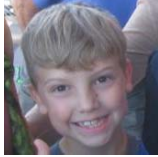


# Arapahoe County School District Number Six



***LITTLETON  
PUBLIC SCHOOLS  
2019-2020  
ADOPTED  
BUDGET***



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




SCHOOLS REPRESENTED ON THE COVER—*From top to bottom and left to right:* #1 Littleton Preparatory Charter School; #2 Field Elementary School; #3 Centennial Elementary School; #4 Sandburg Elementary School; #5 Lenski Elementary School; #6 Wilder Elementary School; #7 East Elementary School; #8 The Village Preschool; #9 Twain Elementary School; #10 Highland Elementary School; #11 Littleton Preparatory Charter School; #12 Littleton High School; #13 Goddard Middle School; #14 Hopkins Elementary School; #15 Heritage High School; #16 Powell Middle School; #17 Moody Elementary School; #18 Franklin Elementary School; #19 Goddard Middle School; #20 Heritage High School; #21 Highland Elementary School; #22 Wilder Elementary School; #23 Peabody Elementary School; #24 Franklin Elementary School; and #25 Runyon Elementary School.

# LITTLETON PUBLIC SCHOOLS

(Arapahoe County School District Number Six)

Littleton, Colorado



## Adopted Budget 2019–2020

Prepared by Financial Services

Diane Doney

Assistant Superintendent of Business Services/Chief Financial Officer

Donna Villamor

Director of Finance and Risk Management

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

**FISCAL YEAR 2019–2020 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

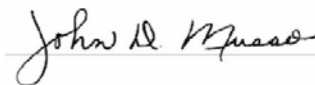
**LITTLETON PUBLIC SCHOOLS**  
**(ARAPAHOE COUNTY**  
**SCHOOL DISTRICT #6)**

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2018–2019.

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



**Charles E. Peterson, Jr. MBA, PRSBA, SFO**  
President



**John D. Musso, CAE, RSBA**  
Executive Director



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PRESENTATION PURPOSES



EXECUTIVE  
SUMMARY

June 13, 2019

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 2019–2020. The district has achieved the objective of providing a quality education to children while managing resources in a prudent manner. In 2019, LPS was one of only 25 districts statewide, to be Accredited with Distinction by the Colorado Department of Education (CDE). This is Colorado’s highest academic accreditation rating, and LPS is the only Denver metropolitan area school district to have obtained the Accredited with Distinction rating each year it has been awarded.

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 14,880 and 14,818.6 funded full-time equivalents.
- Educate and support staff, parents, and community to address 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



Diane Doney  
Assistant Superintendent of Business  
Services/Chief Financial Officer

**Fax Numbers**

Board/Superintendent 303-347-3439 • Instruction 303-347-4394 • Financial Services 303-347-3460 • Human Resources 303-347-3384 • Operations/Maintenance 303-347-3454  
Communications 303-347-3476

*Serving the cities of Littleton and Centennial, southern suburbs of Denver, Colorado*

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### EXECUTIVE SUMMARY

This summary provides an overview of the 2019–2020 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 21<sup>st</sup> 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.
- Promote and provide an environment that fosters caring, respect, and compassion for others.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

- 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 being 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. Targets defining the desired level of performance have been documented and published in the District Improvement Plan 2012–2017. 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 2019–2020 budget is outlined below.

**August 2018**—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 2018**—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 2018 and January 2019**—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.

**February and March 2019**—Budget development materials are distributed to principals and budget managers by Financial Services for allocation at their respective locations.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

**April 2019**—Budget materials are returned to Financial Services for preparation of the Proposed Budget.

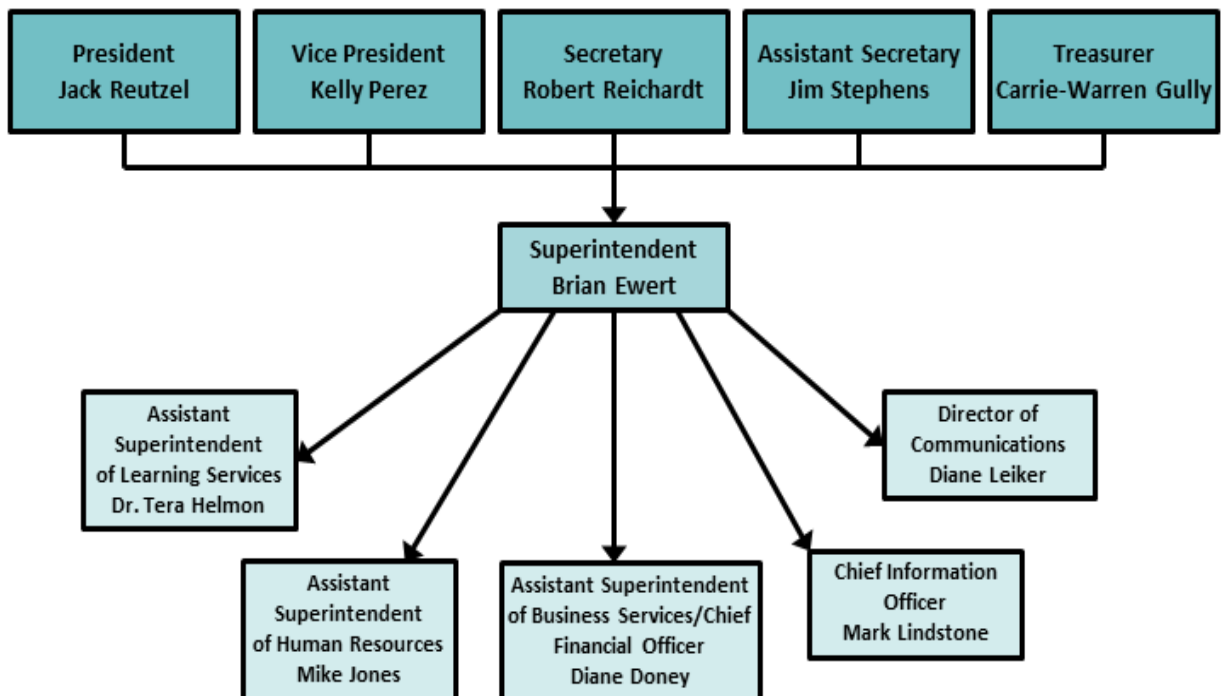
**May 2019**—The draft document is reviewed and the Proposed Budget is presented to the Board, public, and media.

**No later than June 30, 2019**—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 14,880 students and manage 24 schools, which are located within approximately 28 square miles of western Arapahoe County. The district operates one early childhood program at two facilities, thirteen elementary schools, four middle schools, three high schools, one combined alternative middle school/high school, and two charter schools. Other operations include learning services, human resources, information and technology services, financial services, nutrition services, and operations, maintenance, and construction 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 includes the following members in 2019–2020.



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 2019–2020, the district will be staffed by 1,671 employees, all of whom are paid out of the General Fund; 920 are licensed teaching personnel, 681 are professional support and classified employees, and 70 are administrative employees.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### *TRENDS*

#### *Significant Changes*

During fiscal year 2016–2017, the Board authorized the formation of the LPS Long-Range Planning Committee (LRPC). Committee members represent a cross-section of the community. This committee's charge is to review the district's physical plant, program capacity, enrollment boundaries, transportation routing, and major capital equipment requirements. Beginning in fiscal year 2018–2019, based on the committee's recommendation, the district streamlined school start and end times to better meet the needs of students. Research supports the positive impacts of later school start time on alertness, mental health, wellness and behavior in both high school and middle school students. This translates to students who are better prepared to learn. In summary, most elementary schools start at 8:00 a.m., high schools start at 8:30 a.m., and middle schools start at 8:54 a.m.

In 2018–2019, the LRPC continued discussions on instructional programs and facility needs, school consolidation and boundary changes, ADA improvements, and furniture needs. Based on the LRPC's recommendation, the Board of Education placed a \$298.9 million bond measure on the November 2018 ballot. Voters approved the bond measure, sending a strong endorsement to the district's commitment to providing the resources needed for students to succeed. Major projects in 2019–2020 include the design development of the Ames, Newton, and Franklin campuses, the demolition of the Ames campus, and new turf fields at selected middle and high schools. Continuing into the 2019–2020 fiscal year, the LRPC will continue to explore enrollment boundaries and increased transportation challenges.

House Bill (HB) 19-1262 provides funding through the school finance formula for full-day kindergarten educational programs. A student enrolled in a full-day kindergarten program will be funded at the same amount as students enrolled full-time in other grades. A school district, including its charter schools, that provides full-day kindergarten cannot charge tuition fees for attending kindergarten.

The district will receive its seventh increase in the state's educational funding in the past ten years. Senate Bill (SB) 19-246, the School Finance Act (SFA), explained in the legislative section of this summary, will increase the district's local SFA program revenues by \$6.6 million to \$121.1 million when compared to 2018–2019. However, full Amendment 23 funding for 2019–2020, totaling \$130.3 million, would require the state to fund LPS an additional \$9.2 million. The state has included a budget stabilization adjustment, also known as the negative factor, in the Total Program calculation for K–12 funding, which reduced the state's share for the tenth consecutive year. 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 negative factor reduction of the State Share funding totals nearly \$572.4 million for 2019–2020 and impacts all school districts' budgets throughout Colorado.

One-time monies, totaling \$2.4 million, will be included in the in 2019–2020 budget with an additional assignment of General Fund fund balance at June 30, 2020, of \$2.5 million for future planned spending as approved by the Board. This budget of one-time spending for student needs, as was outlined in the *Anticipated Funding Needs—Short- and Long-Term White Paper 2.0*, will provide funds for curriculum, technology, and other student needs over multiple years.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

The Public Employees’ Retirement Association (PERA) provides retirement and other benefits to employees of school districts, state, local governments, and other public entities across the state. Senate Bill (SB) 18-200 modifies PERA with the goal of eliminating the unfunded actuarial accrued liability of each of PERA’s divisions and to reach a 100 percent funded ratio for each division within the next 30 years. Effective July 1, 2019, the bill modifies benefits and increases contributions. It also changes the definition of highest average salary.

### *Student Enrollment Trends and Forecast*

Pupil enrollment is projected to decrease by 159 students for fiscal year 2019–2020, as shown in the chart below. LPS reached a plateau of 16,335 in total enrollment in 2003–2004 and reported enrollment of 15,039

students in 2018–2019. Out-of-district choice enrollment, along with large kindergarten classes, boosted enrollment during that year. Out-of-district choice enrollment into LPS helps offset the in-district enrollment decreases. In the 2018–2019 school year, out-

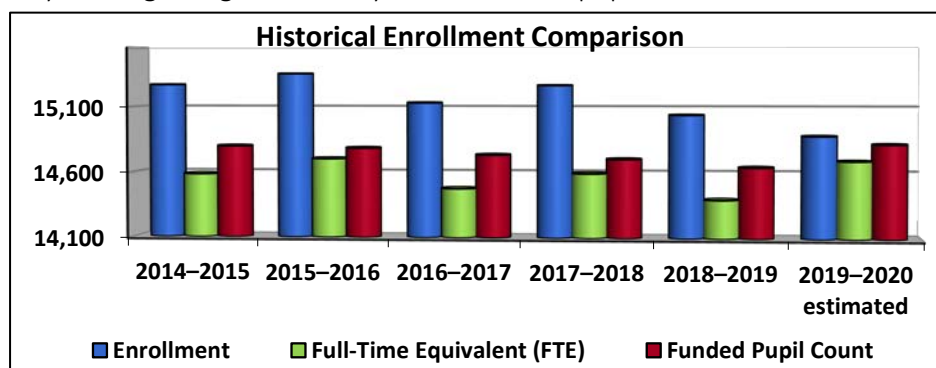
Student Enrollment				
	Actual	Estimated	Increase	Percent
	2018–2019	2019–2020	(Decrease)	Change
Preschool	336	326	(10)	(2.98%)
Elementary	6,139	6,009	(130)	(2.12%)
Middle School	3,336	3,266	(70)	(2.10%)
High School	5,102	5,157	55	1.08%
Programs	126	122	(4)	(3.17%)
Total	15,039	14,880	(159)	(1.06%)

of-district student enrollment totaled 2,901 students, approximately 19.3 percent of the district’s total enrollment and an overall increase of 323 students over the last ten years. LPS has the largest percentage of out-of-district students choosing and attending a Denver metropolitan area school district. The overall loss of students would have been greater without the district’s ability to attract students from outside its official boundaries.

The district last updated its demographic study in October 2012, which provided more insight surrounding future enrollment expectations. Long-term projections of pupil counts are currently expected to continue to decline but at a slower rate into the foreseeable future. Birth rates within the district are not significantly increasing, but the real estate market appears to be turning properties over to younger residents with children of school age. The district is anticipating stable student enrollment during the next fiscal years.

Total school finance program funding is based on the official pupil count, which occurs around October 1 each school year. Beginning with fiscal year 2019–2020 pupils in Grades K–12 are

counted either as full-time or part-time depending upon the number of scheduled hours of coursework. Part-time students enrolled in the district only count



as a 0.5 full-time equivalent (FTE). Most school districts receive funding based on the number of pupils counted in the current school year. However, a district experiencing enrollment



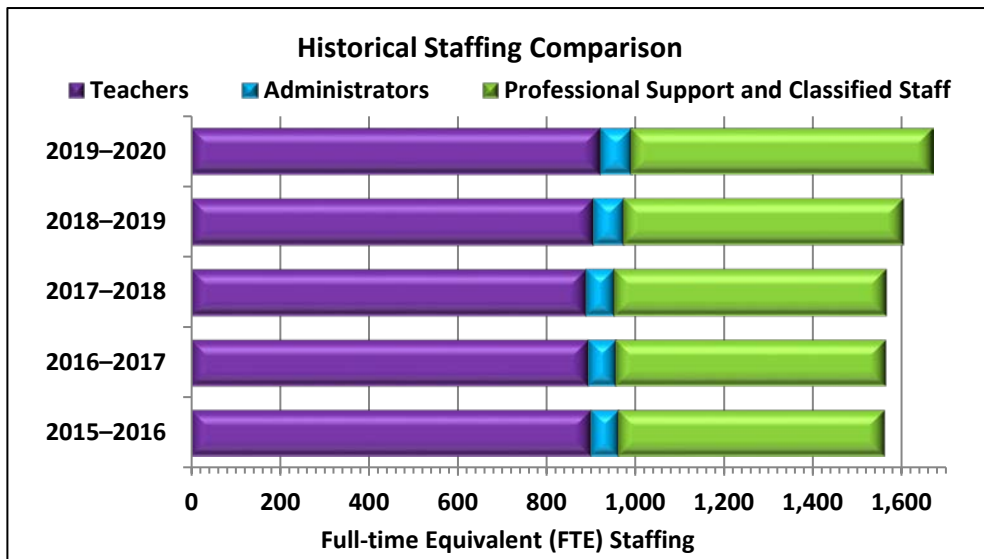
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

fluctuations or declining enrollment may elect to use an average of up to four prior years' October pupil counts and the current year's October pupil count. LPS utilizes the average funded pupil count to mitigate the financial impact of annual enrollment variances on funding in 2019–2020. Therefore, FTE and funded pupil count are not the same, as seen in the graph on the prior page. The funded pupil count adds additional funded students, which are not included in the FTE count.

### *Personnel Resources and Trends*

Total staffing over the past five years has increased slightly due to the addition of mental health support, health assistants, micro technicians, and special education staff to meet the needs of students. Staffing increased again in 2019–2020, primarily as a result of increasing bus drivers to



accommodate the change in start times at the schools. While constraints on sustainable funding have required the district to defer the incorporation of additional support personnel at

both elementary and secondary levels, LPS has continued to maintain existing programs through careful fiscal management.

The influence of highly qualified teachers cannot be overstated. In fact, research continues to confirm that the greatest gains in the classroom can be made through a mix of instructional strategies including high-quality teachers, strong parental support, adequate facilities, class size, and ongoing professional development. In 2019–2020, FTE is increasing to meet the various needs of students, including the change of start times at the schools.

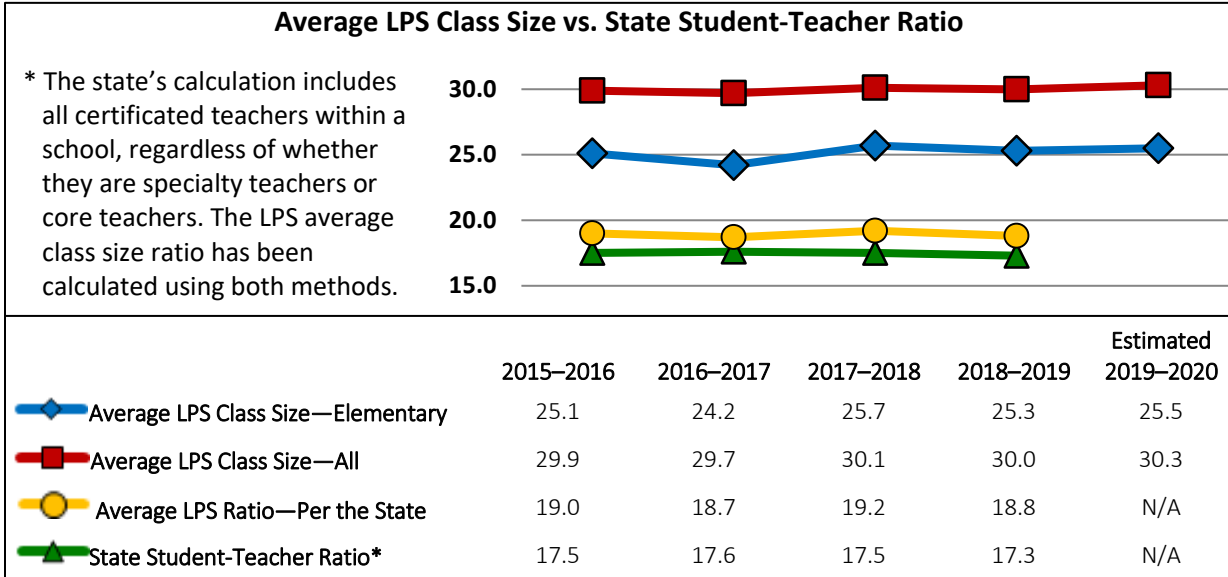
In order to meet the primary goal of educating students, the district uses a weighted staffing formula driven by enrollment projections to provide an equitable division of resources. Individual schools may allocate their staff depending on the needs of their student population. Extra staffing is provided for literacy support, at-risk support, micro technicians, health assistants, mental health support, and other support programs. This chart outlines the district’s staffing formula.

	Instructional Staffing Points	Administration Staffing Points	Additional Support Points
Elementary School	1.0 per 27.87 students	2.55 points	4.75–8.50 points
Middle School	4.675 per 100 students	6.66567 points	—
High School	5.1022 per 100 students	—	—

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

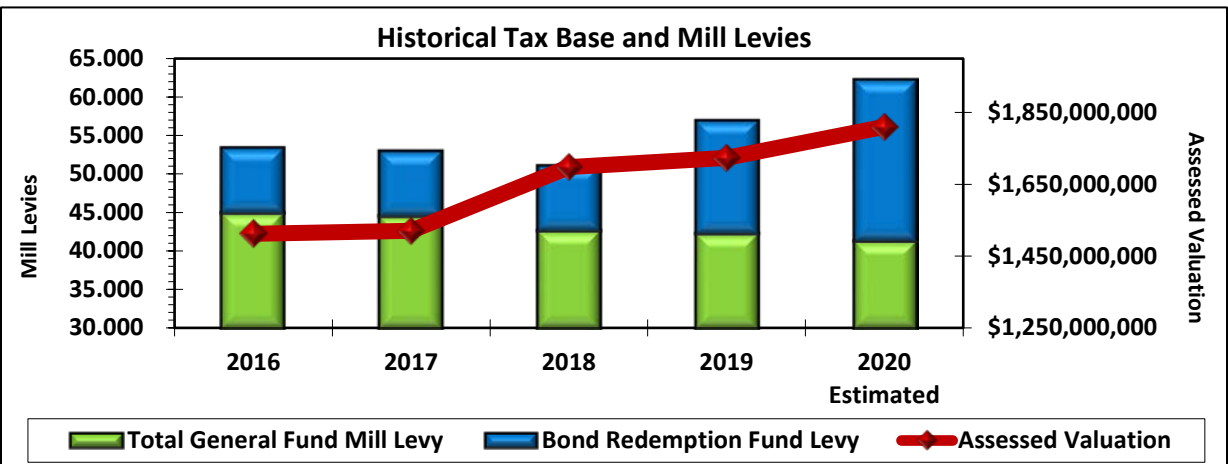
Class size is sometimes referred to as the face-to-face ratio in a classroom. The LPS student-teacher ratio is calculated using core classroom teachers only, whereas the state calculated ratios include all teachers within a school. The graph below illustrates historical class sizes for the district compared to state averages.



### 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 for property tax collections for fiscal year 2019–2020 totals \$1.81 billion and represents a 5.0 percent increase when compared to the previous year. The assessment ratio on residential property is 7.2 percent in 2019.

In fiscal year 2018–2019, the property tax mill levy was 56.945 mills, including the statutory levy, overrides, and general obligation bonds debt service requirements. For fiscal year 2019–2020, the mill levy is projected to be 62.230 mills. This 5.285 mill increase is caused primarily by the \$298.9 million in general obligation bonds approved by voters in November 2018, offset somewhat by the inverse effect of increased assessed value, as shown in the graph below. Fixed dollar voter-



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

approved override mill levies decrease when the tax base increases. It is estimated that a homeowner with a home valued at \$400,000 in 2020 will pay \$1,792 for school district property taxes compared to \$1,640 in 2019.

### *Legislative Update*

The School Finance Act (SFA), House Bill (SB) 19-246 for fiscal year 2019–2020, includes a statewide base per-pupil revenue (PPR) increase of 2.7 percent for inflation as required by Amendment 23. However, the state negative factor was set at 7.02 percent for 2019–2020. 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 negative factor of \$572.4 million for an overall statewide average total PPR of \$8,477. The reduction of the 2019–2020 State Share means a loss of approximately \$8.1 billion over the last ten years. The average statewide PPR funding based on the requirements of Amendment 23 without the negative factor state funding cut would have been \$9,117, or \$640 more per student. Colorado has a low level of K–12 funding when compared to other states.

Senate Bill (SB) 18-200, which modifies PERA, will increase both district and employee contributions beginning July 1, 2019. The bill would also make changes to the definition of salary, retirement eligibility for new members, cost of living adjustments to retirees, and creates a public pension legislative oversight committee. Lastly, the bill specifies circumstances under which employer, employee, and the annual increase percentage for retirement benefits can be adjusted so the fund remains within the target of paying off the unfunded liability within 30 years.

Beginning in the 2019–2020 budget year, House Bill (HB) 17-1375 and C.R.S. 22-32-108.5, require school districts which collect revenue from mill levies in addition to the Total Program mill levy to adopt a plan for distributing mill levy revenue for the benefit of the students enrolled in the school district, including charter schools, or distribute 95 percent of the per-pupil amount of revenue to the charter schools. The Board of Education adopted a plan to focus on the student population of special education with the remaining funds to be distributed on a per-pupil basis.

### *General Fund Funding for 2019–2020*

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 2019–2020 are as follows.

- Total Program funding available to the district under the School Finance Act is expected to be \$121.1 million, or \$6.6 million higher when compared to \$114.4 million projected for fiscal year 2018–2019. Program funding is increasing by the rate of inflation, 2.7 percent based on the Denver, Boulder, and Greeley consumer price index for calendar year 2018, and funding statewide student growth. Additionally, funding of approximately \$2.7 million will be provided through the school finance formula for full-day kindergarten educational programs. A student enrolled in a full-day kindergarten will be funded at the same amount as students enrolled full-time in other grades.
- The district’s \$8,170 PPR for 2019–2020 is an increase of \$351 when compared to the

## LITTLETON PUBLIC SCHOOLS

### Littleton, Colorado

\$7,819 PPR in 2018–2019. Amendment 23 funding for the district’s 2019–2020 PPR would have been \$8,791 without the inclusion of the 7.02 percent negative factor, representing a loss of \$621 per student. The negative factor for 2018–2019 was 8.66 percent.

- State categorical funding for special education, transportation, career and technical education, at-risk, gifted and talented, and the English Language Proficiency Act (ELPA) is expected to be \$5.3 million for 2019–2020. These categorical revenues only fund a small portion of the related student services.
- Voters have 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 SFA program funding calculation.
- Budgeted specific ownership taxes from motor vehicle registrations are expected to be stable with steady car sales and levels of tax collections.
- Additionally, the General Fund budget includes schoolwide Title I federal grant revenues totaling \$325,000 and a state funded full-day kindergarten capital grant totaling \$289,000. 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.

## *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 (Designated Purpose Grants Fund, Student Athletic and Activities 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.

**Total Appropriations — Table 1**

	<b>2018–2019 Budget</b>	<b>2019–2020 Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
General Fund	\$191,397,988	\$192,869,583	\$1,471,595	0.77%
Risk Management Fund	4,195,005	4,309,722	114,717	2.73%
Bond Redemption Fund	29,220,929	62,747,367	33,526,438	114.73%
Building Fund (Revised)	301,201,959	348,686,916	47,484,957	15.77%
Capital Projects Fund	7,045,270	7,740,954	695,684	9.87%
Designated Purpose Grants Fund	5,995,152	7,294,180	1,299,028	21.67%
Student Athletic and Activities Fund	4,944,231	5,569,707	625,476	12.65%
Nutrition Services Fund	5,198,828	5,389,587	190,759	3.67%
Extended Day Care Program Fund	8,245,653	7,493,274	(752,379)	(9.12%)
<b>Total Appropriation for All Funds</b>	<b><u>\$557,445,015</u></b>	<b><u>\$642,101,290</u></b>	<b><u>\$84,656,275</u></b>	<b>15.19%</b>

All nine funds that comprise the district’s appropriated budget are shown in Table 1 above. The 2019–2020 appropriation, which totals \$642.1 million for all nine funds and includes beginning

## LITTLETON PUBLIC SCHOOLS

### Littleton, Colorado

fund balances and budgeted revenues (available resources), increased approximately 15.2 percent from the 2018–2019 appropriation of \$557.4 million. The General Fund’s \$1.5 million increase is due to increased state funding. The \$33.5 million increase in the Bond Redemption Fund is due to increased property tax collections for the principal and interest payments on the district’s five outstanding bond issuances. The Building Fund’s \$47.5 million appropriation increase is due to the issuance of voter-approved bonds in January 2019, resulting in \$359.6 million in revenues and premiums to be used on the capital projects approved by voters in November 2018. The Capital Projects Fund’s increase of \$0.7 million is due to an increase in fund balance due to underspending in fiscal year 2018–2019. The Designated Purpose Grants Fund’s increase of \$1.3 million is due to the inclusion of a new state grant, which is still pending final approval. The Student Athletic and Activities Fund increase of \$0.6 million is the result of the addition of clubs to the fund. The \$0.8 million decrease in the Extended Day Care Program Fund is due to the discontinuation of all kindergarten extended day and kindergarten plus programs as the state is providing additional funding for full-day kindergarten. The remaining funds’ total appropriations have increased by \$0.3 million.

**Total Revenues and Other Financing Sources — Table 2**

	2018–2019 <u>Budget</u>	2019–2020 <u>Budget</u>	Increase (Decrease)	Percent Change
General Fund	\$156,668,993	\$164,443,057	\$7,774,064	4.96%
Risk Management Fund	2,498,481	2,888,357	389,876	15.60%
Bond Redemption Fund	14,563,437	37,399,209	22,835,772	156.80%
Building Fund (Revised)	298,614,084	6,000,000	(292,614,084)	(97.99%)
Capital Projects Fund	3,294,773	2,956,772	(338,001)	(10.26%)
Designated Purpose Grants Fund	5,995,152	7,294,180	1,299,028	21.67%
Student Athletic and Activities Fund	4,099,913	4,687,123	587,210	14.32%
Nutrition Services Fund	4,086,687	4,215,060	128,373	3.14%
Extended Day Care Program Fund	<u>6,135,755</u>	<u>4,728,736</u>	<u>(1,407,019)</u>	(22.93%)
<b>Total Appropriation for All Funds</b>	<b><u>\$495,957,275</u></b>	<b><u>\$234,612,494</u></b>	<b><u>\$(261,344,781)</u></b>	<b>(52.70%)</b>

Budgeted revenue and other financing for all fund types, as shown in Table 2 above, has decreased \$261.3 million, or 52.7 percent, for a total of \$234.6 million for 2019–2020. The General Fund revenues increased \$7.8 million, or 5.0 percent, to \$164.4 million. This includes the increases from the SFA program revenue and other revenue changes explained previously in the General Fund funding highlights. The budgeted revenue in the Bond Redemption Fund increased \$22.8 million, or 156.8 percent, because of increased property tax collections related to the voter-approved \$298.9 million in bonds issued in January 2019. The \$292.6 million decrease in the Building Fund reflects the sale of all voter-approved bonds in the prior fiscal year leaving the only expected revenue in the current year to be interest earnings on the fund balance generated from the recent bond sale. The \$1.3 million increase in the Designated Purpose Grant Fund is related to the inclusion of the new pending grant previously mentioned. As mention previously, the Student Athletic and Activities Fund increase of \$0.6 million is the result of the addition of clubs to the fund. The \$1.4 million decrease in the Extended Day Care Program fund is a result of moving all kindergarten programs to the General Fund due to the state’s commitment to fully fund full-day kindergarten. The other funds combined are increasing \$0.2 million.

# LITTLETON PUBLIC SCHOOLS

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Total Expenditures — Table 3

	2018–2019 <u>Budget</u>	2019–2020 <u>Budget</u>	Increase <u>(Decrease)</u>	Percent <u>Change</u>
General Fund	\$162,727,945	\$171,239,669	\$8,511,724	5.20%
Risk Management Fund	2,795,005	2,920,677	125,672	4.50%
Bond Redemption Fund	11,601,850	27,591,938	15,990,088	137.82%
Building Fund (Revised)	8,741,959	81,741,044	72,999,085	835.04%
Capital Projects Fund	2,497,386	2,578,518	81,132	3.25%
Designated Purpose Grants Fund	5,995,152	7,297,180	1,299,028	21.67%
Student Athletic and Activities Fund	4,099,913	4,687,123	587,210	14.32%
Nutrition Services Fund	4,086,687	4,215,060	128,373	3.14%
Extended Day Care Program Fund	<u>6,135,755</u>	<u>4,728,736</u>	<u>(1,407,019)</u>	(22.93%)
<b>Total Appropriation for All Funds</b>	<b><u>\$208,681,652</u></b>	<b><u>\$306,996,945</u></b>	<b><u>\$98,315,293</u></b>	<b>47.11%</b>

As shown in Table 3 above, the total 2019–2020 expenditures of \$307.0 million for all funds increased \$98.3 million, or 47.1 percent, from the 2018–2019 total of \$208.7 million. The increase in General Fund budgeted expenditures of \$8.5 million, or 5.2 percent, from 2018–2019 is primarily due to salary and benefit increases as well as the addition of full-day kindergarten. The Bond Redemption Fund, used to record the district’s debt service obligations, is increasing \$16.0 million, or 137.8 percent, as a result of the addition of the \$298.9 bond issuance that voters approved in November 2018. The Building Fund, which accounts for capital projects approved by voters during the 2018 general obligation bond election, is increasing \$73.0 million, or 835.0 percent. The increase of \$1.3 million in the Designated Purpose Grant Fund is due to the inclusion of a pending state grant. The Student Athletic and Activities Fund increase of \$0.6 million is the result of the addition of clubs to the fund. The Extended Day Care Program Fund is decreasing \$1.4 million, or 22.9 percent, as a result of moving all full-day kindergarten programs to the General Fund. The other funds combined are increasing \$0.3 million.

### ***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. Littleton Public Schools 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 SFA. Significant assumptions in the forecast include:

- LPS anticipates inflationary growth of 2.3 percent in 2020–2021 and 2.2 percent thereafter in state SFA funding for K–12 with minimal fluctuations in the negative factor during the forecast period.
- Projected stable student enrollment.
- Salary schedule advancement costs have not been included in the forecasting model.
- Employer health insurance cost increase, totaling 10.0 percent annually, is expected beginning in fiscal year 2020–2021.

## LITTLETON PUBLIC SCHOOLS

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- PERA’s annual required employer contribution will be 20.40 percent for 2019–2020. State law specifies that employer contributions may adjust beginning July 1, 2020, to ensure the PERA is able to pay off its unfunded liability within 30 years.
- One-time spending for student needs, based on the *Anticipated Funding Needs—Short- and Long-Term White Paper 2.0* approved by the Board, have been incorporated into the forecast.

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, Student Athletic and Activities 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.

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

	2018–2019				
	Year-End	2019–2020	2020–2021	2021–2022	2022–2023
	<u>Projected</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Revenue	\$205.0	\$227.3	\$227.7	\$228.5	\$230.0
Expenditures	<u>217.4</u>	<u>299.7</u>	<u>359.2</u>	<u>319.8</u>	<u>269.7</u>
Operating Surplus (Deficit)	(12.4)	(72.4)	(131.5)	(91.3)	(39.7)
One-Time Expenditures	<u>5.8</u>	<u>2.4</u>	<u>1.6</u>	<u>0.8</u>	<u>0.1</u>
<b>Ongoing Surplus (Deficit)</b>	<b><u>\$(6.6)</u></b>	<b><u>\$(70.0)</u></b>	<b><u>\$(129.9)</u></b>	<b><u>\$(90.5)</u></b>	<b><u>\$(39.6)</u></b>

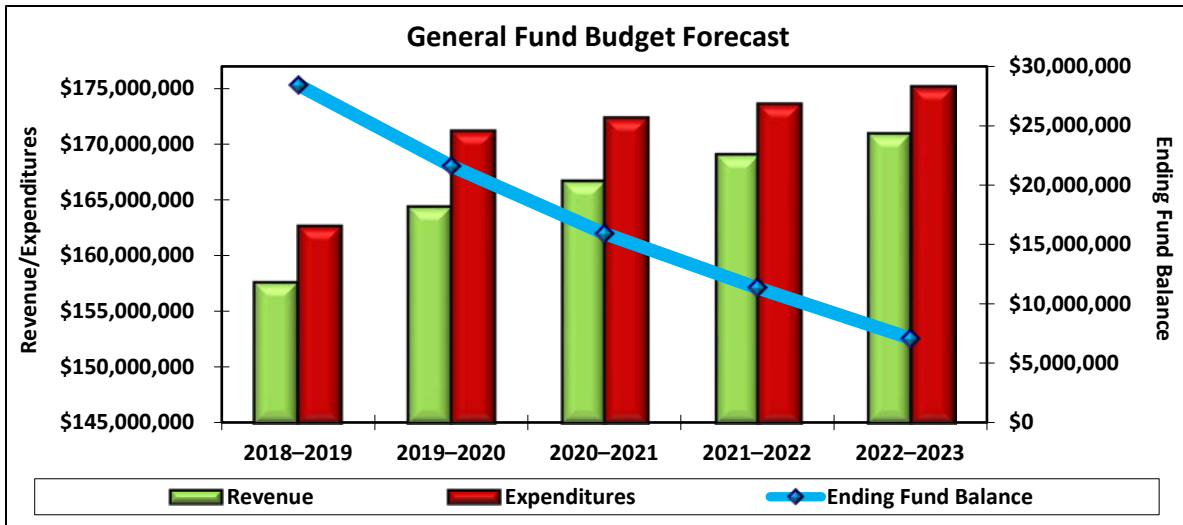
The 2019–2020 General Fund budget includes a total projected fund balance of \$21.6 million at June 30, 2020. That fund balance consists of \$12.7 million of restricted, assigned, and non-spendable ending fund balances. These year-end assignments include \$2.4 million for the approved one-time spending for student needs and \$4.6 million restricted year-end fund balance for Taxpayer Bill of Rights (TABOR) emergency reserve requirements. Remaining General Fund fund balances include an unassigned balance for future fiscal stability as well as the minimum 5.0 percent of General Fund budgeted revenues as required by Board of Education policy DB – Annual Budget. The bulk of fiscal activity occurs within the General Fund, which represents approximately 55.8 percent of the anticipated expenditure activities for the year, and contains approximately 6.5 percent of estimated remaining 2019–2020 fund balances. General Fund projections are shown in Table 5 below.

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

	2018–2019				
	Year-End	2019–2020	2020–2021	2021–2022	2022–2023
	<u>Projected</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Revenue	\$157.7	\$164.4	\$166.4	\$169.2	\$171.8
Expenditures	<u>162.7</u>	<u>171.2</u>	<u>172.4</u>	<u>173.7</u>	<u>175.2</u>
Operating Surplus (Deficit)	(5.0)	(6.8)	(6.0)	(4.5)	(3.4)
One-Time Expenditures	<u>5.8</u>	<u>2.4</u>	<u>1.6</u>	<u>0.8</u>	<u>0.1</u>
<b>Ongoing Surplus (Deficit)</b>	<b><u>\$0.8</u></b>	<b><u>\$(4.4)</u></b>	<b><u>(\$4.4)</u></b>	<b><u>\$(3.7)</u></b>	<b><u>\$(3.3)</u></b>

## LITTLETON PUBLIC SCHOOLS Littleton, Colorado

As illustrated in both Table 5 on the prior page and the graph below, the inflationary pressures within the forecast create an ongoing General Fund deficit beginning in fiscal year 2019–2020. Expenditure growth is outpacing revenue 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 as new information is made known. 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 2019–2020 is \$164.4 million, as shown in detail on Table 6 on the next page. Overall, General Fund revenues have increased 5.0 percent when compared to the previous year’s budget. In the SFA, the funding of statewide student growth and inflation increased for the seventh time in ten years. Additionally, the SFA is funding full-day kindergarten programs. Together, the SFA results in approximately 84.6 percent of the net \$7.8 million increase in the overall General Fund budgeted revenues. This program funding increase is minor when compared to the \$9.2 million of funding that has been cut by the inclusion of the negative factor in the SFA.

Property taxes, generated from the SFA statutory fixed mill levy and state-equalized specific ownership tax revenues combined with the overall local contribution to the SFA, are expected to increase in fiscal year 2019–2020, as indicated in Table 6 on the next page. The local assessed value of taxable property within the district is projected to grow 5.0 percent. The increase in property tax revenues decreases the state’s SFA funding obligation to the district. However, beginning in fiscal year 2019–2020, the state will provide funding through the school finance formula for full-day kindergarten educational programs. 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 specific ownership taxes apportioned to the district by the county treasurer from collections associated with new vehicle sales are anticipated to be stable. Property tax revenues generated with voter-approved fixed dollar mill levy overrides do not change with fluctuations of assessed value.



## LITTLETON PUBLIC SCHOOLS Littleton, Colorado

A 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, at-risk, 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 2019–2020 total \$5.3 million, which increased slightly from the previous year’s budget. Federal revenues received for Title I schoolwide grants are decreasing by \$0.4 million.

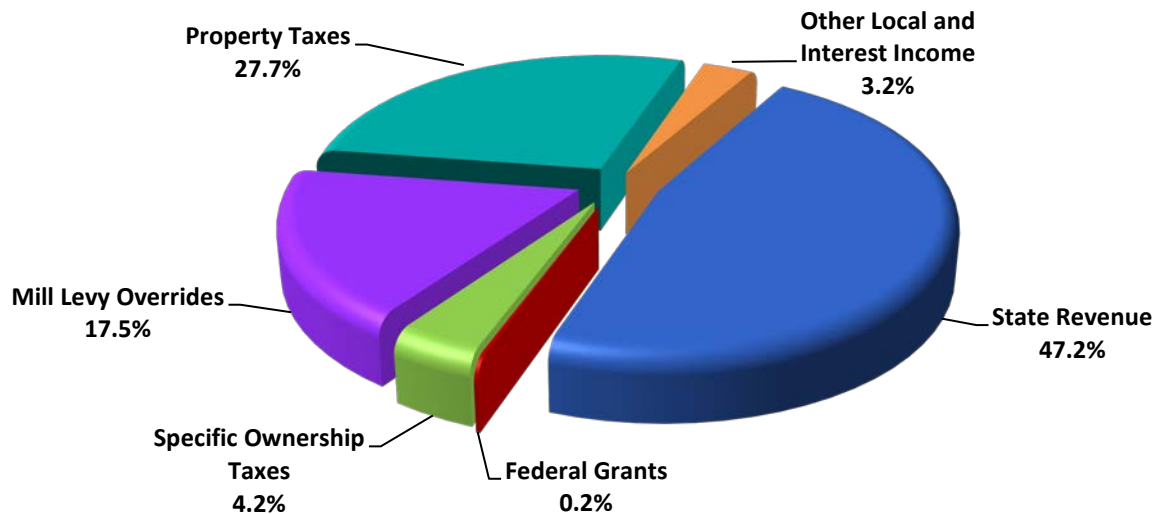
The district also collects local revenues from non-equalized specific ownership taxes, net investment income, charter school administrative services, drivers’ education fees, transportation reimbursements, and from other funds for indirect costs. Non-equalized specific ownership taxes are improving along with the state-equalized share explained above. 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 Money Come From? — Table 6**

	<u>2018–2019</u> <u>Budget</u>	<u>2019–2020</u> <u>Budget</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
Property Taxes	\$43,179,537	\$45,643,130	\$2,463,593	5.71%
Mill Levy Overrides	28,813,581	28,813,581	-	0.00%
Specific Ownership Taxes (SOT)	6,702,806	6,859,375	156,569	2.34%
Interest Income	300,000	641,995	341,995	114.00%
Other Local Income	4,215,228	4,396,124	180,896	4.29%
State Revenue	72,441,733	77,537,246	5,095,513	7.03%
Federal Grants	752,912	325,000	(427,912)	(56.83%)
Transfers	263,196	226,606	(36,590)	(13.90%)
<b>Total</b>	<b><u>\$156,668,993</u></b>	<b><u>\$164,443,057</u></b>	<b><u>\$7,774,064</u></b>	<b>4.96%</b>

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

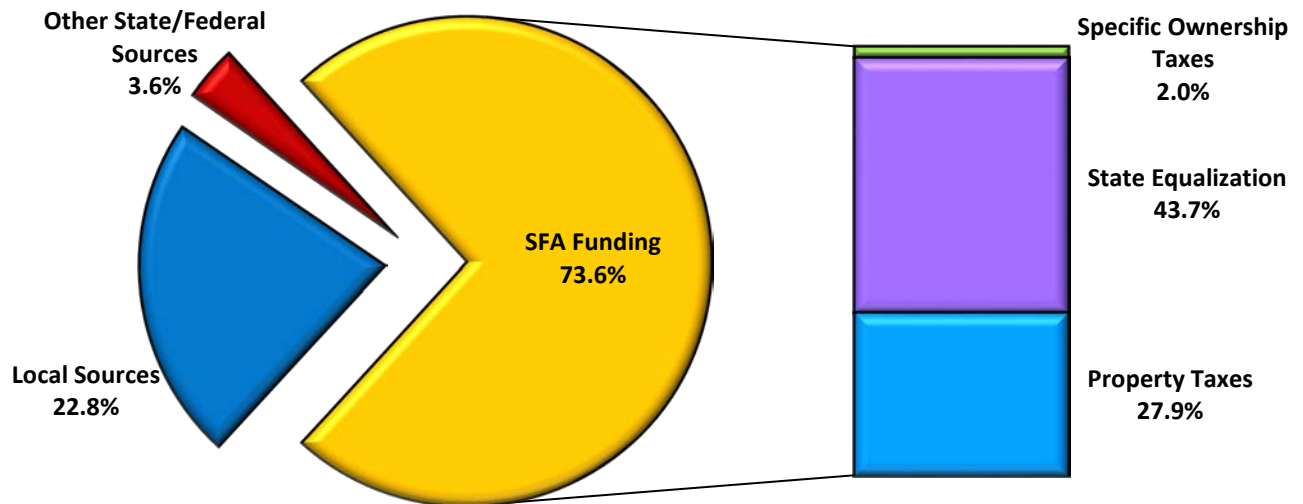
**2019–2020 General Fund Revenue Sources**



## LITTLETON PUBLIC SCHOOLS Littleton, Colorado

The majority of this revenue, \$121.1 million, or 73.6 percent, becomes available to the district through the Colorado Public School Finance Act of 1994 (as amended). This SFA program revenue is determined through a formula which utilizes local property taxes, state-equalized specific ownership taxes, and state funds.

**2019–2020 SFA Funding in the General Fund**



### *General Fund Expenditures*

The district’s budgeted General Fund expenditures and transfers are \$171.2 million in 2019–2020, compared to \$162.7 million in 2018–2019, as shown in Table 7 below. Budgeted expenditures in the General Fund represent a 5.2 percent increase over the prior year’s budget. The budget includes one-time spending of \$2.4 million as outlined in the *Anticipated Funding Needs—Short- and Long-Term White Paper 2.0*. This Adopted Budget includes an increase in health insurance renewal costs of 9.1 percent.

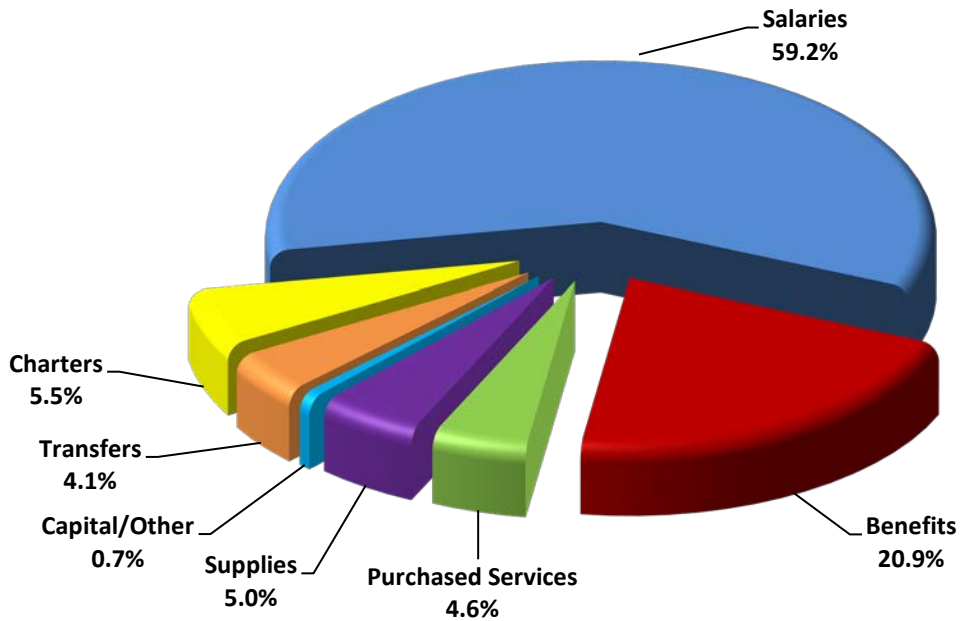
**Where Does the Money Go by Object? — Table 7**

	2018–2019 <u>Budget</u>	2019–2020 <u>Budget</u>	Increase (Decrease)	Percent Change
Salaries and Wages	\$96,982,488	\$101,343,307	\$4,360,819	4.50%
Employee Benefits	32,488,074	35,842,877	3,354,803	10.33%
Purchased Services	6,669,402	7,924,697	1,255,295	18.82%
Supplies and Materials	9,391,326	8,563,867	(827,459)	(8.81%)
Capital Outlay/Other	1,831,017	1,084,178	(746,839)	(40.79%)
Charter Schools	8,330,336	9,445,441	1,115,105	13.39%
Transfers	<u>7,035,302</u>	<u>7,035,302</u>	-	0.00%
<b>Total</b>	<b><u>\$162,727,945</u></b>	<b><u>\$171,239,669</u></b>	<b><u>\$8,511,724</u></b>	<b>5.23%</b>

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

# LITTLETON PUBLIC SCHOOLS Littleton, Colorado

## 2019–2020 General Fund Expenditure Expectations

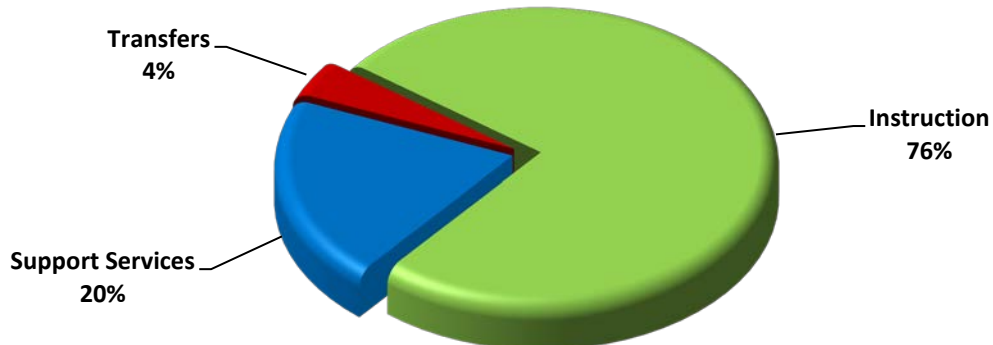


As shown in both Table 8 and the graph below, approximately \$0.76 out of every dollar is devoted to instruction activities. Salaries and benefits, supplies, and other costs related to instruction of students, along with school building administration and special programs are included. Total support services account for \$0.20 out of every dollar spent. Learning services, transportation services, and operations, maintenance, and construction are the largest expenditure areas in this component. Transfers to the Risk Management Fund, Capital Projects Fund, and Student Athletic and Activities Fund account for the remaining \$0.04 out of every dollar spent.

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

	2018–2019 <u>Budget</u>	2019–2020 <u>Budget</u>	Percent <u>of Total</u>	Percent <u>Change</u>
Instruction	\$122,659,066	\$129,826,796	76%	5.84%
Support Services	33,033,577	34,377,571	20%	4.07%
Transfers	<u>7,035,302</u>	<u>7,035,302</u>	<u>4%</u>	0.00%
<b>Total</b>	<b><u>\$162,727,945</u></b>	<b><u>\$171,239,669</u></b>	<b><u>100%</u></b>	<b>5.23%</b>

**2019–2020 General Fund Expenditures by Service Area**

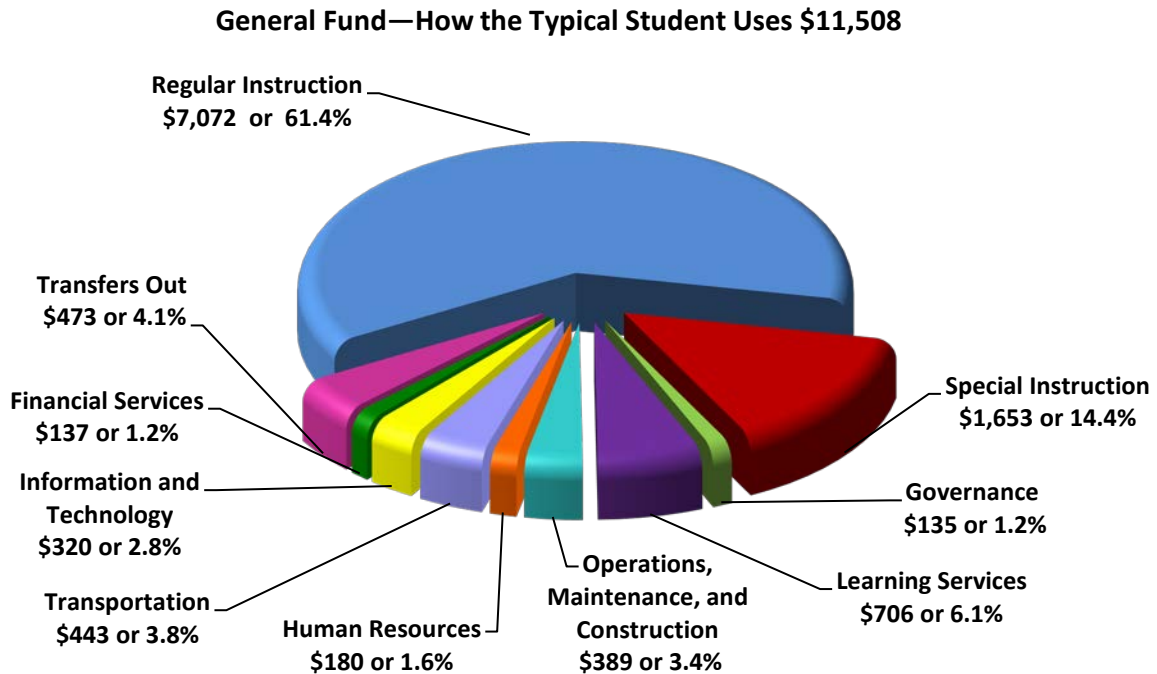


# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### *How Does the Typical Student Use \$11,508?*

Another way of looking at expenditures is to show how LPS' General Fund budget relates to a typical student. In fiscal year 2019–2020, the district will fund 14,880 students. This represents an operating cost of approximately \$11,508 for each student compared to \$10,733 per student for fiscal year 2018–2019. Using budgeted expenditure information, the graph below illustrates how the district's fiscal year 2019–2020 operating budget will be used to support a typical student.



### *Other Funds*

The budget includes funds for the management of special activities and functions during fiscal year 2019–2020, which are not accounted for in the General Fund. The budget includes nine other funds to properly account for some activities outside of the General Fund.

#### **Risk Management Fund**

The 2019–2020 Risk Management Fund is appropriated at \$4.3 million. In 2019–2020, funds will be transferred at \$199 per student based on a projected funded pupil count of 13,793, net of charter schools. This is an increase from the 2018–2019 budgeted funding of \$174 per student. Reserves are projected to be at a targeted \$1.4 million at the end of the year. 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 \$62.7 million, including a \$25.3 million beginning fund balance and \$37.4 million of current revenues. The beginning fund balance is needed to meet December 2019 debt service requirements. Expenditures for 2019–2020 are \$27.6 million

# **LITTLETON PUBLIC SCHOOLS**

## **Littleton, Colorado**

for the repayment of principal and interest on outstanding current bonds. The remaining \$35.2 million is held in reserves at June 30, 2020, so the district will be able to meet its future annual obligations. The 2019–2020 budget reflects the payment schedule for the \$80.6 million refunding bonds issued in September 2010, 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, and the \$298.9 million in bonds issued in January 2019. Outstanding general obligation indebtedness at June 30, 2019, is \$423.0 million, with final maturity scheduled for December 1, 2043. The net bonded debt per capita at July 1, 2019, is estimated at \$4,127. The fund's projected mill levy for 2020 is 20.902 mills, an increase from the 2019 mill levy of 14.642 mills.

### **Building Fund**

The 2019–2020 Building Fund appropriation is \$348.7 million. This fund was created after voter approval of \$80.0 million in general obligation bonds in November 2013 for capital projects necessary to maintain current district structures and facilities. The life of the fund was extended after voters approved a \$298.9 million bond package in November 2018. Projects under the new bond series include the replacement of three schools, the creation of a new Career and Technical Education and Innovation Center, educational furniture replacement throughout the district, and other maintenance to districtwide infrastructure. The included projects are planned to be completed in 2023–2024. Expenditures of \$81.7 million are anticipated for the projects scheduled in 2019–2020.

### **Capital Projects Fund**

The 2019–2020 Capital Projects Fund appropriation, totaling \$7.7 million, includes \$3.0 million of current revenues and \$4.8 million in beginning fund balances. Expenditures of \$2.6 million are anticipated for projects scheduled in 2019–2020. The fund is expected to end the year on June 30, 2019 with \$5.2 million in committed fund balance. The expected growth in fund balance is planned to provide for capital needs after the Building Fund is retired when the bond projects have been completed. In 2019–2020, funds will be transferred from the General Fund at \$171 per student based on a projected funded pupil count of 13,793, net of charter schools. This is a decrease from budgeted funding per student of \$204 in 2018–2019. The Capital Projects Fund is used for districtwide facilities projects, site improvements, equipment, and school buses.

### **Designated Purpose Grants Fund**

The Designated Purpose Grants Fund appropriations total \$7.3 million. Federal, state, and local grants provide additional funding for school programs. The largest grants currently received include Every Student Succeeds Act of 2015 (ESSA), Individuals with Disabilities Education Act (IDEA), and Head Start.

### **Student Athletic and Activities Fund**

The 2019–2020 Student Athletic and Activities Fund appropriation is \$5.6 million for all available resources. This fund receives 40.0 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 and Activities 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.

# **LITTLETON PUBLIC SCHOOLS**

## **Littleton, Colorado**

### **Nutrition Services Fund**

The Nutrition Services Fund appropriation is \$5.4 million in 2019–2020. This is a self-sustaining program, which also pays the district approximately \$46,600 for warehousing services related to the program.

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

The 2019–2020 Extended Day Care Program Fund budget forecasts \$4.7 million of both user fee revenue and expenditures. Fund balance is projected to increase to \$2.8 million at the end of the year. 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 also pay \$226,606 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 separate funds. The charter schools receive full funding from the district's per-pupil SFA funding and a share of the mill levy override election funding. 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 in 2019 and received an Accredited with Distinction rating. This is the highest academic accreditation offered by CDE. The district has received the rating all eight years it has been offered. Littleton Public Schools is the only district in the Denver metropolitan area to be Accredited with Distinction each year it has been awarded. Additionally, CDE awarded district schools nine John Irwin School of Excellence awards and one Governor's Distinguished Improvement award.

Each year, Littleton Public Schools submits its annual budget to the Association of School Business Officials International (ASBO) to be considered for the Meritorious Budget Award (MBA). 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. In order to receive this award, a governmental unit must publish a budget document that meets the program criteria as a policy document, operations guide, financial plan, and communications device. The award is valid for a period of only one year. The district was awarded the Meritorious Budget Award for the most recent fiscal year beginning July 1, 2018, which is the 18<sup>th</sup> consecutive year the district has received this award. Littleton Public Schools believes this current budget continues to meet the MBA program criteria and will submit this document to determine its eligibility for a new award.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### *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. In the spring of 2018, students in Grades K–10 took reading and math assessments. 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 2018 CMAS test scores show Littleton Public Schools’ students outscored the state by double digits in all grades and content areas tested.

### *Community Reaction*

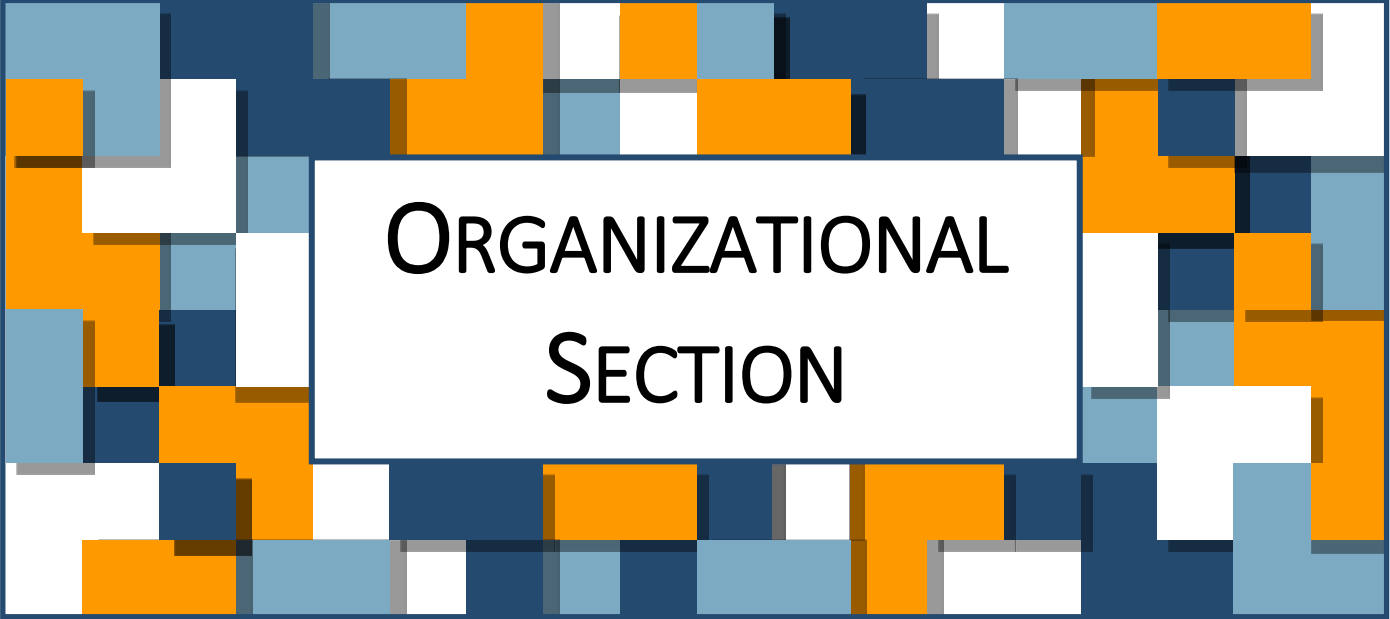
The district periodically uses surveys to determine how the district’s citizens view Littleton Public Schools. Some of the questions posed to respondents are asked in every survey administered in order to provide comparisons over a period of time. Citizens continue to see Littleton Public Schools in a positive light with 93.0 percent of survey respondents rating district schools as good as or better than schools in other parts of the state. The surveys 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.

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PRESENTATION PURPOSES





**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. 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, whose members are elected at successive biennial elections by the electors for staggered four-year terms. The Board of Education governs the district's 24 schools, staffed by 920 certified teaching personnel, 681 professional support and classified employees, and 70 administrative employees. Educational services are provided to approximately 14,880 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 2019–2020, it will operate one early childhood program at two facilities, thirteen 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, Greenwood Village, and approximately four square miles of unincorporated Arapahoe County.

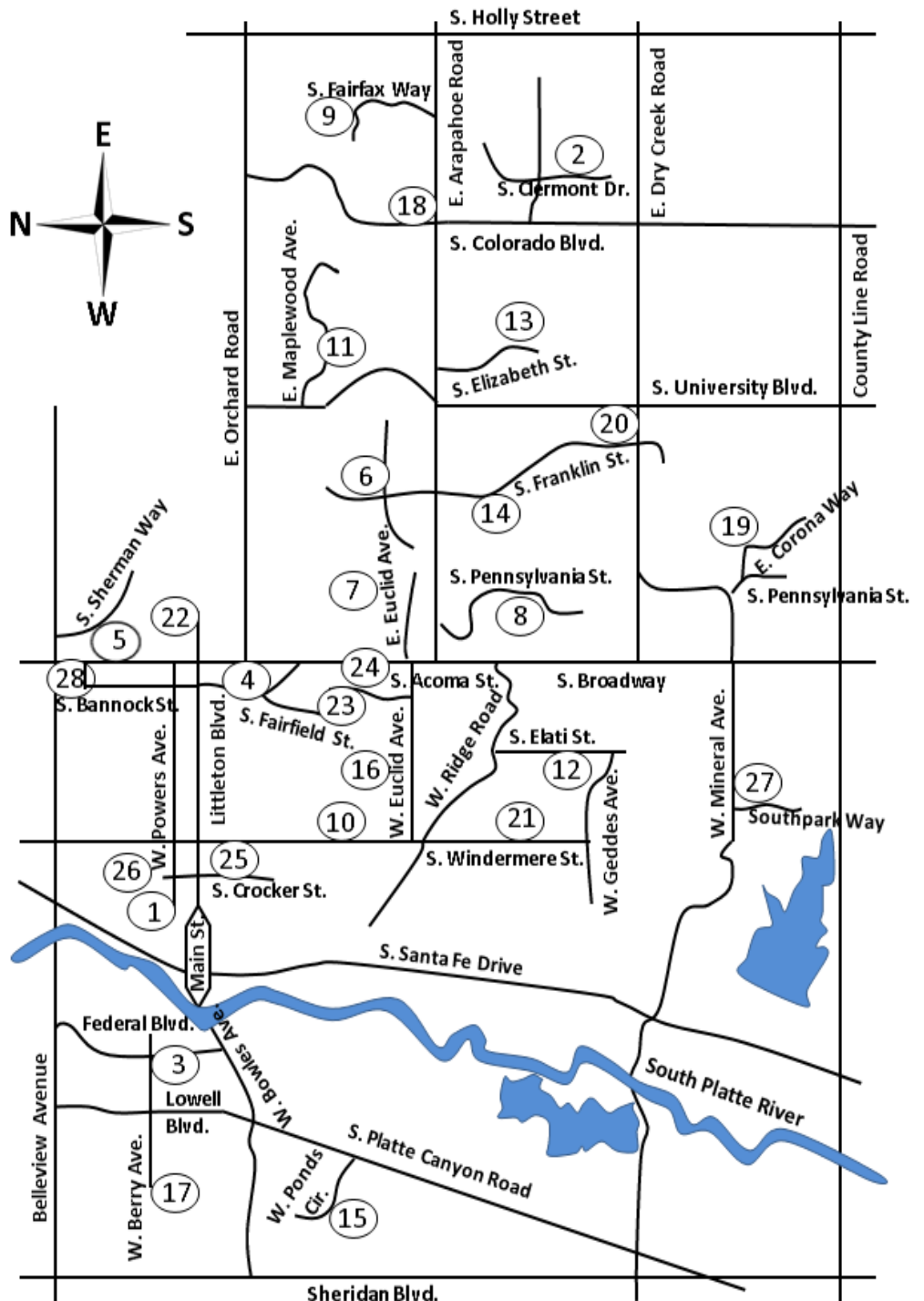
The area of the district is principally residential, with a population estimated at 102,485. The percentage of students in the general population is 14.5 percent. The number of students overall has been stable or slightly declining for several years. Slight enrollment losses are projected for the near future. A static or declining student enrollment limits or reduces funding for educational programs and supporting services.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### MAP OF THE SCHOOL DISTRICT

1. The Village at North
2. Ames Facility
3. Centennial Elementary
4. East Elementary
5. Field Elementary
6. Franklin Elementary
7. Highland Elementary
8. Hopkins Elementary
9. Lenski Elementary
10. Moody Elementary
11. Peabody Elementary
12. Runyon Elementary
13. Sandburg Elementary
14. Twain Elementary
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



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

**PRINCIPAL OFFICIALS**

**Board of Education**



Jack Reutzel  
 President  
 Term: 2017–2021



Kelly Perez  
 Vice President  
 Term: 2017–2021



Robert Reichardt  
 Secretary  
 Term: 2015–2019



Jim Stephens  
 Assistant Secretary  
 Term: 2015–2019



Carrie Warren-Gully  
 Treasurer  
 Term: 2017–2021

**Superintendent’s Staff**

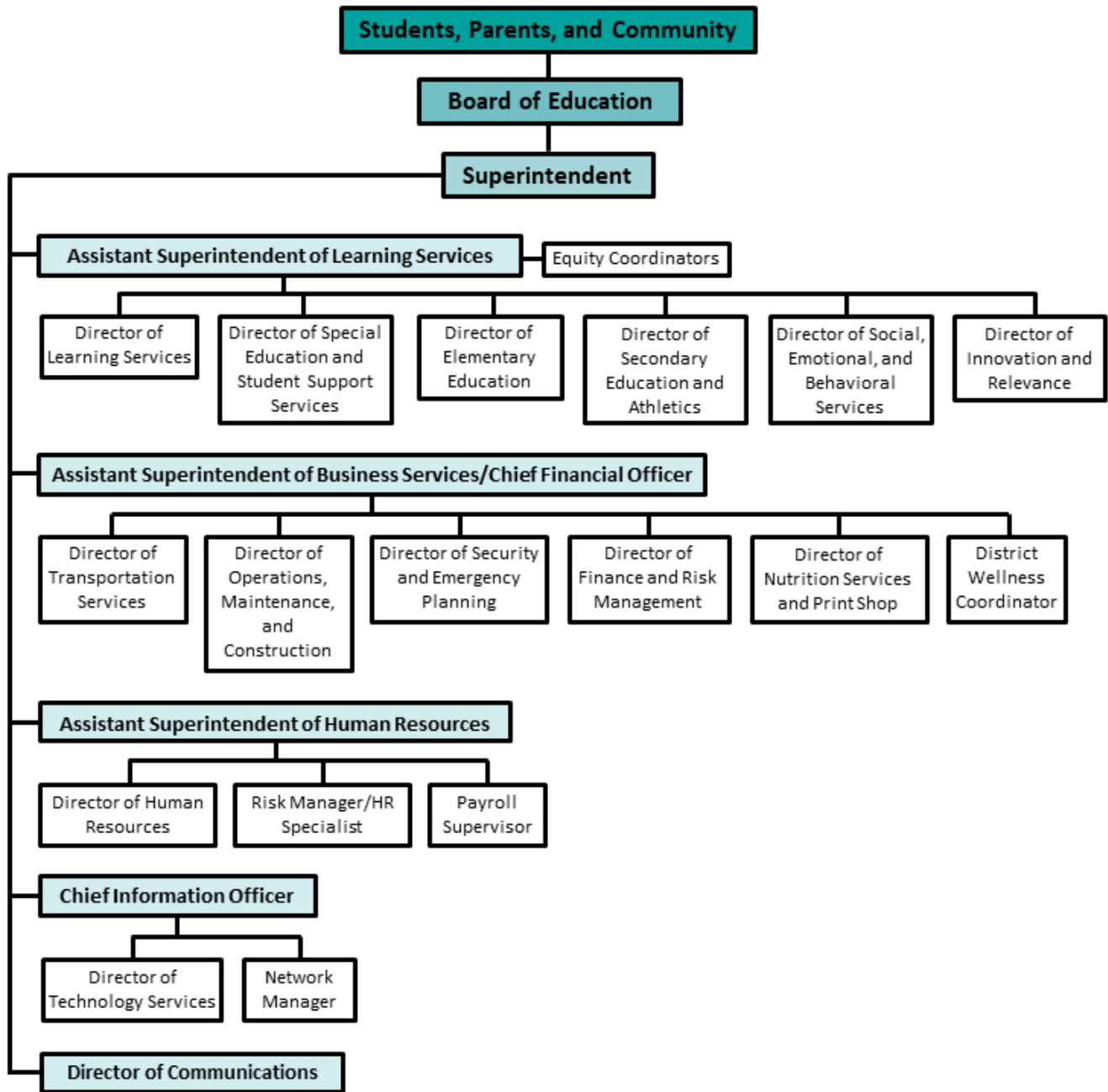
- Brian Ewert..... Superintendent
- Dr. Tera Helmon..... Assistant Superintendent of Learning Services
- Mike Jones ..... Assistant Superintendent of Human Resources
- Diane Doney..... Assistant Superintendent of Business Services/Chief Financial Officer
- Mark Lindstone ..... Chief Information Officer
- Diane Leiker ..... Director of Communications

**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 semi-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, *American College Test* (ACT) and *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 has been 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.

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)

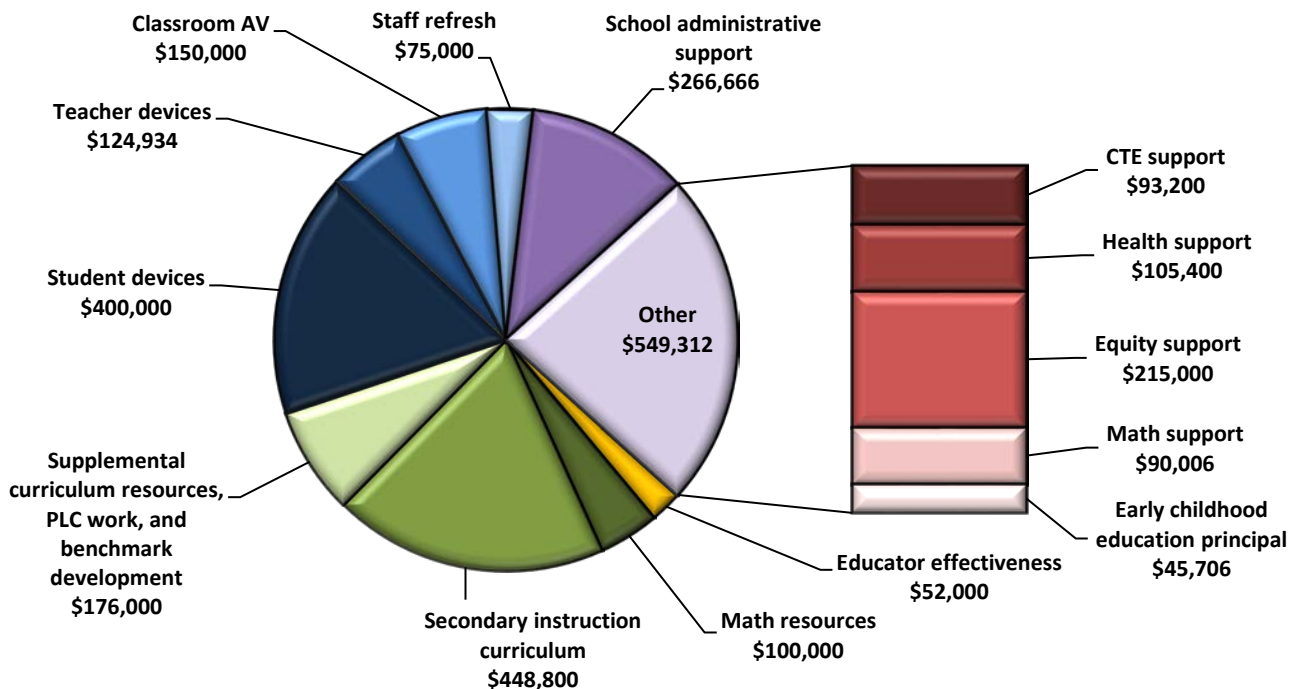
The entirety of the district’s budget is designed to accomplish the primary goal of educating students who attend LPS schools. Periodically, the BOE approves a multi-year spending plan that dedicates resources to specific areas of need in order to ensure the primary goal is achieved.

The most recent white paper spending plan, approved in 2017, assigned \$11.8 million of district reserves to address needs beginning in 2017–2018. The spending strategy for all categories was carefully developed based on current needs, the anticipated costs for both personnel and materials, the anticipated lifespan of existing and proposed resources, and anticipated changes in regulations. The chart below outlines the anticipated spending plan for each general category.

White Paper 2.0 Resource Allocation					
	Original BOE Funding	2017–2018 Actual	2018–2019 Estimated	2019–2020 Budget	Remaining Funding
Educator effectiveness	\$408,000	\$78,376	\$52,000	\$52,000	\$175,624
Curriculum refresh	5,660,000	407,583	2,383,007	749,934	846,372
Technology	4,900,000	1,043,877	1,701,796	749,934	1,453,529
Additional school administrative support	800,000	266,667	266,667	266,666	–
Other support	–	–	796,690	549,312	–
<b>Total</b>	<b>\$11,768,000</b>	<b>\$1,796,503</b>	<b>\$5,173,160</b>	<b>\$2,342,712</b>	<b>\$2,475,525</b>

Sub-categories further concentrate the planned expenditures into areas where the need is greatest. The graph below illustrates the areas identified by staff as needing attention in fiscal year 2019–2020.

**2019–2020 White Paper 2.0 Spending Estimates**





# 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 the individual schools and 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 a rating of Accredited with Distinction - the highest level of 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 the district monitors and reports is summarized below and on the following page.

- **Attendance rates.** Certification of attendance rates is completed at the conclusion of each fiscal year. The 2017–2018 average pupil attendance rate per Colorado Department of Education (CDE) was 93.7 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 2018 graduation rate for the district was 91.3 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.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DISTRICT GOALS FOR SCHOOL IMPROVEMENT (continued)

- **Student achievement.** The standardized test scores of LPS students continue to surpass both the Colorado and national averages. LPS students continue to outscore the state by double digits in all grades and content areas tested. LPS students with disabilities and students in poverty also out-performed the state in all grades and content areas tested. Test results are presented beginning on page 187.
- **Other indicators.**
  - ✓ The dropout rate for 2017–2018 of 1.0 percent 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 86.1 percent in 2018.
  - ✓ A total of 1,308 high school juniors and seniors sat for 2,473 Advanced Placement exams in 2017–2018. 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 64.6 percent of exams taken.
  - ✓ A large number of LPS high school seniors took college entrance tests in 2017–2018. The average scores were above both national and Colorado averages on the ACT tests and on the SAT tests. See pages 187–193 for test results.
  - ✓ In 2018, LPS high school seniors were offered approximately \$50.6 million in college grants and scholarships.
  - ✓ In 2018, LPS had three National Merit Scholars, seven National Merit Scholar Semifinalists, 18 National Merit Commended Scholars, two College Board National Hispanic Scholars, and one Daniels' Fund Scholar.
  - ✓ In 2019, LPS was one of only 25 districts statewide, to be Accredited with Distinction by the CDE. LPS is the only school district in the metro area to receive the Colorado Department of Education's prestigious Accredited with Distinction rating all eight years it has been awarded.
  - ✓ In 2018, LPS schools received nine John Irwin School of Excellence awards and one Governor's Distinguished Improvement awards from the CDE.
  - ✓ All three LPS high schools — Littleton, Heritage, and Arapahoe — are nationally recognized and award-winning. They have been featured in Newsweek Magazine's "Top High Schools in America" and 5280 Magazine's "Top High Schools in Denver."

# 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 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 segregation of 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.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into 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 of Education.
- *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 four Special Revenue Funds in the district: the Designated Purposed Grants Fund, Student Athletic and Activities Fund, 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

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

#### Fiduciary Fund

- *Agency Fund*—An Agency Fund accounts for assets held by the district as an agent for student clubs and other organizations. Effective in fiscal year 2019–2020, the district will no longer operate an agency fund.

#### System of Classifying Revenues and Expenditures

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 (SFA). 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, at-risk 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), the Individuals with Disabilities Education Act (IDEA), and Head Start.
- *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.

##### 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.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- *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 SFA funding the district receives. This revenue is accounted for in the General Fund.
- *Public school finance levy*—part of the School Finance Act, this levy was not set by the district or approved by voters. Effective in fiscal year 2008–2009, the district’s Public School Finance levy was frozen by the state legislature at 25.353 mills, so the amount of tax revenues actually collected as a result of this levy fluctuate annually based on assessed property values. This revenue is also 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 are accounted for in the General Fund.
- *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. It includes 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 and Activities Fund.
- *Athletic and activities 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 and Activities 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 three primary funds that benefit from transfers: the Risk Management Fund, the Capital Projects Fund, and the Student Athletic and Activities Fund.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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*—one of nine separate accounting entities with a self-balancing set of accounts currently operated by the district into which expenditures are recorded. For instance, while the principle operating fund of the district is the General Fund, all expenditures related to major capital expenditures are recorded in either the Building Fund or the Capital Projects Fund.
- *Location*—the specific facility with which expenditures are associated. The district currently maintains 26 different 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 general service area into which expenditures are classified. The district has five major categories: regular instruction, special instruction, governance, support components, and transfers.
- *Purpose*—the district’s more specific sub-categories of functions. For instance, the regular instruction category breaks out into elementary and preschools, middle schools, high schools, and charter schools, whereas the special instruction category is divided into special education and career and technical education.
- *Object*—this refers to the specific types of expenditures found in each fund, location, function, and purpose. There are six primary object categories: salaries and wages, employee benefits, purchased services, supplies and materials, capital outlay, and other expenditures.

#### **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 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**

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.

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

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

Expenditures may not legally exceed appropriations at the fund level. Authorization to transfer budgeted amounts between departments within any fund rests with the superintendent and the assistant superintendents or their respective 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.

**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.

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, Board policy states that a minimum General Fund unassigned fund balance amounting to five percent of the district's current fiscal year adopted General Fund revenue budget is included in the annual budget. This minimum reserve is in excess of the emergency reserve required by Article X, Section 20 of the Colorado Constitution (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).

#### **Budget Document**

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 of Education 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 of Education.

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 of Education 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 of Education 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 of Education, 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 43.

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

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUDGET ADMINISTRATION AND MANAGEMENT PROCESS (continued)

accounts in 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 44 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 of the budget managers 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 Board of Education policy, Board 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 accounts that fall under their responsibility. Transfers between two different departments must be approved. There are no budget transfers between funds unless approved by the Board of Education. 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 of Education, superintendent's staff, and department managers to manage 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 a Comprehensive Annual Financial Report (CAFR) to report the results of operations. The CAFR includes reports 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 of Education and the public on a quarterly basis.

# 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 of Education 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, the 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, the 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, inter-fund 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 Taxpayer's Bill of Rights (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 by 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 of Education 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

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STATE REQUIREMENTS AND ADMINISTRATIVE POLICIES (continued)

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

- To encourage advance planning through the best possible budget procedures.
- To explore all practical and legal sources of dollar income.
- To 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 per-student expenditure needed to provide high-quality education.
- To maintain adequate levels of unassigned fund balances.

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 of Education 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 of Education 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 of Education resolution is required to authorize any inter-fund 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 that 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. Staffing ratios are unchanged for fiscal year 2019–2020. At this time, ratios have not been restored to the levels seen before the reductions made in fiscal years 2009–2010 and 2010–2011. In addition to base allocations, extra staffing is provided for literacy support, at-risk support, microcomputer technicians, health assistants, mental health support, and other various support programs. The base staffing levels for fiscal year 2019–2020 are as follows.

Elementary School	1.0 point/27.87 students, plus 2.55 points for office, plus 4.75 to 8.50 points for support programs based on enrollment
Middle School	4.675 points/100 students + 6.66567 points (admin./sec.)
High School	5.1022 points/100 students

For fiscal year 2019–2020, the base per-pupil allocation for instructional supplies and equipment is the same as last year. Those amounts are as follows.

Elementary School	\$106.67/pupil + \$5,348/school
Middle School	\$108.54/pupil + \$14,012/school
High School	\$107.49/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.

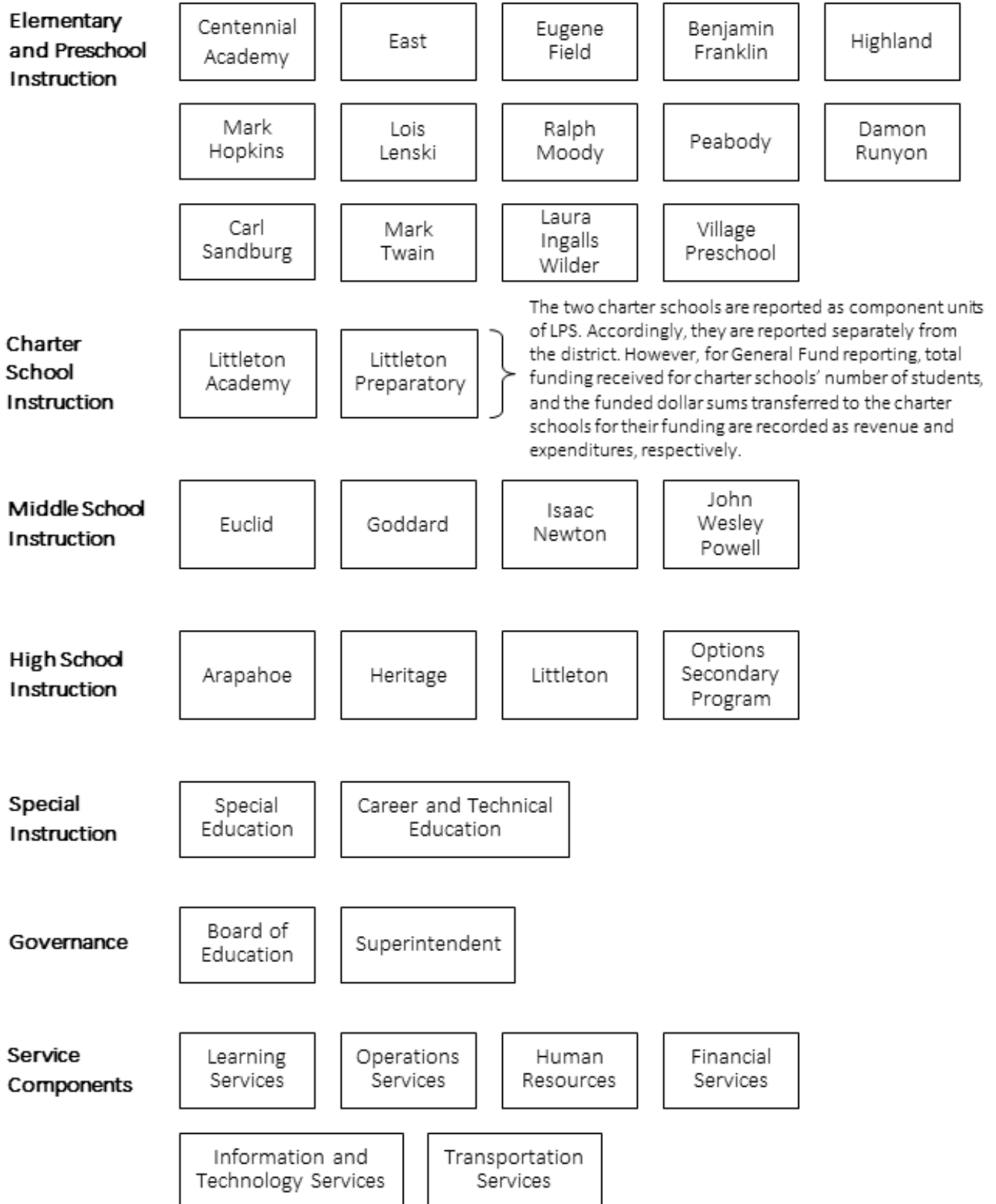
Differences in budgeted costs per school do occur and are primarily the result of variations in:

- Number of pupils.
- Utility costs.
- Age of school.
- Square footage of school.
- Experience of staff.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND BUDGET STRUCTURE



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

**2019–2020 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 of Education, 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 2018
2.	Long-range budget forecast discussions with the Board of Education.	August 2018–April 2019
3.	Distribute budget development materials to principals and budget managers.	February 19–February 25, 2019
4.	Budget materials due to Financial Services for preparation of proposed budget.	April 5, 2019
5.	Budget process update given to the Board of Education.	April 11, 2019
6.	Review draft of proposed budget document, with illustrations and presentation materials, and modify as appropriate.	May 3, 2019
7.	Present the proposed budget to the Board of Education and make available to public and media. Establish date for public comment on budget.	May 23, 2019
8.	Provide newspaper with public notice of proposed budget and final adoption by the Board of Education.	May 30 and June 6, 2019
9.	Adoption of the budget by the Board of Education.	June 13, 2019
10.	Receive preliminary assessed valuation figure from Arapahoe County Assessor.	August 23, 2019
11.	Official pupil enrollment count day.	October 2, 2019
12.	Receive final assessed valuation from county assessor.	December 11, 2019
13.	Final day to certify mill levies and property tax collection figures to county commissioners.	December 15, 2019



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FINANCIAL  
SECTION



**FINANCIAL SECTION  
ALL FUNDS**

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PRESENTATION PURPOSES

# 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 2019–2020 budget was developed knowing some facts and making certain assumptions based on both historical trends and current information. These facts, assumptions, and trends are as follows.

#### Facts

1. The fiscal year 2019–2020 budget is in alignment with:
  - The district's Board of Education goals.
  - Individual school improvement plans.
2. Legislators determined the amount of funding for K–12 education for 2019–2020 via the Colorado Public School Finance Act (SFA). Additionally, Amendment 23 requires the statewide base per-pupil revenue (PPR) to be increased by current inflation, which is 2.7 percent. In order to offset required base funding increases, the state incorporates a budget adjustment (negative factor) into SFA funding calculations. The amount of the negative factor was reduced to a negative 7.02 percent for fiscal year 2019–2020, a reduction from a negative 8.66 percent the prior year. Based on the state's calculations, the budget has been prepared using an SFA funding amount of \$8,170 in PPR. The SFA includes an increase in kindergarten funded pupil count from 0.58 FTE per student in prior years to 1.0 FTE starting in fiscal year 2019–2020. The change increased the district's average funded pupil count.
3. The district's School Finance Act Total Program revenue is based on an estimated average funded pupil count of 14,818.6, generating \$121,067,962 of program revenues.
4. An additional \$1,944 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. 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, 2018, the net PERA liability for the district was \$676,855,924.
6. 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

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

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

has no legal obligation to fund the shortfall, the district's portion of the net OPEB liability, as of June 30, 2018, was \$15,456,528.

7. PERA's annual required employer contribution will be 20.40 percent for the fiscal year.
8. 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.
9. The 2019–2020 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.
10. 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.
11. The Board of Education and the Littleton Education Association (LEA) are currently in salary negotiations. The goal of negotiations is to match new recurring revenue with ongoing salary costs.
12. The district's average budgeted rate increase for the employer's share of the 2019–2020 health and dental insurance program is 9.1 percent.
13. The Extended Day Care Program Fund will transfer \$226,606 to offset General Fund indirect costs. In 2019–2020, the Nutrition Services Fund will pay direct costs for warehousing services totaling \$46,600.
14. The General Fund will transfer \$370 per pupil to the Capital Projects and Risk Management Funds. This transfer is divided between the two funds, with Risk Management Fund expenditures being projected and funded first. Remaining dollars are allocated to the Capital Projects Fund.

**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 2019–2020, the counts will be taken October 2, 2019. The average funded pupil count is projected at 14,818.6 for 2019–2020. The increase of 175.9 in funded pupils from the prior year is due to the funding of full-day kindergarten.
2. An amount equal to 0.4 percent of property taxes will be uncollectible and unrecoverable.
3. The assessment rate for residential property is 7.2 percent of assessed value for 2019–2020.
4. The district anticipates a mill levy of 62.230 mills in 2020 based on an estimated assessed valuation of \$1,810,079,973. The 2019 mill levy was 56.945 mills. Of the total mill levy revenues, 23.5 percent come from voter-approved mill levy overrides, and another 42.9 percent is set by the

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

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

state legislature. The remaining 33.6 percent provides sufficient property tax revenues to cover the annual debt service on the district's outstanding general obligation bond issuances.

5. Interest earnings have been calculated using a 2.6 percent interest rate on the average investments for the district for 2019–2020.

#### Significant Revenue and Expenditure Trends

1. School Finance Act program revenues have been cut significantly over the past nine years. This is due to the inclusion of the negative factor in the per-pupil revenue calculation by the state, which is intended to help the state balance its budget. The negative factor for fiscal year 2018–2019 was 8.66 percent. For 2019–2020, the state has funded student growth and inflation at 2.7 percent, and is using the negative factor of 7.02 percent to offset the funding increases required by statute. The negative factor results in a \$9.2 million loss of district program revenue for the fiscal year when compared to the state fully funding the program revenue.
2. House Bill (HB) 19-1262 incorporated funding for full-day kindergarten into the School Finance Act funding formula. 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. This is an increase from the 0.58 full-time equivalent (FTE) received for kindergarten students in previous years.
3. Other state revenues for transportation, special education, and other categorical programs have shown little growth and some losses in recent years.
4. Statutory local property tax revenues are increasing \$2.2 million in 2019–2020 as a result of slightly higher property tax assessed values. However, voter-approved mill levy override revenues will remain flat when compared to 2018–2019. Lower levels of budgeted abated property taxes levied will partially offset the revenue increase from the statutory levy.
5. Salary and benefit expenditures have increased over the past several years. Increased employer healthcare costs and statutory pension contribution increases have been incorporated into future benefits costs.
6. Purchased services, supplies and materials, and capital outlay costs are mostly flat except for one-time spending that has been incorporated into recent budgets. These budgets have been reduced due to the state K–12 funding cuts.
7. The 2019–2020 General Fund budget includes \$2.4 million in budgeted one-time spending as approved by the Board of Education. These one-time projects include social studies, math, and other curriculum support; student and teacher technology devices; high school science, technology, engineering, and mathematics (STEM) support; career and technical education (CTE) support; and secondary instructional coaches.

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

**BUDGET SUMMARY OF ALL FUNDS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2020**  
**WITH EXPENDITURES BY OBJECT**

	General Fund	Sub-Fund of the General Fund Risk Management Fund	Debt Service Fund Bond Redemption Fund	Capital Projects Funds	
				Building Fund	Capital Projects Fund
<b>Beginning fund balances</b>	\$28,426,526	\$1,421,365	\$25,348,158	\$ 342,686,916	\$4,784,182
<b>Revenues:</b>					
Property taxes	74,456,711	-	37,174,209	-	-
Specific ownership taxes	6,859,375	-	-	-	-
Interest income	641,995	-	225,000	6,000,000	-
Other local income	3,951,079	116,450	-	-	566,000
State/Federal revenue	77,862,246	-	-	-	-
Charter contracts	445,045	-	-	-	-
Transfers in	226,606	2,771,907	-	-	2,390,772
Total revenues	<u>164,443,057</u>	<u>2,888,357</u>	<u>37,399,209</u>	<u>6,000,000</u>	<u>2,956,772</u>
<b>Total available</b>	<u>\$192,869,583</u>	<u>\$4,309,722</u>	<u>\$62,747,367</u>	<u>\$348,686,916</u>	<u>\$7,740,954</u>
<b>Expenditures/Expenses:</b>					
Salaries and wages	\$101,343,307	\$300,848	\$ -	\$ -	\$ -
Employee benefits	35,842,877	107,064	-	-	-
Purchased services	7,924,697	2,481,200	-	-	-
Contracts with charter schools	9,445,441	-	-	-	-
Supplies and materials	8,563,867	22,065	-	-	-
Debt service	-	-	27,591,938	-	-
Capital outlay	1,072,049	9,000	-	81,741,044	2,578,518
Other expenditures	12,129	500	-	-	-
Transfers out	7,035,302	-	-	-	-
Total expenditures/expenses	<u>171,239,669</u> ★	<u>2,920,677</u>	<u>27,591,938</u>	<u>81,741,044</u>	<u>2,578,518</u>
<b>Fund balances</b>					
Non-spendable fund balance	425,288	-	-	-	-
Restricted fund balance	4,649,928	-	35,155,429	266,945,872	-
Committed fund balance	-	1,389,045	-	-	5,162,436
Assigned fund balance	7,599,953	-	-	-	-
Unassigned fund balance	8,954,745	-	-	-	-
<b>Ending fund balances</b>	<u>21,629,914</u>	<u>1,389,045</u>	<u>35,155,429</u>	<u>266,945,872</u>	<u>5,162,436</u>
<b>Total Appropriation</b>	<u>\$192,869,583</u>	<u>\$4,309,722</u>	<u>\$62,747,367</u>	<u>\$348,686,916</u>	<u>\$7,740,954</u>

★ Includes budgeted one-time spending of \$2.4 million as outlined on pages 29 and 50.



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

**BUDGET SUMMARY OF ALL FUNDS**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2020**  
**WITH EXPENDITURES BY OBJECT (continued)**

	Special Revenue Funds				Totals	Component Units Charter Schools
	Designated Purpose Grants Fund	Student Athletic and Activities Fund	Nutrition Services Fund	Extended Day Care Program Fund		
<b>Beginning fund balances</b>	\$ -	\$882,584	\$1,174,527	\$2,764,538	\$407,488,796	\$3,396,230
<b>Revenues:</b>						
Property taxes	-	-	-	-	111,630,920	-
Specific ownership taxes	-	-	-	-	6,859,375	-
Interest income	-	17,500	-	-	6,884,495	63,000
Other local income	11,699	2,797,000	2,547,000	4,720,221	14,709,449	438,452
State/Federal revenue	7,282,481	-	1,668,060	-	86,812,787	288,665
Charter contracts	-	-	-	-	445,045	9,445,441
Transfers in	-	1,872,623	-	-	7,261,908	-
<b>Total revenues</b>	<u>7,294,180</u>	<u>4,687,123</u>	<u>4,215,060</u>	<u>4,720,221</u>	<u>234,603,979</u>	<u>10,235,558</u>
<b>Total available</b>	<u>\$7,294,180</u>	<u>\$5,569,707</u>	<u>\$5,389,587</u>	<u>\$7,484,759</u>	<u>\$642,092,775</u>	<u>\$13,631,788</u>
<b>Expenditures/Expenses:</b>						
Salaries and wages	\$3,896,612	\$1,838,940	\$1,478,072	\$2,662,650	\$111,520,429	\$5,703,586
Employee benefits	1,453,752	531,378	676,424	1,157,993	39,769,488	2,080,311
Purchased services	1,467,016	564,512	187,837	245,108	12,870,370	1,369,977
Contracts with charter schools	-	-	-	-	9,445,441	559,495
Supplies and materials	338,629	1,644,915	1,701,098	309,153	12,579,727	503,489
Debt service	-	-	-	-	27,591,938	-
Capital outlay	-	8,412	163,229	13,487	85,585,739	4,800
Other expenditures	138,171	98,966	8,400	113,739	371,905	13,900
Transfers out	-	-	-	226,606	7,261,908	-
<b>Total expenditures/expenses</b>	<u>7,294,180</u>	<u>4,687,123</u>	<u>4,215,060</u>	<u>4,728,736</u>	<u>306,996,945</u> ★	<u>10,235,558</u>
<b>Fund balances</b>						
Non-spendable fund balance	-	-	-	-	425,288	-
Restricted fund balance	-	-	1,174,527	-	307,925,756	275,000
Committed fund balance	-	882,584	-	2,764,538	10,198,603	-
Assigned fund balance	-	-	-	-	7,599,953	644,669
Unassigned fund balance	-	-	-	-	8,954,745	2,476,561
<b>Ending fund balances</b>	<u>-</u>	<u>882,584</u>	<u>1,174,527</u>	<u>2,764,538</u>	<u>335,104,345</u>	<u>3,396,230</u>
<b>Total Appropriation</b>	<u>\$7,294,180</u>	<u>\$5,569,707</u>	<u>\$5,389,587</u>	<u>\$7,493,274</u>	<u>\$642,101,290</u>	<u>\$13,631,788</u>

★ Includes budgeted one-time spending of \$2.4 million as outlined on pages 29 and 50.

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

**BUDGET APPROPRIATION RESOLUTION**  
**FISCAL YEAR 2019–2020**

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, 2019, and ending June 30, 2020.

General Fund	\$192,869,583
Sub-Fund of the General Fund—Risk Management Fund	<u>4,309,722</u>
Total General Fund	197,179,305
Bond Redemption Fund	62,747,367
Building Fund	348,686,916
Capital Projects Fund	7,740,954
Designated Purpose Grants Fund	7,294,180
Student Athletic and Activities Fund	5,569,707
Nutrition Services Fund	5,389,587
Extended Day Care Program Fund	<u>7,493,274</u>
<b>Total Appropriation for All Funds</b>	<b><u>\$642,101,290</u></b>

BE IT FURTHER RESOLVED the Board of Education authorizes the use of a portion of the 2019–2020 beginning fund balance for the following funds.

- General Fund, in the amount of \$6,796,612 to balance the budget and for one-time spending outlined in the *Anticipated Funding Needs—Short- and Long-Term White Paper 2.0*.
- Risk Management Fund, Sub-Fund of the General Fund, in the amount of \$32,320 to balance the budget.
- Building Fund, in the amount of \$75,741,044 for work on planned capital projects funded by the issuance of the 2018 voter-approved general obligation bonds of \$298.9 million.

BE IT FURTHER RESOLVED 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 Program, Student Athletic and Activities, 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 2019–2020.

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

**BUDGET APPROPRIATION RESOLUTION**  
**FISCAL YEAR 2019–2020**  
**(continued)**

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

BE IT FURTHER RESOLVED, in accordance with C.R.S. 22-32-108.5, the Board of Education's plan for using and distributing mill levy revenue beginning in the 2019–2020 budget year 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

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Projected	2019–2020 Budget
<b>Beginning Fund Balances</b>						
General Fund	\$39,666,066	\$38,726,350	\$37,885,288	\$34,728,995	\$33,486,145	\$28,426,526
Risk Management Fund	1,252,012	1,386,391	1,619,493	1,696,524	1,712,310	1,421,365
Bond Redemption Fund	9,180,321	10,554,228	11,880,350	14,657,492	14,550,662	25,348,158
Building Fund (Revised)	46,888,715	28,084,105	7,853,888	2,587,875	2,331,959	342,686,916
Capital Projects Fund	2,663,510	3,205,810	3,480,298	3,750,497	3,819,995	4,784,182
Designated Purpose Grants Fund	-	-	-	-	-	-
Student Athletic and Activities Fund	1,302,885	1,204,824	1,043,384	844,318	952,596	882,584
Nutrition Services Fund	1,155,566	1,092,957	1,112,715	1,112,141	1,097,562	1,174,527
Extended Day Care Program Fund	1,327,678	1,641,219	2,007,220	2,109,898	2,337,826	2,764,538
Totals	<u>\$103,436,753</u>	<u>\$85,895,884</u>	<u>\$66,882,636</u>	<u>\$61,487,740</u>	<u>\$60,289,055</u>	<u>\$407,488,796</u>
<b>Revenues and Other Financing Sources</b>						
General Fund	\$147,494,076	\$148,539,801	\$151,029,378	\$156,668,993	\$157,668,326	\$164,443,057
Risk Management Fund	2,049,359	2,379,391	2,538,831	2,498,481	2,521,346	2,888,357
Bond Redemption Fund	12,771,076	12,927,152	14,270,757	14,563,437	25,213,972	37,399,209
Building Fund (Revised)	18,293,662	104,295	61,681	298,614,084	361,623,343	6,000,000
Capital Projects Fund	2,914,408	2,643,329	3,115,604	3,294,773	3,041,573	2,956,772
Designated Purpose Grants Fund	4,629,714	4,996,078	5,444,010	5,995,152	5,765,889	7,294,180
Student Athletic and Activities Fund	4,013,306	4,056,609	4,149,472	4,099,913	4,252,423	4,687,123
Nutrition Services Fund	3,839,778	3,924,909	3,988,488	4,086,687	4,081,852	4,215,060
Extended Day Care Program Fund	5,177,038	5,512,418	5,738,488	6,135,755	6,217,141	4,728,736
Totals	<u>\$201,182,417</u>	<u>\$185,083,982</u>	<u>\$190,336,709</u>	<u>\$495,957,275</u>	<u>\$570,385,865</u>	<u>\$234,612,494</u>
<b>Expenditures</b>						
General Fund	\$148,433,792	\$149,380,863	\$155,428,521	\$162,727,945	\$162,727,945	\$171,239,669
Risk Management Fund	1,914,980	2,146,289	2,446,014	2,795,005	2,812,291	2,920,677
Bond Redemption Fund	11,397,169	11,601,030	11,600,445	11,601,850	14,416,476	27,591,938
Building Fund (Revised)	37,098,272	20,334,512	5,583,610	8,741,959	21,268,386	81,741,044
Capital Projects Fund	2,372,108	2,368,841	2,775,907	2,497,386	2,077,386	2,578,518
Designated Purpose Grants Fund	4,629,714	4,996,078	5,444,010	5,995,152	5,765,889	7,294,180
Student Athletic and Activities Fund	4,111,367	4,218,049	4,240,260	4,099,913	4,322,435	4,687,123
Nutrition Services Fund	3,902,387	3,905,151	4,003,641	4,086,687	4,004,887	4,215,060
Extended Day Care Program Fund	4,863,497	5,146,417	5,407,882	6,135,755	5,790,429	4,728,736
Totals	<u>\$218,723,286</u>	<u>\$204,097,230</u>	<u>\$196,930,290</u>	<u>\$208,681,652</u>	<u>\$223,186,124</u>	<u>\$306,996,945</u>
<b>Ending Fund Balances</b>						
General Fund	\$38,726,350	\$37,885,288	\$33,486,145	\$28,670,043	\$28,426,526	\$21,629,914
Risk Management Fund	\$1,386,391	\$1,619,493	\$1,712,310	\$1,400,000	\$1,421,365	1,389,045
Bond Redemption Fund	\$10,554,228	\$11,880,350	\$14,550,662	\$17,619,079	\$25,348,158	35,155,429
Building Fund (Revised)	28,084,105	7,853,888	2,331,959	292,460,000	\$342,686,916	266,945,872
Capital Projects Fund	\$3,205,810	\$3,480,298	\$3,819,995	\$4,547,884	\$4,784,182	5,162,436
Designated Purpose Grants Fund	-	-	-	-	-	-
Student Athletic and Activities Fund	\$1,204,824	\$1,043,384	\$952,596	\$844,318	\$882,584	882,584
Nutrition Services Fund	\$1,092,957	\$1,112,715	\$1,097,562	\$1,112,141	\$1,174,527	1,174,527
Extended Day Care Program Fund	\$1,641,219	\$2,007,220	\$2,337,826	\$2,109,898	\$2,764,538	2,764,538
Totals*	<u>\$85,895,884</u>	<u>\$66,882,636</u>	<u>\$60,289,055</u>	<u>\$348,763,363</u>	<u>\$407,488,796</u>	<u>\$335,104,345</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.

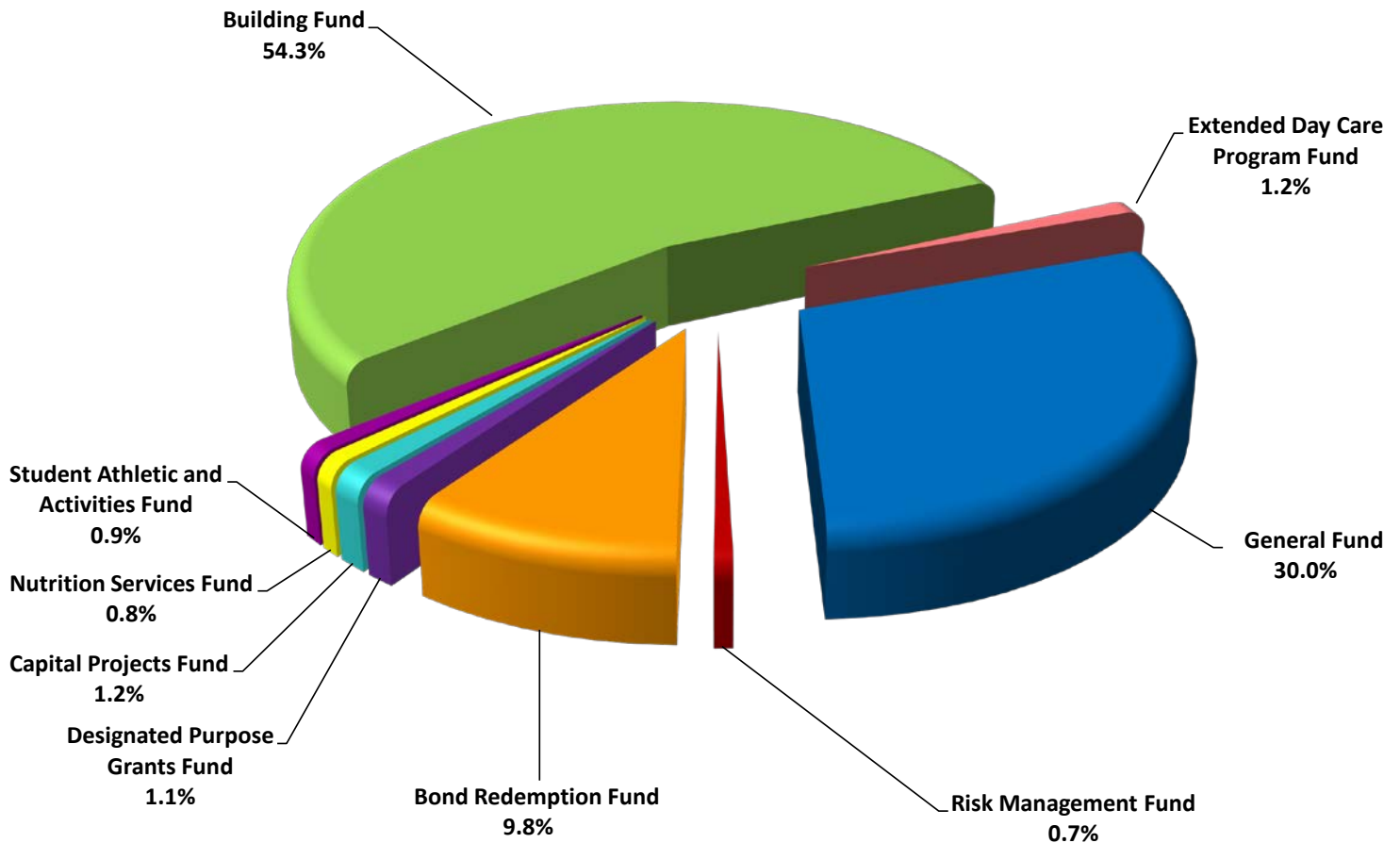
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ALL FUNDS'—COMPARATIVE SUMMARY OF APPROPRIATIONS

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Projected	2019–2020 Budget
<b>Total Appropriations</b>						
General Fund	\$187,160,142	\$187,266,151	\$188,914,666	\$191,397,988	\$191,154,471	\$192,869,583
Risk Management Fund	3,301,371	3,765,782	4,158,324	4,195,005	4,233,656	4,309,722
Bond Redemption Fund	21,951,397	23,481,380	26,151,107	29,220,929	39,764,634	62,747,367
Building Fund (Revised)	65,182,377	28,188,400	7,915,569	301,201,959	363,955,302	348,686,916
Capital Projects Fund	5,577,918	5,849,139	6,595,902	7,045,270	6,861,568	7,740,954
Designated Purpose Grants Fund	4,629,714	4,996,078	5,444,010	5,995,152	5,765,889	7,294,180
Student Athletic and Activities Fund	5,316,191	5,261,433	5,192,856	4,944,231	5,205,019	5,569,707
Nutrition Services Fund	4,995,344	5,017,866	5,101,203	5,198,828	5,179,414	5,389,587
Extended Day Care Program Fund	6,504,716	7,153,637	7,745,708	8,245,653	8,554,967	7,493,274
<b>Totals</b>	<b>\$304,619,170</b>	<b>\$270,979,866</b>	<b>\$257,219,345</b>	<b>\$557,445,015</b>	<b>\$630,674,920</b>	<b>\$642,101,290</b>

### 2019–2020 TOTAL BUDGET APPROPRIATIONS



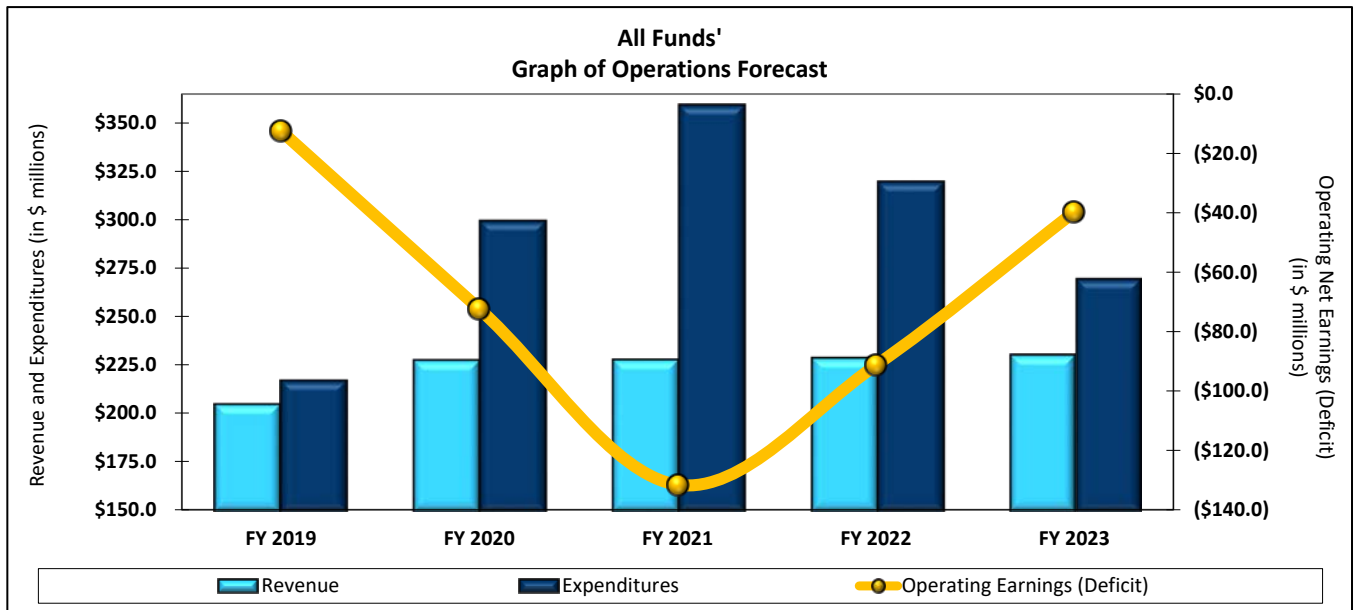
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ALL FUNDS<sup>1</sup>—FORECAST OF REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$60,289,055	\$407,488,796	\$335,104,345	\$203,532,163	\$112,211,855
<b>Revenue:</b>					
Property taxes	97,572,772	111,630,920	112,030,834	112,854,412	112,998,551
Specific ownership taxes	6,859,375	6,859,375	6,859,375	6,859,375	6,859,375
Interest income	2,805,450	6,884,495	4,978,887	2,785,663	1,577,465
Other local income	16,126,407	15,151,310	14,601,029	14,788,890	14,981,096
State/Federal revenue	74,331,131	79,530,306	81,884,443	83,787,939	86,189,217
Transfers in	7,298,498	7,261,908	7,318,087	7,375,951	7,375,951
Total revenues	<u>204,993,633</u>	<u>227,318,314</u>	<u>227,672,655</u>	<u>228,452,230</u>	<u>229,981,655</u>
<b>Expenditures:</b>					
Salaries and wages	103,024,443	106,329,039	106,490,828	106,656,938	106,760,767
Employee benefits	34,578,176	38,315,736	39,686,867	41,191,574	42,843,137
Purchased services	9,536,089	11,195,354	10,528,810	10,617,939	10,711,073
Contract with charter schools	8,330,336	9,445,441	9,637,160	9,824,761	10,016,489
Supplies and materials	10,420,099	11,739,098	12,835,230	13,185,931	13,549,709
Debt service	14,416,476	27,591,938	37,582,525	37,545,900	37,523,275
Capital outlay	22,235,111	85,217,805	133,251,972	92,207,602	40,313,063
Other expenditures	1,795,264	233,734	234,919	236,112	237,313
One-time major expenditures	5,802,730	2,372,712	1,625,137	778,764	52,000
Transfers out	7,281,511	7,261,908	7,371,389	7,527,017	7,691,836
Total expenditures	<u>217,420,235</u>	<u>299,702,765</u>	<u>359,244,837</u>	<u>319,772,538</u>	<u>269,698,661</u>
<b>Other Financing Sources (Uses)</b>					
Bonds issued	298,870,000	-	-	-	-
Premium	60,756,343	-	-	-	-
Total other financing sources	<u>359,626,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u><u>\$407,488,796</u></u>	<u><u>\$335,104,345</u></u>	<u><u>\$203,532,163</u></u>	<u><u>\$112,211,855</u></u>	<u><u>\$72,494,848</u></u>

NOTE: The Designated Purpose Grant Fund is not included in this combined forecast. The Designated Purpose Grant 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

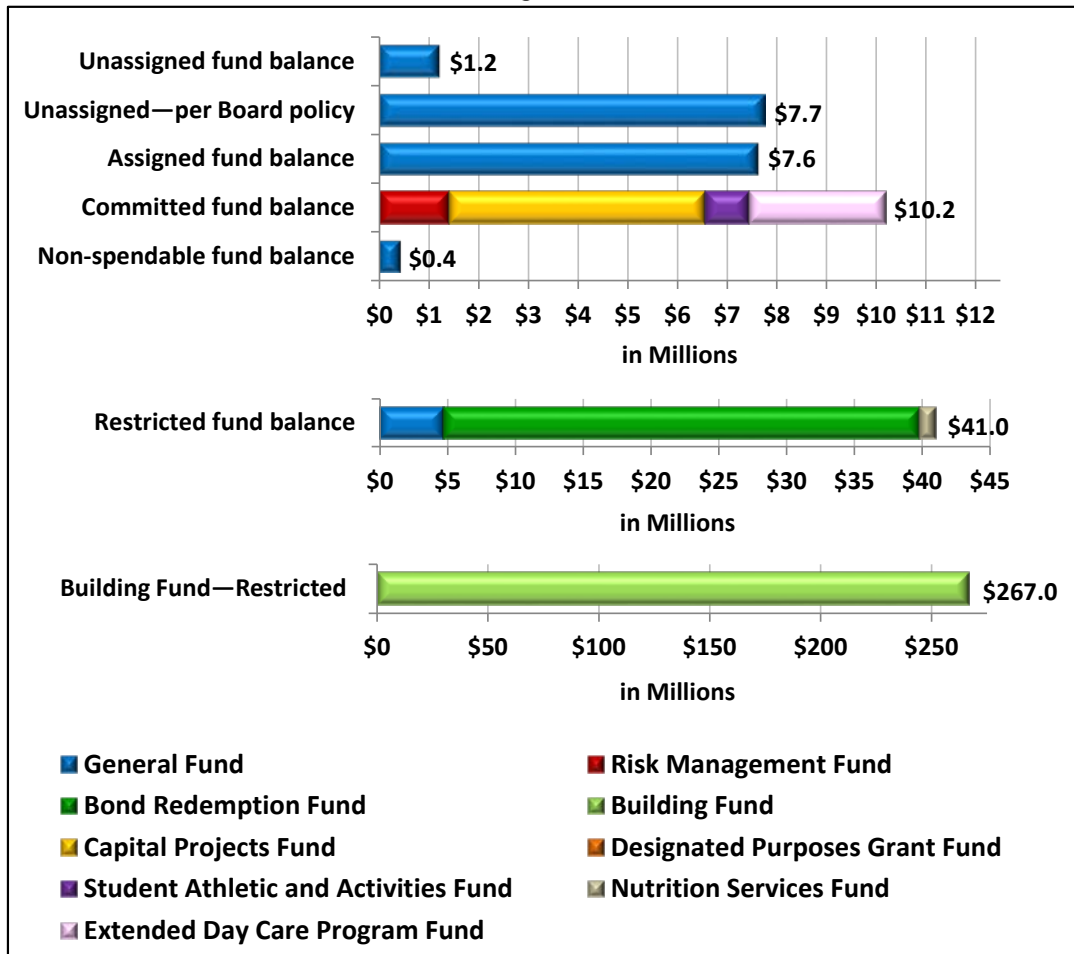
### BEGINNING AND ENDING FUND BALANCES FOR ALL FUNDS

The following table presents the revised beginning fund balances of all funds for fiscal year 2018–2019 as compared to beginning fund balances of all funds for fiscal year 2019–2020.

	2018–2019 Budgeted Beginning Fund Balance	2019–2020 Budgeted Beginning Fund Balance	Change in Beginning Fund Balance
General Fund	\$34,728,995	\$28,426,526	(\$6,302,469)
Risk Management Fund	1,696,524	1,421,365	(275,159)
Bond Redemption Fund	14,657,492	25,348,158	10,690,666
Building Fund	2,587,875	342,686,916	340,099,041
Capital Projects Fund	3,750,497	4,784,182	1,033,685
Designated Purpose Grant Fund	-	-	-
Student Athletic and Activities Fund	844,318	882,584	38,266
Nutrition Services Fund	1,112,141	1,174,527	62,386
Extended Day Care Program Fund	2,109,898	2,764,538	654,640
<b>Total Beginning Fund Balances</b>	<b>\$61,487,740</b>	<b>\$407,488,796</b>	<b>\$346,001,056</b>

The graph below illustrates the classification categories of ending fund balances for all funds as of 2019–2020.

**2019–2020 Ending Fund Balances for All Funds**



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**FINANCIAL SECTION  
GENERAL FUND**

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND

#### 2019–2020 BUDGET OPERATIONS AND FUND BALANCE SUMMARY WITH EXPENDITURES BY FUNCTION

	2015–2016	2016–2017	2017–2018
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<b>Beginning Fund Balance</b>	\$39,666,066	\$38,726,350	\$37,885,288
<b>Revenues:</b>			
Property taxes	67,509,041	67,489,819	71,384,696
Specific ownership taxes	6,049,245	6,445,006	7,012,770
Interest income	87,253	156,998	300,727
Other local income	5,077,178	5,088,425	4,251,273
State revenue	67,543,957	68,157,584	66,984,092
Federal revenue	1,028,308	988,167	875,624
Transfers in	199,094	213,802	220,196
Total revenues	<u>147,494,076</u>	<u>148,539,801</u>	<u>151,029,378</u>
Total available	<u>\$187,160,142</u>	<u>\$187,266,151</u>	<u>\$188,914,666</u>
<b>Expenditures:</b>			
Instruction:			
Regular instruction	\$92,958,862	\$93,879,535	\$95,639,018
Special instruction	20,044,574	20,522,510	21,963,749
Governance	1,504,090	1,618,409	1,738,560
Support components at Education Services Center:			
Learning Services	9,458,116	9,215,394	10,768,935
Operations, Maintenance, and Construction	4,677,570	4,860,197	5,116,101
Human Resource Services	2,248,828	2,110,990	2,179,518
Transportation Services	4,420,462	4,318,338	4,957,358
Information and Technology Services	5,355,107	4,858,331	4,776,392
Financial Services	1,565,956	1,501,739	1,519,841
Transfers out	6,200,227	6,495,420	6,769,049
Total expenditures	<u>148,433,792</u>	<u>149,380,863</u>	<u>155,428,521</u>
<b>Ending Fund Balance</b>	<u>\$38,726,350</u>	<u>\$37,885,288</u>	<u>\$33,486,145</u>
<b>Budget Appropriation</b>			

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND

#### 2019–2020 BUDGET OPERATIONS AND FUND BALANCE SUMMARY WITH EXPENDITURES BY FUNCTION (continued)

	2018–2019 Budget	2018–2019 Percent of Total	2019–2020 Budget	2019–2020 Percent of Total	Change in Percent of Total
<b>Beginning Fund Balance</b>	\$34,728,995	18.14%	\$28,426,526	14.74%	(3.40%)
<b>Revenues:</b>					
Property taxes	71,933,118	37.62%	74,456,711	38.60%	0.98%
Specific ownership taxes	6,702,806	3.50%	6,859,375	3.56%	0.06%
Interest income	300,000	0.16%	641,995	0.33%	0.17%
Other local income	4,275,228	2.20%	4,396,124	2.28%	0.08%
State revenue	72,441,733	37.85%	77,537,246	40.20%	2.35%
Federal revenue	752,912	0.39%	325,000	0.17%	(0.22%)
Transfers in	263,196	0.14%	226,606	0.12%	(0.02%)
Total revenues	<u>156,668,993</u>		<u>164,443,057</u>		
Total Available	<u>\$191,397,988</u>	100.00%	<u>\$192,869,583</u>	100.00%	
<b>Expenditures:</b>					
Instruction:					
Regular instruction	\$100,851,852	61.98%	\$105,226,948	61.45%	(0.53%)
Special instruction	21,807,214	13.40%	24,599,848	14.37%	0.97%
Governance	1,884,413	1.16%	2,004,276	1.17%	0.01%
Support Components at Education Services Center:					
Learning Services	11,278,236	6.93%	10,508,157	6.14%	(0.79%)
Operations, Maintenance, and Construction	5,527,872	3.41%	5,790,314	3.38%	(0.03%)
Human Resource Services	2,480,281	1.52%	2,682,158	1.56%	0.04%
Transportation Services	5,097,052	3.13%	6,599,534	3.85%	0.72%
Information and Technology Services	4,732,511	2.91%	4,758,845	2.78%	(0.13%)
Financial Services	2,033,212	1.25%	2,034,287	1.19%	(0.06%)
Transfers out	7,035,302	4.31%	7,035,302	4.11%	(0.20%)
Total expenditures	<u>162,727,945</u>	100.00%	<u>171,239,669</u> ★	100.00%	
<b>Ending Fund Balance</b>	<u>28,670,043</u>		<u>21,629,914</u>		
<b>Budget Appropriation</b>	<u>\$191,397,988</u>		<u>\$192,869,583</u>		

★ Includes budgeted one-time spending of \$2.4 million as outlined on pages 29 and 50.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND—REVENUE SOURCES AND TRENDS

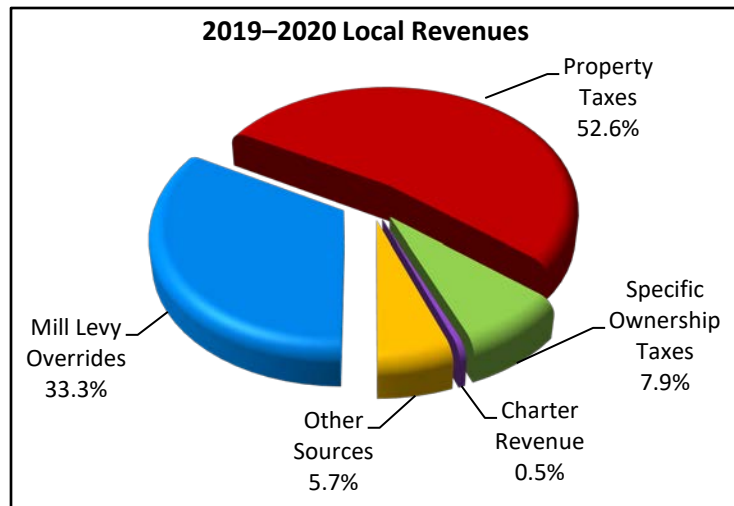
District revenues come from multiple sources, with the primary source being the School Finance Act (SFA). Total Program is the term used to describe the total amount of money each school district receives under the SFA, and this revenue is classified as either the Local Share or the State Share. Total 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 2019–2020, LPS will receive an estimated \$121.1 million in Total Program funding.

All revenues received by the district are categorized as local, state, or federal funding. In the 2019–2020 fiscal year, the district expects to collect \$164.4 million with approximately 52.6 percent of the revenue coming from local sources, 47.2 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 SFA, which is financed by a property tax that all Colorado districts are required to impose. Currently, 52.6 percent of local revenues come from those property taxes. Together with approximately half of the specific ownership (vehicle registration) taxes, that money is 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

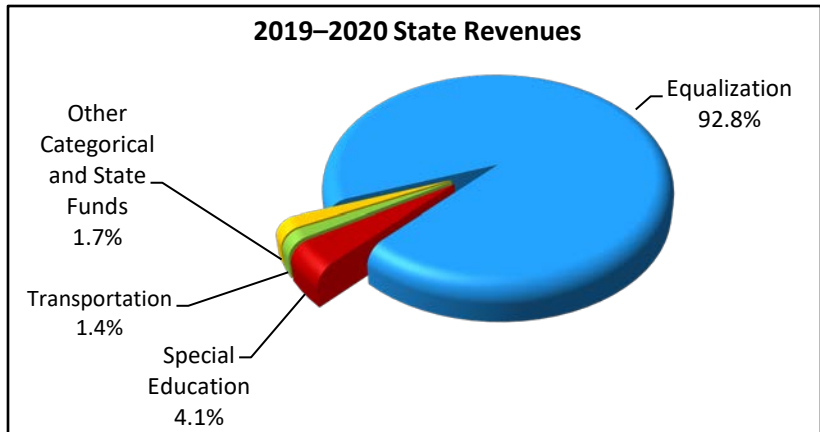
State equalization revenues account for 92.8 percent of the funds the district receives from the state. This State Share is ultimately based on an annual pupil enrollment count, which will be conducted October 2 for fiscal year 2019–2020. Each district is given an eleven-day window in which to establish 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)

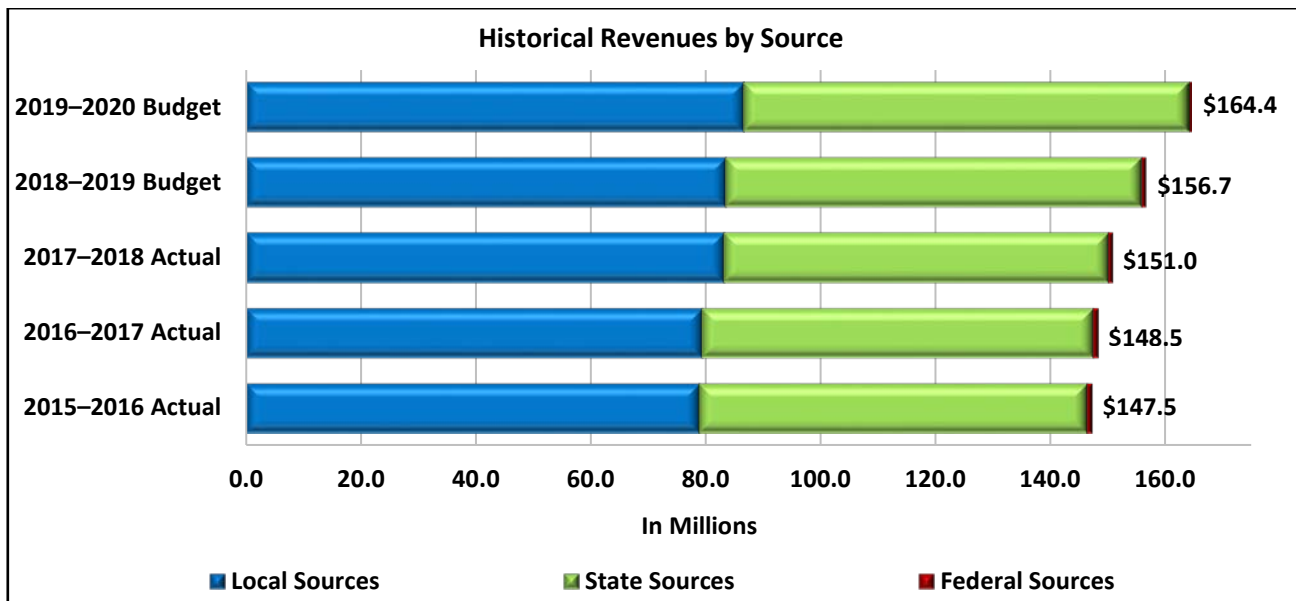
State equalization provides a per-pupil amount based on the funded pupil count. The formula to calculate the per-pupil funding includes several factors that equalize funding by recognizing district-by-district variances in cost of living, personnel costs, district size, and number of at-risk pupils. Starting in fiscal year 2010–2011, the negative factor was added to the formula to help the state manage budgeting challenges. Since its inclusion in the formula, the negative factor has reduced the district’s funding by approximately \$138.4 million.



Categorical revenues, and occasionally grant revenues, are also received from the state and account for 7.2 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 six of the primary categorical program areas. They are English language proficiency, gifted and talented education, special education, transportation, vocational education, and at-risk.

#### 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**

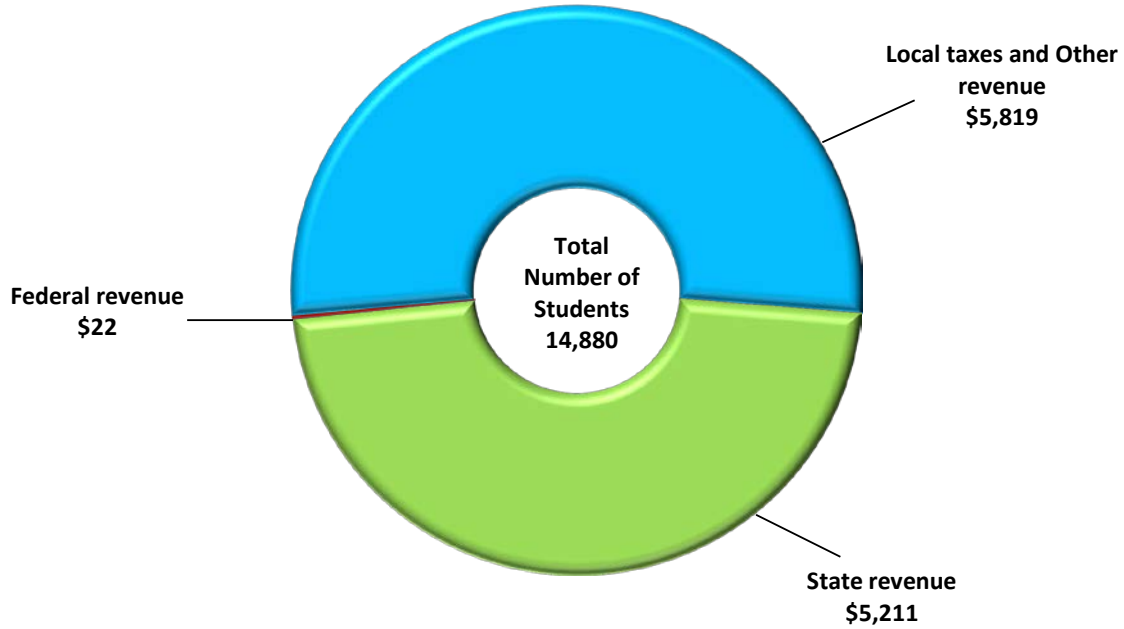
	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Beginning Fund Balance</b>	\$39,666,066	\$38,726,350	\$37,885,288	\$34,728,995	\$28,426,526
<b>Revenue:</b>					
Local sources:					
1988 Mill Levy Override	2,998,234	2,998,234	2,998,234	2,998,234	2,998,234
1997 Mill 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	38,659,207	38,630,989	42,498,780	43,119,537	45,583,130
Specific ownership taxes	6,049,245	6,445,006	7,012,770	6,702,806	6,859,375
Interest on current/delinquent taxes	36,253	45,249	72,335	60,000	60,000
Interest on investments	87,253	156,998	300,727	300,000	641,995
Facility rental fees	72,006	75,008	69,439	58,900	59,700
Parking fees	37,895	37,132	43,087	45,000	45,000
Transportation fees—other	117,205	72,002	71,160	57,000	70,000
Tuition—driver education	229,397	237,240	260,822	259,560	261,475
Tuition—from other sources	189,575	169,066	154,258	178,218	104,000
Instructional materials fees	734,016	723,287	723,609	700,000	750,000
Gifts to schools	1,172,902	1,190,723	1,299,277	1,266,010	1,435,904
Miscellaneous revenue	1,451,596	1,449,838	1,200,009	1,225,000	1,225,000
Charter revenue	1,052,287	1,087,303	409,778	425,540	445,045
Other local income	20,299	46,826	19,834	-	-
Transfers from other funds	199,094	213,802	220,196	263,196	226,606
Total local revenue	<u>78,921,811</u>	<u>79,394,050</u>	<u>83,169,662</u>	<u>83,474,348</u>	<u>86,580,811</u>
State sources:					
Equalization	62,961,972	63,606,020	62,030,988	67,720,733	71,937,311
Special education	2,584,084	2,540,651	2,665,689	2,600,000	3,184,745
Transportation	1,009,657	1,000,192	980,481	978,000	1,125,700
Career/technical education	497,224	486,328	794,136	650,000	515,000
ELPA	264,801	301,937	297,790	277,000	268,590
Gifted and talented	185,345	182,973	178,958	180,000	181,900
At-risk	40,874	39,483	36,050	36,000	35,000
Full-day kindergarten capital grant	-	-	-	-	289,000
Total state revenue	<u>67,543,957</u>	<u>68,157,584</u>	<u>66,984,092</u>	<u>72,441,733</u>	<u>77,537,246</u>
Federal sources:					
Grants	1,028,308	988,167	875,624	752,912	325,000
Total federal revenue	<u>1,028,308</u>	<u>988,167</u>	<u>875,624</u>	<u>752,912</u>	<u>325,000</u>
<b>Total Revenues</b>	<u>147,494,076</u>	<u>148,539,801</u>	<u>151,029,378</u>	<u>156,668,993</u>	<u>164,443,057</u>
 Total funds available	<u>\$187,160,142</u>	<u>\$187,266,151</u>	<u>\$188,914,666</u>	<u>\$191,397,988</u>	<u>\$192,869,583</u>

# LITTLETON PUBLIC SCHOOLS

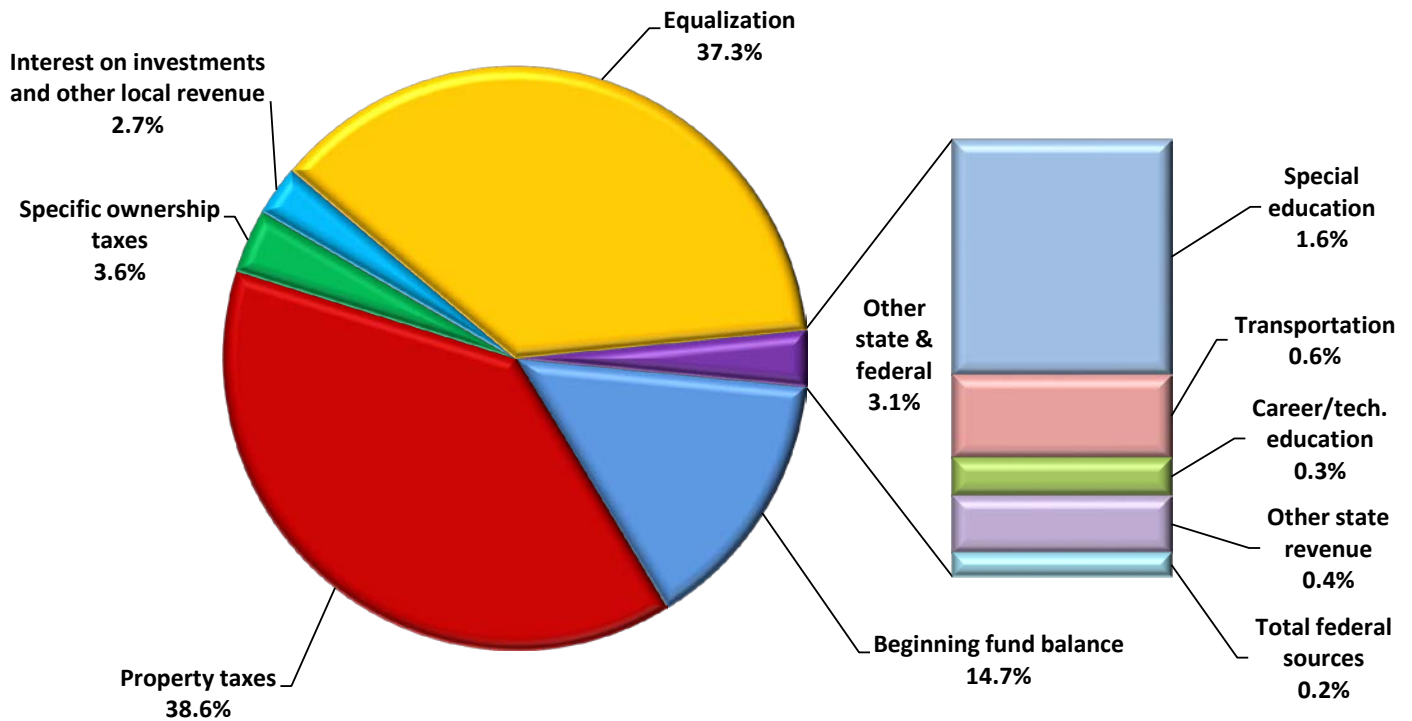
## Littleton, Colorado

### GENERAL FUND REVENUE GRAPHS

2019–2020 Revenue Components Per Student



2019–2020 General Fund—Total Funds Available



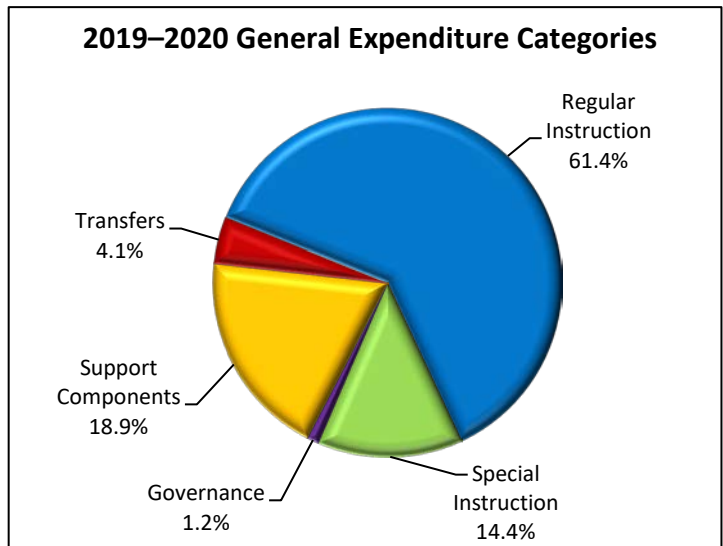
# LITTLETON PUBLIC SCHOOLS

## 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 maintenance, transportation, or regular education. 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 2019–2020, regular instruction accounts for 61.7 percent of General Fund staffing and 61.4 percent of total expenditures.
- 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 2019–2020, special instruction accounts for 18.6 percent of General Fund staffing and 14.4 percent of total expenditures.
- Governance pertains to the expenditures of the district’s Board of Education 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 1.2 percent of the total budgeted expenditures in fiscal year 2019–2020.
- 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, Transportation Services, Information and Technology Services, Financial Services, and Operations, Maintenance, and Construction. Together, they account for the remaining 19.3 percent of General Fund staffing along with 18.9 percent of the budgeted expenditures.
- Transfers are not an actual service area, although they do comprise 4.1 percent of the budgeted 2019–2020 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 and Capital Projects Fund will split a total of \$5,162,679 between the two funds in fiscal year



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GENERAL FUND—EXPENDITURES OVERVIEW (continued)

2019–2020. This provides capital for both general district insurance needs and annual facilities maintenance projects. Additionally, the General Fund will provide \$1,872,623 to the Student Athletic and Activities Fund in support of the many district-sponsored extracurricular activities in which students participate. This is equivalent to 44.7 percent of the total budgeted revenues in that particular 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 59.2 percent of budgeted 2019–2020 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 2019–2020, the district has allocated 20.9 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 4.6 percent of the district’s 2019–2020 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 SFA and the various mill levy overrides on behalf of the district’s two charter schools. These contracts account for 5.5 percent of the district’s budgeted expenditures in fiscal year 2019–2020.
- 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 2019–2020 budget, supplies and materials account for 5.0 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 Capital Projects Fund, so this particular object accounts for only 0.7 percent of the 2019–2020 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 4.1 percent of the 2019–2020 budgeted expenditures.

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

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

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Regular Instruction</b>					
Elementary Schools and Preschool	\$36,325,056	\$36,453,135	\$36,618,194	\$37,869,391	\$39,831,104
Charter Schools	7,741,511	7,752,579	8,020,216	8,330,336	9,445,441
Middle Schools	17,514,174	18,519,057	18,765,177	19,388,528	19,128,552
High Schools	31,378,121	31,154,764	32,235,431	33,063,597	34,504,851
Districtwide Fees and Gifts	-	-	-	2,200,000	2,317,000
Subtotal	<u>92,958,862</u>	<u>93,879,535</u>	<u>95,639,018</u>	<u>100,851,852</u>	<u>105,226,948</u>
<b>Special Instruction</b>					
Special Education	18,990,039	19,345,182	20,649,883	20,568,749	23,283,897
Career and Technical Education	1,054,535	1,177,328	1,313,866	1,238,465	1,315,951
Subtotal	<u>20,044,574</u>	<u>20,522,510</u>	<u>21,963,749</u>	<u>21,807,214</u>	<u>24,599,848</u>
<b>Governance</b>					
Governance	1,504,090	1,618,409	1,738,560	1,884,413	2,004,276
Subtotal	<u>1,504,090</u>	<u>1,618,409</u>	<u>1,738,560</u>	<u>1,884,413</u>	<u>2,004,276</u>
<b>Support Components at ESC</b>					
Learning Services	9,458,116	9,215,394	10,768,935	11,278,236	10,508,157
Operations, Maintenance, and Construction	4,677,570	4,860,197	5,116,101	5,527,872	5,790,314
Human Resource Services	2,248,828	2,110,990	2,179,518	2,480,281	2,682,158
Transportation Services	4,420,462	4,318,338	4,957,358	5,097,052	6,599,534
Information and Technology Services	5,355,107	4,858,331	4,776,392	4,732,511	4,758,845
Financial Services	1,565,956	1,501,739	1,519,841	2,033,212	2,034,287
Subtotal	<u>27,726,039</u>	<u>26,864,989</u>	<u>29,318,145</u>	<u>31,149,164</u>	<u>32,373,295</u> ★
<b>Transfers</b>	6,200,227	6,495,420	6,769,049	7,035,302	7,035,302
Subtotal, expenditures and transfers	<u>148,433,792</u>	<u>149,380,863</u>	<u>155,428,521</u>	<u>162,727,945</u>	<u>171,239,669</u>
<b>Fund Balance</b>	-	-	-	28,670,043	21,629,914
<b>Total Appropriation</b>	<u>\$148,433,792</u>	<u>\$149,380,863</u>	<u>\$155,428,521</u>	<u>\$191,397,988</u>	<u>\$192,869,583</u>

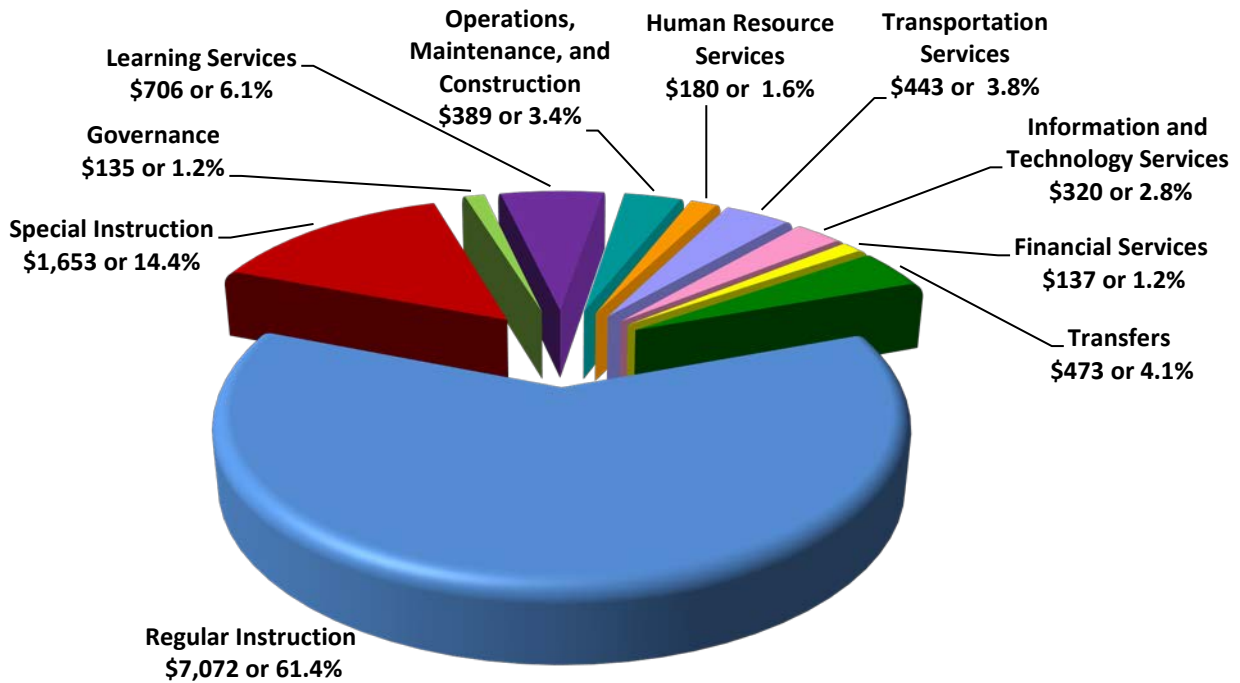
★ Includes budgeted one-time spending of \$2.4 million as outlined on pages 29 and 50.

# LITTLETON PUBLIC SCHOOLS

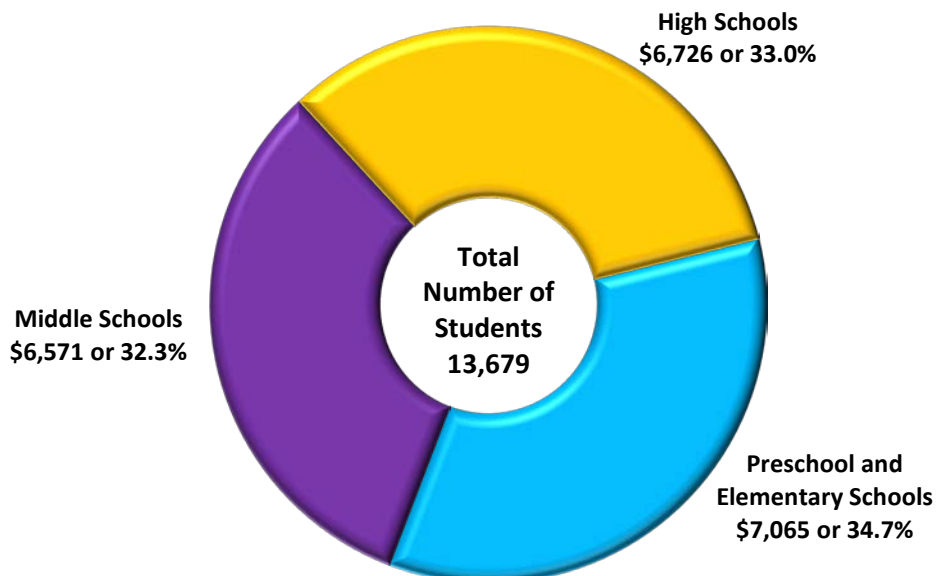
## Littleton, Colorado

### GENERAL FUND EXPENDITURES GRAPHS

2019–2020 Expenditures by Service Area Per Student  
(Based on Total Projected Enrollment of 14,880)



2019–2020 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**  
**2019–2020 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	\$27,753,293	\$10,055,402	\$426,337	\$1,461,867
Charter Schools	-	-	9,445,441	-
Middle Schools	13,459,849	4,542,494	248,108	847,221
High Schools	24,102,500	8,199,262	452,574	1,721,498
Districtwide Fees and Gifts	-	-	-	2,017,000
Subtotals	<u>65,315,642</u>	<u>22,797,158</u>	<u>10,572,460</u>	<u>6,047,586</u>
<b>Special Instruction</b>				
Special Education	15,498,459	5,802,100	1,623,259	60,850
Career and Technical Education	<u>805,668</u>	<u>261,466</u>	<u>139,967</u>	<u>78,350</u>
Subtotal	<u>16,304,127</u>	<u>6,063,566</u>	<u>1,763,226</u>	<u>139,200</u>
<b>Governance</b>	<u>773,516</u>	<u>248,952</u>	<u>901,708</u>	<u>34,250</u>
<b>Support Components at ESC</b>				
Learning Services	6,719,986	2,246,438	1,166,681	338,002
Operations, Maintenance, and Construction	3,314,454	1,140,462	675,432	759,638
Human Resource Services	1,693,948	414,849	533,811	26,950
Transportation Services	3,898,166	1,779,628	468,865	679,975
Information and Technology Services	2,226,092	766,752	716,032	518,950
Financial Services	<u>1,097,376</u>	<u>385,072</u>	<u>571,923</u>	<u>19,316</u>
Subtotal	<u>18,950,022</u>	<u>6,733,201</u>	<u>4,132,744</u>	<u>2,342,831</u>
<b>Transfers</b>	-	-	-	-
Subtotal, expenditures and transfers	<u>101,343,307</u>	<u>35,842,877</u>	<u>17,370,138</u>	<u>8,563,867</u>
<b>Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Appropriation</b>	<u><u>\$101,343,307</u></u>	<u><u>\$35,842,877</u></u>	<u><u>\$17,370,138</u></u>	<u><u>\$8,563,867</u></u>

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

**GENERAL FUND**  
**2019–2020 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	\$31,900	\$102,305	\$ -	\$39,831,104
Charter Schools	-	-	-	9,445,441
Middle Schools	28,180	2,700	-	19,128,552
High Schools	27,000	2,017	-	34,504,851
Districtwide Fees and Gifts	300,000	-	-	2,317,000
Subtotals	<u>387,080</u>	<u>107,022</u>	-	<u>105,226,948</u>
<b>Special Instruction</b>				
Special Education	67,000	232,229	-	23,283,897
Career and Technical Education	26,000	4,500	-	1,315,951
Subtotal	<u>93,000</u>	<u>236,729</u>	-	<u>24,599,848</u>
<b>Governance</b>	<u>750</u>	<u>45,100</u>	-	<u>2,004,276</u>
<b>Support Components at ESC</b>				
Learning Services	9,500	27,550	-	10,508,157
Operations, Maintenance, and Construction	18,900	(118,572)	-	5,790,314
Human Resource Services	8,000	4,600	-	2,682,158
Transportation Services	22,000	(249,100)	-	6,599,534
Information and Technology Services	529,819	1,200	-	4,758,845
Financial Services	3,000	(42,400)	-	2,034,287
Subtotal	<u>591,219</u>	<u>(376,722) ❖</u>	-	<u>32,373,295 ★</u>
<b>Transfers</b>	-	-	7,035,302	7,035,302
Subtotal, expenditures and transfers	<u>1,072,049</u>	<u>12,129</u>	<u>7,035,302</u>	<u>171,239,669</u>
<b>Fund Balance</b>	-	-	21,629,914	21,629,914
<b>Total Appropriation</b>	<u>\$1,072,049</u>	<u>\$12,129</u>	<u>\$28,665,216</u>	<u>\$192,869,583</u>

★ Includes budgeted one-time spending of \$2.4 million as outlined on pages 29 and 50.

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

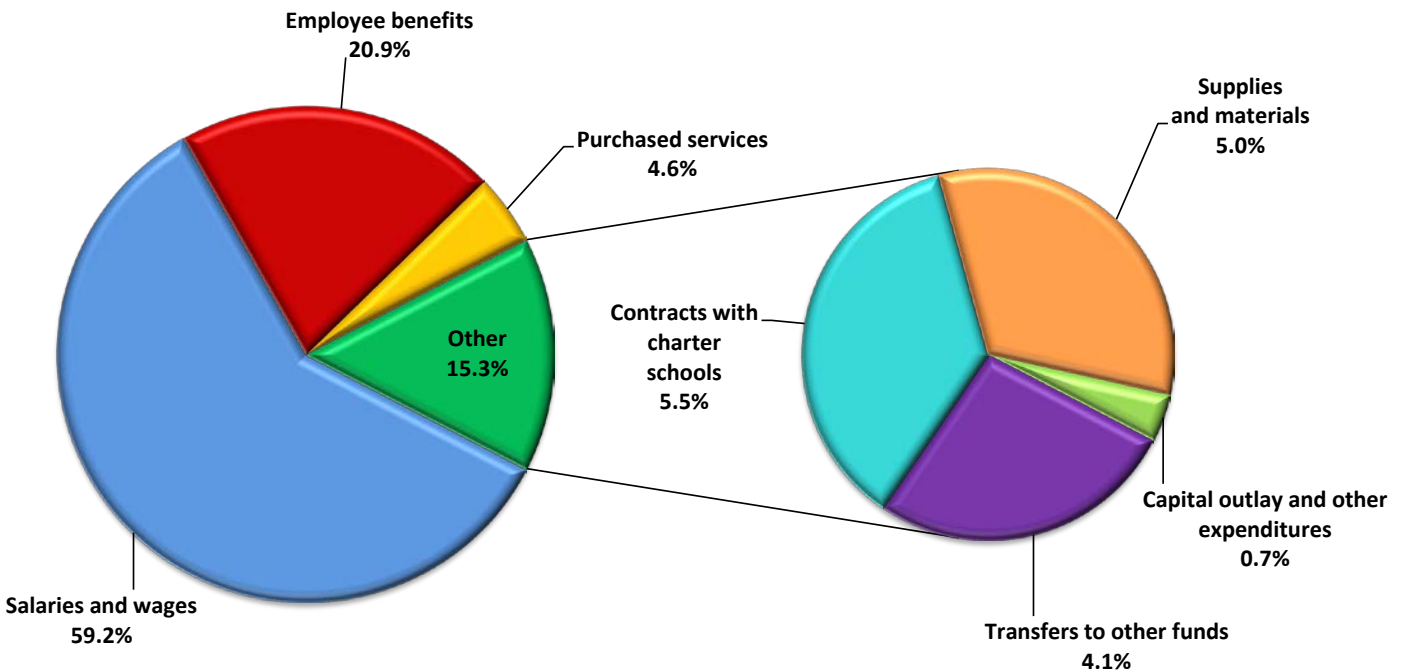
# LITTLETON PUBLIC SCHOOLS Littleton, Colorado

## GENERAL FUND EXPENDITURES BY OBJECT

	2015–2016 <u>Actual</u>	2016–2017 <u>Actual</u>	2017–2018 <u>Actual</u>	2018–2019 <u>Budget</u>	2019–2020 <u>Budget</u>
Salaries and wages	\$89,630,085	\$89,705,053	\$91,882,925	\$96,982,488	\$101,343,307
Employee benefits	27,313,249	28,272,844	29,662,047	32,488,074	35,842,877
Purchased services	8,504,235	8,778,694	9,383,024	6,669,402	7,924,697
Contracts with charter schools	7,741,511	7,752,579	8,020,216	8,330,336	9,445,441
Supplies and materials	6,863,764	7,032,499	8,172,409	9,391,326	8,563,867
Capital outlay	2,235,695	1,368,801	1,589,927	1,886,491	1,072,049
Other expenditures	(54,974)	(25,027)	(51,076)	(55,474)	12,129
Transfers to other funds	6,200,227	6,495,420	6,769,049	7,035,302	7,035,302
<b>Total Expenditures</b>	<b><u>\$148,433,792</u></b>	<b><u>\$149,380,863</u></b>	<b><u>\$155,428,521</u></b>	<b><u>\$162,727,945</u></b>	<b><u>\$171,239,669</u></b> ★

★ Includes budgeted one-time spending of \$2.4 million as outlined on pages 29 and 50.

**2019–2020 Budgeted Expenditures by Object**



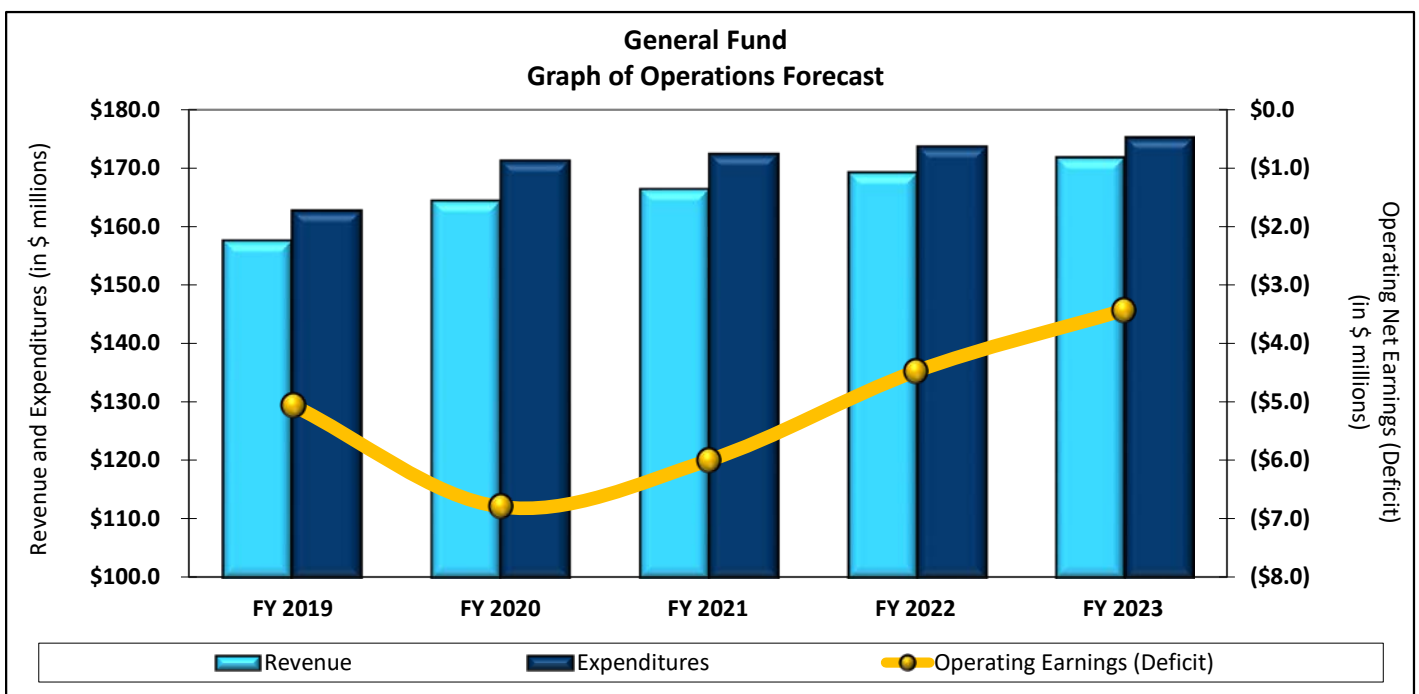
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

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

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$33,486,145	\$28,426,526	\$21,629,914	\$15,623,839	\$11,142,512
<b>Revenue:</b>					
Property taxes	72,584,050	74,456,711	74,580,382	75,498,456	75,732,564
Specific ownership taxes	6,859,375	6,859,375	6,859,375	6,859,375	6,859,375
Interest income	355,000	641,995	641,995	641,995	641,995
Other local income	4,914,695	4,396,124	3,954,825	3,954,825	3,954,825
State/Federal revenue	72,692,010	77,862,246	80,166,341	82,018,294	84,366,483
Transfers in	263,196	226,606	226,606	226,606	226,606
<b>Total revenues</b>	<b>157,668,326</b>	<b>164,443,057</b>	<b>166,429,524</b>	<b>169,199,551</b>	<b>171,781,848</b>
<b>Expenditures:</b>					
Salaries and wages	96,082,565	100,048,529	100,048,529 ‡	100,048,529 ‡	100,048,529 ‡
Employee benefits	32,188,074	35,842,877	37,168,296	38,626,257	40,230,014
Purchased services	5,528,869	7,716,697	6,964,847	6,964,847	6,964,847
Contract with charter schools	8,330,336	9,445,441	9,637,160	9,824,761	10,016,489
Supplies and materials	7,630,848	8,061,867	9,096,638	9,390,675	9,696,323
Capital outlay	184,695	704,115	704,115	704,115	704,115
Other expenditures	(55,474)	12,129	12,129	12,129	12,129
One-time major expenditures	5,802,730	2,372,712	1,625,137	778,764	52,000
Transfers out	7,035,302	7,035,302	7,178,748	7,330,801	7,491,977
<b>Total expenditures</b>	<b>162,727,945</b>	<b>171,239,669</b>	<b>172,435,599</b>	<b>173,680,878</b>	<b>175,216,423</b>
<b>Ending Fund Balance</b>	<b>\$28,426,526</b>	<b>\$21,629,914</b>	<b>\$15,623,839</b>	<b>\$11,142,512</b>	<b>\$7,707,937</b>

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



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

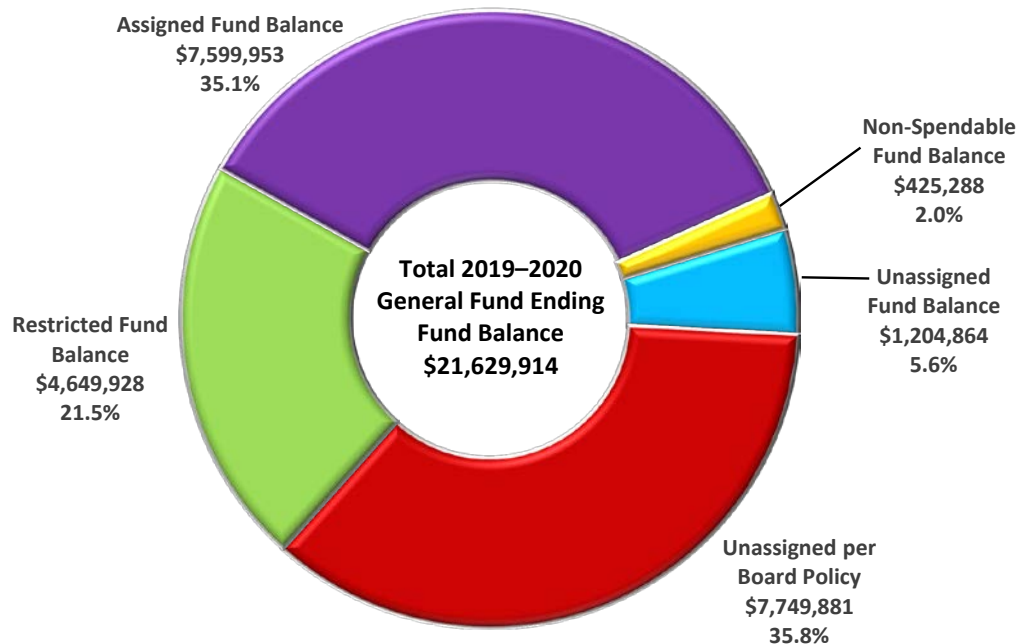
### BUDGETED YEAR-END FUND BALANCE POSITION AS OF JUNE 30, 2020

	<b>Budgeted</b>
Beginning Fund Balance June 30, 2019, projected	\$28,426,526
Budgeted Revenue	164,443,057
Budgeted Expenditures	171,239,669
Budgeted Ending Fund Balance June 30, 2020	<b>\$21,629,914</b>

#### Composition of Budgeted Fund Balance as of June 30, 2020

		<b>Fund Revenue ✓</b>
Unassigned Fund Balances:		
For Fiscal Stability	\$1,204,864	0.7%
Per Board Policy ✓	7,749,881	5.0%
Restricted, Committed, and Assigned Fund Balances:		
Restricted—Taxpayer's Bill of Rights (TABOR)		
Emergency Reserve	4,649,928	3.0%
Assigned—One-Time Spending for Curriculum, Technology, and Student Needs	2,475,525	1.5%
Assigned—Encumbrances and Carry Forwards	4,976,533	3.0%
Assigned—Health Insurance Reserve	147,895	0.1%
Non-Spendable Fund Balances:		
Inventory and Prepaids	425,288	0.3%
<b>Total Fund Balance</b>	<b>\$21,629,914</b>	<b>13.2%</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	76
Middle Schools	94
High Schools	100
Special Instruction	107
Governance	112
Support Components	114

Instruction budgets at the elementary, middle, and high school levels include teachers, aides, instructional supplies, librarians, counselors, office of the principal, custodians, and utilities. Costs which are incurred to operate the school but managed centrally for cost effectiveness, i.e., maintenance of buildings, 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 Littleton Public Schools is conducted at thirteen learning sites and includes Grades K–5. The elementary learning sites are Centennial, East, Field, Franklin, Highland, Hopkins, Lenski, Moody, Peabody, Runyon, Sandburg, Twain, and Wilder.

Preschool education at The Village in Littleton Public Schools is conducted at two learning sites for 224 Colorado Preschool Program (CPP) children, 141 children with disabilities, and 16 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 Littleton Public Schools, kindergarten and Grades 1–5 are primarily scheduled for 1,035.56 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 Littleton Public Schools 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**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures by School:</b>					
The Village Preschools	\$1,181,113	\$1,281,515	\$1,375,051	\$1,627,857	\$1,874,322
Lewis Ames Facility	182,770	193,854	194,702	188,804	156,467
Centennial Academy of Fine Arts	3,811,183	3,930,754	3,764,279	4,031,069	3,903,833
East Elementary	2,472,126	2,449,259	2,282,364	2,487,900	2,561,948
Eugene Field Elementary	3,163,098	2,938,687	2,947,316	2,850,893	2,889,346
Benjamin Franklin Elementary	3,146,437	3,282,795	3,463,472	3,559,348	3,877,663
Highland Elementary	2,056,206	2,113,512	2,183,833	2,141,357	2,301,212
Mark Hopkins Elementary	1,937,699	1,786,533	1,879,466	1,969,732	2,064,298
Lois Lenski Elementary	3,057,367	3,080,162	3,047,746	3,097,769	3,347,072
Ralph Moody Elementary	2,395,459	2,477,082	2,366,258	2,375,172	2,367,050
Peabody Elementary	2,302,630	2,289,427	2,402,316	2,505,865	2,596,673
Damon Runyon Elementary	2,483,363	2,519,587	2,546,788	2,650,350	2,904,392
Carl Sandburg Elementary	2,673,039	2,693,278	2,800,799	2,911,496	3,029,030
Mark Twain Elementary	2,213,188	2,173,032	1,944,001	2,028,686	2,176,154
Laura Ingalls Wilder Elementary	3,249,378	3,243,658	3,419,803	3,443,093	3,781,644
Total expenditures	<u>\$36,325,056</u>	<u>\$36,453,135</u>	<u>\$36,618,194</u>	<u>\$37,869,391</u>	<u>\$39,831,104</u>
<b>Expenditures by Object:</b>					
Salaries and wages	\$25,826,507	\$25,805,285	\$25,527,870	\$26,719,003	\$27,753,293
Employee benefits	7,819,590	8,047,614	8,217,808	9,153,069	10,055,402
Purchased services	544,286	565,848	675,775	409,464	426,337
Supplies and materials	1,819,256	1,811,273	1,810,429	1,451,922	1,461,867
Capital outlay	232,235	132,312	305,081	39,700	31,900
Other expenditures	83,182	90,803	81,231	96,233	102,305
Total expenditures	<u>\$36,325,056</u>	<u>\$36,453,135</u>	<u>\$36,618,194</u>	<u>\$37,869,391</u>	<u>\$39,831,104</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	14.72	14.75	14.69	16.63	17.00
Clerical	27.86	25.77	26.17	27.65	27.25
Custodians	34.25	34.25	34.75	35.50	33.89
Paraprofessionals	71.15	76.48	79.82	84.57	94.96
Teachers	314.79	304.74	300.35	291.74	301.31
Total personnel	<u>462.77</u>	<u>455.99</u>	<u>455.78</u>	<u>456.09</u>	<u>474.41</u> €
<b>Number of Students Served*</b>	<u>6,011</u>	<u>5,937</u>	<u>5,952</u>	<u>5,769</u>	<u>5,638</u>

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

€ Increase in FTE related to the addition of full-day kindergarten teachers and staff.

# 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

	2015–2016 <u>Actual</u>	2016–2017 <u>Actual</u>	2017–2018 <u>Actual</u>	2018–2019 <u>Budget</u>	2019–2020 <u>Budget</u>
<b>Expenditures:</b>					
Salaries and wages	\$793,149	\$837,326	\$886,641	\$920,012	\$1,087,175
Employee benefits	301,902	329,159	355,438	471,277	552,241
Purchased services	13,249	19,333	45,389	29,967	45,147
Supplies and materials	71,762	92,721	85,894	135,818	115,054
Capital outlay	-	-	-	-	-
Other expenditures	1,051	2,976	1,689	70,783 ★	74,705
<b>Total expenditures</b>	<u><u>\$1,181,113</u></u>	<u><u>\$1,281,515</u></u>	<u><u>\$1,375,051</u></u>	<u><u>\$1,627,857 ‡</u></u>	<u><u>\$1,874,322 ‡</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	0.72	0.75	0.69	0.63	1.00
Clerical	2.50	1.79	2.51	3.52	3.94
Custodians	2.00	2.00	2.00	2.00	2.38
Paraprofessionals	19.93	24.03	24.54	28.01	29.77
Teachers	0.15	0.12	0.22	0.25	0.51
<b>Total personnel</b>	<u><u>25.30</u></u>	<u><u>28.69</u></u>	<u><u>29.96</u></u>	<u><u>34.41 ‡</u></u>	<u><u>37.60 ‡</u></u>
<b>Number of Students Served</b>	<u><u>280</u></u>	<u><u>287</u></u>	<u><u>320</u></u>	<u><u>336</u></u>	<u><u>326</u></u>

★ Due to a change in accounting practices for Colorado Preschool Program revenues, the overhead expense is now recorded directly to the program.

‡ Increased actual enrollment beginning in 2017–2018 required the addition of personnel to meet the needs of the students. Due to the increased staffing, actual costs also increased beginning 2017–2018 but were not reflected in the budget until 2018–2019.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### LEWIS AMES FACILITY

7300 S. Clermont Dr., Centennial, CO 80122

(303) 347-4400

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$74,263	\$75,863	\$72,011	\$69,142	\$53,989
Employee benefits	25,893	24,832	21,347	34,725	23,778
Purchased services	17,572	21,784	23,039	19,000	19,000
Supplies and materials	65,042	70,375	78,305	65,937	59,700
Capital outlay	-	1,000	-	-	-
Other expenditures	-	-	-	-	-
<b>Total expenditures</b>	<b>\$182,770</b>	<b>\$193,854</b>	<b>\$194,702</b>	<b>\$188,804</b>	<b>\$156,467 €</b>
<b>Personnel (full-time equivalents):</b>					
Clerical	1.00	0.73	0.60	0.60	-
Custodians	1.50	1.50	2.00	2.00	1.50
<b>Total personnel</b>	<b>2.50</b>	<b>2.23</b>	<b>2.60</b>	<b>2.60</b>	<b>1.50 €</b>

€ This building was previously used for career and technical education classes, early childhood education, other district programs, and community needs. It will be closed down in December 2019 in order to facilitate the demolition of the structure in conjunction with the Building Fund project to replace and reopen the school in August 2021.



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

**CENTENNIAL ACADEMY of FINE ARTS EDUCATION**

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

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,774,772	\$2,797,179	\$2,681,379	\$2,940,067	\$2,789,440
Employee benefits	818,062	855,666	838,094	943,299	963,136
Purchased services	34,444	32,207	56,306	30,225	32,325
Supplies and materials	163,023	192,372	157,916	113,828	114,932
Capital outlay	14,080	44,084	22,704	3,000	3,000
Other expenditures	6,802	9,246	7,880	650	1,000
<b>Total expenditures</b>	<b>\$3,811,183</b>	<b>\$3,930,754</b>	<b>\$3,764,279</b>	<b>\$4,031,069</b>	<b>\$3,903,833</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	2.00	2.00
Clerical	2.08	1.96	1.96	1.96	1.96
Custodians	2.50	2.50	2.50	2.50	2.50
Paraprofessionals	6.18	6.53	6.53	6.46	5.90
Teachers	33.82	31.78	31.80	30.40	30.87
<b>Total personnel</b>	<b>45.58</b>	<b>43.77</b>	<b>43.79</b>	<b>43.32</b>	<b>43.23</b>
<b>Number of Students Served</b>	<b>536</b>	<b>532</b>	<b>539</b>	<b>533</b>	<b>525</b>



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

**EAST ELEMENTARY SCHOOL**

5993 S. Fairfield St., Littleton, CO 80120

(303) 347-4450

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,772,159	\$1,747,058	\$1,629,894	\$1,778,461	\$1,808,999
Employee benefits	508,848	522,260	499,334	601,423	646,703
Purchased services	37,241	29,855	33,669	30,695	30,075
Supplies and materials	143,303	144,466	116,287	76,771	75,521
Capital outlay	6,839	1,188	-	-	-
Other expenditures	3,736	4,432	3,180	550	650
<b>Total expenditures</b>	<b>\$2,472,126</b>	<b>\$2,449,259</b>	<b>\$2,282,364</b>	<b>\$2,487,900</b>	<b>\$2,561,948</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	2.00	2.00
Clerical	2.00	2.00	2.00	2.02	2.02
Custodians	2.25	2.25	2.25	2.25	1.38
Paraprofessionals	3.23	4.57	4.85	5.69	6.82
Teachers	21.90	20.90	19.76	18.50	18.20
<b>Total personnel</b>	<b>30.38</b>	<b>30.72</b>	<b>29.86</b>	<b>30.46</b>	<b>30.42</b>
<b>Number of Students Served</b>	<b>323</b>	<b>307</b>	<b>311</b>	<b>282</b>	<b>264</b>



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

**EUGENE FIELD ELEMENTARY**

5402 S. Sherman Way, Littleton, CO 80121

(303) 347-4475

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,299,521	\$2,096,390	\$2,072,327	\$2,056,825	\$2,049,993
Employee benefits	694,332	667,524	674,959	668,619	713,371
Purchased services	39,520	44,580	46,437	30,625	32,425
Supplies and materials	124,961	125,397	141,231	93,124	92,057
Capital outlay	854	1,364	8,030	500	500
Other expenditures	3,910	3,432	4,332	1,200	1,000
<b>Total expenditures</b>	<b>\$3,163,098</b>	<b>\$2,938,687</b>	<b>\$2,947,316</b>	<b>\$2,850,893</b>	<b>\$2,889,346</b>
<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	3.00	3.00	3.00
Paraprofessionals	5.90	4.92	4.42	4.49	5.27
Teachers	27.10	23.10	22.27	20.54	20.51
<b>Total personnel</b>	<b>40.00</b>	<b>35.02</b>	<b>33.69</b>	<b>32.03</b>	<b>32.78</b>
<b>Number of Students Served</b>	<b>339</b>	<b>328</b>	<b>306</b>	<b>281</b>	<b>273</b>





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

**BENJAMIN FRANKLIN ELEMENTARY SCHOOL**

1603 E. Euclid Ave., Centennial, CO 80121

(303) 347-4500

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,248,676	\$2,338,711	\$2,460,219	\$2,476,993	\$2,675,751
Employee benefits	671,516	724,844	768,791	927,515	1,043,952
Purchased services	62,340	66,326	72,219	38,267	36,167
Supplies and materials	137,046	126,206	132,058	106,073	111,293
Capital outlay	16,460	13,273	16,181	10,500	8,500
Other expenditures	10,399	13,435	14,004	-	2,000
<b>Total expenditures</b>	<b>\$3,146,437</b>	<b>\$3,282,795</b>	<b>\$3,463,472</b>	<b>\$3,559,348</b>	<b>\$3,877,663</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.63	2.00	1.81	1.50	1.50
Custodians	2.50	2.50	2.50	2.75	2.50
Paraprofessionals	4.53	6.25	6.61	6.18	6.53
Teachers	27.65	27.20	28.70	29.16	31.30
<b>Total personnel</b>	<b>37.31</b>	<b>38.95</b>	<b>40.62</b>	<b>40.59</b>	<b>42.83</b>
<b>Number of Students Served</b>	<b>589</b>	<b>602</b>	<b>611</b>	<b>591</b>	<b>596</b>



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

**HIGHLAND ELEMENTARY SCHOOL**

711 E. Euclid Ave., Centennial, CO 80121

(303) 347-4525

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,468,108	\$1,504,857	\$1,539,819	\$1,530,119	\$1,619,303
Employee benefits	443,722	470,922	503,966	500,678	565,322
Purchased services	27,692	28,300	22,978	21,967	20,967
Supplies and materials	110,053	103,417	112,386	88,593	95,620
Capital outlay	3,826	3,404	2,471	-	-
Other expenditures	2,805	2,612	2,213	-	-
<b>Total expenditures</b>	<b>\$2,056,206</b>	<b>\$2,113,512</b>	<b>\$2,183,833</b>	<b>\$2,141,357</b>	<b>\$2,301,212</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.70	1.56	1.56	1.63	1.63
Custodians	2.50	2.50	2.50	2.50	2.50
Paraprofessionals	2.03	3.48	3.37	2.57	3.51
Teachers	17.40	16.85	17.35	16.05	17.15
<b>Total personnel</b>	<b>24.63</b>	<b>25.39</b>	<b>25.78</b>	<b>23.75</b>	<b>25.79</b>
<b>Number of Students Served</b>	<b>334</b>	<b>311</b>	<b>310</b>	<b>296</b>	<b>283</b>



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

**MARK HOPKINS ELEMENTARY SCHOOL**

7171 S. Pennsylvania St., Centennial, CO 80122

(303) 347-4550

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,370,623	\$1,244,666	\$1,267,999	\$1,378,632	\$1,429,879
Employee benefits	413,586	400,393	414,888	474,382	513,597
Purchased services	38,674	38,731	63,654	30,199	28,517
Supplies and materials	99,366	95,442	110,507	82,569	91,155
Capital outlay	12,314	4,469	19,401	3,500	-
Other expenditures	3,136	2,832	3,017	450	1,150
<b>Total expenditures</b>	<b>\$1,937,699</b>	<b>\$1,786,533</b>	<b>\$1,879,466</b>	<b>\$1,969,732</b>	<b>\$2,064,298</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.69	1.63	1.31	1.50	1.38
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	4.03	2.88	1.82	3.02	3.02
Teachers	17.30	16.69	16.57	16.82	16.90
<b>Total personnel</b>	<b>26.27</b>	<b>24.45</b>	<b>22.95</b>	<b>24.59</b>	<b>24.55</b>
<b>Number of Students Served</b>	<b>296</b>	<b>270</b>	<b>295</b>	<b>298</b>	<b>298</b>



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

**LOIS LENSKI ELEMENTARY SCHOOL**

6350 S. Fairfax Way, Centennial, CO 80121

(303) 347-4575

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,178,958	\$2,181,901	\$2,128,246	\$2,209,618	\$2,359,199
Employee benefits	656,566	665,589	669,881	745,240	841,122
Purchased services	52,162	59,683	48,317	31,317	35,317
Supplies and materials	149,590	136,694	154,238	102,794	102,634
Capital outlay	10,776	26,457	39,129	5,000	5,000
Other expenditures	9,315	9,838	7,935	3,800	3,800
<b>Total expenditures</b>	<b>\$3,057,367</b>	<b>\$3,080,162</b>	<b>\$3,047,746</b>	<b>\$3,097,769</b>	<b>\$3,347,072</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.88	1.50	1.88	1.78	1.75
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	3.05	3.25	3.28	5.40	6.43
Teachers	28.77	28.40	28.00	27.26	28.65
<b>Total personnel</b>	<b>36.95</b>	<b>36.40</b>	<b>36.41</b>	<b>37.69</b>	<b>40.08</b>
<b>Number of Students Served</b>	<b>574</b>	<b>572</b>	<b>571</b>	<b>549</b>	<b>549</b>



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

**RALPH MOODY ELEMENTARY SCHOOL**

6390 S. Windermere St., Littleton, CO 80120

(303) 347-4600

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,710,207	\$1,773,201	\$1,652,877	\$1,687,703	\$1,660,389
Employee benefits	525,590	558,037	565,490	575,318	594,083
Purchased services	23,960	34,223	28,644	22,817	22,104
Supplies and materials	126,933	106,572	110,541	86,784	87,924
Capital outlay	1,777	1,188	5,208	50	50
Other expenditures	6,992	3,861	3,498	2,500	2,500
<b>Total expenditures</b>	<b>\$2,395,459</b>	<b>\$2,477,082</b>	<b>\$2,366,258</b>	<b>\$2,375,172</b>	<b>\$2,367,050</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	2.00	2.00	2.00	2.00	2.00
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	3.83	2.84	4.49	5.37	5.23
Teachers	22.00	21.95	20.20	18.83	17.80
<b>Total personnel</b>	<b>31.08</b>	<b>30.04</b>	<b>29.94</b>	<b>29.45</b>	<b>28.28</b>
<b>Number of Students Served</b>	<b>368</b>	<b>363</b>	<b>347</b>	<b>324</b>	<b>306</b>



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

**PEABODY ELEMENTARY SCHOOL**

3128 E. Maplewood Ave., Centennial, CO 80121

(303) 347-4625

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,611,731	\$1,623,181	\$1,670,160	\$1,790,253	\$1,822,539
Employee benefits	504,001	517,825	559,531	585,757	642,892
Purchased services	34,029	24,032	36,062	25,267	25,267
Supplies and materials	134,912	111,154	114,576	99,388	101,475
Capital outlay	14,410	8,174	18,085	5,200	4,500
Other expenditures	3,547	5,061	3,902	-	-
<b>Total expenditures</b>	<b>\$2,302,630</b>	<b>\$2,289,427</b>	<b>\$2,402,316</b>	<b>\$2,505,865</b>	<b>\$2,596,673</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.97	1.97	1.97	1.97	1.97
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	1.96	1.12	1.12	1.12	2.95
Teachers	21.40	21.60	21.60	21.53	21.78
<b>Total personnel</b>	<b>28.58</b>	<b>27.94</b>	<b>27.94</b>	<b>27.87</b>	<b>29.95</b>
<b>Number of Students Served</b>	<b>403</b>	<b>419</b>	<b>404</b>	<b>407</b>	<b>389</b>



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

**DAMON RUNYON ELEMENTARY SCHOOL**

7455 S. Elati St., Littleton, CO 80120

(303) 347-4650

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,770,143	\$1,796,521	\$1,767,594	\$1,889,863	\$2,052,239
Employee benefits	563,085	559,097	577,569	634,168	721,497
Purchased services	28,167	27,893	37,307	20,517	22,665
Supplies and materials	105,565	122,824	115,666	94,452	96,641
Capital outlay	11,178	6,684	42,182	8,350	8,350
Other expenditures	5,225	6,568	6,470	3,000	3,000
<b>Total expenditures</b>	<b>\$2,483,363</b>	<b>\$2,519,587</b>	<b>\$2,546,788</b>	<b>\$2,650,350</b>	<b>\$2,904,392</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.69	1.50	1.50	1.91	1.72
Custodians	2.25	2.25	2.25	2.75	2.25
Paraprofessionals	4.92	4.14	4.99	3.23	3.79
Teachers	22.50	22.60	22.60	22.76	24.71
<b>Total personnel</b>	<b>32.36</b>	<b>31.49</b>	<b>32.34</b>	<b>31.65</b>	<b>33.47</b>
<b>Number of Students Served</b>	<b>460</b>	<b>469</b>	<b>487</b>	<b>483</b>	<b>476</b>



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

**CARL SANDBURG ELEMENTARY SCHOOL**

6900 S. Elizabeth St., Centennial, CO 80122

(303) 347-4675

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,871,515	\$1,900,047	\$1,983,986	\$2,087,479	\$2,148,838
Employee benefits	564,656	592,806	616,731	679,615	736,643
Purchased services	47,278	47,219	38,047	23,667	23,667
Supplies and materials	142,750	124,469	127,548	109,735	108,882
Capital outlay	35,210	16,493	23,439	2,000	2,000
Other expenditures	11,630	12,244	11,048	9,000	9,000
<b>Total expenditures</b>	<b>\$2,673,039</b>	<b>\$2,693,278</b>	<b>\$2,800,799</b>	<b>\$2,911,496</b>	<b>\$3,029,030</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	1.72	1.69	1.69	1.88	2.00
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	2.99	4.39	4.46	3.06	3.23
Teachers	24.87	24.64	24.42	23.94	24.15
<b>Total personnel</b>	<b>32.83</b>	<b>33.97</b>	<b>33.82</b>	<b>32.13</b>	<b>32.63</b>
<b>Number of Students Served</b>	<b>489</b>	<b>511</b>	<b>502</b>	<b>470</b>	<b>446</b>





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

**MARK TWAIN ELEMENTARY SCHOOL**

6901 S. Franklin St., Centennial, CO 80122

(303) 347-4700

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,594,910	\$1,565,617	\$1,396,250	\$1,436,241	\$1,518,376
Employee benefits	468,048	460,444	417,084	481,820	543,940
Purchased services	32,749	44,418	42,566	29,867	27,067
Supplies and materials	95,735	95,331	83,620	78,858	86,771
Capital outlay	17,835	4,140	1,927	1,600	-
Other expenditures	3,911	3,082	2,554	300	-
<b>Total expenditures</b>	<b>\$2,213,188</b>	<b>\$2,173,032</b>	<b>\$1,944,001</b>	<b>\$2,028,686</b>	<b>\$2,176,154</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	2.00	1.44	1.50	1.50	1.50
Custodians	2.25	2.25	2.25	2.25	2.38
Paraprofessionals	2.60	2.53	2.95	3.44	5.06
Teachers	20.40	18.90	16.90	15.66	16.00
<b>Total personnel</b>	<b>28.25</b>	<b>26.12</b>	<b>24.60</b>	<b>23.85</b>	<b>25.94</b>
<b>Number of Students Served</b>	<b>374</b>	<b>325</b>	<b>318</b>	<b>277</b>	<b>270</b>



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

**LAURA INGALLS WILDER ELEMENTARY SCHOOL**

4300 W. Ponds Cir., Littleton, CO 80123

(303) 347-4750

	2015–2016	2016–2017	2017–2018	2018–2019	2019–2020
	Actual	Actual	Actual	Budget	Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,287,772	\$2,322,767	\$2,318,468	\$2,467,595	\$2,677,184
Employee benefits	659,783	698,216	734,705	829,233	953,125
Purchased services	55,209	47,264	81,141	25,067	25,627
Supplies and materials	149,215	163,833	169,656	117,198	122,208
Capital outlay	86,676	394	106,324	-	-
Other expenditures	10,723	11,184	9,509	4,000	3,500
<b>Total expenditures</b>	<b>\$3,249,378</b>	<b>\$3,243,658</b>	<b>\$3,419,803</b>	<b>\$3,443,093</b>	<b>\$3,781,644</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Clerical	2.00	2.00	1.88	1.88	1.88
Custodians	2.25	2.25	2.25	2.25	2.25
Paraprofessionals	5.97	5.55	6.39	6.53	7.45
Teachers	29.53	30.01	29.96	30.04	32.78
<b>Total personnel</b>	<b>40.75</b>	<b>40.81</b>	<b>41.48</b>	<b>41.70</b>	<b>45.36</b>
<b>Number of Students Served</b>	<b>646</b>	<b>641</b>	<b>631</b>	<b>642</b>	<b>637</b>



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INTENTIONALLY FOR  
PRESENTATION PURPOSES

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### MIDDLE SCHOOLS SUMMARY

Middle school education in Littleton Public Schools 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. Littleton Public Schools currently schedules 1,108.54 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, US 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 Littleton Public Schools identifies needs and programs for individual academic growth and assesses the effectiveness of a differentiated curriculum.

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

**MIDDLE SCHOOLS**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures by School or Program:</b>					
Euclid Middle School	\$4,273,136	\$4,656,838	\$4,600,601	\$4,780,132	\$4,672,335
Goddard Middle School	4,350,442	4,710,773	4,709,976	4,745,136	4,809,985
Isaac Newton Middle School	3,635,948	3,798,762	3,864,431	4,118,850	3,965,467
John Wesley Powell Middle School	5,254,648	5,352,684	5,590,169	5,744,410	5,680,765
Total expenditures	<u>\$17,514,174</u>	<u>\$18,519,057</u>	<u>\$18,765,177</u>	<u>\$19,388,528</u>	<u>\$19,128,552</u>
<b>Expenditures by Object:</b>					
Salaries and wages	\$12,237,261	\$12,747,822	\$13,013,175	\$13,802,674	\$13,459,849
Employee benefits	3,698,668	3,948,020	4,124,486	4,439,291	4,542,494
Purchased services	438,145	534,966	524,462	251,382	248,108
Supplies and materials	974,058	1,020,655	914,339	859,451	847,221
Capital outlay	138,718	231,570	152,014	34,180	28,180
Other expenditures	27,324	36,024	36,701	1,550	2,700
Total expenditures	<u>\$17,514,174</u>	<u>\$18,519,057</u>	<u>\$18,765,177</u>	<u>\$19,388,528</u>	<u>\$19,128,552</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	12.00	12.00	12.00	12.00	12.00
Clerical	14.69	14.00	14.00	14.00	14.00
Custodians	18.00	18.00	18.00	18.00	18.00
Paraprofessionals	10.05	9.08	6.06	4.09	3.63
Teachers	143.14	148.44	148.61	154.76	146.09
Total personnel	<u>197.88</u>	<u>201.52</u>	<u>198.67</u>	<u>202.85</u>	<u>193.72</u>
<b>Number of Students Served*</b>	<u>2,991</u>	<u>2,997</u>	<u>3,032</u>	<u>2,971</u>	<u>2,900</u>

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

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

**EUCLID MIDDLE SCHOOL**

777 W. Euclid Ave., Littleton, CO 80120  
(303) 347-7800

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$3,018,113	\$3,189,821	\$3,220,873	\$3,397,868	\$3,273,510
Employee benefits	913,907	981,816	1,013,423	1,096,782	1,116,491
Purchased services	96,519	129,472	100,631	62,458	62,458
Supplies and materials	221,769	273,354	253,689	207,524	204,376
Capital outlay	16,004	75,230	5,283	15,500	15,500
Other expenditures	6,824	7,145	6,702	-	-
<b>Total expenditures</b>	<b>\$4,273,136</b>	<b>\$4,656,838</b>	<b>\$4,600,601</b>	<b>\$4,780,132</b>	<b>\$4,672,335</b>
<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	4.50	4.50	4.50
Paraprofessionals	3.57	2.46	2.32	1.96	1.57
Teachers	33.97	35.45	35.54	36.81	35.30
<b>Total personnel</b>	<b>49.04</b>	<b>49.41</b>	<b>49.36</b>	<b>50.27</b>	<b>48.37</b>
<b>Number of Students Served</b>	<b>697</b>	<b>713</b>	<b>743</b>	<b>736</b>	<b>713</b>



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

**GODDARD MIDDLE SCHOOL**

3800 W. Berry Ave., Littleton, CO 80123

(303) 347-7850

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$3,044,709	\$3,231,947	\$3,278,580	\$3,387,139	\$3,398,923
Employee benefits	914,692	1,006,132	1,047,590	1,097,580	1,153,415
Purchased services	166,446	186,120	190,386	66,308	62,634
Supplies and materials	199,682	215,844	177,546	190,609	191,013
Capital outlay	16,766	62,824	4,643	3,500	3,500
Other expenditures	8,147	7,906	11,231	-	500
<b>Total expenditures</b>	<b>\$4,350,442</b>	<b>\$4,710,773</b>	<b>\$4,709,976</b>	<b>\$4,745,136</b>	<b>\$4,809,985</b>
<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	4.50	4.50	4.50
Paraprofessionals	2.03	2.17	0.98	1.05	0.98
Teachers	36.85	39.12	37.63	38.53	37.45
<b>Total personnel</b>	<b>50.38</b>	<b>52.79</b>	<b>50.11</b>	<b>51.08</b>	<b>49.93</b>
<b>Number of Students Served</b>	<b>732</b>	<b>724</b>	<b>727</b>	<b>720</b>	<b>728</b>



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

**ISAAC NEWTON MIDDLE SCHOOL**

4001 E. Arapahoe Road, Centennial, CO 80122

(303) 347-7900

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,476,559	\$2,545,494	\$2,597,189	\$2,893,239	\$2,744,828
Employee benefits	744,961	793,690	826,496	938,317	938,338
Purchased services	110,007	117,835	140,055	61,058	61,458
Supplies and materials	245,363	249,483	233,819	215,186	215,143
Capital outlay	51,131	78,035	55,649	9,500	3,500
Other expenditures	7,927	14,225	11,223	1,550	2,200
<b>Total expenditures</b>	<b>\$3,635,948</b>	<b>\$3,798,762</b>	<b>\$3,864,431</b>	<b>\$4,118,850</b>	<b>\$3,965,467</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	3.00	3.00	3.00	3.00	3.00
Clerical	2.69	2.00	2.00	2.00	2.00
Custodians	4.50	4.50	4.50	4.50	4.50
Paraprofessionals	2.21	2.21	1.64	1.08	1.08
Teachers	28.74	29.26	29.26	32.82	30.24
<b>Total personnel</b>	<b>41.14</b>	<b>40.97</b>	<b>40.40</b>	<b>43.40</b>	<b>40.82</b>
<b>Number of Students Served</b>	<b>601</b>	<b>592</b>	<b>620</b>	<b>631</b>	<b>599</b>





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

**JOHN WESLEY POWELL MIDDLE SCHOOL**

8000 S. Corona Way, Littleton, CO 80122

(303) 347-7950

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$3,697,880	\$3,780,560	\$3,916,533	\$4,124,428	\$4,042,588
Employee benefits	1,125,108	1,166,382	1,236,977	1,306,612	1,334,250
Purchased services	65,173	101,539	93,390	61,558	61,558
Supplies and materials	307,244	281,974	249,285	246,132	236,689
Capital outlay	54,817	15,481	86,439	5,680	5,680
Other expenditures	4,426	6,748	7,545	-	-
<b>Total expenditures</b>	<b>\$5,254,648</b>	<b>\$5,352,684</b>	<b>\$5,590,169</b>	<b>\$5,744,410</b>	<b>\$5,680,765</b>
<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	4.50	4.50	4.50
Paraprofessionals	2.24	2.24	1.12	-	-
Teachers	43.58	44.61	46.18	46.60	43.10
<b>Total personnel</b>	<b>57.32</b>	<b>58.35</b>	<b>58.80</b>	<b>58.10</b>	<b>54.60</b>
<b>Number of Students Served</b>	<b>961</b>	<b>968</b>	<b>942</b>	<b>884</b>	<b>860</b>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### HIGH SCHOOLS SUMMARY

High school education in Littleton Public Schools 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. Littleton Public Schools currently schedules 1,108.54 hours per year at Arapahoe, 1,213.56 hours per year at Heritage, and 1,124.56 per year at Littleton based on internal scheduling.

#### **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**—United States 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 theatre.

**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 theatre company.

**Gifted and Talented**—Gifted and talented education in Littleton Public Schools 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**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures by School or Program:</b>					
Arapahoe High School	\$11,369,963	\$11,302,544	\$11,646,114	\$11,953,381	\$12,478,912
Heritage High School	9,202,327	9,201,284	9,440,211	9,677,346	9,857,457
Littleton High School	7,755,597	7,521,449	7,786,007	7,902,805	8,510,607
Options Secondary at Whitman	3,050,234	3,129,487	3,363,099	3,530,065	3,657,875
Districtwide Fees and Gifts to Schools	-	-	-	2,200,000	2,317,000
Total expenditures	<u>\$31,378,121</u>	<u>\$31,154,764</u>	<u>\$32,235,431</u>	<u>\$35,263,597</u>	<u>\$36,821,851</u>
<b>Expenditures by Object:</b>					
Salaries and wages	\$21,999,120	\$21,600,722	\$22,168,517	\$23,279,634	\$24,102,500
Employee benefits	6,450,108	6,560,935	6,940,923	7,589,789	8,199,262
Purchased services	682,249	736,075	849,238	425,763	452,574
Supplies and materials	1,879,244	2,044,241	2,115,227	3,641,975	3,738,498
Capital outlay	324,884	173,022	117,167	312,950	327,000
Other expenditures	42,516	39,769	44,359	13,486	2,017
Total expenditures	<u>\$31,378,121</u>	<u>\$31,154,764</u>	<u>\$32,235,431</u>	<u>\$35,263,597</u>	<u>\$36,821,851</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	15.00	15.53	17.00	17.00	18.00
Professional/technical support	-	-	-	-	-
Clerical	35.36	36.19	36.68	36.68	33.24
Custodians	30.32	30.32	30.32	30.75	30.81
Paraprofessionals	22.26	21.06	22.98	25.90	24.20
Teachers	255.18	255.39	252.07	254.60	256.92
Total personnel	<u>358.12</u>	<u>358.49</u>	<u>359.05</u>	<u>364.93</u>	<u>363.17</u>
<b>Number of Students Served*</b>	<u>5,225</u>	<u>5,075</u>	<u>5,139</u>	<u>5,102</u>	<u>5,141</u>

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

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ARAPAHOE HIGH SCHOOL

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

(303) 347-6000

	2015–2016	2016–2017	2017–2018	2018–2019	2019–2020
	Actual	Actual	Actual	Budget	Budget
<b>Expenditures:</b>					
Salaries and wages	\$8,021,342	\$7,789,279	\$8,042,499	\$8,443,484	\$8,748,594
Employee benefits	2,354,990	2,387,963	2,509,572	2,756,791	2,979,974
Purchased services	250,834	314,798	315,896	137,679	156,917
Supplies and materials	603,981	712,935	745,423	585,977	572,927
Capital outlay	126,646	83,806	17,244	25,950	20,500
Other expenditures	12,170	13,763	15,480	3,500	-
<b>Total expenditures</b>	<b>\$11,369,963</b>	<b>\$11,302,544</b>	<b>\$11,646,114</b>	<b>\$11,953,381</b>	<b>\$12,478,912</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	5.00	5.00	6.00	6.00	6.00
Clerical	12.13	12.25	12.25	12.11	11.98
Custodians	10.50	10.50	10.50	10.50	10.50
Paraprofessionals	6.32	6.18	7.73	8.47	8.61
Teachers	95.75	96.24	96.79	96.65	96.61
<b>Total personnel</b>	<b>129.70</b>	<b>130.17</b>	<b>133.27</b>	<b>133.73</b>	<b>133.70</b>
<b>Number of Students Served</b>	<b>2,177</b>	<b>2,185</b>	<b>2,150</b>	<b>2,162</b>	<b>2,160</b>



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

**HERITAGE HIGH SCHOOL**

1401 W. Geddes Ave., Littleton, CO 80120

(303) 347-7600

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
Salaries and wages	\$6,447,241	\$6,446,928	\$6,481,282	\$6,798,985	\$6,855,194
Employee benefits	1,905,500	1,941,847	2,019,292	2,220,632	2,350,184
Purchased services	155,264	185,354	270,938	122,559	130,359
Supplies and materials	580,527	580,162	599,719	526,170	518,220
Capital outlay	98,830	33,518	55,423	3,500	3,500
Other expenditures	14,965	13,475	13,557	5,500	-
<b>Total expenditures</b>	<b><u>\$9,202,327</u></b>	<b><u>\$9,201,284</u></b>	<b><u>\$9,440,211</u></b>	<b><u>\$9,677,346</u></b>	<b><u>\$9,857,457</u></b>
<b>Personnel (full-time equivalents):</b>					
Administrators	4.00	4.53	5.00	5.00	5.00
Clerical	9.38	9.88	10.25	10.38	10.44
Custodians	9.75	9.75	9.75	9.75	9.75
Paraprofessionals	4.91	4.56	5.06	6.39	6.46
Teachers	74.65	74.46	71.04	74.19	72.54
<b>Total personnel</b>	<b><u>102.69</u></b>	<b><u>103.18</u></b>	<b><u>101.10</u></b>	<b><u>105.71</u></b>	<b><u>104.19</u></b>
<b>Number of Students Served</b>	<b><u>1,657</u></b>	<b><u>1,566</u></b>	<b><u>1,642</u></b>	<b><u>1,619</u></b>	<b><u>1,630</u></b>



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

**LITTLETON HIGH SCHOOL**

199 E. Littleton Blvd., Littleton, CO 80121  
(303) 347-7700

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$5,285,553	\$5,113,199	\$5,227,212	\$5,466,470	\$5,852,724
Employee benefits	1,551,224	1,563,148	1,664,438	1,797,030	2,012,128
Purchased services	237,157	184,741	203,458	128,791	121,555
Supplies and materials	579,082	606,989	637,526	498,514	521,200
Capital outlay	93,115	45,777	43,315	9,000	3,000
Other expenditures	9,466	7,595	10,058	3,000	-
<b>Total expenditures</b>	<b>\$7,755,597</b>	<b>\$7,521,449</b>	<b>\$7,786,007</b>	<b>\$7,902,805</b>	<b>\$8,510,607</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	4.00	4.00	4.00	4.00	4.00
Clerical	8.69	8.69	8.81	8.82	8.82
Custodians	8.57	8.57	8.57	8.50	8.56
Paraprofessionals	8.36	8.50	8.79	8.63	7.73
Teachers	58.36	56.55	56.08	55.92	59.92
<b>Total personnel</b>	<b>87.98</b>	<b>86.31</b>	<b>86.25</b>	<b>85.87</b>	<b>89.03</b>
<b>Number of Students Served</b>	<b>1,228</b>	<b>1,166</b>	<b>1,177</b>	<b>1,178</b>	<b>1,212</b>



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

**OPTIONS SECONDARY AT WHITMAN**

6557 S. Acoma St., Littleton, CO 80120

(303) 347-3580

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,244,984	\$2,251,316	\$2,417,524	\$2,570,695	\$2,645,988
Employee benefits	638,394	667,977	747,621	815,336	856,976
Purchased services	38,994	51,182	58,946	36,734	43,743
Supplies and materials	115,654	144,155	132,559	101,314	109,151
Capital outlay	6,293	9,921	1,185	4,500	-
Other expenditures	5,915	4,936	5,264	1,486	2,017
<b>Total expenditures</b>	<u><u>\$3,050,234</u></u>	<u><u>\$3,129,487</u></u>	<u><u>\$3,363,099</u></u>	<u><u>\$3,530,065</u></u>	<u><u>\$3,657,875</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	3.00
Clerical	5.16	5.37	5.37	5.37	2.00
Custodians	1.50	1.50	1.50	2.00	2.00
Paraprofessionals	2.67	1.82	1.40	2.41	1.40
Teachers	26.42	28.14	28.16	27.84	27.85
<b>Total personnel</b>	<u><u>37.75</u></u>	<u><u>38.83</u></u>	<u><u>38.43</u></u>	<u><u>39.62</u></u>	<u><u>36.25</u></u>
<b>Number of Students Served</b>	<u><u>163</u></u>	<u><u>158</u></u>	<u><u>170</u></u>	<u><u>143</u></u>	<u><u>139</u></u>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DISTRICTWIDE INSTRUCTIONAL FEES AND GIFTS TO SCHOOLS

	<u>2015–2016</u> <u>Actual</u>	<u>2016–2017</u> <u>Actual</u>	<u>2017–2018</u> <u>Actual</u>	<u>2018–2019</u> <u>Budget</u>	<u>2019–2020</u> <u>Budget</u>
<b>Expenditures:</b>					
Supplies and materials	\$ -	\$ -	\$ -	\$ 1,930,000	\$ 2,017,000
Capital outlay	-	-	-	270,000	300,000
 Total expenditures	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 2,200,000</u>	 <u>\$ 2,317,000</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.





# 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 students 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 self-contained classes.

**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 self-contained classes 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.

**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 Franklin, Highland, Runyon, and Twain elementary schools; Euclid, Goddard, Newton, and Powell middle schools; and Arapahoe, Heritage, and Littleton high schools. Programs for students functioning two to three years behind the expected level of performance in the cognitive, affective, language, motor, and/or academic areas are located at Centennial, Field, Hopkins, Peabody, and Twain elementary

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SPECIAL INSTRUCTION SUMMARY (continued)

schools, and the program for students with behavioral and social/emotional challenges is located at Moody Elementary School.

**Learning Support Services-Resource Programs**—Each school has a building resource team to service students with disabilities. Services may be provided by special education teachers, psychologists, speech/language pathologists, and/or occupational therapists.

**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 Kindergarten to Eighth. Located at The Village at North and Newton Middle School, 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 Program**—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 totally 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. Littleton Public Schools has a variety of career and technical education opportunities available to middle and high school students. Programs include business education, marketing, alternative cooperative education, family and consumer sciences, technology, and engineering education. Littleton Public Schools also offers fashion design, health sciences, and teacher cadet to both in- and out-of-district students. In addition, LPS students have the opportunity to participate in over 18 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**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures by Support Component:</b>					
Special Education	\$18,990,039	\$19,345,182	\$20,649,883	\$20,568,749	\$23,283,897
Career and Technical Education	1,054,535	1,177,328	1,313,866	1,238,465	1,315,951
Total expenditures	<u>\$20,044,574</u>	<u>\$20,522,510</u>	<u>\$21,963,749</u>	<u>\$21,807,214</u>	<u>\$24,599,848</u>
<b>Expenditures:</b>					
Salaries and wages	\$13,438,672	\$13,603,384	\$14,039,601	\$15,076,843	\$16,304,127
Employee benefits	4,324,954	4,506,781	4,766,348	5,283,910	6,063,566
Purchased services	1,964,342	2,045,363	2,750,874	1,033,502	1,763,226
Supplies and materials	173,655	165,262	150,204	116,550	139,200
Capital outlay	39,540	57,854	120,933	154,000	93,000
Other expenditures	103,411	143,866	135,789	142,409	236,729
Total expenditures	<u>\$20,044,574</u>	<u>\$20,522,510</u>	<u>\$21,963,749</u>	<u>\$21,807,214</u>	<u>\$24,599,848</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	2.00
Professional/technical support	0.98	0.98	0.49	-	-
Clerical	3.23	4.16	2.46	3.58	2.90
Paraprofessionals	127.55	127.12	119.71	123.46	134.95
Teachers	139.15	141.81	147.83	158.77	168.96
Total personnel	<u>272.91</u>	<u>276.07</u>	<u>272.49</u>	<u>287.81 ‡</u>	<u>308.81 ‡</u>

‡ Beginning in fiscal year 2018–2019, FTE increased to meet the various needs of students and for new student programming.

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

**SPECIAL EDUCATION**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures:</b>					
Salaries and wages	\$12,839,075	\$12,911,203	\$13,331,014	\$14,288,112	\$15,498,459
Employee benefits	4,142,854	4,301,675	4,543,440	5,047,993	5,802,100
Purchased services	1,775,601	1,861,440	2,532,484	903,135	1,623,259
Supplies and materials	93,198	90,539	64,514	64,600	60,850
Capital outlay	39,937	44,083	48,977	128,000	67,000
Other expenditures	99,374	136,242	129,454	136,909	232,229
<b>Total expenditures</b>	<b>\$18,990,039</b>	<b>\$19,345,182</b>	<b>\$20,649,883</b>	<b>\$20,568,749</b>	<b>\$23,283,897 €</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Professional/technical support	0.98	0.98	0.49	-	-
Clerical	2.73	3.66	1.96	3.08	2.40
Paraprofessionals	121.10	120.17	119.21	122.96	134.45
Teachers	139.15	141.81	140.88	150.87	161.51
<b>Total personnel</b>	<b>264.96</b>	<b>267.62</b>	<b>263.54</b>	<b>277.91 ‡</b>	<b>299.36 €</b>
<b>Number of Students Served</b>	<b>1,398</b>	<b>1,404</b>	<b>1,425</b>	<b>1,575</b>	<b>1,661</b>

‡ Beginning in fiscal year 2018–2019, FTE increased to meet the various needs of students.

€ 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**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$599,597	\$692,181	\$708,587	\$788,731	\$805,668
Employee benefits	182,100	205,106	222,908	235,917	261,466
Purchased services	188,741	183,923	218,390	130,367	139,967
Supplies and materials	80,457	74,723	85,690	51,950	78,350
Capital outlay	(397)	13,771	71,956	26,000	26,000
Other expenditures	4,037	7,624	6,335	5,500	4,500
<b>Total expenditures</b>	<b><u>\$1,054,535</u></b>	<b><u>\$1,177,328</u></b>	<b><u>\$1,313,866</u></b>	<b><u>\$1,238,465</u></b>	<b><u>\$1,315,951</u></b>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Professional/technical support	-	-	-	-	1.00
Clerical	0.50	0.50	0.50	0.50	0.50
Paraprofessionals	-	0.50	0.50	0.50	0.50
Teachers	6.45	6.95	6.95	7.90	7.45
<b>Total personnel</b>	<b><u>7.95</u></b>	<b><u>8.95</u></b>	<b><u>8.95</u></b>	<b><u>9.90 ‡</u></b>	<b><u>10.45 ‡</u></b>

‡ Beginning in fiscal year 2018–2019, FTE increased for new student programming.

# **LITTLETON PUBLIC SCHOOLS**

## **Littleton, Colorado**

### **GOVERNANCE**

The governance of Littleton Public Schools includes the Board of Education and the office of the superintendent. The Board of Education consists of five uncompensated elected officials. The superintendent's office consists of the superintendent and communications. It is staffed with 7.00 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 of Education assistance, legal services, parent teacher organization (PTO) Presidents Council (PPC), District Accountability Committee, recognition programs, the Littleton Public Schools Foundation, and appointed Board of Education study committees.

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

**GOVERNANCE**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures by Support Component:</b>					
Board of Education	\$538,460	\$649,334	\$661,237	\$669,350	\$739,365
Office of the Superintendent	965,630	969,075	1,077,323	1,215,063	1,264,911
<b>Total expenditures</b>	<b>\$1,504,090</b>	<b>\$1,618,409</b>	<b>\$1,738,560</b>	<b>\$1,884,413</b>	<b>\$2,004,276</b>
<b>Expenditures:</b>					
Salaries and wages	\$645,284	\$646,643	\$654,570	\$757,077	\$773,516
Employee benefits	175,321	200,693	206,944	234,504	248,952
Purchased services	612,663	714,646	802,751	809,081	901,708
Supplies and materials	35,655	23,349	23,758	37,901	34,250
Capital outlay	625	-	19,005	750	750
Other expenditures	34,542	33,078	31,532	45,100	45,100
<b>Total expenditures</b>	<b>\$1,504,090</b>	<b>\$1,618,409</b>	<b>\$1,738,560</b>	<b>\$1,884,413</b>	<b>\$2,004,276</b>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	2.00
Professional/technical support	1.00	2.00	2.00	3.00	3.00
Clerical	3.52	2.52	2.00	2.00	2.00
<b>Total personnel</b>	<b>6.52</b>	<b>6.52</b>	<b>6.00</b>	<b>7.00 ‡</b>	<b>7.00</b>
<b>Number of Students Served</b>	<b>15,353</b>	<b>15,131</b>	<b>15,264</b>	<b>15,039</b>	<b>14,880</b>

‡ FTE increased in 2018–2019 due to an internal restructuring of existing positions.

# 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 Operations, Maintenance, and Construction. 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 three alternative instructional programs: Voyager Online Program, Transition, and the NEXT GED program.
- **Operations, Maintenance, and Construction**—Buildings and grounds maintenance and construction, environmental compliance, custodial services, security, contracted services, management of stadium, trash services, print shop, nutrition services, and emergency preparedness.
- **Human Resource Services**—Recruiting/hiring, payroll, 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, word processing, technical support (software and training), technology and audiovisual maintenance, and telecommunications.
- **Financial Services**—Accounting and auditing, budgeting, cash management, financial planning, legislative matters, insurance, purchasing, warehousing, intradistrict mail, contract review, student accounting, and student enrollment projections.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### SUPPORT COMPONENTS

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Expenditures by Support Component:</b>					
Learning Services	\$9,458,116	\$9,215,394	\$10,768,935	\$11,278,236	\$10,508,157
Operations, Maintenance, and Construction	4,677,570	4,860,197	5,116,101	5,527,872	5,790,314
Human Resource Services	2,248,828	2,110,990	2,179,518	2,480,281	2,682,158
Transportation Services	4,420,462	4,318,338	4,957,358	5,097,052	6,599,534
Information and Technology Services	5,355,107	4,858,331	4,776,392	4,732,511	4,758,845
Financial Services	1,565,956	1,501,739	1,519,841	2,033,212	2,034,287
Total expenditures	<u>\$27,726,039</u>	<u>\$26,864,989</u>	<u>\$29,318,145</u>	<u>\$31,149,164</u>	<u>\$32,373,295</u> ★
<b>Expenditures by Object:</b>					
Salaries and wages	\$15,483,241	\$15,301,197	\$16,479,192	\$17,347,257	\$18,950,022
Employee benefits	4,844,608	5,008,801	5,405,538	5,787,511	6,733,201
Purchased services	4,262,550	4,181,796	3,779,924	3,740,210	4,132,744
Supplies and materials	1,981,896	1,967,719	3,158,452	3,283,527	2,342,831
Capital outlay	1,499,693	774,043	875,727	1,344,911	591,219
Other expenditures	(345,949)	(368,567)	(380,688)	(354,252)	(376,722)
Total expenditures	<u>\$27,726,039</u>	<u>\$26,864,989</u>	<u>\$29,318,145</u>	<u>\$31,149,164</u>	<u>\$32,373,295</u> ★
<b>Personnel (full-time equivalents):</b>					
Administrators	16.00	16.00	16.00	18.70	18.70
Professional/technical support	36.34	37.82	36.42	37.07	39.91
Bus drivers	53.00	54.00	54.00	54.00	81.66
Clerical	41.28	44.28	44.15	44.47	42.47
Custodians	6.50	6.50	4.00	4.00	4.00
Maintenance	36.96	36.96	45.23	45.34	45.90
Paraprofessionals	31.78	32.46	33.26	36.11	42.77
Teachers	41.86	36.96	40.66	45.55	47.12
Total personnel	<u>263.72</u>	<u>264.98</u>	<u>273.72</u>	<u>285.24</u> ‡	<u>322.53</u> €
<b>Number of Students Served</b>	<u>15,353</u>	<u>15,131</u>	<u>15,264</u>	<u>15,039</u>	<u>14,880</u>

★ Includes budgeted one-time spending of \$2.4 million as outlined on pages 29 and 50.

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

€ 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 to the expansion of special education programs.

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

**LEARNING SERVICES**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$5,347,872	\$5,374,166	\$5,947,161	\$6,145,949	\$6,719,986
Employee benefits	1,577,465	1,652,914	1,845,137	2,026,696	2,246,438
Purchased services	1,954,660	1,782,634	1,354,800	1,257,200	1,166,681
Supplies and materials	500,798	298,718	1,543,545	1,801,154	338,002
Capital outlay	18,720	56,891	52,336	17,800	9,500
Other expenditures	58,601	50,071	25,956	29,437	27,550
<b>Total expenditures</b>	<u><u>\$9,458,116</u></u>	<u><u>\$9,215,394</u></u>	<u><u>\$10,768,935</u></u>	<u><u>\$11,278,236</u></u>	<u><u>\$10,508,157</u></u> ★
<b>Personnel (full-time equivalents):</b>					
Administrators	8.00	8.00	8.00	9.70	9.70
Professional/technical support	6.38	8.88	8.48	9.13	9.75
Clerical	6.40	7.40	7.40	7.49	7.50
Paraprofessionals	24.34	22.88	20.30	20.48	19.62
Teachers	40.86	35.96	39.66	44.55	46.12
<b>Total personnel</b>	<u><u>85.98</u></u>	<u><u>83.12</u></u>	<u><u>83.84</u></u>	<u><u>91.35</u></u> ‡	<u><u>92.69</u></u> ‡
<b>Number of Students Served</b>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,039</u></u>	<u><u>14,880</u></u>

★ Includes budgeted one-time spending approved by the Board of Education for new curriculum development and new standards implementation.

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

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

**OPERATIONS, MAINTENANCE, AND CONSTRUCTION**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,910,025	\$2,952,043	\$3,104,252	\$3,258,107	\$3,314,454
Employee benefits	874,355	934,782	984,370	1,078,357	1,140,462
Purchased services	544,258	637,476	708,679	559,379	675,432
Supplies and materials	468,984	454,464	418,422	714,801	759,638
Capital outlay	2,972	20,341	17,491	19,820	18,900
Other expenditures	(123,024)	(138,909)	(117,113)	(102,592)	(118,572)
<b>Total expenditures</b>	<u><u>\$4,677,570</u></u>	<u><u>\$4,860,197</u></u>	<u><u>\$5,116,101</u></u>	<u><u>\$5,527,872</u></u>	<u><u>\$5,790,314</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	3.20	3.20	3.20	3.20	3.20
Professional/technical support	4.46	4.44	4.44	5.44	5.66
Clerical	4.50	4.50	3.75	3.00	3.00
Custodians	5.50	5.50	3.00	3.00	3.00
Maintenance	27.50	27.50	35.50	35.50	35.50
<b>Total personnel</b>	<u><u>45.16</u></u>	<u><u>45.14</u></u>	<u><u>49.89</u></u> ★	<u><u>50.14</u></u> ‡	<u><u>50.36</u></u>
<b>Number of Students Served</b>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,039</u></u>	<u><u>14,880</u></u>

★ Beginning in fiscal year 2017–2018, FTE increased due to the addition of permanent rotating custodial and maintenance support for all schools.

‡ Overall FTE increased in 2018–2019 due to the addition of a new security position and an internal restructuring of some existing positions.

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

**HUMAN RESOURCE SERVICES**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$1,078,182	\$1,053,924	\$1,196,673	\$1,570,774	\$1,693,948
Employee benefits	419,593	372,635	395,875	402,789	414,849
Purchased services	706,053	636,234	548,793	463,465	533,811
Supplies and materials	23,168	23,386	21,885	26,650	26,950
Capital outlay	9,177	9,862	6,951	8,000	8,000
Other expenditures	12,655	14,949	9,341	8,603	4,600
<b>Total expenditures</b>	<u><u>\$2,248,828</u></u>	<u><u>\$2,110,990</u></u>	<u><u>\$2,179,518</u></u>	<u><u>\$2,480,281</u></u>	<u><u>\$2,682,158</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	2.00	2.00	2.00	2.00	2.00
Professional/technical support	3.50	3.50	3.50	3.50	3.50
Clerical	8.00	8.00	8.00	8.00	8.00
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>14.50</u></u>	<u><u>14.50</u></u>	<u><u>14.50</u></u>
<b>Number of Students Served</b>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,039</u></u>	<u><u>14,880</u></u>

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

**TRANSPORTATION SERVICES**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$3,018,662	\$2,903,047	\$3,022,141	\$3,257,096	\$3,898,166
Employee benefits	1,030,226	1,068,041	1,134,726	1,262,715	1,779,628
Purchased services	111,975	137,065	284,680	198,798	468,865
Supplies and materials	457,915	479,599	592,653	619,243	679,975
Capital outlay	77,296	7,226	207,034	8,000	22,000
Other expenditures	(275,612)	(276,640)	(283,876)	(248,800)	(249,100)
<b>Total expenditures</b>	<u>\$4,420,462</u>	<u>\$4,318,338</u>	<u>\$4,957,358</u>	<u>\$5,097,052</u>	<u>\$6,599,534</u>
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	1.00	1.00
Professional/technical support	2.00	2.00	2.00	2.00	3.00
Clerical	4.00	4.00	4.00	5.00	5.00
Paraprofessionals	7.44	9.58	12.96	15.63	21.25
Bus drivers	53.00	54.00	54.00	54.00	81.66
Custodians	1.00	1.00	1.00	1.00	1.00
Maintenance	5.00	5.00	5.00	5.00	5.00
<b>Total personnel</b>	<u>73.44</u>	<u>76.58</u>	<u>79.96</u>	<u>83.63 ‡</u>	<u>117.91 €</u>
<b>Number of Students Served</b>	<u>15,353</u>	<u>15,131</u>	<u>15,264</u>	<u>15,039</u>	<u>14,880</u>

‡ 2018–2019 FTE increase caused by an increase in special needs staffing.

€ 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.

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

**INFORMATION AND TECHNOLOGY SERVICES**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$2,148,815	\$2,108,415	\$2,271,454	\$2,004,493	\$2,226,092
Employee benefits	613,392	655,133	707,899	646,419	766,752
Purchased services	680,404	717,613	637,148	688,345	716,032
Supplies and materials	519,906	697,979	571,015	103,363	518,950
Capital outlay	1,391,528	676,567	586,152	1,288,791	529,819
Other expenditures	1,062	2,624	2,724	1,100	1,200
<b>Total expenditures</b>	<u><u>\$5,355,107</u></u>	<u><u>\$4,858,331</u></u>	<u><u>\$4,776,392</u></u>	<u><u>\$4,732,511</u></u>	<u><u>\$4,758,845</u></u> ★
<b>Personnel (full-time equivalents):</b>					
Administrators	1.00	1.00	1.00	2.00	2.00
Professional/technical support	17.00	16.00	15.00	14.00	14.00
Clerical	9.50	11.50	12.50	11.48	11.47
Paraprofessionals	-	-	-	-	1.90
Teachers	-	-	-	-	-
Maintenance	1.00	1.00	1.00	1.00	1.00
<b>Total personnel</b>	<u><u>28.50</u></u>	<u><u>29.50</u></u>	<u><u>29.50</u></u>	<u><u>28.48</u></u> ‡	<u><u>30.37</u></u> ‡
<b>Number of Students Served</b>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,039</u></u>	<u><u>14,880</u></u>

★ Includes one-time spending approved by the Board of Education.

‡ FTE changed began in 2018–2019 due to an internal restructuring of existing positions.

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

**FINANCIAL SERVICES**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2019–2020</u> Budget
<b>Expenditures:</b>					
Salaries and wages	\$979,685	\$909,602	\$937,511	\$1,110,838	\$1,097,376
Employee benefits	329,577	325,296	337,531	370,535	385,072
Purchased services	265,200	270,774	245,824	573,023	571,923
Supplies and materials	11,125	13,573	10,932	18,316	19,316
Capital outlay	-	3,156	5,763	2,500	3,000
Other expenditures	(19,631)	(20,662)	(17,720)	(42,000)	(42,400)
<b>Total expenditures</b>	<u><u>\$1,565,956</u></u>	<u><u>\$1,501,739</u></u>	<u><u>\$1,519,841</u></u>	<u><u>\$2,033,212</u></u>	<u><u>\$2,034,287</u></u>
<b>Personnel (full-time equivalents):</b>					
Administrators	0.80	0.80	0.80	0.80	0.80
Professional/technical support	3.00	3.00	3.00	3.00	4.00
Clerical	8.88	8.88	8.50	9.50	7.50
Maintenance	3.46	3.46	3.73	3.84	4.40
<b>Total personnel</b>	<u><u>16.14</u></u>	<u><u>16.14</u></u>	<u><u>16.03</u></u>	<u><u>17.14 ‡</u></u>	<u><u>16.70</u></u>
<b>Number of Students Served</b>	<u><u>15,353</u></u>	<u><u>15,131</u></u>	<u><u>15,264</u></u>	<u><u>15,039</u></u>	<u><u>14,880</u></u>

‡ FTE increased in 2018–2019 due to an internal restructuring of existing positions.

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**FINANCIAL SECTION  
OTHER FUNDS**

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PRESENTATION PURPOSES

# 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
- Designated Purpose Grants Fund
- Student Athletic and Activities 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 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, legal claims against the district which have been settled, and judgments rendered against the district for injury.

**Revenues**

The primary revenue for this fund is a transfer from the General Fund shared between the Capital Projects Fund and the Risk Management Fund. The district determines the total dollars available based on the current funded pupil count. Risk Management Fund expenditures are projected and funded. The remaining dollars are then allocated to the Capital Projects Fund. This table shows the amount per student allocated to each fund.

Per-Pupil Revenue Transfer Comparison		
Fund	2018–2019 Actual	2019–2020 Budget
Risk Management Fund	\$174.03	\$199.00
Capital Projects Fund	<u>203.97</u>	<u>171.00</u>
<b>Total</b>	<b><u>\$378.00</u></b>	<b><u>\$370.00</u></b>

**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, human resources, and security. Additionally, school resource officers (SROs) are supported by this fund. The following table provides an overview of the district’s insurance coverages.

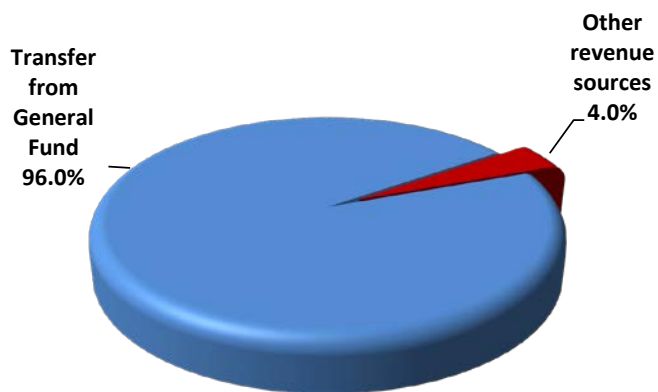
Coverage Description	Carrier	Coverage Limit	Deductible	Premium
General Liability and School Leaders Errors and Omissions	Excess-of-Loss Self-Insurance Pool (ELSIP)	\$5,000,000 each occurrence \$5,000,000 aggregate limit	\$150,000	\$112,000
Property:	Travelers			\$456,500
• inland marine		\$387,177,814	\$25,000	
• boiler and machinery		\$50,000,000	\$25,000	
• flood and earthquake		\$25,000,000	\$100,000	
• automobile physical damage		\$8,002,397	\$25,000	
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	\$7,000
Fiduciary Liability	Travelers	\$1,000,000	\$10,000	\$4,250
Workers’ Compensation	Joint School Districts’ Workers’ Compensation Pool (JSDWCP)	\$1,000,000	\$500,000	\$725,000
Cyber Liability	AIG	\$1,000,000	\$50,000	\$13,000

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

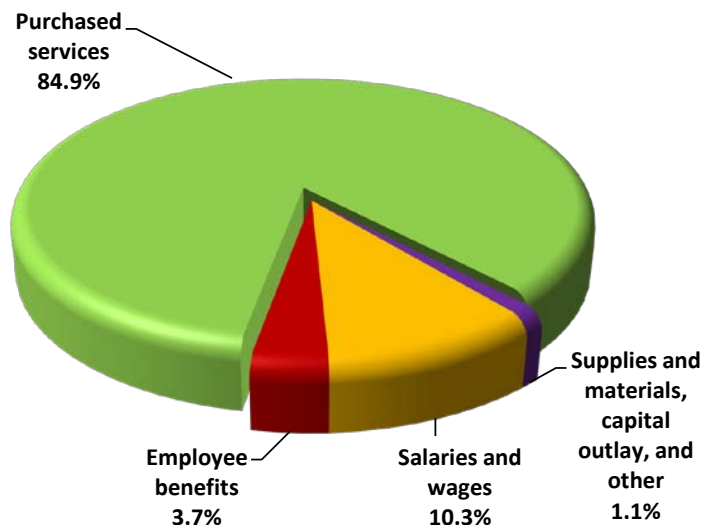
**RISK MANAGEMENT FUND**  
**(SUB-FUND OF THE GENERAL FUND)**

	<u>2015–2016</u> Actual	<u>2016–2017</u> Actual	<u>2017–2018</u> Actual	<u>2018–2019</u> Budget	<u>2018–2019</u> Estimated	<u>2019–2020</u> Budget
<b>Revenues:</b>						
Transfer from General Fund	\$1,952,789	\$2,274,693	\$2,416,783	\$2,376,906	\$2,376,906	\$2,771,907
Services to charter schools	90,424	93,667	99,455	104,425	110,440	114,450
Insurance reimbursements	2,092	497	407	2,000	2,000	2,000
Interest income	4,054	10,534	22,186	15,150	32,000	-
<b>Total revenues</b>	<u>2,049,359</u>	<u>2,379,391</u>	<u>2,538,831</u>	<u>2,498,481</u>	<u>2,521,346</u>	<u>2,888,357</u>
<b>Expenditures:</b>						
Salaries and wages	264,796	262,863	267,894	291,925	279,335	300,848
Employee benefits	86,999	90,305	93,508	106,020	97,391	107,064
Purchased services	1,520,907	1,765,384	2,077,793	2,365,395	2,429,065	2,481,200
Supplies and materials	14,036	7,898	6,719	22,065	6,000	22,065
Capital outlay	27,757	9,354	-	9,000	-	9,000
Other expenditures	485	10,485	100	600	500	500
<b>Total expenditures</b>	<u>1,914,980</u>	<u>2,146,289</u>	<u>2,446,014</u>	<u>2,795,005</u>	<u>2,812,291</u>	<u>2,920,677</u>
Excess of revenues over (under) expenditures	134,379	233,102	92,817	(296,524)	(290,945)	(32,320)
<b>Fund Balance—beginning</b>	<u>1,252,012</u>	<u>1,386,391</u>	<u>1,619,493</u>	<u>1,696,524</u>	<u>1,712,310</u>	<u>1,421,365</u>
Committed fund balance	<u>1,386,391</u>	<u>1,619,493</u>	<u>1,712,310</u>	<u>1,400,000</u>	<u>1,421,365</u>	<u>1,389,045</u>
<b>Fund Balance—ending</b>	<u><u>\$1,386,391</u></u>	<u><u>\$1,619,493</u></u>	<u><u>\$1,712,310</u></u>	<u><u>\$1,400,000</u></u>	<u><u>\$1,421,365</u></u>	<u><u>\$1,389,045</u></u>
<b>Budget Appropriation</b>				<u><u>\$4,195,005</u></u>		<u><u>\$4,309,722</u></u>

2019–2020 Budgeted Revenues



2019–2020 Budgeted Expenditures

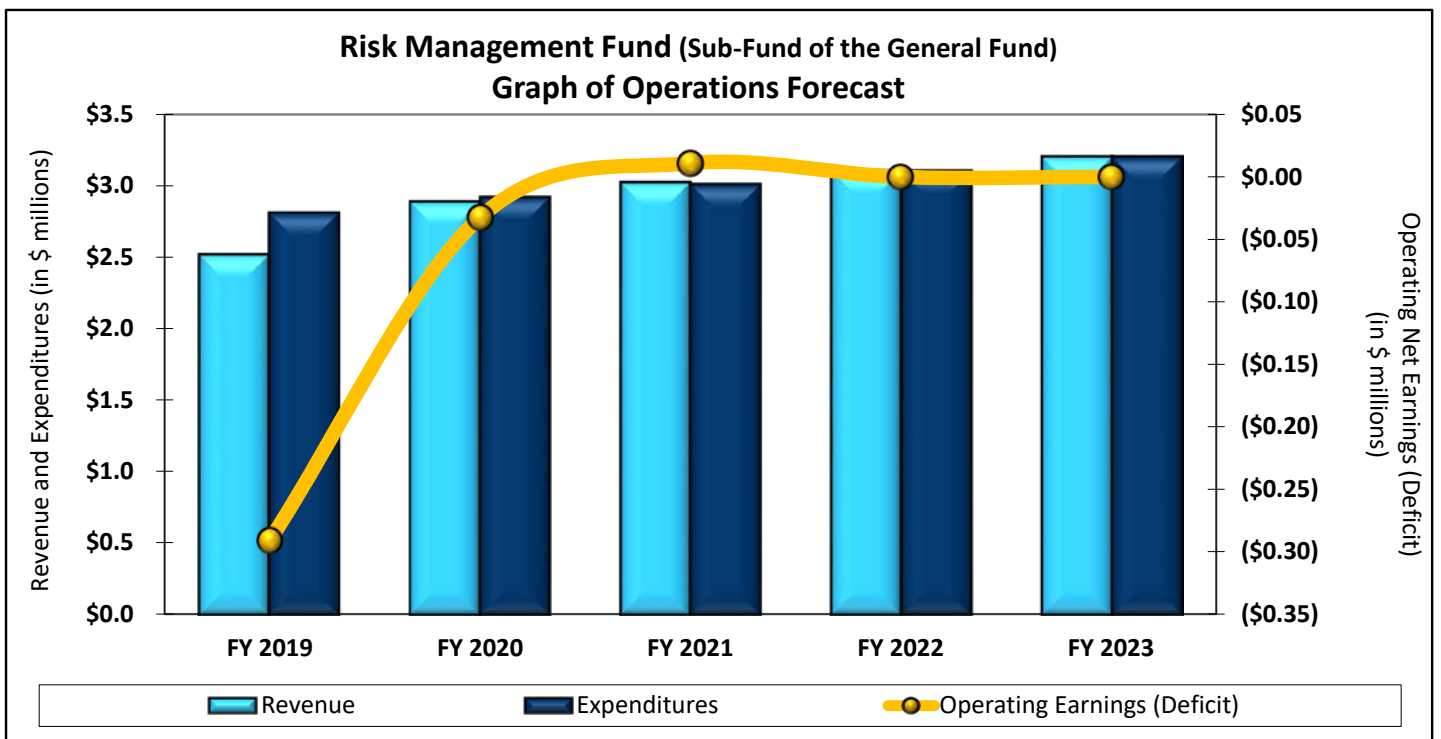


**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

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

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

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$1,712,310	\$1,421,365	\$1,389,045	\$1,400,000	\$1,400,000
<b>Revenue:</b>					
Transfer from General Fund	2,376,906	2,771,907	2,866,867	2,943,342	3,034,691
Services to charter schools	110,440	114,450	120,173	126,182	132,491
Insurance reimbursements	2,000	2,000	2,000	2,000	2,000
Interest income	32,000	-	32,320	32,643	32,970
<b>Total revenues</b>	<b>2,521,346</b>	<b>2,888,357</b>	<b>3,021,360</b>	<b>3,104,167</b>	<b>3,202,152</b>
<b>Expenditures:</b>					
Salaries and wages	279,335	300,848	309,873	319,170	328,745
Employee benefits	97,391	107,064	110,276	113,584	116,992
Purchased services	2,429,065	2,481,200	2,557,744	2,637,926	2,721,924
Supplies and materials	6,000	22,065	22,727	23,409	24,110
Capital outlay	-	9,000	9,270	9,548	9,835
Other expenditures	500	500	515	530	546
<b>Total expenditures</b>	<b>2,812,291</b>	<b>2,920,677</b>	<b>3,010,405</b>	<b>3,104,167</b>	<b>3,202,152</b>
<b>Ending Fund Balance</b>	<b>\$1,421,365</b>	<b>\$1,389,045</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</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. Those options are as follows:

- a) 20.0 percent of the latest valuation for assessment of the taxable property in the district, as certified by the county assessor to the board of county commissioners.
- b) 6.0 percent of the most recent determination of the actual value of the taxable property in the district, as certified by the county assessor to the board of county commissioners.

The district is allowed to use whichever calculation is greater. The computation using option b, which calculates using actual values, is shown below in Table 1.

**Legal Debt Margin Calculation Using Calculation Option B—Table 1**

Estimated Actual Valuation at June 30, 2020	\$18,637,591,596
Times—Limitation Percent	_____ x 6%
Legal Debt Limit	1,118,255,496
Less—Projected Outstanding Bonded Debt	<u>416,751,195</u>
Projected Legal Debt Margin at June 30, 2020	<u>\$701,504,301</u>

Based on the information provided, the district has chosen to use option b, which makes the legal debt margin for Littleton Public Schools \$701,504,301 as of June 30, 2020.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BOND REDEMPTION FUND

#### Revenues

The sole 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 2020 is 20.902 mills based on an estimated assessed valuation of \$1,810,079,973. The 2019 mill levy was 14.642 mills. Spending for general obligations 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.

- 2010 refunding series dated September 28, 2010
- 2013 series dated December 4, 2013
- 2014 series dated December 11, 2014
- 2015 series dated October 6, 2015
- 2019 series dated January 10, 2019

Outstanding indebtedness at June 30, 2019, is \$422,981,196, 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, 2019, is estimated at \$4,127.

Ten-Year Overview of District Debt Obligations			
Fiscal Year Ended	Principal	Interest	Total
6/30/20	\$6,230,000	\$21,359,538	\$27,589,538
6/30/21	16,710,000	20,870,125	37,580,125
6/30/22	17,515,000	20,028,500	37,543,500
6/30/23	18,390,000	19,130,875	37,520,875
6/30/24	19,310,000	18,188,375	37,498,375
6/30/25	20,275,000	17,198,750	37,473,750
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

General Obligation Bonds	Outstanding Principal Balance as of June 30, 2019	Outstanding Principal Balance as of June 30, 2020
2010 Bond Series	\$41,485,000	\$35,255,000
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	<u>298,870,000</u>	<u>298,870,000</u>
Total Bonds	<u>\$422,981,196</u>	<u>\$416,751,196</u>

The full Bond Amortization Schedule, on pages 171–172, presents the remaining scheduled principal and interest payments to maturity by bond series for each of the district’s five series. The district may redeem callable bonds prior to maturity.

#### Bond Rating Information

Moody’s Investor Service assigned an underlying Aa1 rating to the bonds reflecting the district’s large, built-out, and affluent tax base located within the economically strong 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.

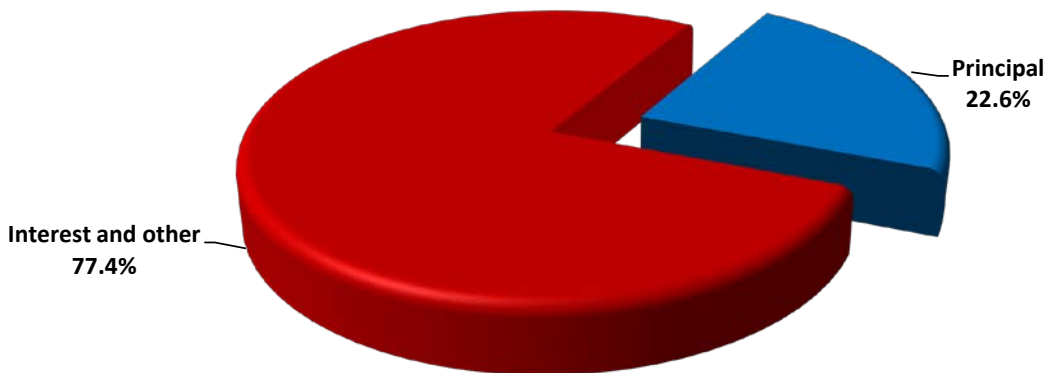


**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**BOND REDEMPTION FUND**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Estimated	2019–2020 Budget
<b>Revenues:</b>						
Property taxes	\$12,753,459	\$12,876,104	\$14,147,806	\$14,442,937	\$24,988,722	\$37,174,209
Interest income	17,617	51,048	122,951	120,500	225,250	225,000
Total revenues	<u>12,771,076</u>	<u>12,927,152</u>	<u>14,270,757</u>	<u>14,563,437</u>	<u>25,213,972</u>	<u>37,399,209</u>
<b>Expenditures:</b>						
Principal	5,475,000	5,680,000	5,860,000	6,045,000	6,045,000	6,230,000
Interest	5,919,949	5,919,475	5,738,400	5,554,450	8,369,426	21,359,538
Trustee bank fees	2,220	1,555	2,045	2,400	2,050	2,400
Total expenditures	<u>11,397,169</u>	<u>11,601,030</u>	<u>11,600,445</u>	<u>11,601,850</u>	<u>14,416,476</u>	<u>27,591,938</u>
Excess of revenues over (under) expenditures	1,373,907	1,326,122	2,670,312	2,961,587	10,797,496	9,807,271
<b>Fund Balance—beginning</b>	<u>9,180,321</u>	<u>10,554,228</u>	<u>11,880,350</u>	<u>14,657,492</u>	<u>14,550,662</u>	<u>25,348,158</u>
Restricted fund balance	<u>10,554,228</u>	<u>11,880,350</u>	<u>14,550,662</u>	<u>17,619,079</u>	<u>25,348,158</u>	<u>35,155,429</u>
<b>Fund Balance—ending</b>	<u><u>\$10,554,228</u></u>	<u><u>\$11,880,350</u></u>	<u><u>\$14,550,662</u></u>	<u><u>\$17,619,079</u></u>	<u><u>\$25,348,158</u></u>	<u><u>\$35,155,429</u></u>
<b>Budget Appropriation</b>				<u><u>\$29,220,929</u></u>		<u><u>\$62,747,367</u></u>
Mill Levy	8.497	8.497	8.497	8.497	14.642	20.902
Assessed Valuation (in millions of dollars)	\$1,512.0	\$1,519.6	\$1,697.5	\$1,705.9	\$1,723.9	\$1,810.1

**2019–2020 Principal and Interest**



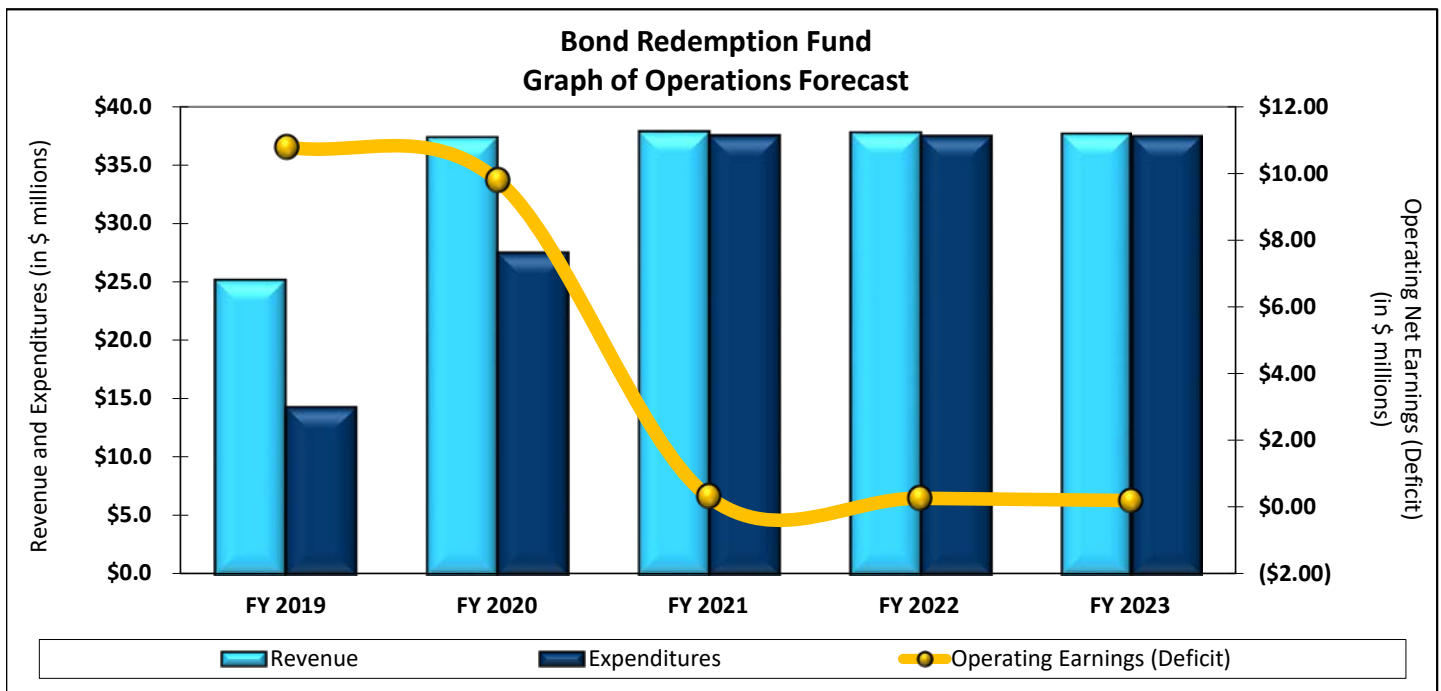
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BOND REDEMPTION FUND

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

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$14,550,662	\$25,348,158	\$35,155,429	\$35,468,356	\$35,723,412
<b>Revenue:</b>					
Property taxes	24,988,722	37,174,209	37,450,452	37,355,956	37,265,987
Earnings on investments	225,250	225,000	445,000	445,000	445,000
<b>Total revenues</b>	<b>25,213,972</b>	<b>37,399,209</b>	<b>37,895,452</b>	<b>37,800,956</b>	<b>37,710,987</b>
<b>Expenditures:</b>					
Principal	6,045,000	6,230,000	16,710,000	17,515,000	18,390,000
Interest	8,369,426	21,359,538	20,870,125	20,028,500	19,130,875
Trustee bank fees	2,050	2,400	2,400	2,400	2,400
<b>Total expenditures</b>	<b>14,416,476</b>	<b>27,591,938</b>	<b>37,582,525</b>	<b>37,545,900</b>	<b>37,523,275</b>
<b>Ending Fund Balance</b>	<b>\$25,348,158</b>	<b>\$35,155,429</b>	<b>\$35,468,356</b>	<b>\$35,723,412</b>	<b>\$35,911,124</b>



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CAPITAL PROJECTS FUNDS

This category of governmental funds are 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 of Education 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 best 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 10 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 5 classrooms at every grade level.
- Enroll 4 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 of Education 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 of Education, 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)**

Littleton Public Schools 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 timeline is currently as follows.

November 2018–January 2019	<ul style="list-style-type: none"> <li>• Take inventory of all functions of the Ames campus and plan for relocating programs currently housed in Ames</li> <li>• Select architect and engineering firms for: <ul style="list-style-type: none"> <li>○ The new middle school on the current Newton Middle School campus</li> <li>○ The new LPS junior stadium on the current Newton Middle School campus</li> <li>○ The new elementary school on the current Ames campus</li> <li>○ The new elementary school on the current Franklin campus to serve the Highland and Franklin communities</li> </ul> </li> <li>• Survey the Newton Middle School property</li> <li>• Survey the Ames property</li> <li>• Survey the Franklin property</li> <li>• Survey the Highland Elementary School property for conversion to a district early childhood education center</li> <li>• Receive proposal from architects for the design of 10 artificial turf fields</li> <li>• Survey fields at Heritage, Arapahoe, and Euclid</li> </ul>
February 2019–May 2019	<ul style="list-style-type: none"> <li>• Prepare Highland campus to serve The Village Preschool at Ames</li> <li>• Move professional development to other schools for the summer and to outside community spaces for the 2019–2020 school year</li> <li>• Conduct environmental survey on the former Schomp property, future home of the LPS CTE/Innovation Center</li> <li>• Request for qualifications for new furniture that facilitates student-centered learning</li> <li>• Begin design process of new elementary school to serve Highland and Franklin communities on the Franklin campus</li> <li>• Begin design process of new elementary school to serve the Ames community on the Ames campus</li> <li>• Begin design process of new middle school to serve Newton Middle School community on the Newton campus</li> <li>• Begin design process of new junior stadium on the Newton campus</li> </ul>

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

**CAPITAL PROJECTS FUNDS**  
**(continued)**

June 2019—August 2019	<ul style="list-style-type: none"> <li>• Vacate and prepare Ames facility for future demolition to make way for the construction of the new elementary school that will be built on the current Ames campus</li> <li>• Begin appropriate abatement activities on the Ames campus</li> <li>• Begin design for conversion of Highland Elementary to be an LPS early childhood education center</li> <li>• Complete one turf field each at Heritage, Arapahoe, and Euclid</li> </ul>
Spring 2019—Summer 2020	<ul style="list-style-type: none"> <li>• Design development of new elementary school on Ames campus, new middle school on Newton Middle School campus, and new elementary school on Franklin campus</li> <li>• Design development of new junior stadium on current Newton Middle School campus</li> <li>• Demolition of current Ames Facility</li> <li>• Installation of turf fields at selected middle and high schools</li> </ul>
Summer 2020—Summer 2021	<ul style="list-style-type: none"> <li>• Construction of new elementary school on Ames campus <ul style="list-style-type: none"> <li>○ Projected grand opening in Fall 2021</li> </ul> </li> <li>• Construction of new middle school on Newton Middle School campus <ul style="list-style-type: none"> <li>○ Projected grand opening in Fall 2021</li> </ul> </li> <li>• Construction of junior stadium on Newton Middle School campus <ul style="list-style-type: none"> <li>○ Projected grand opening in Fall 2021</li> </ul> </li> </ul>
Summer 2021—Summer 2022	<ul style="list-style-type: none"> <li>• Construction of new elementary school to serve Highland and Franklin communities on the Franklin campus <ul style="list-style-type: none"> <li>○ Projected grand opening in Fall 2022</li> </ul> </li> </ul>
Summer 2022—Summer 2023	<ul style="list-style-type: none"> <li>• Finalization of remaining projects</li> </ul>

**Capital Projects Fund**

The Capital Projects Fund is used to account for the ongoing capital needs of the district. 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 vehicle purchases for both the bus and maintenance fleets, along with purchases of equipment.

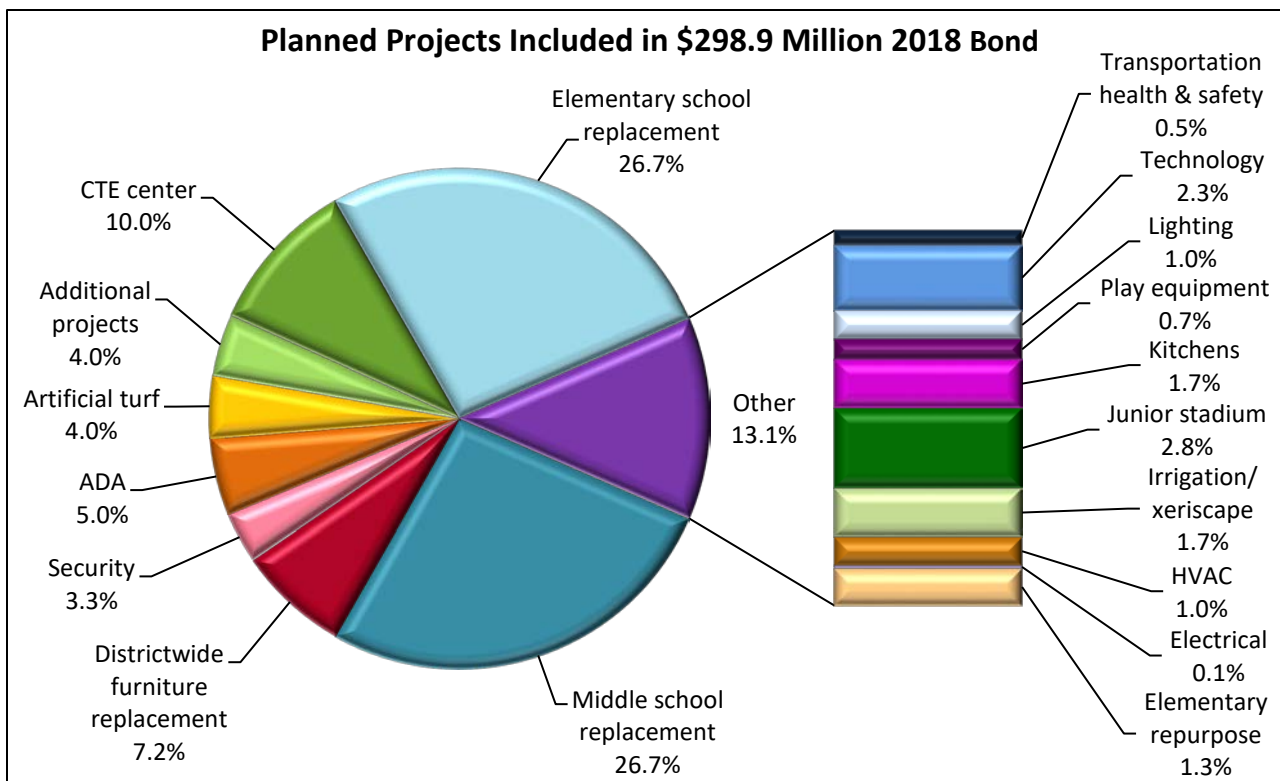
# LITTLETON PUBLIC SCHOOLS Littleton, Colorado

## 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 projects associated with the 2013 voter-approved bonds were completed in fiscal year 2018–2019. The primary projects associated with the 2018 voter-approved bond package follow.

- Build a new middle school for the Newton Middle School community on the current Newton campus.
- Build a new elementary school in southeast corner of the district on the current Ames Facility campus.
- Build a new elementary school to serve the Highland and Franklin communities on the current Franklin campus.
- Renovate a recently purchased property (formerly Schomp Automotive, across from Littleton High School) to create a new career and technical education and innovation center for the district.
- Replace old, outdated student desks and classroom furniture in every school with new furnishings that will facilitate modern instruction while accommodating students with a variety of needs.
- Maintain district facilities, including charter schools, according to need.

As shown in the graph below, there are numerous other projects included in the bond package, which will affect every facility. The planned projects not only provide students and the community with brand new, efficient facilities, but they also alleviate some of the issues the district is faced with 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 sales 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 of Education. Work began in fiscal year 2018–2019 and is expected to be concluded in fiscal year 2023–2024. All projects will be planned in a way to have the least impact on students and staff throughout the construction period.

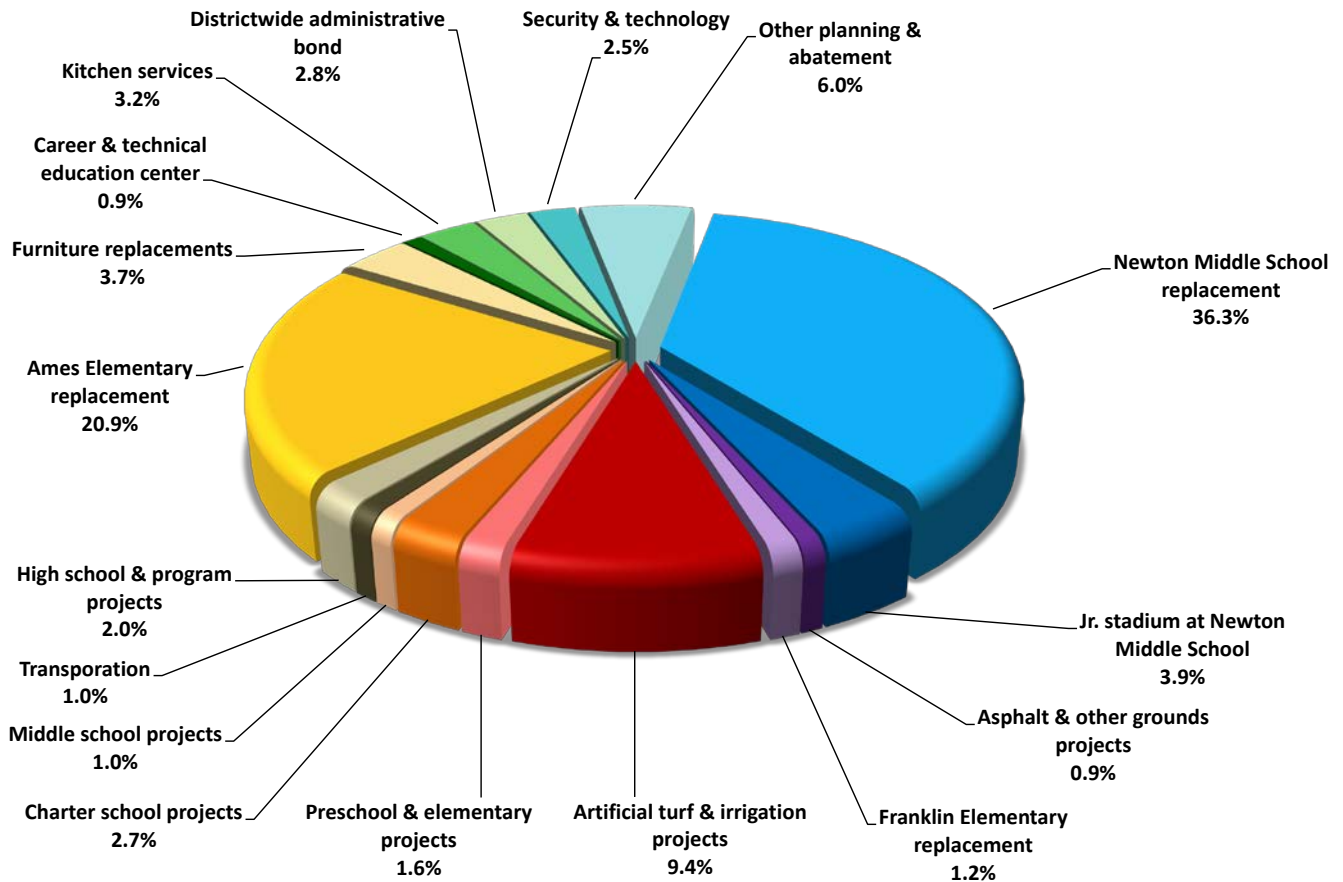
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### BUILDING FUND

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Revised Budget	2018–2019 Estimated	2019–2020 Budget
<b>Revenues:</b>						
Interest income	\$394,039	\$97,909	\$61,681	\$10,000	\$1,997,000	\$6,000,000
Other revenue	11,089	6,386	-	-	-	-
<b>Total revenues</b>	<b>405,128</b>	<b>104,295</b>	<b>61,681</b>	<b>10,000</b>	<b>1,997,000</b>	<b>6,000,000</b>
<b>Expenditures:</b>						
Capital projects	36,945,651	20,334,512	5,583,610	8,341,959	19,646,688	81,741,044
Bond issuance costs	152,621	-	-	400,000	1,621,698	-
<b>Total expenditures</b>	<b>37,098,272</b>	<b>20,334,512</b>	<b>5,583,610</b>	<b>8,741,959</b>	<b>21,268,386</b>	<b>81,741,044</b>
Excess of revenues over (under) expenditures	(36,693,144)	(20,230,217)	(5,521,929)	(8,731,959)	(19,271,386)	(75,741,044)
<b>Other Financing Sources (Uses)</b>						
Bonds issued	15,626,195	-	-	298,604,084	298,870,000	-
Premium	2,262,339	-	-	-	60,756,343	-
<b>Total other financing sources (uses)</b>	<b>17,888,534</b>	<b>-</b>	<b>-</b>	<b>298,604,084</b>	<b>359,626,343</b>	<b>-</b>
<b>Fund Balance—beginning</b>	<b>46,888,715</b>	<b>28,084,105</b>	<b>7,853,888</b>	<b>2,587,875</b>	<b>2,331,959</b>	<b>342,686,916</b>
Restricted fund balance	28,084,105	7,853,888	2,331,959	292,460,000	342,686,916	266,945,872
<b>Fund Balance—ending</b>	<b>\$28,084,105</b>	<b>\$7,853,888</b>	<b>\$2,331,959</b>	<b>\$292,460,000</b>	<b>\$342,686,916</b>	<b>\$266,945,872</b>
<b>Budget Appropriation</b>				<b>\$301,201,959</b>		<b>\$348,686,916</b>

**2019–2020 Budgeted Bond Projects**



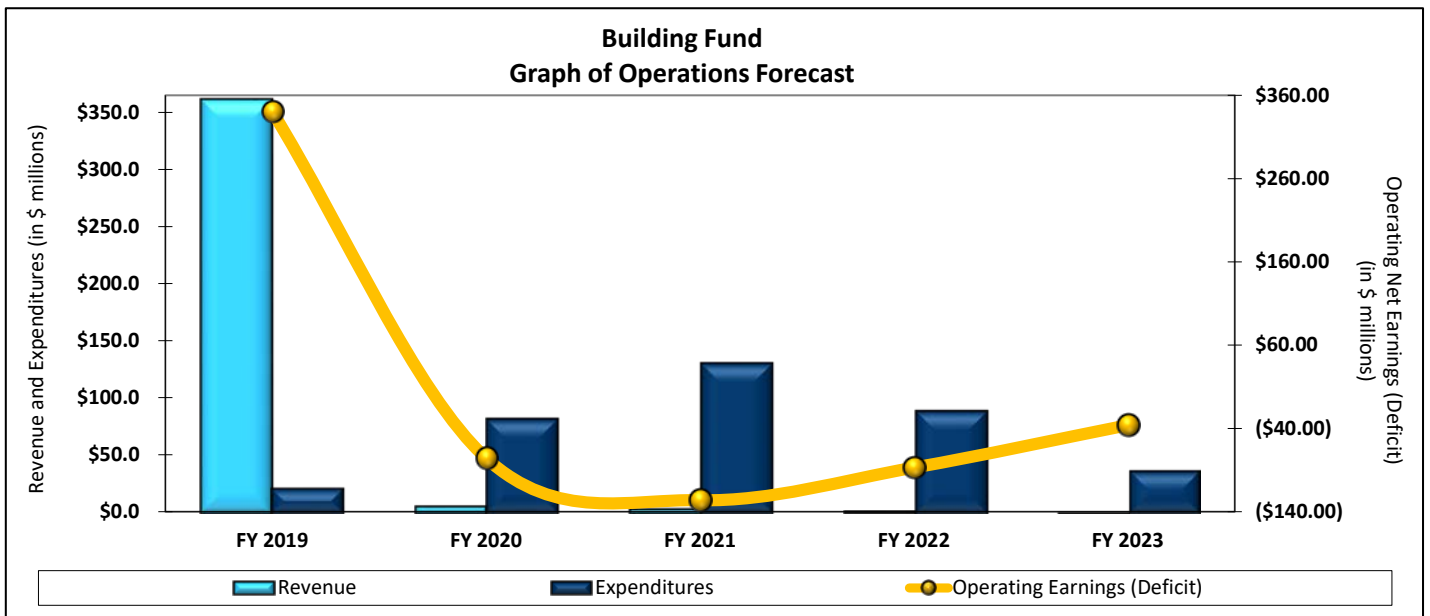


# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

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

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$2,331,959	\$342,686,916	\$266,945,872	\$140,750,073	\$53,680,465
<b>Revenue:</b>					
Interest income	1,997,000	6,000,000	3,705,000	1,510,000	300,000
Other revenue	-	-	-	-	-
<b>Total revenues</b>	<u>1,997,000</u>	<u>6,000,000</u>	<u>3,705,000</u>	<u>1,510,000</u>	<u>300,000</u>
<b>Expenditures:</b>					
Capital projects	19,646,688	81,741,044	129,900,799	88,579,608	36,407,445
Bond issuance costs	1,621,698	-	-	-	-
<b>Total expenditures</b>	<u>21,268,386</u>	<u>81,741,044</u>	<u>129,900,799</u>	<u>88,579,608</u>	<u>36,407,445</u>
Excess of revenues over (under) expenditures	(19,271,386)	(75,741,044)	(126,195,799)	(87,069,608)	(36,107,445)
<b>Other Financing Sources (Uses)</b>					
Bonds issued	298,870,000	-	-	-	-
Premium	60,756,343	-	-	-	-
<b>Total other financing sources</b>	<u>359,626,343</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u><u>\$342,686,916</u></u>	<u><u>\$266,945,872</u></u>	<u><u>\$140,750,073</u></u>	<u><u>\$53,680,465</u></u>	<u><u>\$17,573,020</u></u>



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# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CAPITAL PROJECTS FUND

The planning of capital projects included in this fund is an intensive process for the district. Each year, district representatives from Operations, Maintenance, and Construction meet with principals about their building's needs. All needs are added to the capital reserve projects database, which includes extensive details on each facility issue. The database 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. Any remaining facilities issues are retained in the database for possible inclusion in subsequent budget years.

Additionally, the district’s two vehicle fleets are handled through this fund. The yellow fleet is composed of 93 buses, which have an expected life span of 18 years. The white fleet is composed of 48 vehicles including pickup trucks, dump trucks, maintenance vans, passenger vans, and cargo trucks. The average life span of these vehicles 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

Available funding ultimately determines how many identified projects can be included in any given fiscal year and subsequently drives projections in this fund. The continual fluctuation of capital needs and the anticipated costs of the potential projects precludes the district from forecasting this particular fund on the basis of identified projects. Rather, the district builds projections based upon expected available funding, which is dependent on enrollment estimates. Typically the district strives to include as many projects as possible in the Building Fund plans when it is in operation. This allows the Capital Projects Fund to grow fund balance periodically in anticipation of capital needs when the Building Fund is inactive.

The primary revenue source for this fund is a per-pupil transfer from the General Fund shared between the Risk Management Fund and the Capital Projects Fund. The district determines the total dollars available based on the current funded pupil count and anticipated needs within both funds. Risk Management Fund expenditures are projected and funded first. The remaining dollars are then allocated to the Capital Projects Fund. This table shows the amount per student allocated to each fund.

Per-Pupil Revenue Transfer Comparison		
	2018–2019	2019–2020
Fund	Actual	Budget
Capital Projects Fund	\$203.97	\$171.00
Risk Management Fund	<u>174.03</u>	<u>199.00</u>
<b>Total</b>	<b><u>\$378.00</u></b>	<b><u>\$370.00</u></b>

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

**CAPITAL PROJECTS FUND**  
**(continued)**

**Expenditures**

Facility projects represent the largest category of budgeted expenditures, as shown in the descriptive listing of capital projects on pages 143–144. Other budgeted categories include bus and maintenance vehicle purchases, districtwide technology, and office equipment.

The acquisition of new equipment, buildings, and site improvements typically affects operating costs in the form of higher maintenance and energy expenses. Vehicles and other equipment to be acquired under this budget replace older equipment; therefore, operating costs are not considered to be impacted. The buildings and site improvements budgeted for 2019–2020 do not increase square footage of buildings. Associated maintenance and energy costs for these facility projects are considered to have immaterial operating impact.

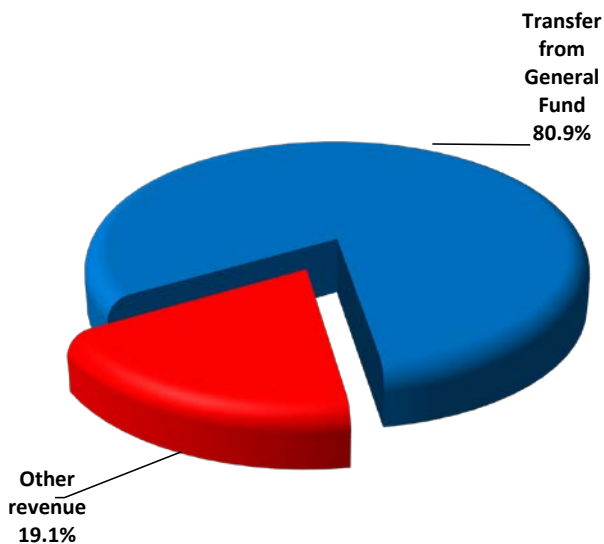
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

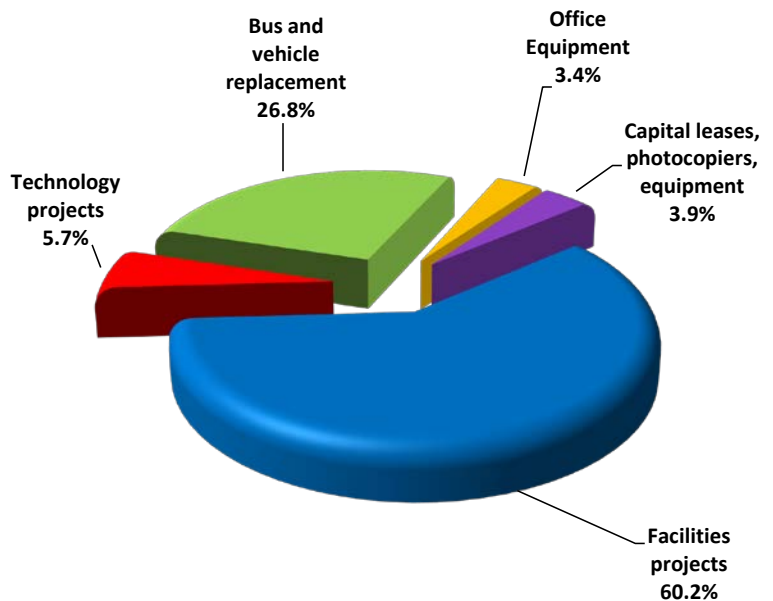
### CAPITAL PROJECTS FUND

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Estimated	2019–2020 Budget
<b>Revenues:</b>						
Transfer from General Fund	\$2,433,035	\$2,348,104	\$2,479,643	\$2,785,773	\$2,785,773	\$2,390,772
Interest income	13,261	23,886	50,685	35,000	101,800	-
Other revenue	468,112	271,339	585,276	474,000	154,000	566,000
<b>Total revenues</b>	<b>2,914,408</b>	<b>2,643,329</b>	<b>3,115,604</b>	<b>3,294,773</b>	<b>3,041,573</b>	<b>2,956,772</b>
<b>Expenditures:</b>						
Facilities projects	1,914,848	1,633,646	1,958,511	1,713,279	1,559,386	1,551,900
Technology projects	40,000	11,557	19,530	40,000	230,000	148,000
Bus and vehicle replacement	368,787	611,768	665,341	556,107	100,000	690,618
Office equipment	-	30,050	35,842	88,000	88,000	88,000
Capital leases, photocopiers, equipment	48,473	81,820	96,683	100,000	100,000	100,000
<b>Total expenditures</b>	<b>2,372,108</b>	<b>2,368,841</b>	<b>2,775,907</b>	<b>2,497,386</b>	<b>2,077,386</b>	<b>2,578,518</b>
Excess of revenues over (under) expenditures	542,300	274,488	339,697	797,387	964,187	378,254
<b>Fund Balance—beginning</b>	<b>2,663,510</b>	<b>3,205,810</b>	<b>3,480,298</b>	<b>3,750,497</b>	<b>3,819,995</b>	<b>4,784,182</b>
Committed fund balance	3,205,810	3,480,298	3,819,995	4,547,884	4,784,182	5,162,436
<b>Fund Balance—ending</b>	<b>\$3,205,810</b>	<b>\$3,480,298</b>	<b>\$3,819,995</b>	<b>\$4,547,884</b>	<b>\$4,784,182</b>	<b>\$5,162,436</b>
<b>Budget Appropriation</b>				<b>\$7,045,270</b>		<b>\$7,740,954</b>

2019–2020 Budgeted Revenues



2019–2020 Budgeted Expenditures



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

**CAPITAL PROJECTS FUND**  
**CAPITAL PROJECTS DESCRIPTIONS**

The Capital Projects Fund has \$2,578,518 budgeted for 2019–2020 for facilities and technology projects. The projects were determined from a prioritized list. Descriptions and budgeted amounts of the projects are as follows:

	<u>2019–2020 Budget</u>
<b>Districtwide facilities projects</b>	
Fire extinguisher upgrades .....	\$8,000
Fire sprinkler head replacement .....	9,900
Exterior door replacement .....	20,000
Plumbing fixture replacement.....	25,000
ADA modifications.....	25,000
Mini excavator.....	25,000
Contracted painting .....	30,000
Playground refurbishing and turf repair .....	40,000
Unanticipated environmental response .....	50,000
Concrete/asphalt repair.....	50,000
Tree trimming.....	50,000
Custodial equipment.....	50,000
Carpet and floor repair .....	60,000
Environmental/asbestos projects .....	65,000
Security .....	<u>75,000</u>
<b>Subtotal districtwide facilities projects</b>	<b><u>\$582,900</u></b>
<b>Facilities projects by site</b>	
Field Elementary School—replace custodial sinks with floor sinks.....	\$20,000
Hopkins Elementary School—resurface stage.....	13,000
Euclid Middle School—replace interior doors to gym .....	30,000
Goddard Middle School—replace hall lockers .....	75,000
Powell Middle School—phase III KALWALL panels.....	30,000
Arapahoe High School—repair peeling pool floor.....	15,000
Heritage High School—replace JCI fire alarm system with NOTIFIER.....	5,000
Education Services Center—upgrade JCI fire alarm system with NOTIFIER .....	4,000
Education Services Center—add fire hydrant for O&M facility.....	100,000
Transportation Services Center—upgrade JCI fire alarm system with NOTIFIER.	3,000
District Stadium—upgrade JCI fire alarm system with NOTIFIER system .....	<u>4,000</u>
<b>Subtotal facilities projects</b>	<b><u>\$299,000</u></b>
<b>Equipment</b>	
Copier leases .....	\$100,000
Office equipment .....	88,000
Technology projects.....	<u>148,000</u>
<b>Subtotal equipment</b>	<b><u>\$336,000</u></b>

**LITTLETON PUBLIC SCHOOLS  
Littleton, Colorado**

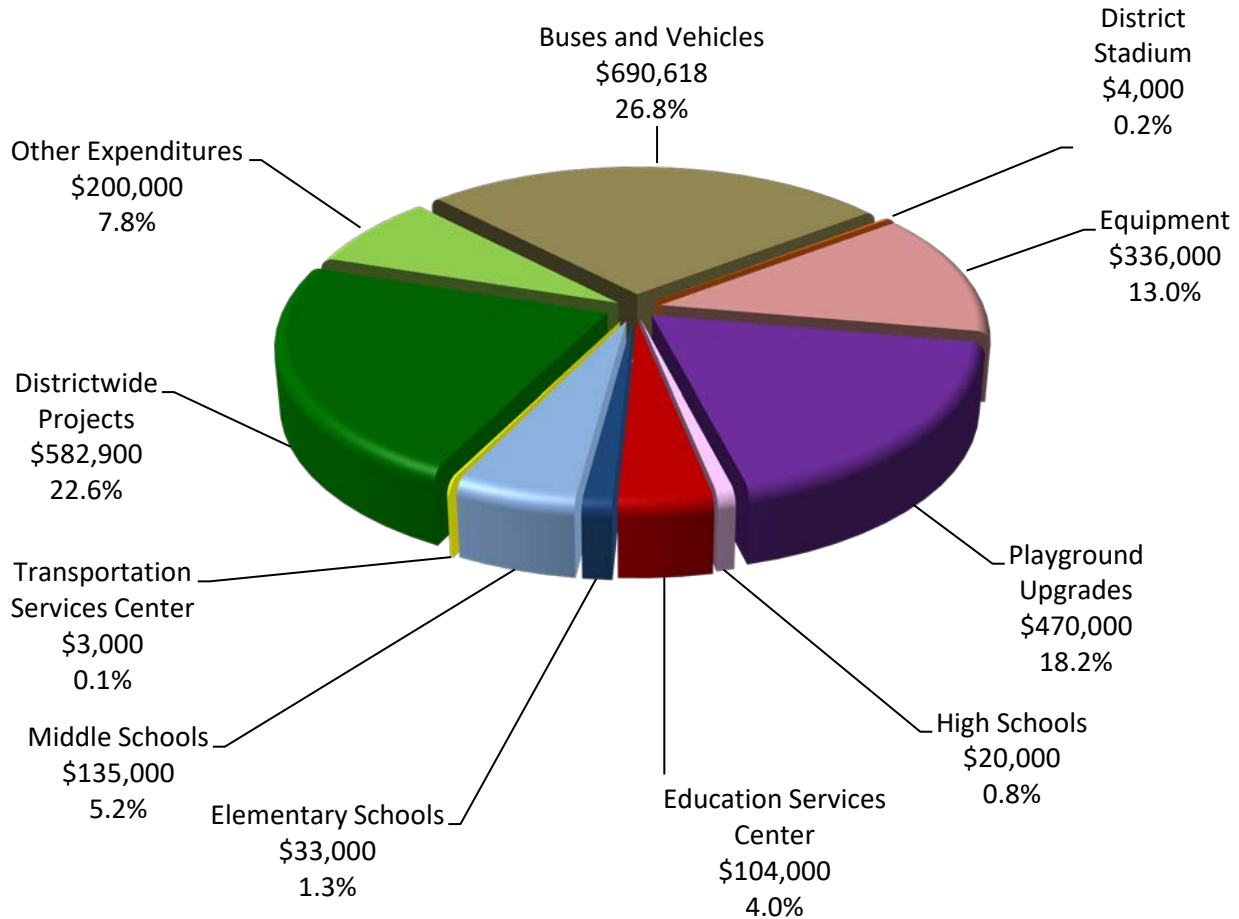
**CAPITAL PROJECTS DESCRIPTIONS  
(continued)**

**Other expenditures**

Buses and vehicles .....	\$690,618
Playground upgrades .....	470,000
Advanced engineering .....	100,000
Unanticipated emergency .....	<u>100,000</u>
<b>Subtotal other expenditures</b>	<b><u>\$1,360,618</u></b>

Total fiscal year 2019–2020 Capital Projects Fund projects **\$2,578,518**

**2019–2020 Facilities Projects**



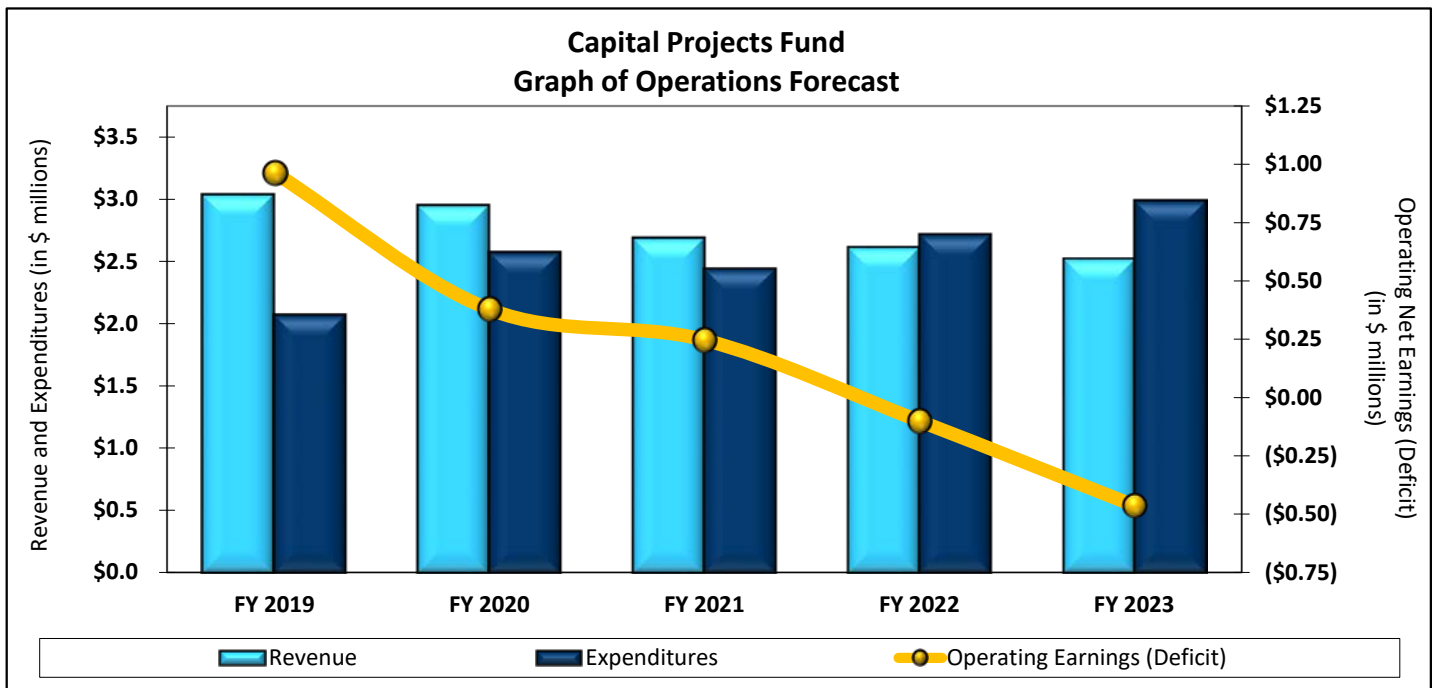
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### CAPITAL PROJECTS FUND

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

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$3,819,995	\$4,784,182	\$5,162,436	\$5,409,220	\$5,308,701
<b>Revenue:</b>					
Transfer from General Fund	2,785,773	2,390,772	2,295,812	2,219,337	2,127,988
Interest income	101,800	-	102,309	102,821	103,335
Other revenue	154,000	566,000	296,000	296,000	296,000
<b>Total revenues</b>	<b>3,041,573</b>	<b>2,956,772</b>	<b>2,694,121</b>	<b>2,618,158</b>	<b>2,527,323</b>
<b>Expenditures:</b>					
Facilities projects	1,559,386	1,551,900	1,400,000	1,650,000	1,900,000
Technology projects	230,000	148,000	148,000	148,000	148,000
Bus and vehicle replacements	100,000	690,618	711,337	732,677	754,657
Office equipment	88,000	88,000	88,000	88,000	88,000
Capital leases, photocopiers, equipment	100,000	100,000	100,000	100,000	100,000
<b>Total expenditures</b>	<b>2,077,386</b>	<b>2,578,518</b>	<b>2,447,337</b>	<b>2,718,677</b>	<b>2,990,657</b>
<b>Ending Fund Balance</b>	<b>\$4,784,182</b>	<b>\$5,162,436</b>	<b>\$5,409,220</b>	<b>\$5,308,701</b>	<b>\$4,845,367</b>





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# 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 four special revenue funds.

#### **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, state, and selected local grants in this separate fund.

The Designated Purpose Grants Fund is provided to maintain a separate accounting for fully-funded federal, state, and local 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 and Activities Fund**

The Student Athletic and Activities 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).

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.

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

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

**SPECIAL REVENUE FUNDS**  
**(continued)**

**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 twelve 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.
- This fund previously offered two different kindergarten programs, kindergarten extended day (KED) and kindergarten-plus (K-Plus). However, House Bill (HB) 19-1262, which incorporated funding for full-day kindergarten into the School Finance Act funding formula, passed during the 2019 legislative session. Under the new law, 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. A school district, including its charter schools, that provides full-day kindergarten cannot charge tuition fees for attending kindergarten. In compliance with the new law, all KED and K-Plus programs were discontinued.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DESIGNATED PURPOSE GRANTS FUND

Grants supplement regular district educational programs. Currently, the district participates in five local, eight state, and nine 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, state, and local sources that provide additional and/or alternative funding for school district programs. As grants are received, administration formally accepts them, which establishes the accounting records for the grants.

#### Expenditures

Expenditures for designated purpose grants must be made in accordance with the conditions of the 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 2019–2020 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; Head Start, which provides funding for preschool education; and 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–2 who have not yet mastered grade level expectations. Other state grants include the School Health Professional grant, School to Work Alliance Program, and the pending state Colorado Safe grant.

Below is a descriptive table of the designated purpose grants with actual expenditures over the prior three years, budget and estimated expenditures for 2018–2019, and budget for 2019–2020.

GRANT TITLE	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Estimated	2019–2020 Budget
ESSA	\$615,711	\$554,495	\$402,572	\$371,645	\$371,645	\$403,350
IDEA	2,411,338	2,739,028	2,637,876	2,625,185	2,753,815	2,671,514
Carl Perkins Career and Technical Education	100,639	99,953	101,576	96,540	96,540	96,540
Head Start	286,475	316,006	474,238	455,912	472,170	472,170
Other federal grants	538,938	386,816	675,457	917,792	962,628	2,327,740
Colorado READ Act	231,768	243,672	403,887	445,748	445,748	358,000
Other state grants	204,021	355,312	447,779	700,861	535,258	953,167
Local sources	<u>240,824</u>	<u>300,796</u>	<u>300,625</u>	<u>381,469</u>	<u>128,085</u>	<u>11,699</u>
<b>TOTALS</b>	<b><u>\$4,629,714</u></b>	<b><u>\$4,996,078</u></b>	<b><u>\$5,444,010</u></b>	<b><u>\$5,995,152</u></b>	<b><u>\$5,765,889</u></b>	<b><u>\$7,294,180</u></b>

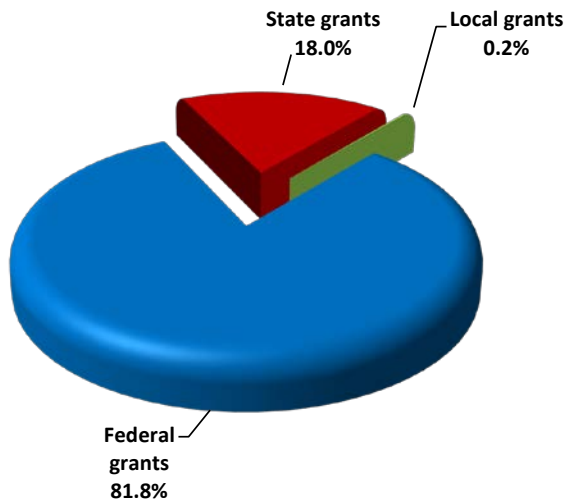
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

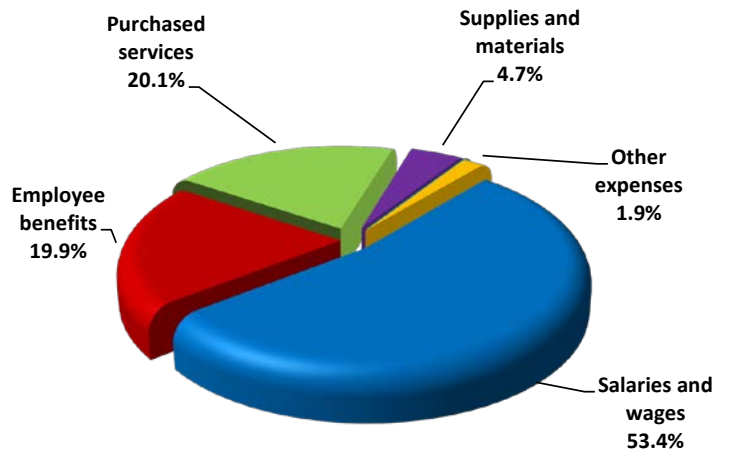
### DESIGNATED PURPOSE GRANTS FUND

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Estimated	2019–2020 Budget
<b>Revenues:</b>						
Federal grants	\$3,953,101	\$4,338,105	\$4,291,719	\$4,467,074	\$4,656,798	\$5,971,314
State grants	435,789	357,177	851,666	1,146,609	981,006	1,311,167
Local grants	240,824	300,796	300,625	381,469	128,085	11,699
Total revenues	<u>4,629,714</u>	<u>4,996,078</u>	<u>5,444,010</u>	<u>5,995,152</u>	<u>5,765,889</u>	<u>7,294,180</u>
<b>Expenditures:</b>						
Salaries and wages	3,012,184	3,314,739	3,531,039	3,911,167	3,627,629	3,896,612
Employee benefits	964,327	1,069,541	1,234,235	1,238,444	1,396,757	1,453,752
Purchased services	271,403	258,281	322,251	313,997	277,609	1,467,016
Supplies and materials	164,006	86,695	189,273	432,238	355,474	338,629
Capital outlay	167,070	199,361	111,805	-	-	-
Other expenditures	50,724	67,461	55,407	99,306	108,420	138,171
Total expenditures	<u>4,629,714</u>	<u>4,996,078</u>	<u>5,444,010</u>	<u>5,995,152</u>	<u>5,765,889</u>	<u>7,294,180</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>
Budget Appropriation				<u>\$5,995,152</u>		<u>\$7,294,180</u>

2019–2020 Budgeted Revenues



2019–2020 Budgeted Expenditures



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### STUDENT ATHLETIC AND ACTIVITIES FUND

#### Revenues

This fund receives revenue from the General Fund, pupil participation fees, gate receipts, and other fundraising activities. In 2019–2020, the General Fund provides 40.0 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



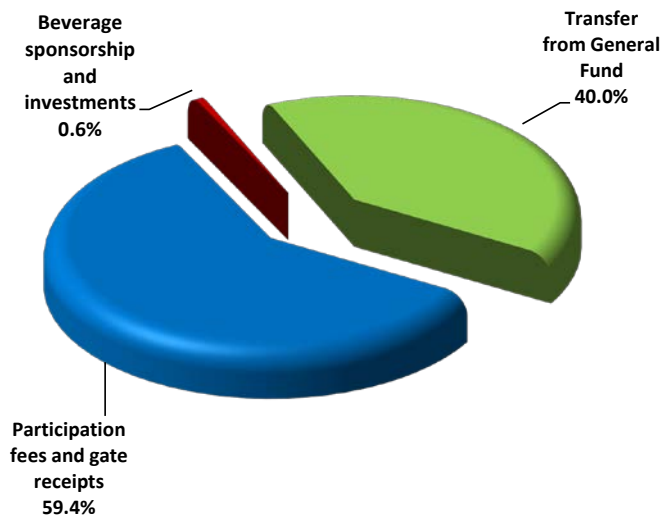
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

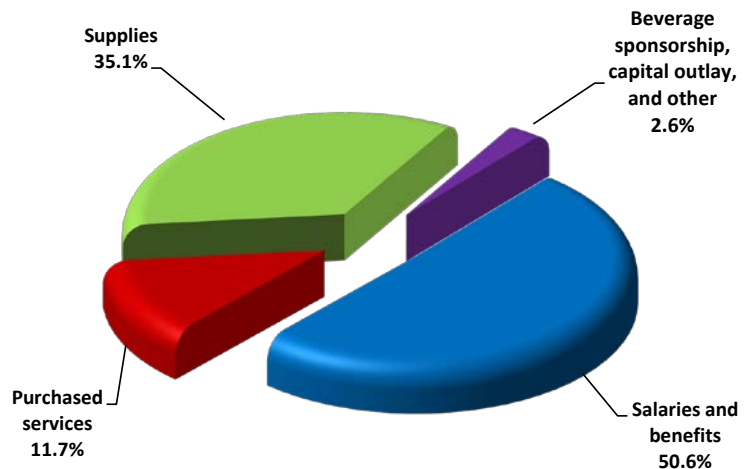
### STUDENT ATHLETIC AND ACTIVITIES FUND

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Estimated	2019–2020 Budget
<b>Revenues:</b>						
Local sources, fees, and gate receipts:						
Elementary schools	\$99,388	\$82,389	\$96,005	\$96,000	\$97,000	\$102,000
Middle schools	181,781	157,944	153,317	166,030	156,500	238,000
High schools	1,896,357	1,919,907	1,998,126	1,942,000	2,092,000	2,443,000
Beverage sponsorship	16,304	15,432	15,360	14,760	14,300	14,000
Interest income	5,073	8,314	14,041	8,500	20,000	17,500
Transfer from General Fund	1,814,403	1,872,623	1,872,623	1,872,623	1,872,623	1,872,623
<b>Total revenues</b>	<b>4,013,306</b>	<b>4,056,609</b>	<b>4,149,472</b>	<b>4,099,913</b>	<b>4,252,423</b>	<b>4,687,123</b>
<b>Expenditures:</b>						
Salaries and wages	1,550,826	1,565,460	1,664,145	1,758,732	1,718,833	1,838,940
Employee benefits	396,041	416,627	442,734	506,710	463,252	531,378
Purchased services	1,037,689	1,093,990	1,034,775	234,427	1,033,784	550,512
Supplies and materials	796,603	843,683	845,792	1,475,172	823,116	1,644,915
Beverage sponsorship fees	22,488	22,053	18,517	23,260	19,600	14,000
Capital outlay	159,228	122,822	75,355	8,412	109,500	8,412
Other expenditures	148,492	153,414	158,942	93,200	154,350	98,966
<b>Total expenditures</b>	<b>4,111,367</b>	<b>4,218,049</b>	<b>4,240,260</b>	<b>4,099,913</b>	<b>4,322,435</b>	<b>4,687,123</b>
Excess of revenues over (under) expenditures	(98,061)	(161,440)	(90,788)	-	(70,012)	-
<b>Fund Balance—beginning</b>	<b>1,302,885</b>	<b>1,204,824</b>	<b>1,043,384</b>	<b>844,318</b>	<b>952,596</b>	<b>882,584</b>
Committed fund balance	1,204,824	1,043,384	952,596	844,318	882,584	882,584
<b>Fund Balance—ending</b>	<b>\$1,204,824</b>	<b>\$1,043,384</b>	<b>\$952,596</b>	<b>\$844,318</b>	<b>\$882,584</b>	<b>\$882,584</b>
<b>Budget Appropriation</b>				<b>\$4,944,231</b>		<b>\$5,569,707</b>

2019–2020 Budgeted Revenue



2019–2020 Budgeted Expenditures

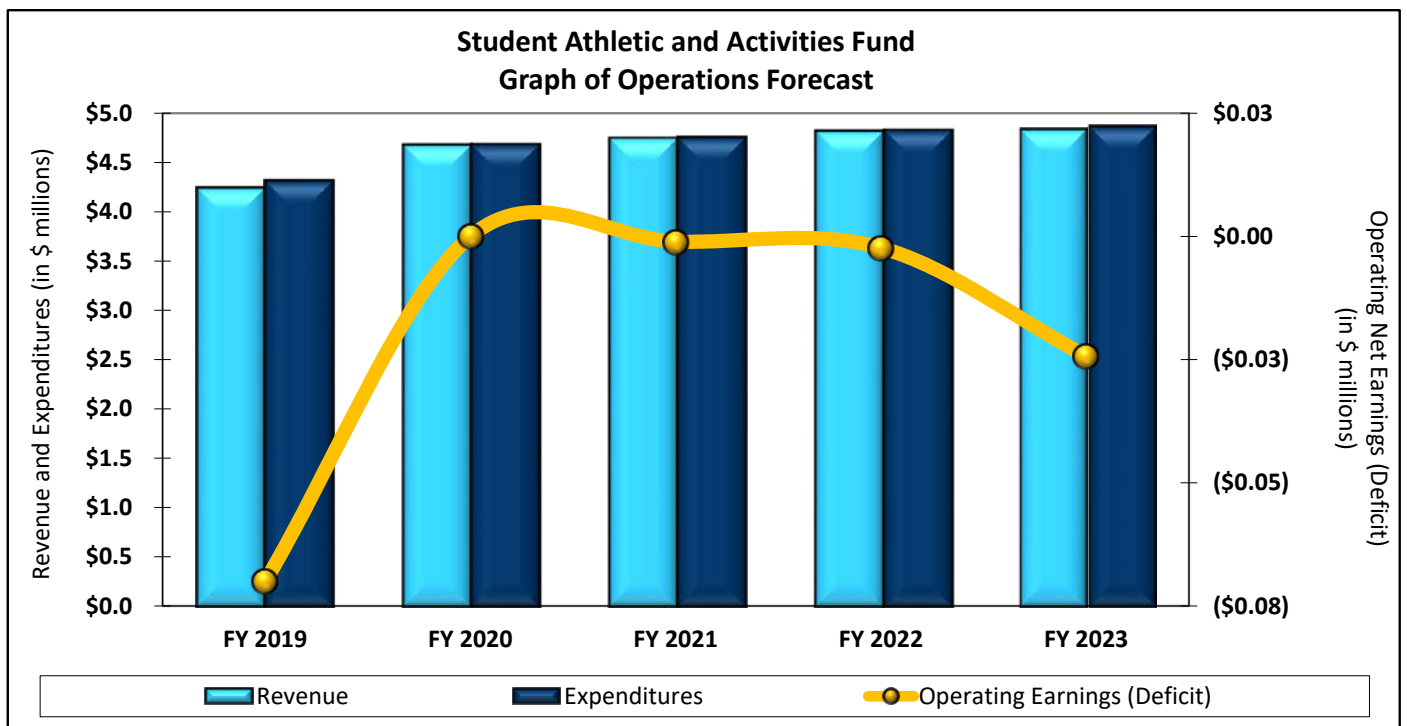


# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

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

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$952,596	\$882,584	\$882,584	\$881,526	\$879,219
<b>Revenue:</b>					
Local sources, fees, and gate receipts:					
Elementary schools	97,000	102,000	102,000	102,000	102,000
Middle schools	156,500	238,000	242,000	246,000	250,000
High schools	2,092,000	2,443,000	2,453,000	2,463,000	2,473,000
Beverage sponsorship	14,300	14,000	14,000	14,000	14,000
Interest income	20,000	17,500	17,850	18,207	18,571
Transfer from General Fund	1,872,623	1,872,623	1,928,802	1,986,666	1,986,666
<b>Total revenues</b>	<b>4,252,423</b>	<b>4,687,123</b>	<b>4,757,652</b>	<b>4,829,873</b>	<b>4,844,237</b>
<b>Expenditures:</b>					
Salaries and wages	1,718,833	1,838,940	1,894,108	1,950,931	1,970,441
Employee benefits	463,252	531,378	542,006	552,846	563,903
Purchased services	1,033,784	550,512	551,888	553,268	554,651
Supplies and materials	823,116	1,644,915	1,649,027	1,653,150	1,657,283
Beverage sponsorship fees	19,600	14,000	14,035	14,070	14,105
Capital outlay	109,500	8,412	8,433	8,454	8,475
Other expenditures	154,350	98,966	99,213	99,461	99,710
<b>Total expenditures</b>	<b>4,322,435</b>	<b>4,687,123</b>	<b>4,758,710</b>	<b>4,832,180</b>	<b>4,868,568</b>
<b>Ending Fund Balance</b>	<b>\$882,584</b>	<b>\$882,584</b>	<b>\$881,526</b>	<b>\$879,219</b>	<b>\$854,888</b>





# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### NUTRITION SERVICES FUND

Financially, the Nutrition Services Fund operates on a self-supporting basis, and 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.

- Providing meals developed to meet predetermined calorie ranges for each age/grade group.
- Providing both fruits and vegetables in all lunch meals.
- Providing foods rich in whole grains.
- Reducing 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, ten district schools offer breakfast; two of those schools serve breakfast after the bell. Lunch is offered at all district schools. Meal prices are evaluated annually and adjusted only

2019–2020 Meal Prices		
	Breakfast Price	Lunch Price
Elementary student	\$1.95	\$3.05
Middle school student	1.95	3.25
High school student	2.15	3.35
Adult	N/A	4.15

when necessary to cover the costs of operation. Slight meal price increases will be implemented beginning July 2019 as a result of state and federal mandates through the Healthy, Hunger-Free Kids Act of 2010 and increased food costs.

#### Revenues

Revenue is generated from student and adult meal sales as well as from sales of individual a la carte items, which may change based on cost changes from suppliers. Additionally, Nutrition Services receives

Preschool Through Grade 12			
Fiscal Year	Total Number of Students	Students Eligible for Free and Reduced Meals	Percent Free and Reduced
2014–2015	15,691	2,952	18.81%
2015–2016	15,780	2,791	17.69%
2016–2017	15,517	2,919	18.81%
2017–2018	15,643	2,628	16.80%
2018–2019	15,436	2,556	16.56%

a federal reimbursement for a portion of the meals served and participates in the federal commodity program. Federal programs include breakfast, snacks, lunch, and summer meals at selected sites. As a part of NSLP, additional funding is provided to the district to provide nutritionally balanced, low-cost or free lunches to qualifying students. In recent years, the number of students eligible for free and reduced meal assistance has been declining.

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, and salaries and benefits.

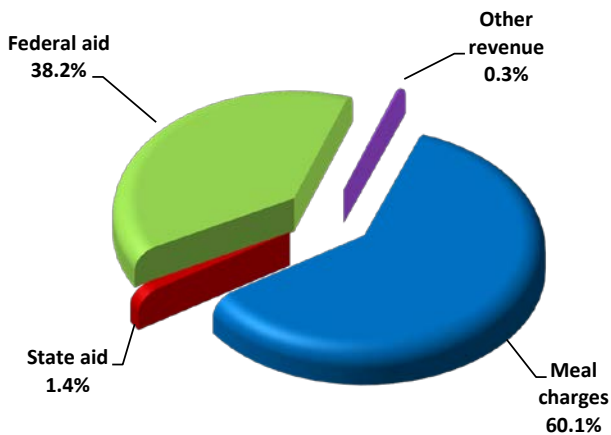
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

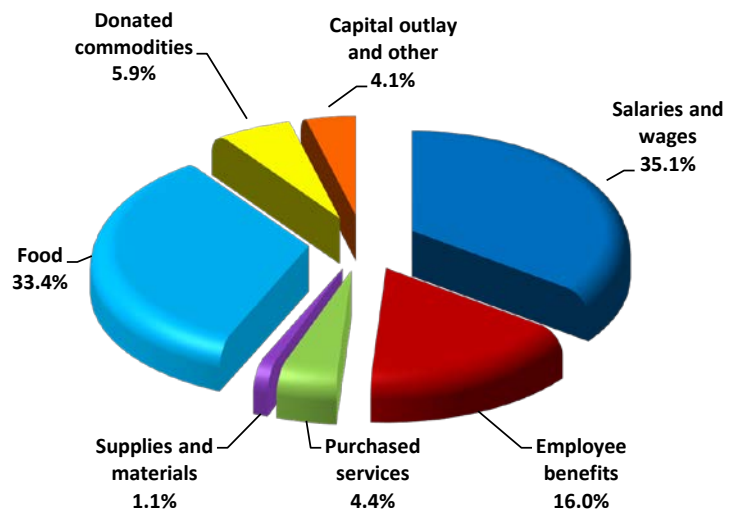
### NUTRITION SERVICES FUND

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Estimated	2019–2020 Budget
<b>Revenues:</b>						
Meal charges	\$2,013,244	\$2,116,018	\$2,295,622	\$2,396,000	\$2,418,537	\$2,535,000
Federal aid	1,664,378	1,664,708	1,613,765	1,625,687	1,582,450	1,609,060
State aid	50,488	49,881	48,631	55,500	56,671	59,000
Interest income	4,693	8,532	16,946	4,500	12,488	-
Other revenue	106,975	85,770	13,524	5,000	11,706	12,000
<b>Total revenues</b>	<b>3,839,778</b>	<b>3,924,909</b>	<b>3,988,488</b>	<b>4,086,687</b>	<b>4,081,852</b>	<b>4,215,060</b>
<b>Expenditures:</b>						
Salaries and wages	1,391,371	1,449,918	1,384,849	1,442,010	1,387,679	1,478,072
Employee benefits	548,298	564,792	575,527	658,975	552,437	676,424
Purchased services	214,569	197,437	259,075	277,137	238,498	187,837
Supplies and materials	118,160	116,499	17,989	19,538	48,086	46,500
Food	1,315,862	1,271,498	1,436,946	1,385,000	1,398,338	1,406,538
Donated commodities	246,190	265,199	255,520	239,187	251,011	248,060
Capital outlay	60,145	35,066	66,621	57,440	121,604	163,229
Other expenditures	7,792	4,742	7,114	7,400	7,234	8,400
<b>Total expenditures</b>	<b>3,902,387</b>	<b>3,905,151</b>	<b>4,003,641</b>	<b>4,086,687</b>	<b>4,004,887</b>	<b>4,215,060</b>
Excess of revenues over (under) expenditures	(62,609)	19,758	(15,153)	-	76,965	-
<b>Fund Balance—beginning</b>	<b>1,155,566</b>	<b>1,092,957</b>	<b>1,112,715</b>	<b>1,112,141</b>	<b>1,097,562</b>	<b>1,174,527</b>
Restricted fund balance	1,092,957	1,112,715	1,097,562	1,112,141	1,174,527	1,174,527
<b>Fund Balance—ending</b>	<b>\$1,092,957</b>	<b>\$1,112,715</b>	<b>\$1,097,562</b>	<b>\$1,112,141</b>	<b>\$1,174,527</b>	<b>\$1,174,527</b>
<b>Budget Appropriation</b>				<b>\$5,198,828</b>		<b>\$5,389,587</b>

2019–2020 Budgeted Revenue



2019–2020 Budgeted Expenditures



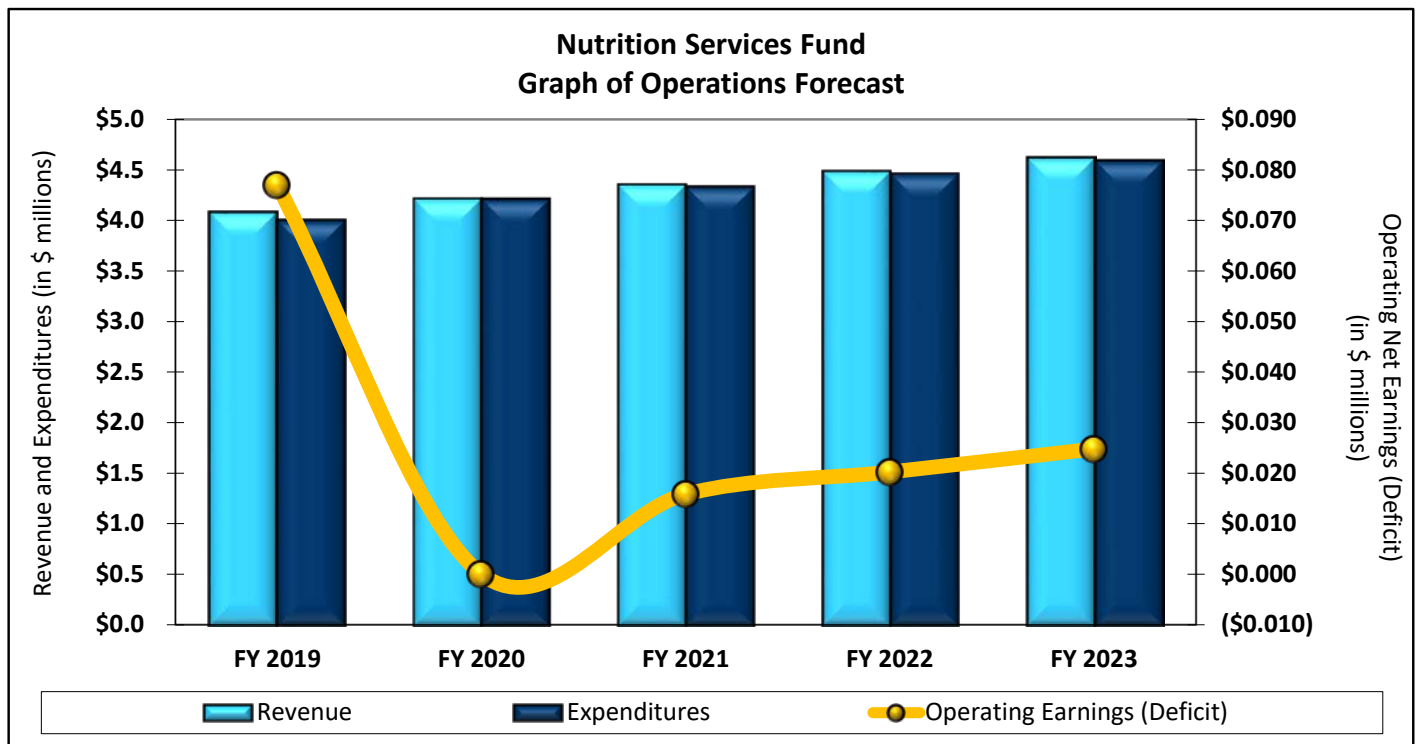
# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### NUTRITION SERVICES FUND

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

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$1,097,562	\$1,174,527	\$1,174,527	\$1,190,374	\$1,210,601
<b>Revenue:</b>					
Meal charges	2,418,537	2,535,000	2,611,050	2,689,382	2,770,063
Federal aid	1,582,450	1,609,060	1,657,332	1,707,052	1,758,263
State aid	56,671	59,000	60,770	62,593	64,471
Interest income	12,488	-	12,000	12,360	12,731
Other revenue	11,706	12,000	12,360	12,731	13,113
Total revenues	<u>4,081,852</u>	<u>4,215,060</u>	<u>4,353,512</u>	<u>4,484,118</u>	<u>4,618,641</u>
<b>Expenditures:</b>					
Salaries and wages	1,387,679	1,478,072	1,522,414	1,568,087	1,615,129
Employee benefits	552,437	676,424	696,717	717,618	739,147
Purchased services	238,498	187,837	193,472	199,276	205,255
Supplies and materials	48,086	46,500	47,895	49,332	50,812
Food	1,398,338	1,406,538	1,448,734	1,492,196	1,536,962
Donated commodities	251,011	248,060	251,781	255,558	259,391
Capital outlay	121,604	163,229	168,126	173,170	178,365
Other expenditures	7,234	8,400	8,526	8,654	8,784
Total expenditures	<u>4,004,887</u>	<u>4,215,060</u>	<u>4,337,665</u>	<u>4,463,891</u>	<u>4,593,845</u>
<b>Ending Fund Balance</b>	<u><u>\$1,174,527</u></u>	<u><u>\$1,174,527</u></u>	<u><u>\$1,190,374</u></u>	<u><u>\$1,210,601</u></u>	<u><u>\$1,235,397</u></u>



# 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 new 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.

2019–2020 Programs by Location		
School	Preschool	Before- and After-School
Centennial		✓
East		✓
Franklin		✓
Highland	✓	✓
Hopkins	✓	✓
Lenski		✓
Moody	✓	✓
Peabody	✓	✓
Runyon		✓
Sandburg		✓
Twain		✓
Wilder	✓	✓
The Village	✓	

#### Revenues

The primary revenue source for this fund is user fees. Beginning in 2018–2019, rates for most programs and service options were standardized. The chart below illustrates what parents can expect to pay for the service options they decide to utilize.

Approximate Rates for 2019–2020							
	Before School	Before School (PLC days)	After School	Both Before- and After- School	All day (nonstudent days and summer)	Preschool (full day)	The Village Preschool (full day)
Daily	\$8.00	\$5.00	\$15.00	\$23.00	\$40.00	\$33.54	\$34.50
Weekly	\$40.00	—	\$75.00	\$115.00	\$200.00	\$167.69	\$172.50

#### 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 \$226,606 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

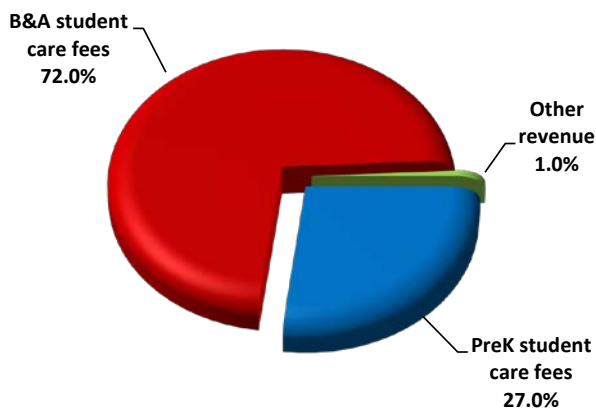
## Littleton, Colorado

### EXTENDED DAY CARE PROGRAM FUND

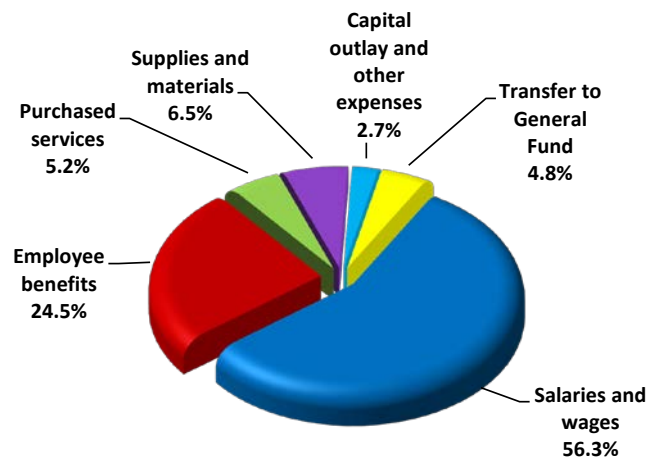
	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2018–2019 Estimated	2019–2020 Budget
<b>Revenues:</b>						
PreK student care fees	\$1,142,236	\$1,209,052	\$1,187,237	\$1,392,092	\$1,310,061	\$1,275,298
KED student care fees	601,363	776,211	800,319	1,165,883	1,133,613	-
K-Plus student care fees	447,639	461,380	471,750	189,020	206,604	-
B&A student care fees	2,958,135	3,029,950	3,235,455	3,350,760	3,468,740	3,406,072
Interest income	6,636	14,993	34,918	28,000	61,912	-
Gifts to schools	19,941	14,827	6,240	10,000	29,701	38,851
Other revenue	1,088	6,005	2,569	-	6,510	8,515
<b>Total revenues</b>	<b>5,177,038</b>	<b>5,512,418</b>	<b>5,738,488</b>	<b>6,135,755</b>	<b>6,217,141</b>	<b>4,728,736</b>
<b>Expenditures:</b>						
Salaries and wages	3,055,331	3,298,466	3,447,788	3,535,052	3,556,031	2,662,650
Employee benefits	1,047,581	1,192,603	1,234,774	1,604,594	1,277,022	1,157,993
Purchased services	167,958	170,172	195,171	210,502	286,273	245,108
Supplies and materials	186,263	192,002	185,054	427,926	262,700	309,153
Capital outlay	144,112	31,912	68,329	7,000	95,238	13,487
Other expenditures	63,158	47,460	56,570	87,485	66,956	113,739
Transfer to General Fund	199,094	213,802	220,196	263,196	246,209	226,606
<b>Total expenditures</b>	<b>4,863,497</b>	<b>5,146,417</b>	<b>5,407,882</b>	<b>6,135,755</b>	<b>5,790,429</b>	<b>4,728,736</b>
Excess of revenues over (under) expenditures	313,541	366,001	330,606	-	426,712	-
<b>Fund Balance—beginning</b>	<b>1,327,678</b>	<b>1,641,219</b>	<b>2,007,220</b>	<b>2,109,898</b>	<b>2,337,826</b>	<b>2,764,538</b>
Committed fund balance	1,641,219	2,007,220	2,337,826	2,109,898	2,764,538	2,764,538
<b>Fund Balance—ending</b>	<b>\$1,641,219</b>	<b>\$2,007,220</b>	<b>\$2,337,826</b>	<b>\$2,109,898</b>	<b>\$2,764,538</b>	<b>\$2,764,538</b>
<b>Budget Appropriation</b>				<b>\$8,245,653</b>		<b>\$7,493,274</b>

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

2019–2020 Budgeted Revenues



2019–2020 Budgeted Expenditures



# LITTLETON PUBLIC SCHOOLS

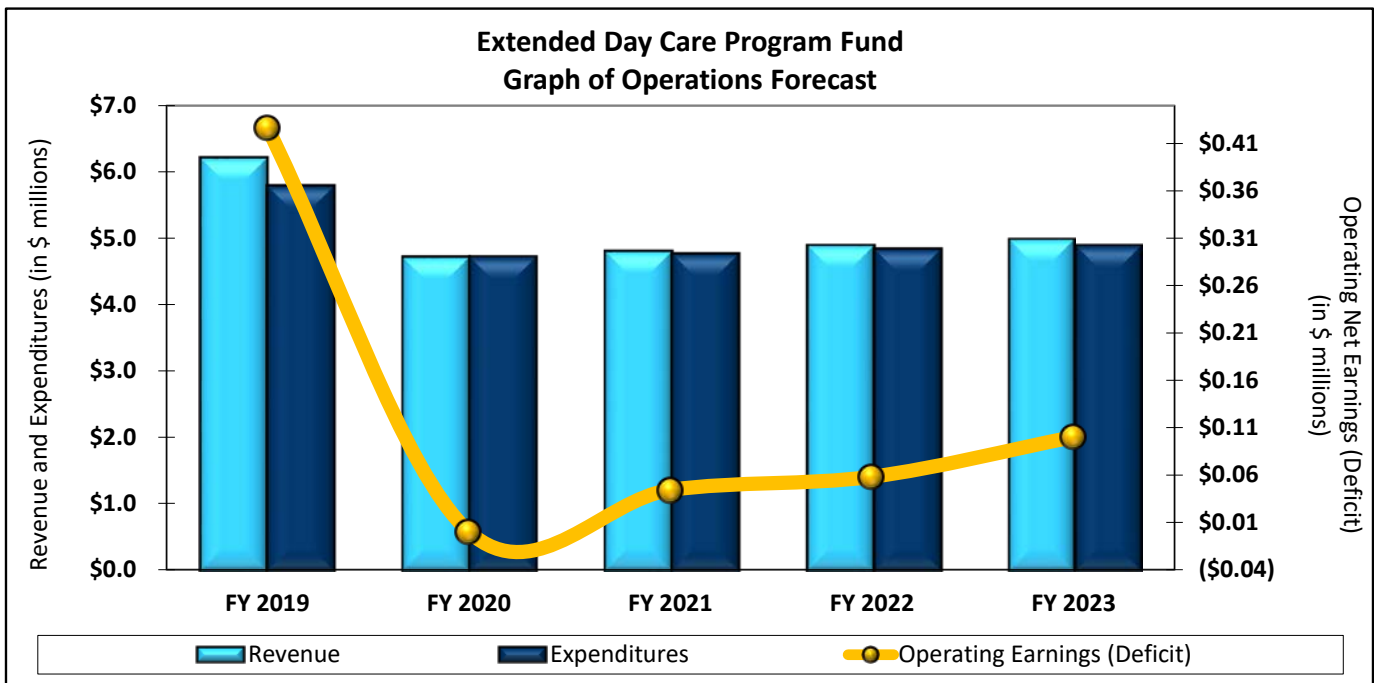
## Littleton, Colorado

### EXTENDED DAY CARE PROGRAM FUND

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

	2018–2019 Projected	2019–2020 Budget	2020–2021 Forecast	2021–2022 Forecast	2022–2023 Forecast
<b>Beginning Fund Balance</b>	\$2,337,826	\$2,764,538	\$2,764,538	\$2,808,775	\$2,866,945
<b>Revenue:</b>					
PreK student care fees	1,310,061	1,275,298	1,294,427	1,313,844	1,333,552
KED student care fees	1,133,613	-	-	-	-
K-Plus student care fees	206,604	-	-	-	-
B&A student care fees	3,468,740	3,406,072	3,474,193	3,543,677	3,614,551
Interest income	61,912	-	22,413	22,637	22,863
Gifts to schools	29,701	38,851	18,500	18,685	18,872
Other revenue	6,510	8,515	6,500	6,565	6,631
<b>Total revenues</b>	<b>6,217,141</b>	<b>4,728,736</b>	<b>4,816,033</b>	<b>4,905,408</b>	<b>4,996,469</b>
<b>Expenditures:</b>					
Salaries and wages	3,556,031	2,662,650	2,715,903	2,770,221	2,797,923
Employee benefits	1,277,022	1,157,993	1,169,573	1,181,269	1,193,081
Purchased services	286,273	245,108	246,824	248,552	250,291
Supplies and materials	262,700	309,153	318,428	321,612	324,828
Capital outlay	95,238	13,487	13,892	14,031	14,171
Other expenditures	66,956	113,739	114,535	115,337	116,144
Transfers out	246,209	226,606	192,641	196,216	199,859
<b>Total expenditures</b>	<b>5,790,429</b>	<b>4,728,736</b>	<b>4,771,796</b>	<b>4,847,238</b>	<b>4,896,297</b>
<b>Ending Fund Balance</b>	<b>\$2,764,538</b>	<b>\$2,764,538</b>	<b>\$2,808,775</b>	<b>\$2,866,945</b>	<b>\$2,967,117</b>

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





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 they 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. An additional \$501,850 is provided representing Littleton Academy’s share of the mill levy override elections’ funding. Included in the annual agreement is provision for payment of certain district central administration including limited special education services and administration central support costs by the charter school.

#### 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 \$608,000 representing its share of the mill levy override elections’ funding. 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**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Beginning Funds Available</b>	\$2,486,376	\$2,807,428	\$2,940,481	\$2,940,481	\$3,396,230
<b>Revenue:</b>					
Per-pupil funding	7,004,003	7,015,071	7,282,708	7,592,828	8,335,591
Override election funding	737,508	737,508	737,508	737,508	1,109,850
State capital construction grant	257,250	272,576	260,663	262,577	288,665
Kindergarten and preschool fees	405,125	390,819	370,525	385,000	225,000
Child care fees	147,479	165,702	179,507	98,550	-
Gifts to schools	133,233	102,924	119,740	89,990	80,100
Interest income	13,339	28,618	55,959	23,000	63,000
Book fees	29,557	30,102	43,045	30,000	35,000
Instructional materials fees	69,732	28,467	53,720	50,554	51,902
Grocery certificates	15,814	18,204	14,090	-	-
Other income	117,434	178,600	168,691	76,104	46,450
<b>Total revenue</b>	8,930,474	8,968,591	9,286,156	9,346,111	10,235,558
<b>Total Funds Available</b>	11,416,850	11,776,019	12,226,637	12,286,592	13,631,788
<b>Expenditures:</b>					
Salaries	4,315,335	4,522,629	4,896,899	5,128,058	5,703,586
Employee benefits	1,328,499	1,439,156	1,600,144	1,822,639	2,080,311
Purchased services	1,369,289	1,287,221	1,419,361	1,422,066	1,369,977
District services	1,142,710	1,180,971	509,232	527,184	559,495
Supplies and materials	384,251	314,987	359,943	422,551	503,489
Capital outlay	53,381	74,308	28,640	10,238	4,800
Other expenditures	15,957	16,266	16,188	13,375	13,900
<b>Total expenditures</b>	8,609,422	8,835,538	8,830,407	9,346,111	10,235,558
<b>Fund Balance</b>					
Restricted fund balance	263,300	266,000	325,000	266,000	275,000
Assigned fund balance	171,190	870,652	594,669	870,652	644,669
Unassigned fund balance	2,372,938	1,803,829	2,476,561	1,803,829	2,476,561
<b>Ending Fund Balance</b>	\$2,807,428	\$2,940,481	\$3,396,230	\$2,940,481	\$3,396,230
<b>Number of Students Served</b>	1,043	1,030	1,034	1,034	1,026

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

**COMPONENT UNIT—LITTLETON ACADEMY**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Beginning Funds Available</b>	\$1,363,833	\$1,547,778	\$1,718,370	\$1,718,370	\$2,016,066
<b>Revenue:</b>					
Per-pupil funding	3,119,115	3,166,750	3,273,239	3,465,068	3,816,226
Override election funding	361,440	361,440	361,440	361,440	501,850
State capital construction grant	114,563	123,058	117,156	112,577	128,665
Child care fees	147,479	165,702	179,507	98,550	-
Instructional materials fees	69,732	28,467	53,720	50,554	51,902
Gifts to schools	63,258	49,794	48,974	89,990	80,100
Interest income	7,443	17,236	31,896	8,000	38,000
Other income	9,619	67,811	62,004	47,104	20,450
Total revenue	3,892,649	3,980,258	4,127,936	4,233,283	4,637,193
<b>Total Funds Available</b>	5,256,482	5,528,036	5,846,306	5,951,653	6,653,259
<b>Expenditures:</b>					
Salaries	1,842,295	1,899,209	2,049,060	2,243,455	2,505,176
Employee benefits	562,603	609,347	675,992	824,248	954,112
Purchased services	623,116	582,906	674,180	687,866	658,627
District services	510,111	534,719	230,233	238,301	262,570
Supplies and materials	145,765	166,729	166,671	223,650	244,608
Capital outlay	17,224	9,235	27,892	7,738	4,800
Other expenditures	7,590	7,521	6,212	8,025	7,300
Total expenditures	3,708,704	3,809,666	3,830,240	4,233,283	4,637,193
<b>Fund Balance</b>					
Restricted fund balance	114,300	117,900	122,400	117,900	122,400
Assigned fund balance	171,190	333,572	534,669	333,572	534,669
Unassigned fund balance	1,262,288	1,266,898	1,358,997	1,266,898	1,358,997
<b>Ending Fund Balance</b>	\$1,547,778	\$1,718,370	\$2,016,066	\$1,718,370	2,016,066
<b>Number of Students Served</b>	465	465	466	465	464

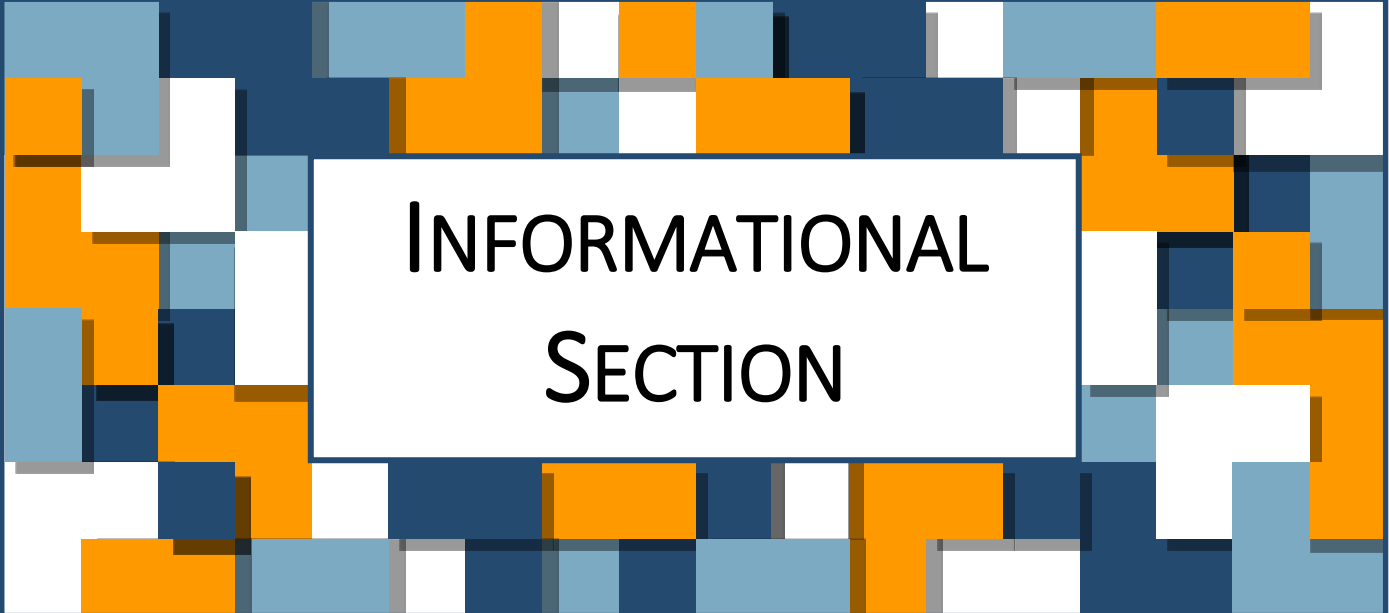


**LITTLETON PUBLIC SCHOOLS**  
**Littleton, Colorado**

**COMPONENT UNIT—LITTLETON PREPARATORY**

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Budget	2019–2020 Budget
<b>Beginning Funds Available</b>	\$1,122,543	\$1,259,650	\$1,222,111	\$1,222,111	\$1,380,164
<b>Revenue:</b>					
Per-pupil funding	3,884,888	3,848,321	4,009,469	4,127,760	4,519,365
Override election funding	376,068	376,068	376,068	376,068	608,000
State capital construction grant	142,687	149,518	143,507	150,000	160,000
Kindergarten and preschool fees	405,125	390,819	370,525	385,000	225,000
Gifts to schools	69,975	53,130	70,766	-	-
Interest income	5,896	11,382	24,063	15,000	25,000
Book fees	29,557	30,102	43,045	30,000	35,000
Grocery certificates	15,814	18,204	14,090	-	-
Other income	107,815	110,789	106,687	29,000	26,000
Total revenue	5,037,825	4,988,333	5,158,220	5,112,828	5,598,365
<b>Total Funds Available</b>	6,160,368	6,247,983	6,380,331	6,334,939	6,978,529
<b>Expenditures:</b>					
Salaries	2,473,040	2,623,420	2,847,839	2,884,603	3,198,410
Employee benefits	765,896	829,809	924,152	998,391	1,126,199
Purchased services	746,173	704,315	745,181	734,200	711,350
District services	632,599	646,252	278,999	288,883	296,925
Supplies and materials	238,486	148,258	193,272	198,901	258,881
Capital outlay	36,157	65,073	748	2,500	-
Other expenditures	8,367	8,745	9,976	5,350	6,600
Total expenditures	4,900,718	5,025,872	5,000,167	5,112,828	5,598,365
<b>Fund Balance</b>					
Restricted fund balance	149,000	148,100	202,600	148,100	152,600
Assigned fund balance	-	537,080	60,000	537,080	110,000
Unassigned fund balance	1,110,650	536,931	1,117,564	536,931	1,117,564
<b>Ending Fund Balance</b>	\$1,259,650	\$1,222,111	\$1,380,164	\$1,222,111	\$1,380,164
<b>Number of Students Served</b>	578	565	568	569	562





**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 SFA, 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 adjustment (a.k.a. negative 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 2019–2020, the negative factor was reduced to 7.02 percent from 8.66 percent and 11.10 percent in 2018–2019 and 2017–2018, respectively.

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

	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Estimated	2019–2020 Budget
Per-pupil formula funding	\$7,040	\$7,146	\$7,380	\$7,819	\$8,170
Averaged funded pupil count	<u>14,785.0</u>	<u>14,734.6</u>	<u>14,703.7</u>	<u>14,642.7</u>	<u>14,818.6</u>
Total Program	<u>\$104,091,580</u>	<u>\$105,291,081</u>	<u>\$108,516,100</u>	<u>\$114,489,514</u>	<u>\$121,067,962</u>

The \$8,170 per-pupil funding for fiscal year 2020 is an increase of \$351 per pupil compared to the prior year. The district is experiencing this increase in Total Program as a result of improved funding by the state.

#### 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). The district's Public School Finance Levy has been frozen by state statute. 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	2015–2016 Actual	2016–2017 Actual	2017–2018 Actual	2018–2019 Estimated	2019–2020 Budget
Property taxes	\$38,334,255	\$38,535,916	\$43,037,000	\$43,705,674	\$45,890,958
Specific ownership taxes	2,763,514	3,102,752	3,279,497	3,627,625	3,244,188
State and federal	<u>62,993,811</u>	<u>63,652,413</u>	<u>62,199,603</u>	<u>67,156,215</u>	<u>71,932,816</u>
Total Program	<u>\$104,091,580</u>	<u>\$105,291,081</u>	<u>\$108,516,100</u>	<u>\$114,489,514</u>	<u>\$121,067,962</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 a transfer of \$370 per pupil will be made for fiscal year 2019–2020. Via inter-fund transfers from the General Fund, the Capital Projects Fund will receive \$171 and the Risk Management Fund will receive \$199 of per-pupil funding. The sums to be transferred based on the budgeted funded pupil count, net of charter schools, are \$2,390,772 and \$2,771,907, respectively.

**Mill Levy**

The General Fund mill levy for 2020 is estimated at 41.328 mills, a 0.975 mill decrease when compared to the 2019 mill levy of 42.303 mills. During the 2007 state legislative session, the Public School Finance Levy for 2008 and thereafter was frozen at the level of the 2007 levy. 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 for the recovery of abated taxes. In 1988, 1997, 2004, and 2010, approval was given by voters in override elections 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 of Education by December 15 of each year.

In addition, the estimated 2020 mill levy for the Bond Redemption Fund is 20.902 mills. This levy provides sufficient property tax revenues to cover the annual debt service on the five outstanding 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 2020 and the previous four years follows.

<b>Funding Source</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020 Estimated</b>
Public School Finance Levy	25.353	25.353	25.353	25.353	25.353
1988 Override Election	1.983	1.973	1.766	1.739	1.656
1997 Override Election	3.307	3.290	2.945	2.900	2.762
2004 Override Election	4.299	4.276	3.829	3.771	3.591
2010 Override Election	7.936	7.895	7.069	6.961	6.630
Hold Harmless Override	1.531	1.523	1.364	1.343	1.279
Abatement Recapture	<u>0.518</u>	<u>0.223</u>	<u>0.343</u>	<u>0.236</u>	<u>0.057</u>
Total General Fund Mill Levy	44.927	44.533	42.669	42.303	41.328
Bond Redemption Fund Levy	<u>8.497</u>	<u>8.497</u>	<u>8.497</u>	<u>14.642</u>	<u>20.902</u>
Total Mill Levy	<u>53.424</u>	<u>53.030</u>	<u>51.166</u>	<u>56.945</u>	<u>62.230</u>

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### MAJOR REVENUE SOURCES (continued)

#### Assessed Valuation

The district’s assessed valuation, or “tax base,” is estimated to be \$1,810,079,973 for the fiscal year 2019–2020 budget. This represents a 5.0 percent increase from the 2018–2019 actual assessed valuation of \$1,723,885,689. 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. Real property is reappraised biannually in Colorado by county assessors. The last biannual reappraisal was completed in June 2018 for collections beginning in 2020.

This table to the right presents the assessed valuation and taxable values for property within the district for recent years with estimates for 2020 through 2023 (source: Arapahoe County Assessor’s Office).

Tax Year	Assessed Valuation	Taxable Property Market Value
2016	1,512,020,466	14,582,623,716
2017	1,519,974,596	14,647,201,908
2018	1,697,511,128	17,668,425,091
2019	1,723,885,689	17,942,942,458
2020 Projected	1,810,079,973	18,840,087,787
2021 Projected	1,819,130,373	18,934,288,226
2022 Projected	1,855,512,980	19,312,972,097
2023 Projected	1,864,790,545	19,409,536,957

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

State law sets the property tax assessment rate. The assessment rate on residential property is currently 7.2 percent, while businesses are at a 29.0 percent assessment rate. The general calculation to determine expected property taxes is the same for both homes and businesses except for the assessment rate used. 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	.072
Equals the assessed value of the property	=	\$7,200
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	=	\$7.20
Multiply that amount by the number of mills for the year	X	62.230
Equals the property taxes owed for the home	=	\$448

Property values within the boundaries of the district vary. The chart on the next page 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.



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

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

Value of a Home	Assessed Value Based on 7.96% Ratio	2016 Mill Levy 53.424	2017 Mill Levy 53.030	Assessed Value Based on 7.20% Ratio	2018 Mill Levy 51.166	2019 Mill Levy 56.945	2020 Estimated Mill Levy 62.230
\$100,000	\$7,960	\$425	\$422	\$7,200	\$368	\$410	\$448
200,000	15,920	851	844	14,400	737	820	896
300,000	23,880	1,276	1,266	21,600	1,105	1,230	1,344
400,000	31,840	1,701	1,688	28,800	1,474	1,640	1,792
500,000	39,800	2,126	2,111	36,000	1,842	2,050	2,240

**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 2019–2020, \$641,995 is budgeted in the General Fund, with some other funds seeing relative increases as well.

Other local income, budgeted at \$4.6 million for fiscal year 2019–2020, 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.

Federal, state, and some local grants are typically accounted for in the grants fund (a special revenue fund). This revenue is discussed on page 151. However, the Title I schoolwide grants, totaling approximately \$325,000, and a state funded full-day kindergarten capital grant, totaling \$289,000, are included in the General Fund budget in 2019–2020.

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

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

The chart below 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.

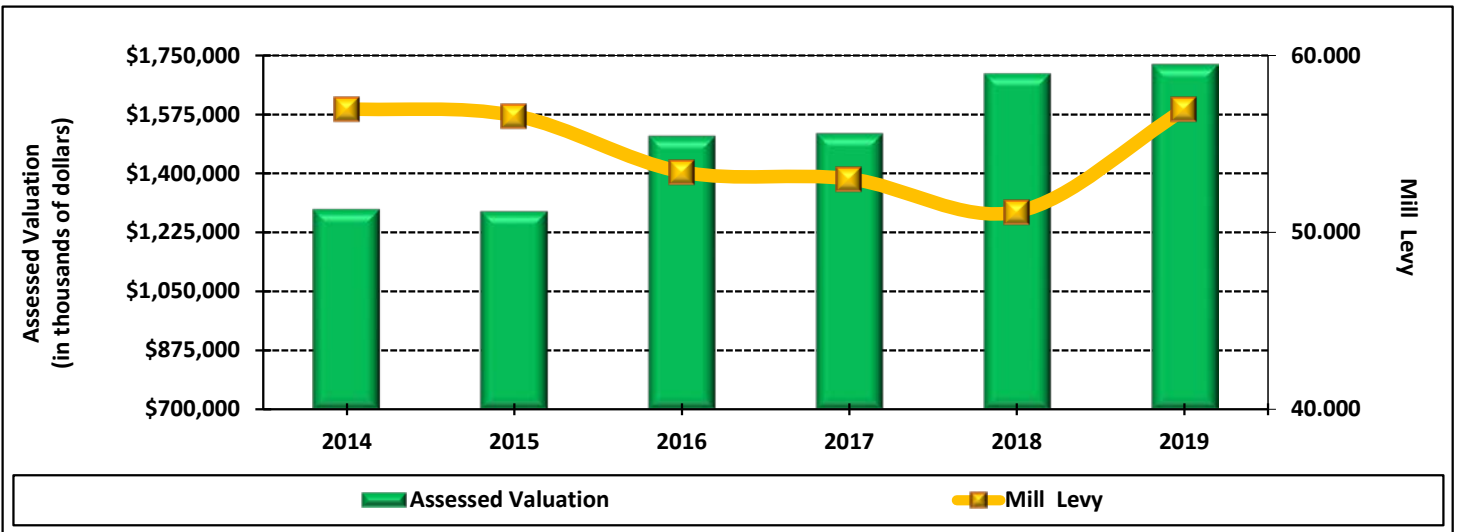
Fund	Level	Fee Description	Range of Fees	Average Fee
General Fund	High Schools	Parking permits	\$50.00 per year	\$50.00
		Suggested donations	\$30.00–\$35.00	\$31.00
		Course/instructional fees	\$5.00–\$245.00	\$30.24
		Graduation fees	\$25.00–\$50.00	\$33.33
		Miscellaneous fees/fines	\$15.00–\$120.00	\$67.50
	Middle Schools	Suggested donation	\$125.00	\$125.00
		Course/instructional fees	\$0.50–\$100.00	\$20.55
		Miscellaneous fees/fines	\$4.50–\$120.00	\$38.95
		Field trip fees	\$8.00–\$195.00	\$76.00
		Student planners	\$3.50–\$7.00	\$4.75
	Elementary Schools	Course/instructional fees	\$1.00–\$41.96	\$11.03
		Miscellaneous fees/fines	\$2.00–\$25.00	\$14.07
		Field trip fees	\$1.40–\$77.75	\$5.84
Student planners		\$3.00–\$5.00	\$4.14	
Athletic & Activities Fund	High Schools	Suggested donation	\$10.00–\$30.00	\$16.43
		Activities participation	\$25.00	\$25.00
		Athletic participation	\$135.00	\$135.00
		Gate pass	\$30.00	\$30.00
		Miscellaneous fees/fines	\$5.00–\$270.00	\$43.82
		Student IDs/planners	\$5.00–\$7.50	\$5.42
		Trip Fee	\$3,600.00	\$3,600.00
	Middle Schools	Suggested donations	\$125.00–\$150.00	\$137.50
		Activities participation	\$5.00–\$10.00	\$7.50
		Athletic participation	\$15.00–\$30.00	\$17.55
		Miscellaneous fees/fines	\$15.00–\$45.00	\$35.00
	Elementary Schools	Yearbook fees	\$16.00–\$20.00	\$17.13
Field trip fees		\$175.00	\$175.00	

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### ACTUAL PROPERTY TAX RATES AND COLLECTIONS

MILL LEVY	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>General Fund</b>						
School Finance Act/ Statutory levy	25.353	25.353	25.353	25.353	25.353	25.353
1988 override election	2.314	2.325	1.983	1.973	1.766	1.739
1997 override election	3.859	3.877	3.307	3.29	2.945	2.900
2004 override election	5.017	5.040	4.299	4.276	3.829	3.771
2010 override election	9.262	9.304	7.936	7.895	7.069	6.961
Hold harmless override	1.787	1.795	1.531	1.523	1.364	1.343
Abatements	0.895	0.410	0.518	0.223	0.343	0.236
<b>Total General Fund</b>	<b>48.487</b>	<b>48.104</b>	<b>44.927</b>	<b>44.533</b>	<b>42.669</b>	<b>42.303</b>
<b>Bond Redemption Fund</b>	<b>8.497</b>	<b>8.497</b>	<b>8.497</b>	<b>8.497</b>	<b>8.497</b>	<b>14.642</b>
<b>Total Mill Levy</b>	<b>56.984</b>	<b>56.601</b>	<b>53.424</b>	<b>53.030</b>	<b>51.166</b>	<b>56.945</b>
<b>ASSESSED VALUATION</b> (in thousands of dollars)	<b>\$1,295,552</b>	<b>\$1,289,739</b>	<b>\$1,512,020</b>	<b>\$1,519,974</b>	<b>\$1,697,511</b>	<b>\$1,723,886</b>



	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>COLLECTIONS</b>						
Maximum Property Tax	\$73,827,075	\$73,000,560	\$80,778,181	\$80,604,253	\$86,854,854	\$98,166,670
Actual Tax Collections	73,392,415	72,904,078	80,461,340	80,480,468	86,445,152	Year unfinished
Actual Percent Collected	99.41%	99.87%	99.61%	99.85%	99.53%	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 2020–2025		Fiscal Years 2020–2038		Fiscal Years 2020–2039		Fiscal Years 2020–2039		Fiscal Years 2020–2043		Grand Total Annual Debt Service
	\$80,575,000 Refunding Bonds Issued September 2010		\$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		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
06/30/20	\$6,230,000	\$1,820,413	-	\$2,422,000	-	\$606,900	-	\$526,400	-	\$15,983,825	\$27,589,538
06/30/21	6,400,000	1,588,750	-	2,422,000	-	606,900	-	526,400	\$10,310,000	15,726,075	\$37,580,125
06/30/22	6,695,000	1,275,375	-	2,422,000	-	606,900	-	526,400	10,820,000	15,197,825	\$37,543,500
06/30/23	7,030,000	932,250	-	2,422,000	-	606,900	-	526,400	11,360,000	14,643,325	\$37,520,875
06/30/24	7,380,000	572,000	-	2,422,000	-	606,900	-	526,400	11,930,000	14,061,075	\$37,498,375
06/30/25	7,750,000	193,750	-	2,422,000	-	606,900	-	526,400	12,525,000	13,449,700	\$37,473,750
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>\$41,485,000</u>	<u>\$6,382,538</u>	<u>\$50,000,000</u>	<u>\$37,238,000</u>	<u>\$17,000,000</u>	<u>\$6,132,750</u>	<u>\$15,626,196</u>	<u>\$10,443,554</u>	<u>\$298,870,000</u>	<u>\$224,713,088</u>	<u>\$594,256,313</u>

In 2010, the district refunded \$80.6 million in bonds in order to allow the district more flexibility in pursuing future voter-approved bond issues and to keep the cost of those bonds as low as possible.

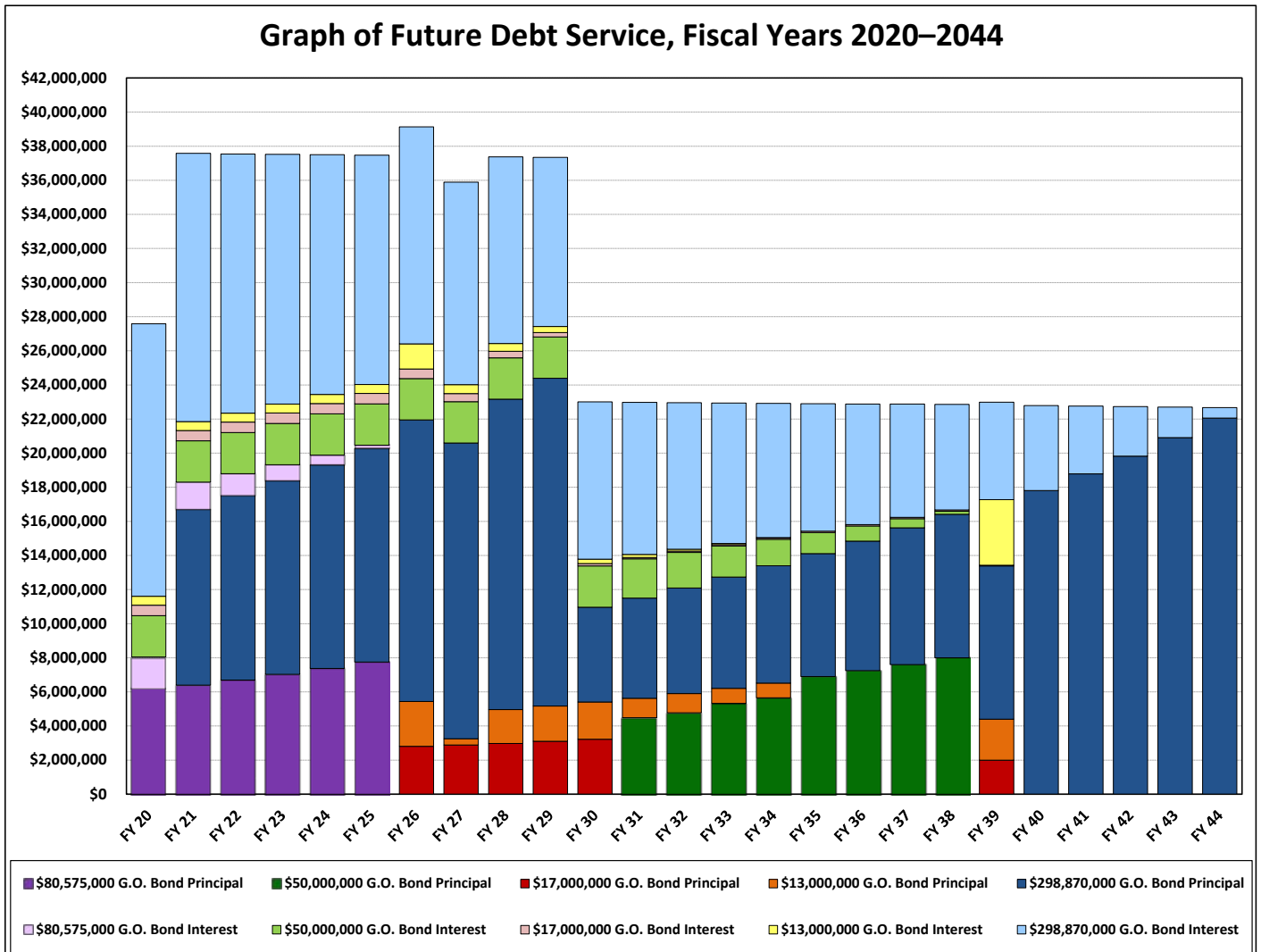
The next three general obligation bond series shown were part of the \$80 million voter-approved bond package in 2013. These bonds also funded the extension of the useful life of all district facilities. The projects included were identified and prioritized by the Capital Improvement Planning Committee 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 fifth general obligation bond series was sold in 2019 after voters approved of the bond issue on the November 2018 ballot. This particular bond series will fund 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. Three new schools are currently part of the bond package along with a new career and technical education and innovation center. Additionally, there will be a new junior stadium built; every middle and high school will have at least 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 2023–2024.

# 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, also known as the budget stabilization factor, would not be included in the program funding considered for override.

LPS last asked district voters to authorize new override election funding from local property taxes in November 2010 by \$12.0 million.

The following table summarizes the current override funding calculation.

Total Program funding, fiscal year 2020 before the budget stabilization factor	\$131,664,827
Override limit percentage	<u>X 25%</u>
Additional funding, at 25 percent of Total Program	32,916,207
Plus, cost-of-living adjustment of 2001	<u>3,157,851</u>
Allowable tax override	36,074,058
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>\$7,260,477</u>
Maximum mill levy based on estimated assessed valuation of \$1,810,079,973	<u><b>4.011 mills</b></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 some 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 that has helped the district achieve the lowest 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—9.9 years
- Licensed staff—10.9 years
- Classified staff—7.2 years

The historical turnover rates for both the district and the state are shown in the table below.

	2015–2016		2016–2017		2017–2018		2018–2019	
	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	3.85%	23.69%	10.71%	22.98%	3.57%	20.83%	9.38%	24.74%
Crafts/trades/services	17.54%	21.89%	16.30%	20.72%	21.28%	21.11%	19.50%	20.62%
Instructional support	7.35%	23.53%	13.89%	24.82%	22.97%	23.13%	16.44%	24.03%
Office/admin. support	12.58%	17.28%	13.42%	15.85%	16.23%	17.03%	14.09%	18.13%
Other support	13.25%	20.29%	21.74%	22.25%	11.36%	19.51%	11.88%	19.11%
Paraprofessional	24.19%	28.96%	20.81%	28.64%	19.96%	28.28%	22.91%	28.35%
Principals	7.14%	16.34%	11.63%	15.90%	15.91%	14.97%	2.33%	17.33%
Professional-other	5.19%	22.66%	16.25%	24.07%	19.48%	18.46%	23.94%	21.48%
Teachers	9.28%	17.05%	8.73%	16.88%	9.51%	16.03%	9.15%	16.39%
<b>Average Turnover</b>	<b>13.89%</b>	<b>20.65%</b>	<b>13.93%</b>	<b>20.46%</b>	<b>14.86%</b>	<b>19.71%</b>	<b>14.85%</b>	<b>20.18%</b>

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

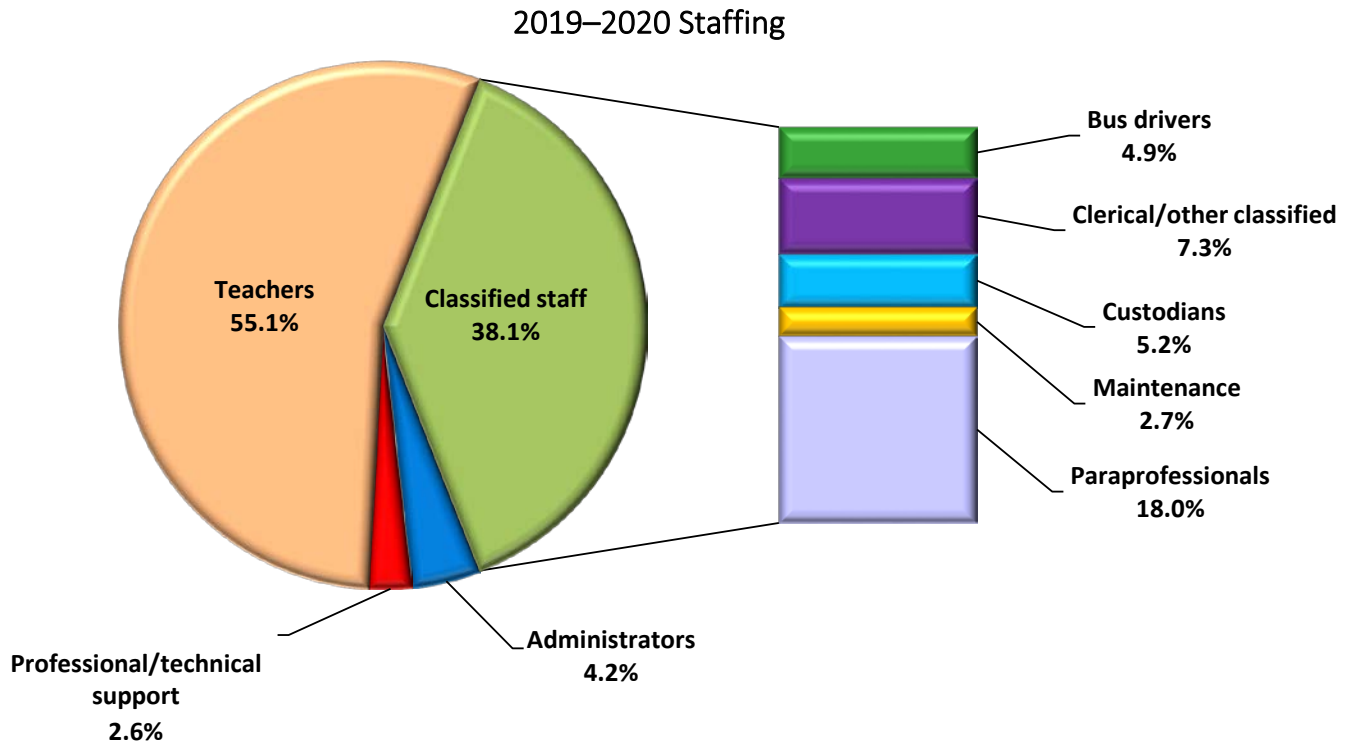
### SUMMARY OF STAFFING

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>	<u>2015–2016 Budgeted General Fund</u>	<u>2016–2017 Budgeted General Fund</u>	<u>2017–2018 Budgeted General Fund</u>	<u>2018–2019 Budgeted General Fund</u>	<u>2019–2020 Budgeted General Fund</u>
Administrators	61.7	62.3	63.7	68.3	69.7
Professional/technical support	38.3	40.8	38.9	40.1	43.9
Bus drivers	53.0	54.0	54.0	54.0	81.7
Clerical/other classified	125.9	126.9	125.5	128.4	121.9
Custodians	90.6	90.6	87.1	88.3	86.7
Maintenance	35.5	35.5	45.2	45.3	45.9
Paraprofessionals	256.3	259.8	261.8	274.1	300.5
Teachers	900.6	894.3	889.5	905.4	920.4
<b>Totals</b>	<u><u>1,561.9</u></u>	<u><u>1,564.2</u></u>	<u><u>1,565.7</u></u>	<u><u>1,603.9 ‡</u></u>	<u><u>1,670.6 €</u></u>

‡ Beginning in fiscal year 2018–2019, FTE increased to meet the various needs of students, for new student programming, and due to Board approved one-time spending.

€ 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 to the expansion of special education programs.





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# 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 Littleton Public Schools' 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. Student capacity results indicate that the closing of two elementary schools in June 2009 was the correct decision by the Board. 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
2014–2015	68	492	199	2,604	11,253	19	634	15,269
2015–2016	122	543	249	2,655	11,391	20	373	15,353
2016–2017	60	474	188	2,656	11,083	21	649	15,131
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

#### Source of Enrollment

	2014–2015	2015–2016	2016–2017	2017–2018	2018–2019
In-district	12,205	12,274	12,265	12,308	12,138
Out-of-district	3,064	3,079	2,866	2,956	2,901
Total Enrollment	15,269	15,353	15,131	15,264	15,039

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

**PARTICIPATION IN FREE AND REDUCED-PRICE MEAL PLANS**  
**(BY LOCATION)**

	2015–2016			2016–2017		
	Enrolled	Free and Reduced	% Free and Reduced	Enrolled	Free and Reduced	% Free and Reduced
The Village Preschools	428	64	14.95%	409	133	32.52%
Elementary Schools						
Centennial Elementary	536	243	45.34%	532	225	42.29%
East Elementary	323	236	73.07%	307	233	75.90%
Field Elementary	339	280	82.60%	328	263	80.18%
Franklin Elementary	589	52	8.83%	602	62	10.30%
Highland Elementary	385	70	18.18%	355	72	20.28%
Hopkins Elementary	352	75	21.31%	331	59	17.82%
Lenski Elementary	574	37	6.45%	573	41	7.16%
Moody Elementary	391	125	31.97%	396	131	33.08%
Peabody Elementary	429	72	16.78%	444	69	15.54%
Runyon Elementary	460	40	8.70%	469	38	8.10%
Sandburg Elementary	489	33	6.75%	511	28	5.48%
Twain Elementary	374	70	18.72%	326	60	18.40%
Wilder Elementary	704	36	5.11%	690	36	5.22%
Total Elementary Schools	5,945	1,369	23.03%	5,864	1,317	22.46%
Charter Schools						
Littleton Academy	465	23	4.95%	465	22	4.73%
Littleton Preparatory	621	106	17.07%	603	99	16.42%
Total Charter Schools	1,086	129	11.88%	1,068	121	11.33%
Middle Schools						
Euclid Middle School	708	175	24.72%	721	175	24.27%
Goddard Middle School	742	242	32.61%	744	270	36.29%
Newton Middle School	607	83	13.67%	600	86	14.33%
Powell Middle School	964	75	7.78%	977	79	8.09%
Total Middle Schools	3,021	575	19.03%	3,042	610	20.05%
High Schools						
Arapahoe High School	2,258	134	5.93%	2,262	172	7.60%
Heritage High School	1,729	194	11.22%	1,637	227	13.87%
Littleton High School	1,313	326	24.83%	1,235	339	27.45%
Total High Schools	5,300	654	12.34%	5,134	738	14.37%
Total Enrollment*	15,780	2,791	17.69%	15,517	2,919	18.81%

\* 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)**

	2017–2018			2018–2019		
	Enrolled	Free and Reduced	% Free and Reduced	Enrolled	Free and Reduced	% Free and Reduced
The Village Preschools	449	111	24.72%	481	122	25.36%
Elementary Schools						
Centennial Elementary	539	210	38.96%	533	226	42.40%
East Elementary	311	198	63.67%	282	185	65.60%
Field Elementary	309	234	75.73%	283	207	73.14%
Franklin Elementary	611	46	7.53%	591	40	6.77%
Highland Elementary	345	52	15.07%	337	47	13.95%
Hopkins Elementary	347	58	16.71%	347	55	15.85%
Lenski Elementary	571	32	5.60%	549	24	4.37%
Moody Elementary	377	108	28.65%	358	92	25.70%
Peabody Elementary	428	54	12.62%	431	47	10.90%
Runyon Elementary	487	40	8.21%	483	33	6.83%
Sandburg Elementary	503	30	5.96%	470	31	6.60%
Twain Elementary	319	62	19.44%	277	47	16.97%
Wilder Elementary	677	39	5.76%	688	30	4.36%
Total Elementary Schools	5,824	1,163	19.97%	5,629	1,064	18.90%
Charter Schools						
Littleton Academy	466	18	3.86%	465	15	3.23%
Littleton Preparatory	612	93	15.20%	609	83	13.63%
Total Charter Schools	1,078	111	10.30%	1,074	98	9.12%
Middle Schools						
Euclid Middle School	762	169	22.18%	762	174	22.83%
Goddard Middle School	765	268	35.03%	759	282	37.15%
Newton Middle School	632	77	12.18%	649	86	13.25%
Powell Middle School	951	86	9.04%	896	80	8.93%
Total Middle Schools	3,110	600	19.29%	3,066	622	20.29%
High Schools						
Arapahoe High School	2,230	134	6.01%	2,250	161	7.16%
Heritage High School	1,711	206	12.04%	1,686	177	10.50%
Littleton High School	1,241	303	24.42%	1,250	312	24.96%
Total High Schools	5,182	643	12.41%	5,186	650	12.53%
Total Enrollment*	15,643	2,628	16.80%	15,436	2,556	16.56%

\* 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

The forecasting methodology used to predict the number of students who will be attending Littleton Public Schools for the next five years is a combination of methods and analyses. These methods include:

- Kindergarten preregistration to actual enrollment analysis.
- October 2 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.

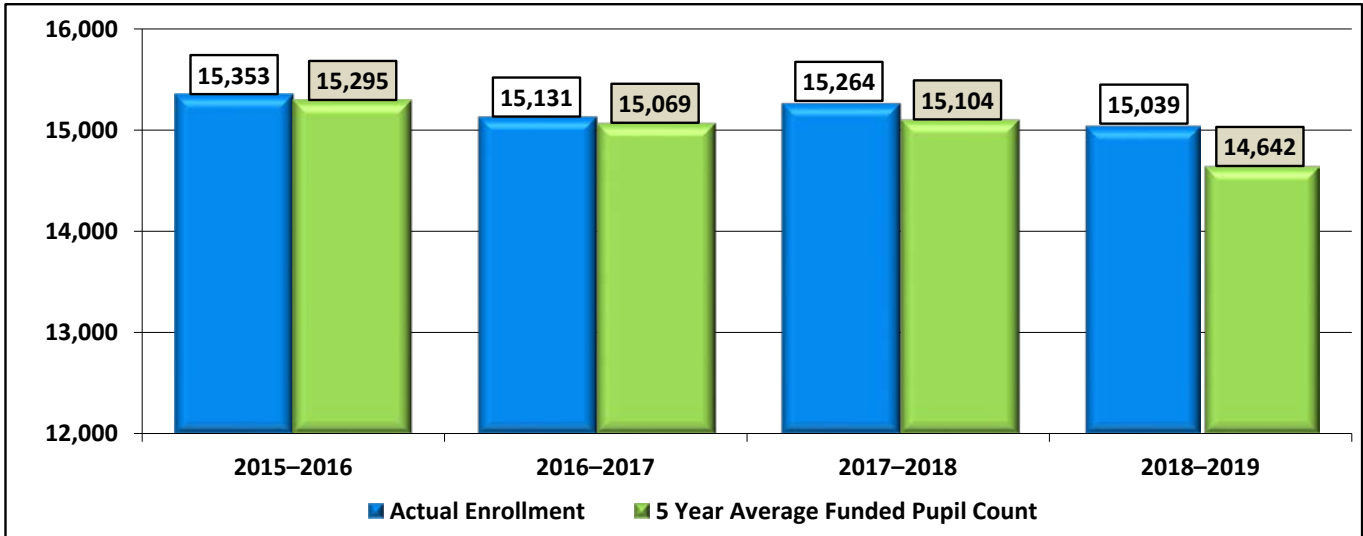
The forecasting methods have resulted in accurate enrollment projections over the last five years.

Note that the charts and graphs for Student enrollment history and forecast 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

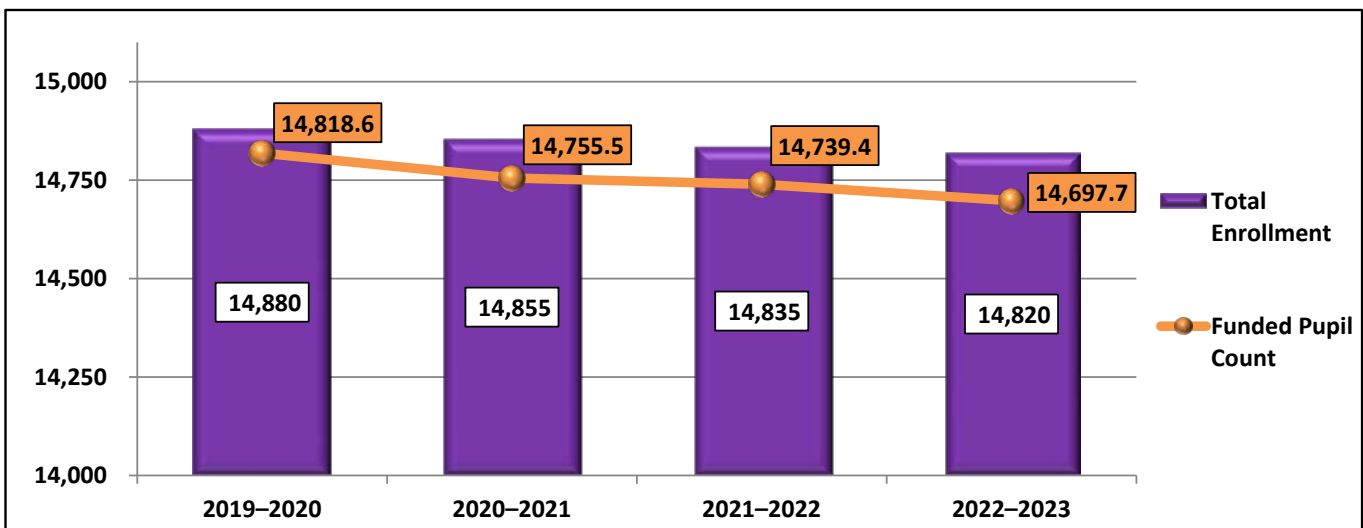
### STUDENT ENROLLMENT HISTORY



### 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.

	2019-2020 <u>Projection</u>	2020-2021 <u>Projection</u>	2021-2022 <u>Projection</u>	2022-2023 <u>Projection</u>
Preschool	326	326	326	326
Grades K-5	6,009	6,000	5,994	5,989
Grades 6-8	3,350	3,342	3,335	3,330
Grades 9-12	5,195	5,187	5,180	5,175
<b>Total Enrollment</b>	<b>14,880</b>	<b>14,855</b>	<b>14,835</b>	<b>14,820</b>
5 Year Average Funded Pupil Count	14,818.6	14,755.5	14,739.4	14,697.7



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

**STUDENT ENROLLMENT HISTORY BY LOCATION**

	<u>2015–2016</u>	<u>2016–2017</u>	<u>2017–2018</u>	<u>2018–2019</u>	<u>2019–2020</u>
	Actual	Actual	Actual	Actual	Projected
The Village Preschools	280	287	320	336	326
Elementary School Level					
Centennial Elementary	536	532	539	533	525
East Elementary	323	307	311	282	264
Field Elementary	339	328	306	281	273
Franklin Elementary	589	602	611	591	596
Highland Elementary	334	311	310	296	283
Hopkins Elementary	296	270	295	298	298
Lenski Elementary	574	572	571	549	549
Moody Elementary	368	363	347	324	306
Peabody Elementary	403	419	404	407	389
Runyon Elementary	460	469	487	483	476
Sandburg Elementary	489	511	502	470	446
Twain Elementary	374	325	318	277	270
Wilder Elementary	646	641	631	642	637
Littleton Academy	310	313	314	316	308
Littleton Preparatory	398	384	387	381	380
Other Programs	-	-	5	9	9
Total Elementary School Level	<u>6,439</u>	<u>6,347</u>	<u>6,338</u>	<u>6,139</u>	<u>6,009</u>
Middle School Level					
Euclid Middle School	697	713	743	736	713
Goddard Middle School	732	724	727	720	728
Newton Middle School	601	592	620	631	599
Powell Middle School	961	968	942	884	860
Littleton Academy	155	152	152	149	156
Littleton Preparatory	180	181	181	188	182
Phoenix Program	5	6	9	11	11
Other Programs	2	4	8	17	17
Total Middle School Level	<u>3,333</u>	<u>3,340</u>	<u>3,382</u>	<u>3,336</u>	<u>3,266</u>
High School Level & Alternative Programs					
Arapahoe High School	2,177	2,185	2,150	2,162	2,160
Heritage High School	1,657	1,566	1,642	1,619	1,630
Littleton High School	1,228	1,166	1,177	1,178	1,212
Options Secondary Program	144	141	151	126	122
Phoenix Program	14	11	10	6	6
Other Programs	81	88	94	137	149
Total High School Level & Alternative Programs	<u>5,301</u>	<u>5,157</u>	<u>5,224</u>	<u>5,228</u>	<u>5,279</u>
Total Enrollment	<u>15,353</u>	<u>15,131</u>	<u>15,264</u>	<u>15,039</u>	<u>14,880</u>
Funded Pupil Count (*Average)	<u>14,785.0</u>	<u>14,734.6</u> *	<u>14,703.7</u> *	<u>14,642.4</u> *	<u>14,818.6</u> *‡

NOTE: Other programs include Voyager Online Program, Next, Nova Program, and Transition

‡ 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.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GRADUATION RATES

Graduation rates are calculated by Colorado Department of Education (CDE). They 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 2017 will graduate with the Class of 2021.

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)

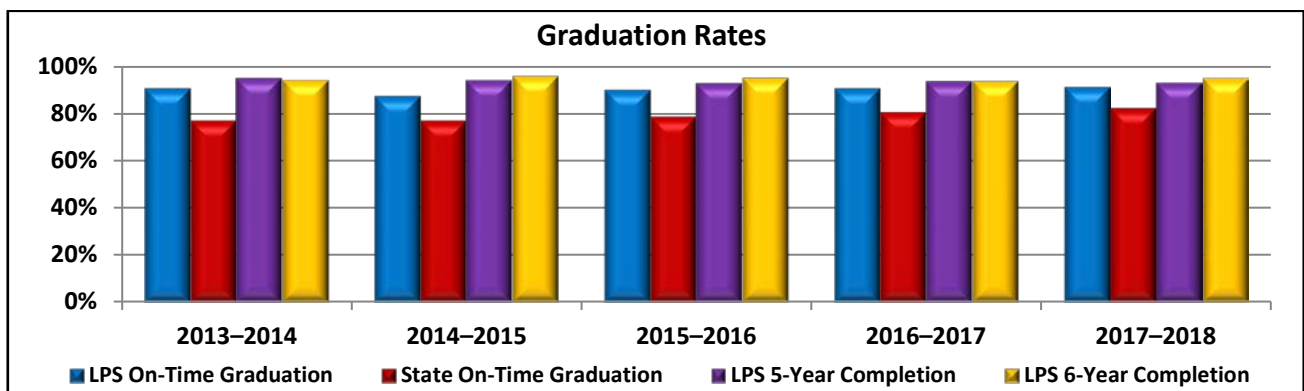
“Graduation Counts Compact.”

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 2017–2018 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 Rates</b>					
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%
Class of 2015–2016	93.4%	90.6%	83.9%	90.0%	78.9%
Class of 2014–2015	91.1%	88.4%	81.6%	87.5%	77.3%
Class of 2013–2014	94.6%	90.9%	84.5%	90.7%	77.3%
<b>5-Year Completion Rates</b>					
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%
Class of 2014–2015	95.8%	93.4%	88.8%	93.0%	83.3%
Class of 2013–2014	97.1%	94.6%	89.3%	94.3%	81.7%
Class of 2012–2013	97.4%	95.5%	91.5%	95.2%	84.6%
<b>6-Year Completion Rates</b>					
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%
Class of 2013–2014	97.8%	95.5%	90.4%	95.2%	84.3%
Class of 2012–2013	98.0%	96.4%	92.4%	96.0%	82.5%
Class of 2011–2012	98.1%	95.0%	89.8%	94.3%	85.8%





# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### DROPOUT RATES

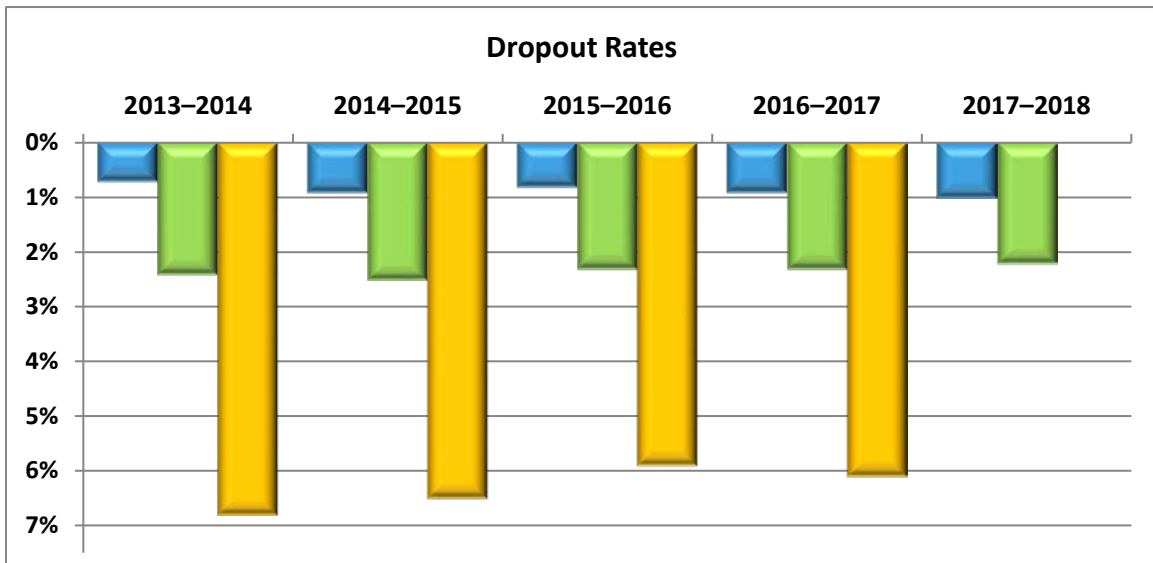
Beginning in 2005, Code of Colorado Regulations (CCR) 301-67—“Rules for the Administration of Colorado Data Reporting for School Accreditation”—required Colorado’s school districts to obtain adequate documentation of transfer for all students who transfer from the district to attend a school outside 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 2017–2018 school year had a dropout rate of 2.2 percent. Littleton Public Schools' districtwide dropout rate remains well below both the state and national averages and is one of the lowest in the Denver metropolitan area.

	2013–2014	2014–2015	2015–2016	2016–2017	2017–2018
Arapahoe High School	0.2%	0.6%	0.5%	0.5%	0.7%
Heritage High School	0.4%	1.0%	0.8%	1.3%	0.9%
Littleton High School	3.0%	2.6%	2.7%	2.6%	3.1%

Districtwide Rate	0.7%	0.9%	0.8%	0.9%	1.0%
State Rate	2.4%	2.5%	2.3%	2.3%	2.2%
National Rate*	6.8%	6.5%	5.9%	6.1%	–

\* 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. Assessment is 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. Assessment is used to:

- Monitor educational systems for public accountability.
- Evaluate the effectiveness of instructional practices.
- Measure student achievement.
- Evaluate students' mastery of skills.

Student achievement in Littleton Public Schools is the cornerstone of the district's Strategic Plan, and the district is committed to improving achievement for students at all levels. The district achievement goal of 90.0 percent of Grades K–10 students being at or above grade level in reading, mathematics, and science is evaluated annually through an examination of a body of evidence for each LPS student. This body of evidence includes district and state standard 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 the goal. Additionally, results from the college readiness assessments taken by juniors and seniors are used to evaluate preparation and readiness for the post-secondary experience. These include the Colorado ACT, National ACT, and SAT results.

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, along with the critical thinking, problem solving, and effective communication skills that students need to be truly prepared for success after high school in the 21st century.

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 10 subject areas, including English language arts, math, science, and social studies.

#### 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 give teachers real-time instruction information on students. In Littleton, all students in Grades K–10 take reading and math assessments in the spring. In 2017, the district began transitioning to *i-Ready* assessments, so comparable information is unavailable for Grades K–5. By utilizing technology to provide not only a deep, customized evaluation of every student but also to track student growth and performance consistently and continuously throughout

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

**STUDENT ACHIEVEMENT**  
**(continued)**

their time in LPS, the district is able to more accurately and more efficiently pinpoint students’ needs. The adaptive nature of *i-Ready* assessments also provides large amounts of information from a limited number of test items. In the next few years, the district will phase out MAP assessments altogether, although Grades 6–10 continued with MAP assessments in 2017. 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 are shown below. The results for the *i-Ready* reading assessments are show on the following page.

**District MAP Historical Reading Results**

	2014		2015		2016		2017		2018	
	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR
Kindergarten	161	63%	161	63%	161	60%	N/A	N/A	N/A	N/A
Grade 1	182	65%	182	65%	183	65%	N/A	N/A	N/A	N/A
Grade 2	192	58%	198	72%	197	71%	N/A	N/A	N/A	N/A
Grade 3	206	70%	206	70%	206	69%	N/A	N/A	N/A	N/A
Grade 4	214	71%	214	71%	215	73%	N/A	N/A	N/A	N/A
Grade 5	220	72%	221	74%	219	69%	N/A	N/A	N/A	N/A
Grade 6	223	69%	223	69%	223	69%	224	71%	N/A	N/A
Grade 7	227	71%	228	73%	228	75%	228	74%	N/A	N/A
Grade 8	232	75%	231	73%	231	76%	231	76%	N/A	N/A
Grade 9	232	73%	233	75%	232	74%	233	75%	233	75%
Grade 10	234	74%	233	72%	234	77%	234	77%	233	75%

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

**STUDENT ACHIEVEMENT**  
**(continued)**

District i-Ready Student Results—Reading

	2017		2018	
	Progress Towards Targeted Growth (Target 100%)	Percent of Students Reaching Proficiency (mid on-level placement or higher)	Progress Towards Targeted Growth (Target 100%)	Percent of Students Reaching Proficiency (mid on-level placement or higher)
District	116%	57%	125%	53%
Kindergarten	113%	66%	126%	74%
Grade 1	126%	61%	132%	63%
Grade 2	110%	60%	129%	61%
Grade 3	99%	59%	125%	58%
Grade 4	132%	49%	154%	52%
Grade 5	117%	46%	123%	40%
Grade 6	N/A	N/A	104%	52%
Grade 7	N/A	N/A	138%	48%
Grade 8	N/A	N/A	104%	43%

District results for the MAP mathematics assessments are shown below. The results for the i-Ready mathematics assessments are show on the following page.

District MAP Historical Mathematics Results

	2014		2015		2016		2017		2018	
	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR
Kindergarten	164	66%	164	66%	165	68%	N/A	N/A	N/A	N/A
Grade 1	186	73%	185	70%	186	65%	N/A	N/A	N/A	N/A
Grade 2	201	79%	198	72%	197	64%	N/A	N/A	N/A	N/A
Grade 3	206	61%	207	64%	209	66%	N/A	N/A	N/A	N/A
Grade 4	217	64%	218	67%	222	72%	N/A	N/A	N/A	N/A
Grade 5	228	70%	228	70%	231	72%	N/A	N/A	N/A	N/A
Grade 6	233	69%	231	65%	232	65%	232	66%	N/A	N/A
Grade 7	240	72%	239	70%	240	69%	238	70%	N/A	N/A
Grade 8	245	73%	243	69%	245	77%	244	75%	N/A	N/A
Grade 9	244	67%	247	73%	246	74%	245	73%	247	76%
Grade 10	249	75%	247	71%	249	79%	249	78%	250	80%

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

**STUDENT ACHIEVEMENT**  
**(continued)**

District i-Ready Student Results—Mathematics

	2017		2018	
	Progress Towards Targeted Growth (Target 100%)	Percent of Students Reaching Proficiency (mid on-level placement or higher)	Progress Towards Targeted Growth (Target 100%)	Percent of Students Reaching Proficiency (mid on-level placement or higher)
District	113%	63%	116%	52%
Kindergarten	98%	72%	110%	77%
Grade 1	112%	59%	107%	57%
Grade 2	120%	59%	114%	54%
Grade 3	131%	63%	129%	61%
Grade 4	117%	65%	122%	64%
Grade 5	102%	60%	98%	51%
Grade 6	N/A	N/A	122%	45%
Grade 7	N/A	N/A	121%	37%
Grade 8	N/A	N/A	114%	35%

**Colorado Measures of Academic Success (CMAS)**

Challenging standards require using quality, next-generation assessments that measure students’ knowledge of those expectations. Students across Colorado take 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 of those tests are shown below. Additionally, students in Grades 4 and 7 are assessed in social studies on a sampling basis.

District CMAS Science Results					
Science		Strong and Distinguished Performance Levels			
		2015	2016	2017	2018
Grade 5	LPS	55%	55%	54%	53%
	State	35%	34%	35%	36%
Grade 8	LPS	48%	53%	52%	58%
	State	29%	30%	30%	31%

This means each school gives students this assessment every three years. For this reason, social studies testing information is not presented. 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.

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*

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

**STUDENT ACHIEVEMENT**  
**(continued)**

*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			
		2015	2016	2017	2018
Grade 3	LPS	54%	51%	59%	57%
	State	39%	37%	40%	40%
Grade 4	LPS	63%	63%	60%	65%
	State	42%	44%	44%	46%
Grade 5	LPS	61%	60%	65%	67%
	State	40%	41%	46%	47%
Grade 6	LPS	53%	57%	59%	62%
	State	39%	38%	41%	43%
Grade 7	LPS	57%	61%	68%	67%
	State	41%	41%	44%	47%
Grade 8	LPS	53%	62%	61%	69%
	State	41%	42%	43%	44%
Grade 9	LPS	50%	58%	57%	N/A
	State	37%	37%	36%	N/A
Grade 10	LPS	44%	N/A	N/A	N/A
	State	37%	N/A	N/A	N/A
Grade 11	LPS	50%	N/A	N/A	N/A
	State	40%	N/A	N/A	N/A

Mathematics		Performance Levels			
		Meet and Exceeded			
		2015	2016	2017	2018
Grade 3	LPS	49%	57%	60%	57%
	State	37%	39%	40%	39%
Grade 4	LPS	41%	52%	50%	50%
	State	30%	33%	34%	34%
Grade 5	LPS	42%	52%	52%	50%
	State	30%	34%	34%	36%
Grade 6	LPS	47%	49%	49%	51%
	State	32%	31%	31%	30%
Grade 7	LPS	39%	45%	47%	49%
	State	27%	26%	26%	29%
Grade 8	LPS	26%	35%	34%	42%
	State	19%	20%	21%	28%
Algebra I	LPS	52%	58%	55%	
	State	31%	32%	33%	
Algebra II	LPS	40%	91%	78%	
	State	28%	71%	77%	
Geometry	LPS	39%	82%	82%	
	State	24%	59%	62%	

**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.

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

**STUDENT ACHIEVEMENT**  
**(continued)**

Beginning in 2017, the district required all sophomores to take the PSAT rather than CMAS. Through 2016, all juniors in the district were required to participate in the Colorado ACT as part of the Colorado Student Assessment Program; however, that assessment has been replaced with the newly reformatted *Scholastic Aptitude Test* (SAT). Not only does the redesigned SAT test 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 on the next two pages, but due to both the revisions and district testing requirements, comparable data is unavailable for the Colorado ACT, PSAT, and the SAT for 2017.

**Grade 11 Colorado ACT Historical Results**

		2013	2014	2015	2016
English	LPS	21.5	21.8	22.2	21.7
	State	19.4	19.7	19.4	19.6
Mathematics	LPS	22.0	22.2	22.5	21.9
	State	20.1	20.1	20.0	20.0
Reading	LPS	22.7	22.7	22.8	22.8
	State	20.4	20.5	20.2	20.7
Science	LPS	22.2	22.3	22.9	22.3
	State	20.1	20.4	20.5	20.6
Composite	LPS	22.2	22.4	22.7	22.3
	State	20.1	20.3	20.1	20.4

LPS students may also self-select to take an additional ACT or the *Scholastic Aptitude Test* (SAT).

**Graduating Class ACT Historical Results**

		2014	2015	2016	2017	2018
English	LPS	22.1	22.4	22.8	22.3	26.4
	State	20.1	20.2	20.0	20.1	23.9
	Nation	20.3	20.4	20.1	20.3	20.2
Mathematics	LPS	22.4	22.4	22.8	22.3	25.4
	State	20.4	20.4	20.3	20.3	23.2
	Nation	20.9	20.8	20.6	20.7	20.5
Reading	LPS	23.1	23.3	23.4	23.2	26.5
	State	20.9	21.0	20.9	21.2	24.4
	Nation	21.3	21.4	21.3	21.4	21.3
Science	LPS	22.7	22.6	23.3	22.7	25.8
	State	20.6	20.8	20.9	20.9	23.5
	Nation	20.8	20.9	20.8	21.0	20.7
Composite	LPS	22.7	22.8	23.2	22.8	26.1
	State	20.6	20.7	20.6	20.8	23.9
	Nation	21.0	21.0	20.8	21.0	20.8

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

**STUDENT ACHIEVEMENT**  
**(continued)**

Graduating Class SAT Historical Results

		2013	2014	2015	2016
Critical Reading	LPS	570	580	587	580
	State	578	582	582	587
	Nation	496	497	495	494
Mathematics	LPS	585	592	593	588
	State	581	586	587	589
	Nation	514	513	511	508
Writing	LPS	551	554	573	563
	State	562	567	567	571
	Nation	488	487	484	482
Composite	LPS	1706	1726	1753	1731
	State	1721	1735	1736	1747
	Nation	1498	1497	1490	1484

Results of the new SAT and PSAT Assessments

		2017			2018			
		SAT Grade 12	Colorado SAT Grade 11	Colorado PSAT Grade 10	SAT Grade 12	Colorado SAT Grade 11	Colorado PSAT Grade 10	Colorado PSAT Grade 9
Mean Evidence-Based Reading and Writing	LPS	634	560	580	564	558	517	501
	State	609	513	587	519	513	479	454
	Nation	538	–	–	536	–	–	–
Mean Mathematics	LPS	618	551	588	555	552	506	493
	State	600	501	589	506	501	465	448
	Nation	533	–	–	531	–	–	–
Mean Composite	LPS	1254	1110	1731	1119	1110	1023	994
	State	1201	1014	1747	1025	1014	944	902
	Nation	1060	–	–	1068	–	–	–



# 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 Littleton Public Schools.

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 teaching 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 Littleton Public Schools 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 April 2018. 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 they expect.

#### 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  $\pm 5.24$  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 2015.

- Local residents continue to give LPS very strong ratings. Of those surveyed, 72 percent grade LPS with an "A" or "B."
- 75 percent are confident in the job the district is doing spending taxpayer money wisely.
- 81 percent of taxpayers in Littleton say they get good educational value for their dollars.
- 78 percent are satisfied with the amount of communication received regarding the district.
- LPS taxpayers feel district priorities should focus on:
  - ✓ providing a safe, efficient, and accessible environment for learning.
  - ✓ improving safety and security at school buildings.
  - ✓ providing students with the education needed for success in tomorrow's jobs and careers.
  - ✓ providing every student with hands-on opportunities in STEM programs.
  - ✓ providing students with more vocational, college-level, and career-focused learning opportunities.
  - ✓ continuing the district's commitment to academic excellence and accountability.
  - ✓ providing more mental health support for students and families.

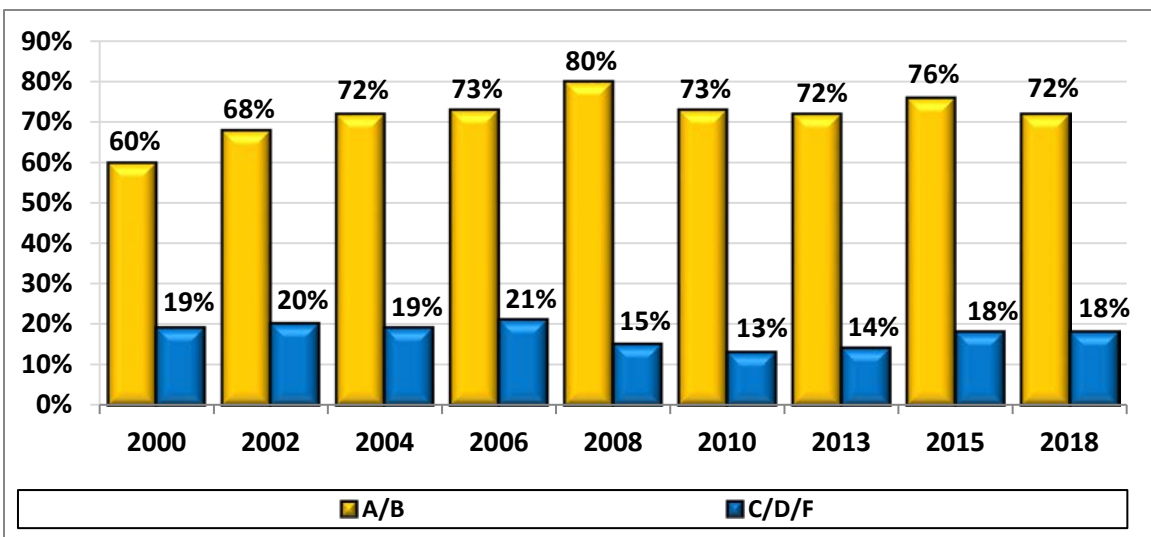
# LITTLETON PUBLIC SCHOOLS Littleton, Colorado

## COMMUNITY REACTION (continued)

### April 2018 District Survey

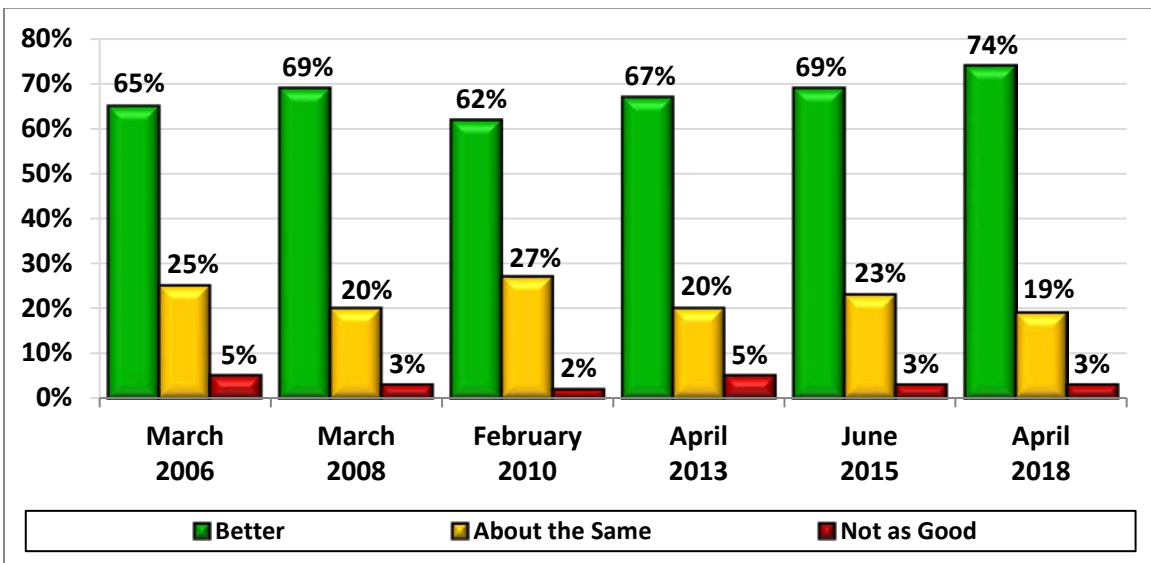
The graphs below illustrate the responses to two of the questions posed in the April 2018 survey as compared to previous surveys. In the first graph, citizens responded to the following question:

- 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?



The graph below reflects the responses to this question:

- Would you say that Littleton Public Schools are better, about the same, or not as good as public schools in other parts of the state?



# 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 2019, the employer contribution rate is 20.4 percent of gross monthly payroll for all employees and the employee will contribute 8.75 percent.
- **Health Insurance**—Rates are determined by the 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 \$8,953; the employee portion ranges from \$471 to \$14,141 annually based on the extent of dependent coverage chosen. The district also offers dental insurance. For dental insurance, the district pays an average of \$448; the employee portion ranges from \$19 to \$1,652 annually based on the extent of dependent coverage chosen.
- **Medicare (Social Security)**—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 carrier and stipulated through negotiated agreements. At present, the district pays 100 percent. The cost is \$0.09 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 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 benefits costs shown below.

The next three pages illustrate the average employee salaries and benefits costs for the various classifications of employees in the district. The average ratio of employee benefit costs to annual salaries is 36.0 percent. The percentage is higher when the cost for worker's compensation insurance is included in the calculations.

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Littleton, Colorado**

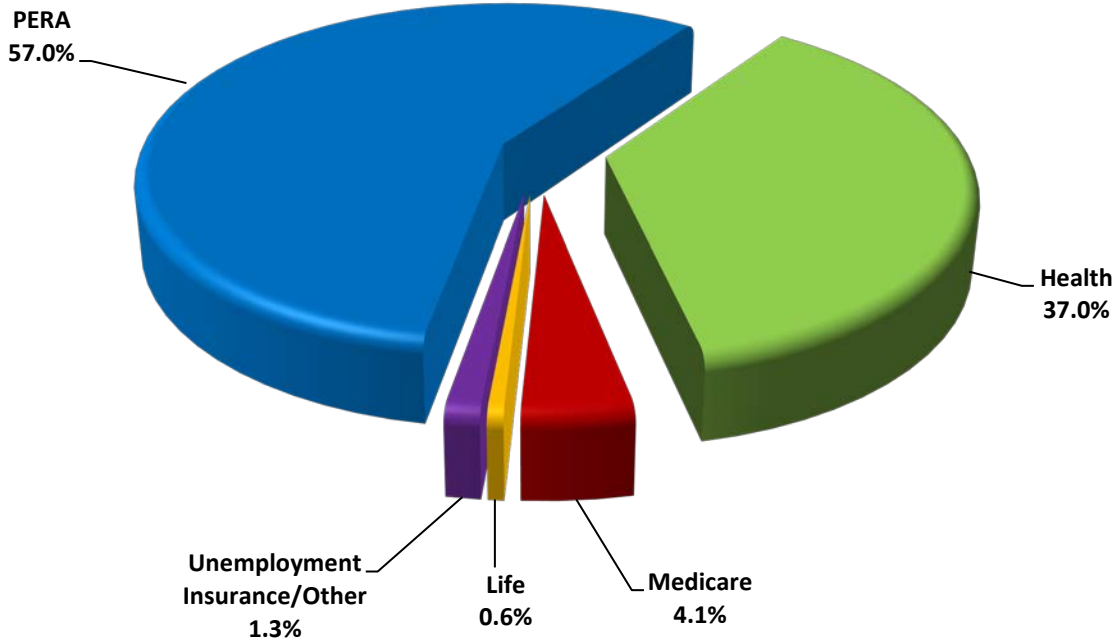
**EMPLOYEE BENEFIT COSTS  
(continued)**

**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>2017–2018 Actual</u>	<u>2018–2019 Budget</u>	<u>2019–2020 Budget</u>
PERA	\$17,539,346	\$18,882,488	\$20,437,745
Health Insurance	10,279,701	11,544,248	13,254,189
Medicare	1,262,190	1,398,278	1,457,827
Life Insurance	184,695	194,990	224,244
Unemployment Insurance/Other	<u>396,117</u>	<u>468,070</u>	<u>468,872</u>
<b>TOTAL</b>	<b><u>\$29,662,049</u></b>	<b><u>\$32,488,074</u></b>	<b><u>\$35,842,877</u></b>

**2019–2020 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 Littleton Public Schools. 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: \$120,477**

<b>Benefits</b>	<b>Monthly</b>	<b>Annually</b>
PERA	\$2,048	\$24,577
Health Insurance	746	8,953
Dental Insurance	37	448
Medicare	146	1,747
Life Insurance	<u>22</u>	<u>265</u>
<b>TOTAL</b>	<b><u>\$2,999</u></b>	<b><u>\$35,990</u></b>
Ratio of Cost of Benefits to Salary		<b>29.9%</b>

**Employee: Professional - Other**  
**Average Annual Salary: \$87,261**

<b>Benefits</b>	<b>Monthly</b>	<b>Annually</b>
PERA	\$1,483	\$17,801
Health Insurance	746	8,953
Dental Insurance	37	448
Medicare	105	1,265
Life Insurance	<u>16</u>	<u>192</u>
<b>TOTAL</b>	<b><u>\$2,387</u></b>	<b><u>\$28,659</u></b>
Ratio of Cost of Benefits to Salary		<b>32.8%</b>

**Employee: Professional – Teachers**  
**Average Annual Salary: \$72,410**

<b>Benefits</b>	<b>Monthly</b>	<b>Annually</b>
PERA	\$1,231	\$14,772
Health Insurance	746	8,953
Dental Insurance	37	448
Medicare	88	1,050
Life Insurance	<u>13</u>	<u>159</u>
<b>TOTAL</b>	<b><u>\$2,115</u></b>	<b><u>\$25,382</u></b>
Ratio of Cost of Benefits to Salary		<b>35.1%</b>

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

**EMPLOYEE BENEFIT COSTS**  
**(continued)**

Employee: Paraprofessional  
Average Annual Salary: \$23,783

Benefits	Monthly	Annually
PERA	\$404	\$4,852
Health Insurance	746	8,953
Dental Insurance	37	448
Medicare	29	345
Life Insurance	<u>4</u>	<u>52</u>
<b>TOTAL</b>	<b><u>\$1,220</u></b>	<b><u>\$14,650</u></b>
Ratio of Cost of Benefits to Salary		<b>61.6%</b>

Employee: Office/Administrative Support  
Average Annual Salary: \$42,367

Benefits	Monthly	Annually
PERA	\$720	\$8,643
Health Insurance	746	8,953
Dental Insurance	37	448
Medicare	51	614
Life Insurance	<u>8</u>	<u>93</u>
<b>TOTAL</b>	<b><u>\$1,562</u></b>	<b><u>\$18,751</u></b>
Ratio of Cost of Benefits to Salary		<b>44.3%</b>

Employee: Crafts, Trades, and Services  
Average Annual Salary: \$36,799

Benefits	Monthly	Annually
PERA	\$626	\$7,507
Health Insurance	746	8,953
Dental Insurance	37	448
Medicare	44	534
Life Insurance	<u>7</u>	<u>81</u>
<b>TOTAL</b>	<b><u>\$1,460</u></b>	<b><u>\$17,523</u></b>
Ratio of Cost of Benefits to Salary		<b>47.6%</b>

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PRESENTATION PURPOSES

# 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 (SFA) 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 inter-fund 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 of Education, 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.
- **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 2019–2020**  
**UNIFORM BUDGET SUMMARY**

**FY2019-2020 SUMMARY BUDGET**

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 13, 2019  Budgeted Pupil Count: 14,818.6	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity
<b>Beginning Fund Balance (Includes All Reserves)</b>		28,426,526	2,016,066	1,421,365	1,174,527	-	882,584
<b>Revenues</b>							
Local Sources	1000 - 1999	86,354,205	1,611,302	116,450	2,547,000	11,699	2,814,500
Intermediate Sources	2000 - 2999	-	-	-	-	-	-
State Sources	3000 - 3999	77,537,246	288,665	-	59,000	1,311,167	-
Federal Sources	4000 - 4999	325,000	-	-	1,609,060	5,971,314	-
<b>Total Revenues</b>		<b>164,216,451</b>	<b>1,899,967</b>	<b>116,450</b>	<b>4,215,060</b>	<b>7,294,180</b>	<b>2,814,500</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>192,642,977</b>	<b>3,916,033</b>	<b>1,537,815</b>	<b>5,389,587</b>	<b>7,294,180</b>	<b>3,697,084</b>
Total Allocations To/From Other Funds	5600,5700, 5800	-	8,335,591	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	226,606	-	2,771,907	-	-	1,872,623
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>192,869,583</b>	<b>12,251,624</b>	<b>4,309,722</b>	<b>5,389,587</b>	<b>7,294,180</b>	<b>5,569,707</b>
<b>Expenditures</b>							
<b>Instruction - Program 0010 to 2099</b>							
Salaries	0100	65,532,127	4,525,913	-	-	2,059,382	1,838,940
Employee Benefits	0200	22,767,735	1,670,682	-	-	920,858	531,378
Purchased Services	0300,0400, 0500	3,228,471	153,302	-	-	574,892	550,512
Supplies and Materials	0600	3,336,111	266,674	-	-	94,726	1,658,915
Property	0700	463,730	-	-	-	-	8,412
Other	0800, 0900	276,661	3,200	-	-	70,665	98,966
<b>Total Instruction</b>		<b>95,604,835</b>	<b>6,619,771</b>	<b>-</b>	<b>-</b>	<b>3,720,523</b>	<b>4,687,123</b>
<b>Supporting Services</b>							
<b>Students - Program 2100</b>							
Salaries	0100	6,328,365	142,048	-	-	519,358	-
Employee Benefits	0200	2,208,869	42,497	-	-	150,636	-
Purchased Services	0300,0400, 0500	270,036	55,000	-	-	431,387	-
Supplies and Materials	0600	60,060	8,550	-	-	120,150	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	23,632	-
<b>Total Students</b>		<b>8,867,330</b>	<b>248,095</b>	<b>-</b>	<b>-</b>	<b>1,245,163</b>	<b>-</b>
<b>Instructional Staff - Program 2200</b>							
Salaries	0100	6,424,220	8,000	-	-	57,425	-
Employee Benefits	0200	2,089,620	3,057	-	-	9,994	-
Purchased Services	0300,0400, 0500	841,605	48,700	-	-	133,804	-
Supplies and Materials	0600	424,635	19,784	-	-	3,174	-
Property	0700	19,500	-	-	-	-	-
Other	0800, 0900	21,950	50	-	-	3,939	-
<b>Total Instructional Staff</b>		<b>9,821,530</b>	<b>79,591</b>	<b>-</b>	<b>-</b>	<b>208,336</b>	<b>-</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>							
Salaries	0100	773,516	-	-	-	-	-
Employee Benefits	0200	248,952	-	-	-	-	-
Purchased Services	0300,0400, 0500	946,708	-	-	-	8,782	-
Supplies and Materials	0600	34,750	-	-	-	60,375	-
Property	0700	750	-	-	-	-	-
Other	0800, 0900	45,100	-	-	-	1,176	-
<b>Total School Administration</b>		<b>2,049,776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,333</b>	<b>-</b>

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

**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2019–2020**  
**UNIFORM BUDGET SUMMARY**

**FY2019-2020 SUMMARY BUDGET**

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 13, 2019  Budgeted Pupil Count: 14,818.6	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>		2,764,538	25,348,158	342,686,916	4,784,182	409,504,862
<b>Revenues</b>						
Local Sources	1000 - 1999	4,728,736	37,399,209	6,000,000	566,000	142,149,101
Intermediate Sources	2000 - 2999	-	-	-	-	-
State Sources	3000 - 3999	-	-	-	-	79,196,078
Federal Sources	4000 - 4999	-	-	-	-	7,905,374
<b>Total Revenues</b>		<b>4,728,736</b>	<b>37,399,209</b>	<b>6,000,000</b>	<b>566,000</b>	<b>229,250,553</b>
<b>Total Beginning Fund Balance and Reserves</b>		<b>7,493,274</b>	<b>62,747,367</b>	<b>348,686,916</b>	<b>5,350,182</b>	<b>638,755,415</b>
Total Allocations To/From Other Funds	5600,5700, 5800	-	-	-	-	8,335,591
Transfers To/From Other Funds	5200 - 5300	-	-	-	2,390,772	7,261,908
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>7,493,274</b>	<b>62,747,367</b>	<b>348,686,916</b>	<b>7,740,954</b>	<b>654,352,914</b>
<b>Expenditures</b>						
<b>Instruction - Program 0010 to 2099</b>						
Salaries	0100	-	-	-	-	73,956,362
Employee Benefits	0200	-	-	-	-	25,890,653
Purchased Services	0300,0400, 0500	-	-	-	-	4,507,177
Supplies and Materials	0600	-	-	-	-	5,356,426
Property	0700	-	-	-	-	472,142
Other	0800, 0900	-	-	-	-	449,492
<b>Total Instruction</b>						<b>110,632,252</b>
<b>Supporting Services</b>						
<b>Students - Program 2100</b>						
Salaries	0100	-	-	-	-	6,989,771
Employee Benefits	0200	-	-	-	-	2,402,002
Purchased Services	0300,0400, 0500	-	-	-	-	756,423
Supplies and Materials	0600	-	-	-	-	188,760
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	23,632
<b>Total Students</b>						<b>10,360,588</b>
<b>Instructional Staff - Program 2200</b>						
Salaries	0100	-	-	-	-	6,489,645
Employee Benefits	0200	-	-	-	-	2,102,671
Purchased Services	0300,0400, 0500	-	-	-	-	1,024,109
Supplies and Materials	0600	-	-	-	-	447,593
Property	0700	-	-	-	-	19,500
Other	0800, 0900	-	-	-	-	25,939
<b>Total Instructional Staff</b>						<b>10,109,457</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>						
Salaries	0100	-	-	-	-	773,516
Employee Benefits	0200	-	-	-	-	248,952
Purchased Services	0300,0400, 0500	-	-	-	-	955,490
Supplies and Materials	0600	-	-	-	-	95,125
Property	0700	-	-	-	-	750
Other	0800, 0900	-	-	-	-	46,276
<b>Total School Administration</b>						<b>2,120,109</b>

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

**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2019–2020**  
**UNIFORM BUDGET SUMMARY**

**FY2019-2020 SUMMARY BUDGET**

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 13, 2019  Budgeted Pupil Count: 14,818.6	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity
<b>School Administration - Program 2400</b>							
Salaries	0100	7,237,603	775,498	-	-	116,062	-
Employee Benefits	0200	2,655,349	245,625	-	-	41,158	-
Purchased Services	0300,0400, 0500	191,914	564,108	-	-	31,200	-
Supplies and Materials	0600	228,639	39,200	-	-	2,972	-
Property	0700	3,350	4,800	-	-	-	-
Other	0800, 0900	75,615	10,350	-	-	3,689	-
<b>Total School Administration</b>		<b>10,392,470</b>	<b>1,639,581</b>	<b>-</b>	<b>-</b>	<b>195,081</b>	<b>-</b>
<b>Business Services - Program 2500, including Program 2501</b>							
Salaries	0100	1,097,376	-	-	-	-	-
Employee Benefits	0200	385,072	-	-	-	-	-
Purchased Services	0300,0400, 0500	379,903	-	-	-	-	-
Supplies and Materials	0600	19,316	-	-	-	-	-
Property	0700	3,000	-	-	-	-	-
Other	0800, 0900	(42,400)	-	-	-	-	-
<b>Total Business Services</b>		<b>1,842,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operations and Maintenance - Program 2600</b>							
Salaries	0100	6,177,828	110,000	-	-	12,989	-
Employee Benefits	0200	2,541,890	39,135	-	-	6,887	-
Purchased Services	0300,0400, 0500	1,411,432	1,105,362	-	-	3,399	-
Supplies and Materials	0600	3,236,756	166,050	-	-	367	-
Property	0700	19,900	-	-	-	-	-
Other	0800, 0900	(118,572)	-	-	-	456	-
<b>Total Operations and Maintenance</b>		<b>13,269,234</b>	<b>1,420,547</b>	<b>-</b>	<b>-</b>	<b>24,098</b>	<b>-</b>
<b>Student Transportation - Program 2700</b>							
Salaries	0100	3,862,232	-	-	-	-	-
Employee Benefits	0200	1,763,789	-	-	-	-	-
Purchased Services	0300,0400, 0500	457,865	-	-	-	-	-
Supplies and Materials	0600	676,850	-	-	-	-	-
Property	0700	21,000	-	-	-	-	-
Other	0800, 0900	(249,100)	-	-	-	-	-
<b>Total Student Transportation</b>		<b>6,532,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Central Support - Program 2800, including Program 2801</b>							
Salaries	0100	3,872,156	-	300,848	-	1,131,396	-
Employee Benefits	0200	1,164,762	-	107,064	-	324,219	-
Purchased Services	0300,0400, 0500	1,203,163	-	2,481,200	-	283,552	-
Supplies and Materials	0600	542,100	-	22,065	-	56,865	-
Property	0700	537,819	-	9,000	-	-	-
Other	0800, 0900	5,000	-	500	-	34,614	-
<b>Total Central Support</b>		<b>7,325,000</b>	<b>-</b>	<b>2,920,677</b>	<b>-</b>	<b>1,830,646</b>	<b>-</b>
<b>Other Support - Program 2900</b>							
Salaries	0100	37,884	-	-	-	-	-
Employee Benefits	0200	16,839	-	-	-	-	-
Purchased Services	0300,0400, 0500	102,700	-	-	-	-	-
Supplies and Materials	0600	3,300	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	800	-	-	-	-	-
<b>Total Other Support</b>		<b>161,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**COLORADO DEPARTMENT OF EDUCATION**  
**FISCAL YEAR 2019–2020**  
**UNIFORM BUDGET SUMMARY**

**FY2019-2020 SUMMARY BUDGET**

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 13, 2019  Budgeted Pupil Count: 14,818.6	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<b>School Administration - Program 2400</b>						
Salaries	0100	-	-	-	-	8,129,163
Employee Benefits	0200	-	-	-	-	2,942,132
Purchased Services	0300,0400, 0500	-	-	-	-	787,222
Supplies and Materials	0600	-	-	-	-	270,811
Property	0700	-	-	-	-	8,150
Other	0800, 0900	-	-	-	-	89,654
<b>Total School Administration</b>						<b>12,227,132</b>
<b>Business Services - Program 2500, including Program 2501</b>						
Salaries	0100	-	-	-	-	1,097,376
Employee Benefits	0200	-	-	-	-	385,072
Purchased Services	0300,0400, 0500	-	-	-	-	379,903
Supplies and Materials	0600	-	-	-	-	19,316
Property	0700	-	-	-	-	3,000
Other	0800, 0900	-	-	-	-	(42,400)
<b>Total Business Services</b>						<b>1,842,267</b>
<b>Operations and Maintenance - Program 2600</b>						
Salaries	0100	-	-	-	-	6,300,817
Employee Benefits	0200	-	-	-	-	2,587,912
Purchased Services	0300,0400, 0500	-	-	-	-	2,520,193
Supplies and Materials	0600	-	-	-	-	3,403,173
Property	0700	-	-	-	-	19,900
Other	0800, 0900	-	-	-	-	(118,116)
<b>Total Operations and Maintenance</b>						<b>14,713,879</b>
<b>Student Transportation - Program 2700</b>						
Salaries	0100	-	-	-	-	3,862,232
Employee Benefits	0200	-	-	-	-	1,763,789
Purchased Services	0300,0400, 0500	-	-	-	-	457,865
Supplies and Materials	0600	-	-	-	-	676,850
Property	0700	-	-	-	-	21,000
Other	0800, 0900	-	-	-	-	(249,100)
<b>Total Student Transportation</b>						<b>6,532,636</b>
<b>Central Support - Program 2800, including Program 2801</b>						
Salaries	0100	-	-	-	-	5,304,400
Employee Benefits	0200	-	-	-	-	1,596,045
Purchased Services	0300,0400, 0500	-	-	-	-	3,967,915
Supplies and Materials	0600	-	-	-	-	621,030
Property	0700	-	-	-	-	546,819
Other	0800, 0900	-	-	-	-	40,114
<b>Total Central Support</b>						<b>12,076,323</b>
<b>Other Support - Program 2900</b>						
Salaries	0100	-	-	-	-	37,884
Employee Benefits	0200	-	-	-	-	16,839
Purchased Services	0300,0400, 0500	-	-	-	-	102,700
Supplies and Materials	0600	-	-	-	-	3,300
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	800
<b>Total Other Support</b>						<b>161,523</b>

**LITTLETON PUBLIC SCHOOLS**  
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**COLORADO DEPARTMENT OF EDUCATION**  
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**FY2019-2020 SUMMARY BUDGET**

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 13, 2019  Budgeted Pupil Count: 14,818.6	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity
<b>Food Service Operations - Program 3100</b>							
Salaries	0100	-	-	-	1,478,072	-	-
Employee Benefits	0200	-	-	-	676,424	-	-
Purchased Services	0300,0400, 0500	-	-	-	187,837	-	-
Supplies and Materials	0600	-	-	-	1,701,098	-	-
Property	0700	-	-	-	163,229	-	-
Other	0800, 0900	-	-	-	8,400	-	-
<b>Total Other Support</b>					4,215,060		
<b>Enterprise Operations - Program 3200</b>							
Salaries	0100	-	142,127	-	-	-	-
Employee Benefits	0200	-	79,315	-	-	-	-
Purchased Services	0300,0400, 0500	-	3,000	-	-	-	-
Supplies and Materials	0600	-	3,231	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	300	-	-	-	-
<b>Total Enterprise Operations</b>			227,973				
<b>Community Services - Program 3300</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	750	-	-	-	-	-
Supplies and Materials	0600	1,350	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	75	-	-	-	-	-
<b>Total Community Services</b>		2,175					
<b>Education for Adults - Program 3400</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	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>		60,263,941	3,615,787	2,920,677	4,215,060	3,573,657	-
<b>Property - Program 4000</b>							
Salaries	0100	-	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
<b>Total Property</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	N/A	N/A	N/A
Employee Benefits	0200	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services	0300,0400, 0500	N/A	N/A	N/A	N/A	N/A	N/A
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A
Other	0800, 0900	15,370,893	-	-	-	-	-
<b>Total Other Uses</b>		15,370,893					
<b>Total Expenditures</b>		171,239,669	10,235,558	2,920,677	4,215,060	7,294,180	4,687,123

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Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 13, 2019  Budgeted Pupil Count: 14,818.6	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	TOTAL
<b>Food Service Operations - Program 3100</b>						
Salaries	0100	-	-	-	-	1,478,072
Employee Benefits	0200	-	-	-	-	676,424
Purchased Services	0300,0400, 0500	-	-	-	-	187,837
Supplies and Materials	0600	-	-	-	-	1,701,098
Property	0700	-	-	-	-	163,229
Other	0800, 0900	-	-	-	-	8,400
<b>Total Other Support</b>		-	-	-	-	<b>4,215,060</b>
<b>Enterprise Operations - Program 3200</b>						
Salaries	0100	2,662,650	-	-	-	2,804,777
Employee Benefits	0200	1,157,993	-	-	-	1,237,308
Purchased Services	0300,0400, 0500	245,108	-	-	-	248,108
Supplies and Materials	0600	309,153	-	-	-	312,384
Property	0700	13,487	-	-	-	13,487
Other	0800, 0900	113,739	-	-	-	114,039
<b>Total Enterprise Operations</b>		<b>4,502,130</b>	-	-	-	<b>4,730,103</b>
<b>Community Services - Program 3300</b>						
Salaries	0100	-	-	-	-	-
Employee Benefits	0200	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-	750
Supplies and Materials	0600	-	-	-	-	1,350
Property	0700	-	-	-	-	-
Other	0800, 0900	-	-	-	-	75
<b>Total Community Services</b>		-	-	-	-	<b>2,175</b>
<b>Education for Adults - Program 3400</b>						
Salaries	0100	-	-	-	-	-
Employee Benefits	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>		<b>4,502,130</b>	-	-	-	<b>79,091,252</b>
<b>Property - Program 4000</b>						
Salaries	0100	-	-	161,796	-	161,796
Employee Benefits	0200	-	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	42,000	677,400	719,400
Supplies and Materials	0600	-	-	-	75,000	75,000
Property	0700	-	-	81,537,248	1,826,118	83,363,366
Other	0800, 0900	-	-	-	-	-
<b>Total Property</b>		-	-	<b>81,741,044</b>	<b>2,578,518</b>	<b>84,319,562</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	0200	N/A	-	N/A	N/A	-
Purchased Services	0300,0400, 0500	N/A	2,400	N/A	N/A	2,400
Supplies and Materials	0600	N/A	-	N/A	N/A	-
Property	0700	N/A	-	N/A	N/A	-
Other	0800, 0900	226,606	27,589,938	-	-	43,187,037
<b>Total Other Uses</b>		<b>226,606</b>	<b>27,591,938</b>	-	-	<b>43,189,437</b>
<b>Total Expenditures</b>		<b>4,728,736</b>	<b>27,591,938</b>	<b>81,741,044</b>	<b>2,578,518</b>	<b>317,232,503</b>



**LITTLETON PUBLIC SCHOOLS**  
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**FY2019-2020 SUMMARY BUDGET**

Arapahoe County School District Number Six Littleton Public Schools District Code: 0140 Adopted Budget Adopted: June 13, 2019  Budgeted Pupil Count: 14,818.6	Object Source	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	23 Pupil Activity
<b>APPROPRIATED RESERVES</b>							
Other Reserved Fund Balance (9900)	0840	6,796,612	-	32,320	-	-	-
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>		6,796,612	-	32,320	-	-	-
<b>Total Expenditures and Reserves</b>		178,036,281	10,235,558	2,952,997	4,215,060	7,294,180	4,687,123
<b>BUDGETED ENDING FUND BALANCE</b>							
Non-spendable fund balance (9900)	6710	425,288	-	-	-	-	-
Restricted fund balance (9990)	6720	-	122,400	-	1,174,527	-	-
TABOR 3% emergency reserve (9321)	6721	4,649,928	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	1,389,045	-	-	882,584
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-
Assigned fund balance (9900)	6760	8,520,691	534,669	-	-	-	-
Unassigned fund balance (9900)	6770	8,034,007	1,358,997	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>		21,629,914	2,016,066	1,389,045	1,174,527	-	882,584
<b>Total Available Beginning Fund Balance &amp; Revenues</b>							
<b>Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		(6,796,612)	-	(32,320)	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	No	Yes	No	No	No

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**FY2019-2020 SUMMARY BUDGET**

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<b>APPROPRIATED RESERVES</b>						
Other Reserved Fund Balance (9900)	0840	-	-	75,741,044	-	82,569,976
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>		-	-	75,741,044	-	82,569,976
<b>Total Expenditures and Reserves</b>		4,728,736	27,591,938	157,482,088	2,578,518	399,802,479
<b>BUDGETED ENDING FUND BALANCE</b>						
Non-spendable fund balance (9900)	6710	-	-	-	-	425,288
Restricted fund balance (9990)	6720	-	35,155,429	266,945,872	-	303,398,228
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	4,649,928
TABOR multi year obligations (9322)	6722	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-
Full day kindergarten reserve (9325)	6725	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-
Committed fund balance (9900)	6750	2,764,538	-	-	5,162,436	10,198,603
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	9,055,360
Unassigned fund balance (9900)	6770	-	-	-	-	9,393,004
Net investment in capital assets (9900)	6790	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-
<b>Total Ending Fund Balance</b>		2,764,538	35,155,429	266,945,872	5,162,436	337,120,411
<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>				(75,741,044)		(82,569,976)
Use of a portion of beginning fund balance resolution required?		No	No	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 College of Testing Assessment (ACT)**

Assessment test used to measure a high school student's readiness for college and provide colleges with one common data point that can be used to compare all applicants.

#### **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.

#### **Appropriation**

A specific amount of money authorized by the Board of Education for the purchase of goods and services. This represents the annual spending plan for the school district.

#### **Assessed Valuation**

7.2 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.

#### **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 \$500. Examples include the acquisition of land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, furniture, vehicles, and equipment.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

#### **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.

#### **Comprehensive Annual Financial Report (CAFR)**

A set of 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).

#### **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.

#### **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.

**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.

**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 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

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

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.

#### **National School Lunch Program (NSLP)**

A federal program that provides low-cost or free school lunch meals to qualified students through subsidies to schools.

#### **Negative Factor (a.k.a. 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 their budget.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

#### **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.

#### **Partnership for Readiness for College and Careers (PARCC)**

A consortium of states and the District of Columbia that is working to create and deploy a standard set of K–12 assessments in mathematics and English.

#### **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 in conjunction with the National Merit Scholarship Corporation, 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.

#### **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.

# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

#### **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 (SFA)**

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.

#### **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.

#### **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 ensures 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.



# LITTLETON PUBLIC SCHOOLS

## Littleton, Colorado

### GLOSSARY OF TERMS AND ACRONYMS (continued)

#### **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 2019 tax bills are reflected as revenue receipts to the school district in fiscal year 2018–2019.

#### **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.

#### **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 and Activities Fund. The General Fund also transfers funds to the Risk Management Fund for insurance coverages and to the Capital Projects Fund for capital expenditures. The Extended Day Care Program Fund transfers dollars to the General Fund to reimburse for indirect costs.

#### **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 United States government that manages various programs related to food, agriculture, natural resources, rural development, and nutrition.

#### **Wide Area Network (WAN)**

A telecommunications or computer network that extends over a large geographical distance.