



Adopted Budget

Fiscal Year 2019-2020

School District 27J

18551 E. 160th Avenue • Brighton, CO 80601

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ORGANIZATIONAL SECTION



ADOPTED BUDGET 2019-2020

SUPERINTENDENT



Dr. Chris Fiedler
Superintendent

Thank you for reviewing the 27J Schools annual Adopted Budget. We continue to be strategic in our budgeting practices to maximize our available resources by investing in teaching and learning in our schools. We have made a significant investment in our high schools for the coming school year. This investment allows us to increase the number of teachers and support staff members serving our high school students as we prepare them for our more rigorous graduation requirements for the graduating class of 2021 and beyond. This investment will allow us to continue to chase our mission of empowering ALL students today to take control of their future tomorrow as we continue to work towards being the schools and school district we can all believe in most.

BOARD OF EDUCATION



**Roberta Thimmig, President
District 1**

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.



**Greg Piotraschke, Vice President
District 7**



**Kevin Kerber, Director
District 2**



**Lloyd Worth, Director
District 3**



**Blaine Nickeson, Director
District 4**

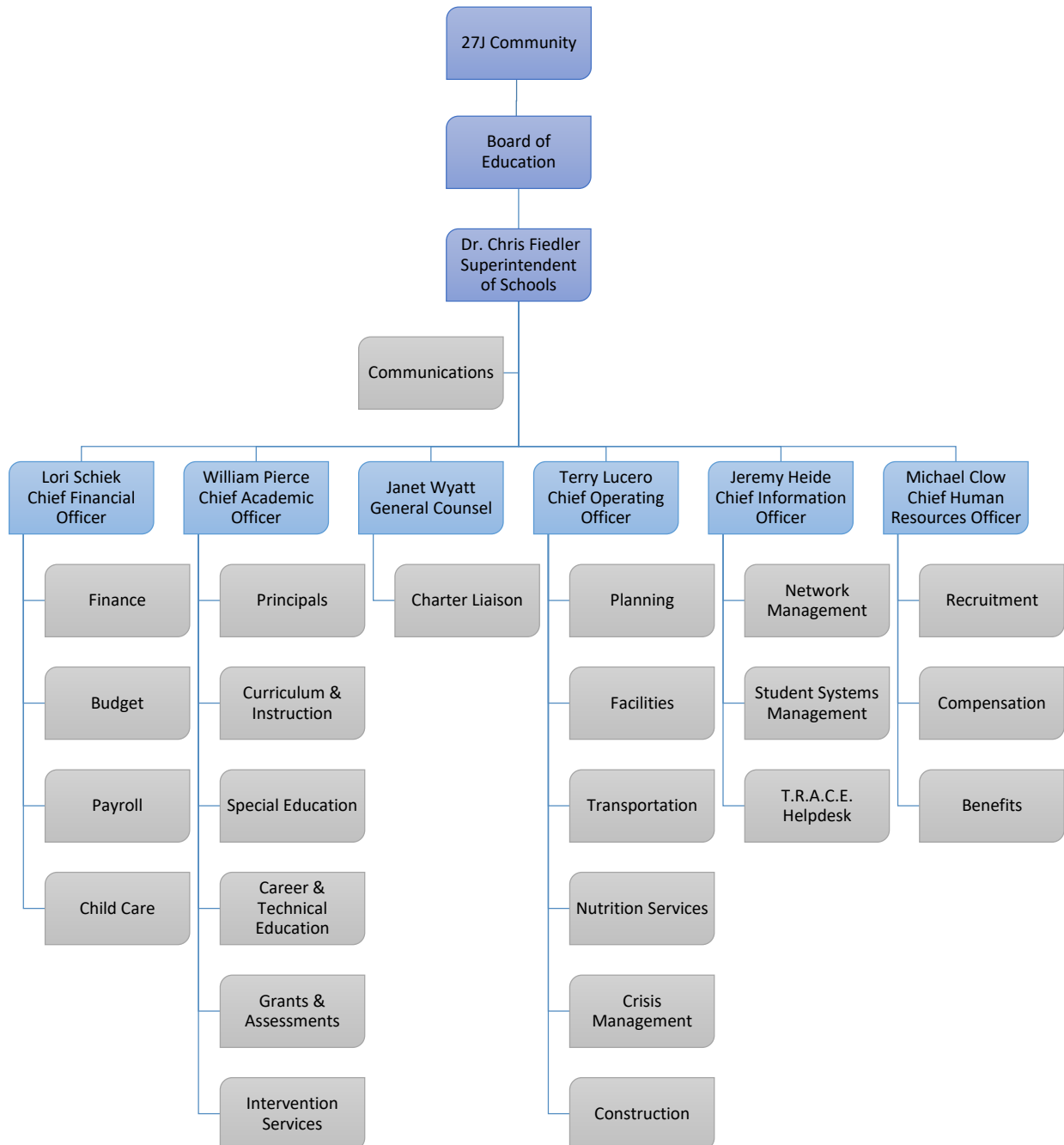


**Mandy Thomas, Director
District 5**



**Jenn Venerable, Director
District 6**

ORGANIZATIONAL CHART



DISTRICT FACTS & INFORMATION

Mission & Vision

The mission of 27J Schools, with the support of the family and community, is to ensure that ALL students have the knowledge, skills, and attitudes needed for present and future competence and success.

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 is the only school district serving the city of Brighton and also serves segments of Thornton, Commerce City, Aurora, Lochbuie and surrounding unincorporated and rural areas. All in all, the District serves a population of roughly 86,000 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 2018-2019 school year, the District reached just over 18,000 students in its 27 schools. The district has 12 elementary schools, five middle schools, four high schools (three comprehensive high schools and one alternative high school), and six charter schools. The District is anticipating enrollment increases between 500 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 FACTS & INFORMATION (continued)

WE BELIEVE

ALL students can learn

- ALL students can be expected to master essential skills that will lead to a demonstrated proficiency in those areas necessary to become contributing, productive, and cooperative members of our society.
- ALL students can be expected to develop attitudes of adaptability, a positive work ethic, personal characteristics of caring for self and others, self-discipline, honesty, integrity, and a commitment to lifelong learning.

Success breeds success

- Students learn at different rates using various styles. It is more important that a student learns than *when* the student learns.
- Teachers will be sensitive to each student's cultural background and unique needs and capitalize on diversity to provide an enriched learning environment. Opportunities for success will be provided through appropriate learning experiences.
- Holding high, realistic expectations for achievement in all students is critical. Opportunities for success will be provided through appropriate learning experiences.
- Recognizing demonstrated mastery in ALL students leads to a positive self concept. Students will be encouraged to recognize, evaluate, and celebrate their learning successes.

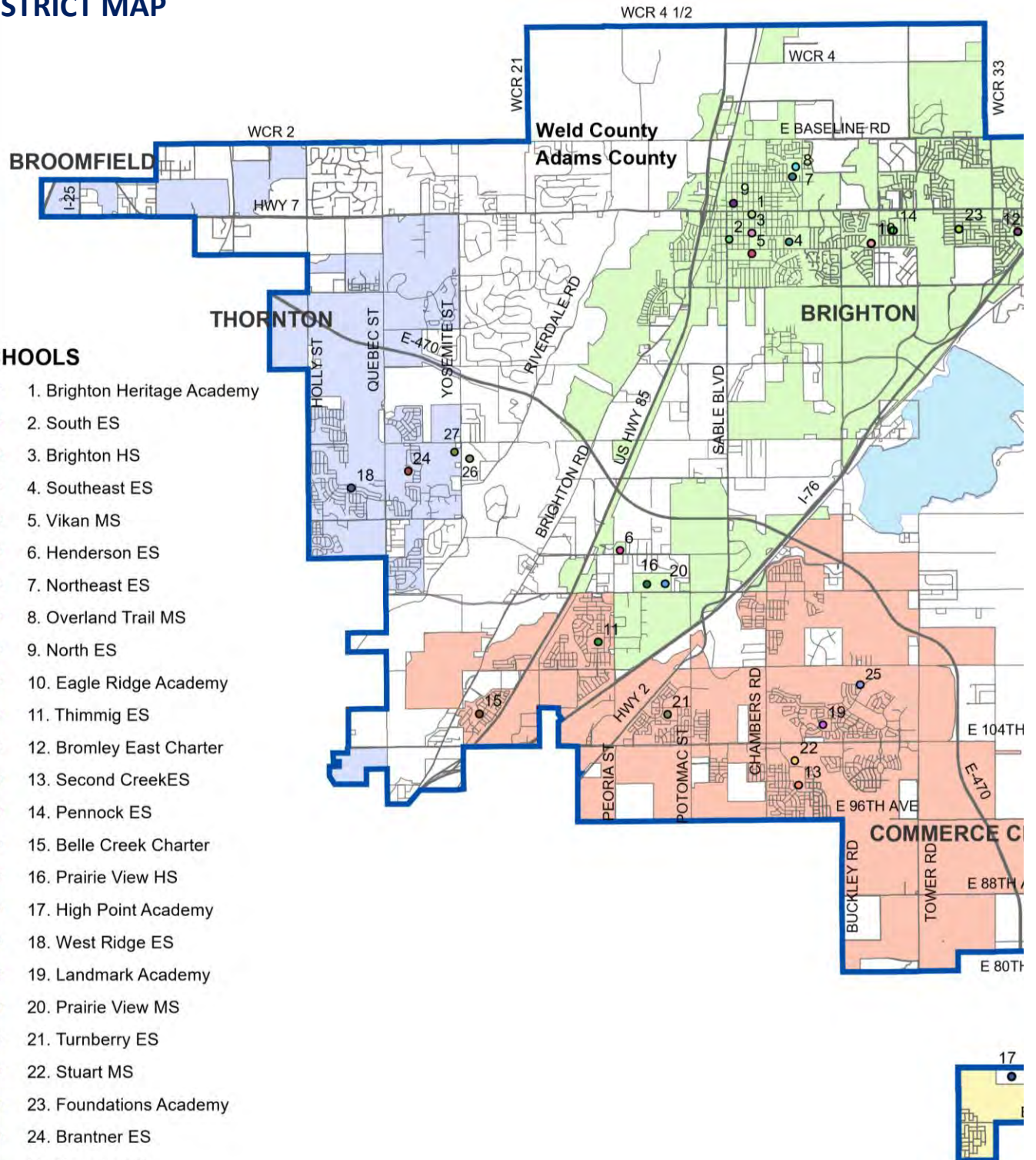
27J schools, with community support, manages conditions for success

- The combined efforts of parents, school staff, and the community in providing support and resources are essential to promote student learning.
- A safe and positive environment that is conducive to learning will be present in each school.
- Communication and involvement of staff, parents, students, and the community improve the schools.
- Success is established by designing the school structure, curriculum, instruction, and assessment around clearly-defined student outcomes.

DISTRICT MAP

SCHOOLS

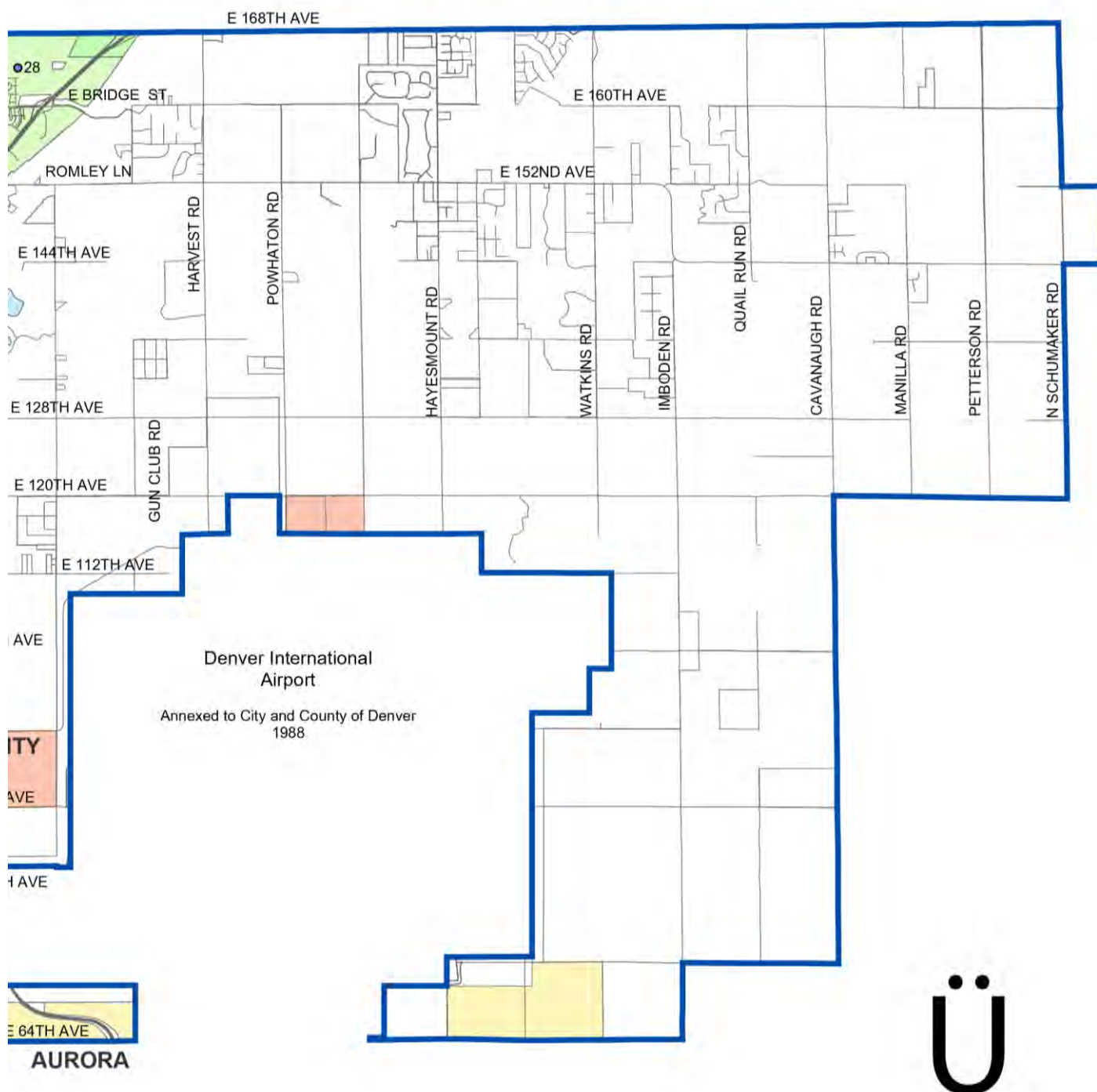
- 1. Brighton Heritage Academy
- 2. South ES
- 3. Brighton HS
- 4. Southeast ES
- 5. Vikan MS
- 6. Henderson ES
- 7. Northeast ES
- 8. Overland Trail MS
- 9. North ES
- 10. Eagle Ridge Academy
- 11. Thimmig ES
- 12. Bromley East Charter
- 13. Second Creek ES
- 14. Pennock ES
- 15. Belle Creek Charter
- 16. Prairie View HS
- 17. High Point Academy
- 18. West Ridge ES
- 19. Landmark Academy
- 20. Prairie View MS
- 21. Turnberry ES
- 22. Stuart MS
- 23. Foundations Academy
- 24. Brantner ES
- 25. Reunion ES
- 26. Riverdale Ridge HS
- 27. Rodger Quist MS
- 28. ES #13



Approximate area = 215 sq. mi.

School District 27J

District Boundary, Municipalities & Schools



27J Planning Dept
May 2017

TIMELINE OF COLORADO SCHOOL FINANCE

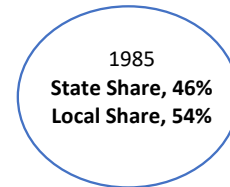
Gallagher Amendment

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 (with business representing 55% and residential 45%).

1982



Funding for schools comes from two sources: local dollars, generated by property tax, and state dollars from income and sales tax.



1992

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.

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.

1994



2000

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.

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.

2005

2007

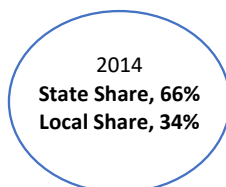
Mill Stabilization

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.

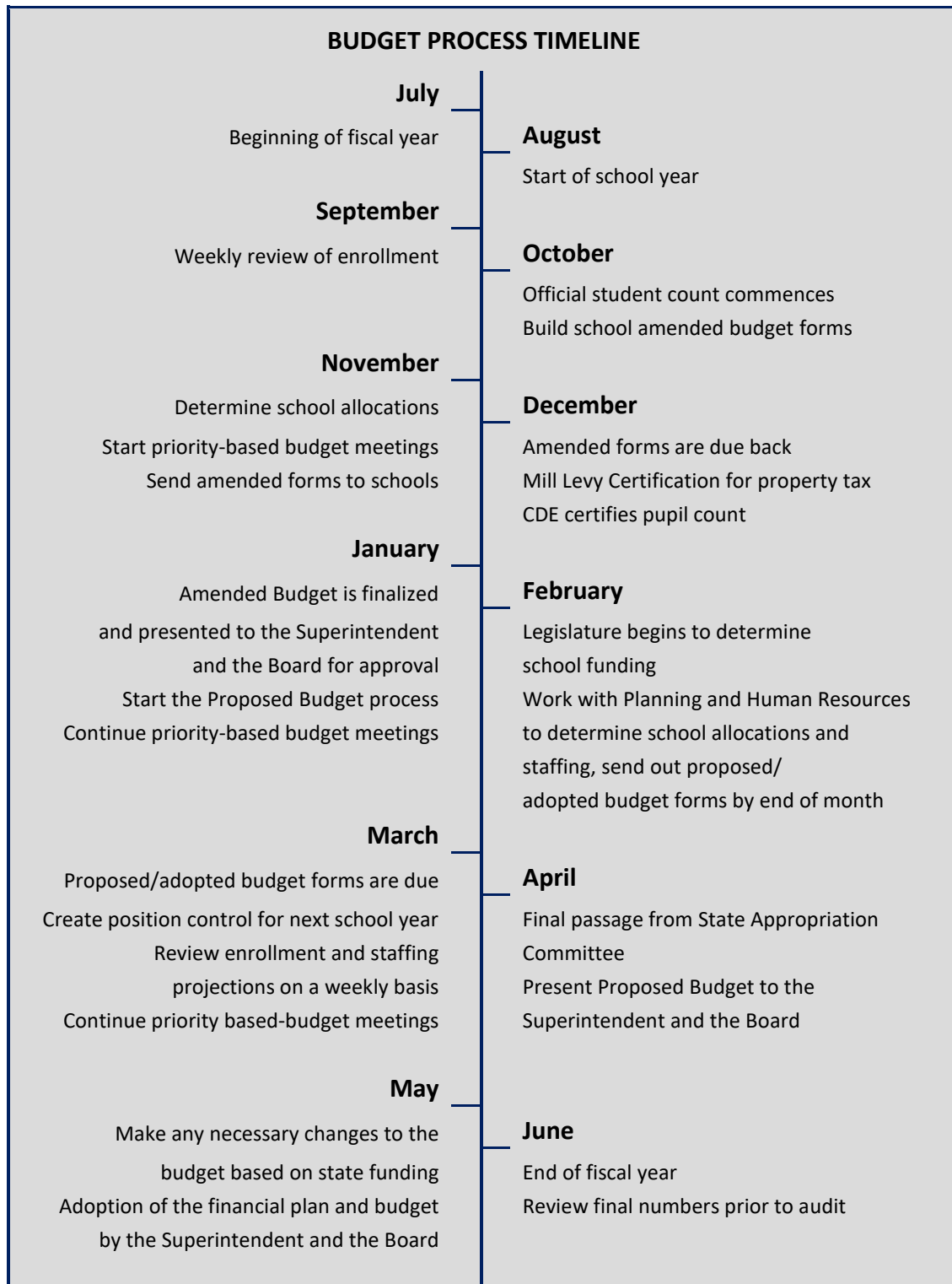
2009

Budget Stabilization Factor

Legislators decide that only certain parts of the school finance formula must grow by inflation. This allowed the creation of a budget stabilization factor that amounts to a reduction in revenue for schools. This allowed compliance with A23 while cutting K-12 funding.



BUDGET DEVELOPMENT PROCESS



BUDGET DEVELOPMENT PROCESS (continued)

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.

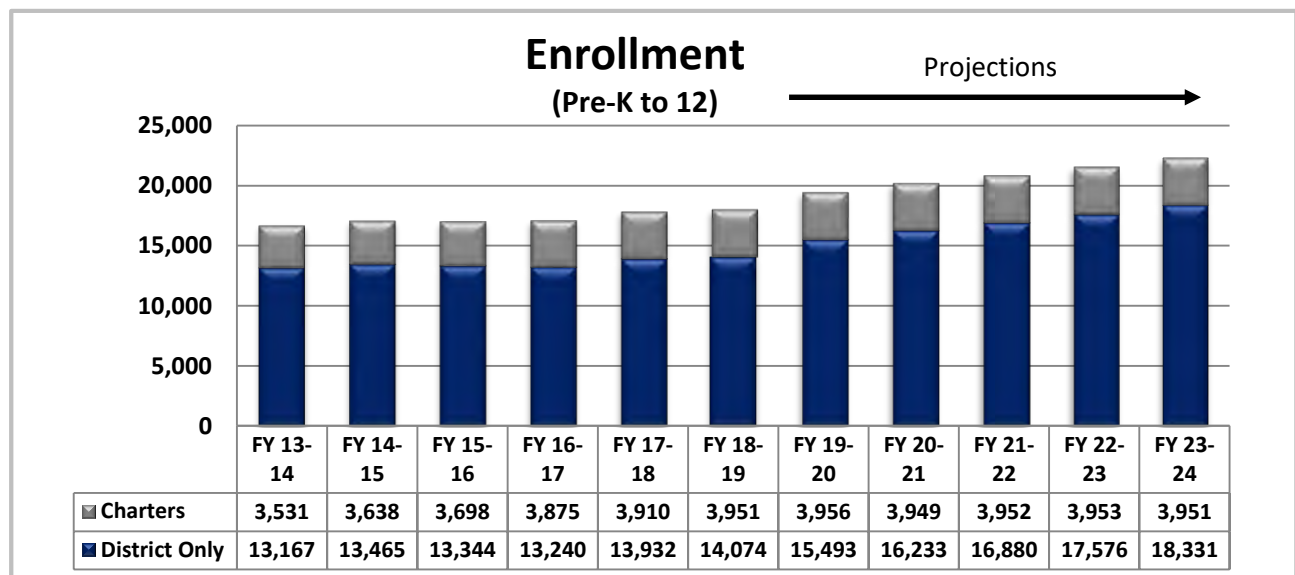
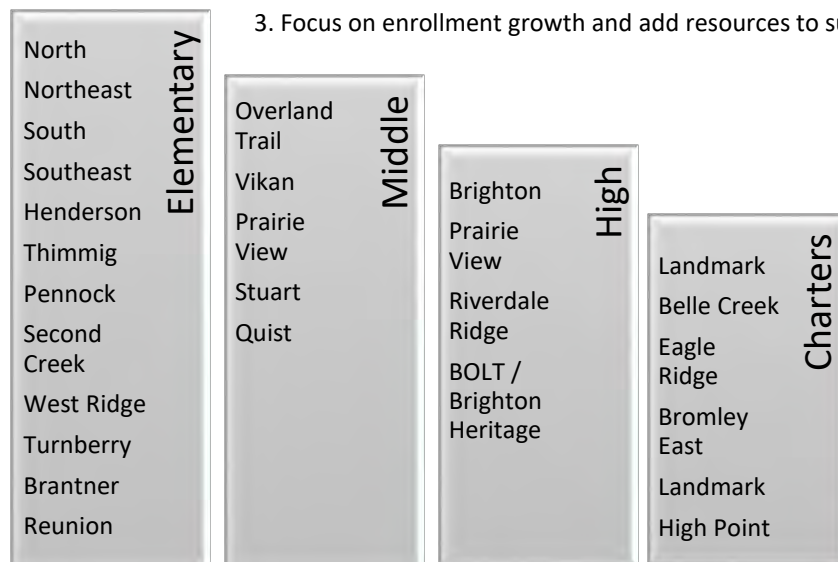
2. Student to Teacher ratios:

⇒ **Elementary 20.3:1**

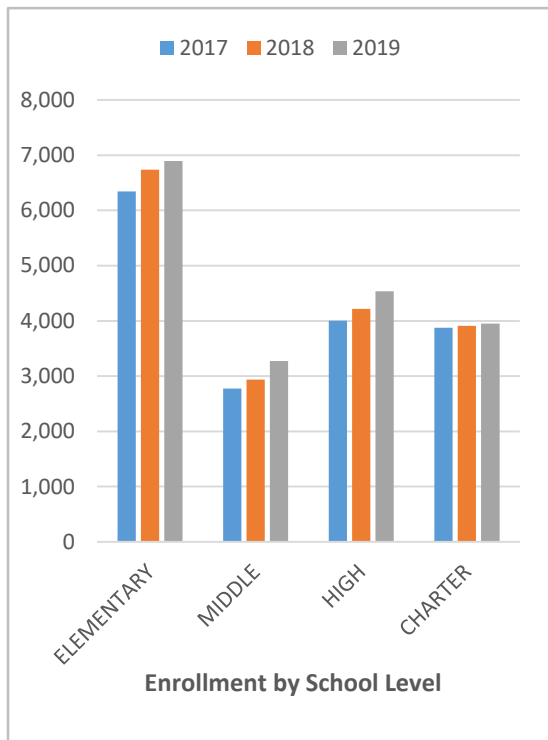
⇒ **Middle 24.6:1**

⇒ **High 21.0:1**

3. Focus on enrollment growth and add resources to support program changes.

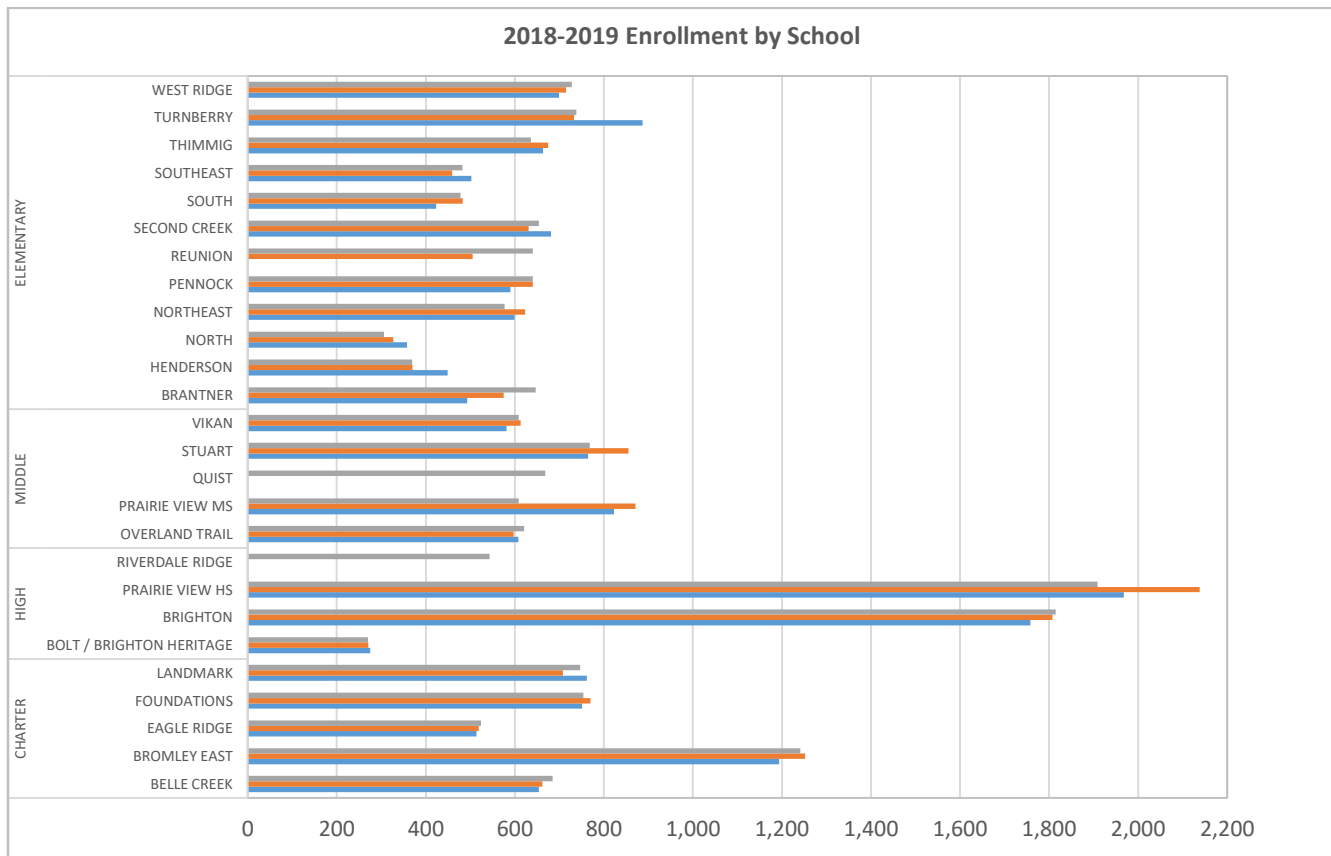


BUDGET DEVELOPMENT PROCESS (continued)



The chart on the previous page shows the yearly enrollment totals for the past five years, the current year and projections for the next five years. Including this school year, four of the past five years have seen total enrollment increases. We also forecast school year 2019-2020 and the subsequent four years to steadily increase as well. These increases are directly correlated with the growth in the overall population of our District.

The chart to the left shows enrollment at each school level for the previous three years. This presents a more-focused view of enrollment across all school levels. The 2015 bond election provided funding for three new schools, Reunion Elementary School (opened in 2017-2018), Quist Middle School, and Riverdale Ridge High School (both opened in 2018-2019). To highlight the effect of the three new schools, compare the chart to the left to the chart below which shows total enrollment by school. Enrollment at all middle and high schools either decreased or flattened, yet most elementary schools have still seen increases despite the addition of Reunion Elementary School. In order to support enrollment at the elementary school level, construction on a thirteenth elementary school began in May 2019 which will complete new school construction from the 2015 bond funding.



FINANCIAL SECTION



GENERAL FUND

Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|---|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$24,603,818 | \$23,802,816 | (\$801,002) | -3.3% |
| Revenues | | | | |
| Property Taxes | 34,891,707 | 34,746,969 | (144,738) | -0.4% |
| Specific Ownership Taxes | 4,683,973 | 4,683,973 | - | 0% |
| Other Local Sources | - | 70,000 | 70,000 | 100% |
| State Equalization | 105,693,833 | 122,163,716 | 16,469,883 | 15.6% |
| State Categorical | 3,691,975 | 3,691,975 | - | 0% |
| Miscellaneous | 452,311 | 560,151 | 107,840 | 23.8% |
| Total Revenues | \$149,413,799 | \$165,916,784 | \$16,502,985 | 11.0% |
| Total Available Resources | \$174,017,617 | \$189,719,600 | \$15,701,983 | 9.0% |
| Expenditures | | | | |
| Employee Salaries | 74,709,597 | 85,840,292 | 11,130,695 | 14.9% |
| Employee Benefits | 24,499,018 | 28,374,414 | 3,875,396 | 15.8% |
| Purchased Services | 9,890,735 | 10,256,118 | 365,383 | 3.7% |
| Supplies & Materials | 6,614,253 | 6,964,212 | 349,959 | 5.3% |
| Property | 39,105 | 33,462 | (5,643) | -14.4% |
| Other | 172,315 | 170,543 | (1,772) | -1.0% |
| Total Expenditures | \$115,925,023 | \$131,639,041 | \$15,714,018 | 13.6% |
| Transfers | | | | |
| Charter Schools | 29,807,333 | 32,407,830 | 2,600,497 | 8.7% |
| Charter School Service Charges | (792,035) | (941,766) | (149,731) | 18.9% |
| Transfer to Other Funds | 6,767,097 | 5,787,469 | (979,628) | -14.5% |
| Transfer to Transportation Fund | 4,256,349 | 4,911,599 | 655,250 | 15.4% |
| Transfer to Activity Fund | 580,704 | 705,704 | 125,000 | 21.5% |
| Transfer to Detention Center | 227,406 | 236,698 | 9,292 | 4.1% |
| Transfer to Print Shop | 84,885 | 74,471 | (10,414) | -12.3% |
| Transfer to Wellness | 70,239 | - | (70,239) | -100.0% |
| Total Transfers | \$41,001,978 | \$43,182,005 | \$2,180,027 | 5.3% |
| Total Expenditures and Transfers | \$156,927,001 | \$174,821,046 | \$17,894,045 | 11.4% |
| Reserves Designated | | | | |
| Contingency Reserves- 3% Per Board Policy | 3,739,130 | 4,241,681 | 502,551 | 13.4% |
| TABOR Reserve | 3,610,052 | 4,094,333 | 484,281 | 13.4% |
| Reserve for Multi-Year Obligations | 1,036,470 | 829,176 | (207,294) | -20.0% |
| Assigned Reserve | 5,533,700 | 2,500,000 | (3,033,700) | -54.8% |
| Career and Technical Education Reserve | 319,600 | 381,700 | 62,100 | 19.4% |
| Total Reserves Designated | \$14,238,952 | \$12,046,890 | (\$2,192,062) | -15.4% |
| Total Appropriations | \$171,165,953 | \$186,867,936 | \$15,701,983 | 9.2% |
| Unassigned Reserve | \$2,851,664 | \$2,851,664 | \$ - | 0% |

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:

| | |
|---|---------|
| Funded K-12 Pupil Count (projected) for fiscal year 2019-2020 | 18,642 |
| Per Pupil Funding | \$8,190 |

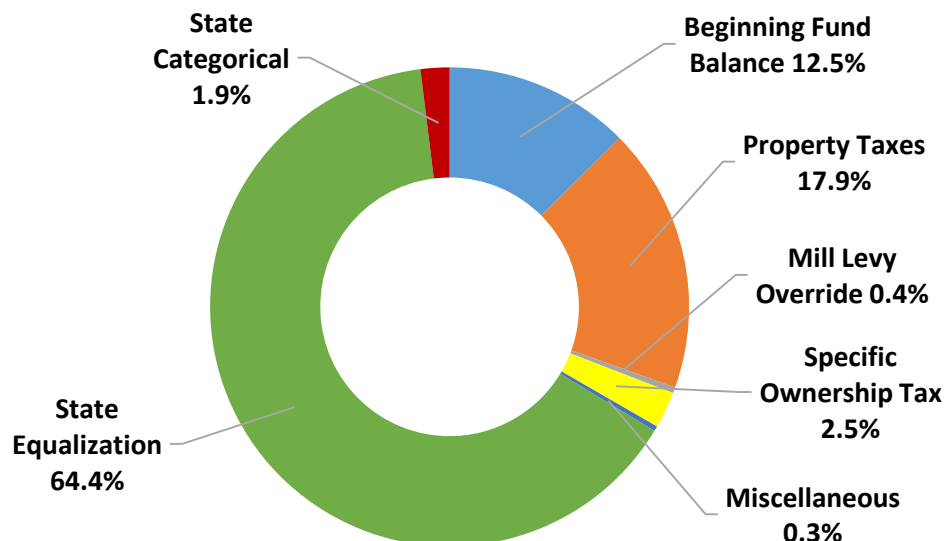
Budget Stabilization Factor

(\$12,358,861)

- ⇒ Beginning in fiscal year 2010-2011, to balance the State Budget, the Colorado Legislature implemented the Budget Stabilization Factor due to lower revenues associated with the economic downturn.
- ⇒ Since 2010, the Budget Stabilization Factor will have decreased the District's revenue by over \$155 million through the end of fiscal year 2019-2020.

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 74% of Total Program Funding and just over 64% of total available resources for fiscal year 2019-2020. 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 \$40.23 per student.



Fiscal Year 2019-2020 Adopted Budget Appropriations

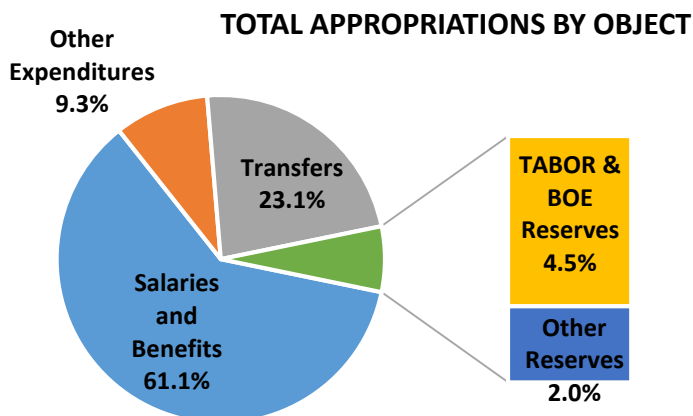
General Fund Only

- ⇒ In-District enrollment increased by 611 students
- ⇒ Per-pupil funding increased \$348 to \$8,190
- ⇒ Full Day Kindergarten funding at 1.0
- ⇒ The Budget Stabilization Factor decreased by \$1.1 million

Change from Amended Budget FY 2018-2019

| | <u>\$ Incr (Decr)</u> | <u>% Incr (Decr)</u> |
|----------------------------------|-----------------------|----------------------|
| Total Available Resources | | |
| Beginning Fund Balance | (\$801,002) | (3.3%) |
| Local Tax Revenue | (144,738) | (0.4%) |
| State Equalization | 16,469,883 | 15.6% |
| Other Resources | 177,840 | 39.3% |
| TOTAL | \$15,701,983 | 9.0% |

| | | |
|---|---------------------|-------------|
| Total Expenditures, Transfers and Reserves | | |
| Salaries and Benefits | \$15,006,091 | 14.9% |
| Other Expenditures | 707,928 | 4.2% |
| Transfers | 2,180,027 | 5.3% |
| TABOR and BOE Reserves | 986,831 | 13.3% |
| Other Reserves | (3,178,894) | (15.5%) |
| TOTAL | \$15,701,983 | 9.2% |



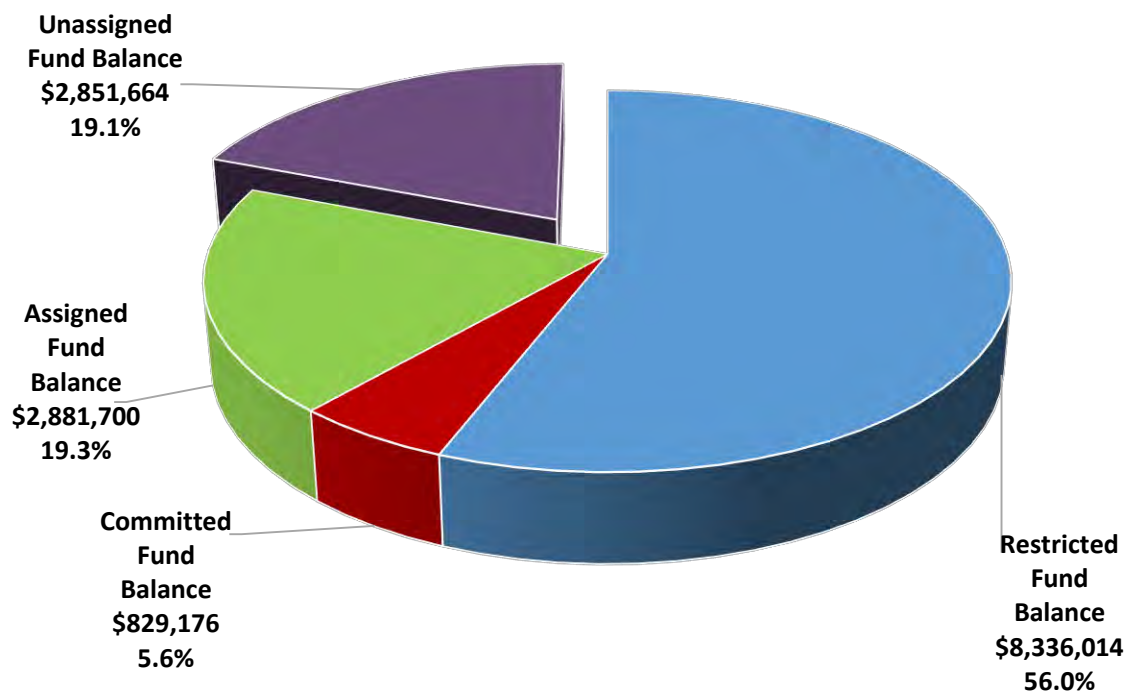
Student enrollment growth, increased per-pupil revenue, full-day kindergarten, high school initiative, and negotiated compensation resulted in an investment to salaries and benefits of \$13.9 million for fiscal year 2019-2020 as compared to Amended Budget 2018-2019. A 5.3% increase to budgeted transfers was primarily allocated to Charter Schools to account for the increase in per-pupil revenue. TABOR and BOE reserves are higher due to the overall increase in expenditures. \$3 million of reserve funding was allocated to salaries and benefits in the Adopted Budget for fiscal year 2019-2020 to implement the high school initiative.

Budgeted salaries and benefits as a percentage of total expenditures is 86.7%.

Budgeted Fiscal Year-End Fund Balance

| Components of Budgeted Ending Fund Balance | Percent of General Fund Expenditures* | |
|--|---------------------------------------|--------------|
| | | |
| Restricted Fund Balances: | | |
| Per Board Policy | \$4,241,681 | 3.0% |
| TABOR | 4,094,333 | 2.9% |
| Committed Fund Balances: | | |
| Multi-Year Obligations | 829,176 | 0.6% |
| Assigned Fund Balances: | | |
| Special Education Reserve | 500,000 | 0.3% |
| Quist Middle School Opening Costs | 1,000,000 | 0.7% |
| Elementary No. 13 Opening Costs | 1,000,000 | 0.7% |
| Career and Technical Reserve | 381,700 | 0.3% |
| Unassigned Fund Balance | 2,851,664 | 2.0% |
| Total Fund Balance | \$14,898,554 | 10.8% |

*excluding Charter School Allocations



GENERAL FUND by Department

Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|--------------------------------------|-----------------------------|-----------------------------|--------------------------|---------|
| Board of Education | | | | |
| Superintendent's Monitoring Budget | 269,896 | 269,896 | - | 0% |
| Board of Education Policy Governance | 31,000 | 31,000 | - | 0% |
| Legal Services | 186,072 | 358,694 | 172,622 | 92.8% |
| Accountability Committee | 10,355 | 10,355 | - | 0% |
| Negotiations | 136,040 | 142,906 | 6,866 | 5.0% |
| Communication Relations | 221,844 | 290,946 | 69,102 | 31.1% |
| Total Board of Education | \$855,207 | \$1,103,797 | \$248,590 | 29.1% |
| Office of the Superintendent | | | | |
| Office of the Superintendent | 579,997 | 595,760 | 15,763 | 2.7% |
| Total Office of the Superintendent | \$579,997 | \$595,760 | \$15,763 | 2.7% |
| Student Achievement | | | | |
| Special Education | 13,688,048 | 15,454,229 | 1,766,181 | 12.9% |
| Pupil Support Services | 3,521,254 | 3,982,102 | 460,848 | 13.1% |
| Improvement of Instruction | 348,089 | 352,612 | 4,523 | 1.3% |
| Staff Development | 948,536 | 1,014,711 | 66,175 | 7.0% |
| Student Intervention | 792,504 | 866,387 | 73,883 | 9.3% |
| Student Assessment | 461,168 | 481,341 | 20,173 | 4.4% |
| Vocational Education | 269,958 | 346,135 | 76,177 | 28.2% |
| Tutoring (Mill Levy) | 516,281 | 280,000 | (236,281) | -45.8% |
| Textbooks (Mill Levy) | 7,183 | - | (7,183) | -100.0% |
| Total Student Achievement | \$20,553,021 | \$22,777,517 | \$2,224,496 | 10.8% |
| Human Resources | | | | |
| Human Resources | 1,004,313 | 1,167,736 | 163,423 | 16.3% |
| Total Human Resources | \$1,004,313 | \$1,167,736 | \$163,423 | 16.3% |
| Operations | | | | |
| Operations | 288,838 | 287,228 | (1,610) | -0.6% |
| Crisis Management | 75,702 | 100,285 | 24,583 | 32.5% |
| Swimming Pool Building Services | 93,664 | 95,342 | 1,678 | 1.8% |
| Building Maintenance | 1,368,386 | 1,468,387 | 100,001 | 7.3% |
| Custodial Services | 184,085 | 396,021 | 211,936 | 115.1% |
| Building Services | 3,678,192 | 4,069,445 | 391,253 | 10.6% |
| Grounds Services | 698,233 | 745,182 | 46,949 | 6.7% |
| Community Services-Building Rental | 46,281 | 17,249 | (29,032) | -62.7% |
| Total Operations | \$6,433,381 | \$7,179,139 | \$745,758 | 11.6% |

GENERAL FUND by Department (continued)

Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|---|-----------------------------|-----------------------------|--------------------------|--------------|
| Financial Services | | | | |
| Finance Office | 1,173,014 | 1,227,731 | 54,717 | 4.7% |
| Risk Management | 130,000 | 130,000 | - | 0% |
| Internal Services | 662,510 | 650,746 | (11,764) | -1.8% |
| Computer Operations | 150,945 | 172,945 | 22,000 | 14.6% |
| Total Financial Services | \$2,116,469 | \$2,181,422 | \$64,953 | 3.1% |
| Information Technology | | | | |
| Instructional/Informational Services | 5,219,413 | 5,033,036 | (186,377) | -3.6% |
| Total Information Technology | \$5,219,413 | \$5,033,036 | (\$186,377) | -3.6% |
| District-Wide | | | | |
| Class Size Relief (Mill Levy) | 883,483 | 1,106,177 | 222,694 | 25.2% |
| Certified Substitutes | 857,273 | 1,005,000 | 147,727 | 17.2% |
| Early Retirement Plans | 417,872 | 341,954 | (75,918) | -18.2% |
| Temp./Vac. Leave Payoffs | 370,091 | 484,101 | 114,010 | 30.8% |
| Community Services | 503,450 | 548,450 | 45,000 | 8.9% |
| School Carry Forward | 325,922 | 325,922 | - | 0% |
| Other District-Wide Budgets | 14,060,408 | 12,584,881 | (1,475,527) | -10.5% |
| Total District-Wide | \$17,418,499 | \$16,396,485 | (\$1,022,014) | -5.9% |
| Total General Fund by Department | \$54,180,300 | \$56,434,892 | \$2,254,592 | 4.2% |

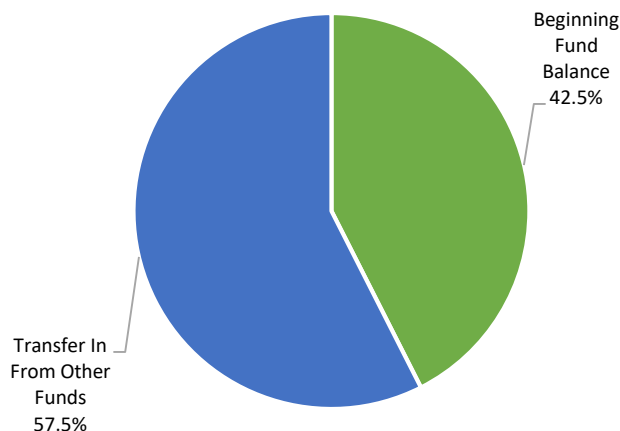
CAPITAL RESERVE FUND

Forecast of Revenues by Source and Expenditures by Object

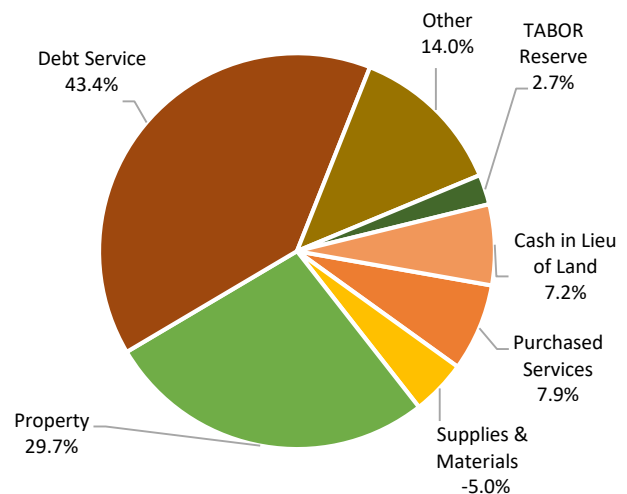
The Capital Reserve Fund is used to account for financial resources allocated primarily for the purchase of equipment, costs of repairs and maintenance or construction of capital facilities. These expenditures are exclusive of major projects accounted for through the Capital Projects Fund (Building Fund).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

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|--------------|
| BEGINNING FUND BALANCE | \$1,841,462 | \$1,760,502 | (\$80,960) | -4.4% |
| Revenues | | | | |
| Transfer In From Other Funds | 1,574,585 | 2,378,933 | 804,348 | 51.1% |
| Miscellaneous | 113,150 | - | (113,150) | -100.0% |
| Total Revenues | \$1,687,735 | \$2,378,933 | \$691,198 | 41.0% |
| Total Available Resources | \$3,529,197 | \$4,139,435 | \$610,238 | 17.3% |
| Expenditures | | | | |
| Purchased Services | 279,662 | 325,336 | 45,674 | 16.3% |
| Supplies & Materials | 42,899 | (205,000) | (247,899) | -577.9% |
| Property | 745,155 | 1,231,006 | 485,851 | 65.2% |
| Debt Service | 1,876,265 | 1,797,836 | (78,429) | -4.2% |
| Other | 236,156 | 578,429 | 342,273 | 144.9% |
| Total Expenditures | \$3,180,137 | \$3,727,607 | \$547,470 | 17.2% |
| Reserves Designated | | | | |
| TABOR Reserve | 95,404 | 111,828 | 16,424 | 17.2% |
| Cash in Lieu of Land | 253,656 | 300,000 | 46,344 | 18.3% |
| Total Reserves Designated | \$349,060 | \$411,828 | \$62,768 | 18.0% |
| Total Appropriations | \$3,529,197 | \$4,139,435 | \$610,238 | 17.3% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



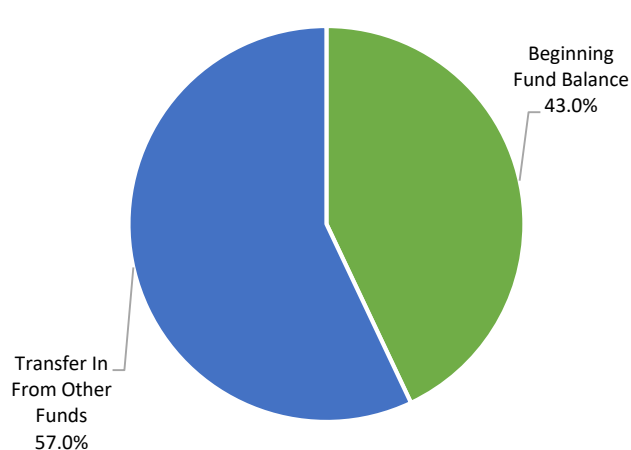
RISK MANAGEMENT INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

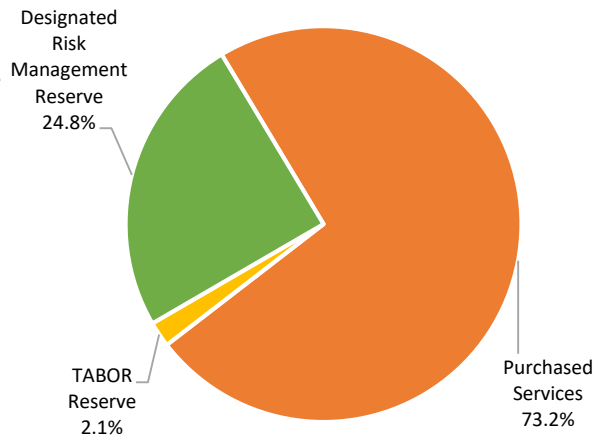
The Risk Management Fund pays for the District's property, liability and workers' compensation insurance. The District participates in a self-insurance pool managed by Rocky Mountain Risk Insurance Group for each of these programs. Revenue for this fund is provided by a transfer from the General Fund.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|------------------------------------|-----------------------------|-----------------------------|--------------------------|-------------|
| BEGINNING FUND BALANCE | \$977,756 | \$977,756 | \$ - | 0% |
| Revenues | | | | |
| Transfer In From Other Funds | 1,182,065 | 1,297,553 | 115,488 | 9.8% |
| Total Revenues | \$1,182,065 | \$1,297,553 | \$115,488 | 9.8% |
| Total Available Resources | \$2,159,821 | \$2,275,309 | \$115,488 | 5.3% |
| Expenditures | | | | |
| Purchased Services | 1,550,000 | 1,664,560 | 114,560 | 7.4% |
| Total Expenditures | \$1,550,000 | \$1,664,560 | \$114,560 | 7.4% |
| Reserves Designated | | | | |
| TABOR Reserve | 46,500 | 47,428 | 928 | 2.0% |
| Designated Risk Management Reserve | 563,321 | 563,321 | - | 0% |
| Total Reserves Designated | \$609,821 | \$610,749 | \$928 | 0.2% |
| Total Appropriations | \$2,159,821 | \$2,275,309 | \$115,488 | 5.3% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



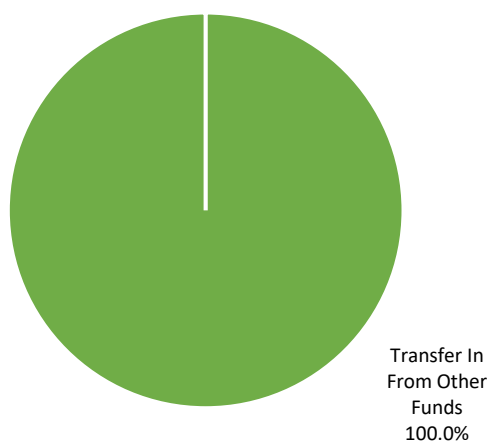
COLORADO PRESCHOOL PROGRAM FUND

Forecast of Revenues by Source and Expenditures by Object

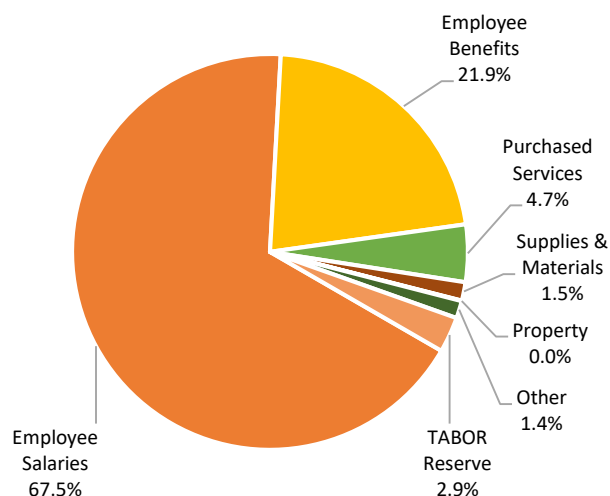
The Colorado Preschool Program Fund (CPP) is for preschool classes consisting of three through five-year old children who lack overall learning readiness due to family risk factors, language development needs, or is receiving services from the state human services department. Revenue is provided by a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

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|----------------|
| BEGINNING FUND BALANCE | \$163,359 | \$ - | (\$163,359) | -100.0% |
| Revenues | | | | |
| Transfer In From Other Funds | 3,960,887 | 2,525,492 | (1,435,395) | -36.2% |
| Total Revenues | \$3,960,887 | \$2,525,492 | (\$1,435,395) | -36.2% |
| Total Available Resources | \$4,124,246 | \$2,525,492 | (\$1,598,754) | -38.8% |
| Expenditures | | | | |
| Employee Salaries | 2,827,125 | 1,705,643 | (1,121,482) | -39.7% |
| Employee Benefits | 1,055,905 | 553,045 | (502,860) | -47.6% |
| Purchased Services | 61,081 | 118,374 | 57,293 | 93.8% |
| Supplies & Materials | 63,395 | 38,029 | (25,366) | -40.0% |
| Property | 1,000 | 1,000 | - | 0% |
| Other | 1,950 | 35,984 | 34,034 | 1745.3% |
| Total Expenditures | \$4,010,456 | \$2,452,075 | (\$1,558,381) | -38.9% |
| Reserves Designated | | | | |
| TABOR Reserve | 113,790 | 73,417 | (40,373) | -35.5% |
| Total Reserves Designated | \$113,790 | \$73,417 | (\$40,373) | -35.5% |
| Total Appropriations | \$4,124,246 | \$2,525,492 | (\$1,598,754) | -38.8% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

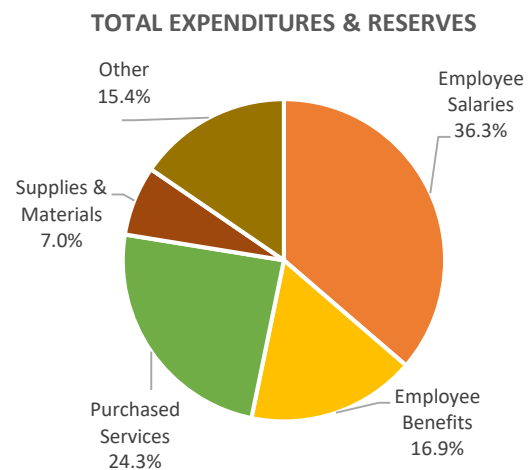
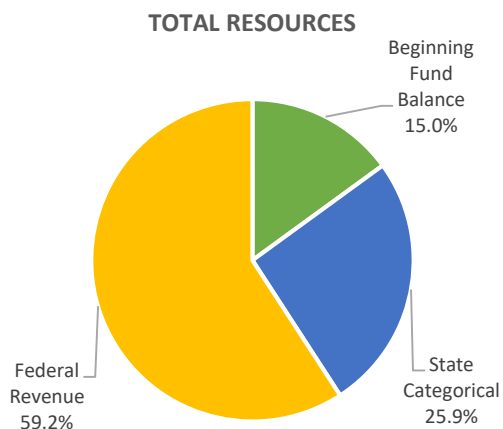


GOVERNMENTAL-DESIGNATED GRANTS FUND

Forecast of Revenues by Source and Expenditures by Object

The Governmental-Designated Purpose 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 and Medicaid in fiscal year 2020.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|--------------|
| BEGINNING FUND BALANCE | \$1,445,516 | \$1,533,601 | \$88,085 | 6.1% |
| Revenues | | | | |
| State Categorical | 3,031,075 | 2,646,063 | (385,012) | -12.7% |
| Federal Revenue | 6,258,256 | 6,055,764 | (202,492) | -3.2% |
| Transfer In From Other Funds | 3,269 | - | (3,269) | -100.0% |
| Miscellaneous | \$200,000 | \$- | (\$200,000) | -100.0% |
| Total Revenues | \$9,492,600 | \$8,701,827 | (\$790,773) | -8.3% |
| Total Available Resources | \$10,938,116 | \$10,235,428 | (\$702,688) | -6.4% |
| Expenditures | | | | |
| Employee Salaries | 4,010,938 | 3,717,101 | (293,837) | -7.3% |
| Employee Benefits | 1,539,141 | 1,731,579 | 192,438 | 12.5% |
| Purchased Services | 2,583,828 | 2,490,155 | (93,673) | -3.6% |
| Supplies & Materials | 322,830 | 715,827 | 392,997 | 121.7% |
| Property | 10,000 | - | (10,000) | -100.0% |
| Other | \$2,471,379 | \$1,580,766 | (\$890,613) | -36.0% |
| Total Expenditures | \$10,938,116 | \$10,235,428 | (\$702,688) | -6.4% |
| Total Appropriations | \$10,938,116 | \$10,235,428 | (\$702,688) | -6.4% |

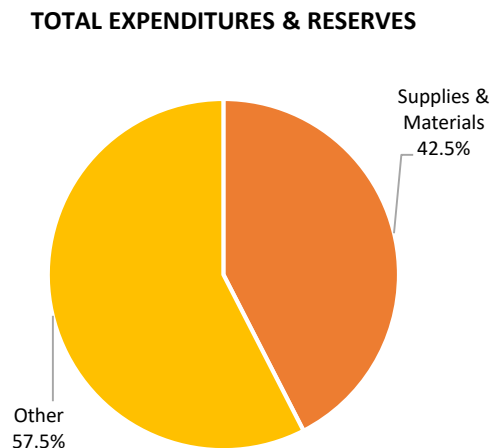
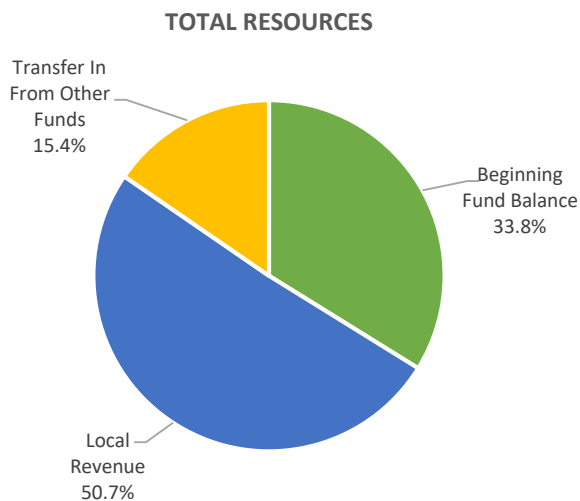


PUPIL ACTIVITY FUND

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 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|--------------|
| BEGINNING FUND BALANCE | \$1,220,384 | \$1,548,448 | \$328,064 | 26.9% |
| Revenues | | | | |
| Local Revenue | 2,406,184 | 2,322,570 | (83,614) | -3.5% |
| Transfer In From Other Funds | 580,704 | 705,704 | 125,000 | 21.5% |
| Total Revenues | \$2,986,888 | \$3,028,274 | \$41,386 | 1.4% |
| Total Available Resources | \$4,207,272 | \$4,576,722 | \$369,450 | 8.8% |
| Expenditures | | | | |
| Employee Salaries | 12,570 | - | (12,570) | -100.0% |
| Employee Benefits | 3,649 | - | (3,649) | -100.0% |
| Purchased Services | 363,499 | - | (363,099) | -99.9% |
| Supplies & Materials | 3,048,196 | 1,942,944 | (1,105,652) | -36.3% |
| Property | 10,700 | - | (10,700) | -100.0% |
| Other | 768,658 | 2,633,778 | 1,865,120 | 242.6% |
| Total Expenditures | \$4,207,272 | \$4,576,722 | \$369,450 | 8.8% |
| Total Appropriations | \$4,207,272 | \$4,576,722 | \$369,450 | 8.8% |



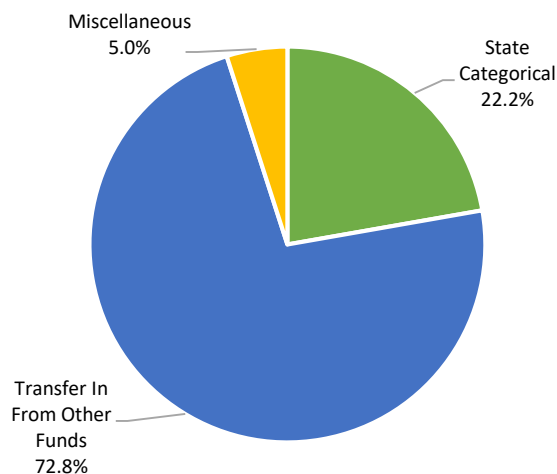
TRANSPORTATION FUND

Forecast of Revenues by Source and Expenditures by Object

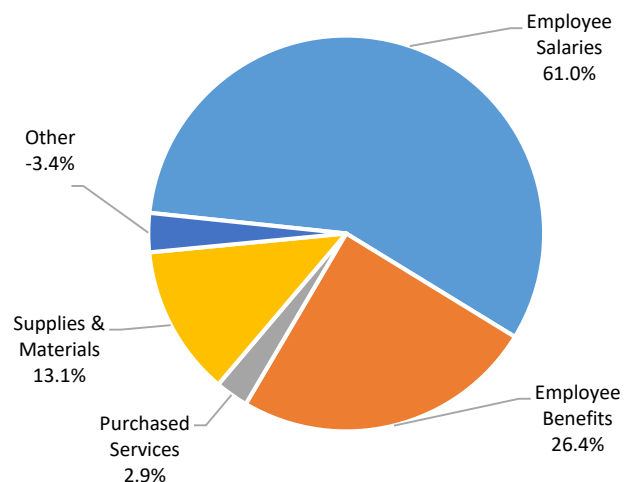
The Transportation Fund accounts for the expenses of transporting students to and from school and after-school events. Funding is provided by fees and transfer from the General Fund to cover excess transportation costs.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|--------------|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | 0% |
| Revenues | | | | |
| State Categorical | 1,506,756 | 1,500,438 | (6,318) | -0.4% |
| Transfer In From Other Funds | 4,256,349 | 4,911,599 | 655,250 | 15.4% |
| Miscellaneous | \$266,700 | \$335,000 | \$68,300 | 25.6% |
| Total Revenues | \$6,029,805 | \$6,747,037 | \$717,232 | 11.9% |
| Total Available Resources | \$6,029,805 | \$6,747,037 | \$717,232 | 11.9% |
| Expenditures | | | | |
| Employee Salaries | 3,674,932 | 4,114,069 | 439,137 | 11.9% |
| Employee Benefits | 1,565,536 | 1,781,648 | 216,112 | 13.8% |
| Purchased Services | 185,442 | 195,955 | 10,513 | 5.7% |
| Supplies & Materials | 833,895 | 885,365 | 51,470 | 6.2% |
| Other | (\$230,000) | (\$230,000) | \$ - | 0% |
| Total Expenditures | \$6,029,805 | \$6,747,037 | \$717,232 | 11.9% |
| Total Appropriations | \$6,029,805 | \$6,747,037 | \$717,232 | 11.9% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

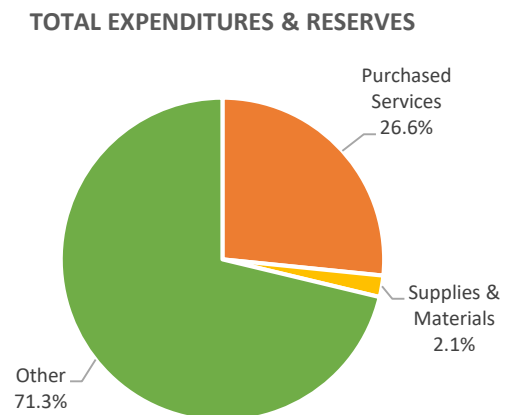
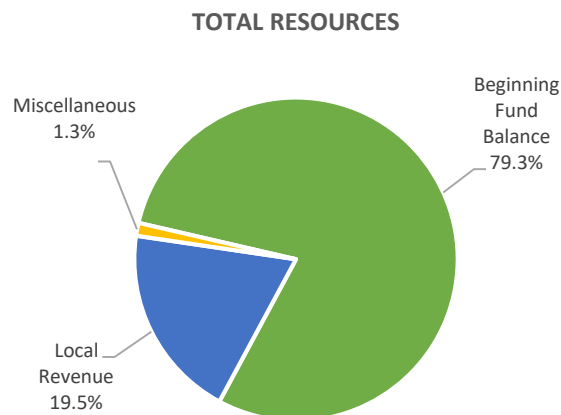


GROWTH IMPACT FUND

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 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$103,281 | \$92,493 | (\$10,788) | -10.4% |
| Revenues | | | | |
| Local Revenue | 22,713 | 22,713 | - | 0% |
| Miscellaneous | \$400 | \$1,500 | \$1,100 | 275.0% |
| Total Revenues | \$23,113 | \$24,213 | \$1,100 | 4.8% |
| Total Available Resources | \$126,394 | \$116,706 | (\$9,688) | -7.7% |
| Expenditures | | | | |
| Purchased Services | 31,155 | 31,050 | (105) | -0.3% |
| Supplies & Materials | 1,400 | 2,500 | 1,100 | 78.6% |
| Other | \$93,839 | \$83,156 | (\$10,683) | -11.4% |
| Total Expenditures | \$126,394 | \$116,706 | (\$9,688) | -7.7% |
| Total Appropriations | \$126,394 | \$116,706 | (\$9,688) | -7.7% |



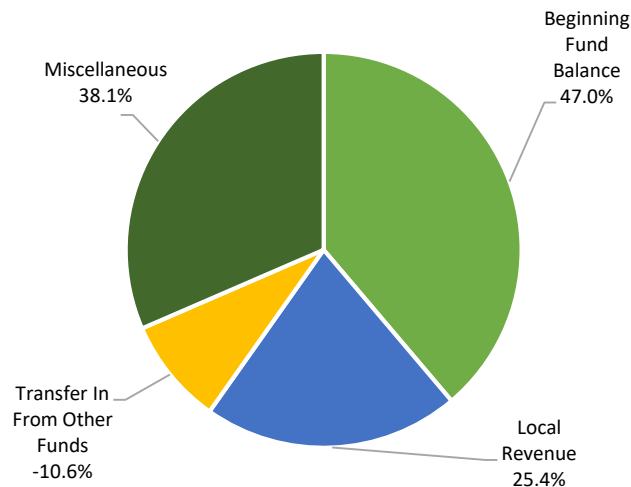
SPECIAL PROGRAMS FUND

Forecast of Revenues by Source and Expenditures by Object

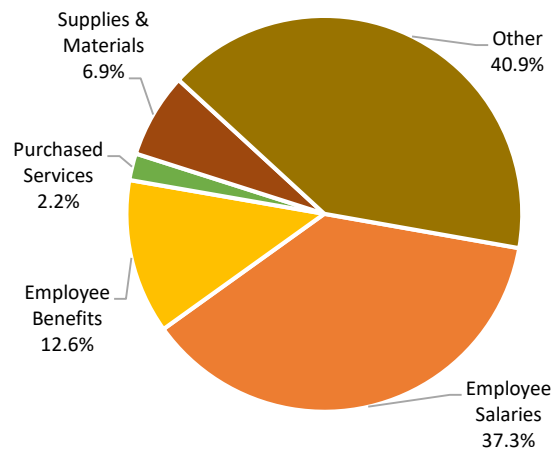
The Special Programs Fund accounts for all revenues and expenditures to provide a tuition-paid preschool program. The fund also accounts for the Detention Center School within the Adams County Detention Center, Credit Recovery and Summer School programs, Oil and Gas leases and Non-Governmental Grants.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$913,953 | \$792,001 | (\$121,952) | -13.3% |
| Revenues | | | | |
| Local Revenue | 355,432 | 427,919 | 72,487 | 20.4% |
| Transfer In From Other Funds | 343,936 | (177,811) | (521,747) | -151.7% |
| Miscellaneous | \$1,213,184 | \$642,747 | (\$570,437) | -47.0% |
| Total Revenues | \$1,912,552 | \$892,855 | (\$1,019,697) | -53.3% |
| Total Available Resources | \$2,826,505 | \$1,684,856 | (\$1,141,649) | -40.4% |
| Expenditures | | | | |
| Employee Salaries | 1,039,780 | 628,890 | (410,890) | -39.5% |
| Employee Benefits | 394,521 | 212,848 | (181,673) | -46.0% |
| Purchased Services | 120,318 | 36,847 | (83,471) | -69.4% |
| Supplies & Materials | 152,837 | 116,372 | (36,465) | -23.9% |
| Property | 40,243 | - | (40,243) | -100.0% |
| Other | \$1,078,806 | \$689,899 | (\$388,907) | -36.0% |
| Total Expenditures | \$2,826,505 | \$1,684,856 | (\$1,141,649) | -40.4% |
| Total Appropriations | \$2,826,505 | \$1,684,856 | (\$1,141,649) | -40.4% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Tuition-Based Kindergarten

Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|----------------|
| BEGINNING FUND BALANCE | \$364,621 | \$414,509 | \$49,888 | 13.7% |
| Revenues | | | | |
| Transfer To General Fund | - | (414,509) | (414,509) | 100.0% |
| Miscellaneous | 683,000 | - | (683,000) | -100.0% |
| Total Revenues | \$683,000 | (\$414,509) | (\$1,097,509) | -160.7% |
| Total Available Resources | \$1,047,621 | \$ - | (\$1,047,621) | -100.0% |
| Expenditures | | | | |
| Employee Salaries | 486,398 | - | (486,398) | -100.0% |
| Employee Benefits | 191,765 | - | (191,765) | -100.0% |
| Purchased Services | 150 | - | (150) | -100.0% |
| Supplies & Materials | 10,000 | - | (10,000) | -100.0% |
| Property | - | - | - | 0% |
| Other | 359,308 | - | (359,308) | -100.0% |
| Total Expenditures | \$1,047,621 | \$ - | (\$1,047,621) | -100.0% |
| Total Appropriations | \$1,047,621 | \$ - | (\$1,047,621) | -100.0% |

SPECIAL PROGRAMS FUND | Wellness

Forecast of Revenues by Source and Expenditures by Object

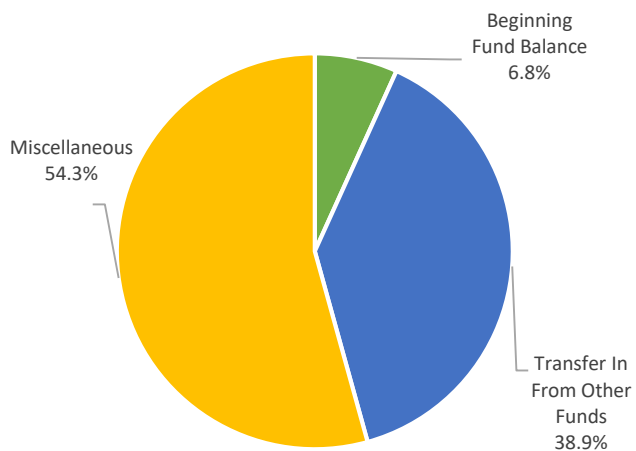
| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|----------------|
| BEGINNING FUND BALANCE | \$50,397 | \$ - | (\$50,397) | -100.0% |
| Revenues | | | | |
| Transfer In From Other Funds | 70,239 | - | (70,239) | -100.0% |
| Total Revenues | \$70,239 | \$ - | (\$70,239) | -100.0% |
| Total Available Resources | \$120,636 | \$ - | (\$120,636) | -100.0% |
| Expenditures | | | | |
| Employee Salaries | 58,697 | - | (58,697) | -100.0% |
| Employee Benefits | 20,739 | - | (20,739) | -100.0% |
| Purchased Services | 41,000 | - | (41,000) | -100.0% |
| Supplies & Materials | 200 | - | (200) | -100.0% |
| Total Expenditures | \$120,636 | \$ - | (\$120,636) | -100.0% |
| Total Appropriations | \$120,636 | \$ - | (\$120,636) | -100.0% |

SPECIAL PROGRAMS FUND | Detention Center

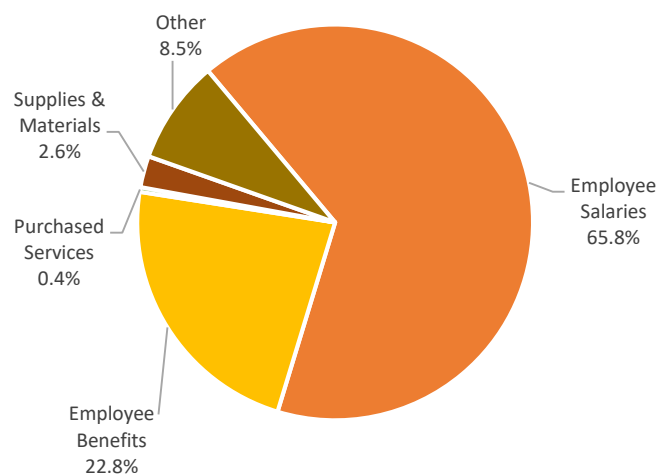
Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$55,582 | \$41,183 | (\$14,399) | -25.9% |
| Revenues | | | | |
| Transfer In From Other Funds | 227,406 | 236,698 | 9,292 | 4.1% |
| Miscellaneous | \$307,184 | \$330,211 | \$23,027 | 7.5% |
| Total Revenues | \$534,590 | \$566,909 | \$32,319 | 6.0% |
| Total Available Resources | \$590,172 | \$608,092 | \$17,920 | 3.0% |
| Expenditures | | | | |
| Employee Salaries | 315,464 | 400,202 | 84,738 | 26.9% |
| Employee Benefits | 107,860 | 138,481 | 30,621 | 28.4% |
| Purchased Services | 2,203 | 2,303 | 100 | 4.5% |
| Supplies & Materials | 15,600 | 15,600 | - | 0% |
| Other | \$149,045 | \$51,506 | (\$97,539) | -65.4% |
| Total Expenditures | \$590,172 | \$608,092 | \$17,920 | 3.0% |
| Total Appropriations | \$590,172 | \$608,092 | \$17,920 | 3.0% |

TOTAL RESOURCES



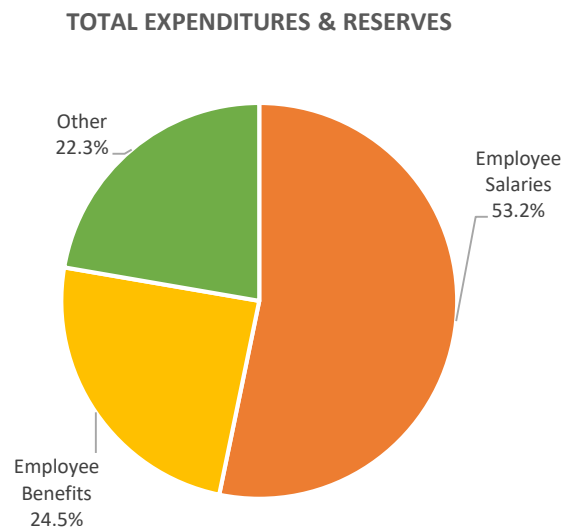
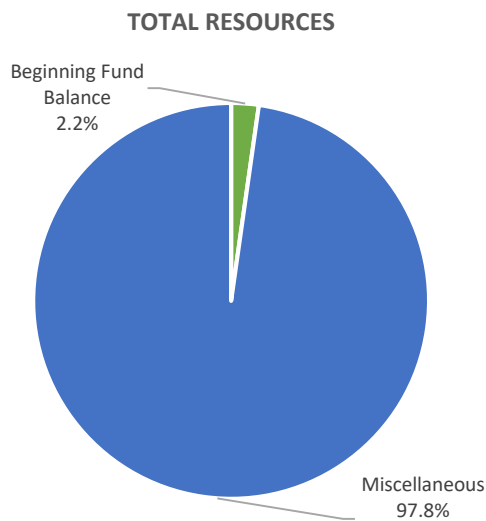
TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Tuition-Based Preschool

Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$27,061 | \$5,000 | (\$22,061) | -81.5% |
| Revenues | | | | |
| Miscellaneous | 140,250 | 217,520 | 77,270 | 55.1% |
| Total Revenues | \$140,250 | \$217,520 | \$77,270 | 55.1% |
| Total Available Resources | \$167,311 | \$222,520 | \$55,209 | 33.0% |
| Expenditures | | | | |
| Employee Salaries | 111,497 | 118,480 | 6,983 | 6.3% |
| Employee Benefits | 55,785 | 54,438 | (1,347) | -2.4% |
| Other | 29 | 49,602 | 49,573 | 170941.4% |
| Total Expenditures | \$167,311 | \$222,520 | \$55,209 | 33.0% |
| Total Appropriations | \$167,311 | \$222,520 | \$55,209 | 33.0% |

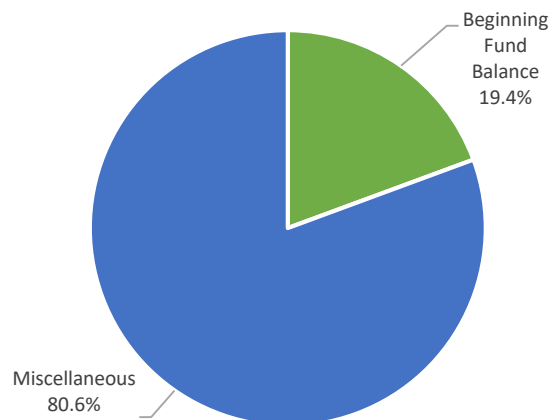


SPECIAL PROGRAMS FUND | Summer School

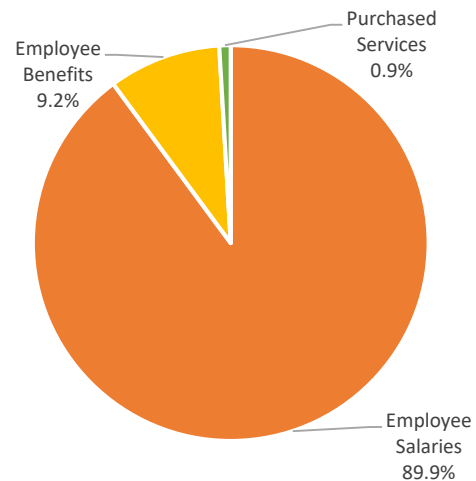
Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$67,852 | \$12,500 | (\$55,352) | -81.6% |
| Revenues | | | | |
| Miscellaneous | 37,750 | 52,005 | 14,255 | 37.8% |
| Total Revenues | \$37,750 | \$52,005 | \$14,255 | 37.8% |
| Total Available Resources | \$105,602 | \$64,505 | (\$41,097) | -38.9% |
| Expenditures | | | | |
| Employee Salaries | 20,433 | 57,976 | 37,543 | 183.7% |
| Employee Benefits | 3,039 | 5,929 | 2,890 | 95.1% |
| Purchased Services | 15,846 | 600 | (15,246) | -96.2% |
| Supplies & Materials | 9,500 | - | (9,500) | -100.0% |
| Other | 56,784 | - | (56,784) | -100.0% |
| Total Expenditures | \$105,602 | \$64,505 | (\$41,097) | -38.9% |
| Total Appropriations | \$105,602 | \$64,505 | (\$41,097) | -38.9% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

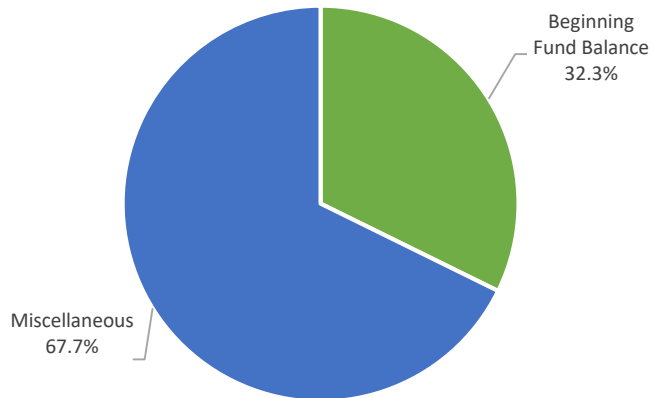


SPECIAL PROGRAMS FUND | Credit Recovery

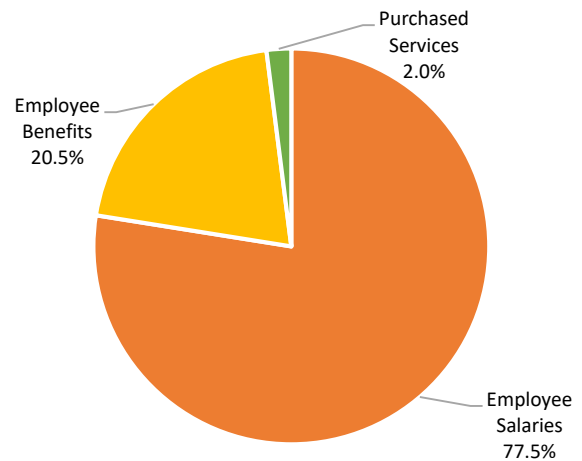
Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$56,670 | \$20,500 | (\$36,170) | -63.8% |
| Revenues | | | | |
| Miscellaneous | 45,000 | 43,011 | (1,989) | -4.4% |
| Total Revenues | \$45,000 | \$43,011 | (\$1,989) | -4.4% |
| Total Available Resources | \$101,670 | \$63,511 | (\$38,159) | -37.5% |
| Expenditures | | | | |
| Employee Salaries | 30,897 | 49,232 | 18,335 | 59.3% |
| Employee Benefits | 11,777 | 13,000 | 1,223 | 10.4% |
| Purchased Services | 30,000 | 1,279 | (28,721) | -95.7% |
| Supplies & Materials | 20,000 | - | (20,000) | -100.0% |
| Other | 8,996 | - | (8,996) | -100.0% |
| Total Expenditures | \$101,670 | \$63,511 | (\$38,159) | -37.5% |
| Total Appropriations | \$101,670 | \$63,511 | (\$38,159) | -37.5% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

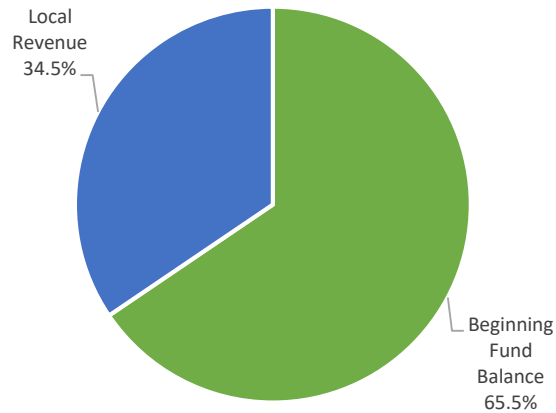


SPECIAL PROGRAMS FUND | Oil & Gas Lease

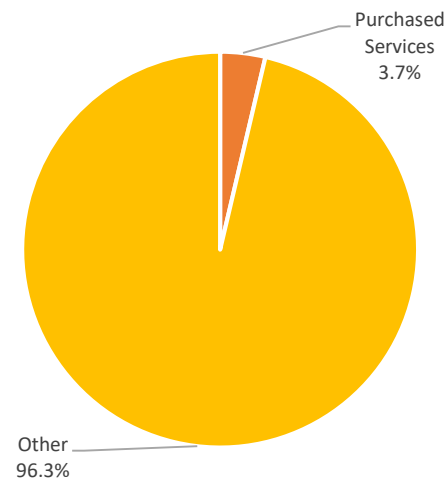
Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|--------------|
| BEGINNING FUND BALANCE | \$178,109 | \$178,109 | \$ - | 0% |
| Revenues | | | | |
| Local Revenue | - | 93,691 | 93,691 | 100% |
| Total Revenues | \$ - | \$93,691 | \$93,691 | 100% |
| Total Available Resources | \$178,109 | \$271,800 | \$93,691 | 52.6% |
| Expenditures | | | | |
| Purchased Services | 10,000 | 10,000 | - | 0% |
| Other | 168,109 | 261,800 | 93,691 | 55.7% |
| Total Expenditures | \$178,109 | \$271,800 | \$93,691 | 52.6% |
| Total Appropriations | \$178,109 | \$271,800 | \$93,691 | 52.6% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

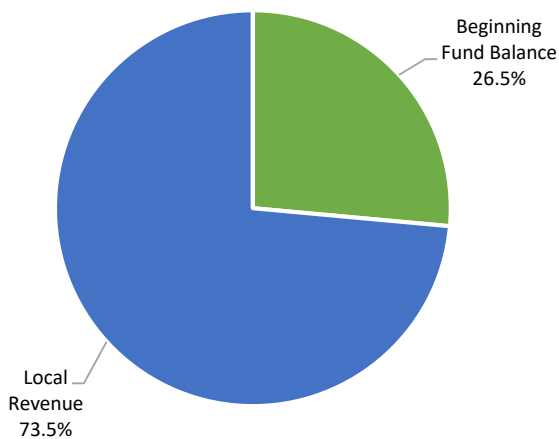


SPECIAL PROGRAMS FUND | Non-Governmental Grants

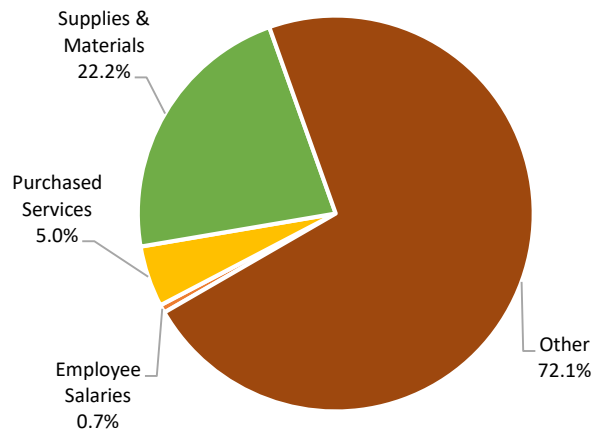
Forecast of Revenues by Source and Expenditures by Object

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$113,661 | \$120,200 | \$6,539 | 5.8% |
| Revenues | | | | |
| Local Revenue | 355,432 | 334,228 | (21,204) | -6.0% |
| Transfer In From Other Funds | 46,291 | - | (46,291) | -100.0% |
| Total Revenues | \$401,723 | \$334,228 | (\$67,495) | -16.8% |
| Total Available Resources | \$515,384 | \$454,428 | (\$60,956) | -11.8% |
| Expenditures | | | | |
| Employee Salaries | 16,394 | 3,000 | (13,394) | -81.7% |
| Employee Benefits | 3,556 | 1,000 | (2,556) | -71.9% |
| Purchased Services | 21,119 | 22,665 | 1,546 | 7.3% |
| Supplies & Materials | 97,537 | 100,772 | 3,235 | 3.3% |
| Property | 40,243 | - | (40,243) | -100.0% |
| Other | 336,535 | 326,991 | (9,544) | -2.8% |
| Total Expenditures | \$515,384 | \$454,428 | (\$60,956) | -11.8% |
| Total Appropriations | \$515,384 | \$454,428 | (\$60,956) | -11.8% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

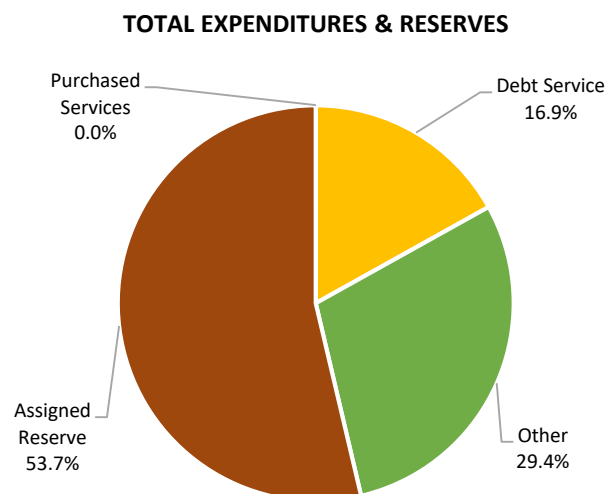
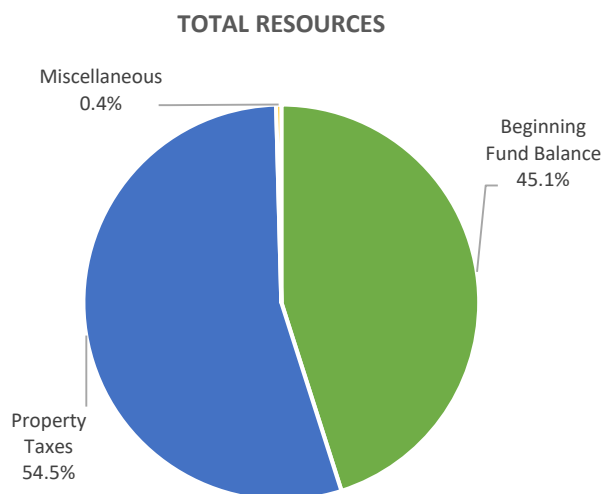


BOND REDEMPTION FUND

Forecast of Revenues by Source and Expenditures by Object

The Bond Redemption Fund mill levy for property tax collections in 2018 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|--------------|
| BEGINNING FUND BALANCE | \$19,614,504 | \$24,200,000 | \$4,585,496 | 23.4% |
| Revenues | | | | |
| Property Taxes | 28,534,759 | 29,254,989 | 720,230 | 2.5% |
| Miscellaneous | 50,000 | 225,000 | 175,000 | 350.0% |
| Total Revenues | \$28,584,759 | \$29,479,989 | \$895,230 | 3.1% |
| Total Available Resources | \$48,199,263 | \$53,679,989 | \$5,480,726 | 11.4% |
| Expenditures | | | | |
| Purchased Services | 21,000 | 10,000 | (11,000) | -52.4% |
| Debt Service | 8,000,000 | 9,070,000 | 1,070,000 | 13.4% |
| Other | 16,121,348 | 15,782,241 | (339,107) | -2.1% |
| Total Expenditures | \$24,142,348 | \$24,862,241 | \$719,893 | 3.0% |
| Reserves Designated | | | | |
| Assigned Reserve | 24,056,915 | 28,817,748 | 4,760,833 | 19.8% |
| Total Reserves Designated | \$24,056,915 | \$28,817,748 | \$4,760,833 | 19.8% |
| Total Appropriations | \$48,199,263 | \$53,679,989 | \$5,480,726 | 11.4% |

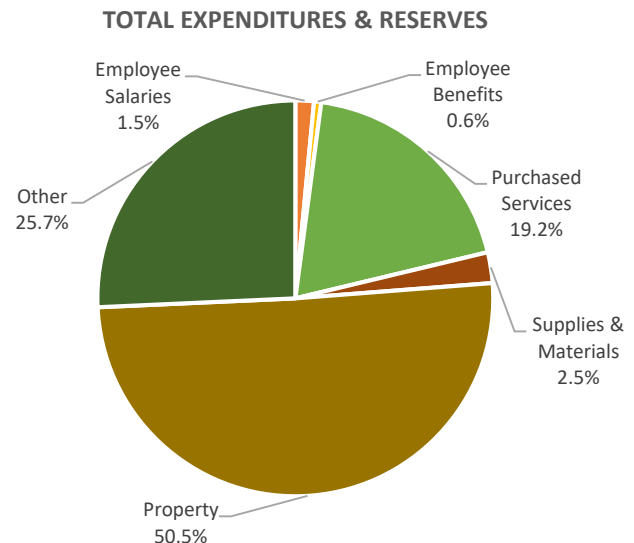
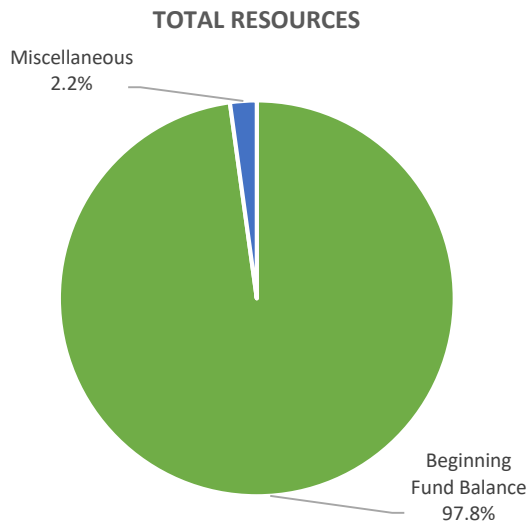


BUILDING FUND

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 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$126,637,263 | \$70,081,655 | (\$56,555,608) | -44.7% |
| Revenues | | | | |
| Miscellaneous | 900,000 | 1,560,000 | 660,000 | 73.3% |
| Total Revenues | \$900,000 | \$1,560,000 | \$660,000 | 73.3% |
| Total Available Resources | \$127,537,263 | \$71,641,655 | (\$55,895,608) | -43.8% |
| Expenditures | | | | |
| Employee Salaries | 816,963 | 1,085,293 | 268,330 | 32.8% |
| Employee Benefits | 243,312 | 418,873 | 175,561 | 72.2% |
| Purchased Services | 42,251,904 | 13,722,433 | (28,529,471) | -67.5% |
| Supplies & Materials | 7,891,487 | 1,800,534 | (6,090,953) | -77.2% |
| Property | 54,107,181 | 36,190,000 | (17,917,181) | -33.1% |
| Other | 22,226,416 | 18,424,522 | (3,801,894) | -17.1% |
| Total Expenditures | \$127,537,263 | \$71,641,655 | (\$55,895,608) | -43.8% |
| Total Appropriations | \$127,537,263 | \$71,641,655 | (\$55,895,608) | -43.8% |



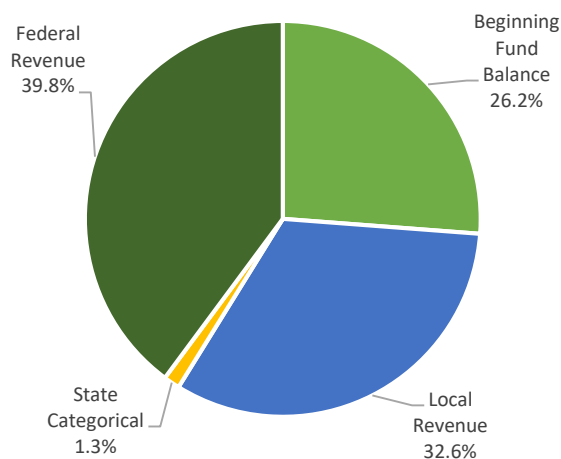
NUTRITION SERVICES FUND

Forecast of Revenues by Source and Expenditures by Object

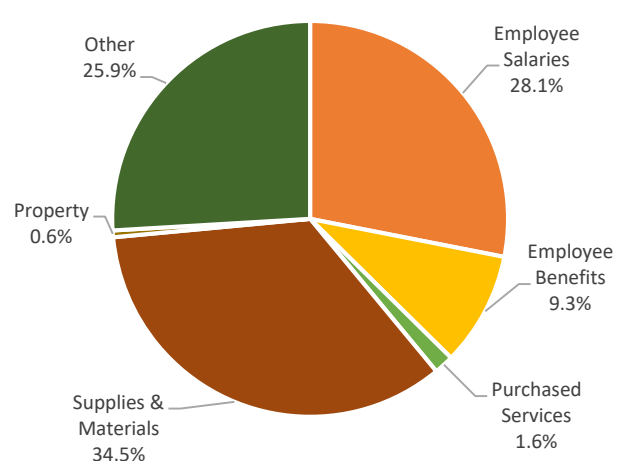
The Nutrition Services Fund receives state and federal funding as well as school lunch fees for the District school lunch program (National School Lunch Program).

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$2,330,977 | \$2,040,838 | (\$290,139) | -12.4% |
| Revenues | | | | |
| Local Revenue | 1,836,324 | 2,540,677 | 704,353 | 38.4% |
| State Categorical | 84,261 | 103,367 | 19,106 | 22.7% |
| Federal Revenue | 3,083,728 | 3,102,889 | 19,161 | 0.6% |
| Miscellaneous | 15,500 | 13,501 | (1,999) | -12.9% |
| Total Revenues | \$5,019,813 | \$5,760,434 | \$740,621 | 14.8% |
| Total Available Resources | \$7,350,790 | \$7,801,272 | \$450,482 | 6.1% |
| Expenditures | | | | |
| Employee Salaries | 1,682,826 | 2,190,579 | 507,753 | 30.2% |
| Employee Benefits | 519,635 | 726,211 | 206,576 | 39.8% |
| Purchased Services | 89,865 | 125,264 | 35,399 | 39.4% |
| Supplies & Materials | 2,495,840 | 2,693,055 | 197,215 | 7.9% |
| Property | 146,765 | 43,000 | (103,765) | -70.7% |
| Other | 2,415,859 | 2,023,163 | (392,696) | -16.3% |
| Total Expenditures | \$7,350,790 | \$7,801,272 | \$450,482 | 6.1% |
| Total Appropriations | \$7,350,790 | \$7,801,272 | \$450,482 | 6.1% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



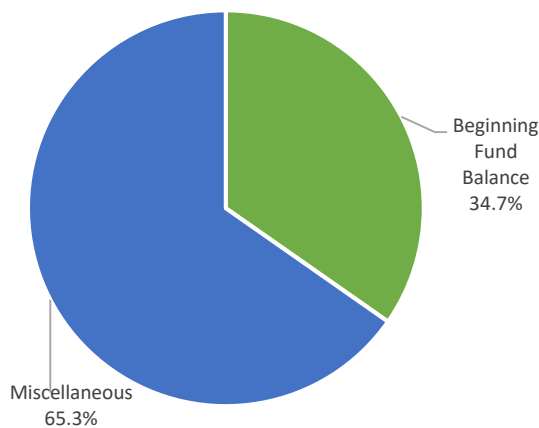
CHILD CARE PROGRAM FUND

Forecast of Revenues by Source and Expenditures by Object

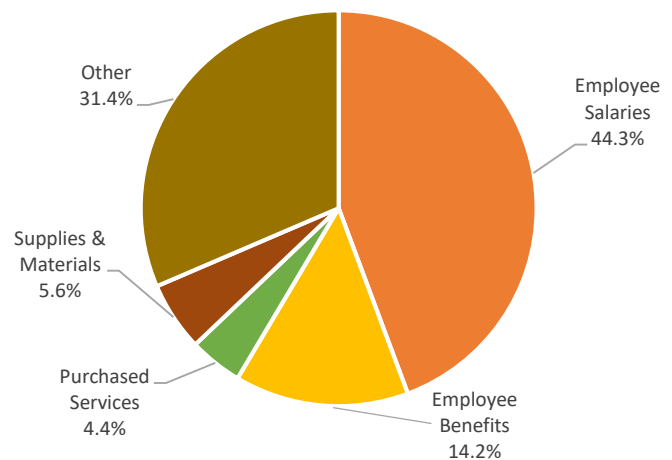
The Child Care Program Fund is a tuition-based special revenue fund used to account for before and after-school care programs as well as full-day Monday care for our K-5 enrolled students.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|--------------|
| BEGINNING FUND BALANCE | \$728,399 | \$803,566 | \$75,167 | 10.3% |
| Revenues | | | | |
| Miscellaneous | 1,527,073 | 1,511,238 | (15,835) | -1.0% |
| Total Revenues | \$1,527,073 | \$1,511,238 | (\$15,835) | -1.0% |
| Total Available Resources | \$2,255,472 | \$2,314,804 | \$59,332 | 2.6% |
| Expenditures | | | | |
| Employee Salaries | 1,033,534 | 1,025,809 | (7,725) | -0.7% |
| Employee Benefits | 330,731 | 329,266 | (1,465) | -0.4% |
| Purchased Services | 96,850 | 101,011 | 4,161 | 4.3% |
| Supplies & Materials | 128,516 | 130,742 | 2,226 | 1.7% |
| Other | 665,841 | 727,976 | 62,135 | 9.3% |
| Total Expenditures | \$2,255,472 | \$2,314,804 | \$59,332 | 2.6% |
| Total Appropriations | \$2,255,472 | \$2,314,804 | \$59,332 | 2.6% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



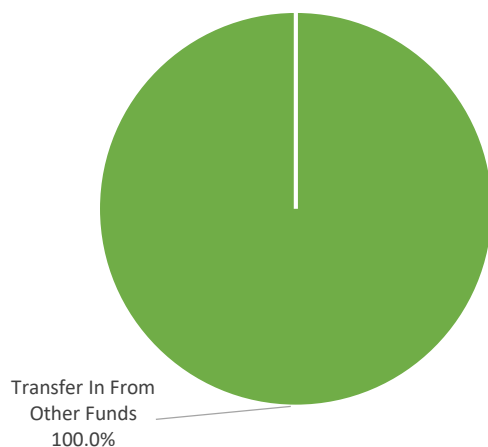
PRINT SHOP FUND

Forecast of Revenues by Source and Expenditures by Object

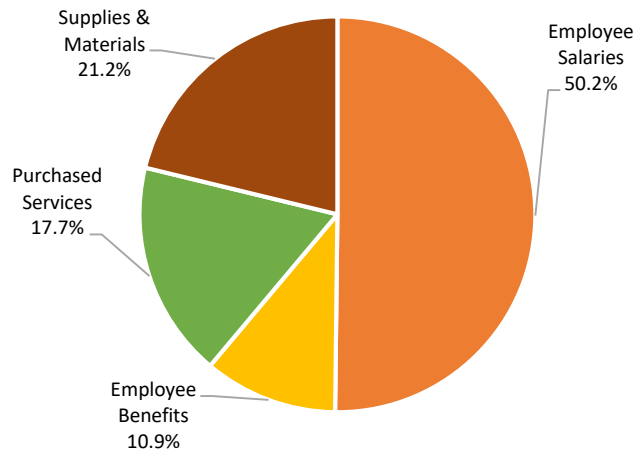
The Print Shop Fund accounts for the financial activities associated with the District Print Shop.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$ - | \$ - | \$ - | 0% |
| Revenues | | | | |
| Transfer In From Other Funds | 84,885 | 74,471 | (10,414) | -12.3% |
| Miscellaneous | 89,000 | 67,000 | (22,000) | -24.7% |
| Total Revenues | \$173,885 | \$141,471 | (\$32,414) | -18.6% |
| Total Available Resources | \$173,885 | \$141,471 | (\$32,414) | -18.6% |
| Expenditures | | | | |
| Employee Salaries | 64,302 | 70,995 | 6,693 | 10.4% |
| Employee Benefits | 14,757 | 15,476 | 719 | 4.9% |
| Purchased Services | 40,326 | 25,000 | (15,326) | -38.0% |
| Supplies & Materials | 54,500 | 30,000 | (24,500) | -45.0% |
| Total Expenditures | \$173,885 | \$141,471 | (\$32,414) | -18.6% |
| Total Appropriations | \$173,885 | \$141,471 | (\$32,414) | -18.6% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



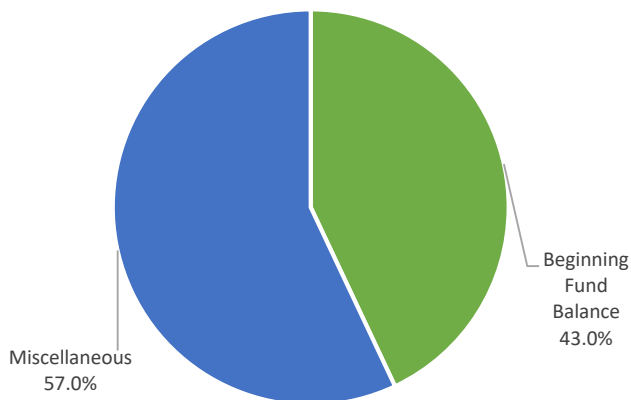
DENTAL INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

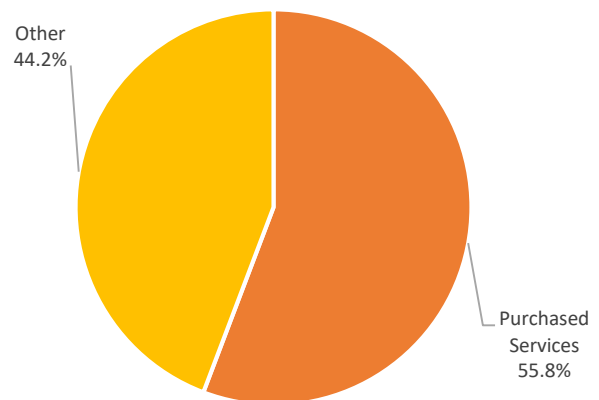
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|--------------|
| BEGINNING FUND BALANCE | \$551,846 | \$626,000 | \$74,154 | 13.4% |
| Revenues | | | | |
| Miscellaneous | 864,000 | 830,000 | (34,000) | -3.9% |
| Total Revenues | \$864,000 | \$830,000 | (\$34,000) | -3.9% |
| Total Available Resources | \$1,415,846 | \$1,456,000 | \$40,154 | 2.8% |
| Expenditures | | | | |
| Purchased Services | 842,400 | 812,000 | (30,400) | -3.6% |
| Other | 573,446 | 644,000 | 70,554 | 12.3% |
| Total Expenditures | \$1,415,846 | \$1,456,000 | \$40,154 | 2.8% |
| Total Appropriations | \$1,415,846 | \$1,456,000 | \$40,154 | 2.8% |

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



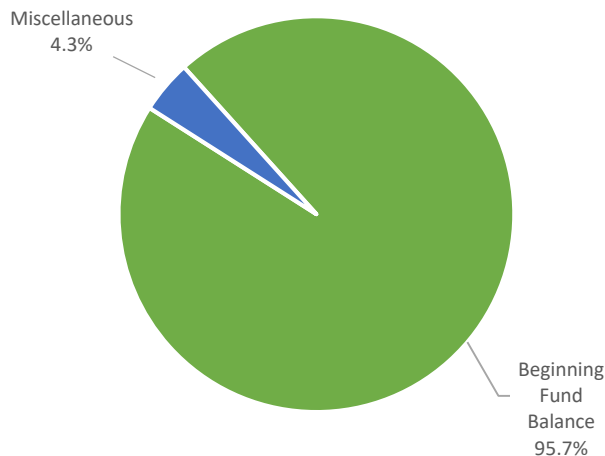
TRUST FUND

Forecast of Revenues by Source and Expenditures by Object

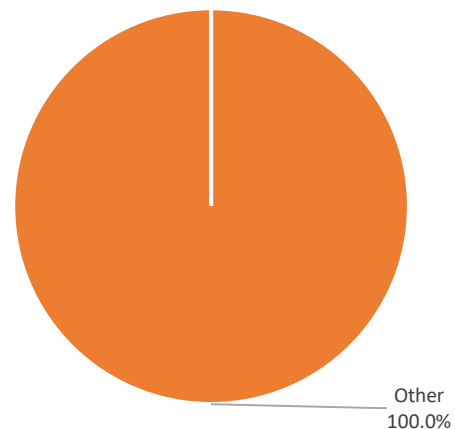
Trust funds are used to account for assets held on behalf of other funds, governments or individuals. This fund is used to account for the monies donated for student scholarships, the senior tutorial program, and any other donated, specific-purpose revenues.

| | AMENDED BUDGET 2018-2019 | ADOPTED BUDGET 2019-2020 | Change from Prior Budget | |
|----------------------------------|-----------------------------|-----------------------------|--------------------------|---------------|
| BEGINNING FUND BALANCE | \$24,899 | \$21,900 | (\$2,999) | -12.0% |
| Revenues | | | | |
| Miscellaneous | 520 | 987 | 467 | 89.8% |
| Total Revenues | \$520 | \$987 | \$467 | 89.8% |
| Total Available Resources | \$25,419 | \$22,887 | (\$2,532) | -10.0% |
| Expenditures | | | | |
| Other | 25,419 | 22,887 | (2,532) | -10.0% |
| Total Expenditures | \$25,419 | \$22,887 | (\$2,532) | -10.0% |
| Total Appropriations | \$25,419 | \$22,887 | (\$2,532) | -10.0% |

TOTAL RESOURCES



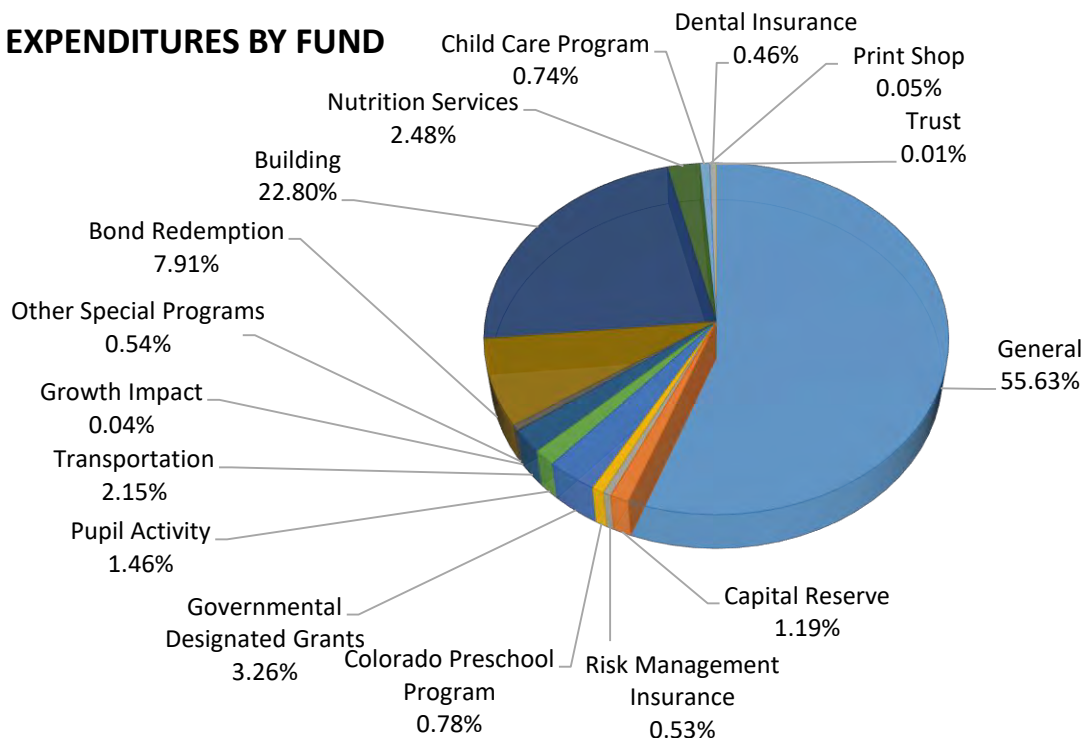
TOTAL EXPENDITURES & RESERVES



TOTAL APPROPRIATIONS BY FUND

| Fund | Beginning Balance | Revenues | Expenditures/ Transfer/ Allocations | Ending Fund Balance and Reserves |
|-------------------------------------|----------------------|----------------------|-------------------------------------|----------------------------------|
| General Fund | 23,802,816 | 165,916,784 | 174,821,046 | 14,898,554 |
| Capital Reserve Fund | 1,760,502 | 2,378,933 | 3,727,607 | 411,828 |
| Risk Management Insurance Fund | 977,756 | 1,297,553 | 1,664,560 | 610,749 |
| Colorado Preschool Program Fund | - | 2,525,492 | 2,452,075 | 73,417 |
| Governmental Designated Grants Fund | 1,533,601 | 8,701,827 | 10,235,428 | - |
| Pupil Activity Fund | 1,548,448 | 3,028,274 | 4,576,722 | - |
| Transportation Fund | - | 6,747,037 | 6,747,037 | - |
| Growth Impact Fund | 92,493 | 24,213 | 116,706 | - |
| Other Special Programs Fund | 792,001 | 892,855 | 1,684,856 | - |
| Bond Redemption Fund | 24,200,000 | 29,479,989 | 24,862,241 | 28,817,748 |
| Building Fund | 70,081,655 | 1,560,000 | 71,641,655 | - |
| Nutrition Services Fund | 2,040,838 | 5,760,434 | 7,801,272 | - |
| Child Care Program Fund | 803,566 | 1,511,238 | 2,314,804 | - |
| Print Shop Fund | - | 141,471 | 141,471 | - |
| Dental Insurance Fund | 626,000 | 830,000 | 1,456,000 | - |
| Trust Fund | 21,900 | 987 | 22,887 | - |
| | \$128,281,576 | \$230,797,087 | \$314,266,367 | \$44,812,296 |

TOTAL EXPENDITURES BY FUND



SCHOOL SUMMARY

Forecast of School Expenditures by Object

| SALARIES | | | | | | |
|-------------------------|--------------------|---------------------|------------------|--------------------|------------------------------|--------------------------------|
| | ADMINISTRATORS | CERTIFIED | OTHER PROF. | PARAs | OFFICE/ ADMIN. SUPPORT | CRAFTS, TRADES, SERVICES |
| North | 166,601 | 905,687 | - | 82,634 | 62,052 | 87,157 |
| Northeast | 96,646 | 1,807,283 | - | 186,993 | 59,778 | 109,512 |
| South | 154,494 | 1,434,951 | - | 158,459 | 77,806 | 64,466 |
| Southeast | 180,078 | 1,365,333 | - | 122,624 | 60,423 | 128,517 |
| Henderson | 107,307 | 865,654 | - | 54,670 | 42,243 | 108,628 |
| Thimmig | 195,602 | 1,604,210 | - | 144,223 | 93,280 | 120,754 |
| Pennock | 195,041 | 1,539,624 | - | 245,108 | 73,440 | 117,319 |
| Second Creek | 196,660 | 1,758,535 | - | 98,162 | 79,014 | 92,137 |
| West Ridge | 188,900 | 2,061,470 | - | 179,386 | 84,736 | 84,202 |
| Turnberry | 167,481 | 1,704,642 | - | 140,387 | 92,162 | 108,760 |
| Brantner | 162,125 | 1,577,781 | - | 122,234 | 55,364 | 120,528 |
| Reunion | 106,556 | 1,753,882 | - | 113,753 | 74,099 | 87,631 |
| Total Elementary | \$1,917,491 | \$18,379,052 | \$ - | \$1,648,633 | \$854,397 | \$1,229,611 |
| Overland Trail | 166,668 | 1,652,484 | - | 22,914 | 89,305 | 143,341 |
| Vikan | 203,628 | 1,794,947 | - | 43,663 | 89,283 | 104,439 |
| Prairie View | 187,671 | 1,576,039 | - | 9,593 | 85,605 | 189,522 |
| Stuart | 188,271 | 1,892,496 | - | 18,620 | 92,052 | 196,164 |
| Quist | 246,318 | 1,650,085 | - | 20,545 | 32,046 | 32,901 |
| Total Middle | \$992,556 | \$8,566,051 | \$ - | \$115,335 | \$388,291 | \$666,367 |
| Brighton | 554,637 | 5,626,908 | 39,506 | 267,437 | 309,898 | 446,680 |
| Prairie View | 655,737 | 5,459,448 | 39,860 | 260,126 | 324,920 | 413,803 |
| Brighton Heritage | 72,122 | 621,754 | - | - | 65,483 | 98,695 |
| Bridge | - | 139,981 | - | - | - | - |
| Riverdale Ridge | 310,373 | 2,210,044 | 56,567 | 201,527 | 138,601 | 384,960 |
| Total High | \$1,592,869 | \$14,058,135 | \$135,933 | \$729,090 | \$838,902 | \$1,344,138 |
| BOLT | 138,066 | 307,823 | - | - | 10,407 | - |
| Total Online | \$138,066 | \$307,823 | \$ - | \$ - | \$10,407 | \$ - |
| TOTAL | \$4,640,982 | \$41,311,061 | \$135,933 | \$2,493,058 | \$2,091,997 | \$3,240,116 |

| BENEFITS | PURCHASE SERVICES | SUPPLIES | PROPERTY | OTHER | SCHOOL TOTAL |
|---------------------|-------------------|--------------------|-----------------|-----------------|---------------------|
| 459,150 | 14,020 | 23,616 | - | - | 1,800,917 |
| 795,337 | 24,450 | 60,432 | 3,500 | 11,100 | 3,155,031 |
| 666,594 | 10,325 | 50,332 | - | - | 2,617,427 |
| 660,652 | 11,517 | 47,202 | - | 300 | 2,576,646 |
| 414,850 | 10,451 | 33,700 | 3,000 | - | 1,640,503 |
| 724,202 | 15,300 | 62,892 | - | - | 2,960,463 |
| 797,465 | 20,880 | 66,954 | 4,144 | 150 | 3,060,125 |
| 791,574 | 11,200 | 70,378 | 618 | 700 | 3,098,978 |
| 905,050 | 28,525 | 60,710 | - | - | 3,592,979 |
| 782,458 | 20,500 | 64,235 | - | 4,000 | 3,084,625 |
| 736,611 | 5,200 | 81,650 | - | 500 | 2,861,993 |
| 757,941 | 16,350 | 72,751 | - | 500 | 2,983,463 |
| \$8,491,884 | \$188,718 | \$694,852 | \$11,262 | \$17,250 | \$33,433,150 |
| 741,181 | 10,000 | 127,567 | - | - | 2,953,460 |
| 744,408 | 13,400 | 93,568 | - | 1,000 | 3,088,336 |
| 740,777 | 21,700 | 62,526 | - | 1,700 | 2,875,133 |
| 843,759 | 49,875 | 56,673 | - | 2,200 | 3,340,110 |
| 687,795 | 34,000 | 47,054 | - | 6,200 | 2,756,944 |
| \$3,757,920 | \$128,975 | \$387,388 | \$ - | \$11,100 | \$15,013,983 |
| 2,431,259 | 105,550 | 237,543 | - | 12,625 | 10,032,043 |
| 2,468,843 | 42,000 | 304,443 | - | - | 9,969,180 |
| 307,976 | 4,600 | 24,651 | - | 1,100 | 1,196,381 |
| 57,040 | 38,550 | 21,450 | - | - | 257,021 |
| 1,040,613 | 38,000 | 155,631 | - | 4,000 | 4,540,316 |
| \$6,305,731 | \$228,700 | \$743,718 | \$ - | \$17,725 | \$25,994,941 |
| 156,351 | 170 | 8,000 | - | - | 620,817 |
| \$156,351 | \$170 | \$8,000 | \$ - | \$ - | \$620,817 |
| \$18,711,886 | \$546,563 | \$1,833,958 | \$11,262 | \$46,075 | \$75,062,891 |

SCHOOL BUDGETS

NORTH ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: | 271 | RESOURCE ALLOCATION | |
|----------------------------------|-----|---------------------|--------------------|
| | | DISTRICT | SCHOOL |
| Regular Education | | 988,275 | 24,400 |
| Special Education | | 17,803 | - |
| Vocational Education | | - | - |
| Co-curricular Education/Activity | | 578 | - |
| Full-Day Kinder | | 237,416 | 500 |
| Other Education | | - | 1,800 |
| Students | | 80,380 | - |
| Instructional Staff | | - | - |
| School Administration | | 310,728 | 6,373 |
| Operation/Maintenance | | 123,621 | 9,043 |
| Subtotal | | \$1,758,801 | \$42,116 |
| Total | | | \$1,800,917 |

NORTHEAST ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: | 531 | RESOURCE ALLOCATION | |
|----------------------------------|-----|---------------------|--------------------|
| | | DISTRICT | SCHOOL |
| Regular Education | | 2,147,019 | 87,373 |
| Special Education | | 4,138 | 525 |
| Vocational Education | | - | - |
| Co-curricular Education/Activity | | 609 | - |
| Full-Day Kinder | | 340,800 | 500 |
| Other Education | | - | 2,325 |
| Students | | 90,600 | - |
| Instructional Staff | | 38,756 | 445 |
| School Administration | | 275,720 | 3,300 |
| Operation/Maintenance | | 151,087 | 11,834 |
| Subtotal | | \$3,048,729 | \$106,302 |
| Total | | | \$3,155,031 |

SCHOOL BUDGETS (continued)

SOUTH ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 431 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 1,723,329 | 48,664 |
| Special Education | 40,482 | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 560 | - |
| Full-Day Kinder | 288,690 | 500 |
| Other Education | - | 191 |
| Students | 73,366 | - |
| Instructional Staff | 25,545 | - |
| School Administration | 316,286 | 2,158 |
| Operation/Maintenance | 87,138 | 10,518 |
| Subtotal | \$2,555,396 | \$62,031 |
| Total | | \$2,617,427 |

SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 429 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 1,626,246 | 40,050 |
| Special Education | 8,320 | 50 |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 456 | - |
| Full-Day Kinder | 301,582 | 500 |
| Other Education | - | 1,400 |
| Students | 71,538 | 150 |
| Instructional Staff | - | 2,000 |
| School Administration | 321,212 | 8,112 |
| Operation/Maintenance | 182,938 | 12,092 |
| Subtotal | \$2,512,292 | \$64,354 |
| Total | | \$2,576,646 |

SCHOOL BUDGETS (continued)

HENDERSON ELEMENTARY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 322 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 925,750 | 30,451 |
| Special Education | - | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 553 | - |
| Full-Day Kinder | 187,751 | 500 |
| Other Education | - | 400 |
| Students | 90,968 | - |
| Instructional Staff | 3,253 | 100 |
| School Administration | 234,597 | 6,750 |
| Operation/Maintenance | 148,270 | 11,160 |
| Subtotal | \$1,591,142 | \$49,361 |
| Total | | \$1,640,503 |

THIMMIG ELEMENTARY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 565 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 1,872,754 | 63,324 |
| Special Education | 2,223 | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 562 | - |
| Full-Day Kinder | 334,536 | 500 |
| Other Education | - | 400 |
| Students | 81,955 | - |
| Instructional Staff | 33,680 | 350 |
| School Administration | 380,085 | 4,000 |
| Operation/Maintenance | 173,326 | 12,768 |
| Subtotal | \$2,879,121 | \$81,342 |
| Total | | \$2,960,463 |

SCHOOL BUDGETS (continued)

PENNOCK ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: | 585 | RESOURCE ALLOCATION | |
|----------------------------------|-----|---------------------|--------------------|
| | | DISTRICT | SCHOOL |
| Regular Education | | 1,966,874 | 69,225 |
| Special Education | | - | - |
| Vocational Education | | - | - |
| Co-curricular Education/Activity | | 557 | - |
| Full-Day Kinder | | 373,052 | 500 |
| Other Education | | - | 4,256 |
| Students | | 109,038 | - |
| Instructional Staff | | - | - |
| School Administration | | 342,724 | 11,958 |
| Operation/Maintenance | | 169,123 | 12,818 |
| Subtotal | | \$2,961,368 | \$98,757 |
| Total | | | \$3,060,125 |

SECOND CREEK ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: | 611 | RESOURCE ALLOCATION | |
|----------------------------------|-----|---------------------|--------------------|
| | | DISTRICT | SCHOOL |
| Regular Education | | 2,111,306 | 55,395 |
| Special Education | | - | 475 |
| Vocational Education | | - | - |
| Co-curricular Education/Activity | | 610 | - |
| Full-Day Kinder | | 313,096 | 500 |
| Other Education | | - | 1,000 |
| Students | | 94,608 | 400 |
| Instructional Staff | | - | 2,450 |
| School Administration | | 370,644 | 13,058 |
| Operation/Maintenance | | 121,818 | 13,618 |
| Subtotal | | \$3,012,082 | \$86,896 |
| Total | | | \$3,098,978 |

SCHOOL BUDGETS (continued)

WEST RIDGE ELEMENTARY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 683 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 2,498,968 | 73,117 |
| Special Education | 17,372 | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 706 | - |
| Full-Day Kinder | 368,090 | 500 |
| Other Education | - | 2,500 |
| Students | 108,108 | 500 |
| Instructional Staff | - | 3,400 |
| School Administration | 386,212 | 1,275 |
| Operation/Maintenance | 118,458 | 13,773 |
| Subtotal | \$3,497,914 | \$95,065 |
| Total | | \$3,592,979 |

TURNBERRY ELEMENTARY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 717 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 2,096,830 | 77,723 |
| Special Education | - | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | - | - |
| Full-Day Kinder | 383,259 | 500 |
| Other Education | - | 1,000 |
| Students | 7,335 | 500 |
| Instructional Staff | - | 2,000 |
| School Administration | 339,890 | 4,555 |
| Operation/Maintenance | 157,921 | 13,112 |
| Subtotal | \$2,985,235 | \$99,390 |
| Total | | \$3,084,625 |

SCHOOL BUDGETS (continued)

BRANTNER ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 650 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 1,882,063 | 52,438 |
| Special Education | - | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 561 | - |
| Full-Day Kinder | 360,033 | 500 |
| Other Education | - | 550 |
| Students | 86,523 | - |
| Instructional Staff | - | 6,600 |
| School Administration | 281,791 | 18,000 |
| Operation/Maintenance | 160,222 | 12,712 |
| Subtotal | \$2,771,193 | \$90,800 |
| Total | | \$2,861,993 |

REUNION ELEMENTARY

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 666 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 1,887,391 | 51,625 |
| Special Education | - | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 468 | - |
| Full-Day Kinder | 457,577 | 500 |
| Other Education | - | 500 |
| Students | 97,448 | - |
| Instructional Staff | - | - |
| School Administration | 315,788 | 28,295 |
| Operation/Maintenance | 132,250 | 11,621 |
| Subtotal | \$2,890,922 | \$92,541 |
| Total | | \$2,983,463 |

SCHOOL BUDGETS (continued)

OVERLAND TRAIL MIDDLE SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 627 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 2,095,213 | 101,597 |
| Special Education | - | - |
| Vocational Education | 660 | - |
| Co-curricular Education/Activity | 40,626 | - |
| Other Education | - | - |
| Students | 91,301 | 1,250 |
| Instructional Staff | 29,976 | 8,250 |
| School Administration | 348,570 | 18,270 |
| Operation/Maintenance | 200,747 | 17,000 |
| Subtotal | \$2,807,093 | \$146,367 |
| Total | | \$2,953,460 |

VIKAN MIDDLE SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 634 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 2,264,106 | 79,453 |
| Special Education | - | 400 |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 38,103 | - |
| Other Education | - | - |
| Students | 95,473 | - |
| Instructional Staff | 42,654 | 4,350 |
| School Administration | 394,303 | 14,010 |
| Operation/Maintenance | 139,169 | 16,315 |
| Subtotal | \$2,973,808 | \$114,528 |
| Total | | \$3,088,336 |

SCHOOL BUDGETS (continued)

PRAIRIE VIEW MIDDLE SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 651 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 1,684,792 | 28,650 |
| Special Education | 16,551 | 1,000 |
| Vocational Education | 9,000 | 3,000 |
| Co-curricular Education/Activity | 41,102 | - |
| Other Education | - | 4,000 |
| Students | 182,846 | 2,000 |
| Instructional Staff | 89,022 | 10,200 |
| School Administration | 466,653 | 35,994 |
| Operation/Maintenance | 275,441 | 24,882 |
| Subtotal | \$2,765,407 | \$109,726 |
| Total | | \$2,875,133 |

STUART MIDDLE SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 796 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 2,308,643 | 19,700 |
| Special Education | - | - |
| Vocational Education | 4,550 | - |
| Co-curricular Education/Activity | 38,770 | - |
| Other Education | - | 15,000 |
| Students | 97,706 | 500 |
| Instructional Staff | 31,071 | 6,500 |
| School Administration | 457,492 | 60,275 |
| Operation/Maintenance | 272,630 | 27,273 |
| Subtotal | \$3,210,862 | \$129,248 |
| Total | | \$3,340,110 |

SCHOOL BUDGETS (continued)

QUIST MIDDLE SCHOOL

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 714 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 2,089,477 | 55,654 |
| Special Education | - | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | 38,999 | - |
| Other Education | - | 9,500 |
| Students | 86,692 | 2,400 |
| Instructional Staff | 25,853 | 9,200 |
| School Administration | 371,530 | 27,600 |
| Operation/Maintenance | 38,539 | 1,500 |
| Subtotal | \$2,651,090 | \$105,854 |
| Total | | \$2,756,944 |

BRIGHTON HIGH SCHOOL

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 1,845 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|---------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 6,069,451 | 147,493 |
| Special Education | 242 | 2,500 |
| Vocational Education | 812,730 | 75,950 |
| Co-curricular Education/Activity | 361,975 | - |
| Other Education | - | 1,500 |
| Students | 480,605 | 30,000 |
| Instructional Staff | 115,263 | 10,325 |
| School Administration | 1,176,551 | 78,175 |
| Operation/Maintenance | 619,333 | 49,950 |
| Subtotal | \$9,636,150 | \$395,893 |
| Total | | \$10,032,043 |

SCHOOL BUDGETS (continued)

PRAIRIE VIEW HIGH SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 1,854 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 5,827,259 | 159,443 |
| Special Education | - | 3,000 |
| Vocational Education | 832,974 | 38,500 |
| Co-curricular Education/Activity | 302,832 | - |
| Other Education | - | - |
| Students | 512,588 | 30,000 |
| Instructional Staff | 114,676 | 3,000 |
| School Administration | 1,427,006 | 89,600 |
| Operation/Maintenance | 578,242 | 50,060 |
| Subtotal | \$9,595,577 | \$373,603 |
| Total | | \$9,969,180 |

BRIGHTON HERITAGE ACADEMY

Forecast of General Fund Expenditures

ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 141 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 669,189 | 19,700 |
| Special Education | - | 100 |
| Vocational Education | - | - |
| Co-curricular Education/Activity | - | - |
| Other Education | - | - |
| Students | 125,933 | - |
| Instructional Staff | - | 700 |
| School Administration | 231,962 | 2,522 |
| Operation/Maintenance | 138,321 | 7,954 |
| Subtotal | \$1,165,405 | \$30,976 |
| Total | | \$1,196,381 |

SCHOOL BUDGETS (continued)

BRIDGE

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 52 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 197,021 | 60,000 |
| Special Education | - | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | - | - |
| Other Education | - | - |
| Students | - | - |
| Instructional Staff | - | - |
| School Administration | - | - |
| Operation/Maintenance | - | - |
| Subtotal | \$197,021 | \$60,000 |
| Total | | \$257,021 |

RIVERDALE RIDGE HIGH SCHOOL

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 850 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|--------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 2,314,877 | 27,500 |
| Special Education | - | - |
| Vocational Education | 384,758 | 4,500 |
| Co-curricular Education/Activity | 316,690 | - |
| Other Education | - | 4,000 |
| Students | 169,586 | 28,000 |
| Instructional Staff | 25,851 | 7,000 |
| School Administration | 580,715 | 93,170 |
| Operation/Maintenance | 535,128 | 48,541 |
| Subtotal | \$4,327,605 | \$212,711 |
| Total | | \$4,540,316 |

SCHOOL BUDGETS (continued)

BOLT

Forecast of General Fund Expenditures
ADOPTED BUDGET 2019-2020



| Budgeted Enrollment: 63 | RESOURCE ALLOCATION | |
|----------------------------------|---------------------|------------------|
| | DISTRICT | SCHOOL |
| Regular Education | 341,486 | 10,395 |
| Special Education | - | - |
| Vocational Education | - | - |
| Co-curricular Education/Activity | - | - |
| Other Education | - | - |
| Students | 73,683 | - |
| Instructional Staff | - | - |
| School Administration | 195,253 | - |
| Operation/Maintenance | - | - |
| Subtotal | \$610,422 | \$10,395 |
| Total | | \$620,817 |

INFORMATIONAL SECTION



GLOSSARY

Adams County Youth Services Center (AYSC) A 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 An 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 An annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which can be spent. This is a preplan to the appropriation and is used by the district in establishing annual millage rates.

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) A state-funded early childhood education program that provides the opportunity for eligible children to attend half-day or full-day preschool.

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.

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.

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.

GLOSSARY (continued)

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.

High School Initiative The District's strategic plan to provide more staff (i.e. lower the student-to-teacher ratio) in all high schools to support achievement of new graduation requirements.

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.

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

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.

DEPARTMENT OF FINANCE

School District 27J

18551 E. 160th Avenue Brighton, CO 80601

