



**INFORMATIONAL
SECTION**

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

MAJOR REVENUE SOURCES

Total Program Funding

Colorado public school districts are primarily funded from revenues that are determined through the Public School Finance Act of 1994 (as amended). Total Program, the total amount of funding each district receives under the School Finance Act, is based on a per-pupil formula. The formula provides a base per-pupil amount of money for each pupil funded in the October pupil count. In addition, money is provided to recognize district-by-district variances in (a) cost-of-living, (b) personnel costs, (c) enrollment size, and (d) at-risk pupils as defined by the United States Department of Agriculture (USDA) free and reduced lunch count eligibility guidelines. The School Finance Act’s budget stabilization factor was first included in the formula in 2010–2011. It was utilized by the state to reduce K–12 funding and balance its budget. For fiscal year 2024–2025, the budget stabilization factor was removed from the formula. It was 1.56 percent and 3.67 percent in 2023–2024 and 2022–2023, respectively.

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

	2020–2021 Actual	2021–2022 Actual	2022–2023 Actual	2023–2024 Estimated	2024–2025 Budget
Per-pupil formula funding	\$7,837	\$8,608	\$9,123	\$10,176	\$10,886
Averaged funded pupil count	<u>14,513.9</u>	<u>14,267.3</u>	<u>13,931.9</u>	<u>13,754.3</u>	<u>13,459.7</u>
Total Program	<u>\$113,740,935</u>	<u>\$122,812,918</u>	<u>\$127,093,758</u>	<u>\$139,960,043</u>	<u>\$146,524,179</u>

The \$10,886 per-pupil funding for fiscal year 2025 is an increase of \$710 per pupil compared to the 2024 estimates. This is a reflection of the state’s commitment to restoring funding to pre-budget stabilization factor levels. However, the district is experiencing a decrease in enrollment for the fiscal year.

State and Local Share of Funding

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

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

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

Funding Source	2020–2021 Actual	2021–2022 Actual	2022–2023 Actual	2023–2024 Estimated	2024–2025 Budget
Property taxes	\$49,793,525	\$54,789,132	\$55,280,249	\$66,716,982	\$70,052,838
Specific ownership taxes	3,076,246	3,110,976	3,170,478	3,352,301	3,745,997
State and federal	<u>60,871,164</u>	<u>64,912,810</u>	<u>68,643,031</u>	<u>69,890,760</u>	<u>72,725,344</u>
Total Program	<u>\$113,740,935</u>	<u>\$122,812,918</u>	<u>\$127,093,758</u>	<u>\$139,960,043</u>	<u>\$146,524,179</u>

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MAJOR REVENUE SOURCES (continued)

Capital Projects/Risk Management Funding

Previously, the School Finance Act of 1994 (as amended) required a prescribed level of General Fund per-pupil funding be allocated to either the Capital Projects Fund, the Risk Management Fund, or shared by both. Beginning fiscal year 2009–2010, this requirement was removed. The district believes continued funding of these funds is prudent, so via interfund transfers from the General Fund, funds are made available annually in amounts sufficient to cover anticipated expenditures and maintain a specific fund balance. The sums to be transferred are \$2,125,000 to the Capital Projects Fund and \$3,900,000 to the Risk Management Fund in fiscal year 2024–2025.

Mill Levies

The General Fund mill levy for 2025 is estimated at 38.317 mills, a 0.682 mill decrease when compared to the 2024 mill levy of 38.999 mills. The General Fund Mill levy is comprised of many separate mill levies, including the Public School Finance Act Levy, which was not set by the district or approved by voters. Legislation passed in 2007 capped the amount of this levy at 27.000 mills, but effective in fiscal year 2008–2009, the state legislature froze the district’s School Finance Act levy at 25.353 mills. House Bill (HB) 20-1418 reinterpreted previous reductions in mill levies as having been unauthorized by statute, allowing a district to review the School Finance Act levy and raise it to 27.000 mills via a resolution by the Board to grant a temporary property tax effective 2021. The bill also required the Board to issue a temporary property tax credit in an amount equal to the number of mills that exceeded the mills levied in 2019. For LPS this was 1.647 mills. Beginning in 2021, the Board was required to begin increasing the School Finance Act levy at a rate of up to 1.000 mill per year until the cap amount of 27.000 mills was attained. Therefore, the School Finance Act Levy portion for the district increased by 1.000 mill to 26.353 mills in 2022, and increased another 0.647 mills to 27.000 mills in 2023.

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

The Debt-Free Schools Mill Levy for the Operations and Technology Fund is 10.000 mills in fiscal year 2024–2025, an increase from 9.000 mills in fiscal year 2023–2024. Voters agreed the mill levy could be increased annually to reflect the percentage increase in inflation, allowing more General Fund revenues to be available to provide a quality education for our students. Voters approved the levy in November 2020 and gave the district approval to increase the levy up to 11.000 mills while limiting mill increases to no more than 1.000 mill per year. This levy provides property tax revenues to cover the funding of general facility operations and maintenance, new technology, and existing technology upgrade needs.

In addition, the estimated 2023 mill levy for the Bond Redemption Fund is 14.366 mills. This levy provides sufficient property tax revenues to cover the annual debt service on the five outstanding

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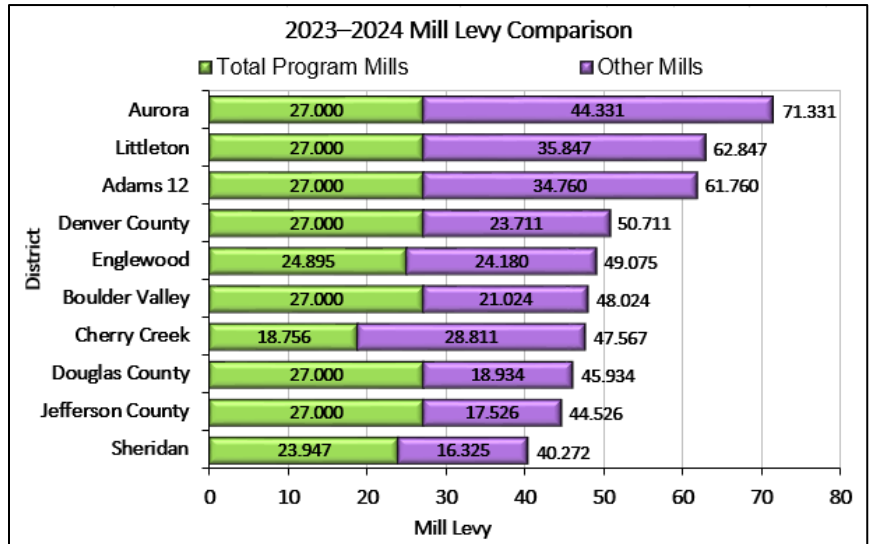
MAJOR REVENUE SOURCES (continued)

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

A summary of the district’s estimated mill levy components for 2025 and the previous four years is presented below.

Funding Source	2021	2022	2023	2024	2025 Estimated
School Finance Act HB 20-1418 Levy	27.000	27.000	27.000	27.000	27.000
School Finance Act HB 20-1418 Levy, Temporary Property Tax Credit	<u>(1.647)</u>	<u>(0.647)</u>	—	—	—
Public School Finance Act Levy	25.353	26.353	27.000	27.000	27.000
1988 Override Election	1.527	1.442	1.464	1.213	1.156
1997 Override Election	2.546	2.405	2.442	2.024	1.927
2004 Override Election	3.310	3.126	3.175	2.631	2.505
2010 Override Election	6.110	5.772	5.861	4.856	4.625
Hold Harmless Override	1.179	1.114	1.131	0.937	0.892
Abatement Recapture	<u>0.593</u>	<u>0.681</u>	<u>0.219</u>	<u>0.338</u>	<u>0.212</u>
Total General Fund Mill Levy	40.618	40.893	41.292	38.999	38.317
Operations and Technology Fund Levy	6.000	7.000	8.000	9.000	10.000
Bond Redemption Fund Levy	<u>18.126</u>	<u>17.043</u>	<u>17.769</u>	<u>14.848</u>	<u>14.366</u>
Total Mill Levy	<u>64.744</u>	<u>64.936</u>	<u>67.061</u>	<u>62.847</u>	<u>62.683</u>

In comparison, as shown on the graph below, Littleton Public Schools has one of the higher mill levy rates of the districts in the Denver metropolitan area. However, these mills include not only override levies, but can also include Debt-Free School Mill Levies, transportation levies, bond redemption levies, and other less common levies. Not every district has requested all the various levies available from their voters, nor do other districts have the same legal debt margin as LPS. Each district’s ability to pass voter-approved levies is different based on their demographics. LPS is very fortunate to have a community supportive of public education that is willing and able to help fill in some of the gaps left by Total Program funding from the state. The information presented in the graph is for fiscal year 2023–2024, which is the most recent, actual information available from the state, since taxing entities certify mill levies and property tax collection figures in December each year.



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Assessed Valuation

The district’s projected net assessed valuation, or “tax base,” is \$2,594,555,000 for the 2024–2025 budget. This represents a 5.0 percent increase from the 2023–2024 actual net assessed valuation of \$2,471,004,762. 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 about 65 percent residential. Real property is reappraised biannually in Colorado by county assessors. The last biannual reappraisal completed in June 2022 for collections beginning in 2023. The table above presents the assessed valuation and taxable values for property within the district for recent years with estimates for 2025 through 2028 (source: Arapahoe County Assessor’s Office).

Tax Year	Net Assessed Valuation	Taxable Property Market Value
2021	1,964,009,176	20,929,184,699
2022	2,079,047,235	22,111,225,962
2023	2,047,416,646	22,763,518,718
2024	2,471,004,762	28,576,574,426
2025 Projected	2,594,555,000	30,005,403,147
2026 Projected	2,659,418,875	30,755,538,226
2027 Projected	2,792,389,819	32,293,315,137
2028 Projected	2,862,199,564	33,100,648,016

Budgeted Mill Levy’s Effect on Taxpayers

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

However, in 2021, Senate Bill (SB) 21-293 repealed the moratorium on changing assessment ratios and created several new subclasses of residential and nonresidential property. Agricultural property, lodging property, and renewable energy production property are the new subclasses of nonresidential property. Multi-family residential real property is classified as a new subclass of residential real property. This act stipulates that in 2022 and 2023 the assessment rates for agricultural and renewable energy production properties are temporarily reduced from 29.0 percent to 26.4 percent, and industrial and commercial properties are reduced from 29.0 percent to 27.9 percent. The assessment rate for all residential real property other than multi-family residential real property is also temporarily reduced from 7.15 percent to 6.95 percent for the next two property tax years.

A very robust housing market from 2021 through 2022 caused an average 42 percent increase residential property values across the state. In response, the state legislature presented Senate Bill 23B-001 which modified the assessed valuation calculation in order to provide property tax relief to

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residential property owners and was signed into law in November 2023. At the time of this publication, due to recent legislation, the 2024 residential assessment rate is estimated at 7.05 percent with an additional \$75,000 credit on the base home value.

The general calculation to determine expected property taxes is the same for both homes and businesses except for the assessment rate used. As mentioned above, the assessment rate on residential property is currently 7.05 percent with a credit of \$75,000 subtracted off the original home value prior to calculating the taxes due. Most businesses are taxed at a 27.9 percent assessment rate. The following example shows how to calculate property taxes for each \$100,000 of home value.

Adjusted home value (per the county)		\$100,000
Multiply by assessment rate (dependent on property type)	X	.0705
Equals the assessed value of the property	=	\$7,050
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	=	\$7.05
Multiply that amount by the number of mills for the year	X	62.683
Equals the property taxes owed for the home	=	\$442

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

Value of a Home	Assessed Value Based on 7.15% Ratio	2021 Mill Levy 64.744	2022 Mill Levy 64.936	Assessed Value Based on 6.95% Ratio	2023 Mill Levy 67.061	2024 Mill Levy 62.847	Assessed Value Based on 7.05% Ratio	2025 Mill Levy 62.683
\$100,000	\$7,150	\$463	\$464	\$6,950	\$466	\$437	\$7,050	\$442
200,000	14,300	926	928	13,900	932	874	14,100	884
300,000	21,450	1,389	1,392	20,850	1,398	1,310	21,150	1,326
400,000	28,600	1,852	1,857	27,800	1,864	1,747	28,200	1,768
500,000	35,750	2,315	2,321	34,750	2,330	2,184	35,250	2,210

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 2024–2025, \$1,000,000 is budgeted in the General Fund with some other funds seeing small amounts as well.

Federal and state grants are typically accounted for in the Designated Purpose Grants Fund. This revenue is discussed on page 160. However, the Title I schoolwide grants, totaling approximately \$300,000, is included in the General Fund budget in 2024–2025.

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Other local income, budgeted at \$3.7 million for fiscal year 2024–2025, is derived from various fees and rental of school facilities, non-school bus use, charter school administration services, gifts to schools, and transfers in from other funds. The sum budgeted is comparable to prior years as no significant change in operations is planned. For most of the local revenue, there are associated costs, which are correspondingly budgeted as expenditures. For example, cash gifts to schools predominately come from school parent-teacher organizations to purchase additional staff time or operating supplies. The chart 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	\$15.00–\$35.00	\$27.50
		Course/instructional fees	\$5.00–\$245.00	\$42.40
		Graduation fees	\$25.00–\$50.00	\$33.33
		Miscellaneous fees/fines	\$5.00–\$250.00	\$43.36
		Driver’s Education	\$75.00–\$475.00	\$270.67
	Middle Schools	Course/instructional fees	\$3.00–\$300.00	\$27.20
		Miscellaneous fees/fines	\$4.50–\$120.00	\$40.10
		Field trip fees	\$9.25–\$75.00	\$31.42
		Student planners	\$5.00–\$7.00	\$5.83
	Elementary Schools	Course/instructional fees	\$2.00–\$33.35	\$11.55
		Miscellaneous fees/fines	\$2.00–\$25.00	\$18.13
		Field trip fees	\$6.00–\$325.00	\$32.76
		Student planners	\$3.00–\$5.00	\$3.75
	Preschool	Village – four days week (half day)	\$112.50 per week	\$450.00 per month
Village – four days week (full day)		\$200.00 per week	\$800.00 per month	
Centennial – two days week (three-year-olds only)		\$102.50 per week	\$410.00 per month	

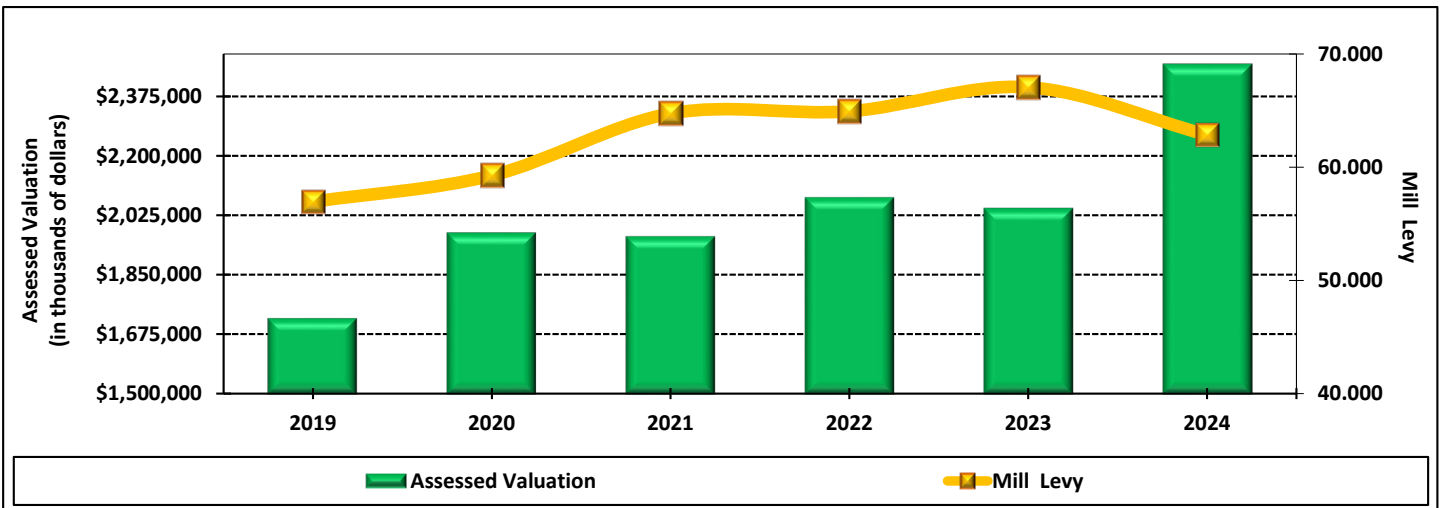
Athletic, Activities, and Clubs Fund	High Schools	Suggested donation	\$10.00–\$99.00	\$35.30
		Activities participation	\$25.00–\$50.00	\$40.00
		Athletic participation	\$175.00	\$175.00
		Gate pass	\$30.00–\$60.00	\$40.00
		Miscellaneous fees/fines	\$15.00–\$330.00	\$77.60
		Student IDs/planners	\$2.50–\$15.00	\$6.08
		Yearbook fees	\$70.00–\$80.00	\$75.00
	Middle Schools	Suggested donations	\$20.00–\$150.00	\$86.25
		Activities participation	\$10.00–\$40.00	\$21.25
		Athletic participation	\$20.00–\$35.00	\$26.79
		Miscellaneous fees/fines	\$7.00–\$50.00	\$27.43
	Elementary Schools	Yearbook fees	\$40.00–\$50.00	\$43.75
Yearbook fees		\$5.00–\$25.00	\$17.00	
		Miscellaneous fees/fines	\$25.00	\$25.00

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

ACTUAL PROPERTY TAX RATES AND COLLECTIONS

MILL LEVY	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund						
School Finance Act/ Statutory levy	25.353	25.353	25.353	26.353	27.000	27.000
1988 override election	1.739	1.518	1.527	1.442	1.464	1.213
1997 override election	2.900	2.531	2.546	2.405	2.442	2.024
2004 override election	3.771	3.291	3.310	3.126	3.175	2.631
2010 override election	6.961	6.075	6.110	5.772	5.861	4.856
Hold harmless override	1.343	1.172	1.179	1.114	1.131	0.937
Abatements	0.236	0.192	0.593	0.681	0.219	0.338
Total General Fund	42.303	40.132	40.618	40.893	41.292	38.999
Operations and Technology Fund	-	-	6.000	7.000	8.000	9.000
Bond Redemption Fund	14.642	19.134	18.126	17.043	17.769	14.848
Total Mill Levy	56.945	59.266	64.744	64.936	67.061	62.847
ASSESSED VALUATION (in thousands of dollars)	\$1,723,886	\$1,975,289	\$1,964,009	\$2,079,047	\$2,047,417	\$2,471,005



	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
COLLECTIONS						
Maximum Property Tax	\$98,166,670	\$117,067,469	\$127,157,810	\$135,005,012	\$137,301,807	\$155,295,236
Actual Tax Collections	97,819,826	116,243,179	126,784,040	134,695,067	137,124,827	Year unfinished
Actual Percent Collected	99.65%	99.30%	99.71%	99.77%	99.87%	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 2025–2038		Fiscal Years 2025–2039		Fiscal Years 2025–2039		Fiscal Years 2025–2044		Fiscal Year 2025		Grand Total Annual Debt Service
	\$50,000,000 Bonds Issued December 2013		\$17,000,000 Bonds Issued December 2014		\$13,000,000 Bonds Issued October 2015		\$298,870,000 Bonds Issued January 2019		\$26,370,000 Refunding Bonds Issued October 2020		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
06/30/25	\$ -	\$2,422,000	\$ -	\$606,900	\$ -	\$526,400	\$12,525,000	\$13,449,700	\$7,765,000	\$185,050	\$37,480,050
06/30/26	-	2,422,000	2,810,000	564,750	2,627,616	1,468,784	16,515,000	12,723,700	-	-	39,131,850
06/30/27	-	2,422,000	2,890,000	479,250	360,000	519,200	17,345,000	11,877,200	-	-	35,892,650
06/30/28	-	2,422,000	2,980,000	376,300	1,980,000	462,500	18,210,000	10,942,800	-	-	37,373,600
06/30/29	-	2,422,000	3,100,000	254,700	2,075,000	361,125	19,215,000	9,913,613	-	-	37,341,438
06/30/30	-	2,422,000	3,220,000	136,350	2,185,000	254,625	5,560,000	9,232,300	-	-	23,010,275
06/30/31	4,485,000	2,309,875	-	80,000	1,140,000	171,500	5,870,000	8,917,975	-	-	22,974,350
06/30/32	4,780,000	2,078,250	-	80,000	1,125,000	114,875	6,190,000	8,586,325	-	-	22,954,450
06/30/33	5,325,000	1,825,625	-	80,000	880,000	64,750	6,525,000	8,236,663	-	-	22,937,038
06/30/34	5,660,000	1,551,000	-	80,000	855,000	21,375	6,885,000	7,867,888	-	-	22,920,263
06/30/35	6,900,000	1,237,000	-	80,000	-	-	7,205,000	7,480,413	-	-	22,902,413
06/30/36	7,250,000	883,250	-	80,000	-	-	7,595,000	7,073,413	-	-	22,881,663
06/30/37	7,600,000	531,000	-	80,000	-	-	8,025,000	6,643,863	-	-	22,879,863
06/30/38	8,000,000	180,000	-	80,000	-	-	8,410,000	6,191,900	-	-	22,861,900
06/30/39	-	-	2,000,000	40,000	2,398,580	3,846,420	8,990,000	5,713,400	-	-	22,988,400
06/30/40	-	-	-	-	-	-	17,810,000	4,976,400	-	-	22,786,400
06/30/41	-	-	-	-	-	-	18,785,000	3,970,038	-	-	22,755,038
06/30/42	-	-	-	-	-	-	19,820,000	2,908,400	-	-	22,728,400
06/30/43	-	-	-	-	-	-	20,910,000	1,788,325	-	-	22,698,325
06/30/44	-	-	-	-	-	-	22,060,000	606,650	-	-	22,666,650
	<u>\$50,000,000</u>	<u>\$25,128,000</u>	<u>\$17,000,000</u>	<u>\$3,098,250</u>	<u>\$15,626,196</u>	<u>\$7,811,554</u>	<u>\$254,450,000</u>	<u>\$149,100,963</u>	<u>\$7,765,000</u>	<u>\$185,050</u>	<u>\$530,165,013</u>

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

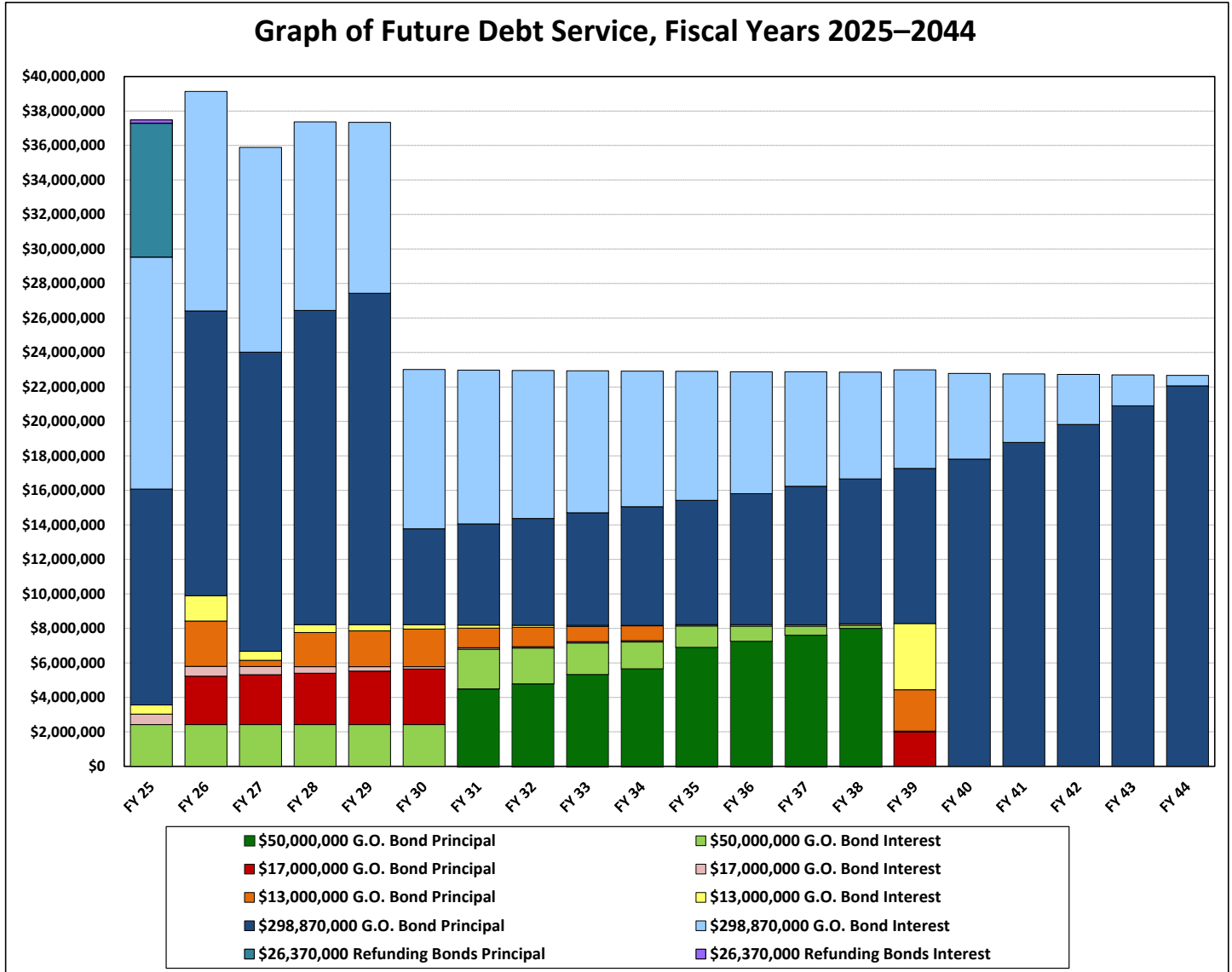
The fourth general obligation bond series was sold in 2019 after voters approved the bond issue on the November 2018 ballot. This particular bond series is funding the district's plan to begin replacing schools that no longer meet the needs of students or the safety, access, and efficiency standards the community expects of LPS facilities. Four new schools, Newton Middle School, Ford Elementary School, Gaskill Elementary School, and Little Raven Elementary School, are part of the bond package along with the new Explorative Pathways for Innovative Careers (EPIC) campus. Additionally, the Centennial Stadium has been completed; all middle schools, and Options Secondary Program will have an artificial turf field, and every high school will have one lit, artificial turf field; the district is replacing all instructional furniture; and a portion of the bond proceeds will be used to make sure all buildings comply with current ADA and security regulations. Every building in the district will benefit in some way from the projects planned. Project planning commenced immediately after the election, and the projects included in this bond package are expected to conclude in fiscal year 2024–2025.

Most recently, in 2020, the district refunded the 2010 General Obligation bonds to save district taxpayers \$3,242,926 on a present value basis. The refunding of \$26.4 million in bonds allows the district more flexibility to pursue future voter-approved bond issues and keep the cost of those bonds as low as possible.

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BONDS AMORTIZATION SCHEDULE OUTSTANDING GENERAL OBLIGATION DEBT (continued)



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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 Debt-Free Schools Mill Levy approved by district voters in 2020 is restricted funding accounted for in a different fund than School Finance Act funding. It is therefore also excluded in the program funding calculations used to determine the maximum amount eligible for a new override election.

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

The following table summarizes the current override funding calculation.

Total Program funding, fiscal year 2025	\$146,524,179
Override limit percentage	<u> X 25%</u>
Additional funding, at 25 percent of Total Program	36,631,045
Plus, cost-of-living adjustment of 2001	<u> 3,157,851</u>
Allowable tax override	39,788,896
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>\$10,975,315</u>
Maximum mill levy based on estimated net assessed valuation of \$2,594,555,000	<u>4.230 mills</u>

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

HISTORICAL COMPARISON OF STAFF RETENTION RATES

Student achievement is highly dependent on the effectiveness of the teaching force, and both research and achievement scores show teachers become more valuable as they gain experience. A well-trained instructional workforce, engaged in continual professional development and committed to staying with the district, results in all students receiving the instruction necessary to achieve their highest potential. However, instructional staff are not the only components in the success of the district and its students. Every category of employee within the district works together to provide the tools, safety, security, and support needed to help our students become successful members of the Littleton community.

Littleton Public Schools actively engages in providing professional development classes, offering continuing education opportunities, and implementing technology advances to provide innovative and collaborative support for all staff. Utilizing both induction and mentoring to assist personnel in their jobs are just two of the ways the district provides support and encourages employee longevity. Professional Learning Communities (PLCs) also provide instructional staff with additional tools and support in providing the services our students need.

It is the LPS commitment to both staff and students to maintain a low teacher turnover rate and one of the highest overall retention rates in the Denver metropolitan area. The estimated average length of employment for the district's general staffing categories are as follows:

- Administrative staff—9.2 years
- Licensed staff—10.7 years
- Classified staff—6.2 years

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

	2020–2021		2021–2022		2022–2023		2023–2024	
	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	28.95%★	34.44%	18.75%	24.17%	18.18%	27.06%	25.00%	21.81%
Crafts/trades/services	17.97%	19.77%	22.85%	21.94%	26.61%	21.91%	20.17%	20.49%
Instructional support	18.31%	24.23%	31.94%	24.33%	28.07%	25.60%	20.37%	24.67%
Office/admin. support	16.11%	16.88%	23.18%	21.20%	19.72%	22.93%	20.55%	20.65%
Other support	11.21%	17.99%	10.81%	21.44%	17.70%	23.25%	22.02%	21.65%
Paraprofessional	30.74%	28.48%	31.64%	30.60%	28.03%	31.88%	24.22%	28.91%
Principals	10.00%	12.98%	17.31%	15.81%	12.07%	18.98%	9.09%	17.32%
Professional-other	44.29%★	17.71%	19.15%	21.72%	22.00%	24.65%	25.00%	20.60%
Teachers	12.01%	14.32%	15.96%	17.14%	14.34%	19.10%	14.46%	17.43%
Average Turnover	19.12%	19.04%	21.27%	21.25%	20.17%	22.92%	18.77%	20.96%

★ Reflective of budget cuts in central office positions through retirements without filling vacancies as well as positions eliminated as part of the General Fund's \$4.2 million in budget reductions incorporated by the Board in fiscal year 2020–2021.

LITTLETON PUBLIC SCHOOLS

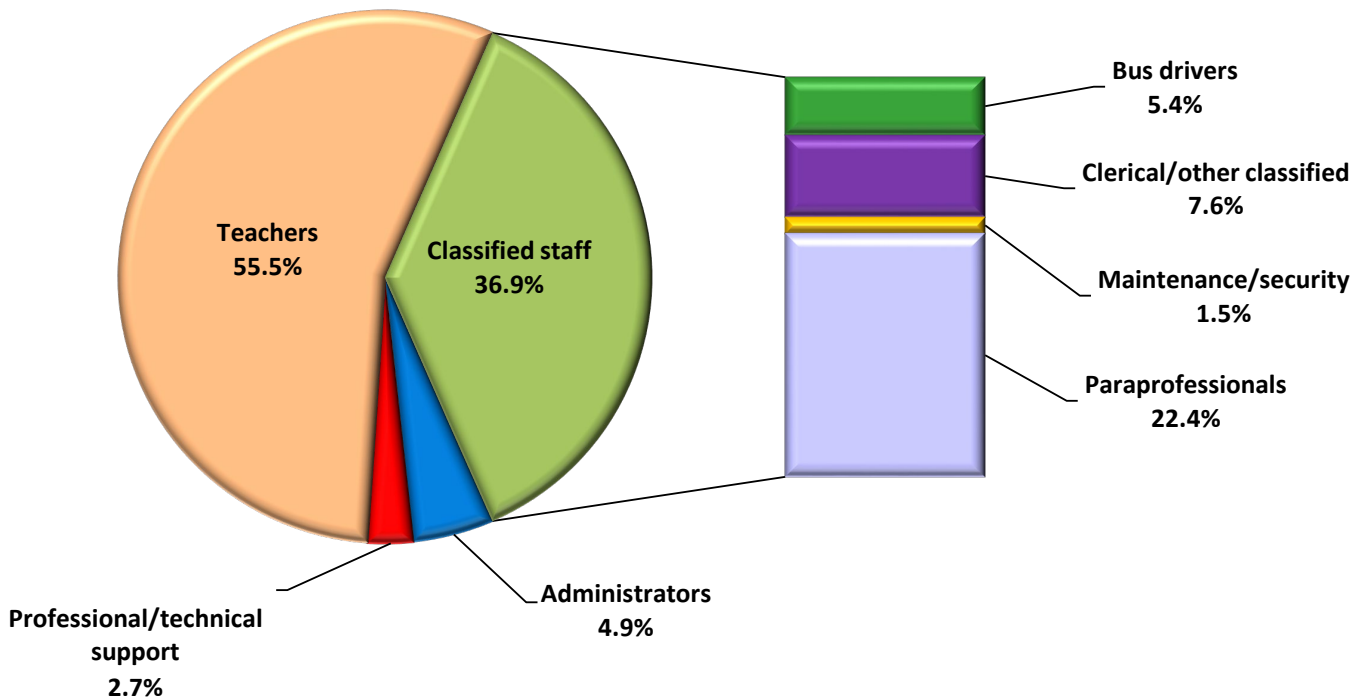
Littleton, Colorado

SUMMARY OF STAFFING

The following chart summarizes full-time equivalent (FTE) staffing in the General Fund. The current year is compared to prior years and presented by major employee categories. The district does not assign FTE numbers in the other funds due to the classification of compensation types paid and the temporary, fluctuating nature of the work assignments in those funds.

<u>Employee Category</u>	2020–2021	2021–2022	Revised	2023–2024	2024–2025
	Budgeted General Fund	Budgeted General Fund	2022–2023 Budgeted General Fund	Budgeted General Fund	Budgeted General Fund
Administrators	63.3	71.7	70.5	74.4	77.0
Professional/technical support	36.5	36.0	36.8	38.8	43.5
Bus drivers	82.7	77.0	77.0	86.1	84.5
Clerical/other classified	115.4	115.7	114.3	119.9	119.2
Custodians	43.7	0.1	-	0.1	-
Maintenance/security	28.7	18.7	16.0	15.0	24.0
Paraprofessionals	298.3	299.0	299.9	317.4	354.2
Teachers	903.6	876.7	878.7	875.9	876.7
Totals	1,572.2	1,494.9	1,493.2	1,527.6	1,579.1

2024–2025 General Fund Staffing



LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

SUMMARY OF STAFFING
(continued)

The following charts summarize full-time equivalent (FTE) staffing in the other funds the district uses. In 2024–2025, other funds will account for approximately 18.1 percent of staffing. The funds not represented in this chart are the Student Athletic, Activities, and Clubs Fund; the Bond Redemption Fund; and the Capital Projects Fund. Student Athletic, Activities, and Clubs Fund payroll expenses are classified as extra duty pay due to the temporary, fluctuating nature of the work assignments. The district does not assign FTE for extra duty pay. No payroll expenses are charged to the Bond Redemption Fund or the Capital Projects Fund.

Revised 2020–2021 Budgeted Staffing

<u>Employee Category</u>	Risk Management Fund	Building Fund	Operations and Technology Fund	Designated Purpose Grants Fund	Nutrition Services Fund	Extended Day Care Program Fund	Total Other Funds
Administrators	-	2.0	1.6	5.0	0.8	0.1	9.5
Professional/technical support	1.0	1.2	1.7	1.0	3.0	-	7.9
Clerical/other classified	0.5	0.5	1.5	7.2	2.6	20.5	32.8
Custodians	-	-	43.7	-	-	0.6	44.3
Maintenance/security/food service	3.0	-	17.2	-	51.2	-	71.5
Paraprofessionals	-	-	-	72.2	-	44.3	116.5
Teachers	-	-	-	7.6	-	1.2	8.8
Totals	4.5	3.7	65.7	93.1	57.7	66.6	291.3

2021–2022 Budgeted Staffing

<u>Employee Category</u>	Risk Management Fund	Building Fund	Operations and Technology Fund	Designated Purpose Grants Fund	Nutrition Services Fund	Extended Day Care Program Fund	Total Other Funds
Administrators	-	-	2.0	5.0	0.8	-	7.8
Professional/technical support	1.0	1.0	2.5	2.0	2.0	-	8.5
Clerical/other classified	0.5	-	0.5	6.6	1.6	15.4	24.6
Custodians	-	-	96.2	-	-	-	96.2
Maintenance/security/food service	3.0	-	24.5	-	49.8	-	77.3
Paraprofessionals	-	-	-	65.8	-	44.7	110.5
Teachers	-	-	-	7.8	-	0.1	7.9
Totals	4.5	1.0	125.7	87.2	54.2	60.2	332.8

Revised 2022–2023 Budgeted Staffing

<u>Employee Category</u>	Risk Management Fund	Building Fund	Operations and Technology Fund	Designated Purpose Grants Fund	Nutrition Services Fund	Extended Day Care Program Fund	Total Other Funds
Administrators	-	-	0.2	6.0	0.8	-	7.0
Professional/technical support	0.5	-	2.3	1.0	3.0	-	6.8
Clerical/other classified	1.0	-	2.0	6.8	2.0	17.0	28.8
Custodians	-	-	94.0	-	-	-	94.0
Maintenance/security/food service	2.0	-	28.8	-	58.5	-	89.3
Paraprofessionals	-	-	-	71.5	-	41.3	112.8
Teachers	-	-	-	14.6	-	0.3	14.9
Totals	3.5	-	127.2	99.9	64.3	58.5	353.5

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

SUMMARY OF STAFFING (continued)

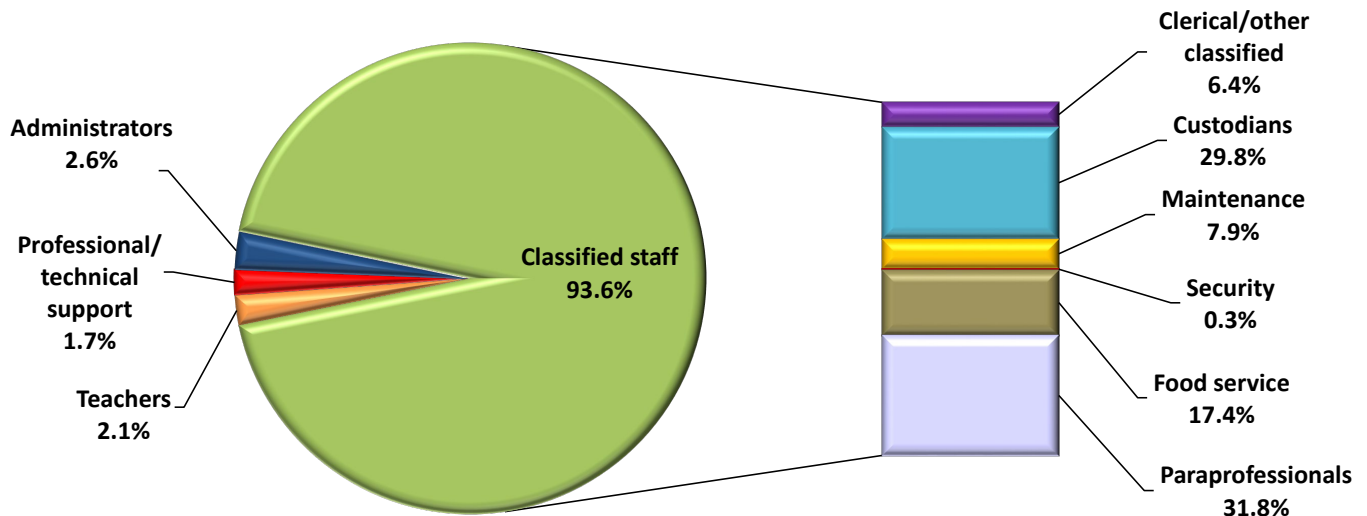
2023–2024 Budgeted Staffing

<u>Employee Category</u>	<u>Risk Management Fund</u>	<u>Building Fund</u>	<u>Operations and Technology Fund</u>	<u>Designated Purpose Grants Fund</u>	<u>Nutrition Services Fund</u>	<u>Extended Day Care Program Fund</u>	<u>Total Other Funds</u>
Administrators	-	-	2.2	9.0	0.8	-	12.0
Professional/technical support	0.5	-	4.5	4.0	3.0	-	12.0
Clerical/other classified	0.5	-	3.0	6.1	2.0	15.2	26.7
Custodians	-	-	104.0	-	-	-	104.0
Maintenance/security/food service	1.0	-	27.5	-	53.6	-	82.1
Paraprofessionals	-	-	-	59.3	-	59.5	118.9
Teachers	-	-	-	7.6	-	-	7.6
Totals	2.0	-	141.2	86.0	59.4	74.7	363.3

2024–2025 Budgeted Staffing

<u>Employee Category</u>	<u>Risk Management Fund</u>	<u>Building Fund</u>	<u>Operations and Technology Fund</u>	<u>Designated Purpose Grants Fund</u>	<u>Nutrition Services Fund</u>	<u>Extended Day Care Program Fund</u>	<u>Total Other Funds</u>
Administrators	-	-	2.2	6.0	0.8	-	9.0
Professional/technical support	0.5	-	2.5	-	3.0	-	6.0
Clerical/other classified	0.5	-	2.0	4.5	2.0	13.6	22.5
Custodians	-	-	104.0	-	-	-	104.0
Maintenance/security/food service	1.0	-	27.7	-	61.0	-	89.7
Paraprofessionals	-	-	-	51.9	-	59.2	111.2
Teachers	-	-	-	7.4	-	-	7.4
Totals	2.0	-	138.4	69.7	66.8	72.8	349.8

2024–2025 Budgeted Staffing



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

DEMOGRAPHICS

Demographics relate to the dynamic balance of a population in regards to age, density, capacity for expansion or decline, fiscal stability, and ethnic diversity. The district uses a comprehensive enrollment and demographic analysis to form the basis for not only facility and resource utilization decisions that impact the entire district community, but also for the development of the strategic plans that guide district management in the education of the district’s students.

Arapahoe County currently has the third largest population of all Colorado counties, and estimates by the Colorado Division of Local Government anticipate that the population will increase by 47.9 percent between 2010 and 2040. However, the vast majority of the anticipated growth in the county will occur outside of district boundaries in more rural areas. Trends over the last several years indicate the district can anticipate overall population growth within district boundaries to be approximately 0.10 percent annually. The district’s population is aging, but there are some pockets with growth indicative of housing turnover. So, while the district’s most recent demographic study indicated enrollment is starting to stabilize, that is due to the increasing out-of-district enrollment offsetting the declining birthrate within district boundaries.

The demographics included in the report detail that poverty levels in the district have increased, the English Language Development (ELD) population has remained steady, the non-white population has grown, and special education students have increased. These changes are similar for both in-district and out-of-district students. Overall, the study indicated that enrollment declines were expected to continue, though at a much slower pace. It is noted that the COVID-19 pandemic negatively affected enrollment statewide, not just in LPS. The anticipated reversal of the pandemic-induced enrollment drop has not occurred as expected. Moreover, out-of-district choice enrollment, which offsets a portion of the expected decreases of in-district enrollment, was also negatively impacted by the pandemic and has continued to decrease annually.

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
2019–2020	59	406	208	2,588	10,734	19	677	14,691
2020–2021	54	372	195	2,426	10,199	25	641	13,912
2021–2022	50	353	193	2,375	9,848	37	662	13,518
2022–2023	47	334	177	2,300	9,701	20	699	13,278
2023–2024	43	296	174	2,331	9,626	22	734	13,226

Source of Enrollment

	2019–2020	2020–2021	2021–2022	2022–2023	2023–2024
In-district	11,896	11,335	11,116	10,978	11,047
Out-of-district	2,795	2,577	2,402	2,300	2,179
Total Enrollment	14,691	13,912	13,518	13,278	13,226

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

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

	2020–2021			2021–2022		
	Enrolled	Free and Reduced	% Free and Reduced	Enrolled	Free and Reduced	% Free and Reduced
Preschool Level						
The Village for Early Childhood Education	277	67	24.19%	295	51	17.29%
Centennial Elementary Preschool	-	-	N/A	-	-	N/A
Littleton Preparatory Preschool	-	-	N/A	-	-	N/A
Elementary Schools						
Centennial Elementary	453	203	44.81%	373	107	28.69%
East Elementary	233	152	65.24%	202	82	40.59%
Field Elementary	277	207	74.73%	283	157	55.48%
Ford Elementary	-	-	N/A	653	-	0.00%
Franklin Elementary	504	54	10.71%	-	-	N/A
Highland Elementary	248	47	18.95%	322	-	0.00%
Hopkins Elementary	309	49	15.86%	339	40	11.80%
Lenski Elementary	500	29	5.80%	409	-	0.00%
Moody Elementary	329	85	25.84%	291	61	20.96%
Peabody Elementary	346	51	14.74%	156	-	0.00%
Runyon Elementary	451	34	7.54%	450	-	0.00%
Sandburg Elementary	388	35	9.02%	468	-	0.00%
Twain Elementary	255	45	17.65%	226	-	0.00%
Wilder Elementary	637	34	5.34%	631	-	0.00%
Total Elementary Schools	4,930	1,025	20.79%	4,803	447	9.31%
Charter Schools						
Littleton Academy	456	30	6.58%	455	-	0.00%
Littleton Preparatory	567	62	10.93%	542	55	10.15%
Total Charter Schools	1,023	92	8.99%	997	55	5.52%
Middle Schools						
Euclid Middle School	755	180	23.84%	764	135	17.67%
Goddard Middle School	744	286	38.44%	589	149	25.30%
Newton Middle School	619	89	14.38%	738	64	8.67%
Powell Middle School	732	100	13.66%	611	58	9.49%
Total Middle Schools	2,850	655	22.98%	2,702	406	15.03%
High Schools						
Arapahoe High School	2,033	184	9.05%	1,884	119	6.32%
Heritage High School	1,719	217	12.62%	1,724	159	9.22%
Littleton High School	1,300	379	29.15%	1,293	267	20.65%
Total High Schools	5,052	780	15.44%	4,901	545	11.12%
Total Enrollment*	13,855	2,552	18.42%	13,403	1,453	10.84%

* Information presented includes Grades Preschool–12 and does not represent the district's actual enrollment.
Source of information is Colorado Department of Education at <https://www.cde.state.co.us/cdereval/pupilcurrent>

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

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

	2022–2023			2023–2024		
	Enrolled	Free and Reduced	% Free and Reduced	Enrolled	Free and Reduced	% Free and Reduced
Preschool Level €						
The Village for Early Childhood Education	345	72	20.87%	323	121	37.46%
Centennial Elementary Preschool	-	-	N/A	33	7	21.21%
Littleton Preparatory Preschool	-	-	N/A	32	6	18.75%
Elementary Schools						
Centennial Elementary	370	117	31.62%	304	141	46.38%
East Elementary★	184	95	51.63%	-	-	N/A
Field Elementary	273	187	68.50%	283	195	68.90%
Ford Elementary	705	59	8.37%	684	87	12.72%
Gaskill Elementary Ω	530	96	18.11%	523	130	24.86%
Highland Elementary ‡	-	-	N/A	-	-	N/A
Hopkins Elementary	360	50	13.89%	358	65	18.16%
Lenski Elementary	500	35	7.00%	503	55	10.93%
Little Raven Elementary»	260	62	23.85%	439	174	39.64%
Peabody Elementary ‡	-	-	N/A	-	-	N/A
Runyon Elementary	467	38	8.14%	427	70	16.39%
Sandburg Elementary	489	48	9.82%	499	72	14.43%
Twain Elementary ‡	-	-	N/A	-	-	N/A
Wilder Elementary	601	36	5.99%	592	50	8.45%
Total Elementary Schools	4,739	823	17.37%	4,612	1,039	22.53%
Charter Schools						
Littleton Academy	454	-	0.00%	458	44	9.61%
Littleton Preparatory	519	71	13.68%	484	118	24.38%
Total Charter Schools	973	71	7.30%	942	162	17.20%
Middle Schools						
Euclid Middle School	726	159	21.90%	698	204	29.23%
Goddard Middle School	552	166	30.07%	562	214	38.08%
Newton Middle School	791	61	7.71%	784	96	12.24%
Powell Middle School	526	78	14.83%	546	124	22.71%
Total Middle Schools	2,595	464	17.88%	2,590	638	24.63%
High Schools						
Arapahoe High School	1,820	145	7.97%	1,781	272	15.27%
Heritage High School	1,754	180	10.26%	1,746	304	17.41%
Littleton High School	1,224	320	26.14%	1,192	421	35.32%
Total High Schools	4,798	645	13.44%	4,719	997	21.13%
Total Enrollment*	13,105	2,003	15.28%	12,863	2,836	22.05%

* Information presented includes Grades Preschool–12 and does not represent the district's actual enrollment. Source of information is Colorado Department of Education at <https://www.cde.state.co.us/cdereval/pupilcurrent>

Ω Gaskill Elementary replaced Franklin Elementary beginning in fiscal year 2022–2023.

‡ Highland, Peabody, and Twain Elementaries were closed at the end of fiscal year 2021–2022.

★ East Elementary was closed at the end of fiscal year 2022–2023.

» Little Raven Elementary replaced Moody Elementary beginning in fiscal year 2023–2024.

€ The recording of preschool students was changed effective 2023–2024 as a result of the implementation of universal preschool.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ENROLLMENT FORECASTING METHODOLOGY

Enrollment projections can be challenging. In the past, the district used history to project the future. For the third year, the district has had to modify its approach using historical funding due to:

- 2021–2022, all temporary online program (TOPS and POTS) students moved back to their home schools, and the district implemented boundary changes that moved some students to new attendance areas.
- 2022–2023, the district closed three smaller elementary schools and opened a new, larger elementary. Therefore, the district relied heavily on conversations with principals and information in Infinite Campus to project student enrollment at each school.
- 2023–2024, the implementation of universal preschool (UPK) resulted in higher student registrations than where historically seen in preschool. This program replaced the CDE funded CPP/Ecare/SPED programs and is now funded through the Colorado Department of Early Childhood (CDEC). Being a roll-out year, forecasting models for UPK are currently fluid and will be modified as this program progresses.

The forecasting methodology used to predict the number of students who will be attending district schools for five years is a combination of methods and analyses. This combination of methods is used because it provides for accurate forecasts and is relatively inexpensive to produce. These forecasting methods have resulted in accurate enrollment projections over the last five years. They include:

- Kindergarten preregistration to actual enrollment analysis, which takes last year's preregistration to actual enrollment percentage and applying it to the current preregistration to predict next year's kindergarten enrollment.
- October 1 enrollment count.
- Cohort progression method for Grades 1–12 in which the growth rate from the previous year, or from an average of several years, is applied to the current year's enrollment to project next year.
- Straight advancement method for Grades 1–12, which is a method where LPS advances the number of students from one grade to the next. For example, the total number of kindergarteners in the current year becomes the projected number of first graders for the next year.
- Judgmental adjustments to fine-tune the forecasts.

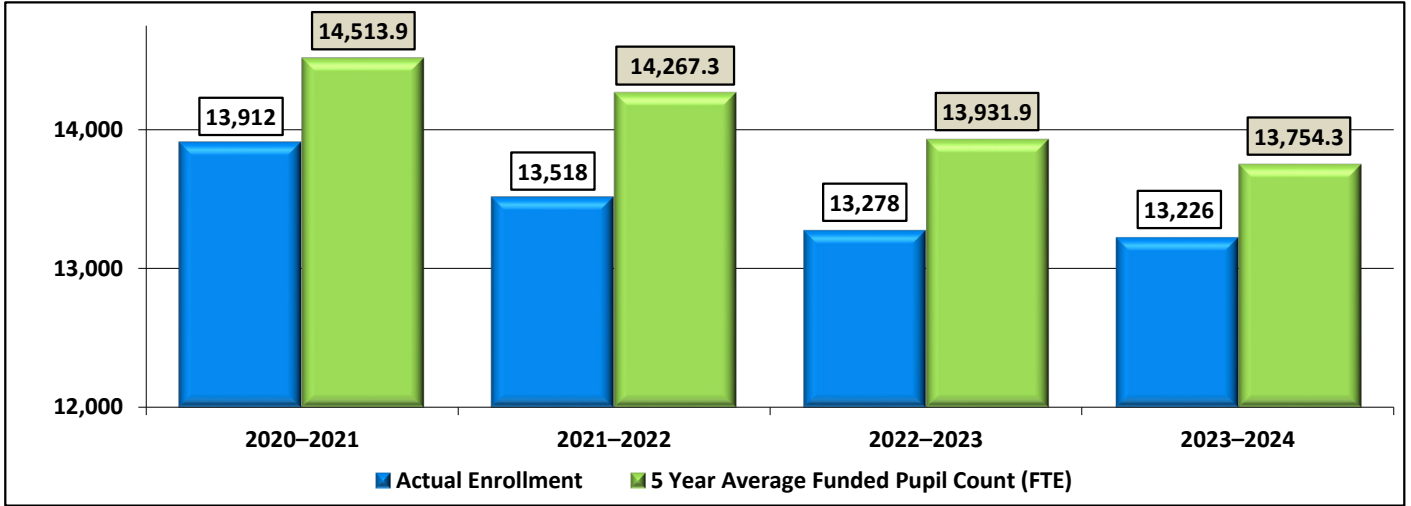
The Student Enrollment History and the Student Enrollment Forecast on the next page include categories in various grade levels, such as charter schools in Grades K–8 and other alternative programs.

Additionally, the five-year average pupil count is based on the number of full-time equivalent (FTE) students whereas the enrollment is based on total number of individual students, full or part time. The implementation of the UPK program in 2023–2024 had high enrollment success. Because a large number of preschool students are not full-time, the comparison on the next page showing funded FTE students compared to the number of LPS enrolled students results in the 5 Year Average Funded Pupil Count being less than the number of students enrolled.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

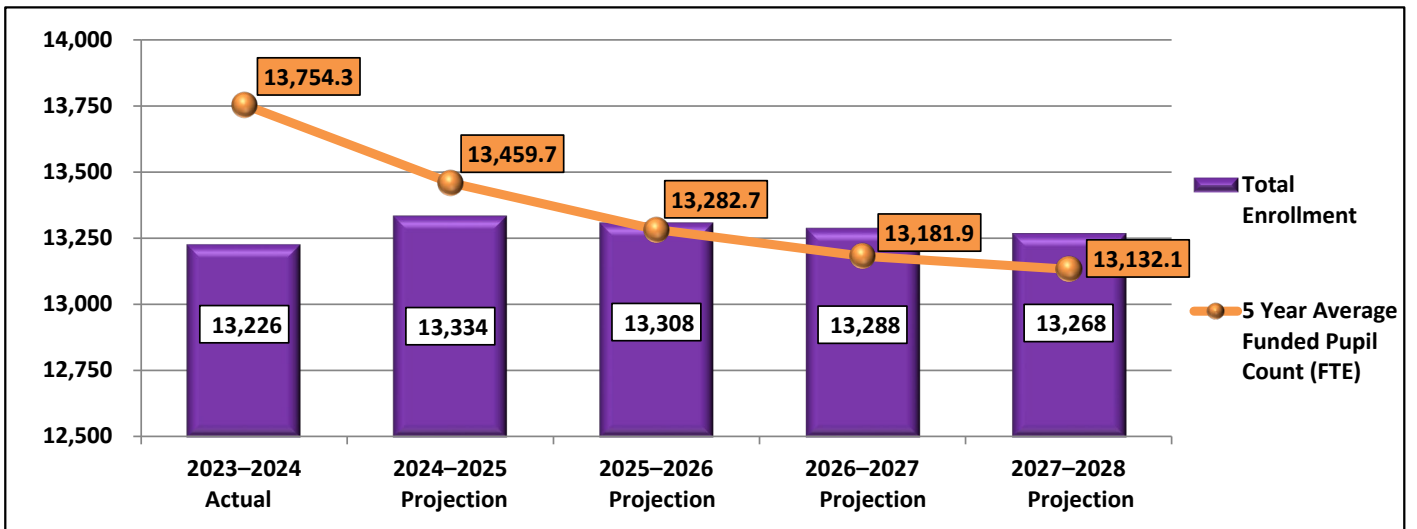
STUDENT ENROLLMENT HISTORY



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.

	2023-2024 <u>Actual</u>	2024-2025 <u>Projection</u>	2025-2026 <u>Projection</u>	2026-2027 <u>Projection</u>	2027-2028 <u>Projection</u>
Preschool	388	420	420	420	420
Grades K-5	5,243	5,257	5,247	5,241	5,234
Grades 6-8	2,829	2,824	2,859	2,855	2,849
Grades 9-12	4,766	4,833	4,782	4,772	4,765
Total Enrollment	13,226	13,334	13,308	13,288	13,268
5 Year Average Funded Pupil Count (FTE)	13,754.3	13,459.7	13,282.7	13,181.9	13,132.1



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ENROLLMENT HISTORY BY LOCATION

	2020–2021	2021–2022	2022–2023	2023–2024	2024–2025
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Preschool Level					
The Village Preschool	179	225	263	323	355
Preschool Online Temporary School (POTS)	33 ★	-	-	-	-
Centennial Elementary Preschool ‡	-	-	-	33	33
Littleton Preparatory Preschool ‡	-	-	-	32	32
Total Preschool Level	<u>212</u>	<u>225</u>	<u>263</u>	<u>388</u>	<u>420</u>
Elementary School Level					
Centennial Elementary	368	373	330	304	301
East Elementary	193	201	183	-	-
Field Elementary	208	279	273	283	287
Ford Elementary	-	653	705	683	676
Gaskill Elementary	414	-	529	521	526
Highland Elementary	205	322	-	-	-
Hopkins Elementary	247	339	360	356	361
Lenski Elementary	446	409	500	503	501
Little Raven Elementary	242	262	260	439	461
Peabody Elementary	291	156	-	-	-
Runyon Elementary	370	450	466	427	426
Sandburg Elementary	339	468	488	498	501
Twain Elementary	226	225	-	-	-
Wilder Elementary	564	593	601	592	593
Littleton Academy	315	304	303	307	298
Littleton Preparatory	370	350	328	326	322
Other Programs	732 ★	7	3	4	4
Total Elementary School Level	<u>5,530</u>	<u>5,391</u>	<u>5,329</u>	<u>5,243</u>	<u>5,257</u>
Middle School Level					
Euclid Middle School	625	736	703	664	675
Goddard Middle School	587	570	527	542	515
Newton Middle School	511	727	772	760	780
Powell Middle School	633	596	510	538	530
Littleton Academy	141	151	151	151	154
Littleton Preparatory	158	157	157	158	154
Phoenix Program	5	6	9	6	8
Other Programs	413 ★	4	7	10	8
Total Middle School Level	<u>3,073</u>	<u>2,947</u>	<u>2,836</u>	<u>2,829</u>	<u>2,824</u>
High School Level & Alternative Programs					
Arapahoe High School	1,783	1,791	1,724	1,675	1,680
Heritage High School	1,529	1,653	1,686	1,662	1,690
Littleton High School	1,066	1,195	1,116	1,076	1,110
Options Secondary Program	133	165	152	141	141
Phoenix Program	8	11	14	12	12
Other Programs	578 ★	140	158	200	200
Total High School Level & Alternative Programs	<u>5,097</u>	<u>4,955</u>	<u>4,850</u>	<u>4,766</u>	<u>4,833</u>
Total Enrollment	<u>13,912</u>	<u>13,518</u>	<u>13,278</u>	<u>13,226</u>	<u>13,334</u>
Average Funded Pupil Count (FTE)	<u>14,513.9</u>	<u>14,267.3</u>	<u>13,931.9</u>	<u>13,754.3</u>	<u>13,459.7</u>

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

★ The increase in program students resulted from the addition of the Preschool Online Temporary School (POTS) and Temporary Online Program for Students (TOPS) for one year only in response to the COVID-19 pandemic.

‡ With the advent of Universal Preschool funding from the state, LPS started tracking preschool students in other facilities.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

GRADUATION AND COMPLETION RATES

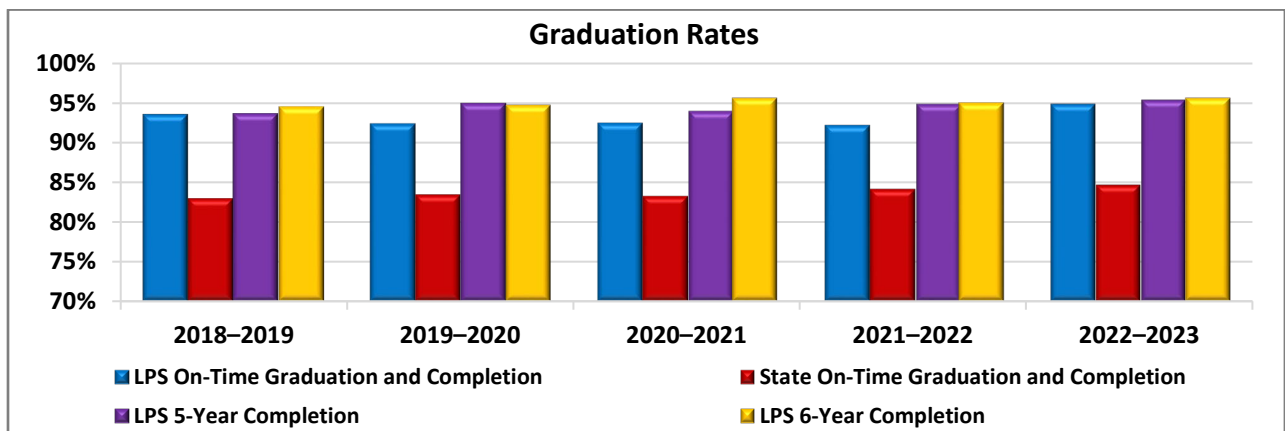
Graduation rates are calculated by Colorado Department of Education (CDE). Rates are based on a four-year formula, adopted in 2009–2010, which defines “on-time” as only those students who graduate from high school four years after transitioning from eighth grade. Under this four-year, on-time formula, a student is assigned an unchanging graduating class when they enter Grade 9. This is done by adding four years to the year the student enters Grade 9. In other words, the formula anticipates that a student entering Grade 9 in fall 2024 will graduate with the Class of 2028.

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 2022–2023 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.

	AHS	HHS	LHS	District	State
Graduation and Completion Rates					
On-Time Graduation and Completion Rates					
Class of 2022–2023	96.6%	97.7%	87.9%	94.8%	84.6%
Class of 2021–2022	95.3%	95.0%	83.6%	92.1%	84.1%
Class of 2020–2021	94.8%	93.9%	86.0%	92.4%	83.2%
Class of 2019–2020	94.3%	95.8%	83.5%	92.3%	83.4%
Class of 2018–2019	96.1%	95.2%	86.1%	93.5%	82.9%
5-Year Completion Rates					
Class of 2021–2022	97.3%	97.5%	89.8%	95.3%	88.3%
Class of 2020–2021	96.1%	96.3%	90.5%	94.8%	87.7%
Class of 2019–2020	95.2%	96.8%	87.3%	93.9%	88.0%
Class of 2018–2019	97.8%	96.2%	87.7%	94.9%	87.3%
Class of 2017–2018	96.2%	95.8%	86.6%	93.6%	87.2%
6-Year Completion Rates					
Class of 2020–2021	96.6%	97.0%	91.8%	95.6%	88.9%
Class of 2019–2020	96.3%	97.1%	89.4%	95.0%	89.3%
Class of 2018–2019	98.0%	97.1%	89.1%	95.6%	89.0%
Class of 2017–2018	97.2%	96.3%	88.7%	94.7%	88.8%
Class of 2016–2017	96.6%	94.3%	90.7%	94.5%	88.3%



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

DROPOUT RATES

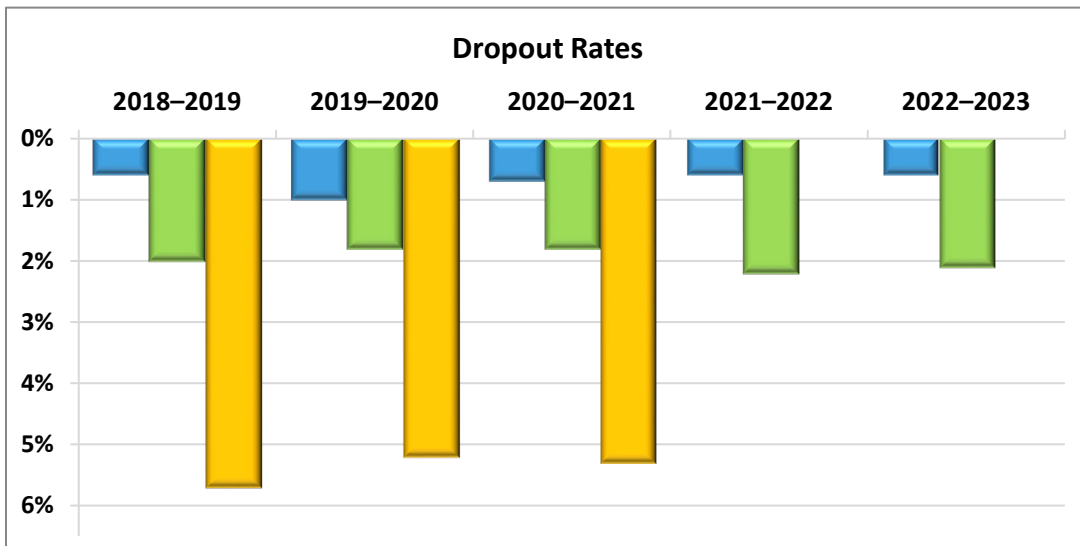
Beginning in 2005, Code of Colorado Regulations (CCR) 301-67—“Rules for the Administration of Colorado Data Reporting for School Accreditation”—required Colorado’s school districts to obtain adequate documentation of transfer for all students who transfer from the district to attend a school outside 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 2022–2023 school year had a dropout rate of 2.1 percent, as reported by Colorado Department of Education. This number includes students in all grades, not only those in Grade 12. The district’s districtwide dropout rate remains well below both state and national averages and is the lowest in the Denver metropolitan area.

	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023
Arapahoe High School	0.5%	0.9%	0.6%	0.6%	0.7%
Heritage High School	0.3%	0.9%	0.4%	0.5%	0.8%
Littleton High School	2.0%	2.5%	1.9%	1.5%	2.0%

Districtwide Rate	0.6%	1.0%	0.7%	0.6%	0.6%
State Rate	2.0%	1.8%	1.8%	2.2%	2.1%
National Rate*	5.7%	5.2%	5.3%	–	–

* National dropout rate information is provided by the U.S. Department of Education. The data provided is the most recent available.



LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ACHIEVEMENT

District Assessment of Student Achievement Outcomes

At LPS, assessment plays a vital role in measuring student performance and is often a major factor in shaping public perception about the quality of district schools. Assessment results are used to help improve teaching and learning and to evaluate programs and schools. Assessments are also used to generate the data on which policy decisions are made. Why does LPS have tests? This is the most fundamental question in educational assessment, and it has multiple answers. Assessments are used to:

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

Student achievement is the cornerstone of the district's Strategic Plan, and LPS is committed to improving achievement for students at all levels. The district achievement goal of 100 percent of all students will be on or above grade level is evaluated annually through an examination of a body of evidence for each LPS student. This body of evidence includes district and state standardized assessments as well as embedded school assessments and teacher evaluation of student performance. Results from *Measures of Academic Progress* (MAP), *Colorado Measures of Academic Success* (CMAS), and *i-Ready* assessments are reported to show progress toward these goals. Additionally, results from college readiness assessments taken by students in Grades 9–11 are used to evaluate preparation and readiness for the post-secondary experience. These include the Colorado PSAT, SAT, as well as National ACT and SAT results.

Colorado's statewide end-of-year assessments (CMAS) are aligned with the state standards and help us determine if students have mastered grade-level expectations by the year's end. To accurately measure student mastery of these skills and expectations, Colorado adopts assessments that align with the *Colorado Academic Standards*. The standards set clear consistent guidelines for what students should know and be able to do at each grade level across ten subject areas including English language arts, math, science, and social studies.

It should be noted that the COVID-19 pandemic negatively impacted the district's ability to provide comparable testing data for both 2019–2020 and 2020–2021. The MAP results are from fall 2020 instead of spring 2021. Additionally, CMAS and state SAT/PSAT data was not available. The *i-Ready* assessments given in fall 2020 were not comparable and have not been included, since the data presented is from the district's spring testing when a greater number of students would be on-level or higher. ACT did not provide state-level results for the graduating class, except for the composite score, which is why some categories are marked N/A.

Measures of Academic Progress and i-Ready Assessments

Measures of Academic Progress (MAP) is a computerized assessment specifically designed to measure academic growth and achievement of students and to give teachers real-time information on instructional strategies for students. Up until 2017, all students in Grades K–10 took the reading and math assessments in the spring. Beginning in 2018–2019 the district began transitioning to *i-Ready* assessments in Grades K–8, so comparable MAP information is unavailable for these grades.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ACHIEVEMENT (continued)

The adaptive nature of *i-Ready* and MAP assessments also provides large amounts of information from a limited number of test items. Educators use the formative growth and achievement data throughout the year to make student-focused, data-informed decisions regarding targeted instructional strategies. In addition, this information is used to plan and monitor school improvement efforts.

District results for the MAP reading assessments and the *i-Ready* reading assessments are shown below. The *i-Ready* assessments given in fall 2020 were not comparable and have not been included.

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 MAP Historical Reading Results

	2019		2020 (FALL)		2021		2022		2023	
	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR
Grade 6	224	71%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grade 7	228	74%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grade 8	231	76%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grade 9	233	75%	233	75%	233	73%	234	72%	230	72%
Grade 10	234	77%	233	75%	236	75%	234	72%	232	72%

District i-Ready Student Results—Reading

iReady Reading	% Mid On Level or Higher Placement				
	2019	2020	2021	2022	2023
Kindergarten	72%	N/A	72%	70%	74%
Grade 1	63%	N/A	58%	59%	62%
Grade 2	62%	N/A	60%	57%	60%
Grade 3	62%	N/A	57%	59%	56%
Grade 4	54%	N/A	51%	52%	51%
Grade 5	44%	N/A	39%	43%	41%
Grade 6	50%	N/A	44%	43%	50%
Grade 7	49%	N/A	40%	46%	42%
Grade 8	46%	N/A	40%	40%	43%

District results for the MAP mathematics assessments and *i-Ready* mathematics assessments are shown on the following page.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STUDENT ACHIEVEMENT
(continued)

District MAP Historical Mathematics Results

	2019		2020 (FALL)		2021		2022		2023	
	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR	Median RIT	PR
Grade 6	232	66%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grade 7	238	70%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grade 8	244	75%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Grade 9	245	73%	247	76%	242	78%	244	72%	241	71%
Grade 10	249	78%	250	80%	247	81%	238	60%	243	70%

District i-Ready Student Results—Mathematics

iReady Mathematics	% Mid On Level or Higher Placement				
	2019	2020	2021	2022	2023
Kindergarten	72%	N/A	72%	71%	77%
Grade 1	58%	N/A	57%	58%	53%
Grade 2	60%	N/A	47%	48%	54%
Grade 3	62%	N/A	49%	48%	52%
Grade 4	65%	N/A	54%	50%	52%
Grade 5	57%	N/A	45%	49%	49%
Grade 6	44%	N/A	33%	39%	42%
Grade 7	39%	N/A	25%	32%	34%
Grade 8	37%	N/A	25%	28%	30%

Colorado Measures of Academic Success (CMAS)

The *Colorado Academic Standards* are the expectations for what students need to learn and be able to demonstrate at the end of each grade. These standards were developed by Colorado educators, content specialists, and assessment experts and are designed to ensure all students are on the path to college and career readiness. The standards reflect the critical content, critical thinking, problem-solving, and effective communication skills that students need to be truly prepared for success after high school in the 21st century.

Challenging standards requires using quality, next-generation assessments that measure students' knowledge of the new expectations. Students across Colorado will take these next-generation CMAS assessments in English language arts (ELA), mathematics, social studies, and science. Comparative growth data in the social studies and science subject areas is limited due to the recent testing transitions. Furthermore, the scoring categories provided by the various tests also reflect a new rubric and different scoring designations depending on the subject area being assessed.

Beginning in 2014, Grades 5 and 8 began annual assessments in science. The results from those tests are shown on the following page.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ACHIEVEMENT (continued)

Starting in 2015, students in Grades 3–8 were assessed in ELA and mathematics. That same year, the ELA and mathematics assessments were administered on computers for the first time. The online versions measure a more complex set of skills including critical thinking, persuasive writing, and problem-solving using tools not available with paper and pencil tests.

District CMAS Science Results						
Science		Strong and Distinguished Performance Levels				
		2019	2020	2021	2022	2023
Grade 5	LPS	56%	N/A	N/A	N/A	44%
	State	36%	N/A	N/A	N/A	34%
Grade 8	LPS	55%	N/A	N/A	N/A	59%
	State	32%	N/A	N/A	N/A	31%

In the spring of 2016, the state of Colorado changed the assessment plan to only test CMAS English Language Arts and Mathematics in the lower grades. Grade 10 students took the *Preliminary Scholastic Aptitude Test* (PSAT10) and Grade 11 students took the American College of Testing (ACT Assessment®).

The results of these assessments not only help the district meet the individual needs of students but also evaluate instructional programming and curriculum implementation. LPS welcomes these results as an additional piece of the body of evidence used in conjunction with national, district, building, and classroom assessments in support of the district’s work toward continuous improvement in the area of student achievement for each student. Testing results for ELA and mathematics are shown below.

District CMAS ELA and Mathematics Results

English Language Arts/Literacy (ELA)		Performance Levels				
		Meet and Exceeded				
		2019	2020	2021	2022	2023
Grade 3	LPS	56%	N/A	57%	56%	50%
	State	41%	N/A	39%	41%	40%
Grade 4	LPS	66%	N/A	N/A	60%	60%
	State	48%	N/A	N/A	44%	44%
Grade 5	LPS	66%	N/A	65%	64%	62%
	State	48%	N/A	47%	45%	48%
Grade 6	LPS	59%	N/A	N/A	58%	62%
	State	44%	N/A	N/A	43%	43%
Grade 7	LPS	68%	N/A	65%	65%	61%
	State	47%	N/A	43%	42%	45%
Grade 8	LPS	69%	N/A	N/A	67%	67%
	State	47%	N/A	N/A	44%	42%

Mathematics		Performance Levels				
		Meet and Exceeded				
		2019	2020	2021	2022	2023
Grade 3	LPS	55%	N/A	N/A	51%	55%
	State	41%	N/A	N/A	39%	40%
Grade 4	LPS	45%	N/A	43%	39%	41%
	State	34%	N/A	29%	31%	33%
Grade 5	LPS	53%	N/A	N/A	51%	50%
	State	36%	N/A	N/A	35%	37%
Grade 6	LPS	46%	N/A	42%	45%	50%
	State	30%	N/A	24%	26%	28%
Grade 7	LPS	56%	N/A	N/A	47%	50%
	State	32%	N/A	N/A	25%	26%
Grade 8	LPS	61%	N/A	53%	57%	62%
	State	37%	N/A	30%	32%	33%

Note: Testing results were not always available. If they were unavailable for a certain year from a specific source, the fields in the charts show N/A.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

STUDENT ACHIEVEMENT (continued)

College Entrance Exams

Preparation for life after Littleton Public Schools is of paramount importance and a critical component of the Strategic Plan. College entrance exams are an indicator of post-secondary/college readiness. The ACT is designed to assess high school students' general educational development and their ability to complete college-level work. The tests cover four skill areas: English, mathematics, reading, and science reasoning. The ACT includes 215 multiple-choice questions and takes approximately 3 hours and 30 minutes to complete with breaks. Actual testing time is 2 hours and 55 minutes. In the U.S., the ACT is administered on five national test dates, in October, December, February, April, and June.

Beginning in 2017, the state of Colorado required all sophomores to take the PSAT rather than CMAS, and in 2018, freshman students transitioned to taking PSAT as well. All juniors in Littleton are required to participate in the *Scholastic Aptitude Test* (SAT). Not only does the SAT prioritize content that reflects the kind of reading and mathematics students will encounter in college and their future work lives, but it is also scored differently. Results of the assessments administered are shown both to the right and on the following page. In 2020, test results were unavailable from the state, and have been listed as N/A in the chart.

Graduating Class ACT Historical Results

		2019	2020	2021	2022	2023
English	LPS	25.6	24.0	26.4	14.9	25.9
	State	23.8	N/A	23.3	23.0	24.4
	Nation	20.1	19.9	19.6	19.0	18.6
Mathematics	LPS	25.2	23.5	25.3	23.8	26.6
	State	23.3	N/A	23.0	22.4	23.5
	Nation	20.4	20.2	19.9	19.3	19.0
Reading	LPS	25.8	24.8	27.1	26.5	26.8
	State	24.3	N/A	24.3	24.0	25.5
	Nation	21.2	21.2	20.9	20.4	20.1
Science	LPS	25.4	23.9	25.6	25.1	25.9
	State	23.4	N/A	23.4	23.0	24.2
	Nation	20.6	20.6	20.4	19.9	19.6
Composite	LPS	25.7	24.2	26.2	25.2	26.2
	State	23.8	23.7	23.6	23.2	24.5
	Nation	20.7	20.6	20.3	19.8	19.5

Graduating Class SAT Historical Results

		2019	2020	2021	2022	2023
Evidence-based Reading/Writing	LPS	562	552	589	562	551
	State	518	511	544	518	508
	Nation	531	528	533	529	520
Mathematics	LPS	554	548	577	548	537
	State	506	501	528	503	488
	Nation	528	523	528	521	508
Composite	LPS	1116	1100	1166	1110	1088
	State	1024	1012	1072	1021	996
	Nation	1059	1051	1060	1050	1028

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

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

STUDENT ACHIEVEMENT
(continued)

Results of the SAT and PSAT Assessments

Colorado SAT Grade 11		EBRW* Mean	Math Mean	Composite Mean	% Met Both Benchmarks
2019	LPS	547	545	1092	57%
	State	504	496	1000	37%
2020	LPS	N/A	N/A	N/A	N/A
	State	N/A	N/A	N/A	N/A
2021	LPS	558	545	1103	53%
	State	513	498	1011	35%
2022	LPS	548	534	1082	53%
	State	503	483	986	N/A
2023	LPS	553	541	1094	57%
	State	506	484	990	N/A

*Evidence-Based Reading and Writing (EBRW)

Colorado PSAT Grade 10		EBRW* Mean	Math Mean	Composite Mean	% Met Both Benchmarks
2019	LPS	523	505	1028	57%
	State	475	462	937	37%
2020	LPS	N/A	N/A	N/A	N/A
	State	N/A	N/A	N/A	N/A
2021	LPS	523	497	1020	58%
	State	484	464	948	39%
2022	LPS	523	494	1016	57%
	State	480	455	935	N/A
2023	LPS	515	483	998	52%
	State	476	455	930	N/A

*Evidence-Based Reading and Writing (EBRW)

Colorado PSAT Grade 9		EBRW* Mean	Math Mean	Composite Mean	% Met Both Benchmarks
2019	LPS	508	496	1004	57%
	State	457	448	906	37%
2020	LPS	N/A	N/A	N/A	N/A
	State	N/A	N/A	N/A	N/A
2021	LPS	501	488	989	64%
	State	462	441	903	41%
2022	LPS	489	470	959	53%
	State	451	434	885	N/A
2023	LPS	497	490	988	69%
	State	450	440	891	N/A

*Evidence-Based Reading and Writing (EBRW)

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

COMMUNITY REACTION

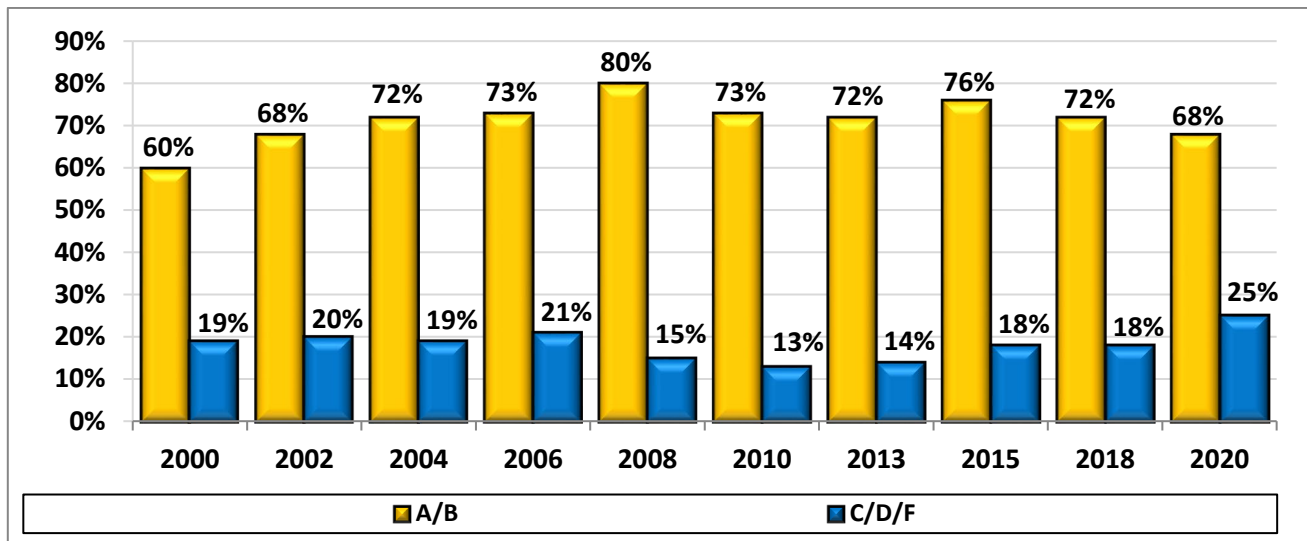
Both parent and community support are integral to the success of the district's students. Much of a student's life and education occurs outside the classroom, which is why community engagement and involvement is such an important facet in their learning and such a high priority for the district.

Many parents and community stakeholders participate in school and district level committees. They also volunteer in classrooms and for other activities to help provide the foundation for a successful educational framework. Additionally, the district often partners with local businesses to provide not only innovative learning opportunities that teach the job skills the community needs but also to provide mentorships, job shadowing, guest speakers, and sponsorships for numerous programs and activities. Local businesses and community members are continually helping LPS build upon its strong foundation of educational excellence as the district navigates into the future.

The district periodically performs surveys to gauge public sentiment on a variety of issues. Some questions are asked in every survey over time to provide longitudinal data. Typically, the district hires a professional pollster to conduct a community survey with statistically balanced samples and statistically valid results.

For example, the graph below shows survey results over time on 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?



In the last survey, when asked which phrases best describe Littleton Public Schools, respondents indicated the following:

- 82 percent – LPS has high academic expectations for all students.
- 79 percent – LPS makes sure students feel safe at school.
- 76 percent – LPS understands and respects differences in students, including differences based on gender, culture, sexual orientation, or learning styles.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

COMMUNITY REACTION (continued)

- 74 percent – LPS does a good job supporting teachers and staff.
- 70 percent – LPS communicates accurately and clearly with our community.
- LPS taxpayers feel district priorities should focus on:
 - ✓ maintaining a safe environment for learning.
 - ✓ providing the education that today’s students will need for tomorrow’s jobs and careers.
 - ✓ attracting and retaining the best teachers by improving salaries.
 - ✓ enhancing school counseling for mental health and suicide prevention.
 - ✓ expanding career, technology, and skilled trades classes that provide students with real world job skills.
 - ✓ continuing the district’s commitment to academic excellence and accountability.
 - ✓ providing every student with an education that includes hands-on opportunities in Science, Technology, Engineering, and Math, also called STEM programs.
 - ✓ offering training that leads to good-paying careers for graduating students.
 - ✓ maintaining low class sizes.
 - ✓ offering classes and training that provide college credit, so more students can cost effectively complete an associate or four-year college degree.

Climate, Safety and Wellness Inventory

In 2021, LPS began implementing a new Climate, Safety, and Wellness Inventory (CSWI) using the Panorama survey platform. The CSWI gathers feedback from students, staff and family members regarding the climate of our school communities. The district utilizes anonymous surveys to help gather important information from students, staff and parents about the school environment and student health and wellness. Annual surveys are implemented with students in Grades 3–12. Students are given time in school to complete the survey but there is no penalty for choosing not to participate. Survey data is used to help LPS and individual schools with continuous improvement, adjusting programs and resources to meet the needs of students and to support inclusive and safe environments for everyone in the school community. The district gathers climate, safety, and wellness information because it:

- impacts student learning and growth.
- impacts staff performance and retention.
- impacts family engagement.
- illuminates subgroups that are often unheard.

LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

EMPLOYEE BENEFIT COSTS

Introduction

This section is an overview to explain the importance and impact of the employee benefit programs on the overall budget. Employee benefits are those ongoing fixed expenses for which the district contributes a portion of the total cost for the employee or is mandated to contribute an additional amount. The following summarizes the benefit programs and shows how the district's costs are determined.

- **Colorado Public Employees' Retirement Association (PERA)**—Participation and rates are mandated by Colorado Revised Statute 24-51. Beginning July 2022, the employer contribution rate is 21.4 percent of gross monthly payroll for all employees, and the employee will contribute 11.0 percent.
- **Health Insurance**—Rates are determined by the insurance carrier. The amount contributed for the eligible employee and for family coverage is determined by the district through negotiated agreement. To be eligible, an employee must work 20 hours or more weekly. At present, the district offers four health plans between two insurance carriers where the employee may choose the plan that best meets their needs. For medical insurance, the district pays an average of \$8,269; the employee portion ranges from \$532–\$15,840 annually based on the extent of dependent coverage chosen. The district also offers dental insurance. For dental insurance, the district pays an average of \$439; the employee portion ranges from \$24–\$1,783 annually based on the extent of dependent coverage chosen.
- **Medicare**—Participation and rate are mandated by federal law. The rate is 1.45 percent of employee's gross pay.
- **Life Insurance**—Rates are determined by the insurance carrier and stipulated through negotiated agreements. At present, the district pays 100 percent. The cost is \$0.12 annually for every \$1,000 of coverage. All eligible employees have coverage of two times their annual salary to a maximum of \$400,000.
- **Unemployment Compensation**—Participation is mandatory. Rates are determined by the state bureau of employment services. The district is considered a claims-paid employer. The Colorado Department of Labor and Employment charges the district for actual unemployment costs paid.
- **Workers' Compensation**—Participation is required by law. Rates are determined by the Joint School Districts' Self-Insurance Pool. The total annual salaries of all employees are categorized based on job duties to determine the estimated premium. The amount is multiplied by a predetermined risk rate. The sum of calculations is adjusted by the district's experience modification factor to determine the estimated annual premium. The costs are budgeted and accounted for in the Risk Management Fund; workers' compensation coverage costs are therefore not included in the benefit costs shown on the following pages.

The next two pages illustrate the average employee salary and benefit costs for the various classifications of employees in the district. The average ratio of employee benefit costs to annual salaries is 36.25 percent. The percentage is higher when the cost for worker's compensation insurance is included in the calculations.

**LITTLETON PUBLIC SCHOOLS
Littleton, Colorado**

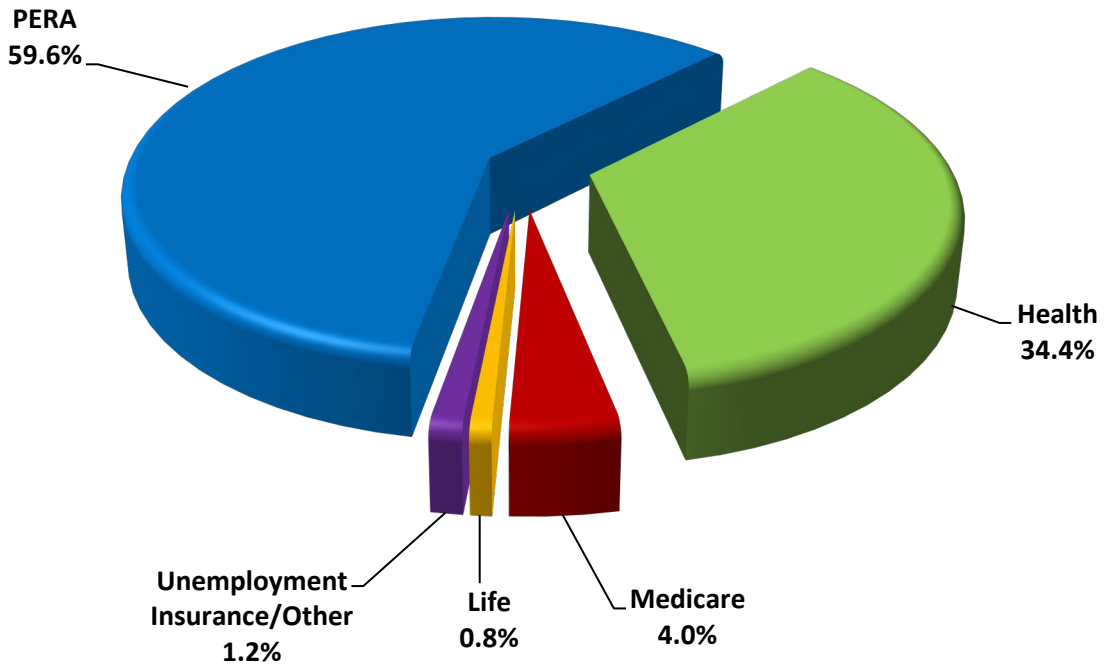
**EMPLOYEE BENEFIT COSTS
(continued)**

Budget Impact

To demonstrate the impact of the district’s employee benefit costs on the General Fund budget, comparison tables of benefit costs are presented.

<u>Description</u>	<u>Revised 2022–2023 Budget</u>	<u>2023–2024 Budget</u>	<u>2024–2025 Budget</u>
PERA	\$21,739,329	\$23,187,435	\$24,219,847
Health Insurance	12,142,684	13,176,769	13,988,965
Medicare	1,481,911	1,570,915	1,641,009
Life Insurance	235,950	135,633	299,029
Unemployment Insurance/Other	<u>523,225</u>	<u>490,230</u>	<u>495,484</u>
TOTAL	<u>\$36,123,099</u>	<u>\$38,560,982</u>	<u>\$40,644,334</u>

2024–2025 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 in the six employee groups of the district. The district uses the CDE’s chart of accounts in the financial processes. This chart divides the various types of positions into the classifications presented below. 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: \$127,456		
Benefits	Monthly	Annually
PERA	\$2,273	\$27,276
Health Insurance	689	8,269
Dental Insurance	37	439
Medicare	154	1,848
Life Insurance	25	306
TOTAL	<u>\$3,178</u>	<u>\$38,138</u>
Ratio of Cost of Benefits to Salary		29.9%

Employee: Teachers Average Annual Salary: \$88,688		
Benefits	Monthly	Annually
PERA	\$1,582	\$18,979
Health Insurance	689	8,269
Dental Insurance	37	439
Medicare	107	1,286
Life Insurance	18	213
TOTAL	<u>\$2,432</u>	<u>\$29,186</u>
Ratio of Cost of Benefits to Salary		32.9%

Employee: Professional/Technical Average Annual Salary: \$102,644		
Benefits	Monthly	Annually
PERA	\$1,830	\$21,966
Health Insurance	689	8,269
Dental Insurance	37	439
Medicare	124	1,488
Life Insurance	21	246
TOTAL	<u>\$2,701</u>	<u>\$32,409</u>
Ratio of Cost of Benefits to Salary		31.6%

Employee: Paraprofessional Average Annual Salary: \$29,478		
Benefits	Monthly	Annually
PERA	\$526	\$6,308
Health Insurance	689	8,269
Dental Insurance	37	439
Medicare	36	427
Life Insurance	6	71
TOTAL	<u>\$1,293</u>	<u>\$15,515</u>
Ratio of Cost of Benefits to Salary		52.6%

Employee: Office/Administrative Support Average Annual Salary: \$49,448		
Benefits	Monthly	Annually
PERA	\$882	\$10,582
Health Insurance	689	8,269
Dental Insurance	37	439
Medicare	60	717
Life Insurance	10	119
TOTAL	<u>\$1,676</u>	<u>\$20,196</u>
Ratio of Cost of Benefits to Salary		40.7%

Employee: Crafts, Trades, and Services Average Annual Salary: \$33,001		
Benefits	Monthly	Annually
PERA	\$606	\$7,276
Health Insurance	689	8,269
Dental Insurance	37	439
Medicare	41	491
Life Insurance	7	81
TOTAL	<u>\$1,377</u>	<u>\$16,526</u>
Ratio of Cost of Benefits to Salary		48.8%

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LITTLETON PUBLIC SCHOOLS

Littleton, Colorado

COLORADO SCHOOL FINANCE ACT COMPLIANCE

In May 2010, House Bill 10-1013 was passed by the Colorado State Legislature. As part of the School Finance Act (C.R.S. 22-44-105(1)(d.5)), this added a requirement that each district's adopted budget shall include a uniform summary sheet for each fund administered by the district that details the following for each fund:

- The beginning fund balance and anticipated ending fund balance for the budget year
- The anticipated fund revenues for the budget year, delineated by the program and source codes identified in the chart of accounts
- The anticipated transfer and allocations that will occur to and from the fund
- The anticipated expenditures that will be made from the fund, delineated by the program and object codes identified in the chart of accounts
- The amount of reserves in the fund

Previously, all school districts were required to submit this summary directly to the Colorado Department of Education (CDE) by January 31 of the budget year.

Revenue Categories

In the Uniform Budget Summary, revenues are distinguished by source. There are five primary sources accounted for in the summary which are classified by object codes rather than program codes.

- **Local Sources.** Revenue from local sources is the amount of money produced within the boundaries of the school district and available for district use. This includes instructional fees, gifts to schools, property taxes, and mill levy override funding.
- **Intermediate Sources.** Revenue from intermediate sources is distributed by cities, counties, and other intermediate sources. In Colorado, counties are the most common intermediate source.
- **State Sources.** Revenue from state sources is revenue from funds collected by the state government and distributed to school districts. This includes the State Share of the School Finance Act funding and categorical revenues.
- **Federal Sources.** Revenue from federal sources is revenue from funds collected by the federal government and distributed to school districts. Grant revenues and funding provided for participation in federally assisted meal programs are the primary federal sources.
- **Other Sources.** This classification includes funding sources that constitute fund revenues in a strict fund accounting context but which are not considered revenues to the school district. They include proceeds from long-term debt and the receipt of interfund transfers.

Expenditures by Program

Since every district organizes and operates slightly differently from all other districts, CDE developed a standard chart of accounts to provide a basis for comparison between all of the state's school districts. Within this chart of accounts, programs were developed to categorize expenditures into similar types. A program is a plan of activities and procedures designed to achieve a planned objective or set of objectives. Programs provide school districts with a framework to classify expenditures and determine total costs of attaining those objectives in way that allows for public comparison of district budgets. The Uniform Budget Summary divides the budgeted revenues and expenditures first by fund then by program and object.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO SCHOOL FINANCE ACT COMPLIANCE
(continued)

- **Instructional**—Activities dealing directly with the interactions between staff and students. They may be provided in traditional classroom settings, in off-site locations such as a home or hospital, or may be provided through approved media like television, telephone, or on-line. This category includes expenditures for paraprofessionals who assist during the instructional process, teachers, and instructional supplies and materials used in the classroom. There are numerous sub-programs within this category including general preschool, elementary, middle school, and high school instruction, gifted and talented instruction, integrated education, and general instructional media. Depending on the level, the instruction provided can be further divided into grades or general and specific areas of study. Instructional expenditures are assigned CDE chart of account codes 0010 through 2099.
- **Support Services—Students.** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Attendance and social work services, guidance services, health services, psychological services, audiology services, and occupational and physical therapy related services are all categorized as student support services. These types of expenditures are assigned CDE chart of account codes 2100 through 2199.
- **Support Services—Instructional Staff.** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. These services pertain to the interactions between students and teachers, focus on designing training methods to help the staff teach plan, develop, and teach the chosen curriculum, assess student learning and retention of subject matter, and coordinate these activities. Support services for instructional staff are assigned CDE chart of account codes 2200 through 2299.
- **Support Services—General Administration.** Activities concerned with establishing and administering policy for operating the entire school district. The Board, office of the superintendent, and community relations services are included in this category and are assigned CDE chart of account codes 2300 through 2399.
- **Support Services—School Administration.** Activities concerned with the overall administrative responsibility for a school or a combination of schools. School administration expenditures are assigned CDE chart of account codes 2400 through 2499.
- **Support Services—Business.** Activities concerned with paying for, transporting, exchanging, and maintaining good and services for the school district. This includes not only business and fiscal services such as payroll, accounting, auditing, and budgeting but also purchasing services, warehousing and distribution services, and printing services. Business expenditures are assigned CDE chart of account codes 2500 through 2599.
- **Support Services—Operations and Maintenance.** Activities concerned with keeping the buildings and grounds of the district open, comfortable, and safe for use. This also includes vehicle operation and maintenance, security services, care and upkeep of grounds and equipment, and supervision of operations and maintenance activities. These expenditures are assigned CDE chart of account codes 2600 through 2699.
- **Support Services—Transportation.** Activities concerned with the transportation of students to and from their places of residence and the schools in which they are enrolled. This includes

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO SCHOOL FINANCE ACT COMPLIANCE
(continued)

operation services for vehicles used to transport students, monitoring services, and vehicle servicing and maintenance services. Transportation services expenditures are assigned CDE chart of account codes 2700 through 2799.

- **Support Services—Central.** Activities other than general administration, which support each of the other instructional and supporting services programs. They include planning, research and development, evaluation, information technology services, data processing, and risk management services. Central support services activities are assigned CDE chart of account codes 2800 through 2899.
- **Support Services—Other.** All other support services not classified elsewhere in the 2000 series of the CDE chart of account codes. This program category includes severance payments to support staff and volunteer services expenditures. They are assigned CDE chart of account codes 2900 through 2910.
- **Food Services Operations.** Activities concerned with providing food to students and staff in a school or school district. These activities include preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery. Food services expenditures are assigned CDE chart of account codes 3100 through 3199.
- **Enterprise Operations.** Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that costs are financed or recovered primarily through user charges. Enterprise operations are assigned CDE chart of account codes 3200 through 3299.
- **Community Services.** Activities concerned with providing community services to students, staff, or other community participants, for example, a day care supplemented with district funds. Community services are assigned CDE chart of account codes 3300 through 3399.
- **Education for Adults.** Activities concerned with providing basic and vocation educational programs for adult students. Education for adults are assigned CDE chart of account codes 3400 through 3499.
- **Facilities Acquisition and Construction Services.** Activities concerned with acquiring land or buildings; remodeling buildings; construction of or additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites. This does not include minor remodeling that does not change the capital assets of a building. These services are assigned the 4000 series of CDE chart of account codes.
- **Other Uses.** Various outlays of governmental funds which are not accurately classified as expenditures but still require budgetary or accounting control are categorized as other uses. They include debt service payments of both principal and interest and transfers of monies from one fund to another. Other uses have been assigned CDE chart of account codes in the 5000 series.
- **Reserves.** Consist of monies set aside for specific purposes and identify those portions of the fund balance which are segregated for future purposes and/or are not available to finance expenditures in the subsequent accounting period. Some reserves are statutorily mandated while others are in compliance with district policies or generally accepted accounting principles and practices. Reserves are assigned the 9000 series of CDE chart of account codes.

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO DEPARTMENT OF EDUCATION
FISCAL YEAR 2024–2025
UNIFORM BUDGET SUMMARY

FY2024–2025 UNIFORM BUDGET SUMMARY

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 13, 2024 Budgeted Pupil Count: 13,459.7	Object Source	10 General Fund	18 Insurance Reserve/Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity
Beginning Fund Balance (Includes All Reserves)		43,747,517	3,059,953	4,516,374	-	1,302,307	917,103
Revenues							
Local Sources	1000 - 1999	110,242,021	250,000	805,000	-	26,023,387	2,011,267
Intermediate Sources	2000 - 2999	-	-	-	-	-	-
State Sources	3000 - 3999	80,704,496	-	3,215,126	1,536,496	-	-
Federal Sources	4000 - 4999	300,000	-	2,050,343	6,294,790	-	-
Total Revenues		191,246,517	250,000	6,070,469	7,831,286	26,023,387	2,011,267
Total Beginning Fund Balance and Reserves		234,994,034	3,309,953	10,586,843	7,831,286	27,325,694	2,928,370
Total Allocations To/From Other Funds	5600, 5700, 5800	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	310,876	3,900,000	-	-	-	1,954,450
Other Sources	5100, 5400, 5500, 5900, 5990, 5991	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		235,304,910	7,209,953	10,586,843	7,831,286	27,325,694	4,882,820
Expenditures							
Instruction - Program 0010 to 2099							
Salaries	0100	78,357,036	-	-	2,583,439	-	2,403,526
Employee Benefits, including object 0280	0200	27,611,686	-	-	1,009,066	-	398,162
Purchased Services	0300, 0400, 0500	5,134,558	-	-	257,830	-	480,767
Supplies and Materials	0600	3,163,784	-	-	71,871	-	626,727
Property	0700	397,673	-	-	85,546	-	5,000
Other	0800, 0900	329,246	-	-	-	-	51,535
Total Instruction		114,993,983	-	-	4,007,752	-	3,965,717
Supporting Services							
Students - Program 2100							
Salaries	0100	9,230,702	-	-	662,325	-	-
Employee Benefits, including object 0280	0200	3,292,033	-	-	270,798	-	-
Purchased Services	0300, 0400, 0500	387,928	-	-	328,595	-	-
Supplies and Materials	0600	51,375	-	-	26,500	-	-
Property	0700	-	-	-	20,000	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Supporting Services Students		12,962,038	-	-	1,308,218	-	-
Instructional Staff - Program 2200							
Salaries	0100	5,638,706	-	-	222,846	-	-
Employee Benefits, including object 0280	0200	1,953,704	-	-	69,406	-	-
Purchased Services	0300, 0400, 0500	841,017	-	-	423,077	-	-
Supplies and Materials	0600	2,182,097	-	-	1,150	-	-
Property	0700	14,900	-	-	-	-	-
Other	0800, 0900	5,700	-	-	-	-	-
Total Instructional Staff		10,636,124	-	-	716,479	-	-
General Administration - Program 2300, including Program 2303 and 2304							
Salaries	0100	979,742	-	-	-	-	-
Employee Benefits, including object 0280	0200	341,200	-	-	-	-	-
Purchased Services	0300, 0400, 0500	1,069,789	-	-	-	-	-
Supplies and Materials	0600	42,209	-	-	-	-	-
Property	0700	2,000	-	-	-	-	-
Other	0800, 0900	36,500	-	-	-	-	-
Total School Administration		2,471,440	-	-	-	-	-

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO DEPARTMENT OF EDUCATION
FISCAL YEAR 2024–2025
UNIFORM BUDGET SUMMARY

FY2024–2025 UNIFORM BUDGET SUMMARY

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 13, 2024 Budgeted Pupil Count: 13,459.7	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	Component Units and Other Reportable Funds	TOTAL
Beginning Fund Balance (Includes All Reserves)		2,836,543	31,700,590	26,994,119	1,689,870	5,525,474	122,289,850
Revenues							
Local Sources	1000 - 1999	4,617,305	37,831,454	194,618	64,000	3,322,471	185,361,523
Intermediate Sources	2000 - 2999	-	-	-	-	-	-
State Sources	3000 - 3999	-	-	-	-	367,036	85,823,154
Federal Sources	4000 - 4999	-	-	-	-	-	8,645,133
Total Revenues		4,617,305	37,831,454	194,618	64,000	3,689,507	279,829,810
Total Beginning Fund Balance and Reserves		7,453,848	69,532,044	27,188,737	1,753,870	9,214,981	402,119,660
Total Allocations To/From Other Funds	5600, 5700, 5800	-	-	-	-	10,238,414	10,238,414
Transfers To/From Other Funds	5200 - 5300	-	-	-	2,125,000	-	8,290,326
Other Sources	5100, 5400, 5500, 5900, 5990, 5991	-	50,000,000	-	-	-	50,000,000
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		7,453,848	119,532,044	27,188,737	3,878,870	19,453,395	470,648,400
Expenditures							
Instruction - Program 0010 to 2099							
Salaries	0100	-	-	-	-	6,052,330	89,396,331
Employee Benefits, including object 0280	0200	-	-	-	-	2,104,182	31,123,096
Purchased Services	0300, 0400, 0500	-	-	-	-	302,847	6,176,002
Supplies and Materials	0600	-	-	-	-	179,965	4,042,347
Property	0700	-	-	-	-	-	488,219
Other	0800, 0900	-	-	-	-	4,250	385,031
Total Instruction		-	-	-	-	8,643,574	131,611,026
Supporting Services							
Students - Program 2100							
Salaries	0100	-	-	-	-	126,028	10,019,055
Employee Benefits, including object 0280	0200	-	-	-	-	55,362	3,618,193
Purchased Services	0300, 0400, 0500	-	-	-	-	88,000	804,523
Supplies and Materials	0600	-	-	-	-	5,500	83,375
Property	0700	-	-	-	-	-	20,000
Other	0800, 0900	-	-	-	-	-	-
Total Supporting Services Students		-	-	-	-	274,890	14,545,146
Instructional Staff - Program 2200							
Salaries	0100	-	-	-	-	85,667	5,947,219
Employee Benefits, including object 0280	0200	-	-	-	-	34,680	2,057,790
Purchased Services	0300, 0400, 0500	-	-	-	-	109,521	1,373,615
Supplies and Materials	0600	-	-	-	-	22,100	2,205,347
Property	0700	-	-	-	-	-	14,900
Other	0800, 0900	-	-	-	-	-	5,700
Total Instructional Staff		-	-	-	-	251,968	11,604,571
General Administration - Program 2300, including Program 2303 and 2304							
Salaries	0100	-	-	-	-	-	979,742
Employee Benefits, including object 0280	0200	-	-	-	-	-	341,200
Purchased Services	0300, 0400, 0500	-	-	-	-	-	1,069,789
Supplies and Materials	0600	-	-	-	-	-	42,209
Property	0700	-	-	-	-	-	2,000
Other	0800, 0900	-	-	-	-	-	36,500
Total School Administration		-	-	-	-	-	2,471,440

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO DEPARTMENT OF EDUCATION
FISCAL YEAR 2024–2025
UNIFORM BUDGET SUMMARY

FY2024–2025 UNIFORM BUDGET SUMMARY

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 13, 2024 Budgeted Pupil Count: 13,459.7	Object Source	10 General Fund	18 Insurance Reserve/Risk- Management	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity
School Administration - Program 2400							
Salaries	0100	9,153,785	-	-	-	-	-
Employee Benefits, including object 0280	0200	3,401,926	-	-	-	-	-
Purchased Services	0300, 0400, 0500	196,295	-	-	-	-	-
Supplies and Materials	0600	273,246	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	2,250	-	-	-	-	-
Total School Administration		13,027,502	-	-	-	-	-
Business Services - Program 2500, including Program 2501							
Salaries	0100	1,174,775	-	-	-	337,904	-
Employee Benefits, including object 0280	0200	414,423	-	-	-	129,547	-
Purchased Services	0300, 0400, 0500	1,303,152	-	-	-	18,660	-
Supplies and Materials	0600	26,446	-	-	-	7,750	-
Property	0700	6,500	-	-	-	1,700	-
Other	0800, 0900	(45,650)	-	-	-	-	-
Total Business Services		2,879,646	-	-	-	495,561	-
Operations and Maintenance - Program 2600							
Salaries	0100	1,172,868	-	-	-	7,501,084	-
Employee Benefits, including object 0280	0200	429,819	-	-	-	2,951,388	-
Purchased Services	0300, 0400, 0500	47,020	-	-	-	3,632,659	-
Supplies and Materials	0600	47,025	-	-	-	5,074,159	-
Property	0700	3,000	-	-	-	-	-
Other	0800, 0900	-	-	-	-	200	-
Total Operations and Maintenance		1,699,732	-	-	-	19,159,490	-
Student Transportation - Program 2700							
Salaries	0100	4,208,284	-	-	-	-	-
Employee Benefits, including object 0280	0200	1,820,078	-	-	-	-	-
Purchased Services	0300, 0400, 0500	368,675	-	-	-	-	-
Supplies and Materials	0600	734,250	-	-	-	-	-
Property	0700	3,000	-	-	-	-	-
Other	0800, 0900	(199,400)	-	-	-	-	-
Total Student Transportation		6,934,887	-	-	-	-	-
Central Support - Program 2800, including Program 2801							
Salaries	0100	4,226,931	156,593	-	1,064,700	-	-
Employee Benefits, including object 0280	0200	1,316,961	58,647	-	368,200	-	-
Purchased Services	0300, 0400, 0500	2,804,096	4,118,401	-	71,070	-	-
Supplies and Materials	0600	163,322	75,000	-	95,867	-	-
Property	0700	13,549	-	-	155,000	-	-
Other	0800, 0900	12,500	425	-	44,000	-	-
Total Central Support		8,537,359	4,409,066	-	1,798,837	-	-
Other Support - Program 2900							
Salaries	0100	68,902	-	-	-	-	-
Employee Benefits, including object 0280	0200	25,996	-	-	-	-	-
Purchased Services	0300, 0400, 0500	150,960	-	-	-	-	-
Supplies and Materials	0600	3,800	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Other Support		249,658	-	-	-	-	-

LITTLETON PUBLIC SCHOOLS
Littleton, Colorado

COLORADO DEPARTMENT OF EDUCATION
FISCAL YEAR 2024–2025
UNIFORM BUDGET SUMMARY

FY2024–2025 UNIFORM BUDGET SUMMARY

Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 13, 2024 Budgeted Pupil Count: 13,459.7	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	Component Units and Other Reportable Funds	TOTAL	
School Administration - Program 2400								
Salaries	0100	-	-	-	-	846,848	10,000,633	
Employee Benefits, including object 0280	0200	-	-	-	-	241,409	3,643,335	
Purchased Services	0300, 0400, 0500	-	-	-	-	470,644	666,939	
Supplies and Materials	0600	-	-	-	-	70,863	344,109	
Property	0700	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	8,000	10,250	
Total School Administration							1,637,764	14,665,266
Business Services - Program 2500, including Program 2501								
Salaries	0100	-	-	-	-	-	1,512,679	
Employee Benefits, including object 0280	0200	-	-	-	-	-	543,970	
Purchased Services	0300, 0400, 0500	-	-	-	-	-	1,321,812	
Supplies and Materials	0600	-	-	-	-	-	34,196	
Property	0700	-	-	-	-	-	8,200	
Other	0800, 0900	-	-	-	-	-	(45,650)	
Total Business Services							-	3,375,207
Operations and Maintenance - Program 2600								
Salaries	0100	-	-	-	-	384,350	9,058,302	
Employee Benefits, including object 0280	0200	-	-	-	-	127,798	3,509,005	
Purchased Services	0300, 0400, 0500	-	-	-	-	1,531,554	5,211,233	
Supplies and Materials	0600	-	-	-	-	237,503	5,358,687	
Property	0700	-	-	-	-	249,163	252,163	
Other	0800, 0900	-	-	-	-	-	200	
Total Operations and Maintenance							2,530,368	23,389,590
Student Transportation - Program 2700								
Salaries	0100	-	-	-	-	-	4,208,284	
Employee Benefits, including object 0280	0200	-	-	-	-	-	1,820,078	
Purchased Services	0300, 0400, 0500	-	-	-	-	-	368,675	
Supplies and Materials	0600	-	-	-	-	-	734,250	
Property	0700	-	-	-	-	-	3,000	
Other	0800, 0900	-	-	-	-	-	(199,400)	
Total Student Transportation							-	6,934,887
Central Support - Program 2800, including Program 2801								
Salaries	0100	-	-	-	-	-	5,448,224	
Employee Benefits, including object 0280	0200	-	-	-	-	-	1,743,808	
Purchased Services	0300, 0400, 0500	-	-	-	-	-	6,993,567	
Supplies and Materials	0600	-	-	-	-	-	334,189	
Property	0700	-	-	-	-	-	168,549	
Other	0800, 0900	-	-	-	-	-	56,925	
Total Central Support							-	14,745,262
Other Support - Program 2900								
Salaries	0100	-	-	-	-	186,140	255,042	
Employee Benefits, including object 0280	0200	-	-	-	-	95,498	121,494	
Purchased Services	0300, 0400, 0500	-	-	-	-	3,595	154,555	
Supplies and Materials	0600	-	-	-	-	2,685	6,485	
Property	0700	-	-	-	-	-	-	
Other	0800, 0900	-	-	-	-	500	500	
Total Other Support							288,418	538,076

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Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 13, 2024 Budgeted Pupil Count: 13,459.7	Object Source	10 General Fund	18 Insurance Reserve/Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity
Food Service Operations - Program 3100							
Salaries	0100	-	-	2,440,471	-	-	-
Employee Benefits, including object 0280	0200	-	-	989,139	-	-	-
Purchased Services	0300, 0400, 0500	-	-	284,600	-	-	-
Supplies and Materials	0600	-	-	2,229,616	-	-	-
Property	0700	-	-	902,000	-	-	-
Other	0800, 0900	-	-	2,400	-	-	-
Total Other Support		-	-	6,848,226	-	-	-
Enterprise Operations - Program 3200							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Enterprise Operations		-	-	-	-	-	-
Community Services - Program 3300							
Salaries	0100	103,789	-	-	-	-	-
Employee Benefits, including object 0280	0200	36,508	-	-	-	-	-
Purchased Services	0300, 0400, 0500	738	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Community Services		141,035	-	-	-	-	-
Education for Adults - Program 3400							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Education for Adults Services		-	-	-	-	-	-
Total Supporting Services		59,539,421	4,409,066	6,848,226	3,823,534	19,655,051	-
Property - Program 4000							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	1,664,000	-
Supplies and Materials	0600	-	-	-	-	67,800	-
Property	0700	-	-	-	-	1,184,700	-
Other	0800, 0900	-	-	-	-	-	-
Total Property		-	-	-	-	2,916,500	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure							
Salaries	0100	-	-	N/A	N/A	N/A	N/A
Employee Benefits, including object 0280	0200	-	-	N/A	N/A	N/A	N/A
Purchased Services	0300, 0400, 0500	-	-	N/A	N/A	N/A	N/A
Supplies and Materials	0600	-	-	N/A	N/A	N/A	N/A
Property	0700	-	-	N/A	N/A	N/A	N/A
Other	0800, 0900	18,217,864	-	N/A	N/A	N/A	N/A
Total Other Uses		18,217,864	-	-	-	-	-
Total Expenditures		192,751,268	4,409,066	6,848,226	7,831,286	22,571,551	3,965,717

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Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 13, 2024 Budgeted Pupil Count: 13,459.7	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	Component Units and Other Reportable Funds	TOTAL
Food Service Operations - Program 3100							
Salaries	0100	-	-	-	-	-	2,440,471
Employee Benefits, including object 0280	0200	-	-	-	-	-	989,139
Purchased Services	0300, 0400, 0500	-	-	-	-	-	284,600
Supplies and Materials	0600	-	-	-	-	-	2,229,616
Property	0700	-	-	-	-	-	902,000
Other	0800, 0900	-	-	-	-	-	2,400
Total Other Support							6,848,226
Enterprise Operations - Program 3200							
Salaries	0100	2,618,496	-	-	-	-	2,618,496
Employee Benefits, including object 0280	0200	803,610	-	-	-	-	803,610
Purchased Services	0300, 0400, 0500	307,264	-	-	-	-	307,264
Supplies and Materials	0600	370,285	-	-	-	-	370,285
Property	0700	3,000	-	-	-	-	3,000
Other	0800, 0900	203,774	-	-	-	-	203,774
Total Enterprise Operations							4,306,429
Community Services - Program 3300							
Salaries	0100	-	-	-	-	-	103,789
Employee Benefits, including object 0280	0200	-	-	-	-	-	36,508
Purchased Services	0300, 0400, 0500	-	-	-	-	-	738
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Community Services							141,035
Education for Adults - Program 3400							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-
Total Education for Adults Services							-
Total Supporting Services							4,306,429
Total Supporting Services							4,983,408
Property - Program 4000							
Salaries	0100	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-
Purchased Services	0300, 0400, 0500	-	-	100,712	446,673	-	2,211,385
Supplies and Materials	0600	-	-	-	70,000	-	137,800
Property	0700	-	-	27,088,025	1,607,327	-	29,880,052
Other	0800, 0900	-	-	-	-	-	-
Total Property							32,229,237
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure							
Salaries	0100	-	-	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	-	-	N/A	N/A	N/A	-
Purchased Services	0300, 0400, 0500	-	351,300	N/A	N/A	N/A	351,300
Supplies and Materials	0600	-	-	N/A	N/A	N/A	-
Property	0700	-	-	N/A	N/A	N/A	-
Other	0800, 0900	310,876	87,480,050	N/A	N/A	N/A	106,008,790
Total Other Uses							106,360,090
Total Expenditures							373,765,488

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Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 13, 2024 Budgeted Pupil Count: 13,459.7	Object Source	10 General Fund	18 Insurance Reserve/Risk-Management	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity
APPROPRIATED RESERVES							
Other Reserved Fund Balance (9900)	0840	1,193,875	259,066	777,757	-	-	-
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	-	-	-	-	-	-
Total Reserves		1,193,875	259,066	777,757	-	-	-
Total Expenditures and Reserves		193,945,143	4,668,132	7,625,983	7,831,286	22,571,551	3,965,717
BUDGETED ENDING FUND BALANCE							
Non-spendable fund balance (9900)	6710	1,090,729	-	-	-	-	-
Restricted fund balance (9900)	6720	-	-	3,738,617	-	4,754,143	-
TABOR 3% emergency reserve (9321)	6721	5,409,183	-	-	-	-	-
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	2,800,887	-	-	-	917,103
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-
Assigned fund balance (9900)	6760	15,001,598	-	-	-	-	-
Unassigned fund balance (9900)	6770	21,052,132	-	-	-	-	-
Net investment in capital assets (9900)	6790	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-
Total Ending Fund Balance		42,553,642	2,800,887	3,738,617	-	4,754,143	917,103
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(1,193,875)	(259,066)	(777,757)	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	No	No	No

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Littleton Public Schools (Arapahoe County School District Number Six) District Code: 0140 Adopted OR Revised Budget Adopted: June 13, 2024 Budgeted Pupil Count: 13,459.7	Object Source	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve Capital Projects	Component Units and Other Reportable Funds	TOTAL
APPROPRIATED RESERVES							
Other Reserved Fund Balance (9900)	0840	-	-	26,994,119	-	-	29,224,817
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	-	-	-	-	-	-
Total Reserves		-	-	26,994,119	-	-	29,224,817
Total Expenditures and Reserves		4,617,305	87,831,350	54,182,856	2,124,000	13,626,982	402,990,305
BUDGETED ENDING FUND BALANCE							
Non-spendable fund balance (9900)	6710	-	-	-	-	-	1,090,729
Restricted fund balance (9900)	6720	-	31,700,694	-	-	1,263,459	41,456,913
TABOR 3% emergency reserve (9321)	6721	-	-	-	-	363,445	5,772,628
TABOR multi year obligations (9322)	6722	-	-	-	-	-	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-	-	-	-	-	-
Colorado Preschool Program (CPP) (9324)	6724	-	-	-	-	-	-
Risk-related / restricted capital reserve (9326)	6726	-	-	-	-	-	-
BEST capital renewal reserve (9327)	6727	-	-	-	-	-	-
Total program reserve (9328)	6728	-	-	-	-	-	-
Committed fund balance (9900)	6750	2,836,543	-	-	1,754,870	-	8,309,403
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	-	-	-	777,794	15,779,392
Unassigned fund balance (9900)	6770	-	-	-	-	3,421,715	24,473,847
Net investment in capital assets (9900)	6790	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-
Total Ending Fund Balance		2,836,543	31,700,694	-	1,754,870	5,826,413	96,882,912
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-	-	(26,994,119)	-	-	(29,224,817)
Use of a portion of beginning fund balance resolution required?		No	No	Yes	No	No	Yes

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GLOSSARY OF TERMS AND ACRONYMS

Abatements

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

Amendment 23

A Colorado constitutional amendment passed in 2000 that required K–12 funding to increase by inflation plus one percent from 2001 through 2011 and by the rate of inflation beginning in 2012.

American Rescue Plan (ARP)

The third federal relief package signed into law on March 11, 2021, which provided \$122.0 billion for additional ESSER funding in response to the COVID-19 pandemic.

Americans with Disabilities Act (ADA)

Legislation passed in 1990 that prohibits discrimination against people with disabilities.

Amnesty International

A global movement of millions of people demanding human rights for all people.

Annual Comprehensive Financial Report (ACFR)

A set of audited, government financial statements comprising the financial report of a state, municipal, or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

Appropriation

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

Assessed Valuation

6.95 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.

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GLOSSARY OF TERMS AND ACRONYMS (continued)

Budget Stabilization Factor

A calculation tool adopted by the state's General Assembly in fiscal year 2010–2011 that allows the state to reduce program funding within the current laws in order to balance the state budget.

Capital Outlay

School district expenditures for the acquisition of fixed assets which are presumed to have benefits for more than one year and which cost at least \$5,000. Examples include the acquisition of land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, vehicles, and equipment.

Career and Technical Education (CTE)

Programs specializing in skilled trades, applied sciences, modern technologies, and career preparation.

Categorical Programs

Specific programs that are funded separately from a district's Total Program funding under the School Finance Act. Examples include special education aid, transportation aid, career and technical education funding, gifted and talented funding, English language proficiency funding, and universal preschool funding. State funds for categorical programs must be used specifically for the program and are generally distributed based on a formula prescribed by law.

Climate, Safety, and Wellness Inventory (CSWI)

An online survey created by Panorama Education used to collect feedback from students in Grades 3–12, school personnel, and district families in order to identify opportunities to improve both the learning environment in the district and school experiences for all.

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 Early Childhood (CDEC)

A state agency established in July 2022 that delivers a broad range of programs and services to Colorado's youngest children, their families, and the professionals who serve them. This includes the voter-approved Universal Preschool (UPK) Colorado Program, launched in the 2023–2024 school year.

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/Ecare/SPED)

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.

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GLOSSARY OF TERMS AND ACRONYMS
(continued)

Component Unit

A legally separate organization for which the district is financially accountable. In addition, the nature and significance of the relationship with the district is such that inclusion of the component unit's financial information with the district's is appropriate and complete.

Consumer Price Index (CPI)

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

Coronavirus Aid, Relief, and Economic Security (CARES) Act

A \$2 trillion federal package of assistance measures enacted March 27, 2020, in response to the coronavirus pandemic that swept the globe beginning in early 2020. It included \$30.75 billion for an Education Stabilization Fund.

Coronavirus Relief Fund (CRF)

A key part of the CARES Act which provides \$150 billion in direct federal fiscal support to governments in states, territories, and tribal areas to cover expenditures incurred due to the COVID-19 public health emergency.

Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)

Part of a \$2.3 trillion omnibus spending bill for the 2021 federal fiscal year that provided \$900 million in stimulus relief for the COVID-19 pandemic was signed into law on December 27, 2020. It provided \$81.9 million of additional funding for the Education Stabilization Fund.

COVID-19 (Coronavirus)

An infectious disease caused by a new, or novel, coronavirus that had not been previously identified prior to its appearance in Wuhan China in late 2019. This highly contagious pathogen led to a pandemic, which caused mass quarantines and shuttering of businesses across the globe and affected all aspects of human interaction. This threw many countries into an economic recession.

Debt-Free Schools Mill Levy

A type of mill levy created by the Debt-Free Schools Act of 2016 which authorizes a school district, with voter approval, to impose an additional mill levy for the sole purpose of funding its capital construction, new technology, existing technology upgrade, and facility maintenance needs without borrowing money.

Debt Service

The payment of principal and interest on borrowed funds such as bonds.

DECA

Distributive Education Clubs of America is an association of marketing students that encourages the development of business and leadership skills through academic conferences and competitions.

Education Services Center (ESC)

The central administrative offices of the district.

Elementary and Secondary School Emergency Relief (ESSER) Fund

The 43.9 percent, or \$13.23 billion, of the Education Stabilization Fund established as part of the

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GLOSSARY OF TERMS AND ACRONYMS (continued)

CARES Act that was allocated to focus on financial relief for elementary and secondary schools impacted by the COVID-19 closures in early 2020.

Elementary and Secondary School Emergency Relief (ESSER II) Fund

The \$54.3 billion portion of the second COVID-19 pandemic federal relief package (CRRSAA) signed into law on December 27, 2020, and added to the Elementary and Secondary School Emergency Relief Fund.

Elementary and Secondary School Emergency Relief (ESSER III) Fund

The \$122 billion portion of the third COVID-19 pandemic federal relief package (ARP) signed into law on March 11, 2021, and added to the ESSER Fund specifically to provide support for K–12 school districts and states to help safely open and sustain the safe operations of schools and address the impacts of the pandemic on the nation’s students.

Encumbrance

An amount of money committed for the payment of goods and services not yet received.

English Language Development (ELD)

The teaching of English to a student whose primary language, or languages, of the home is other than English and who would require additional English language support to develop English reading, writing, listening, and speaking skills.

Every Student Succeeds Act of 2015 (ESSA)

A federal law reauthorizing the 50-year-old Elementary and Secondary Education Act (ESEA), a national education law which was committed to equal opportunity for all students. It sets funding limits and establishes legal requirements for state and local education agencies, universities, Native American tribes, and other entities receiving federal assistance through programs such as Title I.

Evidence-Based Reading and Writing (EBRW)

The new SAT score that combines skills similar to those tested on the old SAT’s Critical Reading and Writing sections.

Explorative Pathways for Innovative Careers (EPIC)

The name of the district’s career and technology education center.

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.

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GLOSSARY OF TERMS AND ACRONYMS (continued)

Fixed Assets

The recorded costs of land, buildings, improvements to grounds and buildings, equipment, furniture, and vehicles.

Full-Time Equivalent (FTE)

An acronym with dual meaning in education. It refers to the number of students enrolled full time and is used by the state to calculate School Finance Act funding. It also refers to the hours worked per day by an employee compared to standard hours per day. Both uses are intended to make the information in each area comparable with other districts.

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 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.

Healthy School Meals for All (HSMFA)

A voter-approved program funded by increasing taxes on households with incomes of \$300,000 or more and by using additional federal funding for school meals. It provides free breakfast and lunch to all public school students and aims to increase wages for school food preparation workers and subsidize the use of state-grown and produced food in Colorado.

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

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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.

NEXT Program

A program offered by the district in conjunction with Zero Dropouts to help students who have dropped out, or are considering dropping out, and who are under 21 years old. The program allows students to work towards their GED, pursue Career and Technical programs, pursue enrollment in college courses through Arapahoe Community College (ACC), and/or explore internships, apprenticeships, and career pathways.

NHS

National Honor Society is a nationwide organization for high school students in which selection is based on four criteria: scholarship (academic achievement), leadership, service, and character and requires some sort of service to the community, school, or other organizations.

NJHS

National Junior Honor Society is an international organization for middle school students in which selection is based on five standards: leadership, citizenship, character, service, and scholarship.

Operating Budget

The General Fund budget for the district.

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(continued)

Pandemic

The outbreak of a disease that is prevalent over a whole country or the world.

Personal Protective Equipment (PPE)

Protective clothing, helmets, goggles, or other garments or equipment designed to minimize exposure to hazards and protect the wearer's body from injury or infection.

Personnel Expenses

Salaries, wages, and fringe benefits such as retirement and insurance.

Per-Pupil Revenue (PPR)

The amount of program funding of a Colorado school district for any budget year, divided by the funded pupil count of the district.

Preliminary Scholastic Aptitude Test (PSAT)

A standardized test, administered by the College Board, which is not only a preparatory version of the SAT exam but is also used to determine eligibility and qualification for the National Merit Scholarship Program.

Professional Learning Community (PLC)

A group of educators that meets regularly, shares expertise, and works collaboratively to improve teaching skills and the academic performance of students.

Program Funding

The financial base of support for public education for school districts as calculated by the Public School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax, and state aid.

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.

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.

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Scholastic Aptitude Test (SAT)

A standardized test widely used for college admissions in the United States.

School Finance Act of 1994, as amended (School Finance Act)

C.R.S. 22-53-101, et. Seq., enacted in 1994, seeks to provide for a thorough and uniform system of public schools throughout the state. It requires that all school districts operate under the same finance formula and that equity considerations dictate all districts be subject to the expenditure and maximum levy provisions of this act. Colorado's 179 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 provides reimbursements to providers to ensure low-income children continue to receive nutritious meals when school is not in session via reimbursements to providers.

Supplies and Materials

Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas, such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

TABOR Amendment

An amendment to the Colorado Constitution, approved by voters in November 1992, containing tax, spending, revenue, and debt limitations which apply to the state of Colorado and all local governments. It is commonly known as the Taxpayer's Bill of Rights (TABOR). In November 1998,

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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 2024 tax bills are reflected as revenue receipts to the school district in fiscal year 2024–2025.

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

Transition Services

A program for 18- to 21-year-old students with developmental delays that emphasizes vocational programming and community-based instruction. Transition planning from school to work is provided for each student.

TSA

Technology Student Association is a national organization of students engaged in science, technology, engineering, and mathematics (STEM).

Uniform Budget Summary

An alternative presentation of each fund administered by the district using a specific layout designed by the Colorado Department of Education. In accordance with the School Finance Act (C.R.S. 22-44-105), this summary must be presented in the Adopted Budget as supplemental information.

United States Department of Agriculture (USDA)

A department of the U.S. government that manages various programs related to food, agriculture, natural resources, rural development, and nutrition.

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Universal Preschool Program (UPK)

Preschool program established by HB22-1295 to offer in 2023–2024 up to 15 hours of state funded, voluntary, high-quality universal preschool to every Colorado child in the year before kindergarten. Adjustments to funding are possible in future years.

Voyager Program

A collaborative program providing a blended instructional setting for LPS high school students which includes both digital content and in-person instruction from certified teachers. The program allows students the opportunity to design their own learning plan with existing district high school courses, Career and Technical Education options, and concurrent enrollment at a local community college.

Wide Area Network (WAN)

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