



# Financial Plan & Budget

Fiscal Year July 1, 2021 - June 30, 2022

**School District 27J**

18551 E. 160th Avenue • Brighton, CO 80601

[www.sd27j.org](http://www.sd27j.org)

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# **ORGANIZATIONAL SECTION**

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# Adopted Budget 2021 – 2022

## SUPERINTENDENT



**Dr. Chris Fiedler**  
**Superintendent**

Thank you for reviewing the 27J Schools annual Adopted Budget for the 2021-2022 school year.

The 2020-2021 school year was a challenging year on many levels due to the pandemic and the countless changes that it brought to our daily lives. I am proud of the manner in which we partnered with our families to provide meaningful learning experiences for our students regardless of the learning platform selected.

I want to thank the entire 27J Schools community for the grace, grit, and perseverance exhibited during this school year as we held true to our planning drivers of Student Learning, Health and Safety of Students, Staff, and Community, Community Interest and Choice, and Predictability and Sustainability.

As our team has prepared the budget for the 2021-2022 school year, we have again used our mission - Empowering ALL students today to take control of their future tomorrow - to guide our decisions, be strategic about our budget practices and maximize our available resources for student learning by investing in teaching, learning, technology, and tools. The budget process is always challenging. I want to thank the executive leadership team and the finance team for their herculean efforts this spring.

At the time of this writing, we are hopeful for a return to something more normal for the coming school year, but have been strategic in our budgeting to be able to be prepared for whatever the new school year might bring.

We continue to be grateful for our partnerships with the parents and communities of 27J Schools as we continue to work towards being the schools and school district we can all believe in most.

# BOARD OF EDUCATION



**Greg Piotraschke, President  
District 7**

## MISSION STATEMENT

The 27J Schools Board of Education is committed to the School District's overall success and improvement. The central focus of all meetings and discussions will be on establishing, monitoring, and supporting the District's goals. We will actively engage all segments of our community in this ongoing focus and provide an instructional program to assure that our students meet or exceed the highest and most rigorous standards.



**Blaine Nickeson, Vice President  
District 4**



**Tom Green, Director  
District 1**



**Kevin Kerber, Director  
District 2**



**Lloyd Worth, Director  
District 3**

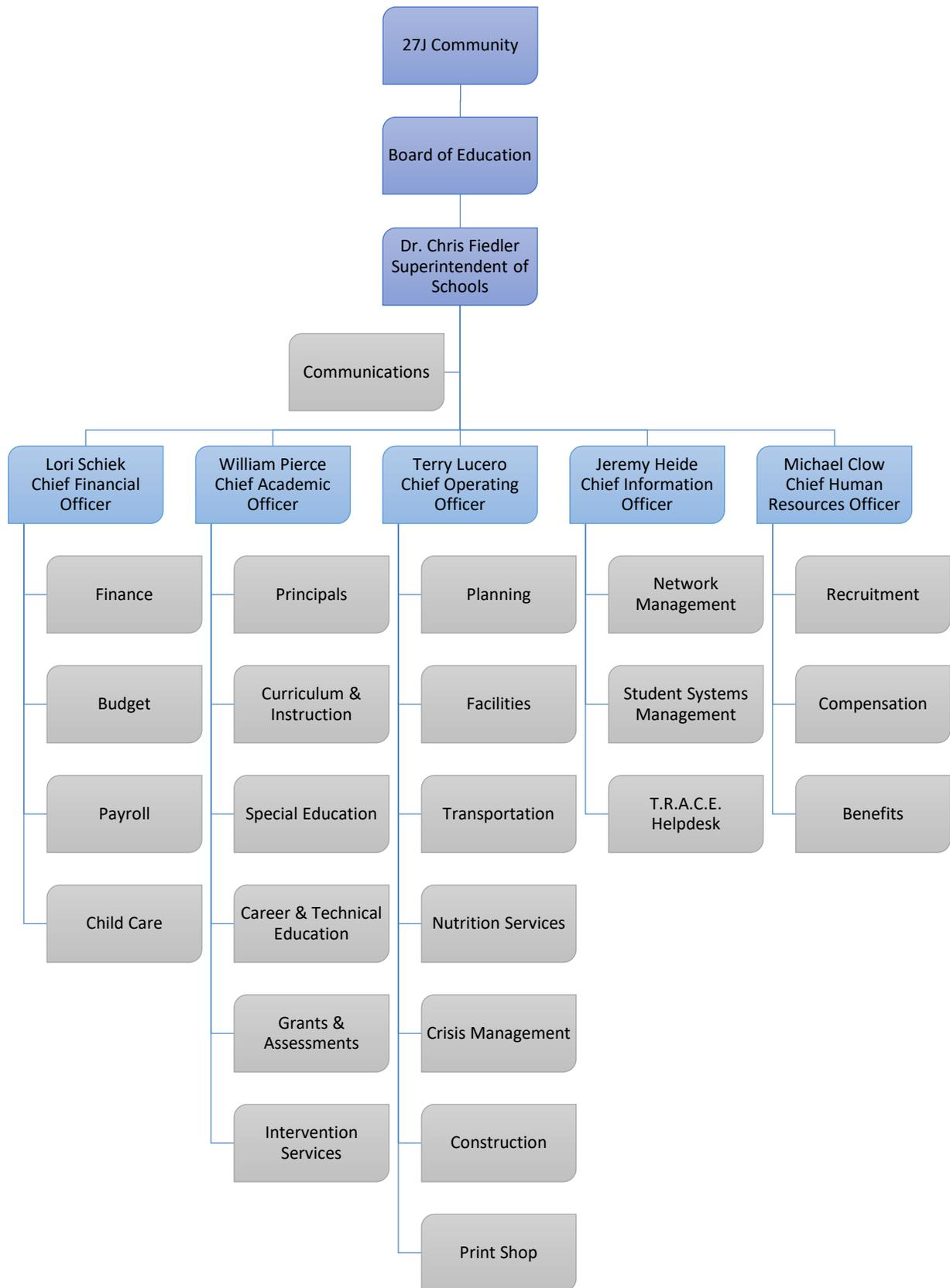


**Mandy Thomas, Director  
District 5**



**Mary Vigil, Director  
District 6**

# ORGANIZATIONAL CHART



## DISTRICT FACTS & INFORMATION

### Mission Statement

The mission of 27J Schools is to empower every student today to take control of their future tomorrow.

27J Schools was formed in 1959 upon the reorganization and consolidation of several former school districts. 27J Schools is located northeast of the Denver, Colorado metropolitan area and encompasses about 212.4 square miles in northwest Adams County, northeast Broomfield County and southwest Weld County. 27J Schools serves most of Brighton and segments of Thornton, Commerce City, Aurora, Lochbuie, Broomfield and surrounding unincorporated and rural areas. All in all, the District serves a population of roughly 105,000 people.

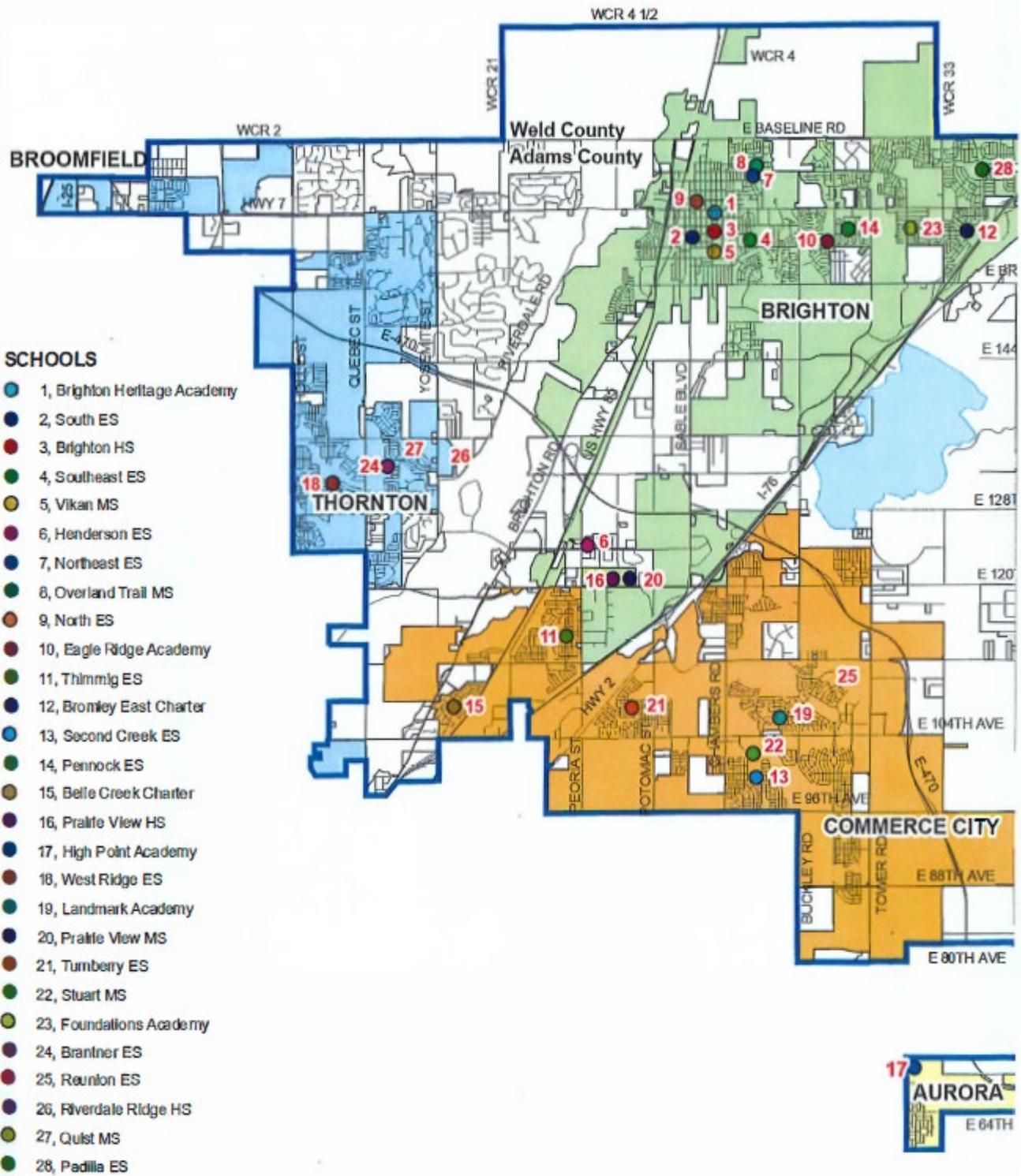
27J Schools is the sixteenth largest district in Colorado (among 178 school districts) in terms of enrollment and the second largest in Adams County. During the 2020 - 2021 school year, the District reached over 18,000 students in its 26 schools. Of these 26 schools, there were twelve elementary schools, five middle schools, four high schools (three comprehensive high schools and one alternative high school) and five charter schools. In school year 2021-2022, 27J will add a new online school and a new charter school under its umbrella. The District is anticipating enrollment increases between 450 and 1,000 students each of the next five years.

The District provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; Special Education; Vocational Education; an Online Education program; English as a Second Language education; Gifted and Talented; GED program and numerous other educational and support programs.

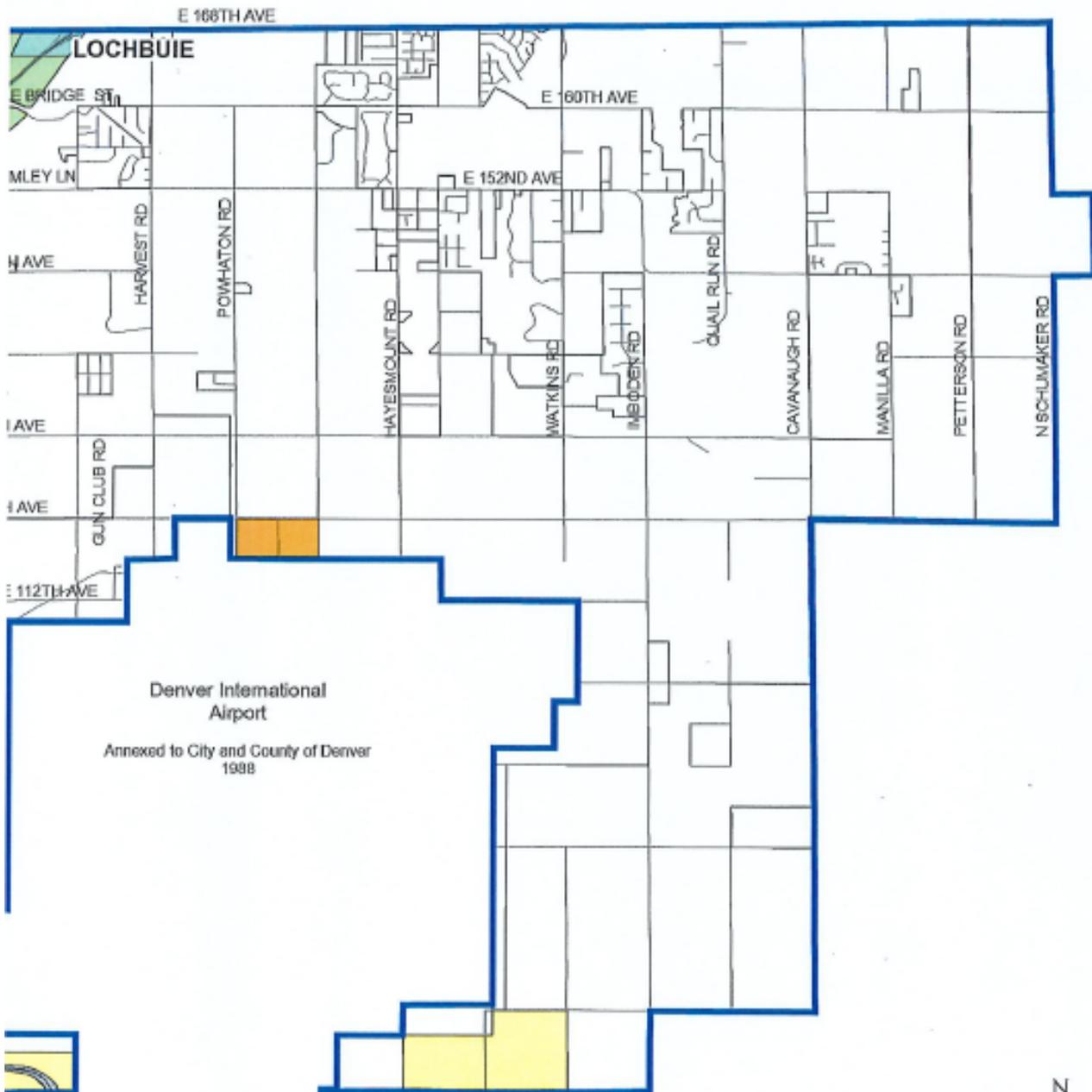
In addition, the District offers preschool programs through the Colorado Preschool Program and provides educational programming for the residents of the Adams County Youth Services Center (AYSC). The AYSC serves students from fourteen schools across Adams County by offering language arts, math, science, social studies and art. Additionally, students with special needs are provided additional educational support.

Beginning August 2018, 27J Schools made the transition to a four-day student contact week. Students attend classes Tuesday-Friday. All 27J Schools are closed on Monday, but the district administrative office remains on a five-day work week.

# DISTRICT MAP



Approximate area = 215 sq. mi.



27J Planning Dept

# TIMELINE OF COLORADO SCHOOL FINANCE

In 1980, Colorado spent **\$506 more** per student than the national average.



## Gallagher Amendment

Residential assessment rate to be adjusted every two years, and the state will adjust property tax assessment rates to maintain proportional relationship between revenue raised from residential and business property (business representing 55% and residential 45%).

## School Finance Act

Determines how most of the funding from state and local tax collections are distributed across Colorado's 178 school districts through a formula reflecting student and district characteristics, attempting to make adjustments for equity.

## Referendum C

Allowed Colorado to retain and spend revenue collected above TABOR limit for five years and allows the state to retain and spend all revenue up to a "cap", which is equal to the previous year's revenue allowance plus inflation and population growth.

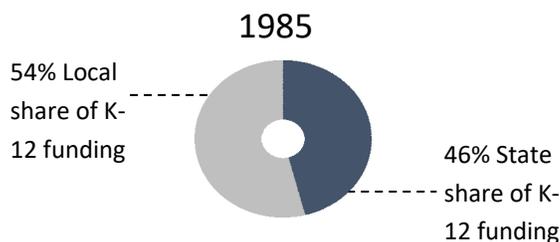
## "Budget Stabilization Factor"

A tool for subtracting funding from the school finance formula, cutting funding for school districts to help balance the state budget.

The latest figures show Colorado spends **\$1,558 less** per student than the national average



Inflation-adjusted, per-pupil spending (2019) from NCES



## RAR (Residential Assessment Rate)

21% assessment rate



## TABOR (Taxpayer's Bill of Rights)

Set limits on amount of revenue that can be collected by state and local governments, imposed a limit on property taxes and eliminated the ability of elected officials to increase revenue or change property assessment rates.

RAR 12.86%, average mill levy = 38 mills



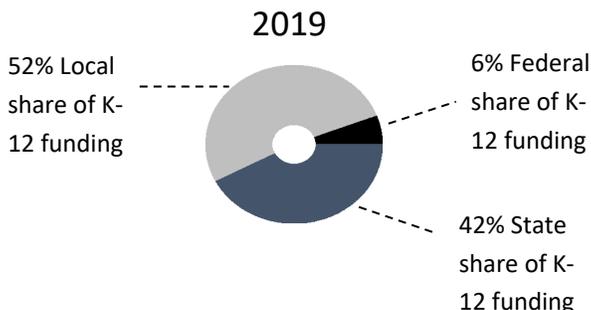
## Amendment 23

Established minimum increase in "base" per-pupil funding by at least the rate of inflation and created the State Education Fund with the goal of catching K-12 funding up to 1988-89 levels adjusted for inflation.

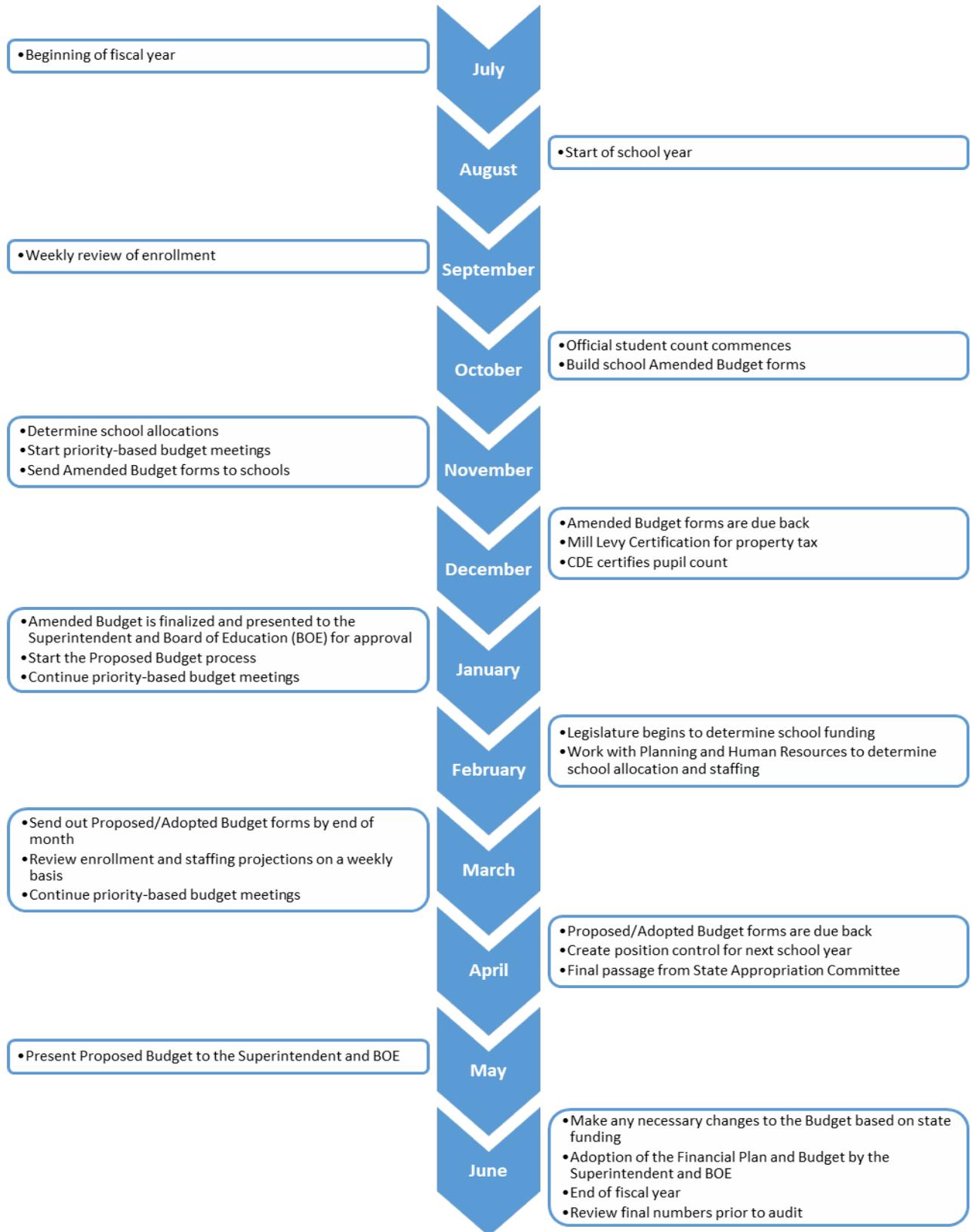
## Mill Stabilization

SB07-199 fixed the 1994 school finance law that automatically cut local property taxes (mill levies) when collections were estimated to exceed TABOR provision on property tax collections.

RAR 7.5%, average mill levy = 20 mills



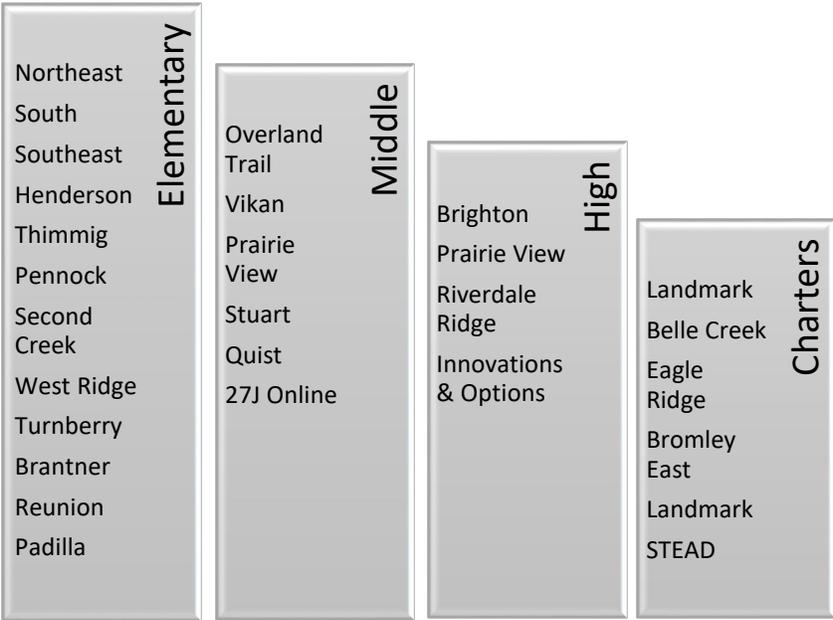
# BUDGET DEVELOPMENT PROCESS



# SCHOOL BUDGET ALLOCATION

Budget process allocates State and Local funds to schools by these key principles:

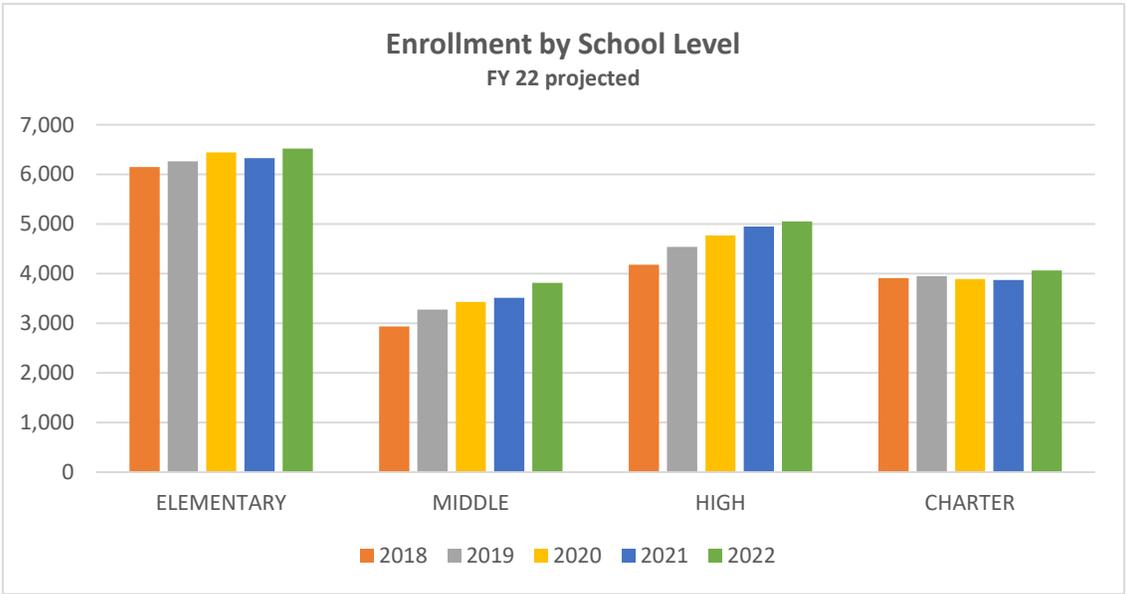
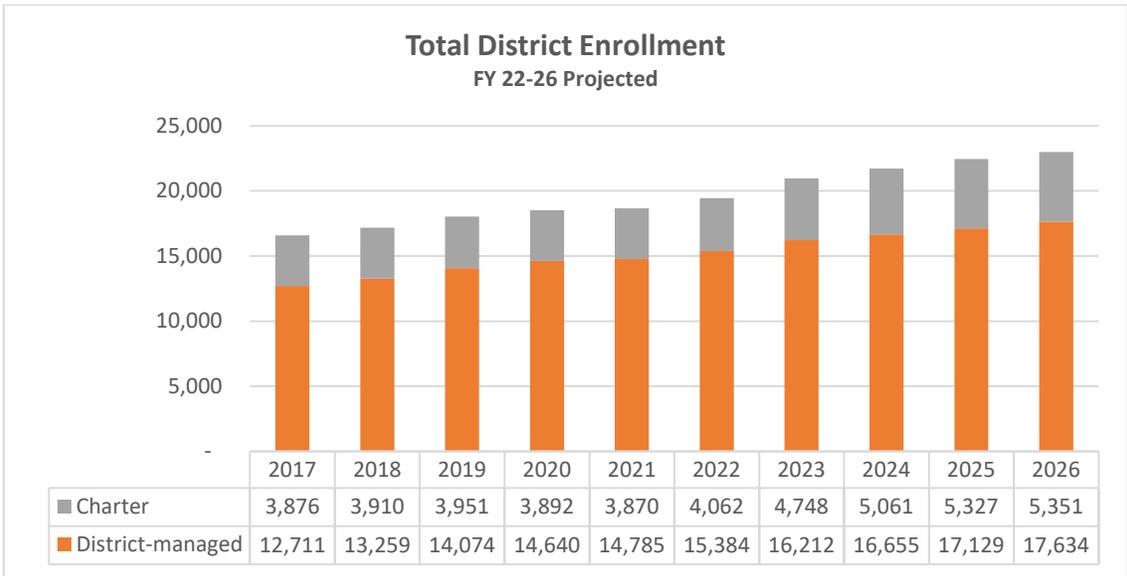
1. Maximize resources in direct instruction and support of students.
2. Student to Teacher ratios:
  - ⇒ **Elementary 20:1**
  - ⇒ **Middle 20:1**
  - ⇒ **High 21:1**
3. Focus on enrollment growth and add resources to support program changes.



Enrollment growth continues to be a main aspect of the District’s budget considerations. With growth, our mission becomes even more critical so students receive more focused instruction. We have made direct investments at all three levels in the previous three years to reach the above ratios. With the growth we project for this upcoming school year, we will hire even more teachers in order to maintain the ratios we have achieved during these years. This will equate to bringing on 52 additional teachers across the district.

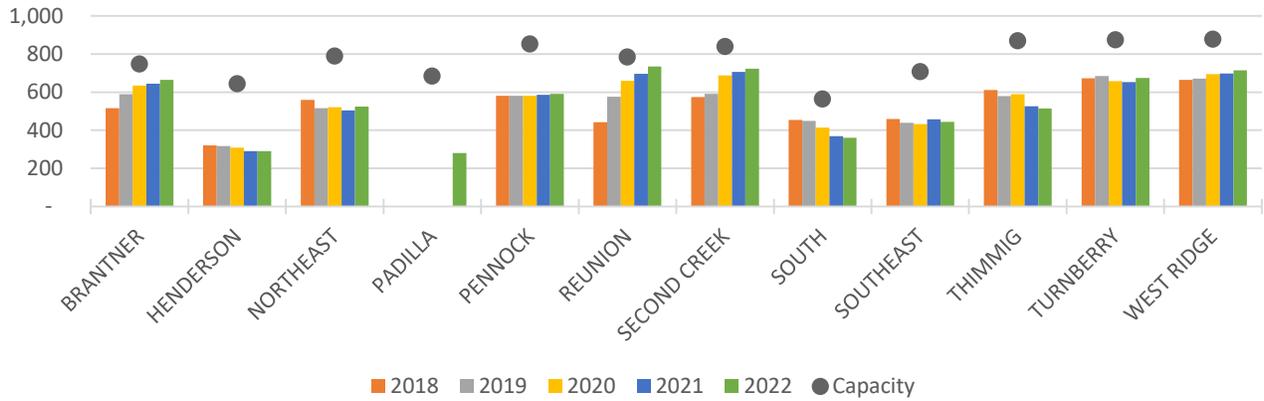
With the exception of COVID-19-impacted school year of 2020-2021, 27J has increased its enrollment by 450+ K-12 students each year since fiscal year 2017 and we are projecting to continue at or above that number for at least the next four years. This is demonstrated in the two graphs on the next page for growth in total and across school levels. Growth in K-12 enrollment of 856, 507 and 123 in 2019, 2020 and 2021 respectively comes out to a total increase of 1,486 additional students to the district over those three years.

The second graph shows the year-over-year distribution of all students across each level and at our district charter schools. We have experienced consistent increases to each district-managed school level while charter enrollment had remained mostly flat prior to FY 2022 when we expect charters to start an increase of their own. This increase is due to the new STEAD school set to open in the fall of 2021. We project district-managed schools to continue to increase steadily through 2026 and charters to also continue their new increase during that time as STEAD adds grade levels as well another charter set to open in 2023.

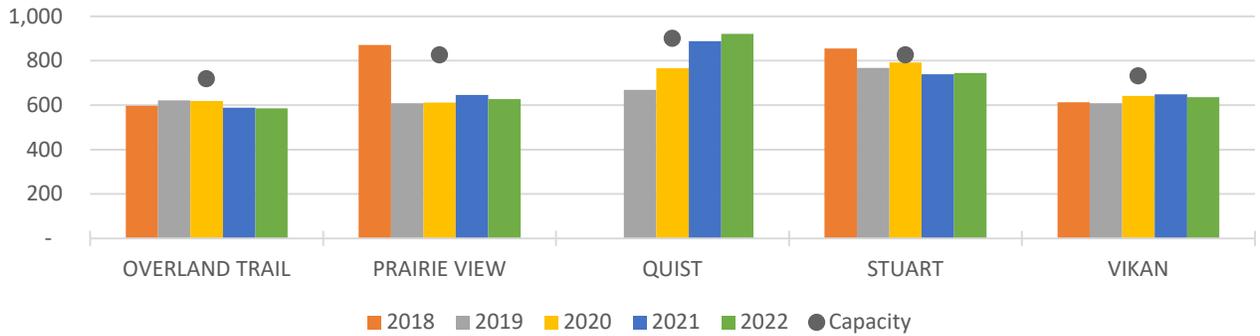


With the aforementioned growth comes capacity constraints. The three graphs below show each school’s yearly enrollment compared to its respective capacity. During this period, there have been several instances of a school exceeding its capacity. We have been able to limit those instances due to voter-approved bond issuances. This allowed us to build new schools in high areas of growth and alleviate capacity constraints. From the 2015 bond election, we have opened Riverdale Ridge High School, Reunion Elementary School, Quist Middle School and opening this year is Padilla Elementary. The impact new schools have on the over-populated schools is immediate and is evidenced within the graphs below by school level. As seen above, with the district projected to continue its path of growth for the next five years, it will be imperative that we keep on our initiative to avoid overcrowding schools. With this in mind, we hope to pass another Bond this election year enabling us to build more schools.

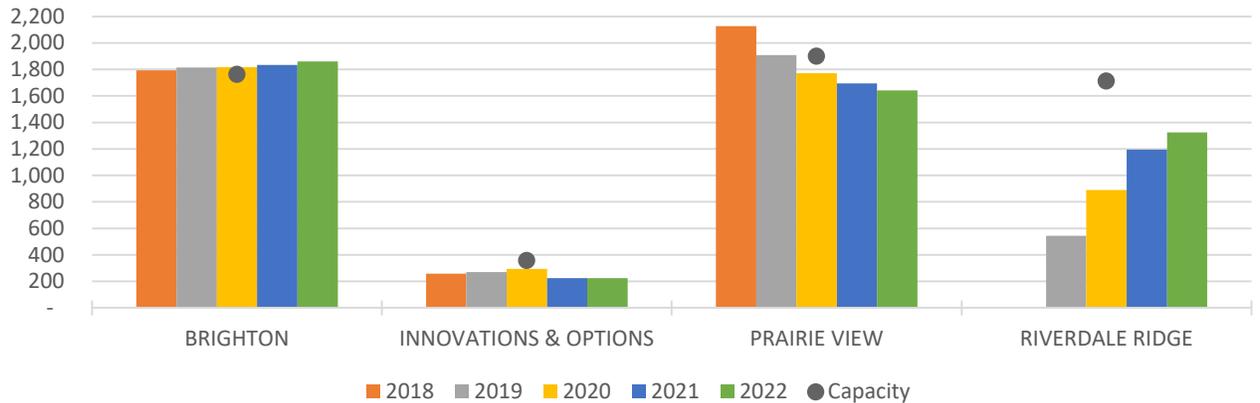
**Enrollment vs. Capacity Comparison by Year: Elementary**  
FY 22 Projected



**Enrollment vs. Capacity Comparison by Year: Middle**  
FY 22 Projected

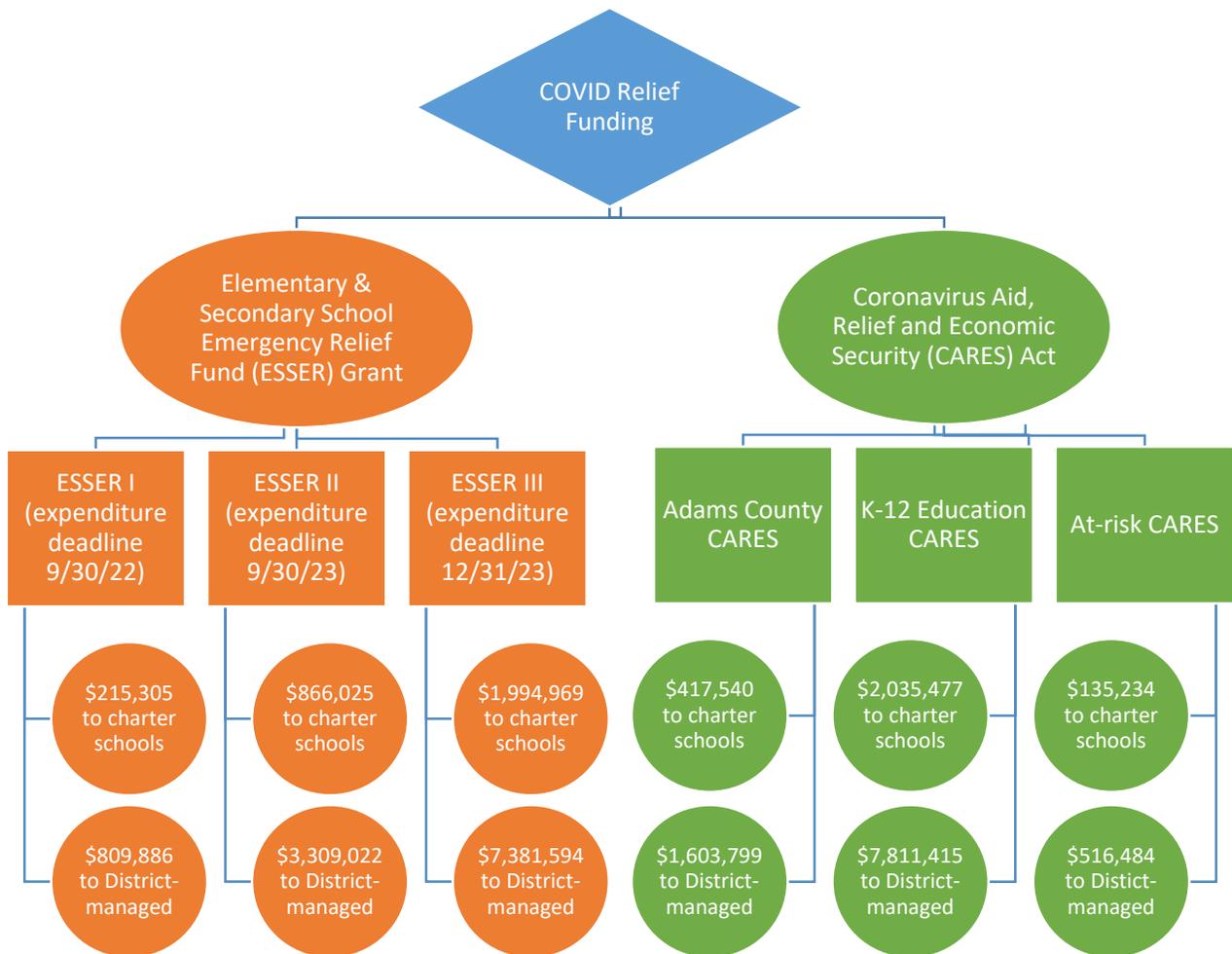


**Enrollment vs. Capacity Comparison by Year: High**  
FY 22 Projected



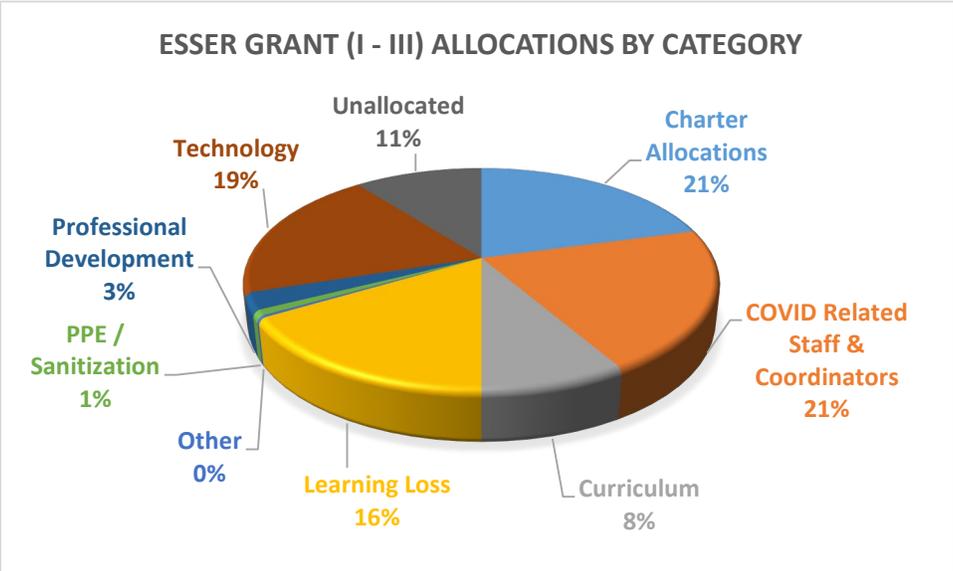
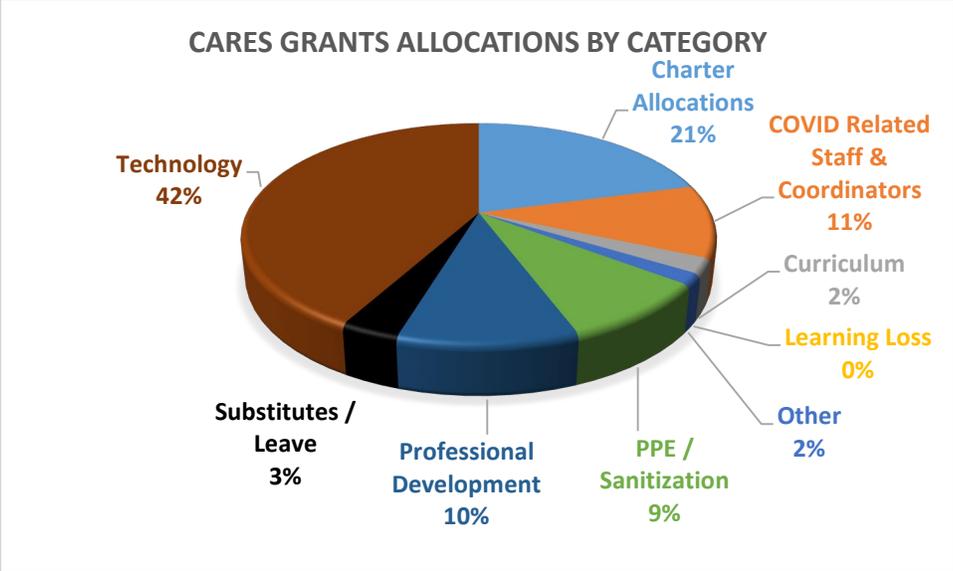
## COVID RELIEF FUNDING

Since the onset of COVID-19 in spring 2020, the United States Federal and State governments have distributed billions of dollars in relief to individuals and industries across the country. The Education industry has been a main recipient of relief dollars. For K-12 education specifically, the use of these funds are intended to reduce or recover learning loss, help with prevention and spread of COVID-19, assist with mental health support during trying times, enable or improve distance learning capabilities with the purchase of new technology and web-based platforms, among other things. To date, 27J Schools has received six allocations from federal, state or local government institutions, the most recent being awarded earlier this spring. The chart below shows a breakdown of the source and amounts of each allocation.



Last fiscal year, to support compliance with state and local public health orders, 27J invested much of its CARES allocations to classroom and building reconfigurations, social distancing, safety, planning for school re-openings, distance learning and overall instruction in a COVID-19 environment. This included personal protection equipment, technology and planning/training time for staff.

As fiscal year 2022 begins, and the CARES grant funds all spent, the focus of expenditures shifts to the ESSER grants the District has received. Each subsequent ESSER grant allocation has shifted its focus away from directly tangible uses, toward more intangible, education-based uses. Recovering and reducing learning loss and providing additional student support has become paramount with each new iteration of ESSER. The charts below show how 27J has allocated the CARES and ESSER sections respectively.



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# FINANCIAL SECTION

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## GENERAL FUND

### Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$28,363,381</b>	<b>\$20,500,000</b>	<b>(\$7,863,381)</b>	<b>-27.72%</b>
<b>Revenues</b>				
Property Taxes	55,042,535	55,042,535	-	0%
Specific Ownership Taxes	4,000,000	4,000,000	-	0%
Other Local Sources	30,000	(65,000)	(95,000)	-316.67%
State Equalization	88,361,577	107,463,081	19,101,504	21.62%
State Categorical	4,309,704	4,309,704	-	0%
Miscellaneous	614,033	416,058	(197,975)	-32.24%
<b>Total Revenues</b>	<b>\$152,357,849</b>	<b>\$171,166,378</b>	<b>\$18,808,529</b>	<b>12.34%</b>
<b>Total Available Resources</b>	<b>\$180,721,230</b>	<b>\$191,666,378</b>	<b>\$10,945,148</b>	<b>6.06%</b>
<b>Expenditures</b>				
Employee Salaries	82,308,007	86,889,791	4,581,784	5.57%
Employee Benefits	28,223,932	29,390,239	1,166,307	4.13%
Purchased Services	11,930,110	12,250,035	319,925	2.68%
Supplies & Materials	6,943,866	6,583,253	(360,613)	-5.19%
Property	26,262	14,000	(12,262)	-46.69%
Other	208,838	204,027	(4,811)	-2.30%
<b>Total Expenditures</b>	<b>\$129,641,015</b>	<b>\$135,331,345</b>	<b>\$5,690,330</b>	<b>4.39%</b>
<b>Transfers</b>				
Charter Schools	30,267,270	35,080,652	4,813,382	15.90%
Charter School Service Charges	(847,364)	(847,364)	-	0.00%
Transfer/Allocations to Other Funds	5,781,919	6,255,803	473,884	8.20%
Transfer to Transportation Fund	5,554,486	6,010,411	455,925	8.21%
Transfer to Activity Fund	580,704	705,704	125,000	21.53%
Transfer to Child Care Fund	390,433	-	(390,433)	-100.00%
Transfer to Detention Center	227,934	146,817	(81,117)	-35.59%
Transfer to Print Shop	90,552	90,652	100	0.11%
<b>Total Transfers</b>	<b>\$42,045,934</b>	<b>\$47,442,675</b>	<b>\$5,396,741</b>	<b>12.84%</b>
<b>Total Expenditures and Transfers</b>	<b>\$171,686,949</b>	<b>\$182,774,020</b>	<b>\$11,087,071</b>	<b>6.46%</b>
<b>Reserves Designated</b>				
TABOR Reserve	4,065,713	4,206,862	141,149	3.47%
Contingency Reserves- 3% Per Board Policy	4,232,348	4,387,176	154,828	3.66%
Reserve for Multi-Year Obligations	-	-	-	0%
Assigned Reserve	500,000	-	(500,000)	-100.00%
Career and Technical Education Reserve	236,220	298,320	62,100	26.29%
<b>Total Reserves Designated</b>	<b>\$9,034,281</b>	<b>\$8,892,358</b>	<b>(\$141,923)</b>	<b>-1.57%</b>
<b>Total Appropriations</b>	<b>\$180,721,230</b>	<b>\$191,666,378</b>	<b>\$10,945,148</b>	<b>6.06%</b>
<b>Unassigned Reserve</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## School Finance Act

The Colorado School Finance Act outlines the Total Program funding formula used to determine a per-pupil funding level for each school district. The Total Program funding includes a base amount plus additional factors which compensates for financial differences among districts such as cost of living, size of the district and personnel costs. In addition to these factors, funding is also allocated for at-risk and on-line pupil counts.

The following outlines 27J Schools Total Program funding formula components:

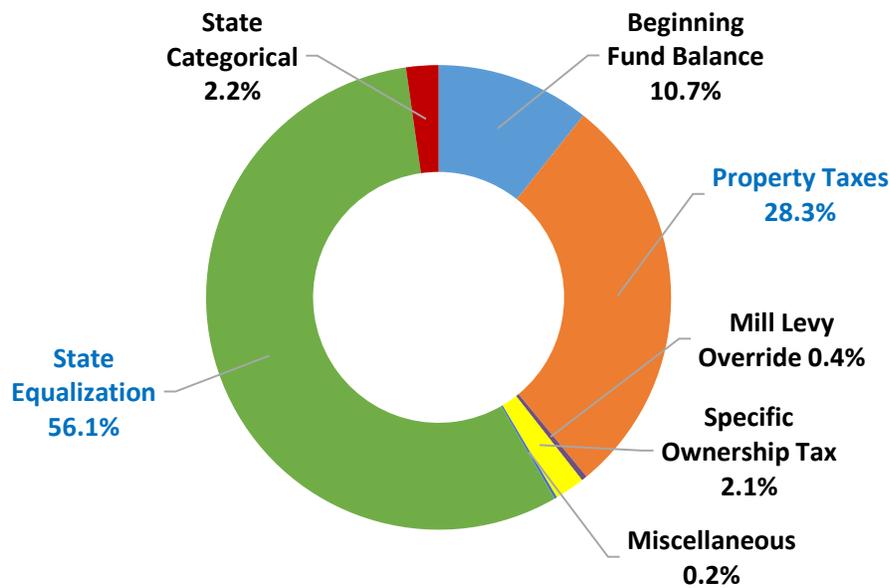
Projected K-12 Pupil Count for fiscal year 2021-2022	19,446
Per Pupil Funding	\$8,636

### Budget Stabilization Factor (\$12,360,353)

- > To balance the State Budget for fiscal year 2021-2022, The School Finance Act includes a decrease to the Budget Stabilization Factor to bring it back to pre-COVID amounts.
- > Since 2010, the Budget Stabilization Factor will have decreased the District's revenue by over \$193 million through the end of fiscal year 2021-2022.

### Total Program Funding and Available Resources

The District receives revenue from a variety of state and local sources. The largest of these sources is state equalization which accounts for 63% of Total Program funding and 56% of total available resources for fiscal year 2021-2022. In addition to Total Program funding, the District has one voter-approved mill levy override for \$750,000. With the projected pupil count it will fund \$38.57 per student.



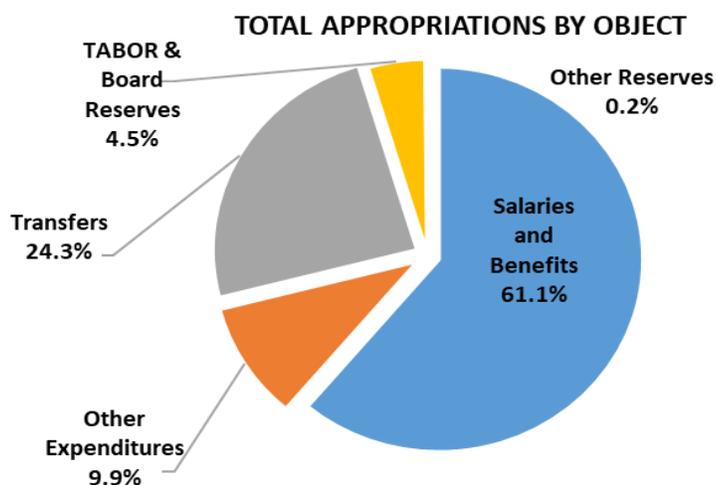
## Fiscal Year 2021-2022 Adopted Budget Appropriations

### General Fund Only

- > In-District enrollment, as compared to projections from Amended Budget, increased by 599 students.
- > Per-pupil funding increased by \$943 to \$8,636.

### Change from Amended Budget FY 2020-2021

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
<b>Total Available Resources</b>		
Beginning Fund Balance	(\$7,863,381)	-27.7%
Property Taxes	-	0.0%
Specific Ownership Taxes	-	0.0%
State Equalization	19,101,504	21.6%
State Categorical	-	0.0%
Other Resources	(292,975)	-45.5%
	<b>\$10,945,148</b>	<b>6.1%</b>
<b>Total Expenditures, Transfers and Reserves</b>		
Salaries and Benefits	\$5,748,091	5.2%
Services & Supplies	(57,761)	-0.3%
Transfers	5,396,741	12.8%
TABOR and BOE Reserves	295,977	3.6%
Other Reserves	(437,900)	-59.5%
	<b>\$10,945,148</b>	<b>6.1%</b>



Student enrollment growth, increased per-pupil revenue, elementary school coaches, and negotiated compensation resulted in an investment to salaries and benefits of \$5.75 million for fiscal year 2021-2022.

A 12.8% increase to budgeted transfers was primarily due to Charter school growth, STEAD School and the increase in per-pupil revenue.

All assigned reserves have been released, with only the Career and Technical Reserve budgeted for fiscal year 2021-2022.

Budgeted salaries and benefits as a percentage of total expenditures are 86%.

## Budgeted Fiscal Year-End Fund Balance

**Percent of General  
Fund  
Expenditures\***

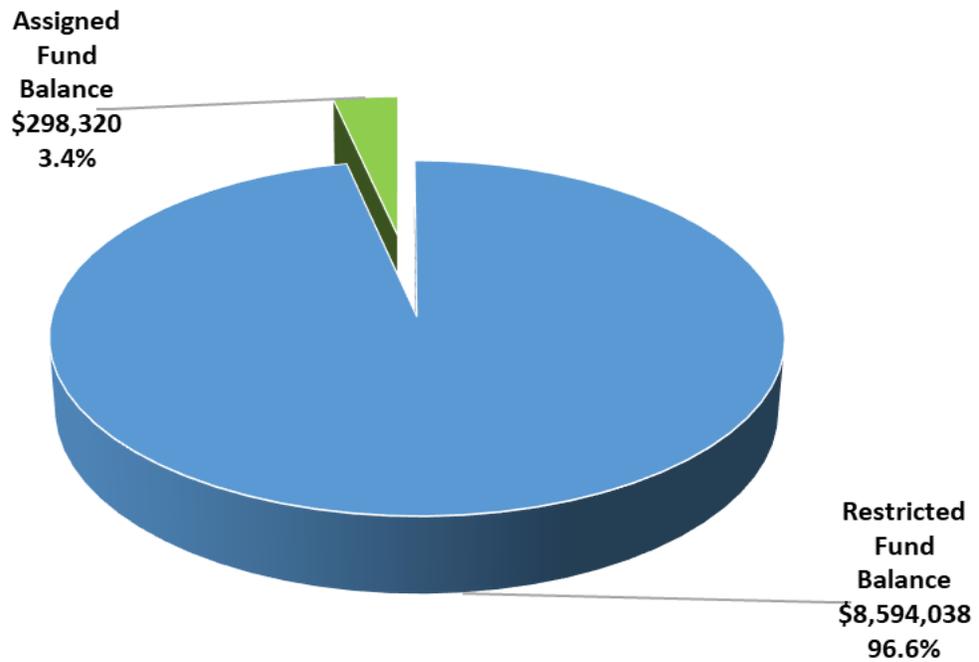
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### Components of Budgeted Ending Fund Balance

Restricted Fund Balances:		
Per Board Policy	\$ 4,387,176	3.0%
TABOR**	4,206,862	3.0%
Assigned Fund Balances:		
Career and Technical Reserve	298,320	0.2%
<b>Total Ending Fund Balance</b>	<b>\$ 8,892,358</b>	<b>6.4%</b>

*\*excluding Charter School Allocations*

*\*\* excludes Transfer to Transportation*

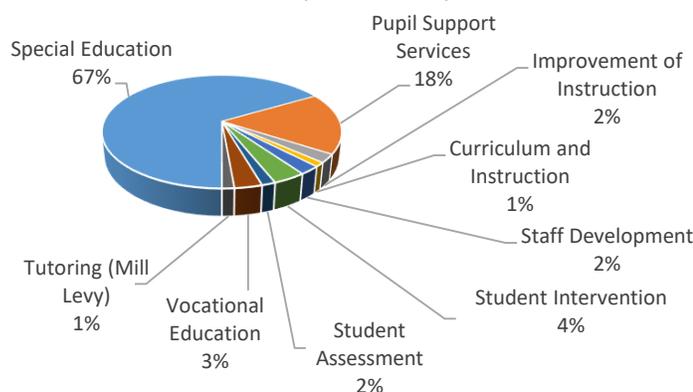


## GENERAL FUND | Student Achievement

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Student Achievement</b>				
Special Education	15,249,603	15,832,302	582,699	3.82%
Pupil Support Services	4,017,791	4,181,186	163,395	4.07%
Improvement of Instruction	542,493	572,993	30,500	5.62%
Curriculum and Instruction	583,360	288,858	(294,502)	-50.48%
Staff Development	543,428	573,928	30,500	5.61%
Student Intervention	883,993	889,293	5,300	0.60%
Student Assessment	361,544	374,124	12,580	3.48%
Vocational Education	898,791	746,051	(152,740)	-16.99%
Tutoring (Mill Levy)	278,020	329,120	51,100	18.38%
<b>Total Student Achievement</b>	<b>\$23,359,023</b>	<b>\$23,787,855</b>	<b>\$428,832</b>	<b>1.84%</b>

Student Achievement Departments by % of Total



The Special Education department is the largest District budget within the General Fund. Comprising 130-175 teachers, specialists and speech therapists at all locations across the District, this staff fluctuates regularly based on Special Education student enrollment. All of these 27J staff make up roughly 80% of the Special Education budget. The majority of the remaining budget allocation the department uses to pay outside agencies that provide specialized services that in-district personnel/programs cannot provide. Beginning in fiscal year 2022, 27J will repurpose North Elementary into the District's own special education location. This change will result in numerous students staying in the District to receive their Special Education needs rather than traveling/being transported outside 27J. Financially, this adds only a few teachers to our staff, but we will continue to pay service agencies to operate within our own buildings. Logistically, this move will make it easier for students and families to receive their education, as well as reduce the amount of transportation needed to get these students to school.

The Pupil Support Services departments houses allocations for other student-facing specialized services the District provides. Just like Special Education above, this staff fluctuates regularly based on enrollment needs, but 40-60 positions across the District are employed in the areas of social work, school nurses, school psychologists and occupational therapists. These 27J employees' salaries and benefits make up just under 90% of this department's total budget. The remainder of this budget is made up primarily of contracted nursing services and required travel for the District staff.

## GENERAL FUND | Student Achievement (cont'd)

The Improvement of Instruction department is comprised of salaries and benefits for the main office staff for Student Achievement and Career and Technical Education, totaling just under 80% of the department's budget. In addition to the staff, Improvement of Instruction is responsible for participation in the Equal Opportunity Schools programs which assists school districts in providing equitable access to high-quality, high school education for low-income and students of color.

Within the Curriculum and Instruction department resides only salaries and benefits for staff dedicated to instruction specialization, dual roles and early childhood. This is also the budget allocated for oversight of federal programs.

The Staff Development department is made up of a team at the District office responsible for creating new ways of thinking and communicating and then empowering the rest of the 27J staff to follow suit in order to promote continuous improvement.

The Student Intervention department budget houses salaries and benefits for staff responsible for coordination efforts of assisting students in preventing and overcoming obstacles in their educational career. This staff of six to eight employees makes up just over 50% of the total department budget. The majority of the rest of the Student Intervention budget includes costs for contracts with outside agencies like Colorado Youth for a Change and Community Reach Center which provide services and assistance of the department's goals.

The Student Assessment budget is centered around data management software. This software requires us to purchase annual, per-student licenses and assists 27J in creating and maintaining data related to assessments. Total expenditures for the program is approximately 60% of the department's budget. The rest of the allotted dollars are made up of salaries and benefits for employees to support the inputs and outputs of the software.

The Vocational Education department is a fast-growing department due to the increasing demand industries across the nation are putting on career readiness. The department has staff to oversee and coordinate vocational programming, which makes up just under 40% of its budget. Primary programs within the Vocational Education department include welding, auto mechanics, engineering, nursing/medical, among others. Equipment, machinery, hardware, specialized softwares and other various supplies make up the majority of the rest of this budget. We continue to expand the offerings and capabilities of these programs each year, which is why this budget continues to grow.

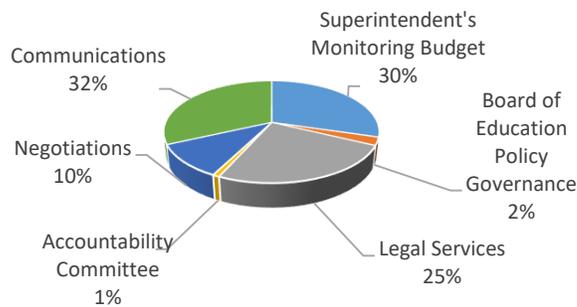
The Tutoring (Mill Levy) department is funded through the Mill Levy and the budgeted allocations include class-size relief, AVID program tutors at middle schools and high schools and textbooks.

# GENERAL FUND | Board of Education & Office of the Superintendent

## Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Board of Education</b>				
Superintendent's Monitoring Budget	319,825	360,669	40,844	12.77%
Board of Education Policy Governance	31,000	31,000	-	0%
Legal Services	175,000	300,000	125,000	71.43%
Accountability Committee	-	10,355	10,355	100%
Negotiations	127,923	128,823	900	0.70%
Communications	353,961	388,211	34,250	9.68%
<b>Total Board of Education</b>	<b>\$1,007,709</b>	<b>\$1,219,058</b>	<b>\$211,349</b>	<b>20.97%</b>
<b>Office of the Superintendent</b>				
Office of the Superintendent	474,718	519,948	45,230	9.53%
<b>Total Office of the Superintendent</b>	<b>\$474,718</b>	<b>\$519,948</b>	<b>\$45,230</b>	<b>9.53%</b>

Board of Education Departments by % of Total



The Superintendent's Monitoring Budget is responsible for paying for required compliance and oversight fees that the District incurs. These items include yearly audit fees, county treasurer fees and various education association dues. This department is one of very few departments that does not include any employee salaries and benefits.

The Board of Education (BOE) Policy Governance budget is allocated for the District's BOE outreach, memberships and conferences.

Legal Services allocation is responsible for paying for legal counsel expenditures the District incurs as a result of various questions and lawsuits that arise throughout the school year. Prior to fiscal year 2020, we employed legal counsel of our own, but starting in fiscal year 2020, we changed to contracting for all of these services. Due to the inconsistent frequency of legal counsel required on a year-to-year basis, contracting these services was more financially efficient.

Accountability Committee is a CDE required group tasked with engaging the community in the District's Unified Improvement Plan (UIP) which lays out goals and the strategies to reach those goals. The budget for this department is focused on expenditures for hosting events for the committee and communications to committee members.

## **GENERAL FUND | Board of Education & Office of the Superintendent (cont'd)**

The Negotiations department houses the salaries and benefits for the District's Teachers' Union representative and contract services for BEA facilitation during wage negotiations.

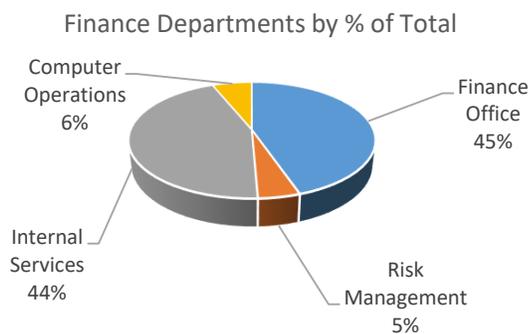
The Communications department is overseen by the District Superintendent and holds the budget for a staff of three employees including the Director and two support personnel. In addition to the staff, Communications is responsible for digital and print media for the District. These services primarily include marketing videos, district-wide printed material and various informational communications. This budget is comprised of just under 70% salaries and benefits and 30% services and supplies.

Office of the Superintendent comprises the salaries and benefits of the Superintendent and office support staff. In addition to employees, this department pays for various membership dues, donations to local community organizations made on behalf of the District and special projects and initiatives taken up on behalf of the District.

## GENERAL FUND | Financial Services

### Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Financial Services</b>				
Finance Office	1,252,257	1,252,257	-	0%
Risk Management	348,420	130,000	(218,420)	-62.69%
Internal Services	653,221	1,245,639	592,418	90.69%
Computer Operations	172,945	172,945	-	0%
<b>Total Financial Services</b>	<b>\$2,426,843</b>	<b>\$2,800,841</b>	<b>\$373,998</b>	<b>15.41%</b>



The majority of the Finance Office budget accounts for the salaries and benefits of Finance, Payroll Accounting and Budget department staffs consisting of between 12-18 employees at a given time. This makes up just over 90% of the department's budget with the remainder set aside for operating expenses for service and supply dollars such as bank service fees, statewide business association dues, conferences and office supplies.

Risk Management department houses the budget for unemployment claims we estimate to be paid out in the fiscal year.

Internal Services is the second largest department budget under the CFO and primarily holds the budget for the entire District's copy machine lease and maintenance contracts. This department pays for the principal payments on the lease and all copy machines/printers on the lease are monitored for usage with each respective school or department being charged for this usage. The District also owns a number of copy machines outright, but must maintain maintenance agreements for those machines which are also accounted for within Internal Services as well as additional banking service fees and postage machine rental.

Computer Operations is the department that holds the budget allocations for all Finance, Payroll, Accounting and Budget software.

## GENERAL FUND | Human Resources

### Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Human Resources</b>				
Human Resources	1,227,687	1,275,063	47,376	3.86%
<b>Total Human Resources</b>	<b>\$1,227,687</b>	<b>\$1,275,063</b>	<b>\$47,376</b>	<b>3.86%</b>

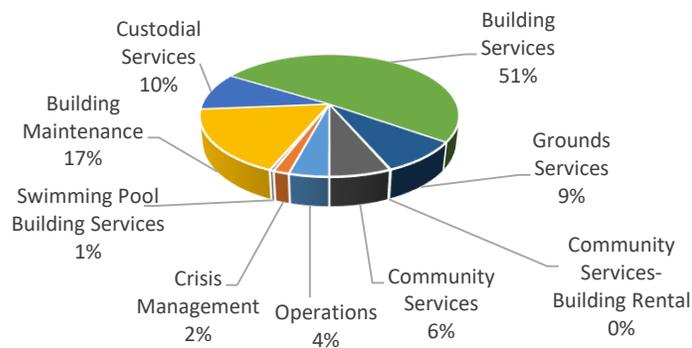
The Human Resources department is staffed by personnel who provide HR support and assistance for all other employees in the District. Salaries and benefits costs within the Human Resources department are the major consideration, making up nearly 85% of its total amount allocated. The remaining 15% comprises employee management services such as absence/PTO management softwares, recruitment and open position advertising, onboarding services like background checks and fingerprinting and wellness programs.

## GENERAL FUND | Operations

### Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Operations</b>				
Operations	374,232	377,595	3,363	0.90%
Crisis Management	123,014	150,014	27,000	21.95%
Swimming Pool Building Services	40,553	40,553	-	0%
Building Maintenance	1,557,629	1,557,629	-	0%
Custodial Services	279,539	904,449	624,910	223.55%
Building Services	4,318,133	4,577,244	259,111	6.00%
Grounds Services	778,253	778,253	-	0%
Community Services-Building Rental	7,637	7,637	-	0%
Community Services	578,450	578,450	-	0%
<b>Total Operations</b>	<b>\$8,057,440</b>	<b>\$8,971,824</b>	<b>\$914,384</b>	<b>11.35%</b>

Operations Departments by % of Total



The Operations department holds the salaries and benefits for general personnel within Operations. This includes Operations office support staff, planning division and Director of Facilities. Combined, these salaries and benefits make up nearly all of this department's budget. The small remainder is made up of general operating supplies and services for the office only.

The Crisis Management department houses the budget for safety and security. Salaries and benefits of the employees in Crisis Management make up 60% of the department's budget. This budget is also responsible for allocating expenditures for security access, video equipment, monitoring, radio communications and emergency preparedness. Due to the national emphasis on safety and security in schools, the district also maintains participation in grant programs that provide additional funding for expenditures.

Swimming Pool Building Services houses the allocation for operation and maintenance of the swimming pool at Brighton High School. This pays for one custodian located at the pool as well as electricity and maintenance supplies and services required on an as-needed basis.

Under the supervision of the Director of Facilities, the Building Maintenance department houses the budget for a maintenance staff of 10-14 employees at a given time. This staff includes technicians in HVAC, locks and doors, electricity, plumbing and general assistance and support. Of the total allocation, salaries and benefits make up roughly 64% of the department's budget. The remaining 36% pays for maintenance supplies and services in the aforementioned areas as needed. This budget also pays for equipment that Facilities needs to perform core and common duties and licensing and dues for the technicians on staff.

## GENERAL FUND | Operations (cont'd)

The Custodial Services department comprises expenditures related to district custodial operations. This department pays for all custodial salaries and benefits and services and supplies throughout 27J. Prior to fiscal year 2022, each school was responsible for custodial overtime, supplemental and stipend salaries and benefits, as well as all custodial services and supplies. However, as of fiscal year 2022, Custodial Services is now allocated all custodial expenditures at all locations within the District. This was done to reduce the schools' financial burden. Custodial supplies and equipment now makes up roughly 66% of this department's budget compared to about 40% in prior years.

The Building Services department is responsible for the District's utilities; natural gas, electricity, water/sewage and waste disposal. This department is one of very few departments that does not include any employee salaries and benefits.

Under the direction of the Grounds Supervisor, the Grounds Services department budget is allocated salaries and benefits for a cyclical/seasonal groundskeepers of 10-15 employees, totaling approximately 78% of the department's budget. Grounds Services is also responsible for service and supply expenditures related to maintenance, care and repair of the District's landscaping, walkways and environment.

The District contracts with local law enforcement offices to provide security resource officers at all district schools. The Community Services department houses the budget for those contract expenditures. The cities of Thornton, Brighton and Commerce City each provide officers for 27J's schools within their jurisdiction.

## GENERAL FUND | Information Technology

### Forecast of Revenues by Source and Expenditures by Object

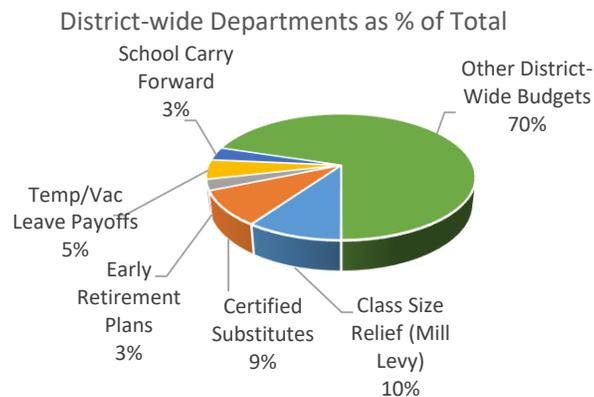
	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Information Technology</b>				
Instructional/Informational Services	5,683,687	5,690,587	6,900	0.12%
<b>Total Information Technology</b>	<b>\$5,683,687</b>	<b>\$5,690,587</b>	<b>\$6,900</b>	<b>0.12%</b>

Within the Information Technology department is allocated technology hardware and ancillary equipment, staff and student software programs, and licensing and maintenance services. Along with the supplies and services paid for by this department, the IT staff is comprised of 25-35 employees tasked with managing and maintaining all software and hardware as well as providing support to all systems across the district. Combined, all employees in IT makeup just over 50% of the Department's budget with the rest slated for services and supplies. The main challenge within the IT department is keeping up with enrollment and resultant staff growth and the speed of technology advancements across the education industry. Every new batch of students and staff members obviously requires hardware, software and licensing accommodations to match all that have come before. Projecting the total demand for these items is crucial to our budget development year in and year out to ensure that 27J can operate efficiently and effectively.

## GENERAL FUND | District-Wide

### Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>District-Wide</b>				
Class Size Relief (Mill Levy)	928,206	928,206	-	0%
Certified Substitutes	786,531	856,450	69,919	8.89%
Early Retirement Plans	266,549	266,549	-	0%
Temp/Vac Leave Payoffs	478,336	478,336	-	0%
School Carry Forward	325,922	325,922	-	0%
Other District-Wide Budgets	5,033,852	6,718,876	1,685,024	33.47%
<b>Total District-Wide</b>	<b>\$7,819,396</b>	<b>\$9,574,339</b>	<b>\$1,754,943</b>	<b>22.44%</b>



The annual budget process involves allocating per-school TE assignments based on each school's projected enrollment for a given year. During that year, any school can exceed projected enrollment which then requires that school to hire more teachers to accommodate the additional students. The Class Size Relief (Mill Levy) department is a district-wide budget used as a blanket buffer to accommodate those fluctuations ensuring we can always meet the student-to-teacher ratio goals we set as a district and preventing schools from having to eat into their standard supplies and services budgets.

The Certified Substitutes department budget is a district-wide budget buffer that is set aside to pay for substitutes. The amount paid every year on substitutes varies over the course of the school year and this allocation allows more flexibility for the rest of the District's departments and schools to operate without having to worry about covering the costs of their staff's absences.

The Early Retirement Plans budget is a sunsetted program that, as the name suggests, pays early retirement benefits for several staff still employed by the District at this time. These staff members opted in to the program during its existence and are grandfathered in until they are no longer with the District.

Temp/Vacation Leave Payoffs is a contingency department to account for salaries and benefits owed to terminated and laid off personnel.

## **GENERAL FUND | District-wide (cont'd)**

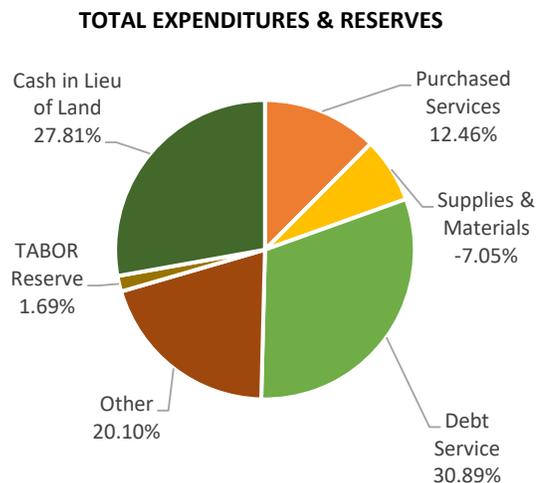
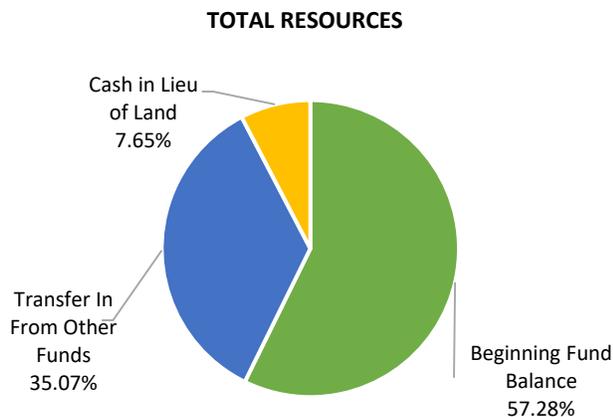
Other District-wide Budgets is a department designed to be a catch-all for the District as a whole for all other expenditures. This includes, but is not limited to, contingencies/reserves for extended day pay for staff that is not part of regular contract wages, increases in salaries and benefits, excess overtime for extreme and unforeseen circumstances and overages in contract services and supplies as a result of economic risk factors.

## CAPITAL RESERVE FUND

### Forecast of Revenues by Source and Expenditures by Object

The Capital Reserve Fund is used to account for financial resources allocated primarily for the purchase of equipment, costs of repairs and maintenance or construction of capital facilities. These expenditures are exclusive of major projects accounted for through the Capital Projects Fund (Building Fund). Revenues are provided by transfer from the General Fund.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,691,266</b>	<b>\$1,384,246</b>	<b>(\$307,020)</b>	<b>-18.15%</b>
<b>Revenues</b>				
Transfer In From Other Funds	861,786	847,613	(14,173)	-1.64%
Cash in Lieu of Land	185,000	185,000	-	0%
Miscellaneous	23,070	9,800	(13,270)	-57.52%
<b>Total Revenues</b>	<b>\$1,069,856</b>	<b>\$1,042,413</b>	<b>(\$27,443)</b>	<b>-2.57%</b>
<b>Total Available Resources</b>	<b>\$2,761,122</b>	<b>\$2,426,659</b>	<b>(\$334,463)</b>	<b>-12.11%</b>
<b>Expenditures</b>				
Purchased Services	399,908	351,940	(47,968)	-11.99%
Supplies & Materials	(99,251)	(199,251)	(100,000)	-100.75%
Property	114,404	-	(114,404)	-100.00%
Debt Service	872,610	872,610	-	0%
Other	347,918	567,797	219,879	63.20%
<b>Total Expenditures</b>	<b>\$1,635,589</b>	<b>\$1,593,096</b>	<b>(\$42,493)</b>	<b>-2.60%</b>
<b>Reserves Designated</b>				
TABOR Reserve	49,068	47,793	(1,275)	-2.60%
Cash in Lieu of Land	1,076,465	785,770	(290,695)	-27.00%
<b>Total Reserves Designated</b>	<b>\$1,125,533</b>	<b>\$833,563</b>	<b>(\$291,970)</b>	<b>-25.94%</b>
<b>Total Appropriations</b>	<b>\$2,761,122</b>	<b>\$2,426,659</b>	<b>(\$334,463)</b>	<b>-12.11%</b>

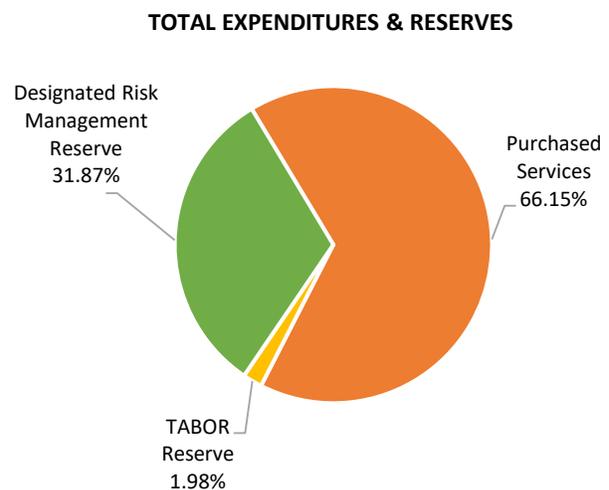
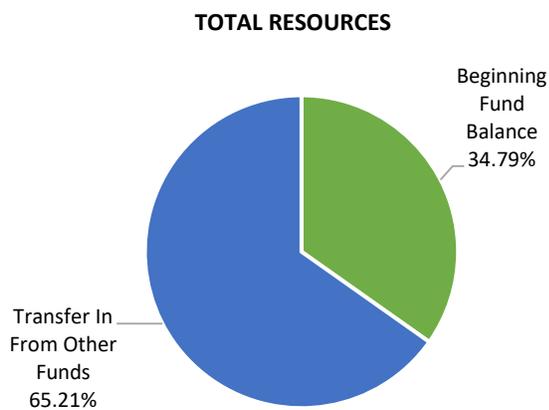


## RISK MANAGEMENT INSURANCE FUND

### Forecast of Revenues by Source and Expenditures by Object

The Risk Management Insurance Fund pays for the District's property, liability and workers' compensation insurance. The District participates in a self-insurance pool managed by Rocky Mountain Risk Insurance Group for each of these programs. Revenue for this fund is provided by a transfer from the General Fund.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,361,031</b>	<b>\$1,284,134</b>	<b>(\$76,897)</b>	<b>-5.65%</b>
<b>Revenues</b>				
Transfer In From Other Funds	2,233,428	2,406,964	173,536	7.77%
<b>Total Revenues</b>	<b>\$2,233,428</b>	<b>\$2,406,964</b>	<b>\$173,536</b>	<b>7.77%</b>
<b>Total Available Resources</b>	<b>\$3,594,459</b>	<b>\$3,691,098</b>	<b>\$96,639</b>	<b>2.69%</b>
<b>Expenditures</b>				
Purchased Services	2,273,044	2,441,525	168,481	7.41%
<b>Total Expenditures</b>	<b>\$2,273,044</b>	<b>\$2,441,525</b>	<b>\$168,481</b>	<b>7.41%</b>
<b>Reserves Designated</b>				
TABOR Reserve	68,191	73,246	5,055	7.41%
Designated Risk Management Reserve	1,253,224	1,176,327	(76,897)	-6.14%
<b>Total Reserves Designated</b>	<b>\$1,321,415</b>	<b>\$1,249,573</b>	<b>(\$71,842)</b>	<b>-5.44%</b>
<b>Total Appropriations</b>	<b>\$3,594,459</b>	<b>\$3,691,098</b>	<b>\$96,639</b>	<b>2.69%</b>

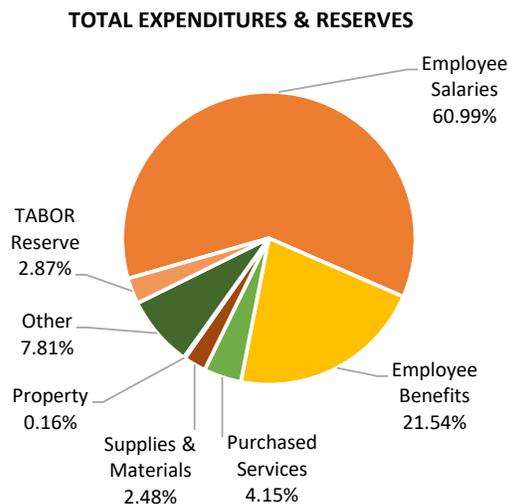
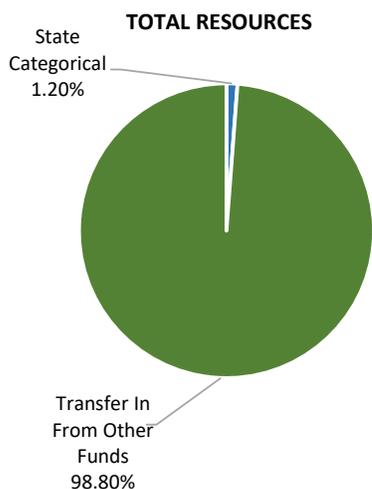


## COLORADO PRESCHOOL PROGRAM FUND

### Forecast of Revenues by Source and Expenditures by Object

The Colorado Preschool Program Fund (CPP) is for preschool classes consisting of three through five year-old children who lack overall learning readiness due to family risk factors, language development needs, or are receiving services from the State Human Services Department. Revenue is provided by a transfer from the General Fund.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$308,330</b>	<b>\$ -</b>	<b>(\$308,330)</b>	<b>-100.00%</b>
<b>Revenues</b>				
State Categorical	296,702	36,456	(260,246)	-87.71%
Transfer In From Other Funds	2,378,489	3,001,226	622,737	26.18%
<b>Total Revenues</b>	<b>\$2,675,191</b>	<b>\$3,037,682</b>	<b>\$362,491</b>	<b>13.55%</b>
<b>Total Available Resources</b>	<b>\$2,983,521</b>	<b>\$3,037,682</b>	<b>\$54,161</b>	<b>1.82%</b>
<b>Expenditures</b>				
Employee Salaries	1,768,178	1,852,309	84,131	4.76%
Employee Benefits	616,989	654,335	37,346	6.05%
Purchased Services	99,000	126,150	27,150	27.42%
Supplies & Materials	340,352	75,256	(265,096)	-77.89%
Property	15,150	5,000	(10,150)	-67.00%
Other	66,507	237,390	170,883	256.94%
<b>Total Expenditures</b>	<b>\$2,906,176</b>	<b>\$2,950,440</b>	<b>\$44,264</b>	<b>1.52%</b>
<b>Reserves Designated</b>				
TABOR Reserve	77,345	87,242	9,897	12.80%
<b>Total Reserves Designated</b>	<b>\$77,345</b>	<b>\$87,242</b>	<b>\$9,897</b>	<b>12.80%</b>
<b>Total Appropriations</b>	<b>\$2,983,521</b>	<b>\$3,037,682</b>	<b>\$54,161</b>	<b>1.82%</b>



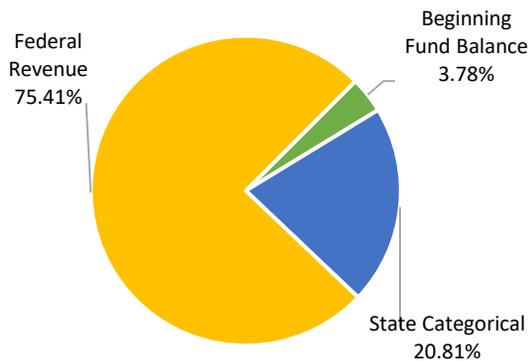
## GOVERNMENT DESIGNATED GRANTS FUND

### Forecast of Revenues by Source and Expenditures by Object

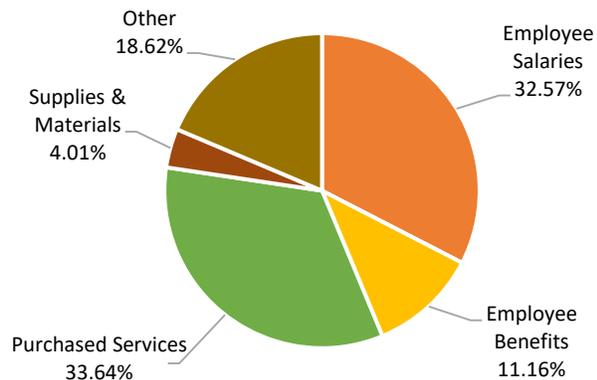
The Governmental Designated Grants Fund provides separate accounting for federal and state funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from ELPA, Title, IDEA B, Medicaid and ESSER in fiscal year 2022.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,162,659</b>	<b>\$1,080,000</b>	<b>(\$82,659)</b>	<b>-7.11%</b>
<b>Revenues</b>				
State Categorical	5,443,393	5,945,577	502,184	9.23%
Federal Revenue	20,185,883	21,543,607	1,357,724	6.73%
Transfer In From Other Funds	267,622	-	(267,622)	-100.00%
Miscellaneous	8,682	-	(8,682)	-100.00%
<b>Total Revenues</b>	<b>\$25,905,580</b>	<b>\$27,489,184</b>	<b>\$1,583,604</b>	<b>6.11%</b>
<b>Total Available Resources</b>	<b>\$27,068,239</b>	<b>\$28,569,184</b>	<b>\$1,500,945</b>	<b>5.55%</b>
<b>Expenditures</b>				
Employee Salaries	7,793,446	9,304,526	1,511,080	19.39%
Employee Benefits	2,638,925	3,189,345	550,420	20.86%
Purchased Services	6,006,868	9,611,075	3,604,207	60.00%
Supplies & Materials	6,882,917	1,145,460	(5,737,457)	-83.36%
Other	3,746,083	5,318,778	1,572,695	41.98%
<b>Total Expenditures</b>	<b>\$27,068,239</b>	<b>\$28,569,184</b>	<b>\$1,500,945</b>	<b>5.55%</b>
<b>Total Appropriations</b>	<b>\$27,068,239</b>	<b>\$28,569,184</b>	<b>\$1,500,945</b>	<b>5.55%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**

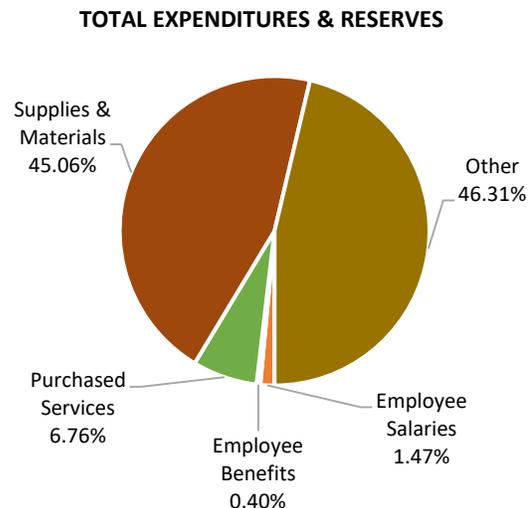
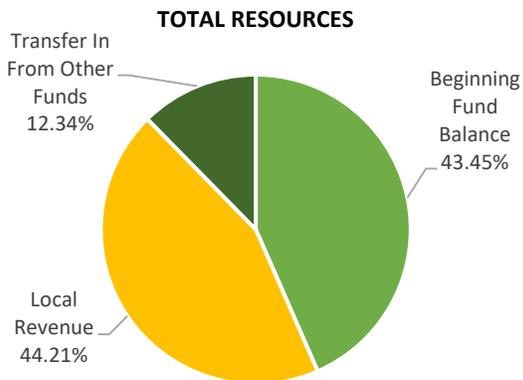


## PUPIL ACTIVITY FUND

### Forecast of Revenues by Source and Expenditures by Object

The Pupil Activity Fund accounts for financial transactions of all school activity funds in the District. Local revenue is generated from Board of Education approved fees and subsidy transfers from the General Fund, to include athletics. Expenditures are for school activities and consumables.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$2,480,965</b>	<b>\$2,483,993</b>	<b>\$3,028</b>	<b>0.12%</b>
<b>Revenues</b>				
Local Revenue	1,259,325	2,527,399	1,268,074	100.69%
Transfer In From Other Funds	580,704	705,704	125,000	21.53%
<b>Total Revenues</b>	<b>\$1,840,029</b>	<b>\$3,233,103</b>	<b>\$1,393,074</b>	<b>75.71%</b>
<b>Total Available Resources</b>	<b>\$4,320,994</b>	<b>\$5,717,096</b>	<b>\$1,396,102</b>	<b>32.31%</b>
<b>Expenditures</b>				
Employee Salaries	6,000	84,000	78,000	1300.00%
Employee Benefits	1,100	22,800	21,700	1972.73%
Purchased Services	386,500	386,500	-	0%
Supplies & Materials	941,063	2,576,311	1,635,248	173.77%
Other	2,986,331	2,647,485	(338,846)	-11.35%
<b>Total Expenditures</b>	<b>\$4,320,994</b>	<b>\$5,717,096</b>	<b>\$1,396,102</b>	<b>32.31%</b>
<b>Total Appropriations</b>	<b>\$4,320,994</b>	<b>\$5,717,096</b>	<b>\$1,396,102</b>	<b>32.31%</b>

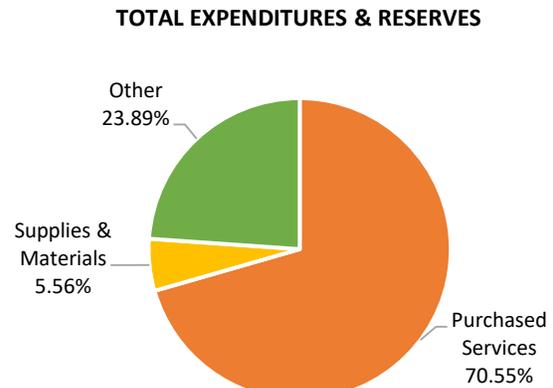
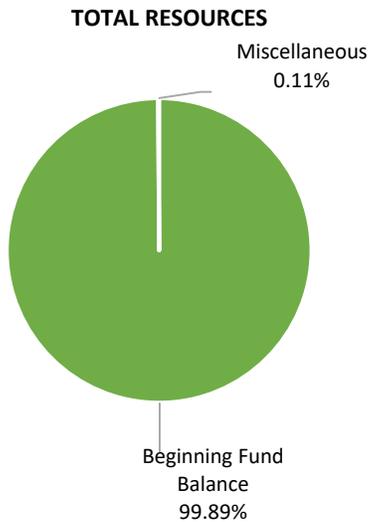


## GROWTH IMPACT FUND

### Forecast of Revenues by Source and Expenditures by Object

The Growth Impact Fund accounts for the revenue received from the City and County of Denver as the result of annexation by Denver of land previously within the District boundaries. Expenditures are typically for planning and research of future school sites.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$68,364</b>	<b>\$44,000</b>	<b>(\$24,364)</b>	<b>-35.64%</b>
<b>Revenues</b>				
Miscellaneous	700	50	(650)	-92.86%
<b>Total Revenues</b>	<b>\$700</b>	<b>\$50</b>	<b>(\$650)</b>	<b>-92.86%</b>
<b>Total Available Resources</b>	<b>\$69,064</b>	<b>\$44,050</b>	<b>(\$25,014)</b>	<b>-36.22%</b>
<b>Expenditures</b>				
Purchased Services	31,075	31,075	-	0%
Supplies & Materials	2,500	2,450	(50)	-2.00%
Other	35,489	10,525	(24,964)	-70.34%
<b>Total Expenditures</b>	<b>\$69,064</b>	<b>\$44,050</b>	<b>(\$25,014)</b>	<b>-36.22%</b>
<b>Total Appropriations</b>	<b>\$69,064</b>	<b>\$44,050</b>	<b>(\$25,014)</b>	<b>-36.22%</b>

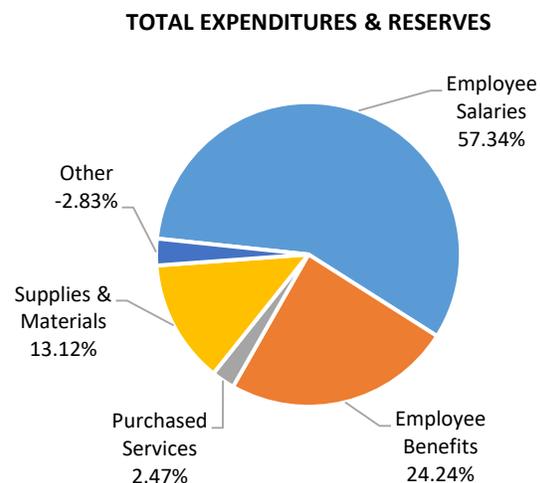
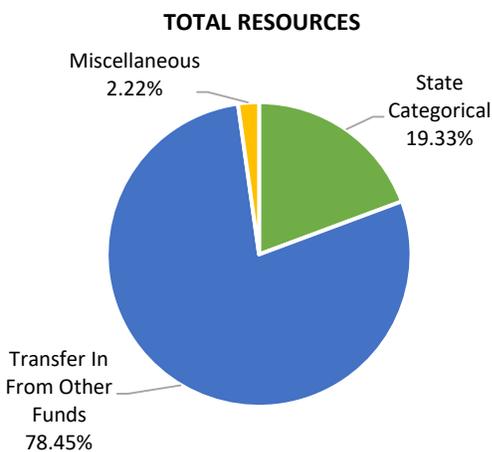


## TRANSPORTATION FUND

### Forecast of Revenues by Source and Expenditures by Object

The Transportation Fund accounts for the expenses of transporting students to and from school and after-school events. Funding is provided by the State in categorical funding, fees, and transfer from the General Fund to cover excess transportation costs.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	0%
<b>Revenues</b>				
State Categorical	1,480,940	1,480,940	-	0%
Transfer In From Other Funds	5,554,486	6,010,411	455,925	8.21%
Miscellaneous	170,398	170,398	-	0%
<b>Total Revenues</b>	<b>\$7,205,824</b>	<b>\$7,661,749</b>	<b>\$455,925</b>	<b>6.33%</b>
<b>Total Available Resources</b>	<b>\$7,205,824</b>	<b>\$7,661,749</b>	<b>\$455,925</b>	<b>6.33%</b>
<b>Expenditures</b>				
Employee Salaries	4,484,290	4,656,851	172,561	3.85%
Employee Benefits	1,975,827	1,968,579	(7,248)	-0.37%
Purchased Services	200,439	200,780	341	0.17%
Supplies & Materials	600,919	1,065,289	464,370	77.28%
Other	(55,651)	(229,750)	(174,099)	-312.84%
<b>Total Expenditures</b>	<b>\$7,205,824</b>	<b>\$7,661,749</b>	<b>\$455,925</b>	<b>6.33%</b>
<b>Total Appropriations</b>	<b>\$7,205,824</b>	<b>\$7,661,749</b>	<b>\$455,925</b>	<b>6.33%</b>

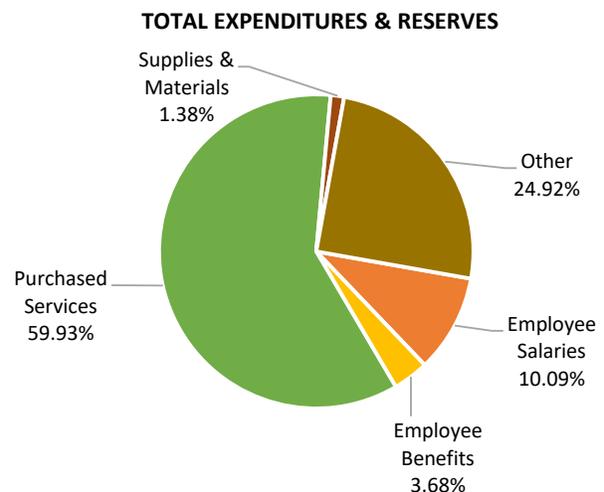
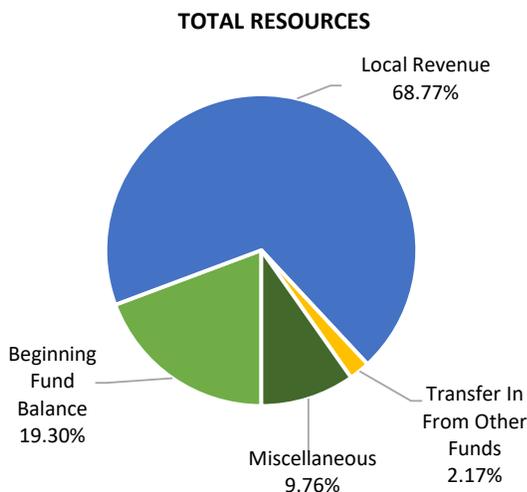


## SPECIAL PROGRAMS FUND

### Forecast of Revenues by Source and Expenditures by Object

The Special Programs Fund accounts for all revenues and expenditures to provide a tuition-paid preschool program. The Special Program fund also accounts for the Adams County Detention Center, credit recovery, summer school program, oil and gas leases, and local grants.

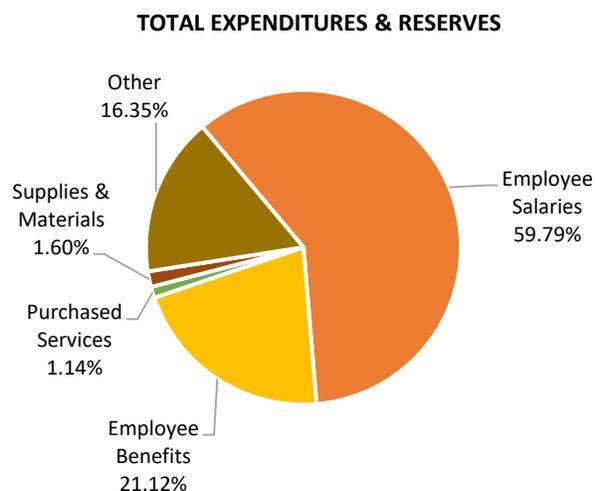
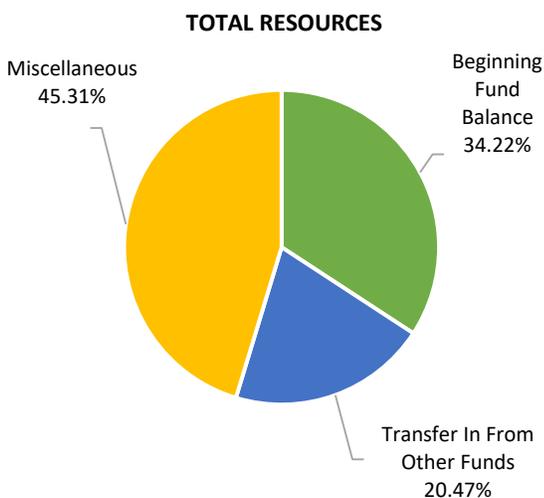
	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,062,779</b>	<b>\$1,305,265</b>	<b>\$242,486</b>	<b>22.8%</b>
<b>Revenues</b>				
Local Revenue	563,615	4,650,000	4,086,385	725.0%
Transfer In From Other Funds	250,870	146,817	(104,053)	41.5%
Miscellaneous	506,200	660,000	153,800	30.4%
<b>Total Revenues</b>	<b>\$1,320,685</b>	<b>\$5,456,817</b>	<b>\$4,136,132</b>	<b>313.2%</b>
<b>Total Available Resources</b>	<b>\$2,383,464</b>	<b>\$6,762,082</b>	<b>\$4,378,618</b>	<b>183.7%</b>
<b>Expenditures</b>				
Employee Salaries	536,645	682,506	145,861	27.2%
Employee Benefits	189,020	248,743	59,723	31.6%
Purchased Services	62,845	4,052,245	3,989,400	6348.0%
Supplies & Materials	214,516	93,203	(121,313)	-56.6%
Other	1,380,438	1,685,385	304,947	22.1%
<b>Total Expenditures</b>	<b>\$2,383,464</b>	<b>\$6,762,082</b>	<b>\$4,378,618</b>	<b>183.7%</b>
<b>Total Appropriations</b>	<b>\$2,383,464</b>	<b>\$6,762,082</b>	<b>\$4,378,618</b>	<b>183.7%</b>



## SPECIAL PROGRAMS FUND | Detention Center

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$202,448</b>	<b>\$245,400</b>	<b>\$42,952</b>	<b>21.2%</b>
<b>Revenues</b>				
Transfer In From Other Funds	227,934	146,817	(81,117)	-35.6%
Miscellaneous	322,000	325,000	3,000	0.9%
<b>Total Revenues</b>	<b>\$549,934</b>	<b>\$471,817</b>	<b>(\$78,117)</b>	<b>-14.2%</b>
<b>Total Available Resources</b>	<b>\$752,382</b>	<b>\$717,217</b>	<b>(\$35,165)</b>	<b>-4.7%</b>
<b>Expenditures</b>				
Employee Salaries	355,164	428,752	73,588	20.7%
Employee Benefits	134,181	151,505	17,324	12.9%
Purchased Services	11,200	8,200	(3,000)	-26.8%
Supplies & Materials	34,500	11,500	(23,000)	-66.7%
Other	217,337	117,260	(100,077)	-46.0%
<b>Total Expenditures</b>	<b>\$752,382</b>	<b>\$717,217</b>	<b>(\$35,165)</b>	<b>-4.7%</b>
<b>Total Appropriations</b>	<b>\$752,382</b>	<b>\$717,217</b>	<b>(\$35,165)</b>	<b>-4.7%</b>

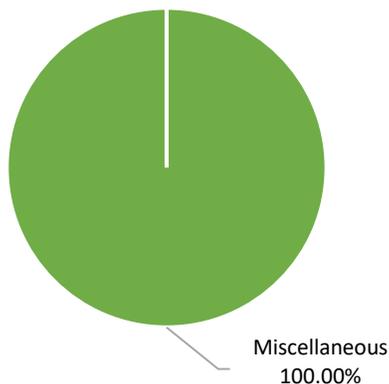


## SPECIAL PROGRAMS FUND | Tuition-Based Preschool

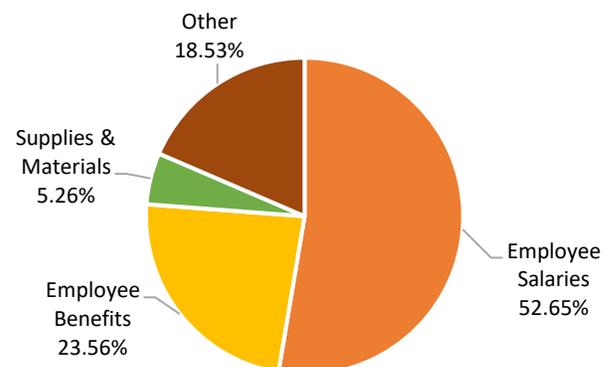
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	<b>0%</b>
<b>Revenues</b>				
Miscellaneous	157,200	285,000	127,800	81.3%
<b>Total Revenues</b>	<b>\$157,200</b>	<b>\$285,000</b>	<b>\$127,800</b>	<b>81.3%</b>
<b>Total Available Resources</b>	<b>\$157,200</b>	<b>\$285,000</b>	<b>\$127,800</b>	<b>81.3%</b>
<b>Expenditures</b>				
Employee Salaries	68,377	150,035	81,658	119.4%
Employee Benefits	26,468	67,157	40,689	153.7%
Supplies & Materials	-	15,000	15,000	100%
Other	62,355	52,808	(9,547)	-15.3%
<b>Total Expenditures</b>	<b>\$157,200</b>	<b>\$285,000</b>	<b>\$127,800</b>	<b>81.3%</b>
<b>Total Appropriations</b>	<b>\$157,200</b>	<b>\$285,000</b>	<b>\$127,800</b>	<b>81.3%</b>

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

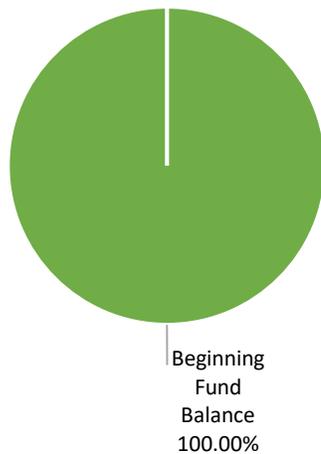


## SPECIAL PROGRAMS FUND | Summer School

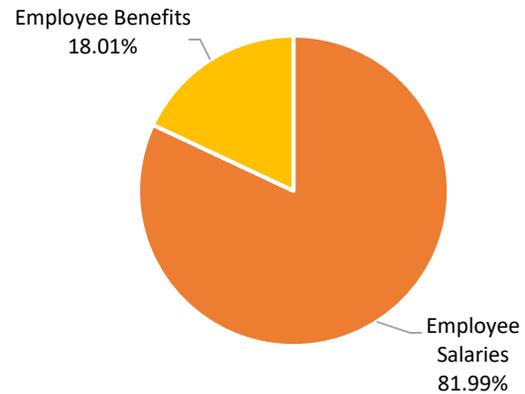
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$57,971	\$56,885	(\$1,086)	-1.9%
<b>Revenues</b>				
Miscellaneous	-	-	-	0%
<b>Total Revenues</b>	\$ -	\$ -	\$ -	0%
<b>Total Available Resources</b>	<b>\$57,971</b>	<b>\$56,885</b>	<b>(\$1,086)</b>	<b>-1.9%</b>
<b>Expenditures</b>				
Employee Salaries	41,012	46,638	5,626	13.7%
Employee Benefits	9,947	10,247	300	3.0%
Other	7,012	-	(7,012)	-100.0%
<b>Total Expenditures</b>	<b>\$57,971</b>	<b>\$56,885</b>	<b>(\$1,086)</b>	<b>-1.9%</b>
<b>Total Appropriations</b>	<b>\$57,971</b>	<b>\$56,885</b>	<b>(\$1,086)</b>	<b>-1.9%</b>

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

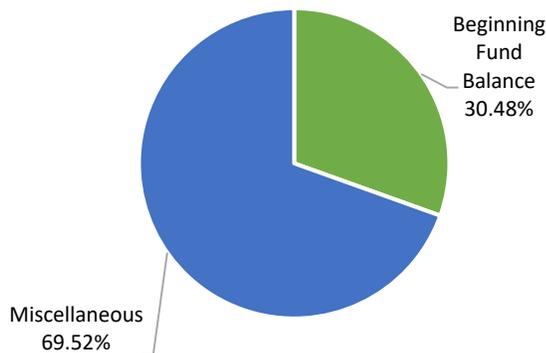


## SPECIAL PROGRAMS FUND | Credit Recovery

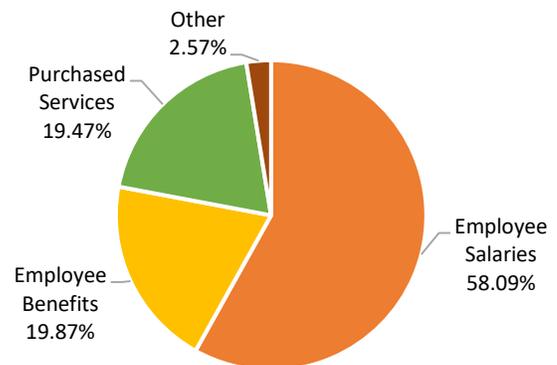
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$23,408</b>	<b>\$21,918</b>	<b>(\$1,490)</b>	<b>-6.4%</b>
<b>Revenues</b>				
Miscellaneous	27,000	50,000	23,000	85.2%
<b>Total Revenues</b>	<b>\$27,000</b>	<b>\$50,000</b>	<b>\$23,000</b>	<b>85.2%</b>
<b>Total Available Resources</b>	<b>\$50,408</b>	<b>\$71,918</b>	<b>\$21,510</b>	<b>42.7%</b>
<b>Expenditures</b>				
Employee Salaries	26,898	41,779	14,881	55.3%
Employee Benefits	7,891	14,293	6,402	81.1%
Purchased Services	14,000	14,000	-	0%
Other	1,619	1,846	227	14.0%
<b>Total Expenditures</b>	<b>\$50,408</b>	<b>\$71,918</b>	<b>\$21,510</b>	<b>42.7%</b>
<b>Total Appropriations</b>	<b>\$50,408</b>	<b>\$71,918</b>	<b>\$21,510</b>	<b>42.7%</b>

TOTAL RESOURCES



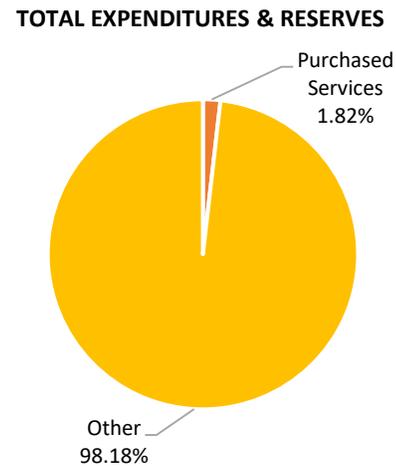
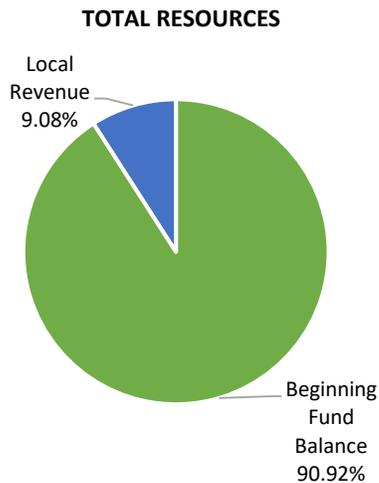
TOTAL EXPENDITURES & RESERVES



## SPECIAL PROGRAMS FUND | Oil & Gas Lease

Forecast of Revenues by Source and Expenditures by Object

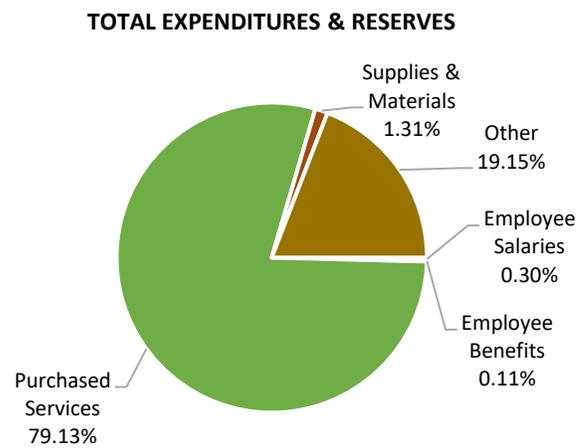
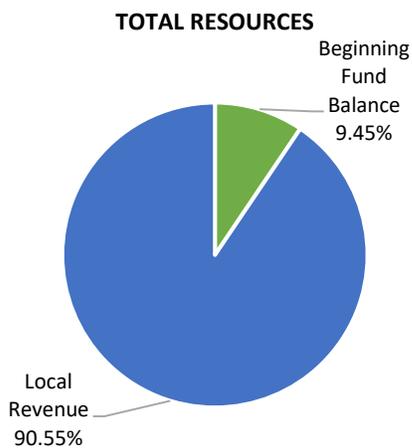
	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$450,834</b>	<b>\$500,723</b>	<b>\$49,889</b>	<b>11.1%</b>
<b>Revenues</b>				
Local Revenue	104,400	50,000	(54,400)	-52.1%
<b>Total Revenues</b>	<b>\$104,400</b>	<b>\$50,000</b>	<b>(\$54,400)</b>	<b>-52.1%</b>
<b>Total Available Resources</b>	<b>\$555,234</b>	<b>\$550,723</b>	<b>(\$4,511)</b>	<b>-0.8%</b>
<b>Expenditures</b>				
Purchased Services	10,000	10,000	-	0%
Other	545,234	540,723	(4,511)	-0.8%
<b>Total Expenditures</b>	<b>\$555,234</b>	<b>\$550,723</b>	<b>(\$4,511)</b>	<b>-0.8%</b>
<b>Total Appropriations</b>	<b>\$555,234</b>	<b>\$550,723</b>	<b>(\$4,511)</b>	<b>-0.8%</b>



## SPECIAL PROGRAMS FUND | Non-Governmental Grants

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$328,118</b>	<b>\$480,339</b>	<b>\$152,221</b>	<b>46.4%</b>
<b>Revenues</b>				
Local Revenue	459,215	4,600,000	4,140,785	901.7%
Transfer In From Other Funds	22,936	-	(22,936)	-100.0%
<b>Total Revenues</b>	<b>\$482,151</b>	<b>\$4,600,000</b>	<b>\$4,117,849</b>	<b>854.1%</b>
<b>Total Available Resources</b>	<b>\$810,269</b>	<b>\$5,080,339</b>	<b>\$4,270,070</b>	<b>527.0%</b>
<b>Expenditures</b>				
Employee Salaries	45,194	15,302	(29,892)	-66.1%
Employee Benefits	10,533	5,541	(4,992)	-47.4%
Purchased Services	27,645	4,020,045	3,992,400	14441.7%
Supplies & Materials	180,016	66,703	(113,313)	-62.9%
Other	546,881	972,748	425,867	77.9%
<b>Total Expenditures</b>	<b>\$810,269</b>	<b>\$5,080,339</b>	<b>\$4,270,070</b>	<b>527.0%</b>
<b>Total Appropriations</b>	<b>\$810,269</b>	<b>\$5,080,339</b>	<b>\$4,270,070</b>	<b>527.0%</b>

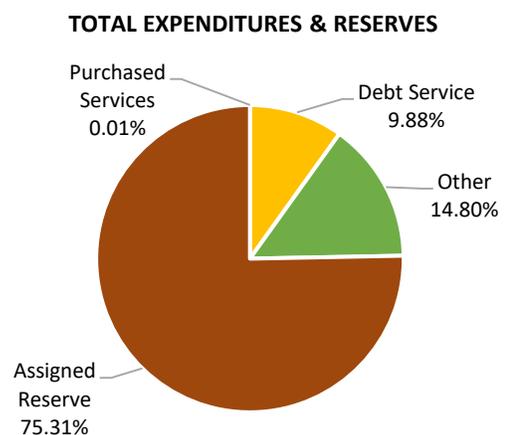
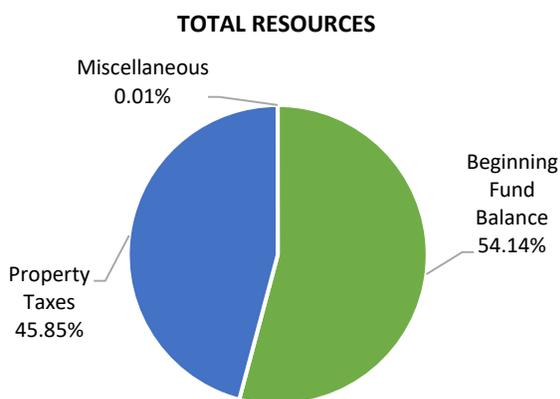


## BOND REDEMPTION FUND

### Forecast of Revenues by Source and Expenditures by Object

The Bond Redemption Fund mill levy for property tax collections in 2021 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$35,876,607</b>	<b>\$55,070,011</b>	<b>\$19,193,404</b>	<b>53.5%</b>
<b>Revenues</b>				
Property Taxes	45,566,576	46,639,454	1,072,878	2.4%
Miscellaneous	25,000	15,000	(10,000)	-40.0%
<b>Total Revenues</b>	<b>\$45,591,576</b>	<b>\$46,654,454</b>	<b>\$1,062,878</b>	<b>2.3%</b>
<b>Total Available Resources</b>	<b>\$81,468,183</b>	<b>\$101,724,465</b>	<b>\$20,256,282</b>	<b>24.9%</b>
<b>Expenditures</b>				
Purchased Services	10,000	10,000	-	0%
Debt Service	10,960,000	10,050,000	(910,000)	-8.3%
Other	15,428,172	15,058,793	(369,379)	-2.4%
<b>Total Expenditures</b>	<b>\$26,398,172</b>	<b>\$25,118,793</b>	<b>(\$1,279,379)</b>	<b>-4.8%</b>
<b>Reserves Designated</b>				
Assigned Reserve	55,070,011	76,605,672	21,535,661	39.1%
<b>Total Reserves Designated</b>	<b>\$55,070,011</b>	<b>\$76,605,672</b>	<b>\$21,535,661</b>	<b>39.1%</b>
<b>Total Appropriations</b>	<b>\$81,468,183</b>	<b>\$101,724,465</b>	<b>\$20,256,282</b>	<b>24.9%</b>

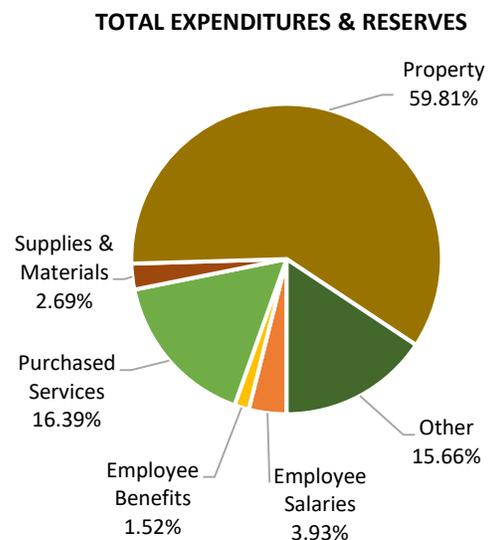
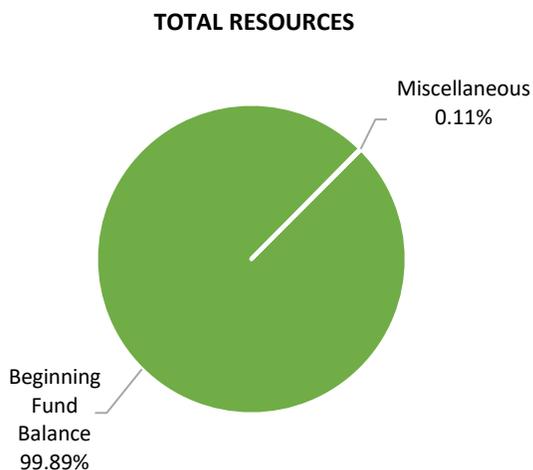


## BUILDING FUND

### Forecast of Revenues by Source and Expenditures by Object

The Building Fund accounts for the financial resources allocated for the acquisition or construction of major capital facilities, other than those financed by proprietary or special revenue funds.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$32,734,798</b>	<b>\$26,837,143</b>	<b>(\$5,897,655)</b>	<b>-18.0%</b>
<b>Revenues</b>				
Miscellaneous	576,000	30,000	(546,000)	-94.8%
<b>Total Revenues</b>	<b>\$576,000</b>	<b>\$30,000</b>	<b>(\$546,000)</b>	<b>-94.8%</b>
<b>Total Available Resources</b>	<b>\$33,310,798</b>	<b>\$26,867,143</b>	<b>(\$6,443,655)</b>	<b>-19.3%</b>
<b>Expenditures</b>				
Employee Salaries	780,923	1,054,854	273,931	35.1%
Employee Benefits	300,422	409,260	108,838	36.2%
Purchased Services	4,431,551	4,403,780	(27,771)	-0.6%
Supplies & Materials	2,401,731	723,400	(1,678,331)	-69.9%
Property	5,515,082	16,068,211	10,553,129	191.4%
Other	19,881,089	4,207,638	(15,673,451)	-78.8%
<b>Total Expenditures</b>	<b>\$33,310,798</b>	<b>\$26,867,143</b>	<b>(\$6,443,655)</b>	<b>-19.3%</b>
<b>Total Appropriations</b>	<b>\$33,310,798</b>	<b>\$26,867,143</b>	<b>(\$6,443,655)</b>	<b>-19.3%</b>

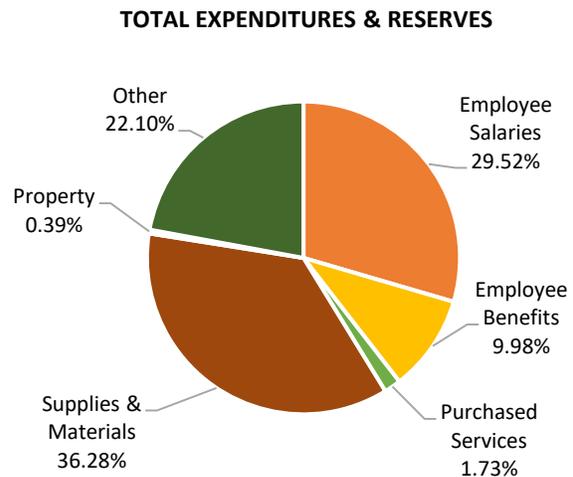
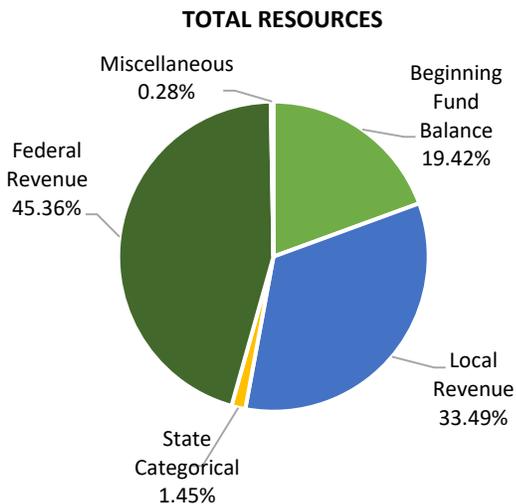


## NUTRITION SERVICES FUND

### Forecast of Revenues by Source and Expenditures by Object

The Nutrition Services Fund receives state and federal funding as well as school lunch fees for the District school lunch program (National School Lunch Program).

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,627,276</b>	<b>\$1,400,000</b>	<b>(\$227,276)</b>	<b>-14.0%</b>
<b>Revenues</b>				
Local Revenue	2,771,068	2,413,893	(357,175)	-12.9%
State Categorical	118,720	104,602	(14,118)	-11.9%
Federal Revenue	3,463,113	3,270,154	(192,959)	-5.6%
Miscellaneous	13,501	20,000	6,499	48.1%
<b>Total Revenues</b>	<b>\$6,366,402</b>	<b>\$5,808,649</b>	<b>(\$557,753)</b>	<b>-8.8%</b>
<b>Total Available Resources</b>	<b>\$7,993,678</b>	<b>\$7,208,649</b>	<b>(\$785,029)</b>	<b>-9.8%</b>
<b>Expenditures</b>				
Employee Salaries	1,559,992	2,128,339	568,347	36.4%
Employee Benefits	595,953	719,563	123,610	20.7%
Purchased Services	115,629	124,918	9,289	8.0%
Supplies & Materials	3,093,898	2,614,695	(479,203)	-15.5%
Property	28,000	28,000	-	0%
Other	2,600,206	1,593,134	(1,007,072)	-38.7%
<b>Total Expenditures</b>	<b>\$7,993,678</b>	<b>\$7,208,649</b>	<b>(\$785,029)</b>	<b>-9.8%</b>
<b>Total Appropriations</b>	<b>\$7,993,678</b>	<b>\$7,208,649</b>	<b>(\$785,029)</b>	<b>-9.8%</b>

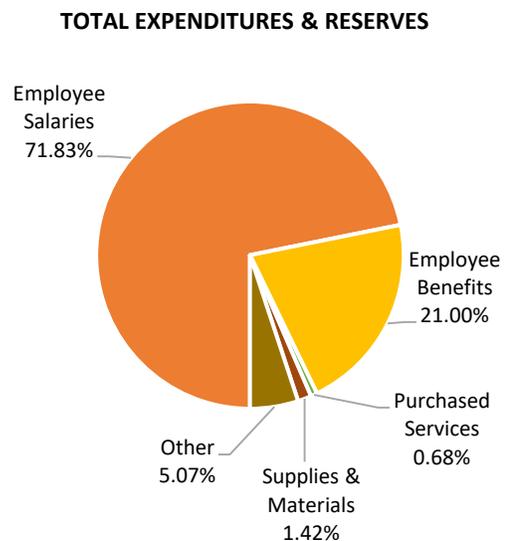
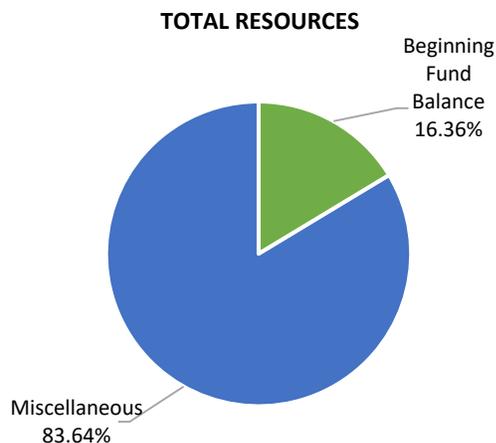


## CHILDCARE PROGRAM FUND

### Forecast of Revenues by Source and Expenditures by Object

The Child Care Program Fund is a tuition-based special revenue fund used to account for before and after-school care programs as well as full-day Monday care for our K-5 enrolled students.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$121,066</b>	<b>\$260,303</b>	<b>\$139,237</b>	<b>115.0%</b>
<b>Revenues</b>				
Transfer In from Other Funds	390,433	-	(390,433)	-100.0%
Miscellaneous	560,000	1,331,000	771,000	137.7%
<b>Total Revenues</b>	<b>\$950,433</b>	<b>\$1,331,000</b>	<b>\$380,567</b>	<b>40.0%</b>
<b>Total Available Resources</b>	<b>\$1,071,499</b>	<b>\$1,591,303</b>	<b>\$519,804</b>	<b>48.5%</b>
<b>Expenditures</b>				
Employee Salaries	657,521	1,143,086	485,565	73.8%
Employee Benefits	205,099	334,104	129,005	62.9%
Purchased Services	5,264	10,810	5,546	105.4%
Supplies & Materials	30,850	22,665	(8,185)	-26.5%
Other	172,765	80,638	(92,127)	-53.3%
<b>Total Expenditures</b>	<b>\$1,071,499</b>	<b>\$1,591,303</b>	<b>\$519,804</b>	<b>48.5%</b>
<b>Total Appropriations</b>	<b>\$1,071,499</b>	<b>\$1,591,303</b>	<b>\$519,804</b>	<b>48.5%</b>



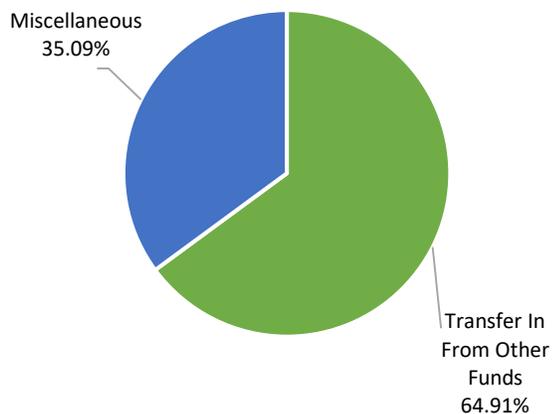
## PRINT SHOP FUND

### Forecast of Revenues by Source and Expenditures by Object

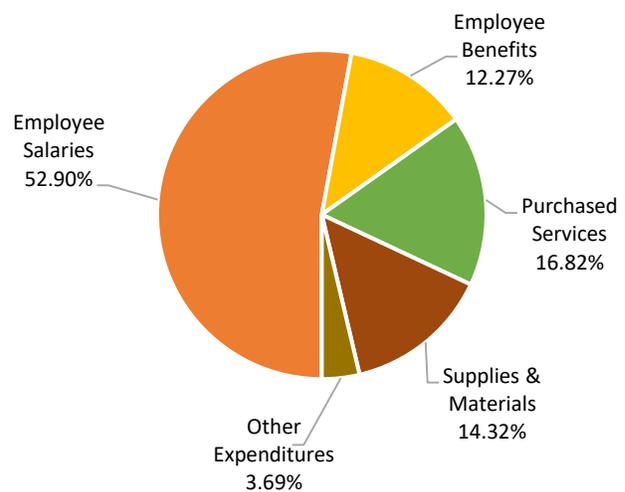
The Print Shop Fund accounts for the financial activities associated with the District Print Shop.

	AMENDED BUDGET		ADOPTED BUDGET		Change from Prior Budget	
	2020-2021		2021-2022			
<b>Beginning Fund Balance</b>	\$	-	\$	-	\$	0%
<b>Revenues</b>						
Transfer In From Other Funds		90,552		90,652	100	0.1%
Miscellaneous		49,000		49,000	-	0%
<b>Total Revenues</b>		<b>\$139,552</b>		<b>\$139,652</b>	<b>\$100</b>	<b>0.1%</b>
<b>Total Available Resources</b>		<b>\$139,552</b>		<b>\$139,652</b>	<b>\$100</b>	<b>0.1%</b>
<b>Expenditures</b>						
Employee Salaries		73,774		73,874	100	0.1%
Employee Benefits		17,138		17,138	-	0%
Purchased Services		23,488		23,488	-	0%
Supplies & Materials		20,000		20,000	-	0%
Other Expenditures		5,152		5,152	-	0%
<b>Total Expenditures</b>		<b>\$139,552</b>		<b>\$139,652</b>	<b>\$100</b>	<b>0.1%</b>
<b>Total Appropriations</b>		<b>\$139,552</b>		<b>\$139,652</b>	<b>\$100</b>	<b>0.1%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**



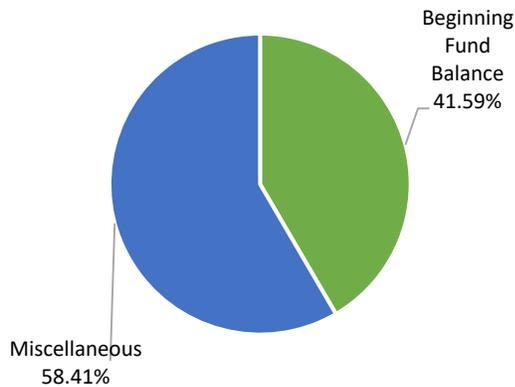
## DENTAL INSURANCE FUND

### Forecast of Revenues by Source and Expenditures by Object

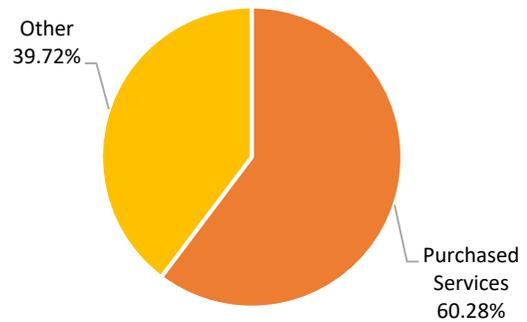
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$665,645	\$689,971	\$24,326	3.7%
<b>Revenues</b>				
Miscellaneous	887,478	969,126	81,648	9.2%
<b>Total Revenues</b>	<b>\$887,478</b>	<b>\$969,126</b>	<b>\$81,648</b>	<b>9.2%</b>
<b>Total Available Resources</b>	<b>\$1,553,123</b>	<b>\$1,659,097</b>	<b>\$105,974</b>	<b>6.8%</b>
<b>Expenditures</b>				
Purchased Services	915,840	1,000,097	84,257	9.2%
Other	637,283	659,000	21,717	3.4%
<b>Total Expenditures</b>	<b>\$1,553,123</b>	<b>\$1,659,097</b>	<b>\$105,974</b>	<b>6.8%</b>
<b>Total Appropriations</b>	<b>\$1,553,123</b>	<b>\$1,659,097</b>	<b>\$105,974</b>	<b>6.8%</b>

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



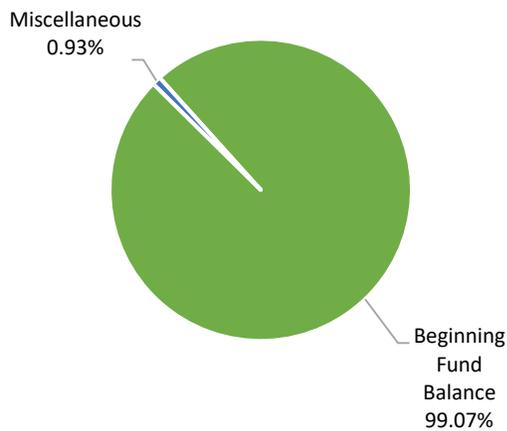
## TRUST FUND

### Forecast of Revenues by Source and Expenditures by Object

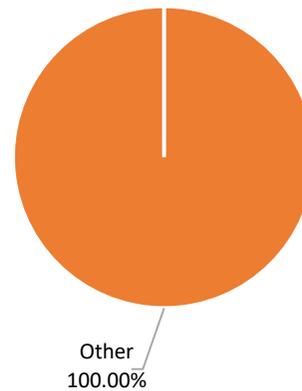
Trust funds are used to account for assets held on behalf of a trustee. This fund is used to account for the monies donated for student scholarships, the senior tutorial program, and any other donated, specific-purpose revenues.

	AMENDED BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$26,627</b>	<b>\$26,704</b>	<b>\$77</b>	<b>0.3%</b>
<b>Revenues</b>				
Miscellaneous	500	250	(250)	-50.0%
<b>Total Revenues</b>	<b>\$500</b>	<b>\$250</b>	<b>(\$250)</b>	<b>-50.0%</b>
<b>Total Available Resources</b>	<b>\$27,127</b>	<b>\$26,954</b>	<b>(\$173)</b>	<b>-0.6%</b>
<b>Expenditures</b>				
Other	27,127	26,954	(173)	-0.6%
<b>Total Expenditures</b>	<b>\$27,127</b>	<b>\$26,954</b>	<b>(\$173)</b>	<b>-0.6%</b>
<b>Total Appropriations</b>	<b>\$27,127</b>	<b>\$26,954</b>	<b>(\$173)</b>	<b>-0.6%</b>

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



## SCHOOL SUMMARY

### Forecast of School Expenditures by Object

	SALARIES						
	STAFF	ADMINIST-RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT	CRAFTS, TRADES, SERVICES
Northeast	28.16	174,806	1,727,569	-	143,884	64,679	127,057
South	19.61	172,341	1,293,757	-	135,375	77,926	90,265
Southeast	23.86	202,204	1,419,736	-	109,917	55,461	122,213
Henderson	15.85	96,562	912,767	-	36,323	50,965	131,857
Thimmig	27.45	202,438	1,561,596	-	80,208	96,685	138,082
Pennock	31.41	201,810	1,579,945	-	106,789	75,704	129,743
Second Creek	38.36	197,850	2,038,046	-	142,594	70,509	126,707
West Ridge	37.71	192,602	2,176,736	-	165,583	81,562	125,253
Turnberry	35.57	172,627	1,758,754	-	99,619	97,689	123,081
Brantner	35.05	167,224	1,874,612	-	102,635	79,632	110,255
Reunion	38.68	185,049	1,861,995	-	135,884	78,608	99,757
Padilla	15.14	97,630	882,964	-	62,000	44,100	100,500
<b>Total Elementary</b>	<b>346.85</b>	<b>\$2,063,143</b>	<b>\$19,088,477</b>	<b>\$ -</b>	<b>\$1,320,811</b>	<b>\$873,520</b>	<b>\$1,424,770</b>
Overland Trail	33.67	206,381	1,795,852	-	24,385	94,448	156,036
Vikan	36.41	293,066	1,874,867	-	44,040	114,263	232,534
Prairie View	36.03	192,062	1,733,060	-	32,369	73,738	201,198
Stuart	42.92	271,988	2,218,090	-	20,936	109,478	232,488
Quist	52.02	300,774	2,262,393	-	45,375	113,193	213,492
<b>Total Middle</b>	<b>201.05</b>	<b>\$1,264,271</b>	<b>\$9,884,262</b>	<b>\$ -</b>	<b>\$167,105</b>	<b>\$505,120</b>	<b>\$1,035,748</b>
Brighton	103.15	562,952	5,763,290	6,000	375,902	329,061	413,886
Prairie View	90.54	663,691	4,838,270	4,000	297,466	416,835	452,202
Innovations & Options	13.41	186,219	1,081,671	36,235	69,645	67,043	102,440
Riverdale Ridge	13.41	431,265	3,410,756	58,550	179,126	264,056	339,877
<b>Total High</b>	<b>220.51</b>	<b>\$1,844,127</b>	<b>\$15,093,987</b>	<b>\$104,785</b>	<b>\$922,139</b>	<b>\$1,076,995</b>	<b>\$1,308,405</b>
27J Online Academy	15.00	85,780	914,000	-	227,500	42,600	-
<b>Total Online</b>	<b>15.00</b>	<b>\$85,780</b>	<b>\$914,000</b>	<b>\$ -</b>	<b>\$227,500</b>	<b>\$42,600</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>783.41</b>	<b>\$5,257,321</b>	<b>\$44,980,726</b>	<b>\$104,785</b>	<b>\$2,637,555</b>	<b>\$2,498,235</b>	<b>\$3,768,923</b>

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
798,656	10,850	47,356	-	-	3,094,857
512,426	10,425	32,245	-	-	2,324,760
658,087	14,117	34,022	-	300	2,616,057
446,090	12,702	20,299	-	200	1,707,765
692,070	11,136	47,875	-	-	2,830,090
744,643	15,495	66,768	-	150	2,921,047
892,081	13,475	70,472	-	500	3,552,234
941,446	33,700	44,836	-	-	3,761,718
790,768	15,350	57,656	-	3,375	3,118,919
795,085	6,900	65,269	-	100	3,201,712
825,605	15,600	67,521	-	3,200	3,273,219
413,794	10,600	15,205	-	4,000	1,630,793
<b>\$8,510,751</b>	<b>\$170,350</b>	<b>\$569,524</b>	<b>\$ -</b>	<b>\$11,825</b>	<b>\$34,033,171</b>
793,463	22,100	81,347	-	13,050	3,187,062
898,289	6,100	85,840	-	-	3,548,999
790,201	22,661	52,000	-	-	3,097,289
981,617	79,681	14,600	-	-	3,928,878
1,007,379	35,838	52,100	-	7,000	4,037,544
<b>\$4,470,949</b>	<b>\$166,380</b>	<b>\$285,887</b>	<b>\$ -</b>	<b>\$20,050</b>	<b>\$17,799,772</b>
2,445,829	147,100	177,800	-	15,450	10,237,270
2,270,979	66,600	205,738	-	13,000	9,228,781
537,643	44,100	31,170	-	300	2,156,466
1,510,290	92,373	141,818	-	5,000	6,433,111
<b>\$6,764,741</b>	<b>\$350,173</b>	<b>\$556,526</b>	<b>\$ -</b>	<b>\$33,750</b>	<b>\$28,055,628</b>
297,710	3,445	30,000	-	2,000	1,603,035
<b>\$297,710</b>	<b>\$3,445</b>	<b>\$30,000</b>	<b>\$ -</b>	<b>\$2,000</b>	<b>\$1,603,035</b>
<b>\$20,044,151</b>	<b>\$690,348</b>	<b>\$1,441,937</b>	<b>\$ -</b>	<b>\$67,625</b>	<b>\$81,491,606</b>

# NORTHEAST ELEMENTARY

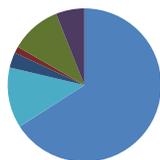
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	525	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,997,880	\$55,526	21.89	1.15
Special Education		-	350	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,279	-	-	-
Full-Day Kinder		386,592	-	2.79	0.64
Other Education		-	3,720	-	-
Students		97,847	-	-	1.00
Instructional Staff		41,752	-	0.33	-
School Administration		323,500	3,798	1.45	2.33
Operation/Maintenance		182,613	-	0.04	2.75
<b>Subtotal</b>		<b>\$3,031,463</b>	<b>\$63,394</b>	<b>26.50</b>	<b>7.87</b>
<b>Total Budget</b>			<b>\$3,094,857</b>		<b>34.37</b>

\* Above the line – Various positions given to individual schools based on needs. All schools receive their Principal, Principal’s Secretary, and custodial staff. Other needs include, Title Schools, Vocational Programs, and Counselors. Schools receive additional staffing allocations not included above through other funds outside of General Fund. Some of those staff positions include Special Education, At-risk, Preschool, Child Care and Credit Recovery. Elementary schools are also each receiving an instructional coach in FY 2022 to reduce their student-to-teacher ratio.

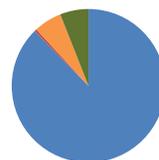
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The District allocation is funded via State Equalization, therefore is distributed to each school based on their enrollment. Only salaries and benefits are paid for out of this portion of the budget and include regular and non-regular salaries and benefits of the school staff.

School Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	521	505	525	680	685

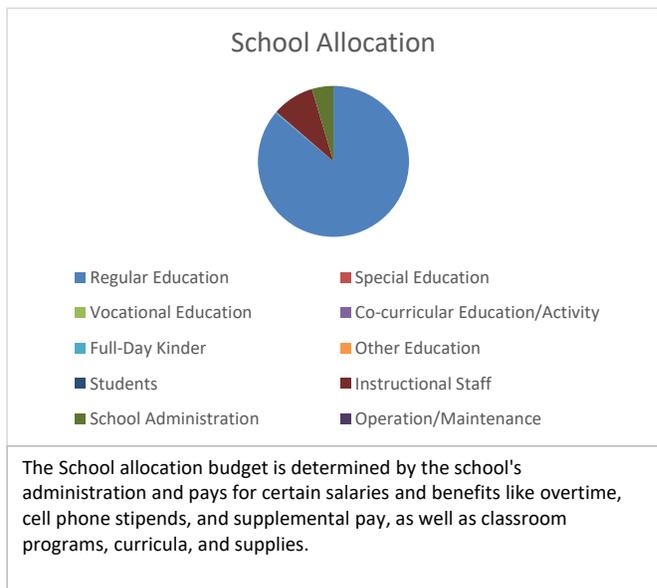
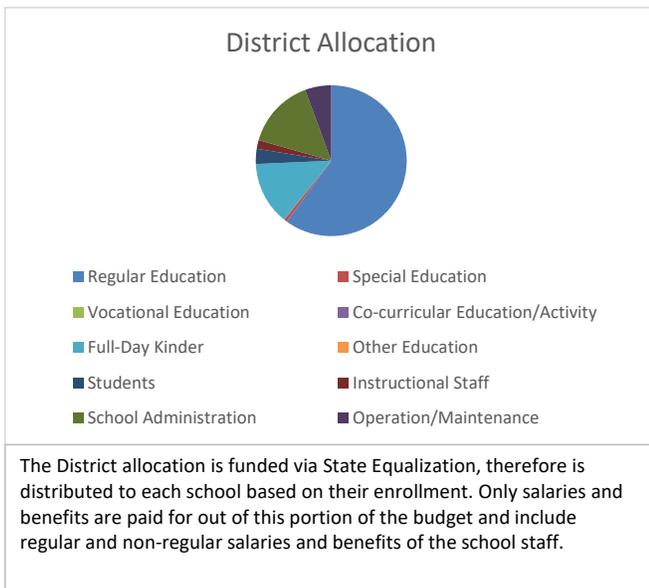
# SOUTH ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	360	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,368,606	\$37,445	15.15	1.15
Special Education		15,932	-	0.13	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		733	-	-	-
Full-Day Kinder		309,701	85	2.26	0.62
Other Education		-	-	-	-
Students		73,626	25	-	1.00
Instructional Staff		42,933	3,915	0.34	-
School Administration		341,657	2,000	1.61	2.33
Operation/Maintenance		128,102	-	-	2.50
<b>Subtotal</b>		<b>\$2,281,290</b>	<b>\$43,470</b>	<b>19.49</b>	<b>7.60</b>
<b>Total Budget</b>			<b>\$2,324,760</b>		<b>27.09</b>

\* Above the line – Various positions given to individual schools based on needs. All schools receive their Principal, Principal’s Secretary, and custodial staff. Other needs include, Title Schools, Vocational Programs, and Counselors. Schools receive additional staffing allocations not included above through other funds outside of General Fund. Some of those staff positions include Special Education, At-risk, Preschool, Child Care and Credit Recovery. Elementary schools are also each receiving an instructional coach in FY 2022 to reduce their student-to-teacher ratio.



School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	415	369	360	389	389

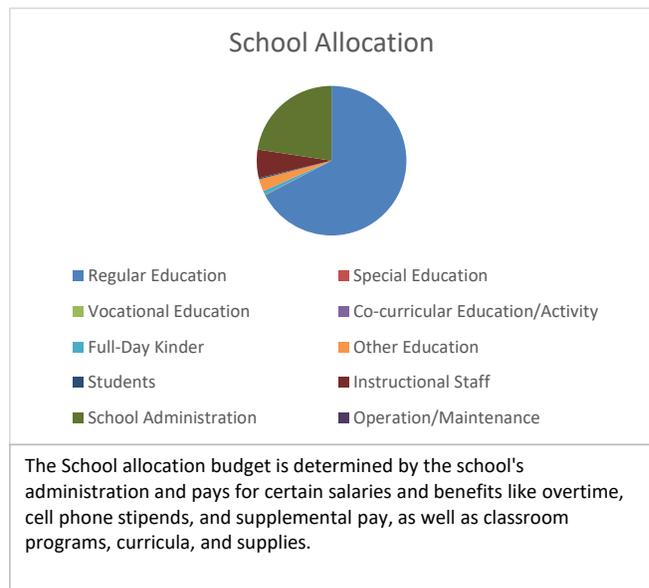
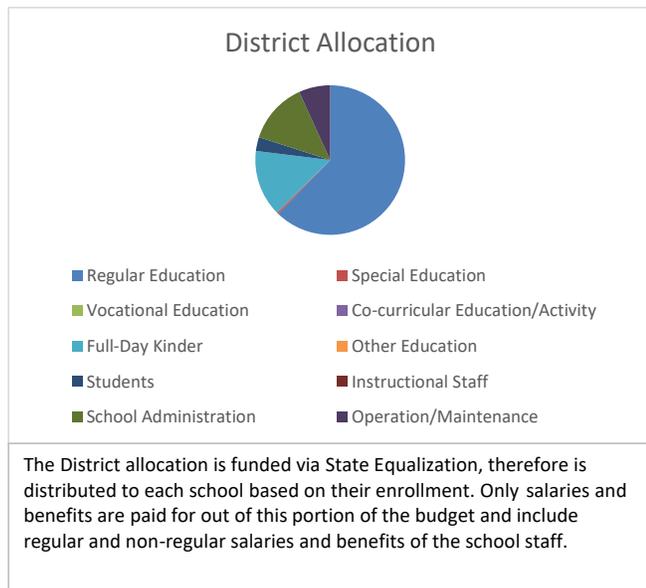
# SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	445	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,594,788	\$36,186	17.27	1.15
Special Education		9,305	50	0.20	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		647	-	-	-
Full-Day Kinder		366,967	500	3.87	-
Other Education		-	1,400	-	-
Students		77,048	150	-	1.00
Instructional Staff		-	3,300	-	-
School Administration		339,529	12,148	1.50	2.33
Operation/Maintenance		174,039	-	-	3.00
<b>Subtotal</b>		<b>\$2,562,323</b>	<b>\$53,734</b>	<b>22.84</b>	<b>7.48</b>
<b>Total Budget</b>			<b>\$2,616,057</b>		<b>30.32</b>

\* Above the line – Various positions given to individual schools based on needs. All schools receive their Principal, Principal’s Secretary, and custodial staff. Other needs include, Title Schools, Vocational Programs, and Counselors. Schools receive additional staffing allocations not included above through other funds outside of General Fund. Some of those staff positions include Special Education, At-risk, Preschool, Child Care and Credit Recovery. Elementary schools are also each receiving an instructional coach in FY 2022 to reduce their student-to-teacher ratio.



School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	433	457	445	512	552

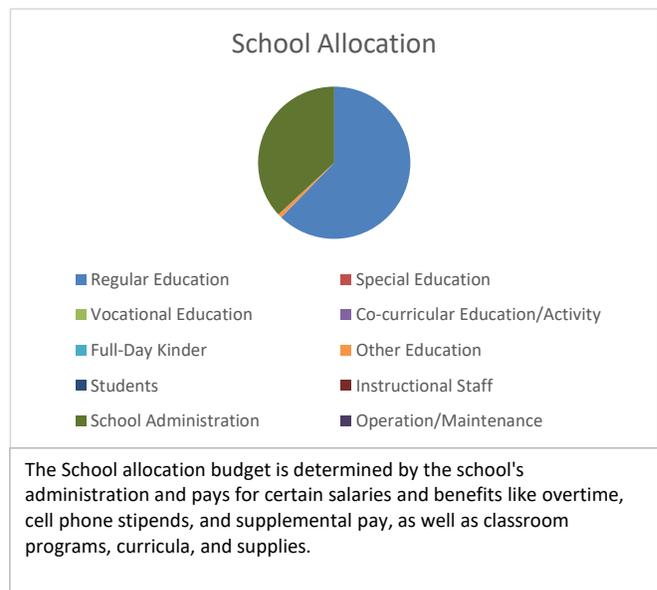
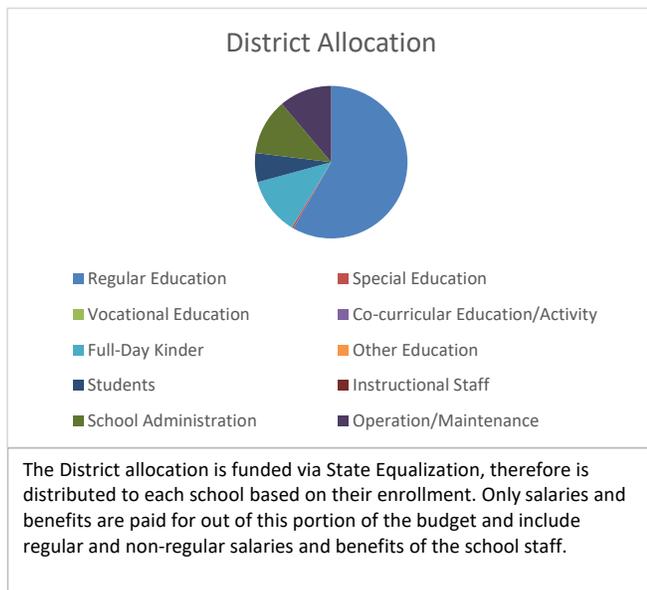
# HENDERSON ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	291	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$974,217	\$21,875	12.71	1.65
Special Education		6,231	-	0.31	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		588	-	-	-
Full-Day Kinder		202,694	-	2.31	-
Other Education		-	300	-	-
Students		103,039	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		198,788	12,963	0.04	2.00
Operation/Maintenance		187,070	-	-	3.00
<b>Subtotal</b>		<b>\$1,672,627</b>	<b>\$35,138</b>	<b>15.37</b>	<b>7.65</b>
<b>Total Budget</b>			<b>\$1,707,765</b>		<b>23.02</b>

\* Above the line – Various positions given to individual schools based on needs. All schools receive their Principal, Principal’s Secretary, and custodial staff. Other needs include, Title Schools, Vocational Programs, and Counselors. Schools receive additional staffing allocations not included above through other funds outside of General Fund. Some of those staff positions include Special Education, At-risk, Preschool, Child Care and Credit Recovery. Elementary schools are also each receiving an instructional coach in FY 2022 to reduce their student-to-teacher ratio.



School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	309	291	291	339	396

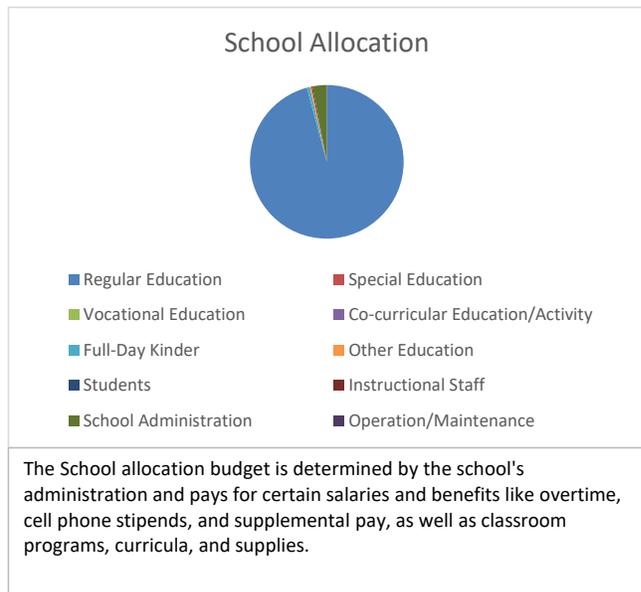
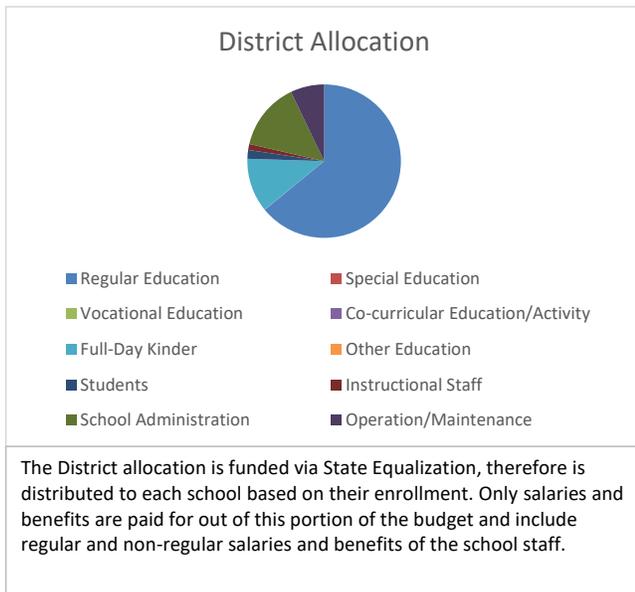
# THIMMIG ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	515	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,772,795	\$59,586	22.99	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,718	-	-	-
Full-Day Kinder		315,119	400	3.00	-
Other Education		-	200	-	-
Students		50,932	-	-	1.00
Instructional Staff		35,051	150	0.28	-
School Administration		395,664	1,850	2.06	2.00
Operation/Maintenance		196,625	-	-	3.00
<b>Subtotal</b>		<b>\$2,767,904</b>	<b>\$62,186</b>	<b>28.33</b>	<b>7.15</b>
<b>Total Budget</b>			<b>\$2,830,090</b>		<b>35.48</b>

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	590	526	515	572	599

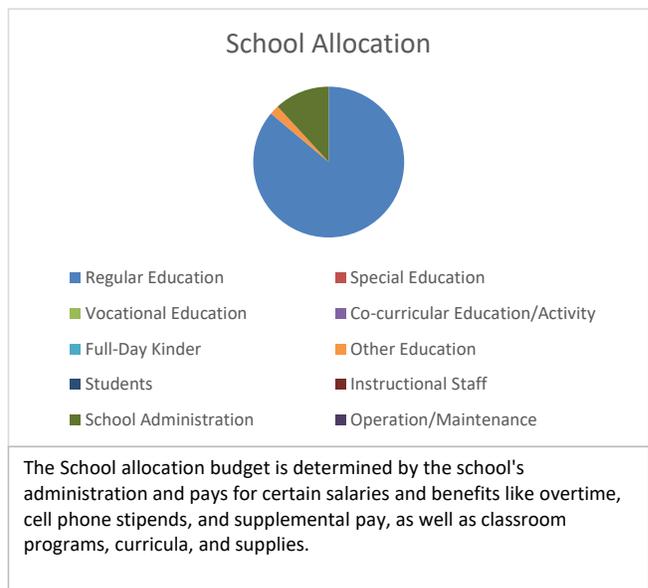
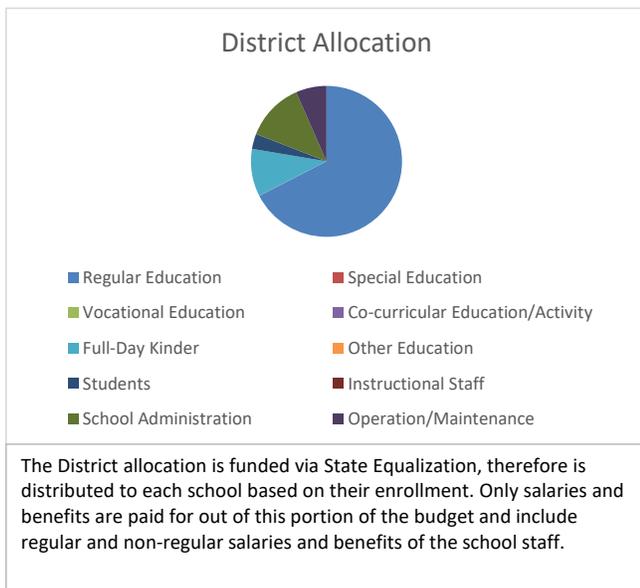
# PENNOCK ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	591	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,911,442	\$74,388	25.12	2.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,779	-	-	-
Full-Day Kinder		288,258	2	4.00	-
Other Education		-	1,746	-	-
Students		92,032	2	-	1.40
Instructional Staff		-	-	-	-
School Administration		354,935	10,225	1.97	2.00
Operation/Maintenance		186,238	-	-	3.00
<b>Subtotal</b>		<b>\$2,834,684</b>	<b>\$86,363</b>	<b>31.09</b>	<b>8.55</b>
<b>Total Budget</b>			<b>\$2,921,047</b>		<b>39.64</b>

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	582	586	591	682	709

## SECOND CREEK ELEMENTARY

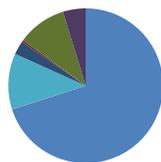
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	723	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,426,469	\$62,447	25.61	1.15
Special Education		-	525	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,343	-	-	-
Full-Day Kinder		404,937	500	7.50	-
Other Education		-	600	-	-
Students		98,129	1,000	-	1.00
Instructional Staff		14,696	7,050	0.32	-
School Administration		353,996	15,180	2.15	2.00
Operation/Maintenance		165,362	-	-	3.00
<b>Subtotal</b>		<b>\$3,464,932</b>	<b>\$87,302</b>	<b>35.58</b>	<b>7.15</b>
<b>Total Budget</b>			<b>\$3,552,234</b>		<b>42.73</b>

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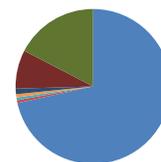
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

The District allocation is funded via State Equalization, therefore is distributed to each school based on their enrollment. Only salaries and benefits are paid for out of this portion of the budget and include regular and non-regular salaries and benefits of the school staff.

School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	688	706	723	715	755

# WEST RIDGE ELEMENTARY

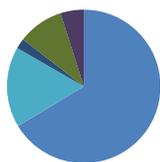
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	715	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,438,123	\$74,436	27.57	1.15
Special Education		-	300	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,336	-	-	-
Full-Day Kinder		623,146	800	6.45	-
Other Education		-	4,000	-	-
Students		79,871	500	-	1.00
Instructional Staff		-	3,450	-	-
School Administration		352,642	2,850	2.02	2.00
Operation/Maintenance		180,264	-	-	3.00
<b>Subtotal</b>		<b>\$3,675,382</b>	<b>\$86,336</b>	<b>36.04</b>	<b>7.15</b>
<b>Total Budget</b>			<b>\$3,761,718</b>		<b>43.19</b>

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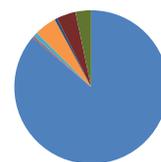
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	695	698	715	710	770

# TURNBERRY ELEMENTARY

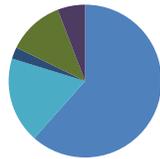
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	675	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,870,066	\$74,531	25.82	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		552,524	550	5.00	-
Other Education		-	600	-	-
Students		75,238	575	-	1.00
Instructional Staff		-	2,500	-	-
School Administration		362,513	2,750	2.26	2.00
Operation/Maintenance		177,072	-	-	3.00
<b>Subtotal</b>		<b>\$3,037,413</b>	<b>\$81,506</b>	<b>33.08</b>	<b>7.15</b>
<b>Total Budget</b>			<b>\$3,118,919</b>		<b>40.23</b>

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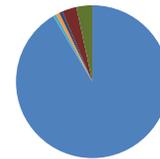
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	658	653	675	781	842

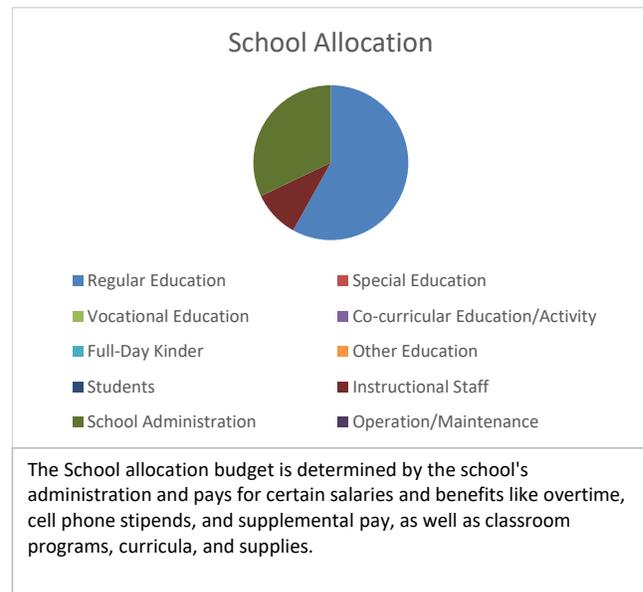
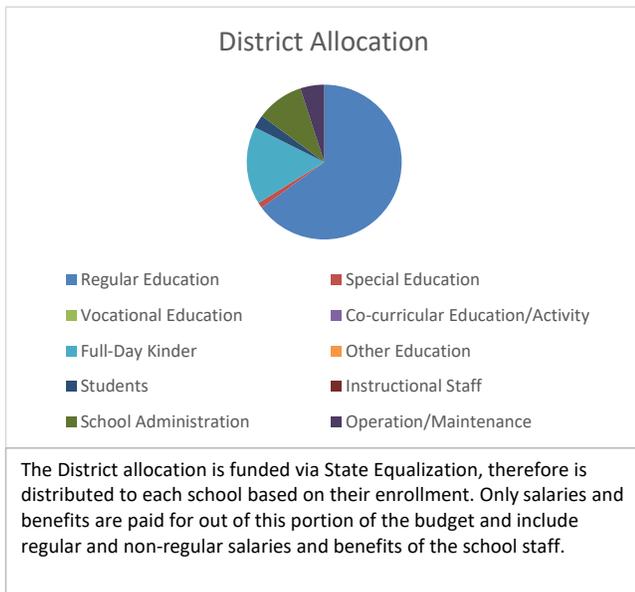
# BRANTNER ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	665	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,026,873	\$46,644	26.40	1.15
Special Education		37,398	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		593	-	-	-
Full-Day Kinder		507,070	-	6.08	-
Other Education		-	-	-	-
Students		86,017	-	-	1.00
Instructional Staff		-	7,900	-	-
School Administration		307,867	25,755	1.92	1.80
Operation/Maintenance		155,595	-	-	3.00
<b>Subtotal</b>		<b>\$3,121,413</b>	<b>\$80,299</b>	<b>34.40</b>	<b>6.95</b>
<b>Total Budget</b>			<b>\$3,201,712</b>		<b>41.35</b>

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	635	644	665	545	577

# REUNION ELEMENTARY

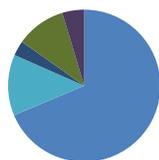
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	735	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,185,858	\$65,850	27.97	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		650	-	-	-
Full-Day Kinder		412,663	50	6.16	-
Other Education		-	500	-	-
Students		100,922	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		335,922	22,351	1.97	2.00
Operation/Maintenance		148,453	-	-	3.00
<b>Subtotal</b>		<b>\$3,184,468</b>	<b>\$88,751</b>	<b>36.10</b>	<b>7.15</b>
<b>Total Budget</b>			<b>\$3,273,219</b>		<b>43.25</b>

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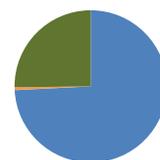
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

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School Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	660	697	735	784	811

# PADILLA ELEMENTARY

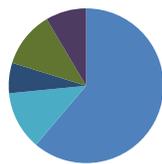
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	280	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$977,236	\$27,605	13.00	1.19
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		195,596	2,300	2.00	-
Other Education		-	-	-	-
Students		101,250	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		187,289	3,905	-	2.00
Operation/Maintenance		135,612	-	-	3.00
<b>Subtotal</b>		<b>\$1,596,983</b>	<b>\$33,810</b>	<b>15.00</b>	<b>7.19</b>
<b>Total Budget</b>			<b>\$1,630,793</b>		<b>22.19</b>

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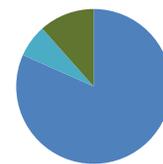
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	0	0	280	397	478

# OVERLAND TRAIL MIDDLE SCHOOL

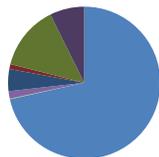
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment: 585	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,190,105	\$89,001	30.25	1.75
Special Education	-	-	-	-
Vocational Education	4,281	-	-	-
Co-curricular Education/Activity	48,256	-	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	-	-	-
Students	142,961	1,250	1.00	1.00
Instructional Staff	32,832	5,750	0.34	-
School Administration	420,298	28,031	2.10	2.00
Operation/Maintenance	224,297	-	-	4.00
<b>Subtotal</b>	<b>\$3,063,030</b>	<b>\$124,032</b>	<b>33.69</b>	<b>8.75</b>
<b>Total Budget</b>		<b>\$3,187,062</b>		<b>42.44</b>

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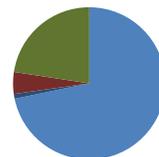
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	619	589	585	636	697

# VIKAN MIDDLE SCHOOL

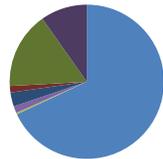
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	636	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,348,408	\$27,115	31.02	2.30
Special Education		-	-	-	-
Vocational Education		11,771	-	-	-
Co-curricular Education/Activity		49,002	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		101,266	-	-	1.00
Instructional Staff		46,482	-	-	0.40
School Administration		556,563	71,360	4.01	2.00
Operation/Maintenance		337,032	-	0.84	4.00
<b>Subtotal</b>		<b>\$3,450,524</b>	<b>\$98,475</b>	<b>35.87</b>	<b>9.70</b>
<b>Total Budget</b>			<b>\$3,548,999</b>		<b>45.57</b>

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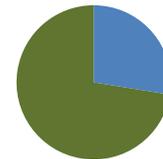
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	641	649	636	569	535

# PRAIRIE VIEW MIDDLE SCHOOL

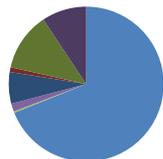
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	627	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,078,918	\$22,575	31.32	-
Special Education		-	-	-	-
Vocational Education		8,862	-	-	-
Co-curricular Education/Activity		50,055	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		198,456	500	1.00	1.00
Instructional Staff		30,183	6,900	0.42	-
School Administration		367,218	52,319	2.10	2.00
Operation/Maintenance		281,303	-	0.47	6.00
<b>Subtotal</b>		<b>\$3,014,995</b>	<b>\$82,294</b>	<b>35.31</b>	<b>9.00</b>
<b>Total Budget</b>			<b>\$3,097,289</b>		<b>44.31</b>

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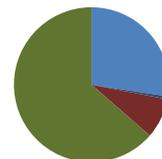
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	611	645	627	639	598

# STUART MIDDLE SCHOOL

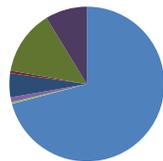
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment: 745	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,715,092	\$15,600	37.84	-
Special Education	-	-	-	-
Vocational Education	13,519	-	-	-
Co-curricular Education/Activity	38,984	-	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	-	-	-
Students	192,535	400	2.00	1.00
Instructional Staff	20,842	3,800	0.42	-
School Administration	516,346	77,981	4.45	2.00
Operation/Maintenance	333,779	-	0.47	6.00
<b>Subtotal</b>	<b>\$3,831,097</b>	<b>\$97,781</b>	<b>45.18</b>	<b>9.00</b>
<b>Total Budget</b>		<b>\$3,928,878</b>		<b>54.18</b>

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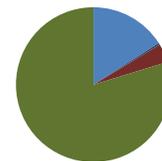
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	791	739	745	823	958

# QUIST MIDDLE SCHOOL

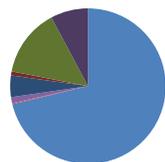
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	920	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,790,375	\$75,400	41.34	-
Special Education		8,332	-	0.10	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		49,601	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	10,000	-	-
Students		175,624	2,000	2.00	1.00
Instructional Staff		32,721	4,538	0.42	-
School Administration		555,227	28,812	3.99	2.00
Operation/Maintenance		304,914	-	-	6.00
<b>Subtotal</b>		<b>\$3,916,794</b>	<b>\$120,750</b>	<b>47.85</b>	<b>9.00</b>
<b>Total Budget</b>			<b>\$4,037,544</b>		<b>56.85</b>

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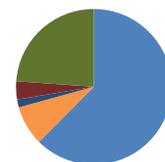
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
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- Full-Day Kinder
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	766	888	920	805	710

# BRIGHTON HIGH SCHOOL

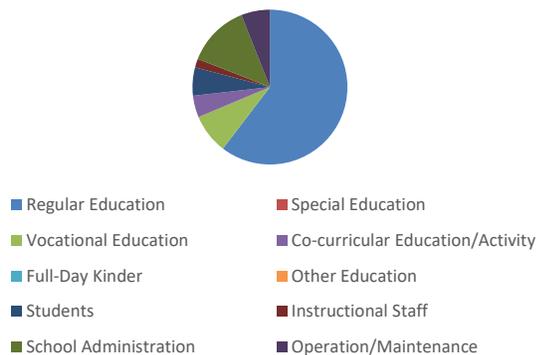
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	1,860	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$5,942,692	\$155,200	71.75	1.70
Special Education		-	2,650	-	-
Vocational Education		814,919	79,600	6.50	2.50
Co-curricular Education/Activity		447,028	52,650	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	5,000	-	-
Students		579,725	6,600	5.32	1.00
Instructional Staff		179,640	10,200	1.26	-
School Administration		1,286,103	80,750	12.34	2.00
Operation/Maintenance		591,613	2,900	1.41	9.47
<b>Subtotal</b>		<b>\$9,841,720</b>	<b>\$395,550</b>	<b>98.58</b>	<b>16.67</b>
<b>Total Budget</b>			<b>\$10,237,270</b>		<b>115.25</b>

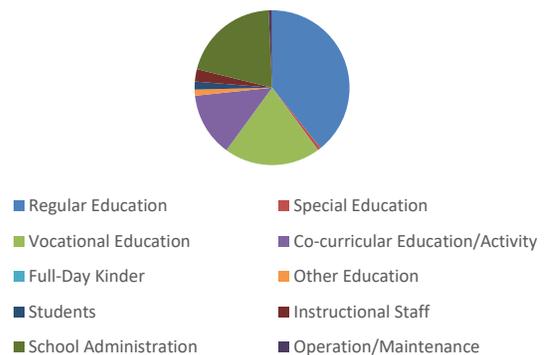
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District Allocation



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School Allocation



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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	1816	1833	1860	1914	1811

# PRAIRIE VIEW HIGH SCHOOL

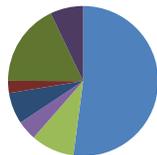
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	1,641	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$4,641,640	\$100,705	61.78	-
Special Education		-	1,900	-	-
Vocational Education		833,110	37,750	6.20	2.60
Co-curricular Education/Activity		377,314	47,000	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		603,164	3,600	5.13	1.00
Instructional Staff		233,652	4,250	2.90	-
School Administration		1,589,701	120,588	15.24	2.00
Operation/Maintenance		633,107	1,300	1.41	9.47
<b>Subtotal</b>		<b>\$8,911,688</b>	<b>\$317,093</b>	<b>92.66</b>	<b>15.07</b>
<b>Total Budget</b>			<b>\$9,228,781</b>		<b>107.73</b>

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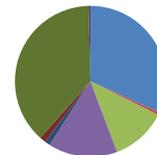
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
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- Other Education
- Instructional Staff
- Operation/Maintenance

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	1771	1695	1641	1629	1581

# INNOVATIONS & OPTIONS

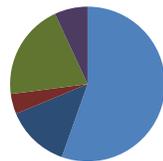
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	225	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
Regular Education		\$1,153,107	\$71,470	12.83	0.75
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		277,024	-	-	3.00
Instructional Staff		87,553	1,000	0.65	0.52
School Administration		419,389	3,100	1.31	3.24
Operation/Maintenance		143,823	-	-	2.00
<b>Subtotal</b>		<b>\$2,080,896</b>	<b>\$75,570</b>	<b>14.79</b>	<b>9.51</b>
<b>Total Budget</b>			<b>\$2,156,466</b>		<b>24.30</b>

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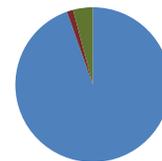
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
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School Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	293	225	225	261	251

# RIVERDALE RIDGE HIGH SCHOOL

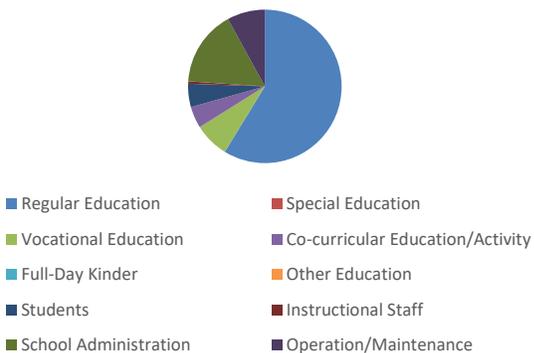
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	1,325	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$3,626,637	\$64,650	53.52	-
Special Education		-	2,400	-	-
Vocational Education		454,290	41,100	4.65	2.50
Co-curricular Education/Activity		280,879	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	12,000	-	-
Students		302,338	4,465	4.41	1.00
Instructional Staff		31,166	9,125	0.38	-
School Administration		986,377	125,221	7.17	2.00
Operation/Maintenance		492,463	-	0.47	9.47
<b>Subtotal</b>		<b>\$6,174,150</b>	<b>\$258,961</b>	<b>70.60</b>	<b>14.97</b>
<b>Total Budget</b>			<b>\$6,433,111</b>		<b>85.57</b>

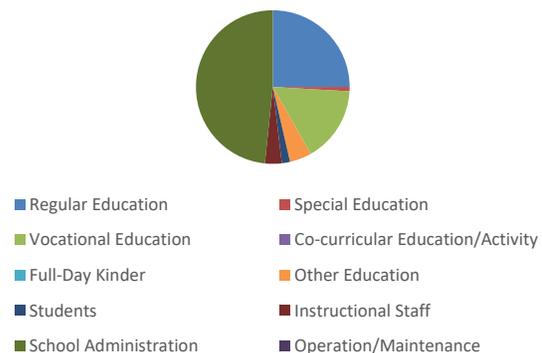
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School Allocation



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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	889	1195	1325	1480	1602

## 27J Online Academy

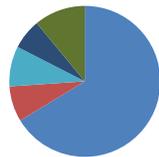
Forecast of General Fund Expenditures  
ADOPTED BUDGET 2021-2022



Enrollment:	300	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,039,500	\$21,250	11.00	-
Special Education		118,800	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		135,000	-	-	-
Other Education		-	-	-	-
Students		101,250	-	-	-
Instructional Staff		-	-	-	-
School Administration		172,260	14,975	-	-
Operation/Maintenance		-	-	-	-
<b>Subtotal</b>		<b>\$1,566,810</b>	<b>\$36,225</b>	<b>11.00</b>	<b>-</b>
<b>Total Budget</b>			<b>\$1,603,035</b>		<b>11.00</b>

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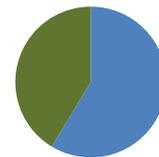
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
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School Allocation



- Regular Education
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- Full-Day Kinder
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- Other Education
- Instructional Staff
- Operation/Maintenance

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	0	0	300	0	0

# **INFORMATIONAL SECTION**

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## GLOSSARY

**Adams County Youth Services Center (AYSC)** State-operated, 30-bed juvenile detention facility serving youth ages 10-17. Educational services are provided on site by School District 27J teachers.

**Adopted Budget** The budget amounts and document originally approved by the Board of Education at the beginning of the budget year which consolidates all beginning-of-the-year operating appropriations.

**Allocation** A part of a lump-sum appropriation which is designated for expenditure for special purposes, activities, or objects.

**Amended Budget** The budget which includes changes to the Adopted Budget that are approved by the Board of Education and transfer within the authority of management.

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

**Audit** Examination conducted by an outside accountant, or firm, of the utilization of the District's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used within governing regulations.

**Bond** 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** 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.

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

**Career & Technical Education (CTE)** Programs specializing in skilled trades, applied sciences, modern technologies, and career preparation.

**Cash in Lieu of Land** Money received from the City of Brighton comes from an intergovernmental agreement that charges nonresidential developers or residential builders as part of their building permit fees for a fair market contribution in lieu of land dedicated to the School District. The District will use all funds it receives for the acquisition, planning, and development or expansion of school sites within its boundaries.

**Colorado Department of Education (CDE)** State agency overseeing Colorado preschool-12th grade public education, adult literacy programs, and state libraries.

**Colorado Preschool Program (CPP)** State-funded early childhood education program that provides the opportunity for eligible children to attend half-day or full-day preschool.

**Coronavirus Aid, Relief and Economic Security (CARES) Act** Through the Coronavirus Relief Fund, the CARES Act provides for payments to State, Local and Tribal governments navigating the impact of the COVID-19 outbreak.

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

**Education Services Center (ESC)** The central administrative offices of the District.

**Elementary and Secondary School Emergency Relief Fund (ESSER)** Established as part of the Education Stabilization Fund in the CARES Act, State Educational Agencies award subgrants to local educational agencies to address the impact Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the Nation.

**English Language Proficiency Act (ELPA)** A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

**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.

## GLOSSARY (continued)

**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.

**Grant** A financial award from a federal, state, or local government agency, or any private foundation, corporation, or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

**IDEA B** A federal grant program governed by The Individuals with Disabilities Education Act providing free and appropriate educational services to children with disabilities.

**Medicaid** A health program which provides benefits to eligible low-income adults, children, pregnant women, elderly adults, and people with disabilities. Medicaid is jointly funded by a federal-state partnership and administered by states according to federal requirements.

**Mill Levy** The tax rate on real property per thousand dollars of assessed property value.

**Mill Levy Override** The process of districts raising additional property tax revenues by additional mill levy with voter approval.

**Object** The account code within the chart of accounts used to classify type of expenditures: salaries, benefits, purchased services, supplies, property, and other.

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

**Property Tax** The general property tax is levied on land and buildings located within the school district. 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.

**Purchased Services** Purchased Services include contracted services, utilities, staff training, maintenance, and repair items, and legal services that are not otherwise on the District's payroll.

**Salaries and Wages** Payments made to district employees for work performed.

**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.

**Source** The account code within the chart of accounts used to classify type of revenues: local, intermediate, state, federal, and other.

**Science, Technology, Environment, Agriculture and Design (STEAD) Charter School** Charter high school in Commerce City, CO, opening in school year 2021-2022 directed toward science-based, student-led project-driven education.

**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 in relation to the student population.

**Title** A federal grant program that provides financial assistance to educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

**Total 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.

**Transfer** Money that is taken from one fund under the control of the Board of Education and added to another fund under the Board's control.

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**Department of Finance**

**School District 27J**

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