3,487,084	\$ 9,425	
Trailblazer Elementary	288	295	7	\$ 1,851,493	\$ -	\$ 1,851,493	\$ 1,752,733	\$ 3,604,226	\$ 12,218	
Wildcat Mountain Elementary	411	385	-26	\$ 2,349,376	\$ -	\$ 2,349,376	\$ 1,733,063	\$ 4,082,439	\$ 10,604	
Elementary School Average	409	406	-3	\$ 2,570,479	\$ 4,996	\$ 2,575,475	\$ 1,540,521	\$ 4,115,997	\$ 10,422	
Elementary School Total	19636	19506	-130	\$ 123,382,989	\$ 239,830	\$ 123,622,819	\$ 73,945,015	\$ 197,567,834		

ELEMENTARY SCHOOL SUMMARY, CONT.

School summaries only include Site-Based Budget (SBB) allocations, while individual school financials include all funding at schools. All descriptions of school summary identified on page 75.

Elementary Schools	Instructional Support			FTE Count				Pupil / FTE			Supplies, Purchased Services, and Other Non-Salary Expenses
	(\$/pupil)	(\$/pupil)	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	
Acres Green Elementary	\$ 717	\$ 14	\$ 3,934,586	49.47	2.00	32.50	14.97	166.5	10.2	22.2	\$ 114,597
Arrowwood Elementary	\$ 611	\$ 14	\$ 3,535,900	46.10	2.00	29.30	14.80	171.5	11.7	23.2	\$ 154,874
Bear Canyon Elementary	\$ 454	\$ 14	\$ 3,171,794	40.86	2.00	26.20	12.66	176.5	13.5	27.9	\$ 112,183
Buffalo Ridge Elementary	\$ 892	\$ 10	\$ 4,186,687	54.86	1.00	37.08	16.78	497.0	13.4	29.6	\$ 366,735
Castle Rock Elementary	\$ 713	\$ 11	\$ 4,730,654	61.11	2.00	41.00	18.11	215.5	10.5	23.8	\$ 207,169
Cherokee Trail Elementary	\$ 179	\$ 10	\$ 5,196,118	66.88	1.00	48.59	17.29	495.0	10.2	28.6	\$ 7,347
Cherry Valley Elementary	\$ 413	\$ 104	\$ 616,909	7.09	0.60	4.80	1.69	66.7	8.3	23.7	\$ 19,848
Clear Sky Elementary	\$ 456	\$ 161	\$ 5,513,627	70.14	2.00	48.70	19.44	305.5	12.5	31.4	\$ 195,748
Copper Mesa Elementary	\$ 220	\$ 17	\$ 3,048,560	39.36	2.00	25.30	12.06	141.0	11.1	23.4	\$ 17,436
Cougar Run Elementary	\$ 293	\$ 245	\$ 3,529,776	51.79	1.00	25.58	25.21	343.0	13.4	13.6	\$ 109,000
Coyote Creek Elementary	\$ 476	\$ 10	\$ 4,127,436	52.31	2.00	37.40	12.91	239.5	12.8	37.1	\$ 141,758
Eagle Ridge Elementary	\$ 569	\$ 8	\$ 5,779,981	77.16	1.00	50.01	26.15	577.0	11.5	22.1	\$ 226,942
Eldorado Elementary	\$ 382	\$ 14	\$ 3,878,327	53.41	2.00	33.66	17.75	175.0	10.4	19.7	\$ 80,742
Flagstone Elementary	\$ 471	\$ 11	\$ 4,071,094	52.54	2.00	35.00	15.54	217.5	12.4	28.0	\$ 145,204
Fox Creek Elementary	\$ 423	\$ 63	\$ 3,881,612	51.93	2.00	32.80	17.13	212.0	12.9	24.8	\$ 112,100
Franktown Elementary	\$ 323	\$ 134	\$ 3,387,693	43.83	2.00	27.35	14.48	168.5	12.3	23.3	\$ 70,624
Frontier Valley Elementary	\$ 273	\$ 14	\$ 3,401,564	44.78	2.00	27.52	15.26	170.0	12.4	22.3	\$ 45,009
Gold Rush Elementary	\$ 609	\$ 8	\$ 5,187,072	71.45	2.00	44.64	24.81	312.5	14.0	25.2	\$ 320,269
Heritage Elementary	\$ 163	\$ 14	\$ 3,426,949	45.31	1.00	29.90	14.41	335.0	11.2	23.2	\$ 1,743
Iron Horse Elementary	\$ 208	\$ 13	\$ 3,693,589	48.66	2.00	30.50	16.16	179.5	11.8	22.2	\$ 21,627
Larkspur Elementary	\$ 866	\$ 37	\$ 2,050,264	25.86	1.00	17.20	7.66	200.0	11.6	26.1	\$ 135,208
Legacy Point Elementary	\$ 447	\$ 538	\$ 3,802,823	47.04	2.00	33.50	11.54	210.0	12.5	36.4	\$ 318,099
Lone Tree Elementary	\$ 611	\$ 13	\$ 2,891,478	37.79	1.00	26.51	10.28	370.0	14.0	36.0	\$ 179,777
Mammoth Heights Elementary	\$ 572	\$ 8	\$ 5,826,823	77.09	1.60	50.91	24.58	362.5	11.4	23.6	\$ 247,409
Meadow View Elementary	\$ 190	\$ 90	\$ 4,809,601	63.94	2.00	40.30	21.64	237.5	11.8	22.0	\$ 25,943
Mountain View Elementary	\$ 673	\$ 16	\$ 3,037,662	40.56	2.00	24.20	14.36	151.0	12.5	21.0	\$ 156,891
Northeast Elementary	\$ 362	\$ 15	\$ 3,116,537	40.43	2.00	26.20	12.23	161.5	12.3	26.4	\$ 68,971
Northridge Elementary	\$ 291	\$ 9	\$ 4,885,856	64.28	2.00	40.40	21.88	272.5	13.5	24.9	\$ 3,840
Pine Grove Elementary	\$ 429	\$ 10	\$ 4,248,716	56.51	2.00	36.70	17.81	237.5	12.9	26.7	\$ 141,016
Pine Lane Elementary	\$ 583	\$ 9	\$ 8,265,090	108.06	3.00	70.04	35.02	245.0	10.5	21.0	\$ 279,475
Pioneer Elementary	\$ 653	\$ 13	\$ 4,689,072	62.75	2.00	37.50	23.25	186.0	9.9	16.0	\$ 131,007
Prairie Crossing Elementary	\$ 674	\$ 7	\$ 4,965,269	62.05	2.00	47.18	12.87	344.5	14.6	53.5	\$ 325,277
Redstone Elementary	\$ 447	\$ 12	\$ 3,938,268	54.64	2.00	30.90	21.74	195.0	12.6	17.9	\$ 98,035
Renaissance Magnet Elementary	\$ 434	\$ 49	\$ 3,190,709	39.24	2.00	28.00	9.24	191.0	13.6	41.3	\$ 111,037
Rock Ridge Elementary	\$ 255	\$ 62	\$ 4,485,830	58.79	2.00	38.50	18.29	223.5	11.6	24.4	\$ 75,961
Roxborough Intermediate Elementary	\$ 632	\$ 11	\$ 3,697,473	46.51	2.00	33.02	11.49	220.0	13.3	38.3	\$ 215,274
Roxborough Primary Elementary	\$ 466	\$ 92	\$ 2,875,949	37.88	1.00	25.34	11.54	310.0	12.2	26.9	\$ 101,461
Saddle Ranch Elementary	\$ 243	\$ 14	\$ 3,213,921	40.27	1.80	28.15	10.32	182.8	11.7	31.9	\$ 7,403
Sage Canyon Elementary	\$ 129	\$ 761	\$ 5,083,717	65.52	2.00	45.10	18.42	287.5	12.7	31.2	\$ 433,003
Sand Creek Elementary	\$ 283	\$ 58	\$ 3,616,538	46.41	2.00	30.50	13.91	148.0	9.7	21.3	\$ 29,061
Sedalia Elementary	\$ 558	\$ 27	\$ 2,891,574	37.94	1.00	24.60	12.34	175.0	7.1	14.2	\$ 49,604
Soaring Hawk Elementary	\$ 677	\$ 11	\$ 4,602,637	60.22	2.00	38.10	20.12	207.5	10.9	20.6	\$ 160,758
South Ridge Elementary	\$ 592	\$ 56	\$ 4,532,892	58.66	2.00	38.50	18.16	200.0	10.4	22.0	\$ 186,646
Stone Mountain Elementary	\$ 202	\$ 10	\$ 3,840,267	47.31	2.00	36.90	8.41	233.5	12.7	55.5	\$ 25,257
Summit View Elementary	\$ 236	\$ 13	\$ 3,521,969	46.21	2.00	29.00	15.21	177.5	12.2	23.3	\$ 35,846
Timber Trail Elementary	\$ 702	\$ 13	\$ 3,278,585	44.10	1.00	28.20	14.90	370.0	13.1	24.8	\$ 208,500
Trailblazer Elementary	\$ 618	\$ 16	\$ 3,504,339	46.67	2.00	26.50	18.17	147.5	11.1	16.2	\$ 99,887
Wildcat Mountain Elementary	\$ 218	\$ 12	\$ 4,082,440	53.48	2.00	36.01	15.47	192.5	10.7	24.9	\$ -
Elementary School Average	\$ 456	\$ 60	\$ 3,984,296	52.07	1.77	34.08	16.22	241.7	11.9	26.3	\$ 131,700
Elementary School Total			\$ 191,246,227	2499.25	85.00	1635.79	778.46				\$ 6,321,601

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations, while individual school financials include all funding at schools. All descriptions of school summary identified on page 75.

	Enrollment			SBB Allocations					
	22-23 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil
Middle Schools									
Castle Rock Middle School	748	725	-23	\$ 4,064,914	\$ -	\$ 4,064,914	\$ 2,501,172	\$ 6,566,086	\$ 9,057
Cimarron Middle School	1116	1085	-31	\$ 5,844,465	\$ -	\$ 5,844,465	\$ 2,467,393	\$ 8,311,858	\$ 7,661
Cresthill Middle School	670	620	-50	\$ 3,643,560	\$ 84,202	\$ 3,727,762	\$ 2,602,026	\$ 6,329,788	\$ 10,209
Mesa Middle School	957	963	6	\$ 5,476,404	\$ -	\$ 5,476,404	\$ 3,403,194	\$ 8,879,598	\$ 9,221
Mountain Ridge Middle School	865	829	-36	\$ 4,415,919	\$ 148,990	\$ 4,564,909	\$ 2,177,457	\$ 6,742,366	\$ 8,133
Ranch View Middle School	822	785	-37	\$ 4,165,274	\$ -	\$ 4,165,274	\$ 2,383,096	\$ 6,548,370	\$ 8,342
Rocky Heights Middle School	1162	1164	2	\$ 5,812,979	\$ -	\$ 5,812,979	\$ 2,746,000	\$ 8,558,979	\$ 7,353
Sagewood Middle School	824	830	6	\$ 4,612,628	\$ 17,463	\$ 4,630,091	\$ 3,157,040	\$ 7,787,131	\$ 9,382
Sierra Middle School	779	780	1	\$ 4,354,100	\$ 84,202	\$ 4,438,302	\$ 2,624,616	\$ 7,062,918	\$ 9,055
Middle School Average	883	865	-18	\$ 4,710,027	\$ 37,206	\$ 4,747,233	\$ 2,673,555	\$ 7,420,788	\$ 8,713
Middle School Total	7943	7781	-162	\$ 42,390,243	\$ 334,857	\$ 42,725,100	\$ 24,061,994	\$ 66,787,094	
High Schools									
Castle View High School	1990	1850	-140	\$ 9,058,166	\$ -	\$ 9,058,166	\$ 3,783,066	\$ 12,841,232	\$ 6,941
Chaparral High School	2009	2009	0	\$ 9,858,733	\$ -	\$ 9,858,733	\$ 4,425,597	\$ 14,284,330	\$ 7,110
Douglas County High School	1758	1800	42	\$ 8,904,756	\$ 23,146	\$ 8,927,902	\$ 4,948,690	\$ 13,876,592	\$ 7,709
Highlands Ranch High School	1538	1475	-63	\$ 7,798,039	\$ 47,167	\$ 7,845,206	\$ 4,745,801	\$ 12,591,007	\$ 8,536
Legend High School	2228	2240	12	\$ 10,696,709	\$ -	\$ 10,696,709	\$ 3,845,544	\$ 14,542,253	\$ 6,492
Mountain Vista High School	2259	2151	-108	\$ 10,360,961	\$ -	\$ 10,360,961	\$ 3,729,351	\$ 14,090,312	\$ 6,551
Ponderosa High School	1402	1420	18	\$ 7,081,858	\$ 55,000	\$ 7,136,858	\$ 4,008,226	\$ 11,145,084	\$ 7,849
Rock Canyon High School	2377	2336	-41	\$ 11,154,118	\$ -	\$ 11,154,118	\$ 3,870,753	\$ 15,024,871	\$ 6,432
ThunderRidge High School	1881	1845	-36	\$ 8,931,386	\$ -	\$ 8,931,386	\$ 4,384,960	\$ 13,316,346	\$ 7,218
High School Average	1938	1903	-35	\$ 9,316,081	\$ 13,924	\$ 9,330,004	\$ 4,193,554	\$ 13,523,559	\$ 7,204
High School Total	17442	17126	-316	\$ 83,844,726	\$ 125,313	\$ 83,970,039	\$ 37,741,988	\$ 121,712,027	
Alternative Schools									
Daniel C. Oakes High School	149	140	-9	\$ 1,797,450	\$ -	\$ 1,797,450	\$ 473,747	\$ 2,271,197	\$ 16,223
VALE				\$ 1,490,542	\$ -	\$ 1,490,542	\$ 396,742	\$ 1,887,284	
Eagle Academy	123	125	2	\$ 1,815,260	\$ -	\$ 1,815,260	\$ 590,502	\$ 2,405,762	\$ 19,246
eDCSD	67	75	8	\$ 3,260,012	\$ -	\$ 3,260,012	\$ 574,771	\$ 3,834,783	\$ 51,130
Plum Creek Academy				\$ 442,710	\$ -	\$ 442,710	\$ 1,949,510	\$ 2,392,220	
Bridge				\$ 245,728	\$ -	\$ 245,728	\$ 3,462,112	\$ 3,707,840	
Alt. Ed. Average	113	113.333333	0.333333	\$ 1,508,617	\$ -	\$ 1,508,617	\$ 1,241,231	\$ 2,749,848	\$ 28,866
Alt. Ed. Total				\$ 9,051,702	\$ -	\$ 9,051,702	\$ 7,447,384	\$ 16,499,086	
Grand Average	657	649	-9	\$ 3,592,634	\$ 10,606	\$ 3,602,356	\$ 1,988,839	\$ 5,591,195	\$ 10,581
Grand Total	45360	44753	-607	\$ 258,669,660	\$ 700,000	\$ 259,369,660	\$ 143,196,381	\$ 402,566,041	
Neighborhood Average	682	673	-9	\$ 3,782,090	\$ 10,606	\$ 3,792,696	\$ 2,056,803	\$ 5,849,499	\$ 9,750
Neighborhood Total	45021	44413	-608	\$ 249,617,958	\$ 700,000	\$ 250,317,958	\$ 135,748,997	\$ 386,066,955	



SECONDARY AND ALTERNATIVE SCHOOL SUMMARY, CONT.

School summaries only include Site-Based Budget (SBB) allocations, while individual school financials include all funding at schools.

				FTE Count			Pupil / FTE			Supplies, Purchased Services, and Other Non-Salary Expenses	
	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified		Classified
Middle Schools											
Castle Rock Middle School	\$ 265	\$ 17	\$ 6,462,609	80.01	3.01	54.40	22.60	240.9	13.3	32.1	\$ 103,477
Cimarron Middle School	\$ 181	\$ 95	\$ 8,228,145	99.89	5.00	69.10	25.79	217.0	15.7	42.1	\$ 83,713
Cresthill Middle School	\$ 247	\$ 12	\$ 6,268,522	78.22	2.00	53.30	22.92	310.0	11.6	27.1	\$ 61,266
Mesa Middle School	\$ 393	\$ 24	\$ 8,642,996	109.62	3.00	74.00	32.62	321.0	13.0	29.5	\$ 236,602
Mountain Ridge Middle School	\$ 148	\$ 17	\$ 6,710,083	81.02	3.00	58.50	19.52	276.3	14.2	42.5	\$ 32,283
Ranch View Middle School	\$ 242	\$ 43	\$ 6,428,736	79.04	3.01	57.70	18.33	260.8	13.6	42.8	\$ 119,634
Rocky Heights Middle School	\$ 174	\$ 37	\$ 8,464,992	104.28	4.00	72.80	27.48	291.0	16.0	42.4	\$ 93,987
Sagewood Middle School	\$ 313	\$ 12	\$ 7,628,656	99.15	3.00	61.90	34.25	276.7	13.4	24.2	\$ 158,475
Sierra Middle School	\$ 289	\$ 10	\$ 6,992,884	84.21	2.00	61.40	20.81	390.0	12.7	37.5	\$ 70,034
Middle School Average	\$ 250	\$ 30	\$ 7,314,180	90.60	3.11	62.57	24.92	287.1	13.7	35.6	\$ 106,608
Middle School Total			\$ 65,827,623	815.44	28.02	563.10	224.32				\$ 959,471
High Schools											
Castle View High School	\$ 349	\$ 72	\$ 12,244,970	144.67	6.00	107.25	31.42	308.3	17.2	58.9	\$ 596,262
Chaparral High School	\$ 108	\$ 7	\$ 14,261,666	172.73	7.00	122.20	43.53	287.0	16.4	46.2	\$ 22,664
Douglas County High School	\$ 277	\$ 10	\$ 13,563,028	167.89	5.00	114.02	48.87	360.0	15.8	36.8	\$ 313,564
Highlands Ranch High School	\$ 192	\$ 143	\$ 12,327,916	152.37	4.60	104.40	43.37	320.7	14.1	34.0	\$ 263,092
Legend High School	\$ 320	\$ 6	\$ 14,023,935	166.46	7.00	123.18	36.28	320.0	18.2	61.7	\$ 518,318
Mountain Vista High School	\$ 127	\$ 6	\$ 14,015,116	165.51	6.00	125.90	33.61	358.5	17.1	64.0	\$ 75,196
Ponderosa High School	\$ 147	\$ 10	\$ 11,080,060	137.72	4.00	93.80	39.92	355.0	15.1	35.6	\$ 65,024
Rock Canyon High School	\$ 249	\$ 41	\$ 14,733,684	173.65	7.00	128.80	37.85	333.7	18.1	61.7	\$ 291,187
ThunderRidge High School	\$ 360	\$ 10	\$ 12,823,202	158.66	4.00	108.60	46.06	461.3	17.0	40.1	\$ 493,144
High School Average	\$ 236	\$ 34	\$ 13,230,397	159.96	5.62	114.24	40.10	344.9	16.6	48.8	\$ 293,161
High School Total			\$ 119,073,577	1439.66	50.60	1028.15	360.91				\$ 2,638,451
Alternative Schools											
Daniel C. Oakes High School	\$ 250	\$ 12	\$ 2,165,747	24.30	2.00	18.30	4.00	70.0	7.7	35.0	\$ 105,450
VALE			\$ 1,712,284	19.94	2.00	12.00	5.94	0.0	0.0	0.0	\$ 175,000
Eagle Academy	\$ 320	\$ -	\$ 2,214,959	25.92	2.00	18.30	5.62	62.5	6.8	22.2	\$ 190,803
eDCSD	\$ 933	\$ -	\$ 3,504,283	39.30	2.00	33.30	3.00	37.5	2.3	25.0	\$ 330,500
Plum Creek Academy			\$ 2,311,382	30.79	2.00	12.75	16.04	0.0	0.0	0.0	\$ 80,838
Bridge			\$ 3,647,154	57.34	1.00	18.00	38.34	0.0	0.0	0.0	\$ 60,686
Alt. Ed. Average	\$ 501	\$ 4	\$ 2,592,635	32.93	1.83	18.78	12.16	42.5	4.2	20.6	\$ 157,213
Alt. Ed. Total			\$ 15,555,809	197.59	11.00	112.65	72.94				\$ 943,277
Grand Average	\$ 402	\$ 50	\$ 5,440,323	68.78	2.43	46.38	16.77	249.5	12.3	30.1	\$ 150,872
Grand Total			\$ 391,703,236	4951.94	174.62	3339.69	1436.63				\$ 10,862,800
Neighborhood Average	\$ 398	\$ 52	\$ 5,699,203	72.04	2.48	48.89	20.66	262.0	12.8	30.6	\$ 150,296
Neighborhood Total			\$ 376,147,427	4754.35	163.62	3227.04	1363.69				\$ 9,919,523

1. Includes school funding in General Fund through SBB (Fund 10) only
2. Does not include school carry over as school carry over is awarded in fall based on prior year's fund balance
3. Does not include any school SBB allocations awarded in fall during October Count SBB updates
4. 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
5. 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
6. 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
7. Administrators include principals, assistant principals and athletic directors
8. Certified include all teachers, Special Education teachers, psychologists, social workers, counselors, Professional Learning Specialists and deans

UNDERSTANDING SCHOOL FINANCIALS

The following school financials beginning on page 81 are organized alphabetically by Elementary, Middle, High and Alternative schools. Charter schools utilize a different template as their financial information was prepared by the individual charter schools and not the DCSD Budget Office.

The General Fund, Capital Projects Fund, Governmental Designated Purpose Grants Fund, Athletics and Activities Fund, and Pupil Activity Fund are included within the financial schedules for all schools.

Audited Actuals reflect actual paid salaries and benefits, while the 2022-2023 Adopted Budget, 2022-2023 Final Revised Budget, 2023-2024 Proposed Budget and 2023-2024 Adopted Budget salaries and benefits are based on district-wide average salaries. Schools are not held to the actual salary amount of their teachers and support staff, but rather to the total number of teachers and support staff. The reasoning for this is to allow schools to hire the best candidate regardless of how much the candidate would earn in the position.

2022-2023 Estimated Actuals reflect 2022-2023 actual expenditures as of May 31, 2023 and are unaudited.

The increase or decrease in total school budgeted expenditures or FTE between 2023-2024 Proposed Budget and 2023-2024 Adopted Budget is primarily due to Special Education staffing changes to reflect updated allocation of staffing for support of students as well as an increase to hours for EA IV paraprofessional positions by 30 minutes/day. Additionally, changes to salaries, benefits and FTE may also reflect changes to school discretionary staffing plans for 2023-2024 finalized after May 8, 2023 or the addition of new grant-funded positions.

More information specific to the individual components of the School Financials schedules are identified on the following page.

UNDERSTANDING SCHOOL FINANCIALS

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 103,956	\$ 170,633	\$ 152,306	\$ 187,100	\$ 187,100	\$ 150,042	\$ 194,978	\$ 194,978
<i>Certified</i>	1,607,419	1,431,829	1,552,123	1,675,176	1,796,843	1,452,569	1,933,248	1,965,887
<i>Professional/Technical</i>	-	2,480	-	-	-	-	-	-
<i>Classified</i>	450,508	399,882	438,586	377,159	435,134	465,023	435,487	443,072
Benefits	704,457	653,453	703,950	930,145	985,706	776,207	922,673	931,963
Purchased Services	50,135	26,190	61,928	-	78,930	102,267	-	-
Supplies and Materials	90,646	110,688	167,017	54,718	338,513	239,501	184,314	154,874
Capital Equipment	2,508	4,662	2,655	-	44,262	804	-	-
Other Expenses	7,534	76	429	-	-	1,841	-	-
Total Expenditures	\$ 3,017,162	\$ 2,799,892	\$ 3,078,994	\$ 3,224,298	\$ 3,866,488	\$ 3,188,254	\$ 3,670,700	\$ 3,690,774

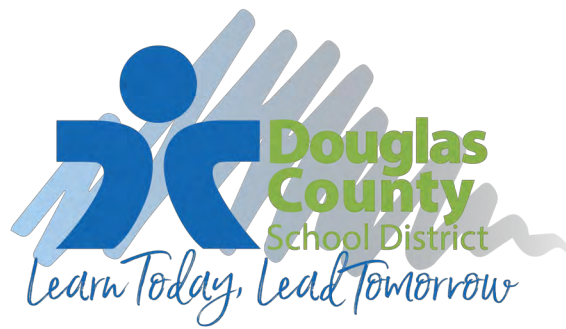
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 207,307	\$ 271,830	\$ 314,867	\$ -	\$ -	\$ 138,847	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	118,273	117,263	113,605	-	-	69,650	-	-
Fund 23 Specific Purpose	8,150	6,783	269	-	-	7,655	-	-
Fund 14 Capital Projects	6,957	6,957	-	-	-	6,593	-	-
Total	\$ 340,687	\$ 402,833	\$ 428,741	\$ -	\$ -	\$ 222,745	\$ -	\$ -

Enrollment	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	329	328	328	320	349	349	343	343

School Expenditures Per Pupil	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	\$ 9,171	\$ 8,536	\$ 9,387	\$ 10,076	\$ 11,079	\$ 9,135	\$ 10,702	\$ 10,760

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	2.00	2.00	2.00	2.00
<i>Certified</i>	26.50	28.96	28.80	29.30
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	13.68	16.36	14.44	14.80
Total FTE	42.18	47.32	45.24	46.10

1. Carry Over Awarded into Subsequent Year means that the carry over identified in 2019-2020 Audited Actuals was calculated based on savings in 2019-2020 and added into the 2020-2021 Revised Budget and so on for subsequent years. Carry over for 2022-2023 will be calculated in September 2023 and Estimated Actual carry over is the projection based on preliminary April 30, 2023 data. Prior year actuals may include expenditures attributable to carry over awarded in prior years, while in the Adopted Budget for 2022-2023 and 2023-2024 carry over had not been awarded yet at that point in time.
2. Enrollment figures are October Count membership for grades K-12 for 2019-2020 Audited Actuals through 2022-2023 Estimated Actuals and projected membership from Planning department for 2023-2024 Proposed and Adopted Budget.
3. FTE includes only the teachers and support staff budgeted in the General Fund and Governmental Designated Purpose Grants for Special Education; it does not include support staff such as Nutrition Services and additional Special Education staff or child care staff physically located at schools but paid by central departmental budgets.



ELEMENTARY SCHOOL BUDGETS

ELEMENTARY SCHOOLS

- Acres Green Elementary School
- Arrowwood Elementary School
- Bear Canyon Elementary School
- Buffalo Ridge Elementary School
- Castle Rock Elementary School
- Cherokee Trail Elementary School
- Cherry Valley Elementary
- Clear Sky Elementary School
- Copper Mesa Elementary School
- Cougar Run Elementary School
- Coyote Creek Elementary School
- Eagle Ridge Elementary School
- Eldorado Elementary School
- Flagstone Elementary School
- Fox Creek Elementary School
- Franktown Elementary School
- Frontier Valley Elementary School
- Gold Rush Elementary School
- Heritage Elementary School
- Iron Horse Elementary School
- Larkspur Elementary School
- Legacy Point Elementary School
- Lone Tree Elementary School
- Mammoth Heights Elementary School
- Meadow View Elementary School
- Mountain View Elementary School
- Northeast Elementary School
- Northridge Elementary School
- Pine Grove Elementary School
- Pine Lane Elementary School
- Pioneer Elementary School
- Prairie Crossing Elementary School
- Redstone Elementary School
- Renaissance Expeditionary Learning Outward Bound School
- Rock Ridge Elementary School
- Roxborough Intermediate School
- Roxborough Primary School
- Saddle Ranch Elementary School
- Sage Canyon Elementary School
- Sand Creek Elementary School
- Sedalia Elementary School
- Soaring Hawk Elementary School
- South Ridge Elementary School
- Stone Mountain Elementary School
- Summit View Elementary School
- Timber Trail Elementary School
- Trailblazer Elementary School
- Wildcat Mountain Elementary School

ACRES GREEN ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 178,097	\$ 179,704	\$ 190,887	\$ 187,100	\$ 187,100	\$ 159,462	\$ 194,978	\$ 194,978
<i>Certified</i>	2,363,337	2,248,761	2,030,124	1,985,573	2,051,052	1,616,593	2,236,676	2,242,116
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	385,527	340,773	260,911	326,634	372,230	311,569	453,854	453,550
Benefits	984,412	929,382	779,710	1,009,926	1,054,436	682,413	1,046,415	1,043,942
Purchased Services	44,767	34,533	56,718	5,000	15,000	66,500	5,000	5,000
Supplies and Materials	253,860	180,402	173,090	91,188	305,682	260,185	130,007	109,597
Capital Equipment	43,813	5,147	-	-	5,256	8,395	-	-
Other Expenses	3,180	147	6,384	-	-	1,727	-	-
Total Expenditures	\$ 4,256,992	\$ 3,927,180	\$ 3,497,823	\$ 3,605,421	\$ 3,990,756	\$ 3,106,844	\$ 4,066,930	\$ 4,049,183
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 203,326	\$ 18,503	\$ 45,964	\$ -	\$ -	\$ 165,841	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	96,423	77,332	66,670	-	-	61,769	-	-
Fund 23 Specific Purpose	441	337	1,937	-	-	1,800	-	-
Fund 14 Capital Projects	892	892	-	-	-	-	-	-
Total	\$ 301,082	\$ 97,064	\$ 114,571	\$ -	\$ -	\$ 229,410	\$ -	\$ -
Enrollment	433	365	337	332	361	361	333	333
School Expenditures Per Pupil	\$ 9,831	\$ 10,759	\$ 10,379	\$ 10,860	\$ 11,055	\$ 8,606	\$ 12,213	\$ 12,160
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				31.00	32.00		32.50	32.50
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				11.91	13.68		15.12	14.97
Total FTE				44.91	47.68		49.62	49.47

ARROWOOD ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 103,956	\$ 170,633	\$ 152,306	\$ 187,100	\$ 187,100	\$ 150,042	\$ 194,978	\$ 194,978
<i>Certified</i>	1,607,419	1,431,829	1,552,123	1,675,176	1,796,843	1,452,569	1,933,248	1,965,887
<i>Professional/Technical</i>	-	2,480	-	-	-	-	-	-
<i>Classified</i>	450,508	399,882	438,586	377,159	435,134	465,023	435,487	443,072
Benefits	704,457	653,453	703,950	930,145	985,706	776,207	922,673	931,963
Purchased Services	50,135	26,190	61,928	-	78,930	102,267	-	-
Supplies and Materials	90,646	110,688	167,017	54,718	338,513	239,501	184,314	154,874
Capital Equipment	2,508	4,662	2,655	-	44,262	804	-	-
Other Expenses	7,534	76	429	-	-	1,841	-	-
Total Expenditures	\$ 3,017,162	\$ 2,799,892	\$ 3,078,994	\$ 3,224,298	\$ 3,866,488	\$ 3,188,254	\$ 3,670,700	\$ 3,690,774
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 207,307	\$ 271,830	\$ 314,867	\$ -	\$ -	\$ 138,847	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	118,273	117,263	113,605	-	-	69,650	-	-
Fund 23 Specific Purpose	8,150	6,783	269	-	-	7,655	-	-
Fund 14 Capital Projects	6,957	6,957	-	-	-	6,593	-	-
Total	\$ 340,687	\$ 402,833	\$ 428,741	\$ -	\$ -	\$ 222,745	\$ -	\$ -
Enrollment	329	328	328	320	349	349	343	343
School Expenditures Per Pupil	\$ 9,171	\$ 8,536	\$ 9,387	\$ 10,076	\$ 11,079	\$ 9,135	\$ 10,702	\$ 10,760
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				26.50	28.96		28.80	29.30
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				13.68	16.36		14.44	14.80
Total FTE				42.18	47.32		45.24	46.10

BEAR CANYON ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 190,119	\$ 186,672	\$ 195,644	\$ 187,100	\$ 187,100	\$ 190,880	\$ 194,978	\$ 194,978
<i>Certified</i>	1,984,407	1,796,972	1,750,211	1,682,241	1,640,073	1,454,450	1,780,305	1,750,005
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	421,236	370,312	305,758	266,435	290,056	278,499	390,726	375,174
Benefits	826,165	775,353	773,283	872,949	870,258	704,789	865,907	851,637
Purchased Services	45,448	27,903	39,095	-	-	47,137	-	-
Supplies and Materials	137,057	120,341	120,581	11,258	397,671	164,956	77,461	112,183
Capital Equipment	4,064	1,054	1,215	-	20,177	20,297	-	-
Other Expenses	4,500	268	468	-	-	814	-	-
Total Expenditures	\$ 3,612,995	\$ 3,287,206	\$ 3,186,256	\$ 3,019,983	\$ 3,405,335	\$ 2,861,820	\$ 3,309,377	\$ 3,283,977
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 303,173	\$ 132,738	\$ 1,572	\$ -	\$ -	\$ 88,830	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	234,007	249,163	276,293	-	-	248,573	-	-
Fund 23 Specific Purpose	201	201	(1,595)	-	-	(1,641)	-	-
Fund 14 Capital Projects	4,410	4,410	-	-	-	-	-	-
Total	\$ 541,791	\$ 386,512	\$ 276,270	\$ -	\$ -	\$ 335,762	\$ -	\$ -
Enrollment	468	397	388	364	368	368	353	353
School Expenditures Per Pupil	\$ 7,720	\$ 8,280	\$ 8,212	\$ 8,297	\$ 9,254	\$ 7,777	\$ 9,375	\$ 9,303
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				26.70	25.75		26.70	26.20
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				9.65	10.53		13.04	12.66
Total FTE				38.35	38.28		41.74	40.86

BUFFALO RIDGE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 157,220	\$ 154,026	\$ 163,975	\$ 107,716	\$ 107,716	\$ 96,223	\$ 110,425	\$ 110,425
<i>Certified</i>	1,732,495	1,720,355	1,804,393	2,076,897	2,100,586	1,746,004	2,478,937	2,485,057
<i>Professional/Technical</i>	-	1,984	-	-	-	-	-	-
<i>Classified</i>	312,864	255,009	273,896	307,910	353,592	281,359	393,908	484,611
Benefits	732,286	733,528	739,935	989,174	1,021,283	745,912	1,061,988	1,106,594
Purchased Services	41,904	60,235	66,825	-	-	75,936	-	-
Supplies and Materials	117,842	124,437	190,180	393,649	1,068,718	335,141	366,736	366,735
Capital Equipment	3,062	2,415	25,809	-	-	1,641	-	-
Other Expenses	2,561	721	1,669	-	-	2,108	-	-
Total Expenditures	\$ 3,100,234	\$ 3,052,709	\$ 3,266,683	\$ 3,875,346	\$ 4,651,895	\$ 3,284,323	\$ 4,411,994	\$ 4,553,422
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 166,530	\$ 208,232	\$ 455,654	\$ -	\$ -	\$ 738,763	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	157,313	157,867	198,943	-	-	107,393	-	-
Fund 23 Specific Purpose	26	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	471	(3,665)	-	-	220	-	-
Total	\$ 323,869	\$ 366,570	\$ 650,932	\$ -	\$ -	\$ 846,375	\$ -	\$ -
Enrollment	408	430	432	467	468	468	497	497
School Expenditures Per Pupil	\$ 7,599	\$ 7,099	\$ 7,562	\$ 8,298	\$ 9,940	\$ 7,018	\$ 8,877	\$ 9,162
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				32.50	34.50		37.08	37.08
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				11.33	12.84		13.60	16.78
Total FTE				44.83	48.34		51.68	54.86

CASTLE ROCK ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 128,232	\$ 165,838	\$ 155,188	\$ 187,353	\$ 187,297	\$ 176,629	\$ 194,978	\$ 194,978
<i>Certified</i>	1,892,686	1,714,737	1,752,524	2,041,829	2,168,261	1,803,861	2,813,808	2,754,328
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	366,576	268,212	296,850	323,067	396,481	289,224	384,843	524,151
Benefits	782,747	755,380	736,559	1,022,318	1,129,442	866,249	1,201,691	1,257,197
Purchased Services	62,451	50,448	77,055	-	-	66,092	-	-
Supplies and Materials	145,266	158,304	233,720	209,765	251,231	199,052	152,554	207,169
Capital Equipment	3,326	15,992	9,268	-	-	-	-	-
Other Expenses	14,159	798	1,189	-	-	1,401	-	-
Total Expenditures	\$ 3,395,442	\$ 3,138,039	\$ 3,262,352	\$ 3,784,332	\$ 4,132,712	\$ 3,402,507	\$ 4,747,874	\$ 4,937,823
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 81,235	\$ 99,054	\$ 45,141	\$ -	\$ -	\$ 58,086	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	55,020	11,674	12,465	-	-	9,019	-	-
Fund 23 Specific Purpose	1,131	1,131	1,131	-	-	2,103	-	-
Fund 14 Capital Projects	4,090	4,090	248	-	-	248	-	-
Total	\$ 141,476	\$ 115,949	\$ 58,985	\$ -	\$ -	\$ 69,456	\$ -	\$ -
Enrollment	378	355	363	385	412	412	431	431
School Expenditures Per Pupil	\$ 8,983	\$ 8,840	\$ 8,987	\$ 9,829	\$ 10,031	\$ 8,259	\$ 11,016	\$ 11,457
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				32.88	35.50		42.00	41.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				11.14	13.46		12.99	18.11
Total FTE				46.02	50.96		56.99	61.11

CHEROKEE TRAIL ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 199,726	\$ 100,705	\$ 105,545	\$ 107,716	\$ 107,716	\$ 102,284	\$ 110,425	\$ 110,425
<i>Certified</i>	2,216,334	2,242,425	2,517,192	2,709,503	2,716,136	2,314,936	3,214,246	3,228,856
<i>Professional/Technical</i>	-	10,415	-	-	-	-	-	-
<i>Classified</i>	470,757	442,725	476,365	511,692	475,184	477,262	537,510	484,443
Benefits	943,326	917,752	1,039,770	1,374,054	1,348,618	1,056,602	1,403,551	1,372,394
Purchased Services	53,951	45,319	149,631	-	-	160,630	-	-
Supplies and Materials	147,133	126,962	174,678	69,395	153,315	149,864	61,675	7,347
Capital Equipment	4,344	19,938	493	-	-	1,001	-	-
Other Expenses	1,391	3,841	123	-	-	743	-	-
Total Expenditures	\$ 4,036,963	\$ 3,910,081	\$ 4,463,798	\$ 4,772,360	\$ 4,800,969	\$ 4,263,322	\$ 5,327,407	\$ 5,203,465
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 45,577	\$ 111,339	\$ 20,705	\$ -	\$ -	\$ 47,810	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	109,900	107,958	9,209	-	-	14,869	-	-
Fund 23 Specific Purpose	6,609	3,396	4,854	-	-	1,098	-	-
Fund 14 Capital Projects	25,454	25,454	25,454	-	-	25,454	-	-
Total	\$ 187,540	\$ 248,147	\$ 60,222	\$ -	\$ -	\$ 89,231	\$ -	\$ -
Enrollment	467	439	500	514	488	488	495	495
School Expenditures Per Pupil	\$ 8,644	\$ 8,907	\$ 8,928	\$ 9,285	\$ 9,838	\$ 8,736	\$ 10,762	\$ 10,512
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				43.00	46.01		48.39	48.59
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				19.38	17.62		19.26	17.29
Total FTE				63.38	64.63		68.65	66.88

CHERRY VALLEY ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 62,147	\$ 60,060	\$ 65,812	\$ 66,595	\$ 66,595	\$ 63,425	\$ 66,255	\$ 66,255
<i>Certified</i>	284,629	321,423	330,775	315,862	314,940	263,733	329,748	331,571
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	61,184	60,255	55,370	67,581	67,581	53,049	69,745	69,745
Benefits	124,578	135,294	140,453	142,086	141,875	119,342	148,921	149,338
Purchased Services	7,416	375	5,909	-	-	5,116	-	-
Supplies and Materials	32,695	58,826	42,185	43,042	86,672	43,920	20,000	19,848
Capital Equipment	4,153	9,957	-	-	-	-	-	-
Other Expenses	14	310	128	-	-	303	-	-
Total Expenditures	\$ 576,817	\$ 646,501	\$ 640,631	\$ 635,166	\$ 677,663	\$ 548,888	\$ 634,669	\$ 636,757
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 73,051	\$ 4,550	\$ 31,091	\$ -	\$ -	\$ 52,764	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	9,074	(1,461)	1,075	-	-	15,508	-	-
Fund 23 Specific Purpose	757	757	757	-	-	757	-	-
Fund 14 Capital Projects	3,558	7,210	7,210	-	-	7,210	-	-
Total	\$ 86,440	\$ 11,056	\$ 40,133	\$ -	\$ -	\$ 76,239	\$ -	\$ -
Enrollment	35	37	40	39	39	39	40	40
School Expenditures Per Pupil	\$ 16,480	\$ 17,473	\$ 16,016	\$ 16,286	\$ 17,376	\$ 14,074	\$ 15,867	\$ 15,919
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				0.60	0.60		0.60	0.60
<i>Certified</i>				4.80	4.80		4.80	4.80
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				1.69	1.69		1.69	1.69
Total FTE				7.09	7.09		7.09	7.09

CLEAR SKY ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 183,068	\$ 179,675	\$ 188,311	\$ 187,100	\$ 187,100	\$ 190,411	\$ 194,978	\$ 194,978
<i>Certified</i>	3,473,470	3,133,113	3,311,220	3,086,865	3,179,687	2,873,261	3,306,143	3,314,643
<i>Professional/Technical</i>	-	1,984	-	-	-	-	-	-
<i>Classified</i>	437,288	361,735	370,116	391,792	435,285	349,593	497,119	532,684
Benefits	1,323,183	1,245,767	1,297,038	1,476,309	1,550,872	1,246,835	1,453,718	1,471,322
Purchased Services	86,862	38,382	64,468	13,000	13,000	54,494	13,000	13,000
Supplies and Materials	148,025	178,125	157,611	117,427	272,659	195,754	182,748	182,748
Capital Equipment	33,355	1,057	-	-	145,037	19,607	-	-
Other Expenses	8,543	130	359	-	-	1,447	-	-
Total Expenditures	\$ 5,693,794	\$ 5,139,969	\$ 5,389,122	\$ 5,272,493	\$ 5,783,640	\$ 4,931,402	\$ 5,647,706	\$ 5,709,375
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 95,101	\$ 23,775	\$ 181,883	\$ -	\$ -	\$ 150,532	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	179,958	170,813	145,603	-	-	90,446	-	-
Fund 23 Specific Purpose	3,104	3,104	2,719	-	-	2,719	-	-
Fund 14 Capital Projects	15,167	16,970	16,970	-	-	11,549	-	-
Total	\$ 293,330	\$ 214,662	\$ 347,175	\$ -	\$ -	\$ 255,245	\$ -	\$ -
Enrollment	709	618	646	613	637	637	611	611
School Expenditures Per Pupil	\$ 8,031	\$ 8,317	\$ 8,342	\$ 8,601	\$ 9,079	\$ 7,742	\$ 9,243	\$ 9,344
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				47.70	51.20		48.70	48.70
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				14.94	16.82		18.20	19.44
Total FTE				64.64	70.02		68.90	70.14

COPPER MESA ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 210,481	\$ 206,877	\$ 210,608	\$ 187,100	\$ 187,100	\$ 200,549	\$ 194,978	\$ 194,978
<i>Certified</i>	1,713,101	1,591,370	1,603,404	1,530,634	1,581,144	1,436,593	1,680,722	1,685,312
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	290,755	317,013	258,000	279,343	313,524	264,487	345,330	357,776
Benefits	757,838	767,724	726,727	812,160	833,586	700,290	806,514	810,494
Purchased Services	56,644	33,905	54,763	-	-	41,063	-	-
Supplies and Materials	113,637	105,798	110,886	40,581	364,386	124,462	17,436	17,436
Capital Equipment	180	-	18,482	-	19,500	23,783	-	-
Other Expenses	3,355	710	733	-	-	1,138	-	-
Total Expenditures	\$ 3,145,990	\$ 3,031,729	\$ 2,983,603	\$ 2,849,818	\$ 3,299,240	\$ 2,792,365	\$ 3,044,980	\$ 3,065,996
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 240,883	\$ 31,171	\$ 27,479	\$ -	\$ -	\$ 10,798	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	263,418	300,144	307,882	-	-	287,485	-	-
Fund 23 Specific Purpose	2,336	2,336	2,318	-	-	2,317	-	-
Fund 14 Capital Projects	1,455	13,155	(3,975)	-	-	70	-	-
Total	\$ 508,092	\$ 346,806	\$ 333,704	\$ -	\$ -	\$ 300,670	\$ -	\$ -
Enrollment	399	343	332	308	289	289	282	282
School Expenditures Per Pupil	\$ 7,885	\$ 8,839	\$ 8,987	\$ 9,253	\$ 11,416	\$ 9,662	\$ 10,798	\$ 10,872
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				24.31	25.80		25.30	25.30
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				10.38	10.52		11.64	12.06
Total FTE				36.69	38.32		38.94	39.36

COUGAR RUN ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 206,770	\$ 203,195	\$ 88,713	\$ 107,716	\$ 107,716	\$ 86,556	\$ 110,425	\$ 110,425
<i>Certified</i>	1,874,823	1,814,465	1,717,651	1,621,432	1,632,614	1,586,577	1,725,880	1,733,130
<i>Professional/Technical</i>	150	8,332	74	-	-	-	-	-
<i>Classified</i>	495,026	481,135	553,432	489,182	569,563	486,318	611,134	710,735
Benefits	865,824	855,501	806,050	948,635	991,588	796,747	917,421	975,486
Purchased Services	49,759	22,330	57,697	-	-	45,155	-	-
Supplies and Materials	118,457	105,741	123,983	109,004	175,713	153,433	112,686	109,000
Capital Equipment	8,405	15,645	47	-	-	12,930	-	-
Other Expenses	2,652	632	(550)	-	-	500	-	-
Total Expenditures	\$ 3,621,866	\$ 3,506,975	\$ 3,347,098	\$ 3,275,969	\$ 3,477,194	\$ 3,168,217	\$ 3,477,546	\$ 3,638,776
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 9,383	\$ 3,278	\$ 68,348	\$ -	\$ -	\$ 35,564	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	66,771	13,619	49,933	-	-	74,555	-	-
Fund 23 Specific Purpose	1,551	571	571	-	-	571	-	-
Fund 14 Capital Projects	20,387	-	-	-	-	-	-	-
Total	\$ 98,092	\$ 17,468	\$ 118,852	\$ -	\$ -	\$ 110,690	\$ -	\$ -
Enrollment	441	408	365	356	344	344	343	343
School Expenditures Per Pupil	\$ 8,213	\$ 8,596	\$ 9,170	\$ 9,202	\$ 10,108	\$ 9,210	\$ 10,139	\$ 10,609
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				25.50	26.50		25.58	25.58
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				19.28	21.91		21.35	25.21
Total FTE				45.78	49.41		47.93	51.79

COYOTE CREEK ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 195,848	\$ 124,939	\$ 130,944	\$ 147,408	\$ 147,408	\$ 127,234	\$ 194,978	\$ 194,978
<i>Certified</i>	1,580,250	1,486,148	1,566,288	1,939,696	1,993,373	1,716,860	2,435,041	2,484,276
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	315,414	244,574	231,250	283,196	332,157	306,536	385,564	382,895
Benefits	642,138	587,903	619,699	937,083	984,155	729,100	1,054,490	1,065,287
Purchased Services	41,866	30,241	46,013	-	30,640	103,851	-	-
Supplies and Materials	126,270	130,976	161,014	32,620	697,414	271,851	197,498	141,758
Capital Equipment	5,883	47,319	41,028	-	7,400	17,469	-	-
Other Expenses	4,337	46	136	-	-	381	-	-
Total Expenditures	\$ 2,912,006	\$ 2,660,480	\$ 2,796,373	\$ 3,340,003	\$ 4,192,547	\$ 3,273,282	\$ 4,267,571	\$ 4,269,194
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 100,054	\$ 97,711	\$ 213,997	\$ -	\$ -	\$ 369,559	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	304,919	354,154	266,141	-	-	138,861	-	-
Fund 23 Specific Purpose	5,829	5,246	5,246	-	-	4,476	-	-
Fund 14 Capital Projects	34,592	25,759	-	-	-	7,400	-	-
Total	\$ 445,394	\$ 482,870	\$ 485,384	\$ -	\$ -	\$ 520,296	\$ -	\$ -
Enrollment	389	342	376	409	441	441	479	479
School Expenditures Per Pupil	\$ 7,486	\$ 7,779	\$ 7,437	\$ 8,166	\$ 9,507	\$ 7,422	\$ 8,909	\$ 8,913
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.50	1.50		2.00	2.00
<i>Certified</i>				30.90	30.90		36.60	37.40
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				9.76	11.60		12.99	12.91
Total FTE				42.16	44.00		51.59	52.31

EAGLE RIDGE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 196,208	\$ 192,714	\$ 197,173	\$ 107,716	\$ 107,716	\$ 109,581	\$ 110,425	\$ 110,425
<i>Certified</i>	2,730,979	2,709,766	2,591,707	2,898,503	2,948,508	2,735,884	3,387,257	3,387,680
<i>Professional/Technical</i>	-	12,498	-	-	-	-	-	-
<i>Classified</i>	579,446	506,900	548,137	634,066	656,703	541,724	760,683	733,554
Benefits	1,215,847	1,180,360	1,129,050	1,522,371	1,545,952	1,232,334	1,554,081	1,548,322
Purchased Services	49,955	38,492	66,385	-	-	80,391	-	-
Supplies and Materials	186,814	138,992	167,635	115,232	936,284	206,032	198,455	206,942
Capital Equipment	6,252	-	13,415	-	-	-	15,000	15,000
Other Expenses	805	79	1,590	18,000	46,712	1,441	5,000	5,000
Total Expenditures	\$ 4,966,304	\$ 4,779,802	\$ 4,715,093	\$ 5,295,888	\$ 6,241,875	\$ 4,907,387	\$ 6,030,901	\$ 6,006,923
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 100,968	\$ 186,974	\$ 515,358	\$ -	\$ -	\$ 365,070	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	288,655	279,116	293,599	-	-	341,624	-	-
Fund 23 Specific Purpose	2,554	1,245	1,090	-	-	3,793	-	-
Fund 14 Capital Projects	42	42	(12,974)	-	-	-	-	-
Total	\$ 392,219	\$ 467,377	\$ 797,073	\$ -	\$ -	\$ 710,487	\$ -	\$ -
Enrollment	598	545	568	567	574	574	577	577
School Expenditures Per Pupil	\$ 8,305	\$ 8,770	\$ 8,301	\$ 9,340	\$ 10,874	\$ 8,549	\$ 10,452	\$ 10,411
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				45.61	47.60		49.01	50.01
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				23.48	24.54		26.81	26.15
Total FTE				70.09	73.14		76.82	77.16

ELDORADO ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 182,915	\$ 179,523	\$ 188,151	\$ 186,550	\$ 186,550	\$ 182,529	\$ 194,978	\$ 194,978
<i>Certified</i>	2,013,571	2,056,928	2,113,983	2,046,070	1,939,328	1,793,885	2,135,756	2,165,901
<i>Professional/Technical</i>	-	10,415	-	-	-	-	-	-
<i>Classified</i>	457,702	369,098	357,026	416,462	396,029	335,050	461,755	517,872
Benefits	888,818	917,473	916,633	1,029,843	1,000,420	822,005	964,819	999,576
Purchased Services	29,087	30,174	59,423	-	-	47,487	-	-
Supplies and Materials	141,494	107,289	143,912	9,303	174,798	140,220	97,018	80,742
Capital Equipment	686	27,168	7,583	-	10,157	29,227	-	-
Other Expenses	1,817	574	173	-	-	129	-	-
Total Expenditures	\$ 3,716,091	\$ 3,698,642	\$ 3,786,883	\$ 3,688,228	\$ 3,707,282	\$ 3,350,531	\$ 3,854,326	\$ 3,959,069
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 162,388	\$ 175,936	\$ 98,767	\$ -	\$ -	\$ 61,947	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	62,338	64,888	65,400	-	-	31,740	-	-
Fund 23 Specific Purpose	2,562	2,175	1,246	-	-	853	-	-
Fund 14 Capital Projects	(967)	(967)	29,328	-	-	16	-	-
Total	\$ 226,321	\$ 242,032	\$ 194,741	\$ -	\$ -	\$ 94,555	\$ -	\$ -
Enrollment	410	403	400	400	368	368	350	350
School Expenditures Per Pupil	\$ 9,064	\$ 9,178	\$ 9,467	\$ 9,221	\$ 10,074	\$ 9,105	\$ 11,012	\$ 11,312
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				32.80	32.00		32.40	33.66
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				15.64	14.76		15.83	17.75
Total FTE				50.44	48.76		50.23	53.41

FLAGSTONE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 189,448	\$ 186,006	\$ 169,936	\$ 187,100	\$ 187,100	\$ 170,666	\$ 194,978	\$ 194,978
<i>Certified</i>	1,685,052	1,628,942	1,734,947	1,974,146	1,960,640	1,568,607	2,321,311	2,327,431
<i>Professional/Technical</i>	-	1,488	-	-	-	-	-	-
<i>Classified</i>	371,644	335,744	349,409	371,954	480,166	328,851	457,668	469,805
Benefits	721,754	716,178	764,389	1,017,693	1,049,045	734,325	1,074,590	1,078,880
Purchased Services	72,465	57,063	73,595	-	-	70,764	-	-
Supplies and Materials	121,546	204,518	121,933	34,245	437,723	172,618	145,204	145,204
Capital Equipment	6,041	8,217	7,296	-	-	-	-	-
Other Expenses	2,689	61	895	-	-	1,400	-	-
Total Expenditures	\$ 3,170,639	\$ 3,138,216	\$ 3,222,400	\$ 3,585,138	\$ 4,114,674	\$ 3,047,231	\$ 4,193,751	\$ 4,216,298
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 87,733	\$ 3,203	\$ 384	\$ -	\$ -	\$ 208,848	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	169,929	162,400	141,051	-	-	125,421	-	-
Fund 23 Specific Purpose	14,102	14,302	15,230	-	-	13,463	-	-
Fund 14 Capital Projects	2,750	132	132	-	-	132	-	-
Total	\$ 274,514	\$ 180,037	\$ 156,797	\$ -	\$ -	\$ 347,864	\$ -	\$ -
Enrollment	458	417	409	410	439	439	435	435
School Expenditures Per Pupil	\$ 6,923	\$ 7,526	\$ 7,879	\$ 8,744	\$ 9,373	\$ 6,941	\$ 9,641	\$ 9,693
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				31.50	31.50		35.00	35.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				13.17	17.14		15.12	15.54
Total FTE				46.67	50.64		52.12	52.54

FOX CREEK ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 215,284	\$ 211,643	\$ 212,811	\$ 187,100	\$ 187,100	\$ 202,372	\$ 148,570	\$ 148,570
<i>Certified</i>	2,036,843	1,949,376	2,017,518	2,028,344	2,013,765	1,704,658	2,193,503	2,199,113
<i>Professional/Technical</i>	-	1,984	-	-	-	-	-	-
<i>Classified</i>	420,566	393,431	370,599	308,897	401,134	394,604	427,830	506,348
Benefits	892,790	906,700	910,340	1,001,400	1,045,944	880,749	1,000,754	1,027,581
Purchased Services	94,467	40,792	68,894	20,000	20,000	79,335	20,000	20,000
Supplies and Materials	166,066	149,592	157,493	52,366	133,078	155,910	115,157	92,100
Capital Equipment	48,522	23,784	-	-	20,446	-	-	-
Other Expenses	4,315	206	107	-	-	1,407	-	-
Total Expenditures	\$ 3,878,853	\$ 3,677,507	\$ 3,737,762	\$ 3,598,107	\$ 3,821,467	\$ 3,419,034	\$ 3,905,814	\$ 3,993,712
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 22,944	\$ 453	\$ 1,825	\$ -	\$ -	\$ 19,341	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	243,620	138,797	37,356	-	-	7,648	-	-
Fund 23 Specific Purpose	(92)	(92)	-	-	-	-	-	-
Fund 14 Capital Projects	2,670	2,670	-	-	-	15,000	-	-
Total	\$ 269,142	\$ 141,828	\$ 39,181	\$ -	\$ -	\$ 41,989	\$ -	\$ -
Enrollment	498	455	451	438	446	446	424	424
School Expenditures Per Pupil	\$ 7,789	\$ 8,082	\$ 8,288	\$ 8,215	\$ 8,568	\$ 7,666	\$ 9,212	\$ 9,419
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				32.30	32.30		32.80	32.80
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				12.10	14.73		14.73	17.13
Total FTE				46.40	49.03		49.53	51.93

FRANKTOWN ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 127,489	\$ 195,155	\$ 204,534	\$ 187,100	\$ 187,100	\$ 189,396	\$ 194,978	\$ 194,978
<i>Certified</i>	1,594,092	1,579,004	1,597,712	1,629,569	1,675,493	1,431,647	1,833,280	1,838,382
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	341,526	318,081	356,299	414,057	452,745	298,334	465,547	450,089
Benefits	685,292	691,221	725,266	909,185	926,597	718,572	910,293	904,244
Purchased Services	52,950	10,317	36,210	12,500	12,500	34,011	12,500	12,500
Supplies and Materials	126,617	114,261	157,340	31,751	134,963	169,604	55,199	55,200
Capital Equipment	2,088	23,778	626	-	-	5,768	-	-
Other Expenses	1,842	48	252	6,056	6,852	6,097	2,924	2,924
Total Expenditures	\$ 2,931,895	\$ 2,931,867	\$ 3,078,240	\$ 3,190,218	\$ 3,396,250	\$ 2,853,427	\$ 3,474,721	\$ 3,458,317
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 35,925	\$ 11,424	\$ 32,342	\$ -	\$ -	\$ 60,274	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	72,329	65,888	48,787	-	-	49,749	-	-
Fund 23 Specific Purpose	1,343	1,343	1,343	-	-	1,343	-	-
Fund 14 Capital Projects	(3,507)	5,447	5,302	-	-	5,302	-	-
Total	\$ 106,090	\$ 84,102	\$ 87,774	\$ -	\$ -	\$ 116,668	\$ -	\$ -
Enrollment	340	313	340	348	343	343	337	337
School Expenditures Per Pupil	\$ 8,623	\$ 9,367	\$ 9,054	\$ 9,167	\$ 9,902	\$ 8,319	\$ 10,311	\$ 10,262
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				25.70	26.70		27.35	27.35
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				14.06	16.26		14.94	14.48
Total FTE				41.76	44.96		44.29	43.83

FRONTIER VALLEY ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 181,152	\$ 177,774	\$ 186,318	\$ 187,100	\$ 187,100	\$ 181,039	\$ 194,978	\$ 194,978
<i>Certified</i>	2,137,542	1,996,992	2,085,598	1,802,179	1,842,399	1,644,779	1,826,946	1,831,876
<i>Professional/Technical</i>	-	6,249	-	-	-	-	-	-
<i>Classified</i>	421,407	377,469	413,864	390,771	374,696	339,489	426,356	464,588
Benefits	953,957	881,304	927,580	967,585	980,173	821,053	888,973	910,122
Purchased Services	53,547	54,165	48,109	-	-	73,185	-	-
Supplies and Materials	115,966	164,702	127,313	71,524	113,682	163,460	45,010	45,009
Capital Equipment	8,820	93,237	2,191	-	43,800	70,074	-	-
Other Expenses	3,649	899	1,142	-	-	101	-	-
Total Expenditures	\$ 3,876,040	\$ 3,752,790	\$ 3,792,115	\$ 3,419,159	\$ 3,541,850	\$ 3,293,179	\$ 3,382,263	\$ 3,446,573
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 41,579	\$ 128,835	\$ 2,727	\$ -	\$ -	\$ 51,365	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	69,900	14,628	28,103	-	-	24,705	-	-
Fund 23 Specific Purpose	2,445	651	537	-	-	422	-	-
Fund 14 Capital Projects	(7,474)	(18,768)	-	-	-	-	-	-
Total	\$ 106,450	\$ 125,346	\$ 31,367	\$ -	\$ -	\$ 76,492	\$ -	\$ -
Enrollment	463	456	402	384	369	369	340	340
School Expenditures Per Pupil	\$ 8,372	\$ 8,230	\$ 9,433	\$ 8,904	\$ 9,599	\$ 8,925	\$ 9,948	\$ 10,137
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				28.68	29.79		27.52	27.52
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				13.56	13.27		13.90	15.26
Total FTE				44.24	45.06		43.42	44.78

GOLD RUSH ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 220,076	\$ 216,399	\$ 226,799	\$ 187,100	\$ 187,100	\$ 210,544	\$ 194,978	\$ 194,978
<i>Certified</i>	2,505,081	2,487,712	2,576,098	2,668,028	2,729,822	2,505,005	3,016,460	2,899,759
<i>Professional/Technical</i>	-	10,415	-	-	-	-	-	-
<i>Classified</i>	572,156	488,758	519,400	592,818	530,666	518,690	638,088	701,244
Benefits	1,095,885	1,080,529	1,065,035	1,434,559	1,424,975	1,144,549	1,403,690	1,391,091
Purchased Services	67,584	71,863	68,721	-	1,000	80,762	-	-
Supplies and Materials	210,636	174,843	255,350	82,400	858,998	239,496	82,332	245,269
Capital Equipment	1,494	3,216	-	-	163,331	9,143	75,000	75,000
Other Expenses	3,920	129	733	-	-	177	-	-
Total Expenditures	\$ 4,676,832	\$ 4,533,865	\$ 4,712,138	\$ 4,964,905	\$ 5,895,892	\$ 4,708,366	\$ 5,410,548	\$ 5,507,341
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 514,217	\$ 569,102	\$ 487,224	\$ -	\$ -	\$ 354,047	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	315,442	295,185	328,466	-	-	296,973	-	-
Fund 23 Specific Purpose	2,054	2,054	2,054	-	-	-	-	-
Fund 14 Capital Projects	223	223	223	-	-	-	-	-
Total	\$ 831,936	\$ 866,564	\$ 817,967	\$ -	\$ -	\$ 651,020	\$ -	\$ -
Enrollment	679	637	628	620	637	637	625	625
School Expenditures Per Pupil	\$ 6,888	\$ 7,118	\$ 7,503	\$ 8,008	\$ 9,256	\$ 7,391	\$ 8,657	\$ 8,812
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				41.44	45.44		45.94	44.64
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				22.87	21.24		22.62	24.81
Total FTE				66.31	68.68		70.56	71.45

HERITAGE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 104,586	\$ 102,789	\$ 108,807	\$ 107,716	\$ 107,716	\$ 104,369	\$ 110,425	\$ 110,425
<i>Certified</i>	1,864,878	1,776,614	1,740,934	1,678,203	1,689,027	1,575,694	1,979,487	1,988,062
<i>Professional/Technical</i>	-	10,415	-	-	-	-	-	-
<i>Classified</i>	369,252	347,462	368,843	354,882	386,166	326,188	398,639	422,654
Benefits	727,047	730,718	721,855	888,028	907,401	697,258	898,411	905,808
Purchased Services	45,071	29,321	53,602	-	-	47,915	-	-
Supplies and Materials	97,014	81,588	128,375	23,240	328,172	152,724	1,743	1,743
Capital Equipment	1,995	13,514	2,010	-	-	3,986	-	-
Other Expenses	2,806	100	149	-	-	800	-	-
Total Expenditures	\$ 3,212,647	\$ 3,092,520	\$ 3,124,575	\$ 3,052,069	\$ 3,418,482	\$ 2,908,934	\$ 3,388,705	\$ 3,428,692

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 57,718	\$ 10,615	\$ 8,996	\$ -	\$ -	\$ 26,408	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	245,921	267,314	249,516	-	-	238,137	-	-
Fund 23 Specific Purpose	350	(151)	-	-	-	1,685	-	-
Fund 14 Capital Projects	5,640	5,640	5,640	-	-	5,640	-	-
Total	\$ 309,629	\$ 283,418	\$ 264,152	\$ -	\$ -	\$ 271,870	\$ -	\$ -

Enrollment	421	371	352	335	345	345	335	335
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School Expenditures Per Pupil	\$ 7,631	\$ 8,336	\$ 8,877	\$ 9,111	\$ 9,909	\$ 8,432	\$ 10,116	\$ 10,235
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	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	1.00	1.00	1.00	1.00
<i>Certified</i>	27.14	27.50	29.90	29.90
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	13.49	14.51	13.55	14.41
Total FTE	41.63	43.01	44.45	45.31

IRON HORSE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 194,700	\$ 198,882	\$ 258,182	\$ 266,484	\$ 187,096	\$ 179,445	\$ 194,978	\$ 194,978
<i>Certified</i>	1,614,287	1,757,022	1,824,610	1,910,883	1,991,039	1,722,004	2,057,117	2,034,374
<i>Professional/Technical</i>	31,878	8,332	-	-	-	-	-	-
<i>Classified</i>	350,284	336,881	378,051	449,530	422,501	370,053	498,876	471,886
Benefits	728,259	746,427	813,101	1,077,327	1,061,773	820,752	1,011,089	992,351
Purchased Services	58,781	55,084	54,153	-	-	71,528	-	-
Supplies and Materials	133,925	162,049	130,037	2,097	405,981	146,533	8,134	21,627
Capital Equipment	17,745	42,900	6,658	-	-	5,797	-	-
Other Expenses	2,212	830	7,123	-	-	308	-	-
Total Expenditures	\$ 3,132,072	\$ 3,308,408	\$ 3,471,914	\$ 3,706,321	\$ 4,068,390	\$ 3,316,420	\$ 3,770,194	\$ 3,715,216
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 189,985	\$ 263,596	\$ 184,797	\$ -	\$ -	\$ 115,807	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	227,289	229,662	236,959	-	-	240,435	-	-
Fund 23 Specific Purpose	3,025	3,025	(635)	-	-	(392)	-	-
Fund 14 Capital Projects	17,465	(32,210)	-	-	-	-	-	-
Total	\$ 437,764	\$ 464,073	\$ 421,121	\$ -	\$ -	\$ 355,851	\$ -	\$ -
Enrollment	409	417	408	389	389	389	359	359
School Expenditures Per Pupil	\$ 7,658	\$ 7,934	\$ 8,510	\$ 9,528	\$ 10,459	\$ 8,526	\$ 10,502	\$ 10,349
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				3.00	2.00		2.00	2.00
<i>Certified</i>				30.41	31.41		30.90	30.50
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				16.38	15.41		17.17	16.16
Total FTE				49.79	48.82		50.07	48.66

LARKSPUR ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 121,195	\$ 136,787	\$ 126,692	\$ 107,716	\$ 107,716	\$ 96,857	\$ 110,425	\$ 110,425
<i>Certified</i>	1,116,317	1,106,702	1,085,087	1,160,479	1,208,952	949,216	1,131,364	1,135,274
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	271,392	261,445	322,557	301,072	326,598	228,663	325,205	272,908
Benefits	524,724	543,463	543,573	626,795	649,521	507,024	557,670	531,657
Purchased Services	33,844	29,027	28,099	-	-	26,788	-	-
Supplies and Materials	83,635	71,805	102,177	33,202	375,542	89,255	170,143	135,208
Capital Equipment	3,348	9,828	23,305	-	-	5,433	-	-
Other Expenses	3,573	34	21	-	-	38	-	-
Total Expenditures	\$ 2,158,027	\$ 2,159,090	\$ 2,231,510	\$ 2,229,264	\$ 2,668,329	\$ 1,903,273	\$ 2,294,807	\$ 2,185,472
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 149,526	\$ 219,284	\$ 221,960	\$ -	\$ -	\$ 161,550	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	126,169	124,132	123,134	-	-	146,459	-	-
Fund 23 Specific Purpose	22,950	22,950	21,794	-	-	20,247	-	-
Fund 14 Capital Projects	2,227	2,227	2,227	-	-	2,227	-	-
Total	\$ 300,872	\$ 368,593	\$ 369,115	\$ -	\$ -	\$ 330,482	\$ -	\$ -
Enrollment	237	185	216	220	205	205	200	200
School Expenditures Per Pupil	\$ 9,106	\$ 11,671	\$ 10,331	\$ 10,133	\$ 13,016	\$ 9,284	\$ 11,474	\$ 10,927
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				18.51	20.50		17.20	17.20
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				9.42	9.30		9.42	7.66
Total FTE				28.93	30.80		27.62	25.86

LEGACY POINT ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 201,299	\$ 113,111	\$ 118,548	\$ 148,445	\$ 107,716	\$ 85,713	\$ 194,978	\$ 194,978
<i>Certified</i>	1,538,694	1,462,650	1,498,440	1,882,252	1,944,315	1,548,998	2,277,424	2,283,374
<i>Professional/Technical</i>	-	10,415	-	-	-	30	-	-
<i>Classified</i>	315,550	309,524	289,465	224,277	333,954	336,664	328,402	335,514
Benefits	665,657	651,592	631,229	881,915	952,676	717,247	985,922	988,957
Purchased Services	45,596	45,139	51,665	5,000	5,000	60,723	5,000	5,000
Supplies and Materials	101,459	116,665	125,088	7,005	149,544	157,213	313,099	313,099
Capital Equipment	209	2,273	300	-	91,440	42,196	-	-
Other Expenses	1,434	5,013	1,485	-	-	1,521	-	-
Total Expenditures	\$ 2,869,898	\$ 2,716,382	\$ 2,716,219	\$ 3,148,894	\$ 3,584,645	\$ 2,950,303	\$ 4,104,825	\$ 4,120,922
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 169,569	\$ 41,908	\$ 105,061	\$ -	\$ -	\$ 95,108	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	82,966	86,515	44,872	-	-	(4,075)	-	-
Fund 23 Specific Purpose	-	-	(1,053)	-	-	(1,053)	-	-
Fund 14 Capital Projects	22,337	22,337	-	-	-	5,000	-	-
Total	\$ 274,872	\$ 150,760	\$ 148,880	\$ -	\$ -	\$ 94,980	\$ -	\$ -
Enrollment	295	259	286	315	350	350	420	420
School Expenditures Per Pupil	\$ 9,728	\$ 10,488	\$ 9,497	\$ 9,996	\$ 10,242	\$ 8,429	\$ 9,773	\$ 9,812
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.51	1.00		2.00	2.00
<i>Certified</i>				29.90	31.52		33.50	33.50
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				7.28	11.81		11.30	11.54
Total FTE				38.69	44.33		46.80	47.04

LONE TREE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 111,553	\$ 109,702	\$ 114,975	\$ 107,716	\$ 107,716	\$ 111,130	\$ 110,425	\$ 110,425
<i>Certified</i>	1,783,595	1,670,325	1,616,302	1,573,660	1,603,807	1,518,227	1,723,788	1,721,970
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	258,102	208,271	216,101	225,698	236,055	231,708	279,297	284,547
Benefits	726,287	692,660	658,457	781,575	799,479	678,480	773,757	774,536
Purchased Services	93,448	61,534	97,196	-	-	90,292	-	-
Supplies and Materials	163,065	105,503	149,117	103,303	540,968	166,392	175,943	179,777
Capital Equipment	-	27,656	-	-	-	-	-	-
Other Expenses	7,345	4,568	502	-	-	551	-	-
Total Expenditures	\$ 3,143,394	\$ 2,888,551	\$ 2,852,650	\$ 2,791,952	\$ 3,288,025	\$ 2,796,780	\$ 3,063,210	\$ 3,071,255
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 5,511	\$ 5,074	\$ 3,230	\$ -	\$ -	\$ 69,436	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	534,986	472,778	430,388	-	-	487,069	-	-
Fund 23 Specific Purpose	(2,901)	2,828	2,891	-	-	770	-	-
Fund 14 Capital Projects	(8,158)	19,724	19,724	-	-	20,685	-	-
Total	\$ 529,438	\$ 500,404	\$ 456,233	\$ -	\$ -	\$ 577,960	\$ -	\$ -
Enrollment	393	352	354	374	356	356	370	370
School Expenditures Per Pupil	\$ 7,998	\$ 8,206	\$ 8,058	\$ 7,465	\$ 9,236	\$ 7,856	\$ 8,279	\$ 8,301
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				25.40	25.40		26.51	26.51
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				8.84	9.15		10.09	10.28
Total FTE				35.24	35.55		37.60	37.79

MAMMOTH HEIGHTS ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 172,157	\$ 168,848	\$ 176,963	\$ 187,100	\$ 187,100	\$ 178,349	\$ 194,978	\$ 161,157
<i>Certified</i>	2,608,341	2,566,861	2,774,132	3,223,325	3,172,109	2,726,213	3,430,146	3,403,115
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	665,874	567,327	602,637	599,403	635,819	513,851	715,819	705,059
Benefits	1,241,558	1,238,414	1,269,385	1,661,002	1,646,337	1,239,076	1,592,734	1,557,492
Purchased Services	52,471	34,700	59,634	-	-	54,033	-	-
Supplies and Materials	165,082	199,686	227,773	46,844	189,242	211,373	150,396	247,409
Capital Equipment	8,335	204	-	-	-	-	-	-
Other Expenses	10,937	159	139	-	-	166	-	-
Total Expenditures	\$ 4,924,756	\$ 4,784,531	\$ 5,110,662	\$ 5,717,674	\$ 5,830,607	\$ 4,923,061	\$ 6,084,073	\$ 6,074,232

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 39,165	\$ 24,653	\$ 788	\$ -	\$ -	\$ 9,036	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	278,527	160,390	78,758	-	-	68,197	-	-
Fund 23 Specific Purpose	2,005	3,009	2,973	-	-	4,596	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 319,697	\$ 188,052	\$ 82,519	\$ -	\$ -	\$ 81,829	\$ -	\$ -

Enrollment	602	595	614	611	588	588	580	580
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School Expenditures Per Pupil	\$ 8,181	\$ 8,041	\$ 8,324	\$ 9,358	\$ 9,916	\$ 8,373	\$ 10,490	\$ 10,473
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	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	2.00	2.00	2.00	1.60
<i>Certified</i>	51.02	52.00	51.50	50.91
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	22.68	23.24	25.00	24.58
Total FTE	75.70	77.24	78.50	77.09

MEADOWVIEW ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 178,629	\$ 175,270	\$ 168,081	\$ 187,100	\$ 187,100	\$ 164,914	\$ 194,978	\$ 194,978
<i>Certified</i>	2,116,127	1,778,313	2,055,533	2,345,588	2,376,987	1,953,225	2,664,353	2,706,213
<i>Professional/Technical</i>	-	1,984	-	-	-	-	-	-
<i>Classified</i>	391,895	330,317	360,745	426,689	434,055	348,715	514,669	621,377
Benefits	910,638	831,434	910,061	1,207,122	1,220,782	904,889	1,219,235	1,287,033
Purchased Services	61,945	50,975	48,188	-	42,000	66,094	-	-
Supplies and Materials	132,989	121,031	145,123	29,206	914,760	175,219	25,942	25,943
Capital Equipment	5,203	32,940	-	-	10,000	-	-	-
Other Expenses	3,958	480	130	-	-	27	-	-
Total Expenditures	\$ 3,801,385	\$ 3,322,743	\$ 3,687,862	\$ 4,195,705	\$ 5,185,684	\$ 3,613,083	\$ 4,619,177	\$ 4,835,544
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 426,725	\$ 590,721	\$ 625,883	\$ -	\$ -	\$ 719,743	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	91,590	118,774	116,001	-	-	103,547	-	-
Fund 23 Specific Purpose	11,874	12,957	13,546	-	-	14,263	-	-
Fund 14 Capital Projects	30,647	-	-	-	-	-	-	-
Total	\$ 560,836	\$ 722,452	\$ 755,430	\$ -	\$ -	\$ 837,552	\$ -	\$ -
Enrollment	460	427	480	465	497	497	475	475
School Expenditures Per Pupil	\$ 8,264	\$ 7,782	\$ 7,683	\$ 9,023	\$ 10,434	\$ 7,270	\$ 9,725	\$ 10,180
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				36.90	38.10		39.80	40.30
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				15.76	16.14		17.90	21.64
Total FTE				54.66	56.24		59.70	63.94

MOUNTAIN VIEW ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 202,365	\$ 198,824	\$ 186,209	\$ 187,100	\$ 187,100	\$ 194,670	\$ 194,978	\$ 194,978
<i>Certified</i>	1,097,187	916,387	1,098,176	1,334,363	1,430,361	1,105,494	1,602,764	1,607,524
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	319,811	225,623	306,704	386,804	383,835	338,665	400,722	424,008
Benefits	544,930	476,899	538,198	781,586	811,710	605,939	785,997	811,152
Purchased Services	37,302	21,772	17,197	-	-	45,264	-	-
Supplies and Materials	146,301	133,145	104,478	308,762	606,961	146,464	156,890	156,891
Capital Equipment	8,725	14,832	-	-	-	-	-	-
Other Expenses	1,533	11	368	-	-	24	-	-
Total Expenditures	\$ 2,358,153	\$ 1,995,825	\$ 2,251,330	\$ 2,998,615	\$ 3,419,967	\$ 2,436,520	\$ 3,141,351	\$ 3,194,553
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 175,988	\$ 291,676	\$ 371,261	\$ -	\$ -	\$ 180,550	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	115,116	111,211	168,546	-	-	150,883	-	-
Fund 23 Specific Purpose	1,170	666	666	-	-	666	-	-
Fund 14 Capital Projects	8,632	8,632	-	-	-	-	-	-
Total	\$ 300,906	\$ 412,185	\$ 540,473	\$ -	\$ -	\$ 332,099	\$ -	\$ -
Enrollment	262	226	285	329	291	291	302	302
School Expenditures Per Pupil	\$ 9,001	\$ 8,831	\$ 7,899	\$ 9,114	\$ 11,752	\$ 8,373	\$ 10,402	\$ 10,578
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				21.20	22.20		24.20	24.20
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				13.63	13.00		13.32	14.36
Total FTE				36.83	37.20		39.52	40.56

NORTHEAST ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 170,981	\$ 179,546	\$ 175,740	\$ 187,100	\$ 187,100	\$ 173,427	\$ 194,978	\$ 194,978
<i>Certified</i>	1,077,949	1,072,690	1,185,788	1,610,673	1,433,535	1,164,274	1,736,675	1,741,605
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	220,195	248,254	280,114	268,566	268,565	235,830	284,977	359,665
Benefits	479,966	503,104	540,384	809,217	739,351	540,873	779,627	820,289
Purchased Services	35,425	19,273	31,197	15,000	43,640	45,615	-	-
Supplies and Materials	135,571	86,323	185,767	13,856	332,280	152,492	68,970	68,971
Capital Equipment	-	7,500	-	-	66,058	5,302	-	-
Other Expenses	1,189	145	420	-	-	856	-	-
Total Expenditures	\$ 2,121,275	\$ 2,116,836	\$ 2,399,410	\$ 2,904,412	\$ 3,070,529	\$ 2,318,670	\$ 3,065,227	\$ 3,185,508
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 196,572	\$ 163,096	\$ 253,158	\$ -	\$ -	\$ 160,704	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	153,982	159,121	143,241	-	-	115,026	-	-
Fund 23 Specific Purpose	19,310	7,274	5,149	-	-	10,889	-	-
Fund 14 Capital Projects	-	36,989	26,974	-	-	698	-	-
Total	\$ 369,864	\$ 366,480	\$ 428,522	\$ -	\$ -	\$ 287,317	\$ -	\$ -
Enrollment	288	262	289	346	292	292	323	323
School Expenditures Per Pupil	\$ 7,366	\$ 8,080	\$ 8,302	\$ 8,394	\$ 10,516	\$ 7,941	\$ 9,490	\$ 9,862
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				25.70	23.70		26.20	26.20
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				9.67	9.67		9.61	12.23
Total FTE				37.37	35.37		37.81	40.43

NORTHRIDGE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 181,732	\$ 178,350	\$ 186,921	\$ 187,100	\$ 187,100	\$ 164,234	\$ 194,978	\$ 194,978
<i>Certified</i>	2,494,998	2,302,888	2,516,685	2,575,168	2,579,327	2,232,666	2,770,757	2,778,067
<i>Professional/Technical</i>	-	10,415	-	-	-	540	-	-
<i>Classified</i>	577,855	461,648	547,758	497,625	565,575	454,066	562,329	599,469
Benefits	1,124,297	1,050,383	1,148,519	1,357,841	1,392,531	1,077,761	1,295,638	1,313,342
Purchased Services	71,958	43,788	82,143	-	-	87,523	-	-
Supplies and Materials	207,901	185,099	241,365	35,444	404,761	223,916	5,786	3,840
Capital Equipment	598,930	12,861	-	-	25,678	-	-	-
Other Expenses	3,742	2,044	172	-	-	1,673	-	-
Total Expenditures	\$ 5,261,413	\$ 4,247,475	\$ 4,723,563	\$ 4,653,178	\$ 5,154,972	\$ 4,242,378	\$ 4,829,488	\$ 4,889,696
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 90,444	\$ 158,815	\$ 109,608	\$ -	\$ -	\$ 28,741	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	167,145	163,874	184,961	-	-	204,421	-	-
Fund 23 Specific Purpose	19,831	19,831	21,905	-	-	24,472	-	-
Fund 14 Capital Projects	1,854	3,171	3,171	-	-	-	-	-
Total	\$ 279,274	\$ 345,691	\$ 319,645	\$ -	\$ -	\$ 257,635	\$ -	\$ -
Enrollment	632	605	594	575	566	566	545	545
School Expenditures Per Pupil	\$ 8,325	\$ 7,021	\$ 7,952	\$ 8,092	\$ 9,108	\$ 7,495	\$ 8,861	\$ 8,972
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				40.40	40.40		40.40	40.40
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				19.64	22.34		20.58	21.88
Total FTE				62.04	64.74		62.98	64.28

PINE GROVE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 169,053	\$ 97,299	\$ 101,976	\$ 107,716	\$ 107,716	\$ 99,086	\$ 194,978	\$ 194,978
<i>Certified</i>	2,453,951	2,411,362	2,476,732	2,293,075	2,279,082	2,073,606	2,443,832	2,412,417
<i>Professional/Technical</i>	-	6,249	-	-	-	-	-	-
<i>Classified</i>	494,370	471,020	468,957	462,491	510,544	440,401	484,230	511,254
Benefits	1,081,169	1,057,731	1,025,920	1,184,577	1,199,865	982,997	1,134,843	1,130,067
Purchased Services	56,291	161,281	128,946	-	-	53,756	-	-
Supplies and Materials	147,040	138,918	172,954	13,864	252,633	237,091	133,684	141,016
Capital Equipment	24,837	6,926	936	-	-	398	-	-
Other Expenses	5,384	52	831	-	-	852	-	-
Total Expenditures	\$ 4,432,095	\$ 4,350,837	\$ 4,377,251	\$ 4,061,723	\$ 4,349,840	\$ 3,888,187	\$ 4,391,567	\$ 4,389,732
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 28,338	\$ 88,498	\$ 38,155	\$ -	\$ -	\$ 17,876	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	200,091	121,802	161,999	-	-	136,015	-	-
Fund 23 Specific Purpose	3,855	3,792	4,004	-	-	1,036	-	-
Fund 14 Capital Projects	1,622	1,622	1,622	-	-	1,622	-	-
Total	\$ 233,906	\$ 215,714	\$ 205,780	\$ -	\$ -	\$ 156,549	\$ -	\$ -
Enrollment	552	522	478	480	477	477	475	475
School Expenditures Per Pupil	\$ 8,029	\$ 8,335	\$ 9,157	\$ 8,462	\$ 9,119	\$ 8,151	\$ 9,245	\$ 9,242
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		2.00	2.00
<i>Certified</i>				36.30	38.30		37.20	36.70
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				17.78	18.97		17.27	17.81
Total FTE				55.08	58.27		56.47	56.51

PINE LANE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 181,920	\$ 178,536	\$ 242,272	\$ 266,634	\$ 290,893	\$ 228,378	\$ 279,319	\$ 279,319
<i>Certified</i>	3,288,963	3,276,525	3,424,399	3,916,706	3,862,333	3,381,340	4,758,171	4,760,748
<i>Professional/Technical</i>	-	14,581	-	-	-	-	-	-
<i>Classified</i>	736,343	761,317	852,228	1,051,808	1,107,239	927,987	1,026,460	1,018,015
Benefits	1,394,877	1,412,398	1,533,618	2,187,743	2,212,282	1,623,014	2,200,917	2,207,008
Purchased Services	94,101	81,542	113,714	-	-	167,273	-	-
Supplies and Materials	265,192	339,070	308,704	111,228	461,378	306,893	294,934	279,475
Capital Equipment	4,102	9,272	14,759	-	28,100	146,377	-	-
Other Expenses	6,327	341	1,353	-	-	174	-	-
Total Expenditures	\$ 5,971,826	\$ 6,073,581	\$ 6,491,048	\$ 7,534,119	\$ 7,962,225	\$ 6,781,435	\$ 8,559,801	\$ 8,544,565
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 146,885	\$ 33,299	\$ 73,965	\$ -	\$ -	\$ 52,371	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	188,757	102,068	67,299	-	-	77,922	-	-
Fund 23 Specific Purpose	(1,050)	(1,016)	733	-	-	1,902	-	-
Fund 14 Capital Projects	11,506	11,506	192,070	-	-	19,701	-	-
Total	\$ 346,098	\$ 145,857	\$ 334,067	\$ -	\$ -	\$ 151,896	\$ -	\$ -
Enrollment	711	670	723	735	736	736	735	735
School Expenditures Per Pupil	\$ 8,399	\$ 9,065	\$ 8,978	\$ 10,251	\$ 10,818	\$ 9,214	\$ 11,646	\$ 11,625
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				3.00	3.00		3.00	3.00
<i>Certified</i>				61.25	63.90		70.11	70.04
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				38.90	40.65		34.26	35.02
Total FTE				103.15	107.55		107.37	108.06

PIONEER ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 178,650	\$ 181,142	\$ 174,462	\$ 187,343	\$ 187,343	\$ 184,895	\$ 194,893	\$ 194,893
<i>Certified</i>	2,097,164	1,883,488	1,939,007	2,139,366	2,141,241	1,837,870	2,588,091	2,582,687
<i>Professional/Technical</i>	-	1,488	-	-	-	-	-	-
<i>Classified</i>	544,577	473,406	507,269	528,963	622,822	514,485	649,359	680,750
Benefits	980,939	879,632	911,329	1,120,343	1,170,813	933,256	1,217,281	1,230,742
Purchased Services	57,209	43,365	61,671	-	-	55,112	-	-
Supplies and Materials	166,355	166,635	167,068	107,645	202,976	164,107	122,211	131,007
Capital Equipment	27,264	29,287	5,760	-	-	2,859	-	-
Other Expenses	1,376	106	811	-	-	1,338	-	-
Total Expenditures	\$ 4,053,533	\$ 3,658,548	\$ 3,767,378	\$ 4,083,660	\$ 4,325,195	\$ 3,693,922	\$ 4,771,835	\$ 4,820,079
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 103,005	\$ 63,629	\$ 889	\$ -	\$ -	\$ 55,276	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	88,669	46,440	11,623	-	-	12,328	-	-
Fund 23 Specific Purpose	7,213	4,692	11,109	-	-	16,878	-	-
Fund 14 Capital Projects	24,096	9,257	32,794	-	-	32,794	-	-
Total	\$ 222,983	\$ 124,018	\$ 56,415	\$ -	\$ -	\$ 117,276	\$ -	\$ -
Enrollment	407	377	374	365	374	374	372	372
School Expenditures Per Pupil	\$ 9,960	\$ 9,704	\$ 10,073	\$ 11,188	\$ 11,565	\$ 9,877	\$ 12,828	\$ 12,957
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				33.51	34.51		37.50	37.50
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				18.54	22.46		21.93	23.25
Total FTE				54.05	58.97		61.43	62.75

PRAIRIE CROSSING ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 188,960	\$ 185,522	\$ 194,438	\$ 187,100	\$ 187,100	\$ 188,929	\$ 194,978	\$ 194,978
<i>Certified</i>	2,687,883	2,859,084	2,905,550	2,972,207	2,943,038	2,484,611	3,108,591	3,116,583
<i>Professional/Technical</i>	-	16,664	-	-	-	-	-	-
<i>Classified</i>	405,878	347,419	364,643	322,340	321,992	261,911	346,025	346,025
Benefits	1,066,482	1,153,317	1,169,529	1,400,113	1,378,828	1,049,734	1,305,858	1,307,683
Purchased Services	53,310	53,800	75,192	-	-	101,144	1,590	1,590
Supplies and Materials	171,301	181,625	247,440	269,234	472,625	268,226	323,687	323,687
Capital Equipment	37,183	19,909	13,187	-	52,028	1,493	-	-
Other Expenses	2,122	770	1,462	-	-	998	-	-
Total Expenditures	\$ 4,613,119	\$ 4,818,109	\$ 4,971,440	\$ 5,150,994	\$ 5,355,611	\$ 4,357,047	\$ 5,280,729	\$ 5,290,546
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 34,972	\$ 19,303	\$ 139,235	\$ -	\$ -	\$ 159,791	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	242,968	184,330	231,389	-	-	196,786	-	-
Fund 23 Specific Purpose	9,718	9,841	9,841	-	-	9,841	-	-
Fund 14 Capital Projects	8,582	8,582	(10,420)	-	-	-	-	-
Total	\$ 296,240	\$ 222,056	\$ 370,045	\$ -	\$ -	\$ 366,418	\$ -	\$ -
Enrollment	666	673	699	719	679	679	689	689
School Expenditures Per Pupil	\$ 6,927	\$ 7,159	\$ 7,112	\$ 7,164	\$ 7,887	\$ 6,417	\$ 7,664	\$ 7,679
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				46.40	47.21		47.18	47.18
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				13.50	13.33		12.87	12.87
Total FTE				61.90	62.54		62.05	62.05

REDSTONE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 208,994	\$ 205,402	\$ 215,274	\$ 187,100	\$ 187,100	\$ 201,352	\$ 194,978	\$ 194,978
<i>Certified</i>	1,950,256	1,857,712	1,886,421	1,801,459	1,796,343	1,677,595	2,049,244	2,051,011
<i>Professional/Technical</i>	-	10,415	-	-	-	-	-	-
<i>Classified</i>	381,204	338,644	435,028	405,179	461,144	425,013	536,108	627,197
Benefits	824,726	803,829	832,650	985,055	1,009,262	770,913	1,010,169	1,065,082
Purchased Services	58,075	31,754	71,719	-	-	81,912	-	-
Supplies and Materials	148,703	174,681	135,883	64,215	521,446	163,220	73,149	98,035
Capital Equipment	-	49,499	30,286	-	-	-	-	-
Other Expenses	49,951	18,292	6,837	-	-	6,171	-	-
Total Expenditures	\$ 3,621,909	\$ 3,490,229	\$ 3,614,097	\$ 3,443,008	\$ 3,975,295	\$ 3,326,177	\$ 3,863,648	\$ 4,036,303
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 13,121	\$ 6,000	\$ 13,536	\$ -	\$ -	\$ 76,944	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	522,904	413,944	341,632	-	-	363,273	-	-
Fund 23 Specific Purpose	13,661	11,503	13,862	-	-	22,492	-	-
Fund 14 Capital Projects	25,280	15,143	-	-	-	-	-	-
Total	\$ 574,966	\$ 446,590	\$ 369,030	\$ -	\$ -	\$ 462,709	\$ -	\$ -
Enrollment	459	426	390	383	389	389	390	390
School Expenditures Per Pupil	\$ 7,891	\$ 8,193	\$ 9,267	\$ 8,990	\$ 10,219	\$ 8,551	\$ 9,907	\$ 10,349
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				28.40	29.40		30.90	30.90
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				15.76	18.04		18.38	21.74
Total FTE				46.16	49.44		51.28	54.64

RENAISSANCE EXPEDITIONARY LEARNING OUTWARD BOUND SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 127,767	\$ 87,133	\$ 96,200	\$ 187,100	\$ 187,100	\$ 160,692	\$ 194,978	\$ 194,978
<i>Certified</i>	1,616,734	1,414,687	1,424,092	1,729,838	1,749,444	1,322,376	1,876,461	1,882,071
<i>Professional/Technical</i>	-	4,166	-	-	-	-	-	-
<i>Classified</i>	343,774	244,151	269,203	236,262	231,154	223,350	275,274	273,410
Benefits	715,058	614,216	634,312	843,587	853,571	642,764	839,407	840,250
Purchased Services	159,776	59,255	169,686	6,917	5,192	156,101	5,146	5,146
Supplies and Materials	122,467	116,160	150,159	42,129	347,406	136,015	26,330	34,929
Capital Equipment	14,214	5,349	9,744	-	-	-	-	-
Other Expenses	3,394	17	4,073	-	-	1,184	75,061	70,962
Total Expenditures	\$ 3,103,183	\$ 2,545,133	\$ 2,757,469	\$ 3,045,833	\$ 3,373,867	\$ 2,642,481	\$ 3,292,657	\$ 3,301,746

Carry Over Awarded Into Subsequent Year									
Fund 10 Student Based Budget	\$ 86,242	\$ 44,981	\$ 107,319	\$ -	\$ -	\$ 128,728	\$ -	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	216,053	211,441	200,873	-	-	49,433	-	-	-
Fund 23 Specific Purpose	-	-	612	-	-	(951)	-	-	-
Fund 14 Capital Projects	(170)	1,900	1,900	-	-	1,900	-	-	-
Total	\$ 302,125	\$ 258,322	\$ 310,704	\$ -	\$ -	\$ 179,111	\$ -	\$ -	\$ -

Enrollment	395	368	389	389	381	381	382	382
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School Expenditures Per Pupil	\$ 7,856	\$ 6,916	\$ 7,089	\$ 7,830	\$ 8,855	\$ 6,936	\$ 8,620	\$ 8,643
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	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	2.00	2.00	2.00	2.00
<i>Certified</i>	27.40	27.73	28.00	28.00
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	8.48	8.30	9.18	9.24
Total FTE	37.88	38.03	39.18	39.24

ROCK RIDGE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 198,511	\$ 195,000	\$ 204,372	\$ 187,100	\$ 187,100	\$ 191,146	\$ 194,978	\$ 194,978
<i>Certified</i>	2,342,075	2,140,244	2,218,181	2,321,653	2,343,469	1,995,252	2,499,755	2,568,305
<i>Professional/Technical</i>	-	1,984	-	-	-	-	-	-
<i>Classified</i>	505,530	462,445	494,685	554,602	555,416	484,523	594,647	529,491
Benefits	1,068,764	1,007,515	1,032,831	1,278,458	1,288,469	988,065	1,210,604	1,193,056
Purchased Services	53,620	41,744	44,914	7,119	13,019	60,238	12,938	13,438
Supplies and Materials	155,225	113,827	134,235	13,053	193,226	150,038	169,323	50,423
Capital Equipment	5,883	17,889	-	-	49,083	14,063	-	-
Other Expenses	10,693	8,742	8,567	13,000	8,600	12,861	8,600	12,100
Total Expenditures	\$ 4,340,303	\$ 3,989,390	\$ 4,137,785	\$ 4,374,985	\$ 4,638,382	\$ 3,896,186	\$ 4,690,845	\$ 4,561,791
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 53,732	\$ 1,489	\$ 1,531	\$ -	\$ -	\$ 50,677	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	139,105	138,882	101,477	-	-	57,264	-	-
Fund 23 Specific Purpose	(3,993)	(3,765)	(1,692)	-	-	5,921	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 188,844	\$ 136,606	\$ 101,316	\$ -	\$ -	\$ 113,862	\$ -	\$ -
Enrollment	477	395	413	418	428	428	447	447
School Expenditures Per Pupil	\$ 9,099	\$ 10,100	\$ 10,019	\$ 10,466	\$ 10,837	\$ 9,103	\$ 10,494	\$ 10,205
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				36.60	37.90		37.50	38.50
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				20.53	20.98		20.53	18.29
Total FTE				59.13	60.88		60.03	58.79

ROXBOROUGH INTERMEDIATE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 188,928	\$ 185,490	\$ 194,405	\$ 187,100	\$ 187,100	\$ 188,600	\$ 194,978	\$ 194,978
<i>Certified</i>	1,541,783	1,469,002	1,739,429	1,796,753	1,848,040	1,710,758	2,188,627	2,195,087
<i>Professional/Technical</i>	-	6,249	-	-	-	-	-	-
<i>Classified</i>	324,606	274,220	293,463	294,507	334,011	243,473	325,180	332,209
Benefits	704,016	671,254	761,982	915,683	959,325	773,656	972,069	975,199
Purchased Services	41,608	54,878	88,043	-	-	81,044	-	-
Supplies and Materials	108,385	100,239	125,721	100,047	235,222	151,023	215,274	215,274
Capital Equipment	-	1,822	5,400	-	500	500	-	-
Other Expenses	12,700	4,356	11,365	35,000	35,000	5,442	-	-
Total Expenditures	\$ 2,922,027	\$ 2,767,510	\$ 3,219,808	\$ 3,329,090	\$ 3,599,198	\$ 3,154,496	\$ 3,896,128	\$ 3,912,747
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ -	\$ 81,386	\$ 83,926	\$ -	\$ -	\$ 120,430	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	(4,679)	5,015	51,633	-	-	64,477	-	-
Fund 23 Specific Purpose	9,045	9,045	2,274	-	-	1,810	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 4,366	\$ 95,446	\$ 137,833	\$ -	\$ -	\$ 186,716	\$ -	\$ -
Enrollment	392	379	408	420	419	419	440	440
School Expenditures Per Pupil	\$ 7,454	\$ 7,302	\$ 7,892	\$ 7,926	\$ 8,590	\$ 7,529	\$ 8,855	\$ 8,893
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				28.80	30.50		33.02	33.02
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				10.87	12.21		11.25	11.49
Total FTE				41.67	44.71		46.27	46.51

ROXBOROUGH PRIMARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 118,664	\$ 116,759	\$ 122,371	\$ 107,716	\$ 107,716	\$ 113,554	\$ 110,425	\$ 110,425
<i>Certified</i>	1,421,795	1,352,983	1,413,005	1,597,262	1,576,096	1,366,224	1,671,124	1,681,205
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	331,567	285,399	323,932	312,274	323,107	352,119	337,973	340,287
Benefits	633,264	603,394	591,393	763,293	762,273	625,019	733,595	744,032
Purchased Services	59,524	64,440	77,662	-	5,000	37,412	6,000	6,000
Supplies and Materials	105,412	121,384	140,042	18,181	127,234	150,796	102,314	92,338
Capital Equipment	8,646	7,023	1,295	-	13,318	64,109	-	-
Other Expenses	6,710	5,042	3,730	8,009	3,799	4,560	3,123	3,123
Total Expenditures	\$ 2,685,582	\$ 2,556,425	\$ 2,673,430	\$ 2,806,735	\$ 2,918,543	\$ 2,713,793	\$ 2,964,554	\$ 2,977,410
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 45,056	\$ 59,868	\$ 115,360	\$ -	\$ -	\$ 17,195	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	51,281	25,057	28,697	-	-	26,995	-	-
Fund 23 Specific Purpose	-	-	-	-	-	65	-	-
Fund 14 Capital Projects	152	152	152	-	-	152	-	-
Total	\$ 96,489	\$ 85,077	\$ 144,209	\$ -	\$ -	\$ 44,406	\$ -	\$ -
Enrollment	308	286	311	328	307	307	310	310
School Expenditures Per Pupil	\$ 8,719	\$ 8,939	\$ 8,596	\$ 8,557	\$ 9,507	\$ 8,840	\$ 9,563	\$ 9,605
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				26.78	26.48		25.26	25.34
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				11.36	10.48		11.36	11.54
Total FTE				39.14	37.96		37.62	37.88

SADDLE RANCH ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 208,857	\$ 156,628	\$ 182,948	\$ 171,223	\$ 171,223	\$ 171,400	\$ 178,067	\$ 178,067
Certified	1,811,543	1,657,865	1,648,605	1,648,229	1,637,921	1,510,146	1,887,213	1,892,652
Professional/Technical	-	6,249	-	-	-	-	-	-
Classified	353,809	290,490	300,476	270,583	334,589	275,511	337,532	316,716
Benefits	812,601	719,175	720,481	809,836	855,591	730,136	833,686	826,486
Purchased Services	48,456	38,014	61,117	-	-	36,395	-	-
Supplies and Materials	126,429	132,605	200,138	-	273,022	175,156	7,403	7,403
Capital Equipment	7,961	6,685	1,392	-	49,395	11,362	-	-
Other Expenses	2,335	268	3,959	-	-	1,112	-	-
Total Expenditures	\$ 3,371,991	\$ 3,007,979	\$ 3,119,116	\$ 2,899,871	\$ 3,321,741	\$ 2,911,217	\$ 3,243,901	\$ 3,221,324
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 182	\$ -	\$ 2,431	\$ -	\$ -	\$ 121,119	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	215,896	209,466	166,255	-	-	166,367	-	-
Fund 23 Specific Purpose	1,390	1,390	1,381	-	-	1,231	-	-
Fund 14 Capital Projects	2,109	2,109	13,471	-	-	2,109	-	-
Total	\$ 219,577	\$ 212,965	\$ 183,538	\$ -	\$ -	\$ 290,826	\$ -	\$ -
Enrollment	414	358	329	311	330	330	329	329
School Expenditures Per Pupil	\$ 8,145	\$ 8,402	\$ 9,481	\$ 9,324	\$ 10,066	\$ 8,822	\$ 9,860	\$ 9,791
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
Administrative				1.80	1.80		1.80	1.80
Certified				25.95	27.80		28.15	28.15
Professional/Technical				0.00	0.00		0.00	0.00
Classified				9.21	11.73		10.96	10.32
Total FTE				36.96	41.33		40.91	40.27

SAGE CANYON ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 177,476	\$ 174,126	\$ 182,495	\$ 187,100	\$ 187,100	\$ 179,211	\$ 194,978	\$ 194,978
<i>Certified</i>	2,809,817	2,537,167	2,479,738	2,652,821	2,552,305	2,163,448	3,058,088	3,029,551
<i>Professional/Technical</i>	-	10,415	-	-	-	-	-	-
<i>Classified</i>	530,664	456,959	405,935	427,946	464,702	377,433	502,895	510,816
Benefits	1,255,687	1,157,900	1,079,263	1,326,787	1,311,813	1,020,807	1,352,887	1,348,372
Purchased Services	83,690	59,954	66,325	-	5,000	75,782	-	-
Supplies and Materials	154,689	137,213	185,997	267,551	266,979	154,674	373,440	433,003
Capital Equipment	7,697	13,401	11,950	-	-	40,775	-	-
Other Expenses	11,162	42	1,154	-	-	2,041	-	-
Total Expenditures	\$ 5,030,882	\$ 4,547,176	\$ 4,412,857	\$ 4,862,205	\$ 4,787,899	\$ 4,014,169	\$ 5,482,288	\$ 5,516,720
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 233,217	\$ 14,129	\$ 790	\$ -	\$ -	\$ 155,094	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	72,749	55,874	19,600	-	-	31,475	-	-
Fund 23 Specific Purpose	(165)	(329)	15	-	-	(469)	-	-
Fund 14 Capital Projects	-	13,000	13,000	-	-	13,000	-	-
Total	\$ 305,801	\$ 82,674	\$ 33,405	\$ -	\$ -	\$ 199,100	\$ -	\$ -
Enrollment	745	552	585	590	570	570	575	575
School Expenditures Per Pupil	\$ 6,753	\$ 8,238	\$ 7,543	\$ 8,241	\$ 8,400	\$ 7,042	\$ 9,534	\$ 9,594
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				42.00	40.70		45.60	45.10
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				16.40	17.94		18.00	18.42
Total FTE				60.40	60.64		65.60	65.52

SAND CREEK ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 155,302	\$ 153,808	\$ 167,649	\$ 186,550	\$ 186,550	\$ 162,917	\$ 194,978	\$ 194,978
<i>Certified</i>	1,915,057	1,745,740	1,855,001	1,880,075	1,902,234	1,595,011	2,044,506	2,050,116
<i>Professional/Technical</i>	-	6,249	-	-	-	-	-	-
<i>Classified</i>	384,809	249,694	282,442	346,847	332,982	292,943	363,764	411,691
Benefits	863,224	764,862	770,705	975,288	981,959	718,447	932,468	959,753
Purchased Services	38,778	26,054	52,991	-	-	40,889	-	-
Supplies and Materials	123,200	105,089	122,845	31,014	164,857	119,386	29,445	29,061
Capital Equipment	3,216	1,560	164	-	76,575	38,825	-	-
Other Expenses	1,925	4,355	445	-	-	1,982	-	-
Total Expenditures	\$ 3,485,510	\$ 3,057,410	\$ 3,252,243	\$ 3,419,774	\$ 3,645,157	\$ 2,970,402	\$ 3,565,161	\$ 3,645,599
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 30,057	\$ 5,121	\$ 31,488	\$ -	\$ -	\$ 24,720	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	152,298	149,388	151,844	-	-	61,368	-	-
Fund 23 Specific Purpose	17,823	17,334	18,722	-	-	20,819	-	-
Fund 14 Capital Projects	4,228	4,228	4,228	-	-	-	-	-
Total	\$ 204,406	\$ 176,071	\$ 206,282	\$ -	\$ -	\$ 106,907	\$ -	\$ -
Enrollment	388	358	342	329	325	325	296	296
School Expenditures Per Pupil	\$ 8,983	\$ 8,540	\$ 9,509	\$ 10,394	\$ 11,216	\$ 9,140	\$ 12,044	\$ 12,316
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				29.90	30.10		30.50	30.50
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				13.00	11.99		12.24	13.91
Total FTE				44.90	44.09		44.74	46.41

SEDALIA ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 201,076	\$ 98,730	\$ 103,475	\$ 107,716	\$ 107,716	\$ 100,543	\$ 110,425	\$ 110,425
<i>Certified</i>	1,646,508	1,529,969	1,598,170	1,538,418	1,659,976	1,439,911	1,580,423	1,648,235
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	340,967	337,970	271,360	286,493	308,300	229,897	332,748	376,371
Benefits	753,267	667,174	628,140	782,626	806,425	604,592	715,699	756,543
Purchased Services	18,488	16,253	23,756	-	24,400	28,771	2,000	2,000
Supplies and Materials	78,737	102,907	75,421	-	264,395	75,471	176,252	47,604
Capital Equipment	2,250	-	3,560	-	-	20,236	-	-
Other Expenses	1,647	1,322	3,640	-	2,000	255	-	-
Total Expenditures	\$ 3,042,941	\$ 2,754,324	\$ 2,707,522	\$ 2,715,253	\$ 3,173,212	\$ 2,499,677	\$ 2,917,547	\$ 2,941,178
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 143,542	\$ 120,028	\$ 160,799	\$ -	\$ -	\$ 151,927	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	49,063	52,191	53,929	-	-	51,257	-	-
Fund 23 Specific Purpose	30	30	30	-	-	30	-	-
Fund 14 Capital Projects	(743)	(743)	-	-	-	-	-	-
Total	\$ 191,892	\$ 171,506	\$ 214,758	\$ -	\$ -	\$ 203,214	\$ -	\$ -
Enrollment	237	201	190	186	189	189	175	175
School Expenditures Per Pupil	\$ 12,839	\$ 13,703	\$ 14,250	\$ 14,598	\$ 16,789	\$ 13,226	\$ 16,672	\$ 16,807
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				24.40	26.40		23.59	24.60
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				9.92	11.30		11.86	12.34
Total FTE				35.32	38.70		36.45	37.94

SOARING HAWK ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 184,182	\$ 187,505	\$ 196,517	\$ 186,551	\$ 186,551	\$ 164,993	\$ 194,978	\$ 194,978
<i>Certified</i>	2,398,176	2,346,058	2,293,892	2,269,061	2,269,072	2,136,586	2,619,693	2,591,432
<i>Professional/Technical</i>	-	1,984	-	-	-	-	-	-
<i>Classified</i>	595,457	523,894	488,166	445,060	554,254	436,709	585,240	595,472
Benefits	1,101,176	1,057,209	988,180	1,174,027	1,251,764	983,408	1,228,512	1,220,755
Purchased Services	99,967	42,280	47,553	-	-	68,223	-	-
Supplies and Materials	165,365	124,092	156,180	139,855	327,745	204,554	173,405	160,758
Capital Equipment	35,417	2,787	20,630	-	52,837	40,217	-	-
Other Expenses	4,107	49	121	-	-	1,529	-	-
Total Expenditures	\$ 4,583,847	\$ 4,285,858	\$ 4,191,238	\$ 4,214,554	\$ 4,642,223	\$ 4,036,218	\$ 4,801,828	\$ 4,763,395
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 142,471	\$ 80,272	\$ 100,667	\$ -	\$ -	\$ 159,435	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	76,856	74,609	78,375	-	-	51,840	-	-
Fund 23 Specific Purpose	5,856	5,856	5,200	-	-	6,783	-	-
Fund 14 Capital Projects	3,432	3,432	44,062	-	-	3,432	-	-
Total	\$ 228,615	\$ 164,169	\$ 228,304	\$ -	\$ -	\$ 221,490	\$ -	\$ -
Enrollment	545	475	435	424	426	426	415	415
School Expenditures Per Pupil	\$ 8,411	\$ 9,023	\$ 9,635	\$ 9,940	\$ 10,897	\$ 9,475	\$ 11,571	\$ 11,478
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				35.40	35.40		38.60	38.10
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				16.25	19.91		20.16	20.12
Total FTE				53.65	57.31		60.76	60.22

SOUTH RIDGE ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 185,961	\$ 182,546	\$ 150,678	\$ 187,100	\$ 187,100	\$ 151,932	\$ 178,067	\$ 194,978
<i>Certified</i>	2,597,850	2,447,517	2,306,888	2,491,826	2,498,412	2,025,704	2,571,414	2,580,844
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	532,106	426,197	389,546	525,449	513,256	352,258	528,909	543,133
Benefits	1,129,361	1,017,390	959,355	1,335,425	1,311,416	886,515	1,204,453	1,213,937
Purchased Services	62,631	34,658	52,997	4,670	4,679	53,381	5,000	5,000
Supplies and Materials	155,695	107,227	146,620	56,235	599,137	198,910	196,557	172,646
Capital Equipment	4,093	-	21,451	-	-	-	-	-
Other Expenses	12,419	9,446	12,309	8,000	8,000	9,597	9,000	9,000
Total Expenditures	\$ 4,680,117	\$ 4,224,982	\$ 4,039,843	\$ 4,608,705	\$ 5,122,000	\$ 3,678,298	\$ 4,693,400	\$ 4,719,538
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 235,940	\$ 85,976	\$ 310,031	\$ -	\$ -	\$ 443,142	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	42,857	47,708	50,878	-	-	52,528	-	-
Fund 23 Specific Purpose	(118)	(565)	804	-	-	3,163	-	-
Fund 14 Capital Projects	(65)	(65)	-	-	-	-	-	-
Total	\$ 278,614	\$ 133,054	\$ 361,713	\$ -	\$ -	\$ 498,833	\$ -	\$ -
Enrollment	565	418	441	431	411	411	400	400
School Expenditures Per Pupil	\$ 8,283	\$ 10,108	\$ 9,161	\$ 10,693	\$ 12,462	\$ 8,950	\$ 11,734	\$ 11,799
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		1.80	2.00
<i>Certified</i>				39.20	39.79		38.50	38.50
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				19.00	19.37		17.68	18.16
Total FTE				60.20	61.16		57.98	58.66

STONE MOUNTAIN ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 174,966	\$ 171,635	\$ 179,884	\$ 187,100	\$ 187,100	\$ 175,412	\$ 194,978	\$ 194,978
<i>Certified</i>	2,669,640	2,561,303	2,251,879	2,248,483	2,248,004	1,941,742	2,390,464	2,396,928
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	405,074	324,253	338,523	285,967	265,804	254,942	260,796	251,902
Benefits	1,082,626	995,865	884,162	1,052,228	1,057,015	829,775	996,991	996,459
Purchased Services	48,505	28,087	58,159	-	-	44,748	-	-
Supplies and Materials	138,562	200,702	148,764	35,752	163,195	151,326	25,257	25,257
Capital Equipment	15,637	1,605	66	-	-	552	-	-
Other Expenses	3,318	29	1,008	-	-	1,382	-	-
Total Expenditures	\$ 4,538,328	\$ 4,283,478	\$ 3,862,446	\$ 3,809,530	\$ 3,921,118	\$ 3,399,880	\$ 3,868,486	\$ 3,865,524
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 265,003	\$ 4,922	\$ 384	\$ -	\$ -	\$ 4,170	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	127,332	68,475	102,822	-	-	155,437	-	-
Fund 23 Specific Purpose	53	53	2,184	-	-	3,085	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 392,388	\$ 73,450	\$ 105,390	\$ -	\$ -	\$ 162,691	\$ -	\$ -
Enrollment	651	597	554	507	500	500	467	467
School Expenditures Per Pupil	\$ 6,971	\$ 7,175	\$ 6,972	\$ 7,514	\$ 7,842	\$ 6,800	\$ 8,284	\$ 8,277
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				36.40	35.80		36.90	36.90
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				10.62	9.71		8.67	8.41
Total FTE				49.02	47.51		47.57	47.31

SUMMIT VIEW ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 184,922	\$ 181,515	\$ 190,239	\$ 147,408	\$ 169,169	\$ 165,425	\$ 194,978	\$ 194,978
<i>Certified</i>	2,217,185	2,207,487	2,190,950	1,966,773	1,909,724	1,721,083	1,929,442	1,934,372
<i>Professional/Technical</i>	-	8,332	-	-	-	-	-	-
<i>Classified</i>	401,007	308,872	357,629	344,936	366,965	312,028	392,912	444,768
Benefits	1,012,341	984,463	1,000,679	1,010,007	1,011,595	915,898	919,858	947,851
Purchased Services	86,003	35,250	70,077	-	-	72,963	-	-
Supplies and Materials	96,472	87,758	127,790	15,277	73,320	135,279	40,650	35,846
Capital Equipment	9,864	14,736	15,835	-	-	-	-	-
Other Expenses	3,172	145	878	-	-	297	-	-
Total Expenditures	\$ 4,010,966	\$ 3,828,558	\$ 3,954,077	\$ 3,484,401	\$ 3,530,773	\$ 3,322,973	\$ 3,477,840	\$ 3,557,815
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 10,930	\$ -	\$ 756	\$ -	\$ -	\$ 3,958	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	119,942	118,587	18,902	-	-	80,342	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	623	623	623	-	-	623	-	-
Total	\$ 131,495	\$ 119,210	\$ 20,281	\$ -	\$ -	\$ 84,923	\$ -	\$ -
Enrollment	502	461	434	409	407	407	355	355
School Expenditures Per Pupil	\$ 7,990	\$ 8,305	\$ 9,111	\$ 8,519	\$ 8,675	\$ 8,165	\$ 9,797	\$ 10,022
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.50	2.00		2.00	2.00
<i>Certified</i>				31.10	30.00		29.00	29.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				13.06	13.79		13.54	15.21
Total FTE				45.66	45.79		44.54	46.21

TIMBER TRAIL ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 124,911	\$ 122,958	\$ 128,867	\$ 107,716	\$ 107,716	\$ 116,063	\$ 110,425	\$ 110,425
<i>Certified</i>	1,448,271	1,425,961	1,517,768	1,515,578	1,597,711	1,514,250	1,850,047	1,863,904
<i>Professional/Technical</i>	-	5,158	-	-	-	428	-	-
<i>Classified</i>	359,775	294,619	331,774	346,792	383,999	339,032	422,062	441,788
Benefits	635,063	582,779	604,400	795,997	853,447	662,416	847,390	862,468
Purchased Services	34,494	31,490	42,621	-	-	51,844	-	-
Supplies and Materials	115,745	134,734	167,996	181,887	734,968	234,635	215,187	208,500
Capital Equipment	24,127	6,494	-	-	19,775	5,753	-	-
Other Expenses	1,794	22	59	-	-	614	-	-
Total Expenditures	\$ 2,744,181	\$ 2,604,213	\$ 2,793,486	\$ 2,947,970	\$ 3,697,616	\$ 2,925,034	\$ 3,445,111	\$ 3,487,085
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 218,263	\$ 227,845	\$ 256,417	\$ -	\$ -	\$ 221,723	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	357,170	381,761	422,707	-	-	281,352	-	-
Fund 23 Specific Purpose	5,282	5,282	4,029	-	-	1,915	-	-
Fund 14 Capital Projects	14,115	10,904	310	-	-	310	-	-
Total	\$ 594,830	\$ 625,792	\$ 683,463	\$ -	\$ -	\$ 505,301	\$ -	\$ -
Enrollment	328	289	329	335	338	338	370	370
School Expenditures Per Pupil	\$ 8,366	\$ 9,011	\$ 8,491	\$ 8,800	\$ 10,940	\$ 8,654	\$ 9,311	\$ 9,425
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				23.90	25.20		27.75	28.20
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				12.80	15.76		13.98	14.90
Total FTE				37.70	41.96		42.73	44.10

TRAILBLAZER ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 191,447	\$ 200,577	\$ 190,004	\$ 186,545	\$ 186,545	\$ 148,918	\$ 194,978	\$ 194,978
<i>Certified</i>	1,717,661	1,650,655	1,593,425	1,602,830	1,672,180	1,400,608	1,852,456	1,826,255
<i>Professional/Technical</i>	-	1,984	-	-	-	-	-	-
<i>Classified</i>	478,660	366,774	358,330	448,782	364,765	361,952	498,473	541,813
Benefits	848,539	789,309	736,589	929,565	912,217	719,131	929,913	941,293
Purchased Services	53,546	27,881	41,403	-	-	47,549	-	-
Supplies and Materials	95,335	92,488	120,954	36,290	199,697	140,525	77,627	99,887
Capital Equipment	1,807	1,286	2,887	-	-	6,542	-	-
Other Expenses	3,507	347	39	-	-	239	-	-
Total Expenditures	\$ 3,390,501	\$ 3,131,302	\$ 3,043,631	\$ 3,204,012	\$ 3,335,404	\$ 2,825,466	\$ 3,553,447	\$ 3,604,226
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 22,408	\$ -	\$ 2,529	\$ -	\$ -	\$ 73,991	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	43,197	62,750	90,768	-	-	54,076	-	-
Fund 23 Specific Purpose	2,010	3,874	4,010	-	-	3,967	-	-
Fund 14 Capital Projects	8,260	4,857	4,857	-	-	4,857	-	-
Total	\$ 75,875	\$ 71,481	\$ 102,164	\$ -	\$ -	\$ 136,891	\$ -	\$ -
Enrollment	384	331	293	282	288	288	295	295
School Expenditures Per Pupil	\$ 8,829	\$ 9,460	\$ 10,388	\$ 11,362	\$ 11,581	\$ 9,811	\$ 12,046	\$ 12,218
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				25.20	27.20		27.00	26.50
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				16.51	13.49		16.63	18.17
Total FTE				43.71	42.69		45.63	46.67

WILDCAT MOUNTAIN ELEMENTARY SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 188,918	\$ 185,480	\$ 194,394	\$ 187,342	\$ 187,342	\$ 195,822	\$ 194,978	\$ 194,978
<i>Certified</i>	2,195,861	2,213,949	2,282,181	2,229,683	2,109,792	1,997,468	2,370,249	2,377,218
<i>Professional/Technical</i>	-	10,415	120	-	-	-	-	-
<i>Classified</i>	475,618	429,025	408,308	413,406	434,571	378,091	435,133	441,725
Benefits	930,579	933,873	948,176	1,138,770	1,106,156	908,569	1,069,036	1,068,519
Purchased Services	60,887	30,676	71,538	-	-	91,139	-	-
Supplies and Materials	122,801	126,947	143,760	16,381	202,989	199,923	-	-
Capital Equipment	3,685	24,405	-	-	-	-	-	-
Other Expenses	3,003	165	1,636	-	-	251	-	-
Total Expenditures	\$ 3,981,350	\$ 3,954,936	\$ 4,050,112	\$ 3,985,582	\$ 4,040,850	\$ 3,771,262	\$ 4,069,396	\$ 4,082,440
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 95,750	\$ 431	\$ 2,078	\$ -	\$ -	\$ 24,167	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	207,920	202,897	87,431	-	-	42,697	-	-
Fund 23 Specific Purpose	2,059	2,078	3,880	-	-	5,220	-	-
Fund 14 Capital Projects	20,952	13,393	5,973	-	-	5,973	-	-
Total	\$ 326,681	\$ 218,799	\$ 99,362	\$ -	\$ -	\$ 78,058	\$ -	\$ -
Enrollment	499	447	442	435	411	411	385	385
School Expenditures Per Pupil	\$ 7,979	\$ 8,848	\$ 9,163	\$ 9,162	\$ 9,832	\$ 9,176	\$ 10,570	\$ 10,604
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				2.00	2.00		2.00	2.00
<i>Certified</i>				35.78	33.65		36.01	36.01
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				15.68	16.43		15.37	15.47
Total FTE				53.46	52.08		53.38	53.48

ELEMENTARY SCHOOL SUMMARY

School	Salaries	Benefits	Capital				Other Expense	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil
			Purchased Services	Supplies and Materials	Equipment and Projects					
Acres Green Elementary	\$ 2,890,644	\$ 1,043,942	\$ 5,000	\$ 109,597	\$ -	\$ -	\$ 4,049,183	333	\$ 12,160	
Arrowwood Elementary	\$ 2,603,937	\$ 931,963	\$ -	\$ 154,874	\$ -	\$ -	\$ 3,690,774	343	\$ 10,760	
Bear Canyon Elementary	\$ 2,320,157	\$ 851,637	\$ -	\$ 112,183	\$ -	\$ -	\$ 3,283,977	353	\$ 9,303	
Buffalo Ridge Elementary	\$ 3,080,093	\$ 1,106,594	\$ -	\$ 366,735	\$ -	\$ -	\$ 4,553,422	497	\$ 9,162	
Castle Rock Elementary	\$ 3,473,457	\$ 1,257,197	\$ -	\$ 207,169	\$ -	\$ -	\$ 4,937,823	431	\$ 11,457	
Cherokee Trail Elementary	\$ 3,823,724	\$ 1,372,394	\$ -	\$ 7,347	\$ -	\$ -	\$ 5,203,465	495	\$ 10,512	
Cherry Valley Elementary	\$ 467,571	\$ 149,338	\$ -	\$ 19,848	\$ -	\$ -	\$ 636,757	40	\$ 15,919	
Clear Sky Elementary	\$ 4,042,305	\$ 1,471,322	\$ 13,000	\$ 182,748	\$ -	\$ -	\$ 5,709,375	611	\$ 9,344	
Copper Mesa Elementary	\$ 2,238,066	\$ 810,494	\$ -	\$ 17,436	\$ -	\$ -	\$ 3,065,996	282	\$ 10,872	
Cougar Run Elementary	\$ 2,554,290	\$ 975,486	\$ -	\$ 109,000	\$ -	\$ -	\$ 3,638,776	343	\$ 10,609	
Coyote Creek Elementary	\$ 3,062,149	\$ 1,065,287	\$ -	\$ 141,758	\$ -	\$ -	\$ 4,269,194	479	\$ 8,913	
Eagle Ridge Elementary	\$ 4,231,659	\$ 1,548,322	\$ -	\$ 206,942	\$ 15,000	\$ 5,000	\$ 6,006,923	577	\$ 10,411	
Eldorado Elementary	\$ 2,878,751	\$ 999,576	\$ -	\$ 80,742	\$ -	\$ -	\$ 3,959,069	350	\$ 11,312	
Flagstone Elementary	\$ 2,992,214	\$ 1,078,880	\$ -	\$ 145,204	\$ -	\$ -	\$ 4,216,298	435	\$ 9,693	
Fox Creek Elementary	\$ 2,854,031	\$ 1,027,581	\$ 20,000	\$ 92,100	\$ -	\$ -	\$ 3,993,712	424	\$ 9,419	
Franktown Elementary	\$ 2,483,449	\$ 904,244	\$ 12,500	\$ 55,200	\$ -	\$ 2,924	\$ 3,458,317	337	\$ 10,262	
Frontier Valley Elementary	\$ 2,491,442	\$ 910,122	\$ -	\$ 45,009	\$ -	\$ -	\$ 3,446,573	340	\$ 10,137	
Gold Rush Elementary	\$ 3,795,981	\$ 1,391,091	\$ -	\$ 245,269	\$ 75,000	\$ -	\$ 5,507,341	625	\$ 8,812	
Heritage Elementary	\$ 2,521,141	\$ 905,808	\$ -	\$ 1,743	\$ -	\$ -	\$ 3,428,692	335	\$ 10,235	
Iron Horse Elementary	\$ 2,701,238	\$ 992,351	\$ -	\$ 21,627	\$ -	\$ -	\$ 3,715,216	359	\$ 10,349	
Larkspur Elementary	\$ 1,518,607	\$ 531,657	\$ -	\$ 135,208	\$ -	\$ -	\$ 2,185,472	200	\$ 10,927	
Legacy Point Elementary	\$ 2,813,866	\$ 988,957	\$ 5,000	\$ 313,099	\$ -	\$ -	\$ 4,120,922	420	\$ 9,812	
Lone Tree Elementary	\$ 2,116,942	\$ 774,536	\$ -	\$ 179,777	\$ -	\$ -	\$ 3,071,255	370	\$ 8,301	
Mammoth Heights Elementary	\$ 4,269,331	\$ 1,557,492	\$ -	\$ 247,409	\$ -	\$ -	\$ 6,074,232	580	\$ 10,473	
Meadow View Elementary	\$ 3,522,568	\$ 1,287,033	\$ -	\$ 25,943	\$ -	\$ -	\$ 4,835,544	475	\$ 10,180	
Mountain View Elementary	\$ 2,226,510	\$ 811,152	\$ -	\$ 156,891	\$ -	\$ -	\$ 3,194,553	302	\$ 10,578	
Northeast Elementary	\$ 2,296,248	\$ 820,289	\$ -	\$ 68,971	\$ -	\$ -	\$ 3,185,508	323	\$ 9,862	
Northridge Elementary	\$ 3,572,514	\$ 1,313,342	\$ -	\$ 3,840	\$ -	\$ -	\$ 4,889,696	545	\$ 8,972	
Pine Grove Elementary	\$ 3,118,649	\$ 1,130,067	\$ -	\$ 141,016	\$ -	\$ -	\$ 4,389,732	475	\$ 9,242	
Pine Lane Primary Elementary	\$ 6,058,082	\$ 2,207,008	\$ -	\$ 279,475	\$ -	\$ -	\$ 8,544,565	735	\$ 11,625	
Pioneer Elementary	\$ 3,458,330	\$ 1,230,742	\$ -	\$ 131,007	\$ -	\$ -	\$ 4,820,079	372	\$ 12,957	
Prairie Crossing Elementary	\$ 3,657,586	\$ 1,307,683	\$ 1,590	\$ 323,687	\$ -	\$ -	\$ 5,290,546	689	\$ 7,679	
Redstone Elementary	\$ 2,873,186	\$ 1,065,082	\$ -	\$ 98,035	\$ -	\$ -	\$ 4,036,303	390	\$ 10,349	
Renaissance Elementary Magnet	\$ 2,350,459	\$ 840,250	\$ 5,146	\$ 34,929	\$ -	\$ 70,962	\$ 3,301,746	382	\$ 8,643	
Rock Ridge Elementary	\$ 3,292,774	\$ 1,193,056	\$ 13,438	\$ 50,423	\$ -	\$ 12,100	\$ 4,561,791	447	\$ 10,205	
Roxborough Intermediate Elementary	\$ 2,722,274	\$ 975,199	\$ -	\$ 215,274	\$ -	\$ -	\$ 3,912,747	440	\$ 8,893	
Roxborough Primary Elementary	\$ 2,131,917	\$ 744,032	\$ 6,000	\$ 92,338	\$ -	\$ 3,123	\$ 2,977,410	310	\$ 9,605	
Saddle Ranch Elementary	\$ 2,387,435	\$ 826,486	\$ -	\$ 7,403	\$ -	\$ -	\$ 3,221,324	329	\$ 9,791	
Sage Canyon Elementary	\$ 3,735,345	\$ 1,348,372	\$ -	\$ 433,003	\$ -	\$ -	\$ 5,516,720	575	\$ 9,594	
Sand Creek Elementary	\$ 2,656,785	\$ 959,753	\$ -	\$ 29,061	\$ -	\$ -	\$ 3,645,599	296	\$ 12,316	
Sedalia Elementary	\$ 2,135,031	\$ 756,543	\$ 2,000	\$ 47,604	\$ -	\$ -	\$ 2,941,178	175	\$ 16,807	
Soaring Hawk Elementary	\$ 3,381,882	\$ 1,220,755	\$ -	\$ 160,758	\$ -	\$ -	\$ 4,763,395	415	\$ 11,478	
South Ridge Elementary	\$ 3,318,955	\$ 1,213,937	\$ 5,000	\$ 172,646	\$ -	\$ 9,000	\$ 4,719,538	400	\$ 11,799	
Stone Mountain Elementary	\$ 2,843,808	\$ 996,459	\$ -	\$ 25,257	\$ -	\$ -	\$ 3,865,524	467	\$ 8,277	
Summit View Elementary	\$ 2,574,118	\$ 947,851	\$ -	\$ 35,846	\$ -	\$ -	\$ 3,557,815	355	\$ 10,022	
Timber Trail Elementary	\$ 2,416,117	\$ 862,468	\$ -	\$ 208,500	\$ -	\$ -	\$ 3,487,085	370	\$ 9,425	
Trailblazer Elementary	\$ 2,563,046	\$ 941,293	\$ -	\$ 99,887	\$ -	\$ -	\$ 3,604,226	295	\$ 12,218	
Wildcat Mountain Elementary	\$ 3,013,921	\$ 1,068,519	\$ -	\$ -	\$ -	\$ -	\$ 4,082,440	385	\$ 10,604	
Sub Total	\$ 140,532,585	\$ 50,713,642	\$ 88,674	\$ 6,039,818	\$ 90,000	\$ 103,109	\$ 197,567,828	19,506	\$ 10,422	

SECONDARY AND ALTERNATIVE SCHOOL BUDGETS



SECONDARY AND ALTERNATIVE SCHOOLS

Middle Schools

- Castle Rock Middle School
- Cimarron Middle School
- Cresthill Middle School
- Mesa Middle School
- Mountain Ridge Middle School
- Ranch View Middle School
- Rocky Heights Middle School
- Sagewood Middle School
- Sierra Middle School

High Schools

- Castle View High School
- Chaparral High School
- Douglas County High School
- Highlands Ranch High School
- Legend High School
- Mountain Vista High School
- Ponderosa High School
- Rock Canyon High School
- ThunderRidge High School

Alternative Schools

- Bridge Program
- Daniel C. Oakes High School
- Eagle Academy Alternative High School
- eDCSD Cyber School
- Plum Creek Academy
- Venture Academy of Leadership & Entrepreneurship (VALE)

CASTLE ROCK MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 290,546	\$ 282,357	\$ 295,927	\$ 292,473	\$ 292,482	\$ 281,855	\$ 294,500	\$ 294,500
Certified	3,806,574	3,479,976	3,529,214	3,396,113	3,501,710	3,185,128	3,773,353	3,808,040
Professional/Technical	-	-	-	-	-	-	-	-
Classified	570,806	537,005	544,906	630,333	632,009	486,259	726,754	752,299
Benefits	1,609,315	1,500,457	1,517,859	1,718,955	1,748,297	1,418,801	1,694,922	1,714,618
Purchased Services	119,004	61,501	70,553	4,448	18,148	96,179	11,700	11,700
Supplies and Materials	274,692	262,387	329,102	32,660	364,858	370,644	124,025	153,974
Capital Equipment	20,460	-	12,465	-	65,930	45,930	-	-
Other Expenses	4,840	3,343	1,785	19,164	19,164	2,246	-	-
Total Expenditures	\$ 6,696,238	\$ 6,127,024	\$ 6,301,812	\$ 6,094,146	\$ 6,642,598	\$ 5,887,041	\$ 6,625,254	\$ 6,735,131

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 405,488	\$ 406,930	\$ 247,323	\$ -	\$ -	\$ 132,121	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	79,047	72,759	112,122	-	-	65,972	-	-
Fund 23 Specific Purpose	1,650	69	2,493	-	-	5,898	-	-
Fund 26 Athletics/Activities	8,295	19,468	14,223	-	-	24,677	-	-
Fund 14 Capital Projects	-	11,860	-	-	-	-	-	-
Total	\$ 494,480	\$ 511,086	\$ 376,161	\$ -	\$ -	\$ 228,668	\$ -	\$ -

Enrollment	842	774	741	683	748	748	725	725
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School Expenditures Per Pupil	\$ 7,953	\$ 7,916	\$ 8,504	\$ 8,923	\$ 8,880	\$ 7,870	\$ 9,138	\$ 9,290
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	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	3.00	3.01	3.01
Certified	52.00	57.60	54.20	54.40
Professional/Technical	0.00	0.00	0.00	0.00
Classified	19.56	20.60	22.44	22.60
Total FTE	74.56	81.20	79.65	80.01

CIMARRON MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 378,085	\$ 370,329	\$ 383,296	\$ 511,792	\$ 541,792	\$ 458,871	\$ 474,564	\$ 474,564
<i>Certified</i>	4,780,918	4,755,996	4,877,646	4,349,914	4,441,808	4,182,860	4,889,588	4,839,033
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	752,984	654,898	695,221	747,395	753,779	606,217	754,440	860,762
Benefits	1,988,371	1,980,812	2,021,139	2,223,951	2,252,733	1,847,240	2,133,137	2,167,661
Purchased Services	260,375	151,480	135,788	64,840	64,840	212,664	38,005	32,387
Supplies and Materials	408,310	382,287	423,540	186,362	819,560	442,238	121,678	123,599
Capital Equipment	-	117,121	27,250	-	144,277	88,409	-	-
Other Expenses	14,231	4,849	3,643	-	-	2,353	-	-
Total Expenditures	\$ 8,583,274	\$ 8,417,772	\$ 8,567,523	\$ 8,084,254	\$ 9,018,789	\$ 7,840,854	\$ 8,411,412	\$ 8,498,006
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 610,567	\$ 479,401	\$ 462,385	\$ -	\$ -	\$ 403,029	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	103,620	106,861	122,851	-	-	35,696	-	-
Fund 23 Specific Purpose	25,235	20,890	32,819	-	-	43,220	-	-
Fund 26 Athletics/Activities	55,232	57,861	41,778	-	-	465	-	-
Fund 14 Capital Projects	130,545	39,300	57,307	-	-	39,826	-	-
Total	\$ 925,199	\$ 704,313	\$ 717,140	\$ -	\$ -	\$ 522,236	\$ -	\$ -
Enrollment	1,293	1,209	1,172	1,100	1,116	1,116	1,085	1,085
School Expenditures Per Pupil	\$ 6,638	\$ 6,963	\$ 7,310	\$ 7,349	\$ 8,081	\$ 7,026	\$ 7,752	\$ 7,832
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				5.00	5.00		5.00	5.00
<i>Certified</i>				68.40	69.20		71.10	69.10
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				24.06	24.56		21.92	25.79
Total FTE				97.46	98.76		98.02	99.89

CRESTHILL MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 326,463	\$ 313,133	\$ 270,522	\$ 291,586	\$ 291,586	\$ 260,244	\$ 204,018	\$ 204,018
Certified	4,039,248	3,981,723	4,150,303	3,451,281	3,430,556	3,319,924	3,686,027	3,749,169
Professional/Technical	-	-	-	-	-	-	-	-
Classified	666,889	608,460	593,376	730,833	748,270	467,598	810,674	766,684
Benefits	1,660,978	1,637,211	1,627,167	1,783,910	1,784,770	1,394,267	1,672,598	1,665,859
Purchased Services	91,982	46,627	87,508	5,210	5,210	88,155	8,425	8,425
Supplies and Materials	347,452	390,788	357,273	60,004	434,115	483,133	131,748	81,679
Capital Equipment	14,127	-	111,854	-	59,247	35,062	-	-
Other Expenses	4,309	958	2,853	2,506	2,506	2,836	-	-
Total Expenditures	\$ 7,151,449	\$ 6,978,899	\$ 7,200,854	\$ 6,325,330	\$ 6,756,260	\$ 6,051,219	\$ 6,513,490	\$ 6,475,834

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 307,985	\$ 281,486	\$ 113,583	\$ -	\$ -	\$ 129,329	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	142,465	141,675	149,755	-	-	97,095	-	-
Fund 23 Specific Purpose	(2,652)	(1,391)	6,976	-	-	10,668	-	-
Fund 26 Athletics/Activities	21,892	26,764	33,223	-	-	31,533	-	-
Fund 14 Capital Projects	55	55	55	-	-	55	-	-
Total	\$ 469,745	\$ 448,589	\$ 303,592	\$ -	\$ -	\$ 268,680	\$ -	\$ -

Enrollment	776	767	738	664	670	670	620	620
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School Expenditures Per Pupil	\$ 9,216	\$ 9,099	\$ 9,757	\$ 9,526	\$ 10,084	\$ 9,032	\$ 10,506	\$ 10,445
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	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	3.00	2.00	2.00
Certified	52.60	56.20	52.60	53.30
Professional/Technical	0.00	0.00	0.00	0.00
Classified	23.34	24.28	24.53	22.92
Total FTE	78.94	83.48	79.13	78.22

MESA MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 327,275	\$ 281,643	\$ 253,731	\$ 295,343	\$ 291,936	\$ 259,283	\$ 294,500	\$ 294,500
<i>Certified</i>	4,124,976	4,759,919	4,491,572	4,719,087	4,528,492	3,871,424	5,089,906	5,110,375
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	710,559	662,600	750,745	1,018,499	885,595	613,849	1,042,203	1,051,977
Benefits	1,687,438	1,912,055	1,805,949	2,450,340	2,343,455	1,663,809	2,293,137	2,298,628
Purchased Services	162,458	87,752	141,409	15,214	15,214	141,196	34,612	38,622
Supplies and Materials	277,774	254,094	313,421	261,844	348,841	368,461	250,570	250,569
Capital Equipment	272,577	184,262	72,606	-	70,000	12,731	-	-
Other Expenses	11,537	1,123	9,068	1,624	1,624	7,716	300	300
Total Expenditures	\$ 7,574,594	\$ 8,143,447	\$ 7,838,500	\$ 8,761,951	\$ 8,485,157	\$ 6,938,469	\$ 9,005,228	\$ 9,044,971
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 191,241	\$ 7,863	\$ 772	\$ -	\$ -	\$ 83,352	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	109,215	101,912	98,032	-	-	71,142	-	-
Fund 23 Specific Purpose	26,514	30,916	30,001	-	-	32,243	-	-
Fund 26 Athletics/Activities	4,573	1,883	(16,114)	-	-	(23,362)	-	-
Fund 14 Capital Projects	14,156	-	7,842	-	-	81	-	-
Total	\$ 345,699	\$ 142,574	\$ 120,533	\$ -	\$ -	\$ 163,456	\$ -	\$ -
Enrollment	865	1,029	998	1,015	957	957	963	963
School Expenditures Per Pupil	\$ 8,757	\$ 7,914	\$ 7,854	\$ 8,632	\$ 8,866	\$ 7,250	\$ 9,351	\$ 9,392
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				3.00	3.00		3.00	3.00
<i>Certified</i>				72.37	73.50		73.00	74.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				34.18	28.78		32.30	32.62
Total FTE				109.55	105.28		108.30	109.62

MOUNTAIN RIDGE MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 292,740	\$ 292,157	\$ 306,199	\$ 291,414	\$ 291,414	\$ 275,598	\$ 294,500	\$ 294,500
Certified	5,032,660	4,966,933	4,373,544	3,776,916	3,769,204	3,753,966	4,048,696	4,067,053
Professional/Technical	-	-	-	-	-	-	-	-
Classified	659,160	567,277	414,300	567,372	575,278	393,470	669,988	685,100
Benefits	1,986,489	1,934,592	1,700,040	1,807,429	1,816,699	1,594,345	1,761,301	1,774,852
Purchased Services	97,207	46,299	70,126	-	-	64,616	1,500	1,500
Supplies and Materials	375,552	274,956	363,993	108,743	348,975	384,034	57,486	61,996
Capital Equipment	-	-	-	-	40,000	-	-	-
Other Expenses	6,729	1,461	1,511	29,692	29,692	271	82,993	82,993
Total Expenditures	\$ 8,450,537	\$ 8,083,675	\$ 7,229,713	\$ 6,581,566	\$ 6,871,262	\$ 6,466,301	\$ 6,916,464	\$ 6,967,994

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 133,874	\$ 35,629	\$ 49,416	\$ -	\$ -	\$ 38,644	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	54,558	10,815	4,317	-	-	10,747	-	-
Fund 23 Specific Purpose	15,382	10,401	22,408	-	-	34,099	-	-
Fund 26 Athletics/Activities	58,549	41,983	44,477	-	-	49,827	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 262,363	\$ 98,828	\$ 120,618	\$ -	\$ -	\$ 133,318	\$ -	\$ -

Enrollment	1,088	994	925	884	865	865	829	829
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School Expenditures Per Pupil	\$ 7,767	\$ 8,132	\$ 7,816	\$ 7,445	\$ 7,944	\$ 7,475	\$ 8,343	\$ 8,405
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	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	3.00	3.00	3.00	3.00
Certified	58.05	59.50	58.50	58.50
Professional/Technical	0.00	0.00	0.00	0.00
Classified	16.22	16.22	18.98	19.52
Total FTE	77.27	78.72	80.48	81.02

RANCH VIEW MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 283,104	\$ 277,949	\$ 280,596	\$ 292,484	\$ 292,484	\$ 263,064	\$ 294,050	\$ 294,500
<i>Certified</i>	3,499,704	3,515,361	3,494,761	3,560,139	3,611,567	3,142,928	3,891,095	3,896,352
<i>Professional/Technical</i>	-	-	300	-	-	-	-	-
<i>Classified</i>	585,975	633,324	677,424	708,454	696,656	527,852	784,639	666,162
Benefits	1,478,644	1,547,592	1,524,055	1,827,616	1,831,805	1,394,349	1,738,533	1,680,885
Purchased Services	141,344	88,909	105,954	10,941	10,941	78,678	10,843	30,846
Supplies and Materials	287,392	305,514	329,186	55,979	822,908	415,854	175,154	127,466
Capital Equipment	1,782	-	18,562	-	38,340	22,945	-	-
Other Expenses	15,521	5,687	8,569	26,900	26,900	9,623	-	21,880
Total Expenditures	\$ 6,293,464	\$ 6,374,336	\$ 6,439,405	\$ 6,482,513	\$ 7,331,601	\$ 5,855,292	\$ 6,894,314	\$ 6,718,091
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 235,113	\$ 313,657	\$ 379,234	\$ -	\$ -	\$ 338,690	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	151,920	146,480	157,962	-	-	171,758	-	-
Fund 23 Specific Purpose	18,152	18,601	24,005	-	-	29,331	-	-
Fund 26 Athletics/Activities	48,899	60,593	68,018	-	-	66,150	-	-
Fund 14 Capital Projects	3,321	-	22,980	-	-	5,475	-	-
Total	\$ 457,405	\$ 539,331	\$ 652,199	\$ -	\$ -	\$ 611,405	\$ -	\$ -
Enrollment	795	782	820	790	822	822	785	785
School Expenditures Per Pupil	\$ 7,916	\$ 8,151	\$ 7,853	\$ 8,206	\$ 8,919	\$ 7,123	\$ 8,783	\$ 8,558
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				3.00	3.00		3.00	3.01
<i>Certified</i>				54.80	56.31		58.70	57.70
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				21.81	21.37		22.81	18.33
Total FTE				79.61	80.68		84.51	79.04

ROCKY HEIGHTS MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 357,484	\$ 350,766	\$ 367,624	\$ 382,603	\$ 380,603	\$ 362,595	\$ 384,532	\$ 384,532
Certified	5,493,985	5,147,365	5,172,553	4,531,494	4,665,652	4,532,166	5,046,657	5,072,657
Professional/Technical	-	-	-	-	-	-	-	-
Classified	727,077	624,764	626,915	725,605	714,447	587,609	774,146	914,992
Benefits	2,171,981	2,057,575	2,081,982	2,241,953	2,289,223	1,984,634	2,176,169	2,247,876
Purchased Services	90,431	46,425	73,475	7,700	7,700	71,267	12,214	12,214
Supplies and Materials	389,031	403,532	445,234	289,907	1,218,025	418,871	211,447	170,092
Capital Equipment	74,986	29,978	-	-	23,000	2,701	-	-
Other Expenses	17,729	4,767	4,170	7,375	7,375	7,130	7,400	7,000
Total Expenditures	\$ 9,322,704	\$ 8,665,171	\$ 8,771,952	\$ 8,186,637	\$ 9,306,025	\$ 7,966,973	\$ 8,612,565	\$ 8,809,363
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 522,678	\$ 418,728	\$ 604,684	\$ -	\$ -	\$ 612,346	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	140,892	127,364	171,807	-	-	185,827	-	-
Fund 23 Specific Purpose	53,292	54,880	41,683	-	-	25,219	-	-
Fund 26 Athletics/Activities	18,133	(5,780)	(2,621)	-	-	54,750	-	-
Fund 14 Capital Projects	107,909	77,931	-	-	-	23,000	-	-
Total	\$ 842,904	\$ 673,123	\$ 815,553	\$ -	\$ -	\$ 901,142	\$ -	\$ -
Enrollment	1,346	1,218	1,225	1,110	1,162	1,162	1,164	1,164
School Expenditures Per Pupil	\$ 6,926	\$ 7,114	\$ 7,161	\$ 7,375	\$ 8,009	\$ 6,856	\$ 7,399	\$ 7,568
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
Administrative				4.00	4.00		4.00	4.00
Certified				69.80	73.80		72.80	72.80
Professional/Technical				0.00	0.00		0.00	0.00
Classified				22.94	22.50		22.50	27.48
Total FTE				96.74	100.30		99.30	104.28

SAGEWOOD MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 203,228	\$ 92,313	\$ 278,161	\$ 291,589	\$ 291,589	\$ 260,067	\$ 294,050	\$ 294,050
<i>Certified</i>	4,116,810	3,959,393	4,025,293	3,863,394	3,874,351	3,610,437	4,188,691	4,324,395
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	709,854	740,883	685,516	906,420	926,415	737,383	999,727	1,101,536
Benefits	1,706,460	1,664,220	1,707,391	2,057,737	2,056,514	1,651,656	1,965,560	2,042,435
Purchased Services	123,654	51,155	112,658	15,905	38,955	92,482	24,002	19,323
Supplies and Materials	320,014	341,402	496,417	61,909	375,703	399,223	277,112	205,853
Capital Equipment	28,567	8,558	74,152	-	100,000	1,627	-	-
Other Expenses	4,430	10,611	6,729	5,879	5,879	7,332	4,550	4,550
Total Expenditures	\$ 7,213,017	\$ 6,868,535	\$ 7,386,316	\$ 7,202,833	\$ 7,669,406	\$ 6,760,208	\$ 7,753,692	\$ 7,992,142
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 251,611	\$ 183,072	\$ 61,349	\$ -	\$ -	\$ 93,820	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	109,821	96,439	90,669	-	-	77,970	-	-
Fund 23 Specific Purpose	20,143	15,814	17,215	-	-	19,291	-	-
Fund 26 Athletics/Activities	89,434	63,768	63,415	-	-	69,556	-	-
Fund 14 Capital Projects	43,404	34,846	-	-	-	-	-	-
Total	\$ 514,413	\$ 393,939	\$ 232,648	\$ -	\$ -	\$ 260,637	\$ -	\$ -
Enrollment	884	824	805	849	824	824	830	830
School Expenditures Per Pupil	\$ 8,160	\$ 8,336	\$ 9,176	\$ 8,484	\$ 9,308	\$ 8,204	\$ 9,342	\$ 9,629
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				3.00	3.00		3.00	3.00
<i>Certified</i>				60.71	62.51		62.20	61.90
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				29.59	30.65		30.77	34.25
Total FTE				93.30	96.16		95.97	99.15

SIERRA MIDDLE SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 289,169	\$ 208,146	\$ 123,135	\$ 113,036	\$ 113,036	\$ 99,635	\$ 204,468	\$ 204,468
<i>Certified</i>	3,525,069	3,360,637	3,417,896	3,538,627	3,658,412	3,037,590	4,192,303	4,355,826
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	660,597	525,484	561,508	618,082	660,318	500,391	680,917	716,570
Benefits	1,510,225	1,396,862	1,380,180	1,693,312	1,741,537	1,304,981	1,772,095	1,849,000
Purchased Services	74,468	33,402	51,573	8,406	18,406	75,646	-	-
Supplies and Materials	300,557	252,734	258,446	52,211	323,526	261,903	98,277	101,749
Capital Equipment	228,000	32,760	62,166	-	33,375	9,900	-	-
Other Expenses	10,188	1,366	2,039	-	-	4,017	-	-
Total Expenditures	\$ 6,598,274	\$ 5,811,391	\$ 5,856,943	\$ 6,023,674	\$ 6,548,610	\$ 5,294,065	\$ 6,948,060	\$ 7,227,613

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 365,136	\$ 336,466	\$ 117,158	\$ -	\$ -	\$ 69,208	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	18,352	20,433	47,174	-	-	33,940	-	-
Fund 23 Specific Purpose	20,847	20,696	26,704	-	-	16,750	-	-
Fund 26 Athletics/Activities	70,953	76,789	49,633	-	-	83,018	-	-
Fund 14 Capital Projects	36,360	3,892	-	-	-	-	-	-
Total	\$ 511,648	\$ 458,276	\$ 240,669	\$ -	\$ -	\$ 202,916	\$ -	\$ -

Enrollment	875	804	761	750	779	779	780	780
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School Expenditures Per Pupil	\$ 7,541	\$ 7,228	\$ 7,696	\$ 8,032	\$ 8,406	\$ 6,796	\$ 8,908	\$ 9,266
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	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	1.00	1.00	2.00	2.00
<i>Certified</i>	54.12	57.31	59.40	61.40
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	18.79	20.21	19.33	20.81
Total FTE	73.91	78.52	80.73	84.21

CASTLE VIEW HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 530,893	\$ 601,131	\$ 630,608	\$ 632,420	\$ 733,089	\$ 597,418	\$ 629,221	\$ 629,221
Certified	8,369,230	8,131,583	8,302,178	7,938,795	7,709,421	7,041,791	7,710,739	7,881,036
Professional/Technical	1,000	-	-	-	-	-	-	-
Classified	1,131,489	1,086,985	1,119,822	1,135,614	1,146,970	889,586	1,129,505	1,078,703
Benefits	3,320,196	3,304,543	3,391,752	3,773,789	3,708,947	3,018,947	3,276,923	3,305,146
Purchased Services	513,728	360,326	733,274	19,348	48,050	757,364	132,549	132,549
Supplies and Materials	1,104,266	988,888	1,155,426	366,752	1,472,968	1,247,167	1,598,017	1,565,090
Capital Equipment	341,933	32,595	122,316	-	327,518	280,389	-	-
Other Expenses	34,379	16,989	23,352	249,325	249,325	24,157	24,000	24,000
Total Expenditures	\$ 15,347,114	\$ 14,523,041	\$ 15,478,728	\$ 14,116,043	\$ 15,396,288	\$ 13,856,820	\$ 14,500,954	\$ 14,615,745
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 255,150	\$ 296,092	\$ 675,704	\$ -	\$ -	\$ 482,887	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	15,081	12,900	8,575	-	-	1,903	-	-
Fund 23 Specific Purpose	64,046	68,327	90,597	-	-	94,849	-	-
Fund 26 Athletics/Activities	150,057	240,431	239,491	-	-	327,173	-	-
Fund 14 Capital Projects	533,754	478,074	198,678	-	-	935	-	-
Total	\$ 1,018,088	\$ 1,095,824	\$ 1,213,045	\$ -	\$ -	\$ 907,746	\$ -	\$ -
Enrollment	2,183	2,203	2,136	2,000	1,990	1,990	1,850	1,850
School Expenditures Per Pupil	\$ 7,030	\$ 6,592	\$ 7,247	\$ 7,058	\$ 7,737	\$ 6,963	\$ 7,838	\$ 7,900
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
Administrative				6.00	7.00		6.00	6.00
Certified				118.55	121.40		106.08	107.25
Professional/Technical				0.00	0.00		0.00	0.00
Classified				35.24	35.96		33.58	31.42
Total FTE				159.79	164.36		145.66	144.67

CHAPARRAL HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 582,437	\$ 585,568	\$ 601,988	\$ 632,420	\$ 733,089	\$ 650,015	\$ 728,398	\$ 728,398
Certified	8,941,757	9,437,827	9,387,043	8,048,289	8,191,974	8,174,608	9,653,306	9,758,448
Professional/Technical	-	-	-	-	-	-	-	-
Classified	1,362,410	1,364,285	1,371,663	1,256,908	1,270,950	1,188,093	1,353,840	1,464,824
Benefits	3,539,404	3,742,667	3,799,468	3,866,597	3,940,467	3,633,579	3,975,112	4,050,303
Purchased Services	558,185	370,969	462,985	298,172	298,172	526,725	129,277	129,277
Supplies and Materials	1,384,048	1,116,683	1,381,604	480,548	1,631,074	1,461,159	842,921	810,607
Capital Equipment	175,296	29,745	123,546	19,680	19,680	11,884	22,168	22,168
Other Expenses	29,591	6,365	19,592	35,724	35,724	18,344	28,172	28,172
Total Expenditures	\$ 16,573,128	\$ 16,654,110	\$ 17,147,890	\$ 14,638,338	\$ 16,121,130	\$ 15,664,407	\$ 16,733,194	\$ 16,992,197

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 1,033,785	\$ 863,173	\$ 653,590	\$ -	\$ -	\$ 540,722	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	77,763	83,916	90,020	-	-	90,432	-	-
Fund 23 Specific Purpose	71,320	55,843	56,336	-	-	58,703	-	-
Fund 26 Athletics/Activities	60,272	272,111	361,089	-	-	342,574	-	-
Fund 14 Capital Projects	82,883	59,121	-	-	-	-	-	-
Total	\$ 1,326,023	\$ 1,334,164	\$ 1,161,035	\$ -	\$ -	\$ 1,032,431	\$ -	\$ -

Enrollment	2,193	2,213	2,076	1,944	2,009	2,009	2,009	2,009
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School Expenditures Per Pupil	\$ 7,557	\$ 7,526	\$ 8,260	\$ 7,530	\$ 8,024	\$ 7,797	\$ 8,329	\$ 8,458
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	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative	5.00	7.00	7.00	7.00
Certified	117.10	123.30	121.80	122.20
Professional/Technical	0.00	0.00	0.00	0.00
Classified	39.00	40.32	39.63	43.53
Total FTE	161.10	170.62	168.43	172.73

DOUGLAS COUNTY HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 567,326	\$ 561,659	\$ 563,109	\$ 531,751	\$ 531,751	\$ 519,731	\$ 530,044	\$ 530,044
Certified	8,072,085	7,866,170	8,003,172	7,492,463	7,459,080	7,046,603	8,203,636	8,284,314
Professional/Technical	-	-	-	-	-	-	-	-
Classified	1,550,071	1,394,151	1,424,994	1,471,274	1,280,332	1,132,586	1,595,899	1,634,309
Benefits	3,352,011	3,264,539	3,310,514	3,734,317	3,639,400	2,996,153	3,613,689	3,664,123
Purchased Services	466,079	222,703	632,021	284,530	288,030	628,475	-	-
Supplies and Materials	1,072,233	1,025,085	1,234,898	580,546	764,262	1,050,828	1,248,122	1,257,189
Capital Equipment	89,350	9,950	15,255	35,103	66,103	23,965	-	-
Other Expenses	67,186	9,446	36,294	67,751	67,751	44,305	24,000	74,900
Total Expenditures	\$ 15,236,341	\$ 14,353,702	\$ 15,220,256	\$ 14,197,735	\$ 14,096,709	\$ 13,442,647	\$ 15,215,390	\$ 15,444,879
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 180,033	\$ 78,346	\$ 89,939	\$ -	\$ -	\$ 94,208	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	25,275	(4,563)	36,803	-	-	37,429	-	-
Fund 23 Specific Purpose	56,567	45,258	45,427	-	-	66,364	-	-
Fund 26 Athletics/Activities	147,109	43,182	163,506	-	-	166,928	-	-
Fund 14 Capital Projects	46,855	(9,950)	-	-	-	-	-	-
Total	\$ 455,839	\$ 152,273	\$ 335,675	\$ -	\$ -	\$ 364,929	\$ -	\$ -
Enrollment	1,808	1,817	1,821	1,800	1,758	1,758	1,800	1,800
School Expenditures Per Pupil	\$ 8,427	\$ 7,900	\$ 8,358	\$ 7,888	\$ 8,019	\$ 7,647	\$ 8,453	\$ 8,580
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
Administrative				5.00	5.00		5.00	5.00
Certified				110.41	111.46		114.02	114.02
Professional/Technical				0.00	0.00		0.00	0.00
Classified				46.78	42.71		47.35	48.87
Total FTE				162.19	159.17		166.37	167.89

HIGHLANDS RANCH HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 543,017	\$ 541,601	\$ 561,890	\$ 457,482	\$ 457,482	\$ 460,611	\$ 453,754	\$ 453,754
Certified	7,449,170	7,445,338	7,382,767	7,001,335	7,063,664	6,694,826	7,602,289	7,660,073
Professional/Technical	-	-	300	-	-	-	-	-
Classified	1,202,618	1,117,490	1,113,855	1,304,031	1,201,909	1,020,756	1,450,552	1,433,952
Benefits	2,987,988	3,041,304	3,029,669	3,428,929	3,403,903	2,935,996	3,313,738	3,323,709
Purchased Services	440,323	304,158	586,599	142,236	142,236	501,529	301,626	303,927
Supplies and Materials	811,681	808,335	885,946	571,362	653,554	998,195	500,227	533,113
Capital Equipment	100,976	48,887	13,440	43,134	224,383	23,374	-	-
Other Expenses	16,282	14,708	8,110	45,856	45,856	12,471	28,000	28,008
Total Expenditures	\$ 13,552,055	\$ 13,321,820	\$ 13,582,576	\$ 12,994,365	\$ 13,192,987	\$ 12,647,759	\$ 13,650,186	\$ 13,736,536
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 44,474	\$ 34,404	\$ (43,599)	\$ -	\$ -	\$ 52,039	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	(69,778)	(65,143)	(59,542)	-	-	53,975	-	-
Fund 23 Specific Purpose	60,144	56,397	79,984	-	-	161,213	-	-
Fund 26 Athletics/Activities	55,742	96,305	135,592	-	-	126,756	-	-
Fund 14 Capital Projects	(5,430)	(2,833)	-	-	-	(48,902)	-	-
Total	\$ 85,152	\$ 119,130	\$ 112,435	\$ -	\$ -	\$ 345,081	\$ -	\$ -
Enrollment	1,680	1,625	1,581	1,540	1,538	1,538	1,475	1,475
School Expenditures Per Pupil	\$ 8,067	\$ 8,198	\$ 8,591	\$ 8,438	\$ 8,578	\$ 8,224	\$ 9,254	\$ 9,313
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
Administrative				4.60	4.60		4.60	4.60
Certified				103.35	107.75		104.40	104.40
Professional/Technical				0.00	0.00		0.00	0.00
Classified				42.01	40.69		43.99	43.37
Total FTE				149.96	153.04		152.99	152.37

LEGEND HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 617,352	\$ 611,745	\$ 720,546	\$ 632,420	\$ 733,089	\$ 657,250	\$ 728,398	\$ 728,398
<i>Certified</i>	8,253,633	8,386,118	8,534,631	8,504,339	8,431,722	7,458,049	9,292,812	9,409,036
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	1,087,103	1,044,782	1,058,551	1,058,122	1,063,093	884,514	1,169,766	1,257,859
Benefits	3,330,310	3,399,576	3,472,601	3,865,650	3,862,557	3,184,324	3,802,877	3,848,887
Purchased Services	750,460	326,562	703,090	203,510	204,785	652,972	371,085	559,100
Supplies and Materials	1,630,859	1,294,019	1,885,309	772,555	1,254,458	1,804,722	1,237,518	1,488,399
Capital Equipment	76,826	-	157,052	81,466	303,792	292,446	-	-
Other Expenses	31,455	21,702	7,773	230,177	230,177	13,612	30,522	30,997
Total Expenditures	\$ 15,777,999	\$ 15,084,505	\$ 16,539,553	\$ 15,348,239	\$ 16,083,673	\$ 14,947,889	\$ 16,632,978	\$ 17,322,676
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 338,221	\$ 247,439	\$ 206,270	\$ -	\$ -	\$ 230,097	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	48,128	25,914	18,187	-	-	40,052	-	-
Fund 23 Specific Purpose	12,321	38,845	43,701	-	-	46,289	-	-
Fund 26 Athletics/Activities	(134,919)	97,232	154,411	-	-	(5,386)	-	-
Fund 14 Capital Projects	66,876	37,746	(2,057)	-	-	-	-	-
Total	\$ 330,627	\$ 447,176	\$ 420,512	\$ -	\$ -	\$ 311,052	\$ -	\$ -
Enrollment	2,215	2,234	2,250	2,200	2,228	2,228	2,240	2,240
School Expenditures Per Pupil	\$ 7,123	\$ 6,752	\$ 7,351	\$ 6,976	\$ 7,219	\$ 6,709	\$ 7,425	\$ 7,733
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				6.00	7.00		7.00	7.00
<i>Certified</i>				125.05	125.78		123.78	123.18
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				31.86	32.24		33.24	36.28
Total FTE				162.91	165.02		164.02	166.46

MOUNTAIN VISTA HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 773,125	\$ 668,466	\$ 694,486	\$ 835,927	\$ 634,589	\$ 555,425	\$ 629,221	\$ 629,221
<i>Certified</i>	9,428,576	9,458,711	9,906,352	8,777,454	8,841,411	8,929,335	9,053,719	9,150,217
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	1,119,425	1,089,391	1,082,574	1,084,406	1,020,286	901,488	1,179,959	1,158,615
Benefits	3,681,764	3,703,216	3,899,375	4,098,426	3,994,848	3,664,448	3,757,833	3,775,710
Purchased Services	523,853	294,844	613,577	16,600	16,600	864,771	5,600	5,600
Supplies and Materials	979,210	929,282	1,244,133	602,872	1,644,717	1,331,569	899,641	900,549
Capital Equipment	169,487	115,131	75,259	-	-	108,473	-	-
Other Expenses	66,290	21,571	10,699	233,286	233,286	12,103	24,000	48,700
Total Expenditures	\$ 16,741,730	\$ 16,280,612	\$ 17,526,457	\$ 15,648,971	\$ 16,385,737	\$ 16,367,611	\$ 15,549,973	\$ 15,668,612
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 504,986	\$ 616,365	\$ 463,035	\$ -	\$ -	\$ 581,256	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	54,457	47,658	14,846	-	-	13,387	-	-
Fund 23 Specific Purpose	150,031	137,705	155,849	-	-	98,143	-	-
Fund 26 Athletics/Activities	56,650	121,722	186,752	-	-	318,163	-	-
Fund 14 Capital Projects	108,261	(21,291)	22,725	-	-	11,544	-	-
Total	\$ 874,385	\$ 902,159	\$ 843,207	\$ -	\$ -	\$ 1,022,493	\$ -	\$ -
Enrollment	2,381	2,367	2,367	2,285	2,259	2,259	2,151	2,151
School Expenditures Per Pupil	\$ 7,031	\$ 6,878	\$ 7,405	\$ 6,849	\$ 7,254	\$ 7,246	\$ 7,229	\$ 7,284
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				8.02	6.02		6.00	6.00
<i>Certified</i>				130.34	138.04		125.90	125.90
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				34.14	32.39		34.39	33.61
Total FTE				172.50	176.45		166.29	165.51

PONDEROSA HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 538,232	\$ 494,306	\$ 523,612	\$ 531,221	\$ 430,552	\$ 363,804	\$ 430,868	\$ 430,868
<i>Certified</i>	6,110,042	6,406,201	6,207,319	6,240,286	6,384,202	5,595,139	6,874,734	6,987,641
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	1,080,497	1,047,021	1,015,588	1,201,272	1,160,271	849,030	1,316,361	1,312,450
Benefits	2,527,514	2,613,965	2,647,427	3,096,908	3,101,685	2,458,401	3,014,795	3,036,792
Purchased Services	288,376	201,651	358,033	115,580	121,580	482,625	192,848	191,313
Supplies and Materials	969,035	712,009	1,087,118	360,173	858,163	950,437	499,628	433,361
Capital Equipment	75,799	38,336	35,940	6,771	251,858	-	6,671	6,671
Other Expenses	18,984	3,981	23,172	32,133	32,133	12,092	31,525	31,406
Total Expenditures	\$ 11,608,479	\$ 11,517,471	\$ 11,898,209	\$ 11,584,344	\$ 12,340,444	\$ 10,711,528	\$ 12,367,430	\$ 12,430,502
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 294,275	\$ 77,912	\$ 247,401	\$ -	\$ -	\$ 110,792	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	142,871	124,827	137,172	-	-	137,693	-	-
Fund 23 Specific Purpose	21,451	25,276	7,406	-	-	21,993	-	-
Fund 26 Athletics/Activities	98,844	190,690	247,053	-	-	354,881	-	-
Fund 14 Capital Projects	(29,595)	(29,967)	-	-	-	-	-	-
Total	\$ 527,846	\$ 388,738	\$ 639,032	\$ -	\$ -	\$ 625,360	\$ -	\$ -
Enrollment	1,440	1,436	1,464	1,449	1,402	1,402	1,420	1,420
School Expenditures Per Pupil	\$ 8,061	\$ 8,021	\$ 8,127	\$ 7,995	\$ 8,802	\$ 7,640	\$ 8,709	\$ 8,754
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				5.00	4.00		4.00	4.00
<i>Certified</i>				91.80	94.95		93.55	93.80
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				38.10	39.56		39.98	39.92
Total FTE				134.90	138.51		137.53	137.72

ROCK CANYON HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 740,064	\$ 741,048	\$ 694,773	\$ 813,386	\$ 761,412	\$ 667,210	\$ 728,398	\$ 728,398
Certified	8,658,435	8,813,914	8,985,855	8,512,974	8,714,070	8,039,263	9,532,528	9,524,753
Professional/Technical	-	740	-	-	-	-	-	-
Classified	1,274,161	1,167,509	1,155,309	1,147,239	1,141,668	969,429	1,202,397	1,294,163
Benefits	3,479,371	3,569,509	3,568,336	3,997,591	4,058,837	3,414,463	3,917,965	3,929,621
Purchased Services	818,539	463,828	1,014,048	528,182	666,816	977,623	485,487	485,487
Supplies and Materials	1,489,679	1,249,429	1,632,844	857,365	2,925,506	2,025,522	824,205	831,369
Capital Equipment	416,914	213,624	129,789	25,000	388,600	117,801	-	-
Other Expenses	59,209	32,663	50,826	82,856	82,856	61,076	81,775	105,775
Total Expenditures	\$ 16,936,371	\$ 16,252,263	\$ 17,231,780	\$ 15,964,593	\$ 18,739,765	\$ 16,272,387	\$ 16,772,755	\$ 16,899,566
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 626,189	\$ 922,503	\$ 1,221,622	\$ -	\$ -	\$ 1,072,547	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	147,298	127,309	161,253	-	-	95,117	-	-
Fund 23 Specific Purpose	189,502	185,566	220,371	-	-	241,834	-	-
Fund 26 Athletics/Activities	423,294	414,179	560,898	-	-	801,642	-	-
Fund 14 Capital Projects	116,000	109,764	157,540	-	-	65,108	-	-
Total	\$ 1,502,283	\$ 1,759,321	\$ 2,321,684	\$ -	\$ -	\$ 2,276,248	\$ -	\$ -
Enrollment	2,310	2,366	2,376	2,300	2,377	2,377	2,336	2,336
School Expenditures Per Pupil	\$ 7,332	\$ 6,869	\$ 7,252	\$ 6,941	\$ 7,884	\$ 6,846	\$ 7,180	\$ 7,234
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
Administrative				8.82	7.64		7.00	7.00
Certified				126.50	131.40		129.80	128.80
Professional/Technical				0.00	0.00		0.00	0.00
Classified				35.29	39.78		36.25	37.85
Total FTE				170.61	178.82		173.05	173.65

THUNDERRIDGE HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 404,971	\$ 489,277	\$ 504,974	\$ 431,082	\$ 431,082	\$ 379,360	\$ 430,867	\$ 430,867
<i>Certified</i>	8,153,048	7,774,870	7,727,468	7,666,216	7,553,165	7,142,979	7,912,361	8,001,024
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	1,258,718	1,193,379	1,115,560	1,331,690	1,243,484	1,104,445	1,417,195	1,529,527
Benefits	3,180,557	3,170,587	3,116,709	3,673,290	3,597,251	3,027,046	3,391,364	3,490,376
Purchased Services	610,942	467,897	564,388	40,296	47,093	697,675	-	-
Supplies and Materials	893,224	779,379	1,035,384	365,578	1,334,242	1,120,187	1,540,441	1,525,611
Capital Equipment	155,586	124,576	14,039	-	177,017	187,725	-	-
Other Expenses	58,010	47,221	58,617	325,628	318,831	36,801	28,625	28,625
Total Expenditures	\$ 14,715,057	\$ 14,047,187	\$ 14,137,138	\$ 13,833,780	\$ 14,702,165	\$ 13,696,218	\$ 14,720,853	\$ 15,006,030
Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 816,141	\$ 644,926	\$ 427,044	\$ -	\$ -	\$ 479,942	\$ -	\$ -
Fund 10 Principal Disc & Misc Prog	98,781	89,122	66,418	-	-	44,157	-	-
Fund 23 Specific Purpose	96,786	106,066	120,736	-	-	86,309	-	-
Fund 26 Athletics/Activities	11,811	6,768	178,450	-	-	226,732	-	-
Fund 14 Capital Projects	21,229	(52,467)	106,508	-	-	48,135	-	-
Total	\$ 1,044,748	\$ 794,415	\$ 899,156	\$ -	\$ -	\$ 885,275	\$ -	\$ -
Enrollment	2,042	1,910	1,881	1,870	1,881	1,881	1,845	1,845
School Expenditures Per Pupil	\$ 7,206	\$ 7,355	\$ 7,516	\$ 7,398	\$ 7,816	\$ 7,281	\$ 7,979	\$ 8,133
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				4.00	4.00		4.00	4.00
<i>Certified</i>				116.05	113.60		108.60	108.60
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				41.92	41.16		41.72	46.06
Total FTE				161.97	158.76		154.32	158.66

BRIDGE PROGRAM

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 109,484	\$ 107,650	\$ 112,824	\$ 110,991	\$ 110,991	\$ 107,042	\$ 115,423	\$ 115,423
<i>Certified</i>	631,782	628,843	838,866	1,156,910	1,109,826	1,056,258	1,381,288	1,384,887
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	703,767	696,078	824,226	1,049,105	1,049,105	679,430	1,124,031	1,101,113
Benefits	544,228	562,153	675,486	1,099,439	1,082,533	763,360	1,057,581	1,045,731
Purchased Services	9,109	3,905	16,644	20,100	20,100	23,510	24,500	24,500
Supplies and Materials	28,572	56,125	41,601	29,686	60,078	54,405	36,186	36,186
Capital Equipment	-	74,277	646,755	-	-	-	-	-
Other Expenses	-	-	(130)	100	100	-	-	-
Total Expenditures	\$ 2,026,943	\$ 2,129,030	\$ 3,156,272	\$ 3,466,331	\$ 3,432,733	\$ 2,684,005	\$ 3,739,009	\$ 3,707,840

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 9,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Dis & Misc Prog	1,845	1,910	22,916	-	-	-	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 10,986	\$ 1,910	\$ 22,916	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	1.00	2.00	1.00	1.00
<i>Certified</i>	17.00	17.50	18.00	18.00
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	36.20	36.20	36.70	38.34
Total FTE	54.20	55.70	55.70	57.34

DANIEL C. OAKES HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 115,016	\$ 113,139	\$ 118,576	\$ 212,977	\$ 212,977	\$ 213,705	\$ 211,318	\$ 211,318
<i>Certified</i>	1,265,306	1,251,554	1,264,454	1,165,374	1,135,361	1,066,334	1,262,241	1,266,021
<i>Professional/Technical</i>	-	-	-	-	-	500	-	-
<i>Classified</i>	72,140	101,855	134,870	145,050	145,100	98,877	153,127	153,127
Benefits	466,713	483,851	498,935	573,678	539,338	443,405	545,858	546,722
Purchased Services	18,375	12,796	29,140	9,500	17,186	29,619	31,500	31,500
Supplies and Materials	94,272	104,826	105,137	46,750	148,374	139,296	60,150	60,150
Capital Equipment	19,768	27,920	35,291	-	-	-	-	-
Other Expenses	7,068	1,072	4,158	7,000	3,095	3,043	13,800	13,800
Total Expenditures	\$ 2,058,657	\$ 2,097,012	\$ 2,190,561	\$ 2,160,329	\$ 2,201,431	\$ 1,994,778	\$ 2,277,994	\$ 2,282,638

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Dis & Misc Prog	10,661	15,810	33,955	-	-	-	-	-
Fund 23 Specific Purpose	7,755	3,261	3,388	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	10,897	16,178	-	-	-	-	-	-
Total	\$ 33,313	\$ 35,249	\$ 37,343	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	2.00	2.00	2.00	2.00
<i>Certified</i>	17.90	16.90	18.30	18.30
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	4.00	4.00	4.00	4.00
Total FTE	23.90	22.90	24.30	24.30

EAGLE ACADEMY ALTERNATIVE HIGH SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
Administrative	\$ 221,874	\$ 222,371	\$ 228,669	\$ 212,977	\$ 212,977	\$ 211,749	\$ 211,318	\$ 211,318
Certified	1,066,463	1,095,487	1,148,863	1,178,877	1,179,115	1,102,314	1,257,211	1,263,581
Professional/Technical	-	-	-	-	-	-	-	-
Classified	127,904	128,130	135,402	118,825	92,489	103,134	148,513	179,309
Benefits	452,623	484,384	503,446	570,460	549,902	486,046	547,046	566,685
Purchased Services	26,877	16,077	41,066	44,600	44,600	19,859	40,100	40,100
Supplies and Materials	54,071	77,577	96,579	79,500	153,285	103,361	107,000	140,703
Capital Equipment	-	13,679	-	-	-	-	-	-
Other Expenses	7,128	1,000	1,550	2,000	2,000	1,014	13,000	13,000
Total Expenditures	\$ 1,956,941	\$ 2,038,705	\$ 2,155,575	\$ 2,207,239	\$ 2,234,368	\$ 2,027,477	\$ 2,324,188	\$ 2,414,696

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Dis & Misc Prog	3,332	6,203	7,571	-	-	-	-	-
Fund 23 Specific Purpose	9,798	9,394	7,958	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	(27,358)	-	-	-	-	-	-
Total	\$ 30,130	\$ (11,761)	\$ 15,529	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
Administrative		2.00	2.00	2.00
Certified		18.30	18.30	18.30
Professional/Technical		0.00	0.00	0.00
Classified		3.68	3.68	4.18
Total FTE		23.98	23.98	24.48

eDCSD CYBER SCHOOL

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 207,490	\$ 211,456	\$ 220,910	\$ 212,977	\$ 221,177	\$ 205,094	\$ 211,318	\$ 211,318
<i>Certified</i>	1,225,123	1,405,518	1,646,397	2,219,957	2,195,673	2,032,056	2,216,566	2,224,126
<i>Professional/Technical</i>	105,754	104,940	109,984	-	60,566	87,288	70,461	70,461
<i>Classified</i>	124,520	117,383	128,250	167,877	168,577	153,272	169,629	119,835
Benefits	504,273	569,663	638,850	976,199	977,013	841,770	903,115	878,543
Purchased Services	53,004	32,650	47,295	52,500	51,200	63,982	65,000	65,000
Supplies and Materials	179,342	209,651	191,595	238,800	358,873	100,518	256,500	256,500
Capital Equipment	-	-	-	-	-	-	-	-
Other Expenses	4,293	814	992	8,000	7,500	549	9,000	9,000
Total Expenditures	\$ 2,403,799	\$ 2,652,076	\$ 2,984,272	\$ 3,876,310	\$ 4,040,579	\$ 3,484,529	\$ 3,901,589	\$ 3,834,783

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ 29,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Dis & Misc Prog	37,852	11,820	52,263	-	-	-	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ 66,925	\$ 11,820	\$ 52,263	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	2.00	2.00	2.00	2.00
<i>Certified</i>	34.18	33.50	33.30	33.30
<i>Professional/Technical</i>	0.00	1.00	1.00	1.00
<i>Classified</i>	4.76	4.76	4.76	3.00
Total FTE	40.94	41.26	41.06	39.30

PLUM CREEK ACADEMY

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ 93,000	\$ 91,292	\$ 85,730	\$ 212,977	\$ 212,977	\$ 181,205	\$ 211,318	\$ 211,318
<i>Certified</i>	878,184	833,089	932,127	847,967	848,987	792,046	975,121	979,871
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	313,792	323,156	308,091	402,714	402,714	331,313	426,098	497,228
Benefits	429,760	446,012	478,941	611,629	611,862	490,031	590,555	622,965
Purchased Services	13,509	16,266	18,508	6,700	9,100	12,678	8,000	8,000
Supplies and Materials	42,936	71,271	52,861	73,388	85,931	67,314	71,588	71,588
Capital Equipment	-	-	-	-	-	7,027	-	-
Other Expenses	757	513	1,321	2,050	1,410	839	1,250	1,250
Total Expenditures	\$ 1,771,937	\$ 1,781,599	\$ 1,877,579	\$ 2,157,425	\$ 2,172,981	\$ 1,882,455	\$ 2,283,930	\$ 2,392,220

Carry Over Awarded Into Subsequent Year									
Fund 10 Student Based Budget	\$ 25,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Dis & Misc Prog	4,430	1,185	2,056	-	-	-	-	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	-	2,056	-	-	-	-	-	-
Total	\$ 30,049	\$ 1,185	\$ 4,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	2.00	2.00	2.00	2.00
<i>Certified</i>	12.50	12.50	12.75	12.75
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	13.56	13.56	13.56	16.04
Total FTE	28.06	28.06	28.31	30.79

VENTURE ACADEMY OF LEADERSHIP AND ENTREPRENEURSHIP (VALE)

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Direct School Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,318	\$ 211,318
<i>Certified</i>	-	-	-	-	-	-	821,805	837,490
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	-	-	-	-	-	-	192,114	222,505
Benefits	-	-	-	-	-	-	426,831	440,971
Purchased Services	-	-	1,350	-	-	8,921	102,000	102,000
Supplies and Materials	-	-	-	-	-	26,361	63,000	63,000
Capital Equipment	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	10,000	10,000
Total Expenditures	\$ -	\$ -	\$ 1,350	\$ -	\$ -	\$ 35,282	\$ 1,827,068	\$ 1,887,284

Carry Over Awarded Into Subsequent Year								
Fund 10 Student Based Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 10 Principal Dis & Misc Prog	-	-	-	-	-	-	-	-
Fund 23 Specific Purpose	-	-	-	-	-	-	-	-
Fund 26 Athletics/Activities	-	-	-	-	-	-	-	-
Fund 14 Capital Projects	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE				
<i>Administrative</i>	0.00	0.00	2.00	2.00
<i>Certified</i>	0.00	0.00	12.10	12.00
<i>Professional/Technical</i>	0.00	0.00	0.00	0.00
<i>Classified</i>	0.00	0.00	5.00	5.94
Total FTE	0.00	0.00	19.10	19.94

SECONDARY SCHOOL SUMMARIES

School	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil	Centrally Held	Total Expenditures plus	
				Other Expenditures Per Pupil*	Centrally Held	Other
Castle Rock Middle School	\$ 6,735,131	725	\$ 9,290	\$ 626	\$	9,916
Cimarron Middle School	\$ 8,498,006	1,085	\$ 7,832	\$ 626	\$	8,458
Cresthill Middle School	\$ 6,475,834	620	\$ 10,445	\$ 626	\$	11,071
Mesa Middle School	\$ 9,044,971	963	\$ 9,392	\$ 626	\$	10,018
Mountain Ridge Middle School	\$ 6,967,994	829	\$ 8,405	\$ 626	\$	9,031
Ranch View Middle School	\$ 6,718,091	785	\$ 8,558	\$ 626	\$	9,184
Rocky Heights Middle School	\$ 8,809,363	1,164	\$ 7,568	\$ 626	\$	8,194
Sagewood Middle School	\$ 7,992,142	830	\$ 9,629	\$ 626	\$	10,255
Sierra Middle School	\$ 7,227,613	780	\$ 9,266	\$ 626	\$	9,892
Sub Total Middle	\$ 68,469,145	7,781	\$ 8,932	\$ 626	\$	9,558

School	Total Expenditures	Projected Enrollment	Total Expenditures Per Pupil	Centrally Held	Other	Total Expenditures plus	
				Expenditures Per Pupil*	Expenditures Per Pupil	Centrally Held	Other
Castle View High School	\$ 14,615,745	1,850	\$ 7,900	\$ 626	\$	\$	8,526
Chaparral High School	\$ 16,992,197	2,009	\$ 8,458	\$ 626	\$	\$	9,084
Douglas County High School	\$ 15,444,879	1,800	\$ 8,580	\$ 626	\$	\$	9,206
Highlands Ranch High School	\$ 13,736,536	1,475	\$ 9,313	\$ 626	\$	\$	9,939
Legend High School	\$ 17,322,676	2,240	\$ 7,733	\$ 626	\$	\$	8,359
Mountain Vista High School	\$ 15,668,612	2,151	\$ 7,284	\$ 626	\$	\$	7,910
Ponderosa High School	\$ 12,430,502	1,420	\$ 8,754	\$ 626	\$	\$	9,380
Rock Canyon High School	\$ 16,899,566	2,336	\$ 7,234	\$ 626	\$	\$	7,860
ThunderRidge High School	\$ 15,006,030	1,845	\$ 8,133	\$ 626	\$	\$	8,759
Sub Total High	\$ 138,116,743	17,126	\$ 8,155	\$ 626	\$	\$	8,781

School	Salaries	Benefits	Purchased Services	Supplies and Materials	Equipment and Projects	Other Expense	Capital	
							Total Expenditures	Total Expenditures
DC Oakes	\$ 1,630,466	\$ 546,722	\$ 31,500	\$ 60,150	\$ -	\$ 13,800	\$	2,282,638
Eagle Academy	\$ 1,654,208	\$ 566,685	\$ 40,100	\$ 140,703	\$ -	\$ 13,000	\$	2,414,696
Bridge Transition Program	\$ 2,601,423	\$ 1,045,731	\$ 24,500	\$ 36,186	\$ -	\$ -	\$	3,707,840
eDCSD	\$ 2,625,740	\$ 878,543	\$ 65,000	\$ 256,500	\$ -	\$ 9,000	\$	3,834,783
Plum Creek Academy	\$ 1,688,417	\$ 622,965	\$ 8,000	\$ 71,588	\$ -	\$ 1,250	\$	2,392,220
Venture Academy Of Leadership & Entrepreneurshi	\$ 1,271,313	\$ 440,971	\$ 102,000	\$ 63,000	\$ -	\$ 10,000	\$	1,887,284
Sub Total Alternative	\$ 11,471,567	\$ 4,101,617	\$ 271,100	\$ 628,127	\$ -	\$ 47,050	\$	16,519,461

CHARTER SCHOOL BUDGETS

CHARTER SCHOOLS

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



CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	\$ 5,446,919	\$ 7,685,769	\$ 7,660,308	\$ 5,472,380
American Academy Charter	8,617,481	35,102,287	35,089,501	8,630,267
Aspen View Academy Charter	7,667,649	12,282,830	12,150,006	7,800,473
Ben Franklin Academy Charter	6,542,422	11,162,882	11,122,903	6,582,401
Challenge to Excellence Charter	3,952,932	6,672,081	6,464,684	4,160,329
DCS Montessori Charter	1,644,809	6,762,464	7,015,825	1,391,448
Global Village Academy Charter	695,388	5,134,446	5,044,010	785,824
HOPE Online Learning Academy Charter	1,779,029	22,627,458	22,510,253	1,896,233
Leman Academy of Excellence	6,456,733	12,533,738	11,673,359	7,317,112
North Star Academy Charter	2,968,735	8,199,966	8,196,070	2,972,631
Parker Core Knowledge Charter	3,109,899	9,420,264	9,678,716	2,851,447
Parker Performing Arts Charter	1,637,098	8,410,478	8,122,986	1,924,590
Platte River Academy Charter	2,058,345	7,038,281	6,915,502	2,181,124
Renaissance Secondary Charter	851,496	5,254,403	5,154,660	951,240
SkyView Academy Charter	5,502,803	17,370,798	17,139,712	5,733,889
STEM School Highlands Ranch	13,942,654	18,625,013	18,613,644	13,954,023
World Compass Academy Charter	2,631,654	9,147,592	9,147,592	2,631,654
TOTAL	\$ 75,506,048	\$ 203,430,750	\$ 201,699,732	\$ 77,237,066

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

ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 4,951,825	\$ 5,624,093	\$ 5,624,093	\$ 5,446,919	\$ 5,472,380	\$ 5,498,604
Revenue:						
Per Pupil Revenue	\$ 5,704,718	\$ 6,090,000	\$ 6,087,903	\$ 6,652,000	\$ 6,851,560	\$ 7,057,107
Mill Levy/Override	794,338	853,000	854,896	851,389	876,930	903,238
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	12,911	48,000	64,683	66,624	68,623	70,681
Food Services	-	-	-	-	-	-
Pupil Activities	75,168	80,000	78,045	80,386	82,798	85,282
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	92,915	83,000	86,660	89,260	91,937	94,696
Rental/Lease	4,125	5,000	4,000	4,000	4,120	4,244
Contributions/Donations	51,679	55,000	60,138	61,943	63,801	65,715
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	70,625	75,000	75,000	75,000	77,250	79,568
Other State Revenue	232,170	233,000	231,401	231,401	238,343	245,493
Grants Federal	109,736	54,052	54,052	-	-	-
Fund Transfer	(442,561)	(442,829)	(442,631)	(426,233)	(439,020)	(452,191)
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 6,705,824	\$ 7,133,223	\$ 7,154,148	\$ 7,685,769	\$ 7,916,342	\$ 8,153,832
Total Sources	\$ 11,657,650	\$ 12,757,316	\$ 12,778,241	\$ 13,132,688	\$ 13,388,721	\$ 13,652,436
Expenditures:						
Salaries	\$ 3,402,558	\$ 3,906,000	\$ 3,855,757	\$ 4,320,500	\$ 4,450,115	\$ 4,583,618
Benefits	1,175,651	1,343,500	1,327,913	1,477,804	1,522,138	1,567,802
Purchased Professional and Technical Services	135,632	177,000	155,276	139,429	143,612	147,920
Purchased Property Services	306,996	383,000	380,439	391,640	403,390	415,491
Other Purchased Services	522,032	637,000	603,431	630,384	649,295	668,774
Supplies	219,581	316,000	315,935	331,732	341,684	351,934
Property	261,426	656,510	684,552	310,000	319,300	328,879
Other Expenses	9,681	58,000	8,018	58,820	60,585	62,402
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	4,200,000	-	-	-	-
Total Expenditures	\$ 6,033,557	\$ 11,677,010	\$ 7,331,321	\$ 7,660,308	\$ 7,890,118	\$ 8,126,821
Balance on Hand June 30	\$ 5,624,093	\$ 1,080,306	\$ 5,446,919	\$ 5,472,380	\$ 5,498,604	\$ 5,525,615
Fund Balance as a % of Revenue	84%	15%	76%	71%	69%	68%

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

AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 5,804,873	\$ 8,369,128	\$ 8,369,128	\$ 8,617,481	\$ 8,630,267	\$ 8,824,108
Revenue:						
Per Pupil Revenue	\$ 21,934,618	\$ 23,429,055	\$ 23,429,055	\$ 25,710,324	\$ 26,995,840	\$ 27,805,715
Mill Levy/Override	3,056,991	3,271,421	3,271,421	3,271,424	5,271,424	5,271,424
Tuition	1,716,068	1,730,533	1,730,533	1,783,184	1,783,184	1,783,184
Transportation Fees	465,047	397,535	397,535	370,620	370,620	370,620
Earnings on Investments	12,685	253,006	253,006	180,000	180,000	180,000
Food Services	-	-	-	-	-	-
Pupil Activities	598,321	627,157	627,157	744,000	744,000	744,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	780,052	749,992	749,992	775,797	775,797	775,797
Rental/Lease	140,811	142,097	142,097	125,000	125,000	125,000
Contributions/Donations	179,222	169,822	169,822	816,938	816,938	816,938
Miscellaneous Revenue	-	531,009	531,009	-	-	-
Categorical Revenue	766,951	914,899	914,899	950,000	950,000	950,000
Other State Revenue	433,177	31,827	31,827	75,000	75,000	75,000
Grants Federal	512,010	-	-	-	-	-
Fund Transfer	(20,273)	-	-	-	-	-
Other Sources	-	-	-	300,000	300,000	300,000
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 30,575,680	\$ 32,248,353	\$ 32,248,353	\$ 35,102,287	\$ 38,387,803	\$ 39,197,678
Total Sources	\$ 36,380,553	\$ 40,617,481	\$ 40,617,481	\$ 43,719,768	\$ 47,018,070	\$ 48,021,787
Expenditures:						
Salaries	\$ 14,525,757	\$ 15,900,000	\$ 15,900,000	\$ 18,030,800	\$ 20,194,496	\$ 20,800,331
Benefits	4,487,884	5,100,000	5,100,000	5,995,908	6,715,417	6,916,879
Purchased Professional and Technical Services	497,607	775,000	775,000	732,560	747,211	747,211
Purchased Property Services	4,187,567	4,500,000	4,500,000	4,724,890	4,819,388	4,819,388
Other Purchased Services	2,876,530	3,050,000	3,050,000	3,109,952	3,172,151	3,172,151
Supplies	888,668	1,500,000	1,500,000	1,176,401	1,199,929	1,199,929
Property	302,812	850,000	850,000	977,540	997,091	997,091
Other Expenses	44,442	75,000	75,000	107,450	109,599	109,599
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	200,158	250,000	250,000	234,000	238,680	238,680
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 28,011,425	\$ 32,000,000	\$ 32,000,000	\$ 35,089,501	\$ 38,193,962	\$ 39,001,259
Balance on Hand June 30	\$ 8,369,128	\$ 8,617,481	\$ 8,617,481	\$ 8,630,267	\$ 8,824,108	\$ 9,020,528

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ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 18,535,613	\$ 12,354,076	\$ 12,354,076	\$ 7,667,649	\$ 7,800,473	\$ 7,508,073
Revenue:						
Per Pupil Revenue	\$ 7,995,576	\$ 8,751,640	\$ 8,751,640	\$ 9,607,930	\$ 9,700,000	\$ 9,750,000
Mill Levy/Override	1,115,340	1,227,350	1,227,350	1,168,850	1,170,000	1,175,000
Tuition	251,729	381,600	381,600	393,600	405,600	405,600
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	61,000	60,000	84,000	75,000	65,000
Food Services	-	-	-	-	-	-
Pupil Activities	575,154	304,440	325,000	341,950	342,000	345,000
Community Service Activities	-	185,000	230,000	225,000	235,000	245,000
Other Local Revenue	54,592	-	-	-	-	-
Rental/Lease	-	15,000	7,500	15,000	15,000	15,000
Contributions/Donations	65,645	85,000	81,000	85,000	85,000	85,000
Miscellaneous Revenue	-	5,000	3,500	5,000	5,000	5,000
Categorical Revenue	-	335,082	335,082	335,000	335,000	335,000
Other State Revenue	-	94,949	94,949	21,500	25,000	25,000
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	548,760	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 10,606,796	\$ 11,446,061	\$ 11,497,621	\$ 12,282,830	\$ 12,392,600	\$ 12,450,600
Total Sources	\$ 29,142,409	\$ 23,800,137	\$ 23,851,697	\$ 19,950,479	\$ 20,193,073	\$ 19,958,673
Expenditures:						
Salaries	\$ 5,503,962	\$ 6,009,725	\$ 6,009,725	\$ 6,557,153	\$ 7,000,000	\$ 7,150,000
Benefits	1,479,098	1,872,073	1,872,073	1,989,309	2,100,000	2,150,000
Purchased Professional and Technical Services	-	118,500	115,000	128,000	125,000	135,000
Purchased Property Services	1,720,749	1,485,317	1,375,000	1,718,919	1,700,000	1,750,000
Other Purchased Services	-	816,224	814,750	883,125	885,000	885,000
Supplies	543,344	649,000	626,000	652,500	650,000	650,000
Property	6,016,753	8,705,000	5,100,000	200,000	200,000	300,000
Other Expenses	24,187	21,500	21,500	21,000	25,000	26,500
Other Uses of Funds	-	250,000	250,000	-	-	-
Redemption of Principal	560,000	-	-	-	-	-
Principal on Leases	940,240	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 16,788,333	\$ 19,927,338	\$ 16,184,048	\$ 12,150,066	\$ 12,685,000	\$ 13,046,500
Balance on Hand June 30	\$ 12,354,076	\$ 3,872,799	\$ 7,667,649	\$ 7,800,473	\$ 7,508,073	\$ 6,912,173

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BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 5,889,662	\$ 6,494,296	\$ 6,494,296	\$ 6,542,422	\$ 6,582,401	\$ 6,603,433
Revenue:						
Per Pupil Revenue	\$ 7,691,436	\$ 8,023,302	\$ 8,023,302	\$ 8,875,313	\$ 9,230,326	\$ 9,599,539
Mill Levy/Override	1,073,461	1,125,484	1,125,484	1,131,870	1,154,507	1,177,598
Tuition	323,616	322,000	322,000	327,450	327,450	327,450
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	10,343	180,000	180,000	200,000	200,000	220,000
Food Services	-	-	-	-	-	-
Pupil Activities	126,677	128,445	128,445	115,400	115,400	115,400
Community Service Activities	146,377	155,800	155,800	155,000	155,000	155,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	31,074	25,000	25,000	25,000	25,000	25,000
Contributions/Donations	5,488	52,000	52,000	2,000	2,000	2,000
Miscellaneous Revenue	6,282	5,955	5,955	4,600	4,600	4,600
Categorical Revenue	25,343	5,980	5,980	5,980	5,980	5,980
Other State Revenue	52,962	56,874	56,874	-	-	-
Grants Federal	59,555	91,107	91,107	-	-	-
Fund Transfer	86,394	4,731	4,731	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	266,617	320,269	320,269	320,269	326,674	333,208
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 9,905,624	\$ 10,496,947	\$ 10,496,947	\$ 11,162,882	\$ 11,546,937	\$ 11,965,774
Total Sources	\$ 15,795,286	\$ 16,991,243	\$ 16,991,243	\$ 17,705,304	\$ 18,129,339	\$ 18,569,207
Expenditures:						
Salaries	\$ 4,527,362	\$ 5,265,227	\$ 5,265,227	\$ 5,804,869	\$ 6,037,064	\$ 6,278,546
Benefits	1,311,373	1,370,295	1,370,295	1,528,247	1,589,377	1,652,952
Purchased Professional and Technical Services	84,006	114,206	114,206	129,085	135,539	139,605
Purchased Property Services	1,720,896	1,762,741	1,762,741	1,798,341	1,852,291	1,907,860
Other Purchased Services	842,823	913,702	913,702	1,041,495	1,072,740	1,104,922
Supplies	438,851	611,109	611,109	497,961	507,920	518,079
Property	308,478	335,559	335,559	242,000	249,260	256,738
Other Expenses	67,201	75,982	75,982	80,905	81,714	82,531
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,300,990	\$ 10,448,821	\$ 10,448,821	\$ 11,122,903	\$ 11,525,905	\$ 11,941,233
Balance on Hand June 30	\$ 6,494,296	\$ 6,542,422	\$ 6,542,422	\$ 6,582,401	\$ 6,603,433	\$ 6,627,974

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

CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 3,307,793	\$ 2,914,323	\$ 2,914,323	\$ 3,952,932	\$ 4,160,329	\$ 4,369,212
Revenue:						
Per Pupil Revenue	\$ 4,653,931	\$ 4,944,493	\$ 4,944,493	\$ 5,308,440	\$ 5,467,694	\$ 5,577,048
Mill Levy/Override	641,620	649,857	649,857	691,146	691,146	691,146
Tuition	3,694	4,000	4,000	4,000	4,000	4,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	7,164	32,000	120,000	60,000	15,000	15,000
Food Services	-	-	-	-	-	-
Pupil Activities	163,582	262,950	262,950	273,750	273,750	273,750
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	59,964	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	-	-	-	-	-	-
Miscellaneous Revenue	8,139	23,000	23,000	5,000	5,000	5,000
Categorical Revenue	228,115	209,647	209,647	237,065	237,065	237,065
Other State Revenue	55,975	85,257	85,257	92,680	92,680	92,680
Grants Federal	130,658	75,000	75,000	-	-	-
Fund Transfer	(195,402)	957,639	957,639	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 5,757,438	\$ 7,243,843	\$ 7,331,843	\$ 6,672,081	\$ 6,786,335	\$ 6,895,689
Total Sources	\$ 9,065,231	\$ 10,158,166	\$ 10,246,166	\$ 10,625,013	\$ 10,946,664	\$ 11,264,901
Expenditures:						
Salaries	\$ 2,605,957	\$ 2,841,893	\$ 2,841,893	\$ 3,089,336	\$ 3,182,017	\$ 3,277,478
Benefits	885,548	1,045,065	1,045,065	1,181,003	1,217,024	1,253,535
Purchased Professional and Technical Services	333,177	368,408	368,408	248,630	253,603	258,675
Purchased Property Services	899,627	726,010	726,010	624,172	576,835	588,372
Other Purchased Services	472,655	561,273	561,273	639,949	652,748	665,803
Supplies	191,635	322,441	322,441	270,157	275,560	281,071
Property	746,431	417,175	417,175	242,796	247,652	252,605
Other Expenses	15,879	156,725	10,969	168,641	172,014	175,454
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 6,150,908	\$ 6,438,990	\$ 6,293,234	\$ 6,464,684	\$ 6,577,452	\$ 6,752,992
Balance on Hand June 30	\$ 2,914,323	\$ 3,719,176	\$ 3,952,932	\$ 4,160,329	\$ 4,369,212	\$ 4,511,909

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DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 1,433,410	\$ 1,613,884	\$ 1,613,884	\$ 1,644,809	\$ 1,391,448	\$ 1,392,268
Revenue:						
Per Pupil Revenue	\$ 3,773,166	\$ 4,006,469	\$ 4,065,766	\$ 4,268,829	\$ 4,571,820	\$ 4,850,411
Mill Levy/Override	525,289	535,890	565,715	555,565	560,000	565,000
Tuition	829,263	862,050	912,050	873,100	875,000	885,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	(3,415)	15,000	60,000	20,000	18,000	18,000
Food Services	-	-	-	-	-	-
Pupil Activities	153,766	200,000	150,000	215,000	200,000	200,000
Community Service Activities	396,701	463,000	430,000	464,250	470,000	475,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	68,790	70,000	70,000	70,000	70,000	75,000
Contributions/Donations	2,215	-	6,000	-	-	-
Miscellaneous Revenue	25,710	35,000	5,000	35,000	35,000	35,000
Categorical Revenue	129,512	65,000	69,000	192,720	165,000	170,000
Other State Revenue	115,906	410,376	359,800	65,000	105,000	110,000
Grants Federal	62,017	42,461	42,461	-	-	-
Fund Transfer	1,375	3,000	2,574	3,000	5,000	5,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 6,080,295	\$ 6,708,246	\$ 6,738,366	\$ 6,762,464	\$ 7,074,820	\$ 7,388,411
Total Sources	\$ 7,513,705	\$ 8,322,130	\$ 8,352,250	\$ 8,407,273	\$ 8,466,268	\$ 8,780,679
Expenditures:						
Salaries	\$ 2,773,824	\$ 3,117,000	\$ 3,117,000	\$ 3,150,000	\$ 3,368,000	\$ 3,576,400
Benefits	965,452	1,146,234	1,100,000	1,173,775	1,300,000	1,400,000
Purchased Professional and Technical Services	270,479	296,500	300,000	324,500	330,000	360,000
Purchased Property Services	806,128	803,000	750,000	844,500	850,000	860,000
Other Purchased Services	370,389	419,500	420,000	453,500	436,000	440,000
Supplies	239,513	260,950	250,000	290,950	270,000	280,000
Property	222,412	199,000	360,000	544,000	300,000	250,000
Other Expenses	10,391	19,600	14,000	19,600	20,000	20,000
Other Uses of Funds	138,157	200,000	150,000	215,000	200,000	200,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	103,076	246,441	246,441	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 5,899,821	\$ 6,708,225	\$ 6,707,441	\$ 7,015,825	\$ 7,074,000	\$ 7,386,400
Balance on Hand June 30	\$ 1,613,884	\$ 1,613,905	\$ 1,644,809	\$ 1,391,448	\$ 1,392,268	\$ 1,394,279

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GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 98,191	\$ 358,125	\$ 358,125	\$ 695,388	\$ 785,824	\$ 1,696,359
Revenue:						
Per Pupil Revenue	\$ 3,374,011	\$ 3,405,002	\$ 3,405,002	\$ 4,046,700	\$ 5,090,354	\$ 5,344,871
Mill Levy/Override	459,328	441,320	441,320	494,116	621,549	652,627
Tuition	4,500	10,000	10,000	10,000	10,000	10,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	168,516	101,470	101,470	108,000	108,000	108,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	8,054	7,042	7,042	-	-	-
Rental/Lease	3,000	-	-	-	-	-
Contributions/Donations	6,404	2,500	2,500	2,500	2,500	2,500
Miscellaneous Revenue	5,491	-	-	17,000	17,000	17,000
Categorical Revenue	-	-	-	369,625	369,626	369,626
Other State Revenue	230,736	482,216	482,216	-	-	-
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	86,505	80,000	80,000
Total Revenue	\$ 4,260,040	\$ 4,449,550	\$ 4,449,550	\$ 5,134,446	\$ 6,299,029	\$ 6,584,624
Total Sources	\$ 4,358,231	\$ 4,807,675	\$ 4,807,675	\$ 5,829,834	\$ 7,084,853	\$ 8,280,983
Expenditures:						
Salaries	\$ 1,605,192	\$ 1,780,000	\$ 1,780,000	\$ 1,936,218	\$ 2,071,753	\$ 2,216,776
Benefits	492,851	541,000	541,000	681,333	784,467	897,913
Purchased Professional and Technical Services	236,533	196,600	196,600	207,550	215,840	224,450
Purchased Property Services	893,957	324,067	324,067	1,006,228	980,294	986,724
Other Purchased Services	548,748	682,479	682,479	704,681	807,820	844,459
Supplies	174,930	535,071	535,071	440,500	458,120	476,445
Property	24,046	15,000	15,000	27,500	28,600	29,744
Other Expenses	23,849	38,070	38,070	40,000	41,600	43,264
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 4,000,106	\$ 4,112,287	\$ 4,112,287	\$ 5,044,010	\$ 5,388,494	\$ 5,719,775
Balance on Hand June 30	\$ 358,125	\$ 695,388	\$ 695,388	\$ 785,824	\$ 1,696,359	\$ 2,561,208

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HOPE ONLINE LEARNING ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 1,789,072	\$ 2,245,207	\$ 2,245,207	\$ 1,779,029	\$ 1,896,233	\$ 1,794,195
Revenue:						
Per Pupil Revenue	\$ 18,869,689	\$ 12,542,441	\$ 12,542,441	\$ 20,294,309	\$ 21,309,025	\$ 22,374,476
Mill Levy/Override	-	-	-	57,849	60,741	63,778
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	102	5,341	5,341	5,000	5,250	5,513
Food Services	-	-	-	-	-	-
Pupil Activities	-	-	-	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	95,423	113,306	113,306	125,000	131,250	137,813
Miscellaneous Revenue	13,996	12,975	12,975	12,000	12,600	13,230
Categorical Revenue	152,472	42,429	42,429	50,000	52,500	55,125
Other State Revenue	619,908	369,329	369,329	497,300	522,165	548,273
Grants Federal	1,187,774	946,405	946,405	1,486,000	1,560,300	1,638,315
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	100,000	105,000	110,250
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 20,939,365	\$ 14,032,225	\$ 14,032,225	\$ 22,627,458	\$ 23,758,831	\$ 24,946,772
Total Sources	\$ 22,728,437	\$ 16,277,433	\$ 16,277,433	\$ 24,406,486	\$ 25,655,064	\$ 26,740,967
Expenditures:						
Salaries	\$ 3,466,512	\$ 2,840,809	\$ 2,840,809	\$ 6,124,705	\$ 6,492,187	\$ 6,881,718
Benefits	1,146,711	1,026,897	1,026,897	993,510	1,053,121	1,116,308
Purchased Professional and Technical Services	2,727,359	1,726,140	1,726,140	2,657,546	2,816,999	2,986,019
Purchased Property Services	(825,197)	270,068	270,068	262,000	277,720	294,383
Other Purchased Services	10,795,668	7,496,266	7,496,266	10,903,739	11,557,964	12,251,441
Supplies	659,965	342,487	342,487	471,300	499,578	529,553
Property	158,368	98,449	98,449	145,000	153,700	162,922
Other Expenses	1,714,297	159,923	159,923	238,000	252,280	267,417
Other Uses of Funds	10	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	639,537	537,365	537,365	714,453	757,320	802,760
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 20,483,230	\$ 14,498,404	\$ 14,498,404	\$ 22,510,253	\$ 23,860,869	\$ 25,292,521
Balance on Hand June 30	\$ 2,245,207	\$ 1,779,029	\$ 1,779,029	\$ 1,896,233	\$ 1,794,195	\$ 1,448,447

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LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 3,619,344	\$ 5,215,884	\$ 5,215,884	\$ 6,456,733	\$ 7,317,112	\$ 8,249,866
Revenue:						
Per Pupil Revenue	\$ 8,566,902	\$ 9,619,321	\$ 9,619,321	\$ 10,774,180	\$ 11,011,765	\$ 11,232,000
Mill Levy/Override	1,202,145	1,357,149	1,357,149	1,268,697	1,342,790	1,369,646
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	215,632	82,571	82,571	-	15,000	15,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	140,222	140,222	130,000	130,000	130,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	3,588	96,349	96,349	-	-	-
Miscellaneous Revenue	73,408	4,973	4,973	-	-	-
Categorical Revenue	65,181	100,581	100,581	75,411	-	-
Other State Revenue	350,901	360,525	360,525	285,450	223,212	227,676
Grants Federal	195,723	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 10,673,478	\$ 11,761,690	\$ 11,761,690	\$ 12,533,738	\$ 12,722,767	\$ 12,974,322
Total Sources	\$ 14,292,822	\$ 16,977,574	\$ 16,977,574	\$ 18,990,471	\$ 20,039,879	\$ 21,224,188
Expenditures:						
Salaries	\$ 3,361,012	\$ 3,941,665	\$ 3,924,660	\$ 4,544,580	\$ 4,574,742	\$ 4,666,237
Benefits	1,013,161	1,154,304	1,145,304	1,396,122	1,408,990	1,423,612
Purchased Professional and Technical Services	1,827,727	1,657,449	1,657,449	1,720,229	1,649,352	1,682,339
Purchased Property Services	1,656,787	2,036,637	2,036,637	1,994,550	1,989,341	2,029,128
Other Purchased Services	744,492	827,579	827,579	937,798	933,258	951,923
Supplies	453,389	572,820	562,820	555,960	567,230	578,575
Property	-	65,000	65,000	-	122,000	-
Other Expenses	20,369	26,394	26,394	39,120	40,100	40,100
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	275,000	275,000	485,000	505,000	525,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 9,076,938	\$ 10,556,846	\$ 10,520,841	\$ 11,673,359	\$ 11,790,013	\$ 11,896,913
Balance on Hand June 30	\$ 5,215,884	\$ 6,420,728	\$ 6,456,733	\$ 7,317,112	\$ 8,249,866	\$ 9,327,275

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NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 2,832,616	\$ 2,837,516	\$ 2,837,516	\$ 2,968,735	\$ 2,972,631	\$ 3,153,584
Revenue:						
Per Pupil Revenue	\$ 5,613,210	\$ 6,027,833	\$ 6,053,264	\$ 6,530,907	\$ 6,726,834	\$ 6,928,639
Mill Levy/Override	787,670	806,259	854,819	838,335	838,335	838,335
Tuition	123,700	131,250	131,250	131,250	131,250	131,250
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	4,819	36,000	75,000	36,000	36,000	36,000
Food Services	-	-	-	-	-	-
Pupil Activities	122,283	153,175	140,000	152,175	152,175	152,175
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	69,954	70,000	70,000	70,000	70,000	70,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	55,547	50,000	50,000	50,000	50,000	50,000
Miscellaneous Revenue	5,735	19,405	19,405	9,500	9,500	9,500
Categorical Revenue	80,965	-	-	-	-	-
Other State Revenue	67,808	57,420	53,813	39,900	39,900	39,900
Grants Federal	5,957	60,759	59,142	5,505	5,505	5,505
Fund Transfer	-	55,000	-	100,000	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	194,566	236,394	234,373	236,394	236,394	236,394
Grants Local	13,508	16,885	16,885	-	-	-
Total Revenue	\$ 7,145,721	\$ 7,720,380	\$ 7,757,951	\$ 8,199,966	\$ 8,295,893	\$ 8,497,698
Total Sources	\$ 9,978,337	\$ 10,557,896	\$ 10,595,467	\$ 11,168,701	\$ 11,268,524	\$ 11,651,282
Expenditures:						
Salaries	\$ 3,588,813	\$ 3,892,826	\$ 3,892,826	\$ 4,062,083	\$ 4,089,684	\$ 4,201,192
Benefits	1,126,312	1,267,082	1,267,082	1,331,779	1,365,250	1,420,070
Purchased Professional and Technical Services	593,760	700,340	670,340	724,468	746,951	764,640
Purchased Property Services	1,111,191	1,121,181	1,095,181	1,126,867	1,136,560	1,143,892
Other Purchased Services	100,556	101,453	95,453	102,757	104,130	105,545
Supplies	275,037	338,201	328,201	321,116	344,365	347,712
Property	241,295	266,649	250,649	450,000	301,000	304,680
Other Expenses	103,856	24,500	24,500	24,500	24,500	24,500
Other Uses of Funds	-	-	-	50,000	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	2,500	2,500	2,500	2,500	2,500
Cap Reserve Expense	-	2,000,000	-	-	-	-
Total Expenditures	\$ 7,140,821	\$ 9,714,732	\$ 7,626,732	\$ 8,196,070	\$ 8,114,940	\$ 8,314,731
Balance on Hand June 30	\$ 2,837,516	\$ 843,164	\$ 2,968,735	\$ 2,972,631	\$ 3,153,584	\$ 3,336,551

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PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 3,147,558	\$ 3,764,134	\$ 3,764,134	\$ 3,109,899	\$ 2,851,447	\$ 2,882,078
Revenue:						
Per Pupil Revenue	\$ 6,033,231	\$ 6,414,357	\$ 6,414,357	\$ 6,989,386	\$ 7,204,318	\$ 7,528,512
Mill Levy/Override	843,101	903,609	903,609	822,974	835,482	802,063
Tuition	942,220	1,064,828	1,064,828	944,897	941,470	950,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	8,777	113,372	113,372	90,698	90,698	90,698
Food Services	(648)	2,061	2,061	-	-	-
Pupil Activities	84,331	84,553	84,553	102,460	92,100	92,100
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	26,160	9,500	9,500	3,000	3,000	3,000
Contributions/Donations	-	151,327	151,327	-	-	-
Miscellaneous Revenue	431,493	127,899	128,020	124,999	124,330	125,573
Categorical Revenue	209,006	252,126	252,126	239,520	232,334	225,364
Other State Revenue	176,817	222,505	222,505	102,330	103,353	104,387
Grants Federal	-	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,754,488	\$ 9,346,137	\$ 9,346,258	\$ 9,420,264	\$ 9,627,086	\$ 9,921,698
Total Sources	\$ 11,902,046	\$ 13,110,271	\$ 13,110,392	\$ 12,530,163	\$ 12,478,533	\$ 12,803,776
Expenditures:						
Salaries	\$ 4,151,354	\$ 4,537,409	\$ 4,537,409	\$ 4,768,309	\$ 4,956,830	\$ 5,155,103
Benefits	1,346,888	1,498,366	1,498,366	1,575,600	1,689,921	1,825,115
Purchased Professional and Technical Services	170,843	216,677	216,677	215,753	219,843	230,835
Purchased Property Services	780,422	885,834	885,834	1,111,384	1,121,174	1,154,809
Other Purchased Services	572,831	614,823	614,823	678,674	744,966	712,315
Supplies	452,328	521,802	521,802	533,862	549,675	566,165
Property	651,870	1,711,536	1,711,536	781,089	300,000	250,000
Other Expenses	11,376	14,046	14,046	14,045	14,046	14,046
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 8,137,912	\$ 10,000,493	\$ 10,000,493	\$ 9,678,716	\$ 9,596,455	\$ 9,908,388
Balance on Hand June 30	\$ 3,764,134	\$ 3,109,778	\$ 3,109,899	\$ 2,851,447	\$ 2,882,078	\$ 2,895,388

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PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 1,069,031	\$ 1,505,947	\$ 1,505,947	\$ 1,637,098	\$ 1,924,590	\$ 2,219,222
Revenue:						
Per Pupil Revenue	\$ 5,744,292	\$ 5,897,158	\$ 5,938,776	\$ 6,627,884	\$ 6,916,287	\$ 7,330,047
Mill Levy/Override	787,934	774,736	817,855	830,154	855,697	881,240
Tuition	134,839	170,000	160,000	225,000	225,000	225,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	2,000	13,000	20,000	5,000	5,000
Food Services	-	-	-	-	-	-
Pupil Activities	174,696	160,600	140,000	164,518	168,554	172,710
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	89,407	93,600	110,000	93,600	96,480	99,360
Rental/Lease	8,451	70,000	73,000	77,000	84,700	93,170
Contributions/Donations	10,566	9,000	9,000	-	-	-
Miscellaneous Revenue	126,168	77,800	80,000	-	-	-
Categorical Revenue	294,610	255,661	255,661	112,664	115,724	119,621
Other State Revenue	75,287	105,846	105,846	259,658	266,924	274,191
Grants Federal	216,923	121,020	121,014	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 7,663,173	\$ 7,737,421	\$ 7,824,152	\$ 8,410,478	\$ 8,734,366	\$ 9,200,339
Total Sources	\$ 8,732,204	\$ 9,243,368	\$ 9,330,098	\$ 10,047,576	\$ 10,658,956	\$ 11,419,561
Expenditures:						
Salaries	\$ 3,353,826	\$ 3,528,189	\$ 3,700,000	\$ 3,755,472	\$ 3,857,467	\$ 3,987,372
Benefits	1,220,375	1,251,590	1,200,000	1,360,616	1,440,029	1,534,962
Purchased Professional and Technical Services	175,434	189,744	190,000	195,661	201,780	208,106
Purchased Property Services	1,357,714	1,585,106	1,545,000	1,648,008	1,712,644	1,923,865
Other Purchased Services	575,209	636,769	600,000	659,355	728,740	809,628
Supplies	343,923	335,012	340,000	371,844	373,671	381,676
Property	178,227	40,000	80,000	41,300	33,100	34,340
Other Expenses	21,549	139,300	38,000	90,730	92,303	69,033
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,226,257	\$ 7,705,710	\$ 7,693,000	\$ 8,122,986	\$ 8,439,734	\$ 8,948,982
Balance on Hand June 30	\$ 1,505,947	\$ 1,537,658	\$ 1,637,098	\$ 1,924,590	\$ 2,219,222	\$ 2,470,579

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PLATTE RIVER ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 2,308,315	\$ 2,047,550	\$ 2,047,550	\$ 2,058,345	\$ 2,181,124	\$ 2,365,073
Revenue:						
Per Pupil Revenue	\$ 4,350,447	\$ 4,752,382	\$ 4,752,382	\$ 5,366,213	\$ 5,554,030	\$ 5,748,422
Mill Levy/Override	608,520	668,825	668,825	650,766	657,274	663,846
Tuition	301,338	339,531	339,531	460,000	471,500	483,287
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	(62,614)	47,544	47,544	10,000	10,000	10,000
Food Services	9,745	11,500	11,500	9,500	9,500	9,500
Pupil Activities	163,037	132,421	132,421	151,645	153,161	154,693
Community Service Activities	7,792	14,666	14,666	11,000	111,110	11,221
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	28,589	28,311	28,311	30,000	30,750	31,519
Contributions/Donations	146,198	54,499	54,499	57,000	54,150	51,442
Miscellaneous Revenue	21,749	17,200	17,200	10,000	9,500	9,025
Categorical Revenue	(67,799)	90,000	90,000	90,000	90,000	90,000
Other State Revenue	151,395	181,832	181,832	192,157	182,549	173,422
Grants Federal	53,731	22,787	22,787	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	127,332	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	12,318	-	-	-	-	-
Total Revenue	\$ 5,851,779	\$ 6,361,498	\$ 6,361,498	\$ 7,038,281	\$ 7,333,524	\$ 7,436,377
Total Sources	\$ 8,160,094	\$ 8,409,048	\$ 8,409,048	\$ 9,096,626	\$ 9,514,648	\$ 9,801,450
Expenditures:						
Salaries	\$ 3,187,899	\$ 3,329,047	\$ 3,329,047	\$ 3,779,987	\$ 3,912,287	\$ 4,049,217
Benefits	825,576	1,067,448	1,067,448	1,245,689	1,320,430	1,399,656
Purchased Professional and Technical Services	75,704	72,317	72,317	72,250	74,056	75,908
Purchased Property Services	644,673	237,894	237,894	361,013	368,233	375,598
Other Purchased Services	447,291	492,579	492,579	552,784	563,840	575,116
Supplies	260,866	308,913	308,913	284,056	289,737	295,532
Property	277,859	314,148	314,148	126,873	128,142	129,423
Other Expenses	392,675	528,357	528,357	492,850	492,850	492,850
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 6,112,544	\$ 6,350,703	\$ 6,350,703	\$ 6,915,502	\$ 7,149,575	\$ 7,393,300
Balance on Hand June 30	\$ 2,047,550	\$ 2,058,345	\$ 2,058,345	\$ 2,181,124	\$ 2,365,073	\$ 2,408,150

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RENAISSANCE SECONDARY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 611,775	\$ 803,655	\$ 803,655	\$ 851,496	\$ 951,240	\$ 1,229,628
Revenue:						
Per Pupil Revenue	\$ 2,820,365	\$ 3,145,000	\$ 3,145,000	\$ 3,898,501	\$ 4,361,465	\$ 4,619,063
Mill Levy/Override	395,766	444,125	444,125	500,441	533,718	538,838
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	1,252	27,186	27,186	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	408,742	469,207	469,207	419,133	468,230	473,406
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	103,529	84,165	84,165	-	-	-
Contributions/Donations	24,925	3,331	3,331	-	-	-
Miscellaneous Revenue	2,658	197,665	197,665	-	-	-
Categorical Revenue	39,632	50,000	50,000	-	-	-
Other State Revenue	142,787	160,790	160,790	192,927	200,764	202,690
Grants Federal	46,425	23,424	23,424	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	66,372	-	-	243,402	180,000	180,000
Total Revenue	\$ 4,052,452	\$ 4,604,892	\$ 4,604,892	\$ 5,254,403	\$ 5,744,177	\$ 6,013,997
Total Sources	\$ 4,664,228	\$ 5,408,546	\$ 5,408,546	\$ 6,105,900	\$ 6,695,417	\$ 7,243,626
Expenditures:						
Salaries	\$ 1,766,607	\$ 1,992,458	\$ 1,992,458	\$ 2,222,906	\$ 2,432,624	\$ 2,507,914
Benefits	544,688	623,010	623,010	746,012	782,726	843,604
Purchased Professional and Technical Services	104,949	136,764	136,764	158,624	169,425	182,067
Purchased Property Services	836,063	869,864	869,864	1,019,454	1,097,674	1,211,368
Other Purchased Services	313,485	419,596	419,596	493,786	483,318	510,882
Supplies	99,462	156,884	156,884	134,165	148,034	154,847
Property	41,324	95,701	95,701	76,901	134,318	139,077
Other Expenses	16,199	19,351	19,351	34,410	12,670	12,710
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	112,797	218,422	218,422	243,402	180,000	180,000
Cap Reserve Expense	25,000	25,000	25,000	25,000	25,000	25,000
Total Expenditures	\$ 3,860,573	\$ 4,557,050	\$ 4,557,050	\$ 5,154,660	\$ 5,465,789	\$ 5,767,468
Balance on Hand June 30	\$ 803,655	\$ 851,496	\$ 851,496	\$ 951,240	\$ 1,229,628	\$ 1,476,158

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SKYVIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 3,371,501	\$ 4,751,859	\$ 4,751,859	\$ 5,502,803	\$ 5,733,889	\$ 5,792,967
Revenue:						
Per Pupil Revenue	\$ 10,859,189	\$ 11,696,187	\$ 11,696,187	\$ 12,985,710	\$ 13,568,334	\$ 14,356,679
Mill Levy/Override	1,506,308	1,543,411	1,543,411	1,559,172	1,559,172	1,559,172
Tuition	761,069	858,000	858,000	868,000	886,700	886,700
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	1,217	18,000	18,000	20,000	22,000	24,000
Food Services	-	-	-	-	-	-
Pupil Activities	397,618	450,000	450,000	452,755	460,000	460,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	50,835	70,000	70,000	80,000	80,000	80,000
Contributions/Donations	109,461	150,000	150,000	120,000	150,000	100,000
Insurance Claim	-	1,750,000	1,750,000	-	-	-
Miscellaneous Revenue	108,934	90,000	90,000	140,000	100,000	100,000
Categorical Revenue	622,461	731,510	731,510	805,161	620,000	620,000
Other State Revenue	-	-	-	-	-	-
Grants Federal	268,842	120,535	120,535	-	-	-
Fund Transfer	8,721	10,000	10,000	40,000	20,000	20,000
PPP Proceeds	-	-	-	300,000	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 14,694,655	\$ 17,487,643	\$ 17,487,643	\$ 17,370,798	\$ 17,466,206	\$ 18,206,551
Total Sources	\$ 18,066,156	\$ 22,239,502	\$ 22,239,502	\$ 22,873,601	\$ 23,200,095	\$ 23,999,518
Expenditures:						
Salaries	\$ 6,746,732	\$ 7,452,532	\$ 7,452,532	\$ 8,203,765	\$ 8,203,765	\$ 8,367,840
Benefits	2,272,663	2,878,739	2,878,739	4,244,107	4,456,312	4,679,128
Purchased Professional and Technical Services	264,835	288,241	288,241	266,460	271,789	277,225
Purchased Property Services	2,294,287	2,317,786	2,317,786	2,328,034	2,350,865	2,271,187
Other Purchased Services	982,601	1,117,997	1,117,997	1,185,021	1,264,396	1,284,603
Supplies	598,566	843,404	843,404	770,325	750,000	750,000
Property	124,884	1,800,000	1,800,000	100,000	75,000	75,000
Other Expenses	29,729	38,000	38,000	42,000	35,000	35,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 13,314,297	\$ 16,736,699	\$ 16,736,699	\$ 17,139,712	\$ 17,407,128	\$ 17,739,983
Balance on Hand June 30	\$ 4,751,859	\$ 5,502,803	\$ 5,502,803	\$ 5,733,889	\$ 5,792,967	\$ 6,259,535

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

STEM SCHOOL HIGHLANDS RANCH CHARTER SCHOOL

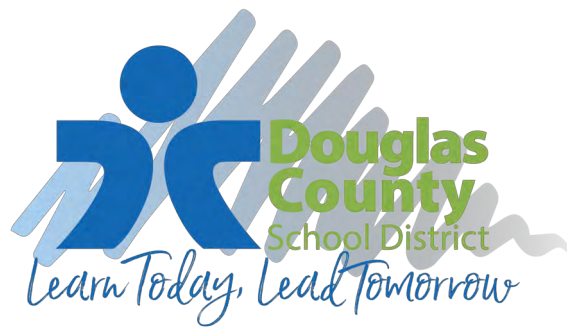
	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 10,855,082	\$ 12,414,772	\$ 12,414,772	\$ 13,942,654	\$ 13,954,023	\$ 15,719,118
Revenue:						
Per Pupil Revenue	\$ 14,401,906	\$ 13,651,001	\$ 13,706,000	\$ 15,082,500	\$ 17,896,881	\$ 18,858,854
Mill Levy/Override	2,000,416	1,825,905	1,910,774	1,761,000	2,087,968	2,114,583
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	29,674	300,000	400,000	425,000	300,000	300,000
Food Services	-	-	-	-	-	-
Pupil Activities	415,617	291,427	387,277	308,513	340,800	352,050
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	169,685	50,000	-	-	-	-
Rental/Lease	16,500	-	-	-	-	-
Contributions/Donations	3,485	50,000	11,000	50,000	50,000	50,000
Miscellaneous Revenue	-	-	85,000	-	-	-
Categorical Revenue	970,078	16,566	-	398,000	-	-
Other State Revenue	-	723,693	682,483	600,000	557,350	573,050
Grants Federal	426,862	-	-	-	-	-
Fund Transfer	8,049	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 18,442,272	\$ 16,908,592	\$ 17,182,534	\$ 18,625,013	\$ 21,233,000	\$ 22,248,537
Total Sources	\$ 29,297,354	\$ 29,323,364	\$ 29,597,306	\$ 32,567,667	\$ 35,187,023	\$ 37,967,654
Expenditures:						
Salaries	\$ 9,058,597	\$ 8,744,998	\$ 8,341,701	\$ 9,759,000	\$ 10,235,400	\$ 10,747,170
Benefits	2,670,935	2,722,500	2,204,643	2,784,890	3,024,886	3,141,030
Purchased Professional and Technical Services	167,049	226,040	266,667	216,965	223,474	230,179
Purchased Property Services	2,579,286	2,784,804	2,669,857	3,534,726	3,192,146	3,230,889
Other Purchased Services	1,264,469	1,312,224	1,500,364	1,374,741	1,545,524	1,606,619
Supplies	542,763	465,000	528,000	527,322	517,335	535,027
Property	526,628	237,000	66,420	261,000	422,640	422,640
Other Expenses	72,854	97,200	72,000	150,000	301,500	303,045
Other Uses of Funds	-	4,800	5,000	5,000	5,000	5,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 16,882,582	\$ 16,594,566	\$ 15,654,652	\$ 18,613,644	\$ 19,467,905	\$ 20,221,599
Balance on Hand June 30	\$ 12,414,772	\$ 12,728,798	\$ 13,942,654	\$ 13,954,023	\$ 15,719,118	\$ 17,746,055

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

WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2021-2022	Final Revised Budget 2022-2023	Estimated Actual 2022-2023	Adopted Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Balance on Hand July 1	\$ 2,165,962	\$ 2,405,748	\$ 2,405,748	\$ 2,631,654	\$ 2,631,654	\$ 2,631,653
Revenue:						
Per Pupil Revenue	\$ 5,770,296	\$ 6,556,185	\$ 6,434,851	\$ 7,137,558	\$ 7,312,031	\$ 7,677,633
Mill Levy/Override	809,713	860,503	853,738	908,090	873,343	873,343
Tuition	323,759	307,793	307,793	339,000	307,663	307,663
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	59,297	47,000	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	317,926	239,157	309,750	300,501	275,680	275,680
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	12,027	-	210,948	-	-	-
Rental/Lease	2,200	1,936	1,936	-	1,936	1,936
Contributions/Donations	-	39,250	2,500	20,500	36,250	36,250
Miscellaneous Revenue	35,492	173,083	55,500	91,013	159,614	159,614
Categorical Revenue	-	245,244	245,244	273,430	238,411	238,411
Other State Revenue	388,343	95,583	70,342	77,500	193,018	193,018
Grants Federal	165,141	148,523	120,359	-	-	-
Fund Transfer	108,786	61,475	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 7,933,683	\$ 8,788,029	\$ 8,659,961	\$ 9,147,592	\$ 9,397,947	\$ 9,763,548
Total Sources	\$ 10,099,645	\$ 11,193,777	\$ 11,065,708	\$ 11,779,246	\$ 12,029,600	\$ 12,395,202
Expenditures:						
Salaries	\$ 3,584,031	\$ 3,994,471	\$ 4,069,471	\$ 4,246,399	\$ 4,406,407	\$ 4,626,727
Benefits	1,109,996	1,332,223	1,349,360	1,375,587	1,459,469	1,532,442
Purchased Professional and Technical Services	317,274	250,073	247,873	287,623	227,016	227,016
Purchased Property Services	1,824,385	1,830,789	1,830,789	1,836,897	1,862,604	1,862,604
Other Purchased Services	550,057	631,447	623,772	642,986	632,511	632,511
Supplies	262,308	319,434	319,004	342,380	313,991	313,991
Property	29,963	85,510	83,510	75,375	28,094	28,094
Other Expenses	15,883	344,082	173,214	340,346	467,856	540,164
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,693,897	\$ 8,788,029	\$ 8,696,993	\$ 9,147,592	\$ 9,397,947	\$ 9,763,548
Balance on Hand June 30	\$ 2,405,748	\$ 2,405,748	\$ 2,368,715	\$ 2,631,654	\$ 2,631,653	\$ 2,631,654

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



DEPARTMENT BUDGETS

DEPARTMENT SUMMARY

Cabinet	Department	2022-2023				2023-2024			
		Adopted Budget	Adopted Budget	Year-over-Year Budget Increase/(Decrease)	Year-over-Year Percent Increase/(Decrease)	Adopted Non-Personnel Budget	Adopted Non-Personnel Budget	Year-over-Year Budget Increase/(Decrease)	Year-over-Year Percent Increase/(Decrease)
Board of Education	Board of Education	\$ 505,522	\$ 566,911	\$ 61,389	12%	\$ 505,522	\$ 566,911	\$ 61,389	12%
Superintendent	Superintendent's Office	\$ 617,757	\$ 601,186	\$ (16,571)	-3%	\$ 49,724	\$ 72,344	\$ 22,620	45%
Learning Services Officer	Curriculum, Instruction, Assessment	\$ 1,885,709	\$ 2,553,855	\$ 668,146	35%	\$ 590,133	\$ 584,659	\$ (5,474)	-1%
	Support Staff Professional Development	\$ 611,476	\$ 631,007	\$ 19,531	3%	\$ 258,732	\$ 267,482	\$ 8,750	3%
	Literacy Intervention	\$ 183,495	\$ 181,425	\$ (2,070)	-1%	\$ 39,750	\$ 39,750	\$ -	0%
	Assessment	\$ 2,424,695	\$ 2,269,773	\$ (154,922)	-6%	\$ 463,953	\$ 787,367	\$ 323,414	70%
	Educator Effectiveness	\$ 8,185	\$ 264,003	\$ 255,818	3125%	\$ 8,185	\$ 16,085	\$ 7,900	97%
	District Library Media Center	\$ 555,109	\$ 657,803	\$ 102,694	18%	\$ 69,601	\$ 127,954	\$ 58,353	84%
Assistant Superintendent	Athletics and Activities	\$ 929,369	\$ 1,213,670	\$ 284,301	31%	\$ 671,523	\$ 194,359	\$ (477,164)	-71%
	Douglas County Stadium	\$ 52,446	\$ 53,650	\$ 1,204	2%	\$ 52,445	\$ 53,649	\$ 1,204	2%
	Echo Park Auto Stadium	\$ 76,187	\$ 100,193	\$ 24,006	32%	\$ 76,186	\$ 100,191	\$ 24,005	32%
	Halftime Help Stadium	\$ 174,959	\$ 241,916	\$ 66,957	38%	\$ 174,958	\$ 241,915	\$ 66,957	38%
	Career and Technical Education	\$ 6,003,917	\$ 6,587,579	\$ 583,662	10%	\$ 4,577,725	\$ 6,099,492	\$ 1,521,767	33%
	Choice Programming	\$ 373,152	\$ 376,826	\$ 3,674	1%	\$ 36,550	\$ 36,550	\$ -	0%
	Home Education/Cloverleaf	\$ 1,075,883	\$ 1,035,241	\$ (40,642)	-4%	\$ 261,958	\$ 263,025	\$ 1,067	0%
	Legacy Campus	\$ -	\$ 3,605,988	\$ 3,605,988	0%	\$ -	\$ 869,809	\$ 869,809	0%
	Student Assistance	\$ 1,476,201	\$ 1,750,995	\$ 274,794	19%	\$ 228,484	\$ 440,694	\$ 212,210	93%
School Leadership	\$ 2,379,003	\$ 1,744,262	\$ (634,741)	-27%	\$ 388,729	\$ 379,393	\$ (9,336)	-2%	
Deputy Superintendent	Early Childhood Education	\$ 5,449,620	\$ 4,180,595	\$ (1,269,025)	-23%	\$ 671,581	\$ 255,056	\$ (416,525)	-62%
	Language Culture Equity	\$ 745,863	\$ 1,081,152	\$ 335,289	45%	\$ 239,072	\$ 288,733	\$ 49,661	21%
	Gifted and Talented	\$ 988,583	\$ 1,045,537	\$ 56,954	6%	\$ 333,578	\$ 333,578	\$ -	0%
	Student Support Services	\$ 723,222	\$ 1,501,437	\$ 778,215	108%	\$ 424,200	\$ 546,442	\$ 122,242	29%
	Special Education	\$ 17,238,351	\$ 18,916,910	\$ 1,678,559	10%	\$ 6,499,824	\$ 7,037,633	\$ 537,809	8%
	Mental Health	\$ 1,330,661	\$ 2,265,029	\$ 934,368	70%	\$ 798,526	\$ 1,101,930	\$ 303,404	38%
	Early Childhood - SPED	\$ 14,260,626	\$ 15,757,902	\$ 1,497,276	10%	\$ 296,445	\$ 296,445	\$ -	0%
	Security	\$ 5,107,458	\$ 6,234,827	\$ 1,127,369	22%	\$ 3,278,224	\$ 4,191,006	\$ 912,782	28%
	Foundation for Douglas County Schools	\$ 361,402	\$ 422,502	\$ 61,100	17%	\$ 1,850	\$ 1,850	\$ -	0%
	Health, Wellness and Prevention	\$ 2,417,768	\$ 2,687,417	\$ 269,649	11%	\$ 236,720	\$ 404,878	\$ 168,158	71%
Chief Technology Officer	Information Technology	\$ 6,073,747	\$ 6,603,787	\$ 530,040	9%	\$ 183,702	\$ 355,481	\$ 171,779	94%
Chief Operating Officer	Transportation	\$ 28,999,122	\$ 32,892,252	\$ 3,893,130	13%	\$ 9,694,744	\$ 12,408,900	\$ 2,714,156	28%
	Operations and Maintenance	\$ 18,728,552	\$ 20,017,491	\$ 1,288,939	7%	\$ 10,434,834	\$ 11,782,041	\$ 1,347,207	13%
	Chief Operating Officer	\$ 873,706	\$ 801,758	\$ (71,948)	-8%	\$ 85,998	\$ 158,696	\$ 72,698	85%
	Construction	\$ 374,386	\$ 468,723	\$ 94,337	25%	\$ 35,573	\$ 97,459	\$ 61,886	174%
Chief Financial Officer	Business Services	\$ 5,211,510	\$ 5,472,516	\$ 261,006	5%	\$ 777,076	\$ 848,463	\$ 71,387	9%
	Medicaid	\$ 4,397,876	\$ 4,369,980	\$ (27,896)	-1%	\$ 88,413	\$ 93,557	\$ 5,144	6%
Chief Human Resources Officer	Human Resources and Benefits	\$ 3,957,921	\$ 3,786,359	\$ (171,562)	-4%	\$ 332,915	\$ 537,372	\$ 204,457	61%
Communications Officer	Communications	\$ 1,023,307	\$ 1,146,949	\$ 123,642	12%	\$ 76,113	\$ 103,550	\$ 27,437	36%
General Counsel	Legal Counsel	\$ 1,403,412	\$ 1,419,318	\$ 15,906	1%	\$ 603,350	\$ 603,350	\$ -	0%
	Risk Management	\$ 2,746,166	\$ 5,417,525	\$ 2,671,359	97%	\$ 2,548,481	\$ 5,210,572	\$ 2,662,091	104%
Total	Total	\$ 141,746,324	\$ 160,926,249	\$ 19,179,925	14%	46,095,377	57,798,620	11,703,243	25%

DEPARTMENT SUMMARY

Cabinet	Department	2023-2024 Increase/(Decrease)				2023-2024		Year-over-Year				2023-2024 Cost of New Positions Only
		Approved Operations Allocation	Approved Operations Allocation	Ongoing Increase	One-Time Increase	Approved FTE Allocation	Approved FTE Allocation	2022-2023 Adopted FTE	2023-2024 Adopted FTE	Year-over-Year FTE Increase/(Decrease)	Percent Increase/(Decrease)	
Board of Education	Board of Education	\$ 217,922	\$ 348,989	\$ 14,103	\$ 334,886	0.00	0.00	0.00	0.00	0.00	0%	\$ -
Superintendent	Superintendent's Office	\$ 49,724	\$ 22,620	\$ 14,133	\$ 8,487	3.00	0.00	4.00	3.00	-1.00	-25%	\$ (22,391)
Learning Services Officer	Curriculum, Instruction, Assessment	\$ 429,338	\$ 155,321	\$ (44,678)	\$ 200,000	25.55	-2.01	19.55	23.55	4.00	20%	\$ 493,278
	Support Staff Professional Development	\$ 258,732	\$ 8,750	\$ 5,750	\$ 3,000	3.20	0.00	3.20	3.20	0.00	0%	\$ -
	Literacy Intervention	\$ 39,750	\$ -	\$ (1,925)	\$ 1,925	1.00	0.00	1.00	1.00	0.00	0%	\$ -
	Assessment	\$ 462,453	\$ 324,914	\$ 64,914	\$ 260,000	18.50	-4.50	18.50	14.00	-4.50	-24%	\$ (577,648)
	Educator Effectiveness	\$ 8,185	\$ 7,900	\$ 5,900	\$ 2,000	0.00	2.00	0.00	2.00	2.00	0%	\$ 247,918
	District Library Media Center	\$ 69,601	\$ 58,353	\$ 16,024	\$ 42,329	6.75	0.00	6.75	6.75	0.00	0%	\$ 5,474
Assistant Superintendent	Athletics and Activities	\$ 670,773	\$ (476,414)	\$ (476,414)	\$ -	2.00	10.63	2.00	12.63	10.63	531%	\$ 761,890
	Douglas County Stadium	\$ 52,446	\$ 1,203	\$ 1,204	\$ -	0.00	0.00	0.00	0.00	0.00	0%	\$ -
	Echo Park Auto Stadium	\$ 87,187	\$ 13,004	\$ 13,006	\$ -	0.00	0.00	0.00	0.00	0.00	0%	\$ -
	Halftime Help Stadium	\$ 248,959	\$ (7,044)	\$ (7,043)	\$ -	0.00	0.00	0.00	0.00	0.00	0%	\$ -
	Career and Technical Education	\$ 5,932,475	\$ 167,017	\$ 167,017	\$ -	5.00	0.00	15.00	5.00	-10.00	-67%	\$ -
	Choice Programming	\$ 36,550	\$ -	\$ -	\$ -	2.80	0.00	2.80	2.80	0.00	0%	\$ -
	Home Education/Cloverleaf	\$ 261,959	\$ 1,066	\$ 1,067	\$ -	13.60	-1.60	13.60	12.00	-1.60	-12%	\$ (109,518)
	Legacy Campus	\$ -	\$ 869,809	\$ 724,038	\$ 145,772	10.50	19.90	0.00	30.40	30.40	0%	\$ 1,535,509
	Student Assistance	\$ 144,947	\$ 295,747	\$ 31,248	\$ 264,500	13.43	1.06	14.71	14.49	-0.22	-2%	\$ 88,140
	School Leadership	\$ 235,151	\$ 144,242	\$ 27,742	\$ 116,500	9.00	0.00	13.50	9.00	-4.50	-33%	\$ (301,851)
Deputy Superintendent	Early Childhood Education	\$ 155,056	\$ 100,000	\$ 100,000	\$ -	91.44	-19.69	91.44	71.75	-19.69	-22%	\$ (735,258)
	Language Culture Equity	\$ 239,073	\$ 49,660	\$ 39,161	\$ 10,500	4.40	4.60	4.40	9.00	4.60	105%	\$ 190,475
	Gifted and Talented	\$ 333,579	\$ (1)	\$ -	\$ -	6.00	0.00	6.00	6.00	0.00	0%	\$ -
	Student Support Services	\$ 424,200	\$ 122,242	\$ 97,707	\$ 24,535	3.00	4.50	2.40	7.50	5.10	213%	\$ 502,634
	Special Education	\$ 6,389,826	\$ 647,807	\$ 447,992	\$ 199,815	125.54	5.99	127.06	131.53	4.47	4%	\$ 389,259
	Mental Health	\$ 813,457	\$ 288,473	\$ 263,640	\$ 24,832	10.20	2.40	5.20	12.60	7.40	142%	\$ 555,132
	Early Childhood - SPED	\$ 296,445	\$ -	\$ -	\$ -	179.19	16.06	182.69	195.25	12.56	7%	\$ 815,548
	Security	\$ 3,323,203	\$ 867,803	\$ 227,712	\$ 640,091	25.00	-2.00	22.00	23.00	1.00	5%	\$ (176,970)
	Foundation for Douglas County Schools	\$ 1,850	\$ -	\$ -	\$ -	4.13	1.00	4.13	5.13	1.00	24%	\$ 52,957
	Health, Wellness and Prevention	\$ 205,520	\$ 199,358	\$ 196,308	\$ 3,050	22.15	2.00	23.16	24.15	0.99	4%	\$ 107,807
Chief Technology Officer	Information Technology	\$ 138,702	\$ 216,779	\$ 206,737	\$ 10,042	52.00	2.00	52.00	54.00	2.00	4%	\$ 247,973
Chief Operating Officer	Transportation	\$ 9,694,744	\$ 2,714,156	\$ 2,653,051	\$ 61,105	350.25	0.00	346.27	350.25	3.98	1%	\$ 161,751
	Operations and Maintenance	\$ 10,383,854	\$ 1,398,187	\$ 988,187	\$ 410,000	111.10	-5.00	110.60	106.10	-4.50	-4%	\$ (34,601)
	Chief Operating Officer	\$ 70,650	\$ 88,046	\$ 5,716	\$ 82,330	6.00	0.00	6.00	6.00	0.00	0%	\$ 91,169
Chief Financial Officer	Construction	\$ 25,250	\$ 72,209	\$ (1,515)	\$ 73,724	2.75	0.25	2.75	3.00	0.25	9%	\$ 32,882
	Business Services	\$ 750,187	\$ 98,276	\$ (269,283)	\$ 367,559	45.50	0.13	46.00	45.63	-0.38	-1%	\$ (5,542)
Chief Human Resources Officer	Medicaid	\$ 88,413	\$ 5,144	\$ 5,145	\$ -	46.40	-1.00	46.40	45.40	-1.00	-2%	\$ (101,069)
	Human Resources and Benefits	\$ 322,478	\$ 214,894	\$ 184,895	\$ 30,000	30.40	1.05	35.90	31.45	-4.45	-12%	\$ (109,825)
Communications Officer	Communications	\$ 76,113	\$ 27,437	\$ 9,437	\$ 18,000	9.00	0.00	8.00	9.00	1.00	13%	\$ 105,993
General Counsel	Legal Counsel	\$ 603,350	\$ -	\$ -	\$ -	5.00	0.00	5.00	5.00	0.00	0%	\$ -
	Risk Management	\$ 2,548,481	\$ 2,662,091	\$ 2,662,091	\$ -	2.00	0.00	2.00	2.00	0.00	0%	\$ -
Total	Total	\$ 46,090,583	\$ 11,708,037	\$ 8,373,067	\$ 3,334,982	1245.78	37.76	1244.01	1283.54	39.53	3%	\$ 4,211,116

UNDERSTANDING DEPARTMENT FINANCIALS

The following department financials are organized by Superintendent's Cabinet oversight. Prior year audited actuals may include expenditures attributable to carry over awarded in prior years for unique situations

What's included in the Department Financials?

The department financials include expenses within the General Fund, Capital Projects Fund, Pupil Activity Fund, Athletics and Activities Fund and Governmental Designated Purpose Grants Fund. Financial activity associated with department locations in other funds, such as enterprises, are identified within the Fund section. The 2023-2024 Proposed Department Budget Summary presented to the Board of Education on May 23, 2023 along with the department updates presented within the 2023-2024 Adopted Budget on June 20, 2023 only included the General Fund and Athletics and Activities Fund. For more information on the previous presentations, go to: <https://eboard.dcsdk12.org/>

District-Wide Operations

In addition to their department budgets, some departments oversee district-wide operations. These are centrally managed expenses for the benefit of all students and staff across the District. The departments overseeing district-wide operations are Operations and Maintenance, Planning and Construction, Business Services, Human Resources and Information Technology. The budget schedule for district-wide is included at the end of the department financials.

UNDERSTANDING DEPARTMENT FINANCIALS

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 809,307	\$ 663,512	\$ 980,982	\$ 1,248,990	\$ 1,251,240	\$ 1,164,806	\$ 870,349	\$ 870,349
<i>Certified</i>	17,840	8,830	24,570	48,702	53,702	28,994	5,000	5,000
<i>Professional/Technical</i>	-	-	-	48,661	48,661	52,708	-	-
<i>Classified</i>	150,001	63,718	160,707	211,230	196,278	182,332	181,418	181,418
Benefits	282,999	227,751	345,857	492,521	484,113	455,773	314,245	314,245
Purchased Services	56,874	12,421	49,342	123,597	434,044	332,185	54,250	54,250
Supplies and Materials	22,633	1,233	32,345	43,402	96,343	67,914	157,100	157,100
Capital Equipment and Projects	-	-	-	-	219,422	15,000	-	-
Other Expenses	1,096	690	47,843	161,900	161,900	123,292	161,900	161,900
Total Expenditures	\$ 1,340,750	\$ 978,155	\$ 1,641,646	\$ 2,379,003	\$ 2,945,703	\$ 2,423,004	\$ 1,744,262	\$ 1,744,262
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				9.00	9.00		6.00	6.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.50	0.50		0.00	0.00
<i>Classified</i>				4.00	4.00		3.00	3.00
Total FTE				13.50	13.50		9.00	9.00

Note:

- 2022-2023 Adopted Budget reflects the prior year budget's first adoption on June 21, 2022; any increase for the Final Revised Budget or Estimated Actuals reflects increased allocations from contingency or other reserves mid-year due to unforeseen needs when the budget was adopted
- 2022-2023 Estimated Actuals reflect 2022-2023 actual expenditures as of May 31, 2023 and are unaudited
- Capital Equipment and Projects only include capital assets managed by the department and exclude assets funded by district-wide funds recorded to the department's location but not paid by the department's budget
- Department carry over was discontinued in 2016-2017 for all departments, with the exception of carry over generated from donations, grants and fundraisers.
- FTE is based off scheduled weekly hours for all employees

DEPARTMENT BUDGETS

Superintendent's Cabinet represents staff leading these departments through budget development and not necessarily the staff leading the department as of the date of the Adopted Budget due to staffing changes.

Erin Kane - **Superintendent**

- Superintendent's Office
- Board of Education

Danelle Hiatt - **Deputy Superintendent**

- Special Education Non-SBB
- Special Education Early Childhood Education
- Student Support Services
- Mental Health
- Health, Wellness and Prevention
- Gifted and Talented
- Language, Culture and Equity
- Early Childhood Education
- Security
- Foundation for Douglas County Schools

Danny Winsor - **Assistant Superintendent**

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

Matt Reynolds - **Learning Services Officer**

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

Mark Blair - **Chief Technology Officer**

- Information Technology

Jana Schleusner, -**Chief Financial Officer***

- Business Services
- Medicaid

Richard Cosgrove - **Chief Operations Officer***

- Operations and Maintenance
- Chief Operations Officer
- Construction

Amanda Thompson- **Chief Human Resources Officer**

- Human Resources and Benefits

Stacy Rader - **Communications Officer**

- Communications

Mary Kay Klimesh—**General Counsel**

- Legal Counsel
- Risk Management

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

SUPERINTENDENT'S OFFICE

The Superintendent's Office includes the Superintendent and support staff who oversee the daily operations and the long-range planning of the school district.

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 202,251	\$ 272,733	\$ 412,405	\$ 274,576	\$ 274,576	\$ 249,586	\$ 258,750	\$ 258,750
<i>Certified</i>	1,328	250	625	-	-	-	-	-
<i>Professional/Technical</i>	-	-	1,204	-	-	-	-	-
<i>Classified</i>	170,779	152,251	165,671	166,205	166,205	139,835	153,653	153,653
Benefits	97,370	119,786	164,056	132,196	132,196	106,293	118,896	118,896
Purchased Services	43,294	20,111	19,386	20,500	40,615	39,582	29,787	29,787
Supplies and Materials	61,935	42,984	52,565	16,500	61,885	72,135	31,100	31,100
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	8,270	4,494	9,415	7,780	7,780	1,905	9,000	9,000
Total Expenditures	\$ 585,226	\$ 612,609	\$ 825,328	\$ 617,757	\$ 683,257	\$ 609,337	\$ 601,186	\$ 601,186
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				3.00	3.00		2.00	2.00
Total FTE				4.00	4.00		3.00	3.00

Note:

BOARD OF EDUCATION

The Board of Education budget provides for the costs associated with Board of Education meetings, professional development for the Board of Education Directors and all costs associated with elections, audits and polling.

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	-	-	-	-	-	-	2,400	2,400
Benefits	428	-	-	-	-	-	549	549
Purchased Services	385,534	141,393	437,907	444,800	662,127	540,809	497,440	497,440
Supplies and Materials	7,210	8,549	10,414	15,000	25,000	14,201	66,472	66,472
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	39,802	39,847	42,029	45,722	45,722	43,672	50	50
Total Expenditures	\$ 433,674	\$ 189,790	\$ 490,350	\$ 505,522	\$ 732,849	\$ 598,681	\$ 566,911	\$ 566,911
Carry Over Awarded Into Subsequent Year								
	\$ -	\$ -	\$ -					
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				0.00	0.00		0.00	0.00

Note:

SPECIAL EDUCATION NON-SBB

The Special Education department provides instructional programming support and professional development to schools through a framework of universal, targeted and intensive services and supports.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 31,116	\$ -	\$ -	61,720	\$ -	\$ 1,575	\$ -	\$ 99,767
<i>Certified</i>	6,407,188	5,764,512	6,306,317	12,428,661	12,999,572	5,746,899	14,574,503	13,169,582
<i>Professional/Technical</i>	1,193,475	1,069,031	1,125,788	978,155	1,067,939	1,058,503	275,812	989,778
<i>Classified</i>	1,779,360	1,283,220	1,472,276	1,801,151	1,731,748	1,266,423	2,357,757	2,497,183
Benefits	2,370,628	1,976,466	2,939,260	6,600,310	5,688,562	2,854,433	5,825,356	6,277,118
Purchased Services	4,283,844	5,287,176	5,670,446	5,475,731	6,556,115	5,521,528	5,562,895	5,562,895
Supplies and Materials	236,891	278,991	268,898	592,056	648,308	352,861	839,564	867,982
Capital Equipment and Projects	-	-	11,419	-	-	-	-	-
Other Expenses	374,767	448,536	546,110	44,836	555,524	540,520	421,150	421,150
Total Expenditures	\$ 16,677,269	\$ 16,107,932	\$ 18,340,513	\$ 27,982,620	\$ 29,247,768	\$ 17,342,741	\$ 29,857,037	\$ 29,885,455
Carry Over Awarded Into Subsequent Year	\$ 1,729	\$ 6,004	\$ 592,098					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	0.00		0.00	1.00
<i>Certified</i>				179.96	94.96		183.50	167.50
<i>Professional/Technical</i>				29.80	29.10		3.10	13.10
<i>Classified</i>				46.36	47.35		45.43	50.43
Total FTE				257.12	171.41		232.03	232.03

Note:

2023-2024 Proposed and Adopted Budget includes \$9,886,404 for IDEA Part B, \$1,082,141 for ARP IDEA in addition to General Fund Budget. IDEA Part B and ARP IDEA are both budgeted in the Special Services cost center but paid out to the individual employees' cost center. The shift in job class for 2023-2024 Adopted FTE compared to 2023-2024 Proposed FTE is the result of moving the FTE related to IDEA Part B to the appropriate job class, as everything was placed into certified FTE for the 2023-2024 Proposed Budget.

SPECIAL EDUCATION EARLY CHILDHOOD EDUCATION

The ECE Special Education department provides instructional programming support and professional development to schools through a framework of universal, targeted and intensive services and supports.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	7,802,078	6,920,016	7,454,860	7,724,122	7,571,302	7,116,652	8,695,205	8,698,302
<i>Professional/Technical</i>	290,537	238,239	237,888	362,861	362,861	328,098	359,093	359,093
<i>Classified</i>	1,939,932	1,792,666	1,902,095	2,091,770	2,091,770	1,635,179	2,596,691	2,596,691
Benefits	3,370,824	3,041,494	3,208,936	4,192,498	4,108,693	3,266,336	4,194,689	4,216,998
Purchased Services	29,005	12,827	36,004	95,500	95,500	34,421	95,500	95,500
Supplies and Materials	19,294	14,394	11,792	30,500	30,500	20,850	37,857	37,857
Capital Equipment and Projects	-	-	-	-	50,000	6,860	-	-
Other Expenses	29	4	-	-	-	-	3,274	8,578
Total Expenditures	\$ 13,451,700	\$ 12,019,639	\$ 12,851,576	\$ 14,497,251	\$ 14,310,626	\$ 12,408,396	\$ 15,982,309	\$ 16,013,019
Carry Over Awarded Into Subsequent Year								
	\$ 75	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				110.50	110.50		109.00	109.00
<i>Professional/Technical</i>				3.50	3.50		3.50	3.50
<i>Classified</i>				71.69	71.69		85.75	85.75
Total FTE				185.69	185.69		198.25	198.25

Note:

2022-2023 Adopted Budget includes \$139,241 for IDEA Preschool and \$97,384 for ARP IDEA Preschool in addition to General Fund Budget. This includes 3.0 certified FTE in addition to the General Fund FTE Budget. 2023-2024 Proposed and Adopted Budget includes \$157,737 for IDEA Preschool and \$97,381 for ARP IDEA Preschool in addition to General Fund Budget. This includes 3.0 certified FTE in addition to the General Fund FTE Budget.

STUDENT SUPPORT SERVICES

(formerly Personalized Learning)

Student Support Services provides oversight for Early Childhood Education, Mental Health, Health Wellness and Prevention and Special Education.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 147,842	\$ 124,670	\$ 97,575	\$ 145,000	\$ 137,970	\$ -	\$ 322,240	\$ 322,240
<i>Certified</i>	102,660	115,073	122,124	-	99,376	81,048	70,461	70,461
<i>Professional/Technical</i>	110,748	98,644	102,158	89,350	85,613	62,421	273,719	273,719
<i>Classified</i>	-	60,204	57,925	56,430	56,533	33,543	62,400	62,400
Benefits	160,958	108,128	100,714	103,242	126,196	61,472	226,175	226,175
Purchased Services	8,067	424,850	737,910	399,670	436,919	147,224	468,527	468,527
Supplies and Materials	25,708	156,803	195,197	44,347	444,183	251,324	76,915	76,915
Capital Equipment and Projects	-	-	5,910	-	-	-	-	-
Other Expenses	-	884	6,586	1,000	1,450	2,250	1,000	1,000
Total Expenditures	\$ 555,983	\$ 1,089,254	\$ 1,426,100	\$ 839,039	\$ 1,388,240	\$ 639,281	\$ 1,501,437	\$ 1,501,437
Carry Over Awarded Into Subsequent Year	\$ 952,666	\$ 785,622	\$ 391,630					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		2.00	2.00
<i>Certified</i>				1.00	3.00		1.00	1.00
<i>Professional/Technical</i>				0.40	0.00		3.50	3.50
<i>Classified</i>				1.00	1.00		1.00	1.00
Total FTE				3.40	5.00		7.50	7.50

Note:

2022-2023 Adopted Budget includes \$115,817 for the Tri-County Health Coalition grant in addition to the General Fund Budget. This includes 1.0 certified FTE in addition to the General Fund Budget. 2022-2023 Final Revised Budget includes \$44,355 for the Tri-County Health Coalition grant, \$23,858 for Title II, and \$113,702 for Title IV. This includes 1.0 certified FTE for the Tri-County Health Coalition grant in addition to the General Fund Budget.

MENTAL HEALTH

Mental Health provides threat/suicide assessment training, counselor/psychologist/social worker and other mental health training, monitoring of safety protocols/processes at schools (SB 15-213), crisis team, mental health staffing for schools, and consultation to schools for counseling and mental health services.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	416,799	244,961	270,550	369,605	387,026	177,774	781,440	724,440
<i>Professional/Technical</i>	110,748	163,867	174,705	262,577	174,296	269,032	273,103	330,103
<i>Classified</i>	-	-	-	-	-	-	-	-
Benefits	163,982	117,217	130,214	204,129	203,937	168,358	345,107	345,107
Purchased Services	430,835	260,540	494,611	399,553	779,986	1,160,664	744,739	744,739
Supplies and Materials	35,909	67,030	45,199	93,797	244,718	51,444	117,140	117,140
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	-	-	684	1,000	1,000	99	3,500	3,500
Total Expenditures	\$ 1,158,273	\$ 853,614	\$ 1,115,963	\$ 1,330,661	\$ 1,790,963	\$ 1,827,369	\$ 2,265,029	\$ 2,265,029
Carry Over Awarded Into								
Subsequent Year	\$ -	\$ -	\$ 181,161					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				2.20	2.20		9.60	9.00
<i>Professional/Technical</i>				3.00	3.00		3.00	3.60
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				5.20	5.20		12.60	12.60

Note:

HEALTH, WELLNESS, AND PREVENTION

The Health, Wellness and Prevention department is dedicated to supporting our students and providing for their physical, social, and emotional needs.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	867,583	785,741	661,584	507,928	781,239	613,942	946,676	946,676
<i>Professional/Technical</i>	651,987	564,026	391,570	977,734	708,234	554,990	576,485	576,485
<i>Classified</i>	231,692	187,328	200,091	204,886	320,626	243,324	292,039	292,039
Benefits	542,598	491,155	403,209	640,625	658,039	425,926	608,617	608,617
Purchased Services	159,731	96,726	250,151	600,350	136,699	100,358	159,100	159,100
Supplies and Materials	53,561	94,522	50,066	255,050	359,694	74,992	103,500	103,500
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	(53,476)	2,385	176	1,000	11,535	10,115	1,000	1,000
Total Expenditures	\$ 2,453,677	\$ 2,221,883	\$ 1,956,847	\$ 3,187,573	\$ 2,976,066	\$ 2,023,647	\$ 2,687,417	\$ 2,687,417
Carry Over Awarded Into Subsequent Year	\$ 18,784	\$ 5,759	\$ 220,920					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				6.00	9.00		12.00	12.00
<i>Professional/Technical</i>				12.00	9.00		6.00	6.00
<i>Classified</i>				6.16	6.16		6.15	6.15
Total FTE				24.16	24.16		24.15	24.15

Note:

2022-2023 Adopted Budget includes \$100,000 for Kaiser Thriving Schools grant and \$111,634 for the School Health Professional grant in addition to the General Fund Budget. This includes 1.0 professional technical FTE in addition to the General Fund FTE Budget. 2022-2023 Final Revised budget includes \$125,389 for Kaiser Thriving School grant, \$56,442 for the School Health Professional grant, and \$150,547 for ESSER III. This includes 1.0 professional technical FTE in addition to the General Fund FTE Budget.

GIFTED AND TALENTED

DCSD provides a continuum of gifted education programming and services, including Neighborhood Schools Programming at the elementary and secondary levels and the Discovery Program center based program in grades two through six.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 20,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	276,448	264,905	282,513	292,645	364,445	338,244	328,487	328,487
<i>Professional/Technical</i>	187,107	203,588	214,859	241,359	241,359	237,250	259,686	259,686
<i>Classified</i>	51,546	43,060	28,219	26,948	29,698	27,461	27,758	27,758
Benefits	169,551	163,968	167,201	187,727	213,572	217,758	188,166	188,166
Purchased Services	144,105	158,634	152,321	134,793	233,462	171,325	129,640	129,640
Supplies and Materials	164,556	207,505	100,049	186,381	227,664	139,526	190,500	190,500
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	835	-	-	1,300	1,300	5	1,300	1,300
Total Expenditures	\$ 1,014,636	\$ 1,041,660	\$ 945,162	\$ 1,071,153	\$ 1,311,500	\$ 1,131,569	\$ 1,125,537	\$ 1,125,537
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ 475					
				2022-2023	2022-2023		2023-2024	2023-2024
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				3.00	3.00		3.00	3.00
<i>Professional/Technical</i>				2.50	2.50		2.50	2.50
<i>Classified</i>				0.60	0.60		0.50	0.50
Total FTE				6.10	6.10		6.00	6.00

Note:

2022-2023 Adopted Budget includes \$82,570 in the State Gifted & Talented grant in addition to the General fund Budget. This includes .1 classified FTE in addition to the General Fund Budget. 2022-2023 Final Revised Budget includes \$124,301 in the State Gifted & Talented grant, \$124,291 in Title II, and \$75,261 in Title IV. This includes .1 classified FTE in the State Gifted & Talented grant in addition to the General Fund Budget. 2023-2024 Proposed and Adopted Budget includes \$80,000 in the State Gifted & Talented grant in addition to General Fund Budget.

LANGUAGE CULTURE AND EQUITY

The Language, Culture & Equity department's priority is to support English Learners in gaining proficiency in English in order to communicate effectively, elicit critical thinking, work collaboratively and creatively, value and celebrate diversity, and to graduate with the motivation and ability to pursue higher education and/or competitively compete in and contribute to the global workforce.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	315,949	347,821	241,445	298,060	468,920	382,559	393,195	393,195
<i>Professional/Technical</i>	90,000	117,692	225,296	254,234	254,234	245,037	272,181	272,181
<i>Classified</i>	938	9,472	135,382	25,698	135,102	110,711	181,798	181,798
Benefits	110,356	118,999	161,260	206,821	245,580	195,966	271,628	271,628
Purchased Services	60,101	49,644	135,882	155,970	188,744	151,566	228,850	229,260
Supplies and Materials	35,566	17,256	62,081	51,500	62,370	45,600	59,441	59,435
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	9,585	12,083	10,495	9,200	18,481	7,472	18,025	17,621
Total Expenditures	\$ 653,495	\$ 672,968	\$ 971,841	\$ 1,001,483	\$ 1,373,431	\$ 1,138,912	\$ 1,425,118	\$ 1,425,118
Carry Over Awarded Into Subsequent Year	\$ 4,806	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				3.40	3.40		4.00	4.00
<i>Professional/Technical</i>				2.50	2.50		2.50	2.50
<i>Classified</i>				0.50	0.50		4.50	4.50
Total FTE				6.40	6.40		11.00	11.00

Note:

2023-2024 Proposed and Adopted Budgets include \$343,966 in Title III grants in addition to General Fund Budget. This includes 2.0 certified FTE for both 2023-2024 Proposed and Adopted Budgets in addition to the General Fund Budget.

EARLY CHILDHOOD EDUCATION

The Early Childhood Education department supports all of the youngest learners by meeting their academic, social/emotional and behavioral needs within inclusionary preschool classrooms, populated with typically developing students, students identified as at-risk by the Colorado Preschool Program and students identified as having disabilities requiring special education services.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Certified	60,748	128,775	210,954	258,026	258,026	208,933	183,595	183,595
Professional/Technical	189,681	140,292	130,998	145,471	145,471	162,052	155,713	155,713
Classified	2,699,780	2,389,081	2,542,297	2,741,810	2,741,810	2,455,622	2,412,926	2,412,926
Benefits	1,236,445	1,167,098	1,208,667	1,660,987	1,660,987	1,225,399	1,193,753	1,201,561
Purchased Services	16,867	6,040	56,338	12,700	14,700	72,756	12,700	12,700
Supplies and Materials	44,586	35,896	439,070	88,000	134,163	281,389	188,000	188,000
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	19,111	20,695	14,335	26,100	26,411	25,685	26,100	26,100
Total Expenditures	\$ 4,267,219	\$ 3,887,877	\$ 4,602,659	\$ 4,933,094	\$ 4,981,568	\$ 4,431,837	\$ 4,172,787	\$ 4,180,595
Carry Over Awarded Into Subsequent Year	\$ 9,783	\$ 17,184	\$ 13,474					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				2.00	2.00		2.00	2.00
Professional/Technical				1.50	1.50		1.50	1.50
Classified				87.94	87.94		68.25	68.25
Total FTE				91.44	91.44		71.75	71.75

Note:

2022-2023 Adopted Budget does not account for \$516,526 related to the Stabilization Operations and Workforce Sustainability grants.

SECURITY

The Security department provides services to protect the educational and physical environment for DCSD students, staff and visitors.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	426,072	405,773	437,462	578,449	578,449	498,617	548,485	548,485
<i>Classified</i>	624,471	604,820	571,559	774,801	952,641	698,164	1,017,281	1,017,281
Benefits	369,667	368,007	362,948	524,510	594,513	436,267	535,795	535,795
Purchased Services	2,354,591	2,145,042	2,517,886	2,974,706	3,005,206	2,352,763	3,215,268	3,230,828
Supplies and Materials	207,089	314,466	159,189	214,123	2,494,674	145,821	470,518	470,518
Capital Equipment and Projects	119,948	2,741,319	2,236,832	-	350,761	1,002,618	245,000	328,990
Other Expenses	19,230	19,826	26,958	40,869	40,869	31,609	102,930	102,930
Total Expenditures	\$ 4,121,066	\$ 6,599,252	\$ 6,312,834	\$ 5,107,458	\$ 8,017,113	\$ 5,165,860	\$ 6,135,277	\$ 6,234,827
Carry Over Awarded Into Subsequent Year	\$ 5,892,201	\$ 4,998,655	\$ 2,257,110					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	1.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				7.00	6.00		6.00	6.00
<i>Classified</i>				15.00	18.00		17.00	17.00
Total FTE				22.00	25.00		23.00	23.00

Note:

THE FOUNDATION FOR DOUGLAS COUNTY SCHOOLS

The Foundation for Douglas County Schools is a 501(c)(3) non-profit which works with corporations and organizations to develop private resources to enrich education within DCSD for the fulfillment of lifelong learning experiences of our students, citizens and community.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	123,235	120,447	130,700	130,700	130,700	126,093	137,556	137,556
<i>Classified</i>	109,318	93,345	101,718	122,358	134,742	108,811	167,606	167,606
Benefits	86,810	86,159	91,388	106,494	114,110	102,926	115,490	115,490
Purchased Services	420	420	247	1,600	1,555	247	1,555	1,555
Supplies and Materials	-	-	-	-	45	45	45	45
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	205	79	126	250	250	234	250	250
Total Expenditures	\$ 319,987	\$ 300,449	\$ 324,179	\$ 361,402	\$ 381,402	\$ 338,356	\$ 422,502	\$ 422,502
Carry Over Awarded Into Subsequent Year	\$ 500	\$ 500	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				1.75	1.75		1.75	1.75
<i>Classified</i>				2.38	3.38		3.38	3.38
Total FTE				4.13	5.13		5.13	5.13

Note:

ATHLETICS AND ACTIVITIES

The Athletics and Activities department leads the District-level co-curricular programs at secondary schools.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	33,453	21,160	170	-	-	510	-	-
<i>Professional/Technical</i>	140,299	137,120	151,072	139,299	139,299	130,477	226,799	702,947
<i>Classified</i>	144,821	149,936	146,345	171,299	171,299	147,287	185,765	185,765
Benefits	76,911	70,184	74,608	91,025	91,025	72,859	118,081	288,443
Purchased Services	710,493	618,271	688,292	627,998	720,012	720,061	745,834	220,834
Supplies and Materials	220,637	82,740	256,790	155,415	222,759	246,020	171,015	171,015
Capital Equipment and Projects	-	-	-	-	50,000	56,214	-	-
Other Expenses	27,693	22,488	37,532	47,925	245,525	31,843	40,425	40,425
Total Expenditures	\$ 1,354,305	\$ 1,101,900	\$ 1,354,809	\$ 1,232,961	\$ 1,639,919	\$ 1,405,271	\$ 1,487,919	\$ 1,609,429
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ 36,344					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				1.00	1.00		2.00	11.63
<i>Classified</i>				1.00	1.00		1.00	1.00
Total FTE				2.00	2.00		3.00	12.63

Note:

Athletics and Activities budget is inclusive of the three stadiums (Echo Park Stadium, Douglas County Stadium, and Half Time Stadium) and administrative athletics and activities budget.

CAREER AND TECHNICAL EDUCATION

The Career Tech Education Department and Concurrent Enrollment (CE) programs provide opportunities for high school students to participate in vocational education programs and simultaneously enroll in college courses while also enrolled in local high school courses. The Career Tech Education budget facilitates both programs and receives support from the 2018 Mill Levy Override beginning in 2019-2020.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	215,540	238,745	226,490	743,258	226,721	214,650	468,706	468,706
<i>Professional/Technical</i>	73,915	73,346	260,188	490,340	286,340	281,714	307,323	307,323
<i>Classified</i>	53,937	52,097	54,163	60,029	107,910	53,954	58,282	58,282
Benefits	107,730	118,185	157,749	443,376	191,112	171,911	229,754	229,754
Purchased Services	3,412,082	3,162,274	3,702,832	4,055,464	4,999,258	4,700,556	5,447,739	5,447,739
Supplies and Materials	141,555	150,001	206,564	374,909	459,758	94,884	349,454	349,454
Capital Equipment and Projects	141,200	169,009	-	44,000	-	5,144	106,123	106,123
Other Expenses	816	25,315	6,390	7,440	10,769	179	10,769	10,769
Total Expenditures	\$ 4,146,774	\$ 3,988,972	\$ 4,614,376	\$ 6,218,816	\$ 6,281,868	\$ 5,522,992	\$ 6,978,150	\$ 6,978,150
Carry Over Awarded Into Subsequent Year	\$ 163,854	\$ 17,196	\$ 232,207					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				7.00	0.00		0.40	0.40
<i>Professional/Technical</i>				6.00	4.00		4.00	4.00
<i>Classified</i>				2.00	1.00		1.00	1.00
Total FTE				15.00	5.00		5.40	5.40

Note:

2022-2023 Adopted Budget includes \$214,899 in Perkins grant and 2023 Final Revised Budget includes \$168,199 in Perkins grant in addition to the General Fund Budget. 2023-2024 Proposed and Adopted Budget includes \$390,571 in Perkins grant in addition to General Fund Budget. The 2023-2024 Proposed and Adopted Budgets include .4 certified FTE in addition to the General Fund Budget.

HOME EDUCATION/CLOVERLEAF

Home Education/Cloverleaf represents a partnership between family, school and community to provide supplemental enrichment activities to support those families that have chosen homeschooling as an educational option.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 43,680	\$ 46,200	\$ 46,673	\$ 27,720	\$ 27,720	\$ 39,848	\$ 62,348	\$ 74,818
<i>Certified</i>	402,434	395,115	435,940	446,968	446,968	374,101	415,028	399,705
<i>Professional/Technical</i>	20,641	15,122	15,848	55,469	55,469	26,450	70,052	70,052
<i>Classified</i>	93,566	93,554	68,069	88,567	88,567	63,337	48,571	48,571
Benefits	155,272	158,287	155,277	219,709	219,709	158,317	201,792	200,933
Purchased Services	75,815	69,131	75,180	80,900	89,400	72,171	80,900	80,900
Supplies and Materials	161,722	147,825	41,757	146,500	146,500	65,531	146,500	150,212
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	2,571	9	5	10,050	1,550	11	10,050	10,050
Total Expenditures	\$ 955,700	\$ 925,242	\$ 838,750	\$ 1,075,883	\$ 1,075,883	\$ 799,765	\$ 1,035,241	\$ 1,035,241
Carry Over Awarded Into Subsequent Year	\$ 40	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.60	0.60		0.60	0.80
<i>Certified</i>				7.15	7.15		6.55	6.35
<i>Professional/Technical</i>				1.20	1.20		1.20	1.20
<i>Classified</i>				4.65	4.65		3.65	3.65
Total FTE				13.60	13.60		12.00	12.00

Note:

CHOICE PROGRAMMING

The Choice Programming department is responsible for overseeing the open enrollment process for all DCSD neighborhood schools as well as working with new and existing charter schools.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	190,502	163,797	180,945	194,893	194,893	187,520	204,568	204,568
<i>Classified</i>	53,968	52,542	55,057	54,829	54,829	44,229	53,186	53,186
Benefits	80,483	64,311	76,365	86,880	86,880	79,039	82,522	82,522
Purchased Services	6,980	17,201	6,643	14,200	14,200	13,069	33,200	33,200
Supplies and Materials	19,238	1,193	18,607	21,000	21,000	19,003	2,000	2,000
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	1	1,350	1,950	1,350	1,350	1,877	1,350	1,350
Total Expenditures	\$ 351,172	\$ 300,394	\$ 339,568	\$ 373,152	\$ 373,152	\$ 344,737	\$ 376,826	\$ 376,826
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				1.80	1.80		1.80	1.80
<i>Classified</i>				1.00	1.00		1.00	1.00
Total FTE				2.80	2.80		2.80	2.80

Note:

STUDENT ASSISTANCE

The Student Assistance department oversees community resources intended to support students that are expelled and/or at-risk. This team oversees expulsion specialists, serves on truancy reduction boards, writes grants and interfaces with community, juvenile justice and school-based providers to advocate and support students and families in need.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
Administrative	\$ -	\$ -	\$ 3,750	\$ -	\$ -	\$ 5,439	\$ -	\$ -
Certified	464,589	557,992	658,075	566,989	610,957	501,205	530,795	530,795
Professional/Technical	311,776	332,992	434,995	442,854	439,394	431,241	429,585	429,585
Classified	96,263	96,843	142,232	136,268	151,268	143,062	142,621	142,621
Benefits	260,008	301,959	384,586	387,964	395,011	348,956	346,591	346,592
Purchased Services	151,202	193,391	247,137	142,407	382,083	289,185	254,664	254,664
Supplies and Materials	35,824	63,288	81,806	39,727	109,844	83,887	61,315	61,315
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	6	-	250	-	7,960	2,990	-	-
Total Expenditures	\$ 1,319,668	\$ 1,546,464	\$ 1,952,830	\$ 1,716,209	\$ 2,096,517	\$ 1,805,964	\$ 1,765,571	\$ 1,765,572
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ 5,047					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
Administrative				0.00	0.00		0.00	0.00
Certified				6.63	5.10		5.95	5.95
Professional/Technical				5.60	5.60		5.60	5.60
Classified				2.88	2.88		2.88	2.94
Total FTE				15.11	13.58		14.43	14.49

Note:

2022-2023 Adopted Budget includes \$192,975 for the Expelled and At Risk Students grant in addition to the General Fund Budget. This includes .4 certified FTE in addition to the General Fund Budget. 2022-2023 Final Revised Budget includes \$224,850 in the Expelled and At Risk Students grant, \$234,811 in the School Health Professional grant, and \$108,575 in the ARP ESSER grant. This include .4 certified FTE in the Expelled and At Risk Students grant in addition to the General Fund Budget. 2023-2024 Proposed and Adopted Budget includes \$17,001 in Expelled and At Risk Students Grant in addition to General Fund Budget.

SCHOOL LEADERSHIP

The School Leadership department provides District leadership and support in critical components of effective schooling.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 809,307	\$ 663,512	\$ 980,982	\$ 1,248,990	\$ 1,251,240	\$ 1,164,806	\$ 870,349	\$ 870,349
<i>Certified</i>	17,840	8,830	24,570	48,702	53,702	28,994	5,000	5,000
<i>Professional/Technical</i>	-	-	-	48,661	48,661	52,708	-	-
<i>Classified</i>	150,001	63,718	160,707	211,230	196,278	182,332	181,418	181,418
Benefits	282,999	227,751	345,857	492,521	484,113	455,773	314,245	314,245
Purchased Services	56,874	12,421	49,342	123,597	434,044	332,185	54,250	54,250
Supplies and Materials	22,633	1,233	32,345	43,402	96,343	67,914	157,100	157,100
Capital Equipment and Projects	-	-	-	-	219,422	15,000	-	-
Other Expenses	1,096	690	47,843	161,900	161,900	123,292	161,900	161,900
Total Expenditures	\$ 1,340,750	\$ 978,155	\$ 1,641,646	\$ 2,379,003	\$ 2,945,703	\$ 2,423,004	\$ 1,744,262	\$ 1,744,262
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				9.00	9.00		6.00	6.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.50	0.50		0.00	0.00
<i>Classified</i>				4.00	4.00		3.00	3.00
Total FTE				13.50	13.50		9.00	9.00

Note:

LEGACY CAMPUS

The Mission of Legacy is to cultivate a Career & Technical Education environment where post-secondary and industry partnerships provide relevant learning opportunities for high school students and the Douglas County community in order to ensure a competitive advantage and workforce readiness.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	101,937	4,000	330,698	330,698
<i>Professional/Technical</i>	-	-	-	-	755,115	524,628	848,293	848,293
<i>Classified</i>	-	-	-	-	172,775	111,127	868,394	868,394
Benefits	-	-	-	-	373,552	189,740	700,231	700,231
Purchased Services	-	-	-	-	25,000	25,523	329,072	329,072
Supplies and Materials	-	-	-	-	86,885	76,976	526,800	526,800
Capital Equipment and Projects	-	-	-	-	-	144,758	-	-
Other Expenses	-	-	-	-	(32,637)	440	2,500	2,500
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 1,482,627	\$ 1,077,191	\$ 3,605,988	\$ 3,605,988
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	1.58		4.40	4.40
<i>Professional/Technical</i>				0.00	9.00		9.00	9.00
<i>Classified</i>				0.00	3.00		17.00	17.00
Total FTE				0.00	13.58		30.40	30.40

Note:

CURRICULUM, INSTRUCTION AND ASSESSMENT

The Curriculum, Instruction and Assessment budget provides the professional development and curriculum support for all licensed staff within the District. The department also oversees the Alternative Licensure and Student Teacher Mentorship programs. This department was previously known as Curriculum, Instruction and Professional Growth (CIPG).

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 332,616	\$ 58,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	152,220	12,833	192,009	23,760	106,790	55,544	23,760	23,760
<i>Professional/Technical</i>	930,072	824,566	776,946	785,388	813,753	704,732	1,265,892	1,265,892
<i>Classified</i>	210,474	186,079	249,395	493,161	375,419	174,698	375,044	375,044
Benefits	481,501	334,347	354,669	416,412	427,238	305,098	506,294	506,294
Purchased Services	401,429	36,476	47,350	67,040	115,189	83,051	92,105	92,105
Supplies and Materials	4,686,741	709,956	4,230,540	226,476	2,479,512	2,410,430	284,160	284,160
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	1,896	1,316	1,321	3,300	9,550	9,552	6,600	6,600
Total Expenditures	\$ 7,196,949	\$ 2,164,289	\$ 5,852,229	\$ 2,015,537	\$ 4,327,451	\$ 3,743,106	\$ 2,553,855	\$ 2,553,855
Carry Over Awarded Into Subsequent Year	\$ 603,712	\$ 329,079	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				9.00	10.00		14.00	14.00
<i>Classified</i>				10.55	10.55		9.55	9.55
Total FTE				19.55	20.55		23.55	23.55

Note:
2022-2023 Adopted Budget includes \$129,828 related to senior temporary employees.

SUPPORT STAFF PROFESSIONAL DEVELOPMENT

The department delivers innovative learning opportunities to support staff for sustained, personalized learning. Courses are designed to provide all staff with an opportunity to learn or enhance skills in a wide range of subject areas.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 1,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	3,230	1,700	3,810	-	11,205	2,025	-	-
<i>Professional/Technical</i>	209,787	179,470	244,831	252,415	252,415	244,016	266,199	266,199
<i>Classified</i>	123,401	48,411	60,767	174,073	172,408	10,133	174,073	174,073
Benefits	91,040	69,167	94,307	127,288	129,469	81,721	124,285	124,285
Purchased Services	31,365	3,174	10,811	29,600	31,600	16,090	37,350	37,350
Supplies and Materials	15,595	478	14,644	22,200	26,924	7,416	27,200	27,200
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	699	(257)	637	5,900	5,900	589	1,900	1,900
Total Expenditures	\$ 476,602	\$ 302,142	\$ 429,807	\$ 611,476	\$ 629,921	\$ 361,989	\$ 631,007	\$ 631,007
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				3.00	3.00		3.00	3.00
<i>Classified</i>				0.20	0.20		0.20	0.20
Total FTE				3.20	3.20		3.20	3.20

Note:

DISTRICT LIBRARY MEDIA CENTER

The District Library Media Center provides learning environment design support to schools.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 14,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	60	1,500	-	-	-	-	-	-
<i>Professional/Technical</i>	218,596	178,964	241,993	254,471	254,471	263,756	287,734	287,734
<i>Classified</i>	66,199	64,196	74,352	93,085	93,085	72,314	105,902	105,902
Benefits	86,814	74,332	95,145	137,952	137,952	112,003	136,213	136,213
Purchased Services	4,250	4,875	6,523	7,100	7,518	5,949	10,600	10,600
Supplies and Materials	74,203	25,898	99,421	60,301	233,496	229,948	107,158	107,158
Capital Equipment and Projects	-	-	-	-	-	-	7,996	7,996
Other Expenses	907	104	3,993	2,200	2,200	2,169	2,200	2,200
Total Expenditures	\$ 466,026	\$ 349,868	\$ 521,427	\$ 555,109	\$ 728,722	\$ 686,139	\$ 657,803	\$ 657,803
Carry Over Awarded Into								
Subsequent Year	\$ -	\$ 802	\$ 446					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				4.00	4.00		4.00	4.00
<i>Classified</i>				2.75	2.75		2.75	2.75
Total FTE				6.75	6.75		6.75	6.75

Note:

LITERACY INTERVENTION

Literacy Intervention is a one-on-one instructional intervention tailored to provide focused instruction and learning opportunities for individual students to reach their full literacy potential.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	98,805	97,529	102,455	-	113,322	103,879	113,322	113,322
<i>Professional/Technical</i>	107,566	106,739	111,869	108,787	108,787	101,897	108,787	108,787
<i>Classified</i>	-	-	-	-	-	-	-	-
Benefits	60,855	60,657	63,346	34,958	69,068	64,013	32,888	32,888
Purchased Services	8,590	20,116	12,692	16,250	20,526	5,574	10,220	10,220
Supplies and Materials	20,488	17,452	8,080	18,500	38,711	54,271	25,405	25,405
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	8,675	-	3,510	5,000	2,850	-	4,125	4,125
Total Expenditures	\$ 304,979	\$ 302,493	\$ 301,952	\$ 183,495	\$ 353,264	\$ 329,634	\$ 294,747	\$ 294,747
Carry Over Awarded Into Subsequent Year	\$ 3,312	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	1.00		1.00	1.00
<i>Professional/Technical</i>				1.00	1.00		1.00	1.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				1.00	2.00		2.00	2.00

Note:

2022-2023 Final Revised Budget includes \$113.3k for Team Lead paid out of Title II in addition to the General Fund Budget. This was omitted in the 2022-2023 Adopted Budget and corrected for the Final Revised Budget. This includes 1.0 certified FTE that was omitted in the 2022-2023 Adopted Budget and corrected for the Final Revised Budget. 2023-2024 Proposed and Adopted Budgets include \$113.3k for a Team Lead - Literacy Interventionist paid out of Title II in addition to the General Fund Budget. This includes 1.0 certified FTE in addition to the General Fund Budget.

LEARNING SERVICES (formerly ASSESSMENT)

The Assessment department provides oversight and support for state and federal mandates. In addition, Assessment also supports the assessment and data needs of schools and their staff.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 142,395	\$ 156,698	\$ 166,411	\$ 150,000	\$ 150,000	\$ 154,425	\$ 159,000	\$ 159,000
<i>Certified</i>	112,875	1,200	420	2,000	2,000	-	2,000	2,000
<i>Professional/Technical</i>	913,362	850,711	906,296	1,017,206	1,016,799	1,010,240	636,752	636,752
<i>Classified</i>	236,951	256,016	257,007	284,135	284,135	258,771	326,153	326,153
Benefits	428,657	411,506	438,788	515,386	515,293	469,955	366,486	366,486
Purchased Services	86,684	186,996	100,689	122,430	220,905	200,470	210,493	210,493
Supplies and Materials	309,835	287,844	288,416	302,988	468,538	457,476	358,339	358,339
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	20,288	-	14,265	30,550	31,800	19,157	210,550	210,550
Total Expenditures	\$ 2,251,047	\$ 2,150,971	\$ 2,172,290	\$ 2,424,695	\$ 2,689,470	\$ 2,570,493	\$ 2,269,773	\$ 2,269,773
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				12.00	12.00		7.00	7.00
<i>Classified</i>				5.50	5.50		6.00	6.00
Total FTE				18.50	18.50		14.00	14.00

Note:

EDUCATOR EFFECTIVENESS

The Educator Effectiveness department provides support for quality evaluation of licensed staff members aligned to state legislative requirements.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	16,060	-	-	-	-	-	-	-
<i>Professional/Technical</i>	116,703	113,478	120,331	124,543	124,543	114,164	313,433	313,433
<i>Classified</i>	-	-	-	-	-	-	-	-
Benefits	45,754	43,387	44,361	-	41,976	38,500	59,028	59,028
Purchased Services	2,085	325	803	2,685	2,685	1,325	7,085	7,085
Supplies and Materials	1,847	122	2,302	5,500	5,500	2,719	9,000	9,000
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	225	-	550	-	-	-	-	-
Total Expenditures	\$ 182,674	\$ 157,312	\$ 168,347	\$ 132,728	\$ 174,704	\$ 156,709	\$ 388,546	\$ 388,546
Carry Over Awarded Into								
Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				1.00	1.00		3.00	3.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				1.00	1.00		3.00	3.00

Note:

2022-2023 Adopted and Final Revised Budgets include \$124,543 for Title II to pay for a Director position in addition to the General Fund Budget. This includes 1.0 professional technical FTE in addition to the General Fund Budget. The 2023-2024 Proposed and Adopted Budgets include \$124,543 for Title II to pay for Director position in addition to the General Fund Budget. This includes 1.0 professional technical FTE in addition to the General Fund Budget.

INFORMATION TECHNOLOGY

The Information Technology department supports all of the District's school-based and central office technology needs.

	2019-2020 Audited Actuals	2020-2021 Audited Actuals	2021-2022 Audited Actuals	2022-2023 Adopted Budget	2022-2023 Final Revised Budget	2022-2023 Estimated Actuals	2023-2024 Proposed Budget	2023-2024 Adopted Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 193,052	\$ 124,473	\$ 144,610	\$ 140,243	\$ 140,243	\$ 148,899	\$ 150,000	\$ 150,000
<i>Certified</i>	-	-	-	-	64,329	60,103	90,155	90,155
<i>Professional/Technical</i>	3,592,386	3,044,827	3,140,799	3,352,484	3,333,387	3,046,436	3,718,227	3,718,227
<i>Classified</i>	755,975	687,138	706,071	883,817	772,338	655,009	787,020	787,020
Benefits	1,365,758	1,195,265	1,233,306	1,517,187	1,506,521	1,243,903	1,510,275	1,510,275
Purchased Services	272,557	62,979	56,408	106,316	181,195	66,395	187,132	187,132
Supplies and Materials	19,188	52,503	293,184	57,000	557,257	370,134	144,278	144,278
Capital Equipment and Projects	-	-	-	-	7,009,008	4,704,226	-	-
Other Expenses	5,011	7,156	7,014	16,700	12,725	4,323	16,700	16,700
Total Expenditures	\$ 6,203,926	\$ 5,174,341	\$ 5,581,392	\$ 6,073,747	\$ 13,577,003	\$ 10,299,428	\$ 6,603,787	\$ 6,603,787
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023 Adopted Budget	2022-2023 Final Revised Budget		2023-2024 Proposed Budget	2023-2024 Adopted Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	1.00		1.00	1.00
<i>Professional/Technical</i>				37.00	37.00		40.00	40.00
<i>Classified</i>				14.00	13.00		12.00	12.00
Total FTE				52.00	52.00		54.00	54.00

Note:

BUSINESS SERVICES

The Business Services department ensures that the District's financial resources are collected, protected, invested and distributed in a fiscally responsible manner that maximizes tax dollars in the classroom. The department includes Budget, Payroll, Accounting, Strategic Sourcing and Contract Management, ERP Systems and Facility Rental.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 105,614	\$ 154,211	\$ 178,292	\$ 265,172	\$ 143,327	\$ 55,600	\$ 166,500	\$ 166,500
<i>Certified</i>	5,605	1,770	9,579	-	-	5,433	-	-
<i>Professional/Technical</i>	1,750,849	1,622,090	2,045,610	2,357,895	2,330,062	2,062,537	2,583,159	2,632,625
<i>Classified</i>	1,137,135	755,303	762,076	915,119	953,658	759,380	946,445	924,433
Benefits	973,075	862,584	1,005,408	1,261,951	1,225,707	1,063,692	1,199,692	1,206,392
Purchased Services	107,061	96,566	93,544	62,655	217,895	216,397	88,263	98,263
Supplies and Materials	38,483	95,988	118,232	298,335	379,795	276,332	428,050	393,896
Capital Equipment and Projects	-	-	-	-	234,610	223,880	-	-
Other Expenses	41,225	38,989	43,973	50,383	43,258	35,575	50,407	50,407
Total Expenditures	\$ 4,159,046	\$ 3,627,501	\$ 4,256,714	\$ 5,211,510	\$ 5,528,312	\$ 4,698,825	\$ 5,462,516	\$ 5,472,516
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ 3,466					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				32.00	30.50		31.63	31.63
<i>Classified</i>				13.00	14.00		13.00	13.00
Total FTE				46.00	45.50		45.63	45.63

Note:

The 2022-2023 Adopted Budget contains \$120k of administrative salaries for a Director position that was corrected to professional technical by the 2022-2023 Final Revised Budget.

MEDICAID

The School Medicaid Reimbursement Program allows school districts to seek partial reimbursement for health-related services provided to Medicaid-eligible students who have an Individualized Education Program.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	2,065,752	2,307,954	2,621,386	3,010,874	3,022,534	2,528,780	3,187,639	3,139,906
<i>Professional/Technical</i>	493,438	642,892	682,323	56,759	56,759	48,849	54,056	92,056
<i>Classified</i>	95,786	92,706	101,541	96,782	96,782	88,396	104,520	104,520
Benefits	816,319	979,160	1,108,693	1,175,761	1,178,428	977,824	1,122,630	1,124,454
Purchased Services	105,954	98,626	91,366	54,350	520,281	408,372	109,615	119,374
Supplies and Materials	75,064	92,073	49,146	3,250	1,781,026	76,120	20,850	19,100
Capital Equipment and Projects	-	-	13,761	-	-	-	-	-
Other Expenses	151,335	171,097	39	100	160	60	100	-
Total Expenditures	\$ 3,803,648	\$ 4,384,508	\$ 4,668,255	\$ 4,397,876	\$ 6,655,970	\$ 4,128,400	\$ 4,599,410	\$ 4,599,410
Carry Over Awarded Into Subsequent Year	\$ 2,906,904	\$ 2,974,795	\$ 1,730,576					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				43.40	43.40		42.40	44.00
<i>Professional/Technical</i>				1.00	1.00		1.00	1.40
<i>Classified</i>				2.00	2.00		2.00	2.00
Total FTE				46.40	46.40		45.40	47.40

Note:

2023-2024 Proposed and Adopted Budgets includes \$229,430 for the School Health Professional grant in addition to General Fund budget. The 2023-2024 Adopted FTE increased by 2.0 licensed FTE as a result of adding the salary amount for the School Health Professional to the correct FTE-based salary ledger. There was also a .4 FTE shift between licensed and professional technical from the conversion of the Team Lead position to a Coordinator.

OPERATIONS AND MAINTENANCE

The Operations and Maintenance department supports all of the school support and central office buildings' operational needs from building repairs, grounds, custodial, environmental health management, energy management, sustainability initiatives and general mechanical systems operations.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	41,851	41,488	17,358	25,857	25,857	29,098	34,718	42,918
<i>Professional/Technical</i>	490,002	386,745	316,545	377,416	381,854	316,041	405,480	405,480
<i>Classified</i>	5,254,744	4,523,260	4,420,306	5,824,441	5,056,646	3,613,737	5,839,855	5,831,655
Benefits	1,969,006	1,752,625	1,638,326	2,444,086	1,940,909	1,436,477	2,212,147	2,212,147
Purchased Services	6,070,563	6,162,532	7,048,245	7,499,756	9,476,674	6,929,303	8,921,181	8,921,181
Supplies and Materials	1,619,012	2,170,496	3,099,908	2,251,496	2,707,167	1,674,873	2,300,633	2,300,633
Capital Equipment and Projects	86,451	6,518	7,988	-	344,314	67,795	12,000	12,000
Other Expenses	34,586	206,095	209,646	305,500	324,059	210,020	310,500	310,500
Total Expenditures	\$ 15,566,214	\$ 15,249,758	\$ 16,758,322	\$ 18,728,552	\$ 20,257,480	\$ 14,277,343	\$ 20,036,514	\$ 20,036,514
Carry Over Awarded Into Subsequent Year	\$ -	\$ 26,220	\$ 3,456					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.60	0.60		0.60	0.60
<i>Professional/Technical</i>				5.00	5.00		5.00	5.00
<i>Classified</i>				105.00	105.50		100.50	100.50
Total FTE				110.60	111.10		106.10	106.10

Note:

2023-2024 Proposed and Adopted Budgets includes \$19,022 for the Commercial Compost grant in addition to General Fund Budget.

CHIEF OPERATIONS OFFICER

The Chief Operations Officer oversees Planning , Construction, Operations and Maintenance and Transportation departments.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 165,439	\$ 154,657	\$ 168,029	\$ 163,013	\$ 163,013	\$ 156,367	\$ 168,700	\$ 168,700
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	186,196	184,763	185,960	429,161	429,161	283,526	326,339	326,339
<i>Classified</i>	65,808	-	-	-	-	-	-	-
Benefits	117,089	94,597	97,009	195,534	195,534	126,947	152,792	152,792
Purchased Services	171,753	55,138	46,029	74,950	74,950	45,620	141,391	141,391
Supplies and Materials	2,911	6,233	6,233	9,373	9,373	9,197	11,786	11,786
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	721	969	152	1,675	1,675	75	750	750
Total Expenditures	\$ 709,918	\$ 496,356	\$ 503,411	\$ 873,706	\$ 873,706	\$ 621,732	\$ 801,758	\$ 801,758
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				5.00	5.00		5.00	5.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				6.00	6.00		6.00	6.00

Note:

CONSTRUCTION

The Construction department plans, designs and constructs educational facilities that effectively enhance student potential in physical environments that are safe and conducive to learning.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	423,295	314,813	306,452	251,514	251,514	213,712	288,338	288,338
<i>Classified</i>	-	-	-	-	-	-	-	-
Benefits	132,578	102,969	100,208	87,299	87,299	78,511	89,503	89,503
Purchased Services	17,656	8,141	9,608	26,050	26,050	11,165	21,635	21,635
Supplies and Materials	15,623	24,038	24,162	8,523	12,523	146,609	69,247	69,247
Capital Equipment and Projects	-	-	-	-	-	-	-	-
Other Expenses	339	2,085	1,191	1,000	1,000	180	-	-
Total Expenditures	\$ 589,491	\$ 452,046	\$ 441,622	\$ 374,386	\$ 378,386	\$ 450,177	\$ 468,723	\$ 468,723
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				2.75	2.75		3.00	3.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				2.75	2.75		3.00	3.00

Note:

2022-2023 Estimated Actuals contain \$122k related to Kahua software for construction project managers. This will be reclassified to the Bond before 2022-2023 audited actuals are closed.

HUMAN RESOURCES AND BENEFITS

The Human Resources department provides customer service support for over 8,600 employees in 1:1 personnel support & benefits processes. It provides direct assistance to school/department leaders and support staff in employee relations matters such as investigations, policy and practice interpretation and implementation, hiring, recruitment, retirement, dismissals, performance improvement, etc.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 276,340	\$ 154,874	\$ 256,129	\$ 157,470	\$ 157,470	\$ 156,102	\$ 163,000	\$ 163,000
<i>Certified</i>	105,592	263,219	246,100	673,388	618,533	140,256	404,102	257,420
<i>Professional/Technical</i>	1,067,321	1,141,808	1,181,635	1,366,453	1,364,858	1,248,920	1,484,378	1,484,378
<i>Classified</i>	434,772	326,805	493,456	528,037	607,630	521,842	626,435	626,435
Benefits	1,433,977	341,139	684,180	948,798	940,031	680,125	859,235	813,331
Purchased Services	347,714	171,433	199,251	218,480	342,317	287,191	361,500	361,500
Supplies and Materials	48,038	14,733	19,841	47,295	54,728	50,264	62,295	62,295
Capital Equipment and Projects	-	-	18,182	-	-	-	-	-
Other Expenses	48,694	310	211	18,000	18,067	9,584	18,000	18,000
Total Expenditures	\$ 3,762,448	\$ 2,414,322	\$ 3,098,985	\$ 3,957,921	\$ 4,103,634	\$ 3,094,284	\$ 3,978,945	\$ 3,786,359
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				1.00	1.00		1.00	1.00
<i>Certified</i>				8.70	9.58		5.70	3.25
<i>Professional/Technical</i>				15.60	16.60		16.60	16.60
<i>Classified</i>				10.60	7.60		10.60	10.60
Total FTE				35.90	34.78		33.90	31.45

Note:

COMMUNICATIONS

The Communications department provides transparent, timely and accurate information and resources in order to help the community connect with, and invest in, their schools and the school district.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 117,313	\$ 108,788	\$ 129,245	\$ 232,578	\$ 116,078	\$ 133,164	\$ 144,900	\$ 144,900
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	439,787	459,631	455,791	473,509	685,009	563,536	646,629	646,629
<i>Classified</i>	13,548	5,276	-	-	-	-	-	-
Benefits	181,638	184,357	178,113	241,107	272,828	225,687	251,870	251,870
Purchased Services	22,385	21,879	19,516	16,150	178,902	105,440	47,600	47,600
Supplies and Materials	58,394	54,113	45,877	56,383	100,486	70,844	53,250	53,250
Capital Equipment and Projects	-	-	-	-	-	7,673	-	-
Other Expenses	20,260	2,065	3,410	3,580	3,725	4,625	2,700	2,700
Total Expenditures	\$ 853,324	\$ 836,110	\$ 831,951	\$ 1,023,307	\$ 1,357,028	\$ 1,110,969	\$ 1,146,949	\$ 1,146,949
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				2.00	1.00		1.00	1.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				6.00	8.00		8.00	8.00
<i>Classified</i>				0.00	0.00		0.00	0.00
Total FTE				8.00	9.00		9.00	9.00

Note:

LEGAL COUNSEL

Legal Counsel provides, manages, and coordinates all legal services for DCSD, advising and representing the school and District administrators and the Board of Education.

	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ 430,191	\$ 467,707	\$ 500,872	\$ 487,855	\$ 487,855	\$ 477,001	\$ 502,469	\$ 502,469
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	-	-	-	-	-	-	-	-
<i>Classified</i>	131,896	129,060	94,142	121,950	121,950	99,521	128,564	128,564
Benefits	154,648	172,763	175,975	190,257	190,257	182,224	184,935	184,935
Purchased Services	491,401	297,130	498,834	575,500	571,500	244,222	575,500	575,500
Supplies and Materials	10,096	1,967	3,635	7,850	9,850	2,663	7,850	7,850
Capital Equipment and Projects	123,941	-	-	-	-	-	-	-
Other Expenses	30,537	24,700	22,852	20,000	24,000	22,434	20,000	20,000
Total Expenditures	\$ 1,372,712	\$ 1,093,326	\$ 1,296,310	\$ 1,403,412	\$ 1,405,412	\$ 1,028,065	\$ 1,419,318	\$ 1,419,318
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				3.00	3.00		3.00	3.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				0.00	0.00		0.00	0.00
<i>Classified</i>				2.00	2.00		2.00	2.00
Total FTE				5.00	5.00		5.00	5.00

Note:

RISK MANAGEMENT

The Risk Management department administers insurance and self-insurance programs, claims management, accident investigations, safety and litigation management.

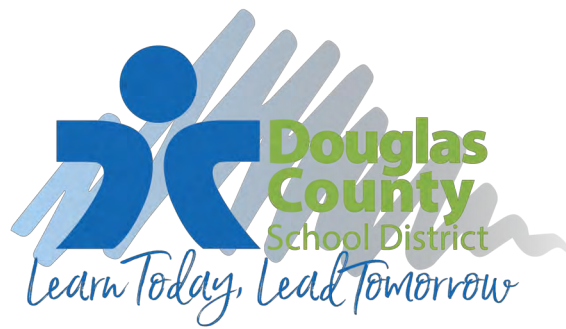
	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
	Audited	Audited	Audited	Adopted	Final Revised	Estimated	Proposed	Adopted
	Actuals	Actuals	Actuals	Budget	Budget	Actuals	Budget	Budget
Expenditures								
Salaries								
<i>Administrative</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Certified</i>	-	-	-	-	-	-	-	-
<i>Professional/Technical</i>	84,105	97,409	95,375	100,000	100,000	94,875	103,500	103,500
<i>Classified</i>	56,187	51,297	29,248	44,845	48,256	40,984	52,229	52,229
Benefits	31,505	34,241	31,513	52,840	53,619	37,661	51,224	51,224
Purchased Services	1,932,266	2,233,184	2,442,093	2,534,981	3,011,049	2,836,701	5,336,294	5,195,727
Supplies and Materials	3,174	135	2,554	10,500	4,852	1,746	11,845	11,845
Capital Equipment and Projects	-	-	219,040	-	-	-	-	-
Other Expenses	657	6,826	1,535	3,000	580	631	3,000	3,000
Total Expenditures	\$ 2,107,893	\$ 2,423,092	\$ 2,821,359	\$ 2,746,166	\$ 3,218,356	\$ 3,012,597	\$ 5,558,092	\$ 5,417,525
Carry Over Awarded Into Subsequent Year	\$ -	\$ -	\$ -					
				2022-2023	2022-2023		2023-2024	2023-2024
				Adopted	Final Revised		Proposed	Adopted
				Budget	Budget		Budget	Budget
FTE								
<i>Administrative</i>				0.00	0.00		0.00	0.00
<i>Certified</i>				0.00	0.00		0.00	0.00
<i>Professional/Technical</i>				1.00	1.00		1.00	1.00
<i>Classified</i>				1.00	1.00		1.00	1.00
Total FTE				2.00	2.00		2.00	2.00

Note:

DISTRICT WIDE OPERATIONS

District-wide operations are centrally managed expenses for the benefit of all students and staff across the District. They are organized based on the department overseeing the operation.

Department	Allocation	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024
		Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	Final Revised Budget	Estimated Actuals	Proposed Budget	Adopted Budget
Operations and Maintenance	Electricity	5,705,668	5,722,837	5,605,983	6,903,826	6,703,826	7,178,213	7,276,624	7,276,624
	Irrigation	887,109	952,738	964,022	1,000,000	1,000,000	1,092,818	1,165,000	1,165,000
	Natural Gas	1,246,186	1,570,080	1,761,578	1,536,496	1,736,496	2,462,762	2,000,000	2,000,000
	Propane	-	-	9,079	21,000	21,000	8,468	21,000	21,000
	Trash	270,687	272,976	294,497	337,850	337,850	312,287	350,000	350,000
	Water and Sewer	1,213,634	1,180,292	1,180,411	1,284,106	1,284,106	1,365,919	1,287,000	1,287,000
	Snow Removal	512,943	708,352	689,211	550,000	850,000	845,332	550,000	550,000
	Utility Credit for Enterprises	30,996	(56,850)	(56,850)	(56,850)	(56,850)	(56,850)	(56,850)	(56,850)
	Asphalt	-	-	-	-	-	-	-	-
	Ice Melt	93,717	74,884	79,625	125,000	125,000	125,000	125,000	125,000
Planning and Construction	Rental of Land/Buildings	65,313	275,634	665,323	499,666	56,950	56,973	710,011	710,011
	Consulting Services	-	98,073	190,752	104,500	207,445	137,788	144,500	144,500
	Arc GIS server	-	2,500	2,200	3,000	3,000	3,000	3,500	3,500
	District-wide Mobile Moves/Additions	187,073	335,203	216,900	100,000	130,640	703,875	620,050	605,050
Business Services	Online Payment Transaction Fees	516,914	357,162	514,449	620,000	620,000	605,279	620,000	620,000
	Banking Service Fees	13,659	-	(1)	-	-	-	-	-
	Treasurer Fees	644,409	656,301	721,226	733,075	735,783	735,783	917,797	917,797
	Postage Machine - Bulk Mail	100,151	32,502	44,124	65,000	65,000	55,688	86,400	86,400
	Postage Machine - Bulk Mail Chargeback	(57,897)	2,069	(29,204)	(65,000)	(65,000)	(55,688)	(86,400)	(86,400)
	Papercut Principal on Lease	45,001	15,570	-	-	-	-	-	-
	Papercut Interest on Lease	2,263	185	-	-	-	-	-	-
	Print Click Chargebacks	(414,099)	(391,763)	(574,171)	(515,000)	(605,000)	(592,989)	(625,000)	(625,000)
	MFD Repairs and Maintenance	445,980	352,182	567,846	515,000	605,000	592,989	625,000	625,000
Human Resources	Sign-on Retention Bonus	-	-	-	-	-	-	-	-
	Admin Professional Memberships	209,000	-	-	-	-	-	-	-
	School Department Head Pay	388,617	396,817	320,220	400,000	339,000	328,624	400,000	400,000
	Extended Service Severance Salary	47,417	108,725	31,706	77,054	77,054	25,603	62,680	62,680
	Sick Leave Severance Salary	421,133	487,261	800,166	450,000	500,000	498,498	500,000	500,000
	College Credit Reimbursement	280,217	15,617	163,607	300,000	750,000	750,000	500,000	500,000
	Legal Separations/Settlements	2,688,000	170,700	41,095	100,000	197,500	137,000	200,000	200,000
	401a contribution	570,628	500,124	435,162	415,850	415,850	434,088	447,327	447,327
	Unemployment Compensation	101,949	362,825	184,399	200,000	195,000	184,461	200,000	200,000
	Long Term Substitutes	450,965	1,107,085	1,602,785	650,000	1,000,000	1,548,540	1,000,000	1,000,000
	Student Teacher Stipend	-	-	-	-	-	30,000	-	-
	Worker's Compensation Insurance Broker Fees	180,105	163,751	151,379	250,000	250,000	96,672	-	-
	Worker's Compensation Premiums	161,105	218,876	207,550	201,445	212,445	277,283	-	-
	Worker's Compensation Losses (Claims)	1,218,883	989,023	1,347,061	1,880,000	1,864,810	1,502,000	-	-
Associated Benefits (PERA and Medicare)	317,473	437,544	609,224	336,700	413,880	539,652	494,495	494,495	
Information Technology	Data Center	110,338	145,661	139,767	168,000	174,000	179,635	201,600	201,600
	Telecom - Voice	365,556	424,511	389,960	339,990	339,990	340,921	356,989	356,989
	Telecom - Data	1,692,070	1,043,905	961,504	995,357	995,357	956,210	1,045,125	1,045,125
	Cell Phones	33,145	63,754	58,720	60,000	60,000	37,738	70,000	70,000
	E-Rate Support Contract	25,500	25,500	25,500	25,500	25,500	25,500	26,775	26,775
	Infrastructure Equipment	-	-	-	-	-	-	-	-
	Operations Licensing	1,282,976	1,769,587	1,728,080	2,556,325	2,550,325	2,272,470	2,493,599	2,465,438
	InspirED Support	-	-	-	-	-	-	-	-
	Workday Financials Implementation	-	-	-	-	-	-	-	-
	Systems Licensing	2,678,464	2,199,995	2,573,492	2,833,231	2,833,231	2,336,652	3,076,440	3,072,575
	Classroom Applications Licensing	213,496	287,209	224,351	293,982	324,982	322,117	490,252	487,535
	Computer Repair Shop	30,544	34,132	47,762	40,000	40,000	(9,809)	-	-
	Emergenetics	200,095	-	200,000	200,000	200,000	200,000	200,000	200,000
	Infrastructure Hardware Rotation	-	-	-	-	7,009,008	5,804,614	-	-
Classroom Hardware Rotation	1,485	-	-	-	(3,636)	-	-	-	
Staff Hardware Rotation	-	-	-	-	-	-	-	-	
Total District-wide Budget		25,178,866	23,113,525	25,090,492	26,535,103	34,519,542	34,395,117	27,498,914	27,449,171



RESOLUTIONS

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1
 FISCAL YEAR 2023-2024
 APPROPRIATION RESOLUTION

BE IT RESOLVED by the Board of Education or Douglas County School District Re 1, Douglas and Elbert Counties, State of Colorado, that the amounts shown in the following schedule be appropriated to each fund as specified in the Adopted Budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Fund	Amount
General Fund (10)	\$ 842,809,151
Outdoor Education Fund (13)	\$ 1,533,101
Capital Projects Fund (14)	\$ 13,769,585
Full Day Kindergarten Fund (15)	\$ -
Transportation Fund (25)	\$ 33,162,954
Nutrition Services NSLP Fund (21)	\$ 29,863,601
Nutrition Services Non-NSLP Fund (28)	\$ -
Governmental Designated Purpose Grants Fund (22)	\$ 15,945,449
Pupil Activity Fund (23)	\$ 1,024,078
Athletics and Activities Fund (26)	\$ 22,865,151
Child Care Fund (29)	\$ 12,390,757
Bond Redemption Fund (31)	\$ 52,973,266
Certificate of Participation Lease Payment Fund (39)	\$ 1,123,189
Bond Building Fund (41)	\$ 5,357,056
Certificate of Participation Building Fund (45)	\$ -
Medical and Dental Fund (65)	\$ 60,001,411
Short Term Disability Insurance Fund (66)	\$ 790,098
Private Purpose Trust Fund (75)	\$ 48,000

Adopted and approved this 20th day of June 2023 in accordance with 22-44-110(4).

 Mike Peterson, President
 Board of Education

Attest:

 Becky Myers, Secretary
 Board of Education

DOUGLAS COUNTY SCHOOL DISTRICT Re. 1
 FISCAL YEAR 2023-2024
 RESOLUTION AUTHORIZING THE USE OF A PORTION OF BEGINNING FUND BALANCE AS AUTHORIZED BY COLORADO
 STATUTES

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

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

WHEREAS, the Board of Education has determined the beginning fund balances in the General, Capital Projects, Transportation, Pupil Activity, Child Care, Certificate of Participation Lease Payment, Bond Building, and Short Term Disability Insurance funds are sufficient to allow for the one-time expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

IN ACCORDANCE with C.R.S. 22-44-105, the Board of Education of Douglas County School District RE 1, Douglas and Elbert Counties, State of Colorado, authorizes the use of a portion of the 2023-2024 beginning fund balance for the following funds:

Fund	Amount	Purpose for Use of Beginning Fund Balance
General Fund (10)	\$ 1,167,452	Potential draw-down of accumulated FB for one-time retention initiatives
Outdoor Education Fund (13)	\$ -	No budgeted use of beginning fund balance
Capital Projects Fund (14)	\$ 5,327,067	Potential draw-down of accumulated FB for IT projects and Legacy Campus construction
Full Day Kindergarten Fund (15)	\$ -	N/A
Transportation Fund (25)	\$ 1,317,129	Potential draw-down of accumulated FB for Transportation operational expenses
Nutrition Services NSLP Fund (21)	\$ -	No budgeted use of beginning fund balance
Nutrition Services Non-NSLP Fund (28)	\$ -	No budgeted use of beginning fund balance
Governmental Designated Purpose Grants Fund (22)	\$ -	No budgeted use of beginning fund balance
Pupil Activity Fund (23)	\$ 1,024,078	Intentional draw-down of accumulated fund balance for fund closure and reallocation to Athletics and Activities Fund

(continued on next page)

Fund	Amount	Purpose for Use of Beginning Fund Balance
Athletics and Activities Fund (26)	\$ -	No budgeted use of beginning fund balance
Child Care Fund (29)	\$ 561,744	Potential draw-down of accumulated FB for Before and After School Enterprise activity
Bond Redemption Fund (31)	\$ -	No budgeted use of beginning fund balance
Certificate of Participation Lease Payment Fund (39)	\$ 1,610	Potential draw-down of fund balance for fiscal charges
Bond Building Fund (41)	\$ 5,107,056	Intentional draw-down of accumulated FB for 2018 Bond capital projects
Certificate of Participation Building Fund (45)	\$ -	N/A
Medical and Dental Fund (65)	\$ -	No budgeted use of beginning fund balance
Short Term Disability Insurance Fund (66)	\$ 118,829	Intentional draw-down of accumulated FB due to employer-paid premium cost savings in General Fund
Private Purpose Trust Fund (75)	\$ -	No budgeted use of beginning fund balance

BE IT FURTHER RESOLVED, the use of this portion of these beginning fund balances for the purpose/s set forth above will not lead to ongoing deficits in the funds.

Adopted and approved this 20th day of June 2023 in accordance with 22-44-110(4).

Mike Peterson, President
Board of Education

Attest:

Becky Myers, Secretary
Board of Education

