

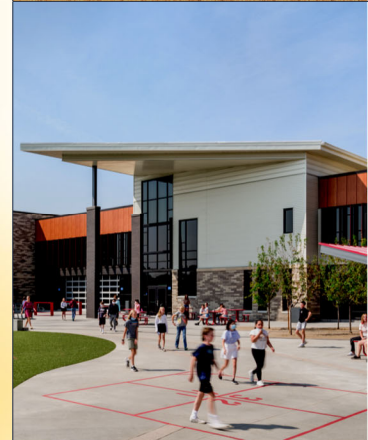
Arapahoe County School District Number Six



# LITTLETON PUBLIC SCHOOLS

## 2022-2023 ADOPTED BUDGET

5776 South Crocker Street, Littleton, Colorado 80120  
[www.littletonpublicschools.net](http://www.littletonpublicschools.net)



COVER IMAGES: From top to bottom. Justina Ford Elementary, Hopkins Elementary, Newton Middle School, and Gudy Gaskill Elementary.

# LITTLETON PUBLIC SCHOOLS

(Arapahoe County School District Number Six)

Littleton, Colorado

## Adopted Budget 2022–2023



Prepared by Financial Services

Donna Villamor  
Chief Financial Officer

Jonathan Levesque  
Director of Finance

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**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**FISCAL YEAR 2022–2023 BUDGET**  
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**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL (ASBO)**  
**MERITORIOUS BUDGET AWARD**



This Meritorious Budget Award is presented to

**LITTLETON PUBLIC SCHOOLS**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2021–2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

**David J. Lewis**  
Executive Director

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# EXECUTIVE SUMMARY



June 9, 2022

Board of Education  
Littleton Public Schools  
(Arapahoe County School District Number Six)  
Littleton, Colorado

Dear Board of Education Members:

We are pleased to present the annual Adopted Budget of Arapahoe County School District Number Six, commonly known as Littleton Public Schools (LPS), for the fiscal year 2022–2023. The district has achieved the objective of providing a quality education to children while managing resources in a prudent manner. LPS has received the prestigious rating of Accredited with Distinction by the Colorado Department of Education (CDE) in eight of the nine years the rating has been offered. This is Colorado’s highest academic accreditation rating.

This document reflects the district’s mission statement, “To educate all students for the future by challenging every individual to continuously learn, achieve, and act with purpose and compassion in a safe and secure environment.”

This budget document follows the values of the Board of Education (the Board) and the Littleton community. As administration develops the budget for the ensuing fiscal year, it seeks to balance revenues and expenditures for the long term. This document takes the following into consideration:

- Expected student enrollment of 13,524 and 13,982.9 funded full-time equivalents.
- Educate and support staff, parents, and community regarding equity through innovation, including student-centered learning, and by providing access and opportunity for all students.
- Incorporation and implementation of state goals related to student achievement, educator effectiveness, school/district performance, and curriculum standards and instruction.

The Board and administration will continue to maintain sound policies resulting in a strong financial position for the district. LPS prides itself on the efficient and responsible management of taxpayer funds in providing the community’s students with a high-quality education.

Sincerely,



Brian Ewert  
Superintendent



Donna Villamor  
Chief Financial Officer

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### EXECUTIVE SUMMARY

This summary provides an overview of the 2022–2023 Adopted Budget for Littleton Public Schools. State law requires the Board to be presented a proposed budget no later than May 30 and to adopt a budget no later than June 30 each year. The Board adopts and appropriates a budget for all district funds. A complete adopted budget document will be available on the district website at <http://www.littletonpublicschools.net> or may be obtained at the Education Services Center, 5776 South Crocker Street, Littleton, Colorado, in the superintendent’s office after its adoption.

The district’s mission statement, “To educate all students for the future by challenging every individual to continuously learn, achieve, and act with purpose and compassion in a safe and secure environment,” is the driving force in the development of the annual budget. The key philosophical principles in making financial decisions include:

- Operating year-to-year with a budget balanced with available resources.
- Matching recurring expenditures with recurring revenue.
- Building the budget using core assumptions that reflect both current and future legislative and economic expectations.
- Spending within a framework defined by state law and current district priorities.
- Maintaining a fund balance at levels necessary to meet restricted, assigned, committed, and adequate unassigned fund balance needs.

#### *Strategic Plan*

The Board is responsible for determining the direction of the district. In November 2014, the Board approved revisions to the district’s strategic plan to better guide the work of the district, students, and community, and align the district’s directions to coincide with eleven core beliefs. The Board’s vision is, “Extraordinary learning, exceptional community, expanded opportunity, and success for all students.” The Board’s strategic plan includes the following ten focus areas to support the district’s mission.

- Enhance instructional systems and career pathways that maximize achievement for all students and integrate knowledge and skills relevant to 21st century career choices.
- Expand utilization of instructional technology with appropriate use for student achievement while providing the infrastructure for organizational efficiency and effectiveness.
- Provide an educational and work environment that supports professional learning and collaborative work for all staff.
- Promote, sustain, and create quality programs that make Littleton Public Schools the uniquely preferred choice for families inside and outside the district.
- Engage the community and parents as active partners in the objectives, activities, and performance of the school district and its students.
- Optimize the use of district resources and facilities to meet student learning needs while operating the district efficiently.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

- Promote and provide an environment that fosters caring, respect, and compassion for others.
- Enhance and support quality early childhood and childcare programs.
- Educate and support staff, parents, and community to address diverse student learning by providing access and opportunities for all students.
- Partner with parents and community to expand and enhance programs that address the physical, social, and emotional well-being of students, families, and staff.

The environment should foster community engagement, staff collaboration, and student learning. The district will continue to address the diverse community needs and keep the public involved as active partners in increasing achievement levels, a major component of the LPS strategic plan. Littleton Public Schools has established a District Achievement Goal that states, “One hundred percent of LPS students will graduate prepared for meaningful post-secondary opportunities.” This works in conjunction with the district’s accreditation goals.

- To improve student learning, a minimum of one year’s growth in one year’s time in reading, writing, and math will be demonstrated by the Colorado Growth Model.
- To close the learning gap, students in underperforming subgroups will achieve more than a year’s growth in a year’s time in reading, writing, and math as demonstrated by Colorado Measures of Academic Success (CMAS) results and supported by other information.
- To measure student achievement in content areas other than reading, writing, and math, 75–85 percent of all students will achieve at grade level as defined in district adopted curricula and demonstrated by classroom assessment results.

Performance measures are used as indicators of success for the above focus areas and achievement goals. The measures include process measures, which provide qualitative and quantitative results on the integrity of the work being performed, and results measures, which indicate the level of accomplishment overall. Performance progress is reviewed and evaluated by various teams of district personnel as outlined in the plan. The results of these measures, reviews, and evaluations assist the district in determining how best to allocate resources to attain the goals set forth by the Board.

### *Budget Process and Timeline*

The district has an extensive budget process that begins approximately ten months before a budget is adopted. The timeline for development of the 2022–2023 budget is outlined below.

**August 2021**—Preliminary assessed valuation of taxable property within the district is received from the county assessor, and the budget calendar for the next fiscal year is established.

**October and November 2021**—The district begins reviewing the current financial conditions and preparations for both pupil count and financial projection assumptions for the district, which drive revenue and expenditure forecasts.

**December 2021 and January 2022**—The projections are presented to various district committees and to the Board. Concurrently, the Board contemplates requests for significant reallocations or additions to the budget.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

**February and March 2022**—Budget development materials are distributed to principals and budget managers by Financial Services for allocation at their respective locations.

**April 2022**—Budget materials are returned to Financial Services for preparation of the Proposed Budget.

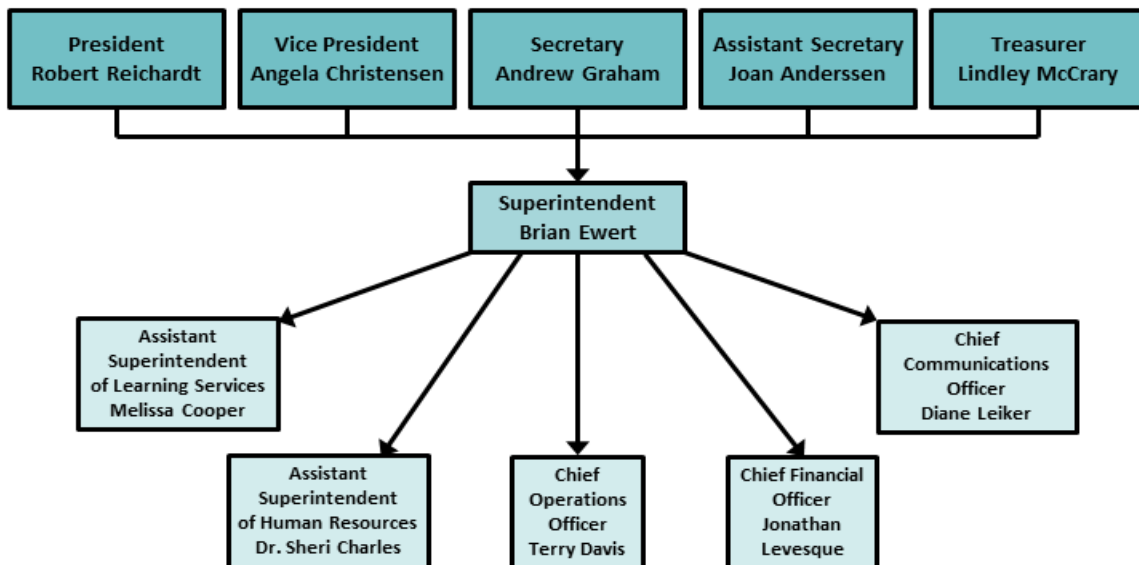
**May 2022**—The draft document is reviewed and the Proposed Budget is presented to the Board, public, and media.

**No later than June 30, 2022**—After any modifications based on legislative action have been incorporated into the document, the final budget is adopted by the Board.

### *Organization*

Littleton Public Schools is organized and focused to meet the needs of 13,524 students and manage 22 schools, which are located within approximately 28 square miles of western Arapahoe County. The district operates one early childhood program at two facilities, eleven elementary schools, four middle schools, three high schools, one combined alternative middle school/high school. There are also two charter schools in the district that are considered component units. Other operations include learning services, human resources, information and technology services, financial services, nutrition services, and safety and security operations at the Education Services Center, and pupil transportation services at the Transportation Services Center.

Five locally elected school board members, who serve four-year terms, govern the district. The Board appoints the superintendent, who is supported by the superintendent’s staff. The Board of Education and senior staff will include the following members in 2022–2023.



The superintendent’s staff manages various directors and coordinators who handle day-to-day operations. Certified, professional support, and classified staff members report to and work closely with the administrative staff in their respective locations or departments. In 2022–2023, the district will be staffed by 1,847 employees in total, with approximately 80.8 percent paid out of the General Fund. Overall, there are 894 licensed teaching personnel, 875 professional support and classified employees, and 78 administrative employees.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### *TRENDS*

#### *Significant Changes*

Colorado and local economic recovery from the 2020 recession continues; however, there continues to be challenges for a stable economic outlook. While economic activity has reached and exceeded pre-pandemic levels, employment has yet to fully recover, hitting 98.4 percent of pre-pandemic levels. Inflationary pressures are starting to affect daily life. Workers continue to reconsider their place in the labor market, with elevated numbers resigning, retiring, and switching jobs, as employers struggle to find needed staffing. The tight labor market is producing sizable wage gains, however many households are increasingly drawing down savings as inflationary pressures outpace wage hikes.

Pandemic-related challenges have been compounded by emerging risks, including accelerating inflation and geopolitical conflicts. As inflationary pressures mount, the Federal Reserve increased interest rates 25 basis points in March and 50 basis points in May, with additional increases expected throughout the year. Though smooth transitions are assumed with these rate increases and tighter monetary policy, efforts to slow inflation could come at the cost of economic growth and may be a source of volatility in financial markets. High inflation is expected to erode business profits and mute consumer activity in 2022, while higher interest rates will also slow economic activity over the longer term.

As the pandemic continued to linger, the district was the recipient of each type of federal stimulus funding grant available in the most recent years. The federal stimulus grants totaled \$12.5 million and helped the district offer remote and hybrid learning, provide mental health support, and deliver technology support. They also provided funding for necessary health and safety protocols, essential sanitation supplies, and facility upgrades to support indoor environments for students and staff. These funds are receding quickly and could result in a fiscal cliff if necessities from the pandemic become common place, putting a strain on the General Fund to bear the cost.

During fiscal year 2016–2017, the Board authorized the formation of the Long-Range Planning Committee (LRPC). Members represented a cross-section of the community and were originally tasked with reviewing the district’s physical plant, program capacity, enrollment boundaries, transportation routing, and major capital equipment requirements during the next five to ten years. After that, focus shifted to instructional programs and facility needs, ADA improvements, and furniture needs. Additionally, the LRPC considered 24 different school boundary scenarios. The committee looked for logic and efficiency; strived to keep neighborhoods together; considered having to cross major arterial roads; considered feeder patterns, school size and capacity, and socio-economic balance; and looked toward the future for current and future building replacements. Based on LRPC recommendations, the Board has implemented the following throughout the past four years.

- School start and end times were streamlined beginning in the 2018–2019 school year.
- A \$298.9 million bond measure was put on the November 2018 ballot, which voters approved. Resulting building fund projects are expected to be completed in 2024–2025.
- The Board approved the recommended new boundaries that took effect in the fall of 2021.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

- A third new school, Little Raven Elementary, will consolidate the East and Moody Elementary Schools on the Moody campus in 2023–2024.
- Three of the district’s small elementary schools, Peabody, Highland, and Twain, will be combined with existing schools in 2022–2023 in order to provide efficient and consistent learning resources for district students.
- Twain, Peabody, and East facilities will be repurposed to partner with community agencies for the betterment of family services in our community.
- Additionally, the Board will consolidate the district’s two Village Early Childhood Education into one facility at Highland in 2023–2024.

The district will receive an increase in state educational funding in fiscal year 2022–2023 from the School Finance Act, as explained in the legislative section of this summary. The district’s local share of School Finance Act program revenues will increase by \$4.7 million to \$127.6 million when compared to 2021–2022. However, full Amendment 23 funding for 2022–2023, totaling \$132.4 million, would require the state to fund LPS an additional \$4.7 million. The state has included a budget stabilization factor in the Total Program calculation for the fourteenth consecutive year, thereby reducing the state’s share of K–12 funding. These education funding cuts have helped to balance the state’s budget and maintain fiscal stability since the economic downturn in 2008. The state’s budget stabilization factor reduction of the State Share funding totals nearly \$321.3 million for 2022–2023 and impacts all Colorado school districts’ budgets.

New recurring expenditures of \$3.7 million will be included in the 2022–2023 budget. These additions include funds for curriculum, consumables for students, new staffing positions for mental health support, weighted staffing formulas improvements at elementary and secondary levels, and increases in benefit rates. These new recurring expenditures are offset by the savings of consolidating the elementary schools mentioned above. Additionally, one-time monies, totaling \$2.0 million, will be included in the 2022–2023 budget to provide funds for student needs and for an early retirement incentive for certified employees.

### *Student Enrollment Trends and Forecast*

Pupil enrollment is estimated to increase by six students for fiscal year 2022–2023, as shown in Table 1 to the right. Since 2019–2020, district’s enrollment decreased by 1,173 students compared to 2018–2019 due to the COVID-19 pandemic. This unusual decrease in students was the result of students being home schooled, moving to on-line or private schools, and moving out of state due to the pandemic.

Student Enrollment —Table 1				
	Actual <u>2021–2022</u>	Projected <u>2022–2023</u>	Increase (Decrease)	Percent Change
Preschool	225	211	(14)	(0.06%)
Elementary	5,391	5,389	(2)	(0.00%)
Middle School	2,947	2,921	(26)	(0.88%)
High School	<u>4,955</u>	<u>5,003</u>	<u>48</u>	0.97%
<b>Total</b>	<b><u>13,518</u></b>	<b><u>13,524</u></b>	<b><u>6</u></b>	<b>0.04%</b>

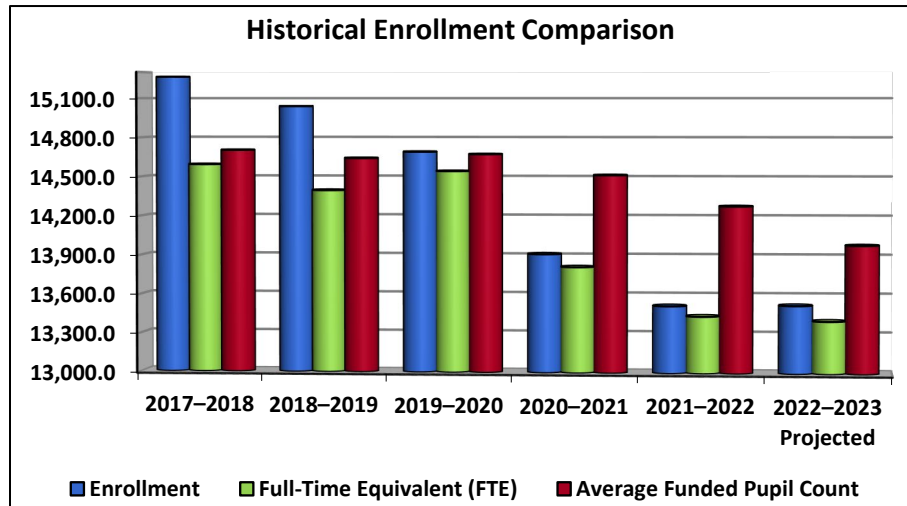
This type of decrease in student enrollment was experienced at a majority of Colorado school districts. Out-of-district choice enrollment, approximately 18 percent of the district’s total enrollment, helps offset the in-district enrollment decreases. The district will continue to track birth rates and the real estate market for properties that will attract younger residents with

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

children of school age. The district is anticipating stable student enrollment over the next couple of years.

Total School Finance Act funding is based on the official pupil count, which occurs around October 1 each year. However, rather than funding based on the actual number of students in a district, the state funds based on full-time equivalent (FTE) pupil counts. A student's FTE pupil count is determined by scheduled hours of course work. Part-time students enrolled in the district count as a 0.5 FTE. The October count enrollment often includes students who are not included in the funded pupil count. The graph on the right illustrates the difference.



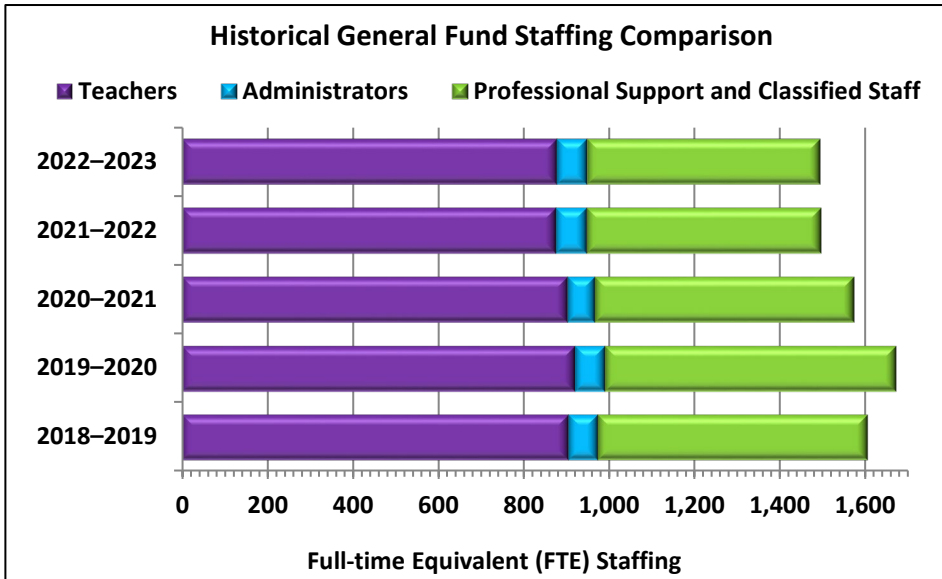
While most school districts receive funding based on the funded pupil count for the current school year, the state does allow averaging to help districts mitigate the impacts of fluctuating enrollment. Lower enrollment negatively impacts funding to a district. Averaging allows a district to use an average of up to four prior years' October pupil counts and the current year's October pupil count. This minimizes the impact of enrollment decreases by spreading them out over a longer time period and gives a district more time to adjust programs as needed. In 2021-2022, the district's average funded pupil count decreased by 235.6 FTE as a result of lower enrollment equating to a loss of funding of \$2.6 million compared to the prior year. If LPS had not been utilizing averaging, the impact would have been 375.0 FTE or a loss of funding of \$3.2 million. For fiscal year 2022-2023, although enrollment is projected to remain stable, the district anticipates an average FTE of 13,982.9, which is a decrease of 284.4 FTE compared to the prior year. At the expected 2022-2023 per pupil funding of \$9,122, the loss in revenue directly related to enrollment declines is approximately \$2.6 million.

### *Personnel Resources and Trends*

General Fund staffing over the past five years has fluctuated. In past years mental health support, health assistants, micro technicians, assistant principals at the elementary level, and special education staff were added to meet the needs of students. In 2022-2023, the General Fund will have a net staffing decrease of 1.8 FTE. This is due to the consolidation of elementary schools and the Board-approved early retirement incentives for certificated staff equivalent to 28 FTE. These decreases were mostly offset by increases in the district's weighted staffing ratios along with additions related to mental health support, and planning for the opening of the Explorative Pathways for Innovative Careers (EPIC) campus in August 2023. Additionally, the Board authorized a one-time increase in pooled points of 6.4 FTE to help provide more flexibility in staffing adjustments throughout the fiscal year.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado



In the past, the General Fund has housed approximately 88 percent of district staff, with the remaining staff housed in six of the district's other funds. After the creation of the Operations and Technology Fund in January

2021, a larger portion of staffing shifted to other funds. In 2022-2023, staffing in the other funds is expected to account for 19.1 percent of district personnel.

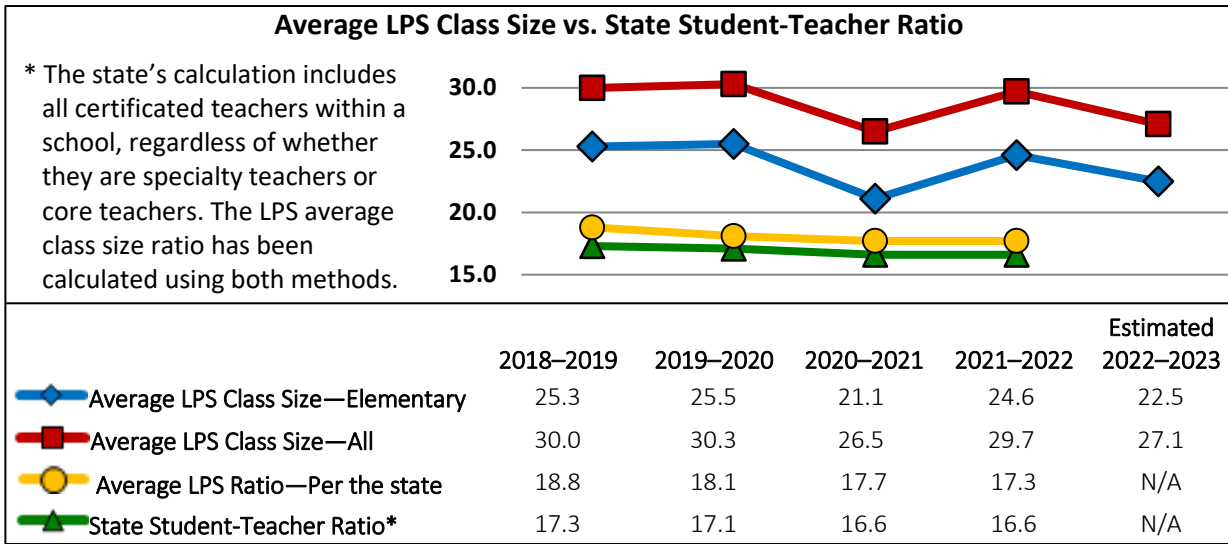
In order to meet the primary goal of educating students, the district uses a weighted staffing formula driven by enrollment projections to provide an equitable division of resources. Individual schools allocate staff depending on the needs of its student population. Additional staffing is provided for micro technicians, health assistants, mental health support, assistant principals at the elementary level, and other support programs based on student population with the focus on special education, gifted and talented, English language learners, 504 learning plans, and free and reduced participation. This chart outlines the district's staffing formula.

	Instructional Staffing Points	Administration Staffing Points	Additional Support Points
Elementary School	1.0 per 25 students for Grades K-2 1.0 per 27.87 students for Grades 3-5	2.55	4.50-8.50
Middle School	4.675 per 100 students with a base enrollment of 625	4.27623	—
High School	5.1022 per 100 students	—	—

Class size is sometimes referred to as the face-to-face ratio in a classroom. The LPS student-teacher ratio is calculated using core classroom teachers only, whereas the state calculated ratios include all teachers within a school. Fiscal year 2020-2021 saw a noticeable decrease in average class size at all levels compared to prior years. This was a direct result of enrollment decreases tied to the COVID-19 pandemic and social distancing protocols. The decrease began reversing the following year as students returned to in-person learning throughout the district. The graph on the next page illustrates historical class sizes for the district compared to state averages.

# LITTLETON PUBLIC SCHOOLS

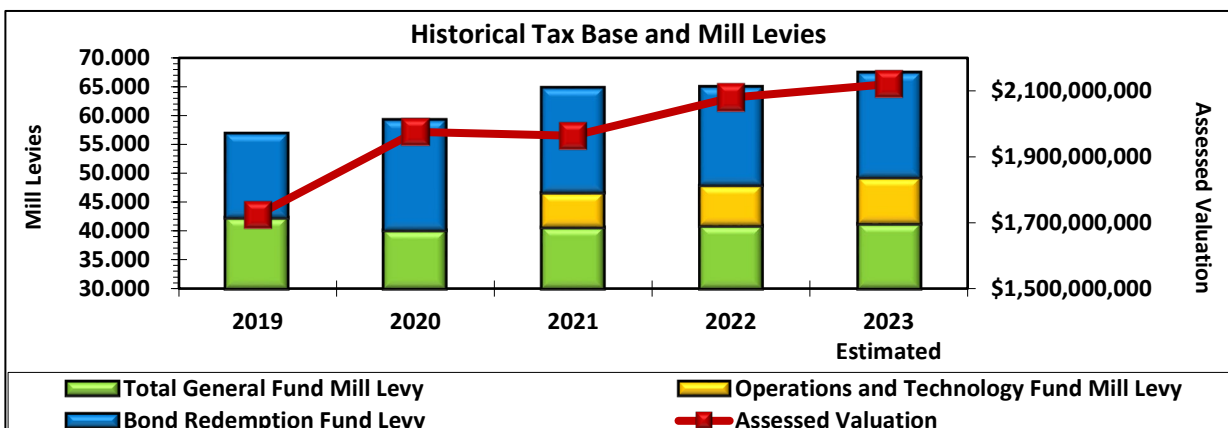
## Littleton, Colorado



### *Tax Base and Rate Trends*

Assessed valuation, or “tax base,” is the value placed upon real estate by the county assessor’s office, and it is the basis for levying the property tax mill levy for the district. The estimated district property assessed valuation used to determine property tax collections for fiscal year 2022–2023 is expected to total \$2.1 billion. This represents a 2.0 percent increase when compared to the previous year. The passage of Amendment B in November 2020 repealed the Gallagher Amendment of 1982. This resulted in the freezing of the residential property tax assessment rate at 7.15 percent; the commercial rate was frozen at 29 percent. These assessment rates will remain in effect until state voters approve any changes.

In fiscal year 2021–2022, the property tax mill levy was 64.936 mills, including the statutory levy, overrides, the district’s Operations and Technology Fund levy, and general obligation bonds debt service requirements. For fiscal year 2022–2023, the mill levy is estimated to be 67.352 mills. This increase is due to the increase of the Operations and Technology Fund mill levy used for the operational and maintenance needs of the district’s buildings, a mandatory increase of the Public School Finance Act Levy up to the limit allowed by statute, and an increase in the Bond Redemption Fund Levy in order to meet the district’s debt service obligations. This is offset somewhat by the district’s fixed-dollar, voter-approved override mill levies decreasing when the tax base increases, as illustrated in the graph below. It is estimated that a homeowner with a



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

home valued at \$400,000 in 2023 will pay \$1,926 for school district property taxes compared to \$1,857 in 2022.

### *Legislative Update*

The School Finance Act, House Bill (HB) 22-1390 for fiscal year 2022–2023, includes a statewide base per-pupil revenue (PPR) increase of 3.5 percent for inflation as required by Amendment 23. However, the state budget stabilization factor was set at 3.67 percent for 2022–2023. It is the state’s interpretation that the base PPR is protected by Amendment 23, but the other factors which contribute to total PPR (cost of living, size, and at-risk) are not protected. This allowed the state’s General Assembly to adopt a budget stabilization factor of \$321.3 million for an overall statewide average total PPR of \$9,560. The reduction of the 2022–2023 State Share means a loss of approximately \$10.0 billion over the last fourteen years. The average statewide PPR funding based on the requirements of Amendment 23, without the budget stabilization factor state funding cut, would have been \$9,924, or \$364 more per student. Colorado has a low level of K–12 funding when compared to other states.

Special Education categorical funding received an increase starting 2022–2023 from Senate Bill (SB) 22-127. Funding for students in Tier A increases by \$500 per student and for students in Tier B increases as related to the needs of the student. This provides new additional funding of approximately \$1.2 million dedicated to special education needs.

Universal Preschool was passed with House Bill (HB) 22-1295; however, it will go into effect in 2023–2024 with per pupil revenue for 10 hours of preschool per week for four-year-olds. There are many details that need to be finalized over the coming year including program oversight, per pupil funding, and delivery of services.

### *General Fund Funding for 2022–2023*

The Colorado Public School Finance Act of 1994 (as amended) provides funding to the district through local property taxes, specific ownership taxes, and state equalization based on the pupil count. Additionally, the district receives funding from local voter-approved mill levy overrides, federal revenues, and other local revenues and fees. General Fund revenue highlights for fiscal year 2022–2023 are as follows.

- Total Program funding available to the district under the fiscal year 2022–2023 School Finance Act is expected to be \$127.6 million, or \$4.7 million higher when compared to \$122.8 million projected for fiscal year 2021–2022. Program funding is increasing by the rate of inflation, 3.5 percent based on the Denver, Boulder, and Greeley consumer price index for calendar year 2021, and funding statewide student growth.
- The district’s \$9,122 PPR for 2022–2023 is an increase of \$514 when compared to the \$8,608 PPR in 2021–2022. Amendment 23 funding for the district’s 2022–2023 PPR would have been \$9,471 without the inclusion of the 3.67 percent budget stabilization factor, representing a loss of \$349 per student. The budget stabilization factor for 2021–2022 was 6.68 percent.
- State categorical funding for special education was increased as a result of the passage of Senate Bill (SB) 22-127. Together with transportation, career and technical education, gifted and talented, and the English Language Proficiency Act (ELPA), categorical funding is

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

expected to be \$7.0 million for 2022–2023. These categorical revenues fund only a small portion of the related student services.

- Voters approved overrides totaling \$28.8 million in local taxes as the result of mill levy override elections in 1988, 1997, 2004, and 2010, as well as hold-harmless local property tax exclusion. These fixed dollar amounts do not increase annually and are not included as a part of the School Finance Act program funding calculation.
- Voters approved a Debt-Free Schools Mill Levy in November 2020; therefore, the district created the Operations and Technology Fund to account for the majority of the district’s day-to-day maintenance expenditures. This override allows the district to shift approximately \$17.9 million in expenditures out of the General Fund, freeing up the General Fund for purposes such as continuing to attract and retain quality teachers; maintaining school counseling for mental health; and providing career, technical, and skilled trade classes.
- Budgeted specific ownership taxes from motor vehicle registrations are anticipated to decrease slightly.
- Additionally, the General Fund budget includes schoolwide Title I federal grant revenues totaling \$300,000. The Title I grant revenue will be used to provide additional resources for three elementary schools (Field, East, and Centennial) with high at-risk student populations.

### *APPROPRIATIONS, REVENUES, AND EXPENDITURES*

#### *Budgets for All Funds*

The district’s funds are classified as either governmental or fiduciary. Governmental funds include the General Fund, Special Revenue Funds (Operations and Technology Fund; Designated Purpose Grants Fund; Student Athletic, Activities, and Clubs Fund; Nutrition Services Fund; and Extended Day Care Program Fund), Debt Service Fund (Bond Redemption Fund), and the Capital Projects Funds (Building Fund and Capital Projects Fund). The Risk Management Fund is a sub-fund of the General Fund but is separated for budgetary purposes. The district does not operate any proprietary or fiduciary funds.

The ten funds that comprise the district’s appropriated budget are shown in Table 1 on the next page. The 2022–2023 appropriation, which totals \$485.2 million and includes beginning fund balances and budgeted revenues (available resources), decreases approximately 11.8 percent from the 2021–2022 appropriation of \$549.5 million. The General Fund’s total appropriation increased \$21.9 million due to increased state funding. The Risk Management Fund’s appropriation increased \$3.0 million due to insurance claim reimbursements in the prior year. The Building Fund’s total appropriation decreased \$101.7 million because fund balance will be used to continue voter-approved bond projects during 2022–2023. The Capital Projects Fund’s increase of \$3.4 million is due to the transfer of insurance claim reimbursements for property damages from the Risk Management Fund into the fund where the expenditures will be recorded. The Operations and Technology Fund’s total appropriation increase of \$4.3 million represents a 1.000 mill increase in the mill levy pending Board approval in December 2022. The increase in the Designated Purpose Grand Fund of \$1.4 million is due to higher federal grant dollars. The increases in both the Nutrition Services Fund’s and the Extended Day Care Program Fund’s total appropriations of \$2.5 million and \$2.1 million, respectively, are due to anticipated increases in student participation. The remaining funds’ total appropriations are decreasing by \$1.2 million.

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Total Appropriations by Fund — Table 1

	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>	Increase (Decrease)	Percent Change
General Fund	\$185,972,467	\$207,865,042	\$21,892,575	11.77%
Risk Management Fund	4,840,376	7,842,858	3,002,482	62.03%
Bond Redemption Fund	71,014,565	70,160,557	(854,008)	(1.20%)
Building Fund	239,570,630	137,863,665	(101,706,965)	(42.45%)
Capital Projects Fund	2,958,414	6,389,613	3,431,199	115.98%
Operations and Technology Fund	19,259,951	23,511,896	4,251,945	22.08%
Designated Purpose Grants Fund	10,865,908	12,282,502	1,416,594	13.04%
Student Athletic, Activities, and Clubs Fund	5,281,083	4,896,450	(384,633)	(7.28%)
Nutrition Services Fund	4,900,361	7,374,451	2,474,090	50.49%
Extended Day Care Program Fund	<u>4,872,965</u>	<u>6,976,934</u>	<u>2,103,969</u>	43.18%
<b>Total Appropriation for All Funds</b>	<b><u>\$549,536,720</u></b>	<b><u>\$485,163,968</u></b>	<b><u>(\$64,372,752)</u></b>	<b>(11.71%)</b>

Budgeted revenue and other financing for all fund types, as shown in Table 2 below, is increasing \$12.4 million, or 5.0 percent, for a total of \$258.2 million for 2022–2023. General Fund revenues are increasing \$4.8 million, or 2.9 percent, to \$169.9 million. This includes increases in School Finance Act program revenue and categorical revenue changes explained previously in the General Fund funding highlights. The Building Fund decrease of \$2.2 million is the result of lower expected interest earnings on remaining fund balance. The \$3.2 million increase in the Capital Projects Fund reflects a transfer from Risk Management. The \$2.4 million increase in the Operations and Technology Fund is a result of the increase of its mill levy funding by 1.000 mill. The \$1.4 million increase in the Designated Purpose Grants Fund is a result of an increase in federal grant funding. The other funds combined are increasing \$2.7 million.

Total Revenues and Other Financing Sources by Fund — Table 2

	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>	Increase (Decrease)	Percent Change
General Fund	\$165,044,259	\$169,889,731	\$4,845,472	2.94%
Risk Management Fund	2,622,510	3,138,036	515,526	19.66%
Bond Redemption Fund	37,547,357	38,239,829	692,472	1.84%
Building Fund	3,000,000	806,805	(2,193,195)	(73.11%)
Capital Projects Fund	836,179	4,047,300	3,211,121	384.02%
Operations and Technology Fund	14,457,121	16,852,872	2,395,751	16.57%
Designated Purpose Grants Fund	10,865,908	12,282,502	1,416,594	13.04%
Student Athletic, Activities, and Clubs Fund	3,837,177	3,912,207	75,030	1.96%
Nutrition Services Fund	4,124,385	4,843,287	718,902	17.43%
Extended Day Care Program Fund	<u>3,493,537</u>	<u>4,173,694</u>	<u>680,157</u>	19.47%
<b>Total Appropriation for All Funds</b>	<b><u>\$245,828,433</u></b>	<b><u>\$258,186,263</u></b>	<b><u>\$12,357,830</u></b>	<b>5.03%</b>

As shown in Table 3 on the next page, the total 2022–2023 expenditures of \$346.0 million for all funds are increasing by \$17.2 million, or 5.3 percent, from the 2021–2022 total of \$328.7 million. The increase in General Fund budgeted expenditures of \$5.6 million, or 3.5 percent, from the

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2021–2022 total is primarily due to modifications to the weighted staffing formula and a one-time, early retirement incentive for certificated staff. The Risk Management Fund is increasing \$3.1 million, or 95.4 percent, due to a large insurance claim reimbursement for property damages in the prior year that will be transferred to the Capital Projects Fund. The Bond Redemption Fund, used to record the district’s debt service obligations, is increasing \$2.6 million, or 7.4 percent in order to meet the district’s debt service obligations. The Building Fund, which accounts for capital projects approved by voters during the 2018 general obligation bond election, is decreasing \$2.0 million, or 2.2 percent, due to the completion of one new school during 2021–2022. The Capital Projects Fund is increasing \$3.1 million, or 238.8%, for roof repairs covered by a transfer from the Risk Management Fund that was mentioned earlier. The Operations and Technology Fund will increase \$2.0 million, or 12.3 percent, due to spending on facilities projects. The Designated Purpose Grants Fund is increasing \$1.4 million, or 13.0 percent, due to new federal grants for child care and security. The other funds combined are increasing by \$1.5 million as a result of anticipated increased student participation.

**Total Expenditures by Fund — Table 3**

	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>	Increase (Decrease)	Percent Change
General Fund	\$160,142,552	\$165,756,653	\$5,614,101	3.51%
Risk Management Fund	3,215,640	6,283,487	3,067,847	95.40%
Bond Redemption Fund	34,957,995	37,535,600	2,577,605	7.37%
Building Fund	90,862,663	88,849,815	(2,012,848)	(2.22%)
Capital Projects Fund	1,317,000	4,462,285	3,145,285	238.82%
Operations and Technology Fund	15,907,671	17,870,721	1,963,050	12.34%
Designated Purpose Grants Fund	10,865,908	12,282,502	1,416,594	13.04%
Student Athletic, Activities, and Clubs Fund	3,837,177	3,912,207	75,030	1.96%
Nutrition Services Fund	4,124,385	4,843,287	718,902	17.43%
Extended Day Care Program Fund	<u>3,493,537</u>	<u>4,173,694</u>	<u>680,157</u>	19.47%
<b>Total Appropriation for All Funds</b>	<b><u>\$328,724,528</u></b>	<b><u>\$345,970,251</u></b>	<b><u>\$17,245,723</u></b>	<b>5.25%</b>

### *Budget Forecasts*

The district’s long-range budget projections use historical data to build a model for the future financial outlook. However, the district does not forecast all funds currently in use. The Designated Purposes Grant Fund is considered a temporary fund because the availability and awarding of grants is not guaranteed from year to year. The district does not assume any revenues will be available until official notification has been received. The forecast model depends on assumptions regarding funded pupil count, salaries and benefits, and money allocated to the district via the School Finance Act. Significant assumptions in the forecast include:

- LPS anticipates inflationary growth of 3.5 percent in 2022–2023, 7.0 percent in 2023–2024, and an average of 2.8 percent thereafter in state School Finance Act funding for K–12 with minimal fluctuations in the budget stabilization factor during the forecast period.
- Stable student enrollment.
- Salary schedule advancement costs have not been included in the forecasting model.



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- Employer health insurance cost increase, totaling 4.4 percent, is expected for 2022–2023. Increases in subsequent years are expected at 6.0 percent beginning in fiscal year 2023–2024.
- PERA’s annual required employer contribution increases 0.5 percent to 21.4 percent.

In addition to the revenue and expenditure assumptions, fund balance projections are categorized based on current Board policy and guidance. Table 4 below shows the combined projections for all funds the district currently forecasts. These include the General Fund; Risk Management Fund; Bond Redemption Fund; Building Fund; Capital Projects Fund; Operations and Technology Fund; Student Athletic, Activities, and Clubs Fund; Extended Day Care Program Fund; and Nutrition Services Fund. The Designated Purposes Grant Fund is not included due to the transient nature of both funding sources and amounts. The majority of the ongoing deficit relates to the spending down of the fund balance in the Building Fund, which is tracking the 2018 voter-approved bond projects. Those projects will be completed in 2024–2025.

**All Funds’ Budget Forecast (in millions) — Table 4**

	2021–2022	2022–2023	2023–2024	2024–2025	2025–2026
	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Revenue	\$237.7	\$245.9	\$253.0	\$259.3	\$265.9
Expenditures	<u>313.2</u>	<u>333.7</u>	<u>280.0</u>	<u>255.5</u>	<u>250.1</u>
Operating Surplus (Deficit)	(75.5)	(87.8)	(27.0)	3.8	15.8
One-Time Expenditures	<u>2.3</u>	<u>2.0</u>	—	—	—
<b>Ongoing Surplus (Deficit)</b>	<b><u>(\$73.2)</u></b>	<b><u>(\$85.8)</u></b>	<b><u>(\$27.0)</u></b>	<b><u>\$3.8</u></b>	<b><u>\$15.8</u></b>

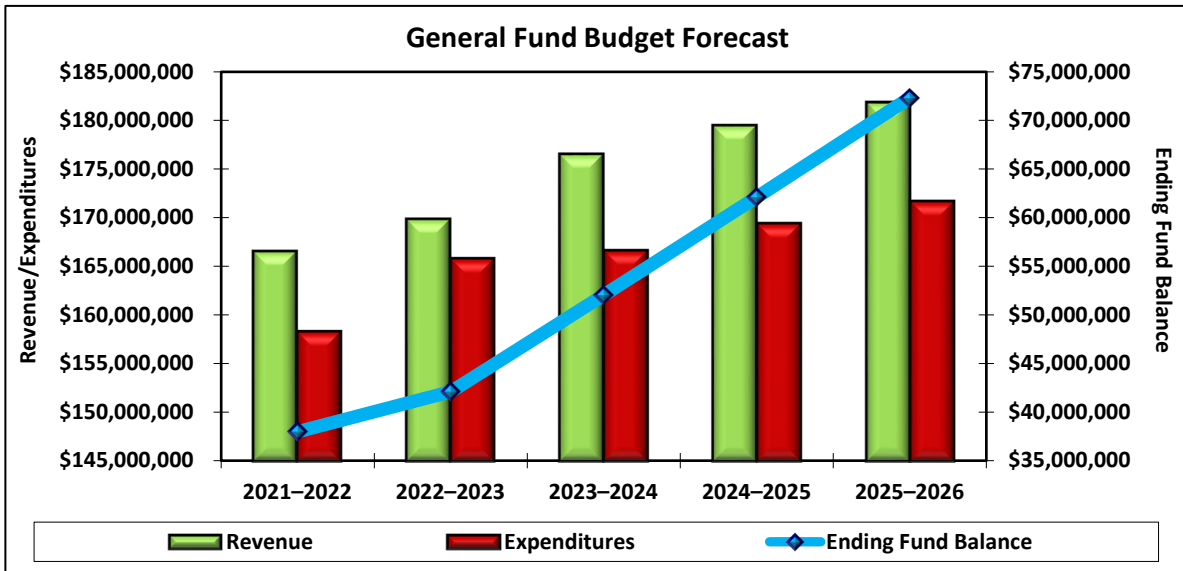
The 2022–2023 General Fund budget forecast includes an estimated fund balance of \$42.1 million at June 30, 2023. This balance consists of \$22.7 million of restricted, assigned, and non-spendable ending fund balance. These year-end assignments include \$12.0 million for the Explorative Pathways for Innovative Careers (EPIC) campus and new school startup, \$5.6 million for encumbrances and carry forwards, \$4.8 million restricted year-end fund balance for Taxpayer Bill of Rights (TABOR) emergency reserve requirements, and \$0.3 million for inventory and prepaids. The remaining General Fund fund balance is the unassigned, which includes the Board-required minimum 5.0 percent of General Fund budgeted revenues, excluding charter school revenues. Much of the district’s fiscal activity occurs within the General Fund, which represents approximately 47.9 percent of the anticipated expenditures for the year, and contains approximately 30.3 percent of the estimated remaining 2022–2023 fund balances. General Fund projections are shown in Table 5 below.

**General Fund Budget Forecast (in millions) — Table 5**

	2021–2022	2022–2023	2023–2024	2024–2025	2025–2026
	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Revenue	\$166.6	\$169.9	\$176.5	\$179.5	\$181.8
Expenditures	<u>158.3</u>	<u>165.8</u>	<u>166.6</u>	<u>169.4</u>	<u>171.9</u>
Operating Surplus (Deficit)	8.3	4.1	9.9	10.1	9.9
One-Time Expenditures	<u>2.3</u>	<u>2.0</u>	—	—	—
<b>Ongoing Surplus (Deficit)</b>	<b><u>\$10.6</u></b>	<b><u>\$6.1</u></b>	<b><u>\$9.9</u></b>	<b><u>\$10.1</u></b>	<b><u>\$9.9</u></b>

## LITTLETON PUBLIC SCHOOLS Littleton, Colorado

As illustrated in both Table 5 on the previous page and the graph below, the inflationary funding requirement along with projected stable student enrollment shows positive growth on the General Fund forecast. The district’s General Fund continues to benefit from expenditures transferred to the Operation and Technology Fund covered by the Debt-Free Schools Mill Levy funding. Revenue growth is outpacing expenditure increases based on the detailed forecast assumptions noted previously. District management will continue to update and monitor long-term forecasts and make recommendations for Board consideration. Forecasts will incorporate any subsequent changes in state funding. Further budgetary adjustments will be implemented based on recommendations as approved by the Board.



### *General Fund Revenue Sources*

The district’s General Fund receives revenue from federal, state, and local sources. Total estimated revenue for 2022–2023 is \$169.9 million, as shown in detail in Table 6 on the next page. General Fund revenues are increasing 2.9 percent when compared to the previous year’s budget. State revenue increases account for approximately 61.0 percent of the net \$4.8 million increase in the overall General Fund budgeted revenues. While most of this increase is due to increased Total Program funding, nearly \$1.3 million is due to an increase in special education categorical funding as a result of the passage of SB22-127. This program funding increase would have been nearly double without the inclusion of the 3.67 percent, or \$4.8 million, of funding that has been cut by the inclusion of the budget stabilization factor.

Property taxes generated from the School Finance Act statutory fixed mill levy and state-equalized specific ownership tax revenues combined with the overall local contribution to the School Finance Act are expected to increase in fiscal year 2022–2023. The local assessed value of taxable property within the district is projected to grow 2.0 percent. The increase in property tax revenues decreases the state’s School Finance Act funding obligation to the district. The specific ownership taxes apportioned to the district by the county treasurer from collections associated with new vehicle sales are anticipated to decrease slightly. Property tax revenues generated with voter-approved fixed dollar mill levy overrides do not change with fluctuations of assessed value.

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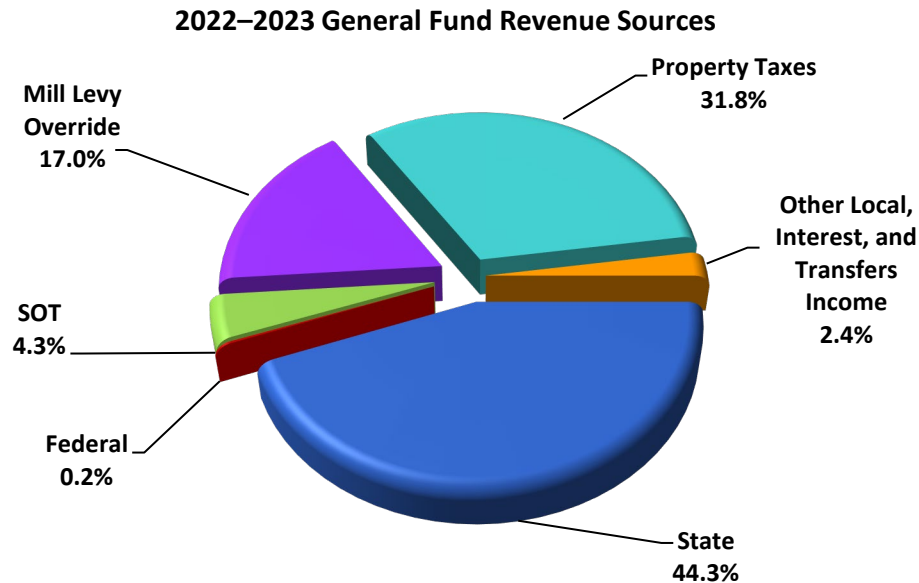
A relatively small portion of the revenue the district receives from the state is for categorical programs for pupil transportation, the Exceptional Children’s Education Act (special education), career and technical education, gifted and talented, and the English Language Proficiency Act (ELPA). This General Fund revenue is determined through state and legislative action. Categorical revenues budgeted for fiscal year 2022–2023 total \$7.0 million, an increase of 22.4 percent from the previous year’s budget. This is the most significant increase in categorical funding seen in years. Federal revenues received for Title I schoolwide grants are remaining stable.

The district also collects local revenues from non-equalized specific ownership taxes, net investment income, charter school administrative services, drivers’ education fees, transportation reimbursements, and from other funds for indirect costs. Specific ownership taxes are anticipated to decrease slightly due to lower car sales. Other local income is expected to decrease based on current trends surrounding gifts to schools, fees, reimbursements, and a reduction in contracted services with the district’s two charter schools.

**Where Does the General Fund Money Come From? — Table 6**

	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>	Increase <u>(Decrease)</u>	Percent <u>Change</u>
Property Taxes	\$51,896,570	\$54,121,625	\$2,225,055	4.29%
Mill Levy Overrides	28,813,581	28,813,581	-	0.00%
Specific Ownership Taxes (SOT)	7,425,514	7,314,131	(111,383)	(1.50%)
Interest Income	110,000	140,000	30,000	27.27%
Other Local Income	3,881,060	3,559,150	(321,910)	(8.29%)
State Revenue	72,375,417	75,331,988	2,956,571	4.09%
Federal Grants	300,000	300,000	-	0.00%
Transfers	<u>242,117</u>	<u>309,256</u>	<u>67,139</u>	27.73%
<b>Total</b>	<b><u>\$165,044,259</u></b>	<b><u>\$169,889,731</u></b>	<b><u>\$4,845,472</u></b>	<b>2.94%</b>

The graph below illustrates the sources of General Fund revenues the district receives.

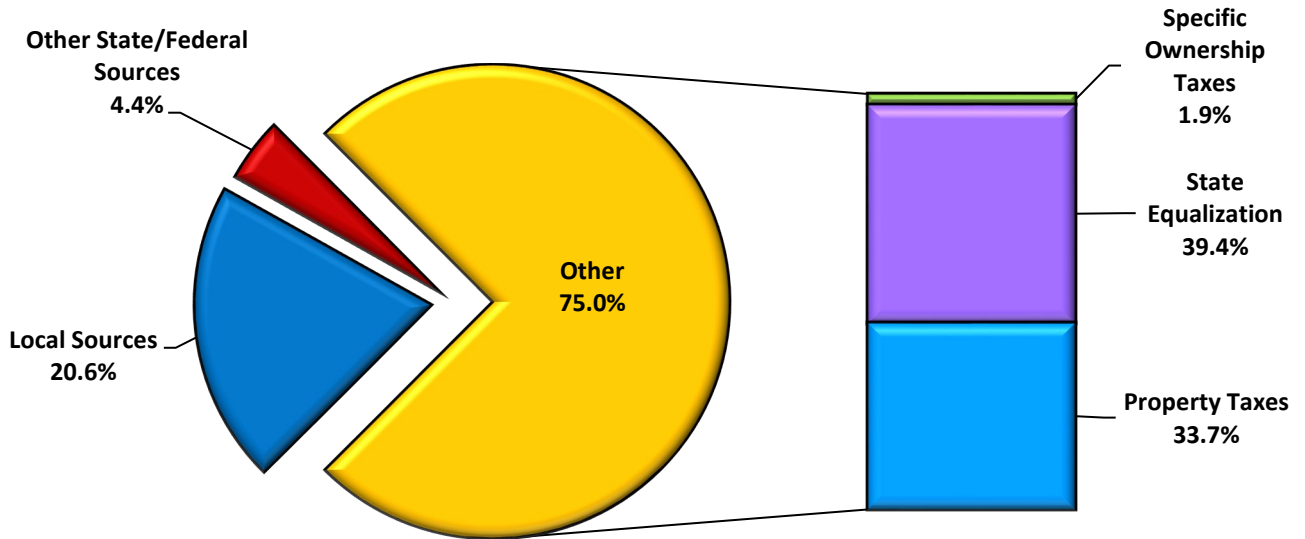


# LITTLETON PUBLIC SCHOOLS

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The majority of this revenue, \$127.6 million, or 75.0 percent, becomes available to the district through the Colorado Public School Finance Act of 1994 (as amended). This School Finance Act program revenue is determined through a formula which utilizes local property taxes, state-equalized specific ownership taxes, and state funds.

**2022–2023 SFA Funding in the General Fund**



### *General Fund Expenditures*

The district’s budgeted General Fund expenditures and transfers are \$165.8 million in 2022–2023, compared to \$160.1 million in 2021–2022, as shown in Table 7 below. Budgeted expenditures in the General Fund represent a 3.5 percent increase over the prior year’s budget. The budget includes \$3.7 million of new recurring expenditures and one-time spending of \$2.0 million.

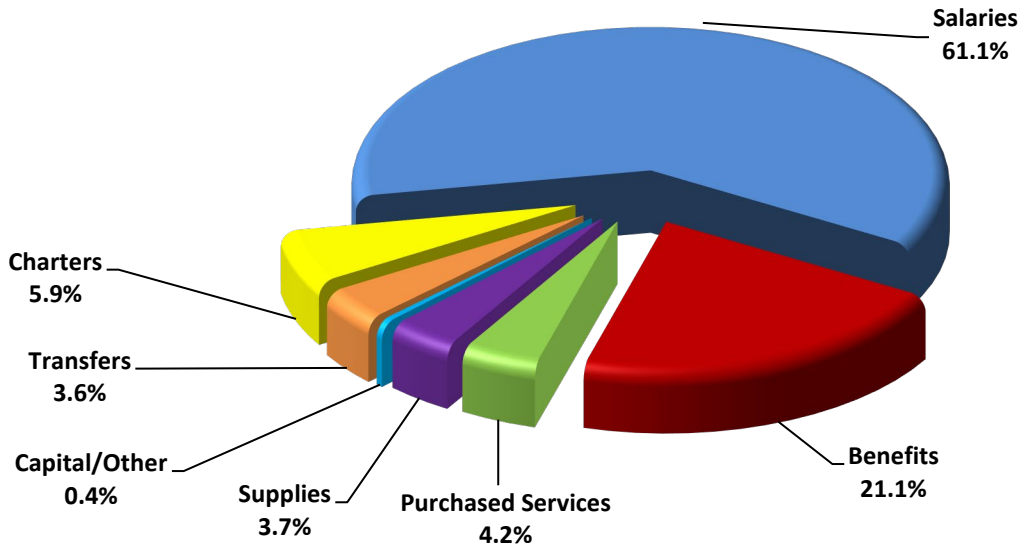
**Where Does the General Fund Money Go by Object? — Table 7**

	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>	Increase (Decrease)	Percent Change
Salaries and Wages	\$97,572,679	\$101,311,141	\$3,738,462	3.83%
Employee Benefits	34,421,146	34,992,754	571,608	1.66%
Purchased Services	7,670,996	6,986,591	(684,405)	(8.92%)
Supplies and Materials	5,603,659	6,117,408	513,749	9.17%
Capital Outlay/Other	918,064	647,236	(270,828)	(29.50%)
Charter Schools	9,039,706	9,689,329	649,623	7.19%
Transfers	<u>4,916,302</u>	<u>6,012,194</u>	<u>1,095,892</u>	22.29%
<b>Total</b>	<b><u>\$160,142,552</u></b>	<b><u>\$165,756,653</u></b>	<b><u>\$5,614,101</u></b>	<b>3.51%</b>

The graph on the next page illustrates expectations for the district’s expenditures in the General Fund for the year.

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## 2022–2023 General Fund Expenditure Expectations

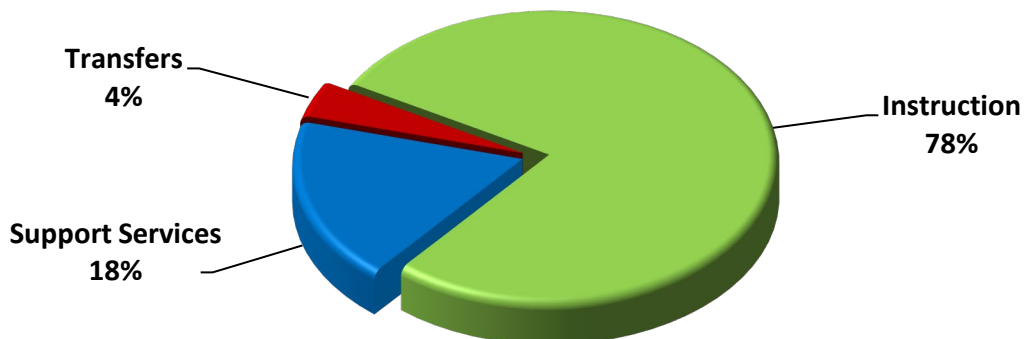


As shown in both Table 8 and the graph below, approximately \$0.78 out of every General Fund dollar is devoted to instruction. Salaries and benefits, supplies, and other costs related to instruction of students, along with school building administration and special programs are included. Total support services account for \$0.18 out of every dollar spent. Learning services, transportation services, and information and technology services are the largest expenditures in this component. Transfers to the Risk Management Fund; Capital Projects Fund; Nutrition Services Fund; and Student Athletic, Activities, and Clubs Fund account for the remaining \$0.04 out of every dollar spent.

**Where Does the General Fund Money Go by Service Area? — Table 8**

	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>	Percent <u>of Total</u>	Percent <u>Change</u>
Instruction	\$124,927,291	\$129,475,628	78%	3.64%
Support Services	30,298,959	30,268,831	18%	(0.10%)
Transfers	<u>4,916,302</u>	<u>6,012,194</u>	<u>4%</u>	22.29%
<b>Total</b>	<b><u>\$160,142,552</u></b>	<b><u>\$165,756,653</u></b>	<b><u>100%</u></b>	<b>3.51%</b>

## 2022–2023 General Fund Expenditures by Service Area



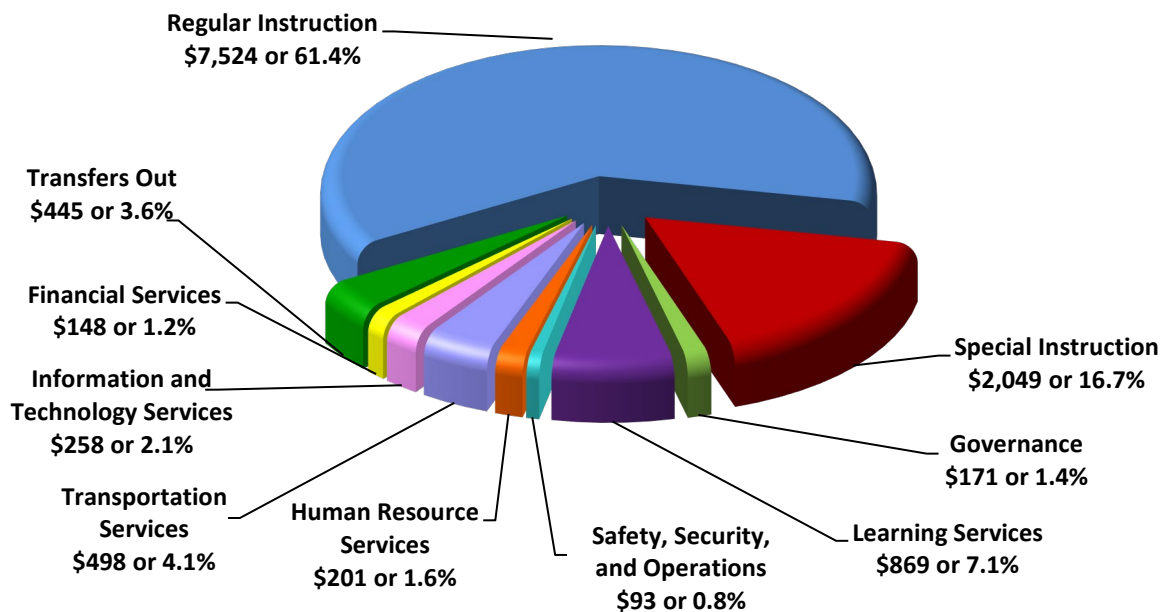
# LITTLETON PUBLIC SCHOOLS

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### *How Does the Typical Student Use \$12,256?*

Another way of looking at expenditures is to show how LPS' General Fund budget relates to a typical student. In fiscal year 2022–2023, the district will fund 13,524 students, including the charter schools. This represents an operating cost of approximately \$12,256 for each student compared to \$11,529 per student for fiscal year 2021–2022. Using budgeted expenditure information, the graph below illustrates how the district's fiscal year 2022–2023 operating budget will be used to support a typical student.

**General Fund—How the Typical Student Uses \$12,256**



### *Other Funds*

The budget includes funds for the management of special activities and functions, which are not accounted for in the General Fund. The budget includes nine other funds to properly account for some activities outside the General Fund.

### **Risk Management Fund**

The 2022–2023 Risk Management Fund is appropriated at \$7.8 million. In 2022–2023, the General Fund will transfer \$3.0 million to cover insurance premiums. This is an increase of \$0.5 million from 2021–2022. Reserves are projected to be \$1.6 million at year end. The Risk Management Fund is partially self-insured and provides for costs of property and liability insurance, workers' compensation insurance, and related losses and loss prevention services, including school resource officers. Charter schools pay the district for insurance coverage and risk management services.

### **Bond Redemption Fund**

The Bond Redemption Fund appropriation is \$70.2 million, including a \$31.9 million beginning fund balance and \$38.2 million of current revenues. The beginning fund balance is needed to meet December 2022 debt service requirements. Expenditures for 2022–2023 are \$37.5 million

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for the repayment of principal and interest on outstanding current bonds. The remaining \$32.6 million will be held in reserves at June 30, 2023, so the district will be able to meet its future annual obligations. The 2022–2023 budget reflects the payment schedule for the \$50.0 million in bonds issued in December 2013, the \$17.0 million in bonds issued in December 2014, the \$13.0 million in bonds issued in October 2015, the \$298.9 million in bonds issued in January 2019, and the \$26.4 million refunding bonds issued in October 2020. Outstanding general obligation indebtedness at June 30, 2022, is \$382.6 million, with final maturity scheduled for December 1, 2043. The net bonded debt per capita at July 1, 2022, is estimated at \$3,857. The fund's estimated mill levy for 2023 is 18.097 mills, an increase from the 2022 mill levy of 17.043 mills.

### **Building Fund**

The 2022–2023 Building Fund appropriation is \$137.9 million. This fund accounts for the capital projects that voters approved in the \$298.9 million bond package in November 2018. Projects under this bond series include the replacement of four schools, the creation of a new Explorative Pathways for Innovative Careers (EPIC) campus, furniture replacement throughout the district, and maintenance to districtwide infrastructure. The included projects are planned to be completed in 2024–2025. Expenditures of \$88.8 million are anticipated for the projects scheduled in 2022–2023.

### **Capital Projects Fund**

The 2022–2023 Capital Projects Fund appropriation, totaling \$6.4 million, includes nearly \$4.1 million of total revenues and transfers from other funds plus \$2.3 million in beginning fund balances. Expenditures of \$4.5 million are anticipated for vehicle purchases, technology, roof repairs, and equipment leases scheduled in 2022–2023. The fund is expected to end the year on June 30, 2023 with \$1.9 million in committed fund balance. In 2022–2023, the General Fund will transfer \$750,000 and the Risk Management Fund will transfer \$2.8 million of insurance claim reimbursements to the Capital Projects Fund in order to fund planned expenditures.

### **Operations and Technology Fund**

This new special revenue fund was created in January 2021 after the passage of the Debt-Free Schools Mill Levy by district voters in November 2020. The creation of the fund allowed the district to repurpose the budget formerly associated with the operations and maintenance of district facilities which were previously accounted for in the General Fund. The 2022–2023 Operations and Technology Fund appropriation of \$23.5 million includes current revenues of \$16.8 million, funded by an 8.000 mill levy, plus \$6.7 million of beginning fund balance. Expenditures of \$17.9 million are expected in 2022–2023 and include ongoing building maintenance, capital improvements, and a per-pupil allocation to the charter schools.

### **Designated Purpose Grants Fund**

The Designated Purpose Grants Fund appropriations total \$12.3 million. Federal and state grants provide additional funding for school programs. The largest grants include Every Student Succeeds Act of 2015 (ESSA), Individuals with Disabilities Education Act (IDEA), Medicaid, and Elementary and Secondary School Emergency Relief (ESSER).

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### **Student Athletic, Activities, and Clubs Fund**

The 2022–2023 Student Athletic, Activities, and Clubs Fund appropriation is \$4.9 million for all available resources. This fund receives 54.0 percent of its revenues through a transfer from the General Fund. The remaining funding is from student fees, gate receipts, sponsorships, and interest earnings. The Student Athletic, Activities, and Clubs Fund represents the costs of providing extracurricular activities and clubs at all levels, intramural athletic programs at the middle school level, and Colorado High School Activities Association (CHSAA) programs at the high school level.

### **Nutrition Services Fund**

The Nutrition Services Fund appropriation is \$7.4 million in 2022–2023. This is a self-sustaining program that pays the General Fund approximately \$146,600 annually for overhead. For fiscal year 2022–2023, the federal waivers allowing meal programs flexibility while recovering from COVID-19 will cease. Meal charges to program participants will provide the majority of funding. Expenditures of \$4.8 million are expected in 2022–2023 leaving a remaining fund balance of \$2.5 million.

### **Extended Day Care Program Fund**

The 2022–2023 Extended Day Care Program Fund appropriation is \$7.0 million, with both budgeted user fee revenues and expenditures anticipated to be \$4.2 million each. Fund balance is projected to remain at \$2.8 million by year end. This fund accounts for preschool programs and the before- and after-school care of children at elementary school sites and The Village. This is a self-sustaining fund which will pay \$309,256 to the General Fund for overhead expenses.

### **Charter Schools**

The district's two charter schools, Littleton Academy and Littleton Preparatory, are reported as component units. The charter schools are financially dependent on the district; however, they are independent entities accounted for as a separate fund. The charter schools receive full funding from the district's per-pupil School Finance Act funding and a share of the mill levy override election funding. They also receive a share of the Debt-Free Schools Mill Levy by district voters in November 2020. Through an annual agreement, the charter schools pay the district for administration costs, including limited special education services.

### ***District Achievement***

The Colorado Department of Education (CDE) categorizes districts statewide based on a performance framework. Districts are designated an accreditation category based on an overall framework score, which is a percentage of the total points earned out of the total available in each performance indicator. Littleton Public Schools met or exceeded all performance indicators and received an Accredited with Distinction rating eight out of nine years the designation has been offered. This is the highest academic accreditation offered by CDE. Additionally, the district regularly receives both John Irwin School of Excellence awards and Governor's Distinguished Improvement awards from CDE.

In past years, Littleton Public Schools submitted its annual budget to the Association of School Business Officials International (ASBO) to be considered for the Meritorious Budget Award (MBA).



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

This international budget award program was established by ASBO in 1995 to encourage and recognize excellence in school system budgeting and help school business administrators achieve a high standard of excellence in budget presentation. The district was last awarded the Meritorious Budget Award for the fiscal year beginning July 1, 2021, which was the district's 20<sup>th</sup> award. Littleton Public Schools believes this current budget also meets the MBA program criteria and will submit this document to determine its eligibility for an award.

### *Student Achievement*

The district determines, in part, the success of its educational mission through the measurement of student achievement. Students are evaluated through written and oral work, classroom tests, other assignments, and standardized tests. The COVID-19 pandemic greatly affected the district's ability to assess students in both 2019–2020 and 2020–2021, so comparable results are not available in many areas tested. Historically, results showed students scored higher than national norms at all levels tested. The CMAS assessments, implemented beginning in 2014, are designed to determine how Colorado's students achieve in relation to the *Colorado Academic Standards* (CAS). Even those students for whom no scores are reported must be counted, thus lowering results. Results of the 2021 CMAS test scores show Littleton Public Schools' students continue to outscore the state in all grades and content areas tested.

### *Community Reaction*

The district periodically uses surveys to determine how the district's citizens view Littleton Public Schools. Some of the questions posed to respondents are asked in every survey administered in order to provide comparisons over a period of time. The surveys continue to show that citizens view Littleton Public Schools in a positive light; the surveys also continue to show positive ratings regarding the quality of the schools and handling of taxpayer dollars.

### *Summary*

Littleton Public Schools' patrons can remain confident in the district's determination to maintain a sound financial condition in these difficult economic times. The district continually strives to keep resources strategically focused on improving student learning while seriously accepting the responsibility of public funds stewardship by reviewing long-range financial projections throughout the fiscal year. The rigorous and systematic budget process ensures that taxpayers' monies are spent efficiently and responsibly while always maintaining the goal of providing LPS students a quality education.

# ORGANIZATIONAL SECTION



# **LITTLETON PUBLIC SCHOOLS**

## **Littleton, Colorado**

### **PROFILE OF THE SCHOOL DISTRICT**

The school district was established in 1889 and is organized under Article IX of the Constitution of the state of Colorado. The district was later redistricted and named Arapahoe County School District Number Six. It is commonly called Littleton Public Schools (LPS). The district is fiscally independent based on the governmental accounting standards of having an elected governing body with a separate legal status that adopts the annual budget and certifies mill levies to Arapahoe County for property tax collections.

The district operates under a locally elected, five-member board providing educational services as mandated by state and/or federal agencies. The legislative power of the school district is vested in the Board of Education (the Board), whose members are elected at successive biennial elections by the electors for staggered four-year terms. The Board governs the district's 20 schools, staffed by 894 certified teaching personnel, 875 professional support and classified employees, and 78 administrative employees. The two charter schools are governed by their own Boards. Educational services are provided to approximately 13,524 students in Grades K–12 and special education preschool students.

The school district is the nineteenth largest in Colorado (among 178 school districts) in terms of enrollment and the third largest in Arapahoe County (after the Cherry Creek and Aurora school districts). In 2022–2023, it will operate one early childhood program at two facilities, eleven elementary schools, four middle schools, three high schools, one combined alternative middle school/high school, and two charter schools.

The district services an area of approximately 28 square miles in western Arapahoe County in the southern portion of the Denver metropolitan area. Included within its boundaries are the town of Columbine Valley; the majority of the City of Littleton; portions of the municipalities of Bow Mar, Centennial, Englewood, and Greenwood Village; and approximately four square miles of unincorporated Arapahoe County.

While the district is located within the third most populous county in the state, the area comprising LPS is principally residential and has limited housing development potential, which affects not only enrollment but also the population. Additionally, the population within district borders has been trending towards older demographics for several years, meaning younger families with school-aged children are not as prevalent. While some neighborhoods in the district are beginning to see more young families establish homes, the number of students overall has been stable or slightly declining for several years. A static or declining student enrollment limits or reduces funding for educational programs and supporting services. The district's population is estimated at 99,190 for fiscal year 2022–2023, which means the percentage of district students in the general population is 13.6 percent. Small enrollment losses are projected for the near future.

A comprehensive plan passed by the City of Littleton in 2019 estimated the city will need 6,550 new housing units by 2040 in order to provide for anticipated population growth and help control the increases in property values that could render much of the city unaffordable to many in the workforce. Overhauls to city zoning and land use codes are underway in order to mitigate the problem of where to put the needed housing. Basic demographics for the most recent year providing comparable numbers are shown on the next page for both the district and the county. They help illustrate some of the challenges discussed.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**PROFILE OF THE SCHOOL DISTRICT**  
**(continued)**

Demographic Comparison of the District and County (as of 2020)

	Littleton Public Schools	Arapahoe County
<b>General Demographics</b>		
Population	97,836	655,070
Total households	40,476	250,206
Average household size	2.42	2.62
Median household income	122,030	107,660
Median house value	456,700	384,500
Percentage of people living below poverty level	5.8%	7.8%
<b>Racial/Ethnic Breakdown</b>		
White	80.1%	56.2%
Hispanic	11.1%	20.7%
Black	1.1%	10.4%
American Indian/Native Alaskan	0.4%	0.4%
Asian	2.3%	6.4%
Native Hawaiian or Other Pacific Islander	0.1%	0.2%
Two or more races	4.4%	5.1%
Other	0.5%	0.6%
<b>Age Breakdown</b>		
Median age	43.1	36.8
Under 5 years	4.9%	6.1%
5–19 years	16.3%	19.5%
20–24 years	4.8%	6.0%
25–34 years	13.7%	15.7%
35–44 years	12.6%	14.4%
45–54 years	11.9%	13.0%
55–59 years	7.8%	6.3%
60–64 years	7.9%	5.8%
65–74 years	11.1%	8.2%
75–84 years	5.6%	3.4%
85 years and over	3.3%	1.6%

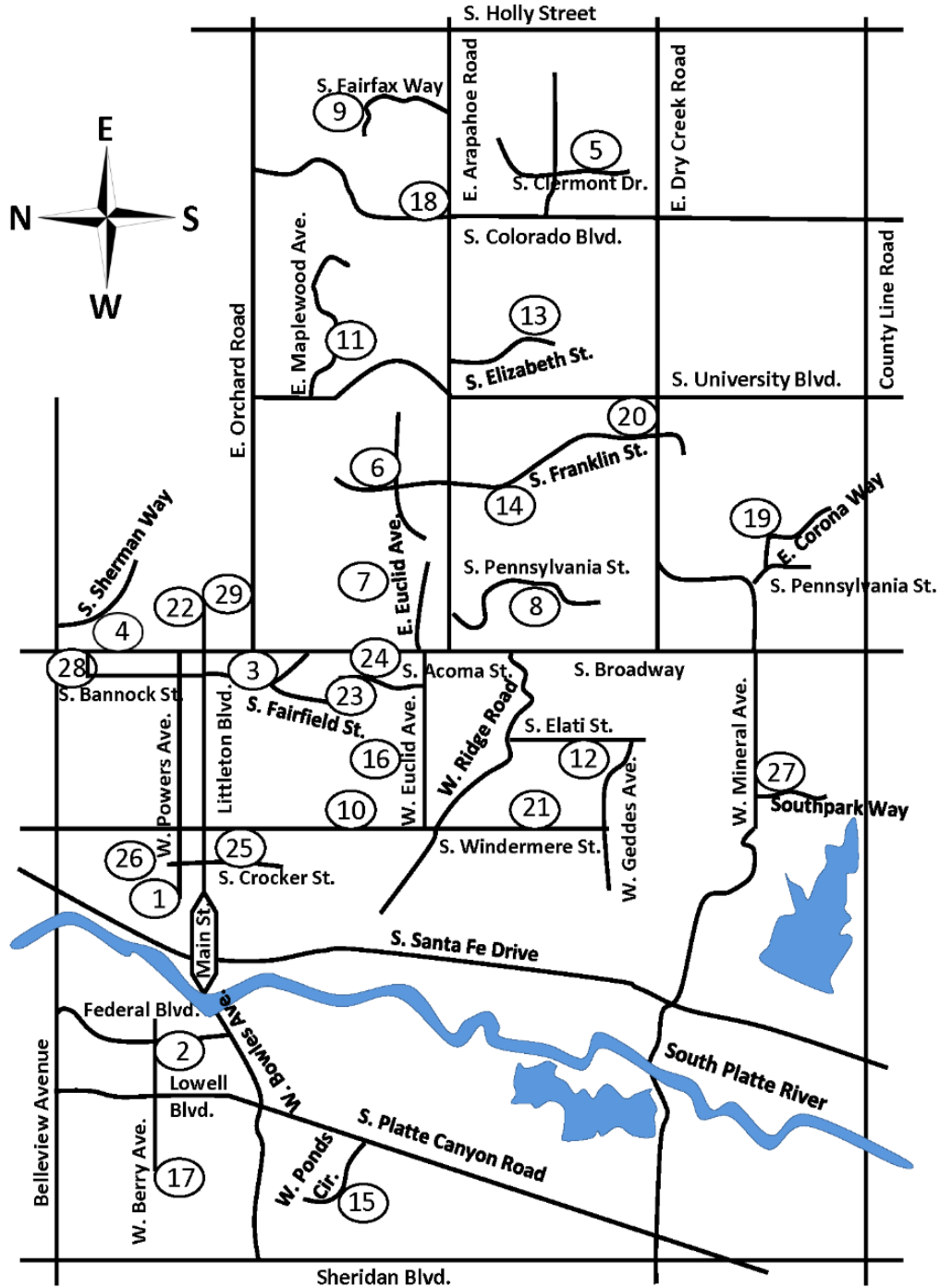
Source: United States Census Bureau. Retrieved April 2022, from <https://data.census.gov/cedsci/>

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### MAP OF THE SCHOOL DISTRICT

1. The Village at North
2. Centennial Elementary
3. East Elementary
4. Field Elementary
5. Ford Elementary
6. Gudy Gaskill Elementary
7. The Village at Highland
8. Hopkins Elementary
9. Lenski Elementary
10. Future site of new Little Raven Elementary
11. Peabody Facility
12. Runyon Elementary
13. Sandburg Elementary
14. Twain Facility
15. Wilder Elementary
16. Euclid Middle School
17. Goddard Middle School
18. Newton Middle School
19. Powell Middle School
20. Arapahoe High School
21. Heritage High School
22. Littleton High School
23. Options Secondary at Whitman
24. Acoma Building
25. Education Services Center
26. Transportation Services Center
27. Littleton Academy Charter School
28. Littleton Preparatory Charter School
29. Future site of new Explorative Pathways for Innovative Careers (EPIC) campus



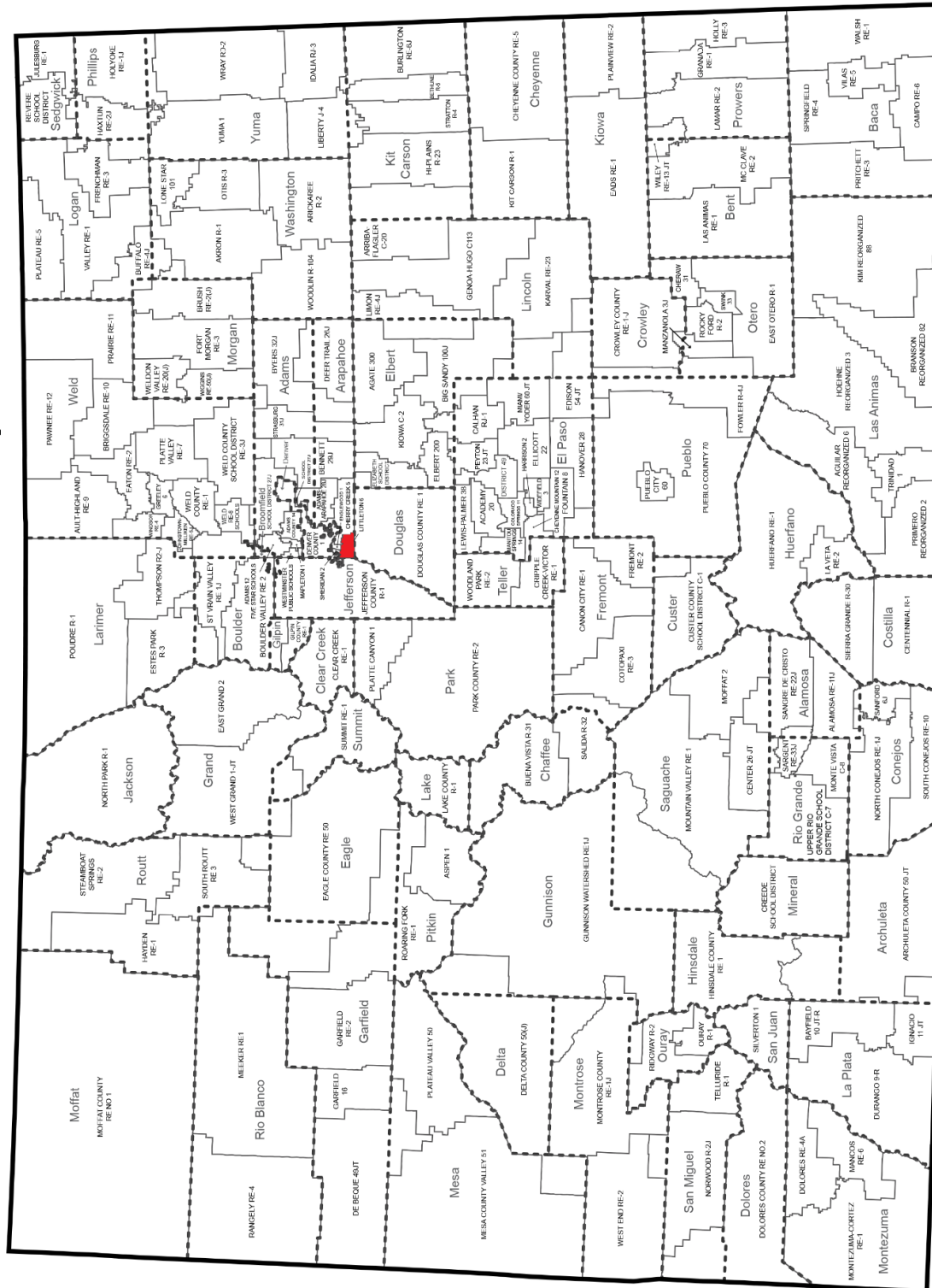
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### COLORADO SCHOOL DISTRICTS AND COUNTIES MAP

Littleton Public Schools is one of 13 districts located in the Denver metropolitan area and one of nine districts located in Arapahoe County. Overall there are 178 districts in the state of Colorado with 149 of them classified as rural or small rural by the Colorado Department of Education. The majority of the state's students, 84 percent, are concentrated within non-rural districts like LPS. The map of Colorado shown below illustrates where LPS is located (in red) both in the state and the counties within the state.

Colorado School District and Counties Map



Produced by the Colorado Department of Education - July 2019

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**PRINCIPAL OFFICIALS**

**Board of Education**



**Robert Reichardt**  
President  
Term: 2019–2023



**Angela Christensen**  
Vice President  
Term: 2021–2025



**Lindley McCrary**  
Treasurer  
Term: 2019–2023



**Andrew Graham**  
Secretary  
Term: 2021–2025



**Joan Anderssen**  
Assistant Secretary  
Term: 2021–2025

**Superintendent’s Staff**

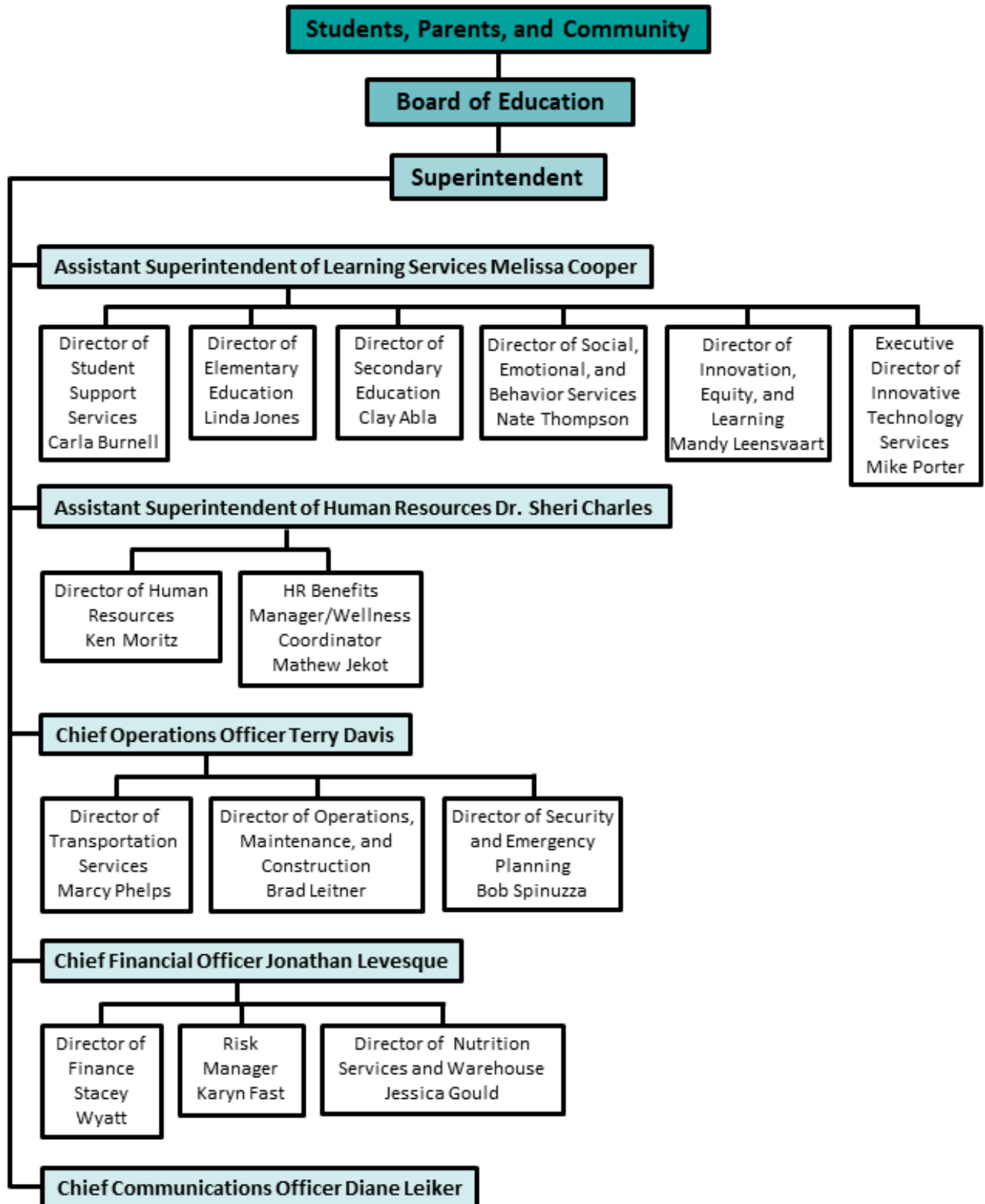
Brian Ewert..... Superintendent  
Melissa Cooper ..... Assistant Superintendent of Learning Services  
Dr. Sheri Charles ..... Assistant Superintendent of Human Resources  
Terry Davis ..... Chief Operations Officer  
Jonathan Levesque ..... Chief Financial Officer  
Diane Leiker ..... Chief Communications Officer

**MISSION STATEMENT**

To educate all students for the future by challenging every individual to continuously learn, achieve, and act with purpose and compassion in a safe and secure environment.

LITTLETON PUBLIC SCHOOLS  
Littleton, Colorado

ORGANIZATIONAL CHART





# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STRATEGIC PLAN

#### *Vision Statement*

Littleton Public Schools ♦ Extraordinary learning, exceptional community, expanded opportunity, and success for all students

#### *Mission Statement*

To educate all students for the future by challenging every individual to continuously learn, achieve, and act with purpose and compassion in a safe and secure environment

#### *Core Beliefs*

1. A Littleton Public Schools education prepares all students to succeed in a global society.
2. Every student is unique and has different abilities, needs, and learning styles that require varying educational techniques and strategies.
3. Students learn best when their passions and talents are coupled with high expectations and academic rigor in a safe and caring environment.
4. A quality educational environment requires exceptional teachers, administrators, and staff supported by effective professional development, competitive compensation, and personnel practices that attract and retain the best staff.
5. The foundation for education and citizenship is built upon communication and connections with the community, including the active participation of students, staff, and parents.
6. A comprehensive education provides students with varied learning opportunities that include curricular and extra-curricular offerings.
7. Meaningful and appropriate evaluation of student learning occurs through timely and ongoing analysis of student performance on a variety of assessments.
8. Effective use of technology as an instructional tool enables students to successfully communicate, learn, and compete in a global environment.
9. An LPS education enables students to think critically, work collaboratively, communicate effectively, and act with integrity.
10. Students learn best when there are collaborative partnerships that foster thoughtful and relevant learning innovations between school and district leadership.
11. A strong, flexible, and fiscally responsible school district that is adequately funded is critical for long-term success and community confidence; for maintaining strong partnerships with local, state, and national elected officials and neighboring agencies; and for engaging in, shaping, and influencing public policy that affects education services in LPS.

#### *Focus Areas*

1. Enhance instructional systems and career pathways that maximize achievement for all students and integrate knowledge and skills relevant to 21st century career choices.
2. Expand utilization of instructional technology with appropriate use for student achievement while providing the infrastructure for organizational efficiency and effectiveness.
3. Provide an educational and work environment that supports professional learning and collaborative work for all staff.
4. Promote, sustain, and create quality programs that make Littleton Public Schools the uniquely preferred choice for families inside and outside the district.
5. Engage the community and parents as active partners in the objectives, activities, and performance of the school district and its students.
6. Optimize the use of district resources and facilities to meet student learning needs while operating the district efficiently.
7. Promote and provide a safe environment that fosters caring, respect, and compassion for others.
8. Enhance and support quality early childhood and childcare programs.
9. Educate and support staff, parents, and community to address diverse student learning by providing access and opportunities for all students.
10. Partner with parents and community to expand and enhance programs that address the physical, social, and emotional well-being of students, families, and staff.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DISTRICT GOALS FOR SCHOOL IMPROVEMENT

Colorado law requires every school and district to utilize the Unified Improvement Plan (UIP), an annual improvement process that includes measurable goals to improve student achievement. The district supports a three-year planning cycle for school and district improvement to provide quality time to develop long-range goals and to measure student progress over time. In compliance with state law, data are analyzed and progress is documented annually. The Learning Services team makes annual visits to each school to discuss progress toward goals. The district continues to monitor and report graduation and dropout rates; attendance rates; and student achievement data such as standardized test scores, *Scholastic Aptitude Test* (SAT) scores, Advanced Placement test results, International Baccalaureate (IB) test results, and the *Colorado Measures of Academic Success* (CMAS) test results.

In accordance with state law concerning school and district accreditation and federal legislation, LPS developed goals designed to address and measure student performance. Schools may include additional local goals identified by the school community. Each school, as well as the district, completes a state-required UIP.

#### LPS Accreditation Goals for Student Achievement

In addition to the following accreditation goals, Littleton Public Schools has established a District Achievement Goal that states, “One hundred percent of LPS students will graduate prepared for meaningful post-secondary opportunities.”

- To improve student learning, a minimum of one year’s growth in one year’s time in reading, writing, and math will be demonstrated by the Colorado Growth Model.
- To close the learning gap, students in underperforming subgroups will achieve more than a year’s growth in a year’s time in reading, writing, and math as demonstrated by CMAS results and supported by other information.
- To measure student achievement in content areas other than reading, writing, and math, 75–85 percent of all students will achieve at grade level as defined in district adopted curricula and demonstrated by classroom assessment results. Those results show 82 percent of all LPS students are achieving at or above grade level.

Increasing achievement and growth are major components of the LPS Strategic Plan. The district has made a commitment to Professional Learning Communities (PLCs); to a Universal Literacy Framework (ULF), which includes Inspired Writing; to science, technology, engineering, and math (STEM) education; and to the implementation of the *Colorado Academic Standards*. All of this is working to increase equity of experience and to raise standards across all grade levels and in every content area. Strengthening Tier I, or universal instruction, is key to improving student achievement. Toward this end, co-teaching continues to be implemented with English language learners and some special education classes. Providing solid Tiers II and III interventions is another ongoing mission of the district plan to improve achievement. Intentional support for social, emotional learning is also a vital part of instruction.

A commitment to data is behind each initiative, and ongoing data training is another key component of the overall plan. The district’s Annual Report reflects this commitment. The LPS commitment to using 21st century tools is also reflected in the district’s professional development plan and ULF. Collaboration paves the way to success in the 21st century. The district motto, “big enough to serve you, small enough to know you,” is embodied in the comprehensive programming offered in a caring and involved small-town atmosphere.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**DISTRICT GOALS FOR SCHOOL IMPROVEMENT**  
**(continued)**

The entirety of the district’s budget is designed to accomplish the primary goal of educating students who attend LPS schools. In the past, the Board has periodically approved a multi-year spending plan that dedicates resources to specific areas of need in order to ensure the primary goal is achieved.

The Board decided to fund the following new-recurring and one-time expenditures in the General Fund in 2022–2023, including dedicated funding to support ongoing student needs.

Request Description	New-recurring	One-time
Early retirement incentive for certified staff	–	\$1,400,000
Mental health support at select elementary schools (5.0 FTE)	\$500,000	–
Curriculum consumables for student needs	420,000	–
Increase pooled staffing points from 4.6 to 11.0 FTE	–	640,000
Behavior consultations (2.0 FTE)	200,000	–
Concurrent enrollment support	100,000	–
English language development support (1.0 FTE)	100,000	–
Weighted staffing model improvements	<u>2,383,000</u>	<u>–</u>
<b>Total</b>	<b><u>\$3,703,000</u></b>	<b><u>\$2,040,000</u></b>

Technology upgrades and purchases are also an integral part of the education plan. The district currently supplies approximately 14,000 computers for student use with another 2,000 computers for staff, including machines at the charter schools. This is approximately a 1:1 ratio, but there are spares factored in for substitute computers as well as a variety of kiosk machines and lab computers. Computers are not the only operational technology the district requires. There are also servers and storage, which are part of the district’s data center, along with firewalls, batteries, wireless access points, and various types of switches.

The typical lifespan of computers averages between 3–5 years depending on whether the machines are used only in district buildings or transported back and forth between home and school. Regardless, the district attempts to replace each computer every five years due to software support guarantees. Ideally, technology refreshes are completed as indicated in the table shown below.

Item	Life Cycle	Notes
Staff computers	4–5 years	Refresh 25 percent of the fleet at a time
Student computers		
Layer 2 switches	5–7 years	Refresh 15 percent of the fleet at a time
Wireless access points		
Layer 3 switches		
UPS batteries	4 years	Refresh 25 percent of the batteries annually
Firewalls	5 years	Upgrade every 5 years to keep up with new threats and capabilities
Data center		

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DISTRICT GOALS FOR SCHOOL IMPROVEMENT (continued)

#### Assessment and Achievement

For the broader Littleton community, accurate assessment results, which measure expectations for students, are a critical indicator of the academic health of individual schools and the district overall. Littleton Public Schools and the community place a high value on performance and the district accreditation rating. This rating is based on several measures including student achievement, student growth, growth gaps, graduation rates, dropout rates, and SAT scores. A high level of student participation in the state assessment (95 percent participation) is a factor in the district's ability to maintain the academic accreditation given by the state.

Assessments also play a vital role in measuring student performance and are often a major factor in shaping public perception about the quality of our schools. Assessment results are used to help improve teaching and learning and to evaluate programs and schools. Assessments not only generate the data on which policy decisions are based, but they also:

- monitor educational systems for public accountability.
- evaluate the effectiveness of instructional practices.
- measure student achievement.
- evaluate students' mastery of skills.

Assessment testing is one of the best ways to determine if initiatives are having the desired effects. Assessment testing provides:

- achievement data which indicates progress toward achieving career and college readiness.
- growth data which indicates progress through the academic standards.
- diagnostic information which helps teachers and schools make instructional and placement decisions as well as monitor progress.

Additionally, the data provided by the state assessments are important to the school and district. Schools and teachers use this data for a variety of purposes, including as part of the body of evidence of student learning, for school improvement, and for program decisions such as intervention and enrichment opportunities. This data provides the district with external measures, which schools use to make instructional decisions and evaluate instructional programming. The assessment and achievement data that the district monitors and reports are summarized below and on the following page.

- **Attendance rates.** Certification of attendance rates is completed at the conclusion of each fiscal year. The 2020–2021 average pupil attendance rate per Colorado Department of Education (CDE) was 94.6 percent. LPS has maintained an average attendance rate of at least 93.0 percent for the past ten years. Schools continue to monitor the attendance rate and work with individual students and their families where attendance problems exist.
- **Graduation rate.** LPS high schools have a graduation rate that is consistently higher than the Colorado average. The 2021 on-time graduation and completion rate for the district was 92.4 percent. High schools continue to set goals to achieve continuous improvement in the graduation rate. In addition, all schools continue to help students take responsibility for their personal academic success. In order to help schools meet these goals, the district offers a number of

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DISTRICT GOALS FOR SCHOOL IMPROVEMENT (continued)

programs that allow students to continue towards the goal of graduation even if they do not graduate within the anticipated time frame indicated by their entrance into Grade 9. The 5-year and 6-year completion rates shown on page 198 reflect the success of these programs.

- **Student achievement.** Historically, standardized test scores of LPS students surpass both the Colorado and national averages. LPS students outscored the state by double digits in all grades and content areas tested. LPS students with disabilities and students in poverty also outperformed the state in all grades and content areas tested. However, due to the COVID-19 pandemic, state assessments were not administered in the 2019–2020 school year and were significantly curtailed in 2020–2021. The assessment information presented this year is therefore limited and not always comparable to prior years. The historical results of district testing are presented beginning on page 199.
- **Other indicators.**
  - ✓ For 2020–2021 the dropout rate, which the CDE calculates using information from all grades, is 0.7 percent and is among the lowest in the Denver metropolitan area.
  - ✓ The number of LPS graduates who go on to higher education continues to be high, at approximately 87 percent in 2021.
  - ✓ A total of 1,265 high school juniors and seniors sat for 2,333 Advanced Placement exams in 2020–2021. These students may receive college credit by scoring three or higher on a five-point scale on exams in various subjects. Test takers posted scores of three or higher on 74.4 percent of exams taken.
  - ✓ A large number of LPS high school seniors took college entrance tests in 2020–2021. The average scores were above both national and Colorado averages on the ACT tests and on the SAT tests. See pages 199–204 for test results.
  - ✓ In 2021, LPS high school seniors were offered approximately \$38.7 million in college grants and scholarships.
  - ✓ In 2021, LPS had eight National Merit Scholar Semifinalists, 17 National Merit Commended Scholars, one National Hispanic Recognition Program, and one College Board National Hispanic Scholars.
  - ✓ LPS has received the Colorado Department of Education’s prestigious Accredited with Distinction eight out of the nine years it has been awarded.
  - ✓ In 2019, when these awards were last given, LPS schools received nine John Irwin School of Excellence awards and one Governor’s Distinguished Improvement award from the CDE.
  - ✓ All three LPS high schools — Littleton, Heritage, and Arapahoe — are nationally recognized and award-winning. They have been featured in Newsweek’s “Top High Schools in America” and 5280’s “Top High Schools in Denver.” Additionally, LPS high schools boast regional and state champions in athletics, academics, STEM and performing arts.
  - ✓ *Niche.com’s* “2022 Best Schools in America Rankings and Grades” listed Littleton Public Schools as #3 for Best School Districts in the Denver Area out of 18 districts, #8 in Best School Districts in Colorado, #8 for Best Teachers in Colorado, and #25 for Best Places to Teach in Colorado out of 182 districts. Additionally, all three LPS high schools were in the top 50 of

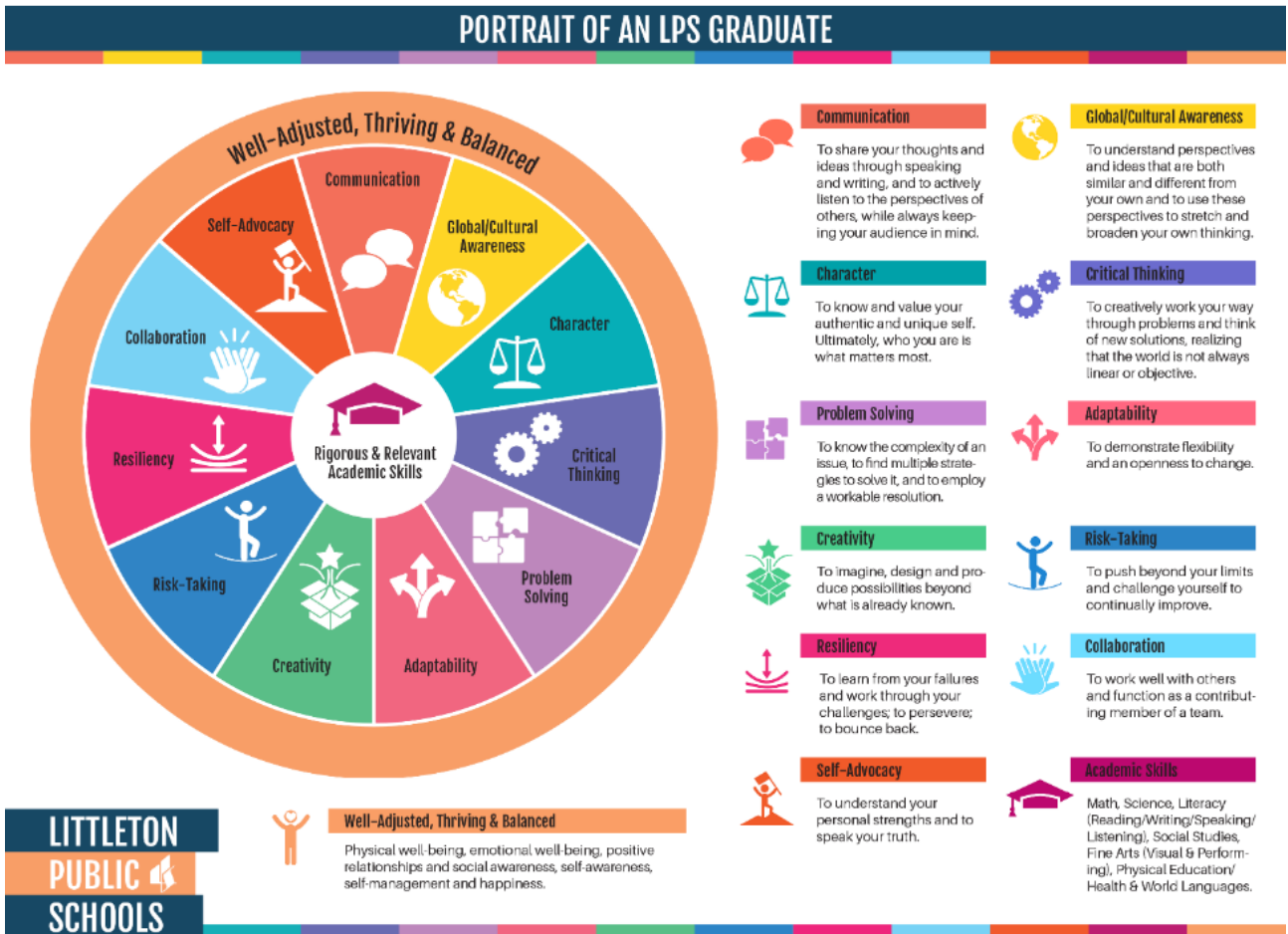
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DISTRICT GOALS FOR SCHOOL IMPROVEMENT (continued)

Best Public High Schools in Colorado out of 445 schools and all four middle schools were in the top 45 of Best Public Middle Schools in Colorado out of 551 schools.

- ✓ Leading the country in 21st-century learning, more than 12,000 Chromebooks are used by LPS students every day. District teachers are known internationally for their use of instructional technology and students consistently win state and national competitions in Science, Technology, Engineering and Math (STEM).
- ✓ LPS is ranked #4 in the nation for education/K–12 safety and security. The security industry’s leading trade publication, *Security Magazine*, has named LPS among the Top 500 security operations around the world. Additionally, the district received the Pinnacle of Achievement Award in Safety and Security Management.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Reporting Entity

The district was formed under the laws of the state of Colorado and operates under an elected Board of Education. The district's fiscal year is from July 1 through June 30. As required by Generally Accepted Accounting Principles (GAAP), the financial statements of the reporting entity include those of the district only. No additional separate governmental units, agencies, or nonprofit corporations are included in the financial statements of the district, except for the two charter schools of the district, Littleton Academy and Littleton Preparatory.

The two charter schools are separate, independent organizations, but are financially dependent on the district. The statutory and contractual financial obligation to the charter schools is a budgeted expenditure in the district's General Fund. The budgets for the charter schools' entire income and expenses are reported as component units of the district.

The district does not exercise oversight responsibility over any other entity, nor is the district a component unit of any other governmental entity.

#### Fund Accounting

The structural, procedural, and operational guidelines used to develop the district's financial practices are provided by Colorado Revised Statutes (C.S.R. Title 22. Education). Additionally, the accounting and reporting structures implemented are those approved by the Colorado Department of Education (CDE) and can be found in greater detail in CDE's *Financial Policies and Procedures Handbook Chart of Accounts*.

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect available financial resources.

All district funds are classified as governmental funds. Those funds are divided into the following separate "fund types."

#### Governmental Funds

- *General Fund*—The General Fund is the general operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund.
- *Risk Management Fund*—The Risk Management Fund is a sub-fund of the General Fund. It is used to account for risk-related activities at the discretion of the Board.
- *Special Revenue Funds*—Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. There are five Special Revenue Funds in the district: the Operations and Technology Fund; the

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Designated Purposed Grants Fund; the Student Athletic, Activities, and Clubs Fund; the Nutrition Services Fund; and the Extended Day Care Program Fund.

- *Debt Service Fund*—The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term obligation principal, interest, and related costs. The Bond Redemption Fund is the only Debt Service Fund of the district.
- *Capital Projects Funds*—Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the major capital outlays and ongoing capital needs of the district. There are two Capital Projects Funds in the district: the Building Fund and the Capital Projects Fund.

#### System of Classifying Revenues

Revenues for the district are classified by source within each fund. All revenues fall within five basic categories. The major divisions by source are as follows:

##### State Sources

- *State equalization*—funding the district receives as calculated using the Total Program funding formula outlined in the School Finance Act. The formula was developed to provide an equitable educational experience for all districts in Colorado and takes into account district-by-district variances in cost of living, personnel costs, district size, and number of at-risk pupils. This revenue is accounted for in the General Fund.
- *Categorical revenues*—funding provided by the state to pay for specific programs that serve particular groups of students or student needs. They include special education aid, transportation aid, career and technical education funding, gifted and talented funding, and English language proficiency funding. This revenue is also accounted for in the General Fund.
- *State grants*—revenues received from state-operated grant programs. This source provides a portion of revenue in the Designated Purpose Grants Fund. These grants, such as the Colorado READ Act, can and do change frequently and are restricted in both amount and use.

##### Federal Sources

- *Federal educational grants*—revenues received via grant programs operated by the federal government. They provide a limited amount of funding to help specific groups of students. The revenue is primarily accounted for in the Designated Purpose Grants Fund and is also restricted in both amount and use. It includes grants such as the Every Student Succeeds Act (ESSA) and the Individuals with Disabilities Education Act (IDEA).
- *Federal relief grants*—revenues received via three different ESSER grants and provided to help stabilize K–12 school districts and allow them to safely open, sustain the safe operations of schools, and address the impacts of student learning loss caused by the coronavirus pandemic.
- *Federal nutrition grants*—federal grant funding specifically provided to support nutrition programs in school districts nationwide. It is recorded in the district’s Nutrition Services Fund, which operates the LPS school breakfast, lunch, snack, and summer food service programs along with the fresh fruit and vegetable programs.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Property Taxes

*Mill levy overrides*—funding received from the collection of voter-approved property tax mill levies. Districts are limited in the amount of revenues that can be raised via this method by state law; however, revenues from this funding source do not affect the amount of Total Program revenues a district receives. Mill levy override funding is not restricted in use but is generally not used to fund one-time projects or capital needs. This revenue is accounted for in the General Fund.

- *Debt-Free Schools Mill Levy*—funding received from the collection of a voter-approved property tax mill levy for the sole purpose of funding capital construction, new technology, existing technology upgrades, and facility maintenance needs without borrowing money. Like regular mill levy override funds, revenues from this funding source do not affect the amount of Total Program revenues the district receives. However, as this money is restricted in its use, it is accounted for in the Operations and Technology Fund.
- *Specific ownership taxes*—taxes derived from a property tax levied on motor vehicles in addition to the sales tax, which is then distributed to various local governments. The district has no control over the amount of specific ownership taxes received from year to year. Additionally, about half of the total amount of this revenue is included in the Total Program calculation, thereby affecting how much School Finance Act funding the district receives. This revenue is accounted for in the General Fund.
- *Public school finance levy*—a property tax levy imposed to finance a district’s Local Share of Total Program under the School Finance Act, this levy was not set by the district or approved by voters. Legislation capped the amount of this levy at 27.000 mills, but effective in fiscal year 2008–2009, the district’s School Finance Act levy was frozen by the state legislature at 25.353 mills. The amount of tax revenues actually collected as a result of this levy fluctuate annually based on assessed property values. House Bill (HB) 20-1418 reinterpreted previous reductions in mill levies as having been unauthorized by statute, allowing a district to review the School Finance Act levy and raise it to 27.000 mills via a resolution by the Board to grant a temporary property tax. The bill also required the Board to issue a temporary property tax credit in an amount equal to the number of mills that exceed the mills levied in 2019. For LPS this was 1.647 mills and kept the 2021 School Finance Act Levy portion of the district’s levies at 25.353 mills. Beginning in 2022, districts were required to start increasing their School Finance Act levy by 1.000 mill per year until it reached the cap of 27.000. For 2022, the district increased this levy to 26.353 mills and in 2023 it will again increase the final 0.647 mills to the cap amount. This generates approximately \$57,256,961 in local taxes accounted for in the General Fund.

#### Other Local Sources

- *Tuition-based program fees*—funds received for specific program services. While the bulk of these fees are collected in the Extended Day Care Program Fund, some tuition-based programs, such as Drivers’ Education and Career and Technical Education, are included in the General Fund.
- *Instructional materials fees*—funds collected for consumable items used during classroom instruction and are accounted for in the General Fund.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- *Investment earnings*—revenues received as a direct result of investing the district’s cash assets are accounted for in whichever fund holds the invested assets.
- *Miscellaneous revenues*—revenues that do not fit in other specific categories. They include field trip fees, fines, restitution payments, transcript fees, graduation fees, yearbook fees, etc. Revenues of this type are recorded in many of the district’s funds depending on intended use.
- *Donations*—monetary gifts the district receives, including local grants, are also recorded in many of the district’s funds. Other than the grants, gifts are typically not restricted to a specific use; however, the district works to use these revenues for the purposes indicated by the groups donating the funds.
- *Facility rental fees*—revenues collected when district facilities are used by outside organizations for programs or events that are not part of the district’s curriculum or sponsored activities. These revenues are recorded in both the General Fund and the Student Athletic, Activities, and Clubs Fund.
- *Athletic, activities, and club participation fees*—fees collected by middle and high schools to help cover the expense of running the numerous sports and activity groups supported by the district. All fees of this type are recorded in the Student Athletic, Activities, and Clubs Fund.

#### Transfers from Other Funds

- *Transfers from other funds*—revenues derived from a transfer of funding from another district fund, typically the General Fund. There are four funds that benefit from transfers in 2022–2023: the Risk Management Fund; the Capital Projects Fund; the Nutrition Services; and the Student Athletic, Activities, and Clubs Fund.

#### System of Classifying Expenditures

Expenditures are classified by fund, location, function, purpose, and object. In this budget document, dual presentations for expenditures are by service unit and by object.

**Fund**—independent fiscal and accounting entities with a self-balancing set of accounts for recording both financial resources and expenditures that are currently operated by the district. They are established to manage specific activities or objectives of the district in compliance with special legislation, regulations, or other restrictions.

- *General Fund*—the principle operating fund of the district which will account for approximately 47.9 percent of budgeted 2022–2023 expenditures in the district.
- *Risk Management Fund (sub-fund of the General Fund)*—an optional, restricted fund the district uses solely for the management of risk-related activities and financial transactions as identified in C.R.S. section 24-10-115 and article 13 of title 29. It will account for approximately 1.8 percent of 2022–2023 budgeted expenditures.
- *Bond Redemption Fund*—a restricted fund which accounts for resources accumulated for the payment of principal, interest, and project-related expenses on voter-approved, long-term general obligation debt. This fund will account for 10.8 percent of 2022–2023 budgeted expenditures.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- *Building Fund*—a temporary, restricted fund used to track all the expenditures of resources approved by voters for acquiring capital sites, buildings, and equipment. In 2022–2023, this fund will contain 25.7 percent of budgeted expenditures.
- *Capital Projects Fund*—a committed fund used to account for the purposes and limitations specified by C.R.S. 22-45-103(1)(c), which our district uses to facilitate the acquisition of equipment, technology, and vehicles on an annual basis. This fund will account for 1.3 percent of budgeted expenditures during the 2022–2023 fiscal year.
- *Operations and Technology Fund*—a restricted fund which accounts for the Debt-Free Schools Mill Levy, and associated interest, used to pay for the district’s general facility operations and maintenance. This fund is the district’s secondary operating fund and will account for 5.2 percent of budgeted expenditures in fiscal year 2022–2023.
- *Designated Purpose Grants Fund*—the fund used to record financial transactions for grants received for designated programs funded by federal or state sources. It will account for 3.6 percent of budgeted expenditures in 2022–2023.
- *Student Athletic, Activities, and Clubs Fund*—the fund committed to financial transactions for school-sponsored pupil athletics and other related activities which are supported in whole or in part by revenue from pupils, gate receipts, and other fund-raising activities. It is also used to record financial information for any student organized clubs. This fund will contain 1.1 percent of 2022–2023 budgeted expenditures.
- *Nutrition Services Fund*—a fund that is restricted to transactions related to food service operations and required because the district receives USDA school breakfast and lunch funding. It will account for 1.4 percent of budgeted expenditures in 2022–2023.
- *Extended Day Care Program Fund*—a fund committed to tracking transactions for those locations which operate either before- and after-school day care programs or tuition-based preschool programs. It will account for the remaining 1.2 percent of budgeted expenditures for the fiscal year.

**Location**—refers to the facilities, operational units, or sites specifically designated as budgetary units for the purpose of differentiating associated expenditures. The district currently maintains 26 facilities, not including the two charter schools. Some of those facilities, like the Education Services Center, house multiple departments while the schools are considered single programs.

**Function**—the broad categorization of responsibilities, or the general service area, into which expenditures are classified. The district has five major categories.

- *Regular instruction*—traditional, non-specialized educational opportunities provided for students Grades PreK–12 and the on-site administrative costs associated with each educational facility. This particular function occurs only in the General Fund and comprises 61.4 percent of General Fund budgeted expenditures for 2022–2023.
- *Special instruction*—encompasses both special educational opportunities for individuals in Grades PreK–12 and vocational or technical educational opportunities for secondary students in Grades 9–12. This function is found primarily in the General Fund and will comprise 16.7

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

percent of budgeted General Fund expenditures. There are also some expenditures classified under this function in the Designated Purpose Grants Fund.

- *Governance*—refers to the activities of the elected body which was created according to state law and vested with responsibilities for educational activities for the district. All expenditures related to this function occur in the General Fund, and they account for 1.4 percent of budgeted expenditures in 2022–2023.
- *Support components*—the activities of the departments concerned with maintaining and facilitating the efficient and effective operation of all district facilities and programs. Many of the services provided within this category occur within the General Fund. Together they account for 16.9 percent of budgeted 2022–2023 fiscal year General Fund expenditures. Some service components also occur in other funds including the Capital Projects, Operations and Technology, Designated Purpose Grants, Nutrition Services, and Risk Management.
- *Transfers*—the funding of activities in other funds via accounting entries. Interfund transfers occur between the General Fund and the Risk Management; Capital Projects; and Student Athletic, Activities, and Clubs Funds in order to allocate monetary resources to those funds. These transfers account for the remaining 3.6 percent of 2022–2023 budgeted expenditures in the General Fund. There is an additional, smaller interfund transfer from the Extended Day Care Program Fund to the General Fund to help offset program overhead costs.

**Purpose**—the district’s more specific sub-categories of functions. The ability to narrow focus into specific areas gives the district more comprehensive data on what is working most efficiently and effectively for the benefit of all district students.

- *Regular instruction*—the largest area of expenditures by function splits into the following sub-categories:
  - ✓ Elementary schools and preschool—project 4,952 students in Grades PreK–5 in fiscal year 2022–2023 and utilize 37.0 percent of the regular instruction budget.
  - ✓ Charter schools—project 944 students in Grades K–8 in 2022–2023 and utilize 9.5 percent of the regular instruction budget.
  - ✓ Middle schools—project 2,608 students in Grades 6–8 in 2022–2023 and utilize 18.6 percent of the regular instruction budget.
  - ✓ High schools—project 4,842 students in Grades 9–12 in 2022–2023 and utilize 32.8 percent of the regular instruction budget.
  - ✓ Districtwide fees and gifts—reflect the estimated annual gifts to school, instructional fees, and miscellaneous revenues that LPS expects to collect in the schools over the course of the fiscal year for inclusion in the expense accounts. This sub-category constitutes the remaining 2.1 percent of the regular instruction budget and is found only in the General Fund.
- *Special Instruction*—concentrates district resources for students who either have disabilities which meet state and federal eligibility requirements or for students who elect to pursue training through one of the districts many career and technical education courses. There are two sub-categories for this function.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- ✓ Special education—will benefit an estimated 1,800 students in fiscal year 2022–2023 and utilize 92.0 percent of the special instruction budget.
- ✓ Career and technical education—will be pursued by an estimated 4,000 students during 2022–2023 and utilize 8.0 percent of the special instruction budget.
- *Governance*—considered both a function and purpose, this includes the Board of Education, Board treasurer services, executive administration services, election services, legal services, tax assessment and collection services, audit services, community relations services, staff relation and negotiation services, and other services including advisory committees.
- *Support Components*—refer to the six districtwide departments that provide the resources and personnel to keep the main infrastructure of the district operating safely and smoothly so the staff in those facilities can provide the students with the education they expect. These departments operate out of the General Fund primarily.
  - ✓ Learning Services—focuses on providing direct support to schools and programs for items such as curriculum development, assessments, discipline, and Gifted and Talented, to name a few. This department utilizes 42.0 percent of the General Fund support components budget.
  - ✓ Safety, Security, and Operations—provides districtwide support by making certain all facilities are safe spaces for both students and staff. This department uses 4.5 percent of the General Fund support components budget.
  - ✓ Human Resource Services—provides districtwide support by handling all the concerns of staffing from recruitment and hiring to benefits negotiations. The department accounts for 9.7 percent of the General Fund support components budget.
  - ✓ Transportation Services—primarily handles transporting students to and from facilities, on field trips, and to and from sporting events and activities, but they also maintain the district’s two vehicle fleets. The department accounts for 24.1 percent of the General Fund support components budget.
  - ✓ Information and Technology Services—provides districtwide support by maintaining the technology infrastructure and devices used by staff and students. The department accounts for 12.5 percent of the General Fund support components budget.
  - ✓ Financial Services—provides districtwide support by providing accounting, payroll, warehousing, purchasing services, and risk management. This department accounts for the remaining 7.2 percent of General Fund support components budget.

**Object**—refers to the specific types of expenditures found in each fund, location, function, and purpose. There are six primary object categories, two that the district lists as sub-categories, and one that is technically not an expense but is recorded as such for accounting purposes.

- *Salaries and wages*—amounts paid for personal services to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This portion of compensation is equal to 34.3 percent of the total district budget, not including component units. Expenditures of this type can be found in all funds except the Bond Redemption, Building, and Capital Projects Funds. In the General Fund, salaries and wages account for 61.1 percent of budgeted expenditures.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- *Employee benefits*—amounts paid by the school district on behalf of employees in addition to gross salary amounts. These include the district portions of PERA, Medicare, health insurance, and life insurance benefits and account for 12.1 percent of the district’s total budget. This classification of expenditures can also be found in all funds except the Bond Redemption, Building, and Capital Projects Funds. In the General Fund, benefits account for 21.1 percent of budgeted expenditures.
- *Purchased services*—services that can be performed only by persons or firms with specialized skills and knowledge; services purchased to operate, repair, maintain, and rent property owned or used by the school district; and amounts paid for services rendered by organizations or personnel not on the district’s payroll. Expenditures of these types occur in all funds except the Bond Redemption, Building, and Capital Projects Funds. They account for 4.3 percent of the district’s total budget.
  - ✓ Contracts with charter schools—while this is a purchased service, it is as a separate line item in the district’s budget because of the nature of the expenditure. It accounts for 3.1 percent of the total budget for the year and only occurs within the General Fund.
  - ✓ Debt service—is another purchased service which is given a separate line item due to its importance. It reflects payments of both principal and interest costs for debt issuance and is used only in the Bond Redemption Fund. It accounts for approximately 10.9 percent of the total budgeted expenditures.
- *Supplies and materials*—amounts paid for items that are consumed, worn out or deteriorated through use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. These items also do not contribute to the district’s capital assets. They account for 4.3 percent of the total district budget for the year and are found in all funds except the Bond Redemption, Building, and Capital Projects Funds.
- *Capital outlay*—expenditures for acquiring capital assets including land or existing buildings, improvements of grounds, initial equipment, additional equipment, and replacement of equipment. While these types of expenditures occur in all funds except the Bond Redemption Fund, the majority of them occur in the Building Fund, the Capital Projects Fund, and the Operations and Technology Fund. These account for 28.2 percent of the total district budget.
- *Other expenditures*—amounts paid for goods and services not otherwise classified above are also found in all funds except the Bond Redemption, Building, and Capital Projects Funds. They account for 0.2 percent of the total budget.
- *Transfers out*—Transactions which withdraw money from one fund and place it in another without recourse. These account for the remaining 2.6 percent of the total budget and are recorded as expenditures only within the General Fund, Operations and Technology Fund, and Extended Day Care Program Fund.

#### **Basis of Accounting/Measurement Focus**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental funds are used to account for the government's general government activities. Governmental fund types use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred, if measurable, with the exception of unmatured general obligation and capital lease principal, which are accounted for as expenditures when due.

**Budget**

The annual budget is the financial plan for the operation of the school system. It provides the framework for both expenditures and revenues for the year and future years and translates the educational programs and objectives into financial terms.

Budgets are required by state law for all funds. During May, the superintendent of schools submits to the Board of Education a proposed budget for all funds for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. Notice is provided to taxpayers of the availability for inspection of the proposed budget. Prior to June 30, the budget is adopted by formal resolution.

Expenditures may not legally exceed appropriations at the fund level. Authorization to transfer budgeted amounts between departments within any fund rests with the superintendent, the assistant superintendents, or designees. The reallocation of budget line items within any school or department within any fund rests with the school principal or department supervisor.

Revisions that alter the total appropriation of any fund must be approved by the Board of Education. Appropriations are based on total funds expected to be available in each budget year, including beginning fund balances and reserves as established by the Board of Education. Variances between budgets and actual numbers result from the non-expenditure of reserves, non-occurrence of anticipated events, scheduling of capital projects, and normal operating variances. All appropriations lapse at fiscal year-end.

As a trustee of community, state, and federal funds allocated for use in local education, the Board has the responsibility to protect the funds and use them wisely.

**Cash and Investments**

In order to facilitate the recording of cash transactions and maximize earnings on investments, the district has combined the cash resources of certain of its funds and maintains accountability for each fund's equity in the pooled cash and investments. Cash of the Bond Redemption Fund is held by a third party custodian bank.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**(continued)**

All investments are stated at fair market value as of the balance sheet date. Earnings on investments are allocated to individual funds based on their proportional equity in cash and investments purchased.

**Year-End Fund Balance**

Maintaining a fiscal year-end fund balance is a beneficial and sound financial management practice. As such, the Board assigns to the superintendent or designee the responsibility of accumulating and maintaining a general fund balance amounting to five percent of the district's current fiscal year adopted budget as an operating reserve. This minimum reserve is in excess of the emergency reserve required by Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayer's Bill of Rights (TABOR), and other restricted, nonspendable, committed, or assigned General Fund fund balances.

In the event the district must use any or all of the five percent year-end unassigned fund balance to cover an unexpected loss of revenue or an extraordinary expenditure, those funds will be reallocated to fulfill the five percent required year-end unassigned fund balance before any other budget allocations in the subsequent fiscal year, unless otherwise approved by the Board.

Fund balances in all other district funds are categorized as non-spendable, restricted, committed, assigned, or unassigned per Board policy and as required by law.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET DEVELOPMENT PROCESS

#### Basis of Budgeting and Accounting

Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The annual budget is the financial plan for the operation of the school district which is consistent with the budget priorities of the Board. It provides the framework for both expenditures and revenues for the year and future years and translates the educational programs and objectives into financial terms.

Developing the district budget involves multiple phases that include identification of both long-term and short-term district goals, updating the budget calendar, formulating projections, distributing budget information to the various departments and schools, collating the returned allocation requests, and condensing the entirety into a form that not only meets all legal requirements of the state but also presents the data in a practical and serviceable manner for all district shareholders.

The district's capital budgets are prepared in conjunction with the general operating budget. They are planned using recommendations from stakeholder committees commissioned by the Board of Education and by using an intensive process involving collaborative meetings with the chief operating officer, director, managers of the Operations, Maintenance, and Construction department, and the principals of each school. All needs are added to a capital reserve projects database, which includes extensive details on each facility issue. This list is then evaluated and vetted using a priority matrix in order to make the project selection process as objective as possible. The matrix is intended to estimate the relative priority among identified facility issues by assessing the significance of each issue in terms of the following.

- Need—safety versus aesthetics
- Urgency—failure expectancy
- Effect—building shutting down versus inconvenience
- Scope—affects an entire school versus a single individual

In some instances, other considerations may warrant re-ranking or even the overriding of minor differences in the calculated priority ratings; however, the overall highest priority facility issues are the first to be added to the budgeted projects for the next fiscal year as long as funding is available. Any remaining facility issues are retained in the database for possible inclusion in the planned projects for subsequent budget years.

The impacts of capital projects are considered when developing the operating budget, since funding is limited. Major capital improvements, paid for with bond funds, are budgeted in the district's Building Fund, which is a temporary fund active only when voter-approved bond projects are under way. Capital improvements intended to maintain existing facilities and ensure smooth day-to-day operation of the district's buildings are generally handled in the Operations and Technology Fund. Facility operating costs including basic maintenance, custodial expenditures, and utilities are also recorded in this fund. The Capital Projects Fund accounts for the ongoing needs for vehicle replacements, leases, and other projects not covered in the other two funds.

Budgets are developed for the district's other funds based on historical data and projections. While important, these are considered secondary funds since they are focused on specific types of activities

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET DEVELOPMENT PROCESS (continued)

funded by distinct revenue sources. The primary operations of the district are addressed in the General Fund and the Operations and Technology Fund.

Overall, the district's budget is developed to assure the future financial viability of LPS and achievement of the district's objectives and is subject to annual approval by the Board. The budget takes into account future revenue, including tax and non-tax revenue, and future increases in operating expenses, including salary and benefits costs. The process of public school budgeting is regulated and controlled by statutes and by requirements of the State Board of Education that prescribe the form of district budgets in order to ensure uniformity throughout the state.

The Board requires that the budget document accomplishes several objectives.

- It must be presented in a summary format that is understandable by any layperson.
- It must describe the expenditure and show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year.
- It must summarize revenues by revenue source and expenditures by function, fund, and object.
- It must include a uniform summary sheet for each fund administered by the district that details the following.
  - ✓ The beginning fund balance and anticipated ending fund balance for the budget year;
  - ✓ The anticipated fund revenues for the budget year;
  - ✓ The anticipated transfers and allocations that will occur to and from the fund during the budget year;
  - ✓ The anticipated expenditures that will be made from the fund during the budget year;
  - ✓ The amount of reserves in the fund.

The budget also discloses planned compliance with spending limitations outlined in Article X, Section 20, of the Colorado Constitution, including holding TABOR reserve funds in an unrestricted general fund or in cash funds.

The Board assigns the superintendent overall responsibility for annual budget preparation, presentation, and administration. As part of that responsibility, the superintendent facilitates preparation of a budget calendar that ensures all legal deadlines for budget presentation, hearings, and adoption are met by the district, along with the deadline for certification of amounts to be raised by school tax levies. The budget calendar also takes into consideration the possible need to submit a request to raise additional local revenue to a vote by the district's electorate.

The Board also believes maintaining resources in the capital reserve and risk management funds is a beneficial and sound business practice and protects the public's investment in school district facilities and insurance programs. Since safe and secure facilities are an integral part of instruction, they represent a major investment, and facilities planning is an essential component of instructional planning. It is the Board's goal to plan facilities that will:

- Efficiently house students and staff in permanent facilities that are conducive to optimal teaching and learning.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET DEVELOPMENT PROCESS (continued)

- Be appropriately located to provide optimal use during the life of the facility.
- Provide equity in instructional opportunities for all students.
- Reflect the value placed on instruction by the school district community.

Since facility planning is an ongoing process, many resources are used to carry out both short-term and long-range facility planning responsibilities. The planning process includes:

- Coordinating a process to identify, evaluate, validate, and document capital improvement needs, including the capital needs of district charter schools.
- Maintaining and updating a comprehensive list of capital improvement needs.
- Maintaining complete and current educational and technical specifications.
- Providing facility needs data and background information for development of short- and long-range capital improvement programs.
- Maintaining permanent facility project record documents and providing facility record information.
- Conducting a thorough technical evaluation of proposed school sites.
- Providing consultation, research, and information on facility matters.
- Keeping abreast of educational program changes/trends and their facility impact.

This budget document was designed to provide the general public with extensive and readable information about the school system. It is also intended as a working reference document for administrators and other school personnel.

The Table of Contents lists every topic covered in this document and its page number. As an additional aid, the document is divided into the following four sections.

- **Executive Summary**—Presents the letter to the Board and the Executive Summary, a condensed version of the information contained in other sections of the document.
- **Organizational Section**—Includes an explanation of the school district and its significant governmental accounting and budget policies, an organizational chart, the mission statement, major goals and objectives, and the budget development and administration process.
- **Financial Section**—Presents the budgets for all funds, including summaries, down to the school site and departmental levels in the General Fund.
- **Informational Section**—Includes numerous types of performance and operational information, including performance measures, enrollment trends, staffing and employee trends, revenues and expenditures trends, the uniform budget summary as required by C.R.S. 22-44-105 of the School Finance Act, and a glossary of terms.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

#### Budget Administration Overview

The annual operating budget represents the district's plan to ensure that scarce financial resources are spent as efficiently and effectively as possible to meet the district's goals. It has been developed to focus the district's resources into programs and services that add value to the educational excellence the district provides its students. The district uses the Financial Policies and Procedures Handbook, adopted by the State Board of Education, in the development of the budget, the keeping of its financial records, and the periodic presentation of the financial information to the Board.

The purposes of this budget document are to serve as a:

- Policy document
- Financial plan
- Operations guide
- Communications tool

Budget administration and management is the process of regulating expenditures throughout the fiscal year to ensure that they do not exceed authorized amounts and are used in a manner consistent with both district policies and Colorado State laws. The district's budget process is ongoing and includes long-range forecasting and planning.

Management of the budget is accomplished in a variety of ways: monitoring program and curriculum implementation; controlling expenditures through the use of selective buying; tracking revenue receipts; making corrections to expenditure allocations to reflect changes in costs, service levels, or plans; and reports to the Board and public on fiscal operations.

During the preparation of the budget, the district utilizes many tools in order to allocate resources. Once the budget is adopted by the Board in June, the document becomes a major fiscal management tool for administering and controlling expenditures. Other budget administration and management issues important to the budget process are discussed below.

#### Organization for Budget Management

Based on input from the Board, the Financial Advisory Committee, negotiated salary agreements, and other relevant information, Financial Services develops budget guidelines for approval by the superintendent's staff. The budget guidelines and all information necessary to develop a budget are sent to each budget manager to assist them in determining the allocation of funds which best meets the needs of their students or department.

School-centered decision making at the elementary, middle, and high schools further refines the budgeting process as sites strive to meet their improvement goals with the available funding. Budget sums allocated to the schools are further described on the Resource Allocation for Learning Sites on page 53.

Schools and departments determine the dollar amounts for their budget line items within overall limits and allocations. The staff of Financial Services uploads the proposed budgets into the district's computerized financial software system. The actual budget for the district resides with the accounts in

# **LITTLETON PUBLIC SCHOOLS**

## **Littleton, Colorado**

### **BUDGET ADMINISTRATION AND MANAGEMENT PROCESS** **(continued)**

the financial software system and is accessible to budget managers and administration through normal report writing and account balance lookup operations.

The capital projects budget development process consists of developing a prioritized list of projects from which projects are selected for inclusion in the budget. Projects selected for funding are restricted to high-priority needs required to ensure the safety, security, asset preservation, and basic operation of schools and facilities within the district.

A budget structure chart shown on page 54 illustrates the organization of service units within the General Fund's budget.

#### **Expenditure Control and Approvals**

For management control purposes, the operating budget of the district's General Fund is divided into departments. Budget managers are accountable for the management of the financial resources allocated to departments through the annual budget processes. In addition, budgets allocated to other funds within the district are also assigned a budget manager.

Each budget manager is authorized to approve expenditures within their area of responsibility, up to a certain dollar amount, provided the funds are expended in accordance with district purchasing guidelines and legal requirements. The district's purchasing department monitors acquisitions of larger ticket and bulk items. All items purchased are judged in terms of quality, suitability, services, schedule for delivery, as well as cost. Where appropriate, standardization of supplies and equipment is used. If required by district policy, the Board's approval is received before purchases are finalized.

#### **Encumbrance Control**

Encumbrance control is another form of budget management the district exercises. Encumbrances are financial obligations for which a portion of an appropriation is reserved. They are used to ensure obligations such as purchase orders and contracts are recognized as soon as the financial commitments are made. This helps the district prevent the inadvertent over-expenditure of budget appropriations. For budgetary purposes, appropriations lapse at fiscal year-end.

#### **Transfers Between Budget Accounts**

A budget is a plan for the coordination of resources and expenditures. However, actual expenditures do not always adhere to the plan. In order to provide the budget needed to meet obligations, it is sometimes necessary to transfer budget funds between accounts to either increase or decrease the appropriated amounts. Department managers have the authority to transfer funds between discretionary accounts that fall under their responsibility. Transfers between two different departments must be approved by department designees. Additionally, there are no budget transfers between funds unless approved by the Board. The Financial Services Department monitors this process to ensure sufficient budget dollars are available and district guidelines are being followed.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET ADMINISTRATION AND MANAGEMENT PROCESS (continued)

#### Management Information and Reporting for Control

The district utilizes a web-based accounting software system to monitor and control the budget. This system allows Financial Services to provide various types of detailed reports to assist the Board, superintendent's staff, and department managers in managing their budget allocations effectively and responsibly. These reports have also been designed to meet state and federal reporting requirements.

While revenue and expenditure reports are primarily for internal use and management control, the district also prepares an Annual Comprehensive Financial Report to report the results of operations. This audited report includes items such as a combined balance sheet for all fund types and a combined statement of revenue, expenditures, and changes in fund balances for all governmental funds. Financial reports are provided to the Board and the public on a quarterly basis.

With the passage of House Bill (HB) 10-1036, the Colorado General Assembly enacted the "Public School Financial Transparency Act", Colorado Revised Statutes (C.R.S. 22-44-300, et. seq.), which directs local education providers to post financial information on-line, in a downloadable format, for free public access. As a result of the passage of HB 14-1292, the Financial Policies and Procedures Advisory Committee of the Colorado Department of Education created a template for use by local education providers for use in the on-line posting of the information specified.

Under Colorado statute (C.R.S. 22-44-304), the district is responsible for posting the following documents.

- District Adopted Budget - Including Uniform Budget Summary
- District Financial Audit
- Salary Schedules or Policies
- Financial Data File for fiscal year 20–21
- List of Waivers Received by the School District
- Standardized Description and Rational for Each Automatic Waiver
- Federal Form 990, 990-EZ, or 990-PF and any associated schedules
- Plan for Distributing Additional Mill Levy Revenue or Statement of Intent to Distribute
- Other District-Specific Financial Information

All documents must be posted or updated within 60 days after completion or receipt of the applicable report, statement or document. Additionally, the prior two budget years' financial information must also be maintained on-line, in a downloadable format, for free public access, until the end of the current budget year.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STATE REQUIREMENTS AND ADMINISTRATIVE POLICIES

Colorado Revised Statutes (C.R.S. 22-44-101 through C.R.S. 22-44-119) provide the district with guidelines for budget development. These guidelines evolve continually. Currently, Colorado requires the Board to adopt a budget and an appropriation resolution for each fiscal year prior to the beginning of that fiscal year. State law provides that the fiscal year for school districts begins on July 1 of each year and ends on June 30 of the following year. The adopted budget and the appropriation resolution must then be placed on file in the office of the district's superintendent throughout the fiscal year and be open for inspection during reasonable business hours.

In conjunction with creating an adopted budget, a Board of Education must also:

- Prepare a proposed budget for the ensuing fiscal year. The proposed budget shall be submitted to the Board at least thirty days prior to the beginning of the next fiscal year.
- Within ten days after submission of the proposed budget, a Board of Education shall cause to be published a notice stating the proposed budget is on file at the superintendent's office of the school district and is available for inspection during reasonable business hours.

To comply with state statutes, the district must develop the budget within certain laws.

- A Board of Education of a school district shall not expend any monies in excess of the amount appropriated by resolution for a particular fund.
- A budget shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances.
- The budget shall summarize revenues by revenue source and shall summarize expenditures by function, fund, and object.
- The budget shall ensure that the school district holds restricted General Fund or cash fund emergency reserves, including TABOR reserve funds, in the amount required under the provisions of Section 20 (5) of Article X of the State Constitution.

The budget must also be presented in the standard budget report format established by the State Board of Education. It shall:

- Be presented in a summary format which is understandable by any layperson reviewing such budget.
- Be presented in a summary format which will allow for comparisons of revenues and expenditures.
- Be presented in a format that itemizes expenditures of the district by fund, describing the expenditure, showing the amount budgeted for the current fiscal year, and showing the amount budgeted for the ensuing fiscal year.
- Support proposed expenditures and anticipated revenues as needed with explanatory schedules or statements.
- Include a uniform summary sheet in the Adopted Budget document for each fund administered by the district. The uniform summary sheet template is provided by the CDE for use by all districts.

#### Board of Education Policies

The Board for Littleton Public Schools developed fiscal management policies in order to make certain the district adhered to the highest standards in budgetary development. The Board recognizes that

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STATE REQUIREMENTS AND ADMINISTRATIVE POLICIES (continued)

money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the Board intends:

- To require advance planning through the best possible budget procedures.
- To explore all practical and legal sources of revenue.
- To study and guide the expenditure of funds so as to achieve the greatest educational returns.
- To require maximum efficiency in accounting and reporting procedures.
- To maintain a level of expenditures for student support needed to provide high-quality education.
- To provide adequate resources to support student achievement.

The Board also recognizes its responsibility to provide policy direction, guidance, and support to the superintendent and staff in the creation of an annual budget, as prescribed by Colorado Revised Statutes. The budget is an alignment of the needed human and fiscal resources driven by the district's values, mission, outcomes, and priorities. The primary objectives of the budget process are to:

- Facilitate input from staff, parents, students, and community patrons regarding the alignment of resource allocation to desired outcomes.
- Provide the historical data required for realistic budget preparation and related planning decisions.
- Provide a means of comparing planned (budgeted) expenditures against actual expenditures.
- Develop an annual budget which may serve as a financial plan and communications document aligned with Board policy.
- Review a five-year budget forecast, subject to annual appropriation, that addresses the future financial viability of the district.
- Provide for the fiscal stability of all funds of the district.
- Provide each administrator with budgetary responsibility the financial information necessary to prudently monitor expenditures throughout the year. This includes the approved budget for the year, expenditures and commitments to-date, and the balance of funds available. The individual responsible for the program must be sure that the financial management is consistent with Board policy.
- Comply with spending limitation outlined in Article X, Section 20 of the Colorado Constitution, including holding Taxpayer's Bill of Rights (TABOR) reserve funds in a General Fund restricted fund balance.
- Allow for the borrowing of unencumbered monies in any fund by another fund (except the Debt Service Fund), provided that any loan is repaid within three months after the beginning of the following budget year. A Board resolution is required to authorize any interfund borrowing.

The Board expects its administrative staff to operate within established departmental budgets. In the event that some unusual or extenuating circumstance occurs during the year and overspending occurs, that amount is charged against the budget for that location for the ensuing year. If a surplus exists in a school's accounts at year-end, the balance is carried over, subject to limitations, and added to the budget of that school for the next year.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### RESOURCE ALLOCATION FOR LEARNING SITES

Each of the district's schools is allocated resources on the basis of per-pupil funding. This funding is designated through two formulas which cover the costs of:

- Staffing, i.e., teachers, paraprofessionals, principals, office personnel, etc.
- Supplies, equipment, and staff development.

Staffing is allocated through a weighted staffing formula, which ensures staffing is distributed to schools equitably as determined primarily by enrollment projections. Staffing is budgeted at each site based on actual salaries and estimated benefit expenses for the year.

Schools may allocate their staff differently depending on the needs of their student population. This flexibility encourages the collaborative input of local school advisory committees. Base staffing ratios have been modified slightly for fiscal year 2022–2023 at elementary and middle school levels. In addition to base allocations, extra staffing is provided for mental health support, instructional coaches, and other support programs based on student population with the focus on special education, gifted and talented, English language learners, 504 learning plans, and free and reduced participation. The base staffing levels for fiscal year 2022–2023 are as follows.

Elementary School	1.0 point/25 students for Grades K–2, plus 1.0 point/27.87 students for Grades 3–5, plus 2.55 points for office, plus 4.50 to 8.50 points for support programs based on enrollment
Middle School	4.675 points/100 students with a base enrollment of 625 4.27623 points (admin./sec.)
High School	5.1022 points/100 students

For fiscal year 2022–2023, the base per-pupil allocation for instructional supplies and equipment has been increased by \$9 per student to cover printing costs. Those amounts are as follows.

Elementary School	\$115.67/pupil + \$5,348/school
Middle School	\$117.54/pupil + \$14,012/school
High School	\$116.49/pupil + \$63,445/school

In addition to the base allocations, extra funding is provided to various schools for items that include the following.

- The LINK program – helps incoming freshmen transition smoothly to high school.
- International Baccalaureate (IB) program supplement for Littleton High School.
- Centennial Academy for Fine Arts Education (CAFÉ) program.
- Where Everybody Belongs (WEB) link program.
- Title I schoolwide grant funding at East, Centennial, and Field elementary schools.
- Extended instructional school days at Field Elementary and Centennial Academy for Fine Arts Education.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND BUDGET STRUCTURE

<b>Elementary and Preschool Instruction</b>	Centennial Academy	East	Eugene Field	Dr. Justina Ford	Gudy Gaskill
	Mark Hopkins	Lois Lenski	Ralph Moody	Damon Runyon	Carl Sandburg
	Laura Ingalls Wilder	Village Preschools			
<b>Charter School Instruction</b>	Littleton Academy	Littleton Preparatory	<p>The two charter schools are reported as component units of LPS. Accordingly, they are reported separately from the district. However, for General Fund reporting, total funding received for charter schools' number of students, and the funded dollar sums transferred to the charter schools for their funding are recorded as revenue and expenditures, respectively.</p>		
<b>Middle School Instruction</b>	Euclid	Goddard	Isaac Newton	John Wesley Powell	
<b>High School Instruction</b>	Arapahoe	Heritage	Littleton	Options Secondary Program	Future Explorative Pathways for Innovative Careers
<b>Special Instruction</b>	Special Education	Career and Technical Education			
<b>Governance</b>	Board of Education	Superintendent			
<b>Service Components</b>	Learning Services	Safety, Security, and Operations	Human Resources	Financial Services	
	Information and Technology Services		Transportation Services		

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**2022–2023 BUDGET DEVELOPMENT CALENDAR**

Each year, the district develops a budget calendar to identify the major activities in the preparation and implementation of the budget. The identification of these major steps and activities provides the Board, staff, and general community with the opportunity to be involved in and/or follow the budget-making process and be more cognizant of their role in the process as it affects the accomplishment of the finished product.

<u>Step</u>	<u>Activity/Description</u>	<u>Date</u>
1.	Budget calendar established by Financial Services.	August 2021
2.	Facility projects planning team holds stakeholder meetings on on-going capital needs and new requests.	Fall 2021
3.	Long-range budget forecast discussions with the Board.	August 2021–April 2022
4.	Review of facility project requests and application of priority matrix to identify greatest needs.	November 2021–December 2021
5.	Final reviews and approval of proposed capital projects completed for inclusion in budget document.	January 2022–March 2022
6.	Distribute budget development materials to principals and budget managers.	February 18–February 25, 2022
7.	Budget materials due to Financial Services for preparation of proposed budget.	April 1, 2022
8.	Budget process update given to the Board.	April 28, 2022
9.	Review draft of proposed budget document, with illustrations and presentation materials, and modify as appropriate.	May 5, 2022
10.	Present the proposed budget to the Board and make available to public and media. Establish date for public comment on budget.	May 26, 2022
11.	Provide newspaper with public notice of proposed budget and final adoption by the Board.	May 26 and June 2, 2022
12.	Adoption of the budget by the Board.	June 9, 2022
13.	Receive preliminary assessed valuation figure from Arapahoe County Assessor.	August 25, 2022
14.	Official pupil enrollment count day.	October 3, 2022
15.	Receive final assessed valuation from county assessor.	December 10, 2022
16.	Final day to certify mill levies and property tax collection figures to county commissioners.	December 15, 2022

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# FINANCIAL SECTION



# FINANCIAL SECTION ALL FUNDS



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET FACTS, ASSUMPTIONS, AND SIGNIFICANT TRENDS

The main goal of this budget document is to provide a strategic, financial guideline for the district to control revenues and expenditures based on the information available at the time of preparation. It allows district stakeholders to develop goals for the fulfillment of the district's educational responsibilities while conscientiously utilizing the funding provided by taxpayers to not only achieve those goals, but also to maintain a safe environment for students, staff, and the community.

The 2022–2023 budget was developed knowing some facts and making certain assumptions based on both historical trends and current information. Unless otherwise indicated, these facts, assumptions, and trends affect the district's primary operating fund, the General Fund. They are as follows.

#### Facts

1. The fiscal year 2022–2023 budget is in alignment with:
  - The district's Board goals.
  - Individual school improvement plans.
2. Legislators determined the amount of funding for K–12 education for 2022–2023 via the Colorado Public School Finance Act. Additionally, Amendment 23 requires the statewide base per-pupil revenue (PPR) to be increased by current inflation, which is 3.5 percent. In order to offset required base funding increases, the state incorporates a budget stabilization factor into the School Finance Act funding calculations. The amount of the budget stabilization factor was set at 3.67 percent for fiscal year 2022–2023, a decrease from a negative 6.68 percent the prior year. Based on the state's calculations, the budget has been prepared using a School Finance Act funding amount of \$9,122 in PPR, an increase of \$514 per pupil when compared to the 2021–2022 PPR of \$8,608.
3. The district's School Finance Act Total Program revenue is based on an estimated average funded pupil count of 13,982.9, generating \$127,559,005 of program revenues.
4. An additional \$2,131 per pupil is provided by local taxes as the result of the override elections of 1988, 1997, 2004, and 2010, and the hold-harmless override.
5. Voters approved a Debt-Free Schools Mill Levy in November 2020 for the sole purpose of funding general facility maintenance needs, new technology, and existing technology upgrades without borrowing money via the district's secondary operating fund, the Operations and Technology Fund. The \$16.8 million generated by this mill levy in 2022–2023 allows the district to focus the School Finance Act funds it receives more on the educational needs of our students rather than facility and equipment maintenance efforts.
6. Effective June 30, 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 68, *Accounting and Financial Reporting for Pensions* (Statement No. 68), which revised and established new financial reporting requirements for school districts that provide employees with pension benefits, i.e., Colorado Public Employees' Retirement Association (PERA). Statement No. 68 requires cost-sharing districts participating in the PERA program to record their proportionate share of PERA's unfunded pension liability in financial reports. The district has no legal obligation to fund this shortfall, nor does it have any ability to affect PERA's funding, benefits, or annual required contribution decisions. Because the district has no legal obligation to fund the pension liability, this budget does not include an unfunded pension liability line item. As of June 30, 2021, the net PERA liability for the district was \$287,816,917.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**BUDGET FACTS, ASSUMPTIONS, AND SIGNIFICANT TRENDS**  
**(continued)**

7. Effective June 30, 2018, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, established new financial reporting requirements for school districts that provide postemployment benefits other than pensions (OPEB) to record their proportionate share of the net OPEB liability. Currently, the district is a cost-sharing participant in the Health Care Trust Fund (HCTF) which is administered by PERA. While the district has no legal obligation to fund the shortfall, the district's portion of the net OPEB liability, as of June 30, 2021, was \$10,510,928.
8. Effective for all reporting periods that begin subsequent to December 15, 2020, GASB Statement No. 87, *Leases*, provides for three accounting treatments for lease agreements: short-term (12 months or less), contracts that transfer ownership, and contracts that do not transfer ownership. This statement is designed to improve the recognition of leased assets and related liabilities. The district implemented GASB Statement No. 87 in its financial reports effective July 1, 2021.
9. PERA's annual required employer contribution will be 21.4 percent for the fiscal year.
10. This budget's revenue projections were prepared using information provided by the Colorado Department of Education (CDE), the Arapahoe County Assessor, the federal government, and other sources using methods recommended in the CDE's Financial Policies and Procedures Handbook. The expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions.
11. The 2022–2023 budget was prepared in compliance with Article X, Section 20 of the Colorado Constitution, which outlines the tax limitations and reserve requirements, including TABOR reserves. However, the district is not subject to revenue and spending limitations under that same law because district voters approved a ballot issue exempting the district from such limits in the November 1998 general election. The district remains subject to reserve requirements.
12. Board policy DB—Annual Budget requires the district to maintain an unassigned fund balance equivalent to 5.0 percent of the district's current fiscal year General Fund budgeted revenues, excluding charter school revenues.
13. The Board and the Littleton Education Association are currently in salary negotiations. The goal of negotiations is to match new recurring revenue with ongoing salary costs.
14. In 2022–2023, the Board approved \$3.7 million in new recurring expenditures. Approximately \$2.4 million of the increase improves the weighted staffing model. The other \$1.3 million will provide additional mental health support at the elementary level, increase concurrent enrollment programs, increase support for the behavior assessment team, increase support for the English language development program, and provide student curriculum consumable materials.
15. In 2022–2023, the Board also approved \$2.0 million in one-time expenditures. Approximately \$1.4 million will be used for early retirement incentives for certified staff. The remaining \$640,000 is being used to increase pooled staffing points from 4.6 to 11.0 FTE.
16. The district negotiated a 4.4 percent rate increase in both the employer and employee shares of the 2022–2023 health and dental insurance programs.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET FACTS, ASSUMPTIONS, AND SIGNIFICANT TRENDS (continued)

17. In 2022–2023, the Extended Day Care Program Fund will transfer \$309,256 to offset General Fund indirect costs, and the Nutrition Services Fund will pay direct costs for overhead and warehousing services totaling \$146,600.
18. The General Fund will transfer \$750,000 to the Capital Projects Fund, \$3,000,000 to the Risk Management Fund, and \$150,000 to the Nutrition Services Fund. These transfers cover the cost of new buses, technology equipment, and insurance premiums.
19. The General Fund will transfer \$2,112,194 to the Student Athletic, Activities, and Clubs Fund in support of district-sponsored extracurricular athletics and activities.
20. In 2022–2023, the General Fund will transfer \$8,656,593 in Total Program per-pupil revenues to the charter schools. Additionally, based on the mill levy override sharing plan, the charter schools will also receive \$1,032,736 of mill levy override funding, for a total General Fund transfer of \$9,689,329. The Operations and Technology Fund will transfer \$1,136,042 of the Debt-Free Schools Mill Levy revenues to the charter schools on a per-pupil basis.
21. The Risk Management Fund will transfer \$2,800,000 in insurance claim reimbursements to the Capital Projects Fund for roof replacements due to hail.

#### Assumptions

1. Actual funding to the district is primarily provided by the Colorado Public School Finance Act and is calculated from the pupil counts. For fiscal year 2022–2023, the count will occur October 3, 2022. The average funded pupil count is projected at 13,982.9 for 2022–2023. The decrease of 284.4 funded pupils from the prior year is primarily due to the lingering of lower student enrollment due to the COVID-19 pandemic.
2. An amount equal to 0.29 percent of property taxes will be uncollectible and unrecoverable.
3. The assessment rate for residential property is 7.15 percent of assessed value for 2022–2023.
4. The district anticipates a mill levy of 67.352 mills in 2023 based on an estimated assessed valuation of \$2,120,628,180. The 2022 mill levy was 64.936 mills. Of the total mill levy revenues, 18.6 percent come from voter-approved mill levy overrides, 11.9 percent comes from the voter-approved Debt-Free Schools Mill Levy, and another 42.6 percent is set by the state legislature. The remaining 26.9 percent provides sufficient property tax revenues to cover the annual debt service on the district’s outstanding general obligation bond issuances.
5. Budgeted specific ownership taxes from motor vehicle registrations are anticipated to decrease slightly for 2022–2023.
6. Interest earnings have been calculated using a 0.75 percent interest rate on the average investments for the district for 2022–2023.

#### Significant Revenue and Expenditure Trends

1. School Finance Act program revenues have been cut significantly over the past ten years. This is due to the inclusion of the budget stabilization factor in the per-pupil revenue calculation by the state, which is intended to help the state balance its budget. The budget stabilization factor for

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET FACTS, ASSUMPTIONS, AND SIGNIFICANT TRENDS (continued)

fiscal year 2021–2022 was 6.68 percent. For 2022–2023, the state has funded student growth and inflation at 3.5 percent, and is using the budget stabilization factor of 3.67 percent to offset the funding increases required by statute and to balance the state’s budget. The budget stabilization factor results in a \$4.8 million loss of district program revenue for the fiscal year when compared to the state fully funding the program revenue.

2. The CARES Act, enacted on March 27, 2020, established the Education Stabilization Fund. Under that fund, the Elementary and Secondary School Emergency Relief (ESSER) Fund was formed which allows state educational agencies to award sub-grants to various local educational agencies, such as school districts. In 2022–2023, the district is anticipating spending of \$2.8 million from ESSER I, II, and III. Allowable uses for these funds are shown below.
  - Available for cleaning supplies and personal protective equipment (PPE).
  - Available for summer school, including transportation and nutrition expenditures.
  - Available for addressing student needs, improving indoor air quality, student meals, technology, and addressing mental health.

The district will account for revenue and expenditures of these grants in its Designated Purpose Grants Fund.

3. Other state revenues for transportation, special education, and other categorical sources grew 22.4 percent in fiscal 2022–2023 due to the passage of Senate Bill 22-127, which increased special education funding.
4. Statutory local property tax revenues are expected to increase by 4.3 percent in 2022–2023. This is a result of House Bill (HB) 20-1418, which reinterpreted previous reductions in mill levies as having been unauthorized by statute, requiring a district to review the School Finance Act levy and raise it to 27.000 mills via resolutions by the Board. Beginning in 2022, districts were required to start increasing their School Finance Act levy by 1.000 mill per year until it reached the cap of 27.000. For 2022, LPS increased this levy to 26.353 mills and in 2023 it will again increase the final 0.647 mills to the cap amount. The district’s voter-approved mill levy override revenues will remain flat when compared to 2022–2023.
5. Benefit expenditures increased 1.7 percent in fiscal year 2022–2023. Employer healthcare cost increases have been incorporated into future benefits costs.
6. Purchased services, supplies and materials, and capital outlay costs decreased overall due to the removal of one-time expenditures in these categories in the previous year.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET SUMMARY OF ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023 WITH EXPENDITURES BY OBJECT

	General Fund	Sub-Fund of the General Fund Risk Management Fund	Debt Service Fund Bond Redemption Fund	Capital Projects Funds		Special Revenue Funds Operations and Technology Fund
				Building Fund	Capital Projects Fund	
<b>Beginning fund balances</b>	\$37,975,311	\$4,704,822	\$31,920,728	\$137,056,860	\$2,342,313	\$6,659,024
<b>Revenues and other financing sources:</b>						
Property taxes	82,935,206	-	38,102,579	-	-	16,827,631
Specific ownership taxes	7,314,131	-	-	-	-	-
Interest income	140,000	1,500	137,250	806,805	1,300	25,241
Other local income	3,041,500	136,536	-	-	496,000	-
State/Federal revenue	75,631,988	-	-	-	-	-
Charter contracts	517,650	-	-	-	-	-
Transfers in	309,256	3,000,000	-	-	3,550,000	-
Total revenues	<u>169,889,731</u>	<u>3,138,036</u>	<u>38,239,829</u>	<u>806,805</u>	<u>4,047,300</u>	<u>16,852,872</u>
<b>Total available</b>	<u>\$207,865,042</u>	<u>\$7,842,858</u>	<u>\$70,160,557</u>	<u>\$137,863,665</u>	<u>\$6,389,613</u>	<u>\$23,511,896</u>
<b>Expenditures:</b>						
Salaries and wages	\$101,311,141	\$303,944	\$ -	\$ -	\$ -	\$5,908,748
Employee benefits	34,992,754	104,713	-	-	-	2,512,189
Purchased services	6,986,591	3,044,065	-	-	-	2,819,788
Contracts with charter schools	9,689,329	-	-	-	-	1,136,042
Supplies and materials	6,117,408	20,565	-	-	-	3,378,187
Debt service	-	-	37,535,600	-	-	-
Capital outlay	520,383	9,700	-	88,849,815	4,462,285	2,115,767
Other expenditures	126,853	500	-	-	-	-
Transfers out	6,012,194	2,800,000	-	-	-	-
Total expenditures/expenses	165,756,653 ★	6,283,487	37,535,600	88,849,815	4,462,285	17,870,721
<b>Fund balances</b>						
Non-spendable fund balance	335,498	-	-	-	-	-
Restricted fund balance	4,806,012	-	32,624,957	49,013,850	-	5,641,175
Committed fund balance	-	1,559,371	-	-	1,927,328	-
Assigned fund balance	17,586,030	-	-	-	-	-
Unassigned fund balance	19,380,849	-	-	-	-	-
<b>Ending fund balances</b>	<u>42,108,389</u>	<u>1,559,371</u>	<u>32,624,957</u>	<u>49,013,850</u>	<u>1,927,328</u>	<u>5,641,175</u>
<b>Total Appropriation</b>	<u>\$207,865,042</u>	<u>\$7,842,858</u>	<u>\$70,160,557</u>	<u>\$137,863,665</u>	<u>\$6,389,613</u>	<u>\$23,511,896</u>

★ Includes budgeted one-time spending of \$2.0 million approved by the Board.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET SUMMARY OF ALL FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2023 WITH EXPENDITURES BY OBJECT (continued)

	Special Revenue Funds				Totals	Component Units Charter Schools
	Designated Purpose Grants Fund	Student Athletic, Activities, and Clubs Fund	Nutrition Services Fund	Extended Day Care Program Fund		
<b>Beginning fund balances</b>	\$ -	\$984,243	\$2,531,164	\$2,803,240	\$226,977,705	\$4,307,770
<b>Revenues and other financing sources:</b>						
Property taxes	-	-	-	-	137,865,416	-
Specific ownership taxes	-	-	-	-	7,314,131	-
Interest income	-	10,000	5,000	20,765	1,147,861	6,000
Other local income	-	1,790,013	3,084,233	4,152,929	12,701,211	567,593
State/Federal revenue	12,282,502	-	1,604,054	-	89,518,544	284,713
Charter contracts	-	-	-	-	517,650	10,825,371
Transfers in	-	2,112,194	150,000	-	9,121,450	-
Total revenues	12,282,502	3,912,207	4,843,287	4,173,694	258,186,263	11,683,677
<b>Total available</b>	\$12,282,502	\$4,896,450	\$7,374,451	\$6,976,934	\$485,163,968	\$15,991,447
<b>Expenditures:</b>						
Salaries and wages	\$5,530,449	\$1,909,817	\$1,646,808	\$2,219,029	\$118,829,936	\$6,324,024
Employee benefits	2,068,952	455,125	910,313	939,718	41,983,764	2,293,663
Purchased services	1,222,638	154,374	306,142	262,627	14,796,225	1,724,693
Contracts with charter schools	-	-	-	-	10,825,371	613,562
Supplies and materials	1,949,739	1,338,791	1,858,640	234,486	14,897,816	621,264
Debt service	-	-	-	-	37,535,600	-
Capital outlay	1,300,507	4,500	119,384	38,086	97,420,427	50,000
Other expenditures	210,217	49,600	2,000	170,492	559,662	13,919
Transfers out	-	-	-	309,256	9,121,450	-
Total expenditures/expenses	12,282,502	3,912,207	4,843,287	4,173,694	345,970,251	11,641,125
<b>Fund balances</b>						
Non-spendable fund balance	-	-	-	-	335,498	-
Restricted fund balance	-	-	2,531,164	-	88,975,983	869,064
Committed fund balance	-	984,243	-	2,803,240	7,274,182	-
Assigned fund balance	-	-	-	-	17,586,030	744,636
Unassigned fund balance	-	-	-	-	19,380,849	2,736,622
<b>Ending fund balances</b>	-	984,243	2,531,164	2,803,240	139,193,717	4,350,322
<b>Total Appropriation</b>	\$12,282,502	\$4,896,450	\$7,374,451	\$6,976,934	\$485,163,968	\$15,991,447

★ Includes budgeted one-time spending of \$2.0 million approved by the Board.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**BUDGET APPROPRIATION RESOLUTION**  
**FISCAL YEAR 2022–2023**

BE IT RESOLVED by the Board of Education of Arapahoe County School District Number Six in Arapahoe County that the amount shown in the following schedule be appropriated to each fund as specified for the ensuing fiscal year beginning July 1, 2022, and ending June 30, 2023.

General Fund	\$207,865,042
Sub-Fund of the General Fund—Risk Management Fund	<u>7,842,858</u>
Total General Fund	215,707,900
Bond Redemption Fund	70,160,557
Building Fund	137,863,665
Capital Projects Fund	6,389,613
Operations and Technology Fund	23,511,896
Designated Purpose Grants Fund	12,282,502
Student Athletic, Activities, and Clubs Fund	4,896,450
Nutrition Services Fund	7,374,451
Extended Day Care Program Fund	<u>6,976,934</u>
<b>Total Appropriation for All Funds</b>	<b><u><u>\$485,163,968</u></u></b>

BE IT FURTHER RESOLVED that the Board of Education authorizes the use of a portion of the 2022–2023 beginning fund balance for the following funds.

- Risk Management Fund, in the amount of \$3,145,451 to balance the budget.
- Building Fund, in the amount of \$88,043,010, for work on planned capital projects funded by the issuance of the 2018 voter-approved general obligation bonds of \$298.9 million.
- Capital Projects Fund, in the amount of \$414,985 to balance the budget.
- Operations and Technology Fund, in the amount of \$1,017,849 to balance the budget.

BE IT FURTHER RESOLVED that the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit due to one-time expenditures and the anticipation of an expenditure rate savings based on historical trends.

BE IT FURTHER RESOLVED that the Board of Education approves all fees charged for cost of expendable materials; assessed fines for lost, damaged, or defaced book(s), materials, or equipment; and participation fees related to attending or participating in a school-sponsored activity or program not within the academic portion of the educational program.

BE IT FURTHER RESOLVED that the Board of Education authorizes the superintendent or his designee to borrow available unencumbered cash balances in the Capital Projects; Nutrition Services; Extended Day Care

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**BUDGET APPROPRIATION RESOLUTION**  
**FISCAL YEAR 2022–2023**  
**(continued)**

Program; Student Athletic, Activities, and Clubs; and Risk Management Funds, in accordance with C.R.S. 22-44-113, to be used to fund short-term cash needs of the district during fiscal year 2022–2023.

BE IT FURTHER RESOLVED that this resolution, in accordance with C.R.S. 22-44-113, excludes interfund borrowing from the Bond Redemption Fund.

BE IT FURTHER RESOLVED, in accordance with C.R.S. 22-32-108.5, that the Board of Education's plan for using and distributing mill levy revenue will be focused specifically on the student population of special education with any remaining funds to be distributed to the district and its charter schools on a per-pupil basis. The plan shall be reviewed and updated as necessary as required by the statute.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ALL FUNDS'—COMPARATIVE BUDGET SUMMARIES

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Beginning Fund Balances</b>						
General Fund	\$33,486,145	\$27,722,854	\$28,721,571	\$20,928,208	\$29,659,770	\$37,975,311
Risk Management Fund	1,712,310	1,160,542	1,451,968	2,217,866	2,603,123	4,704,822
Bond Redemption Fund	14,550,662	22,669,254	32,620,185	33,467,208	31,369,151	31,920,728
Building Fund	2,331,959	358,894,702	328,533,879	236,570,630	225,298,968	137,056,860
Capital Projects Fund	3,819,995	4,521,305	3,494,941	2,122,235	3,137,834	2,342,313
Operations and Technology Fund★	-	-	-	4,802,830	6,369,994	6,659,024
Designated Purpose Grants Fund	-	-	-	-	-	-
Student Athletic, Activities, and Clubs Fund	952,596	984,241 ‡	757,838	1,443,906	984,243	984,243
Nutrition Services Fund	1,097,562	1,201,409	1,152,897	775,976	1,471,483	2,531,164
Extended Day Care Program Fund	2,337,826	2,778,614	1,770,679	1,379,428	1,563,081	2,803,240
Totals	<u>\$60,289,055</u>	<u>\$419,932,921</u>	<u>\$398,503,958</u>	<u>\$303,708,287</u>	<u>\$302,457,647</u>	<u>\$226,977,705</u>
<b>Revenues and Other Financing Sources</b>						
General Fund	\$158,974,479	\$164,862,484	\$159,059,095	\$165,044,259	\$166,586,411	\$169,889,731
Risk Management Fund	2,541,498	2,893,146	3,115,177	2,622,510	5,856,660	3,138,036
Bond Redemption Fund	25,358,935	37,559,142	65,495,470	37,547,357	35,492,440	38,239,829
Building Fund	366,998,733 *	10,462,029	909,162	3,000,000	970,046	806,805
Capital Projects Fund	2,406,995	2,912,625	1,427,774	836,179	721,479	4,047,300
Operations and Technology Fund★	-	-	11,535,388	14,457,121	14,457,121	16,852,872
Designated Purpose Grants Fund	5,661,904	11,928,307	9,191,834	10,865,908	9,300,736	12,282,502
Student Athletic, Activities, and Clubs Fund	4,223,112	4,470,399	3,013,740	3,837,177	3,759,456	3,912,207
Nutrition Services Fund	4,092,398	3,653,283	3,594,528	4,124,385	5,664,850	4,843,287
Extended Day Care Program Fund	6,282,261	3,149,142	2,530,809	3,493,537	4,187,057	4,173,694
Totals	<u>\$576,540,315</u>	<u>\$241,890,557</u>	<u>\$259,872,977</u>	<u>\$245,828,433</u>	<u>\$246,996,256</u>	<u>\$258,186,263</u>
<b>Expenditures</b>						
General Fund	\$164,737,770	\$163,863,768	\$158,120,896	\$160,142,552	\$158,270,870	\$165,756,653
Risk Management Fund	3,093,266	2,601,720	1,964,022	3,215,640	3,754,961	6,283,487
Bond Redemption Fund	17,240,343	27,608,211	66,746,504	34,957,995	34,940,863	37,535,600
Building Fund	10,435,990	40,822,852	104,144,073	90,862,663	89,212,154	88,849,815
Capital Projects Fund	1,705,685	3,938,989	1,784,881	1,317,000	1,517,000	4,462,285
Operations and Technology Fund★	-	-	5,165,394	15,907,671	14,168,091	17,870,721
Designated Purpose Grants Fund	5,661,904	11,928,307	9,191,834	10,865,908	9,300,736	12,282,502
Student Athletic, Activities, and Clubs Fund	4,492,226	4,696,802	2,787,335	3,837,177	3,759,456	3,912,207
Nutrition Services Fund	3,988,551	3,701,795	3,275,942	4,124,385	4,605,169	4,843,287
Extended Day Care Program Fund	5,841,473	4,157,077	2,738,407	3,493,537	2,946,898	4,173,694
Totals	<u>\$217,197,208</u>	<u>\$263,319,521</u>	<u>\$355,919,288</u>	<u>\$328,724,528</u>	<u>\$322,476,198</u>	<u>\$345,970,251</u>
<b>Ending Fund Balances</b>						
General Fund	\$27,722,854	\$28,721,571	\$29,659,770	\$25,829,915	\$37,975,311	\$42,108,389
Risk Management Fund	1,160,542	1,451,968	2,603,123	1,624,736	4,704,822	1,559,371
Bond Redemption Fund	22,669,254	32,620,185	31,369,151	36,056,570	31,920,728	32,624,957
Building Fund	358,894,702	328,533,879	225,298,968	148,707,967	137,056,860	49,013,850
Capital Projects Fund	4,521,305	3,494,941	3,137,834	1,641,414	2,342,313	1,927,328
Operations and Technology Fund★	-	-	6,369,994	3,352,280	6,659,024	5,641,175
Designated Purpose Grants Fund	-	-	-	-	-	-
Student Athletic, Activities, and Clubs Fund	683,482	757,838	984,243	1,443,906	984,243	984,243
Nutrition Services Fund	1,201,409	1,152,897	1,471,483	775,976	2,531,164	2,531,164
Extended Day Care Program Fund	2,778,614	1,770,679	1,563,081	1,379,428	2,803,240	2,803,240
Totals*	<u>\$419,632,162</u>	<u>\$398,503,958</u>	<u>\$302,457,647</u>	<u>\$220,812,192</u>	<u>\$226,977,705</u>	<u>\$139,193,717</u>

\* Overall changes in ending fund balances are the result of the incorporation of the bond proceeds from the sale of the voter-approved \$298.9 million in general obligation bonds in fiscal year 2018–2019.

★ The Operations and Technology Fund was created as a result of the passage of the Debt-Free Schools Mill Levy by voters in November 2020.

‡ In 2019–2020 the agency fund previously operated by the district for Clubs activities was incorporated into the Athletic and Activities Fund per Governmental Accounting Standards Board (GASB) Statement No. 84. As a result the beginning fund balance was adjusted to include all monies remaining in the Clubs accounts at the end of fiscal 2018–2019.

# LITTLETON PUBLIC SCHOOLS

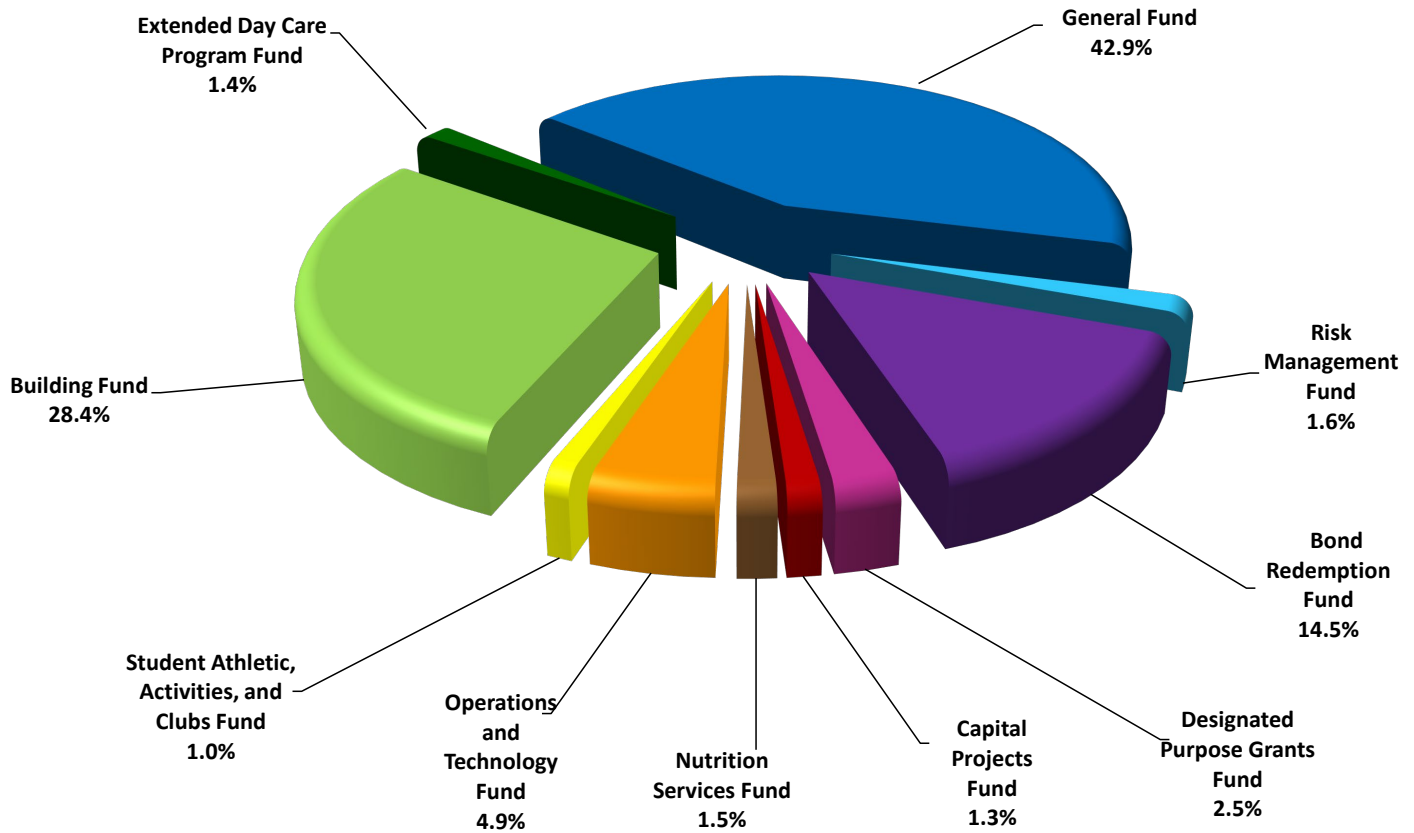
## Littleton, Colorado

### ALL FUNDS'—COMPARATIVE SUMMARY OF APPROPRIATIONS

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Total Appropriations</b>						
General Fund	\$192,460,624	\$192,585,338	\$187,780,666	\$185,972,467	\$196,246,181	\$207,865,042
Risk Management Fund	4,253,808	4,053,688	4,567,145	4,840,376	8,459,783	7,842,858
Bond Redemption Fund	39,909,597	60,228,396	98,115,655	71,014,565	66,861,591	70,160,557
Building Fund	369,330,692	369,356,731	329,443,041	239,570,630	226,269,014	137,863,665
Capital Projects Fund	6,226,990	7,433,930	4,922,715	2,958,414	3,859,313	6,389,613
Operations and Technology Fund★	-	-	11,535,388	19,259,951	20,827,115	23,511,896
Designated Purpose Grants Fund	5,661,904	11,928,307	9,191,834	10,865,908	9,300,736	12,282,502
Student Athletic, Activities, and Clubs Fund	5,175,708	5,454,640	3,771,578	5,281,083	4,743,699	4,896,450
Nutrition Services Fund	5,189,960	4,854,692	4,747,425	4,900,361	7,136,333	7,374,451
Extended Day Care Program Fund	8,620,087	5,927,756	4,301,488	4,872,965	5,750,138	6,976,934
<b>Totals</b>	<b>\$636,829,370</b>	<b>\$661,823,478</b>	<b>\$658,376,935</b>	<b>\$549,536,720</b>	<b>\$549,453,903</b>	<b>\$485,163,968</b>

★ The Operations and Technology Fund was created as a result of the passage of the Debt-Free Schools Mill Levy by voters in November 2020.

### 2022–2023 TOTAL BUDGET APPROPRIATIONS





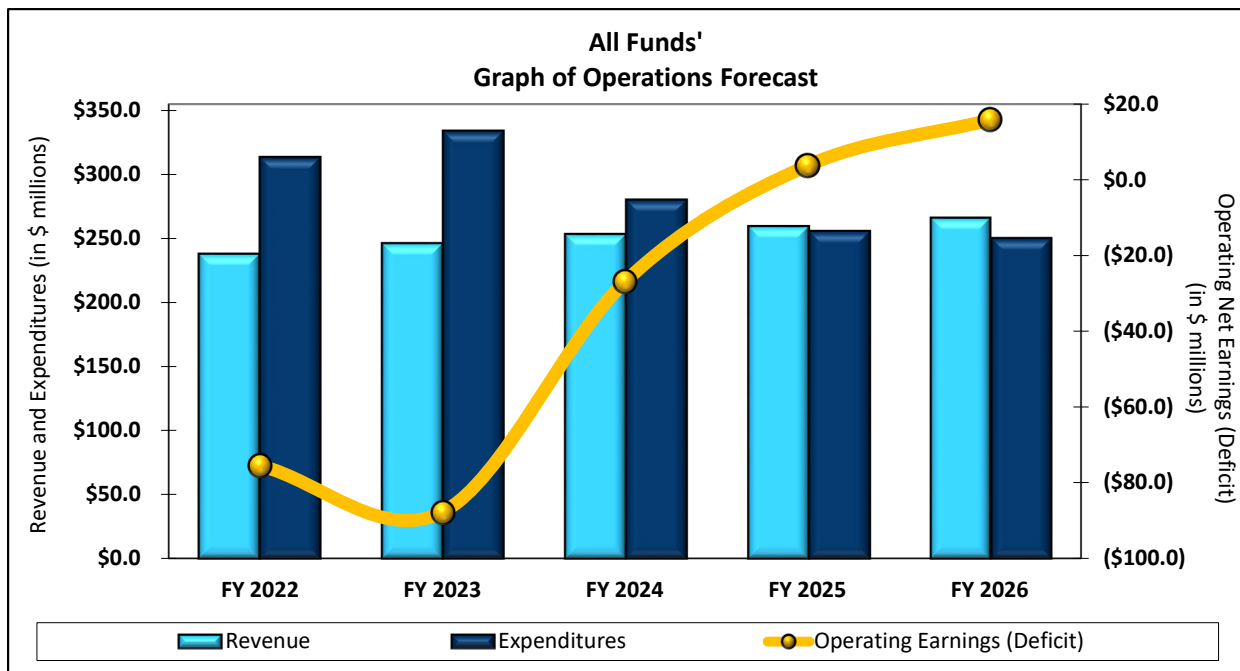
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ALL FUNDS'—FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$302,457,647	\$226,977,705	\$139,193,717	\$112,232,939	\$115,961,704
<b>Revenue:</b>					
Property taxes	133,178,082	137,865,416	143,454,496	147,367,565	154,117,089
Specific ownership taxes	7,425,514	7,314,131	7,314,131	7,314,131	7,314,131
Interest income	877,227	1,147,861	1,057,454	520,243	350,386
Other local income	14,053,809	13,218,861	13,333,040	13,566,483	13,805,968
State/Federal revenue	76,847,636	77,236,042	80,900,259	82,722,145	82,182,076
Transfers in	5,313,252	9,121,450	6,974,255	7,778,380	8,083,858
Total revenues	<u>237,695,520</u>	<u>245,903,761</u>	<u>253,033,635</u>	<u>259,268,946</u>	<u>265,853,509</u>
<b>Expenditures:</b>					
Salaries and wages	106,021,708	111,259,487	111,641,302	112,032,298	112,435,211
Employee benefits	36,906,491	39,914,812	41,329,195	42,871,177	44,555,608
Purchased services	15,117,234	13,573,587	13,956,850	14,436,539	14,951,459
Contract with charter schools	10,376,981	10,825,371	11,653,511	12,207,859	12,602,974
Supplies and materials	9,796,575	12,948,077	12,121,261	12,352,408	12,588,706
Debt service	34,940,863	37,535,600	37,522,850	37,506,550	39,158,350
Capital outlay	92,054,911	96,119,920	44,387,680	15,940,029	5,264,985
Other expenditures	285,571	349,445	244,481	245,467	246,462
One-time major expenditures	2,311,500	2,040,000	-	-	-
Transfers out	5,363,628	9,121,450	7,137,283	7,947,854	8,259,906
Total expenditures	<u>313,175,462</u>	<u>333,687,749</u>	<u>279,994,413</u>	<u>255,540,181</u>	<u>250,063,665</u>
<b>Ending Fund Balance</b>	<u>\$226,977,705</u>	<u>\$139,193,717</u>	<u>\$112,232,939</u>	<u>\$115,961,704</u>	<u>\$131,751,548</u>

NOTE: The Designated Purpose Grant Fund is not included in this combined forecast. The fund is considered temporary, since there is no guarantee the district will continue to receive grant funding or even have the same grants.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

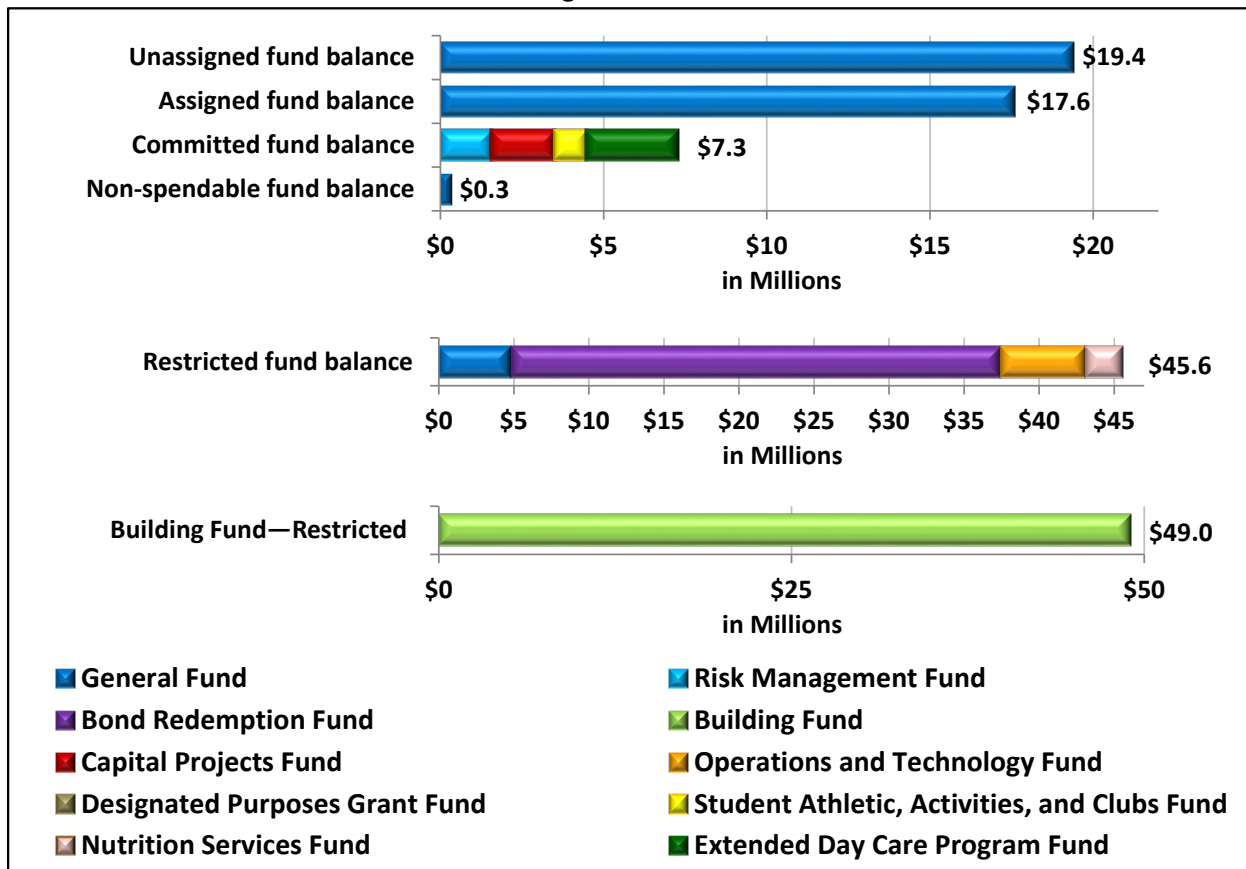
### BEGINNING AND ENDING FUND BALANCES FOR ALL FUNDS

The following table presents the revised beginning fund balances of all funds for fiscal year 2021–2022 as compared to beginning fund balances of all funds for fiscal year 2022–2023.

	2021–2022 Budgeted Beginning Fund Balance	2022–2023 Budgeted Beginning Fund Balance	Change in Beginning Fund Balance
General Fund	\$20,928,208	\$37,975,311	\$17,047,103
Risk Management Fund	2,217,866	4,704,822	2,486,956
Bond Redemption Fund	33,467,208	31,920,728	(1,546,480)
Building Fund	236,570,630	137,056,860	(99,513,770)
Capital Projects Fund	2,122,235	2,342,313	220,078
Operations and Technology Fund	4,802,830	6,659,024	1,856,194
Designated Purpose Grant Fund	-	-	-
Student Athletic, Activities, and Clubs Fund	1,443,906	984,243	(459,663)
Nutrition Services Fund	775,976	2,531,164	1,755,188
Extended Day Care Program Fund	1,379,428	2,803,240	1,423,812
<b>Total Beginning Fund Balances</b>	<b>\$303,708,287</b>	<b>\$226,977,705</b>	<b>(\$76,730,582)</b>

The graph below illustrates the general classification categories, as defined by GASB 54, of ending fund balances for all funds as of 2022–2023. More information about the General Fund fund balance is available on page 84.

**2022–2023 Ending Fund Balances for All Funds**



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# FINANCIAL SECTION GENERAL FUND



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND

### 2022–2023 BUDGET OPERATIONS AND FUND BALANCE SUMMARY WITH EXPENDITURES BY FUNCTION

	2018–2019	2019–2020	2020–2021
	Actual	Actual	Actual
<b>Beginning Fund Balance</b>	\$33,486,145	\$27,722,854	\$28,721,571
<b>Revenues:</b>			
Property taxes	73,467,975	78,585,341	79,687,389
Specific ownership taxes	6,957,456	7,946,959	8,974,120
Interest income	349,237	351,352	46,337
Other local income	5,274,188	3,867,472	3,361,945
State revenue	71,960,163	73,769,265	66,163,654
Federal revenue	727,180	342,095	825,650
Transfers in	238,280	0	-
Total revenues	<u>158,974,479</u>	<u>164,862,484</u>	<u>159,059,095</u>
Total available	<u>\$192,460,624</u>	<u>\$192,585,338</u>	<u>\$187,780,666</u>
<b>Expenditures:</b>			
Instruction:			
Regular instruction	\$99,659,204	\$98,139,466	\$96,682,744
Special instruction	24,449,313	25,166,652	25,185,236
Governance	1,938,061	2,039,776	2,094,546
Support components at Education Services Center:			
Learning Services	11,617,960	10,899,797	12,042,907
Safety, Security, and Operations $\Omega$	5,297,492	5,322,505	3,669,842
Human Resource Services	2,180,999	2,310,317	2,248,672
Transportation Services	6,241,816	6,460,733	6,017,999
Information and Technology Services	5,299,797	4,497,663	3,315,879
Financial Services	1,768,597	1,657,613	1,801,485
Transfers out	6,284,531	7,369,246	5,061,586
Total expenditures	<u>164,737,770</u>	<u>163,863,768</u>	<u>158,120,896</u>
<b>Ending Fund Balance</b>	<u>\$27,722,854</u>	<u>\$28,721,571</u>	<u>\$29,659,770</u>

#### Budget Appropriation

$\Omega$  The name of the department was changed from Operations, Maintenance, and Construction effective July 1, 2021, due to the creation of the Operations and Technology Fund.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND

#### 2022–2023 BUDGET

#### OPERATIONS AND FUND BALANCE SUMMARY

#### WITH EXPENDITURES BY FUNCTION (continued)

	2021–2022 Budget	2021–2022 Percent of Total	2022–2023 Budget	2022–2023 Percent of Total	Change in Percent of Total
<b>Beginning Fund Balance</b>	\$20,928,208	11.25%	\$37,975,311	18.27%	7.02%
<b>Revenues:</b>					
Property taxes	80,650,151	43.40%	82,935,206	39.90%	(3.50%)
Specific ownership taxes	7,425,514	3.99%	7,314,131	3.52%	(0.47%)
Interest income	110,000	0.06%	140,000	0.07%	(0.01%)
Other local income	3,941,060	2.09%	3,559,150	1.71%	(0.37%)
State revenue	72,375,417	38.92%	75,331,988	36.24%	(2.68%)
Federal revenue	300,000	0.16%	300,000	0.14%	(0.02%)
Transfers in	242,117	0.13%	309,256	0.15%	0.02%
<b>Total revenues</b>	<u>165,044,259</u>		<u>169,889,731</u>		
<b>Total Available</b>	<u>\$185,972,467</u>	<u>100.00%</u>	<u>\$207,865,042</u>	<u>100.00%</u>	
<b>Expenditures:</b>					
Instruction:					
Regular instruction	\$99,296,651	62.00%	\$101,759,799	61.39%	(0.61%)
Special instruction	25,630,640	16.00%	27,715,829	16.72%	0.72%
Governance	2,157,340	1.35%	2,308,809	1.39%	0.05%
Support Components at Education Services Center:					
Learning Services	11,320,563	7.07%	11,751,227	7.09%	0.02%
Safety and Security Operations $\Omega$	1,005,147	0.63%	1,258,243	0.76%	0.13%
Human Resource Services	2,888,889	1.80%	2,717,297	1.64%	(0.16%)
Transportation Services	6,629,220	4.14%	6,741,590	4.07%	(0.07%)
Information and Technology Services	4,061,372	2.54%	3,493,280	2.11%	(0.43%)
Financial Services	2,236,428	1.40%	1,998,385	1.20%	(0.20%)
Transfers out	4,916,302	3.07%	6,012,194	3.63%	0.56%
<b>Total expenditures</b>	<u>160,142,552</u> †	<u>100.00%</u>	<u>165,756,653</u> ★	<u>100.00%</u>	
<b>Ending Fund Balance</b>	<u>25,829,915</u>		<u>42,108,389</u>		
<b>Budget Appropriation</b>	<u>\$185,972,467</u>		<u>\$207,865,042</u>		

$\Omega$  The name of the department was changed from Operations, Maintenance, and Construction effective July 1, 2021, due to the creation of the Operations and Technology Fund.

★ Includes budgeted one-time spending of \$2.0 million approved by the Board.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND—REVENUE SOURCES AND TRENDS

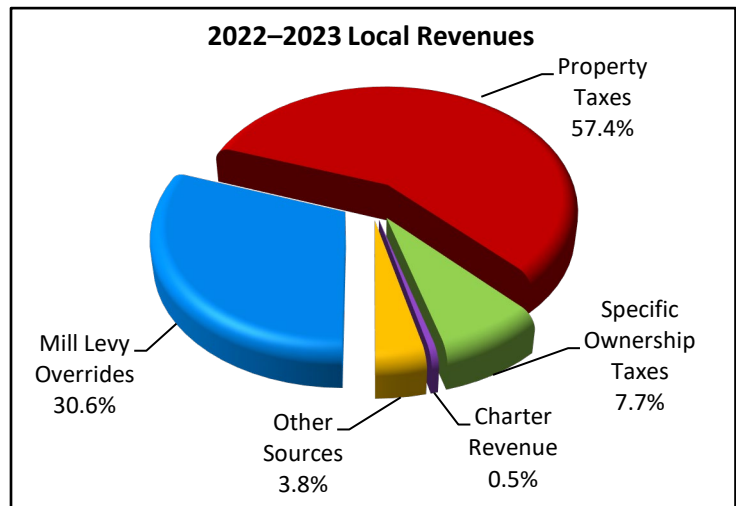
District revenues come from multiple sources, with the primary source being the School Finance Act. Total Program is the term used to describe the total amount of money each school district receives under the School Finance Act, and this revenue is classified as either the Local Share or the State Share. Total Program funding for school districts is provided first by the Local Share. Since the ability of districts to actually raise the taxes necessary to cover the Local Share varies extensively across the state, shortfalls in the Total Program are covered with state funds called the State Share. In fiscal year 2022–2023, LPS will receive an estimated \$127.6 million in Total Program funding.

All revenues received by the district are categorized as local, state, or federal funding. In the 2022–2023 fiscal year, the district expects to collect \$169.9 million with approximately 55.5 percent of the revenue coming from local sources, 44.3 percent from state sources, and the remaining 0.2 percent from federal sources.

#### Local Sources

Every Colorado homeowner and business owner, except government, charitable, and religious organizations, pays property taxes for schools and other public services. A part of those taxes are the Local Share of the School Finance Act, which is financed by a property tax that all Colorado districts are required to impose. Currently, 57.4 percent of local revenues come from property taxes, which together with approximately half of the specific ownership (vehicle registration) taxes equal the Local Share.

Furthermore, districts can supplement school funding by asking voters to approve additional taxes in the form of mill levy overrides. While this funding source does not affect the amount of state funding a district receives, it is limited by state law to an amount equal to not more than 25.0 percent of a district’s Total Program funding.



Other local sources of funding include tuition payments, student fees for expendable materials used in coursework and projects, fines for damaged materials or equipment, gifts to schools, charter revenues, and interest income.

#### State Sources

State equalization revenues account for 90.7 percent of the funds the district receives from the state. This State Share is ultimately based on an annual pupil enrollment count, which will be conducted October 3 for fiscal year 2022–2023. Each district is given an eleven-day window in which to establish the enrollment of its students to make certain anyone absent on the count day is included. Pupils are either counted as full-time or part-time depending on the number of scheduled hours of coursework. Part-time students are counted as a 0.5 full-time equivalent (FTE), so the number of actual pupils counted is typically higher than the number funded.

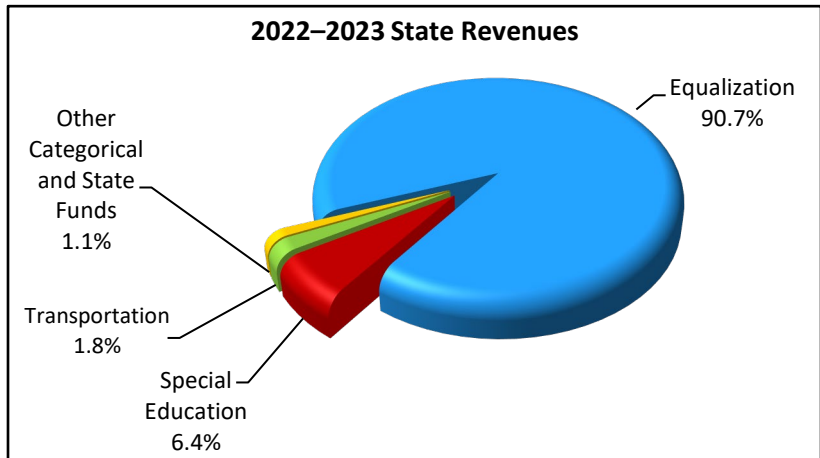
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND—REVENUE SOURCES AND TRENDS (continued)

State equalization provides a per-pupil amount based on the funded pupil count. The formula to calculate the per-pupil funding includes several factors that equalize funding by recognizing district-by-district variances in cost of living, personnel costs, district size, and number of at-risk pupils. Starting in fiscal year 2010–2011, the budget stabilization factor was added to the formula to help the state manage budgeting challenges. Since its inclusion in the formula, the budget stabilization factor has reduced the district’s funding by approximately \$170.8 million.

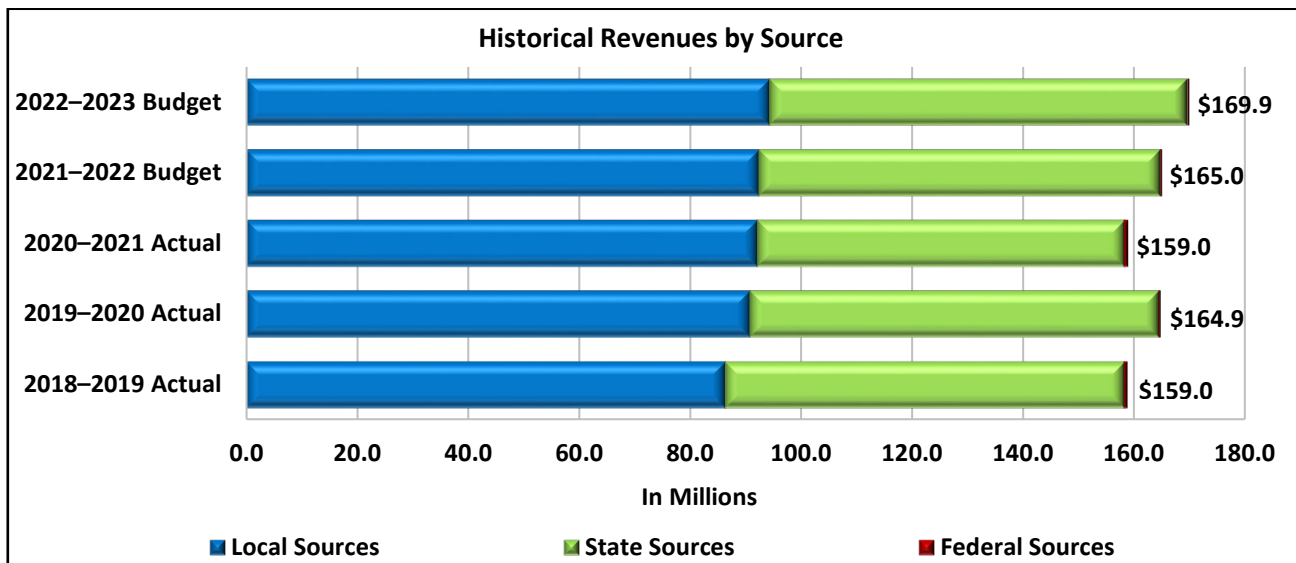
Categorical revenues, and occasionally grant revenues, are also received from the state and account for 9.3 percent of state revenues. These are funds to pay for specific programs designed to serve particular groups of students



or particular student needs. The district receives funds for all five of the primary categorical program areas. They are English language proficiency, gifted and talented education, special education, transportation, and vocational education.

#### Federal Sources

The federal government provides a very limited amount of funding for the district. All of the district’s federal revenue is currently distributed through Title I of the Every Student Succeeds Act (ESSA) to provide extra support for low-income students. The purpose of these funds is to ensure that all students have a fair, equal, and significant opportunity to obtain a high-quality education and reach proficiency on state academic achievement standard assessments. The district uses this funding to meet the educational needs of at-risk students in the schools where needs are greatest.





**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**GENERAL FUND**  
**BUDGETED REVENUES SUMMARY**

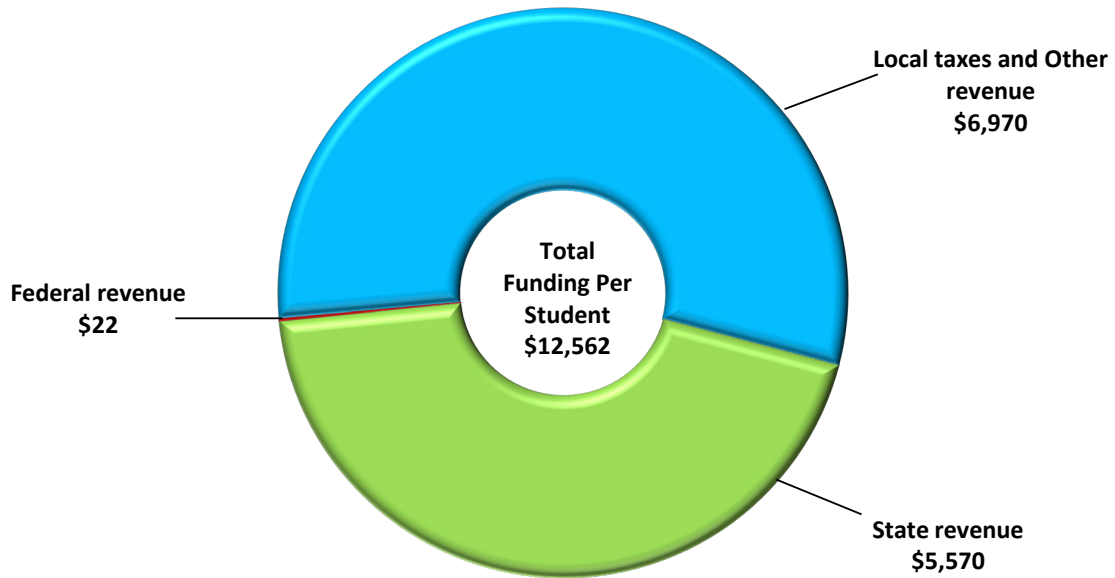
	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Beginning Fund Balance</b>	\$33,486,145	\$27,722,854	\$28,721,571	\$20,928,208	\$37,975,311
<b>Revenue:</b>					
Local sources:					
1988 Mill Levy Override	2,998,234	2,998,234	2,998,234	2,998,234	2,998,234
1997 Mill Levy Override	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
2004 Mill Levy Override	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
2010 Mill Levy Override	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Hold harmless	2,315,347	2,315,347	2,315,347	2,315,347	2,315,347
Property taxes	44,598,940	49,689,535	50,824,245	51,836,570	54,063,375
Specific ownership taxes	6,957,456	7,946,959	8,974,120	7,425,514	7,314,131
Interest on current/delinquent taxes	55,454	82,225	49,563	60,000	58,250
Interest on investments	349,237	351,352	46,337	110,000	140,000
Facility rental fees	72,261	76,914	44,766	75,000	75,000
Parking fees	37,848	38,348	32,598	58,000	38,000
Transportation fees—other	60,978	33,776	6,855	-	-
Tuition—driver education	253,167	239,172	221,636	223,640	218,500
Tuition—from other sources	114,876	12,196	36,912	57,000	-
Instructional materials fees	734,480	646,285	635,617	750,000	750,000
Gifts to schools	1,485,649	1,377,114	1,281,690	979,420	1,060,000
Miscellaneous revenue	2,064,730	963,985	606,076	1,245,000	900,000
Charter revenue	418,542	458,377	485,645	493,000	517,650
Other local income	31,657	21,305	10,150	-	-
Transfers from other funds	238,280	-	-	242,117	309,256
Total local revenue	<u>86,287,136</u>	<u>90,751,124</u>	<u>92,069,791</u>	<u>92,368,842</u>	<u>94,257,743</u>
State sources:					
Equalization	67,076,082	67,591,718	60,360,383	66,646,380	68,317,321
Special education	2,836,346	3,383,803	3,436,793	3,417,938	4,794,141
Transportation	1,050,152	1,358,850	1,378,406	1,307,484	1,361,724
Career/technical education	514,227	710,613	504,064	556,774	556,774
ELPA	268,589	254,348	283,011	283,011	140,131
Gifted and talented	179,837	180,188	163,830	163,830	161,897
At-risk	34,930	34,589	37,167	-	-
Full-day kindergarten capital grant	-	255,156	-	-	-
Total state revenue	<u>71,960,163</u>	<u>73,769,265</u>	<u>66,163,654</u>	<u>72,375,417</u>	<u>75,331,988</u>
Federal sources:					
Grants	727,180	342,095	825,650	300,000	300,000
Total federal revenue	<u>727,180</u>	<u>342,095</u>	<u>825,650</u>	<u>300,000</u>	<u>300,000</u>
<b>Total Revenues</b>	<u>158,974,479</u>	<u>164,862,484</u>	<u>159,059,095</u>	<u>165,044,259</u>	<u>169,889,731</u>
 Total funds available	<u>\$192,460,624</u>	<u>\$192,585,338</u>	<u>\$187,780,666</u>	<u>\$185,972,467</u>	<u>\$207,865,042</u>

# LITTLETON PUBLIC SCHOOLS

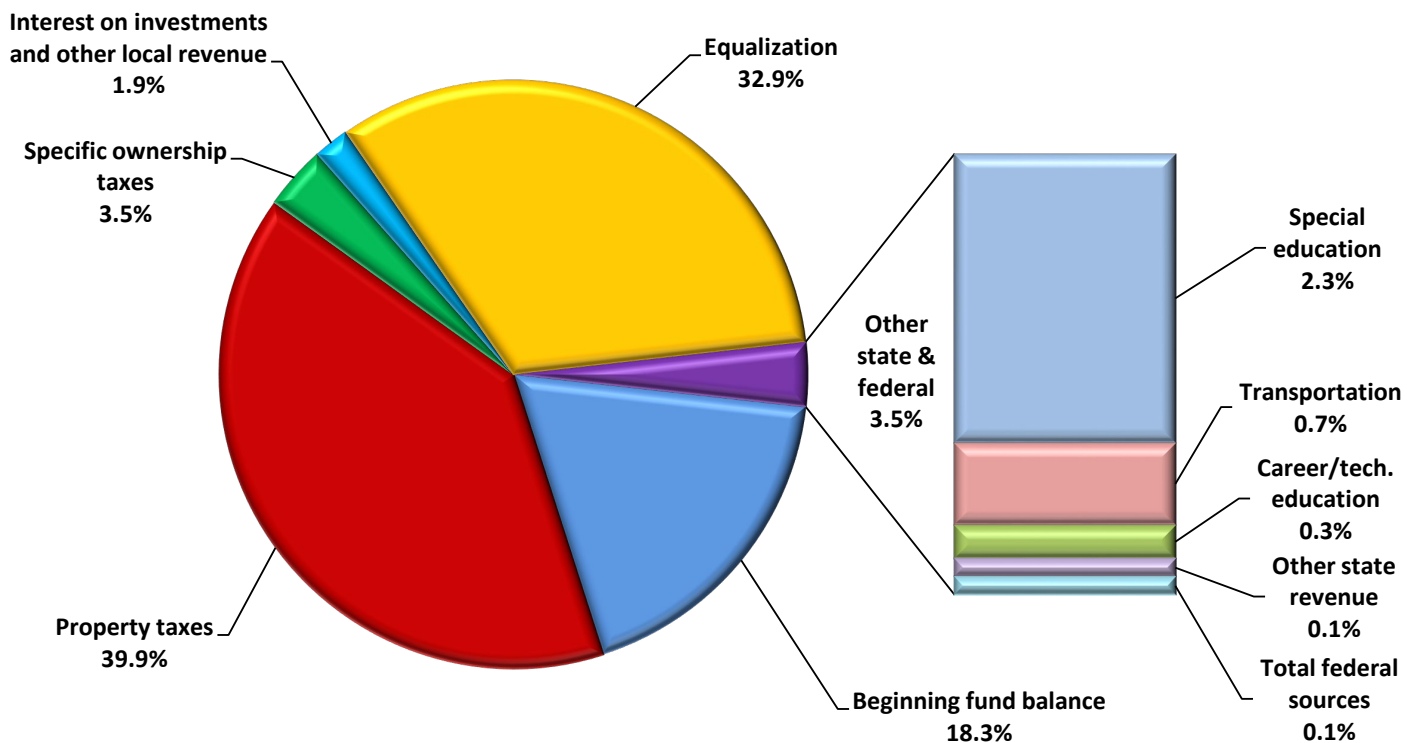
## Littleton, Colorado

### GENERAL FUND REVENUE GRAPHS

2022–2023 Revenue Components Per Student  
(Based on Total Enrollment of 13,524)



2022–2023 General Fund—Total Funds Available

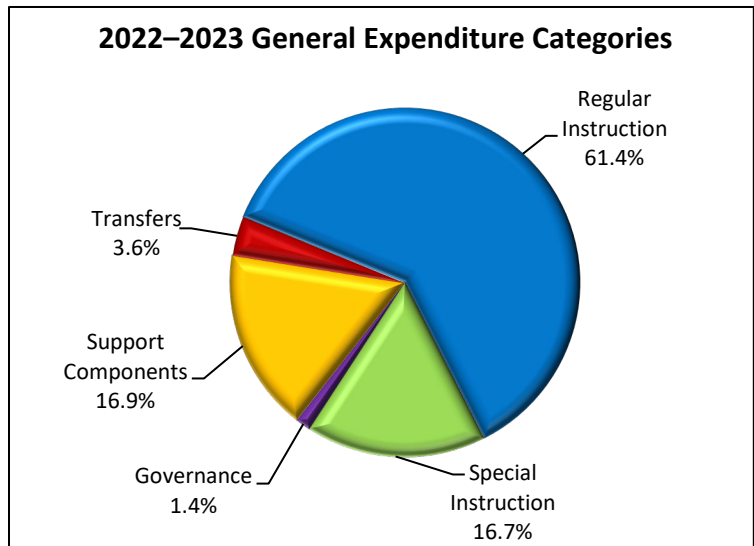


# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND—EXPENDITURES OVERVIEW

The General Fund is the district’s general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. Expenditures in this fund include all costs associated with the daily operations of the district, and they are allocated first by department and/or location, which identify specific uses such as regular education, transportation, or maintenance. The district divides departments into five general categories as shown in the chart to the right.



#### Expenditures by Service Area

Within the general expenditure categories, expenditures are arranged into service areas that further distinguish the types of expenditures that occur within each.

- Regular Instruction includes expenditures for preschool and elementary schools, charter schools, middle schools, high schools, and districtwide fees and gifts. The expenditures consist of not only the costs associated with education of students but also the general costs of running the various buildings that house the students. Overall, in fiscal year 2022–2023, regular instruction accounts for 60.1 percent of staffing and 61.4 percent of total expenditures in the General Fund.
- Special Instruction includes expenditures for special education and career and technical education. These expenditures are comprised of not only the costs for the programs offered for students identified as having a disability and who meet state and federal eligibility requirements but also the costs for the many vocational programs the district offers for Grades 6–12. In fiscal year 2022–2023, special instruction accounts for 21.1 percent of staffing and 16.7 percent of total expenditures in the General Fund.
- Governance pertains to the expenditures of the district’s Board and Superintendent. These expenditures include expenses for strategic planning, community relations and communications services, organizational improvements, and supervision of mandates. This service area accounts for 0.4 percent of General Fund staffing and 1.4 percent of the total budgeted expenditures in fiscal year 2022–2023.
- Support Components encompass expenditures related to the centralized departments of the district that contribute to the overall efficient function of the district. These service areas are Learning Services; Human Resource Services; Safety, Security, and Operations; Transportation Services; Information and Technology Services; and Financial Services. Together, they account for the remaining 18.4 percent of General Fund staffing along with 16.9 percent of the budgeted expenditures.
- Transfers are not an actual service area, although they do comprise 3.6 percent of the budgeted 2022–2023 expenditures. In order to provide sufficient operating resources in other district funds, the General Fund supplements them in the form of transfers. The Risk Management Fund will receive a transfer of \$3,000,000 and Capital Projects Fund will receive \$750,000. This

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND—EXPENDITURES OVERVIEW (continued)

provides capital for general district insurance needs, annual equipment leases, and vehicle purchases. The Nutrition Services fund will receive \$150,000 to support student needs. Additionally, the General Fund will provide \$2,112,194 to the Student Athletic, Activities, and Clubs Fund in support of the many district-sponsored extracurricular activities in which students participate. This is equivalent to 54.0 percent of the total budgeted revenues in that fund.

#### Expenditures by Object

Within each service area, expenditures are further categorized by objects which are used to describe the general service or commodity obtained as the result of the expenditures.

- Salaries and wages are the amounts paid for personnel services rendered by both permanent and temporary school district employees, including personnel substituting for those in permanent positions. Salaries and wages account for 61.1 percent of budgeted 2022–2023 expenditures.
- Employee benefits are the amounts paid by the school district on behalf of employees. They include life and disability insurance, Medicare, Colorado Public Employees Retirement Association (PERA) retirement contributions, and health, dental, and vision insurances. In fiscal year 2022–2023, the district has allocated 21.1 percent of budgeted expenditures for benefits.
- Purchased services are services which by their nature can only be performed by individuals or companies with specialized skills and knowledge. They may or may not result in an actual product, but regardless, a service has been performed for the district. Purchased services account for 4.2 percent of the district’s 2022–2023 budgeted expenditures.
- Contracts with charter schools are considered a purchased service; however, the district shows it as a separate line item because it is a material amount. This contracted expenditure specifically reflects the revenues the district collects from the School Finance Act and the various mill levy overrides on behalf of the district’s two charter schools. These contracts account for 5.9 percent of the district’s budgeted expenditures in fiscal year 2022–2023.
- Supplies and materials reflect amounts paid for any items that are consumed, worn out, or that deteriorate through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances. This includes general supplies, energy expenditures, books and periodicals, and electronic media materials. In the 2022–2023 budget, supplies and materials account for 3.7 percent of planned expenditures.
- Capital outlay refers to expenditures for the acquisition of capital assets, improvements to grounds, and the purchase of higher-cost equipment. The majority of the district’s capital outlay purchases occur in the district’s Capital Projects Fund, Building Fund, and Operations and Technology Fund, so this particular object accounts for only 0.4 percent of the 2022–2023 budgeted General Fund expenditures.
- Other expenditures are the amounts paid for goods and services not otherwise classified in the other object categories. This includes dues and fees, interest expenditures for debt, and internal services accounts, such as transportation for field trips and printing services. Because of the internal service accounts, this budgeted item is typically expressed as a negative expense.
- Transfers to other funds account for the revenue resources the district transfers from the General Fund to other funds. Together with the other expenditures object category, this accounts for the remaining 3.6 percent of the 2022–2023 budgeted expenditures.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**GENERAL FUND**  
**EXPENDITURES BY SERVICE AREA**

	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
	Actual	Actual	Actual	Budget	Budget
<b>Regular Instruction</b>					
Elementary Schools and Preschool	\$37,615,059	\$37,583,183	\$35,894,353	\$37,531,549	\$37,675,972
Charter Schools	8,451,225	9,420,242	8,726,428	9,039,706	9,689,329
Middle Schools	19,721,560	18,246,155	18,444,028	17,911,142	18,851,569
High Schools	33,871,360	32,889,886	33,617,935	32,614,254	33,392,929
Districtwide Fees and Gifts	-	-	-	2,200,000	2,150,000
Subtotal	<u>99,659,204</u>	<u>98,139,466</u>	<u>96,682,744</u>	<u>99,296,651</u>	<u>101,759,799</u>
<b>Special Instruction</b>					
Special Education	23,095,733	23,825,473	24,588,699	24,517,613	25,501,281
Career and Technical Education	1,353,580	1,341,179	596,537	1,113,027	2,214,548
Subtotal	<u>24,449,313</u>	<u>25,166,652</u>	<u>25,185,236</u>	<u>25,630,640</u>	<u>27,715,829</u>
<b>Governance</b>					
Governance	1,938,061	2,039,776	2,094,546	2,157,340	2,308,809
Subtotal	<u>1,938,061</u>	<u>2,039,776</u>	<u>2,094,546</u>	<u>2,157,340</u>	<u>2,308,809</u>
<b>Support Components at ESC</b>					
Learning Services	11,617,960	10,899,797	12,042,907	11,320,563	11,751,227
Safety, Security, and Operations Ω	5,297,492	5,322,505	3,669,842	1,005,147	1,258,243
Human Resource Services	2,180,999	2,310,317	2,248,672	2,888,889	2,717,297
Transportation Services	6,241,816	6,460,733	6,017,999	6,629,220	6,741,590
Information and Technology Services	5,299,797	4,497,663	3,315,879	4,061,372	3,493,280
Financial Services	1,768,597	1,657,613	1,801,485	2,236,428	1,998,385
Subtotal	<u>32,406,661</u>	<u>31,148,628</u>	<u>29,096,784</u>	<u>28,141,619</u>	<u>27,960,022</u>
<b>Transfers</b>	6,284,531	7,369,246	5,061,586	4,916,302	6,012,194
Subtotal, expenditures and transfers	<u>164,737,770</u>	<u>163,863,768</u>	<u>158,120,896</u>	<u>160,142,552</u>	<u>165,756,653</u> ★
<b>Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,829,915</u>	<u>42,108,389</u>
<b>Total Appropriation</b>	<u>\$164,737,770</u>	<u>\$163,863,768</u>	<u>\$158,120,896</u>	<u>\$185,972,467</u>	<u>\$207,865,042</u>

Ω The name of the department was changed from Operations, Maintenance, and Construction effective July 1, 2021, due to the creation of the Operations and Technology Fund.

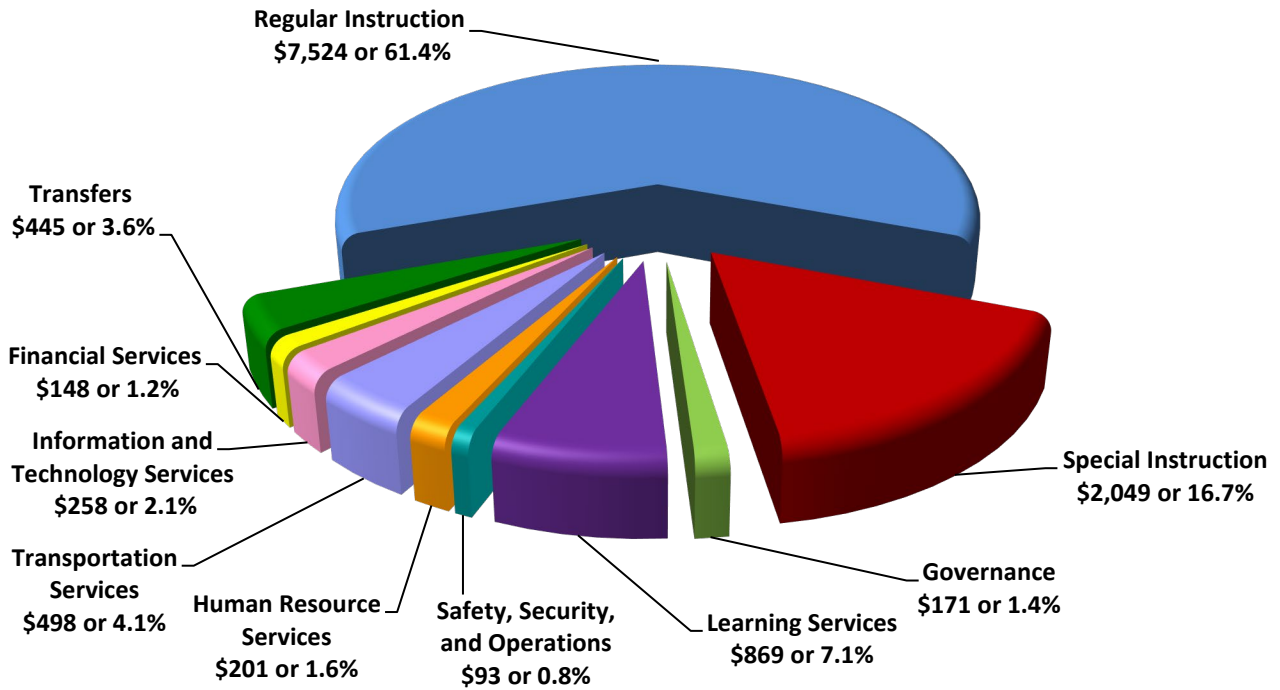
★ Includes budgeted one-time spending of \$2.0 million approved by the Board.

# LITTLETON PUBLIC SCHOOLS

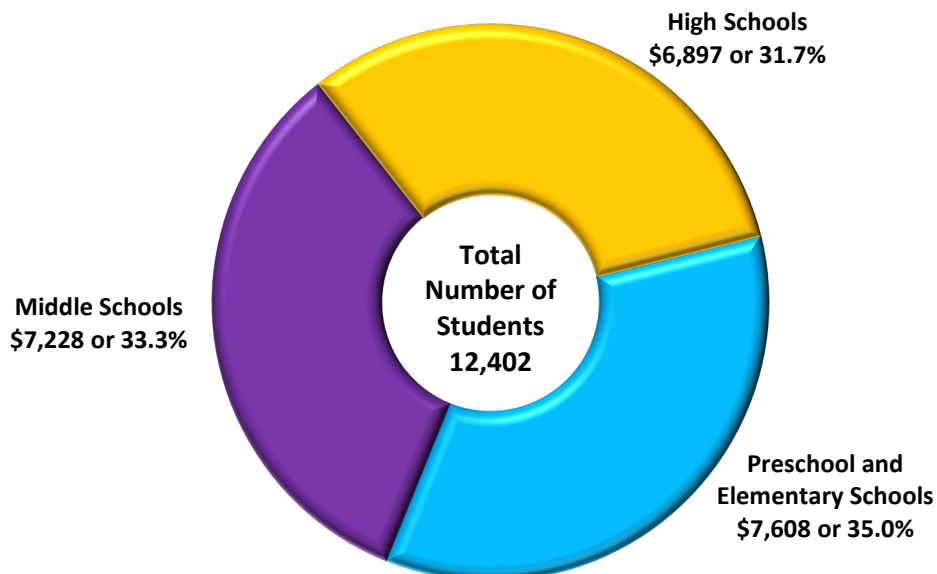
## Littleton, Colorado

### GENERAL FUND EXPENDITURES GRAPHS

2022–2023 Expenditures by Service Area Per Student  
(Based on Total Enrollment of 13,524)



2022–2023 Regular Instruction Per-Pupil Expenditures by Level  
(Number of Students Net of Charter Schools, Other Programs, and Districtwide Fees and Gifts)



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**GENERAL FUND**  
**2022–2023 BUDGET BY EXPENDITURE CATEGORY**

	<u>Salaries and Wages</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies/ Materials</u>
<b>Regular Instruction</b>				
Elementary Schools and Preschool	\$27,509,574	\$9,433,091	\$179,986	\$481,907
Charter Schools	-	-	9,689,329	-
Middle Schools	13,946,402	4,517,630	54,337	300,928
High Schools	24,400,291	8,037,560	216,243	709,605
Districtwide Fees and Gifts	-	-	-	1,900,000
Subtotals	<u>65,856,267</u>	<u>21,988,281</u>	<u>10,139,895</u>	<u>3,392,440</u>
<b>Special Instruction</b>				
Special Education	17,179,926	6,343,303	1,519,853	80,950
Career and Technical Education	<u>1,493,809</u>	<u>476,493</u>	<u>156,396</u>	<u>52,100</u>
Subtotal	<u>18,673,735</u>	<u>6,819,796</u>	<u>1,676,249</u>	<u>133,050</u>
<b>Governance</b>	<u>778,350</u>	<u>266,011</u>	<u>1,165,799</u>	<u>38,795</u>
<b>Support Components at ESC</b>				
Learning Services	6,649,471	2,153,391	1,213,401	1,696,614
Safety, Security, and Operations	863,108	309,685	60,747	10,343
Human Resource Services	1,637,315	510,642	537,240	25,500
Transportation Services	3,924,651	1,894,394	449,675	713,220
Information and Technology Services	1,757,848	628,712	1,006,513	88,700
Financial Services	<u>1,170,396</u>	<u>421,842</u>	<u>426,401</u>	<u>18,746</u>
Subtotal	<u>16,002,789</u>	<u>5,918,666</u>	<u>3,693,977</u>	<u>2,553,123</u>
<b>Transfers</b>	-	-	-	-
Subtotal, expenditures and transfers	<u>101,311,141</u>	<u>34,992,754</u>	<u>16,675,920</u>	<u>6,117,408</u>
<b>Fund Balance</b>	-	-	-	-
<b>Total Appropriation</b>	<u><u>\$101,311,141</u></u>	<u><u>\$34,992,754</u></u>	<u><u>\$16,675,920</u></u>	<u><u>\$6,117,408</u></u>

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**GENERAL FUND**  
**2022–2023 BUDGET BY EXPENDITURE CATEGORY**  
**(continued)**

	<u>Capital Outlay</u>	<u>Other Expenses</u>	<u>Transfers and Fund Balance</u>	<u>Grand Totals</u>
<b>Regular Instruction</b>				
Elementary Schools and Preschool	\$22,500	\$48,914	\$ -	\$37,675,972
Charter Schools	-	-	-	9,689,329
Middle Schools	24,680	7,592	-	18,851,569
High Schools	12,380	16,850	-	33,392,929
Districtwide Fees and Gifts	250,000	-	-	2,150,000
Subtotals	<u>309,560</u>	<u>73,356</u>	-	<u>101,759,799</u>
<b>Special Instruction</b>				
Special Education	115,745	261,504	-	25,501,281
Career and Technical Education	31,100	4,650	-	2,214,548
Subtotal	<u>146,845</u>	<u>266,154</u>	-	<u>27,715,829</u>
<b>Governance</b>	<u>2,000</u>	<u>57,854</u>	-	<u>2,308,809</u>
<b>Support Components at ESC</b>				
Learning Services	20,150	18,200	-	11,751,227
Safety and Security Operations	14,000	360	-	1,258,243
Human Resource Services	5,000	1,600	-	2,717,297
Transportation Services	9,000	(249,350)	-	6,741,590
Information and Technology Services	10,828	679	-	3,493,280
Financial Services	3,000	(42,000)	-	1,998,385
Subtotal	<u>61,978</u>	<u>(270,511)</u> ❖	-	<u>27,960,022</u>
<b>Transfers</b>	-	-	6,012,194	6,012,194
Subtotal, expenditures and transfers	<u>520,383</u>	<u>126,853</u>	<u>6,012,194</u>	<u>165,756,653</u> ★
<b>Fund Balance</b>	<u>-</u>	<u>-</u>	<u>42,108,389</u>	<u>42,108,389</u>
<b>Total Appropriation</b>	<u>\$520,383</u>	<u>\$126,853</u>	<u>\$48,120,583</u>	<u>\$207,865,042</u>

❖ Includes credits for internal service revenues for field trip transportation and other indirect costs.

★ Includes budgeted one-time spending of \$2.0 million approved by the Board.



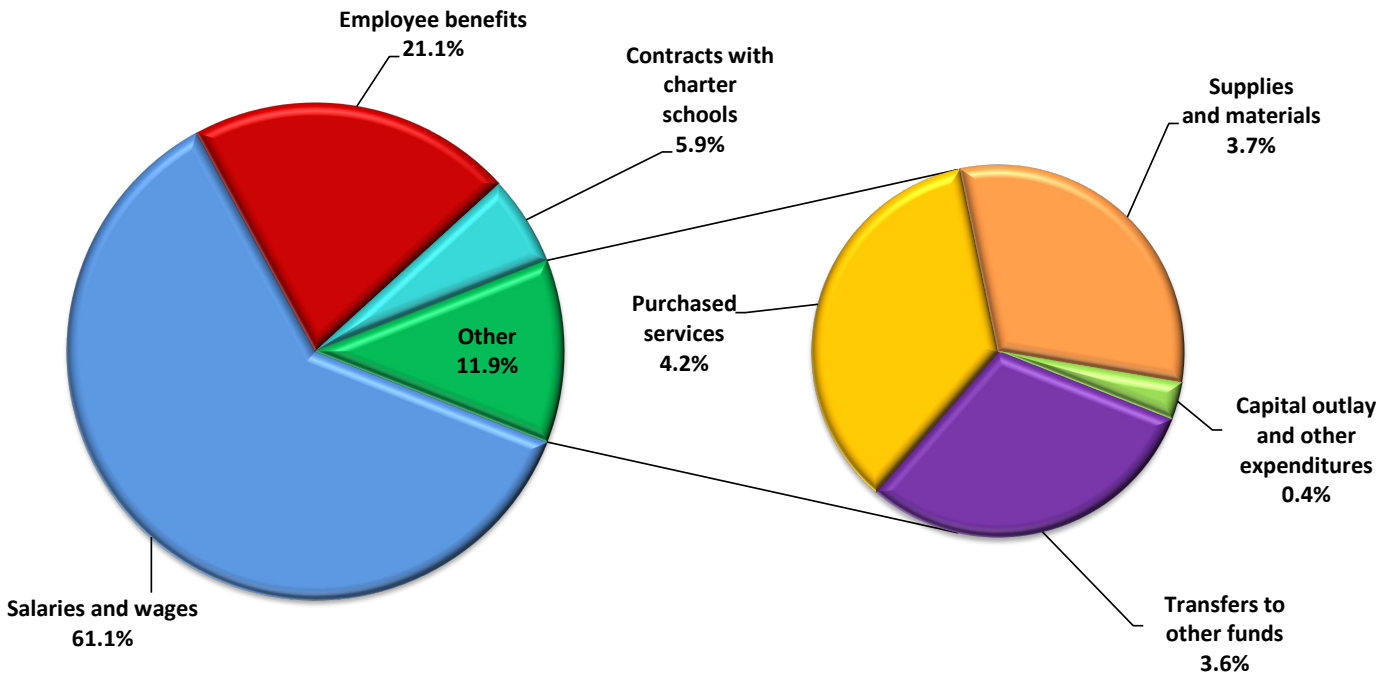
# LITTLETON PUBLIC SCHOOLS Littleton, Colorado

## GENERAL FUND EXPENDITURES BY OBJECT

	2018–2019 <u>Actual</u>	2019–2020 <u>Actual</u>	2020–2021 <u>Actual</u>	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>
Salaries and wages	\$97,285,865	\$96,745,218	\$95,454,590	\$97,572,679	\$101,311,141
Employee benefits	31,999,125	33,205,070	33,421,975	34,421,146	34,992,754
Purchased services	10,864,879	9,685,348	9,020,474	7,670,996	6,986,591
Contracts with charter schools	8,451,225	9,420,242	8,726,428	9,039,706	9,689,329
Supplies and materials	8,371,640	6,249,029	5,778,315	5,603,659	6,117,408
Capital outlay	1,438,589	998,951	367,758	845,203	520,383
Other expenditures	41,916	190,664	289,770	72,861	126,853
Transfers to other funds	6,284,531	7,369,246	5,061,586	4,916,302	6,012,194
<b>Total Expenditures</b>	<b><u>\$164,737,770</u></b>	<b><u>\$163,863,768</u></b>	<b><u>\$158,120,896</u></b>	<b><u>\$160,142,552</u></b>	<b><u>\$165,756,653</u></b> ★

★ Includes budgeted one-time spending of \$2.0 million approved by the Board.

### 2022–2023 Budgeted Expenditures by Object



# LITTLETON PUBLIC SCHOOLS

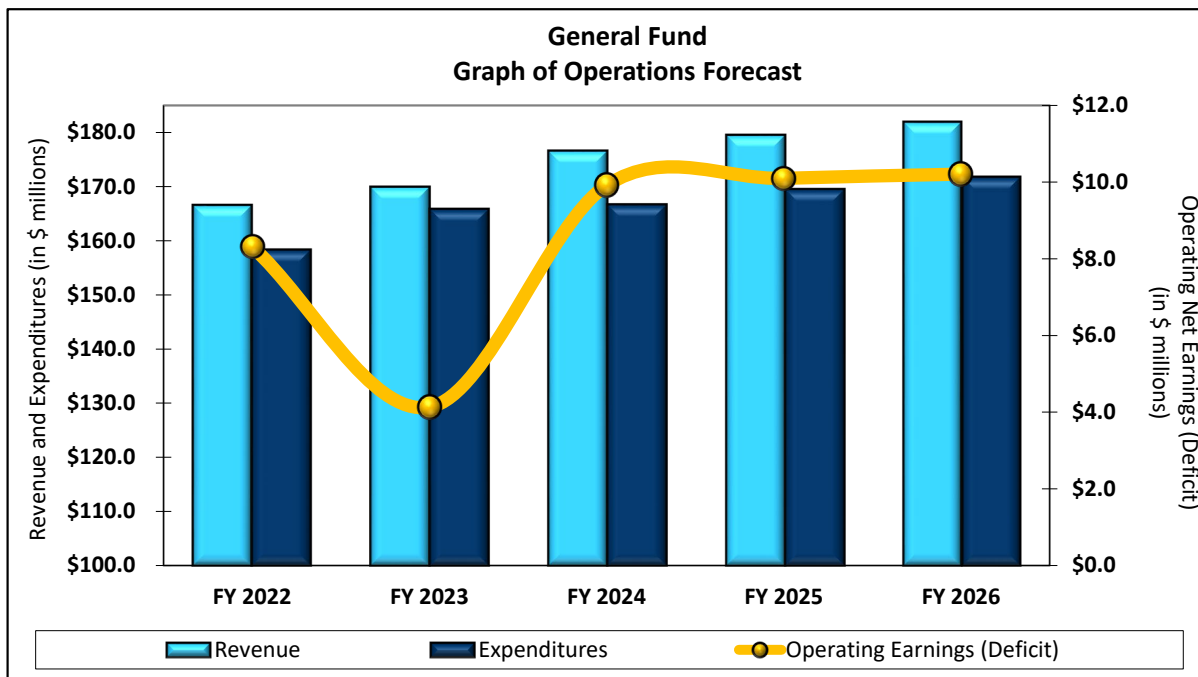
## Littleton, Colorado

### GENERAL FUND—FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2021–2022 <u>Estimated</u>	2022–2023 <u>Budget</u>	2023–2024 <u>Forecast</u>	2024–2025 <u>Forecast</u>	2025–2026 <u>Forecast</u>
<b>Beginning Fund Balance</b>	\$29,659,770	\$37,975,311	\$42,108,389	\$52,024,255	\$62,123,186
<b>Revenue:</b>					
Property taxes	83,266,221	82,935,206	85,716,319	86,884,386	89,862,959
Specific ownership taxes	7,425,514	7,314,131	7,314,131	7,314,131	7,314,131
Interest income	15,000	140,000	140,131	140,131	140,131
Other local income	3,850,460	3,559,150	3,784,715	3,784,715	3,784,715
State/Federal revenue	71,787,099	75,631,988	79,248,083	81,020,404	80,429,283
Transfers in	242,117	309,256	309,256	309,256	309,256
<b>Total revenues</b>	<u>166,586,411</u>	<u>169,889,731</u>	<u>176,512,635</u>	<u>179,453,023</u>	<u>181,840,475</u>
<b>Expenditures:</b>					
Salaries and wages	95,090,851	99,271,141	99,271,141 ❖	99,271,141 ❖	99,271,141 ❖
Employee benefits	32,957,852	34,992,754	36,207,022	37,542,717	39,011,982
Purchased services	8,136,510	6,986,591	7,126,323	7,268,849	7,414,226
Contract with charter schools	9,408,500	9,689,329	10,287,768	10,635,376	10,863,260
Supplies and materials	4,295,404	6,117,408	6,231,872	6,348,625	6,467,713
Capital outlay	737,651	520,383	530,791	541,407	552,235
Other expenditures	261,467	126,853	126,853	126,853	126,853
One-time major expenditures	2,311,500	2,040,000 ★	-	-	-
Transfers out	5,071,135	6,012,194	6,814,999	7,619,124	7,924,602
<b>Total expenditures</b>	<u>158,270,870</u>	<u>165,756,653</u>	<u>166,596,769</u>	<u>169,354,092</u>	<u>171,632,012</u>
<b>Ending Fund Balance</b>	<u>\$37,975,311</u>	<u>\$42,108,389</u>	<u>\$52,024,255</u>	<u>\$62,123,186</u>	<u>\$72,331,649</u>

★ Includes budgeted one-time spending of \$2.0 million approved by the Board.

❖ Salary schedule advancement costs have not been included in the forecasting model.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

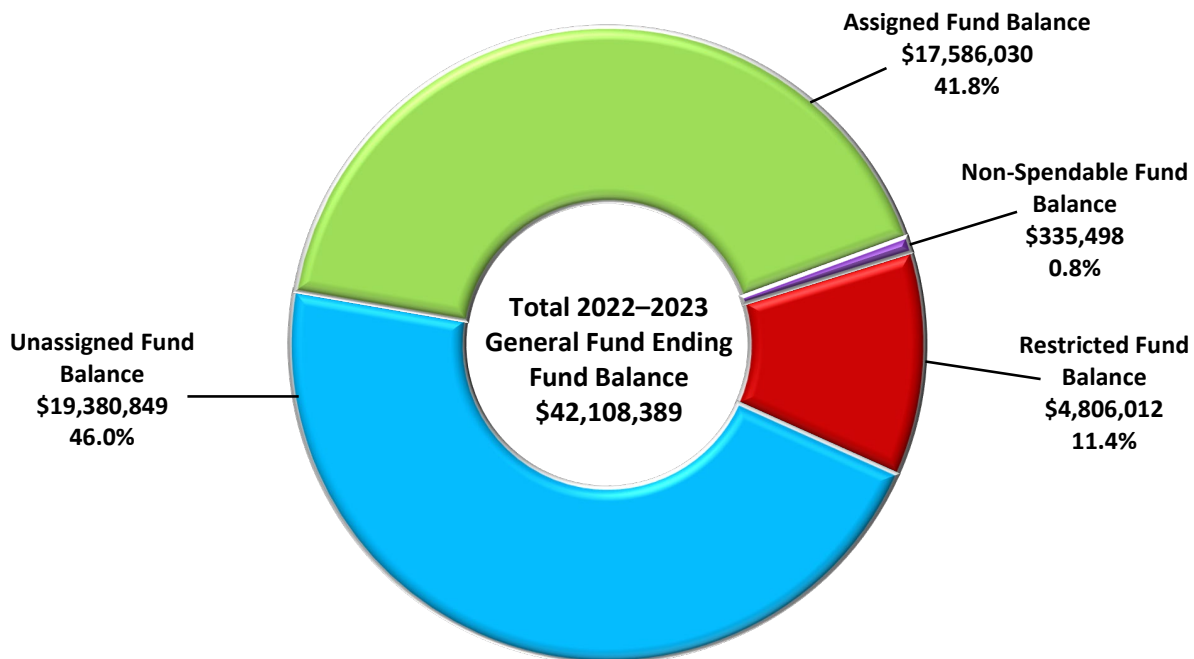
### BUDGETED YEAR-END FUND BALANCE POSITION AS OF JUNE 30, 2023

	<b>Budgeted</b>
Beginning Fund Balance June 30, 2022	\$37,975,311
Budgeted Revenue	169,889,731
Budgeted Expenditures	165,756,653
Budgeted Ending Fund Balance June 30, 2023	\$42,108,389

#### Composition of Budgeted Fund Balance as of June 30, 2023

		Percent of General Fund Revenue
Unassigned Fund Balances:		
For Fiscal Stability	\$11,370,829	6.7%
Per Board Policy ✓	8,010,020	5.0%
Restricted, Committed, and Assigned Fund Balances:		
Restricted—TABOR Emergency Reserve	4,806,012	3.0%
Assigned—EPIC campus and new school startup	12,026,030	7.1%
Assigned—Encumbrances and Carry Forwards	5,560,000	3.3%
Non-Spendable Fund Balances:		
Inventory and Prepays	335,498	0.2%
<b>Total Fund Balance</b>	<b>\$42,108,389</b>	<b>24.8%</b>

✓ Board of Education policy DB - Annual Budget requires the district to maintain an unassigned fund balance equivalent to 5.0 percent of the district's current fiscal year General Fund revenue budget, excluding charter school revenues.



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**GENERAL FUND**  
**EXPENDITURES BUDGET DETAIL INTRODUCTION AND OVERVIEW**

The following budget detail will allow interested readers to compare five years of expenditures on a more detailed level. Information on revenues can be found in the budget summary section. A summary page is presented for each category followed by the detailed pages included in that category. The budget detail is grouped into the following categories:

<u>Budget Detail Category</u>	<u>Initial Page</u>
Elementary Schools and Preschool	86
Middle Schools	103
High Schools	109
Special Instruction	116
Governance	121
Support Components	123

Instruction budgets at the elementary, middle, and high school levels include teachers, aides, instructional supplies, librarians, counselors, and office of the principal. Costs which are incurred to operate the school but managed centrally for cost effectiveness, i.e., information and technology services, human resources, etc., are summarized in the support components section.

The traditional line-item budget format continues to be prepared because it conforms to the format used by the CDE. The traditional budget format and the budget detail are identical in terms of the total amount. The traditional line-item budget is available for review in the offices of Financial Services.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ELEMENTARY SCHOOLS AND PRESCHOOL SUMMARY

Elementary education in the district is conducted at eleven learning sites and includes Grades K–5. The elementary learning sites are Centennial, East, Field, Ford, Gaskill, Hopkins, Lenski, Moody, Runyon, Sandburg, and Wilder.

Preschool education at The Village in is conducted at two learning sites for 13 Colorado Preschool Program (CPP) children, 86 children with disabilities, and 26 children who are enrolled as CPP with disabilities.

Per Colorado Revised Statute, 990 hours for full-time kindergarten and Grades 1–5 are the minimum scheduled hours required per year. At LPS, kindergarten and Grades 1–5 are primarily scheduled for 1,047.60 hours. Centennial and Field have increased instructional time.

#### Subject areas taught at the elementary level include:

**Language Arts**—Instruction in reading, writing, speaking, and listening/viewing skills and strategies.

**Mathematics**—Operations with whole numbers, decimals, fractions, money, time, geometric shapes (two- and three-dimensional), measurement (linear, weight, and volume), perimeter, area, graphing, problem solving, and communication.

**Science**—Earth science, life science/ecology, physical science.

**Social Studies**—U.S. history is the major theme and incorporates general study of U.S. history and geography concepts as well as Littleton/Centennial and Colorado geography and history.

**Computers**—Using computers to learn and produce work by gathering information, word processing, and connecting with others.

**Health**—Accident prevention and safety, community health, consumer health, environmental health, personal health, disease prevention and control, substance use and abuse, and family life.

**Music**—Rhythm, melody, harmony, form, expression, and music reading.

**Physical Education**—Instruction and application of knowledge and skills in physical fitness, movement, sports/games/recreation, and sportsmanship/citizenship.

**Visual Arts**—Concepts and skills in communication, history and culture, aesthetics, cognitive process, media, technique and production, and safety.

**Gifted and Talented**—Gifted and talented education in the district identifies needs and programs for individual academic growth and assesses the effectiveness of a differentiated curriculum.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**ELEMENTARY SCHOOLS AND PRESCHOOL**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures by School:</b>					
The Village Preschools	\$1,674,390	\$1,692,109	\$1,028,833	\$1,128,584	\$1,564,974
Centennial Academy of Fine Arts	3,905,835	3,768,080	3,434,611	3,502,003	3,065,803
East Elementary	2,461,514	2,375,131	2,386,675	2,306,424	2,042,758
Eugene Field Elementary	2,792,677	2,789,848	2,806,910	2,745,774	2,717,528
Dr. Justina Ford Elementary	194,141	82,615	170,674	3,525,591	4,515,345
Gudy Gaskill Elementary	3,474,561	3,547,768	3,089,455	-	4,151,206
Highland Elementary	2,228,187	2,176,774	2,051,166	2,868,678	-
Mark Hopkins Elementary	2,030,828	1,971,894	1,944,846	2,232,230	2,404,472
Lois Lenski Elementary	3,036,709	3,114,690	3,065,359	3,257,314	3,779,098
Ralph Moody Elementary	2,462,053	2,347,178	2,317,093	2,344,677	2,560,242
Peabody Elementary	2,468,171	2,355,950	2,363,103	1,741,440	-
Damon Runyon Elementary	2,607,126	2,748,974	2,857,704	2,825,704	3,290,777
Carl Sandburg Elementary	2,879,442	2,936,654	2,838,797	3,316,214	3,752,042
Mark Twain Elementary	1,978,864	2,032,711	1,995,605	2,017,639	-
Laura Ingalls Wilder Elementary	3,420,561	3,642,807	3,543,522	3,719,277	3,831,727
Total expenditures	<u>\$37,615,059</u>	<u>\$37,583,183</u>	<u>\$35,894,353</u>	<u>\$37,531,549</u>	<u>\$37,675,972</u>
<b>Expenditures by Object:</b>					
Salaries and wages	\$26,149,161	\$26,167,960	\$25,083,377	\$27,185,035	\$27,509,574
Employee benefits	8,549,385	9,029,490	8,786,243	9,589,537	9,433,091
Purchased services	739,940	744,714	515,762	139,315	179,986
Supplies and materials	1,789,225	1,481,103	1,449,493	546,729	481,907
Capital outlay	246,663	56,691	36,725	21,250	22,500
Other expenditures	140,685	103,225	22,753	49,683	48,914
Total expenditures	<u>\$37,615,059</u>	<u>\$37,583,183</u>	<u>\$35,894,353</u>	<u>\$37,531,549</u>	<u>\$37,675,972</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	16.63	17.00	16.70	23.00	22.00
Clerical	27.65	27.25	26.90	26.91	24.52
Custodians	35.50	33.89	17.35	0.14	-
Paraprofessionals	84.57	94.96	94.46	93.78	95.42
Teachers	291.74	301.31	287.76	277.24	271.72
Total personnel	<u>456.09</u>	<u>474.41</u> €	<u>443.17</u>	<u>421.07</u>	<u>413.66</u>
<b>Number of Students Served*</b>	<u>5,769</u>	<u>5,579</u>	<u>4,292</u> ★	<u>4,955</u>	<u>4,952</u>

\* Number of students served does not include students in any program or charter school not specifically referenced on this page.

€ In 2019–2020 the district implemented full-day kindergarten.

★ Includes preschool and elementary school level students who were enrolled in the Preschool Online Temporary School (POTS) and Temporary Online Program for Students (TOPS) during the COVID-19 pandemic.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### THE VILLAGE PRESCHOOLS

#### NORTH LOCATION

1907 W. Powers Ave., Littleton, CO 80120  
(303) 347-6985

#### HIGHLAND ELEMENTARY LOCATION

711 E. Euclid Ave., Centennial, CO 80121  
(303) 347-4525

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,033,701	\$1,043,895	\$650,840	\$715,553	\$986,473
Employee benefits	416,500	440,852	279,447	355,427	498,200
Purchased services	40,439	54,872	24,085	9,221	13,837
Supplies and materials	110,932	89,823	72,934	13,950	22,900
Capital outlay	-	-	-	-	-
Other expenditures	72,818	62,667	1,527	34,433	43,564
<b>Total expenditures</b>	<b>\$1,674,390</b>	<b>\$1,692,109</b>	<b>\$1,028,833</b>	<b>\$1,128,584</b>	<b>\$1,564,974 €</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	0.63	1.00	0.70	1.00	1.00
Clerical	3.52	3.94	4.41	1.79	4.03
Custodians	2.00	2.38	1.25	-	-
Paraprofessionals	28.01	29.77	25.20	21.41	24.09
Teachers	0.25	0.51	0.27	0.48	0.66
<b>Total personnel</b>	<b>34.41</b>	<b>37.60</b>	<b>31.83</b>	<b>24.68</b>	<b>29.78 €</b>
<b>Number of Students Served</b>	<b>336</b>	<b>312</b>	<b>179</b>	<b>225</b>	<b>211</b>

€ Increased expenditures and staffing reflective of the mid-year addition of classrooms at both locations to meet the needs of newly enrolled students along with increased support staffing to maintain student/teacher ratio requirements.



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**CENTENNIAL ACADEMY of FINE ARTS EDUCATION**

3306 W. Berry Ave., Littleton, CO 80123  
(303) 347-4425

	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
	Actual	Actual	Actual	Budget	Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,714,640	\$2,703,879	\$2,411,905	\$2,570,766	\$2,248,850
Employee benefits	852,343	893,820	831,929	872,459	756,579
Purchased services	75,466	43,932	48,947	15,575	18,125
Supplies and materials	193,536	122,470	136,688	39,953	38,999
Capital outlay	62,856	999	3,738	2,500	2,500
Other expenditures	6,994	2,980	1,404	750	750
<b>Total expenditures</b>	<b>\$3,905,835</b>	<b>\$3,768,080</b>	<b>\$3,434,611</b>	<b>\$3,502,003</b>	<b>\$3,065,803</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	2.00
Clerical	1.96	1.96	2.08	2.08	1.98
Custodians	2.50	2.50	1.44	-	-
Paraprofessionals	6.46	5.90	5.69	6.18	6.23
Teachers	30.40	30.87	28.33	25.14	21.40
<b>Total personnel</b>	<b>43.32</b>	<b>43.23</b>	<b>39.54</b>	<b>35.40</b>	<b>31.61</b>
<b>Number of Students Served</b>	<b>533</b>	<b>498</b>	<b>368</b>	<b>373</b>	<b>367</b>





**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**EAST ELEMENTARY SCHOOL**

5993 S. Fairfield St., Littleton, CO 80120

(303) 347-4450

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,709,622	\$1,695,495	\$1,635,341	\$1,669,504	\$1,520,179
Employee benefits	544,902	561,110	601,703	581,010	490,838
Purchased services	49,647	33,914	36,098	8,425	8,425
Supplies and materials	104,958	82,526	112,422	47,085	22,916
Capital outlay	48,780	-	-	-	-
Other expenditures	3,605	2,086	1,111	400	400
<b>Total expenditures</b>	<u><u>\$2,461,514</u></u>	<u><u>\$2,375,131</u></u>	<u><u>\$2,386,675</u></u>	<u><u>\$2,306,424</u></u>	<u><u>\$2,042,758</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	2.00
Clerical	2.02	2.02	1.77	1.77	1.75
Custodians	2.25	1.38	1.15	-	-
Paraprofessionals	5.69	6.82	5.48	3.94	3.17
Teachers	18.50	18.20	16.90	16.70	14.50
<b>Total personnel</b>	<u><u>30.46</u></u>	<u><u>30.42</u></u>	<u><u>27.30</u></u>	<u><u>24.41</u></u>	<u><u>21.42</u></u>
<b>Number of Students Served</b>	<u><u>282</u></u>	<u><u>282</u></u>	<u><u>193</u></u>	<u><u>201</u></u>	<u><u>199</u></u>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**EUGENE FIELD ELEMENTARY**

5402 S. Sherman Way, Littleton, CO 80121

(303) 347-4475

	<u>2018–2019</u> <u>Actual</u>	<u>2019–2020</u> <u>Actual</u>	<u>2020–2021</u> <u>Actual</u>	<u>2021–2022</u> <u>Budget</u>	<u>2022–2023</u> <u>Budget</u>
<b>Expenditures:</b>					
Salaries and wages	\$1,964,232	\$1,948,307	\$1,941,093	\$1,982,522	\$1,985,588
Employee benefits	641,793	663,508	687,936	691,528	688,207
Purchased services	47,378	65,656	49,226	12,575	15,625
Supplies and materials	119,284	107,288	127,056	57,649	27,708
Capital outlay	15,695	1,180	500	1,000	-
Other expenditures	4,295	3,909	1,099	500	400
<b>Total expenditures</b>	<u><u>\$2,792,677</u></u>	<u><u>\$2,789,848</u></u>	<u><u>\$2,806,910</u></u>	<u><u>\$2,745,774</u></u>	<u><u>\$2,717,528</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	2.00
Clerical	2.00	2.00	2.00	2.00	2.00
Custodians	3.00	3.00	1.50	-	-
Paraprofessionals	4.49	5.27	4.64	5.55	6.28
Teachers	20.54	20.51	18.81	19.70	19.16
<b>Total personnel</b>	<u><u>32.03</u></u>	<u><u>32.78</u></u>	<u><u>28.95</u></u>	<u><u>29.25</u></u>	<u><u>29.44</u></u>
<b>Number of Students Served</b>	<u><u>281</u></u>	<u><u>289</u></u>	<u><u>208</u></u>	<u><u>279</u></u>	<u><u>291</u></u>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**DR. JUSTINA FORD ELEMENTARY**

7300 S. Clermont Dr., Centennial, CO 80122  
(303) 347-4400

	2018–2019 <u>Actual</u>	2019–2020 <u>Actual</u>	2020–2021 <u>Actual</u>	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>
<b>Expenditures:</b>					
Salaries and wages	\$74,235	\$3,765	\$118,904	\$2,565,208	\$3,259,489
Employee benefits	21,846	1,518	38,545	882,135	1,164,714
Purchased services	23,895	46,629	10,715	11,475	15,689
Supplies and materials	74,165	30,703	1,529	64,273	75,453
Capital outlay	-	-	899	-	-
Other expenditures	-	-	82	2,500	-
<b>Total expenditures</b>	<u>\$194,141</u>	<u>\$82,615</u>	<u>\$170,674</u>	<u>\$3,525,591</u> €	<u>\$4,515,345</u> ★
<b>Personnel (full-time equivalents):</b>					
Administrators	-	-	-	2.00	2.00
Clerical	0.60	-	-	1.88	1.88
Custodians	2.00	1.50	-	-	-
Paraprofessionals	-	-	-	5.76	7.27
Teachers	-	-	-	28.00	37.00
<b>Total personnel</b>	<u>2.60</u>	<u>1.50</u>	<u>-</u>	<u>37.64</u> €	<u>48.15</u> ★
<b>Number of Students Served</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>653</u> €	<u>700</u>

€ Dr. Justina Ford Elementary replaced the Ames Facility and opened in August 2021. Prior year information reflects expenditures associated with the Ames Facility prior its to closure and subsequent demolition in 2019.

★ Increased expenditures and staffing reflective of the mid-year addition of classrooms in the prior year when actual enrollment numbers exceeded projections. In 2022–2023 staffing was adjusted according to what actually occurred.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GUDY GASKILL ELEMENTARY SCHOOL

1603 E. Euclid Ave., Centennial, CO 80121  
(303) 347-4500

	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
	Actual	Actual	Actual	Budget	Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,482,036	\$2,523,706	\$2,218,283	\$ -	\$3,144,753
Employee benefits	787,362	844,613	732,931	-	939,516
Purchased services	66,087	65,917	33,700	-	13,425
Supplies and materials	122,466	106,972	102,192	-	51,512
Capital outlay	6,221	-	-	-	1,500
Other expenditures	10,389	6,560	2,349	-	500
<b>Total expenditures</b>	<b>\$3,474,561</b>	<b>\$3,547,768</b>	<b>\$3,089,455</b>	<b>\$ -</b>	<b>\$4,151,206 €</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	-	2.00
Clerical	1.50	1.50	1.50	-	2.00
Custodians	2.75	2.50	1.25	-	-
Paraprofessionals	6.18	6.53	7.46	-	7.31
Teachers	29.16	31.30	29.50	-	29.40
<b>Total personnel</b>	<b>40.59</b>	<b>42.83</b>	<b>40.71</b>	<b>-</b>	<b>40.71 €</b>
<b>Number of Students Served</b>	<b>591</b>	<b>579</b>	<b>414</b>	<b>-</b>	<b>521 €</b>

€ Gudy Gaskill Elementary replaced Franklin Elementary and will open in August 2022. Prior year information reflects expenditures associated with Franklin Elementary prior to its closure in June 2021 and subsequent demolition.



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**HIGHLAND ELEMENTARY SCHOOL**

711 E. Euclid Ave., Centennial, CO 80121

(303) 347-4525

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,528,985	\$1,518,930	\$1,433,401	\$2,087,431	\$ -
Employee benefits	495,576	499,684	492,801	736,840	-
Purchased services	40,758	46,291	34,869	7,825	-
Supplies and materials	108,494	106,876	86,584	35,582	-
Capital outlay	52,538	3,546	2,720	1,000	-
Other expenditures	1,836	1,447	791	-	-
<b>Total expenditures</b>	<u><u>\$2,228,187</u></u>	<u><u>\$2,176,774</u></u>	<u><u>\$2,051,166</u></u>	<u><u>\$2,868,678</u></u>	<u><u>\$ -</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	2.00	-
Clerical	1.63	1.63	1.63	2.00	-
Custodians	2.50	2.50	1.44	-	-
Paraprofessionals	2.57	3.51	3.16	6.46	-
Teachers	16.05	17.15	16.46	19.65	-
<b>Total personnel</b>	<u><u>23.75</u></u>	<u><u>25.79</u></u>	<u><u>23.69</u></u>	<u><u>30.11</u></u>	<u><u>-</u></u>
<b>Number of Students Served</b>	<u><u>296</u></u>	<u><u>266</u></u>	<u><u>205</u></u>	<u><u>322</u></u>	<u><u>-</u></u>

NOTE: This building closed in June 2022 to facilitate remodeling necessary for the planned merger of the district's two Village Early Childhood Education facilities into one location.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**MARK HOPKINS ELEMENTARY SCHOOL**

7171 S. Pennsylvania St., Centennial, CO 80122

(303) 347-4550

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,376,051	\$1,329,987	\$1,341,627	\$1,605,727	\$1,728,676
Employee benefits	467,242	469,881	483,735	582,567	627,571
Purchased services	63,895	75,117	41,904	9,217	6,967
Supplies and materials	113,256	93,820	76,736	34,419	40,958
Capital outlay	7,446	2,057	-	-	-
Other expenditures	2,938	1,032	844	300	300
<b>Total expenditures</b>	<b>\$2,030,828</b>	<b>\$1,971,894</b>	<b>\$1,944,846</b>	<b>\$2,232,230</b>	<b>\$2,404,472</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.50	1.38	1.50	2.00	2.00
Custodians	2.25	2.25	1.19	-	-
Paraprofessionals	3.02	3.02	2.85	8.12	5.23
Teachers	16.82	16.90	17.22	17.50	19.80
<b>Total personnel</b>	<b>24.59</b>	<b>24.55</b>	<b>23.76</b>	<b>28.62</b>	<b>28.03</b>
<b>Number of Students Served</b>	<b>298</b>	<b>292</b>	<b>247</b>	<b>339</b>	<b>358</b>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**LOIS LENSKI ELEMENTARY SCHOOL**

6350 S. Fairfax Way, Centennial, CO 80121

(303) 347-4575

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,153,020	\$2,198,521	\$2,185,221	\$2,384,155	\$2,800,973
Employee benefits	692,893	751,755	743,679	815,004	912,688
Purchased services	54,766	49,820	41,297	14,375	23,314
Supplies and materials	128,203	110,797	92,041	34,980	34,123
Capital outlay	1,692	-	641	5,000	5,000
Other expenditures	6,135	3,797	2,480	3,800	3,000
<b>Total expenditures</b>	<b>\$3,036,709</b>	<b>\$3,114,690</b>	<b>\$3,065,359</b>	<b>\$3,257,314</b>	<b>\$3,779,098</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	2.00	2.00
Clerical	1.78	1.75	1.88	2.00	2.00
Custodians	2.25	2.25	1.25	-	-
Paraprofessionals	5.40	6.43	7.00	5.46	5.88
Teachers	27.26	28.65	27.70	25.70	29.40
<b>Total personnel</b>	<b>37.69</b>	<b>40.08</b>	<b>38.83</b>	<b>35.16</b>	<b>39.28</b>
<b>Number of Students Served</b>	<b>549</b>	<b>541</b>	<b>446</b>	<b>409</b>	<b>521</b>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**RALPH MOODY ELEMENTARY SCHOOL @ THE TWAIN FACILITY**

6901 S. Franklin St., Centennial, CO 80122

(303) 347-4600

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,707,226	\$1,635,813	\$1,606,888	\$1,707,041	\$1,863,993
Employee benefits	570,800	577,877	578,363	599,600	655,466
Purchased services	32,817	31,430	23,730	5,667	10,481
Supplies and materials	136,877	98,246	103,200	30,419	30,302
Capital outlay	10,857	1,486	1,789	-	-
Other expenditures	3,476	2,326	3,123	1,950	-
<b>Total expenditures</b>	<b>\$2,462,053</b>	<b>\$2,347,178</b>	<b>\$2,317,093</b>	<b>\$2,344,677</b>	<b>\$2,560,242</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	2.00
Clerical	2.00	2.00	2.00	2.00	2.00
Custodians	2.25	2.25	1.19	-	-
Paraprofessionals	5.37	5.23	5.30	5.51	5.40
Teachers	18.83	17.80	17.61	17.50	17.90
<b>Total personnel</b>	<b>29.45</b>	<b>28.28</b>	<b>27.10</b>	<b>26.01</b>	<b>27.30</b>
<b>Number of Students Served</b>	<b>324</b>	<b>322</b>	<b>242</b>	<b>262</b>	<b>261</b>

NOTE: Moody Elementary was closed June 30, 2022, to facilitate the demolition of the structure in conjunction with the Building Fund project to replace the facility. Moody Elementary will be temporarily relocated to the Twain Facility until the new Little Raven Elementary is opened in August 2023.





**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**PEABODY FACILITY**

3128 E. Maplewood Ave., Centennial, CO 80121  
(303) 347-4625

	<u>2018–2019</u> <u>Actual</u>	<u>2019–2020</u> <u>Actual</u>	<u>2020–2021</u> <u>Actual</u>	<u>2021–2022</u> <u>Budget</u>	<u>2022–2023</u> <u>Budget</u>
<b>Expenditures:</b>					
Salaries and wages	\$1,732,635	\$1,634,285	\$1,638,149	\$1,247,443	\$ -
Employee benefits	575,972	588,687	591,740	466,521	-
Purchased services	28,558	31,260	34,787	3,967	-
Supplies and materials	107,919	98,403	96,158	21,759	-
Capital outlay	20,148	1,041	830	1,750	-
Other expenditures	2,939	2,274	1,439	-	-
<b>Total expenditures</b>	<u><u>\$2,468,171</u></u>	<u><u>\$2,355,950</u></u>	<u><u>\$2,363,103</u></u>	<u><u>\$1,741,440</u></u>	<u><u>\$ -</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	-
Clerical	1.97	1.97	1.69	1.88	-
Custodians	2.25	2.25	1.13	-	-
Paraprofessionals	1.12	2.95	4.99	4.38	-
Teachers	21.53	21.78	20.24	13.30	-
<b>Total personnel</b>	<u><u>27.87</u></u>	<u><u>29.95</u></u>	<u><u>29.05</u></u>	<u><u>20.56</u></u>	<u><u>-</u></u>
<b>Number of Students Served</b>	<u><u>407</u></u>	<u><u>379</u></u>	<u><u>291</u></u>	<u><u>156</u></u>	<u><u>-</u></u>

NOTE: Peabody Elementary closed June 30, 2022. The building will be repurposed for use by other district programs and for community needs.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**DAMON RUNYON ELEMENTARY SCHOOL**

7455 S. Elati St., Littleton, CO 80120

(303) 347-4650

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,830,046	\$1,910,539	\$2,007,330	\$2,052,468	\$2,378,993
Employee benefits	617,812	688,023	708,603	716,945	848,250
Purchased services	50,631	41,007	30,503	13,991	16,434
Supplies and materials	83,815	90,769	107,538	31,300	37,100
Capital outlay	18,779	16,211	2,412	9,000	10,000
Other expenditures	6,043	2,425	1,318	2,000	-
<b>Total expenditures</b>	<u><u>\$2,607,126</u></u>	<u><u>\$2,748,974</u></u>	<u><u>\$2,857,704</u></u>	<u><u>\$2,825,704</u></u>	<u><u>\$3,290,777</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	2.00	2.00
Clerical	1.91	1.72	1.69	1.88	1.88
Custodians	2.75	2.25	1.16	-	-
Paraprofessionals	3.23	3.79	4.50	4.28	9.20
Teachers	22.76	24.71	24.22	22.70	24.00
<b>Total personnel</b>	<u><u>31.65</u></u>	<u><u>33.47</u></u>	<u><u>32.57</u></u>	<u><u>30.86</u></u>	<u><u>37.08</u></u>
<b>Number of Students Served</b>	<u><u>483</u></u>	<u><u>460</u></u>	<u><u>370</u></u>	<u><u>450</u></u>	<u><u>457</u></u>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**CARL SANDBURG ELEMENTARY SCHOOL**

6900 S. Elizabeth St., Centennial, CO 80122

(303) 347-4675

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,052,207	\$2,077,703	\$2,020,785	\$2,437,224	\$2,762,413
Employee benefits	646,510	691,840	691,911	821,949	925,441
Purchased services	44,383	55,204	31,254	12,975	17,075
Supplies and materials	110,062	101,224	91,963	41,316	45,113
Capital outlay	19,261	7,153	749	1,000	2,000
Other expenditures	7,019	3,530	2,135	1,750	-
<b>Total expenditures</b>	<b>\$2,879,442</b>	<b>\$2,936,654</b>	<b>\$2,838,797</b>	<b>\$3,316,214</b>	<b>\$3,752,042</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	2.00	2.00
Clerical	1.88	2.00	1.50	2.00	2.00
Custodians	2.25	2.25	1.13	-	-
Paraprofessionals	3.06	3.23	4.35	4.64	10.26
Teachers	23.94	24.15	22.80	24.45	24.80
<b>Total personnel</b>	<b>32.13</b>	<b>32.63</b>	<b>30.78</b>	<b>33.09</b>	<b>39.06</b>
<b>Number of Students Served</b>	<b>470</b>	<b>441</b>	<b>339</b>	<b>468</b>	<b>470</b>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**TWAIN FACILITY**

6901 S. Franklin St., Centennial, CO 80122

(303) 347-4700

	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
	Actual	Actual	Actual	Budget	Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,376,796	\$1,428,090	\$1,411,209	\$1,463,595	\$ -
Employee benefits	431,877	479,443	463,397	520,128	-
Purchased services	53,050	43,782	34,616	3,042	-
Supplies and materials	110,113	77,590	85,571	30,174	-
Capital outlay	4,711	1,900	-	-	-
Other expenditures	2,317	1,906	812	700	-
<b>Total expenditures</b>	<b>\$1,978,864</b>	<b>\$2,032,711</b>	<b>\$1,995,605</b>	<b>\$2,017,639</b>	<b>\$ -</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	-
Clerical	1.50	1.50	1.50	1.75	-
Custodians	2.25	2.38	1.15	-	-
Paraprofessionals	3.44	5.06	5.06	4.64	-
Teachers	15.66	16.00	15.60	15.60	-
<b>Total personnel</b>	<b>23.85</b>	<b>25.94</b>	<b>24.31</b>	<b>22.99</b>	<b>-</b>
<b>Number of Students Served</b>	<b>277</b>	<b>285</b>	<b>226</b>	<b>225</b>	<b>-</b>

NOTE: Twain Elementary closed June 30, 2022. The building will house Moody Elementary students in fiscal year 2022–2023 while the old building is demolished and replaced. After that the building will be repurposed for use by other district programs and for community needs.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**LAURA INGALLS WILDER ELEMENTARY SCHOOL**

4300 W. Ponds Cir., Littleton, CO 80123

(303) 347-4750

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,413,729	\$2,515,045	\$2,462,401	\$2,696,398	\$2,829,194
Employee benefits	785,957	876,879	859,523	947,424	925,621
Purchased services	68,170	59,883	40,031	10,985	20,589
Supplies and materials	165,145	163,596	156,881	63,870	54,823
Capital outlay	(22,321)	21,118	22,447	-	1,500
Other expenditures	9,881	6,286	2,239	600	-
<b>Total expenditures</b>	<b>\$3,420,561</b>	<b>\$3,642,807</b>	<b>\$3,543,522</b>	<b>\$3,719,277</b>	<b>\$3,831,727</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	2.00	2.00
Clerical	1.88	1.88	1.75	1.88	1.00
Custodians	2.25	2.25	1.12	0.14	-
Paraprofessionals	6.53	7.45	8.78	7.45	5.10
Teachers	30.04	32.78	32.10	30.82	33.70
<b>Total personnel</b>	<b>41.70</b>	<b>45.36</b>	<b>44.75</b>	<b>42.29</b>	<b>41.80</b>
<b>Number of Students Served</b>	<b>642</b>	<b>633</b>	<b>564</b>	<b>593</b>	<b>596</b>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### MIDDLE SCHOOLS SUMMARY

Middle school education in the district is conducted at four learning sites and includes Grades 6–8. The middle school learning sites are Euclid, Goddard, Newton, and Powell. Per Colorado Revised Statute, the required minimum scheduled hours is 1,080 hours per year. LPS currently schedules 1,121.40 hours per year.

**Subject areas taught at the middle school level include:**

**Language Arts**— Reading, writing, speaking, listening/viewing, journalism, and drama.

**Mathematics**—Estimation, decimals, fractions, integers, simple equations, expand knowledge of percents and geometric concepts, algebra, problem solving, and communication.

**Science**—Earth science, physical science, and life science.

**Social Studies**—World history, U.S. history through the America Revolution, economics, civics, and geography.

**Computers**—Keyboarding, computers, word processing, database, hypercard, and programming.

**Health**—Accident prevention and safety, community health, consumer health, environmental health, personal health, disease prevention and control, substance use and abuse, and family life.

**Music**—Vocal music, band, orchestra, and music appreciation.

**Physical Education**—Individual and team sports, cooperation, fitness, safety and sportsmanship, and recreational games.

**Arts**—Elements of design and principles of organization, media and techniques, and art appreciation.

**World Language**—Spanish and French.

**Technology Education**—Modular technology, woods, and metals.

**Gifted and Talented**—Gifted and talented education in the district identifies needs and programs for individual academic growth and assesses the effectiveness of a differentiated curriculum.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**MIDDLE SCHOOLS**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures by School or Program:</b>					
Euclid Middle School	\$4,951,737	\$4,489,026	\$4,689,832	\$4,791,575	\$5,019,629
Goddard Middle School	4,889,859	4,638,026	4,765,177	4,187,260	4,273,943
Isaac Newton Middle School	4,063,672	3,813,827	4,058,196	4,648,721	5,044,831
John Wesley Powell Middle School	5,816,292	5,305,276	4,930,823	4,283,586	4,513,166
Total expenditures	<u>\$19,721,560</u>	<u>\$18,246,155</u>	<u>\$18,444,028</u>	<u>\$17,911,142</u>	<u>\$18,851,569</u>
<b>Expenditures by Object:</b>					
Salaries and wages	\$13,762,849	\$12,624,630	\$12,836,643	\$13,153,153	\$13,946,402
Employee benefits	4,425,836	4,268,909	4,296,488	4,369,561	4,517,630
Purchased services	468,148	429,391	301,181	54,838	54,337
Supplies and materials	932,847	886,093	890,778	305,410	300,928
Capital outlay	104,664	15,287	107,661	24,680	24,680
Other expenditures	27,216	21,845	11,277	3,500	7,592
Total expenditures	<u>\$19,721,560</u>	<u>\$18,246,155</u>	<u>\$18,444,028</u>	<u>\$17,911,142</u>	<u>\$18,851,569</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	12.00	12.00	12.00	12.00	12.00
Clerical	14.00	14.00	13.88	13.72	12.63
Custodians	18.00	18.00	9.00	-	-
Paraprofessionals	4.09	3.63	4.05	5.51	3.19
Teachers	154.76	146.09	144.66	137.58	143.39
Total personnel	<u>202.85</u>	<u>193.72</u>	<u>183.59</u>	<u>168.81</u>	<u>171.21</u>
<b>Number of Students Served*</b>	<u>2,971</u>	<u>2,913</u>	<u>2,356</u> ★	<u>3,038</u>	<u>2,608</u>

\* Number of students served does not include students in any program or charter school not specifically referenced on this page.

★ Includes middle school level students who were enrolled in the Temporary Online Program for Students (TOPS) during the COVID-19 pandemic.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**EUCLID MIDDLE SCHOOL**

777 W. Euclid Ave., Littleton, CO 80120

(303) 347-7800

	<u>2018–2019</u>	<u>2019–2020</u>	<u>2020–2021</u>	<u>2021–2022</u>	<u>2022–2023</u>
	Actual	Actual	Actual	Budget	Budget
<b>Expenditures:</b>					
Salaries and wages	\$3,435,147	\$3,084,024	\$3,227,335	\$3,507,406	\$3,710,654
Employee benefits	1,113,366	1,052,161	1,088,015	1,180,732	1,205,538
Purchased services	103,800	99,671	102,786	16,458	16,458
Supplies and materials	283,588	247,502	266,479	71,479	71,479
Capital outlay	10,614	1,536	4,428	15,500	15,500
Other expenditures	5,222	4,132	789	-	-
<b>Total expenditures</b>	<u><u>\$4,951,737</u></u>	<u><u>\$4,489,026</u></u>	<u><u>\$4,689,832</u></u>	<u><u>\$4,791,575</u></u>	<u><u>\$5,019,629</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	4.00	4.00	4.00	4.00	4.00
Custodians	4.50	4.50	2.25	-	-
Paraprofessionals	1.96	1.57	1.64	2.32	1.09
Teachers	36.81	35.30	36.80	37.69	38.67
<b>Total personnel</b>	<u><u>50.27</u></u>	<u><u>48.37</u></u>	<u><u>47.69</u></u>	<u><u>47.01</u></u>	<u><u>46.76</u></u>
<b>Number of Students Served</b>	<u><u>736</u></u>	<u><u>751</u></u>	<u><u>625</u></u>	<u><u>736</u></u>	<u><u>750</u></u>





**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**GODDARD MIDDLE SCHOOL**

3800 W. Berry Ave., Littleton, CO 80123

(303) 347-7850

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$3,365,870	\$3,194,347	\$3,322,185	\$3,076,738	\$3,149,738
Employee benefits	1,097,844	1,084,767	1,122,337	1,029,714	1,049,963
Purchased services	179,066	142,459	69,717	21,464	20,963
Supplies and materials	189,269	210,663	231,513	55,344	49,279
Capital outlay	50,706	726	16,641	3,500	3,500
Other expenditures	7,104	5,064	2,784	500	500
<b>Total expenditures</b>	<b>\$4,889,859</b>	<b>\$4,638,026</b>	<b>\$4,765,177</b>	<b>\$4,187,260</b>	<b>\$4,273,943</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	4.00	4.00	3.88	3.88	3.63
Custodians	4.50	4.50	2.25	-	-
Paraprofessionals	1.05	0.98	0.98	0.98	-
Teachers	38.53	37.45	38.46	32.64	33.41
<b>Total personnel</b>	<b>51.08</b>	<b>49.93</b>	<b>48.57</b>	<b>40.50</b>	<b>40.04</b>
<b>Number of Students Served</b>	<b>720</b>	<b>744</b>	<b>587</b>	<b>570</b>	<b>540</b>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**ISAAC NEWTON MIDDLE SCHOOL**

4001 E. Arapahoe Road, Centennial, CO 80122

(303) 347-7900

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,854,101	\$2,623,288	\$2,842,890	\$3,403,425	\$3,721,110
Employee benefits	902,694	881,989	938,224	1,133,921	1,201,129
Purchased services	87,392	93,169	41,151	8,458	8,458
Supplies and materials	207,670	201,573	174,790	96,417	103,542
Capital outlay	3,340	6,854	56,239	3,500	3,500
Other expenditures	8,475	6,954	4,902	3,000	7,092
<b>Total expenditures</b>	<b>\$4,063,672</b>	<b>\$3,813,827</b>	<b>\$4,058,196</b>	<b>\$4,648,721</b>	<b>\$5,044,831</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	2.00	2.00	2.00	2.00	1.00
Custodians	4.50	4.50	2.25	-	-
Paraprofessionals	1.08	1.08	1.43	2.21	2.10
Teachers	32.82	30.24	32.42	36.98	39.77
<b>Total personnel</b>	<b>43.40</b>	<b>40.82</b>	<b>41.10</b>	<b>44.19</b>	<b>45.87</b>
<b>Number of Students Served</b>	<b>631</b>	<b>604</b>	<b>511</b>	<b>727</b>	<b>788</b>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**JOHN WESLEY POWELL MIDDLE SCHOOL**

8000 S. Corona Way, Littleton, CO 80122

(303) 347-7950

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$4,107,731	\$3,722,971	\$3,444,233	\$3,165,584	\$3,364,900
Employee benefits	1,311,932	1,249,992	1,147,912	1,025,194	1,061,000
Purchased services	97,890	94,092	87,527	8,458	8,458
Supplies and materials	252,320	226,355	217,996	82,170	76,628
Capital outlay	40,004	6,171	30,353	2,180	2,180
Other expenditures	6,415	5,695	2,802	-	-
<b>Total expenditures</b>	<u><u>\$5,816,292</u></u>	<u><u>\$5,305,276</u></u>	<u><u>\$4,930,823</u></u>	<u><u>\$4,283,586</u></u>	<u><u>\$4,513,166</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	4.00	4.00	4.00	3.84	4.00
Custodians	4.50	4.50	2.25	-	-
Paraprofessionals	-	-	-	-	-
Teachers	46.60	43.10	36.98	30.27	31.54
<b>Total personnel</b>	<u><u>58.10</u></u>	<u><u>54.60</u></u>	<u><u>46.23</u></u>	<u><u>37.11</u></u>	<u><u>38.54</u></u>
<b>Number of Students Served</b>	<u><u>884</u></u>	<u><u>814</u></u>	<u><u>633</u></u>	<u><u>596</u></u>	<u><u>530</u></u>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### HIGH SCHOOLS SUMMARY

High school education in the district is conducted at four learning sites and includes Grades 9–12. The high school learning sites are Arapahoe, Heritage, Littleton, and Options Secondary at Whitman. Per Colorado Revised Statute, the required minimum scheduled hours is 1,080 hours per year. LPS currently schedules 1,121.40 hours per year.

#### Subject areas taught at the high school level include:

**Language Arts**—English and American literature, world literature, mythology, journalism, newspaper, yearbook, speech, reading, and composition writing.

**Mathematics**—Algebra, advanced algebra, geometry, trigonometry, precalculus, calculus, and communication.

**Science**—Aeronautics, biology, botany, chemistry, earth science, experimental science, genetics, global science, microbiology, physical geology, physics, physiology, zoology, energy resource, and environment.

**Social Studies**—U.S. history, world history, economics, international relations, behavioral science, law, anthropology, geography, sociology, world religions, government and civics, and psychology.

**Computer**—Computer science I and II and advanced placement computer science.

**Health**—Accident prevention and safety, community health, consumer health, environmental health, personal health, disease prevention and control, substance use and abuse, and family life.

**Music**—Choir, orchestra, concert and wind ensemble bands, marching and jazz bands, music theory, music appreciation, and musical theater.

**Physical Education**—Individual and team sports, fitness, recreational games, social dance, weight training, swimming, introduction to sports medicine, and personal survival.

**Art**—Elements of design and principles of organization, art history, skill development, and art appreciation.

**Foreign Language**—Spanish, French, German, Latin, Chinese, and Japanese.

**Business**—Accounting, advertising and sales promotion, applied economics, business law, computer applications, consumer finance, marketing/human relations, retail, and international business.

**Family and Consumer Sciences**—Culinary arts, cultural foods, fashion design, food analysis, independent living, child development, interior design, teen issues, and textile arts.

**Drama**—Introduction to drama, drama history, acting study, technical theory, and theater company.

**Gifted and Talented**—Gifted and talented education in the district identifies needs and programs for individual academic growth and assesses the effectiveness of a differentiated curriculum.

**Early High School**—An accelerated program of core class studies for Grade 8 students only at Littleton High School with additional electives available.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**HIGH SCHOOLS**

	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
	Actual	Actual	Actual	Budget	Budget
<b>Expenditures by School or Program:</b>					
Arapahoe High School	\$12,189,545	\$11,925,966	\$11,820,647	\$10,778,768	\$10,698,821
Heritage High School	10,002,082	9,578,846	9,822,379	9,948,756	10,337,221
Littleton High School	8,084,481	8,009,368	8,468,682	8,131,150	8,422,155
Options Secondary at Whitman	3,595,252	3,375,706	3,506,227	3,755,580	3,934,732
Districtwide Fees and Gifts to Schools	-	-	-	2,200,000	2,150,000
<b>Total expenditures</b>	<b><u>\$33,871,360</u></b>	<b><u>\$32,889,886</u></b>	<b><u>\$33,617,935</u></b>	<b><u>\$34,814,254</u></b>	<b><u>\$35,542,929</u></b>
<b>Expenditures by Object:</b>					
Salaries and wages	\$23,362,820	\$22,602,962	\$23,314,735	\$23,742,607	\$24,400,291
Employee benefits	7,558,153	7,601,924	7,838,228	7,949,556	8,037,560
Purchased services	801,291	699,259	589,346	188,220	216,243
Supplies and materials	2,011,107	1,850,952	1,780,587	2,640,171	2,609,605
Capital outlay	106,159	100,155	60,172	270,500	262,380
Other expenditures	31,830	34,634	34,867	23,200	16,850
<b>Total expenditures</b>	<b><u>\$33,871,360</u></b>	<b><u>\$32,889,886</u></b>	<b><u>\$33,617,935</u></b>	<b><u>\$34,814,254</u></b>	<b><u>\$35,542,929</u></b>
<b>Personnel (full-time equivalents):</b>					
Administrators	17.00	18.00	18.00	18.00	18.00
Clerical	36.68	33.24	32.23	32.24	32.53
Custodians	30.75	30.81	15.62	-	-
Paraprofessionals	25.90	24.20	24.29	21.60	20.60
Teachers	254.60	256.92	255.89	245.86	240.85
<b>Total personnel</b>	<b><u>364.93</u></b>	<b><u>363.17</u></b>	<b><u>346.03</u></b>	<b><u>317.70</u></b>	<b><u>311.98</u></b>
<b>Number of Students Served*</b>	<b><u>5,085</u></b>	<b><u>5,004</u></b>	<b><u>4,511</u></b> ★	<b><u>5,252</u></b>	<b><u>4,842</u></b>

\* Number of students served does not include students in any program not specifically referenced on this page.

★ Includes high school level students who were enrolled in the Temporary Online Program for Students (TOPS) during the COVID-19 pandemic.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ARAPAHOE HIGH SCHOOL

2201 E. Dry Creek Rd., Centennial, CO 80122

(303) 347-6000

	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
	Actual	Actual	Actual	Budget	Budget
<b>Expenditures:</b>					
Salaries and wages	\$8,469,552	\$8,211,244	\$8,185,160	\$7,865,065	\$7,798,460
Employee benefits	2,711,934	2,753,008	2,746,480	2,644,232	2,624,874
Purchased services	264,093	263,728	225,887	48,359	56,022
Supplies and materials	722,282	674,838	647,821	210,612	217,085
Capital outlay	15,667	14,149	2,518	10,500	2,380
Other expenditures	6,017	8,999	12,781	-	-
<b>Total expenditures</b>	<b>\$12,189,545</b>	<b>\$11,925,966</b>	<b>\$11,820,647</b>	<b>\$10,778,768</b>	<b>\$10,698,821</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	6.00	6.00	6.00	5.00	5.00
Clerical	12.11	11.98	11.17	11.12	11.37
Custodians	10.50	10.50	5.25	-	-
Paraprofessionals	8.47	8.61	7.95	6.93	5.52
Teachers	96.65	96.61	90.17	82.07	78.61
<b>Total personnel</b>	<b>133.73</b>	<b>133.70</b>	<b>120.54</b>	<b>105.12</b>	<b>100.50</b>
<b>Number of Students Served</b>	<b>2,162</b>	<b>2,059</b>	<b>1,783</b>	<b>1,791</b>	<b>1,725</b>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**HERITAGE HIGH SCHOOL**

1401 W. Geddes Ave., Littleton, CO 80120  
(303) 347-7600

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
Salaries and wages	\$6,821,842	\$6,523,741	\$6,859,380	\$7,225,569	\$7,523,888
Employee benefits	2,229,446	2,219,632	2,319,030	2,435,292	2,510,283
Purchased services	263,590	211,813	186,248	53,917	53,179
Supplies and materials	591,312	570,960	434,349	228,978	244,871
Capital outlay	83,886	45,290	16,273	5,000	5,000
Other expenditures	12,006	7,410	7,099	-	-
<b>Total expenditures</b>	<u><u>\$10,002,082</u></u>	<u><u>\$9,578,846</u></u>	<u><u>\$9,822,379</u></u>	<u><u>\$9,948,756</u></u>	<u><u>\$10,337,221</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	5.00	5.00	5.00	6.00	6.00
Clerical	10.38	10.44	10.44	10.50	10.50
Custodians	9.75	9.75	4.87	-	-
Paraprofessionals	6.39	6.46	7.52	6.39	6.67
Teachers	74.19	72.54	76.11	76.06	76.07
<b>Total personnel</b>	<u><u>105.71</u></u>	<u><u>104.19</u></u>	<u><u>103.94</u></u>	<u><u>98.95</u></u>	<u><u>99.24</u></u>
<b>Number of Students Served</b>	<u><u>1,619</u></u>	<u><u>1,629</u></u>	<u><u>1,529</u></u>	<u><u>1,653</u></u>	<u><u>1,742</u></u>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**LITTLETON HIGH SCHOOL**

199 E. Littleton Blvd., Littleton, CO 80121

(303) 347-7700

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$5,475,225	\$5,414,679	\$5,718,921	\$5,866,978	\$6,157,493
Employee benefits	1,784,055	1,831,690	1,947,833	1,987,869	1,981,769
Purchased services	226,564	188,490	150,633	56,251	73,749
Supplies and materials	579,540	516,011	596,824	194,052	189,144
Capital outlay	6,606	40,716	41,381	5,000	5,000
Other expenditures	12,491	17,782	13,090	21,000	15,000
<b>Total expenditures</b>	<b>\$8,084,481</b>	<b>\$8,009,368</b>	<b>\$8,468,682</b>	<b>\$8,131,150</b>	<b>\$8,422,155</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	4.00	4.00	4.00	4.00	4.00
Clerical	8.82	8.82	8.62	8.62	8.66
Custodians	8.50	8.56	4.50	-	-
Paraprofessionals	8.63	7.73	7.80	7.30	7.30
Teachers	55.92	59.92	60.73	60.00	58.16
<b>Total personnel</b>	<b>85.87</b>	<b>89.03</b>	<b>85.65</b>	<b>79.92</b>	<b>78.12</b>
<b>Number of Students Served</b>	<b>1,178</b>	<b>1,196</b>	<b>1,066</b>	<b>1,195</b>	<b>1,210</b>





**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**OPTIONS SECONDARY AT WHITMAN**

6557 S. Acoma St., Littleton, CO 80120

(303) 347-3580

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,596,201	\$2,453,298	\$2,551,274	\$2,784,995	\$2,920,450
Employee benefits	832,718	797,594	824,885	882,163	920,634
Purchased services	47,044	35,228	26,578	29,693	33,293
Supplies and materials	117,973	89,143	101,593	56,529	58,505
Capital outlay	-	-	-	-	-
Other expenditures	1,316	443	1,897	2,200	1,850
<b>Total expenditures</b>	<u><u>\$3,595,252</u></u>	<u><u>\$3,375,706</u></u>	<u><u>\$3,506,227</u></u>	<u><u>\$3,755,580</u></u>	<u><u>\$3,934,732</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	3.00	3.00	3.00	3.00
Clerical	5.37	2.00	2.00	2.00	2.00
Custodians	2.00	2.00	1.00	-	-
Paraprofessionals	2.41	1.40	1.02	0.98	1.11
Teachers	27.84	27.85	28.88	27.73	28.01
<b>Total personnel</b>	<u><u>39.62</u></u>	<u><u>36.25</u></u>	<u><u>35.90</u></u>	<u><u>33.71</u></u>	<u><u>34.12</u></u>
<b>Number of Students Served</b>	<u><u>126</u></u>	<u><u>120</u></u>	<u><u>133</u></u>	<u><u>165</u></u>	<u><u>165</u></u>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DISTRICTWIDE INSTRUCTIONAL FEES AND GIFTS TO SCHOOLS

	<u>2018–2019</u> <u>Actual</u>	<u>2019–2020</u> <u>Actual</u>	<u>2020–2021</u> <u>Actual</u>	<u>2021–2022</u> <u>Budget</u>	<u>2022–2023</u> <u>Budget</u>
<b>Expenditures:</b>					
Supplies and materials	\$ -	\$ -	\$ -	\$1,950,000	\$1,900,000
Capital outlay	-	-	-	250,000	250,000
 Total expenditures	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$2,200,000</u>	 <u>\$2,150,000</u>

NOTE: Districtwide expenditure budgets for spending of instructional fees and gifts to schools will be allocated to the various instructional sites throughout the fiscal year as fees are collected at the respective school locations. This results in no actual expenditures in the districtwide accounts in these categories.



LPS Education Services Center

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SPECIAL INSTRUCTION SUMMARY

#### Special Education

Special education programs are offered for students identified as having a disability and who meet state and federal eligibility requirements. Individual Education Programs (IEP) are developed by a legally constituted IEP team. The goal is to serve the student in the least restrictive environment possible while providing maximum interaction with typically developing peers in the general education classroom(s) and providing instruction that is aligned with the general education curriculum. Services and supports are provided on a continuum of options, from modifications and accommodations in the general education classroom to instruction in a special education setting for most of the day. The services and supports are determined by the student's IEP team and will vary depending upon the individual needs of the student. Students with suspected disabilities are referred through their school site, generally initiated by the teacher, parent, or administrator. The following programs are offered in special education.

**Audiology**—Staff based at The Village provide vision and hearing screenings and audiological evaluations. Screenings are done by specially trained paraprofessionals who travel to all district sites. Evaluations by the district audiologist are arranged by appointment.

**Child Find**—The Child Find team is responsible for screening, referring, assessing, and staffing of all children birth to five years of age. Students five to twenty-one years of age who attend LPS schools are referred to their attendance area school for screening. Students who reside within district boundaries and are not attending LPS schools are referred to the LPS school of residence for screening.

**DHH (Deaf and Hard of Hearing)**—This preschool through Transition-age program provides services to all eligible students who are deaf or hard of hearing. The DHH staff supports students through both oral and total communication methodologies. Students are served by staff traveling to the students' schools as well as in center-based program.

**Early Childhood**—These programs are located at The Village at North and The Village at Highland. These special education programs provide language, motor, cognitive, and affective skill development for three- and four-year-old students with disabilities.

**Mental Health Programs**—Two center-based programs for students with educational and significant mental health needs are provided to middle and high school students. The Apollo program at Goddard Middle School and the Summit program at Heritage High School are available as intensive interventions for identified students. The program for elementary students with behavioral and social/emotional challenges is located at Ralph Moody Elementary School.

**Learning Support Services-Center-Based**—These K–12 programs are for students who require more intensive services for a variety of needs. The need for intensive services may be due to developmental delays, behavioral and social/emotional challenges, and needs due to functioning two to three years behind the expected level of performance in the cognitive, affective, language, motor, and/or academic areas. Programs for students with developmental delays are located at Centennial, Field, Ford, Highland, Hopkins, and Runyon elementary schools; Euclid, Goddard, Newton, and Powell middle schools; and Arapahoe, Heritage, and Littleton high schools.

**Learning Support Services-Resource Programs**—Each school has a building resource team to service

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SPECIAL INSTRUCTION SUMMARY (continued)

students with disabilities. Services may be provided by special education teachers, psychologists, speech/language pathologists, and/or occupational therapists.

**RISE Program**—The RISE Program (Reaching Independence through Structured Environments) is our elementary program for students with Autism. Located at Dr. Justina Ford Elementary, this program has been specifically designed to support students with Autism, needs consistent with autism disorders, or developmental disorders that impact communication and social interactions. This program opened in 2021–2022 and targets support for our youngest learners with these needs. The program design is based on evidence supporting the need for intensive early intervention, small group instruction, planned/systematic strategies and opportunities for consistent and explicit exposure to functional communication and social interaction skills daily.

**SWAP (School to Work Alliance Program)**—In collaboration with the Colorado Division of Vocational Rehabilitation, the SWAP program provides case management and direct services to 16- to 25-year-old students with disabilities. These students have mild to moderate needs in employment and require short-term support to become competitively employed and to make community linkages.

**Nova Center**—A partnership program with Catapult Learning that provides a non-traditional instructional setting for LPS students from Grades K–12. Located on the Newton Middle School campus, the Nova Center believes that the route to success for district students with emotional disabilities begins with individualized education that focuses on a high level of structure and consistency. These characteristics create a productive and positive learning environment that properly addresses internalizing and externalizing behavior issues and teaches self-regulation.

**Transition Services**—This program is for 18- to 21-year-old students with developmental delays. The emphasis is on vocational programming and community-based instruction. Transition planning from school to work is provided for each student. This program is based out of the Acoma Building.

**Visually Impaired**—Most students who are visually impaired receive services at their neighborhood schools. Centralized services are located at Centennial Academy for Fine Arts Education, Goddard Middle School, and Heritage High School.

#### Career and Technical Education

Career and technical education (CTE) training provides for rigorous and relevant learning while raising achievement among all students and preparing students to strengthen Colorado’s workforce and economy. Today’s generation of CTE programs are integrated with the academic courses needed to prepare students for college and career success. Many of the programs allow students the opportunity to earn college credit while still in high school. All students gain the academic knowledge and technical skills required for the best jobs in Colorado’s hottest careers, along with 21<sup>st</sup> century skill preparation.

Over two-thirds of all high school students will have participated in a CTE course or program before high school graduation. LPS has a variety of career and technical education opportunities available to middle and high school students. District programs are aligned to six pathways: aerospace, computer science, entrepreneurship, natural resources, health care, and the trades. LPS also has a teacher cadet program. In addition, LPS students have the opportunity to participate in numerous out-of-district CTE programs ranging from auto technology and graphic design to criminal justice and agricultural sciences.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**SPECIAL INSTRUCTION**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures by Support Component:</b>					
Special Education	\$23,095,733	\$23,825,473	€ \$24,588,699	\$24,517,613	\$25,501,281
Career and Technical Education	1,353,580	1,341,179	596,537	1,113,027	2,214,548 ★
Total expenditures	<u>\$24,449,313</u>	<u>\$25,166,652</u>	<u>\$25,185,236</u>	<u>\$25,630,640</u>	<u>\$27,715,829</u>
<b>Expenditures:</b>					
Salaries and wages	\$15,650,354	\$16,428,736	\$15,951,473	\$17,063,485	\$18,673,735
Employee benefits	5,294,765	5,726,066	5,793,018	6,344,407	6,819,796
Purchased services	3,192,735	2,615,249	2,984,806	1,695,199	1,676,249
Supplies and materials	128,023	122,210	127,055	128,950	133,050
Capital outlay	55,522	38,766	37,547	101,100	146,845
Other expenditures	127,914	235,625	291,337	297,499	266,154
Total expenditures	<u>\$24,449,313</u>	<u>\$25,166,652</u>	<u>€ \$25,185,236</u>	<u>\$25,630,640</u>	<u>\$27,715,829</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	1.00	2.00	2.00
Professional/technical support	-	-	-	-	-
Clerical	3.58	2.90	2.81	2.99	5.94
Paraprofessionals	130.86	141.90	129.66	130.85	128.46
Teachers	150.87	161.51	171.42	172.00	179.35
Total personnel	<u>287.31</u>	<u>308.31</u>	<u>€ 304.89</u>	<u>307.84</u>	<u>315.75</u> ★

€ Increases in both expenditures and staffing due to expansion of the NOVA Program and addition of a center-based program at Goddard Middle School.

★ Increase in staffing and expenses related to program planning and building preparations for the opening of the Exploration Pathways for Innovative Careers (EPIC) campus in August 2023.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**SPECIAL EDUCATION**

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$14,858,338	\$15,649,629	\$15,616,812	\$16,408,442	\$17,179,926
Employee benefits	5,037,708	5,466,309	5,671,695	6,130,669	6,343,303
Purchased services	2,980,892	2,387,924	2,895,710	1,538,803	1,519,853
Supplies and materials	62,697	68,612	94,929	76,850	80,950
Capital outlay	32,652	21,025	18,281	70,000	115,745
Other expenditures	123,446	231,974	291,272	292,849	261,504
<b>Total expenditures</b>	<u><u>\$23,095,733</u></u>	<u><u>\$23,825,473</u></u> €	<u><u>\$24,588,699</u></u>	<u><u>\$24,517,613</u></u>	<u><u>\$25,501,281</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Professional/technical support	-	-	-	-	-
Clerical	3.08	2.40	2.31	2.36	2.31
Paraprofessionals	122.96	134.45	129.66	130.35	127.96
Teachers	150.87	161.51	165.02	165.72	168.60
<b>Total personnel</b>	<u><u>277.91</u></u>	<u><u>299.36</u></u> €	<u><u>297.99</u></u>	<u><u>299.43</u></u>	<u><u>299.87</u></u>
<b>Number of Students Served</b>	<u><u>1,575</u></u>	<u><u>1,661</u></u>	<u><u>1,800</u></u>	<u><u>1,665</u></u>	<u><u>1,800</u></u>

€ Increases in both expenditures and staffing due to expansion of the NOVA Program and addition of a center-based program at Goddard Middle School.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**CAREER AND TECHNICAL EDUCATION**

	2018–2019 <u>Actual</u>	2019–2020 <u>Actual</u>	2020–2021 <u>Actual</u>	2021–2022 <u>Budget</u>	2022–2023 <u>Budget</u>
<b>Expenditures:</b>					
Salaries and wages	\$792,016	\$779,107	\$334,661	\$655,043	\$1,493,809
Employee benefits	257,057	259,757	121,323	213,738	476,493
Purchased services	211,843	227,325	89,096	156,396	156,396
Supplies and materials	65,326	53,598	32,126	52,100	52,100
Capital outlay	22,870	17,741	19,266	31,100	31,100
Other expenditures	4,468	3,651	65	4,650	4,650
<b>Total expenditures</b>	<b><u>\$1,353,580</u></b>	<b><u>\$1,341,179</u></b>	<b><u>\$596,537</u></b> €	<b><u>\$1,113,027</u></b>	<b><u>\$2,214,548</u></b> ★
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	-	1.00	1.00
Professional/technical support	-	1.00	-	-	-
Clerical	0.50	0.50	0.50	0.63	3.63
Paraprofessionals	0.50	0.50	-	0.50	0.50
Teachers	7.90	7.45	6.40	6.28	10.75
<b>Total personnel</b>	<b><u>9.90</u></b>	<b><u>10.45</u></b>	<b><u>6.90</u></b>	<b><u>8.41</u></b>	<b><u>15.88</u></b> ★

€ Decreased expenditures and staffing due to lower enrollment attributed to the COVID-19 pandemic and differences in career and technical education learning models.

★ Increase in staffing and expenses related to program planning and building preparations for the opening of the Exploration Pathways for Innovative Careers (EPIC) campus in August 2023.

# **LITTLETON PUBLIC SCHOOLS**

## **Littleton, Colorado**

### **GOVERNANCE**

The governance of the district includes the Board and the office of the superintendent. The Board consists of five uncompensated, elected officials. The superintendent's office consists of the superintendent and communications. It is staffed with 6.63 full-time equivalent employees.

The functions of the governance team include: strategic planning, district calendar, policies and procedures, communications, community relations, organizational improvements, supervision of mandates, Board policy manual, election planning, media relations, grant development, Board assistance, legal services, parent teacher organization (PTO), Presidents Council (PPC), District Accountability Committee, recognition programs, the Littleton Public Schools Foundation, and appointed Board study committees.



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**GOVERNANCE**

	<u>2018–2019</u> <u>Actual</u>	<u>2019–2020</u> <u>Actual</u>	<u>2020–2021</u> <u>Actual</u>	<u>2021–2022</u> <u>Budget</u>	<u>2022–2023</u> <u>Budget</u>
<b>Expenditures by Support Component:</b>					
Board of Education	\$747,890	\$741,341	\$855,093	\$839,462	\$962,597
Office of the Superintendent	1,190,171	1,298,435	1,239,453	1,317,878	1,346,212
<b>Total expenditures</b>	<u><u>\$1,938,061</u></u>	<u><u>\$2,039,776</u></u>	<u><u>\$2,094,546</u></u>	<u><u>\$2,157,340</u></u>	<u><u>\$2,308,809</u></u>
<b>Expenditures:</b>					
Salaries and wages	\$772,454	\$791,603	\$794,301	\$758,513	\$778,350
Employee benefits	258,489	253,034	250,816	257,511	266,011
Purchased services	851,285	932,720	991,644	1,076,565	1,165,799
Supplies and materials	20,593	27,133	21,402	26,151	38,795
Capital outlay	3,510	4,490	4,024	750	2,000
Other expenditures	31,730	30,796	32,359	37,850	57,854
<b>Total expenditures</b>	<u><u>\$1,938,061</u></u>	<u><u>\$2,039,776</u></u>	<u><u>\$2,094,546</u></u>	<u><u>\$2,157,340</u></u>	<u><u>\$2,308,809</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	2.00
Professional/technical support	3.00	3.00	3.00	3.50	3.50
Clerical	2.00	2.00	1.13	1.13	1.13
<b>Total personnel</b>	<u><u>7.00</u></u>	<u><u>7.00</u></u>	<u><u>6.13</u></u>	<u><u>6.63</u></u>	<u><u>6.63</u></u>
<b>Number of Students Served</b>	<u><u>15,039</u></u>	<u><u>14,691</u></u>	<u><u>13,912</u></u>	<u><u>13,518</u></u>	<u><u>13,524</u></u>

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUPPORT COMPONENTS

Support components at the Education Services Center (ESC) include Human Resource Services, Learning Services, Transportation Services, Information and Technology Services, Financial Services, and Safety, Security, and Operations. These components are centralized to increase efficiency throughout the district. The functions of each support component are as follows.

- **Learning Services**—Learning services including curriculum development and implementation, assessment and testing, English language proficiency, gifted and talented, special reading, child abuse reporting, students’ rights and responsibilities, discipline, home schooling, Americans With Disabilities Act compliance, driver education, truancy, foreign students, dropout prevention, summer school, innovative projects, and two alternative instructional programs: LPS Voyager and the NEXT Program.
- **Safety, Security, and Operations**—Maintain the district’s Unified Security System, including access control, video management systems, audio surveillance, duress, and mass notification systems. In addition, this department also monitor the Fire and HVAC controls for the entire district.
- **Human Resource Services**—Recruiting/hiring, personnel records, employee appraisals, employee benefits, staff development, teacher assistance teams, senior citizen tax rebate program, volunteers in schools, employee relations/negotiations, early retirement incentive, and substitute employees.
- **Transportation Services**—Pupil transportation to and from school, bus routes, field trips, bus safety, and vehicle maintenance (housed at Transportation Services Center).
- **Information and Technology Services**—Technology planning, central records, data processing, technical support (software and training), technology and audiovisual maintenance, and telecommunications.
- **Financial Services**—Accounting and auditing, budgeting, cash management, payroll, financial planning, legislative matters, insurance, purchasing, contract review, student count, and student enrollment projections.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**SUPPORT COMPONENTS**

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures by Support Component:</b>					
Learning Services	\$11,617,960	\$10,899,797	\$12,042,907 »	\$11,320,563	\$11,751,227
Safety, Security, and Operations Ω	5,297,492	5,322,505	3,669,842 *	1,005,147	1,258,243
Human Resource Services	2,180,999	2,310,317	2,248,672	2,888,889	2,717,297
Transportation Services	6,241,816	6,460,733	6,017,999	6,629,220	6,741,590
Information and Technology Services	5,299,797	4,497,663	3,315,879	4,061,372	3,493,280
Financial Services	1,768,597	1,657,613	1,801,485	2,236,428	1,998,385
Total expenditures	<u>\$32,406,661</u>	<u>\$31,148,628</u>	<u>\$29,096,784 ‡</u>	<u>\$28,141,619</u>	<u>\$27,960,022</u>
<b>Expenditures by Object:</b>					
Salaries and wages	\$17,588,227	\$18,129,327	\$17,474,061	\$15,669,886	\$16,002,789
Employee benefits	5,912,497	6,325,647	6,457,182	5,910,574	5,918,666
Purchased services	4,811,480	4,264,015	3,637,735	4,516,859	3,693,977
Supplies and materials	3,489,845	1,881,538	1,509,000	1,956,248	2,553,123
Capital outlay	922,071	783,562	121,629	426,923	61,978
Other expenditures	(317,459)	(235,461)	(102,823)	(338,871)	(270,511)
Total expenditures	<u>\$32,406,661</u>	<u>\$31,148,628</u>	<u>\$29,096,784 ‡</u>	<u>\$28,141,619</u>	<u>\$27,960,022</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	17.00	18.70	13.60	14.70	14.50
Professional/technical support	36.42	39.91	33.50	32.45	33.25
Bus drivers	54.00	81.66 €	82.66	77.00	77.00
Clerical	44.38	42.47	38.47	38.71	37.57
Custodians	4.00	4.00	1.75	-	-
Maintenance	45.34	45.90	28.65	18.70	16.00
Paraprofessionals	35.93	40.87	45.83	47.22	52.20
Teachers	40.66	47.12	43.84	44.06	43.39
Total personnel	<u>277.73</u>	<u>320.63</u>	<u>288.30 *</u>	<u>272.84</u>	<u>273.91</u>
<b>Number of Students Served</b>	<u>15,039</u>	<u>14,691</u>	<u>13,912</u>	<u>13,518</u>	<u>13,524</u>

‡ Included both reductions in spending equivalent to \$4.2 million and budgeted one-time spending of \$1.0 million for school staffing support, expenditure transfers to the Operations and Technology Fund, and district-wide expenses resulting from the COVID-19 pandemic.

€ Beginning in fiscal year 2019–2020, FTE increased due primarily to an increase in bus drivers to accommodate the district's change in start times and the expansion of special education programs.

\* Effective January 2021, Operations, Maintenance, and Construction expenditures and personnel, except security and printing services, were transferred into the Operations and Technology Fund.

» Increased cost is reflective of the Temporary Online Program for Students (TOPS) added due to the COVID-19 pandemic.

Ω The name of the department was changed from Operations, Maintenance, and Construction effective July 1, 2021, and printing services budget and personnel were shifted to the Finance Department during restructuring.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**LEARNING SERVICES**

	<u>2018–2019</u>	<u>2019–2020</u>	<u>2020–2021</u>	<u>2021–2022</u>	<u>2022–2023</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>Expenditures:</b>					
Salaries and wages	\$6,392,701	\$6,447,703	\$7,755,245	\$6,556,086	\$6,649,471
Employee benefits	2,029,420	2,107,891	2,564,521	2,223,455	2,153,391
Purchased services	1,755,465	1,570,211	1,447,399	2,232,258	1,213,401
Supplies and materials	1,403,516	733,620	253,832	277,114	1,696,614
Capital outlay	14,568	28,299	16,763	8,500	20,150
Other expenditures	22,290	12,073	5,147	23,150	18,200
<b>Total expenditures</b>	<u><u>\$11,617,960</u></u>	<u><u>\$10,899,797</u></u>	<u><u>\$12,042,907</u></u> ★	<u><u>\$11,320,563</u></u> »	<u><u>\$11,751,227</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	8.00	9.70	6.00	7.50	6.50
Professional/technical support	8.48	9.75	11.70	11.70	11.00
Clerical	7.40	7.50	6.00	6.00	5.00
Paraprofessionals	20.30	19.62	19.74	21.60	22.20
Teachers	39.66	46.12	42.84	43.06	42.39
<b>Total personnel</b>	<u><u>83.84</u></u> ‡	<u><u>92.69</u></u> ‡	<u><u>86.28</u></u>	<u><u>89.86</u></u>	<u><u>87.09</u></u>
<b>Number of Students Served</b>	<u><u>15,039</u></u>	<u><u>14,691</u></u>	<u><u>13,912</u></u>	<u><u>13,518</u></u>	<u><u>13,524</u></u>

★ Increased cost is reflective of the Temporary Online Program for Students (TOPS) added due to the COVID-19 pandemic.

‡ Beginning in fiscal year 2018–2019, FTE increased due to Board-approved one-time spending.

» Includes \$1.0 million in recurring Board-approved funding for curriculum refreshes.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**SAFETY, SECURITY, AND OPERATIONS Ω**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$3,248,994	\$3,309,729	\$1,958,019	\$608,500	\$863,108
Employee benefits	1,035,393	1,068,195	668,972	205,657	309,685
Purchased services	599,681	537,727	480,117	81,317	60,747
Supplies and materials	480,641	467,408	615,263	29,300	10,343
Capital outlay	12,904	7,821	6,811	76,173	14,000
Other expenditures	(80,121)	(68,375)	(59,340)	4,200	360
<b>Total expenditures</b>	<b><u>\$5,297,492</u></b>	<b><u>\$5,322,505</u></b>	<b><u>\$3,669,842</u></b> *	<b><u>\$1,005,147</u></b> Ω	<b><u>\$1,258,243</u></b> ‡
<b>Personnel (full-time equivalents):</b>					
Administrators	3.20	3.20	1.60	1.00	2.00
Professional/technical support	5.44	5.66	1.75	1.00	1.50
Clerical	3.00	3.00	1.50	-	-
Custodians	3.00	3.00	1.50	-	-
Maintenance	35.50	35.50	17.25	6.50	8.00
<b>Total personnel</b>	<b><u>50.14</u></b>	<b><u>50.36</u></b>	<b><u>23.60</u></b> *	<b><u>8.50</u></b> Ω	<b><u>11.50</u></b> ‡
<b>Number of Students Served</b>	<b><u>15,039</u></b>	<b><u>14,691</u></b>	<b><u>13,912</u></b>	<b><u>13,518</u></b>	<b><u>13,524</u></b>

\* Effective January 2021, Operations, Maintenance, and Construction expenditures and personnel, except security and printing services, were transferred into the Operations and Technology Fund.

Ω The name of the department was changed from Operations, Maintenance, and Construction effective July 1, 2021, and printing services budget and personnel were shifted to the Finance Department during restructuring.

‡ Increase of expense and FTE related to shift of operational administrative personnel out of the Operations and Technology Fund coupled with the addition of a security position.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**HUMAN RESOURCE SERVICES**

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,243,670	\$1,259,821	\$1,246,985	\$1,717,238 ★	\$1,637,315
Employee benefits	433,462	488,769	647,705	602,533	510,642
Purchased services	457,488	536,710	326,549	532,768	537,240
Supplies and materials	23,184	17,341	24,841	26,450	25,500
Capital outlay	13,220	5,365	292	6,000	5,000
Other expenditures	9,975	2,311	2,300	3,900	1,600
<b>Total expenditures</b>	<u><u>\$2,180,999</u></u>	<u><u>\$2,310,317</u></u>	<u><u>\$2,248,672</u></u>	<u><u>\$2,888,889</u></u>	<u><u>\$2,717,297</u></u> Ω
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	2.00
Professional/technical support	3.50	3.50	3.75	3.75	2.75
Clerical	8.00	8.00	7.00	7.50	6.50
Teachers	1.00	1.00	1.00	1.00	1.00
<b>Total personnel</b>	<u><u>14.50</u></u>	<u><u>14.50</u></u>	<u><u>13.75</u></u>	<u><u>14.25</u></u>	<u><u>12.25</u></u> Ω
<b>Number of Students Served</b>	<u><u>15,039</u></u>	<u><u>14,691</u></u>	<u><u>13,912</u></u>	<u><u>13,518</u></u>	<u><u>13,524</u></u>

★ Includes budget for districtwide vacation and sick leave payouts.

Ω Effective February 2022 payroll services' budget and personnel were shifted to the Finance Department.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**TRANSPORTATION SERVICES**

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$3,493,687	\$3,977,174	\$3,561,943	\$3,862,956	\$3,924,651
Employee benefits	1,363,635	1,608,729	1,568,260	1,829,719	1,894,394
Purchased services	952,604	501,366	382,703	345,385	449,675
Supplies and materials	635,109	527,484	485,095	831,210	713,220
Capital outlay	54,541	13,229	51,014	9,000	9,000
Other expenditures	(257,760)	(167,249)	(31,016)	(249,050)	(249,350)
<b>Total expenditures</b>	<u><u>\$6,241,816</u></u>	<u><u>\$6,460,733</u></u>	<u><u>\$6,017,999</u></u>	<u><u>\$6,629,220</u></u>	<u><u>\$6,741,590</u></u> Ω
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Professional/technical support	2.00	3.00	1.00	1.00	1.00
Clerical	5.00	5.00	6.00	7.00	7.00
Paraprofessionals	15.63	21.25	26.09	25.62	30.00
Bus drivers	54.00	81.66 €	82.66	77.00	77.00
Custodians	1.00	1.00	0.25	-	-
Maintenance	5.00	5.00	6.00	7.00	7.00
<b>Total personnel</b>	<u><u>83.63</u></u>	<u><u>117.91</u></u>	<u><u>123.00</u></u>	<u><u>118.62</u></u>	<u><u>123.00</u></u> Ω
<b>Number of Students Served</b>	<u><u>15,039</u></u>	<u><u>14,691</u></u>	<u><u>13,912</u></u>	<u><u>13,518</u></u>	<u><u>13,524</u></u>

€ 2019–2020 FTE increase caused by bus route reconfigurations necessitated by a change in start times in fiscal 2018–2019. Additionally, FTE for bus drivers is calculated using a 6-hour work day rather than an 8-hour day, which is the standard for other district positions.

Ω Includes additional paraprofessionals to support drivers transporting higher-needs students.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**INFORMATION AND TECHNOLOGY SERVICES**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,160,768	\$2,166,049	\$1,709,699	\$1,664,626	\$1,757,848
Employee benefits	698,946	699,356	564,089	589,341	628,712
Purchased services	692,974	785,238	912,531	731,598	1,006,513
Supplies and materials	922,367	120,246	85,277	751,328	88,700
Capital outlay	823,346	726,238	43,533	324,000	10,828
Other expenditures	1,396	536	750	479	679
<b>Total expenditures</b>	<b><u>\$5,299,797</u></b>	<b><u>\$4,497,663</u></b>	<b><u>\$3,315,879</u></b>	<b><u>\$4,061,372</u></b> ★	<b><u>\$3,493,280</u></b>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	1.00	1.00	1.00
Professional/technical support	14.00	14.00	12.00	11.00	11.00
Clerical	11.48	11.47	10.47	10.21	11.57
Paraprofessionals	-	1.90	-	-	-
Maintenance	1.00	1.00	1.00	1.00	1.00
<b>Total personnel</b>	<b><u>28.48</u></b>	<b><u>30.37</u></b>	<b><u>24.47</u></b>	<b><u>23.21</u></b>	<b><u>24.57</u></b> Ω
<b>Number of Students Served</b>	<b><u>15,039</u></b>	<b><u>14,691</u></b>	<b><u>13,912</u></b>	<b><u>13,518</u></b>	<b><u>13,524</u></b>

★ Includes \$1.0 million in one-time BOE approved funding for computer and equipment refreshes.

Ω Increased FTE results from internal reorganization of personnel.



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**FINANCIAL SERVICES**

	<u>2018–2019</u> Actual	<u>2019–2020</u> Actual	<u>2020–2021</u> Actual	<u>2021–2022</u> Budget	<u>2022–2023</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,048,407	\$968,851	\$1,242,170	\$1,260,480	\$1,170,396
Employee benefits	351,641	352,707	443,635	459,869	421,842
Purchased services	353,268	332,763	88,436	593,533	426,401
Supplies and materials	25,028	15,439	44,692	40,846	18,746
Capital outlay	3,492	2,610	3,216	3,250	3,000
Other expenditures	(13,239)	(14,757)	(20,664)	(121,550)	(42,000)
<b>Total expenditures</b>	<u><u>\$1,768,597</u></u>	<u><u>\$1,657,613</u></u>	<u><u>\$1,801,485</u></u>	<u><u>\$2,236,428</u></u> ★	<u><u>\$1,998,385</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	0.80	0.80	2.00	2.20	2.00
Professional/technical support	3.00	4.00	3.30	4.00	6.00
Clerical	9.50	7.50	7.50	8.00	7.50
Maintenance	3.84	4.40	4.40	4.20	-
<b>Total personnel</b>	<u><u>17.14</u></u>	<u><u>16.70</u></u>	<u><u>17.20</u></u>	<u><u>18.40</u></u> ★	<u><u>15.50</u></u> Ω
<b>Number of Students Served</b>	<u><u>15,039</u></u>	<u><u>14,691</u></u>	<u><u>13,912</u></u>	<u><u>13,518</u></u>	<u><u>13,524</u></u>

★ Effective July 1, 2021, printing services' budget and personnel were shifted to the Finance Department during restructuring.

Ω In October 2021 the district print shop was permanently closed, in February 2022 payroll services' budget and personnel were shifted to the Finance Department, and effective July 2022 warehouse personnel were shifted to the Operations and Technology Fund.

# FINANCIAL SECTION OTHER FUNDS



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# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### OTHER FUNDS

### INTRODUCTION—OVERVIEW

State law requires each Board of Education to approve expenditures of all funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts and with its own assets, liabilities, and fund equity, which are segregated for the purpose of conducting specific activities of the district in accordance with special regulations, restrictions, and limitations.

This section of the budget document presents all funds, other than the General Fund, for review and comparison purposes. In order, they are:

- Risk Management Fund (sub-fund of the General Fund)
- Bond Redemption Fund
- Building Fund
- Capital Projects Fund
- Operations and Technology Fund
- Designated Purpose Grants Fund
- Student Athletic, Activities, and Clubs Fund
- Nutrition Services Fund
- Extended Day Care Program Fund

While historical and budgetary financial information is provided for all funds, the nature of some funds precludes them from having forecast projections presented as well. The Designated Purpose Grants Fund does not have forecasted projections presented in this document. In the Designated Purpose Grants Fund, awarded grants are considered temporary, since the award period of each grant is finite. While the district does request and utilize some grants on an ongoing basis, the actual award amount can vary significantly from year to year. Additionally, the life of a grant is determined by the funding available to the grant itself, making the duration and awarding of grants highly unpredictable.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**RISK MANAGEMENT FUND**  
**(SUB-FUND OF THE GENERAL FUND)**

The Risk Management Fund is a governmental fund used to account for premiums on insurance, loss control, workers’ compensation, payment of loss or damage to property, administrative insurance expenses, settled legal claims, and judgments rendered against the district for injury.

**Revenues**

The primary revenue for this fund is a transfer from the General Fund, with insurance reimbursements and services provided to the district’s charter schools providing the remainder. The district determines the total dollars needed based on the current and ongoing insurance expense estimates and historical trends in salary, benefit, and supplies costs.

**Expenditures**

While the primary expenditures in this fund are related to managing and maintaining the various insurances the district carries, this fund also supports salaries and benefits for key personnel in finance and security. Additionally, school resource officers (SROs) are supported by this fund. The following table provides an overview of the district’s insurance coverages.

Coverage Description	Carrier	Coverage Limit	Deductible	Premium
General Liability and School Leaders Errors and Omissions	Excess-of-Loss Self-Insurance Pool (ELSIP)	\$5,000,000 each occurrence \$5,000,000 aggregate limit	\$150,000	\$191,482
Property:	Travelers			\$764,400
• buildings, property, and turf		\$497,035,666	\$100,000	
• boiler and machinery		\$50,000,000	\$100,000	
• flood and earthquake		\$25,000,000	\$100,000	
Automobile physical damage	Old Republic Union Insurance Company	\$2,000,000	\$25,000	\$76,658
Automobile liability	Excess-of-Loss Self-Insurance Pool (ELSIP)	\$5,000,000 each occurrence \$5,000,000 aggregate limit	\$150,000	\$100,000
Crime	Travelers	\$1,000,000	\$25,000	\$6,440
Fiduciary Liability	Travelers	\$1,000,000	\$10,000	\$3,695
Workers’ Compensation	Joint School Districts’ Workers’ Compensation Pool (JSDWCP)	\$1,000,000	\$550,000	\$500,000

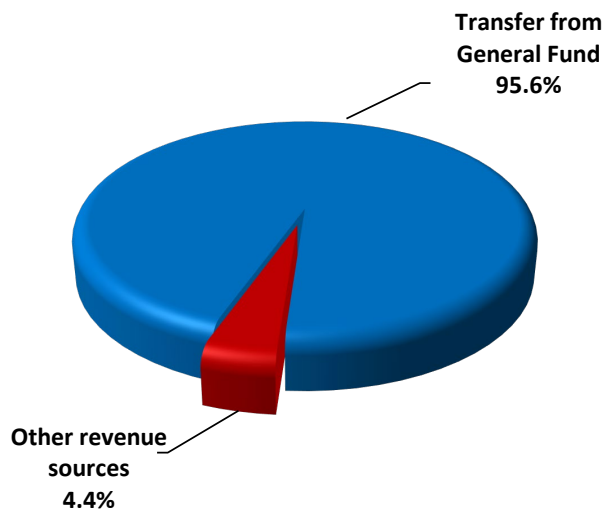
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

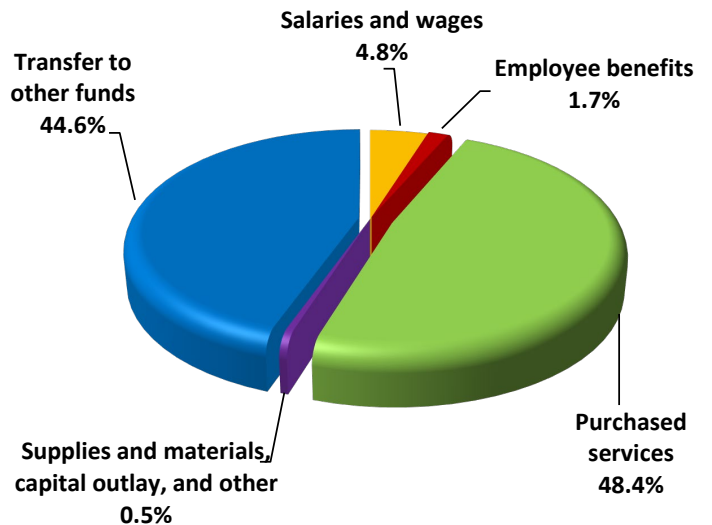
### RISK MANAGEMENT FUND (SUB-FUND OF THE GENERAL FUND)

	2017–2018 Actual	2018–2019 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues:</b>						
Transfer from General Fund	\$2,376,906	\$2,771,907	\$2,272,500	\$2,500,000	\$2,500,000	\$3,000,000
Services to charter schools	110,439	120,731	117,760	120,510	120,510	126,536
Insurance reimbursements	22,615	508	724,917	2,000	3,235,000	10,000
Interest income	31,538	-	-	-	1,150	1,500
<b>Total revenues</b>	<b>2,541,498</b>	<b>2,893,146</b>	<b>3,115,177</b>	<b>2,622,510</b>	<b>5,856,660</b>	<b>3,138,036</b>
<b>Expenditures:</b>						
Salaries and wages	260,569	269,238	275,723	290,824	280,050	303,944
Employee benefits	94,518	100,342	98,619	99,071	101,275	104,713
Purchased services	2,730,554	2,216,992	1,581,459	2,794,980	3,351,571	3,044,065
Supplies and materials	7,140	12,443	4,336	20,565	19,565	20,565
Capital outlay	-	2,320	3,500	9,700	2,000	9,700
Other expenditures	485	385	385	500	500	500
Transfer to other funds	-	-	-	-	-	2,800,000
<b>Total expenditures</b>	<b>3,093,266</b>	<b>2,601,720</b>	<b>1,964,022</b>	<b>3,215,640</b>	<b>3,754,961</b>	<b>6,283,487</b>
Excess of revenues over (under) expenditures	(551,768)	291,426	1,151,155	(593,130)	2,101,699	(3,145,451)
<b>Fund balance—beginning</b>	<b>1,712,310</b>	<b>1,160,542</b>	<b>1,451,968</b>	<b>2,217,866</b>	<b>2,603,123</b>	<b>4,704,822</b>
Committed fund balance	1,160,542	1,451,968	2,603,123	1,624,736	4,704,822	1,559,371
<b>Fund balance—ending</b>	<b>\$1,160,542</b>	<b>\$1,451,968</b>	<b>\$2,603,123</b>	<b>\$1,624,736</b>	<b>\$4,704,822</b>	<b>\$1,559,371</b>
<b>Budget Appropriation</b>				<b>\$4,840,376</b>		<b>\$7,842,858</b>

2022–2023 Budgeted Revenue



2022–2023 Budgeted Expenditures

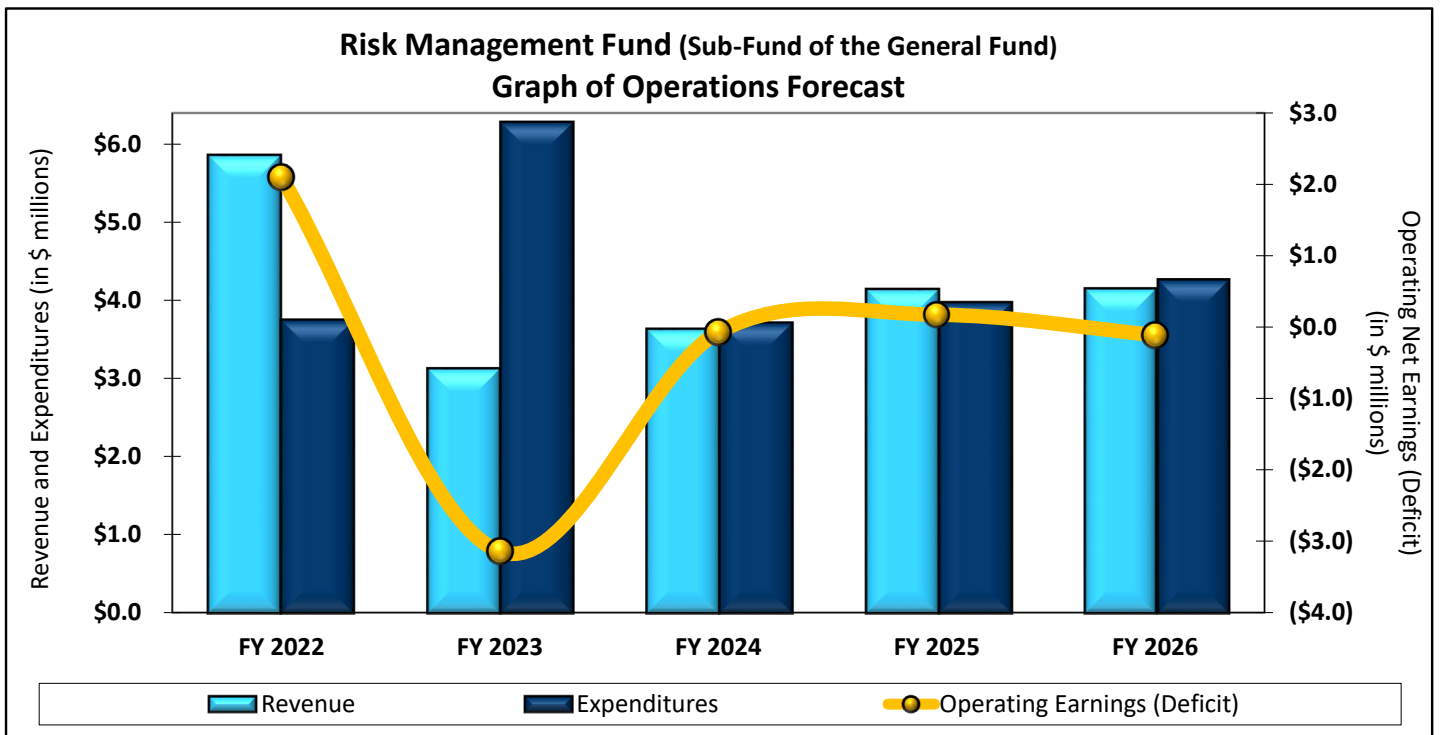


**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**RISK MANAGEMENT FUND**  
**(SUB-FUND OF THE GENERAL FUND)**

**FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE**

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$2,603,123	\$4,704,822	\$1,559,371	\$1,486,641	\$1,660,047
<b>Revenue:</b>					
Transfer from General Fund	2,500,000	3,000,000	3,500,000	4,000,000	4,000,000
Services to charter schools	120,510	126,536	132,863	139,506	146,481
Insurance reimbursements	3,235,000	10,000	10,000	10,000	10,000
Interest income	1,150	1,500	1,500	1,500	1,500
<b>Total revenues</b>	<b>5,856,660</b>	<b>3,138,036</b>	<b>3,644,363</b>	<b>4,151,006</b>	<b>4,157,981</b>
<b>Expenditures:</b>					
Salaries and wages	280,050	303,944	319,141	335,098	351,853
Employee benefits	101,275	104,713	109,949	115,446	121,219
Purchased services	3,351,571	3,044,065	3,256,621	3,495,039	3,762,922
Supplies and materials	19,565	20,565	21,182	21,817	22,472
Capital outlay	2,000	9,700	9,700	9,700	9,700
Other expenditures	500	500	500	500	500
Transfer out	-	2,800,000	-	-	-
<b>Total expenditures</b>	<b>3,754,961</b>	<b>6,283,487</b>	<b>3,717,093</b>	<b>3,977,600</b>	<b>4,268,666</b>
<b>Ending Fund Balance</b>	<b>\$4,704,822</b>	<b>\$1,559,371</b>	<b>\$1,486,641</b>	<b>\$1,660,047</b>	<b>\$1,549,362</b>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**DEBT SERVICE FUND**

The governmental funds in this category are used to account for the accumulation of resources and payments of long-term debt used to finance governmental activities involved with capital construction and acquisition. The district operates one debt service fund.

**Bond Redemption Fund**

The Bond Redemption Fund is used to account for property taxes levied, investment income, and bond premiums to provide for payment of general long-term debt principal retirement, semi-annual interest, and related fees. This fund provides revenues based on a property tax mill set by the Board to satisfy the district’s bonded indebtedness on an annual basis. This fund is required by Colorado Revised Statute (C.R.S.) 22–45–103(b).

In accordance with Colorado Revised Statute (C.R.S.) 22–42–104(a) and (b), two calculation options for determining the legal debt limit are available to the district. The district is allowed to use whichever calculation is greater. The computation the district utilizes calculates actual property valuation, shown below in Table 1, making the legal debt margin for the district \$989,041,373 as of June 30, 2023.

**Legal Debt Margin Calculation—Table 1**

Estimated Actual Valuation at June 30, 2023	\$22,553,459,481
Times—Limitation Percent	_____ x 6%
Legal Debt Limit	1,353,207,569
Less—Projected Outstanding Bonded Debt	<u>364,166,196</u>
Projected Legal Debt Margin at June 30, 2023	<u>\$989,041,373</u>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BOND REDEMPTION FUND

#### Revenues

The revenue for the Bond Redemption Fund is property tax revenue and the interest earnings on these tax revenues between time of collection and payment of debt. The projected mill levy for 2023 is 18.097 mills based on an estimated assessed valuation of \$2,120,628,180. The 2022 mill levy was 17.043 mills. Spending for general obligation bonds debt service and property taxation to generate revenue to cover the debt service are considered exempt from TABOR amendment limitations because the current bonded indebtedness was approved by the voters in elections.

#### Expenditures

This fund has expenditures of principal, interest, and service fees for the following general obligation bond issuances.

- 2013 series dated December 4, 2013
- 2014 series dated December 11, 2014
- 2015 series dated October 6, 2015
- 2019 series dated January 10, 2019
- 2020 refunding series dated October 20, 2020

Outstanding indebtedness at June 30, 2022, is \$382,571,196, with final maturity scheduled for December 1, 2043. Taxes collected in the spring must be used to pay the June and December debt payments of the same calendar year. At the end of the district's fiscal year, June taxes have been collected but the second calendar debt payment has not been made. The ending fund balance represents tax revenues earned and saved to make the December principal and interest payments. The net bonded debt per capita at July 1, 2022, is estimated at \$3,857. The district may redeem callable bonds prior to maturity.

Ten-Year Overview of District Debt Obligations			
Fiscal Year Ended	Principal	Interest	Total
6/30/23	\$18,405,000	\$19,114,600	\$37,519,600
6/30/24	19,325,000	18,171,350	37,496,350
6/30/25	20,290,000	17,190,050	37,480,050
6/30/26	21,952,616	17,179,234	39,131,850
6/30/27	20,595,000	15,297,650	35,892,650
6/30/28	23,170,000	14,203,600	37,373,600
6/30/29	24,390,000	12,951,438	37,341,438
6/30/30	10,965,000	12,045,275	23,010,275
6/30/31	11,495,000	11,479,350	22,974,350
6/30/32	12,095,000	10,859,450	22,954,450

General Obligation Bonds	Outstanding Principal Balance as of June 30, 2022	Outstanding Principal Balance as of June 30, 2023
2013 Bond Series	\$50,000,000	\$50,000,000
2014 Bond Series	17,000,000	17,000,000
2015 Bond Series	15,626,196	15,626,196
2019 Bond Series	277,740,000	266,380,000
2020 Bond Series	<u>22,205,000</u>	<u>15,160,000</u>
Total Bonds	<u>\$382,571,196</u>	<u>\$364,166,196</u>

#### Bond Rating Information

Moody's Investor Service assigned an underlying Aa2 rating to the bonds reflecting the district's large, built-out, and affluent tax base located within the Denver metropolitan area and the district's sound financial operations and healthy reserve levels as well as manageable debt burden. An enhanced Aa2 rating was also assigned based on the Colorado School District Enhancement Program and its strong program oversight. Additionally, Standard & Poor's Rating Services assigned an AA rating to LPS.

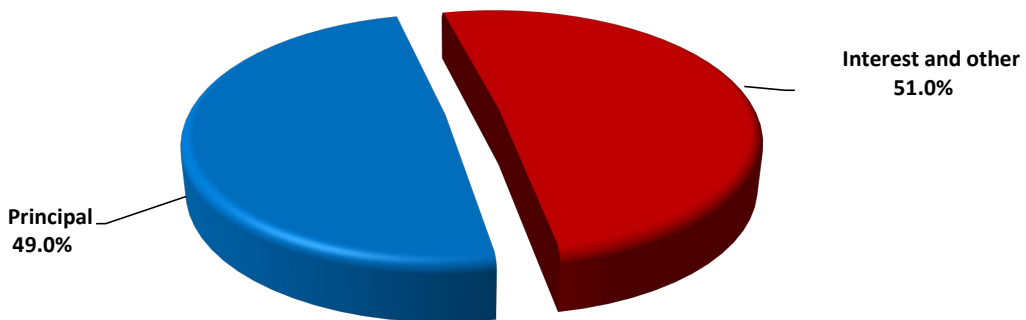
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BOND REDEMPTION FUND

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues and other financing sources:</b>						
Property taxes	\$25,068,057	\$37,243,580	\$35,658,881	\$37,510,357	\$35,476,393	\$38,102,579
Refunding bond proceeds	-	-	29,813,234	-	-	-
Interest income	290,878	315,562	23,355	37,000	16,047	137,250
<b>Total revenues</b>	<b>25,358,935</b>	<b>37,559,142</b>	<b>65,495,470</b>	<b>37,547,357</b>	<b>35,492,440</b>	<b>38,239,829</b>
<b>Expenditures and other uses:</b>						
Principal	6,045,000	6,230,000	10,310,000	14,985,000	14,985,000	18,405,000
Interest	11,193,188	21,359,537	20,079,645	19,949,350	19,949,350	19,114,600
Trustee bank fees	2,155	18,674	5,221	23,645	6,513	16,000
Escrow payment to refund bonds	-	-	36,119,466	-	-	-
Costs of issuance and discounts	-	-	232,172	-	-	-
<b>Total expenditures</b>	<b>17,240,343</b>	<b>27,608,211</b>	<b>66,746,504</b>	<b>34,957,995</b>	<b>34,940,863</b>	<b>37,535,600</b>
Excess of revenues over (under) expenditures	8,118,592	9,950,931	(1,251,034)	2,589,362	551,577	704,229
<b>Fund balance—beginning</b>	<b>14,550,662</b>	<b>22,669,254</b>	<b>32,620,185</b>	<b>33,467,208</b>	<b>31,369,151</b>	<b>31,920,728</b>
Restricted fund balance	22,669,254	32,620,185	31,369,151	36,056,570	31,920,728	32,624,957
<b>Fund balance—ending</b>	<b>\$22,669,254</b>	<b>\$32,620,185</b>	<b>\$31,369,151</b>	<b>\$36,056,570</b>	<b>\$31,920,728</b>	<b>\$32,624,957</b>
<b>Budget Appropriation</b>				<b>\$71,014,565</b>		<b>\$70,160,557</b>
Mill Levy	8.497	14.642	18.126	18.445	17.043	18.097
Assessed Valuation (in millions of dollars)	\$1,723.9	\$1,975.3	\$1,964.0	\$2,062.2	\$2,079.0	\$2,120.6

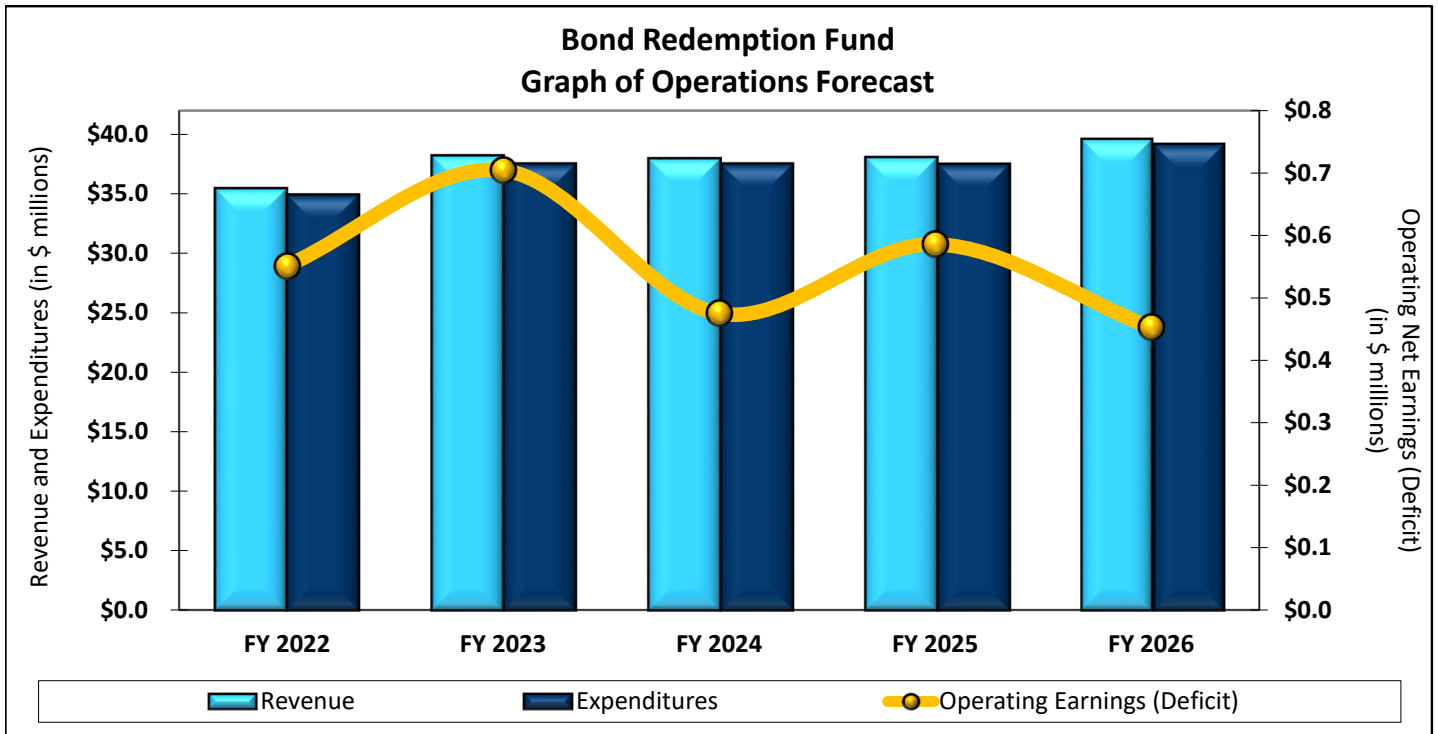
**2022–2023 Expenditures and Other Uses**



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**BOND REDEMPTION FUND**  
**FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE**

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$31,369,151	\$31,920,728	\$32,624,957	\$33,099,895	\$33,685,784
<b>Revenue:</b>					
Property taxes	35,476,393	38,102,579	37,860,538	37,955,189	39,473,340
Earnings on investments	16,047	137,250	137,250	137,250	137,250
<b>Total revenues</b>	<u>35,492,440</u>	<u>38,239,829</u>	<u>37,997,788</u>	<u>38,092,439</u>	<u>39,610,590</u>
<b>Expenditures:</b>					
Principal	14,985,000	18,405,000	19,325,000	20,290,000	21,952,616
Interest	19,949,350	19,114,600	18,171,350	17,190,050	17,179,234
Trustee bank fees	6,513	16,000	26,500	26,500	26,500
<b>Total expenditures</b>	<u>34,940,863</u>	<u>37,535,600</u>	<u>37,522,850</u>	<u>37,506,550</u>	<u>39,158,350</u>
<b>Ending Fund Balance</b>	<u>\$31,920,728</u>	<u>\$32,624,957</u>	<u>\$33,099,895</u>	<u>\$33,685,784</u>	<u>\$34,138,024</u>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CAPITAL PROJECTS FUNDS

This category of governmental funds is used to account for and report financial resources that are restricted or committed to expenditures for capital outlays, acquisition, or construction of major capital facilities and other capital assets. They are optional under Colorado Revised Statutes. The district currently operates two capital projects funds.

#### Building Fund

The district uses the Building Fund as a capital improvement fund to budget and account for any major capital outlays for district facilities funded by voter-approved general obligation bonds. In order to develop an updated capital plan, the Board created the Long-Range Planning Committee (LRPC) in February 2017. The committee – comprised of community members representing various stakeholder groups – carefully studied the safety, access, and instructional challenges of aging facilities; increased transportation challenges; and the need to provide the appropriate instructional space for all students. They also worked through several bond package scenarios in an effort to determine which solution would best meet the district’s goal: “One hundred percent of LPS students will graduate prepared for meaningful post-secondary opportunities.” Highlights from the work of the Long-Range Planning Committee are as follows.

- Today’s most efficient and effective elementary schools, with the best programming for students, serve about 600 students.
- LPS needs to have the ability to replace failing structures when they are no longer structurally sound, cannot be made accessible to people with disabilities, and do not meet the requirements for today’s learning environment.
- LPS needs to make a strategic first step to maintain quality education that makes future steps clear. LRPC members noted that in ten years, a future citizens committee could build upon this recommendation and identify the next schools to be replaced with new buildings, based on this work and what makes sense for the community at that time.

The goals of the Long-Range Planning Committee were as follows.

- Build new elementary schools with space for five classrooms at every grade level.
- Enroll four classes at each grade level; remaining space for support programs and staff.
- Improve operational and instructional efficiency.
- Address/reduce traffic and boundary challenges. (A districtwide boundary analysis follows passage of bond.)
- Build new schools on campuses that can accommodate the new construction while school is in session in order to mitigate transportation and overcrowding in other elementary schools.

The LRPC’s recommendations on capacity needs, attendance boundaries, and facility capital needs led the Board to place a \$298.9 million bond measure on the November 2018 ballot, just as the last of the projects from our prior bond package were being completed. Voters approved the 2018 bond package, sending a strong endorsement of the dedicated work of the Board, the LRPC, and the district’s commitment to providing the resources our students need to succeed.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CAPITAL PROJECTS FUNDS (continued)

The district began developing project timelines immediately after voters approved the bond in November 2018. Students, parents, staff, and community members will be involved in the design process for each project. A citizens' oversight committee was called by the Board in November 2018 to review the use of the new dollars to ensure that the funding is used wisely for the purposes that were represented to the voters. The original timeline anticipated project completion by June 2023; however, delays in the production and shipment of certain supplies and equipment due to the COVID-19 pandemic impacted project schedules during 2020. Since shortages and delays may continue, the project schedules shown below are subject to change. Completed projects and current, pending project schedules follow.

#### November 2018–January 2019

- Took inventory of all functions of the Ames Campus. Planned for relocating programs housed in Ames Facility.
- Selected architect and engineering firms for:
  - The replacement of Newton Middle School.
  - The new LPS stadium on the Newton Middle School campus.
  - The new Dr. Justina Ford Elementary School on the old Ames campus.
  - The new Gudy Gaskill Elementary School on the old Franklin campus to serve the Highland and Franklin communities.
- Surveyed the Newton Middle School property.
- Surveyed the Ames property.
- Surveyed the Franklin property.
- Surveyed the Highland Elementary School property for conversion to a district early childhood education center.
- Received proposal from architects for the design of ten artificial turf fields.
- Surveyed fields at Heritage, Arapahoe, and Euclid.

#### February 2019–May 2019

- Prepared Highland campus to serve The Village Preschool at Ames.
- Moved professional development to other schools for the summer and to outside community spaces for the 2019–2020 school year.
- Conducted environmental survey on The Schomp Property, future home of the LPS Explorative Pathways for Innovative Careers (EPIC) campus.
- Released request for qualifications for new furniture that facilitates student-centered learning.
- Began design process of new Gudy Gaskill Elementary School to serve Highland and Franklin communities on the Franklin campus.
- Began design process of new Dr. Justina Ford Elementary School to serve the Ames community on the Ames campus.
- Began design process of building to replace the old Newton Middle School community on the Newton campus.
- Began design process of a new stadium on the Newton campus.
- South Suburban Parks and Recreation was in the design phase for a new pool and related amenities at the existing Franklin Pool site. Additional details became available in summer 2019.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CAPITAL PROJECTS FUNDS (continued)

#### Spring 2019–Summer 2020

- Design development of new Dr. Justina Ford Elementary School on Ames campus, new middle school on Newton campus, and new Gudy Gaskill Elementary School on Franklin campus.
- Vacated and prepared Ames facility for demolition to make way for the construction of the new Dr. Justina Ford Elementary School on the former Ames campus; began abatement activities.
- Began design for conversion of Highland Elementary to be an LPS early childhood education center.
- Completed one turf field each at Heritage and Arapahoe, and one turf field at each middle school.
- Installed directional lighting at one field at each high school.
- Provided new furniture for all elementary school cafeterias.
- Provided new furniture in 30 "early adopter" classrooms throughout the district.
- Installed new walk-in cooler and freezer units at Centennial, Wilder, and Euclid.

#### Summer 2020–Summer 2021

- Constructed new Dr. Justina Ford Elementary School on Ames Campus - grand opening fall 2021.
- Constructed new middle school on Newton Middle School campus - grand opening fall 2021.
- Installed new furniture, fixtures, and equipment for new Newton Middle School and new Dr. Justina Ford Elementary School on the Ames campus.
- Provided new furniture in elementary school classrooms that had not already had "early adopter" classrooms installed.
- Made additional kitchen improvements at selected schools.
- Provided new playground equipment at Hopkins, Lenski, Peabody, and Sandburg Elementary Schools by fall 2020.
- Completed certain turf and irrigation projects.
- Concrete and asphalt projects completed by winter 2020.
- Completed renovations and upgrades at Goddard Middle School, including upper parking lot, entrance, and elevator by winter 2020.
- Completed LED lighting projects at Heritage High School.

#### Summer 2021–Summer 2022

- Construction of the new Gudy Gaskill Elementary School to serve Highland and Franklin communities on the old Franklin campus - projected grand opening fall 2022.
- Installed new furniture in remaining middle and high school classrooms.
- Completed additional kitchen improvements at selected schools.
- Completed additional turf and irrigation projects.
- Upgraded technology at selected schools.
- Created secured vestibules at selected schools.

#### Summer 2022–Summer 2023

- Upgrades to furniture and additional interior renovations at Littleton Academy.
- Turf and irrigation projects.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CAPITAL PROJECTS FUNDS (continued)

- Construction of new Little Raven Elementary School on the old Moody campus - projected grand opening fall 2023
- Construction of the Explorative Pathways for Innovative Careers (EPIC) campus - projected grand opening fall 2023
- Completion of Littleton Academy renovations.
- Lenski kitchen steamer replacement.
- Technology upgrade projects at selected schools.
- Secured vestibules at selected schools.
- Construction of Junior Stadium on Newton Middle School campus - projected grand opening early 2023
- Highland full conversion to early childhood education - projected opening early 2023
- Euclid new bus loop, concrete/asphalt and ADA upgrades.
- Littleton Preparatory canopy, concrete/asphalt, and furniture upgrades.

#### Summer 2023–Summer 2024

- Addition of ADA-compliant hardware and renovation of all core and classroom restrooms at Centennial, Wilder, Hopkins, Acoma, Euclid, Options, Field, Littleton, Heritage, Runyon, Powell, and at the district stadium.
- Lenski kitchen renovation.
- High school turf projects.
- Irrigation projects.
- Enhanced security features at schools continues.

#### Summer 2024–Winter 2024

- Wrap up of all ongoing projects including enhanced security features and irrigation projects.
- Updates at Littleton High School and district stadium.

#### **Capital Projects Fund**

The Capital Projects Fund is used to account for the ongoing capital needs of the district for vehicle replacements, leases, and other projects not covered by the Building Fund or the Operations and Technology Fund.

# LITTLETON PUBLIC SCHOOLS

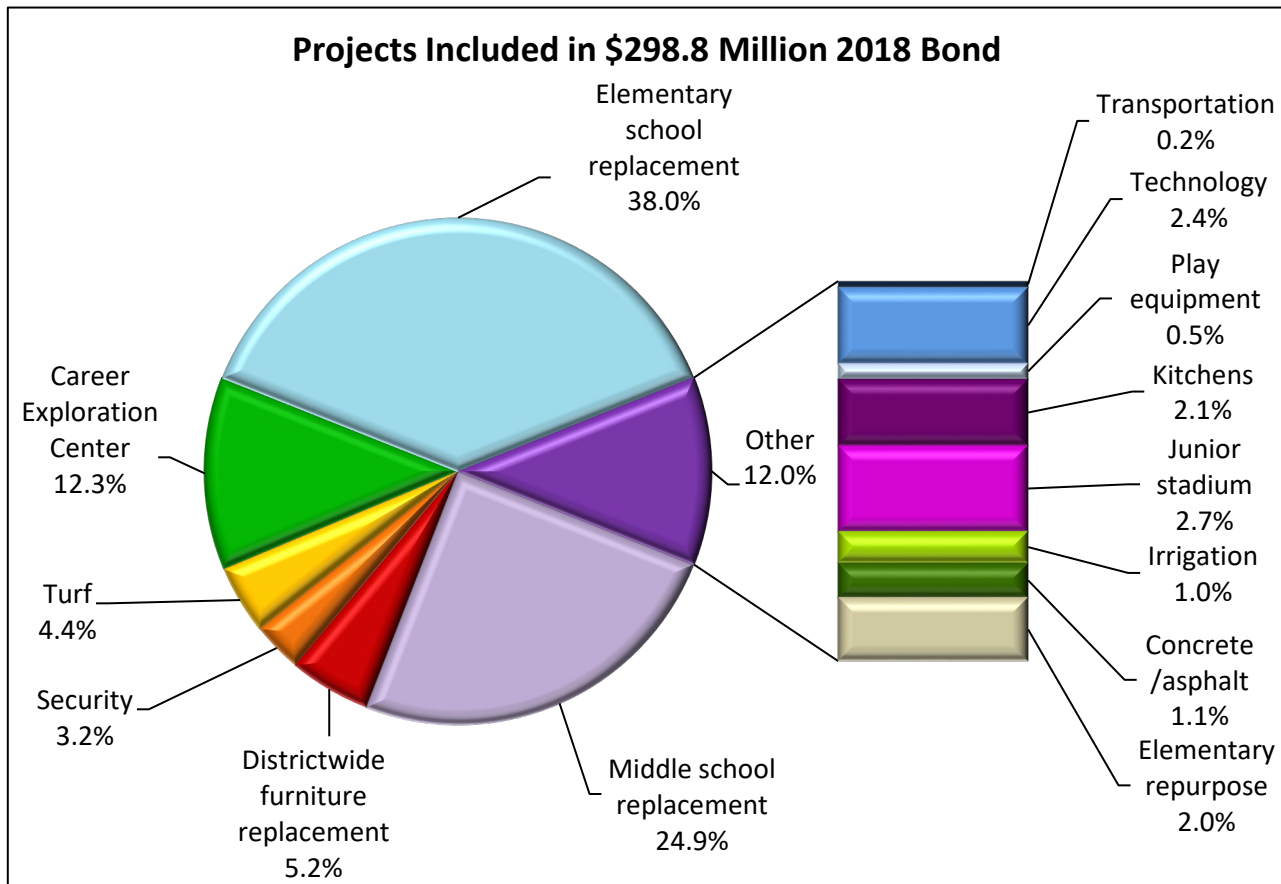
## Littleton, Colorado

### BUILDING FUND

The Building Fund is a temporary fund used solely to manage expenditures for major capital projects throughout the district authorized and funded by the issuance of voter-approved general obligation bonds. The 2013 voter-approved bond projects were completed in fiscal year 2018–2019. The primary projects associated with the 2018 voter-approved bond package follow.

- Build a new Newton Middle School on the current Newton campus.
- Build the new Dr. Justina Ford Elementary School in the southeast corner of the former Ames Facility campus.
- Build the new Gudy Gaskill Elementary School to serve the Highland and Franklin communities on the former Franklin campus.
- Renovate a recently purchased property (the former Schomp Honda, across from Littleton High School) to create the Explorative Pathways for Innovative Careers (EPIC) campus for the district.
- Build the new Little Raven Elementary School to serve the Moody and East Elementary communities on the former Moody campus.
- Replace outdated student desks and classroom furniture in every school with new furnishings that will facilitate modern instruction and accommodate all students.
- Maintain district facilities, including charter schools, according to need.

As shown below, numerous projects are included in the bond package that will affect every facility. The planned projects will provide students and the community with new, efficient facilities and will alleviate some of the issues the district faces in terms of attendance boundaries and transportation efficiencies.





**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**BUILDING FUND**  
**(continued)**

**Revenues**

The revenue for this fund was provided by the sale of \$298.9 million of general obligation bonds. The general obligation bond issue was passed by the voters in the November 2018 coordinated election. In order to maximize proceeds and facilitate the monetary needs of the planned projects, all bonds were issued in January 2019. The sale of these bonds resulted in a premium of \$60.8 million. Additionally, the district plans to maximize interest earnings on the proceeds of the bond sales to increase revenues.

**Expenditures**

Capital projects under this bond issue were identified and prioritized by the Long-Range Planning Committee and authorized by the Board. Work began in fiscal year 2018–2019 and is expected to be concluded in fiscal year 2024–2025. All projects will be planned in such a way as to have the least amount of impact on students and staff throughout the construction period.

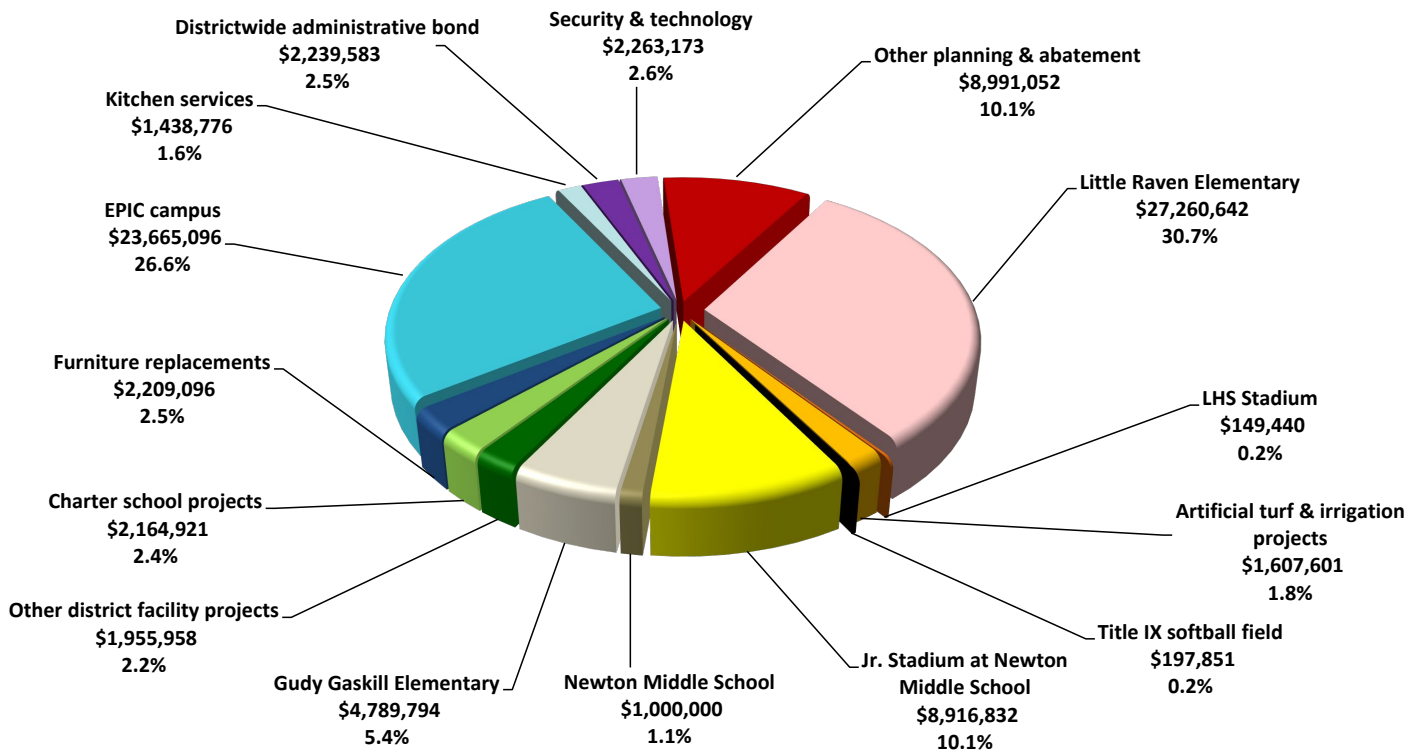
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUILDING FUND

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues:</b>						
Interest income	\$7,372,390	\$10,462,029	\$817,162	\$2,850,000	\$811,996	\$806,805
Other revenue	-	-	92,000	150,000	158,050	-
<b>Total revenues</b>	<u>7,372,390</u>	<u>10,462,029</u>	<u>909,162</u>	<u>3,000,000</u>	<u>970,046</u>	<u>806,805</u>
<b>Expenditures:</b>						
Capital projects	8,853,370	40,822,852	104,144,073	90,862,663	89,212,154	88,849,815
Bond issuance costs	1,582,620	-	-	-	-	-
<b>Total expenditures</b>	<u>10,435,990</u>	<u>40,822,852</u>	<u>104,144,073</u>	<u>90,862,663</u>	<u>89,212,154</u>	<u>88,849,815</u>
Excess of revenues over (under) expenditures	(3,063,600)	(30,360,823)	(103,234,911)	(87,862,663)	(88,242,108)	(88,043,010)
<b>Other financing sources (uses)</b>						
Bonds issued	298,870,000	-	-	-	-	-
Premium	60,756,343	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>359,626,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance—beginning</b>	<u>2,331,959</u>	<u>358,894,702</u>	<u>328,533,879</u>	<u>236,570,630</u>	<u>225,298,968</u>	<u>137,056,860</u>
Restricted fund balance	358,894,702	328,533,879	225,298,968	148,707,967	137,056,860	49,013,850
<b>Fund balance—ending</b>	<u>\$358,894,702</u>	<u>\$328,533,879</u>	<u>\$225,298,968</u>	<u>\$148,707,967</u>	<u>\$137,056,860</u>	<u>\$49,013,850</u>
<b>Budget Appropriation</b>				<u>\$239,570,630</u>		<u>\$137,863,665</u>

### 2022–2023 Budgeted Bond Projects



# LITTLETON PUBLIC SCHOOLS

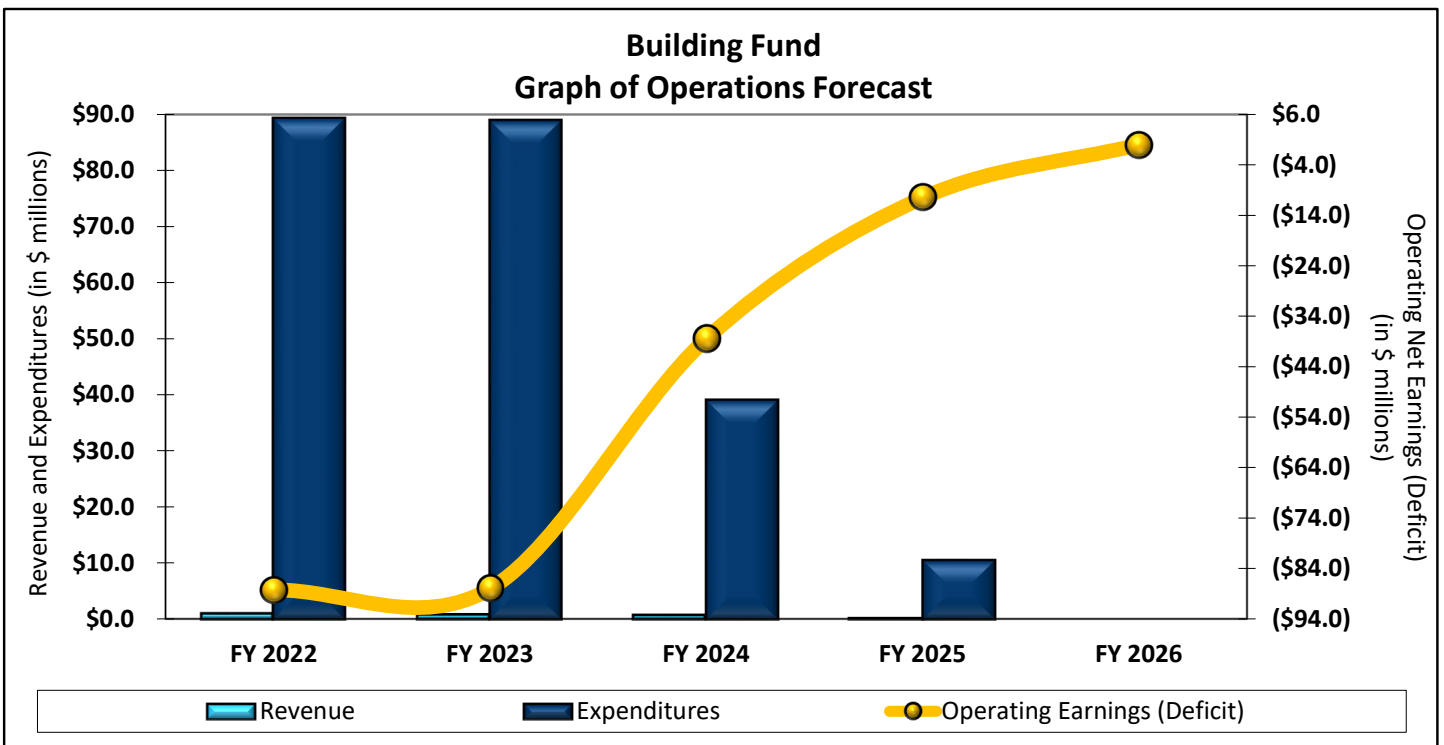
## Littleton, Colorado

### BUILDING FUND

#### FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$225,298,968	\$137,056,860	\$49,013,850	\$10,536,703	\$ -
<b>Revenue:</b>					
Interest income	811,996	806,805	715,746	173,904	-
Other revenue	158,050	-	-	-	-
<b>Total revenues</b>	<u>970,046</u>	<u>806,805</u>	<u>715,746</u>	<u>173,904</u>	<u>-</u>
<b>Expenditures:</b>					
Capital projects	89,212,154	88,849,815	39,192,893	10,710,607	-
<b>Total expenditures</b>	<u>89,212,154</u>	<u>88,849,815</u>	<u>39,192,893</u>	<u>10,710,607</u>	<u>-</u>
Excess of revenues over (under) expenditures	(88,242,108)	(88,043,010)	(38,477,147)	(10,536,703)	-
<b>Ending Fund Balance</b>	<u>\$137,056,860</u>	<u>\$49,013,850</u>	<u>\$10,536,703</u>	<u>\$ -</u>	<u>‡ \$ -</u>

‡ Projects and all related work in this fund are expected to be concluded in fiscal year 2024–2025.



# **LITTLETON PUBLIC SCHOOLS**

## **Littleton, Colorado**

### **CAPITAL PROJECTS FUND**

The district's buses, vehicles, and various equipment are handled through this fund. The yellow fleet is composed of 96 buses, plus the box truck used for conducting hearing assessments. Buses have an expected lifespan of 18 years. The district also maintains a white fleet that includes pickup trucks, dump trucks, maintenance vans, passenger vans, cargo trucks, lifting equipment, tractors, trailers, sweepers, all-terrain vehicles, and building generators. The average life span of these items varies depending on the type of vehicle, what it is used for, and maintenance needs. The district's replacement schedule keeps the fleets safe and efficient while providing a long-term budget plan for these types of capital expenditures.

#### **Revenues**

Revenues for this fund are provided from several sources, with a transfer from the General Fund providing the bulk of available funds. The anticipated annual needs drive the amount of the transfer from the General Fund. Additionally, there are a few rebate programs the district is involved in and donations are received to pay for playgrounds and trails. While those funding sources can fluctuate from year to year historically LPS receives similar amounts annually.

#### **Expenditures**

Vehicle purchases typically represent the largest category of budgeted expenditures. Other categories include various leases and projects. Though the acquisition of new equipment, buildings, and site improvements generally affects operating costs in the form of higher maintenance and energy expenses, the replacement of existing vehicles and equipment does not. Through careful planning and maintenance, LPS is often able to extend the expected life of vehicles in both fleets. Additionally, vehicles and other equipment acquired under this budget replace older equipment; therefore, operating costs are not considered to be impacted.

Projections for this fund are based upon expected expenditures as outlined in vehicle fleet replacement timelines, lease contracts, and expected lifespans of equipment and technology. Typically the district strives to include as many projects as possible in the Building Fund plans, when it is in operation, and in the Operations and Technology Fund as allowed by revenue projections and necessary maintenance projects. In the event that planned capital projects exceed the funding limitations of those two funds, overflow projects are either deferred for inclusion in subsequent years or included in this fund. This can alter the amount of revenue the district needs to transfer from the General Fund.

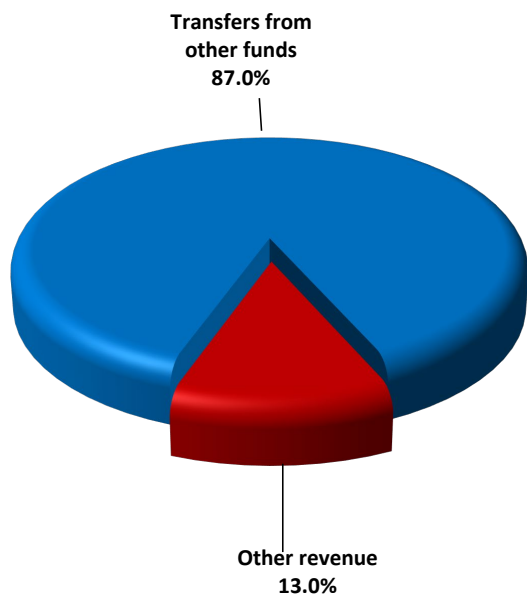
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

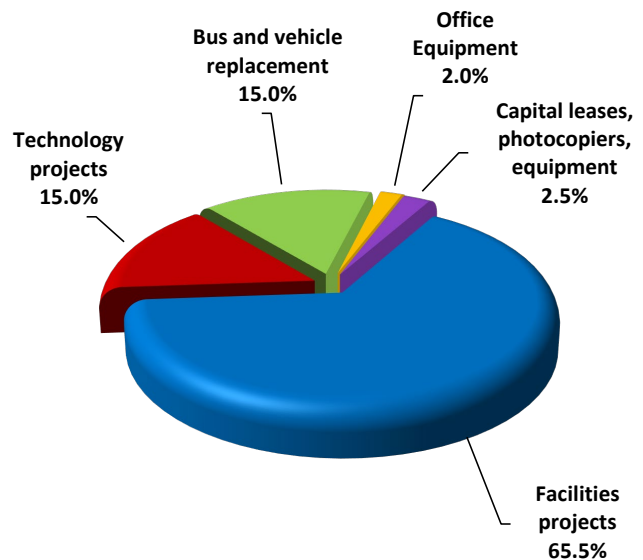
### CAPITAL PROJECTS FUND

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues:</b>						
Transfer from General Fund	\$2,035,002	\$2,390,772	\$941,874	\$540,179	\$540,179	\$750,000
Transfer from Risk Management Fund	-	-	-	-	-	2,800,000
Interest income	104,626	-	-	-	1,300	1,300
Other revenue	267,367	521,853	485,900	296,000	180,000	496,000
<b>Total revenues</b>	<b>2,406,995</b>	<b>2,912,625</b>	<b>1,427,774</b>	<b>836,179</b>	<b>721,479</b>	<b>4,047,300</b>
<b>Expenditures:</b>						
Facilities projects	1,228,247	2,795,632	1,125,482	200,000	488,000	2,925,000
Technology projects	189,495	300,204	472,499	269,000	269,000	669,000
Bus and vehicle replacement	185,644	740,854	94,631	650,000	650,000	670,285
Office equipment	-	-	-	88,000	-	88,000
Capital leases, photocopiers, equipment	102,299	102,299	92,269	110,000	110,000	110,000
<b>Total expenditures</b>	<b>1,705,685</b>	<b>3,938,989</b>	<b>1,784,881</b>	<b>1,317,000</b>	<b>1,517,000</b>	<b>4,462,285</b>
Excess of revenues over (under) expenditures	701,310	(1,026,364)	(357,107)	(480,821)	(795,521)	(414,985)
<b>Fund balance—beginning</b>	<b>3,819,995</b>	<b>4,521,305</b>	<b>3,494,941</b>	<b>2,122,235</b>	<b>3,137,834</b>	<b>2,342,313</b>
Committed fund balance	4,521,305	3,494,941	3,137,834	1,641,414	2,342,313	1,927,328
<b>Fund balance—ending</b>	<b>\$4,521,305</b>	<b>\$3,494,941</b>	<b>\$3,137,834</b>	<b>\$1,641,414</b>	<b>\$2,342,313</b>	<b>\$1,927,328</b>
<b>Budget Appropriation</b>				<b>\$2,958,414</b>		<b>\$6,389,613</b>

2022–2023 Budgeted Revenues



2022–2023 Budgeted Expenditures



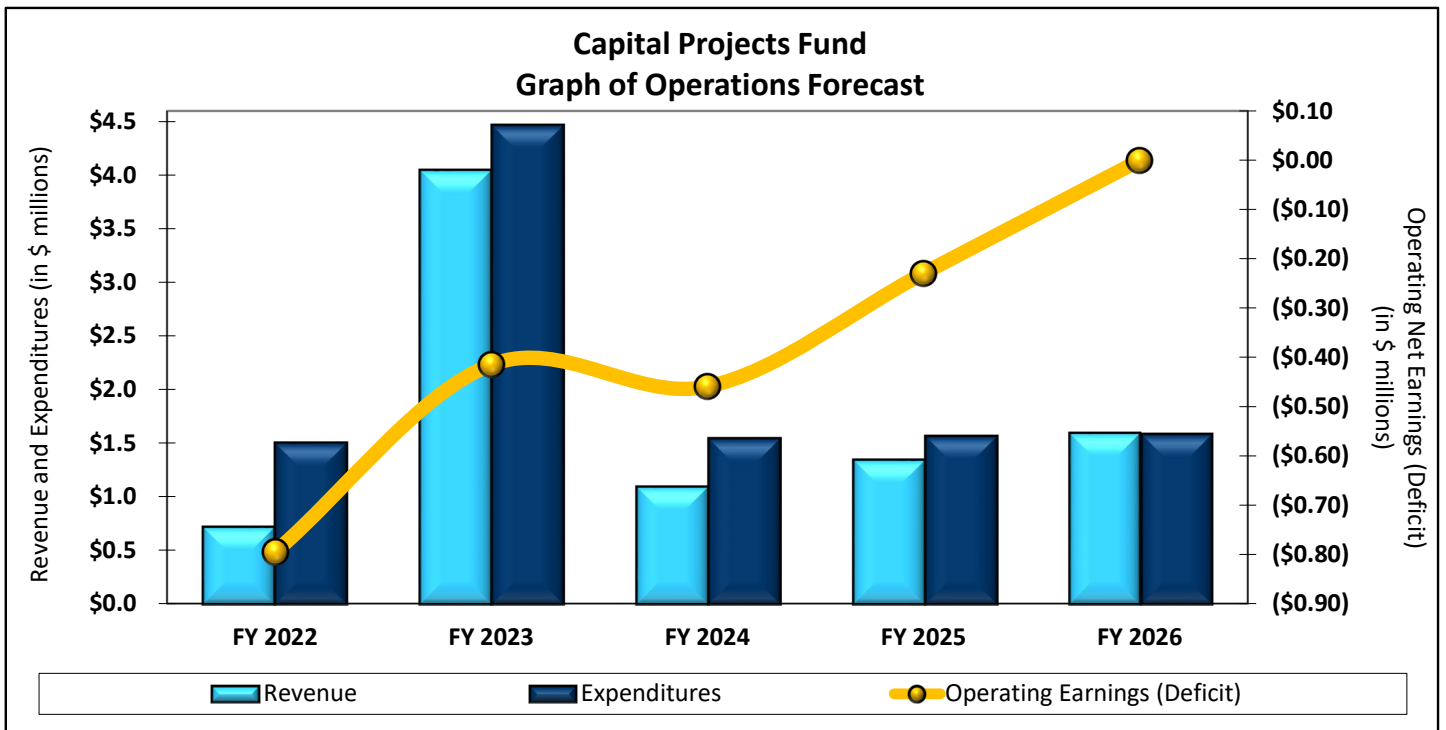
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CAPITAL PROJECTS FUND

#### FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$3,137,834	\$2,342,313	\$1,927,328	\$1,467,843	\$1,238,273
<b>Revenue:</b>					
Transfer from General Fund	540,179	750,000	1,000,000	1,250,000	1,500,000
Transfer from Risk Management Fund	-	2,800,000	-	-	-
Interest income	1,300	1,300	1,300	1,300	1,300
Other revenue	180,000	496,000	96,000	96,000	96,000
Total revenues	<u>721,479</u>	<u>4,047,300</u>	<u>1,097,300</u>	<u>1,347,300</u>	<u>1,597,300</u>
<b>Expenditures:</b>					
Facilities projects	488,000	2,925,000	-	-	-
Technology projects	269,000	669,000	669,000	669,000	669,000
Bus and vehicle replacements	650,000	670,285	689,785	709,870	730,558
Office equipment	-	88,000	88,000	88,000	88,000
Capital leases, photocopiers, equipment	110,000	110,000	110,000	110,000	110,000
Total expenditures	<u>1,517,000</u>	<u>4,462,285</u>	<u>1,556,785</u>	<u>1,576,870</u>	<u>1,597,558</u>
<b>Ending Fund Balance</b>	<u><u>\$2,342,313</u></u>	<u><u>\$1,927,328</u></u>	<u><u>\$1,467,843</u></u>	<u><u>\$1,238,273</u></u>	<u><u>\$1,238,015</u></u>



# **LITTLETON PUBLIC SCHOOLS**

## **Littleton, Colorado**

### **SPECIAL REVENUE FUNDS**

Special revenue funds are governmental funds used to account for specific revenues that are legally restricted to expenditures for specified purposes. The district operates five special revenue funds.

#### **Operations and Technology Fund**

General operations and maintenance for the district's properties were allocated to this fund beginning in January 2021 after voters approved the Debt-Free Schools Mill Levy in November 2020. At that time, the Operations and Technology Fund was created to account for the majority of the district's day-to-day building operational and maintenance expenditures, including the cost of necessary personnel. New technology purchases and existing technology upgrades are also eligible to occur in this fund. Projects selected for funding are restricted to high-priority needs which are necessary to ensure safety, security, asset preservation, and the basic operation of schools and facilities within the district. Projects included in this fund are primarily general year-to-year maintenance, remodeling, Americans with Disabilities Act (ADA) compliance projects, and purchases of equipment.

#### **Designated Purpose Grants Fund**

This fund is optional under Colorado Revised Statutes. However, based on federal and state reporting requirements, the district has chosen to maintain most federal and state grants in this separate fund.

The Designated Purpose Grants Fund is provided to maintain a separate accounting for fully-funded federal and state grant programs which are restricted as to the type of expenditures for which they may be used and which may have a different fiscal period than that of the district.

#### **Student Athletic, Activities, and Clubs Fund**

The Student Athletic, Activities, and Clubs Fund accounts for extracurricular activities at the elementary, middle, and high school levels; intramural athletic programs at the middle level; and Colorado High School Activities Association (CHSAA) programs and district-sponsored activities at the high school level.

The district supports a diverse extracurricular athletic and activity program that enjoys significant participation from students. Athletic and activity involvement is vital to the development of leadership skills and good physical health that enhances student self-esteem and ensures a higher likelihood of academic success.

#### **Nutrition Services Fund**

This fund accounts for all the financial activities associated with the district's school nutrition programs. It is a mandatory fund under the Colorado Code of Regulations 301-11-3.03(1).

The Nutrition Services Fund provides meals at all of the schools in the district and participates in the National School Lunch Program (NSLP), the National School Breakfast Program (NSBP), the After-School Snack Program, and the Summer Food Service Program (SFSP).

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SPECIAL REVENUE FUNDS (continued)

The district believes that improved nutrition optimizes student performance, and students who eat a well-balanced diet are more likely to learn in the classroom and develop a lifetime of healthy habits. In order to promote those beliefs, the district has structured the meal program around the following objectives.

- Provide foods for breakfast and lunch that meet or exceed United States Department of Agriculture (USDA) nutritional standards set for school meals.
- Emphasize whole grains on district menus.
- Improve the nutritional integrity of all programs.
- Increase the focus on marketing the value of the district's program to parents and students.
- Reduce less nutritious a la carte foods and focus on providing popular, kid-friendly meal options at all grade levels.
- Encourage and support the offering of healthful food and beverages for school functions outside of the meal periods.

#### **Extended Day Care Fund**

This fund accounts for all the financial activities associated with the operation of the fee-based preschool and the before- and after-school (B&A) child care programs currently offered at all of the district's elementary schools and The Village preschool facilities. This fund is optional under Colorado Revised Statutes.

- Before- and after-school child care offers affordable, quality childcare to families for elementary school students. Not only does the program provide full-time childcare during the summer, but participants also benefit from an educational setting rather than a typical childcare center setting.
- Preschool programs offer developmentally appropriate learning opportunities for children as young as age three. Educational studies indicate that the earlier a child can participate in a structured learning opportunity the better the chances of success. Programs operate in conjunction with state and federally supported programs run by the district.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### OPERATIONS AND TECHNOLOGY FUND

This fund was created in January 2021 after the LPS community passed the Debt-Free Schools Mill Levy on the November 2020 General Election ballot. It is used primarily to account for the day-to-day operational costs of maintaining the district's facilities. Additionally capital technology purchases and upgrades are accounted for in this fund.

#### Revenues

Revenues for this fund are derived solely from the voter-approved Debt-Free Schools Mill Levy and any interest income credited to those specific funds. Voters approved the mill levy up to an amount of \$12 million, or 6.0 mills, for the first year. Up to one additional mill can be approved by the Board each year, but the total mill cannot exceed 11.0 mills. The amount of property tax revenues received fluctuates annually based on the assessed valuations for both residential and commercial properties within the district's borders and the number of mills certified by the district. Projections are made based on both historical assessment trends in LPS borders and property tax collection data.

#### Expenditures

Expenditures in this fund primarily represent the routine costs of maintaining and operating district facilities. This includes utilities, general building and grounds care, cleaning costs, and maintenance projects along with the expense of personnel required to provide those essential functions. Annual projections of these types of expenditures are based on historical information, quotes, and formal bids.

The planning of capital projects included in this fund is an intensive process for the district, as previously discussed. It involves district representatives from operations, maintenance, and construction meeting with principals about their building's needs. All identified needs are added to the district's capital reserve projects database, which includes extensive details on each facility issue. In order to make project selection as objective as possible, the database list is evaluated and vetted using a priority matrix. This matrix is intended to estimate the relative priority among identified facility issues by assessing the significance of each issue in terms of the following.

- Need—safety versus aesthetics
- Urgency—failure expectancy
- Effect—building shutting down versus inconvenience
- Scope—affects an entire school versus a single individual

The highest priority facility issues are the first to be added to the budgeted projects for the next fiscal year; however, in some instances, other considerations may warrant re-ranking or even the override minor differences in the calculated priority ratings. The remaining facilities issues are retained in the database for possible inclusion in subsequent budget years.

The building and site improvements budgeted for 2022–2023 do not increase square footage of buildings. Associated maintenance and energy costs for these facility projects are considered to have immaterial operating impact.

# LITTLETON PUBLIC SCHOOLS

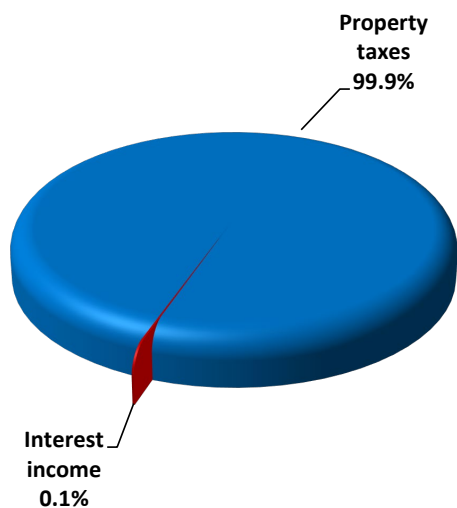
## Littleton, Colorado

### OPERATIONS AND TECHNOLOGY FUND

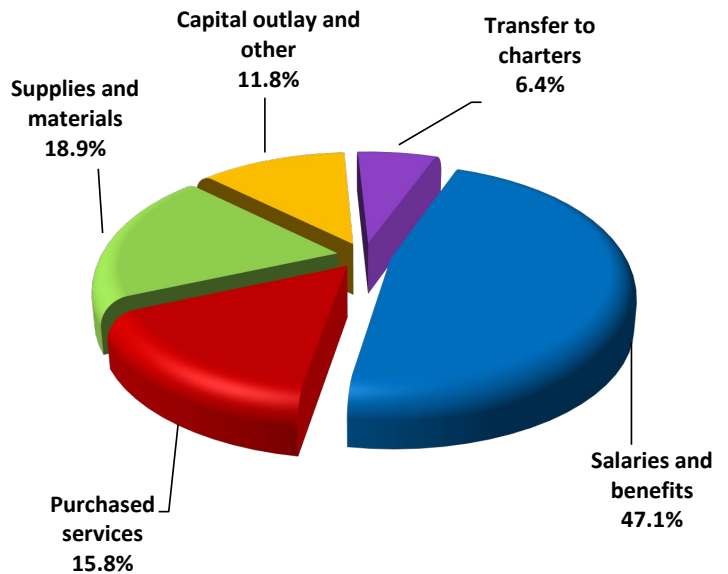
	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues:</b>						
Property taxes	\$ -	\$ -	\$ 11,535,042	\$14,435,468	\$14,435,468	\$16,827,631
Interest income	-	-	346	21,653	21,653	25,241
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>11,535,388</b>	<b>14,457,121</b>	<b>14,457,121</b>	<b>16,852,872</b>
<b>Expenditures:</b>						
Salaries and wages	-	-	2,746,604	5,748,883	5,406,395	5,908,748
Employee benefits	-	-	1,000,434	2,312,666	2,029,927	2,512,189
Purchased services	-	-	287,862	3,028,636	2,243,009	2,819,788
Supplies and materials	-	-	297,917	3,386,095	3,100,279	3,378,187
Capital outlay	-	-	10,418	461,000	420,000	2,115,767
Other expenditures	-	-	494	1,910	-	-
Transfer to Charters	-	-	821,665	968,481	968,481	1,136,042
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>5,165,394</b>	<b>15,907,671</b>	<b>14,168,091</b>	<b>17,870,721</b>
Excess of revenues over (under) expenditures	-	-	6,369,994	(1,450,550)	289,030	(1,017,849)
<b>Fund balance—beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,802,830</b>	<b>6,369,994</b>	<b>6,659,024</b>
Restricted fund balance	-	-	6,369,994	3,352,280	6,659,024	5,641,175
<b>Fund balance—ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,369,994</b>	<b>\$3,352,280</b>	<b>\$6,659,024</b>	<b>\$5,641,175</b>
<b>Budget Appropriation</b>				<b>\$19,259,951</b>		<b>\$23,511,896</b>

NOTE: This fund was created in January 2021 as a result of voter approval of the Debt-Free Schools Mill Levy in November 2020. Prior year information is unavailable.

**2022–2023 Budgeted Revenues**



**2022–2023 Budgeted Expenditures**



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**OPERATIONS AND TECHNOLOGY FUND**  
**MAINTENANCE PROJECTS DESCRIPTIONS**

The Operations and Technology Fund has \$1,500,000 budgeted for 2022–2023 for facilities projects. The projects were determined from a prioritized list. Descriptions and budgeted amounts of the projects are as follows:

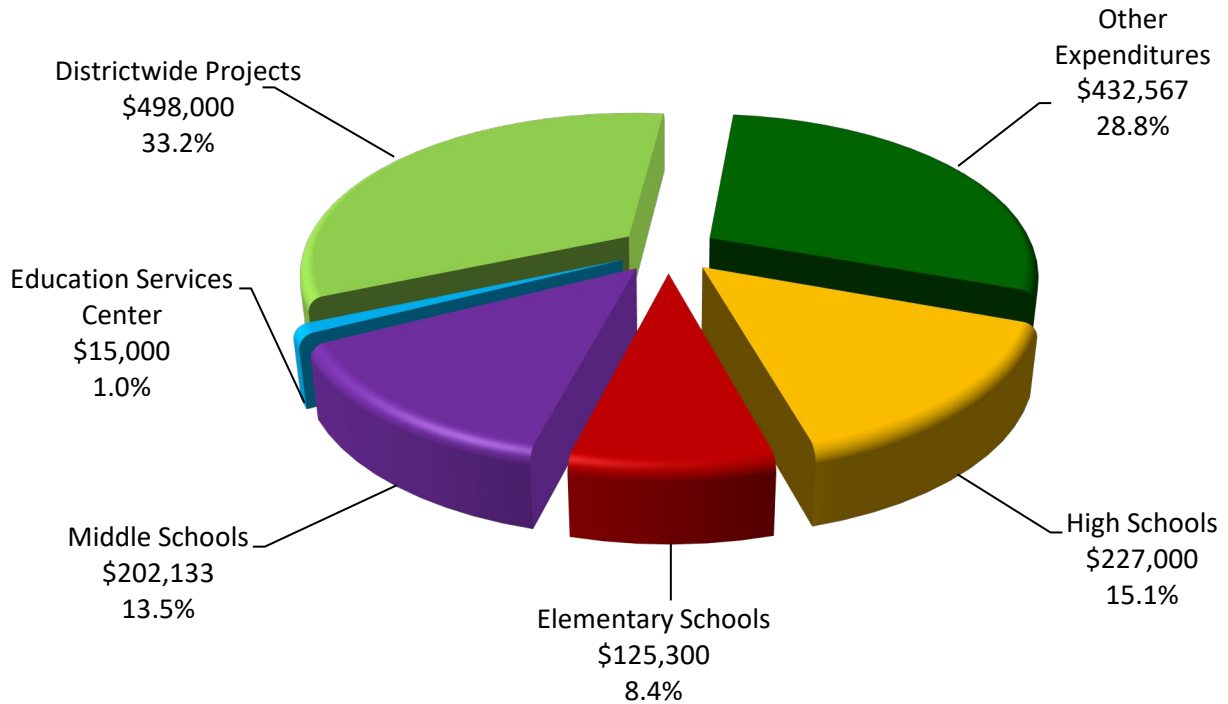
	<u>2022–2023</u> <u>Budget</u>
<b>Districtwide facilities projects</b>	
Fire extinguisher upgrades boxes/holders.....	\$8,000
Hydro test ansul systems .....	5,000
Exterior door replacement .....	25,000
Plumbing fixture replacement .....	15,000
ADA modifications.....	50,000
Playground refurbishing and turf repair .....	20,000
Environmental response .....	100,000
Tree trimming and replacement .....	75,000
Custodial equipment .....	50,000
Carpet and floor repair .....	<u>150,000</u>
<b>Subtotal districtwide facilities projects</b>	<b><u>\$498,000</u></b>
<b>Facilities projects by site</b>	
Centennial Elementary School—replace all gutters and downspouts .....	\$22,800
Centennial Elementary School—add chain link fence on south playground.....	16,500
Hopkins Elementary School—operable wall in cafeteria/gym .....	26,000
Hopkins Elementary School—kitchen floor tile repairs .....	22,000
Runyon Elementary School—replace all woodchips areas in lot with rocks .....	6,000
Sandburg Elementary School—mudjack main office .....	2,000
Sandburg Elementary School—level floor and replace tile in south hall .....	30,000
Euclid Middle School—replace classroom dividers .....	20,000
Euclid Middle School—replace cracked sewer line.....	15,000
Goddard Middle School—paint walls in main gym .....	7,000
Goddard Middle School—sand and paint gym floor .....	12,485
Goddard Middle School—install sink/eyewash station in science room .....	2,500
Newton Middle School—acoustical panels in Nova Center .....	10,000
Powell Middle School—tennis court mill/overlay .....	38,000
Powell Middle School—install new fence around track/field .....	60,500
Powell Middle School—gymnasium divider curtains .....	36,648
Arapahoe High School—replace windows in kiln room .....	7,000
Arapahoe High School—replace art room and science windows .....	39,000
Arapahoe High School—NW corner fields refurbish .....	15,000
Arapahoe High School—pump station replacement .....	16,000
Arapahoe High School—replace pool coating .....	15,000
Arapahoe High School—replace storm sewer on SE side of building .....	30,000
Littleton High School—basement lighting and paint update .....	10,000

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**MAINTENANCE PROJECTS DESCRIPTIONS**  
**(continued)**

Littleton High School—repair brick wall outside of café .....	5,000
Littleton High School—stage lift .....	80,000
Options Secondary Program—add panic bars on gates outside maker space .....	5,000
Options Secondary Program—remove radiant heat in the gym .....	5,000
Education Services Center—new washer and dryer .....	<u>15,000</u>
<b>Subtotal facilities projects by site</b>	<b><u>\$569,433</u></b>
<b>Other expenditures</b>	
Advanced engineering .....	300,000
Unanticipated emergency .....	<u>132,567</u>
<b>Subtotal other expenditures</b>	<b><u>\$432,567</u></b>
<b>Total fiscal year 2022–2023 Operations and Technology Fund projects</b>	<b><u>\$1,500,000</u></b>

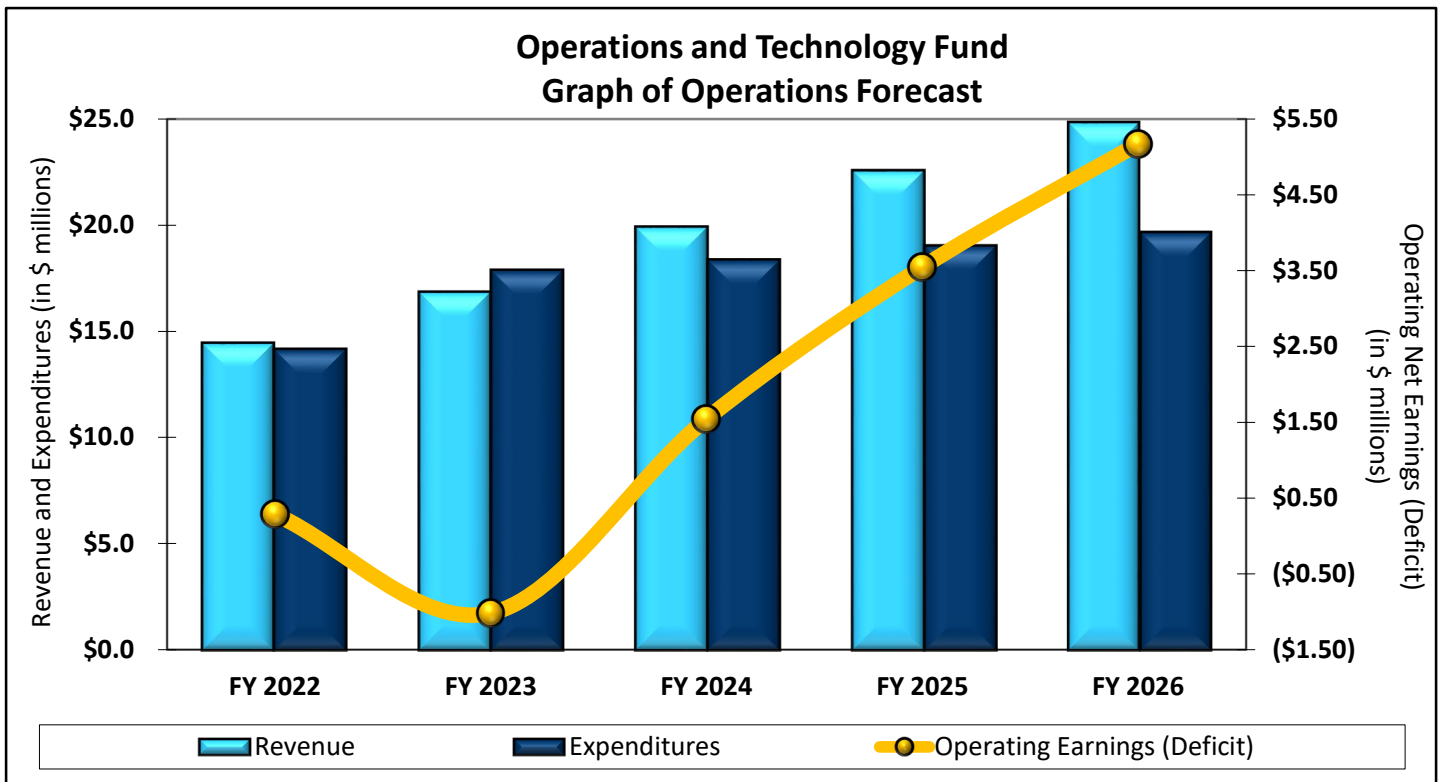
**2022–2023 Facilities Projects**



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**OPERATIONS AND TECHNOLOGY FUND**  
**FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE**

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$ 6,369,994	\$6,659,024	\$5,641,175	\$7,186,951	\$10,733,356
<b>Revenue:</b>					
Property taxes	14,435,468	16,827,631	19,877,639	22,527,990	24,780,790
Interest income	21,653	25,241	29,816	33,792	37,171
<b>Total revenues</b>	<u>14,457,121</u>	<u>16,852,872</u>	<u>19,907,455</u>	<u>22,561,782</u>	<u>24,817,961</u>
<b>Expenditures:</b>					
Salaries and wages	5,406,395	5,908,748	6,082,920	6,265,408	6,453,370
Employee benefits	2,029,927	2,512,189	2,637,798	2,769,688	2,908,173
Purchased services	2,243,009	2,819,788	2,904,382	2,991,513	3,081,258
Supplies and materials	3,100,279	3,378,187	2,420,836	2,466,285	2,512,854
Capital outlay	420,000	2,115,767	2,950,000	2,950,000	2,950,000
Transfer to Charters	968,481	1,136,042	1,365,743	1,572,483	1,739,714
<b>Total expenditures</b>	<u>14,168,091</u>	<u>17,870,721</u>	<u>18,361,679</u>	<u>19,015,377</u>	<u>19,645,369</u>
<b>Ending Fund Balance</b>	<u>\$6,659,024</u>	<u>\$5,641,175</u>	<u>\$7,186,951</u>	<u>\$10,733,356</u>	<u>\$15,905,948</u>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DESIGNATED PURPOSE GRANTS FUND

Grants supplement regular district educational programs. Currently, the district participates in eight state and 12 federal grants. This number can, and does, fluctuate throughout the year as new grant options become available or existing grants expire.

#### Revenues

The district obtains grants from federal and state sources that provide additional and/or alternative funding for school district programs. As grants are received, administration formally accepts them and establishes the accounting records for each.

#### Expenditures

Expenditures for designated purpose grants must be made in accordance with the conditions of each specific grant.

The Every Student Succeeds Act of 2015 (ESSA) is a consolidated grant that consists primarily of the Title I Basic Programs, the goal of which is to have students achieving proficiency in reading and math within 12 years, and the Title II-A Improving Teacher Quality, which focuses on preparing, training, and recruiting high-quality teachers. The 2022–2023 General Fund budget includes Title I grant expenditures for schoolwide grants for Centennial, East, and Field elementary schools.

Larger federal grants received by the district include the Individuals with Disabilities Education Act (IDEA), which provides funding for special education and the Carl Perkins grant, which provides funding for high school vocational education students. Colorado READ Act, a state grant, provides summer school, with both academic and enrichment opportunities, to students exiting Grades K–3 who have not yet mastered grade level expectations. Other state grants include the School Health Professional grant and the School to Work Alliance Program.

In order to help with the economic fallout that resulted from the Coronavirus pandemic, the federal government enacted the Coronavirus Aid, Relief, and Economic Security (CARES) Act in March 2020. LPS received funding from two programs that were created by the CARES Act: Coronavirus Relief Fund (CRF) and Elementary and Secondary School Emergency Relief (ESSER) Fund. LPS received \$7.5 million of funds from the federal CRF. The district used these funds for unbudgeted activities that were necessary to mitigate or respond to the COVID-19 public health emergency in the last two prior years. ESSER provided LPS with \$0.4 million. These funds, based on the previous year's Title I shares, were used for a variety of purposes including the planning and implementation of remote learning and long-term closures, mental health services, addressing the unique needs of disabled or low-income students, and purchasing sanitization supplies.

As part of the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), which was signed into law in December 2020, an additional \$54.3 billion was added to ESSER as ESSER II funds. The district's allocation of ESSER II funds is \$1.4 million. On March 11, 2021 the American Rescue Plan (ARP) Act was signed into law. The ARP ESSER III funding from the ARP Act provides support for K–12 schools with a total of nearly \$122 billion to States and school districts to help safely open and sustain the safe operations of schools and address the impacts of the coronavirus pandemic on the nation's students. The district's allocation of ESSER III funds is \$3.2 million. Each ESSER grant has similar uses of funds, but they also have different periods of fund availability, equitable service requirements, maintenance of effort, and reporting requirements.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**DESIGNATED PURPOSE GRANTS FUND**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues:</b>						
Federal grants	\$4,519,889	\$9,787,738	\$8,184,205	\$9,204,190	\$7,839,542	\$10,754,044
State grants	1,028,186	2,131,568	1,007,629	1,661,718	1,461,194	1,528,458
Local grants	113,829	9,001	-	-	-	-
Total revenues	<u>5,661,904</u>	<u>11,928,307</u>	<u>9,191,834</u>	<u>10,865,908</u>	<u>9,300,736</u>	<u>12,282,502</u>
<b>Expenditures:</b>						
Salaries and wages	3,571,594	7,255,182	4,889,899	6,513,236	4,898,742	5,530,449
Employee benefits	1,374,664	2,198,919	1,669,860	2,816,431	1,843,750	2,068,952
Purchased services	439,349	1,260,866	1,217,794	806,961	965,763	1,222,638
Supplies and materials	168,403	645,580	546,718	452,111	1,232,589	1,949,739
Capital outlay	56,315	516,391	819,063	-	10,901	1,300,507
Other expenditures	51,579	51,369	48,500	277,169	348,991	210,217
Total expenditures	<u>5,661,904</u>	<u>11,928,307</u>	<u>9,191,834</u>	<u>10,865,908</u>	<u>9,300,736</u>	<u>12,282,502</u>
Excess of revenues over (under) expenditures	-	-	-	-	-	-
Fund balance—beginning	-	-	-	-	-	-
Fund balance—ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Budget Appropriation</b>				<u>\$10,865,908</u>		<u>\$12,282,502</u>

Below is a descriptive table of the designated purpose grants with actual expenditures over the prior three years, budget and estimated expenditures for 2021–2022, and budget for 2022–2023.

GRANT TITLE	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
ESSA	\$398,949	\$209,072	\$394,438	\$588,209	\$629,319	\$530,277
IDEA	2,712,491	2,767,908	2,545,689	2,900,677	3,008,320	3,336,065
Carl Perkins Career and Technical Education	81,796	85,077	43,429	75,885	80,758	80,758
Head Start	450,163	460,160	485,308	82,984	25,406	-
Elementary and Secondary School Emergency Relief (ESSER) Fund I, II, and III*	-	-	1,376,673	3,879,118	865,296	2,754,552
Coronavirus Relief Fund*	-	5,386,886	2,148,793	-	-	-
Other federal grants	876,490.00	878,635	1,103,398	1,677,317	2,823,391	4,052,392
Colorado READ Act	546,179	304,912	332,950	264,995	363,026	300,000
School Access for Emergency Response	-	1,184,056	-	-	-	-
Other state grants	482,006	642,600	761,156	1,396,723	1,505,220	1,228,458
Local sources	113,830	9,001	-	-	-	-
<b>TOTALS</b>	<u>\$5,661,904</u>	<u>\$11,928,307</u>	<u>\$9,191,834</u>	<u>\$10,865,908</u>	<u>\$9,300,736</u>	<u>\$12,282,502</u>

\* The district received \$7.5 million in Coronavirus Relief Fund (CRF) dollars and spent \$5.4 million in 2019–2020 and \$2.1 million in 2020–2021. The district was allocated \$5.0 million of the Elementary and Secondary School Emergency Relief (ESSER) Fund dollars. Based on ESSA income criteria, ESSER I funds were shared with participating non-public schools located within the district's boundaries. ESSER funds totaling \$1.4 million were spent during 2020–2021. The district estimates spending \$0.9 million ESSER funds in 2021–2022 and is budgeting the remainder of ESSER funds to be spent in 2022–2023.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ATHLETIC, ACTIVITIES, AND CLUBS FUND

#### Revenues

This fund receives revenue from the General Fund, pupil participation fees, gate receipts, and other fundraising activities. In 2022–2023, the General Fund provides 54.0 percent of the funding via a transfer.

#### Expenditures

Expenditures provide salaries, benefits, uniforms, supplies, and transportation to the following athletic programs and activities.

#### Middle School

Intramural athletic programs include:

- Basketball
- Track
- Volleyball
- Wrestling

Activities and clubs include:

- Assemblies
- Band/Orchestra
- Class activities
- TSA
- Student awards
- Student council
- Vocal music
- NJHS

#### High School

CHSAA programs include:

- Baseball
- Basketball
- Cross country
- Field hockey
- Football
- Golf
- Gymnastics
- Ice hockey
- Lacrosse
- Soccer
- Softball
- Spirit teams
- Swimming
- Tennis
- Track
- Volleyball
- Wrestling

Activities and clubs include:

- Band/Orchestra
- Chorus
- Class activities
- Drama
- Forensics
- TSA
- DECA
- NHS
- Jazz band
- Newspaper
- Student council
- Yearbook
- FCCLA
- FBLA
- Key Club
- Amnesty International





# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

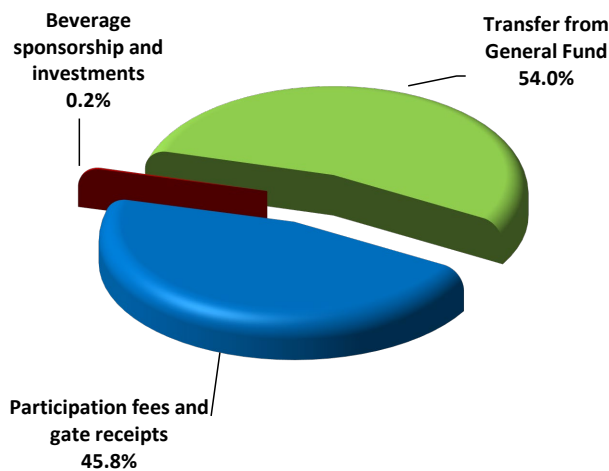
### STUDENT ATHLETIC, ACTIVITIES, AND CLUBS FUND

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues:</b>						
Local sources, fees, and gate receipts:						
Elementary schools	\$94,830	\$63,723	\$32,137	\$93,000	\$40,000	\$50,000
Middle schools	163,180	184,731	65,181	210,241	186,000	222,500
High schools	2,073,621	2,061,325	1,269,184	1,651,289	1,502,000	1,517,513
Beverage sponsorship	752	-	-	-	-	-
Interest income	18,106	8,997	1,864	6,524	500	10,000
Transfer from General Fund	1,872,623	2,151,623 ‡	1,645,374	1,876,123	2,030,956	2,112,194
<b>Total revenues</b>	<b>4,223,112</b>	<b>4,470,399</b>	<b>3,013,740</b>	<b>3,837,177</b>	<b>3,759,456</b>	<b>3,912,207</b>
<b>Expenditures:</b>						
Salaries and wages	1,778,580	1,676,781	1,237,522	1,794,519	1,763,770	1,909,817
Employee benefits	478,405	453,293	276,826	388,333	406,504	455,125
Purchased services	1,147,712	1,323,192	668,019	184,984	943,440	154,374
Supplies and materials	807,708	885,145	515,683	1,402,756	474,577	1,338,791
Beverage sponsorship fees	19,295	-	-	-	-	-
Capital outlay	129,805	241,105	48,297	4,500	72,832	4,500
Other expenditures	130,721	117,286	40,988	62,085	98,333	49,600
<b>Total expenditures</b>	<b>4,492,226</b>	<b>4,696,802</b>	<b>2,787,335</b>	<b>3,837,177</b>	<b>3,759,456</b>	<b>3,912,207</b>
Excess of revenues over (under) expenditures	(269,114)	(226,403)	226,405	-	-	-
<b>Fund balance—beginning</b>	<b>952,596</b>	<b>984,241 *</b>	<b>757,838</b>	<b>1,443,906</b>	<b>984,243</b>	<b>984,243</b>
Committed fund balance	683,482	757,838	984,243	1,443,906	984,243	984,243
<b>Fund balance—ending</b>	<b>\$683,482</b>	<b>\$757,838</b>	<b>\$984,243</b>	<b>\$1,443,906</b>	<b>\$984,243</b>	<b>\$984,243</b>
<b>Budget Appropriation</b>				<b>\$5,281,083</b>		<b>\$4,896,450</b>

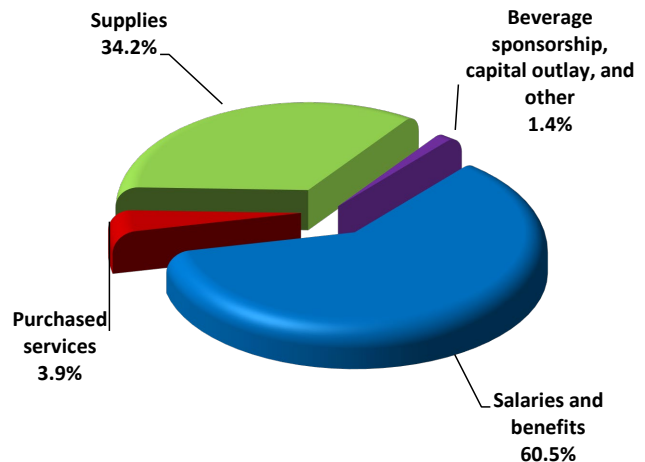
‡ All athletic, activities, and clubs programs ceased to operate at the end of March 2020 due to COVID-19 pandemic stay-at-home orders. As a result, most outside sources of revenue for this fund were significantly reduced. In order to meet employee contractual obligations for the remainder of 2019–2020, the transfer from the General Fund was increased.

\* In 2019–2020 the agency fund previously operated by the district for Clubs' activities was incorporated into the Athletic and Activities Fund per GASB 84. As a result, the beginning fund balance was adjusted to include all monies remaining in the Clubs' accounts at the end of fiscal 2018–2019.

**2022–2023 Budgeted Revenue**



**2022–2023 Budgeted Expenditures**

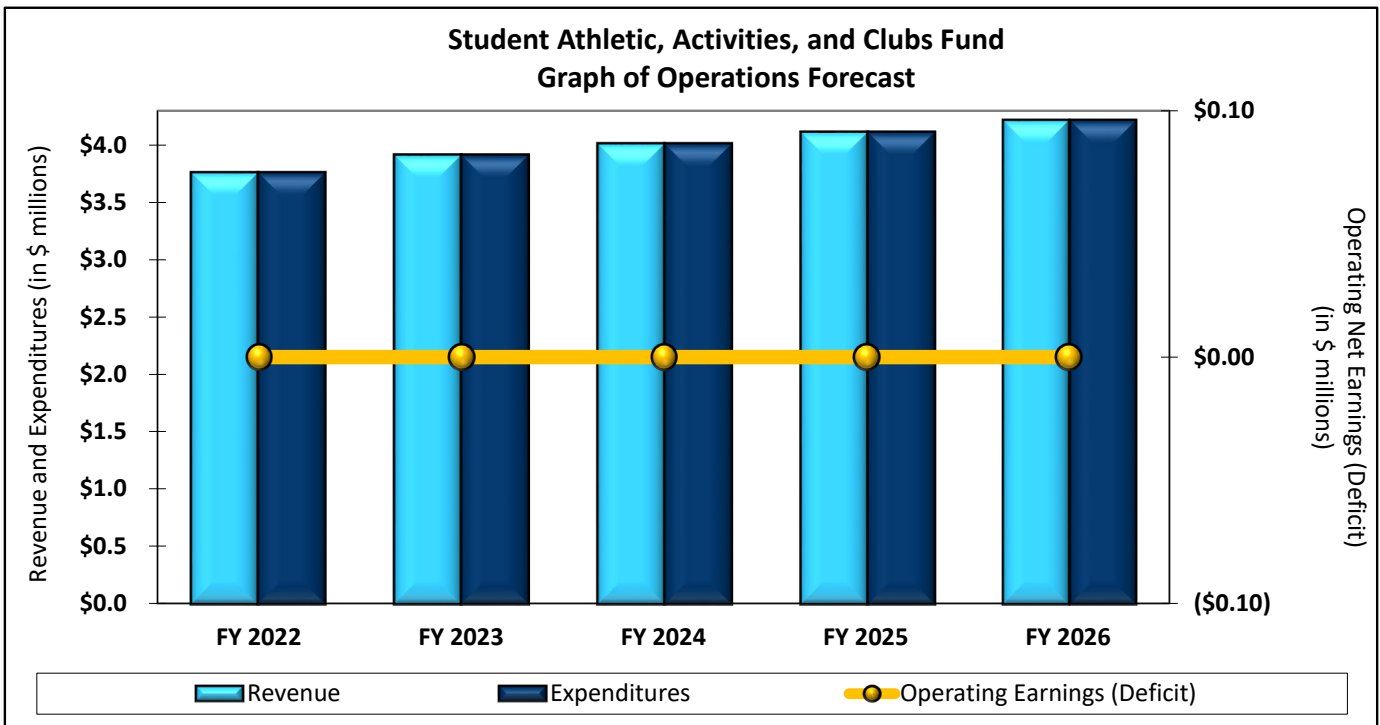


# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ATHLETIC, ACTIVITIES, AND CLUBS FUND FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$984,243	\$984,243	\$984,243	\$984,243	\$984,243
<b>Revenue:</b>					
Local sources, fees, and gate receipts:					
Elementary schools	40,000	50,000	51,250	52,531	53,845
Middle schools	186,000	222,500	228,062	233,763	239,607
High schools	1,502,000	1,517,513	1,555,451	1,594,337	1,634,196
Interest income	500	10,000	10,220	10,445	10,675
Transfers from other funds	2,030,956	2,112,194	2,164,999	2,219,124	2,274,602
<b>Total revenues</b>	<u>3,759,456</u>	<u>3,912,207</u>	<u>4,009,982</u>	<u>4,110,200</u>	<u>4,212,925</u>
<b>Expenditures:</b>					
Salaries and wages	1,763,770	1,909,817	1,980,741	2,053,670	2,128,658
Employee benefits	406,504	455,125	466,503	478,165	490,119
Purchased services	943,440	154,374	155,918	157,477	159,051
Supplies and materials	474,577	1,338,791	1,352,179	1,365,701	1,379,358
Capital outlay	72,832	4,500	4,545	4,590	4,636
Other expenditures	98,333	49,600	50,096	50,597	51,103
<b>Total expenditures</b>	<u>3,759,456</u>	<u>3,912,207</u>	<u>4,009,982</u>	<u>4,110,200</u>	<u>4,212,925</u>
<b>Ending Fund Balance</b>	<u>\$984,243</u>	<u>\$984,243</u>	<u>\$984,243</u>	<u>\$984,243</u>	<u>\$984,243</u>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### NUTRITION SERVICES FUND

The Nutrition Services Fund operates financially on a self-supporting basis. A primary consideration in its operation is adherence to the current dietary guidelines updated in response to the Healthy, Hunger-Free Kids Act of 2010. The focus of the guidelines includes the following.

- Provide meals developed to meet predetermined calorie ranges for each age/grade group.
- Provide both fruits and vegetables in all lunch meals.
- Provide foods rich in whole grains.
- Reduce sodium levels in all meals.

In order to facilitate the implementation of guidelines, the staff assesses not only department needs but also customer needs so as to set measurable goals and maintain a high level of customer service in all areas. Currently, 14 district schools offer breakfast; two of those schools serve breakfast after the bell. Lunch is offered in all district schools.

2022–2023 Meal Prices		
Age Groups	Breakfast Price	Lunch Price
Preschool student	\$2.15	\$4.00
Elementary student	2.15	4.00
Middle school student	2.25	4.25
High school student	2.50	4.25
Adult	N/A	5.00
Milk only	0.90	0.90

#### Revenues

Revenue is generated from student reimbursement and adult meal sales as well as from sales of individual a la carte items; prices may change based on cost changes from suppliers. Meal prices for 2022–2023 are shown in the chart above. Additionally, Nutrition Services participates in the federal commodities program. Federal programs include breakfast, snacks, lunch, and summer meals. During

Preschool Through Grade 12			
Fiscal Year	Total Number of Students	Students Eligible for Free and Reduced Meals	Percent Free and Reduced
2017–2018	15,643	2,628	16.80%
2018–2019	15,436	2,556	16.56%
2019–2020	14,988	2,450	16.35%
2020–2021	14,132	2,619	18.53%
2021–2022	13,698	1,504	10.98%

fiscal years 2020–2021 and 2021–2022, federal waivers allowed the district to provide meals to all enrolled students free of charge. These waivers were reflected in the federal aid category of revenues, which increased significantly during that time. Effective fiscal year 2022–2023, the waivers expire, which means the primary source of revenue in this fund will revert to meal charges, as it was prior to the pandemic.

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

#### Expenditures

The Nutrition Services Fund revenue completely covers the expenses of the fund, including expenditures for providing meals, warehousing costs, salaries, and benefits.

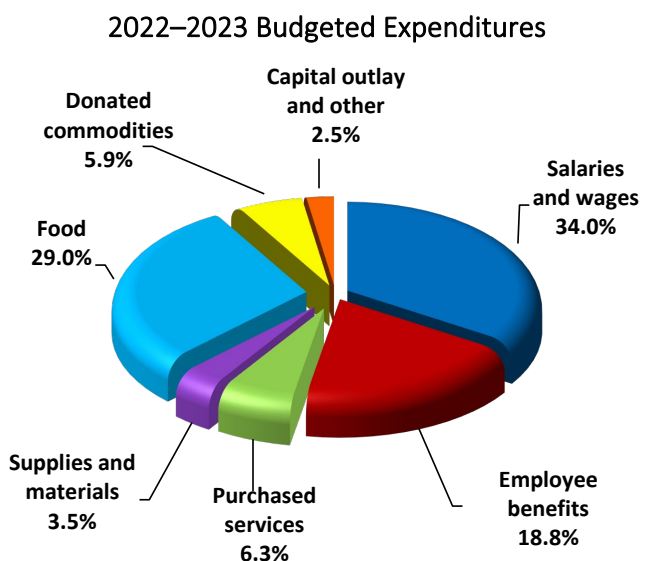
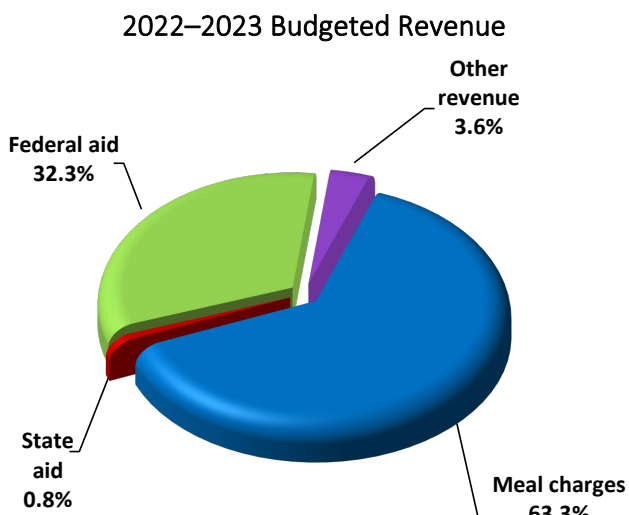
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### NUTRITION SERVICES FUND

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues:</b>						
Meal charges	\$2,443,505	\$1,954,564	\$361,088	\$542,833	\$580,313	\$3,064,233
Federal aid	1,549,051	1,587,993	3,048,397 ‡	3,509,000 ‡	5,029,284 ‡	1,563,675 ‡
State aid	55,895	54,102	31,253	60,552	31,253	40,379
Interest income	28,675	-	-	5,000	1,000	5,000
Other revenue/Transfer in	15,272	56,624	153,790	7,000	23,000	20,000
Transfer from General Fund	-	-	-	-	-	150,000
<b>Total revenues</b>	<b>4,092,398</b>	<b>3,653,283</b>	<b>3,594,528</b>	<b>4,124,385</b>	<b>5,664,850</b>	<b>4,843,287</b>
<b>Expenditures:</b>						
Salaries and wages	1,392,739	1,388,347	1,367,775	1,449,639	1,700,505	1,646,808
Employee benefits	562,399	593,865	601,755	660,840	801,041	910,313
Purchased services	238,151	168,013	111,892	196,500	240,105	306,142
Supplies and materials	16,632	13,168	29,922	80,750	40,855	167,778
Food	1,424,987	1,275,921	869,841	1,400,000	1,479,429	1,404,160
Donated commodities	257,196	249,062	272,074	249,213	307,311	286,702
Capital outlay	90,144	6,408	18,995	80,518	34,000	119,384
Other expenditures	6,303	7,011	3,688	6,925	1,923	2,000
<b>Total expenditures</b>	<b>3,988,551</b>	<b>3,701,795</b>	<b>3,275,942</b>	<b>4,124,385</b>	<b>4,605,169</b>	<b>4,843,287</b>
Excess of revenues over (under) expenditures	103,847	(48,512)	318,586	-	1,059,681	-
<b>Fund balance—beginning</b>	<b>1,097,562</b>	<b>1,201,409</b>	<b>1,152,897</b>	<b>775,976</b>	<b>1,471,483</b>	<b>2,531,164</b>
Restricted fund balance	1,201,409	1,152,897	1,471,483	775,976	2,531,164	2,531,164
<b>Fund balance—ending</b>	<b>\$1,201,409</b>	<b>\$1,152,897</b>	<b>\$1,471,483</b>	<b>\$775,976</b>	<b>\$2,531,164</b>	<b>\$2,531,164</b>
<b>Budget Appropriation</b>				<b>\$4,900,361</b>		<b>\$7,374,451</b>

‡ Due to COVID-19 pandemic the federal government offered waivers in fiscal years 2020–2021 and 2021–2022 allowing the district to provide free meals for all enrolled students. The waivers expire in 2022–2023.



# LITTLETON PUBLIC SCHOOLS

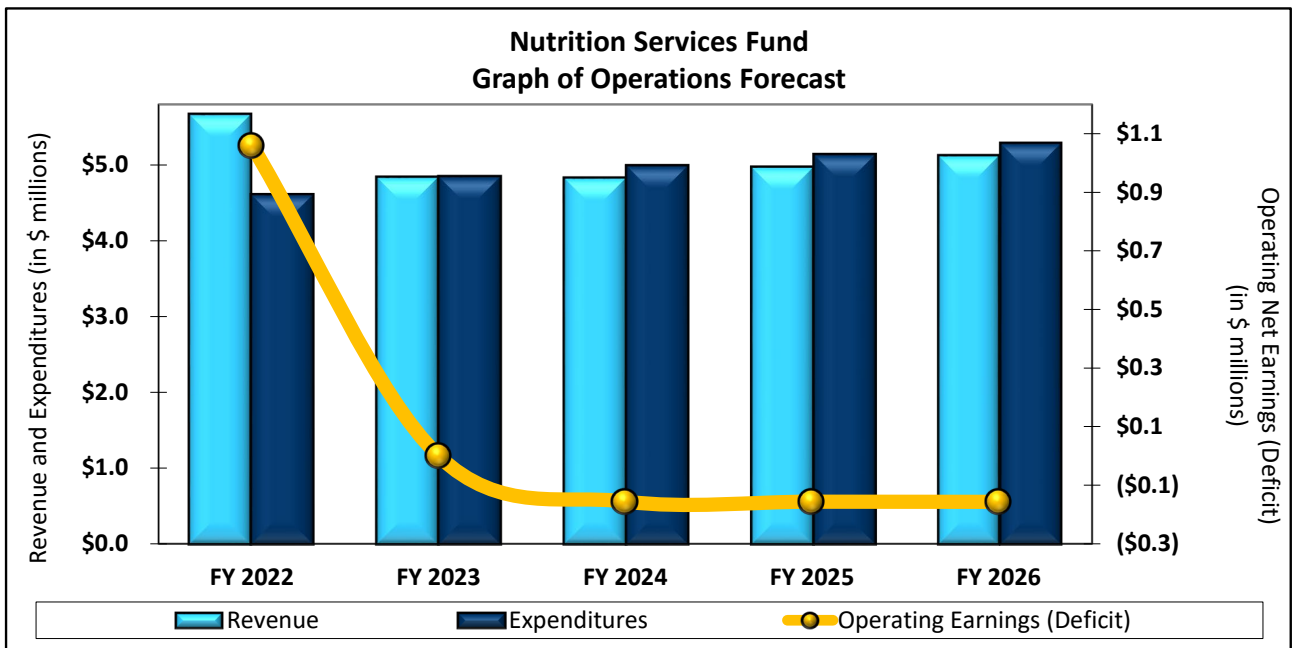
## Littleton, Colorado

### NUTRITION SERVICES FUND

#### FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$1,471,483	\$2,531,164	\$2,531,164	\$2,375,545	\$2,219,349
<b>Revenue:</b>					
Meal charges	580,313	3,064,233	3,156,160	3,250,845	3,348,370
Federal aid	5,029,284 ‡	1,563,675	1,610,585	1,658,903	1,708,670
State aid	31,253	40,379	41,590	42,838	44,123
Interest income	1,000	5,000	-	-	-
Other revenue	23,000	20,000	20,300	20,605	20,914
Transfer from General Fund	-	150,000	-	-	-
<b>Total revenues</b>	<u>5,664,850</u>	<u>4,843,287</u>	<u>4,828,636</u>	<u>4,973,191</u>	<u>5,122,077</u>
<b>Expenditures:</b>					
Salaries and wages	1,700,505	1,646,808	1,696,212	1,747,099	1,799,512
Employee benefits	801,041	910,313	937,622	965,751	994,724
Purchased services	240,105	306,142	315,326	324,786	334,530
Supplies and materials	40,855	167,778	172,811	177,996	183,336
Food	1,479,429	1,404,160	1,446,285	1,489,673	1,534,364
Donated commodities	307,311	286,702	291,003	295,368	299,798
Capital outlay	34,000	119,384	122,966	126,654	130,454
Other expenditures	1,923	2,000	2,030	2,060	2,091
<b>Total expenditures</b>	<u>4,605,169</u>	<u>4,843,287</u>	<u>4,984,255</u>	<u>5,129,387</u>	<u>5,278,809</u>
<b>Ending Fund Balance</b>	<u>\$2,531,164</u>	<u>\$2,531,164</u>	<u>\$2,375,545</u>	<u>\$2,219,349</u>	<u>\$2,062,617</u>

‡ Due to COVID-19 pandemic the federal government offered waivers in fiscal year 2021–2022 allowing the district to provide free meals for all enrolled students. The waivers expire in 2022–2023.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### EXTENDED DAY CARE PROGRAM FUND

The programs offered through the Extended Day Care Program Fund provide parents and guardians with safe, educational, and constructive before- and after-school activities for students from preschool through Grade 5 by promoting physical, emotional, and intellectual development opportunities for participants. The programs provide homework assistance, give access to music and art teachers, assist in the development of communications skills and cognitive reasoning, contribute to science and technology programs, and furnish both indoor and outdoor recreational activities and field trips. Changes in the needs of the individual schools' communities cause schools to adjust program offerings accordingly each fiscal year.

In fiscal year 2019–2020, the district incorporated full-day kindergarten districtwide in response to the passing of House Bill (HB) 19-1262, which added full funding for kindergarten students to the School Finance Act. This law precludes districts from charging tuition for kindergarten programs. As a result, the K-Plus and kindergarten extended day (KED) programs, which were previously part of the Extended Day Care Program Fund, were discontinued.

2022–2023 Programs by Location		
School	Preschool	Before- and After-School
Centennial	✓	✓
East		✓
Field		✓
Ford		✓
Gaskill		✓
Hopkins		✓
Lenski		✓
Moody		✓
Runyon		✓
Sandburg		✓
Wilder		✓
The Village	✓	✓

#### Revenues

The primary revenue source for this fund is user fees. Rates for most programs and service options are standardized. The chart below illustrates what parents can expect to pay for the service options they decide to utilize.

Approximate Rates for 2022–2023									
	Before School	After School	Both Before- and After-School	All day (nonstudent days and summer)	Full Day Preschool				
					Preschool 5 Days Week	Preschool 3 Days Week	Preschool 2 Days Week	The Village Preschool 4 Days Week	The Village Preschool Before- and After-School
Daily	\$8.00	\$21.00	\$29.00	\$46.00	\$53.00	\$51.00	\$51.00	\$54.00	\$31.00
Weekly	\$40.00	\$105.00	\$145.00	\$230.00	\$265.00	\$153.00	\$102.00	\$216.00	\$155.00

#### Expenditures

Extended day care revenues primarily cover direct program expenditures including the salaries and benefits of employees, supplies to maintain the programs, field trips for program participants, and any required state and county licensing fees. Additionally, approximately \$309,256 of indirect cost is expressed as a transfer to the General Fund. Indirect costs help cover administrative and operational expenses associated with maintaining the buildings in which the programs operate.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

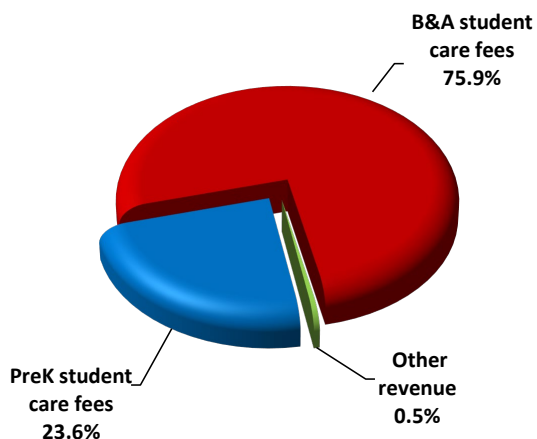
### EXTENDED DAY CARE PROGRAM FUND

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2021–2022 Estimated	2022–2023 Budget
<b>Revenues:</b>						
PreK student care fees	\$1,343,988	\$869,870	\$646,176	\$906,472	\$1,084,185	\$984,615
KED student care fees	1,145,186 *	-	-	-	-	-
K-Plus student care fees	221,718 *	-	-	-	-	-
B&A student care fees	3,466,128	2,273,121	1,427,443	2,581,854	3,087,258	3,167,114
Interest income	64,619	-	-	3,211	8,581	20,765
Gifts to schools	33,713	3,328	23,106	2,000	6,933	1,200
State grants	-	-	296,580	-	-	-
Federal grants	-	-	74,250	-	-	-
Other revenue	6,909	2,823	177	-	100	-
Transfer from General Fund	-	-	63,077	-	-	-
<b>Total revenues</b>	<b>6,282,261</b>	<b>3,149,142 ‡</b>	<b>2,530,809 ‡</b>	<b>3,493,537</b>	<b>4,187,057</b>	<b>4,173,694</b>
<b>Expenditures:</b>						
Salaries and wages	3,665,669	2,670,586	1,832,455	1,809,673	1,780,137	2,219,029
Employee benefits	1,308,850	985,095	675,025	727,271	609,892	939,718
Purchased services	232,935	202,561	101,539	227,136	202,599	262,627
Supplies and materials	220,849	198,181	76,787	303,573	79,155	234,486
Capital outlay	110,546	65,224	36,007	5,000	59,274	38,086
Other expenditures	64,344	35,430	16,594	178,767	(76,652)	170,492
Transfer to General Fund	238,280	-	-	242,117	292,493	309,256
<b>Total expenditures</b>	<b>5,841,473</b>	<b>4,157,077 ‡</b>	<b>2,738,407 ‡</b>	<b>3,493,537</b>	<b>2,946,898</b>	<b>4,173,694</b>
Excess of revenues over (under) expenditures	440,788	(1,007,935)	(207,598)	-	1,240,159	-
<b>Fund balance—beginning</b>	<b>2,337,826</b>	<b>2,778,614</b>	<b>1,770,679</b>	<b>1,379,428</b>	<b>1,563,081</b>	<b>2,803,240</b>
Committed fund balance	2,778,614	1,770,679	1,563,081	1,379,428	2,803,240	2,803,240
<b>Fund balance—ending</b>	<b>\$2,778,614</b>	<b>\$1,770,679</b>	<b>\$1,563,081</b>	<b>\$1,379,428</b>	<b>\$2,803,240</b>	<b>\$2,803,240</b>
<b>Budget Appropriation</b>				<b>\$4,872,965</b>		<b>\$6,976,934</b>

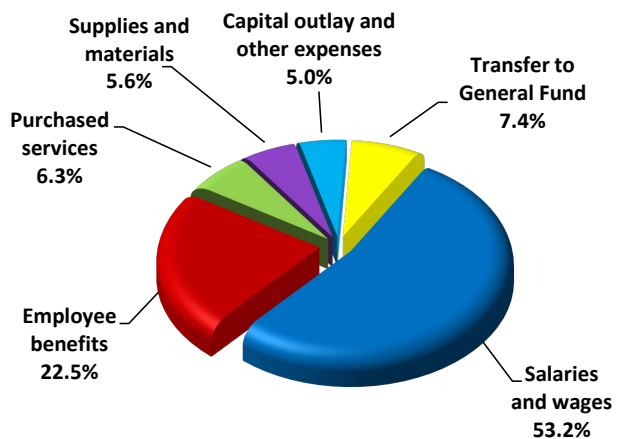
\* Beginning in 2019–2020, the district implemented full-day kindergarten in the General Fund at all elementary schools, which eliminated all KED and K-Plus programs.

‡ All programs ceased to operate at the end of March 2020 due to COVID-19 pandemic stay-at-home orders. Continuing operational challenges caused by the pandemic continued through 2020–2021.

**2022–2023 Budgeted Revenue**



**2022–2023 Budgeted Expenditures**

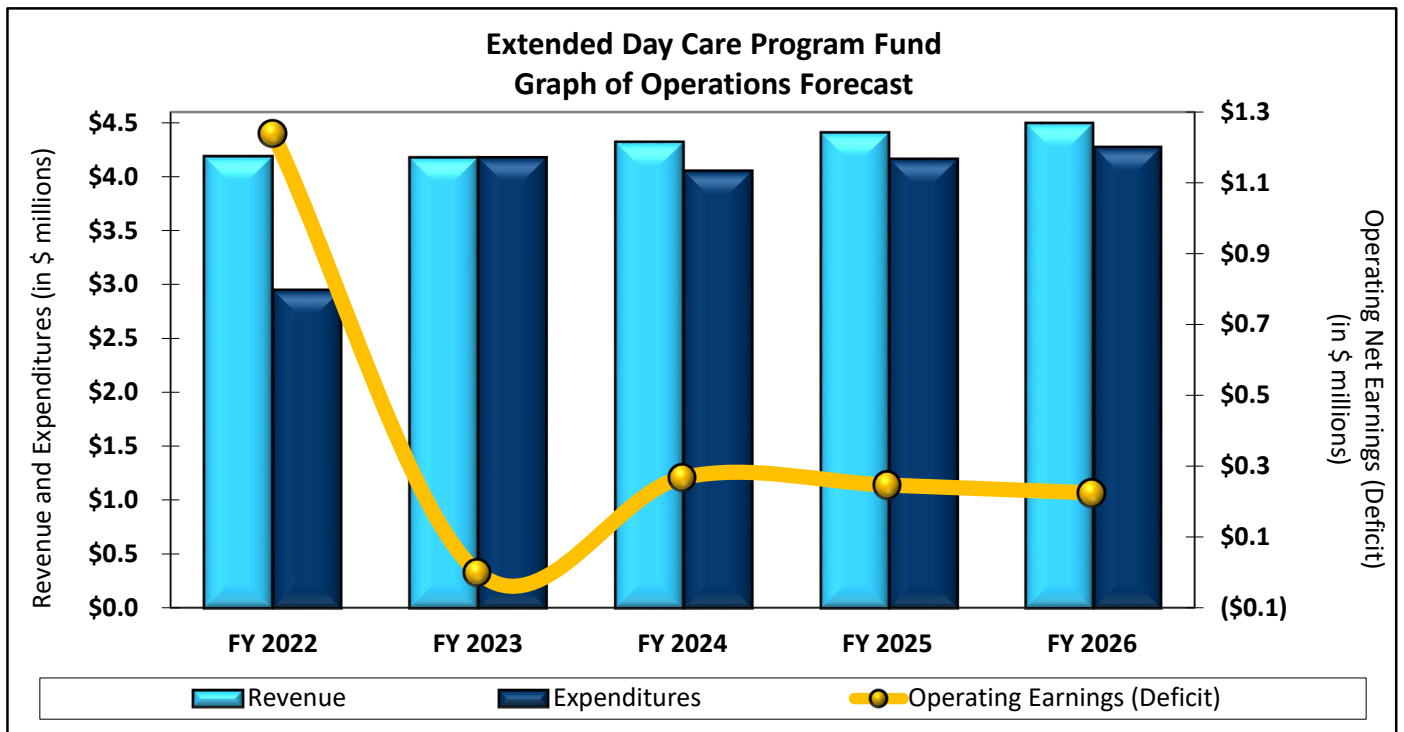


# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### EXTENDED DAY CARE PROGRAM FUND FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2021–2022 Estimated	2022–2023 Budget	2023–2024 Forecast	2024–2025 Forecast	2025–2026 Forecast
<b>Beginning Fund Balance</b>	\$1,563,081	\$2,803,240	\$2,803,240	\$3,070,864	\$3,317,468
<b>Revenue:</b>					
PreK student care fees	1,084,185	984,615	1,019,077	1,039,459	1,060,248
B&A student care fees	3,087,258	3,167,114	3,277,963	3,343,522	3,410,393
Interest income	8,581	20,765	21,491	21,921	22,359
Gifts to schools	6,933	1,200	1,200	1,200	1,200
Other revenue	100	-	-	-	-
<b>Total revenues</b>	<u>4,187,057</u>	<u>4,173,694</u>	<u>4,319,731</u>	<u>4,406,102</u>	<u>4,494,200</u>
<b>Expenditures:</b>					
Salaries and wages	1,780,137	2,219,029	2,291,147	2,359,882	2,430,678
Employee benefits	609,892	939,718	970,301	999,410	1,029,392
Purchased services	202,599	262,627	198,280	198,875	199,472
Supplies and materials	79,155	234,486	185,093	186,944	188,813
Capital outlay	59,274	38,086	20,000	20,200	20,402
Other expenditures	(76,652)	170,492	65,002	65,457	65,915
Transfers out	292,493	309,256	322,284	328,730	335,304
<b>Total expenditures</b>	<u>2,946,898</u>	<u>4,173,694</u>	<u>4,052,107</u>	<u>4,159,498</u>	<u>4,269,976</u>
<b>Ending Fund Balance</b>	<u>\$2,803,240</u>	<u>\$2,803,240</u>	<u>\$3,070,864</u>	<u>\$3,317,468</u>	<u>\$3,541,692</u>





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# FINANCIAL SECTION COMPONENT UNITS



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# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CHARTER SCHOOLS

#### Overview

Charter schools in Colorado are authorized by Colorado Revised Statutes 22-30.5-101 et. seq. (referred to as the “Charter Schools Act”). The two charter schools of the district are each organized as not-for-profit organizations with their own governing boards of directors. The charter schools are accounted for as component units of the district, evidenced by the fact that the schools are financially dependent on the district but are largely independent entities. The district includes the per-pupil funding for the number of charter school students in its General Fund budgeted revenue, and budgets the same funding amount, which is provided to the charter schools for their operating costs, as an expenditure.

Both charter schools have adopted the mission statement, “To provide, within the Littleton community, a content-rich, academically rigorous education with a well-defined, sequential curriculum in a safe, orderly, and caring environment.”

#### Littleton Academy

Littleton Academy was created in the 1996–1997 school year to provide a new choice for education, emphasizing the Core Knowledge curriculum. Enrollment is open by application for pupils in Grades K–8 who seek a more traditional educational experience.

Funding for Littleton Academy is based on an annual agreement between Littleton Academy and the district which calls for the district to provide full funding of the district’s per-pupil funding. Additionally, \$509,485 is provided representing Littleton Academy’s share of the mill levy override elections’ funding and another \$546,359 is provided as the school’s share of the Debt-Free Schools Mill Levy funding for the school’s operations and technology needs. The charter school agreement includes a provision for the school to pay for certain district central administration, including limited special education services and administration central support costs.

#### Littleton Preparatory

Littleton Preparatory Charter School was created in the 1998–1999 school year to provide an educational choice for students and parents utilizing the direct instruction model. Enrollment is open by application for pupils in Grades K–8. Student mastery of the core academic subjects and then advancement to more challenging material is central to the concept of Littleton Preparatory.

Funding for Littleton Preparatory is based on an annual agreement for full district per-pupil funding, plus \$523,251 representing its share of the mill levy override elections’ funding. The school also receive an additional \$589,683 of the Debt-Free Schools Mill Levy funding for the school’s operations and technology needs. The annual agreement also provides for payment by the charter school to the district for certain central administration including limited special education services and administration support costs.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COMPONENT UNITS—CHARTER SCHOOLS**  
**ALL FUNDS SUMMARY**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Beginning fund balance</b>	\$3,396,230	\$3,499,573	\$3,849,780	\$3,849,780	\$4,307,770
<b>Revenues:</b>					
Per-pupil funding	7,713,717	8,310,321	7,766,140	8,065,172	8,656,593
Override election funding	737,508	1,109,921	960,288	974,534	1,032,736
Debt-free schools mill levy	-	-	827,511	968,481	1,136,042
State capital construction grant	295,829	315,189	303,289	297,568	284,713
Kindergarten and preschool fees	406,647	189,218	178,871	200,000	180,000
Child care fees	99,525	-	-	-	-
Gifts to schools	178,267	119,827	89,020	57,983	38,505
Interest income	93,072	71,329	8,191	10,000	6,000
Book fees	41,738	35,448	30,530	28,000	40,000
Instructional materials fees	49,469	52,259	74,732	62,158	62,158
Grocery certificates	9,856	7,140	6,203	5,000	5,000
Other income	199,800	181,945	637,770	157,578	241,930
<b>Total revenues</b>	9,825,428	10,392,597	10,882,545	10,826,474	11,683,677
<b>Total available</b>	<u>\$13,221,658</u>	<u>\$13,892,170</u>	<u>\$14,732,325</u>	<u>\$14,676,254</u>	<u>\$15,991,447</u>
<b>Expenditures:</b>					
Salaries	\$5,298,295	\$5,696,881	\$5,696,576	\$5,792,507	\$6,324,024
Employee benefits	1,751,812	1,942,579	1,993,894	2,076,488	2,293,663
Purchased services	1,472,845	1,320,030	1,293,224	1,052,843	1,724,693
District services	528,982	579,108	603,405	628,027	613,562
Supplies and materials	458,147	416,269	342,267	273,329	621,264
Capital outlay	195,398	70,076	7,230	37,120	50,000
Other expenditures	16,606	17,447	3,813	3,040	13,919
<b>Total expenditures</b>	9,722,085	10,042,390	9,940,409	9,863,354	11,641,125
<b>Fund balances</b>					
Restricted fund balance	291,600	311,400	281,600	302,100	869,064
Assigned fund balance	619,630	467,556	867,188	858,806	744,636
Unassigned fund balance	2,588,343	3,070,824	2,815,555	2,683,513	2,736,622
<b>Ending fund balance</b>	<u>\$3,499,573</u>	<u>\$3,849,780</u>	<u>\$4,791,916</u>	<u>\$4,812,900</u>	<u>\$4,350,322</u>
<b>Number of Students Served</b>	<u>1,034</u>	<u>1,016</u>	<u>984</u>	<u>962</u>	<u>944</u>

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COMPONENT UNIT—LITTLETON ACADEMY**  
**GENERAL OPERATING FUND**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Beginning fund balance</b>	\$2,016,066	2,015,772	\$2,168,046	\$2,168,046	\$2,168,046
<b>Revenues:</b>					
Per-pupil funding	3,474,902	3,787,085	3,573,522	3,874,436	4,141,388
Override election funding	361,440	501,850	437,137	451,283	509,485
State capital construction grant	133,266	143,543	137,968	132,568	134,713
Child care fees	99,525	-	-	-	-
Instructional materials fees	49,469	52,259	74,732	62,158	62,158
Gifts to schools	97,522	55,670	60,247	57,983	38,505
Interest income	53,259	40,139	4,445	5,000	5,000
Other income	57,288	58,665	326,753	133,578	241,930
Total revenues	4,326,671	4,639,211	4,614,804	4,717,006	5,133,179
<b>Total available</b>	<u>\$6,342,737</u>	<u>\$6,654,983</u>	<u>\$6,782,850</u>	<u>\$6,885,052</u>	<u>\$7,301,225</u>
<b>Expenditures:</b>					
Salaries	\$2,316,373	\$2,508,040	\$2,586,699	\$2,751,989	\$2,986,112
Employee benefits	760,349	853,496	899,733	971,899	1,022,906
Purchased services	748,929	654,809	670,924	451,943	643,390
District services	239,733	265,850	296,399	269,127	275,562
Supplies and materials	245,296	176,494	193,473	234,428	204,209
Capital outlay	9,456	20,995	7,068	37,120	-
Other expenditures	6,829	7,253	260	500	1,000
Total expenditures	4,326,965	4,486,937	4,654,556	4,717,006	5,133,179
<b>Fund balances</b>					
Restricted fund balance	128,400	138,900	127,800	138,900	138,900
Assigned fund balance	559,630	307,556	330,108	321,726	207,556
Unassigned fund balance	1,327,742	1,721,590	1,670,386	1,707,420	1,821,590
<b>Ending fund balance</b>	<u>2,015,772</u>	<u>2,168,046</u>	<u>2,128,294</u>	<u>2,168,046</u>	<u>2,168,046</u>
 <b>Number of Students Served</b>	<u>465</u>	<u>463</u>	<u>456</u>	<u>455</u>	<u>454</u>



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COMPONENT UNIT—LITTLETON ACADEMY**  
**OPERATIONS AND TECHNOLOGY FUND**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Beginning fund balance</b>	\$ -	\$ -	\$ -	\$370,231	\$321,477
<b>Revenues:</b>					
Debt-free schools mill levy	-	-	380,772	458,678	546,359
Interest income	-	-	39	-	-
<b>Total revenues</b>	-	-	380,811	458,678	546,359
<b>Total available</b>	\$ -	\$ -	\$380,811	\$828,909	\$867,836
<b>Expenditures:</b>					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee benefits	-	-	-	-	-
Purchased services	-	-	-	407,432	301,886
District services	-	-	-	-	-
Supplies and materials	-	-	-	-	90,860
Capital outlay	-	-	-	100,000	50,000
Other expenditures	-	-	-	-	-
<b>Total expenditures</b>	-	-	-	507,432	442,746
<b>Fund balance</b>					
Restricted fund balance	-	-	380,811	321,477	425,090
<b>Ending fund balance</b>	\$ -	\$ -	\$380,811 ‡	\$321,477	\$425,090

‡ The Littleton Academy Board of Education voted in December 2020 to save all funds received in 2020–2021 for future projects.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COMPONENT UNIT—LITTLETON PREPARATORY**  
**GENERAL OPERATING FUND**

	2017–2018 Actual	2018–2019 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Beginning fund balance</b>	\$1,380,164	\$1,483,801	\$1,681,734	\$1,681,734	\$1,676,373
<b>Revenues:</b>					
Per-pupil funding	4,238,815	4,523,236	4,192,618	4,190,736	4,515,205
Override election funding	376,068	608,071	523,151	523,251	523,251
State capital construction grant	162,563	171,646	165,321	165,000	150,000
Kindergarten and preschool fees	406,647	189,218	178,871	200,000	180,000
Gifts to schools	80,745	64,157	28,773	-	-
Interest income	39,813	31,190	3,684	5,000	1,000
Book fees	41,738	35,448	30,530	28,000	40,000
Grocery certificates	9,856	7,140	6,203	5,000	5,000
Other income	142,512	123,280	311,017	24,000	-
Total revenues	5,498,757	5,753,386	5,440,168	5,140,987	5,414,456
<b>Total available</b>	<b>\$6,878,921</b>	<b>\$7,237,187</b>	<b>\$7,121,902</b>	<b>\$6,822,721</b>	<b>\$7,090,829</b>
<b>Expenditures:</b>					
Salaries	\$2,981,922	\$3,188,841	\$3,109,877	\$3,040,518	\$3,193,255
Employee benefits	991,463	1,089,083	1,094,161	1,104,589	1,177,198
Purchased services	723,916	665,221	622,300	600,900	592,950
District services	289,249	313,258	307,006	358,900	338,000
Supplies and materials	212,851	239,775	148,794	38,901	161,195
Capital outlay	185,942	49,081	162	-	-
Other expenditures	9,777	10,194	3,553	2,540	12,919
Total expenditures	5,395,120	5,555,453	5,285,853	5,146,348	5,475,517
<b>Fund balances</b>					
Restricted fund balance	163,200	172,500	153,800	163,200	163,200
Assigned fund balance	60,000	160,000	537,080	537,080	537,080
Unassigned fund balance	1,260,601	1,349,234	1,145,169	976,093	915,032
<b>Ending fund balance</b>	<b>\$1,483,801</b>	<b>\$1,681,734</b>	<b>\$1,836,049</b>	<b>\$1,676,373</b>	<b>\$1,615,312</b>
<b>Number of Students Served</b>	569	553	528	507	490





**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COMPONENT UNIT—LITTLETON PREPARATORY**  
**OPERATIONS AND TECHNOLOGY FUND**

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Budget	2022–2023 Budget
<b>Beginning fund balances</b>	\$ -	\$ -	\$ -	\$59,033	\$141,874
<b>Revenues:</b>					
Debt-free schools mill levy	-	-	446,739	509,803	589,683
Interest income	-	-	23	-	-
Total revenues	-	-	446,762	509,803	589,683
<b>Total available</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$446,762</u>	<u>\$568,836</u>	<u>\$731,557</u>
<b>Expenditures:</b>					
Salaries	\$ -	\$ -	\$58,941	\$140,442	\$144,657
Employee benefits	-	-	20,219	51,234	93,559
Purchased services	-	-	77,098	142,286	186,467
District services	-	-	-	-	-
Supplies and materials	-	-	39,970	93,000	165,000
Capital outlay	-	-	6,473	-	-
Other expenditures	-	-	-	-	-
Total expenditures	-	-	202,701	426,962	589,683
<b>Fund balance</b>					
Restricted fund balance	-	-	59,033	141,874	141,874
<b>Ending fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$244,061</u>	<u>\$141,874</u>	<u>\$141,874</u>

# INFORMATIONAL SECTION



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### MAJOR REVENUE SOURCES

#### Total Program Funding

Colorado public school districts are primarily funded from revenues that are determined through the Public School Finance Act of 1994 (as amended). Total Program, the total amount of funding each district receives under the School Finance Act, is based on a per-pupil formula. The formula provides a base per-pupil amount of money for each pupil funded in the October pupil count. In addition, money is provided to recognize district-by-district variances in (a) cost-of-living, (b) personnel costs, (c) enrollment size, and (d) at-risk pupils as defined by the United States Department of Agriculture (USDA) free and reduced lunch count eligibility guidelines. The School Finance Act's budget stabilization factor was first included in the formula in 2010–2011. It is utilized by the state to reduce K–12 funding and balance its budget. For fiscal year 2022–2023, the budget stabilization factor was decreased to 3.67 percent from 6.68 percent and 14.05 percent in 2021–2022 and 2020–2021, respectively.

The following table summarizes recent years' and current budgeted funding levels and pupil counts for the district.

	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Estimated	2022–2023 Budget
Per-pupil formula funding	\$7,828	\$8,179	\$7,837	\$8,608	\$9,122
Averaged funded pupil count	<u>14,642.7</u>	<u>14,792.0</u>	<u>14,513.9</u>	<u>14,267.3</u>	<u>13,982.9</u>
Total Program	<u>\$114,628,913</u>	<u>\$120,983,028</u>	<u>\$113,740,935</u>	<u>\$122,812,918</u>	<u>\$127,559,005</u>

The \$9,122 per-pupil funding for fiscal year 2023 is an increase of \$514 per pupil compared to the 2022 estimates. This is a reflection of the state's commitment to restoring funding to pre-budget stabilization factor levels. However, the district is experiencing a decrease in enrollment for the fiscal year.

#### State and Local Share of Funding

Two local sources of revenues are incorporated into the Public School Finance Act of 1994 (as amended): property taxes and specific ownership (vehicle registration) taxes. Funding for a school district's Total Program is provided by these revenue sources first (the Local Share). HB 20-1418, and the included temporary property tax credit, clarified the district's Public School Finance Levy amount. Moreover, the district has no control over the amount of specific ownership tax revenues from the vehicle registration fees.

State monies provide the balance of funds necessary to fully finance Total Program. Payment of the State Share monies (State Equalization) is made monthly to the district by the state. This funding is primarily provided from state income, sales, and use tax revenues.

Recent years' and current budgeted components of Total Program funding for LPS are shown below.

Funding Source	2018–2019 Actual	2019–2020 Actual	2020–2021 Actual	2021–2022 Estimated	2022–2023 Budget
Property taxes	\$43,705,674	\$50,079,498	\$49,793,525	\$54,789,132	\$57,256,961
Specific ownership taxes	3,544,822	3,636,612	3,076,246	3,110,976	3,218,759
State and federal	<u>67,378,416</u>	<u>67,266,918</u>	<u>60,871,164</u>	<u>64,912,810</u>	<u>67,083,285</u>
Total Program	<u>\$114,628,913</u>	<u>\$120,983,028</u>	<u>\$113,740,935</u>	<u>\$122,812,918</u>	<u>\$127,559,005</u>

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### MAJOR REVENUE SOURCES (continued)

#### Capital Projects/Risk Management Funding

Previously, the School Finance Act of 1994 required a prescribed level of General Fund per-pupil funding be allocated to either the Capital Projects Fund, the Risk Management Fund, or shared by both. Beginning fiscal year 2009–2010, this requirement was removed. The district believes continued funding of these funds is prudent, so via interfund transfers from the General Fund, funds are made available annually in amounts sufficient to cover anticipated expenditures and maintain a specific fund balance. The sums to be transferred are \$540,179 to the Capital Projects Fund and \$3,000,000 to the Risk Management Fund in fiscal year 2022–2023.

#### Mill Levies

The General Fund mill levy for 2023 is estimated at 41.255 mills, a 0.362 mill increase when compared to the 2022 mill levy of 40.893 mills. The General Fund Mill levy is comprised of many separate mill levies, including the Public School Finance Act Levy, which was not set by the district or approved by voters. Legislation passed in 2007 capped the amount of this levy at 27.000 mills, but effective in fiscal year 2008–2009, the state legislature froze the district’s School Finance Act levy at 25.353 mills. House Bill (HB) 20-1418 reinterpreted previous reductions in mill levies as having been unauthorized by statute, allowing a district to review the School Finance Act levy and raise it to 27.000 mills via a resolution by the Board to grant a temporary property tax effective 2021. The bill also required the Board to issue a temporary property tax credit in an amount equal to the number of mills that exceeded the mills levied in 2019. For LPS this was 1.647 mills. Beginning in 2022, the Board was required to begin increasing the School Finance Act levy at a rate of up to 1.000 mill per year until the cap amount of 27.000 mills was attained. Therefore, the School Finance Act Levy portion for the district increased by 1.000 mill to 26.353 mills in 2022, and will increase another 0.647 mills to 27.000 mills in 2023.

As allowed by the Public School Finance Act of 1994 (as amended), the district also levies and collects property taxes for voter-approved override elections, the hold harmless override, and the recovery of abated taxes. District voters approved override elections in 1988, 1997, 2004, and 2010 in order to raise and expend more tax revenues than computed under the Public School Finance Act of 1994 (as amended) formula funding. The final mill levy for the calendar year is certified by the Board by December 15 of each year. The amount of tax revenues actually collected as a result of all General Fund mill levies fluctuate annually based on assessed property values.

The Debt-Free Schools Mill Levy for the Operations and Technology Fund is 8.000 mills in fiscal year 2022–2023, an increase from the 7.000 mills in fiscal year 2021–2022. Voters agreed the mill levy could be increased annually to reflect the percentage increase in inflation, allowing more General Fund revenues to be available to provide a quality education for our students. Voters approved the levy in November 2020 and gave the district approval to increase the levy up to 11.000 mills while limiting mill increases to no more than 1.000 mill per year. This levy provides property tax revenues to cover the funding of general facility operations and maintenance, new technology, and existing technology upgrade needs.

In addition, the estimated 2023 mill levy for the Bond Redemption Fund is 18.097 mills. This levy provides sufficient property tax revenues to cover the annual debt service on the five outstanding

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

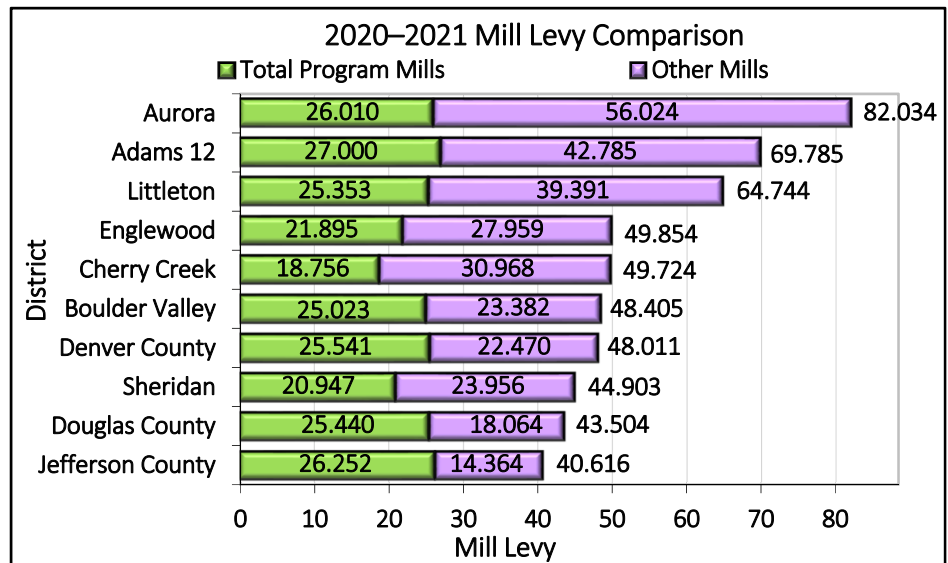
### MAJOR REVENUE SOURCES (continued)

general obligation bond issuances. The purposes of the bond elections were for capital improvements to district schools and facilities.

A summary of the district’s estimated mill levy components for 2023 and the previous four years is presented below.

Funding Source	2019	2020	2021	2022	2023 Estimated
School Finance Act HB 20-1418 Levy	25.353	25.353	27.000	27.000	27.000
School Finance Act HB 20-1418 Levy, Temporary Property Tax Credit	—	—	(1.647)	(0.647)	—
Public School Finance Act Levy	25.353	25.353	25.353	26.353	27.000
1988 Override Election	1.739	1.518	1.527	1.442	1.414
1997 Override Election	2.900	2.531	2.546	2.405	2.358
2004 Override Election	3.771	3.291	3.310	3.126	3.065
2010 Override Election	6.961	6.075	6.110	5.772	5.659
Hold Harmless Override	1.343	1.172	1.179	1.114	1.092
Abatement Recapture	0.236	0.192	0.593	0.681	0.668
Total General Fund Mill Levy	42.303	40.132	40.618	40.893	41.255
Operations and Technology Fund Levy	—	—	6.000	7.000	8.000
Bond Redemption Fund Levy	14.642	19.134	18.126	17.043	18.097
Total Mill Levy	56.945	59.266	64.744	64.936	67.352

In comparison, as shown on the graph below, Littleton Public Schools has one of the higher mill levy rates of the districts in the Denver metropolitan area. However, these mills include not only override levies, but can also include Debt-Free School Mill Levies, transportation levies, bond redemption levies, and other less common levies. Not every district has requested all the various levies available from their voters, nor do other districts have the same legal debt margin as LPS. Each district’s ability to pass voter-approved levies is different based on their demographics. LPS is very fortunate to have a community supportive of public education that is willing and able to help fill in some of the gaps left by Total Program funding from the state. The information



presented in the graph is for fiscal year 2022–2021, which is the most recent, actual information available from the state, since taxing entities certify mill levies and property tax collection figures in December each year.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### MAJOR REVENUE SOURCES (continued)

#### Assessed Valuation

The district’s projected assessed valuation, or “tax base,” is \$2,120,628,180 for the 2022–2023 budget. This represents a 2.0 percent increase from the 2021–2022 actual assessed valuation of \$2,079,047,235. According to the county assessor, the total assessed value for the district has increased at a slower rate than both Arapahoe County and the state of Colorado over the last ten years. This is due to a higher percentage of residential properties in the district than are found in other areas within the county. While historically the county is approximately 45 percent residential, the district is approximately 65 percent residential.

Tax Year	Assessed Valuation	Taxable Property Market Value
2019	\$1,723,885,689	\$17,942,942,458
2020	1,975,288,849	20,825,059,402
2021	1,964,009,176	20,929,184,699
2022	2,079,047,235	22,111,225,962
2023 Projected	2,120,628,180	22,553,450,481
2024 Projected	2,226,659,589	23,681,123,005
2025 Projected	2,271,192,781	24,154,745,465
2026 Projected	2,384,752,420	25,362,482,739

Real property is reappraised biannually in Colorado by county assessors. The last biannual reappraisal completed in June 2020 for collections beginning in 2021. The table above presents the assessed valuation and taxable values for property within the district for recent years with estimates for 2023 through 2026 (source: Arapahoe County Assessor’s Office).

#### Budgeted Mill Levy’s Effect on Taxpayers

State law sets the property tax assessment rate. In November 2020, state voters repealed the Gallagher Amendment of 1982 when they approved Amendment B. Gallagher had limited both residential and non-residential property tax assessment rates so that residential property taxes amounted to 45 percent of the total share of state taxes, with non-residential property taxes accounting for the other 55 percent. Due to continued growth in assessed valuations, Gallagher caused the residential property tax assessment rates to ratchet down periodically, thereby diminishing the amount of revenue taxing districts could receive from voter-approved mill levies. Passage of Amendment B froze the residential rate at 7.15 percent, preventing the further erosion of taxpayer approved funding sources that was inadvertently caused by Gallagher.

The general calculation to determine expected property taxes is the same for both homes and businesses except for the assessment rate used. As mentioned above, the assessment rate on residential property is 7.15 percent. Businesses are taxed at a 29.0 percent assessment rate. The following example shows how to calculate property taxes for each \$100,000 of home value.

Home value (per the county)		\$100,000
Multiply by assessment rate (dependent on property type)	X	.0715
Equals the assessed value of the property	=	\$7,150
Multiply by the tax mill, which equals \$1.00 on every \$1,000 or 0.001	X	0.001
Equals the amount in taxes homeowners owe for every mill	=	\$7.15
Multiply that amount by the number of mills for the year	X	67.352
Equals the property taxes owed for the home	=	<u>\$482</u>

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**MAJOR REVENUE SOURCES**  
**(continued)**

Property values within the boundaries of the district vary. The chart below illustrates what a residential property owner within the boundaries of the district could expect to owe in property taxes for the mill levies the district’s voters approved.

Value of a Home	Assessed Value Based on 7.20% Ratio	2019 Mill Levy 56.945	2020 Mill Levy 59.266	Assessed Value Based on 7.15% Ratio	2021 Mill Levy 64.744	2022 Mill Levy 64.936	2023 Mill Levy 67.352
\$100,000	\$7,200	\$410	\$427	\$7,150	\$463	\$464	\$482
200,000	14,400	820	853	14,300	926	928	963
300,000	21,600	1,230	1,280	21,450	1,389	1,392	1,445
400,000	28,800	1,640	1,707	28,600	1,852	1,857	1,926
500,000	36,000	2,050	2,134	35,750	2,315	2,321	2,408

**Other Major Revenue Sources**

Interest income, earned on district monies in authorized banks, governmental money pools, or other fixed income investments authorized by the state, has been a major source of revenue in certain prior years. For fiscal year 2022–2023, \$110,000 is budgeted in the General Fund with some other funds seeing relatively small amounts as well.

Federal and state grants are typically accounted for in the grants fund (a special revenue fund). This revenue is discussed on page 159. However, the Title I schoolwide grants, totaling approximately \$300,000, is included in the General Fund budget in 2022–2023.

Other local income, budgeted at \$3.6 million for fiscal year 2022–2023, is derived from various fees and from rental of school facilities, non-school bus use, charter school administration services, gifts to schools, and transfers in from other funds. The sum budgeted is comparable to prior years as no significant change in operations is planned. For most of the local revenue, there are associated costs, which are correspondingly budgeted as expenditures. For example, cash gifts to schools predominately come from school parent-teacher organizations to purchase additional staff time or operating supplies. The chart on the following page illustrates the various fees parents can anticipate paying depending on the level their student(s) attend. These fees are assessed based on the course selections of the students and the events and activities in which they plan to participate.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**MAJOR REVENUE SOURCES**  
**(continued)**

Fund	Level	Fee Description	Range of Fees	Average Fee
General Fund	High Schools	Parking permits	\$50.00 per year	\$50.00
		Suggested donations	\$30.00–\$35.00	\$31.67
		Course/instructional fees	\$4.00–\$245.00	\$33.44
		Graduation fees	\$25.00–\$50.00	\$33.33
		Miscellaneous fees/fines	\$5.00–\$120.00	\$30.17
	Middle Schools	Course/instructional fees	\$0.50–\$400.00	\$26.47
		Miscellaneous fees/fines	\$4.50–\$120.00	\$42.85
		Field trip fees	\$8.00–\$60.00	\$31.00
		Student planners	\$3.50–\$7.00	\$4.70
	Elementary Schools	Course/instructional fees	\$2.00–\$34.15	\$10.35
		Miscellaneous fees/fines	\$2.50–\$25.00	\$13.77
		Field trip fees	\$2.50–\$325.00	\$17.92
Student planners		\$4.00–\$5.00	\$4.57	
Athletic, Activities, and Clubs Fund	High Schools	Suggested donation	\$10.00–\$30.00	\$16.43
		Activities participation	\$25.00–\$40.00	\$39.25
		Athletic participation	\$175.00	\$175.00
		Gate pass	\$30.00–\$50.00	\$40.00
		Miscellaneous fees/fines	\$5.00–\$330.00	\$76.88
		Student IDs/planners	\$5.00–\$7.50	\$5.50
	Middle Schools	Suggested donations	\$20.00–\$150.00	\$86.25
		Activities participation	\$5.00–\$40.00	\$16.11
		Athletic participation	\$15.00–\$30.00	\$22.43
		Miscellaneous fees/fines	\$15.00–\$45.00	\$32.50
	Elementary Schools	Yearbook fees	\$5.00–\$20.00	\$14.69
Miscellaneous fees/fines		\$25.00	\$25.00	

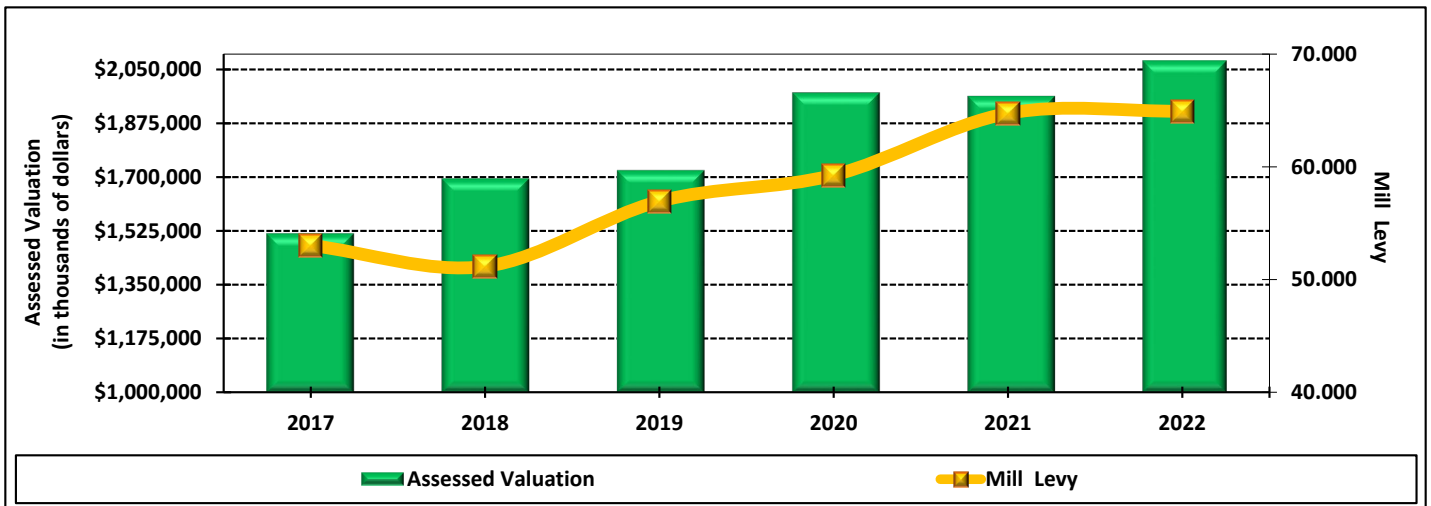


# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ACTUAL PROPERTY TAX RATES AND COLLECTIONS

MILL LEVY	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>General Fund</b>						
School Finance Act/ Statutory levy	25.353	25.353	25.353	25.353	25.353	26.353
1988 override election	1.973	1.766	1.739	1.518	1.527	1.442
1997 override election	3.29	2.945	2.900	2.531	2.546	2.405
2004 override election	4.276	3.829	3.771	3.291	3.310	3.126
2010 override election	7.895	7.069	6.961	6.075	6.110	5.772
Hold harmless override	1.523	1.364	1.343	1.172	1.179	1.114
Abatements	0.223	0.343	0.236	0.192	0.593	0.681
<b>Total General Fund</b>	<b>44.533</b>	<b>42.669</b>	<b>42.303</b>	<b>40.132</b>	<b>40.618</b>	<b>40.893</b>
<b>Operations and Technology Fund</b>	-	-	-	-	6.000	7.000
<b>Bond Redemption Fund</b>	8.497	8.497	14.642	19.134	18.126	17.043
<b>Total Mill Levy</b>	<b>53.030</b>	<b>51.166</b>	<b>56.945</b>	<b>59.266</b>	<b>64.744</b>	<b>64.936</b>
<b>ASSESSED VALUATION</b> (in thousands of dollars)	<b>\$1,519,974</b>	<b>\$1,697,511</b>	<b>\$1,723,886</b>	<b>\$1,975,289</b>	<b>\$1,964,009</b>	<b>\$2,079,047</b>



	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<b>COLLECTIONS</b>						
Maximum Property Tax	\$80,604,253	\$86,854,854	\$98,166,670	\$117,067,469	\$127,157,810	\$135,005,012
Actual Tax Collections	80,480,468	86,445,152	97,819,826	116,243,179	126,784,040	Year unfinished
Actual Percent Collected	99.85%	99.53%	99.65%	99.30%	99.71%	Year unfinished

(Revenues, collections, and percent collected presented on a calendar year basis)

**LITTLETON PUBLIC SCHOOL**  
**Littleton, Colorado**

**BONDS AMORTIZATION SCHEDULE**  
**OUTSTANDING GENERAL OBLIGATION DEBT**

Fiscal Year Ended	Fiscal Years 2023–2038		Fiscal Years 2023–2039		Fiscal Years 2023–2039		Fiscal Years 2023–2044		Fiscal Years 2023–2025		Grand Total Annual Debt Service
	\$50,000,000 Bonds Issued December 2013		\$17,000,000 Bonds Issued December 2014		\$13,000,000 Bonds Issued October 2015		\$298,870,000 Bonds Issued January 2019		\$26,370,000 Refunding Bonds Issued October 2020		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
06/30/23	-	2,422,000	-	606,900	-	526,400	11,360,000	14,643,325	7,045,000	915,975	37,519,600
06/30/24	-	2,422,000	-	606,900	-	526,400	11,930,000	14,061,075	7,395,000	554,975	37,496,350
06/30/25	-	2,422,000	-	606,900	-	526,400	12,525,000	13,449,700	7,765,000	185,050	37,480,050
06/30/26	-	2,422,000	\$2,810,000	564,750	\$2,627,616	1,468,784	16,515,000	12,723,700	-	-	39,131,850
06/30/27	-	2,422,000	2,890,000	479,250	360,000	519,200	17,345,000	11,877,200	-	-	35,892,650
06/30/28	-	2,422,000	2,980,000	376,300	1,980,000	462,500	18,210,000	10,942,800	-	-	37,373,600
06/30/29	-	2,422,000	3,100,000	254,700	2,075,000	361,125	19,215,000	9,913,613	-	-	37,341,438
06/30/30	-	2,422,000	3,220,000	136,350	2,185,000	254,625	5,560,000	9,232,300	-	-	23,010,275
06/30/31	\$4,485,000	2,309,875	-	80,000	1,140,000	171,500	5,870,000	8,917,975	-	-	22,974,350
06/30/32	4,780,000	2,078,250	-	80,000	1,125,000	114,875	6,190,000	8,586,325	-	-	22,954,450
06/30/33	5,325,000	1,825,625	-	80,000	880,000	64,750	6,525,000	8,236,663	-	-	22,937,038
06/30/34	5,660,000	1,551,000	-	80,000	855,000	21,375	6,885,000	7,867,888	-	-	22,920,263
06/30/35	6,900,000	1,237,000	-	80,000	-	-	7,205,000	7,480,413	-	-	22,902,413
06/30/36	7,250,000	883,250	-	80,000	-	-	7,595,000	7,073,413	-	-	22,881,663
06/30/37	7,600,000	531,000	-	80,000	-	-	8,025,000	6,643,863	-	-	22,879,863
06/30/38	8,000,000	180,000	-	80,000	-	-	8,410,000	6,191,900	-	-	22,861,900
06/30/39	-	-	2,000,000	40,000	2,398,580	3,846,420	8,990,000	5,713,400	-	-	22,988,400
06/30/40	-	-	-	-	-	-	17,810,000	4,976,400	-	-	22,786,400
06/30/41	-	-	-	-	-	-	18,785,000	3,970,038	-	-	22,755,038
06/30/42	-	-	-	-	-	-	19,820,000	2,908,400	-	-	22,728,400
06/30/43	-	-	-	-	-	-	20,910,000	1,788,325	-	-	22,698,325
06/30/44	-	-	-	-	-	-	22,060,000	606,650	-	-	22,666,650
	<u>\$50,000,000</u>	<u>\$29,972,000</u>	<u>\$17,000,000</u>	<u>\$4,312,050</u>	<u>\$15,626,196</u>	<u>\$8,864,354</u>	<u>\$277,740,000</u>	<u>\$177,805,363</u>	<u>\$22,205,000</u>	<u>\$1,656,000</u>	<u>\$605,180,963</u>

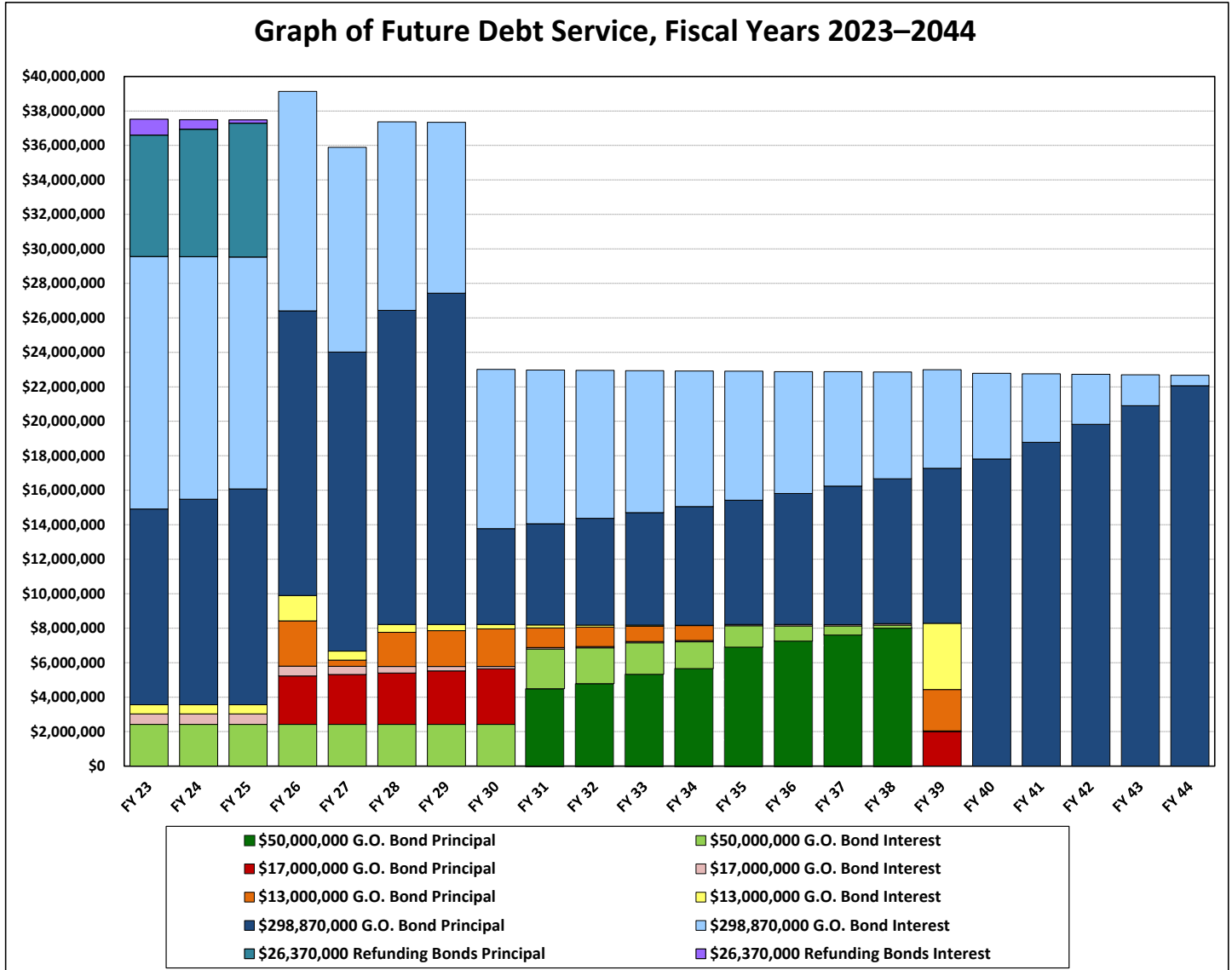
The first three general obligation bond series shown were part of the \$80 million voter-approved bond package in 2013. These bonds also funded the extension of the useful life of all district facilities. The projects included were identified and prioritized by the Capital Improvement Planning Committee and authorized by the Board of Education. Projects undertaken with the revenues generated by the sales of the bonds focused on roof and floor repairs; heating, ventilation, and cooling (HVAC) upgrades; plumbing and electrical system improvements; security and fire system upgrades; expansion of technology infrastructures; reconfigurations of instructional, office, and restroom areas; and resurfacing grounds or repairing concrete and paved areas. The work funded by this general obligation bond debt was completed in fiscal years 2013–2014 through 2018–2019.

The fourth general obligation bond series was sold in 2019 after voters approved the bond issue on the November 2018 ballot. This particular bond series is funding the district's plan to begin replacing schools that no longer meet the needs of students or the safety, access, and efficiency standards the community expects of LPS facilities. Four new schools; Newton Middle School, Ford Elementary School, Gaskill Elementary School, and Little Raven Elementary School; are part of the bond package along with the new Explorative Pathways for Innovative Careers (EPIC) campus. Additionally, a new junior stadium will be built; all middle schools, and Options at the Whitman Campus will have an artificial turf field, and every high school will have one lit, artificial turf field; the district is replacing all instructional furniture; and a portion of the bond proceeds will be used to make sure all buildings comply with current ADA and security regulations. Every building in the district will benefit in some way from the projects planned. Project planning commenced immediately after the election, and the projects included in this bond package are expected to conclude in fiscal year 2024–2025.

Most recently, in 2020, the district refunded the 2010 General Obligation bonds to save district taxpayers \$3,242,926 on a present value basis. The refunding of \$26.4 million in bonds allows the district more flexibility to pursue future voter-approved bond issues and keep the cost of those bonds as low as possible.

# LITTLETON PUBLIC SCHOOL Littleton, Colorado

## BONDS AMORTIZATION SCHEDULE OUTSTANDING GENERAL OBLIGATION DEBT (continued)



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**OVERRIDE ELECTION FUNDING AND USES**

State statute (C.R.S. 22-54-108) authorizes school districts to raise additional local revenue via mill levies approved by voters during general elections. The 2009–2010 School Finance Act increased the override limit from 20 percent to 25 percent of program funding less previously authorized override election sums. The School Finance Act for 2013–2014 specified that the state budget adjustment, known as the budget stabilization factor, also would not be included in the program funding considered for override. Additionally, the Debt-Free Schools Mill Levy approved by district voters in 2020 is restricted funding accounted for in a different fund than School Finance Act funding. It is therefore also excluded in the program funding calculations used to determine the maximum amount eligible for a new override election.

LPS last asked district voters to authorize new override election funding of \$12.0 million from local property taxes in November 2010.

The following table summarizes the current override funding calculation.

Total Program funding, fiscal year 2021 before the budget stabilization factor	\$131,261,010
Override limit percentage	<u>          X 25%</u>
Additional funding, at 25 percent of Total Program	32,815,253
Plus, cost-of-living adjustment of 2001	<u>      3,157,851</u>
Allowable tax override	35,973,104
Less, annual tax revenue received from the 1988, 1997, 2004, 2010, and hold harmless overrides	<u>(28,813,581)</u>
Maximum eligible for new override election	<u><u>\$7,159,523</u></u>
Maximum mill levy based on estimated assessed valuation of \$2,062,209,635	<u><u>3.472 mills</u></u>

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### HISTORICAL COMPARISON OF STAFF RETENTION RATES

Student achievement is highly dependent on the effectiveness of the teaching force, and both research and achievement scores show teachers become more valuable as they gain experience. A well-trained instructional workforce, engaged in continual professional development and committed to staying with the district, results in all students receiving the instruction necessary to achieve their highest potential. However, instructional staff are not the only components in the success of the district and its students. Every category of employee within the district works together to provide the tools, safety, security, and support needed to help our students become successful members of the Littleton community.

Littleton Public Schools actively engages in providing professional development classes, offering continuing education opportunities, and implementing technology advances to provide innovative and collaborative support for all staff. Utilizing both induction and mentoring to assist personnel in their jobs are just two of the ways the district provides support and encourages employee longevity. Professional Learning Communities (PLCs) also provide instructional staff with additional tools and support in providing the services our students need.

It is the LPS commitment to both staff and students to maintain a low teacher turnover rate and one of the highest overall retention rates in the Denver metropolitan area. The estimated average length of employment for the district's general staffing categories are as follows:

- Administrative staff—9.6 years
- Licensed staff—11.2 years
- Classified staff—6.5 years

The historical turnover rates for both the district and the state are shown in the table below.

	2018–2019		2019–2020		2020–2021		2021–2022	
	District Turnover Rates	State Turnover Rates	District Turnover Rates	State Turnover Rates	District Turnover Rates	State Turnover Rates	District Turnover Rates	State Turnover Rates
Administrators	9.38%	24.74%	12.82%	29.15%	28.95% ★	34.44%	18.75%	24.17%
Crafts/trades/services	19.50%	20.62%	27.60%	20.95%	17.97%	19.77%	22.85%	21.94%
Instructional support	16.44%	24.03%	23.53%	23.64%	18.31%	24.23%	31.94%	24.33%
Office/admin. support	14.09%	18.13%	20.00%	17.88%	16.11%	16.88%	23.18%	21.20%
Other support	11.88%	19.11%	16.04%	18.50%	11.21%	17.99%	10.81%	21.44%
Paraprofessional	22.91%	28.35%	22.63%	28.64%	30.74%	28.48%	31.64%	30.60%
Principals	2.33%	17.33%	12.77%	16.67%	10.00%	12.98%	17.31%	15.81%
Professional-other	23.94%	21.48%	16.67%	23.36%	44.29% ★	17.71%	19.15%	21.72%
Teachers	9.15%	16.39%	10.67%	15.78%	12.01%	14.32%	15.96%	17.14%
<b>Average Turnover</b>	<b>14.85%</b>	<b>20.18%</b>	<b>17.27%</b>	<b>20.12%</b>	<b>19.12%</b>	<b>19.04%</b>	<b>21.27%</b>	<b>21.25%</b>

★ Reflective of budget cuts in central office positions through retirements without filling vacancies as well as positions eliminated as part of the General Fund's \$4.2 million in budget reductions incorporated by the Board in fiscal year 2020–2021.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF STAFFING

The following chart summarizes full-time equivalent (FTE) staffing in the General Fund. The current year is compared to prior years and presented by major employee categories. The district does not assign FTE numbers in the other funds due to the classification of compensation types paid and the temporary, fluctuating nature of the work assignments in those funds.

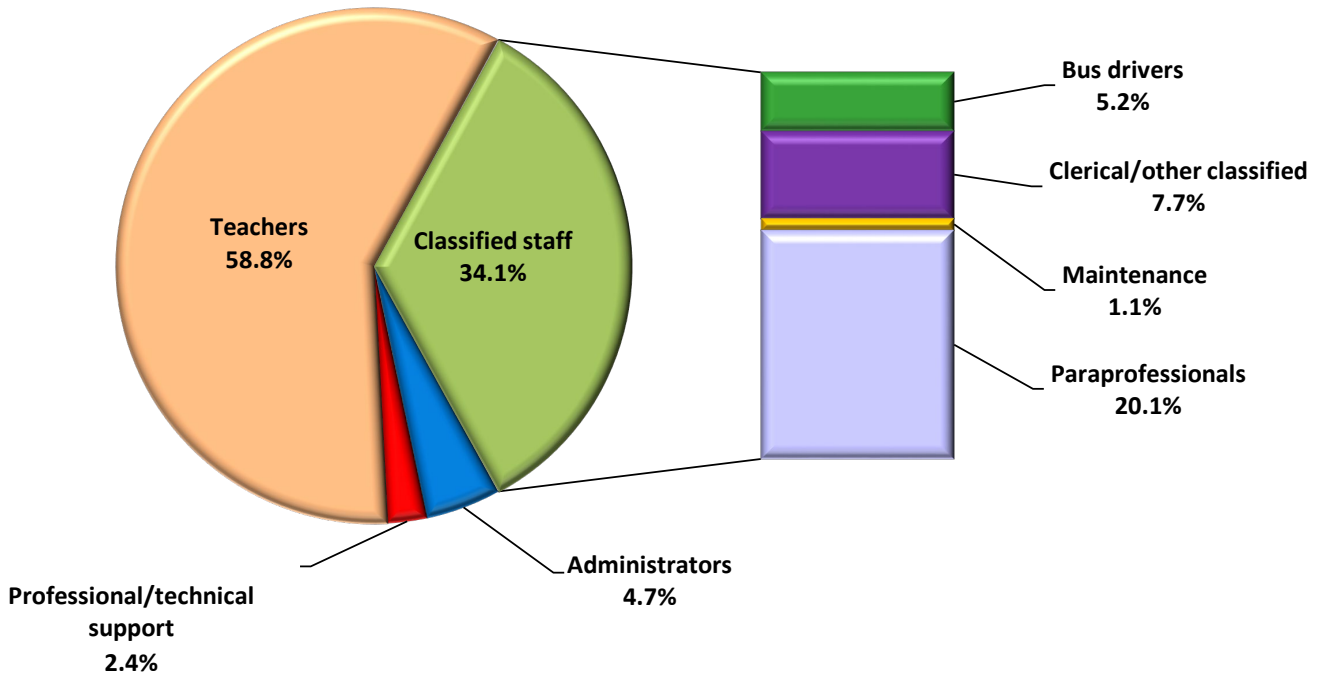
<u>Employee Category</u>	2019–2020	2020–2021	2020–2021	2021–2022	2022–2023
	Budgeted General Fund	Budgeted General Fund	Revised Budgeted General Fund	Budgeted General Fund	Budgeted General Fund
Administrators	69.7	64.9	63.3	71.7	70.5
Professional/technical support	43.9	38.2	36.5	36.0	36.8
Bus drivers	81.7	82.7	82.7	77.0	77.0
Clerical/other classified	121.9	116.9	115.4	115.7	114.3
Custodians	86.7	87.4	43.7	0.1	-
Maintenance	45.9	45.9	28.7	18.7	16.0
Paraprofessionals	300.5	298.3	298.3	299.0	299.9
Teachers	920.4	903.6	903.6	876.7	878.7
<b>Totals</b>	<u>1,670.7</u> €	<u>1,637.9</u> *	<u>1,572.2</u> ★	<u>1,494.9</u>	<u>1,493.2</u>

€ Beginning in fiscal year 2019–2020, FTE increased as a result of the addition of full-day kindergarten teachers and staff, an increase in bus drivers to accommodate the district's change in start times, and the expansion of special education programs.

\* Beginning in fiscal year 2020–2021, FTE decreased due to staffing reduction decisions made by the Board of Education in the fall of 2019.

★ Effective January 2020, staff responsible for maintaining district facilities were moved into the Operations and Technology Fund.

**2022–2023 General Fund Staffing**



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF STAFFING (continued)

The following charts summarize full-time equivalent (FTE) staffing in the other funds the district uses. This information has not been tracked by the district historically, since previously the majority of staffing was accounted for in the General Fund. Therefore information for years prior to fiscal year 2019–2020 is unavailable. In 2022–2023, other funds will account for approximately 19.1 percent of staffing. The funds not represented in this chart are the Student Athletic, Activities, and Clubs Fund; the Bond Redemption Fund; and the Capital Projects Fund. Student Athletic, Activities, and Clubs Fund payroll expenses are classified as extra duty pay due to the temporary, fluctuating nature of the work assignments. The district does not assign FTE for extra duty pay. No payroll expenses are charged to the Bond Redemption Fund or the Capital Projects Fund.

#### 2019–2020 Budgeted Staffing

<u>Employee Category</u>	Risk Management Fund	Building Fund	Operations and Technology Fund	Designated Purpose Grants Fund	Nutrition Services Fund	Extended Day Care Program Fund	Total Other Funds
Administrators	0.2	1.0	-	5.2	0.8	0.2	7.3
Professional/technical support	-	1.2	-	1.0	22.8	-	25.0
Clerical/other classified	0.5	1.0	-	4.7	2.5	20.2	28.8
Custodians	-	-	-	-	-	1.0	1.0
Maintenance/Security/Food Service	3.0	-	-	-	33.9	-	36.9
Paraprofessionals	-	-	-	63.6	-	57.6	121.2
Teachers	-	-	-	7.4	-	0.7	8.1
Totals	<u>3.7</u>	<u>3.2</u>	<u>-</u>	<u>81.8</u>	<u>60.1</u>	<u>79.7</u>	<u>228.4</u>

#### 2020–2021 Revised Budgeted Staffing

<u>Employee Category</u>	Risk Management Fund	Building Fund	Operations and Technology Fund	Designated Purpose Grants Fund	Nutrition Services Fund	Extended Day Care Program Fund	Total Other Funds
Administrators	-	2.0	1.6	5.0	0.8	0.1	9.5
Professional/technical support	1.0	1.2	1.7	1.0	3.0	-	7.9
Clerical/other classified	0.5	0.5	1.5	7.2	2.6	20.5	32.8
Custodians	-	-	43.7	-	-	0.6	44.3
Maintenance/Security/Food Service	3.0	-	17.2	-	51.2	-	71.5
Paraprofessionals	-	-	-	72.2	-	44.3	116.5
Teachers	-	-	-	7.6	-	1.2	8.8
Totals	<u>4.5</u>	<u>3.7</u>	<u>65.7</u> ★	<u>93.1</u>	<u>57.7</u>	<u>66.6</u>	<u>291.3</u>

★ The Operations and Technology Fund was created as a result of the passage of the Debt-Free Schools Mill Levy by voters in November 2020. Effective January 2021, staff responsible for maintaining district facilities was moved into this fund.

#### 2021–2022 Budgeted Staffing

<u>Employee Category</u>	Risk Management Fund	Building Fund	Operations and Technology Fund	Designated Purpose Grants Fund	Nutrition Services Fund	Extended Day Care Program Fund	Total Other Funds
Administrators	-	-	2.0	5.0	0.8	-	7.8
Professional/technical support	1.0	1.0	2.5	2.0	2.0	-	8.5
Clerical/other classified	0.5	-	0.5	6.6	1.6	15.4	24.6
Custodians	-	-	96.2	-	-	-	96.2
Maintenance/Security/Food Service	3.0	-	24.5	-	49.8	-	77.3
Paraprofessionals	-	-	-	65.8	-	44.7	110.5
Teachers	-	-	-	7.8	-	0.1	7.9
Totals	<u>4.5</u>	<u>1.0</u>	<u>125.7</u>	<u>87.2</u>	<u>54.2</u>	<u>60.2</u>	<u>332.8</u>

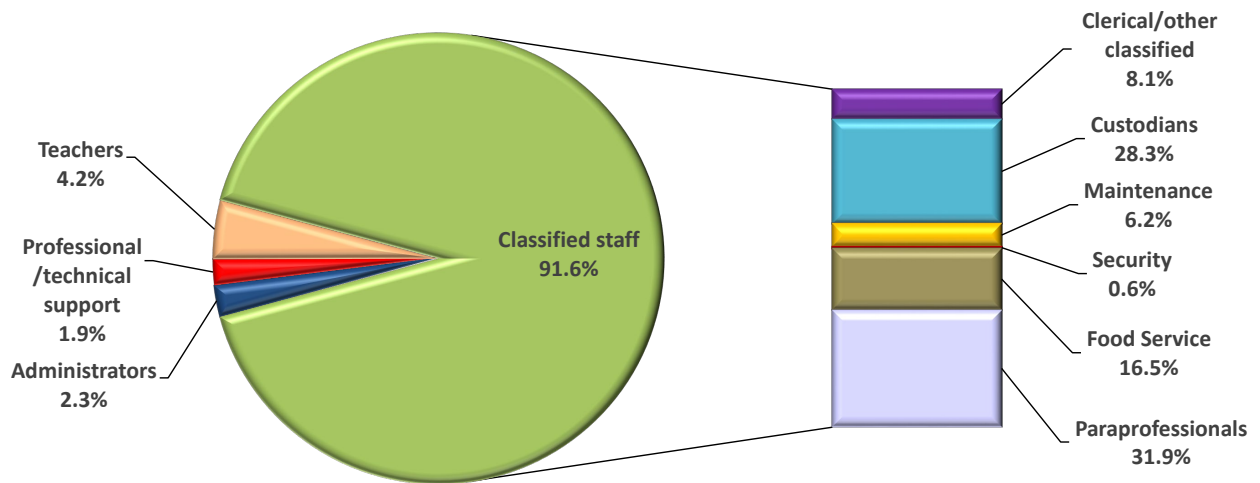
# LITTLETON PUBLIC SCHOOLS Littleton, Colorado

## SUMMARY OF STAFFING (continued)

### 2022–2023 Budgeted Staffing

<u>Employee Category</u>	Risk Management Fund	Building Fund	Operations and Technology Fund	Designated Purpose Grants Fund	Nutrition Services Fund	Extended Day Care Program Fund	Total Other Funds
Administrators	-	-	1.2	6.0	0.8	-	8.0
Professional/technical support	0.5	-	2.0	1.0	3.0	-	6.5
Clerical/other classified	1.0	-	2.0	6.8	2.0	17.0	28.8
Custodians	-	-	100.1	-	-	-	100.1
Maintenance/Security/Food Service	2.0	-	22.0	-	58.5	-	82.5
Paraprofessionals	-	-	-	71.5	-	41.3	112.8
Teachers	-	-	-	14.6	-	0.3	14.9
<b>Totals</b>	<b>3.5</b>	<b>-</b>	<b>127.3</b>	<b>99.9</b>	<b>64.3</b>	<b>58.5</b>	<b>353.6</b>

### 2022–2023 Other Funds Staffing





# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DEMOGRAPHICS

Demographics relate to the dynamic balance of a population in regards to age, density, capacity for expansion or decline, fiscal stability, and ethnic diversity. The district uses a comprehensive enrollment and demographic analysis to form the basis for not only facility and resource utilization decisions that impact the entire district community, but also for the development of the strategic plans that guide district management in the education of the district’s students.

Arapahoe County currently has the third largest population of all Colorado counties, and estimates by the Colorado Division of Local Government anticipate that the population will increase by 47.9 percent between 2010 and 2040. However, the vast majority of the anticipated growth in the county will occur outside of district boundaries in more rural areas. Trends over the last several years indicate the district can anticipate overall population growth within district boundaries to be approximately 0.10 percent annually. The district’s population is aging, but there are some pockets with growth indicative of housing turnover. So, while the district’s most recent demographic study indicated enrollment is starting to stabilize, that is due to the increasing out-of-district enrollment offsetting the declining birthrate within district boundaries.

The demographics included in the report detail that poverty levels in the district have increased, the English Language Development (ELD) population has remained steady, the non-white population has grown, and special education students have declined. These changes are similar for both in-district and out-of-district students. Overall, the study indicated that enrollment declines were expected to continue, though possibly at a slower pace. Out-of-district choice enrollment offsets the expected decreases of in-district enrollment.

#### Historical Distribution Numbers

Fiscal Year	American Indian/ Native Alaskan	Asian	Black	Hispanic or Latino	White	Native Hawaiian or Other Pacific Islander	Two or More Races	Total
2017–2018	52	468	198	2,681	11,198	22	645	15,264
2018–2019	59	445	200	2,619	11,039	34	643	15,039
2019–2020	59	406	208	2,588	10,734	19	677	14,691
2020–2021	54	372	195	2,426	10,199	25	641	13,912
2021–2022	50	353	193	2,375	9,848	37	662	13,518

#### Source of Enrollment

	2017–2018	2018–2019	2019–2020	2020–2021	2021–2022
In-district	12,308	12,138	11,896	11,335	11,116
Out-of-district	2,956	2,901	2,795	2,577	2,402
Total Enrollment	15,264	15,039	14,691	13,912	13,518

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**PARTICIPATION IN FREE AND REDUCED-PRICE MEAL PLANS**  
**(BY LOCATION)**

	2018–2019			2019–2020		
	Enrolled	Free and Reduced	% Free and Reduced	Enrolled	Free and Reduced	% Free and Reduced
The Village Preschools	481	122	25.36%	397	125	31.49%
Elementary Schools						
Centennial Elementary	533	226	42.40%	499	214	42.89%
East Elementary	282	185	65.60%	283	171	60.42%
Field Elementary	283	207	73.14%	292	228	78.08%
Ford Elementary	-	-	N/A	-	-	N/A
Franklin Elementary	591	40	6.77%	579	43	7.43%
Highland Elementary	337	47	13.95%	301	51	16.94%
Hopkins Elementary	347	55	15.85%	346	52	15.03%
Lenski Elementary	549	24	4.37%	541	N/A	N/A
Moody Elementary	358	92	25.70%	356	84	23.60%
Peabody Elementary	431	47	10.90%	379	41	10.82%
Runyon Elementary	483	33	6.83%	461	25	5.42%
Sandburg Elementary	470	31	6.60%	441	N/A	N/A
Twain Elementary	277	47	16.97%	287	42	14.63%
Wilder Elementary	688	30	4.36%	686	24	3.50%
Total Elementary Schools	5,629	1,064	18.90%	5,451	975	17.89%
Charter Schools						
Littleton Academy	465	15	3.23%	463	18	3.89%
Littleton Preparatory	609	83	13.63%	584	86	14.73%
Total Charter Schools	1,074	98	9.12%	1,047	104	9.93%
Middle Schools						
Euclid Middle School	762	174	22.83%	774	161	20.80%
Goddard Middle School	759	282	37.15%	774	295	38.11%
Newton Middle School	649	86	13.25%	631	93	14.74%
Powell Middle School	896	80	8.93%	824	90	10.92%
Total Middle Schools	3,066	622	20.29%	3,003	639	21.28%
High Schools						
Arapahoe High School	2,250	161	7.16%	2,157	140	6.49%
Heritage High School	1,686	177	10.50%	1,691	180	10.64%
Littleton High School	1,250	312	24.96%	1,242	287	23.11%
Total High Schools	5,186	650	12.53%	5,090	607	11.93%
Total Enrollment*	15,436	2,556	16.56%	14,988	2,450	16.35%

\* Information presented includes Grades Preschool–12 and does not represent the district's actual enrollment. Source of information is Colorado Department of Education at <http://www.cde.state.co.us/cdereval/pupildistrict>.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**PARTICIPATION IN FREE AND REDUCED-PRICE MEAL PLANS**  
**(BY LOCATION—continued)**

	2020–2021			2021–2022		
	Enrolled	Free and Reduced	% Free and Reduced	Enrolled	Free and Reduced	% Free and Reduced
The Village Preschools	277	67	24.19%	295	51	17.29%
Elementary Schools						
Centennial Elementary	453	203	44.81%	373	107	28.69%
East Elementary	233	152	65.24%	202	82	40.59%
Field Elementary	277	207	74.73%	283	157	55.48%
Ford Elementary	-	-	N/A	653	-	0.00%
Franklin Elementary	504	54	10.71%	-	-	N/A
Highland Elementary	248	47	18.95%	322	-	0.00%
Hopkins Elementary	309	49	15.86%	339	40	11.80%
Lenski Elementary	500	29	5.80%	409	-	0.00%
Moody Elementary	329	85	25.84%	291	61	20.96%
Peabody Elementary	346	51	14.74%	156	-	0.00%
Runyon Elementary	451	34	7.54%	450	-	0.00%
Sandburg Elementary	388	35	9.02%	468	-	0.00%
Twain Elementary	255	45	17.65%	226	-	0.00%
Wilder Elementary	637	34	5.34%	631	-	0.00%
Total Elementary Schools	4,930	1,025	20.79%	4,803	447	9.31%
Charter Schools						
Littleton Academy	456	30	6.58%	455	-	0.00%
Littleton Preparatory	567	62	10.93%	542	55	10.15%
Total Charter Schools	1,023	92	8.99%	997	55	5.52%
Middle Schools						
Euclid Middle School	755	180	23.84%	764	135	17.67%
Goddard Middle School	744	286	38.44%	589	149	25.30%
Newton Middle School	619	89	14.38%	738	64	8.67%
Powell Middle School	732	100	13.66%	611	58	9.49%
Total Middle Schools	2,850	655	22.98%	2,702	406	15.03%
High Schools						
Arapahoe High School	2,033	184	9.05%	1,884	119	6.32%
Heritage High School	1,719	217	12.62%	1,724	159	9.22%
Littleton High School	1,300	379	29.15%	1,293	267	20.65%
Total High Schools	5,052	780	15.44%	4,901	545	11.12%
Total Enrollment*	14,132	2,619	18.53%	13,698	1,504	10.98%

\* Information presented includes Grades Preschool–12 and does not represent the district's actual enrollment. Source of information is Colorado Department of Education at <http://www.cde.state.co.us/cdereval/pupilcurrentdistrict>.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ENROLLMENT FORECASTING METHODOLOGY

Enrollment projections for next school year have been challenging. In the past, the district used history to project the future. This is the second year the district has had to modify its approach. In 2021–2022, the first year of modifications, all temporary online program (TOPS and POTS) students were moved back to their home schools, and the district implemented boundary changes that also moved some students to new attendance areas. In 2022–2023, the district is closing three smaller elementary schools and opening a new, larger elementary, which is causing further adjustments. However, families have the opportunity to open enroll their student(s) at any school. Therefore, the district relied heavily on conversations with principals and information in Infinite Campus to project student enrollment at each school.

In previous years and again when boundary changes stabilize, the forecasting methodology used to predict the number of students who will be attending district schools for five years is a combination of methods and analyses. These methods include:

- Kindergarten preregistration to actual enrollment analysis.
- October 1 enrollment count.
- Cohort progression method for Grades 1–12.
- Straight advancement method for Grades 1–12.
- Judgmental adjustments to fine-tune the forecasts.

This combination of methods is used because it provides for accurate forecasts and is relatively inexpensive to produce.

The *kindergarten preregistration to actual enrollment* analysis is a comparison of the percentage of change between last year's preregistration to actual enrollment. The percentage is then applied to the current preregistration to predict next year's kindergarten enrollment.

The *cohort progression* method is the application of an average growth rate over time to the current year's enrollment by grade progression. This growth rate can be taken from the previous year or from an average of several previous years. The resulting ratio or growth rate is then applied to the current year's enrollment to project the next year's enrollment. The ratio is inclusive of out-of-district choice enrollment.

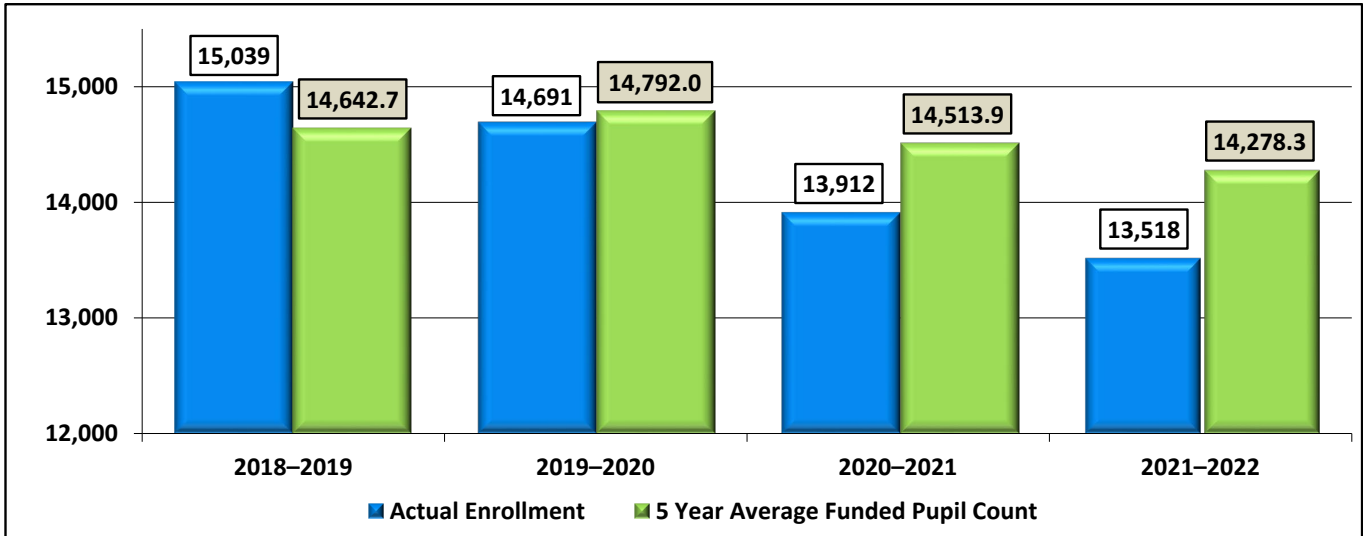
The *straight advancement* method is simply advancing the number of students to the next grade level. For example, the total number of kindergartners for the current year will become the projected first graders for next year.

The forecasting methods have resulted in accurate enrollment projections over the last five years.

Note that the Student Enrollment History and the Student Enrollment Forecast on the next page include categories in various grade levels, for instance, the charter schools in Grades K–8, other alternative programs comprised of the special education transition program in Grade 12, and the Options Secondary at Whitman in Grades 7–12.

# LITTLETON PUBLIC SCHOOLS Littleton, Colorado

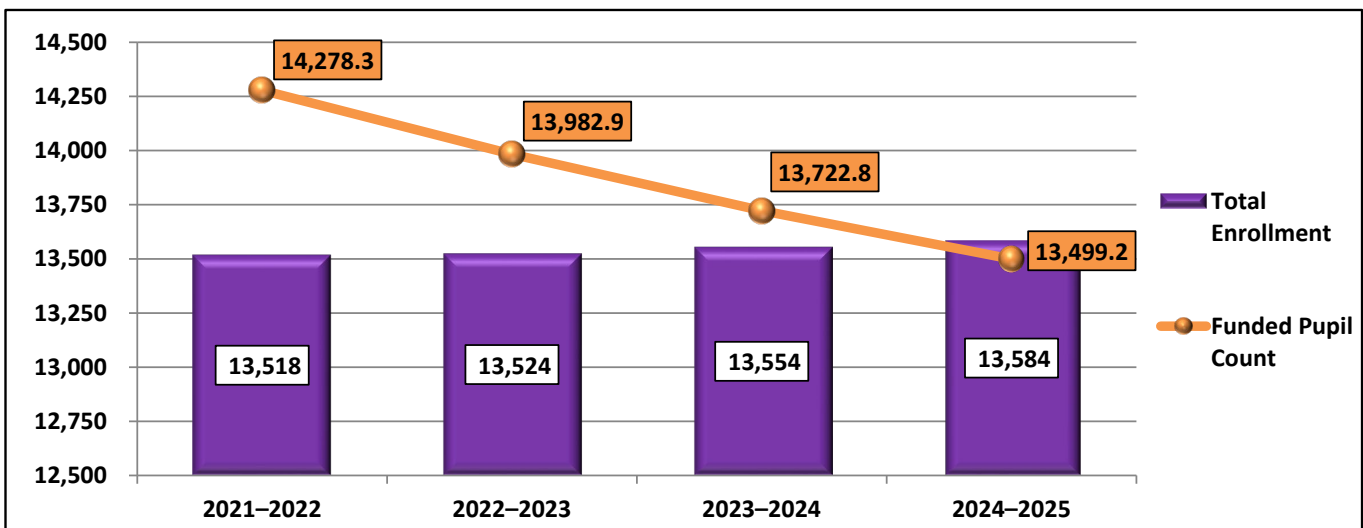
## STUDENT ENROLLMENT HISTORY



## STUDENT ENROLLMENT FORECAST

The primary source of district revenues is driven by enrollment. For this reason, the district projects enrollment figures. However, since projections are an estimate of anticipated districtwide revenues and expenditures, enrollment projections also focus on districtwide estimates rather than per-location estimates.

	2021-2022 <u>Actual</u>	2022-2023 <u>Projection</u>	2023-2024 <u>Projection</u>	2024-2025 <u>Projection</u>
Preschool	225	211	211	211
Grades K-5	5,391	5,389	5,399	5,409
Grades 6-8	2,947	2,921	2,931	2,941
Grades 9-12	4,955	5,003	5,013	5,023
<b>Total Enrollment</b>	<b>13,518</b>	<b>13,524</b>	<b>13,554</b>	<b>13,584</b>
<b>5 Year Average Funded Pupil Count</b>	<b>14,278.3</b>	<b>13,982.9</b>	<b>13,722.8</b>	<b>13,499.2</b>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ENROLLMENT HISTORY BY LOCATION

	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
The Village Preschools	336	312	179	225	211
Preschool Online Temporary School (POTS)	-	-	33 ★	-	-
Elementary School Level					
Centennial Elementary	533	498	368	373	367
East Elementary	282	282	193	201	199
Field Elementary	281	289	208	279	291
Ford Elementary	-	-	-	653	700
Gaskill Elementary	591	579	414	-	521
Highland Elementary	296	266	205	322	-
Hopkins Elementary	298	292	247	339	358
Lenski Elementary	549	541	446	409	521
Moody Elementary	324	322	242	262	261
Peabody Elementary	407	379	291	156	-
Runyon Elementary	483	460	370	450	457
Sandburg Elementary	470	441	339	468	470
Twain Elementary	277	285	226	225	-
Wilder Elementary	642	633	564	593	596
Littleton Academy	316	313	315	304	303
Littleton Preparatory	381	385	370	350	338
Other Programs	9	13	732 ★	7	7
Total Elementary School Level	<u>6,139</u>	<u>5,978</u>	<u>5,530</u>	<u>5,391</u>	<u>5,389</u>
Middle School Level					
Euclid Middle School	736	751	625	736	750
Goddard Middle School	720	744	587	570	540
Newton Middle School	631	604	511	727	788
Powell Middle School	884	814	633	596	530
Littleton Academy	149	150	141	151	151
Littleton Preparatory	188	168	158	157	152
Phoenix Program	11	9	5	6	4
Other Programs	17	3	413 ★	4	6
Total Middle School Level	<u>3,336</u>	<u>3,243</u>	<u>3,073</u>	<u>2,947</u>	<u>2,921</u>
High School Level & Alternative Programs					
Arapahoe High School	2,162	2,059	1,783	1,791	1,725
Heritage High School	1,619	1,629	1,529	1,653	1,742
Littleton High School	1,178	1,196	1,066	1,195	1,210
Options Secondary Program	126	120	133	165	165
Phoenix Program	6	9	8	11	11
Other Programs	137	145	578 ★	140	150
Total High School Level & Alternative Programs	<u>5,228</u>	<u>5,158</u>	<u>5,097</u>	<u>4,955</u>	<u>5,003</u>
Total Enrollment	<u>15,039</u>	<u>14,691</u>	<u>13,912</u>	<u>13,518</u>	<u>13,524</u>
Funded Pupil Count (Average)	<u>14,642.7</u>	<u>14,792.0 ‡</u>	<u>14,513.9</u>	<u>14,278.3</u>	<u>13,982.9</u>

NOTE: Other programs include Voyager Online Program, Next, Nova Program, Transition, and Temporary Online Program for Students

‡ Beginning in 2019–2020, a student enrolled in a full-day kindergarten program will be funded at the same amount as students enrolled full-time in other grades.

★ The increase in program students resulted from the addition of the Preschool Online Temporary School (POTS) and Temporary Online Program for Students (TOPS) for one year only in response to the COVID-19 pandemic.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GRADUATION AND COMPLETION RATES

Graduation rates are calculated by Colorado Department of Education (CDE). Rates are based on a four-year formula, adopted in 2009–2010, which defines “on-time” as only those students who graduate from high school four years after transitioning from eighth grade. Under this four-year, on-time formula, a student is assigned an unchanging graduating class when they enter Grade 9. This is done by adding four years to the year the student enters Grade 9. In other words, the formula anticipates that a student entering Grade 9 in fall 2022 will graduate with the Class of 2026.

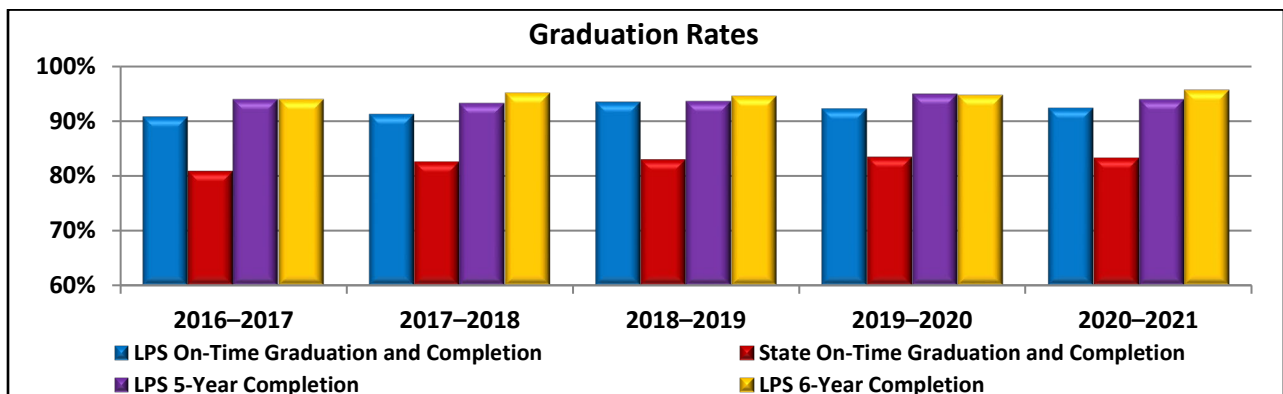
The shift to the new four-year, on-time graduation rate was made in order to comply with federal regulations that required the state of Colorado to move to an accountability system which measures and reports the on-time graduation rate. The formula and methodology is based on the National Governors Association (NGA) “Graduation Counts Compact.”

The completion rate includes students who have completed graduation requirements outside of the four-year graduating class assignment. Completers are all graduates plus those students who are not considered graduates but who receive a certificate, a designation of high school completion, or a GED certificate by the end of August.

The final graduation and completion rates for the 2020–2021 school year are shown in the chart to the right. The rates are calculated by CDE based on the end-of-year report as completed by the high school attendance secretaries.

**Graduation and Completion Rates**

	AHS	HHS	LHS		District	State
<b>On-Time Graduation and Completion Rates</b>						
Class of 2020–2021	94.8%	93.9%	86.0%		92.4%	83.2%
Class of 2019–2020	94.3%	95.8%	83.5%		92.3%	83.4%
Class of 2018–2019	96.1%	95.2%	86.1%		93.5%	82.9%
Class of 2017–2018	94.7%	93.7%	83.2%		91.3%	82.5%
Class of 2016–2017	94.2%	90.1%	85.7%		90.8%	80.8%
<b>5-Year Completion Rates</b>						
Class of 2019–2020	95.2%	96.8%	87.3%		93.9%	88.0%
Class of 2018–2019	97.8%	96.2%	87.7%		94.9%	87.3%
Class of 2017–2018	96.2%	95.8%	86.6%		93.6%	87.2%
Class of 2016–2017	95.8%	93.8%	88.0%		93.2%	86.5%
Class of 2015–2016	96.3%	94.0%	90.0%		93.9%	86.1%
<b>6-Year Completion Rates</b>						
Class of 2018–2019	98.0%	97.1%	89.1%		95.6%	89.0%
Class of 2017–2018	97.2%	96.3%	88.7%		94.7%	88.8%
Class of 2016–2017	96.6%	94.3%	90.7%		94.5%	88.3%
Class of 2015–2016	96.8%	95.1%	92.5%		95.1%	88.0%
Class of 2014–2015	96.4%	94.7%	89.6%		93.9%	87.5%



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DROPOUT RATES

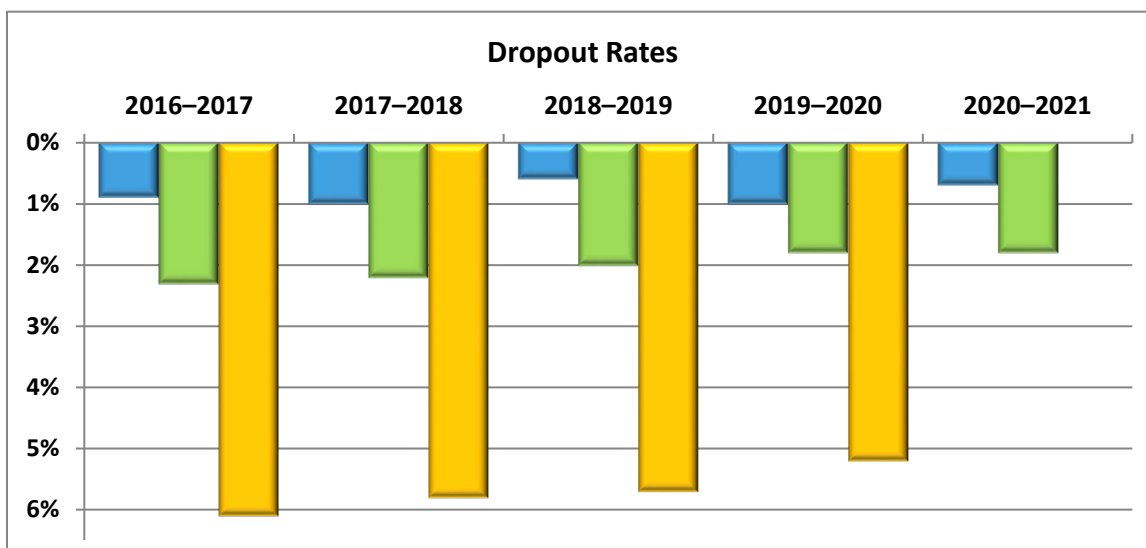
Beginning in 2005, Code of Colorado Regulations (CCR) 301-67—“Rules for the Administration of Colorado Data Reporting for School Accreditation”—required Colorado’s school districts to obtain adequate documentation of transfer for all students who transfer from the district to attend a school outside the state or country, a private school, or a home-based education program. Adequate documentation is defined as an official request for academic records from the student’s new school or, in the case of a home-based education program, a signed form from a parent or legal guardian. If the district cannot obtain this documentation, the student must be reported as a dropout. If documentation is received by an in-state public school but the student never attends, they are considered a dropout. Districts and schools serving highly mobile student populations were potentially affected by this provision to a much greater degree.

Students attending Colorado’s public schools during the 2020–2021 school year had a dropout rate of 1.8 percent, as reported by Colorado Department of Education. This number includes students in all grades, not only those in Grade 12. The district’s districtwide dropout rate remains well below both state and national averages and is one of the lowest in the Denver metropolitan area.

	2016–2017	2017–2018	2018–2019	2019–2020	2020–2021
Arapahoe High School	0.5%	0.7%	0.5%	0.9%	0.6%
Heritage High School	1.3%	0.9%	0.3%	0.9%	0.4%
Littleton High School	2.6%	3.1%	2.0%	2.5%	1.9%

<b>Districtwide Rate</b>	0.9%	1.0%	0.6%	1.0%	0.7%
<b>State Rate</b>	2.3%	2.2%	2.0%	1.8%	1.8%
<b>National Rate*</b>	6.1%	5.8%	5.7%	5.2%	—

\* National dropout rate information is provided by the U.S. Department of Education. The data provided is the most recent available.





# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ACHIEVEMENT

#### District Assessment of Student Achievement Outcomes

At LPS, assessment plays a vital role in measuring student performance and is often a major factor in shaping public perception about the quality of district schools. Assessment results are used to help improve teaching and learning and to evaluate programs and schools. Assessments are also used to generate the data on which policy decisions are made. Why does LPS have tests? This is the most fundamental question in educational assessment, and it has multiple answers. Assessments are used to:

- Monitor educational systems for public accountability.
- Evaluate the effectiveness of instructional practices.
- Measure student achievement.
- Evaluate students' mastery of skills.

Student achievement is the cornerstone of the district's Strategic Plan, and LPS is committed to improving achievement for students at all levels. The district achievement goal of 100 percent of all students will be on or above grade level is evaluated annually through an examination of a body of evidence for each LPS student. This body of evidence includes district and state standardized assessments as well as embedded school assessments and teacher evaluation of student performance. Results from *Measures of Academic Progress* (MAP), *Colorado Measures of Academic Success* (CMAS), and *i-Ready* assessments are reported to show progress toward these goals. Additionally, results from college readiness assessments taken by students in Grades 9–11 are used to evaluate preparation and readiness for the post-secondary experience. These include the Colorado PSAT, SAT, as well as National ACT and SAT results.

Colorado's statewide end-of-year assessments (CMAS) are aligned with the state standards and help us determine if students have mastered grade-level expectations by the year's end. To accurately measure student mastery of these skills and expectations, Colorado adopts assessments that align with the *Colorado Academic Standards*. The standards set clear consistent guidelines for what students should know and be able to do at each grade level across ten subject areas including English language arts, math, science, and social studies.

It should be noted that the COVID-19 pandemic negatively impacted the district's ability to provide comparable testing data for both 2019–2020 and 2020–2021. The MAP results are from fall 2020 instead of last spring. Additionally, CMAS and state SAT/PSAT data was not available. The *i-Ready* assessments given in fall 2020 were not comparable and have not been included, since the data presented is from the district's spring testing when a greater number of students would be on-level or higher. ACT did not provide state-level results for the graduating class, except for the composite score, which is why some categories are marked N/A.

#### Measures of Academic Progress and i-Ready Assessments

*Measures of Academic Progress* (MAP) is a computerized assessment specifically designed to measure academic growth and achievement of students and to give teachers real-time information on instructional strategies for students. Up until 2017, all students in Grades K–10 took the reading and math assessments in the spring. Beginning in 2018 the district began transitioning to *i-Ready* assessments in Grades K–8, so comparable MAP information is unavailable for these grades.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ACHIEVEMENT (continued)

The adaptive nature of *i-Ready* and MAP assessments also provides large amounts of information from a limited number of test items. Educators use the formative growth and achievement data throughout the year to make student-focused, data-informed decisions regarding targeted instructional strategies. In addition, this information is used to plan and monitor school improvement efforts.

**Grade Level Median Rasch Limits (RIT)**—the test score with an equal number of scores above and below it or the middle score for the grade level. The RIT score is an estimation of a student’s instructional level and also measures student academic progress, or growth in school, from year to year. The RIT scale is an equal-interval scale much like centimeters on a ruler and is used to chart student academic growth from year to year.

**Percentile Rank (PR)**—shows the percentage of students in the national sample with scores lower than the typical LPS student.

District results for the MAP reading assessments and the *i-Ready* reading assessments are shown below.

#### District MAP Historical Reading Results

	2017		2018		2019		2020 (FALL)		2021	
	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR
Grade 6	224	71%	N/A	N/A	224	71%	N/A	N/A	N/A	N/A
Grade 7	228	74%	N/A	N/A	228	74%	N/A	N/A	N/A	N/A
Grade 8	231	76%	N/A	N/A	231	76%	N/A	N/A	N/A	N/A
Grade 9	233	75%	233	75%	233	75%	233	75%	233	73%
Grade 10	234	77%	233	75%	234	77%	233	75%	236	75%

#### District i-Ready Student Results—Reading

iReady Reading	% Mid On Level or Higher Placement				
	2017	2018	2019	2020	2021
Kindergarten	66%	69%	72%	N/A	72%
Grade 1	61%	64%	63%	N/A	58%
Grade 2	60%	64%	62%	N/A	60%
Grade 3	59%	60%	62%	N/A	57%
Grade 4	49%	53%	54%	N/A	51%
Grade 5	46%	43%	44%	N/A	39%
Grade 6	N/A	51%	50%	N/A	44%
Grade 7	N/A	46%	49%	N/A	40%
Grade 8	N/A	42%	46%	N/A	40%

District results for the MAP mathematics assessments and the *i-Ready* mathematics assessments are shown on the following page.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**STUDENT ACHIEVEMENT**  
**(continued)**

**District MAP Historical Mathematics Results**

	2017		2018		2019		2020 (FALL)		2021	
	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR
Grade 6	232	66%	N/A	N/A	232	66%	N/A	N/A	N/A	N/A
Grade 7	238	70%	N/A	N/A	238	70%	N/A	N/A	N/A	N/A
Grade 8	244	75%	N/A	N/A	244	75%	N/A	N/A	N/A	N/A
Grade 9	245	73%	247	76%	245	73%	247	76%	242	78%
Grade 10	249	78%	250	80%	249	78%	250	80%	247	81%

**District i-Ready Student Results—Mathematics**

iReady Mathematics	% Mid On Level or Higher Placement				
	2017	2018	2019	2020	2021
Kindergarten	72%	73%	72%	N/A	72%
Grade 1	59%	58%	58%	N/A	57%
Grade 2	59%	58%	60%	N/A	47%
Grade 3	63%	63%	62%	N/A	49%
Grade 4	65%	67%	65%	N/A	54%
Grade 5	60%	54%	57%	N/A	45%
Grade 6	N/A	44%	44%	N/A	33%
Grade 7	N/A	36%	39%	N/A	25%
Grade 8	N/A	34%	37%	N/A	25%

**Colorado Measures of Academic Success (CMAS)**

The *Colorado Academic Standards* are the expectations for what students need to learn and be able to demonstrate at the end of each grade. These standards were developed by Colorado educators, content specialists, and assessment experts and are designed to ensure all students are on the path to college and career readiness. The standards reflect the critical content, critical thinking, problem-solving, and effective communication skills that students need to be truly prepared for success after high school in the 21st century.

Challenging standards requires using quality, next-generation assessments that measure students' knowledge of the new expectations. Students across Colorado will take these next-generation CMAS assessments in English language arts (ELA), mathematics, social studies, and science. Comparative growth data in the social studies and science subject areas is limited due to the recent testing transitions. Furthermore, the scoring categories provided by the various tests also reflect a new rubric and different scoring designations depending on the subject area being assessed.

Beginning in 2014, Grades 5 and 8 began annual assessments in science. The results from the last four years of those tests are shown to the right. Additionally, students in Grades 4 and 7 were assessed in

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ACHIEVEMENT (continued)

social studies. This testing information is not presented since these tests are only given every three years. Starting in 2015, students in Grades 3–9 were assessed in ELA and mathematics. That same year, the ELA and mathematics assessments were administered on computers for the first time. The online versions measure a more complex set of skills including critical thinking, persuasive writing, and problem-solving using tools not available with paper and pencil tests.

District CMAS Science Results						
Science		Strong and Distinguished Performance Levels				
		2017	2018	2019	2020	2021
Grade 5	LPS	54%	53%	56%	N/A	N/A
	State	35%	36%	36%	N/A	N/A
Grade 8	LPS	52%	58%	55%	N/A	N/A
	State	30%	31%	32%	N/A	N/A

In the spring of 2016, the state of Colorado changed the assessment plan to only test CMAS English Language Arts and Mathematics in Grades 3–9. Grade 10 students took the *Preliminary Scholastic Aptitude Test* (PSAT10) and Grade 11 students took the American College of Testing (ACT Assessment®).

The results of these assessments not only help the district meet the individual needs of students but also evaluate instructional programming and curriculum implementation. LPS welcomes these results as an additional piece of the body of evidence used in conjunction with national, district, building, and classroom assessments in support of the district’s work toward continuous improvement in the area of student achievement for each student. Testing results for ELA and mathematics are shown below.

#### District CMAS ELA and Mathematics Results

English Language Arts/Literacy (ELA)		Performance Levels				
		Meet and Exceeded				
		2017	2018	2019	2020	2021
Grade 3	LPS	59%	57%	56%	N/A	57%
	State	40%	40%	41%	N/A	39%
Grade 4	LPS	60%	65%	66%	N/A	N/A
	State	44%	46%	48%	N/A	N/A
Grade 5	LPS	65%	67%	66%	N/A	65%
	State	46%	47%	48%	N/A	47%
Grade 6	LPS	59%	62%	59%	N/A	N/A
	State	41%	43%	44%	N/A	N/A
Grade 7	LPS	68%	67%	68%	N/A	65%
	State	44%	47%	47%	N/A	43%
Grade 8	LPS	61%	69%	69%	N/A	N/A
	State	43%	44%	47%	N/A	N/A
Grade 9	LPS	57%	N/A	N/A	N/A	N/A
	State	36%	N/A	N/A	N/A	N/A

Mathematics		Performance Levels				
		Meet and Exceeded				
		2017	2018	2019	2020	2021
Grade 3	LPS	60%	57%	55%	N/A	N/A
	State	40%	39%	41%	N/A	N/A
Grade 4	LPS	50%	50%	45%	N/A	43%
	State	34%	34%	34%	N/A	29%
Grade 5	LPS	52%	50%	53%	N/A	N/A
	State	34%	36%	36%	N/A	N/A
Grade 6	LPS	49%	51%	46%	N/A	42%
	State	31%	30%	30%	N/A	24%
Grade 7	LPS	47%	49%	56%	N/A	N/A
	State	26%	29%	32%	N/A	N/A
Grade 8	LPS	34%	42%	61%	N/A	53%
	State	21%	28%	37%	N/A	30%
Algebra I	LPS	55%	N/A	N/A	N/A	N/A
	State	33%	N/A	N/A	N/A	N/A
Algebra II	LPS	78%	N/A	N/A	N/A	N/A
	State	77%	N/A	N/A	N/A	N/A
Geometry	LPS	82%	N/A	N/A	N/A	N/A
	State	62%	N/A	N/A	N/A	N/A

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ACHIEVEMENT (continued)

#### College Entrance Exams

Preparation for life after Littleton Public Schools is of paramount importance and a critical component of the Strategic Plan. College entrance exams are an indicator of post-secondary/college readiness. The ACT is designed to assess high school students' general educational development and their ability to complete college-level work. The tests cover four skill areas: English, mathematics, reading, and science reasoning. The ACT includes 215 multiple-choice questions and takes approximately 3 hours and 30 minutes to complete with breaks. Actual testing time is 2 hours and 55 minutes. In the U.S., the ACT is administered on five national test dates, in October, December, February, April, and June.

Beginning in 2017, the state of Colorado required all sophomores to take the PSAT rather than CMAS, and in 2018, freshman students transitioned to taking PSAT as well. All juniors in Littleton are required to participate in the *Scholastic Aptitude Test* (SAT). Not only does the SAT prioritize content that reflects the kind of reading and mathematics students will encounter in college and their future work lives, but it is also scored differently. Results of the assessments administered are shown both to the right and on the following page.

**Graduating Class ACT Historical Results**

		2017	2018	2019	2020	2021
English	LPS	22.3	26.4	25.6	24.0	26.4
	State	20.1	23.9	23.8	N/A	23.3
	Nation	20.3	20.2	20.1	19.9	19.6
Mathematics	LPS	22.3	25.4	25.2	23.5	25.3
	State	20.3	23.2	23.3	N/A	23.0
	Nation	20.7	20.5	20.4	20.2	19.9
Reading	LPS	23.2	26.5	25.8	24.8	27.1
	State	21.2	24.4	24.3	N/A	24.3
	Nation	21.4	21.3	21.2	21.2	20.9
Science	LPS	22.7	25.8	25.4	23.9	25.6
	State	20.9	23.5	23.4	N/A	23.4
	Nation	21.0	20.7	20.6	20.6	20.4
Composite	LPS	22.8	26.1	25.7	24.2	26.2
	State	20.8	23.9	23.8	23.7	23.6
	Nation	21.0	20.8	20.7	20.6	20.3

LPS students may also self-select to take an additional ACT or the *Scholastic Aptitude Test* (SAT).

**Graduating Class SAT Historical Results**

		2017	*2018	2019	2020	2021
Evidence-based Reading/Writing	LPS	634	564	562	552	589
	State	606	519	518	511	544
	Nation	533	536	531	528	533
Mathematics	LPS	618	555	554	548	577
	State	595	506	506	501	528
	Nation	527	531	528	523	528
Composite	LPS	1252	1119	1116	1100	1166
	State	1201	1025	1024	1012	1072
	Nation	1060	1067	1059	1051	1060

\*Beginning in 2018, the graduating class included all juniors who participated in the state SAT Assessment

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**STUDENT ACHIEVEMENT**  
**(continued)**

Results of the SAT and PSAT Assessments

<b>Colorado SAT Grade 11</b>		<b>EBRW* Mean</b>	<b>Math Mean</b>	<b>Composite Mean</b>	<b>% Met Both Benchmarks</b>
<b>2017</b>	LPS	560	551	1110	59%
	State	513	501	1014	39%
<b>2018</b>	LPS	558	552	1110	58%
	State	513	502	1015	38%
<b>2019</b>	LPS	547	545	1092	57%
	State	504	496	1000	37%
<b>2020</b>	LPS	N/A	N/A	N/A	N/A
	State	N/A	N/A	N/A	N/A
<b>2021</b>	LPS	558	545	1103	53%
	State	513	498	1011	35%

\*Evidence-Based Reading and Writing (EBRW)

<b>Colorado PSAT Grade 10</b>		<b>EBRW* Mean</b>	<b>Math Mean</b>	<b>Composite Mean</b>	<b>% Met Both Benchmarks</b>
<b>2017</b>	LPS	519	508	1028	–
	State	478	469	947	–
<b>2018</b>	LPS	517	506	1024	62%
	State	479	465	944	42%
<b>2019</b>	LPS	523	505	1028	57%
	State	475	462	937	37%
<b>2020</b>	LPS	N/A	N/A	N/A	N/A
	State	N/A	N/A	N/A	N/A
<b>2021</b>	LPS	523	497	1020	58%
	State	484	464	948	39%

\*Evidence-Based Reading and Writing (EBRW)

<b>Colorado PSAT Grade 9</b>		<b>EBRW* Mean</b>	<b>Math Mean</b>	<b>Composite Mean</b>	<b>% Met Both Benchmarks</b>
<b>2018</b>	LPS	501	493	994	68%
	State	454	448	902	46%
<b>2019</b>	LPS	508	496	1004	57%
	State	457	448	906	37%
<b>2020</b>	LPS	N/A	N/A	N/A	N/A
	State	N/A	N/A	N/A	N/A
<b>2021</b>	LPS	501	488	989	64%
	State	462	441	903	41%

\*Evidence-Based Reading and Writing (EBRW)

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### COMMUNITY REACTION

Both parent and community support are integral to the success of the district’s students. Much of a student’s life and education occurs outside the classroom, which is why community engagement and involvement is such an important facet in their learning. Therefore, involvement with the community is a very high priority for the district.

Many parents and community stakeholders participate in school and district level committees. They also volunteer in classrooms and for other activities to help provide the foundation for a successful educational framework. Additionally, the district often partners with local businesses to provide not only innovative learning opportunities that teach the job skills the community needs but also to provide mentorships, job shadowing, guest speakers, and sponsorships for numerous programs and activities. Local businesses and community members are continually helping LPS build upon its strong foundation of educational excellence as the district navigates into the future.

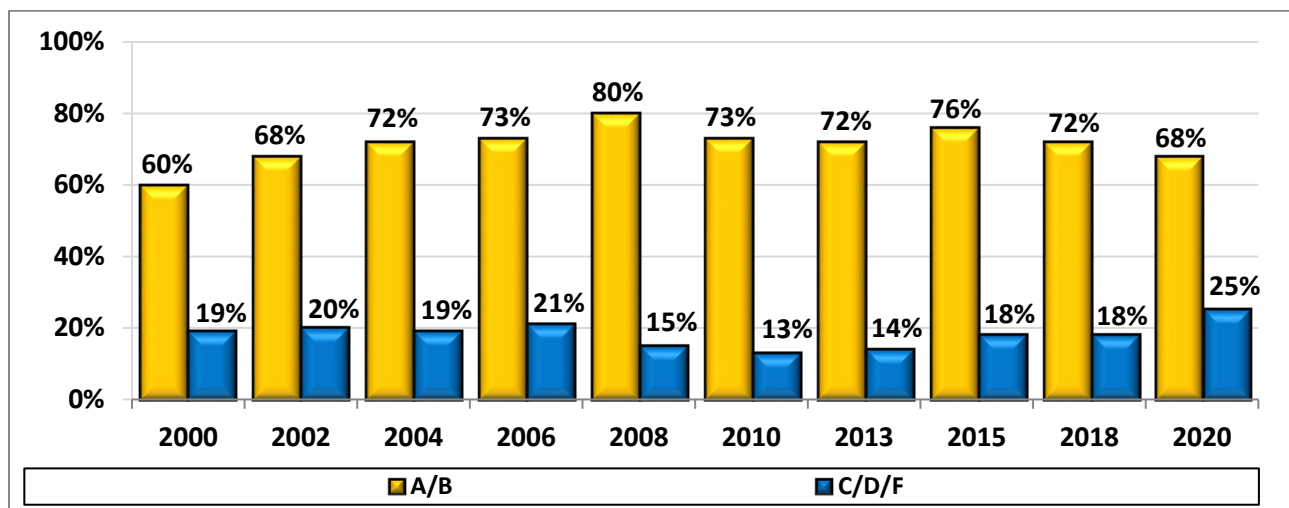
In order to better provide services for the LPS community, the district periodically performs surveys to determine where improvements need to be made in the services offered. The most recent survey was conducted in January—February 2020. During the course of this survey, questions from previous surveys were also asked in order to compare with historical community perception and aid the district in continuing efforts to provide the community with the educational services it expects.

#### Methodology

Approximately every two to three years, LPS surveys 350–450 citizens in the district via various interview tools. The survey sample is distributed proportionally by precinct. The margin of error for the sample surveyed recently is  $\pm 5.13$  percent.

To give the district a way to judge the community impression of LPS, some comparisons are made to past surveys completed in various years between 2000 and 2018. The graphs below illustrate the responses to two of the questions posed in the February 2020 survey as compared to previous surveys. In the first graph, citizens responded to the following question:

- Students are often given the grades A, B, C, D, and F to rate the quality of their work at school. Suppose the public schools themselves were graded in the same manner. What grade would you give the Littleton Public Schools?



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COMMUNITY REACTION**  
**(continued)**

Additionally, the results of the January—February 2020 survey indicated the following.

- 82 percent said the district does well in having high academic expectations for all students.
- 79 percent said the district does well making students feel safe at school.
- 76 percent reported their belief the district does well in understanding and respecting the differences in students, including differences based on gender, culture, sexual orientation, or learning styles.
- 74 percent said the district does a good job supporting teachers and staff.
- 70 percent said the district communicates accurately and clearly with our community.
- 72 percent are confident in the job the district is doing spending taxpayer money wisely.
- LPS taxpayers feel district priorities should focus on:
  - ✓ maintaining a safe environment for learning.
  - ✓ providing the education that today’s students will need for tomorrow’s jobs and careers.
  - ✓ attracting and retaining the best teachers by improving salaries.
  - ✓ enhancing school counseling for mental health and suicide prevention.
  - ✓ expanding career, technology, and skilled trades classes that provide students with real world job skills.
  - ✓ continuing the district’s commitment to academic excellence and accountability.
  - ✓ providing every student with an education that includes hands-on opportunities in Science, Technology, Engineering, and Math, also called STEM programs.
  - ✓ offering training that leads to good-paying careers for graduating students.
  - ✓ maintaining low class sizes.
  - ✓ offering classes and training that provide college credit, so more students can cost effectively complete an associate or four-year college degree.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### EMPLOYEE BENEFIT COSTS

#### Introduction

This section is an overview to explain the importance and impact of the employee benefit programs on the overall budget. Employee benefits are those ongoing fixed expenses for which the district contributes a portion of the total cost for the employee or is mandated to contribute an additional amount. The following summarizes the benefit programs and shows how the district's costs are determined.

- **Colorado Public Employees' Retirement Association (PERA)**—Participation and rates are mandated by Colorado Revised Statute 24-51. Beginning July 2022, the employer contribution rate is 21.4 percent of gross monthly payroll for all employees, and the employee will contribute 11.0 percent.
- **Health Insurance**—Rates are determined by the insurance carrier. The amount contributed for the eligible employee and for family coverage is determined by the district through negotiated agreement. To be eligible, an employee must work 20 hours or more weekly. At present, the district offers four health plans between two insurance carriers where the employee may choose the plan that best meets their needs. For medical insurance, the district pays an average of \$9,561; the employee portion ranges from \$494–\$14,244 annually based on the extent of dependent coverage chosen. The district also offers dental insurance. For dental insurance, the district pays an average of \$444; the employee portion ranges from \$19–\$1,652 annually based on the extent of dependent coverage chosen.
- **Medicare**—Participation and rate are mandated by federal law. The rate is 1.45 percent of employee's gross pay.
- **Life Insurance**—Rates are determined by the insurance carrier and stipulated through negotiated agreements. At present, the district pays 100 percent. The cost is \$0.12 annually for every \$1,000 of coverage. All eligible employees have coverage of two times their annual salary to a maximum of \$400,000.
- **Unemployment Compensation**—Participation is mandatory. Rates are determined by the state bureau of employment services. The district is considered a claims-paid employer. The Colorado Department of Labor and Employment charges the district for actual unemployment costs paid.
- **Workers' Compensation**—Participation is required by law. Rates are determined by the Joint School Districts' Self-Insurance Pool. The total annual salaries of all employees are categorized based on job duties to determine the estimated premium. The amount is multiplied by a predetermined risk rate. The sum of calculations is adjusted by the district's experience modification factor to determine the estimated annual premium. The costs are budgeted and accounted for in the Risk Management Fund; workers' compensation coverage costs are therefore not included in the benefit costs shown on the following pages.

The next three pages illustrate the average employee salary and benefit costs for the various classifications of employees in the district. The average ratio of employee benefit costs to annual salaries is 34.7 percent. The percentage is higher when the cost for worker's compensation insurance is included in the calculations.

**LITTLETON PUBLIC SCHOOLS  
Littleton, Colorado**

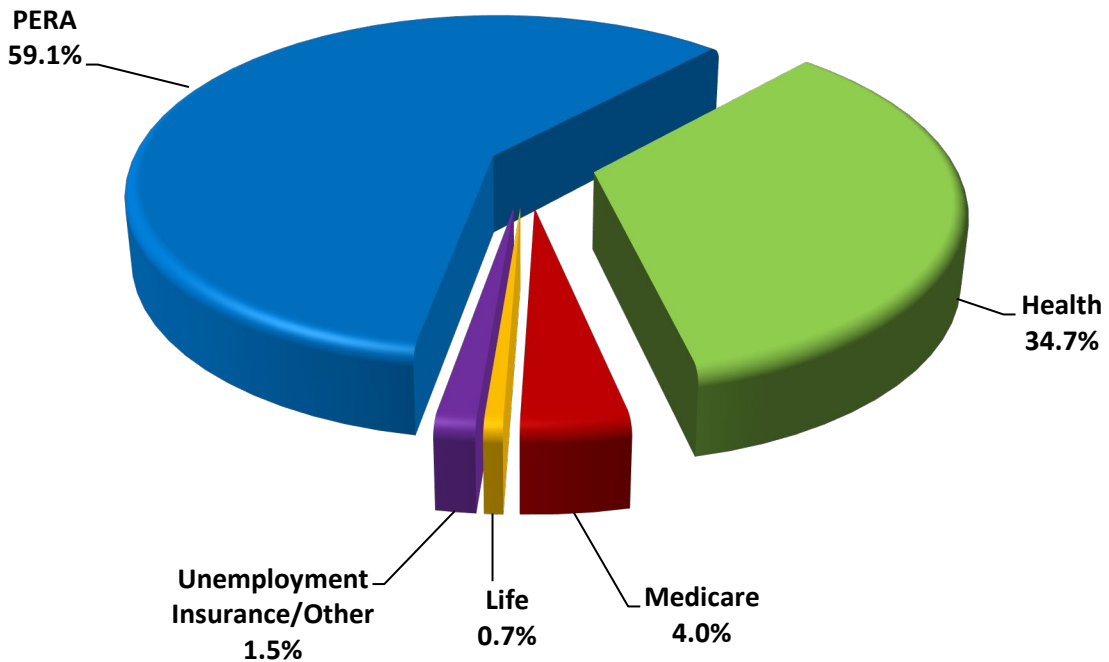
**EMPLOYEE BENEFIT COSTS  
(continued)**

**Budget Impact**

To demonstrate the impact of the district’s employee benefit costs on the General Fund budget, comparison tables of benefit costs are presented.

<u>Description</u>	<u>2020–2021 Revised Budget</u>	<u>2021–2022 Budget</u>	<u>2022–2023 Budget</u>
PERA	\$20,091,150	\$20,146,441	\$20,680,708
Health Insurance	13,267,251	12,068,660	12,142,684
Medicare	1,398,988	1,390,525	1,410,187
Life Insurance	201,655	211,804	235,950
Unemployment Insurance/Other	<u>616,207</u>	<u>603,716</u>	<u>523,225</u>
<b>TOTAL</b>	<u><b>\$35,575,251</b></u>	<u><b>\$34,421,146</b></u>	<u><b>\$34,992,754</b></u>

**2022–2023 Budgeted Benefit Expenditures by Category**



**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**EMPLOYEE BENEFIT COSTS**  
**(continued)**

**Impact on Budget on Individual Basis**

The following represents the current average costs for employee benefits of the six employee groups of the district. The district uses the CDE’s chart of accounts in the financial processes. This chart divides the various types of positions into the classifications presented below and on the next page. Health insurance premiums represent an average for the district. It is assumed in these examples that the employees are subject to Medicare tax.

**Employee: Administrator**  
**Average Annual Salary: \$119,704**

<b>Benefits</b>	<b>Monthly</b>	<b>Annually</b>
PERA	\$2,135	\$25,617
Health Insurance	797	9,561
Dental Insurance	37	444
Medicare	145	1,736
Life Insurance	<u>24</u>	<u>287</u>
<b>TOTAL</b>	<b><u>\$3,138</u></b>	<b><u>\$37,645</u></b>
Ratio of Cost of Benefits to Salary		31.4%

**Employee: Professional - Other**  
**Average Annual Salary: \$90,546**

<b>Benefits</b>	<b>Monthly</b>	<b>Annually</b>
PERA	\$1,615	\$19,377
Health Insurance	797	9,561
Dental Insurance	37	444
Medicare	109	1,313
Life Insurance	<u>18</u>	<u>217</u>
<b>TOTAL</b>	<b><u>\$2,576</u></b>	<b><u>\$30,912</u></b>
Ratio of Cost of Benefits to Salary		34.1%

**Employee: Professional – Teachers**  
**Average Annual Salary: \$78,781**

<b>Benefits</b>	<b>Monthly</b>	<b>Annually</b>
PERA	\$1,405	\$16,859
Health Insurance	797	9,561
Dental Insurance	37	444
Medicare	95	1,142
Life Insurance	<u>16</u>	<u>189</u>
<b>TOTAL</b>	<b><u>\$2,350</u></b>	<b><u>\$28,195</u></b>
Ratio of Cost of Benefits to Salary		35.8%

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**EMPLOYEE BENEFIT COSTS**  
**(continued)**

Employee: Paraprofessional  
Average Annual Salary: \$27,288

Benefits	Monthly	Annually
PERA	\$487	\$5,840
Health Insurance	797	9,561
Dental Insurance	37	444
Medicare	33	396
Life Insurance	<u>5</u>	<u>65</u>
<b>TOTAL</b>	<b><u>\$1,359</u></b>	<b><u>\$16,306</u></b>
Ratio of Cost of Benefits to Salary		59.8%

Employee: Office/Administrative Support  
Average Annual Salary: \$45,060

Benefits	Monthly	Annually
PERA	\$804	\$9,643
Health Insurance	797	9,561
Dental Insurance	37	444
Medicare	54	653
Life Insurance	<u>9</u>	<u>108</u>
<b>TOTAL</b>	<b><u>\$1,701</u></b>	<b><u>\$20,409</u></b>
Ratio of Cost of Benefits to Salary		45.3%

Employee: Crafts, Trades, and Services  
Average Annual Salary: \$32,640

Benefits	Monthly	Annually
PERA	\$582	\$6,985
Health Insurance	797	9,561
Dental Insurance	37	444
Medicare	39	473
Life Insurance	<u>7</u>	<u>78</u>
<b>TOTAL</b>	<b><u>\$1,462</u></b>	<b><u>\$17,541</u></b>
Ratio of Cost of Benefits to Salary		53.7%

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### COLORADO SCHOOL FINANCE ACT COMPLIANCE

In May 2010, House Bill 10-1013 was passed by the Colorado State Legislature. As part of the School Finance Act (C.R.S. 22-44-105(1)(d.5)), this added a requirement that each district's adopted budget shall include a uniform summary sheet for each fund administered by the district that details the following for each fund:

- The beginning fund balance and anticipated ending fund balance for the budget year
- The anticipated fund revenues for the budget year, delineated by the program and source codes identified in the chart of accounts
- The anticipated transfer and allocations that will occur to and from the fund
- The anticipated expenditures that will be made from the fund, delineated by the program and object codes identified in the chart of accounts
- The amount of reserves in the fund

Previously, all school districts were required to submit this summary directly to the Colorado Department of Education (CDE) by January 31 of the budget year.

#### Revenue Categories

In the Uniform Budget Summary, revenues are distinguished by source. There are five primary sources accounted for in the summary which are classified by object codes rather than program codes.

- **Local Sources.** Revenue from local sources is the amount of money produced within the boundaries of the school district and available for district use. This includes instructional fees, gifts to schools, property taxes, and mill levy override funding.
- **Intermediate Sources.** Revenue from intermediate sources is distributed by cities, counties, and other intermediate sources. In Colorado, counties are the most common intermediate source.
- **State Sources.** Revenue from state sources is revenue from funds collected by the state government and distributed to school districts. This includes the State Share of the School Finance Act funding and categorical revenues.
- **Federal Sources.** Revenue from federal sources is revenue from funds collected by the federal government and distributed to school districts. Grant revenues and funding provided for participation in federally assisted meal programs are the primary federal sources.
- **Other Sources.** This classification includes funding sources that constitute fund revenues in a strict fund accounting context but which are not considered revenues to the school district. They include proceeds from long-term debt and the receipt of interfund transfers.

#### Expenditures by Program

Since every district organizes and operates slightly differently from all other districts, CDE developed a standard chart of accounts to provide a basis for comparison between all of the state's school districts. Within this chart of accounts, programs were developed to categorize expenditures into similar types. A program is a plan of activities and procedures designed to achieve a planned objective or set of objectives. Programs provide school districts with a framework to classify expenditures and determine total costs of attaining those objectives in way that allows for public comparison of district budgets. The Uniform Budget Summary divides the budgeted revenues and expenditures first by fund then by program and object.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COLORADO SCHOOL FINANCE ACT COMPLIANCE**  
**(continued)**

- **Instructional**—Activities dealing directly with the interactions between staff and students. They may be provided in traditional classroom settings, in off-site locations such as a home or hospital, or may be provided through approved media like television, telephone, or on-line. This category includes expenditures for paraprofessionals who assist during the instructional process, teachers, and instructional supplies and materials used in the classroom. There are numerous sub-programs within this category including general preschool, elementary, middle school, and high school instruction, gifted and talented instruction, integrated education, and general instructional media. Depending on the level, the instruction provided can be further divided into grades or general and specific areas of study. Instructional expenditures are assigned CDE chart of account codes 0010 through 2099.
- **Support Services—Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Attendance and social work services, guidance services, health services, psychological services, audiology services, and occupational and physical therapy related services are all categorized as student support services. These types of expenditures are assigned CDE chart of account codes 2100 through 2199.
- **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interactions between students and teachers, focus on designing training methods to help the staff teach plan, develop, and teach the chosen curriculum, assess student learning and retention of subject matter, and coordinate these activities. Support services for instructional staff are assigned CDE chart of account codes 2200 through 2299.
- **Support Services—General Administration.** Activities concerned with establishing and administering policy for operating the entire school district. The Board, office of the superintendent, and community relations services are included in this category and are assigned CDE chart of account codes 2300 through 2399.
- **Support Services—School Administration.** Activities concerned with the overall administrative responsibility for a school or a combination of schools. School administration expenditures are assigned CDE chart of account codes 2400 through 2499.
- **Support Services—Business.** Activities concerned with paying for, transporting, exchanging, and maintaining good and services for the school district. This includes not only business and fiscal services such as payroll, accounting, auditing, and budgeting but also purchasing services, warehousing and distribution services, and printing services. Business expenditures are assigned CDE chart of account codes 2500 through 2599.
- **Support Services—Operations and Maintenance.** Activities concerned with keeping the buildings and grounds of the district open, comfortable, and safe for use. This also includes vehicle operation and maintenance, security services, care and upkeep of grounds and equipment, and supervision of operations and maintenance activities. These expenditures are assigned CDE chart of account codes 2600 through 2699.
- **Support Services—Transportation.** Activities concerned with the transportation of students to and from their places of residence and the schools in which they are enrolled. This includes

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COLORADO SCHOOL FINANCE ACT COMPLIANCE**  
**(continued)**

operation services for vehicles used to transport students, monitoring services, and vehicle servicing and maintenance services. Transportation services expenditures are assigned CDE chart of account codes 2700 through 2799.

- **Support Services—Central.** Activities other than general administration, which support each of the other instructional and supporting services programs. They include planning, research and development, evaluation, information technology services, data processing, and risk management services. Central support services activities are assigned CDE chart of account codes 2800 through 2899.
- **Support Services—Other.** All other support services not classified elsewhere in the 2000 series of the CDE chart of account codes. This program category includes severance payments to support staff and volunteer services expenditures. They are assigned CDE chart of account codes 2900 through 2910.
- **Food Services Operations.** Activities concerned with providing food to students and staff in a school or school district. These activities include preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. Food services expenditures are assigned CDE chart of account codes 3100 through 3199.
- **Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that costs are financed or recovered primarily through user charges. Enterprise operations are assigned CDE chart of account codes 3200 through 3299.
- **Community Services.** Activities concerned with providing community services to students, staff, or other community participants, for example, a day care supplemented with district funds. Community services are assigned CDE chart of account codes 3300 through 3399.
- **Education for Adults.** Activities concerned with providing basic and vocation educational programs for adult students. Education for adults are assigned CDE chart of account codes 3400 through 3499.
- **Facilities Acquisition and Construction Services.** Activities concerned with acquiring land or buildings; remodeling buildings; construction of or additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites. This does not include minor remodeling that does not change the capital assets of a building. These services are assigned the 4000 series of CDE chart of account codes.
- **Other Uses.** Various outlays of governmental funds which are not accurately classified as expenditures but still require budgetary or accounting control are categorized as other uses. They include debt service payments of both principal and interest and transfers of monies from one fund to another. Other uses have been assigned CDE chart of account codes in the 5000 series.
- **Reserves.** Consist of monies set aside for specific purposes and identify those portions of the fund balance which are segregated for future purposes and/or are not available to finance expenditures in the subsequent accounting period. Some reserves are statutorily mandated while others are in compliance with district policies or generally accepted accounting principles and practices. Reserves are assigned the 9000 series of CDE chart of account codes.

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2022–2023**  
**UNIFORM BUDGET SUMMARY**

**FY2022–2023 UNIFORM BUDGET SUMMARY**

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 9, 2022  Budgeted Pupil Count: 13,982.9	Object Source	10 General Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity
<b>Beginning Fund Balance (Includes All Reserves)</b>		37,975,311	4,704,822	2,531,164	-	6,659,024	984,243
<b>Revenues</b>							
Local Sources	1000 - 1999	93,948,487	138,036	3,089,233	-	16,852,872	1,800,013
Intermediate Sources	2000 - 2999	-	-	-	-	-	-
State Sources	3000 - 3999	75,331,988	-	40,379	1,528,458	-	-
Federal Sources	4000 - 4999	300,000	-	1,563,675	10,754,044	-	-
<b>Total Revenues</b>		<b>169,580,475</b>	<b>138,036</b>	<b>4,693,287</b>	<b>12,282,502</b>	<b>16,852,872</b>	<b>1,800,013</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>207,555,786</b>	<b>4,842,858</b>	<b>7,224,451</b>	<b>12,282,502</b>	<b>23,511,896</b>	<b>2,784,256</b>
Total Allocations To/From Other Funds	5600, 5700, 5800	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	309,256	3,000,000	150,000	-	-	2,112,194
Other Sources	5100, 5400, 5500, 5900, 5990, 5991	-	-	-	-	-	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		<b>207,865,042</b>	<b>7,842,858</b>	<b>7,374,451</b>	<b>12,282,502</b>	<b>23,511,896</b>	<b>4,896,450</b>
<b>Expenditures</b>							
<b>Instruction - Program 0010 to 2099</b>							
Salaries	0100	70,537,113	-	-	3,547,257	-	1,909,817
Employee Benefits, including object 0280	0200	23,843,078	-	-	1,350,025	-	455,125
Purchased Services	0300, 0400, 0500	3,368,604	-	-	570,248	-	154,374
Supplies and Materials	0600	3,073,594	-	-	1,818,359	-	1,338,791
Property	0700	454,905	-	-	1,279,007	-	4,500
Other	0800, 0900	297,056	-	-	174,545	-	49,600
<b>Total Instruction</b>		<b>101,574,350</b>	<b>-</b>	<b>-</b>	<b>8,739,441</b>	<b>-</b>	<b>3,912,207</b>
<b>Supporting Services</b>							
<b>Students - Program 2100</b>							
Salaries	0100	7,507,448	-	-	520,529	-	-
Employee Benefits, including object 0280	0200	2,580,503	-	-	230,055	-	-
Purchased Services	0300, 0400, 0500	286,850	-	-	285,000	-	-
Supplies and Materials	0600	60,127	-	-	36,500	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	5,000	-	-	7,672	-	-
<b>Total Supporting Services Students</b>		<b>10,439,928</b>	<b>-</b>	<b>-</b>	<b>1,079,756</b>	<b>-</b>	<b>-</b>
<b>Instructional Staff - Program 2200</b>							
Salaries	0100	5,019,404	-	-	434,000	-	-
Employee Benefits, including object 0280	0200	1,664,321	-	-	125,672	-	-
Purchased Services	0300, 0400, 0500	637,211	-	-	241,150	-	-
Supplies and Materials	0600	1,726,734	-	-	67,380	-	-
Property	0700	21,650	-	-	-	-	-
Other	0800, 0900	12,000	-	-	-	-	-
<b>Total Instructional Staff</b>		<b>9,081,320</b>	<b>-</b>	<b>-</b>	<b>868,202</b>	<b>-</b>	<b>-</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>							
Salaries	0100	778,350	-	-	-	-	-
Employee Benefits, including object 0280	0200	266,011	-	-	-	-	-
Purchased Services	0300, 0400, 0500	1,210,799	-	-	-	-	-
Supplies and Materials	0600	39,295	-	-	-	-	-
Property	0700	2,000	-	-	-	-	-
Other	0800, 0900	57,854	-	-	-	-	-
<b>Total School Administration</b>		<b>2,354,309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**LITTLETON PUBLIC SCHOOLS**  
Littleton, Colorado

**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2022–2023**  
**UNIFORM BUDGET SUMMARY**

**FY2022–2023 UNIFORM BUDGET SUMMARY**

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 9, 2022  Budgeted Pupil Count: 13,982.9	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	Component Units and Other Reportable Funds	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>		2,803,240	31,920,728	137,056,860	2,342,313	4,307,770	231,285,475
<b>Revenues</b>							
Local Sources	1000 - 1999	4,173,694	38,239,829	806,805	497,300	2,742,371	162,288,640
Intermediate Sources	2000 - 2999	-	-	-	-	-	-
State Sources	3000 - 3999	-	-	-	-	284,713	77,185,538
Federal Sources	4000 - 4999	-	-	-	-	-	12,617,719
<b>Total Revenues</b>		<b>4,173,694</b>	<b>38,239,829</b>	<b>806,805</b>	<b>497,300</b>	<b>3,027,084</b>	<b>252,091,897</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>6,976,934</b>	<b>70,160,557</b>	<b>137,863,665</b>	<b>2,839,613</b>	<b>7,334,854</b>	<b>483,377,372</b>
Total Allocations To/From Other Funds	5600, 5700, 5800	-	-	-	-	8,656,593	8,656,593
Transfers To/From Other Funds	5200 - 5300	-	-	-	3,550,000	-	9,121,450
Other Sources	5100, 5400, 5500, 5900, 5990, 5991	-	-	-	-	-	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>		<b>6,976,934</b>	<b>70,160,557</b>	<b>137,863,665</b>	<b>6,389,613</b>	<b>15,991,447</b>	<b>501,155,415</b>
<b>Expenditures</b>							
<b>Instruction - Program 0010 to 2099</b>							
Salaries	0100	-	-	-	-	4,960,133	80,954,320
Employee Benefits, including object 0280	0200	-	-	-	-	1,804,976	27,453,204
Purchased Services	0300, 0400, 0500	-	-	-	-	220,907	4,314,133
Supplies and Materials	0600	-	-	-	-	262,653	6,493,397
Property	0700	-	-	-	-	-	1,738,412
Other	0800, 0900	-	-	-	-	6,419	527,620
<b>Total Instruction</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,255,088</b>	<b>121,481,086</b>
<b>Supporting Services</b>							
<b>Students - Program 2100</b>							
Salaries	0100	-	-	-	-	97,073	8,125,050
Employee Benefits, including object 0280	0200	-	-	-	-	38,936	2,849,494
Purchased Services	0300, 0400, 0500	-	-	-	-	68,000	639,850
Supplies and Materials	0600	-	-	-	-	2,000	98,627
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	12,672
<b>Total Supporting Services Students</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206,009</b>	<b>11,725,693</b>
<b>Instructional Staff - Program 2200</b>							
Salaries	0100	-	-	-	-	108,413	5,561,817
Employee Benefits, including object 0280	0200	-	-	-	-	34,302	1,824,295
Purchased Services	0300, 0400, 0500	-	-	-	-	49,666	928,027
Supplies and Materials	0600	-	-	-	-	16,450	1,810,564
Property	0700	-	-	-	-	-	21,650
Other	0800, 0900	-	-	-	-	-	12,000
<b>Total Instructional Staff</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>208,831</b>	<b>10,158,353</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>							
Salaries	0100	-	-	-	-	-	778,350
Employee Benefits, including object 0280	0200	-	-	-	-	-	266,011
Purchased Services	0300, 0400, 0500	-	-	-	-	-	1,210,799
Supplies and Materials	0600	-	-	-	-	-	39,295
Property	0700	-	-	-	-	-	2,000
Other	0800, 0900	-	-	-	-	-	57,854
<b>Total School Administration</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,354,309</b>

**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2022–2023**  
**UNIFORM BUDGET SUMMARY**

**FY2022–2023 UNIFORM BUDGET SUMMARY**

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 9, 2022  Budgeted Pupil Count: 13,982.9	Object Source	10 General Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity
<b>School Administration - Program 2400</b>							
Salaries	0100	7,989,020	-	-	-	-	-
Employee Benefits, including object 0280	0200	2,832,004	-	-	-	-	-
Purchased Services	0300, 0400, 0500	225,442	-	-	-	-	-
Supplies and Materials	0600	296,018	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	43,654	-	-	-	-	-
<b>Total School Administration</b>		<b>11,386,138</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Business Services - Program 2500, including Program 2501</b>							
Salaries	0100	1,037,676	-	-	-	264,980	-
Employee Benefits, including object 0280	0200	374,882	-	-	-	106,218	-
Purchased Services	0300, 0400, 0500	423,623	-	-	-	20,550	-
Supplies and Materials	0600	16,746	-	-	-	5,600	-
Property	0700	3,000	-	-	-	1,800	-
Other	0800, 0900	(42,500)	-	-	-	-	-
<b>Total Business Services</b>		<b>1,813,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>399,148</b>	<b>-</b>
<b>Operations and Maintenance - Program 2600</b>							
Salaries	0100	878,708	-	-	-	5,643,768	-
Employee Benefits, including object 0280	0200	309,685	-	-	-	2,405,971	-
Purchased Services	0300, 0400, 0500	81,797	-	-	-	2,458,847	-
Supplies and Materials	0600	70,974	-	-	-	3,346,587	-
Property	0700	15,000	-	-	-	56,400	-
Other	0800, 0900	360	-	-	-	-	-
<b>Total Operations and Maintenance</b>		<b>1,356,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,911,573</b>	<b>-</b>
<b>Student Transportation - Program 2700</b>							
Salaries	0100	3,924,651	-	-	-	-	-
Employee Benefits, including object 0280	0200	1,894,394	-	-	-	-	-
Purchased Services	0300, 0400, 0500	428,675	-	-	-	-	-
Supplies and Materials	0600	713,220	-	-	-	-	-
Property	0700	8,000	-	-	-	-	-
Other	0800, 0900	(249,350)	-	-	-	-	-
<b>Total Student Transportation</b>		<b>6,719,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Central Support - Program 2800, including Program 2801</b>							
Salaries	0100	3,613,196	303,944	-	1,028,663	-	-
Employee Benefits, including object 0280	0200	1,215,316	104,713	-	363,200	-	-
Purchased Services	0300, 0400, 0500	1,297,933	3,044,065	-	126,240	-	-
Supplies and Materials	0600	117,900	20,565	-	27,500	-	-
Property	0700	15,828	9,700	-	21,500	-	-
Other	0800, 0900	2,179	500	-	28,000	-	-
<b>Total Central Support</b>		<b>6,262,352</b>	<b>3,483,487</b>	<b>-</b>	<b>1,595,103</b>	<b>-</b>	<b>-</b>
<b>Other Support - Program 2900</b>							
Salaries	0100	25,575	-	-	-	-	-
Employee Benefits, including object 0280	0200	12,560	-	-	-	-	-
Purchased Services	0300, 0400, 0500	146,700	-	-	-	-	-
Supplies and Materials	0600	2,800	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	600	-	-	-	-	-
<b>Total Other Support</b>		<b>188,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**LITTLETON PUBLIC SCHOOLS**  
Littleton, Colorado

**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2022–2023**  
**UNIFORM BUDGET SUMMARY**

**FY2022–2023 UNIFORM BUDGET SUMMARY**

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 9, 2022  Budgeted Pupil Count: 13,982.9	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	Component Units and Other Reportable Funds	TOTAL
<b>School Administration - Program 2400</b>							
Salaries	0100	-	-	-	-	853,748	8,842,768
Employee Benefits, including object 0280	0200	-	-	-	-	249,730	3,081,734
Purchased Services	0300, 0400, 0500	-	-	-	-	520,329	745,771
Supplies and Materials	0600	-	-	-	-	82,151	378,169
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	7,000	50,654
<b>Total School Administration</b>		-	-	-	-	1,712,958	13,099,096
<b>Business Services - Program 2500, including Program 2501</b>							
Salaries	0100	-	-	-	-	-	1,302,656
Employee Benefits, including object 0280	0200	-	-	-	-	-	481,100
Purchased Services	0300, 0400, 0500	-	-	-	-	-	444,173
Supplies and Materials	0600	-	-	-	-	-	22,346
Property	0700	-	-	-	-	-	4,800
Other	0800, 0900	-	-	-	-	-	(42,500)
<b>Total Business Services</b>		-	-	-	-	-	2,212,575
<b>Operations and Maintenance - Program 2600</b>							
Salaries	0100	-	-	-	-	144,657	6,667,133
Employee Benefits, including object 0280	0200	-	-	-	-	93,559	2,809,215
Purchased Services	0300, 0400, 0500	-	-	-	-	1,479,353	4,019,997
Supplies and Materials	0600	-	-	-	-	256,010	3,673,571
Property	0700	-	-	-	-	50,000	121,400
Other	0800, 0900	-	-	-	-	-	360
<b>Total Operations and Maintenance</b>		-	-	-	-	2,023,579	17,291,676
<b>Student Transportation - Program 2700</b>							
Salaries	0100	-	-	-	-	-	3,924,651
Employee Benefits, including object 0280	0200	-	-	-	-	-	1,894,394
Purchased Services	0300, 0400, 0500	-	-	-	-	-	428,675
Supplies and Materials	0600	-	-	-	-	-	713,220
Property	0700	-	-	-	-	-	8,000
Other	0800, 0900	-	-	-	-	-	(249,350)
<b>Total Student Transportation</b>		-	-	-	-	-	6,719,590
<b>Central Support - Program 2800, including Program 2801</b>							
Salaries	0100	-	-	-	-	-	4,945,803
Employee Benefits, including object 0280	0200	-	-	-	-	-	1,683,229
Purchased Services	0300, 0400, 0500	-	-	-	-	-	4,468,238
Supplies and Materials	0600	-	-	-	-	-	165,965
Property	0700	-	-	-	-	-	47,028
Other	0800, 0900	-	-	-	-	-	30,679
<b>Total Central Support</b>		-	-	-	-	-	11,340,942
<b>Other Support - Program 2900</b>							
Salaries	0100	-	-	-	-	160,000	185,575
Employee Benefits, including object 0280	0200	-	-	-	-	72,160	84,720
Purchased Services	0300, 0400, 0500	-	-	-	-	-	146,700
Supplies and Materials	0600	-	-	-	-	2,000	4,800
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	500	1,100
<b>Total Other Support</b>		-	-	-	-	234,660	422,895

**LITTLETON PUBLIC SCHOOLS**  
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**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2022–2023**  
**UNIFORM BUDGET SUMMARY**

**FY2022–2023 UNIFORM BUDGET SUMMARY**

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 9, 2022  Budgeted Pupil Count: 13,982.9	Object Source	10 General Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity
<b>Food Service Operations - Program 3100</b>							
Salaries	0100	-	-	1,646,808	-	-	-
Employee Benefits, including object 0280	0200	-	-	910,313	-	-	-
Purchased Services	0300, 0400, 0500	-	-	306,142	-	-	-
Supplies and Materials	0600	-	-	1,858,640	-	-	-
Property	0700	-	-	119,384	-	-	-
Other	0800, 0900	-	-	2,000	-	-	-
<b>Total Other Support</b>		-	-	4,843,287	-	-	-
<b>Enterprise Operations - Program 3200</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
<b>Total Enterprise Operations</b>		-	-	-	-	-	-
<b>Community Services - Program 3300</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
<b>Total Community Services</b>		-	-	-	-	-	-
<b>Education for Adults - Program 3400</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
<b>Total Education for Adults Services</b>		-	-	-	-	-	-
<b>Total Supporting Services</b>		49,601,823	3,483,487	4,843,287	3,543,061	14,310,721	-
<b>Property - Program 4000</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	1,476,433	-
Supplies and Materials	0600	-	-	-	-	26,000	-
Property	0700	-	-	-	-	2,057,567	-
Other	0800, 0900	-	-	-	-	-	-
<b>Total Property</b>		-	-	-	-	3,560,000	-
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>							
Salaries	0100	-	-	N/A	N/A	N/A	N/A
Employee Benefits, including object 0280	0200	-	-	N/A	N/A	N/A	N/A
Purchased Services	0300, 0400, 0500	-	-	N/A	N/A	N/A	N/A
Supplies and Materials	0600	-	-	N/A	N/A	N/A	N/A
Property	0700	-	-	N/A	N/A	N/A	N/A
Other	0800, 0900	14,580,480	2,800,000	N/A	N/A	N/A	N/A
<b>Total Other Uses</b>		14,580,480	2,800,000	-	-	-	-
<b>Total Expenditures</b>		165,756,653	6,283,487	4,843,287	12,282,502	17,870,721	3,912,207

**LITTLETON PUBLIC SCHOOLS**  
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**COLORADO DEPARTMENT OF EDUCATION**  
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**UNIFORM BUDGET SUMMARY**

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Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 9, 2022  Budgeted Pupil Count: 13,982.9	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	Component Units and Other Reportable Funds	TOTAL
<b>Food Service Operations - Program 3100</b>							
Salaries	0100	-	-	-	-	-	1,646,808
Employee Benefits, including object 0280	0200	-	-	-	-	-	910,313
Purchased Services	0300, 0400, 0500	-	-	-	-	-	306,142
Supplies and Materials	0600	-	-	-	-	-	1,858,640
Property	0700	-	-	-	-	-	119,384
Other	0800, 0900	-	-	-	-	-	2,000
<b>Total Other Support</b>							<b>4,843,287</b>
<b>Enterprise Operations - Program 3200</b>							
Salaries	0100	2,219,029	-	-	-	-	2,219,029
Employee Benefits, including object 0280	0200	939,718	-	-	-	-	939,718
Purchased Services	0300, 0400, 0500	262,627	-	-	-	-	262,627
Supplies and Materials	0600	234,486	-	-	-	-	234,486
Property	0700	38,086	-	-	-	-	38,086
Other	0800, 0900	170,492	-	-	-	-	170,492
<b>Total Enterprise Operations</b>							<b>3,864,438</b>
<b>Community Services - Program 3300</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
<b>Total Community Services</b>							<b>-</b>
<b>Education for Adults - Program 3400</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
<b>Total Education for Adults Services</b>							<b>-</b>
<b>Total Supporting Services</b>							<b>4,386,037</b>
<b>Property - Program 4000</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	163,963	3,563,285	-	5,203,681
Supplies and Materials	0600	-	-	-	69,000	-	95,000
Property	0700	-	-	88,685,852	830,000	-	91,573,419
Other	0800, 0900	-	-	-	-	-	-
<b>Total Property</b>							<b>96,872,100</b>
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>							
Salaries	0100	-	-	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	-	-	N/A	N/A	N/A	-
Purchased Services	0300, 0400, 0500	-	16,000	N/A	N/A	N/A	16,000
Supplies and Materials	0600	-	-	N/A	N/A	N/A	-
Property	0700	-	-	N/A	N/A	N/A	-
Other	0800, 0900	309,256	37,519,600	N/A	N/A	N/A	55,209,336
<b>Total Other Uses</b>							<b>55,225,336</b>
<b>Total Expenditures</b>							<b>357,611,376</b>

**LITTLETON PUBLIC SCHOOLS**  
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**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2022–2023**  
**UNIFORM BUDGET SUMMARY**

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Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 9, 2022  Budgeted Pupil Count: 13,982.9	Object Source	10 General Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity
<b>APPROPRIATED RESERVES</b>							
Other Reserved Fund Balance (9900)	0840	-	3,145,451	-	-	1,017,849	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-
<b>Total Reserves</b>		-	3,145,451	-	-	1,017,849	-
<b>Total Expenditures and Reserves</b>		165,756,653	9,428,938	4,843,287	12,282,502	18,888,570	3,912,207
<b>BUDGETED ENDING FUND BALANCE</b>							
Non-spendable fund balance (9900)	6710	335,498	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	2,531,164	-	5,641,175	-
TABOR 3% emergency reserve (9321)	6721	4,806,012	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	1,559,371	-	-	-	984,243
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-
Assigned fund balance (9900)	6760	17,586,030	-	-	-	-	-
Unassigned fund balance (9900)	6770	19,380,849	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>		42,108,389	1,559,371	2,531,164	-	5,641,175	984,243
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	(3,145,451)	-	-	(1,017,849)	-
Use of a portion of beginning fund balance resolution required?		No	Yes	No	No	Yes	No

**LITTLETON PUBLIC SCHOOLS**  
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**COLORADO DEPARTMENT OF EDUCATION**  
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<b>APPROPRIATED RESERVES</b>							
Other Reserved Fund Balance (9900)	0840	-	-	88,043,010	414,985	-	92,621,295
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-
<b>Total Reserves</b>		-	-	88,043,010	414,985	-	92,621,295
<b>Total Expenditures and Reserves</b>		4,173,694	37,535,600	176,892,825	4,877,270	11,641,125	450,232,671
<b>BUDGETED ENDING FUND BALANCE</b>							
Non-spendable fund balance (9900)	6710	-	-	-	-	-	335,498
Restricted fund balance (9900)	6720	-	32,624,957	49,013,850	-	566,964	90,378,110
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	302,100	5,108,112
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-
Committed fund balance (9900)	6750	2,803,240	-	-	1,927,328	-	7,274,182
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	744,636	18,330,666
Unassigned fund balance (9900)	6770	-	-	-	-	2,736,622	22,117,471
Net investment in capital assets (9900)	6790	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>		2,803,240	32,624,957	49,013,850	1,927,328	4,350,322	143,544,039
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	-	(88,043,010)	(414,985)	-	(92,621,295)
Use of a portion of beginning fund balance resolution required?		No	No	Yes	Yes	No	Yes

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS

#### **Abatements**

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

#### **Amendment 23**

A Colorado constitutional amendment passed in 2000 that required K–12 funding to increase by inflation plus one percent from 2001 through 2011 and by the rate of inflation beginning in 2012.

#### **American Rescue Plan (ARP)**

The third federal relief package signed into law on March 11, 2021, which provided \$122.0 billion for additional ESSER funding in response to the COVID-19 pandemic.

#### **Americans with Disabilities Act (ADA)**

Legislation passed in 1990 that prohibits discrimination against people with disabilities.

#### **Amnesty International**

A global movement of millions of people demanding human rights for all people.

#### **Annual Comprehensive Financial Report**

A set of audited, government financial statements comprising the financial report of a state, municipal, or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

#### **Appropriation**

A specific amount of money authorized by the Board for the purchase of goods and services. This represents the annual spending plan for the school district.

#### **Assessed Valuation**

7.15 percent of market value of residential property and 29.0 percent of market value of commercial property as determined by the Arapahoe County assessor. Property taxes are paid on the basis of a property's assessed valuation, which does not necessarily correspond to the property's market value.

#### **Balanced Budget**

A budget in which planned funds available (including beginning fund balance) equal or exceed planned expenditures.

#### **Bond Issue**

In general, bond issues are voted on to pay the cost of school construction. The items which these funds can be used for are stated on the ballot when the issue is presented to the people. Money can be spent only for these authorized purposes. Proceeds from bond issues cannot be used to pay the daily operating expenses of a school district.

#### **Bonds**

A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. This is associated only with costs for capital facilities.

#### **Budget**

An annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which can be spent. This is a preplan to the appropriation and is used by the district in establishing annual millage rates.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

#### **Budget Stabilization Factor**

A calculation tool adopted by the state's General Assembly in fiscal year 2010–2011 that allows the state to reduce program funding within the current laws in order to balance the state budget.

#### **Capital Outlay**

School district expenditures for the acquisition of fixed assets which are presumed to have benefits for more than one year and which cost at least \$5,000. Examples include the acquisition of land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, vehicles, and equipment.

#### **Career and Technical Education (CTE)**

Programs specializing in skilled trades, applied sciences, modern technologies, and career preparation.

#### **Categorical Programs**

Specific programs that are funded separately from a district's Total Program funding under the School Finance Act. Examples include vocational education, special education, and pupil transportation. State funds for categorical programs must be used specifically for the program and are generally distributed based on a formula prescribed by law.

#### **Colorado Academic Standards (CAS)**

The expectations of what students need to know and be able to do at the end of each grade.

#### **Colorado Code of Regulations (CCR)**

The official publication of the state administrative rules published by the Colorado Secretary of State.

#### **Colorado Department of Education (CDE)**

State agency overseeing Colorado preschool–12 public education, adult literacy programs, and state libraries.

#### **Colorado Measures of Academic Success (CMAS)**

The state's common measurement of students' progress at the end of the school year in English language arts, math, science, and social studies.

#### **Colorado Preschool Program (CPP)**

A state-funded education program providing access to quality, early childhood education for children with certain risk factors linked to later challenges in school and who lack overall learning readiness.

#### **Component Unit**

A legally separate organization for which the district is financially accountable. In addition, the nature and significance of the relationship with the district is such that inclusion of the component unit's financial information with the district's is appropriate and complete.

#### **Consumer Price Index (CPI)**

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

#### **Coronavirus Aid, Relief, and Economic Security (CARES) Act**

A \$2 trillion federal package of assistance measures enacted March 27, 2020, in response to the

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

coronavirus pandemic that swept the globe beginning in early 2020. It included \$30.75 billion for an Education Stabilization Fund.

#### **Coronavirus Relief Fund (CRF)**

A key part of the CARES Act which provides \$150 billion in direct federal fiscal support to governments in states, territories, and tribal areas to cover expenditures incurred due to the COVID-19 public health emergency.

#### **Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)**

Part of a \$2.3 trillion omnibus spending bill for the 2021 federal fiscal year that provided \$900 million in stimulus relief for the COVID-19 pandemic was signed into law on December 27, 2020. It provided \$81.9 million of additional funding for the Education Stabilization Fund.

#### **COVID-19 (Coronavirus)**

An infectious disease caused by a new, or novel, coronavirus that had not been previously identified prior to its appearance in Wuhan China in late 2019. This highly contagious pathogen led to a pandemic, which caused mass quarantines and shuttering of businesses across the globe and affected all aspects of human interaction. This threw many countries into an economic recession.

#### **Debt-Free Schools Mill Levy**

A type of mill levy created by the Debt-Free Schools Act of 2016 which authorizes a school district, with voter approval, to impose an additional mill levy for the sole purpose of funding its capital construction, new technology, existing technology upgrade, and facility maintenance needs without borrowing money.

#### **Debt Service**

The payment of principal and interest on borrowed funds such as bonds.

#### **DECA**

Distributive Education Clubs of America is an association of marketing students that encourages the development of business and leadership skills through academic conferences and competitions.

#### **Education Services Center (ESC)**

The central administrative offices of the district.

#### **Elementary and Secondary School Emergency Relief (ESSER) Fund**

The 43.9 percent, or \$13.23 billion, of the Education Stabilization Fund established as part of the CARES Act that was allocated to focus on financial relief for elementary and secondary schools impacted by the COVID-19 closures in early 2020.

#### **Elementary and Secondary School Emergency Relief (ESSER II) Fund**

The \$54.3 billion portion of the second COVID-19 pandemic federal relief package (CRRSAA) signed into law on December 27, 2020, and added to the Elementary and Secondary School Emergency Relief Fund.

#### **Elementary and Secondary School Emergency Relief (ESSER III) Fund**

The \$122 billion portion of the third COVID-19 pandemic federal relief package (ARP) signed into law on March 11, 2021, and added to the ESSER Fund specifically to provide support for K–12 school districts and states to help safely open and sustain the safe operations of schools and address the impacts of the pandemic on the nation’s students.

**LITTLETON PUBLIC SCHOOLS**  
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**GLOSSARY OF TERMS AND ACRONYMS**  
**(continued)**

**Encumbrance**

An amount of money committed for the payment of goods and services not yet received.

**English Language Development (ELD)**

The teaching of English to a student whose primary language, or languages, of the home is other than English and who would require additional English language support to develop English reading, writing, listening, and speaking skills.

**Every Student Succeeds Act of 2015 (ESSA)**

A federal law reauthorizing the 50-year-old Elementary and Secondary Education Act (ESEA), a national education law which was committed to equal opportunity for all students. It sets funding limits and establishes legal requirements for state and local education agencies, universities, Native American tribes, and other entities receiving federal assistance through programs such as Title I.

**Evidence-Based Reading and Writing (EBRW)**

The new SAT score that combines skills similar to those tested on the old SAT's Critical Reading and Writing sections.

**Explorative Pathways for Innovative Careers (EPIC)**

The name of the future location of the district's career and technology education programs.

**FBLA**

Future Business Leaders of America provides, as an integral part of the instructional program, additional opportunities for students in Grades 9–12 in business and/or business-related fields to develop vocational and career supportive competencies and to promote civic and personal responsibilities.

**FCCLA**

Family, Career and Community Leaders of America is a national career and technical student organization that provides personal growth, leadership development, and career preparation opportunities for students in family and consumer sciences education.

**Fiscal Year**

Any period of 12 consecutive months designated as the budget year. The school district's budget year begins July 1 and ends June 30.

**Fixed Assets**

The recorded costs of land, buildings, improvements to grounds and buildings, equipment, furniture, and vehicles.

**Full-Time Equivalent (FTE)**

The hours worked per day by an employee compared to standard hours per day.

**Fund**

A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

**Fund Balance**

The fund equity of a government fund, which is the difference between governmental fund assets and liabilities. They are classified as non-spendable, restricted, committed, assigned, and unassigned

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### GLOSSARY OF TERMS AND ACRONYMS (continued)

which depicts the relative strength of the spending constraints placed on the purposes for which resources can be used.

#### **Funded Pupil Count**

A district's pupil count for funding purposes under the School Finance Act. The funded pupil count is expressed in full-time equivalent (FTE) pupils. An FTE count is designed to reflect the amount of time a student spends in an instructional setting. When the pupil count of a district declines from the prior year, funding is based on the greater of the current year October count or the average of the most recent two, three, or four years' pupil counts.

#### **Generally Accepted Accounting Principles (GAAP)**

A collection of commonly followed accounting rules and standards for financial reporting.

#### **Individual Education Plan (IEP)**

A plan or program developed to ensure that a child who has a disability identified under the law and is attending an elementary or secondary educational institution receives specialized instruction and related services.

#### **Individuals with Disabilities Education Improvement Act of 2004 (IDEA 2004)**

An act to ensure all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living.

#### **i-Ready Assessments**

Adaptive assessments that utilize advanced technology to provide a deep, customized evaluation of every student and to track student growth and performance consistently and continuously over a student's entire K–12 career.

#### **Key Club**

An international, student-led organization that provides its members with opportunities to provide service, build character, and develop leadership.

#### **Microcomputer Technician**

Individuals who work throughout the district primarily focusing on staff and student computer maintenance, software uploads and upgrades, and general technology equipment repairs.

#### **Mill**

Local tax rates against property are always computed in mills. A mill is one-tenth of a penny.

Multiplication will provide the following information about a mill:

- One mill generates \$0.10 in tax income for every \$100 worth of property it is levied against.
- One mill generates \$1 in tax income for every \$1,000 of property it is levied against.
- One mill generates \$1,000 in tax income for every \$1.0 million of property it is levied against.

#### **Mill Levy**

The tax rate on real property per thousand dollars of assessed property value.

#### **National School Breakfast Program (NSBP)**

A federally assisted meal program operating in public and nonprofit private schools and residential child care institutions that provides cash assistance to operate nonprofit breakfast programs.

# LITTLETON PUBLIC SCHOOLS

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### GLOSSARY OF TERMS AND ACRONYMS (continued)

#### **National School Lunch Program (NSLP)**

A federal program that provides low-cost or free school lunch meals to qualified students through subsidies to schools.

#### **NEXT Program**

A program offered by the district in conjunction with Zero Dropouts to help students who have dropped out, or are considering dropping out, and who are under 21 years old. The program allows students to work towards their GED, pursue Career and Technical programs, pursue enrollment in college courses through Arapahoe Community College (ACC), and/or explore internships, apprenticeships, and career pathways.

#### **NHS**

National Honor Society is a nationwide organization for high school students in which selection is based on four criteria: scholarship (academic achievement), leadership, service, and character and requires some sort of service to the community, school, or other organizations.

#### **NJHS**

National Junior Honor Society is an international organization for middle school students in which selection is based on five standards: leadership, citizenship, character, service, and scholarship.

#### **Operating Budget**

The General Fund budget for the district.

#### **Pandemic**

The outbreak of a disease that is prevalent over a whole country or the world.

#### **Personal Protective Equipment (PPE)**

Protective clothing, helmets, goggles, or other garments or equipment designed to minimize exposure to hazards and protect the wearer's body from injury or infection.

#### **Personnel Expenses**

Salaries, wages, and fringe benefits such as retirement and insurance.

#### **Per-Pupil Revenue (PPR)**

The amount of program funding of a Colorado school district for any budget year, divided by the funded pupil count of the district.

#### **Preliminary Scholastic Aptitude Test (PSAT)**

A standardized test, administered by the College Board, which is not only a preparatory version of the SAT exam but is also used to determine eligibility and qualification for the National Merit Scholarship Program.

#### **Professional Learning Community (PLC)**

A group of educators that meets regularly, shares expertise, and works collaboratively to improve teaching skills and the academic performance of students.

#### **Program Funding**

The financial base of support for public education for school districts as calculated by the Public School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax, and state aid.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

#### **Property Tax**

The general property tax is levied on land and buildings located within the school district. It is essentially a real estate or real property tax. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

#### **Public Employees' Retirement Association (PERA)**

A 401(a) defined benefit retirement plan, sometimes called a pension plan, that provides retirement and other benefits to the employees of more than 500 government agencies and public entities in the state of Colorado.

#### **Purchased Services**

Purchased services include contracted services, utilities, staff training, maintenance and repair items, and legal services.

#### **Quarantine**

The imposition of isolation on people that have arrived from elsewhere or been exposed to an infectious or contagious disease.

#### **Response to Intervention (RTI)**

A process used to identify students at risk of failing that provides targeted teaching consisting of three increasing tiers of response to help struggling students.

#### **Salaries and Wages**

Payments made to district employees for work performed.

#### **Scholastic Aptitude Test (SAT)**

A standardized test widely used for college admissions in the United States.

#### **School Finance Act of 1994, as amended (School Finance Act)**

C.R.S. 22-53-101, et. Seq., enacted in 1994, seeks to provide for a thorough and uniform system of public schools throughout the state. It requires that all school districts operate under the same finance formula and that equity considerations dictate all districts be subject to the expenditure and maximum levy provisions of this act. Colorado's 178 school districts each have a different per-pupil funding based upon four factors: size adjustment, cost-of-living adjustment, personnel costs factor, and at-risk factor.

#### **School Resource Officer (SRO)**

A sworn law enforcement officer assigned to a school on a long-term basis and specifically trained to function as a law enforcement officer, a law-related counselor, and a law-related educator.

#### **Self-Insurance**

The underwriting of one's own insurance rather than purchasing coverage from a private provider by identifying specific areas of risk and assessing actuarially sound charges.

#### **Social Distancing**

A method to increase physical distancing between people in schools and workplaces, at community events, and at other places people gather intended to prevent the spread of a contagious disease.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

#### **Specific Ownership Tax (SOT)**

An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, on which tax is computed in accordance with state schedules applicable to each sale of personal property.

#### **State Aid**

A district's state aid is equal to its Total Program funding minus local property tax revenues and specific ownership taxes.

#### **Stay-at-Home Order**

A restriction intended to restrict people from leaving their homes for anything other than essential activities.

#### **STEM (Science, Technology, Engineering, and Mathematics)**

An interdisciplinary approach to learning that combines rigorous academic concepts with real-world lessons which apply science, technology, engineering, and mathematics in a context that allows connections between school, community, work, and the global enterprise.

#### **Summer Food Service Program (SFSP)**

A federally funded, state-administered program that provides reimbursements to providers to ensure low-income children continue to receive nutritious meals when school is not in session via reimbursements to providers.

#### **Supplies and Materials**

Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas, such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

#### **TABOR Amendment**

An amendment to the Colorado Constitution, approved by voters in November 1992, containing tax, spending, revenue, and debt limitations which apply to the state of Colorado and all local governments. It is commonly known as the Taxpayer's Bill of Rights (TABOR). In November 1998, voters in the district approved a ballot question exempting the district from revenue and spending limits under TABOR.

#### **Tax Year**

The calendar year in which tax bills are sent to property owners. The majority of 2022 tax bills are reflected as revenue receipts to the school district in fiscal year 2022–2023.

#### **Tier I**

The first RTI level consisting of high quality, scientifically based instruction provided by qualified personnel to ensure any student difficulties are not due to inadequate instruction.

#### **Tier II**

The second RTI level, consisting of targeted interventions for students not making adequate progress in regular classroom in Tier I, which provides increasingly intensive instruction matched to their needs on the basis of levels of performance and rates of progress.

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**GLOSSARY OF TERMS AND ACRONYMS**  
**(continued)**

**Tier III**

The third RTI level consisting of intensive interventions that target the students' skill deficits, and when necessary refer them for a comprehensive evaluation to determine eligibility for special education services under the Individuals with Disabilities Education Improvement Act of 2004 (IDEA 2004).

**Transfers**

A transfer of dollars from one fund to another fund. The General Fund transfers dollars to partially fund the operations of the Student Athletic, Activities, and Clubs Fund. The General Fund also transfers funds to the Risk Management Fund for insurance coverages and to the Capital Projects Fund for certain capital expenditures. The Extended Day Care Program Fund transfers dollars to the General Fund to reimburse for indirect costs.

**Transition Services**

A program for 18- to 21-year-old students with developmental delays that emphasizes vocational programming and community-based instruction. Transition planning from school to work is provided for each student.

**TSA**

Technology Student Association is a national organization of students engaged in science, technology, engineering, and mathematics (STEM).

**Uniform Budget Summary**

An alternative presentation of each fund administered by the district using a specific layout designed by the Colorado Department of Education. In accordance with the School Finance Act (C.R.S. 22-44-105), this summary must be presented in the Adopted Budget as supplemental information.

**United States Department of Agriculture (USDA)**

A department of the U.S. government that manages various programs related to food, agriculture, natural resources, rural development, and nutrition.

**Voyager Program**

A collaborative program providing a blended instructional setting for LPS high school students which includes both digital content and in-person instruction from certified teachers. The program allows students the opportunity to design their own learning plan with existing district high school courses, Career and Technical Education options, and concurrent enrollment at a local community college.

**Wide Area Network (WAN)**

A telecommunications or computer network that extends over a large geographical distance.