

Douglas County School District Financial Plan & Budget

Proposed Executive Summary | 2022-2023



Table of Contents

Members of Board of Education and Cabinet	1
Douglas County School District Budget Commitments for 2022-2023	2
Compensation Increases for 2022-2023	3
Priority Based Budgeting for Departments	4
Budgeted Use of 2018 Mill Levy Override in 2022-2023 Proposed Budget	5
Summary of Combined General Funds 2022-2023 Proposed Budget	6
Summary of Special Revenue Funds 2022-2023 Proposed Budget	7
Summary of Other District Funds 2022-2023 Proposed Budget	8
2021-2022 Budgeted Revenues - Revised	9
2022-2023 Budgeted Revenues - Proposed	10
2021-2022 Budgeted Expenditures - Revised	11
2022-2023 Budgeted Expenditures - Proposed ..	12
Combined General Fund Budgets	
General Fund Revenues	15
General Fund Expenditures	16
Outdoor Education Fund 13.....	17
Capital Projects Fund 14	18
Full Day Kindergarten Fund 15	19
Transportation Fund 25	20
Combined General Fund 3-Year Forecast.....	21
2022-2023 School vs. School Support vs. Central	24
Special Revenue Fund Budgets	
Nutrition Services NSLP Fund 21	27
Nutrition Services Non-NSLP Fund 28.....	28
Governmental Designated Purpose Grants Fund 22	29
Pupil Activity Fund 23	30
Athletics and Activities Fund 26	31
Child Care Fund 29.....	32
Debt Service & Lease Payment Fund Budgets	
Bond Redemption Fund 31	35
Certificate of Participation (COP) Lease Payment Fund 39.....	36

Table of Contents

Building Fund Budgets

Bond Building Fund 41	39
Certificate of Participation (COP) Building Fund 45	40

Internal Service Fund Budgets

Medical and Dental Fund 65	43
Short Term Disability Insurance Fund 66	44

Trust and Agency Fund Budgets

Private Purpose Trust Fund 75	47
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Proposed School Summary

Elementary School Summary	49
Secondary and Alternative School Summary	51

Proposed Department Summary

Department Summary	55
--------------------------	----

Charter School Budgets

Charter Schools Summary of Revenues and Expenditures	59
Academy Charter.....	60
American Academy Charter	61
Aspen View Academy Charter.....	62
Ben Franklin Academy Charter.....	63
Challenge to Excellence Charter	64
DCS Montessori Charter	65
Global Village Academy Charter.....	66
Hope Online Learning Academy Charter	67
Leman Academy of Excellence Charter	68
North Star Academy Charter.....	69
Parker Core Knowledge Charter	70
Parker Performing Arts Academy Charter.....	71
Platte River Academy Charter.....	72
Renaissance Secondary Charter	73
SkyView Academy Charter	74
STEM School Highlands Ranch Charter	75
World Compass Academy Charter.....	76



EXECUTIVE SUMMARY

DOUGLAS COUNTY SCHOOL DISTRICT, Re. 1

Colorado

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DOUGLAS COUNTY SCHOOL DISTRICT

BUDGET COMMITMENTS FOR 2022-2023

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

The largest budget priority for 2022-2023 was 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 new licensed salary schedule framework, non-licensed compensation changes and associated costs are outlined on p. 3.

Staff continually refine the Site-Based Budget (SBB) weighted student funding methodology for neighborhood schools and prioritize the ability for schools to maintain school purchasing power to offset compensation increases.

DCSD transitioned away from zero-based budgeting to priorities based budgeting for 2022-2023. The priorities of the budget are aligned with the themes of the DCSD Strategic Plan. The 2022-2023 Proposed Budget reflects the cost of necessary support and services for schools and students. The details of this extensive process were presented to the Board of Education on April 26, 2022 and more information is outlined on p. 4.

The School Finance Act passed in the Colorado legislature prior to the proposal of the upcoming year budget for the first time since prior to the COVID-19 pandemic. The Per Pupil Revenue for DCSD will be \$9,192 which represents a \$585 per student increase from the 2021-2022 Adopted Budget. Funded Pupil Count projections are higher for 2022-2023 than 2021-2022 as well with 186 additional funded pupils including charter school funded pupils. Overall, this increase to Per Pupil Revenue and Funded Pupil Count equates to an overall increase in Total Program for DCSD of \$38.8 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 onto charter schools is \$20.3 million.

DCSD commits to a 100% equal per pupil share of mill levy override funds with District charter schools based on charter schools' projected funded pupil count in the 2022-2023 Proposed Budget. Please see the [LINK](#) to the Board of Education resolution from June 5, 2018 for more information.

Information contained within the Proposed Budget is as of April 22, 2022 with the exception of the compensation increase information which is as of May 20, 2022. Changes to school and department budgets after April 22, 2022 will be reflected in the Adopted Budget to be presented to the Board of Education on June 21, 2022.



COMPENSATION INCREASES FOR 2022-2023

The compensation increases for all staff in 2022-2023 are grounded in the DCSD Strategic Plan. The compensation investments are associated with the strategic themes of Positive and Support Culture as well as Recruitment, Retention and Development of High Quality Employees.

For licensed employees, staff developed (and the Board of Education approved) three salary schedules. They are all structurally the same, but have different starting salaries and 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+45, MA+60, PHD/EDS). The maximum number of steps on the schedules is 25 with varying lower amounts per lane. The overall salary range of the three schedules is \$43,680 to \$114,999. Most steps in each lane represent a 2% increase, however there are higher percentage steps for employees in years 5-10. Staff with non-DCSD licensed experience will receive up to 7 years of service credit for placement on the schedule.

Using the new schedules, individual salaries of licensed staff will be adjusted for 2022-2023 as follows based on education and years of experience. Staff whose current salary is below their designated placement (cell) will receive an increase to place them on the schedule. Staff whose current salary is above their cell will receive a onetime 2% stipend. The average salary for licensed staff will increase 8% from 2021-2022 to 2022-2023 and the implementation of this investment is projected to cost \$26.1M in 2022-2023.

Multi-year cost estimates assume annual schedule increases of 2% and employees receive steps annually as shown in the chart below.

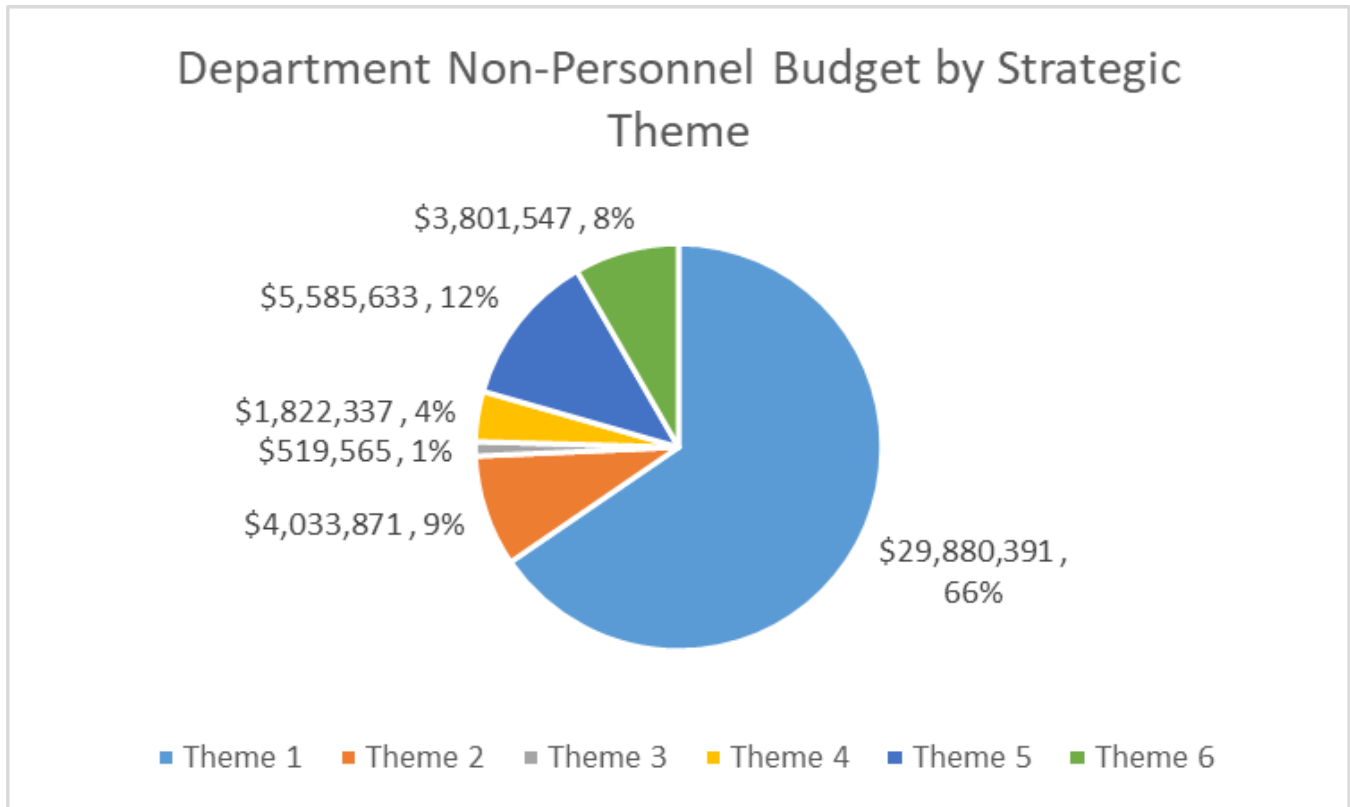
Full Implementation in Year 1	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Total Licensed Compensation	\$ 311,356,700	\$ 313,304,741	\$ 323,212,063	\$ 332,509,891	\$ 343,756,701
Cumulative Compensation Increase	\$ 26,096,274	\$ 31,162,703	\$ 39,853,857	\$ 48,788,952	\$ 58,014,294
Percent of Licensed Staff on Schedule	73%	77%	82%	86%	89%
Annual Schedule Increases	N/A	2%	2%	2%	2%

For non-licensed employees (administrators, professional/technical and classified), staff reviewed and revised individual job descriptions and evaluated relevant markets. Positions identified to be below the current market by greater than 5% received range adjustments and employees’ salaries were adjusted within the ranges up to a maximum of 8% increase. Staff established minimum pay increases for all non-licensed staff as either ongoing or one-time depending on placement within the salary range of their position. If the employee is currently below the new minimum, they will be brought to slightly above the minimum. For employees within the new range, administrators will receive a 3.5% increase to base pay, professional/technical will receive a 3.5% increase to base pay, and classified will receive a 4.0% increase to base pay. If employees are above the range, they will receive a one-time 2% stipend. The average salary for non-licensed staff will increase 6% from 2021-2022 to 2022-2023 and the implementation of this investment is projected to cost \$10.5M in 2022-2023.

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.

PRIORITY BASED BUDGETING FOR DEPARTMENTS

Total department budgeted expenses funded by the General Fund will increase \$14.6 million for 2022-2023. This includes 39.7 additional FTE (full time equivalents) budgeted within departments in support of schools. The total operational (non-personnel) budget for departments is \$45.6M in 2022-2023. This includes contracted services. Department budgets comprise only 24% of total General Fund expenses including staff, but the operational budget for departments is 8% of total General Fund expenses. Out of this total, 66% of budget requests are for the health, safety and social-emotional supports as self-reported by department directors. The full distribution of non-personnel budget by strategic theme is identified in the pie chart below:



Key: Theme 1—Health, safety and social-emotional supports for students; Theme 2—Post-graduation guidance and preparation; Theme 3—Positive and supportive culture; Theme 4—Aligned curriculum with flexible instructional delivery; Theme 5—Equitable distribution of resources; Theme 6—Recruitment, retention and development of high-quality employees

When building department budget requests, departments built their initial requests to exceed \$17.0M. Through a comprehensive review of requests with the Budget Office, recommendations brought forward to the Superintendent's Cabinet for review totaled \$15.0M. When deducting offsetting revenue specific to departments and use of 2018 Mill Levy Override reserve specific for Career Tech programming (see p. 5), the net increase to the General Fund is \$11.1M. This means there is \$3.5M of offsetting revenue and reserve use in 2022-2023.

BUDGETED USE OF 2018 MILL LEVY OVERRIDE IN 2022-2023 PROPOSED 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 2022-2023, 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 (former) Wildlife Experience building in 2022-2023 and staffing costs associated with running that facility. Staff planned for the cost of Career Tech to exceed \$2M and strategically built up a reserve for the 2018 Mill Levy Override to cover these implementation costs. Finally, the Charter School pass through was adjusted to reflect the 2022-2023 projected enrollment for charter and neighborhood schools.

Budget Item	2021-2022 Revised Budget (\$M)	2022-2023 Proposed Budget (\$M)
Salaries and Benefits for Existing Employees	\$16.9	\$16.9
Elementary School Counselors	\$3.4	\$4.1
Middle and High School Counselors	\$2.1	\$2.4
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	\$2.0	\$2.7
Charter School Pass Through	\$9.2	\$10.3
Total	\$42.0	\$44.8

SUMMARY OF COMBINED GENERAL FUNDS

	General Fund (10)	Outdoor Education Fund (13)	Capital Projects Fund (14)	Full Day Kindergarten Fund (15)	Transportation Fund (25)
Beginning Fund Balance	\$ 143,550,156	\$ 160,512	\$ 15,371,685	\$ -	\$ 5,763,873
Revenues					
Property Taxes	\$ 293,229,894	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	32,258,980	-	-	-	-
Other Local Income	27,855,332	1,584,600	2,414,302	-	1,578,554
Intergovernmental	388,376,102	-	-	-	5,451,354
Other	-	-	-	-	-
Total Revenues	\$ 741,720,308	\$ 1,584,600	\$ 2,414,302	\$ -	\$ 7,029,908
Expenditures					
Salaries	345,732,001	778,746	-	-	12,663,695
Benefits	128,374,668	279,033	-	-	6,056,724
Purchased Services	36,467,806	143,047	-	-	5,205,260
Contracts w/ Charter Schools	171,958,065	-	-	-	-
Supplies	36,567,300	244,742	-	-	3,171,000
Equipment	-	5,500	5,403,702	-	1,100,000
Other	2,651,317	69,871	-	-	(439,200)
Total Expenditures	\$ 721,751,157	\$ 1,520,939	\$ 5,403,702	\$ -	\$ 27,757,479
BOE Contingency	\$ 6,042,300	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ 13,926,851	\$ 63,661	\$ (2,989,400)	\$ -	\$ (20,727,571)
Transfers In/(Out)	(23,785,740)	23,084	792,834	-	15,620,238
Net Change in Fund Balance	\$ (9,858,889)	\$ 86,745	\$ (2,196,566)	\$ -	\$ (5,107,333)
Ending Fund Balance	\$ 133,691,267	\$ 247,257	\$ 13,175,119	\$ -	\$ 656,540
TABOR Reserve	18,310,000	-	-	-	-
BOE Reserve	18,310,000	-	-	-	-
School Carry Over Reserve	22,458,498	-	1,125,088	-	-
Medicaid Carry Over Reserve	2,078,724	-	-	-	-
Mental Health and Security Grant	627,410	-	-	-	-
Assignment of 2018 Mill Levy Override	8,462,901	-	-	-	-
Enrollment Reserve	2,432,000	-	-	-	-
SPED/Mental Health Reserve	126,648	-	-	-	-
Multi-Year Lease Reserve	3,782,903	-	-	-	-
Ending Fund Balance - after reserves	\$ 57,102,183	\$ 247,257	\$ 12,050,031	\$ -	\$ 656,540

- *General Fund 10 - accounts for 74% 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

2022-2023 PROPOSED BUDGET

	Nutrition Services NSLP Fund (21)	Nutrition Services Non- NSLP Fund (28)	Governmental Designated Purpose Grants Fund (22)	Pupil Activity Fund (23)	Athletics and Activities Fund (26)	Child Care Fund (29)
Beginning Fund Balance	\$ 8,863,646	\$ 16,801	\$ -	\$ 1,236,527	\$ 3,241,854	\$ 2,948,667
Revenues						
Property Taxes	-	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	13,080,507	6,981,150	349,750	1,411,784	11,346,360	13,763,596
Intergovernmental	3,205,000	-	23,749,661	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 16,285,507	\$ 6,981,150	\$ 24,099,411	\$ 1,411,784	\$ 11,346,360	\$ 13,763,596
Expenditures						
Salaries	6,242,656	2,542,797	13,032,852	118,764	6,099,108	7,006,361
Benefits	2,588,170	1,061,630	4,070,171	27,138	1,437,411	2,913,712
Purchased Services	484,190	192,210	3,038,419	584,279	4,134,027	1,609,825
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	6,729,495	2,982,430	1,968,021	630,358	4,027,524	367,831
Equipment	4,605,000	45,000	44,000	13,007	273,465	-
Other	1,591,550	250,800	1,945,948	38,238	1,210,692	2,872,285
Total Expenditures	\$ 22,241,061	\$ 7,074,867	\$ 24,099,411	\$ 1,411,784	\$ 17,182,227	\$ 14,770,014
BOE Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income/(Loss)	\$ (5,955,554)	\$ (93,717)	\$ -	\$ -	\$ (5,835,867)	\$ (1,006,418)
Transfers In/(Out)	351,634	93,718	-	-	5,293,861	491,486
Net Change in Fund Balance	\$ (5,603,920)	\$ 1	\$ -	\$ -	\$ (542,006)	\$ (514,932)
Ending Fund Balance	\$ 3,259,726	\$ 16,802	\$ -	\$ 1,236,527	\$ 2,699,848	\$ 2,433,735
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	1,236,527	2,699,848	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Assignment of 2018 Mill Levy Override	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 3,259,726	\$ 16,802	\$ -	\$ -	\$ -	\$ 2,433,735

- *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 – accounts for the financial activity associated with catering, a la carte and lunch meal services provided to schools not on the National School Lunch Program*
- *Governmental Designated Purpose Grants Fund 22 – accounts for the financial activity associated with our federal and state grants inclusive of Title I and IDEA (Individual Disabilities Education Act)*
- *Pupil Activity Fund 23 – accounts 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*
- *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 Before and After School Care program at 46 District schools*

SUMMARY OF OTHER DISTRICT FUNDS

2022-2023 PROPOSED 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	\$ 63,183,671	\$ 2,904	\$ 38,107,754	\$ 3,701	\$ 479,713	\$ 32,879
Revenues						
Property Taxes	65,382,570	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-	-
Other Local Income	326,411	200	627,484	61,674,906	540,273	48,000
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 65,708,981	\$ 200	\$ 627,484	\$ 61,674,906	\$ 540,273	\$ 48,000
Expenditures						
Salaries	-	-	175,022	37,800	-	-
Benefits	-	-	62,277	8,637	-	-
Purchased Services	4,253	4,064	502,238	60,274,479	652,195	-
Contracts w/ Charter Schools	-	-	-	-	-	-
Supplies	-	-	-	37,000	-	-
Equipment	-	-	31,127,321	-	-	-
Other	42,532,388	1,117,925	-	-	-	58,000
Total Expenditures	\$ 42,536,641	\$ 1,121,989	\$ 31,866,858	\$ 60,357,916	\$ 652,195	\$ 58,000
BOE Contingency	\$ -	\$ -	\$ -	\$ -		\$ -
Net Income/(Loss)	\$ 23,172,340	\$ (1,121,789)	\$ (31,239,374)	\$ 1,316,990	\$ (111,922)	\$ (10,000)
Transfers In/(Out)	-	1,118,885	-	-	-	-
Net Change in Fund Balance	\$ 23,172,340	\$ (2,904)	\$ (31,239,374)	\$ 1,316,990	\$ (111,922)	\$ (10,000)
Ending Fund Balance	\$ 86,356,011	\$ -	\$ 6,868,380	\$ 1,320,691	\$ 367,791	\$ 22,879
TABOR Reserve	-	-	-	-	-	-
BOE Reserve	-	-	-	-	-	-
School Carry Over Reserve	-	-	-	-	-	-
Medicaid Carry Over Reserve	-	-	-	-	-	-
Mental Health and Security Grant	-	-	-	-	-	-
Assignment of 2018 Mill Levy Override	-	-	-	-	-	-
Enrollment Reserve	-	-	-	-	-	-
SPED/Mental Health Reserve	-	-	-	-	-	-
Multi-Year Lease Reserve	-	-	-	-	-	-
Ending Fund Balance - after reserves	\$ 86,356,011	\$ -	\$ 6,868,380	\$ 1,320,691	\$ 367,791	\$ 22,879

- *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*

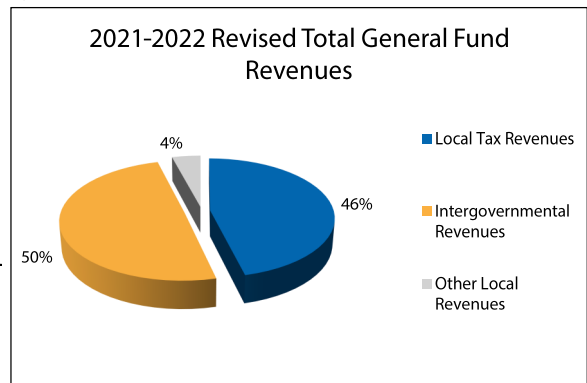
2021-2022 BUDGETED REVENUES REVISED AS OF JANUARY 25, 2022

The actual funded pupil count (FPC) in 2021-2022 is 64,035 of which 1,999 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 are counted as 0.50 funded pupils. Typical ECE students are excluded from FPC. DCSD is funded based on FPC and not enrollment which is defined as total students educated. Enrollment in 2021-2022 is 63,876. Total enrollment increased 897 students from 2020-2021. FPC is higher than enrollment due to the multi-year averaging of FPC in 2021-2022.

TOTAL SOURCES BY FUND	2021-2022 Revised Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 130,969,479	\$ 692,945,981	\$ -	\$ 823,915,460
Outdoor Education	-	1,508,748	23,084	1,531,832
Capital Projects	17,887,726	2,847,241	(228,225)	20,506,742
Full Day Kindergarten	-	-	-	-
Transportation	6,021,484	6,383,827	15,620,238	28,025,549
Total Combined General Fund	\$ 154,878,689	\$ 703,685,797	\$ 15,415,097	\$ 873,979,583
Nutrition Services NSLP	4,324,657	27,312,779	445,352	32,082,788
Nutrition Services Non-NSLP	16,800	-	-	16,800
Governmental Designated Purpose Grants	-	30,847,851	-	30,847,851
Pupil Activity	1,082,553	710,580	-	1,793,133
Athletics and Activities	1,788,114	10,999,826	4,165,041	16,952,981
Child Care	182,824	8,628,420	2,262,045	11,073,289
Total Special Revenue Fund	\$ 7,394,948	\$ 78,499,456	\$ 6,872,438	\$ 92,766,842
Bond Redemption	71,813,488	65,417,651	-	137,231,139
Certificates of Participation (COP) Lease Payments	12,114,460	-	2,746,228	14,860,688
Total Debt Service and Lease Payment Fund	\$ 83,927,948	\$ 65,417,651	\$ 2,746,228	\$ 152,091,827
Bond Building	109,950,863	1,659,548	-	111,610,411
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 109,950,863	\$ 1,659,548	\$ -	\$ 111,610,411
Medical and Dental	3,969,420	54,299,137	-	58,268,557
Short Term Disability Insurance	599,634	512,275	-	1,111,909
Total Internal Service Fund	\$ 4,569,054	\$ 54,811,412	\$ -	\$ 59,380,466
Private Purpose Trust	41,629	48,000	-	89,629
Total Trust and Agency Fund	\$ 41,629	\$ 48,000	\$ -	\$ 89,629

2021-2022 General Fund Revenues by Type on a Per Pupil Basis

Per Pupil Revenue from State	\$ 8,591
Mill Levy Override	1,151
Other Intergovernmental Revenue	424
School-Based Revenue	153
SOT Out of Formula	200
Charter Purchased Service Revenue	133
Other Local Revenue	169
Total Per Pupil Revenue	\$ 10,821



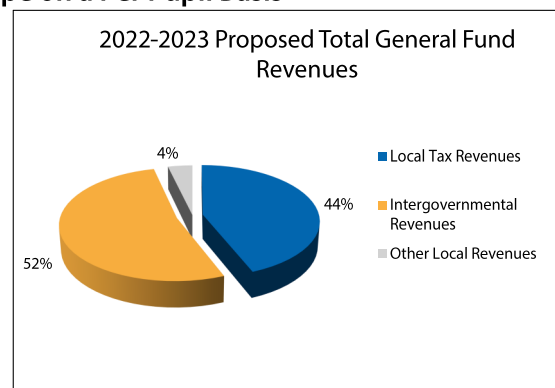
2022-2023 BUDGETED REVENUES PROPOSED AS OF MAY 24, 2022

The funded pupil count (FPC) in 2022-2023 is projected to be 63,652, of which 2,250 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 and students in ECE with Special Education needs are counted as 0.50 funded pupils. Typical 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 projected to be 64,034. Total enrollment is projected to increase 158 students.

TOTAL SOURCES BY FUND	2022-2023 Proposed Budgeted Revenues			
	Beginning Fund Balance	Revenues	Transfers In	Total Sources
General (see chart below)	\$ 143,550,156	\$ 741,720,308	\$ -	\$ 885,270,464
Outdoor Education	160,512	1,584,600	23,084	1,768,196
Capital Projects	15,371,685	2,414,302	792,834	18,578,821
Full Day Kindergarten	-	-	-	-
Transportation	5,763,873	7,029,908	15,620,238	28,414,019
Total Combined General Fund	\$ 164,846,226	\$ 752,749,118	\$ 16,436,156	\$ 934,031,500
Nutrition Services NSLP	8,863,646	16,285,507	351,634	25,500,787
Nutrition Services Non-NSLP	16,801	6,981,150	93,718	7,091,669
Governmental Designated Purpose Grants	-	24,099,411	-	24,099,411
Pupil Activity	1,236,527	1,411,784	-	2,648,311
Athletics and Activities	3,241,854	11,346,360	5,293,861	19,882,075
Child Care	2,948,667	13,763,596	491,486	17,203,749
Total Special Revenue Fund	\$ 16,307,495	\$ 73,887,808	\$ 6,230,699	\$ 96,426,002
Bond Redemption	63,183,671	65,708,981	-	128,892,652
Certificates of Participation (COP) Lease Payments	2,904	200	1,118,885	1,121,989
Total Debt Service and Lease Payment Fund	\$ 63,186,575	\$ 65,709,181	\$ 1,118,885	\$ 130,014,641
Bond Building	38,107,754	627,484	-	38,735,238
Certificates of Participation (COP) Building	-	-	-	-
Total Building Fund	\$ 38,107,754	\$ 627,484	\$ -	\$ 38,735,238
Medical and Dental	3,701	61,674,906	-	61,678,607
Short Term Disability Insurance	479,713	540,273	-	1,019,986
Total Internal Service Fund	\$ 483,414	\$ 62,215,179	\$ -	\$ 62,698,593
Private Purpose Trust	32,879	48,000	-	80,879
Total Trust and Agency Fund	\$ 32,879	\$ 48,000	\$ -	\$ 80,879

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

Per Pupil Revenue from State	\$ 9,192
Mill Levy Override	1,158
Other Intergovernmental Revenue	659
School-Based Revenue	158
SOT out of Formula	207
Charter Purchased Service Revenue	155
Other Local Revenue	124
Total Per Pupil Revenue	\$ 11,653

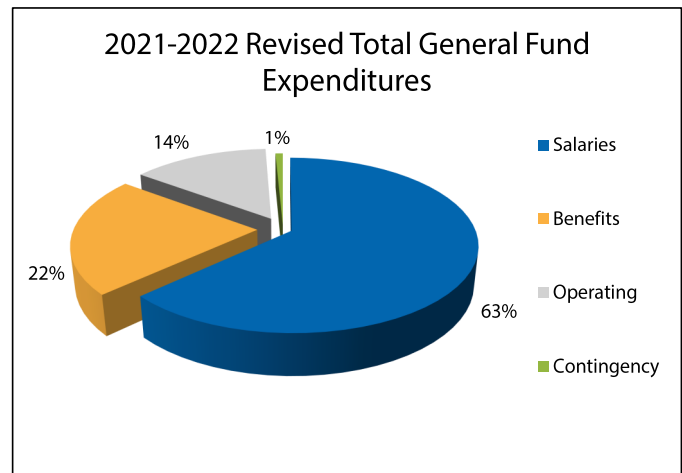


2021-2022 BUDGETED EXPENDITURES REVISED AS OF JANUARY 25, 2022

Salaries and **Benefits** account for the largest component of General Fund expenditures at 85% of the total. The Revised Budget includes contingency in the total amount of \$3.8 million.

TRANSFERS AND EXPENDITURES BY FUND	2021-2022 Revised Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
Fund			
General (see chart below)	\$ 669,990,188	\$ 25,033,763	\$ 695,023,951
Outdoor Education	1,508,748	-	1,508,748
Capital Projects	2,151,565	-	2,151,565
Full Day Kindergarten	-	-	-
Transportation	25,405,772	-	25,405,772
Total Combined General Fund	\$ 699,056,273	\$ 25,033,763	\$ 724,090,036
Nutrition Services NSLP	29,161,903	-	29,161,903
Nutrition Services Non-NSLP	-	-	-
Governmental Designated Purpose Grants	30,847,851	-	30,847,851
Pupil Activity	714,546	-	714,546
Athletics and Activities	15,179,271	-	15,179,271
Child Care	10,954,526	-	10,954,526
Total Special Revenue Fund	\$ 86,858,097	\$ -	\$ 86,858,097
Bond Redemption	55,331,707	-	55,331,707
Certificates of Participation (COP) Lease Payments	2,642,654	-	2,642,654
Total Debt Service and Lease Payment Fund	\$ 57,974,361	\$ -	\$ 57,974,361
Bond Building	81,317,205	-	81,317,205
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 81,317,205	\$ -	\$ 81,317,205
Medical and Dental	54,366,266	-	54,366,266
Short Term Disability Insurance	630,670	-	630,670
Total Internal Service Fund	\$ 54,996,936	\$ -	\$ 54,996,936
Private Purpose Trust	60,000	-	60,000
Total Trust and Agency Fund	\$ 60,000	\$ -	\$ 60,000

Please note that the table above includes budgeted transfers of \$25.0 million. The General Fund pass through to charters is \$157.3 million. Both of these figures are excluded from the graph to the right.

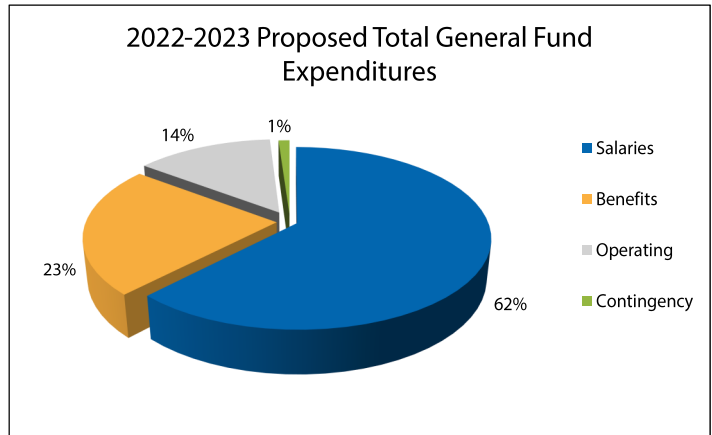


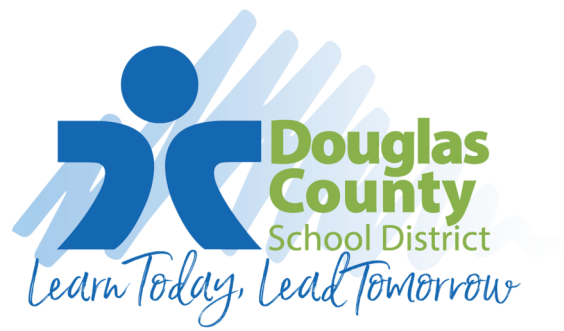
2022-2023 BUDGETED EXPENDITURES PROPOSED AS OF MAY 24, 2022

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

TRANSFERS AND EXPENDITURES BY FUND	2022-2023 Proposed Budgeted Expenditures & Transfers		
	Budgeted Expenditures	Budgeted Transfers Out	Total Budgeted Activity
General (see chart below)	\$ 727,793,457	\$ 23,785,740	\$ 751,579,197
Outdoor Education	1,520,939	-	1,520,939
Capital Projects	5,403,702	-	5,403,702
Full Day Kindergarten	-	-	-
Transportation	27,757,479	-	27,757,479
Total Combined General Fund	\$ 762,475,577	\$ 23,785,740	\$ 786,261,317
Nutrition Services NSLP	22,241,061	-	22,241,061
Nutrition Services Non-NSLP	7,074,867	-	7,074,867
Governmental Designated Purpose Grants	24,099,411	-	24,099,411
Pupil Activity	1,411,784	-	1,411,784
Athletics and Activities	17,182,227	-	17,182,227
Child Care	14,770,014	-	14,770,014
Total Special Revenue Fund	\$ 86,779,364	\$ -	\$ 86,779,364
Bond Redemption	42,536,641	-	42,536,641
Certificates of Participation (COP) Lease Payments	1,121,989	-	1,121,989
Total Debt Service and Lease Payment Fund	\$ 43,658,630	\$ -	\$ 43,658,630
Bond Building	31,866,858	-	31,866,858
Certificates of Participation (COP) Building	-	-	-
Total Building Fund	\$ 31,866,858	\$ -	\$ 31,866,858
Medical and Dental	60,357,916	-	60,357,916
Short Term Disability Insurance	652,195	-	652,195
Total Internal Service Fund	\$ 61,010,111	\$ -	\$ 61,010,111
Private Purpose Trust	58,000	-	58,000
Total Trust and Agency Fund	\$ 58,000	\$ -	\$ 58,000

Please note that the table above includes budgeted transfers of \$23.8 million. The general fund pass through to charters is \$172.0 million. Both of these figures are excluded from the graph to the right.





COMBINED GENERAL FUND BUDGETS

2022-2023 GENERAL FUND REVENUES

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	103,298,507	109,508,552	130,969,479	130,969,479	143,550,156
Revenues					
Local Taxes					
Property Tax (In SFA)	190,457,216	203,226,007	214,640,571	214,382,478	219,516,894
Budget Override	73,713,000	73,713,000	73,713,000	73,713,000	73,713,000
Specific Ownership Taxes (In SFA)	16,603,766	15,457,978	18,537,938	18,537,938	19,094,102
Specific Ownership Taxes (Out of SFA)	14,943,507	11,506,688	12,831,147	13,721,042	13,164,878
Subtotal Local Taxes	\$ 295,717,488	\$ 303,903,673	\$ 319,722,656	\$ 320,354,459	\$ 325,488,874
Intergovernmental Revenue					
Equalization Entitlements	293,973,850	327,565,817	316,975,533	321,754,777	346,447,304
Special Education	14,864,032	14,756,865	15,328,712	15,638,430	21,511,709
Vocational Education	770,460	783,558	723,514	723,514	723,514
Gifted & Talented	643,893	651,620	639,646	639,646	662,034
Charter School Capital Construction	4,157,355	4,157,356	4,121,700	4,090,951	4,090,949
Federal - Medicaid Reimbursement	4,583,098	2,759,480	3,745,352	3,745,904	2,624,930
Other	3,803,030	3,608,649	2,571,164	15,541,679	12,315,662
Subtotal Intergovernmental Revenue	\$ 322,795,719	\$ 354,283,345	\$ 344,105,621	\$ 362,134,901	\$ 388,376,102
Other Local Revenue					
General Fund Interest	114,766	504,000	115,000	78,319	218,000
Charter School Purchased Services	8,845,259	9,527,355	8,493,764	8,391,384	9,858,830
Preschool	967,427	1,849,791	1,849,791	1,674,207	1,584,010
School Based	6,098,759	7,751,000	7,931,000	7,873,531	8,492,000
Other	6,799,282	9,718,488	10,728,149	12,358,485	7,702,492
Subtotal Other Local Revenue	\$ 22,825,493	\$ 29,350,634	\$ 29,117,704	\$ 30,375,926	\$ 27,855,332
Total Revenue	\$ 641,338,700	\$ 687,537,652	\$ 692,945,981	\$ 712,865,286	\$ 741,720,308
Total Program Funding*	\$ 498,772,760	\$ 546,249,802	\$ 550,154,042	\$ 554,675,194	\$ 585,058,300

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

Estimated Actual 2021-2022 includes projection to spend \$15M on a one-time retention stipend to all staff which was not included in the 2021-2022 Third Quarter Financials presented on May 10, 2022

2022-2023 GENERAL FUND EXPENDITURES

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Expenditures					
Salaries	290,547,459	316,136,369	321,369,802	326,853,275	345,732,001
Administrators	18,725,920	19,970,445	20,040,616	19,884,312	19,491,438
Certified	199,134,432	219,168,368	216,665,861	210,258,907	235,531,164
ProTech	13,087,766	14,687,658	14,746,344	13,782,053	15,517,665
Classified	48,782,949	53,945,130	54,168,701	53,401,746	64,713,064
Substitutes	5,154,522	3,830,207	4,756,987	5,786,236	4,469,493
Overtime	318,695	354,834	354,834	663,847	432,712
Additional Pay	5,343,175	4,179,727	10,636,459	23,076,173	5,576,465
Benefits	99,549,140	110,656,021	112,385,550	119,069,052	128,374,668
Subtotal - Salaries & Benefits	\$ 390,096,600	\$ 426,792,390	\$ 433,755,352	\$ 445,922,327	\$ 474,106,669
Purchased Professional Services	6,166,727	7,927,273	8,512,749	7,124,973	8,275,769
Purchased Property Services	9,991,735	10,747,184	11,531,371	11,789,276	11,854,877
Other Purchased Services	14,661,259	14,848,935	15,571,449	15,063,862	16,337,160
Supplies	22,470,931	38,378,807	36,791,067	31,457,492	36,567,300
Equipment	-	-	-	-	-
Other	1,126,819	2,287,190	2,695,568	2,414,697	2,651,317
Total Expenditures	\$ 444,514,071	\$ 500,981,779	\$ 508,857,556	\$ 513,772,628	\$ 549,793,092
Charter School Pass Through	137,809,602	154,309,700	157,296,129	160,125,337	171,958,065
Transfers					
Outdoor Education Fund	248,084	23,084	23,084	23,084	23,084
Transportation Fund	15,017,215	15,620,238	15,620,238	15,620,238	15,620,238
Capital Projects Fund	8,537,456	(1,050,576)	(228,225)	476,693	792,834
Nutrition Services NSLP Fund	351,634	351,634	445,352	445,352	351,634
Nutrition Services Non-NSLP Fund	93,718	93,718	-	-	93,718
Child Care Fund	487,045	487,045	2,262,045	2,262,045	491,486
Athletics & Activities Fund	4,091,523	4,156,918	4,165,041	4,201,356	5,293,861
COP Lease Payments Fund	2,517,381	2,432,316	2,746,228	2,746,228	1,118,885
Total Transfers	\$ 31,344,056	\$ 22,114,377	\$ 25,033,763	\$ 25,774,996	\$ 23,785,740
Total Expenditures and Transfers	\$ 613,667,729	\$ 677,405,856	\$ 691,187,448	\$ 699,672,961	\$ 745,536,897
BOE Contingency - 1%	-	6,128,840	3,836,503	611,648	6,042,300
Change in Fund Balance	27,670,972	4,002,956	(2,077,970)	12,580,677	(9,858,889)
Ending Fund Balance	130,969,479	113,511,508	128,891,509	143,550,156	133,691,267
TABOR Reserve - 3%	15,865,400	18,386,521	17,320,000	17,320,000	18,310,000
BOE Reserve - 3%	15,865,400	18,386,521	17,320,000	17,320,000	18,310,000
School Carry Over Reserve	19,478,605	21,261,778	19,478,605	22,458,498	22,458,498
Medicaid Carry Over Reserve	2,974,795	3,018,271	2,827,097	2,078,724	2,078,724
Enterprise Reserve for COVID	1,775,000	-	-	-	-
Mental Health and Security Grant	823,182	-	1,694,799	1,576,936	627,410
Enrollment Reserve	-	1,438,252	-	-	2,432,000
Literacy Curricular Materials Reserve	-	4,500,000	4,500,000	2,250,000	-
Multi-Year Lease Reserve	-	4,712,200	4,178,498	4,178,498	3,782,903
SPED/Mental Health Reserve	-	2,000,000	755,000	755,000	126,648
Staff Compensation Reserve	-	10,000,000	10,000,000	10,000,000	-
Assignment of 2018 Mill Levy Override	9,262,081	6,674,763	9,262,081	9,262,081	8,462,901
Ending Fund Balance - after reserves	\$ 64,925,016	\$ 23,133,202	\$ 41,555,429	\$ 56,350,419	\$ 57,102,183

OUTDOOR EDUCATION FUND 13

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	912	-	-	-	160,512
Revenues					
Tuition	348,021	1,508,748	1,508,748	1,266,614	1,584,600
Grant	-	-	-	-	-
Other	5,404	-	-	1,014	-
Total Revenue	\$ 353,424	\$ 1,508,748	\$ 1,508,748	\$ 1,267,628	\$ 1,584,600
Transfer from General Fund	248,084	23,084	23,084	23,084	23,084
Total Sources	\$ 602,420	\$ 1,531,832	\$ 1,531,832	\$ 1,290,712	\$ 1,768,196
Expenditures					
Salaries	359,120	748,242	748,242	642,286	778,746
Benefits	119,130	273,307	273,307	215,233	279,033
Purchased Services	26,234	127,422	127,422	99,137	143,047
Supplies	50,300	266,053	266,053	129,347	244,742
Equipment	34,357	35,038	35,038	14,711	5,500
Field Trips & Other	13,279	58,686	58,686	29,486	69,871
Total Expenditures	\$ 602,420	\$ 1,508,748	\$ 1,508,748	\$ 1,130,200	\$ 1,520,939
Change in Fund Balance	\$ (912)	\$ 23,084	\$ 23,084	\$ 160,512	\$ 86,745
Ending Fund Balance - after reserves	\$ -	\$ 23,084	\$ 23,084	\$ 160,512	\$ 247,257

CAPITAL PROJECTS FUND 14

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 Comprehensive Annual Financial Report.

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	10,560,950	14,790,607	17,887,726	17,887,726	15,371,685
Revenues					
Revenue in Lieu of Land	2,877,936	2,647,241	2,847,241	2,414,302	2,414,302
Investment Earnings	-	-	-	-	-
Other	96,434	-	-	148,962	-
Total Revenue	\$ 2,974,370	\$ 2,647,241	\$ 2,847,241	\$ 2,563,264	\$ 2,414,302
Transfer from General Fund	8,537,456	(1,050,576)	(228,225)	476,693	792,834
Total Sources	\$ 22,072,776	\$ 16,387,272	\$ 20,506,742	\$ 20,927,683	\$ 18,578,821
Expenditures					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Purchased/Property Services	126,972	-	4,835	201,308	-
Equipment/Building	3,058,019	347,000	2,146,730	5,353,237	5,403,702
Other	1,000,060	-	-	1,453	-
Total Expenditures	\$ 4,185,050	\$ 347,000	\$ 2,151,565	\$ 5,555,998	\$ 5,403,702
Change in Fund Balance	\$ 7,326,776	\$ 1,249,665	\$ 467,451	\$ (2,516,041)	\$ (2,196,566)
Balance on Hand June 30 - Revenue in Lieu of Land	\$ 6,567,901	\$ 7,956,108	\$ 8,327,566	\$ 7,524,528	\$ 9,635,965
Assigned to School Carry Over	\$ 985,458	\$ 551,894	\$ 4,532,902	\$ 1,125,088	\$ 1,125,088
Ending Fund Balance - after reserves	\$ 10,334,367	\$ 7,532,270	\$ 5,494,709	\$ 6,722,069	\$ 2,414,066

FULL DAY KINDERGARTEN FUND 15

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
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	\$ -	\$ -	\$ -	\$ -	\$ -

TRANSPORTATION FUND 25

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 Comprehensive Annual Financial Report.

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	3,939,735	4,231,985	6,021,484	6,021,484	5,763,873
Revenues					
Transportation Fees	295,523	800,000	800,000	1,068,990	850,000
State Categorical	5,421,079	5,083,827	5,083,827	4,955,777	5,451,354
Other	476,644	500,000	500,000	754,843	728,554
Total Revenue	\$ 6,193,246	\$ 6,383,827	\$ 6,383,827	\$ 6,779,610	\$ 7,029,908
Transfer from General Fund	15,017,215	15,620,238	15,620,238	15,620,238	15,620,238
Total Sources	\$ 25,150,196	\$ 26,236,050	\$ 28,025,549	\$ 28,421,332	\$ 28,414,019
Expenditures					
Salaries	10,609,631	13,201,043	13,196,192	10,869,776	12,663,695
Benefits	4,491,627	5,964,232	5,846,101	4,320,657	6,056,724
Purchased Services	2,534,502	3,759,079	3,758,079	5,050,251	5,205,260
Supplies	750,549	1,316,400	1,316,400	1,162,564	1,441,000
Fuel	1,126,603	1,650,000	1,650,000	1,769,599	1,730,000
Bus Purchases & Equipment	26,810	15,000	15,000	151,607	1,100,000
Other	(411,009)	(357,802)	(376,000)	(666,996)	(439,200)
Total Expenditures	\$ 19,128,713	\$ 25,547,952	\$ 25,405,772	\$ 22,657,459	\$ 27,757,479
Change in Fund Balance	\$ 2,081,748	\$ (3,543,887)	\$ (3,401,707)	\$ (257,611)	\$ (5,107,333)
Ending Fund Balance - after reserves	\$ 6,021,483	\$ 688,098	\$ 2,619,777	\$ 5,763,873	\$ 656,540

GENERAL FUND 3-YEAR FORECAST

The Combined General Fund forecast through 2025-2026 includes the following assumptions on revenue and expenditure increases. The 2022-2023 Proposed is used as a starting point for the model. The forecast uses fund balance from 2022-2023 to 2025-2026 and spends one-time savings. The forecast does not include new revenue sources from a potential mill levy override or bond election. The forecast does include the implementation of a new licensed compensation structure in 2022-2023 as well as significant investments in non-licensed compensation increases.

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
- Specific Ownership Tax outside the School Finance Act held flat 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 2026-2027
- Projected Funded Pupil Count reflects projected distribution of new students between neighborhood and charter schools according to the Planning department as of December 2021 with no new charters opening through 2026
- Per Pupil Revenue increased by 7.0% for 2023-2024, by 3.8% for 2024-2025 and by 2.4% for 2025-2026 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 increased will be based on actual Special Education expenditures)
- Preschool, School Based and Other revenue uses 2022-2023 budget for all future years except for known minor changes to revenue contracts

Enrollment and Funded Pupil Count Information

Enrollment	2017	2018	2019	2020	2021	2022*	2023**	2024**	2025**
Neighborhood	52,364	51,384	50,851	47,894	47,765	46,928	46,204	45,777	45,346
Charter	15,233	16,207	16,454	15,085	16,111	17,106	16,275	16,275	16,275
Total	67,597	67,591	67,305	62,979	63,876	64,034	62,479	62,052	61,621

Funded Pupil Count	2017	2018	2019	2020	2021	2022*	2023**	2024**	2025**
Neighborhood	49,607	48,616	49,313	48,699	48,190	47,255	47,033	45,915	45,266
Charter	14,371	15,309	16,092	14,840	15,845	16,397	15,710	15,710	15,710
Total	63,978	63,926	65,405	63,539	64,035	63,652	62,743	61,626	60,976

* projection used to build 2022-2023 Proposed Budget

** long range projection from Planning department as of December 2021

GENERAL FUND 3-YEAR FORECAST (cont.)

Expenditures

- Salaries reflect continuation of current rate of substitute, overtime and additional pay plus the following assumptions:
 - ◊ Implementation of new licensed compensation schedules and range changes for non-licensed staff
 - ◊ Annual step increases for licensed staff, but does not include annual schedule increases or base increases such as annual cost of living adjustment (COLA)
 - ◊ Incrementally return grant and bond funded positions to General Fund beginning in 2022-2023
- Benefits reflect increase to employer paid PERA rate of 0.5% auto adjustment in 2022-2023 while other benefits (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
- Transportation increased in 2023-2024 to reflect budgeted draw down of fund balance in 2022-2023 in order to hold programming flat, increased again in 2024-2025 to reflected continued budgeted draw down of fund balance and no assumed revenue increase within Transportation Fund
- Capital Projects reflects transfer to General Fund for Cash in Lieu of Land funded projects within General Fund
- Athletics and Activities held flat as all changes to programming would need 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 2023-2024
- 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

The projected declining neighborhood school enrollment, despite projected increases to the School Finance Act, will contribute to a draw down (use of) General Fund reserves beginning in 2022-2023. As the forecast does not include enhancements to the new licensed compensation structure such as increases to the starting salary or increases to the size (percentage) of step increases for licensed staff, substantial increases or changes to compensation cannot be accomplished without additional revenue or budget reductions to other expenditures.

GENERAL FUND 3-YEAR FORECAST (cont.)

	2022-2023 Proposed	2023-2024 Projection	2024-2025 Projection	2025-2026 Projection
Beginning Fund Balance	156,749,170	146,890,281	138,706,491	116,685,975
Revenues				
Property Tax	293,229,894	294,918,795	298,939,173	303,443,710
Specific Ownership Tax	32,258,980	32,927,274	34,310,642	35,114,181
State Equalization	346,447,304	389,107,603	403,152,948	413,574,345
State Categoryals	35,212,919	36,445,371	38,996,547	40,478,416
Charter School Capital Construction	4,090,949	3,919,611	3,919,611	3,919,611
Federal - Medicaid Reimbursement	2,624,930	3,354,362	3,580,181	3,580,181
General Fund Interest	218,000	218,000	318,000	418,000
Charter School Purchased Services	9,858,830	9,838,677	10,231,433	10,624,190
Preschool	1,584,010	2,267,680	2,267,680	2,267,680
School Based	8,492,000	8,492,000	8,492,000	8,492,000
Other	7,702,492	7,667,492	7,667,492	7,567,492
Total Revenue	741,720,308	789,156,865	811,875,707	829,479,806
Expenditures				
Salaries	345,732,001	379,741,016	397,560,076	407,713,287
Benefits	128,374,668	132,077,422	140,404,596	145,107,531
Purchased Services	36,467,806	36,745,049	37,024,609	37,306,555
Supplies	36,567,300	36,567,300	36,567,300	36,567,300
Other	2,651,317	2,651,317	2,651,317	2,651,317
Charter School Pass Through	171,958,065	177,791,006	185,902,966	191,894,130
Total Interfund Transfers	23,785,740	25,338,811	27,171,550	27,173,000
BOE Contingency	6,042,300	6,428,734	6,613,809	6,757,218
Total Expenditures and Transfers	751,579,197	797,340,655	833,896,224	855,170,339
Net Income/(Loss)	(9,858,889)	(8,183,790)	(22,020,516)	(25,690,533)
Ending Fund Balance				
Ending Fund Balance	146,890,281	138,706,491	116,685,975	90,995,442
TABOR Reserve	18,310,000	19,481,012	20,041,846	20,476,418
BOE Reserve	18,310,000	19,481,012	20,041,846	20,476,418
School Carry Over Reserve	22,458,498	22,353,043	21,821,794	21,513,098
Medicaid Reserve	2,078,724	359,275	-	-
Enrollment Reserve	4,865,000	-	-	-
Mental Health and Security Grant	627,410	-	-	-
Multi-Year Lease Reserve	3,782,903	2,853,606	2,310,323	1,750,741
SPED/Mental Health Reserve	126,648	-	-	-
Assignment of 2018 Mill Levy Override	8,462,901	5,722,371	2,823,300	-
Unassigned Reserve	67,868,197	68,456,172	49,646,866	26,778,766

2022-2023 BUDGET GENERAL FUND

SCHOOL vs. SCHOOL SUPPORT vs. CENTRAL

The following illustrative example demonstrates that approximately 76% of the General Fund expenditures (excluding Charter School Pass Through) are spent directly in the schools.

Expenditures	2020-2021 Final Revised Budget		2021-2022 Adopted Budget		2021-2022 Revised Budget		2022-2023 Proposed Budget	
	Per Pupil Amount	Percent of Total Expense	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	\$ 5,085	44.6%	\$ 5,085	43.9%	\$ 5,230	43.6%	\$ 5,583	43.7%
Discretionary (SBB Allocation)	\$ 768	6.7%	727	6.3%	865	7.2%	828	6.5%
Non-Discretionary (SBB Allocation)	\$ 2,161	18.9%	2,296	19.8%	2,406	20.1%	2,691	21.1%
Alternative School Allocation	\$ 238	2.1%	318	2.7%	339	2.8%	314	2.5%
Utilities	\$ 227	2.0%	232	2.0%	244	2.0%	259	2.0%
Department Head Pay	\$ 8	0.1%	8	0.1%	8	0.1%	9	0.1%
Total Direct School Expenditures	\$ 8,486	74.4%	\$ 8,665	74.8%	\$ 9,092	75.8%	\$ 9,684	75.9%
School Support Expenditures								
Non-SBB Special Education	\$ 754	6.6%	\$ 853	7.4%	\$ 626	5.2%	\$ 694	5.4%
Transportation Transfer	\$ 305	2.7%	317	2.7%	327	2.7%	345	2.7%
Operations and Maintenance	\$ 314	2.7%	336	2.9%	362	3.0%	414	3.2%
Personalized Learning (non-SPED)	\$ 405	3.6%	350	3.0%	369	3.1%	332	2.6%
Athletics and Activities	\$ 89	0.8%	90	0.8%	93	0.8%	123	1.0%
Security	\$ 214	1.9%	90	0.8%	206	1.7%	113	0.9%
Post Secondary Education	\$ 120	1.0%	106	0.9%	110	0.9%	133	1.0%
Curriculum, Instruction and Professional Growth	\$ 61	0.5%	50	0.4%	56	0.5%	58	0.5%
Internet and Phones Service	\$ 31	0.3%	32	0.3%	32	0.3%	31	0.2%
Assessment	\$ 44	0.4%	45	0.4%	46	0.4%	54	0.4%
Planning and Construction and Chief Operating Officer	\$ 20	0.2%	19	0.2%	20	0.2%	28	0.2%
Classroom Applications Licensing and Support	\$ 5	0.0%	6	0.0%	6	0.0%	6	0.1%
Total School Support Expenditures	\$ 2,362	20.7%	\$ 2,295	19.8%	\$ 2,254	18.8%	\$ 2,331	18.3%
Central Expenditures								
Information Technology	\$ 115	1.0%	\$ 116	1.0%	\$ 120	1.0%	\$ 134	1.1%
Business Services	\$ 81	0.7%	87	0.8%	94	0.8%	115	0.9%
Human Resources	\$ 59	0.5%	68	0.6%	71	0.6%	87	0.7%
Workday, Infinite Campus and Other Systems Licensing and Support	\$ 54	0.5%	52	0.4%	53	0.4%	63	0.5%
Worker's Compensation	\$ 47	0.4%	47	0.4%	48	0.4%	52	0.4%
Risk Management	\$ 47	0.4%	51	0.4%	58	0.5%	60	0.5%
Firewall, Servers, Other Operations Licensing and Support and Data Center	\$ 41	0.4%	43	0.4%	45	0.4%	61	0.5%
School Leadership	\$ 25	0.2%	31	0.3%	38	0.3%	49	0.4%
Choice Office and Home Education Partnership	\$ 28	0.2%	27	0.2%	28	0.2%	32	0.3%
Legal	\$ 27	0.2%	29	0.3%	30	0.3%	31	0.2%
Communications	\$ 15	0.1%	17	0.1%	17	0.1%	19	0.2%
Superintendent	\$ 11	0.1%	20	0.2%	17	0.1%	21	0.2%
Board of Education	\$ 4	0.0%	14	0.1%	14	0.1%	11	0.1%
Sick Leave Severance	\$ 8	0.1%	8	0.1%	8	0.1%	10	0.1%
Mobile Moves	\$ -	0.0%	10	0.1%	10	0.1%	2	0.0%
Total Central Expenditures	\$ 564	4.9%	\$ 620	5.4%	\$ 651	5.4%	\$ 747	5.9%
Total Per Pupil Expenditures	\$ 11,412	100.0%	\$ 11,580	100.0%	\$ 11,996	100.0%	\$ 12,762	100.0%



SPECIAL REVENUE FUND BUDGETS

NUTRITION SERVICES NSLP FUND 21

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	1,092,534	2,765,997	4,324,657	4,324,657	8,863,646
Revenues					
Food Sales	2,150,842	10,030,300	6,190,300	4,891,900	12,108,932
Federal Reimbursement	16,059,720	2,615,958	19,926,058	26,132,847	3,050,000
Commodity Contribution	790,413	895,670	978,018	978,018	910,075
Miscellaneous	90,464	114,000	114,000	66,730	61,500
Sale of Capital Assets	39,547	-	5,000	5,000	-
State Match Child Nutr. & CDE Revenue	99,403	155,000	99,403	98,966	155,000
Total Revenues	\$ 19,230,388	\$ 13,810,928	\$ 27,312,779	\$ 32,173,461	\$ 16,285,507
Transfer from General Fund	445,352	351,634	445,352	445,352	351,634
Total Sources	\$ 20,768,274	\$ 16,928,559	\$ 32,082,788	\$ 36,943,470	\$ 25,500,787
Expenditures					
Salaries	6,070,457	4,923,632	8,731,922	8,563,356	6,242,656
Benefits	2,498,060	2,048,904	3,395,540	3,342,289	2,588,170
Food & Commodities	6,789,929	5,062,196	10,026,118	11,738,291	5,822,575
Purchased Services & Repairs	86,951	405,900	290,500	250,047	484,190
Supplies	818,561	809,400	1,286,945	1,545,971	906,920
Equipment	105,609	102,000	3,520,000	464,184	4,605,000
Other	74,050	810,530	1,910,878	2,175,686	1,591,550
Total Expenditures	\$ 16,443,617	\$ 14,162,562	\$ 29,161,903	\$ 28,079,824	\$ 22,241,061
Change in Fund Balance	\$ 3,232,124	\$ -	\$ (1,403,772)	\$ 4,538,989	\$ (5,603,920)
Ending Fund Balance - after reserves	\$ 4,324,658	\$ 2,765,997	\$ 2,920,885	\$ 8,863,646	\$ 3,259,726

NUTRITION SERVICES NON-NSLP FUND 28

This Nutrition Services Fund is self-supporting and accounts for activities related to preparation of school meals in high schools and charter schools that are not participating in the National School Lunch Program.

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	117,806	23,602	16,800	16,800	16,801
Revenues					
Food Sales	248,890	6,727,155	-	-	6,981,150
Federal Reimbursement	-	-	-	-	-
Commodity Contribution	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
State Match Child Nutr. & CDE Revenue	-	-	-	-	-
Total Revenues	\$ 248,890	\$ 6,727,155	\$ -	\$ -	\$ 6,981,150
Transfer from General Fund	-	93,718	-	-	93,718
Total Sources	\$ 366,696	\$ 6,844,475	\$ 16,800	\$ 16,800	\$ 7,091,669
Expenditures					
Salaries	9,592	2,411,550	-	-	2,542,797
Benefits	2,232	1,136,998	-	-	1,061,630
Food & Commodities	147,298	2,588,505	-	-	2,625,000
Purchased Services & Repairs	50,227	432,100	-	-	192,210
Supplies	128,608	176,000	-	-	357,430
Equipment	11,938	48,000	-	-	45,000
Other	-	27,720	-	-	250,800
Total Expenditures	\$ 349,896	\$ 6,820,873	\$ -	\$ -	\$ 7,074,867
Change in Fund Balance	\$ (101,006)	\$ -	\$ -	\$ -	\$ 1
Ending Fund Balance - after reserves	\$ 16,801	\$ 23,602	\$ 16,800	\$ 16,800	\$ 16,802

GOVERNMENTAL DESIGNATED PURPOSE GRANTS FUND 22

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	-	-	-	-	-
Revenues					
State Revenue	2,244,840	2,433,519	1,751,527	1,793,527	1,645,564
Federal Revenue	39,155,343	31,064,251	28,660,153	28,877,140	22,104,097
Other Revenue	298,470	390,743	436,171	436,171	349,750
Total Revenue	\$ 41,698,653	\$ 33,888,513	\$ 30,847,851	\$ 31,106,838	\$ 24,099,411
Transfer from General Fund	-	-	-	-	-
Total Sources	\$ 41,698,653	\$ 33,888,513	\$ 30,847,851	\$ 31,106,838	\$ 24,099,411
Expenditures					
Salaries	22,814,766	12,441,203	13,728,541	13,230,141	13,032,852
Benefits	6,368,061	2,780,611	4,434,182	4,348,521	4,070,171
Purchased/Property Services	4,799,484	5,948,811	6,757,252	6,708,968	3,038,419
Supplies	5,482,326	10,398,307	3,419,391	4,459,620	1,968,021
Equipment	1,431,939	1,461,058	-	-	44,000
Other	802,078	858,523	2,508,485	2,359,588	1,945,948
Total Expenditures	\$ 41,698,653	\$ 33,888,513	\$ 30,847,851	\$ 31,106,838	\$ 24,099,411
Change in Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ -	\$ -	\$ -	\$ -	\$ -

PUPIL ACTIVITY FUND 23

This fund is 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.

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	1,116,388	1,211,764	1,082,553	1,082,553	1,236,527
Revenue					
Pupil Activity	347,059	710,580	710,580	1,264,279	1,411,784
Total Revenue	\$ 347,059	\$ 710,580	\$ 710,580	\$ 1,264,279	\$ 1,411,784
Transfer from General Fund	-	-	-	-	-
Total Sources	\$ 1,463,447	\$ 1,922,344	\$ 1,793,133	\$ 2,346,832	\$ 2,648,311
Expenditures					
Pupil Activity					
Salaries	36,808	57,303	57,303	97,245	118,764
Benefits	8,227	12,807	12,807	21,448	27,138
Purchased/Property Services	4,507	198,661	196,661	425,646	584,279
Supplies	299,970	416,415	422,381	526,474	630,358
Equipment	6,085	6,613	6,613	7,468	13,007
Other	25,298	18,781	18,781	32,024	38,238
Total Pupil Activity	\$ 380,894	\$ 710,580	\$ 714,546	\$ 1,110,305	\$ 1,411,784
Total Expenditures	\$ 380,894	\$ 710,580	\$ 714,546	\$ 1,110,305	\$ 1,411,784
Change in Fund Balance	\$ (33,835)	\$ -	\$ (3,966)	\$ 153,974	\$ -
Assigned to School Program Carry Over	\$ 1,089,838	\$ 1,211,764	\$ 1,078,587	\$ 1,236,527	\$ 1,236,527
Ending Fund Balance - after reserves	\$ (7,285)	\$ -	\$ -	\$ -	\$ -

ATHLETICS AND ACTIVITIES FUND 26

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	1,098,884	1,316,974	1,788,114	1,788,114	3,241,854
Revenues					
Student Fees	2,427,792	2,712,524	3,278,871	3,998,776	3,500,116
Gate Fees	228,938	1,309,007	1,309,007	1,003,428	897,130
Donations and Fundraising	1,316,074	1,602,696	1,602,696	1,991,148	1,528,389
Merchandise Sales	3,021,286	4,105,528	4,105,528	4,977,300	5,040,166
Other Pupil Income	182,277	1,332,382	703,724	777,691	380,559
Total Revenue	\$ 7,176,366	\$ 11,062,137	\$ 10,999,826	\$ 12,748,343	\$ 11,346,360
Transfer from General Fund	4,091,523	4,156,918	4,165,041	4,201,356	5,293,861
Total Sources	\$ 12,366,773	\$ 16,536,029	\$ 16,952,981	\$ 18,737,813	\$ 19,882,075
Expenditures					
Salaries	4,219,519	4,820,514	4,820,514	4,877,975	6,099,108
Benefits	943,028	1,077,085	1,077,085	1,090,227	1,437,411
Purchased Services	2,366,929	4,102,853	4,102,853	4,318,860	4,134,027
Supplies	2,707,587	4,124,978	4,085,194	4,741,135	4,027,524
Equipment	256,403	320,631	320,631	320,631	273,465
Other	85,192	772,994	772,994	147,132	1,210,692
Total Expenditures	\$ 10,578,658	\$ 15,219,055	\$ 15,179,271	\$ 15,495,959	\$ 17,182,227
Change in Fund Balance	\$ 689,230	\$ -	\$ (14,404)	\$ 314,940	\$ (542,006)
Assigned to School Carry Over	\$ 1,825,949	\$ 1,316,974	\$ 1,773,710	\$ 2,699,848	\$ 2,699,848
Ending Fund Balance - after reserves	\$ (37,835)	\$ -	\$ -	\$ 542,006	\$ -

CHILD CARE FUND 29

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	1,728,197	293,304	182,824	182,824	2,948,667
Revenues					
Tuition	5,206,680	13,208,653	8,628,420	6,710,691	10,536,499
Other	947,446	-	-	3,020,507	3,227,097
Total Revenue	\$ 6,154,126	\$ 13,208,653	\$ 8,628,420	\$ 9,731,198	\$ 13,763,596
Transfer from General Fund	487,045	487,045	2,262,045	2,262,045	491,486
Total Sources	\$ 8,369,368	\$ 13,989,002	\$ 11,073,289	\$ 12,176,067	\$ 17,203,749
Expenditures					
Salaries	5,595,961	6,776,238	6,917,286	5,871,303	7,006,361
Benefits	1,959,880	2,447,562	2,360,703	1,931,112	2,913,712
Purchased Services	294,058	1,176,990	902,770	708,601	1,609,825
Supplies	123,768	642,726	412,782	186,698	367,831
Field Trips and Other	212,876	2,652,182	360,985	529,686	2,872,285
Total Expenditures	\$ 8,186,544	\$ 13,695,698	\$ 10,954,526	\$ 9,227,400	\$ 14,770,014
Change in Fund Balance	\$ (1,545,373)	\$ -	\$ (64,061)	\$ 2,765,843	\$ (514,932)
Assigned to BASE Program Carry Over	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance - after reserves	\$ 182,824	\$ 293,304	\$ 118,763	\$ 2,948,667	\$ 2,433,735



DEBT SERVICE AND LEASE PAYMENT FUND BUDGETS

BOND REDEMPTION FUND 31

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	67,613,197	71,864,109	71,813,488	71,813,488	63,183,671
Revenues					
Property Taxes	60,010,997	60,042,104	65,382,570	65,382,570	65,382,570
Investment Earnings	125,375	35,081	35,081	45,270	326,411
Total Revenues	\$ 60,136,372	\$ 60,077,185	\$ 65,417,651	\$ 65,427,840	\$ 65,708,981
Total Sources	\$ 127,749,569	\$ 131,941,294	\$ 137,231,139	\$ 137,241,328	\$ 128,892,652
Expenditures					
Principal	35,465,000	36,635,000	36,635,000	55,360,000	23,550,000
Interest	20,467,581	18,691,207	18,691,207	18,691,207	18,982,388
Fiscal Charges	3,500	5,500	5,500	6,450	4,253
Total Expenditures	\$ 55,936,081	\$ 55,331,707	\$ 55,331,707	\$ 74,057,657	\$ 42,536,641
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	\$ 4,200,291	\$ 4,745,478	\$ 10,085,944	\$ (8,629,817)	\$ 23,172,340
Ending Fund Balance - after reserves	\$ 71,813,488	\$ 76,609,587	\$ 81,899,432	\$ 63,183,671	\$ 86,356,011

Due to timing of property tax receipts, ending fund balance after reserves is used to pay December debt service payments in the subsequent fiscal year; principal and interest payments due in December 2022 total \$34,633,406

CERTIFICATES OF PARTICIPATION (COP) FUND 39

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	20,533	14,451	12,114,460	12,114,460	2,904
Revenues					
Interest on Investment	228	-	-	217	200
Certificate of Participation - AspenView	882,641	-	-	-	-
Total Revenues	\$ 882,869	\$ -	\$ -	\$ 217	\$ 200
Total Sources	\$ 903,402	\$ 14,451	\$ 12,114,460	\$ 12,114,677	\$ 3,104
Expenditures					
Principal Retirement	2,580,000	2,078,700	2,080,000	2,080,000	800,000
Interest	819,656	353,616	555,904	555,904	317,925
Debt Issuance Costs & Fiscal Charges	4,750	6,750	6,750	4,062	4,064
Total Expenditures	\$ 3,404,406	\$ 2,439,066	\$ 2,642,654	\$ 2,639,966	\$ 1,121,989
Other Financing Sources (Uses)					
Proceeds from COP Refunding	12,098,083	-	-	-	-
Refunding COP Premium	-	-	-	-	-
Payment to Refunded Escrow Agent	-	-	(12,218,034)	(12,218,034)	-
Transfer from General Fund	2,517,381	2,432,316	2,746,228	2,746,228	1,118,885
Total Other Financing Sources (Uses)	\$ 14,615,464	\$ 2,432,316	\$ (9,471,806)	\$ (9,471,806)	\$ 1,118,885
Change in Fund Balance	\$ 12,093,927	\$ (6,750)	\$ (12,114,460)	\$ (12,111,556)	\$ (2,904)
Ending Fund Balance - after reserves	\$ 12,114,460	\$ 7,701	\$ -	\$ 2,904	\$ -



BUILDING FUND BUDGETS

BOND BUILDING FUND 41

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. The District had authority to sell GO bonds after the November 2018 bond election for the first time since 2006.

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	211,846,865	103,945,554	109,950,863	109,950,863	38,107,754
Revenues					
Bond Issuance	-	-	-	-	-
State Revenue from CDE	-	-	-	-	-
Interest	446,926	1,659,548	1,659,548	4,459,170	627,484
Total Revenue	\$ 446,926	\$ 1,659,548	\$ 1,659,548	\$ 4,459,170	\$ 627,484
Transfer to/from Other Funds	-	-	-	-	-
Total Sources	\$ 212,293,791	\$ 105,605,102	\$ 111,610,411	\$ 114,410,033	\$ 38,735,238
Expenditures					
Salaries	162,302	162,302	162,302	143,020	175,022
Benefits	46,950	46,055	46,055	38,211	62,277
Buildings & Building Improvements	100,536,440	77,907,233	80,151,708	75,359,868	31,127,321
Purchased Services	1,597,236	957,140	957,140	751,737	502,238
Supplies	-	-	-	9,279	-
Debt Issuance Costs & Fiscal Charges	-	-	-	-	-
Other	-	-	-	165	-
Total Expenditures	\$ 102,342,928	\$ 79,072,730	\$ 81,317,205	\$ 76,302,279	\$ 31,866,858
Change in Fund Balance	\$ (101,896,002)	\$ (77,413,182)	\$ (79,657,657)	\$ (71,843,109)	\$ (31,239,374)
Ending Fund Balance - after reserves	\$ 109,950,863	\$ 26,532,372	\$ 30,293,206	\$ 38,107,754	\$ 6,868,380

CERTIFICATES OF PARTICIPATION (COP) FUND 45

This fund has been established to account for capital projects funded with the proceeds from the sale of Certificates of Participation Building Fund. This fund accounted for the activity associated with capital projects identified in the DCSD Master Capital Plan. All Certificate of Participation Building Fund proceeds were spent by June 2018 and beginning fund balance for 2022-2023 is \$0.

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
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	\$ -	\$ -	\$ -	\$ -	\$ -



INTERNAL SERVICE FUND BUDGETS

MEDICAL AND DENTAL FUND 65

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	9,183,507	6,577,932	3,969,420	3,969,420	3,701
Revenues					
Health Insurance Premiums	50,624,111	51,586,909	50,586,909	48,707,209	58,563,381
Dental Insurance Premiums	3,305,586	3,667,831	3,667,831	3,202,141	3,090,676
Investment Earnings	15,318	19,897	19,897	4,408	4,849
Other	34,123	24,500	24,500	13,445	16,000
Total Revenues	\$ 53,979,138	\$ 55,299,137	\$ 54,299,137	\$ 51,927,203	\$ 61,674,906
Transfer from General Fund	-	-	-	-	-
Total Sources	\$ 63,162,645	\$ 61,877,069	\$ 58,268,557	\$ 55,896,623	\$ 61,678,607
Expenditures					
Salaries	31,100	37,800	37,800	31,325	37,800
Benefits	2,587,990	2,619,601	799,421	7,001	8,637
Health Plan	51,940,579	49,435,993	48,435,993	50,989,302	55,408,428
Dental Plan	2,953,829	3,279,609	3,279,609	3,227,521	3,090,676
Stop Loss Premiums	684,848	744,403	744,403	711,501	825,107
Purchased Services	943,322	1,025,540	1,025,540	896,333	950,268
Other	51,557	43,500	43,500	29,938	37,000
Total Expenditures	\$ 59,193,224	\$ 57,186,446	\$ 54,366,266	\$ 55,892,922	\$ 60,357,916
Change in Fund Balance	\$ (5,214,086)	\$ (1,887,309)	\$ (67,129)	\$ (3,965,719)	\$ 1,316,990
Assigned to Contingency for Self-Insured Plans	\$ 3,969,421	\$ 4,000,000	\$ 3,902,291	\$ 3,701	\$ 1,320,691
Ending Fund Balance - after reserves	\$ -	\$ 690,623	\$ -	\$ -	\$ -

SHORT TERM DISABILITY INSURANCE FUND 66

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	704,606	615,608	599,634	599,634	479,713
Revenues					
Short Term Disability Insurance Premiums	498,133	512,275	512,275	505,480	540,273
Total Revenue	\$ 498,133	\$ 512,275	\$ 512,275	\$ 505,480	\$ 540,273
Transfer from General Fund	-	-	-	-	-
Total Sources	\$ 1,202,739	\$ 1,127,883	\$ 1,111,909	\$ 1,105,114	\$ 1,019,986
Expenditures					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Short Term Disability Insurance Claims	437,901	440,670	440,670	466,145	484,977
Purchased Services	165,204	190,000	190,000	159,256	167,218
Other	-	-	-	-	-
Total Expenditures	\$ 603,105	\$ 630,670	\$ 630,670	\$ 625,401	\$ 652,195
Change in Fund Balance	\$ (104,972)	\$ (118,395)	\$ (118,395)	\$ (119,921)	\$ (111,922)
Ending Fund Balance - after reserves	\$ 599,634	\$ 497,213	\$ 481,239	\$ 479,713	\$ 367,791



TRUST FUND BUDGETS

PRIVATE PURPOSE TRUST FUND 75

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

	Audited Actuals 2020-2021	Adopted Budget 2021-2022	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023
Balance on Hand July 1	37,012	37,629	41,629	41,629	32,879
Revenues					
Contributions	56,617	48,000	48,000	48,000	48,000
Total Revenue	\$ 56,617	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Transfer from General Fund	-	-	-	-	-
Total Sources	\$ 93,629	\$ 85,629	\$ 89,629	\$ 89,629	\$ 80,879
Expenditures					
Grants and Scholarships	52,000	60,000	60,000	56,750	58,000
Total Expenditures	\$ 52,000	\$ 60,000	\$ 60,000	\$ 56,750	\$ 58,000
Change in Fund Balance	\$ 4,617	\$ (12,000)	\$ (12,000)	\$ (8,750)	\$ (10,000)
Ending Fund Balance - after reserves	\$ 41,629	\$ 25,629	\$ 29,629	\$ 32,879	\$ 22,879

PROPOSED SCHOOL SUMMARIES

ELEMENTARY SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 52.

Elementary Schools	Enrollment			SBB Allocations									
	21-22 Oct. Count	Projected Enrollment	Variance	Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing	
Acres Green Elementary	337	332	-5	\$ 2,124,215	\$ -	\$ 2,124,215	\$ 1,466,700	\$ 3,590,915	\$ 10,816	\$ 519	\$ 5	\$ 3,490,576	
Arrowwood Elementary	328	320	-8	\$ 1,891,129	\$ -	\$ 1,891,129	\$ 1,371,745	\$ 3,262,874	\$ 10,196	\$ 294	\$ 5	\$ 3,202,331	
Bear Canyon Elementary	388	364	-24	\$ 2,030,238	\$ -	\$ 2,030,238	\$ 1,066,897	\$ 3,097,135	\$ 8,509	\$ 123	\$ 4	\$ 3,085,878	
Buffalo Ridge Elementary	432	467	35	\$ 2,593,045	\$ -	\$ 2,593,045	\$ 1,296,806	\$ 3,889,851	\$ 8,329	\$ 1,158	\$ 3	\$ 3,434,122	
Castle Rock Elementary	363	385	22	\$ 2,334,712	\$ -	\$ 2,334,712	\$ 1,488,198	\$ 3,822,910	\$ 9,930	\$ 551	\$ 4	\$ 3,650,444	
Cherokee Trail Elementary	500	514	14	\$ 3,013,306	\$ -	\$ 3,013,306	\$ 1,723,568	\$ 4,736,874	\$ 9,216	\$ 120	\$ 3	\$ 4,727,199	
Clear Sky Elementary	646	613	-33	\$ 3,590,959	\$ -	\$ 3,590,959	\$ 1,720,109	\$ 5,311,068	\$ 8,664	\$ 312	\$ 155	\$ 5,180,643	
Copper Mesa Elementary	332	308	-24	\$ 1,818,000	\$ -	\$ 1,818,000	\$ 993,242	\$ 2,811,242	\$ 9,127	\$ 230	\$ 5	\$ 2,776,387	
Cougar Run Elementary	365	356	-9	\$ 2,088,017	\$ -	\$ 2,088,017	\$ 1,289,175	\$ 3,377,192	\$ 9,486	\$ 414	\$ 4	\$ 3,268,404	
Coyote Creek Elementary	376	409	33	\$ 2,258,651	\$ -	\$ 2,258,651	\$ 1,110,364	\$ 3,369,015	\$ 8,237	\$ 198	\$ 4	\$ 3,336,395	
Eagle Ridge Elementary	568	567	-1	\$ 3,321,721	\$ -	\$ 3,321,721	\$ 2,080,616	\$ 5,402,337	\$ 9,528	\$ 194	\$ 3	\$ 5,345,707	
Eldorado Elementary	400	400	0	\$ 2,234,641	\$ -	\$ 2,234,641	\$ 1,390,942	\$ 3,625,583	\$ 9,064	\$ 129	\$ 4	\$ 3,616,279	
Flagstone Elementary	409	410	1	\$ 2,373,384	\$ -	\$ 2,373,384	\$ 1,224,784	\$ 3,598,168	\$ 8,776	\$ 140	\$ 4	\$ 3,581,560	
Fox Creek Elementary	451	438	-13	\$ 2,509,424	20,000	\$ 2,529,424	\$ 1,198,920	\$ 3,728,344	\$ 8,512	\$ 210	\$ 8	\$ 3,685,941	
Franktown Elementary	340	348	8	\$ 1,955,323	30,609	\$ 1,985,932	\$ 1,218,793	\$ 3,204,725	\$ 9,209	\$ 243	\$ 64	\$ 3,154,771	
Frontier Valley Elementary	402	384	-18	\$ 2,235,741	\$ -	\$ 2,235,741	\$ 1,246,068	\$ 3,481,809	\$ 9,067	\$ 251	\$ 4	\$ 3,441,035	
Gold Rush Elementary	628	620	-8	\$ 3,420,326	\$ -	\$ 3,420,326	\$ 1,506,004	\$ 4,926,330	\$ 7,946	\$ 321	\$ 3	\$ 4,848,463	
Heritage Elementary	352	335	-17	\$ 1,940,614	\$ -	\$ 1,940,614	\$ 1,256,197	\$ 3,196,811	\$ 9,543	\$ 206	\$ 5	\$ 3,163,848	
Iron Horse Elementary	408	389	-19	\$ 2,255,994	\$ -	\$ 2,255,994	\$ 1,349,105	\$ 3,605,099	\$ 9,268	\$ 114	\$ 4	\$ 3,602,917	
Larkspur Elementary	216	220	4	\$ 1,384,314	\$ -	\$ 1,384,314	\$ 1,168,349	\$ 2,552,663	\$ 11,603	\$ 281	\$ 18	\$ 2,521,787	
Legacy Point Elementary	286	315	29	\$ 1,817,038	\$ -	\$ 1,817,038	\$ 1,292,836	\$ 3,109,874	\$ 9,873	\$ 151	\$ 5	\$ 3,096,882	
Lone Tree Elementary	354	374	20	\$ 2,056,677	15,000	\$ 2,071,677	\$ 758,851	\$ 2,830,528	\$ 7,568	\$ 366	\$ 4	\$ 2,727,226	
Mammoth Heights Elementary	614	611	-3	\$ 3,620,880	\$ -	\$ 3,620,880	\$ 2,125,809	\$ 5,746,689	\$ 9,405	\$ 170	\$ 3	\$ 5,699,843	
Meadow View Elementary	480	465	-15	\$ 2,698,431	\$ -	\$ 2,698,431	\$ 1,559,922	\$ 4,258,353	\$ 9,158	\$ 154	\$ 85	\$ 4,229,075	
Mountain View Elementary	285	329	44	\$ 1,851,311	\$ -	\$ 1,851,311	\$ 1,093,336	\$ 2,944,647	\$ 8,950	\$ 1,009	\$ 5	\$ 2,642,347	
Northeast Elementary	289	346	57	\$ 1,893,466	\$ -	\$ 1,893,466	\$ 1,073,594	\$ 2,967,060	\$ 8,575	\$ 1,143	\$ 5	\$ 2,601,395	
Northridge Elementary	594	575	-19	\$ 3,307,425	\$ -	\$ 3,307,425	\$ 1,500,060	\$ 4,807,485	\$ 8,361	\$ 216	\$ 3	\$ 4,772,041	
Pine Grove Elementary	478	480	2	\$ 2,736,508	\$ -	\$ 2,736,508	\$ 1,387,864	\$ 4,124,372	\$ 8,592	\$ 149	\$ 19	\$ 4,101,388	
Pine Lane Elementary	723	735	12	\$ 4,387,586	\$ -	\$ 4,387,586	\$ 2,894,457	\$ 7,282,043	\$ 9,908	\$ 341	\$ 4	\$ 7,130,194	
Pioneer Elementary	374	365	-9	\$ 2,215,351	\$ -	\$ 2,215,351	\$ 1,935,003	\$ 4,150,354	\$ 11,371	\$ 553	\$ 4	\$ 4,021,959	
Prairie Crossing Elementary	699	719	20	\$ 4,065,150	\$ -	\$ 4,065,150	\$ 1,240,149	\$ 5,305,299	\$ 7,379	\$ 589	\$ 2	\$ 5,012,650	
Redstone Elementary	390	383	-7	\$ 2,189,600	\$ -	\$ 2,189,600	\$ 1,345,068	\$ 3,534,668	\$ 9,229	\$ 225	\$ 4	\$ 3,489,269	
Renaissance Magnet Elementary	389	389	0	\$ 2,141,444	\$ -	\$ 2,141,444	\$ 904,391	\$ 3,045,835	\$ 7,830	\$ 234	\$ 37	\$ 2,986,650	
Rock Ridge Elementary	413	418	5	\$ 2,496,228	\$ -	\$ 2,496,228	\$ 1,911,925	\$ 4,408,153	\$ 10,546	\$ 206	\$ 4	\$ 4,367,732	
Roxborough Intermediate Elementary	408	420	12	\$ 2,317,851	15,000	\$ 2,332,851	\$ 996,239	\$ 3,329,090	\$ 7,926	\$ 306	\$ 111	\$ 3,194,043	
Roxborough Primary Elementary	311	328	17	\$ 1,903,180	\$ -	\$ 1,903,180	\$ 918,060	\$ 2,821,240	\$ 8,601	\$ 169	\$ 29	\$ 2,795,051	
Saddle Ranch Elementary	329	311	-18	\$ 1,834,587	\$ -	\$ 1,834,587	\$ 1,156,943	\$ 2,991,530	\$ 9,619	\$ 208	\$ 5	\$ 2,991,531	
Sage Canyon Elementary	585	590	5	\$ 3,375,101	\$ -	\$ 3,375,101	\$ 1,643,169	\$ 5,018,270	\$ 8,506	\$ 554	\$ 3	\$ 4,746,063	
Sand Creek Elementary	342	329	-13	\$ 1,972,505	\$ -	\$ 1,972,505	\$ 1,423,198	\$ 3,395,703	\$ 10,321	\$ 155	\$ 42	\$ 3,384,254	
Sedalia Elementary	190	186	-4	\$ 1,343,442	\$ -	\$ 1,343,442	\$ 1,309,165	\$ 2,652,607	\$ 14,261	\$ 220	\$ 8	\$ 2,652,606	
Soaring Hawk Elementary	435	424	-11	\$ 2,484,864	\$ -	\$ 2,484,864	\$ 1,691,114	\$ 4,175,978	\$ 9,849	\$ 590	\$ 4	\$ 4,021,089	
South Ridge Elementary	441	431	-10	\$ 2,708,878	21,675	\$ 2,730,553	\$ 1,815,504	\$ 4,546,057	\$ 10,548	\$ 515	\$ 4	\$ 4,390,905	
Stone Mountain Elementary	554	507	-47	\$ 2,792,225	\$ -	\$ 2,792,225	\$ 1,079,950	\$ 3,872,175	\$ 7,637	\$ 95	\$ 10	\$ 3,863,682	
Summit View Elementary	434	409	-25	\$ 2,262,637	\$ -	\$ 2,262,637	\$ 1,197,694	\$ 3,460,331	\$ 8,460	\$ 160	\$ 4	\$ 3,436,924	
Timber Trail Elementary	329	335	6	\$ 1,883,706	\$ -	\$ 1,883,706	\$ 1,078,769	\$ 2,962,475	\$ 8,843	\$ 159	\$ 5	\$ 2,941,552	
Trailblazer Elementary	293	282	-11	\$ 1,670,231	42,102	\$ 1,712,333	\$ 1,400,021	\$ 3,112,354	\$ 11,037	\$ 287	\$ 6	\$ 3,076,063	
Wildcat Mountain Elementary	442	435	-7	\$ 2,429,239	\$ -	\$ 2,429,239	\$ 1,556,342	\$ 3,985,581	\$ 9,162	\$ 200	\$ 4	\$ 3,969,201	
Elementary School Average	419	419	-1	\$ 2,421,900	3,072	\$ 2,424,972	\$ 1,392,681	\$ 3,817,653	\$ 9,288	\$ 322	\$ 15	\$ 3,733,113	
Elementary School Total	19702	19670	-32	\$ 113,829,295	144,386	\$ 113,973,681	\$ 65,456,015	\$ 179,429,696				\$ 175,456,302	

ELEMENTARY SCHOOL SUMMARY, CONT.

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 52.

Elementary Schools	FTE Count					Pupil/FTE			Supplies, Purchased Services, and Other Non-Salary Expenses
	Total Staffing	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	
Acres Green Elementary	\$ 3,490,576	44.52	2.00	31.00	11.52	166.0	10.7	28.8	\$ 100,339
Arrowwood Elementary	\$ 3,202,331	42.95	2.00	26.51	14.44	160.0	12.1	22.2	\$ 60,543
Bear Canyon Elementary	\$ 3,085,878	40.11	2.00	26.70	11.41	182.0	13.6	31.9	\$ 11,258
Buffalo Ridge Elementary	\$ 3,434,122	44.77	1.00	32.00	11.77	467.0	14.6	39.7	\$ 455,730
Castle Rock Elementary	\$ 3,650,444	47.39	2.00	33.58	11.81	192.5	11.5	32.6	\$ 172,465
Cherokee Trail Elementary	\$ 4,727,199	63.30	1.00	43.80	18.50	514.0	11.7	27.8	\$ 9,676
Clear Sky Elementary	\$ 5,180,643	65.52	2.00	47.70	15.82	306.5	12.9	38.7	\$ 130,427
Copper Mesa Elementary	\$ 2,776,387	35.33	2.00	24.71	8.62	154.0	12.5	35.7	\$ 34,854
Cougar Run Elementary	\$ 3,268,404	48.37	1.00	25.50	21.87	356.0	14.0	16.3	\$ 108,789
Coyote Creek Elementary	\$ 3,336,395	43.04	1.50	30.90	10.64	272.7	13.2	38.4	\$ 32,620
Eagle Ridge Elementary	\$ 5,345,707	72.51	2.05	46.60	23.86	276.6	12.2	23.8	\$ 56,628
Eldorado Elementary	\$ 3,616,279	49.12	2.00	32.80	14.32	200.0	12.2	27.9	\$ 9,303
Flagstone Elementary	\$ 3,581,560	47.42	2.00	31.50	13.92	205.0	13.0	29.5	\$ 16,608
Fox Creek Elementary	\$ 3,685,941	48.94	2.00	32.90	14.04	219.0	13.3	31.2	\$ 42,402
Franktown Elementary	\$ 3,154,771	42.20	2.00	25.70	14.50	174.0	13.5	24.0	\$ 49,954
Frontier Valley Elementary	\$ 3,441,035	45.30	2.00	28.80	14.50	192.0	13.3	26.5	\$ 40,772
Gold Rush Elementary	\$ 4,848,463	66.31	2.00	41.44	22.87	310.0	15.0	27.1	\$ 77,865
Heritage Elementary	\$ 3,163,848	45.15	1.00	27.14	17.01	335.0	12.3	19.7	\$ 32,963
Iron Horse Elementary	\$ 3,602,917	47.59	3.00	30.41	14.18	129.7	12.8	27.4	\$ 2,181
Larkspur Elementary	\$ 2,521,787	35.21	1.00	19.51	14.70	220.0	11.3	15.0	\$ 30,877
Legacy Point Elementary	\$ 3,096,882	38.67	1.51	30.00	7.16	208.6	10.5	44.0	\$ 12,993
Lone Tree Elementary	\$ 2,727,226	36.12	1.00	25.40	9.72	374.0	14.7	38.5	\$ 103,303
Mammoth Heights Elementary	\$ 5,699,843	76.58	2.00	51.02	23.56	305.5	12.0	25.9	\$ 46,844
Meadow View Elementary	\$ 4,229,075	55.98	2.00	36.90	17.08	232.5	12.6	27.2	\$ 29,278
Mountain View Elementary	\$ 2,642,347	36.89	2.00	21.20	13.69	164.5	15.5	24.0	\$ 302,302
Northeast Elementary	\$ 2,601,395	34.69	2.00	21.70	10.99	173.0	15.9	31.5	\$ 365,664
Northridge Elementary	\$ 4,772,041	65.56	2.00	40.40	23.16	287.5	14.2	24.8	\$ 35,444
Pine Grove Elementary	\$ 4,101,388	56.02	1.00	36.30	18.72	480.0	13.2	25.6	\$ 22,983
Pine Lane Elementary	\$ 7,130,194	98.52	3.00	59.70	35.82	245.0	12.3	20.5	\$ 151,850
Pioneer Elementary	\$ 4,021,959	55.00	2.00	33.51	19.49	182.5	10.9	18.7	\$ 128,395
Prairie Crossing Elementary	\$ 5,012,650	64.97	2.00	46.20	16.77	359.5	15.6	42.9	\$ 292,651
Redstone Elementary	\$ 3,489,269	49.08	2.00	28.50	18.58	191.5	13.4	20.6	\$ 45,399
Renaissance Magnet Elementary	\$ 2,986,650	37.83	2.00	27.40	8.43	194.5	14.2	46.1	\$ 59,183
Rock Ridge Elementary	\$ 4,367,732	59.94	2.00	36.60	21.34	209.0	11.4	19.6	\$ 40,422
Roxborough Intermediate Elementary	\$ 3,194,043	41.67	2.00	28.80	10.87	210.0	14.6	38.6	\$ 135,047
Roxborough Primary Elementary	\$ 2,795,051	39.58	1.00	26.78	11.80	328.0	12.2	27.8	\$ 26,190
Saddle Ranch Elementary	\$ 2,991,531	39.46	1.80	26.20	11.46	172.8	11.9	27.1	\$ -
Sage Canyon Elementary	\$ 4,746,063	62.72	2.00	43.00	17.72	295.0	13.7	33.3	\$ 272,206
Sand Creek Elementary	\$ 3,384,254	44.51	2.00	29.90	12.61	164.5	11.0	26.1	\$ 11,449
Sedalia Elementary	\$ 2,652,606	34.00	1.00	24.40	8.60	186.0	7.6	21.6	\$ -
Soaring Hawk Elementary	\$ 4,021,089	52.57	2.00	35.20	15.37	212.0	12.0	27.6	\$ 154,888
South Ridge Elementary	\$ 4,390,905	57.07	2.00	39.00	16.07	215.5	11.1	26.8	\$ 155,152
Stone Mountain Elementary	\$ 3,863,682	50.46	2.00	36.90	11.56	253.5	13.7	43.9	\$ 8,494
Summit View Elementary	\$ 3,436,924	45.11	2.00	30.50	12.61	204.5	13.4	32.4	\$ 23,407
Timber Trail Elementary	\$ 2,941,552	40.04	1.00	25.80	13.24	335.0	13.0	25.3	\$ 20,924
Trailblazer Elementary	\$ 3,076,063	41.51	2.00	25.20	14.31	141.0	11.2	19.7	\$ 36,290
Wildcat Mountain Elementary	\$ 3,969,201	53.46	2.00	35.78	15.68	217.5	12.2	27.7	\$ 16,381
Elementary School Average	\$ 3,733,113	49.85	1.81	32.80	15.25	246.3	12.8	28.8	\$ 84,540
Elementary School Total	\$ 175,456,302	2343.06	84.86	1541.49	716.71				\$ 3,973,393

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY

School summaries only include Site-Based Budget (SBB) allocations. All descriptions of school summary identified on page 52.

Middle Schools	21-22 Oct. Projected			Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing
	Count	Enrollment	Variance									
Castle Rock Middle School	741	683	-58	\$ 3,697,064	\$ -	\$ 3,697,064	\$ 2,334,497	\$ 6,031,561	\$ 8,831	\$ 100	\$ 17	\$ 6,027,274
Cimarron Middle School	1172	1100	-72	\$ 5,595,822	\$ -	\$ 5,595,822	\$ 2,254,513	\$ 7,850,335	\$ 7,137	\$ 73	\$ 67	\$ 7,838,770
Cresthill Middle School	738	664	-74	\$ 3,641,775	\$ 6,500	\$ 3,648,275	\$ 2,474,404	\$ 6,122,679	\$ 9,221	\$ 121	\$ 11	\$ 6,114,023
Mesa Middle School	998	1015	17	\$ 5,395,619	\$ 31,089	\$ 5,426,708	\$ 3,111,726	\$ 8,538,434	\$ 8,412	\$ 351	\$ 17	\$ 8,294,885
Mountain Ridge Middle School	925	884	-41	\$ 4,507,252	\$ -	\$ 4,507,252	\$ 1,798,726	\$ 6,305,978	\$ 7,133	\$ 154	\$ 8	\$ 6,239,259
Ranch View Middle School	820	790	-30	\$ 3,958,763	\$ -	\$ 3,958,763	\$ 2,514,452	\$ 6,473,215	\$ 8,194	\$ 130	\$ 9	\$ 6,437,161
Rocky Heights Middle School	1225	1110	-115	\$ 5,536,263	\$ -	\$ 5,536,263	\$ 2,226,435	\$ 7,762,698	\$ 6,993	\$ 201	\$ 13	\$ 7,654,774
Sagewood Middle School	805	849	44	\$ 4,487,443	\$ -	\$ 4,487,443	\$ 2,510,904	\$ 6,998,347	\$ 8,243	\$ 182	\$ 34	\$ 6,900,935
Sierra Middle School	761	750	-11	\$ 3,898,807	\$ -	\$ 3,898,807	\$ 1,970,062	\$ 5,868,869	\$ 7,825	\$ 206	\$ 9	\$ 5,785,439
Middle School Average	909	872	-38	\$ 4,524,312	\$ 4,177	\$ 4,528,489	\$ 2,355,080	\$ 6,883,568	\$ 7,999	\$ 169	\$ 20	\$ 6,810,280
Middle School Total	8185	7845	-340	\$ 40,718,808	\$ 37,589	\$ 40,756,397	\$ 21,195,719	\$ 61,952,116				\$ 61,292,520

High Schools	21-22 Oct. Projected			Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing
	Count	Enrollment	Variance									
Castle View High School	2136	2000	-136	\$ 9,453,727	\$ -	\$ 9,453,727	\$ 3,674,933	\$ 13,128,660	\$ 6,564	\$ 104	\$ 24	\$ 13,045,316
Chaparral High School	2076	1944	-132	\$ 9,355,574	\$ -	\$ 9,355,574	\$ 4,001,363	\$ 13,356,937	\$ 6,871	\$ 84	\$ 6	\$ 13,353,739
Douglas County High School	1821	1800	-21	\$ 8,635,572	\$ 19,250	\$ 8,654,822	\$ 4,561,581	\$ 13,216,403	\$ 7,342	\$ 285	\$ 10	\$ 12,844,685
Highlands Ranch High School	1581	1540	-41	\$ 7,768,147	\$ 6,500	\$ 7,774,647	\$ 4,308,881	\$ 12,083,528	\$ 7,846	\$ 147	\$ 82	\$ 11,890,890
Legend High School	2250	2200	-50	\$ 10,167,159	\$ -	\$ 10,167,159	\$ 3,463,172	\$ 13,630,331	\$ 6,196	\$ 221	\$ 5	\$ 13,299,742
Mountain Vista High School	2367	2285	-82	\$ 10,659,392	\$ -	\$ 10,659,392	\$ 3,828,499	\$ 14,487,891	\$ 6,340	\$ 120	\$ 24	\$ 14,350,455
Ponderosa High School	1464	1449	-15	\$ 7,023,942	\$ 143,736	\$ 7,167,678	\$ 3,597,164	\$ 10,764,842	\$ 7,429	\$ 162	\$ 8	\$ 10,637,071
Rock Canyon High School	2376	2300	-76	\$ 10,687,355	\$ -	\$ 10,687,355	\$ 3,746,610	\$ 14,433,965	\$ 6,276	\$ 272	\$ 34	\$ 14,009,789
ThunderRidge High School	1881	1870	-11	\$ 8,634,881	\$ -	\$ 8,634,881	\$ 3,905,262	\$ 12,540,143	\$ 6,706	\$ 115	\$ 6	\$ 12,467,571
High School Average	1995	1932	-63	\$ 9,153,972	\$ 18,832	\$ 9,172,804	\$ 3,898,607	\$ 13,071,411	\$ 6,841	\$ 168	\$ 22	\$ 12,877,695
High School Total	17952	17388	-564	\$ 82,385,749	\$ 169,486	\$ 82,555,235	\$ 35,087,465	\$ 117,642,700				\$ 115,899,258

Alternative Schools	21-22 Oct. Projected			Discretionary Allocations	Highly Impacted	Total Discretionary	Non-Discretionary Allocations	Total SBB	Total per pupil	Instructional (\$/pupil)	Support (\$/pupil)	Total Staffing
	Count	Enrollment	Variance									
Cherry Valley Elementary	40	39	-1	\$ 479,401	\$ -	\$ 479,401	\$ 155,765	\$ 635,166	\$ 16,286	\$ 1,645	\$ 26	\$ 587,124
Daniel C. Oakes High School	137	137	0	\$ 1,726,607	\$ -	\$ 1,726,607	\$ 433,722	\$ 2,160,329	\$ 15,769	\$ 136	\$ 12	\$ 2,097,079
Eagle Academy	124	124	0	\$ 1,745,815	\$ -	\$ 1,745,815	\$ 475,930	\$ 2,221,745	\$ 17,917	\$ 160	\$ -	\$ 2,095,645
eDCSD	34	90	56	\$ 3,207,214	\$ -	\$ 3,207,214	\$ 518,350	\$ 3,725,564	\$ 41,395	\$ 358	\$ -	\$ 3,426,264
Plum Creek Academy				\$ 409,074	\$ -	\$ 409,074	\$ 1,748,351	\$ 2,157,425				\$ 2,075,287
Bridge				\$ 212,184	\$ -	\$ 212,184	\$ 3,113,640	\$ 3,325,824				\$ 3,275,938
Alt. Ed. Average	83.75	97.5	13.75	\$ 1,296,716	\$ -	\$ 1,296,716	\$ 1,074,293	\$ 2,371,009	\$ 22,842	\$ 575	\$ 9	\$ 2,259,556
Alt. Ed. Total				\$ 7,780,295	\$ -	\$ 7,780,295	\$ 6,445,758	\$ 14,226,053				\$ 13,557,337

Grand Average	669	656	-13	\$ 3,446,678	\$ 5,407	\$ 3,451,628	\$ 1,805,422	\$ 5,257,050	\$ 9,587	\$ 297	\$ 17	\$ 5,157,823
Grand Total	46174	45293	-881	\$ 244,714,147	\$ 351,461	\$ 245,065,608	\$ 128,184,957	\$ 373,250,565				\$ 366,205,417

SECONDARY AND ALTERNATIVE SCHOOL SUMMARY, CONT.

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

Middle Schools	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses	
Castle Rock Middle School	76.32	3.00	52.00	21.32	227.7	13.1	32.0	\$	4,286
Cimarron Middle School	97.79	4.00	69.80	23.99	275.0	15.8	45.9	\$	11,566
Cresthill Middle School	78.06	3.00	52.60	22.46	221.3	12.6	29.6	\$	8,656
Mesa Middle School	107.35	3.00	72.37	31.98	338.3	14.0	31.7	\$	243,550
Mountain Ridge Middle School	74.92	3.00	57.90	14.02	294.7	15.3	63.1	\$	66,719
Ranch View Middle School	82.69	3.00	54.80	24.89	263.3	14.4	31.7	\$	36,055
Rocky Heights Middle School	93.54	4.00	69.80	19.74	277.5	15.9	56.2	\$	107,925
Sagewood Middle School	91.98	3.00	60.71	28.27	283.0	14.0	30.0	\$	97,411
Sierra Middle School	72.99	1.00	53.20	18.79	750.0	14.1	39.9	\$	83,430
Middle School Average	86.18	3.00	60.35	22.83	325.6	14.4	40.0	\$	73,289
Middle School Total	775.64	27.00	543.18	205.46				\$	659,598

High Schools	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses	
Castle View High School	160.48	6.00	119.21	35.27	333.3	16.8	56.7	\$	83,343
Chaparral High School	166.74	5.00	120.10	41.64	388.8	16.2	46.7	\$	3,199
Douglas County High School	165.51	5.00	110.41	50.10	360.0	16.3	35.9	\$	371,719
Highlands Ranch High School	152.12	5.00	103.35	43.77	308.0	14.9	35.2	\$	192,639
Legend High School	161.30	7.00	121.00	33.30	314.3	18.2	66.1	\$	330,589
Mountain Vista High School	175.27	6.02	134.35	34.90	379.6	17.0	65.5	\$	137,435
Ponderosa High School	135.58	5.00	91.60	38.98	289.8	15.8	37.2	\$	127,770
Rock Canyon High School	170.62	6.00	124.90	39.72	383.3	18.4	57.9	\$	424,176
ThunderRidge High School	157.13	5.00	112.85	39.28	374.0	16.6	47.6	\$	72,571
High School Average	160.53	5.56	115.31	39.66	347.9	16.7	49.9	\$	193,716
High School Total	1444.75	50.02	1037.77	356.96				\$	1,743,441

Alternative Schools	Total FTE	Administrators	Certified	Classified	Administrators	Certified	Classified	Supplies, Purchased Services, and Other Non-Salary Expenses	
Cherry Valley Elementary	7.09	0.60	4.80	1.69	65.0	8.1	23.1	\$	48,042
Daniel C. Oakes High School	23.90	2.00	17.90	4.00	68.5	7.7	34.3	\$	63,250
Eagle Academy	24.42	2.00	18.30	4.12	62.0	6.8	30.1	\$	126,100
eDCSD	40.62	2.00	32.98	5.64	45.0	2.7	16.0	\$	299,300
Plum Creek Academy	28.06	2.00	12.50	13.56	0.0	0.0	0.0	\$	82,138
Bridge	52.19	1.00	16.00	35.19	0.0	0.0	0.0	\$	49,886
Alt. Ed. Average	29.38	1.60	17.08	10.70	60.1	6.3	25.8	\$	111,453
Alt. Ed. Total	176.28	9.60	102.48	64.20				\$	668,716
Grand Average	66.76	2.42	45.42	15.81	259.1	13.1	32.8	\$	99,227
Grand Total	4739.73	171.48	3224.92	1343.33				\$	7,045,148

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



PROPOSED DEPARTMENT SUMMARIES

DEPARTMENT SUMMARY

Cabinet	Department	2021-2022	2021-2022	2022-2023	Year-over-Year	Year-over-Year	2021-2022	2021-2022	2022-2023
		Adopted Budget	Revised Budget	Proposed Budget	Budget Increase/(Decrease)	Percent Increase/(Decrease)	Adopted Non-Personnel Budget	Revised Non-Personnel Budget	Proposed Non-Personnel Budget
Board of Education	Board of Education	\$ 668,905	\$ 668,905	\$ 502,600	\$ (166,305)	-25%	\$ 668,905	\$ 668,905	\$ 502,600
Superintendent	Superintendent's Office	\$ 993,959	\$ 799,579	\$ 944,454	\$ (49,505)	-5%	\$ 46,275	\$ 39,625	\$ 49,724
Learning Services Officer	CIPG (Curriculum, Instruction, Assessment)	\$ 1,876,413	\$ 2,110,699	\$ 2,015,537	\$ 139,124	7%	\$ 491,434	\$ 824,513	\$ 590,133
	Support Staff Professional Development	\$ 574,528	\$ 584,535	\$ 611,476	\$ 36,948	6%	\$ 220,140	\$ 220,140	\$ 258,732
	Reading Recovery (Literacy Intervention)	\$ 180,427	\$ 180,427	\$ 183,495	\$ 3,068	2%	\$ 39,750	\$ 39,750	\$ 39,750
	English Language Development (Language Culture Equity)	\$ 721,504	\$ 721,504	\$ 745,862	\$ 24,358	3%	\$ 256,400	\$ 256,400	\$ 239,072
	Assessment	\$ 2,196,589	\$ 2,196,589	\$ 2,422,239	\$ 225,650	10%	\$ 438,230	\$ 438,230	\$ 461,496
	Educator Effectiveness	\$ 7,185	\$ 7,185	\$ 8,185	\$ 1,000	14%	\$ 7,185	\$ 7,185	\$ 8,185
	Gifted and Talented	\$ 951,781	\$ 946,281	\$ 988,582	\$ 36,801	4%	\$ 310,408	\$ 304,908	\$ 333,578
	District Library Media Center	\$ 482,300	\$ 483,102	\$ 555,108	\$ 72,808	15%	\$ 49,800	\$ 50,602	\$ 69,601
Deputy Superintendent	Athletics and Activities	\$ 1,168,447	\$ 952,447	\$ 1,145,369	\$ (23,078)	-2%	\$ 876,323	\$ 660,323	\$ 887,523
	Douglas County Stadium	\$ 39,185	\$ 39,185	\$ 52,446	\$ 13,261	34%	\$ 33,250	\$ 33,250	\$ 52,445
	Echo Park Auto Stadium	\$ 61,828	\$ 276,828	\$ 76,187	\$ 14,359	23%	\$ 57,200	\$ 272,200	\$ 76,186
	Shea Stadium (Halftime Help Stadium)	\$ 155,030	\$ 155,030	\$ 174,959	\$ 19,929	13%	\$ 142,707	\$ 142,707	\$ 174,958
	Career and Technical Education	\$ 5,204,737	\$ 5,268,105	\$ 6,003,917	\$ 799,180	15%	\$ 4,707,330	\$ 4,770,698	\$ 4,577,725
	Choice Programming	\$ 342,143	\$ 342,143	\$ 373,152	\$ 31,009	9%	\$ 32,350	\$ 32,350	\$ 36,550
	Home Education/Cloverleaf	\$ 1,003,048	\$ 1,003,048	\$ 1,075,883	\$ 72,835	7%	\$ 313,336	\$ 313,336	\$ 261,958
	Student Assistance	\$ 1,490,272	\$ 1,496,964	\$ 1,523,234	\$ 32,962	2%	\$ 215,395	\$ 222,726	\$ 228,484
	School Leadership	\$ 1,526,347	\$ 1,805,513	\$ 2,200,647	\$ 674,300	44%	\$ 261,275	\$ 263,925	\$ 388,730
	Security	\$ 4,438,111	\$ 4,915,104	\$ 5,107,458	\$ 669,347	15%	\$ 2,869,464	\$ 3,346,457	\$ 3,278,224
Foundation for Douglas County Schools	\$ 306,389	\$ 306,889	\$ 361,402	\$ 55,013	18%	\$ 1,670	\$ 2,170	\$ 1,850	
Special Education Services Officer	Early Childhood Education	\$ 4,558,137	\$ 4,575,321	\$ 4,933,094	\$ 374,957	8%	\$ 149,800	\$ 166,984	\$ 155,056
	Personalized Learning (Student Support Services)	\$ 702,040	\$ 1,487,662	\$ 723,222	\$ 21,182	3%	\$ 420,875	\$ 1,206,497	\$ 424,200
	Special Education	\$ 16,412,435	\$ 16,375,101	\$ 17,145,652	\$ 733,217	4%	\$ 5,723,997	\$ 5,856,546	\$ 6,499,824
	Mental Health	\$ 1,032,643	\$ 1,277,643	\$ 1,330,661	\$ 298,018	29%	\$ 585,293	\$ 830,293	\$ 813,455
	Early Childhood - SPED	\$ 13,630,547	\$ 13,690,547	\$ 14,260,626	\$ 630,079	5%	\$ 296,364	\$ 356,364	\$ 296,445
Health, Wellness and Prevention	\$ 1,959,885	\$ 1,831,261	\$ 2,565,112	\$ 605,227	31%	\$ 119,155	\$ 121,839	\$ 236,720	
Chief Technology Officer	Information Technology	\$ 5,718,059	\$ 5,718,059	\$ 6,073,748	\$ 355,689	6%	\$ 193,230	\$ 193,230	\$ 183,702
Chief Operating Officer	Transportation	\$ 26,021,955	\$ 26,002,757	\$ 28,923,374	\$ 2,901,419	11%	\$ 7,228,036	\$ 7,268,838	\$ 9,694,744
	Operations and Maintenance	\$ 16,557,489	\$ 16,583,709	\$ 18,728,552	\$ 2,171,063	13%	\$ 8,588,250	\$ 8,614,085	\$ 10,307,359
	Chief Operating Officer	\$ 486,289	\$ 505,289	\$ 873,706	\$ 387,417	80%	\$ 46,569	\$ 65,569	\$ 85,998
	Construction	\$ 453,754	\$ 453,754	\$ 374,386	\$ (79,368)	-17%	\$ 35,569	\$ 35,569	\$ 35,573
Chief Financial Officer	Business Services	\$ 4,263,034	\$ 4,437,417	\$ 5,211,510	\$ 948,476	22%	\$ 422,738	\$ 469,484	\$ 764,613
	Medicaid	\$ 4,888,367	\$ 7,863,162	\$ 4,397,876	\$ (490,491)	-10%	\$ 449,128	\$ 3,423,923	\$ 88,413
Chief Human Resources Officer	Human Resources and Benefits	\$ 3,356,995	\$ 3,375,348	\$ 3,926,202	\$ 569,207	17%	\$ 338,980	\$ 357,333	\$ 324,620
Communications Officer	Communications	\$ 818,100	\$ 818,100	\$ 869,496	\$ 51,396	6%	\$ 74,047	\$ 74,047	\$ 76,113
General Counsel	Legal Counsel	\$ 1,448,964	\$ 1,448,964	\$ 1,403,412	\$ (45,552)	-3%	\$ 609,605	\$ 609,605	\$ 603,350
	Risk Management	\$ 2,502,538	\$ 2,777,715	\$ 2,733,328	\$ 230,790	9%	\$ 2,313,977	\$ 2,589,154	\$ 2,535,643
Total	Total	\$ 129,200,359	\$ 134,481,871	\$ 141,546,150	\$ 12,345,791	10%	\$ 39,634,440	\$ 45,149,760	\$ 45,643,332

DEPARTMENT SUMMARY, CONT.

Cabinet	Department	Year-over-Year Budget Increase/(Decrease)	Year-over-Year Percent Increase/(Decrease)	2021-2022 Adopted FTE	2021-2022 Revised FTE	2022-2023 Proposed FTE	Year-over-Year FTE Increase/(Decrease)	Year-over-Year Percent Increase/(Decrease)	2022-2023 Cost of New Positions Only
Board of Education	Board of Education	\$ (166,305)	-25%	0.00	0.00	0.00	0.00	0%	\$ -
Superintendent	Superintendent's Office	\$ 3,449	7%	6.00	5.00	6.00	0.00	0%	\$ (211,025)
Learning Services Officer	CIPG (Curriculum, Instruction, Assessment)	\$ 98,699	20%	21.58	20.38	19.55	-2.03	-9%	\$ (108,421)
	Support Staff Professional Development	\$ 38,592	18%	3.00	3.20	3.20	0.20	7%	\$ 10,007
	Reading Recovery (Literacy Intervention)	\$ -	0%	1.00	1.00	1.00	0.00	0%	\$ -
	English Language Development (Language Culture Equity)	\$ (17,328)	-7%	4.40	4.40	4.40	0.00	0%	\$ -
	Assessment	\$ 23,266	5%	17.00	17.00	18.50	1.50	9%	\$ 114,971
	Educator Effectiveness	\$ 1,000	14%	0.00	0.00	0.00	0.00	0%	\$ -
	Gifted and Talented	\$ 23,170	7%	6.00	6.00	6.00	0.00	0%	\$ -
	District Library Media Center	\$ 19,801	40%	5.95	5.95	6.75	0.80	13%	\$ 40,772
Deputy Superintendent	Athletics and Activities	\$ 11,200	1%	2.60	2.60	2.00	-0.60	-23%	\$ (36,315)
	Douglas County Stadium	\$ 19,195	58%	0.00	0.00	0.00	0.00	0%	\$ -
	Echo Park Auto Stadium	\$ 18,986	33%	0.00	0.00	0.00	0.00	0%	\$ -
	Shea Stadium (Halftime Help Stadium)	\$ 32,251	23%	0.25	0.25	0.00	-0.25	-100%	\$ (7,657)
	Career and Technical Education	\$ (129,605)	-3%	5.00	5.00	15.00	10.00	200%	\$ 902,450
	Choice Programming	\$ 4,200	13%	2.80	2.80	2.80	0.00	0%	\$ -
	Home Education/Cloverleaf	\$ (51,378)	-16%	12.59	12.69	13.60	1.01	8%	\$ 48,675
	Student Assistance	\$ 13,089	6%	14.18	14.18	14.70	0.52	4%	\$ 49,507
	School Leadership	\$ 127,455	49%	9.00	11.00	12.50	3.50	39%	\$ 508,098
	Security Foundation for Douglas County Schools	\$ 408,760	14%	20.00	20.00	22.00	2.00	10%	\$ 165,512
		\$ 180	11%	4.01	4.13	4.13	0.12	3%	\$ 26,059
Special Education Services Officer	Early Childhood Education	\$ 5,256	4%	90.78	93.46	91.44	0.66	1%	\$ 47,895
	Personalized Learning (Student Support Services)	\$ 3,325	1%	2.40	2.40	2.40	0.00	0%	\$ -
	Special Education	\$ 775,827	14%	125.37	126.62	125.11	-0.27	0%	\$ 23,772
	Mental Health	\$ 228,162	39%	4.20	4.20	5.20	1.00	24%	\$ 118,424
	Early Childhood - SPED	\$ 81	0%	180.05	179.27	182.69	2.64	1%	\$ 230,165
	Health, Wellness and Prevention	\$ 117,565	99%	20.16	19.16	24.16	4.00	20%	\$ 429,385
Chief Technology Officer	Information Technology	\$ (9,528)	-5%	49.00	51.00	52.00	3.00	6%	\$ 224,189
	Transportation	\$ 2,466,708	34%	345.75	346.29	346.25	0.50	0%	\$ 32,729
Chief Operating Officer	Operations and Maintenance	\$ 1,719,109	20%	107.60	110.60	110.60	3.00	3%	\$ 112,164
	Chief Operating Officer	\$ 39,429	85%	3.00	3.00	6.00	3.00	100%	\$ 324,290
	Construction	\$ 4	0%	3.75	3.75	2.75	-1.00	-27%	\$ (92,016)
Chief Financial Officer	Business Services	\$ 341,875	81%	42.00	43.00	46.00	4.00	10%	\$ 448,434
	Medicaid	\$ (360,715)	-80%	49.40	49.40	46.40	-3.00	-6%	\$ (356,596)
Chief Human Resources Officer	Human Resources and Benefits	\$ (14,360)	-4%	30.00	31.90	36.40	6.40	21%	\$ 619,050
Communications Officer	Communications	\$ 2,066	3%	7.00	6.10	7.00	0.00	0%	\$ 11,389
General Counsel	Legal Counsel	\$ (6,255)	-1%	6.00	6.00	5.00	-1.00	-17%	\$ (73,975)
	Risk Management	\$ 221,666	10%	2.00	2.00	2.00	0.00	0%	\$ -
Total	Total	\$ 6,008,892	15%	1203.82	1213.73	1243.52	39.70	3%	\$ 3,601,932



CHARTER SCHOOL BUDGETS

CHARTER SCHOOLS SUMMARY OF REVENUES AND EXPENDITURES

CHARTER SCHOOL	Beginning Fund Balance	Budgeted Revenues	Budgeted Expenditures	Ending Fund Balance
Academy Charter	\$ 812,498	\$ 6,950,792	\$ 6,892,011	\$ 871,279
American Academy Charter	5,846,112	32,434,839	32,349,169	5,931,782
Aspen View Academy Charter	19,175,862	10,608,340	10,435,995	19,348,207
Ben Franklin Academy Charter	6,096,754	10,142,194	10,129,698	6,109,250
Challenge to Excellence Charter	2,171,780	6,306,078	6,282,395	2,195,463
DCS Montessori Charter	1,551,897	6,282,427	6,274,050	1,560,274
Global Village Academy Charter	105,866	4,303,171	4,269,566	139,471
HOPE Online Learning Academy Charter	2,299,318	23,339,193	22,985,908	2,652,602
Leman Academy of Excellence Charter	5,200,004	10,893,157	10,132,958	5,960,203
North Star Academy Charter	2,961,034	7,462,896	9,212,021	1,211,909
Parker Core Knowledge Charter	3,308,675	8,582,829	9,067,777	2,823,727
Parker Performing Arts Charter	1,108,468	7,819,136	7,831,558	1,096,046
Platte River Academy Charter	1,923,229	5,996,833	5,892,634	2,027,428
Renaissance Secondary Charter	572,261	4,194,518	4,098,234	668,544
SkyView Academy Charter	3,511,214	15,284,567	15,145,728	3,650,053
STEM School Highlands Ranch Charter	13,142,696	18,781,575	18,418,571	13,505,699
World Compass Academy Charter	2,165,962	8,852,129	8,852,129	2,165,962
TOTAL	\$ 71,953,628	\$ 188,234,673	\$ 188,270,403	\$ 71,917,898

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ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 4,678,866	\$ 4,951,825	\$ 4,951,825	\$ 812,498	\$ 871,279	\$ 931,823
Revenue:						
Per Pupil Revenue	\$ 5,192,736	\$ 5,651,000	\$ 5,704,166	\$ 6,047,821	\$ 6,229,256	\$ 6,416,133
Mill Levy/Override	785,432	783,000	794,338	808,724	832,986	857,976
Tuition	81,055	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	27,463	11,000	10,829	12,000	12,360	12,731
Food Services	-	-	-	-	-	-
Pupil Activities	88,379	146,700	144,159	169,500	174,585	179,823
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	7,576	1,000	1,337	1,000	1,030	1,061
Rental/Lease	5,150	5,000	4,125	5,000	5,150	5,305
Contributions/Donations	15,432	60,000	56,724	62,500	64,375	66,306
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	18,000	75,000	75,000	75,000	77,250	79,568
Other State Revenue	214,905	229,344	210,931	212,246	218,614	225,172
Grants Federal	297,428	163,788	163,788	-	-	-
Fund Transfer	(437,141)	(442,186)	(442,601)	(443,000)	(456,290)	(469,979)
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 6,296,416	\$ 6,683,646	\$ 6,722,796	\$ 6,950,792	\$ 7,159,315	\$ 7,374,095
Total Sources	\$ 10,975,282	\$ 11,635,471	\$ 11,674,621	\$ 7,763,290	\$ 8,030,594	\$ 8,305,918
Expenditures:						
Salaries	\$ 3,397,708	\$ 3,424,000	\$ 3,405,986	\$ 3,825,000	\$ 3,939,750	\$ 4,057,943
Benefits	1,094,632	1,227,000	1,183,501	1,330,595	1,370,513	1,411,628
Purchased Professional and Technical Services	123,200	177,000	153,654	168,109	173,153	178,347
Purchased Property Services	267,170	338,000	321,721	329,058	338,930	349,098
Other Purchased Services	524,979	537,500	516,115	588,187	605,832	624,007
Supplies	245,833	252,000	252,637	260,216	268,023	276,063
Property	360,125	518,000	515,817	378,154	389,499	401,184
Other Expenses	9,809	62,000	12,692	12,692	13,073	13,465
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	4,200,000	4,500,000	-	-	-
Total Expenditures	\$ 6,023,457	\$ 10,735,500	\$ 10,862,123	\$ 6,892,011	\$ 7,098,771	\$ 7,311,734
Balance on Hand June 30	\$ 4,951,825	\$ 899,971	\$ 812,498	\$ 871,279	\$ 931,823	\$ 994,183
Fund Balance as a % of Revenue	79%	13%	12%	13%	13%	13%

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AMERICAN ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 5,595,907	\$ 5,804,875	\$ 5,804,875	\$ 5,846,112	\$ 5,931,782	\$ 6,020,022
Revenue:						
Per Pupil Revenue	\$ 20,168,262	\$ 21,717,820	\$ 21,717,820	\$ 23,262,439	\$ 23,960,312	\$ 24,679,122
Mill Levy/Override	3,045,561	3,015,789	3,015,789	3,077,050	3,169,362	3,264,442
Tuition	1,667,533	1,747,023	1,747,023	1,729,995	1,781,895	1,835,352
Transportation Fees	35,208	370,620	370,620	370,620	381,739	393,191
Earnings on Investments	7,611	2,000	2,000	12,000	12,360	12,731
Food Services	-	-	-	-	-	-
Pupil Activities	294,415	740,000	740,000	740,000	762,200	785,066
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	803,883	801,032	801,032	775,797	799,071	823,043
Rental/Lease	148,731	135,000	135,000	135,000	139,050	143,222
Contributions/Donations	160,161	816,938	816,938	816,938	841,446	866,690
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	779,400	772,500	772,500	850,000	875,500	901,765
Other State Revenue	356,177	38,712	75,300	65,000	66,950	68,959
Grants Federal	942,681	535,000	535,000	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	600,000	600,000	600,000	618,000	636,540
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 28,409,623	\$ 31,292,434	\$ 31,329,022	\$ 32,434,839	\$ 33,407,884	\$ 34,410,121
Total Sources	\$ 34,005,530	\$ 37,097,309	\$ 37,133,897	\$ 38,280,951	\$ 39,339,666	\$ 40,430,143
Expenditures:						
Salaries	\$ 14,675,969	\$ 15,125,900	\$ 15,125,900	\$ 15,825,446	\$ 16,300,209	\$ 16,789,216
Benefits	4,652,439	5,245,921	5,245,921	5,665,642	5,835,611	6,010,680
Purchased Professional and Technical Services	286,988	767,115	767,115	555,926	572,604	589,782
Purchased Property Services	4,083,265	4,389,130	4,389,130	4,630,730	4,769,652	4,912,741
Other Purchased Services	2,498,348	2,898,529	2,898,529	3,107,685	3,200,916	3,296,943
Supplies	955,273	1,186,450	1,186,450	1,208,250	1,244,498	1,281,832
Property	800,571	1,318,540	1,318,540	1,014,040	1,044,461	1,075,795
Other Expenses	57,910	145,200	145,200	107,450	110,674	113,994
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	189,892	211,000	211,000	234,000	241,020	248,251
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 28,200,655	\$ 31,287,785	\$ 31,287,785	\$ 32,349,169	\$ 33,319,644	\$ 34,319,233
Balance on Hand June 30	\$ 5,804,875	\$ 5,809,524	\$ 5,846,112	\$ 5,931,782	\$ 6,020,022	\$ 6,110,909
Fund Balance as a % of Revenue	20%	19%	19%	18%	18%	18%

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ASPEN VIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 3,574,296	\$ 18,535,613	\$ 18,535,613	\$ 19,175,862	\$ 19,348,207	\$ 19,429,707
Revenue:						
Per Pupil Revenue	\$ 6,968,861	\$ 7,723,839	\$ 7,979,083	\$ 8,300,250	\$ 8,350,000	\$ 8,400,000
Mill Levy/Override	1,055,517	1,072,362	1,115,340	1,102,050	1,105,000	1,110,000
Tuition	220,761	254,400	254,400	381,600	382,000	385,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	420	420	500	500	500
Food Services	-	-	-	-	-	-
Pupil Activities	335,237	264,600	323,000	283,440	285,000	285,000
Community Service Activities	-	150,000	225,000	150,000	150,000	150,000
Other Local Revenue	42,519	-	-	-	-	-
Rental/Lease	-	15,000	24,000	15,000	25,000	25,000
Contributions/Donations	80,000	85,000	85,000	85,000	85,000	85,000
Miscellaneous Revenue	-	5,000	5,000	5,000	5,000	5,000
Categorical Revenue	-	271,871	266,604	274,000	275,000	275,000
Other State Revenue	-	11,415	126,471	11,500	11,500	11,500
Grants Federal	-	148,336	148,336	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	916,349	-	-	-	-	-
Cap Reserve Bond Revenue	25,185,000	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 34,804,244	\$ 10,002,243	\$ 10,552,654	\$ 10,608,340	\$ 10,674,000	\$ 10,732,000
Total Sources	\$ 38,378,540	\$ 28,537,856	\$ 29,088,267	\$ 29,784,202	\$ 30,022,207	\$ 30,161,707
Expenditures:						
Salaries	\$ 4,984,792	\$ 4,953,528	\$ 5,059,028	\$ 5,362,860	\$ 5,400,000	\$ 5,600,000
Benefits	1,454,310	1,578,285	1,553,029	1,654,825	1,700,000	1,750,000
Purchased Professional and Technical Services	-	161,000	191,000	145,320	175,000	185,000
Purchased Property Services	1,180,491	1,405,000	1,342,500	1,420,900	1,500,000	1,650,000
Other Purchased Services	-	717,026	788,348	823,740	825,000	850,000
Supplies	573,735	556,850	601,500	552,850	575,000	575,000
Property	10,667,749	200,000	150,000	210,000	200,000	200,000
Other Expenses	19,469	18,500	27,000	15,500	17,500	20,000
Other Uses of Funds	-	200,000	200,000	250,000	200,000	200,000
Redemption of Principal	545,000	-	-	-	-	-
Principal on Leases	417,381	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 19,842,927	\$ 9,790,189	\$ 9,912,405	\$ 10,435,995	\$ 10,592,500	\$ 11,030,000
Balance on Hand June 30	\$ 18,535,613	\$ 18,747,667	\$ 19,175,862	\$ 19,348,207	\$ 19,429,707	\$ 19,131,707
Fund Balance as a % of Revenue	53%	187%	182%	182%	182%	178%

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BEN FRANKLIN ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 5,371,975	\$ 5,889,664	\$ 5,889,664	\$ 6,096,754	\$ 6,109,250	\$ 6,265,122
Revenue:						
Per Pupil Revenue	\$ 6,996,286	\$ 7,611,391	\$ 7,690,897	\$ 8,075,132	\$ 8,398,137	\$ 8,734,063
Mill Levy/Override	1,061,025	1,055,535	1,073,461	1,072,453	1,093,902	1,115,780
Tuition	231,956	335,500	335,500	326,775	326,775	326,775
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	5,116	7,000	3,000	2,500	5,000	10,000
Food Services	-	-	-	-	-	-
Pupil Activities	199,198	118,000	118,000	128,000	129,280	130,573
Community Service Activities	70,554	85,220	85,220	110,000	110,000	110,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	3,908	20,000	25,000	25,000	25,000	25,000
Contributions/Donations	1,635	5,000	5,488	5,000	5,000	5,000
Miscellaneous Revenue	-	-	4,728	700	700	700
Categorical Revenue	11,137	8,590	8,590	4,677	4,677	4,677
Other State Revenue	-	-	26,481	50,393	-	-
Grants Federal	491,089	75,331	75,331	75,331	-	-
Fund Transfer	-	86,394	86,394	-	-	-
Other Sources	5,967	-	-	-	-	-
Cap Reserve Bond Revenue	270,944	273,212	266,617	266,233	271,558	276,989
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 9,348,815	\$ 9,681,173	\$ 9,804,706	\$ 10,142,194	\$ 10,370,029	\$ 10,739,556
Total Sources	\$ 14,720,790	\$ 15,570,837	\$ 15,694,370	\$ 16,238,948	\$ 16,479,279	\$ 17,004,679
Expenditures:						
Salaries	\$ 4,542,307	\$ 4,691,691	\$ 4,691,691	\$ 4,941,125	\$ 5,138,770	\$ 5,344,321
Benefits	1,207,344	1,236,565	1,236,565	1,334,170	1,387,537	1,443,038
Purchased Professional and Technical Services	75,756	157,200	157,200	122,600	122,600	122,600
Purchased Property Services	1,671,718	1,830,696	1,830,696	1,778,291	1,796,074	1,814,035
Other Purchased Services	750,874	879,033	879,033	913,441	931,710	950,344
Supplies	370,656	529,781	529,781	611,421	540,000	545,400
Property	180,832	197,000	197,000	347,000	215,000	215,000
Other Expenses	31,640	75,650	75,650	81,650	82,467	83,291
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 8,831,126	\$ 9,597,616	\$ 9,597,616	\$ 10,129,698	\$ 10,214,157	\$ 10,518,029
Balance on Hand June 30	\$ 5,889,664	\$ 5,973,221	\$ 6,096,754	\$ 6,109,250	\$ 6,265,122	\$ 6,486,650
Fund Balance as a % of Revenue	63%	62%	62%	60%	60%	60%

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CHALLENGE TO EXCELLENCE CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 3,145,771	\$ 3,307,793	\$ 3,307,793	\$ 2,171,780	\$ 2,195,463	\$ 2,412,110
Revenue:						
Per Pupil Revenue	\$ 4,251,684	\$ 4,577,632	\$ 4,577,632	\$ 4,941,249	\$ 5,088,851	\$ 5,241,501
Mill Levy/Override	643,002	633,938	633,938	659,610	659,610	659,610
Tuition	3,869	7,000	7,000	7,000	7,000	7,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	5,446	8,000	8,000	1,000	1,500	2,000
Food Services	-	-	-	-	-	-
Pupil Activities	88,932	100,000	146,232	214,750	214,750	214,750
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	56,806	55,000	59,464	100,876	100,876	100,876
Rental/Lease	96	-	-	-	-	-
Contributions/Donations	3,336	-	500	-	-	-
Miscellaneous Revenue	7,281	3,500	3,500	3,500	3,500	3,500
Categorical Revenue	232,632	286,325	203,533	212,857	212,405	211,959
Other State Revenue	-	-	82,773	85,236	87,793	90,427
Grants Federal	231,279	130,658	130,658	80,000	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	37,560	37,560	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 5,524,362	\$ 5,839,613	\$ 5,890,790	\$ 6,306,078	\$ 6,376,285	\$ 6,531,623
Total Sources	\$ 8,670,133	\$ 9,147,406	\$ 9,198,583	\$ 8,477,858	\$ 8,571,748	\$ 8,943,733
Expenditures:						
Salaries	\$ 2,577,560	\$ 2,759,088	\$ 2,759,088	\$ 2,841,205	\$ 2,926,441	\$ 3,014,234
Benefits	834,665	1,079,479	1,079,479	1,164,815	1,240,025	1,320,305
Purchased Professional and Technical Services	298,622	342,700	342,700	368,408	363,776	369,233
Purchased Property Services	791,863	830,874	830,874	725,796	509,067	510,867
Other Purchased Services	468,761	581,554	581,554	584,456	596,145	605,087
Supplies	193,342	258,500	258,500	319,761	244,557	248,225
Property	191,702	1,149,060	1,149,060	119,710	116,746	118,498
Other Expenses	5,826	25,548	25,548	158,244	162,881	167,600
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 5,362,340	\$ 7,026,803	\$ 7,026,803	\$ 6,282,395	\$ 6,159,638	\$ 6,354,049
Balance on Hand June 30	\$ 3,307,793	\$ 2,120,603	\$ 2,171,780	\$ 2,195,463	\$ 2,412,110	\$ 2,589,684
Fund Balance as a % of Revenue	60%	36%	37%	35%	38%	40%

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DCS MONTESSORI CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 1,323,195	\$ 1,433,410	\$ 1,433,410	\$ 1,551,897	\$ 1,560,274	\$ 1,566,749
Revenue:						
Per Pupil Revenue	\$ 3,402,712	\$ 3,729,706	\$ 3,787,379	\$ 3,933,086	\$ 4,109,740	\$ 4,294,678
Mill Levy/Override	514,165	515,445	525,289	521,691	525,000	525,000
Tuition	642,716	771,000	790,000	776,150	780,000	780,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	2,743	1,125	500	2,500	5,000	5,000
Food Services	-	-	-	-	-	-
Pupil Activities	107,872	125,000	125,000	125,000	125,000	125,000
Community Service Activities	260,704	414,400	400,499	445,000	450,000	450,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	67,763	60,000	60,000	60,000	65,000	65,000
Contributions/Donations	15,505	-	-	-	-	-
Miscellaneous Revenue	39,739	30,000	24,004	30,000	30,000	30,000
Categorical Revenue	131,615	130,000	129,512	130,000	135,000	135,000
Other State Revenue	-	-	-	65,000	70,000	70,000
Grants Federal	153,810	61,998	124,582	194,000	-	-
Fund Transfer	6,932	1,375	1,375	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	67,370	65,000	65,000	-	-	-
Total Revenue	\$ 5,413,646	\$ 5,905,049	\$ 6,033,140	\$ 6,282,427	\$ 6,294,740	\$ 6,479,678
Total Sources	\$ 6,736,841	\$ 7,338,459	\$ 7,466,550	\$ 7,834,324	\$ 7,855,015	\$ 8,046,427
Expenditures:						
Salaries	\$ 2,491,819	\$ 2,746,255	\$ 2,750,000	\$ 2,901,706	\$ 3,053,266	\$ 3,175,397
Benefits	891,431	998,845	950,000	1,129,294	1,180,000	1,210,000
Purchased Professional and Technical Services	252,854	272,500	284,721	272,500	285,000	290,000
Purchased Property Services	766,061	781,000	802,701	781,000	800,000	805,000
Other Purchased Services	356,122	377,000	372,649	414,000	415,000	420,000
Supplies	168,990	262,700	220,000	247,950	250,000	255,000
Property	35,803	194,000	200,000	189,000	160,000	170,000
Other Expenses	4,300	19,600	20,000	19,600	20,000	20,000
Other Uses of Funds	101,891	125,000	125,000	125,000	125,000	125,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	234,160	126,998	189,582	194,000	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 5,303,431	\$ 5,903,898	\$ 5,914,653	\$ 6,274,050	\$ 6,288,266	\$ 6,470,397
Balance on Hand June 30	\$ 1,433,410	\$ 1,434,561	\$ 1,551,897	\$ 1,560,274	\$ 1,566,749	\$ 1,576,030
Fund Balance as a % of Revenue	26%	24%	26%	25%	25%	24%

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

GLOBAL VILLAGE ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 189,266	\$ 98,191	\$ 98,191	\$ 105,866	\$ 139,471	\$ 145,756
Revenue:						
Per Pupil Revenue	\$ 3,042,605	\$ 3,314,253	\$ 3,303,922	\$ 3,563,760	\$ 3,741,948	\$ 3,854,206
Mill Levy/Override	453,884	453,828	459,328	471,510	495,086	509,938
Tuition	-	7,500	5,500	10,000	10,500	10,815
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	73,993	91,999	98,236	97,300	102,165	105,230
Community Service Activities	-	150,000	-	-	-	-
Other Local Revenue	24,425	15,054	15,054	7,000	7,350	7,571
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	743	1,330	1,730	1,000	1,050	1,082
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	162,131	150,407	149,547	152,601	160,231	165,038
Grants Federal	299,177	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 4,056,958	\$ 4,184,371	\$ 4,033,317	\$ 4,303,171	\$ 4,518,330	\$ 4,653,879
Total Sources	\$ 4,246,224	\$ 4,282,562	\$ 4,131,508	\$ 4,409,037	\$ 4,657,801	\$ 4,799,636
Expenditures:						
Salaries	\$ 1,661,622	\$ 1,613,668	\$ 1,617,002	\$ 1,738,354	\$ 1,825,272	\$ 1,861,777
Benefits	468,717	547,485	479,392	500,000	525,000	535,500
Purchased Professional and Technical Services	223,817	202,480	192,721	202,680	212,814	217,070
Purchased Property Services	870,461	938,719	885,061	925,504	971,779	991,215
Other Purchased Services	496,533	592,725	619,422	675,728	709,514	723,705
Supplies	197,890	190,918	192,644	181,900	190,995	194,815
Property	167,435	29,400	29,400	25,400	26,670	27,203
Other Expenses	61,558	16,084	10,000	20,000	50,000	51,000
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 4,148,033	\$ 4,131,479	\$ 4,025,642	\$ 4,269,566	\$ 4,512,044	\$ 4,602,285
Balance on Hand June 30	\$ 98,191	\$ 151,083	\$ 105,866	\$ 139,471	\$ 145,756	\$ 197,351
Fund Balance as a % of Revenue	2%	4%	3%	3%	3%	4%

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HOPE ONLINE LEARNING ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 1,439,871	\$ 1,789,072	\$ 1,789,072	\$ 2,299,318	\$ 2,652,602	\$ 3,016,485
Revenue:						
Per Pupil Revenue	\$ 8,966,515	\$ 19,762,751	\$ 17,806,022	\$ 21,060,779	\$ 21,692,603	\$ 22,343,381
Mill Levy/Override	-	-	-	-	-	-
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	263	1,196	1,200	1,212	1,248	1,286
Food Services	-	-	-	-	-	-
Pupil Activities	-	-	-	-	-	-
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	(11,662)	-	-	-	-	-
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	63,397	92,500	92,500	93,425	96,228	99,115
Miscellaneous Revenue	154,975	78,500	3,500	3,535	3,641	3,750
Categorical Revenue	431,323	220,510	180,687	182,494	187,969	193,608
Other State Revenue	351,422	199,228	371,442	375,156	386,411	398,003
Grants Federal	2,659,305	1,489,548	1,606,526	1,622,591	1,671,269	1,721,407
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	82,802	-	-	-	-
Total Revenue	\$ 12,615,536	\$ 21,927,035	\$ 20,061,877	\$ 23,339,193	\$ 24,039,369	\$ 24,760,550
Total Sources	\$ 14,055,407	\$ 23,716,107	\$ 21,850,949	\$ 25,638,511	\$ 26,691,971	\$ 27,777,035
Expenditures:						
Salaries	\$ 2,510,220	\$ 3,612,434	\$ 3,121,075	\$ 3,433,183	\$ 3,536,178	\$ 3,642,264
Benefits	792,547	1,581,258	1,366,178	1,475,472	1,519,736	1,565,328
Purchased Professional and Technical Services	1,437,139	2,304,726	2,086,061	2,503,273	2,578,371	2,655,723
Purchased Property Services	351,746	344,546	317,526	381,032	392,463	404,237
Other Purchased Services	4,337,368	11,528,639	10,624,564	12,749,477	13,131,961	13,525,920
Supplies	703,193	1,353,301	1,247,176	1,496,611	1,541,509	1,587,754
Property	46,444	113,007	92,987	111,584	114,932	118,380
Other Expenses	266,130	144,500	133,168	159,802	164,596	169,534
Other Uses of Funds	-	16,246	14,972	17,966	18,505	19,061
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	1,821,548	594,548	547,923	657,508	677,233	697,550
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 12,266,335	\$ 21,593,205	\$ 19,551,631	\$ 22,985,908	\$ 23,675,486	\$ 24,385,750
Balance on Hand June 30	\$ 1,789,072	\$ 2,122,902	\$ 2,299,318	\$ 2,652,602	\$ 3,016,485	\$ 3,391,285
Fund Balance as a % of Revenue	14%	10%	11%	11%	13%	14%

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LEMAN ACADEMY OF EXCELLENCE CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 2,276,310	\$ 3,619,344	\$ 3,619,344	\$ 5,200,004	\$ 5,960,203	\$ 6,855,112
Revenue:						
Per Pupil Revenue	\$ 6,634,812	\$ 8,547,417	\$ 8,627,231	\$ 9,256,267	\$ 9,741,256	\$ 10,010,695
Mill Levy/Override	1,002,918	1,191,447	1,202,145	1,241,234	1,306,520	1,342,790
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	21,630	7,900	64,905	15,000	15,000	15,000
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	123,926	157,233	132,072	90,000	90,000	90,000
Rental/Lease	(900)	-	5,500	-	-	-
Contributions/Donations	52,582	110	5,283	85,000	-	-
Miscellaneous Revenue	6,843	53,832	59,503	-	-	-
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	526,969	268,309	210,861	205,656	216,942	223,212
Grants Federal	312,877	211,343	211,599	-	-	-
Fund Transfer	(204,620)	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 8,477,038	\$ 10,437,591	\$ 10,519,100	\$ 10,893,157	\$ 11,369,718	\$ 11,681,697
Total Sources	\$ 10,753,348	\$ 14,056,935	\$ 14,138,444	\$ 16,093,161	\$ 17,329,921	\$ 18,536,809
Expenditures:						
Salaries	\$ 2,725,898	\$ 3,421,230	\$ 3,340,548	\$ 3,778,151	\$ 3,889,466	\$ 3,945,096
Benefits	687,571	1,010,342	885,899	1,155,704	1,206,425	1,223,774
Purchased Professional and Technical Services	177,375	245,560	241,314	245,000	245,000	245,000
Purchased Property Services	1,722,891	1,968,815	1,982,253	1,927,738	1,916,050	1,894,675
Other Purchased Services	1,312,333	2,007,894	1,929,378	2,156,285	2,222,788	2,259,734
Supplies	455,409	495,809	494,260	486,460	486,460	486,460
Property	33,465	-	45,000	85,000	-	-
Other Expenses	18,107	64,627	19,788	23,620	23,620	23,620
Other Uses of Funds	957	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	275,000	485,000	505,000
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,134,004	\$ 9,214,276	\$ 8,938,440	\$ 10,132,958	\$ 10,474,809	\$ 10,583,359
Balance on Hand June 30	\$ 3,619,344	\$ 4,842,659	\$ 5,200,004	\$ 5,960,203	\$ 6,855,112	\$ 7,953,450
Fund Balance as a % of Revenue	43%	46%	49%	55%	60%	68%

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NORTH STAR ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 2,961,786	\$ 2,832,616	\$ 2,832,616	\$ 2,961,034	\$ 1,211,909	\$ 1,160,690
Revenue:						
Per Pupil Revenue	\$ 4,962,984	\$ 5,550,931	\$ 5,613,210	\$ 5,884,520	\$ 6,090,478	\$ 6,303,645
Mill Levy/Override	779,144	781,223	787,670	783,616	783,616	783,616
Tuition	113,325	131,250	131,250	131,250	131,250	131,250
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	775	5,000	2,000	10,000	15,000	15,000
Food Services	-	-	-	-	-	-
Pupil Activities	92,056	141,925	141,925	142,175	142,175	142,175
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	29,830	110,000	110,000	110,000	110,000	110,000
Rental/Lease	-	-	-	-	-	-
Contributions/Donations	58,036	50,000	55,000	50,000	50,000	50,000
Miscellaneous Revenue	149,235	9,500	9,795	9,500	9,500	9,500
Categorical Revenue	-	-	-	-	-	-
Other State Revenue	56,003	50,285	54,850	54,850	54,850	54,850
Grants Federal	297,491	61,210	61,455	5,956	5,956	5,956
Fund Transfer	130,000	37,500	37,500	85,000	70,000	70,000
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	197,724	196,029	194,566	196,029	196,029	196,029
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 6,866,604	\$ 7,124,853	\$ 7,199,221	\$ 7,462,896	\$ 7,658,854	\$ 7,872,021
Total Sources	\$ 9,828,390	\$ 9,957,469	\$ 10,031,837	\$ 10,423,930	\$ 8,870,763	\$ 9,032,711
Expenditures:						
Salaries	\$ 3,357,309	\$ 3,621,149	\$ 3,621,149	\$ 3,830,156	\$ 3,926,613	\$ 4,018,004
Benefits	1,062,395	1,160,109	1,160,109	1,250,058	1,297,508	1,345,568
Purchased Professional and Technical Services	602,690	553,293	533,290	603,958	689,480	728,788
Purchased Property Services	1,093,469	1,153,654	1,122,550	1,138,181	1,144,377	1,154,595
Other Purchased Services	47,401	163,766	163,766	166,510	169,372	172,305
Supplies	227,447	266,802	276,802	275,509	280,945	286,544
Property	434,791	183,640	173,640	177,649	181,778	186,032
Other Expenses	170,273	17,500	16,297	17,500	17,500	17,500
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	2,500	3,200	2,500	2,500	2,500
Cap Reserve Expense	-	2,000,000	-	1,750,000	-	-
Total Expenditures	\$ 6,995,774	\$ 9,122,413	\$ 7,070,803	\$ 9,212,021	\$ 7,710,073	\$ 7,911,836
Balance on Hand June 30	\$ 2,832,616	\$ 835,056	\$ 2,961,034	\$ 1,211,909	\$ 1,160,690	\$ 1,120,875
Fund Balance as a % of Revenue	41%	41%	41%	41%	41%	41%

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PARKER CORE KNOWLEDGE CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 2,698,287	\$ 3,147,558	\$ 3,147,558	\$ 3,308,675	\$ 2,823,727	\$ 2,824,981
Revenue:						
Per Pupil Revenue	\$ 5,461,923	\$ 5,951,136	\$ 6,023,964	\$ 6,308,516	\$ 6,497,771	\$ 6,692,705
Mill Levy/Override	829,757	804,878	843,101	815,481	815,481	815,481
Tuition	838,952	904,341	880,584	926,921	926,921	926,921
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	2,779	499	849	849	849	849
Food Services	6,135	7,112	(1,371)	1,800	1,800	1,800
Pupil Activities	33,161	66,453	70,190	65,984	65,984	65,984
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	9,564	-	21,600	-	-	-
Rental/Lease	13,589	30,398	23,525	32,525	33,176	33,839
Contributions/Donations	38,798	-	34,392	-	-	-
Miscellaneous Revenue	109,130	149,541	120,849	115,124	117,426	119,775
Categorical Revenue	313,098	272,547	242,066	279,142	276,351	273,587
Other State Revenue	15,769	10,000	64,590	36,487	10,000	10,000
Grants Federal	263,885	-	-	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 7,936,540	\$ 8,196,905	\$ 8,324,339	\$ 8,582,829	\$ 8,745,759	\$ 8,940,941
Total Sources	\$ 10,634,827	\$ 11,344,463	\$ 11,471,897	\$ 11,891,504	\$ 11,569,486	\$ 11,765,921
Expenditures:						
Salaries	\$ 4,164,825	\$ 4,274,226	\$ 4,272,279	\$ 4,655,216	\$ 4,748,320	\$ 4,843,287
Benefits	1,258,185	1,307,757	1,329,578	1,414,970	1,471,569	1,508,358
Purchased Professional and Technical Services	175,808	215,797	200,588	220,788	227,411	231,960
Purchased Property Services	775,141	815,716	814,089	869,379	895,460	917,847
Other Purchased Services	526,811	553,591	574,686	623,147	641,841	657,887
Supplies	335,160	458,043	467,356	509,418	524,701	535,195
Property	242,593	409,146	494,646	754,860	214,602	214,602
Other Expenses	8,746	19,915	10,000	20,000	20,600	21,218
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,487,269	\$ 8,054,191	\$ 8,163,222	\$ 9,067,777	\$ 8,744,505	\$ 8,930,354
Balance on Hand June 30	\$ 3,147,558	\$ 3,290,272	\$ 3,308,675	\$ 2,823,727	\$ 2,824,981	\$ 2,835,568
Fund Balance as a % of Revenue	40%	40%	40%	33%	32%	32%

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PARKER PERFORMING ARTS CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 503,160	\$ 1,069,031	\$ 1,069,031	\$ 1,108,468	\$ 1,096,046	\$ 1,173,127
Revenue:						
Per Pupil Revenue	\$ 5,239,765	\$ 5,689,639	\$ 5,689,639	\$ 6,214,120	\$ 6,582,464	\$ 6,872,099
Mill Levy/Override	782,477	778,499	778,499	822,120	846,300	858,390
Tuition	40,560	145,000	145,000	170,000	225,000	225,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	6,737	6,737	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	87,398	150,000	150,000	160,600	164,518	168,554
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	90,553	88,695	88,695	93,600	94,500	95,850
Rental/Lease	20,501	20,000	20,000	25,000	27,500	30,250
Contributions/Donations	18,000	-	-	-	-	-
Miscellaneous Revenue	4,231	-	-	-	-	-
Categorical Revenue	229,517	101,307	101,307	106,196	109,382	112,663
Other State Revenue	-	225,100	225,100	227,500	233,500	236,500
Grants Federal	334,711	158,990	158,990	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	484,983	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 7,332,695	\$ 7,363,967	\$ 7,363,967	\$ 7,819,136	\$ 8,283,164	\$ 8,599,306
Total Sources	\$ 7,835,855	\$ 8,432,998	\$ 8,432,998	\$ 8,927,604	\$ 9,379,210	\$ 9,772,433
Expenditures:						
Salaries	\$ 3,303,822	\$ 3,376,886	\$ 3,376,886	\$ 3,499,061	\$ 3,603,432	\$ 3,713,499
Benefits	973,293	1,197,371	1,197,371	1,297,326	1,380,247	1,469,877
Purchased Professional and Technical Services	278,428	166,853	166,853	172,063	177,451	183,022
Purchased Property Services	1,090,012	1,353,657	1,353,657	1,587,033	1,708,176	1,785,222
Other Purchased Services	643,814	635,066	635,066	686,663	724,740	769,100
Supplies	314,253	339,697	339,697	332,012	351,478	358,671
Property	34,592	76,000	76,000	48,100	49,829	36,307
Other Expenses	128,610	179,000	179,000	209,300	210,730	212,303
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 6,766,824	\$ 7,324,530	\$ 7,324,530	\$ 7,831,558	\$ 8,206,083	\$ 8,528,000
Balance on Hand June 30	\$ 1,069,031	\$ 1,108,468	\$ 1,108,468	\$ 1,096,046	\$ 1,173,127	\$ 1,244,433
Fund Balance as a % of Revenue	15%	15%	15%	14%	14%	14%

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PLATTE RIVER ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 2,420,889	\$ 2,308,315	\$ 2,308,315	\$ 1,923,229	\$ 2,027,428	\$ 2,130,069
Revenue:						
Per Pupil Revenue	\$ 3,954,598	\$ 4,317,200	\$ 4,317,200	\$ 4,573,420	\$ 4,756,357	\$ 4,922,829
Mill Levy/Override	601,042	600,759	600,759	612,963	600,704	588,690
Tuition	135,485	250,000	260,000	300,000	306,000	312,120
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	30,038	(5,000)	(26,000)	5,000	7,000	9,000
Food Services	1,932	10,000	10,000	9,500	11,000	12,500
Pupil Activities	118,912	125,000	142,000	129,200	131,784	134,420
Community Service Activities	5,802	10,000	10,000	8,000	8,000	8,000
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	10,494	22,000	22,000	25,000	25,500	26,010
Contributions/Donations	57,109	107,000	107,000	81,000	75,000	75,000
Miscellaneous Revenue	11,304	12,000	21,000	15,000	15,000	15,000
Categorical Revenue	-	85,000	85,000	90,000	92,000	92,000
Other State Revenue	153,853	150,000	150,000	147,750	150,705	153,719
Grants Federal	219,016	62,574	62,574	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	616,233	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 5,915,818	\$ 5,746,533	\$ 5,761,533	\$ 5,996,833	\$ 6,179,050	\$ 6,349,288
Total Sources	\$ 8,336,707	\$ 8,054,848	\$ 8,069,848	\$ 7,920,062	\$ 8,206,478	\$ 8,479,357
Expenditures:						
Salaries	\$ 3,169,527	\$ 3,222,842	\$ 3,222,842	\$ 3,360,913	\$ 3,461,740	\$ 3,565,593
Benefits	852,640	1,009,791	1,009,791	1,077,085	1,130,939	1,187,486
Purchased Professional and Technical Services	66,650	63,950	63,950	38,500	39,270	40,055
Purchased Property Services	632,444	215,655	625,000	206,975	211,115	215,337
Other Purchased Services	461,427	423,983	423,983	423,611	432,083	440,725
Supplies	303,935	274,000	274,000	276,500	282,030	287,671
Property	147,417	122,500	122,500	102,000	104,040	106,121
Other Expenses	394,352	404,553	404,553	407,050	415,191	423,495
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 6,028,392	\$ 5,737,274	\$ 6,146,619	\$ 5,892,634	\$ 6,076,408	\$ 6,266,482
Balance on Hand June 30	\$ 2,308,315	\$ 2,317,574	\$ 1,923,229	\$ 2,027,428	\$ 2,130,069	\$ 2,212,875
Fund Balance as a % of Revenue	39%	40%	33%	34%	34%	35%

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RENAISSANCE SECONDARY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 802,552	\$ 611,773	\$ 611,773	\$ 572,261	\$ 668,544	\$ 1,064,951
Revenue:						
Per Pupil Revenue	\$ 2,379,248	\$ 2,805,219	\$ 2,820,365	\$ 3,234,240	\$ 3,673,647	\$ 3,869,637
Mill Levy/Override	361,689	391,027	395,766	435,240	479,973	490,854
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	1,096	126	314	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	292,811	341,137	359,846	391,067	431,824	441,900
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	96,109	97,500	97,500	-	-	-
Contributions/Donations	6,898	17,197	21,941	-	-	-
Miscellaneous Revenue	37,546	515	2,359	-	-	-
Categorical Revenue	-	50,000	141,105	99,389	109,604	112,088
Other State Revenue	111,796	122,529	32,833	34,582	38,136	39,000
Grants Federal	225,298	56,461	45,751	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	35,744	11,900	49,601	-	-	-
Total Revenue	\$ 3,548,235	\$ 3,893,611	\$ 3,967,380	\$ 4,194,518	\$ 4,733,184	\$ 4,953,480
Total Sources	\$ 4,350,788	\$ 4,505,384	\$ 4,579,153	\$ 4,766,779	\$ 5,401,729	\$ 6,018,431
Expenditures:						
Salaries	\$ 1,609,471	\$ 1,817,512	\$ 1,817,512	\$ 1,888,757	\$ 1,976,396	\$ 2,097,403
Benefits	481,627	586,794	587,231	624,758	706,574	790,870
Purchased Professional and Technical Services	100,197	136,159	134,062	140,018	148,729	154,471
Purchased Property Services	859,153	851,245	861,909	885,654	898,369	908,439
Other Purchased Services	309,346	332,497	319,159	395,527	424,239	450,332
Supplies	51,778	84,369	89,433	68,011	77,673	82,125
Property	22,251	61,926	61,926	58,410	72,827	75,912
Other Expenses	17,050	12,742	15,308	12,100	6,970	7,060
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	263,141	68,361	95,352	-	-	-
Cap Reserve Expense	25,000	25,000	25,000	25,000	25,000	25,000
Total Expenditures	\$ 3,739,014	\$ 3,976,605	\$ 4,006,892	\$ 4,098,234	\$ 4,336,778	\$ 4,591,612
Balance on Hand June 30	\$ 611,773	\$ 528,780	\$ 572,261	\$ 668,544	\$ 1,064,951	\$ 1,426,819
Fund Balance as a % of Revenue	17%	14%	14%	16%	22%	29%

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SKYVIEW ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 3,380,383	\$ 3,469,101	\$ 3,469,101	\$ 3,511,214	\$ 3,650,053	\$ 3,634,259
Revenue:						
Per Pupil Revenue	\$ 9,757,987	\$ 10,836,496	\$ 10,929,159	\$ 11,458,273	\$ 11,779,248	\$ 12,108,498
Mill Levy/Override	1,470,395	1,489,457	1,507,143	1,542,684	1,539,226	1,535,683
Tuition	555,680	845,800	860,800	868,000	868,000	868,000
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	660	6,000	1,000	2,000	2,000	2,000
Food Services	-	-	-	-	-	-
Pupil Activities	313,440	357,110	364,765	427,305	421,055	422,805
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	17,316	-	6,111	6,000	6,000	6,000
Rental/Lease	48,440	48,000	48,000	48,000	48,000	48,000
Contributions/Donations	77,000	109,461	109,641	100,000	100,000	100,000
Miscellaneous Revenue	109,037	112,000	112,000	100,000	100,000	100,000
Categorical Revenue	472,157	660,678	590,592	591,420	585,650	588,400
Other State Revenue	-	-	-	-	-	-
Grants Federal	652,680	161,232	177,233	96,750	-	-
Fund Transfer	17,316	10,000	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	66,908	44,135	44,135	-
Total Revenue	\$ 13,492,108	\$ 14,636,234	\$ 14,773,352	\$ 15,284,567	\$ 15,493,314	\$ 15,779,386
Total Sources	\$ 16,872,491	\$ 18,105,335	\$ 18,242,453	\$ 18,795,781	\$ 19,143,367	\$ 19,413,645
Expenditures:						
Salaries	\$ 6,901,345	\$ 7,418,740	\$ 7,528,948	\$ 7,664,563	\$ 7,817,854	\$ 7,974,211
Benefits	2,106,655	2,681,312	2,763,019	2,948,749	3,096,186	3,037,065
Purchased Professional and Technical Services	288,052	296,266	283,132	287,507	293,257	294,153
Purchased Property Services	2,258,417	2,283,997	2,282,997	2,286,257	2,277,748	2,273,239
Other Purchased Services	1,065,502	1,010,911	1,001,485	1,110,842	1,170,887	1,195,295
Supplies	505,146	667,881	666,031	668,908	673,676	599,755
Property	252,303	135,000	135,000	135,000	135,000	135,000
Other Expenses	25,971	59,657	70,627	43,902	44,500	44,500
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 13,403,390	\$ 14,553,764	\$ 14,731,239	\$ 15,145,728	\$ 15,509,108	\$ 15,553,218
Balance on Hand June 30	\$ 3,469,101	\$ 3,551,571	\$ 3,511,214	\$ 3,650,053	\$ 3,634,259	\$ 3,860,426
Fund Balance as a % of Revenue	26%	24%	24%	24%	23%	24%

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STEM SCHOOL HIGHLANDS RANCH CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 10,745,930	\$ 10,855,187	\$ 10,855,187	\$ 13,142,696	\$ 13,505,699	\$ 15,030,832
Revenue:						
Per Pupil Revenue	\$ 13,755,580	\$ 14,297,584	\$ 14,442,648	\$ 15,715,680	\$ 17,356,125	\$ 17,787,778
Mill Levy/Override	2,081,483	1,921,956	1,968,804	2,103,660	2,232,872	2,199,379
Tuition	-	-	-	-	-	-
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	41,099	40,000	11,500	25,000	25,000	25,000
Food Services	-	-	-	-	-	-
Pupil Activities	408,389	325,215	385,801	335,655	363,300	363,300
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	23,264	-	152,827	-	-	-
Rental/Lease	94,032	-	16,500	-	-	-
Contributions/Donations	61,987	80,000	100,000	50,000	80,000	50,000
Miscellaneous Revenue	-	-	-	-	-	-
Categorical Revenue	-	-	-	38,280	45,000	45,000
Other State Revenue	768,487	558,448	520,236	513,300	543,750	543,750
Grants Federal	638,264	422,687	422,687	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	-	-	-	-
Total Revenue	\$ 17,872,585	\$ 17,645,890	\$ 18,021,003	\$ 18,781,575	\$ 20,646,047	\$ 21,014,207
Total Sources	\$ 28,618,515	\$ 28,501,077	\$ 28,876,190	\$ 31,924,271	\$ 34,151,746	\$ 36,045,039
Expenditures:						
Salaries	\$ 8,637,825	\$ 9,129,000	\$ 8,350,000	\$ 9,628,436	\$ 9,918,270	\$ 10,216,847
Benefits	2,382,264	2,656,915	2,320,000	2,883,814	2,910,511	3,070,693
Purchased Professional and Technical Services	219,979	260,800	165,000	268,984	277,054	285,365
Purchased Property Services	2,038,623	2,835,422	2,411,244	2,964,450	3,036,532	3,069,748
Other Purchased Services	1,460,891	1,453,420	1,483,272	1,432,348	1,618,932	1,657,772
Supplies	491,202	629,000	599,436	614,900	632,537	650,771
Property	2,469,117	472,640	328,942	422,640	422,640	422,640
Other Expenses	32,427	190,000	75,600	198,000	299,440	300,923
Other Uses of Funds	31,000	5,000	-	5,000	5,000	5,000
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 17,763,329	\$ 17,632,197	\$ 15,733,494	\$ 18,418,571	\$ 19,120,914	\$ 19,679,760
Balance on Hand June 30	\$ 10,855,187	\$ 10,868,880	\$ 13,142,696	\$ 13,505,699	\$ 15,030,832	\$ 16,365,279
Fund Balance as a % of Revenue	61%	62%	73%	72%	73%	78%

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WORLD COMPASS ACADEMY CHARTER SCHOOL

	Audited Actual 2020-2021	Revised Budget 2021-2022	Estimated Actual 2021-2022	Proposed Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025
Balance on Hand July 1	\$ 1,782,045	\$ 2,165,962	\$ 2,165,962	\$ 2,165,962	\$ 2,165,962	\$ 2,165,962
Revenue:						
Per Pupil Revenue	\$ 5,214,776	\$ 6,183,870	\$ 5,770,295	\$ 6,760,384	\$ 7,030,799	\$ 7,312,031
Mill Levy/Override	786,307	854,002	807,734	873,343	873,343	873,343
Tuition	394,138	270,000	342,663	307,663	307,663	307,663
Transportation Fees	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-
Food Services	-	-	-	-	-	-
Pupil Activities	-	278,200	252,000	275,680	275,680	275,680
Community Service Activities	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Rental/Lease	-	-	1,936	1,936	1,936	1,936
Contributions/Donations	33,339	-	36,250	36,250	36,250	36,250
Miscellaneous Revenue	-	20,000	147,415	159,614	159,614	159,614
Categorical Revenue	201,204	-	307,497	238,411	238,411	238,411
Other State Revenue	83,406	241,250	43,894	193,018	193,018	193,018
Grants Federal	398,875	111,000	161,641	-	-	-
Fund Transfer	-	-	-	-	-	-
Other Sources	558,539	-	108,000	-	-	-
Cap Reserve Bond Revenue	-	-	-	-	-	-
Grants Local	-	-	5,830	5,830	-	-
Total Revenue	\$ 7,670,584	\$ 7,958,323	\$ 7,985,156	\$ 8,852,129	\$ 9,116,715	\$ 9,397,947
Total Sources	\$ 9,452,629	\$ 10,124,285	\$ 10,151,118	\$ 11,018,091	\$ 11,282,676	\$ 11,563,908
Expenditures:						
Salaries	\$ 3,270,943	\$ 3,550,412	\$ 3,581,324	\$ 4,073,971	\$ 4,236,930	\$ 4,406,407
Benefits	946,168	1,108,610	1,115,539	1,349,361	1,403,335	1,459,469
Purchased Professional and Technical Services	2,710,695	218,148	249,223	222,543	224,768	227,016
Purchased Property Services	-	1,826,484	1,820,534	1,825,903	1,844,162	1,862,604
Other Purchased Services	-	566,194	565,778	620,048	626,248	632,511
Supplies	234,982	304,775	296,550	307,804	310,882	313,991
Property	115,384	20,000	27,000	27,540	27,815	28,094
Other Expenses	8,495	370,376	329,209	424,959	442,573	467,856
Other Uses of Funds	-	-	-	-	-	-
Redemption of Principal	-	-	-	-	-	-
Principal on Leases	-	-	-	-	-	-
Grant Expense	-	-	-	-	-	-
Cap Reserve Expense	-	-	-	-	-	-
Total Expenditures	\$ 7,286,667	\$ 7,965,000	\$ 7,985,157	\$ 8,852,129	\$ 9,116,715	\$ 9,397,947
Balance on Hand June 30	\$ 2,165,962	\$ 2,159,285	\$ 2,165,962	\$ 2,165,962	\$ 2,165,962	\$ 2,165,961
Fund Balance as a % of Revenue	28%	27%	27%	24%	24%	23%

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