

**Fiscal Year**  
**2014 - 2015**



**Adopted**  
**Budget**

**School District 27 J**

**18551 E. 160th Avenue | Brighton, CO 80601**



## School District 27J *"Every Child, Every Day"*

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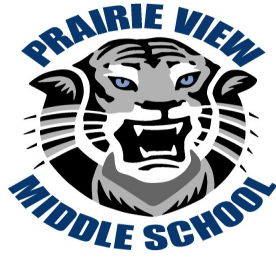
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**Adopted Budget 2014 - 2015**

# Introductory **S**ection





## **Board of Education Members**



**Top Row** (left to right): Rick Doucet – District 2, Michael Landwehr – District 4, Patrick Day President – District 5, Greg Piotraschke – District 7.

**Bottom Row** (left to right): Teresa Gallegos – District 6, Roberta Thimmig Vice-President – District 1, Donna Petrocco – District 3.

## **Executive Administrative Staff**

Chris Fiedler, Superintendent

Kelly Corbett, Chief Academic Officer

Suzanne DeYoung, Chief Financial Officer

Janet Wyatt, General Counsel

Terry Lucero, Chief Operations Officer

Ruth DeCrescentis, Chief Human Resources Officer

Jeremy Heide, Chief Information Officer

May 27, 2014

Chris Fiedler, Ed.D., Superintendent  
School District 27J  
18551 E. 160<sup>th</sup> Avenue  
Brighton, CO 80601

**Subject: Transmittal of the Recommended Budget for Fiscal Year 2014 – 2015**

The Finance staff is pleased to submit to you, and the Board of Education, the ensuing document which contains information and details regarding the Recommended Budget for the fiscal year July 1, 2014 to June 30, 2015. The Board of Education's review and approval of the fiscal year 2014 – 2015 budget on May 27, 2014, ensures a quality education for all students while maintaining financial stability within its available resources.

The funding of public education in Colorado is a complex challenge. The fiscal year budget is built upon an increase in state per pupil funding. However, following years of constrained state funding, significant challenges remain just to maintain current programs. The budget presented was developed to accomplish the policies and goals established by the Board of Education. The budget is presented in compliance with applicable Colorado Revised Statutes and Colorado Department of Education regulations. A balanced budget is presented for each of the District's sixteen funds with projected resources plus anticipated revenues equal to expenditures and other resource allocations.

In addition to per pupil funding governed by state laws, the budget is based on a projection of the number of eligible students enrolled in our schools on October 1, 2014. Student enrollment continues to increase annually and is expected to do so steadily over the next nine years. This growth in student population has allowed the District to maintain an overall revenue increase as calculated by the Colorado School Finance Act, despite the inclusion of the negative factor which has limited growth on a per pupil basis. Final pupil counts will be verified in November, which will be used by the state to determine and adjust the District's actual fiscal year school finance funding level.

The Finance staff used the following guidelines in the development of the Recommended Budget for fiscal year 2014 – 2015:

- Legislative action related to school funding requirements
- Board of Education policies and approved budget goals
- Develop a budget document to clearly represent the fiscal operations of the District
- Conservative and realistic assumptions for financial forecasting

In accordance with the Board of Education policy, the general fund has a reserve contingency of 3.0% of budgeted expenditures.

The District is managing its operations in the near term as concern for the future continues. The slow economic recovery and the state of Colorado’s continuing budget challenges and dilemmas are impacting the future funding for public education. These factors necessitate prudent fiscal management to maintain stability of School District 27J. Meeting current educational needs must be balanced with an outlook toward the future.

This budget document describes what we do, how we do it, and where we are headed as an organization. It is always our goal to be accountable and responsive to the needs of our community within the projected resources available and to operate our district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policy detailed in this book supports this commitment.

This document was prepared by the District’s Finance staff and, to the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner to present fairly the financial position and planned operations of School District 27J for fiscal year 2014 – 2015.

Finally, we commend the Board of Education for their interest and unfailing support related to the District's budget development and accountability process.

Respectfully submitted,



Suzanne DeYoung  
Chief Financial Officer

## **Executive Summary**

This summary provides an overview of the Recommended Budget for the fiscal year 2014 – 2015 for School District 27J. State law requires the preparation of a proposed budget for the ensuing fiscal year that includes a statement describing the major objectives of the educational program to be undertaken. Supporting data for the information contained in this summary may be found in the Financial Section of this document.

The District's key philosophical principles in making financial decisions include:

- Operating year-to-year with a budget balanced with available resources
- Establish a strategic long range financial plan
- Matching recurring expenditures with recurring revenue
- Spending within a framework defined by state law and current district priorities
- Maintaining fund balances at levels necessary to meet restricted, assigned, committed, and adequate unassigned fund balance needs

The District also believes that multiple educational environments and supports are essential to maximize our kids' learning and growth. Keeping this in mind we have the additional key principles for fiscal year 2014 – 2015:

- Align budget to Board Global Goals
  - Maintain academic structure in a "negative factor" funding environment
    - Instruction
    - Assessments
    - Academic Intervention
    - Professional Development
- Focus on enrollment growth and seat capacity where needed
- Increased support for our neediest students
- Investing in asset protection and maintenance of facilities
- Support of current technology in schools

## **Budget Process and Timeline**

The District's budget process and timeline was created to accommodate additional collaboration. In November the District began reviewing the current financial condition and preparing both pupil and financial projections, which drive revenue and expenditure assumptions. In December budget expenditure requests are compiled and the work of prioritization begins. The budget committee met from January through March and service and supply allocations were distributed in February. Throughout this process the District is monitoring school financing legislation and its impact on expenditure plans.

The Recommended Budget for the fiscal year 2014 – 2015 includes the General Operating Fund as well as fifteen other funds. Planned expenditures of the projected available resources for each fund were based on priority needs subject to restrictions and alignment with the Global Goals and Board Policy.

Due to the timing of the budget a number of revenue assumptions had to be made for the Recommended Budget for fiscal year 2014 - 2015. The beginning balance for each fund is an estimate and actual balances will be calculated during the independent financial audit in November. Student enrollment is the main driver in school finance funding and actual funded pupil count will not be available from the Colorado Department of Education (CDE) until December when the October 1 count is certified. Finally the estimated assessed valuation for the 2015 collection year are not available until August and the final in December and specific ownership tax is received monthly in arrears.

### **Revenue Trends – Total Program Funding**

The bill concerning the financing of public schools (House Bill 14-1298) and The Student Success Act (House Bill 14-1292) include total program funding of \$5.933 billion after the application of 2.8% inflation, state-wide student growth, and a 13.151% negative factor. For School District 27J this is a total of \$110.2 million (inclusive of district approved charter schools) and \$8.4 million greater than fiscal year 2013 – 2014. The per pupil revenue is estimated in the Recommended Budget at \$6,768.47.

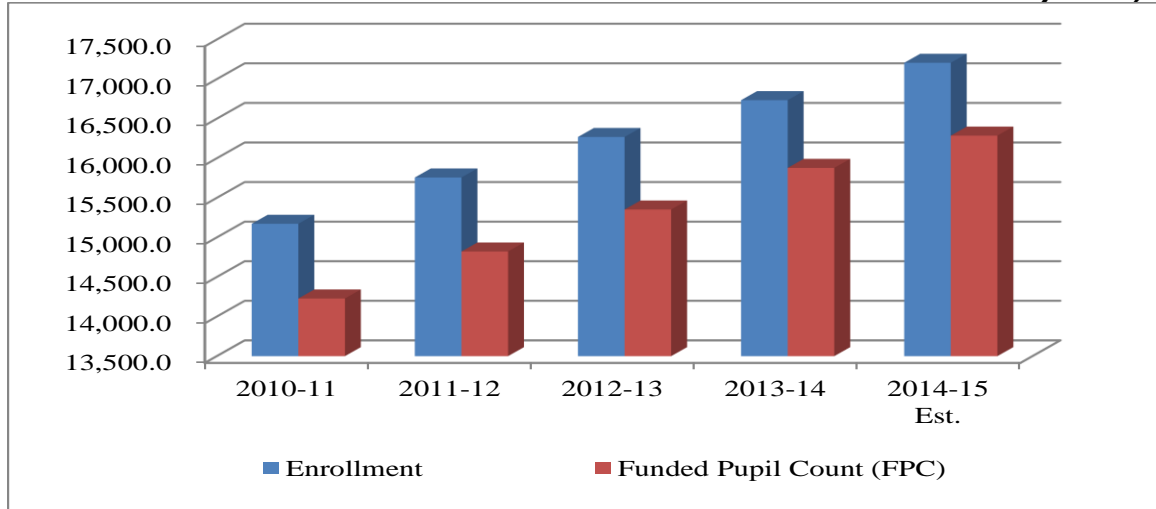
The Recommended Budget includes an estimated increase in enrollment of 490 students. The breakdown by grade level is:

<b>Student Membership</b>				
	<u>Actual 2013-2014</u>	<u>Estimated 2014-2015</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Preschool	541	602	61	11.28%
Elementary	8,289	8,530	241	2.91%
Middle School	3,722	3,851	129	3.47%
High School	<u>4,182</u>	<u>4,241</u>	<u>59</u>	1.41%
<b>Total</b>	<b>16,734</b>	<b>17,224</b>	<b>490</b>	<b>2.93%</b>

The total program calculation converts membership to funded pupil count. Students enrolled in kindergarten are funded at a .58 FTE, preschool slots are funded at .5 FTE and part-time students are funded at .5 FTE. Over the last five years the variance between membership and enrollment has been just over 900 students.



## School District 27J "Every Child, Every Day"

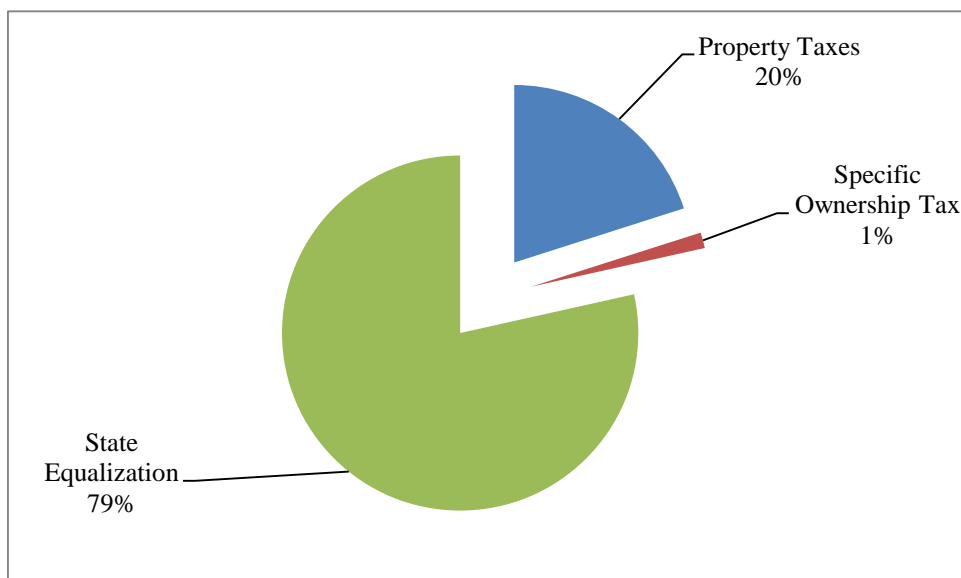


The major funding components for total program are:

Funded Pupil Count (Estimate)	X	Total Base Per-Pupil Funding	+	At-Risk Funding	+	On-line Funding	+	Negative Factor
16,285.9	X	\$7,793.42	+	\$5,052,613	+	\$0.00	+	(\$16,691,954)

The At-Risk funding is based on an estimated School District 27J free lunch population of 33.76% compared to a statewide average of 37.66%.

Total program is funded through state and local sources. The estimated breakdown for fiscal year 2014 – 2015 is:





## School District 27J "Every Child, Every Day"

### General Fund Revenue Sources

In addition to the funding the District receives from the School Finance Act total program formula, there is one mill levy override of \$750,000, state categorical funding to support specific programs such as English language proficiency and transportation, indirect or overhead reimbursements from grants and enterprise funds, and interest income. The total general fund revenue is:

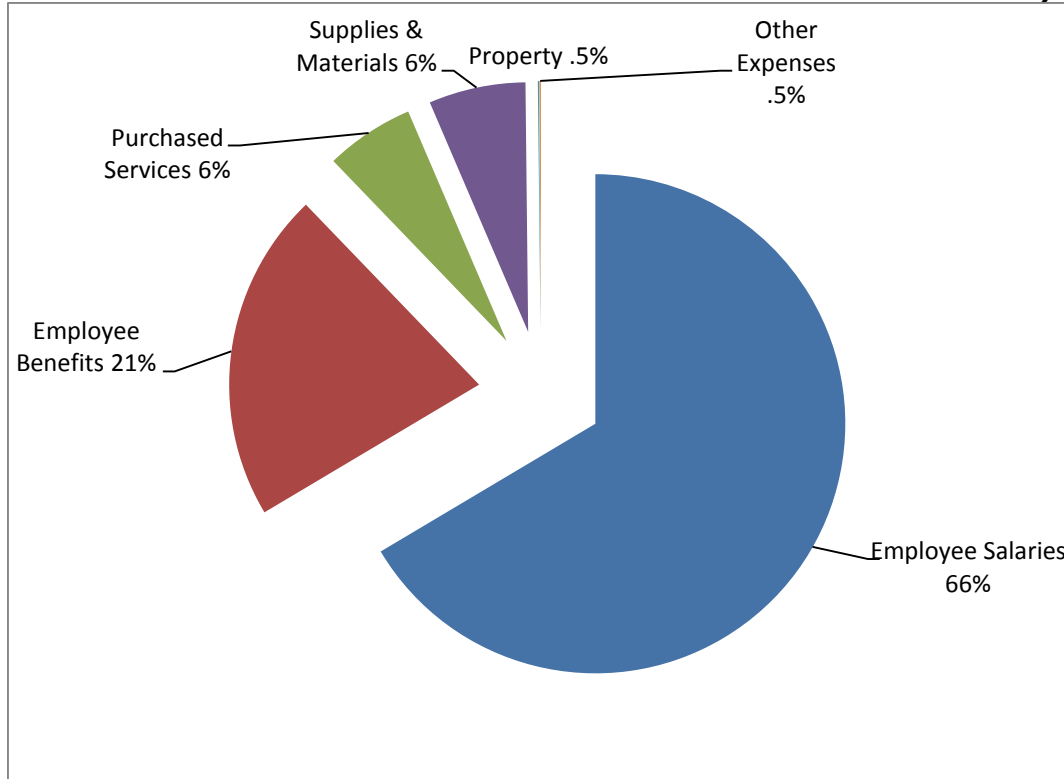
	Where the Money Comes From			
	2013-2014 Amended Budget	2014-2015 Recommended Budget	Increase (Decrease)	Percent Change
Property Taxes	\$ 21,496,520	\$ 21,733,765	\$ 237,245	1.10%
Specific Ownership Tax	\$ 2,675,368	\$ 2,675,368	\$ -	0.00%
State Equalization	\$ 77,628,730	\$ 86,001,681	\$ 8,372,951	10.79%
Other State Revenue	\$ 3,059,793	\$ 3,388,113	\$ 328,320	10.73%
Mill Levy Override Property Tax	\$ 750,000	\$ 750,000	\$ -	0.00%
Other Local Support	\$ 714,186	\$ 693,738	\$ (20,448)	-2.86%

### General Fund Expenditures and Other Resources

The District's budgeted general fund expenditures and other resources are \$118.1 million in 2014-2015 compared to \$111.8 million in 2013-2014 as shown in the table below. Budgeted expenditures in the general fund represent a 5.72% increase over the prior year's approved budget.

	Where the Money Goes by Object			
	2013-2014 Amended Budget	2014-2015 Proposed Budget	Increase (Decrease)	Percent Change
Employee Salaries	\$ 54,468,411	\$ 56,995,814	\$ 2,527,403	4.64%
Employee Benefits	\$ 15,457,094	\$ 18,328,895	\$ 2,871,801	18.58%
Purchased Services	\$ 5,144,598	\$ 4,931,690	\$ (212,908)	-4.14%
Supplies & Materials	\$ 5,428,852	\$ 5,374,062	\$ (54,790)	-1.01%
Property	\$ 76,484	\$ 66,950	\$ (9,534)	-12.47%
Other Expenses	\$ 72,980	\$ 80,230	\$ 7,250	9.93%
Charter Schools	\$ 20,929,408	\$ 22,625,653	\$ 1,696,245	8.10%
Transfers to Other Funds	\$ 10,173,493	\$ 9,744,403	\$ (429,090)	-4.22%
	\$ 111,751,320	\$ 118,147,697	\$ 6,396,377	5.72%

Employee salary and benefits is the largest combined percentage of general fund expenditures. As noted in the graph on the following page employee salary and benefits is 87% of the total expenditures in the general fund.



Staff expense assumptions includes:

- Average student teacher ratio similar to fiscal year 2013 – 2014
  - Elementary 23.1:1
  - Middle 24.6:1
  - High 25.9:1
- Honoring treatment of faculty and staff in maintaining benefits programs
- Increase in pension contribution of .9% per statute
- Increased support for our neediest students – SpEd FTE, additional SpEd buses, drivers and paras, and an autism program
- Increased funding for technology department

The estimated increase in employee salaries is offset by a \$2.0 million vacancy savings which is created when a new position is filled at less than current average cost, a delay occurs in filling a budgeted position, and when current staff leaves the District and is replaced with an individual that is lower on the pay table. This amount is based on prior year actual savings.

The additional expense in employee benefits is attributed to an increase in healthcare costs, increased pension contribution for both employee and district (AED & SAED) as required by statute (SB10-001), and increased benefit expense associated with district-wide negotiated salary increases.



## School District 27J "Every Child, Every Day"

### Other Funds

Budgeted revenue and expenditures for all fund types are shown on the schedules on the following page.

	<b>Total Revenue</b>			
	2013-2014	2014-2015	Increase	Percent
	Amended Budget	Proposed Budget	(Decrease)	Change
General Operating Fund	\$ 106,324,597	\$ 115,242,665	\$ 8,918,068	8.39%
Capital Reserve Fund	\$ 3,423,522	\$ 2,673,792	\$ (749,730)	-21.90%
Risk Management Insurance Fund	\$ 1,172,631	\$ 1,018,939	\$ (153,692)	-13.11%
Colorado Preschool Program Fund	\$ 1,791,162	\$ 1,955,132	\$ 163,970	9.15%
Governmental Designated Grants Fund	\$ 6,122,550	\$ 7,103,605	\$ 981,055	16.02%
Pupil Activity Fund	\$ 3,828,255	\$ 3,729,495	\$ (98,760)	-2.58%
Transportation Fund	\$ 4,798,341	\$ 5,046,332	\$ 247,991	5.17%
Growth Impact Fund	\$ 28,835	\$ -	\$ (28,835)	-100.00%
Other Special Programs Fund	\$ 1,483,671	\$ 2,066,525	\$ 582,854	39.28%
Bond Redemption Fund	\$ 14,542,871	\$ 15,190,449	\$ 647,578	4.45%
Building Fund	\$ 500	\$ 500	\$ -	0.00%
Nutrition Services Fund	\$ 4,743,900	\$ 4,970,064	\$ 226,164	4.77%
Child Care/Extended Day Fund	\$ 818,000	\$ 959,000	\$ 141,000	17.24%
Print Shop Fund	\$ 268,454	\$ 227,060	\$ (41,394)	-15.42%
Risk Management/Dental Insurance Fund	\$ 710,000	\$ 790,000	\$ 80,000	11.27%
Trust Fund	\$ 2,500	\$ 2,500	\$ -	0.00%

The primary revenue source for the Capital Reserve, Risk Management Insurance, and Colorado Preschool Program Funds is a transfer from the General Operating Fund. Fluctuations in transfers are impacted by estimated beginning fund balances. Further detail on all funds can be found in the Financial Section.

	<b>Total Expenditures and Other Resources</b>			
	2013-2014	2014-2015	Increase	Percent
	Amended Budget	Proposed Budget	(Decrease)	Change
General Operating Fund	\$ 111,751,320	\$ 118,147,697	\$ 6,396,377	5.72%
Capital Reserve Fund	\$ 3,855,504	\$ 4,000,606	\$ 145,102	3.76%
Risk Management Insurance Fund	\$ 1,147,966	\$ 998,939	\$ (149,027)	-12.98%
Colorado Preschool Program Fund	\$ 1,782,302	\$ 2,002,806	\$ 220,504	12.37%
Governmental Designated Grants Fund	\$ 6,762,099	\$ 7,791,630	\$ 1,029,531	15.23%
Pupil Activity Fund	\$ 5,018,582	\$ 5,042,570	\$ 23,988	0.48%
Transportation Fund	\$ 4,658,583	\$ 5,054,084	\$ 395,501	8.49%
Growth Impact Fund	\$ 209,991	\$ 24,955	\$ (185,036)	-88.12%
Other Special Programs Fund	\$ 2,360,976	\$ 2,408,360	\$ 47,384	2.01%
Bond Redemption Fund	\$ 13,881,470	\$ 13,926,264	\$ 44,794	0.32%
Building Fund	\$ 264,500	\$ 265,000	\$ 500	0.19%
Nutrition Services Fund	\$ 5,881,321	\$ 6,107,485	\$ 226,164	3.85%
Child Care/Extended Day Fund	\$ 925,341	\$ 1,071,659	\$ 146,318	15.81%
Print Shop Fund	\$ 230,357	\$ 227,060	\$ (3,297)	-1.43%
Risk Management/Dental Insurance Fund	\$ 1,159,600	\$ 1,350,427	\$ 190,827	16.46%
Trust Fund	\$ 57,428	\$ 51,469	\$ (5,959)	-10.38%

Adopted Budget 2014 - 2015

The District applies throughout the year for government grants and due to the timing of the budget process and estimated approved expenditure amount is determined for the Board to appropriate. Further detail for all fund expenditures can be found in the Financial Section and an explanation of the types of revenue and expenditures in each fund can be found in the glossary.





## Adopted Budget 2014 - 2015

# Organizational **S**ection



## **Profile of the School District**

Adams/Weld School District 27J, commonly referred to as School District 27J, is a public school district and body corporate, organized and existing under the School District Organization Act of 1965, Article 30, Title 22, and Colorado Revised Statutes. The district has the authority to determine its own budget, levy taxes or set rates or charges, and issue bonded debt without approval from the state or by another government making School District 27J fiscally independent.

School District 27J, formed in 1959 upon the reorganization and consolidation of several former school districts. School District 27J is located northeast of the Denver, Colorado metropolitan area and encompasses approximately 212.4 square miles in northwest Adams County, northeast Broomfield County and southwest Weld County and serves a population of approximately 86,000. The District is the only school district serving the City of Brighton and also serves segments of the cities of Thornton and Commerce City, in addition to the surrounding unincorporated and generally rural areas.

The District is a legally separate, primary government entity that operates under a publicly elected seven-member Board of Education. The Board of Education members are elected to alternating four-year terms with elections held every two years. Board members represent a specific area of the District, but are elected at-large.

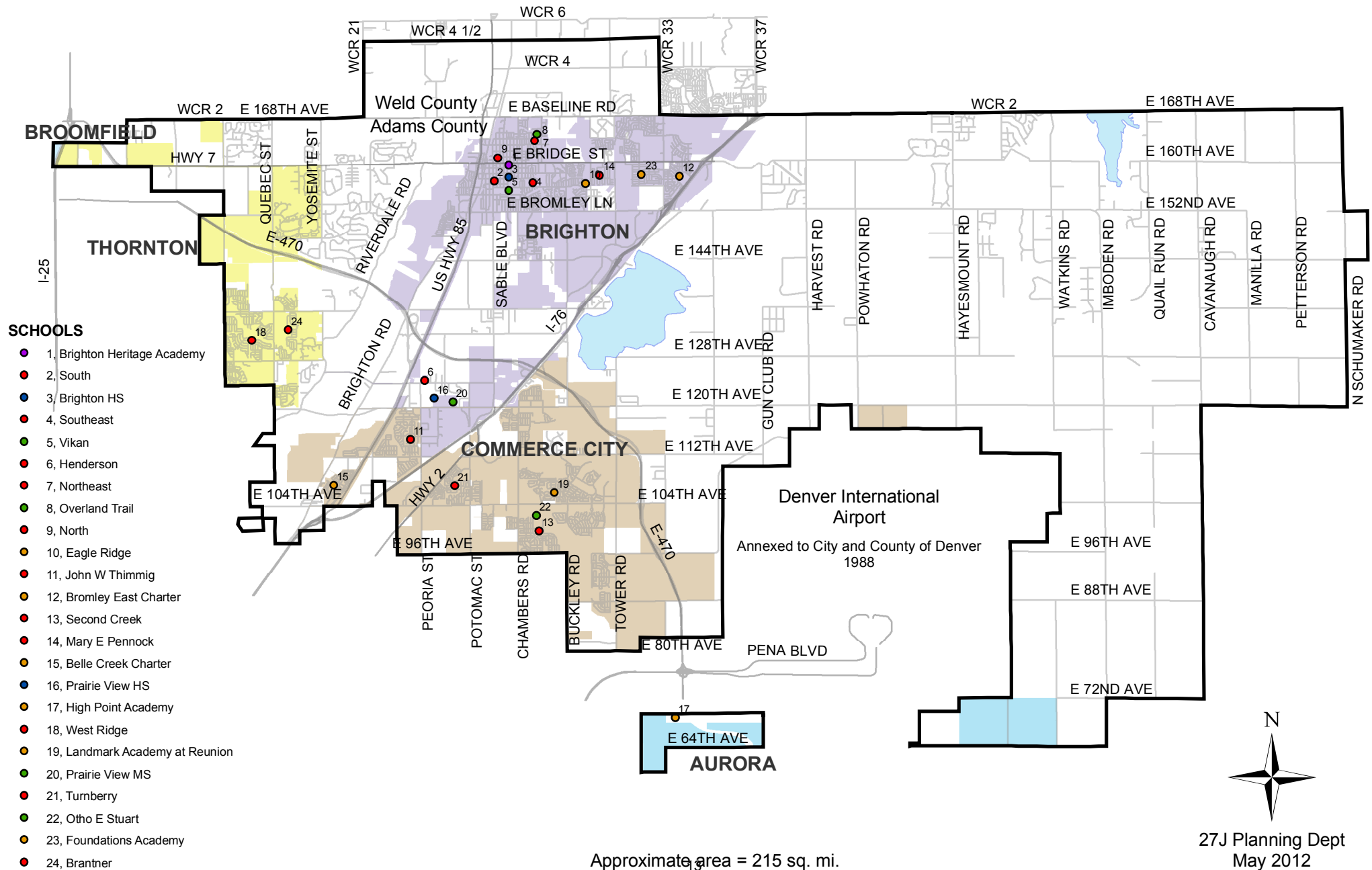
The school district is the sixteenth largest in Colorado (among 178 school districts) in terms of enrollment and the second largest in Adams County (after Adams 12 Five Star school district). During the 2013-2014 school year the District served 16,698 students. These students are housed in its neighborhood school system of eleven elementary schools, four middle schools, three high schools (2 comprehensive and 1 alternative), and five charter schools.

The District is anticipating serving over 17,200 students during the 2014-2015 school year.

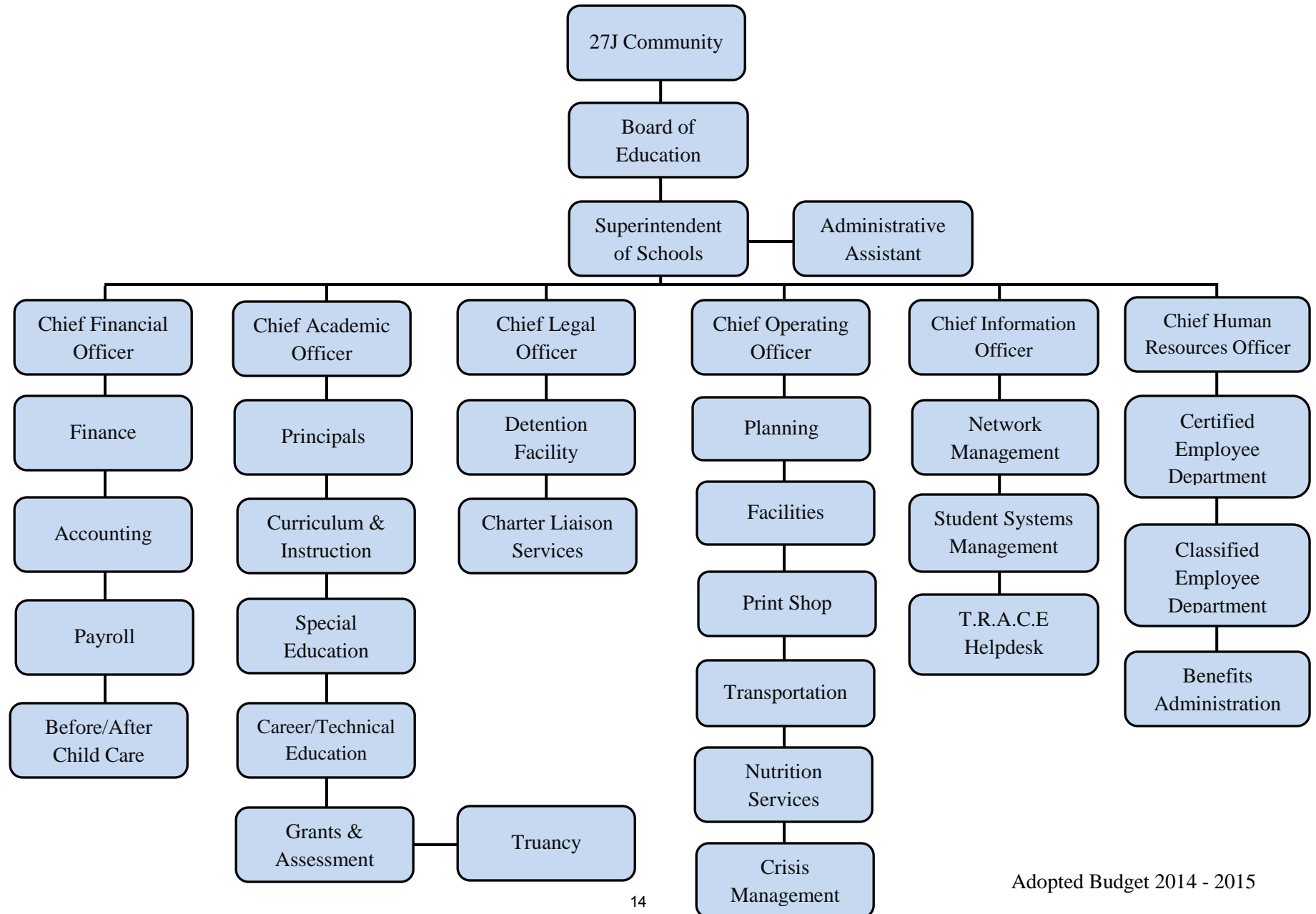
The district provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; Special Education; Vocational Education; an Online Education program; English as a Second Language education; Gifted and Talented; 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 school districts across Adams County by offering language arts, math, science, social studies and art. Additionally, students with special needs are provided additional educational support. For those students who are 17 and meet the appropriate academic requirements, the teaching staff offer a chance to complete a GED program.

# School District 27J

## District Boundary, Municipalities & Public Schools



**School District 27J  
2014-2015 Organizational Chart**



## **Budget Development Process**

School boards and superintendents in all 178 Colorado districts face many budget challenges. In School District 27J, driving forces considered for the 2014-15 Recommended Budget include: a minimal per pupil revenue increase from the state, an increase in employer contributions to PERA, the implementation of negotiated contracts with employee groups, and increased support for our neediest students and current technology in schools.

This budget, as presented to the Board of Education, was prepared considering the needs and values of students, parents, employees, and taxpayers. Throughout the stages of the budget process, the board must balance the needs of all stakeholders with the fiscal responsibility it has to the taxpayers. The budget development process brings to the forefront the needs of all students and allows funding decisions to be made that provide the necessary resources to address the District's goals.

The District began the budget process with the development of a calendar that accounted for the deadlines set out in statute.

The District adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

- Budgets are required by state law for all funds, except fiduciary fund types. Additional appropriated budgets are adopted for all funds. During April, the Superintendent submits to the Board of Education a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted by the Board of Education to obtain taxpayer comments.
- Prior to June 30 the budget is adopted and appropriated by formal resolution.
- Expenditures may not legally exceed appropriations at the fund level. Authorization to transfer budgeted amounts between departments within any fund and reallocation of budget line items within any department in the General Fund rests with management. Revisions that alter the total expenditures of any fund must be approved by the Board of Education.
- Budgets for all fund types are adopted on a basis consistent with generally accepted accounting principles.
- Appropriation amounts are as originally adopted, or as amended by the Board of Education through the year by supplemental appropriation that reallocated the original amounts.

The superintendent conducted many budget information/discussion meetings. These meetings provided opportunities for stakeholders to hear relevant budget information. District staff maintains a Financial Transparency section within the District's website to provide significant amounts of District financial information and links to other data sources with the goal of increasing transparency and understanding



regarding all financial aspects of the District. This website aligns with the state statute related to fiscal transparency. The link can be found on the main page of the District's website at [www.sd27j.org](http://www.sd27j.org).

Board of Education regular business meetings held during April and May provide an opportunity for the general public to contribute direct input to the board regarding the budget, as the agenda includes opportunity for public participation. Each speaker is allotted two minutes to discuss District topics of interest to the individual. The board takes public comments into consideration during the budget development process.

Revenue Planning: Initial projections from Governor Hickenlooper's Colorado state budget proposal indicated an increase to K-12 total program funding to include funds for growth of the state-wide student population and inflation. During the 2014 legislative season the Denver-Boulder-Greeley Consumer Price Index (CPI) was communicated at 2.8 percent. The bill concerning the financing of public schools (House Bill 14-1298) includes total program funding of \$5.775 billion after the application of a 15.39 percent negative factor.

In the 2014 legislative season another school funding bill is progressing, The Student Success Act (House Bill 14-1292) includes a reduction to the negative factor as well as increased funding for students with limited English proficiency and early literacy. The Colorado Department of Education (CDE) estimates this legislation will increase the overall state-wide total program funding by \$158.2 million. The District has taken this into account in the Recommended Budget.

Expense Planning: The overall budget priorities are summarized through the District's mission statement: "The mission of School District 27J, 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."

The District realizes these outcomes can best be achieved by maintaining high curriculum standards and a quality teaching staff. Proper attention shall also be given to the physical and emotional needs of the students. A safe environment will be a priority within the mission of School District 27J. Academically gifted and talented students will be challenged to their potential. It shall be the philosophy of this District to encourage the academically gifted students to become producers of knowledge. Students with disabilities will be identified and individualized programs which will enable them to realize their full potential will be developed.

Contingency Reserve – General Fund: With the uncertainty of program revenue from the state and due to flat enrollment in the District, state revenue shortfalls, the TABOR Amendment and Amendment 23 restrictions, and limited resources to fund education at the proper level, it is financially prudent to reserve a fixed percentage of expenditures for use in the event that any of these aforementioned conditions affects the District. Program funding from the state is comprised of Property Taxes, Specific Ownership Taxes, and State Equalization.

State statute 22-44-106 Contingency Reserve, allows a Board of Education to provide a reserve in the General Fund, which reserve shall not exceed fifteen percent of the amount budgeted to the General Fund for the current fiscal year. Said reserve shall not be appropriated nor shall any moneys therein be

expended during the fiscal year covered by the budget, but such monies shall be a continuing reserve and be considered as a beginning general fund balance for the next following fiscal year.

The Board of Education has elected to establish a three percent (3%) reserve for such emergency financial situations. The monies should not be used for recurring expenditures such as salaries and benefits. The reserve may only be accessed with Board of Education approval.

**Budget Adoption:** After the presentation of the 2014-15 Proposed Budget on April 22, 2014, the Board of Education will continue discussions at scheduled board meetings until the adoption of the 2014-15 budget on May 27, 2014.

**Budget Revision:** The final phase of budget development will be the modification of the May adopted budget based on final 2013-14 financial data and updated enrollment information gained during the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the board by June 1 and adopted by June 30. The law provides the opportunity for a board of education to adjust revenues and expenditures through January 31 of the fiscal year.



## **School District 27J “Every Child, Every Day”**

### **State Requirements and Administrative Policies**

Colorado Revised Statutes (C.R.S. 22-44-101 through C.R.S. 22-44-119) provide the District with guidelines for budget development. These guidelines evolve continually.

In preparation of the budget, Colorado requires the Board of Education to prepare a proposed budget for the ensuing fiscal year that includes a statement describing the major objectives of the educational program to be undertaken. Within ten days after the submission of the proposed budget, a notice must be published stating the proposed budget is on file at the principal administrative offices and available for inspection during reasonable business hours.

Colorado also requires the Board of Education to adopt a budget and an appropriation resolution for each fiscal year, prior to the beginning of the fiscal year. State law provides that the fiscal year for school districts begin on July 1 of each year and end on June 30 of the following year. The adopted budget and the appropriation resolution must then be placed on file at the principal administrative office of the school district throughout the fiscal year and be open for inspection during reasonable business hours.

To comply with C.R.S. 22-44-105 (2) “The proposed expenditures and anticipated revenues in the budget shall be supported as needed by explanatory schedules of statements of sufficient detail to judge the validity thereof.”

- This budget’s revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the federal government, and other sources using methods recommended in the Financial Policies and Procedures Handbook. This budget’s expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning Fund Balances and revenues equal or exceed budgeted expenditures and reserves.

To comply with C.R.S. 22-44-105 (2) “A statement which summarizes the aggregate of revenues, appropriations, assets and liabilities of each fund in balanced relations.”

- The District’s revised budget completed in January of each year is based on the actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The figures contained in the District’s annual audit are available for review in the District’s Educational Services Center, the Colorado Department of Education, or the State Auditor’s Office.

To comply with C.R.S. 22-44-110 (1) “Any person paying school taxes in the school district is entitled to attend the meeting of the board of education at which the proposed budget for the district will be considered.”

- A notice was published on April 30, 2014 notifying the public that the Proposed Budget for Fiscal Year 2014 – 2015 is available for inspection at the Office of the Superintendent and that the proposed budget will be considered for adoption at a regular meeting of the Board of Education of said District at the Edwin E. Harshbarger Educational Services Center, Lois Lesser Board Room, 18551 East 160th Avenue, Brighton, Colorado on May 27, 2014 at 7:00 p.m.

The District must develop the budget with the following requirements as detailed in statute:

- A Board of Education of a school district shall not expend any moneys in excess of the amount appropriated by resolution for a particular fund.
- A budget shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balances.
- The budget must use the full accrual basis of accounting when budgeting and accounting for any enterprise funds included in the district budget.
- The budget shall summarize revenues by revenue source and shall summarize expenditures by function, fund, and object.
- The budget shall ensure that the school district holds restricted General Fund or cash fund emergency reserves, including Taxpayer's Bill of Rights (TABOR) reserve funds, in the amount required under the provisions of Section 20 (5) of Article X of the State Constitution.

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

- Be presented in a summary format which is understandable by any layperson reviewing such budget;
- Be presented in a summary format which will allow for comparisons of revenues and expenditures;
- Be presented in a format that itemizes expenditures of the district by fund by describing the expenditure; showing the amount budgeted for the current fiscal year; and showing the amount budgeted for the ensuing fiscal year;
- Include a uniform summary sheet in the Adopted Budget document for each fund administered by the district. The uniform summary sheet template is provided by the Colorado Department of Education for use by all districts.

If a board of education fails or neglects to adopt a budget or an appropriation resolution prior to the beginning of the ensuing fiscal year, then 90% of the last duly adopted budget and appropriation resolution shall be deemed to be budgeted and appropriated.

Colorado Revised Statutes (C.R.S. 22-44-301 through C.R.S. 22-44-304) provide the District with guidelines for financial transparency. The adoption of the "Public School Financial Transparency Act" directs public schools to post financial information on-line, in a downloadable format, for free public access. This information can be found on the District's website [www.sd27j.org](http://www.sd27j.org) and following the "Financial Information" link on the main page.

## **Board Policies**

The Board of Education has adopted governing policies that further enhance the District's focus on the global goal of students having the knowledge and skills for present and future success with results justifying the expenditure of resources. Management Limitation 3.F Financial Planning & Budgeting states "Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate

materially from the Board's Goals priorities, risk financial jeopardy, or fail to be derived from a multi-year plan."

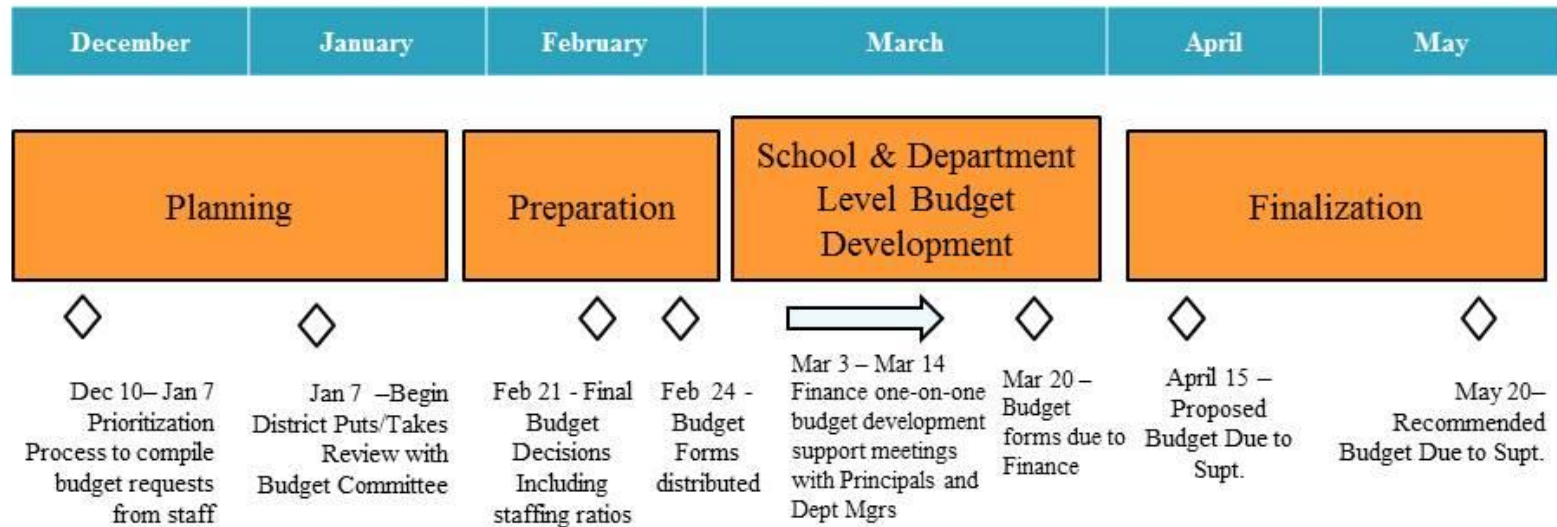
For a complete text of the Policy governance Manual, please refer to the District's website [www.sd27j.org](http://www.sd27j.org).

In addition there are several Superintendent Policies that have been adopted to guide the District in financial matters. These fiscal management policies include:

- DA- Fiscal Management Goals
- DB- Annual Budget
- DBE- Budget Hearings Reviews Dissemination
- DBH- Fiscal Emergencies
- DBJ- Budget Transfers



## FY2014-15 Budget Timeline



- ▶ January
  - Present FY2014-15 budget recommendations and begin Puts/Takes Process (1/10)
  - Board of Education adopts amendments to FY2013-14 budget (1/28)
- ▶ February: Governor to present revised state budget to legislature
- ▶ March: State Revenue Forecast (3/18)
- ▶ April: Proposed budget presented to Board of Education (4/22)
- ▶ May: Legislature passes 2014-15 state budget
- ▶ May: Board of Education adopts FY2014-15 budget (5/27)



OTHO E. STUART MIDDLE SCHOOL



## Adopted Budget 2014 - 2015

# Financial Section



## General Fund Adopted Budget by Fund

	FY 13-14 Amended Budget	General Operating Fund	Capital Reserve Fund	Risk Management Insurance Fund	Colorado Preschool Program Fund	FY 14-15 Adopted Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>								
<b>Beginning Balance</b>	18,968,894	15,280,854	1,434,082	938,378	108,116	17,761,430	(1,207,464)	-6.37%
<u>Local Support</u>								
Property Taxes	22,257,257	22,474,502	-	-	-	22,474,502	217,245	0.98%
Specific Ownership Taxes	2,675,368	2,675,368	-	-	-	2,675,368	-	0.00%
Other Taxes	(10,737)	9,263	-	-	-	9,263	20,000	0.00%
<u>State Support</u>								
State Equalization	77,628,730	86,001,681	-	-	-	86,001,681	8,372,951	10.79%
State On-Line Equalization	-	-	-	-	-	-	-	0.00%
State Categorical	3,059,793	3,388,113	-	-	-	3,388,113	328,320	10.73%
Audit Adjustment & Other	-	-	-	-	-	-	-	-
<u>Other Support</u>								
Transfer In From Other Funds	6,367,315	-	2,673,792	998,939	1,955,132	5,627,863	(739,452)	-11.61%
Other Miscellaneous	734,186	693,738	-	20,000	-	713,738	(20,448)	-2.79%
<b>Total Current Year Revenues</b>	<b>112,711,912</b>	<b>115,242,665</b>	<b>2,673,792</b>	<b>1,018,939</b>	<b>1,955,132</b>	<b>120,890,528</b>	<b>8,178,616</b>	<b>7.26%</b>
<b>Total Available Resources</b>	<b>131,680,806</b>	<b>130,523,519</b>	<b>4,107,874</b>	<b>1,957,317</b>	<b>2,063,248</b>	<b>138,651,958</b>	<b>6,971,152</b>	<b>5.29%</b>
<u>Expenditures</u>								
Employee Salaries	55,696,541	57,057,781	-	-	1,416,099	58,473,880	2,777,339	4.99%
Employee Benefits	15,829,079	18,247,964	-	-	405,856	18,653,820	2,824,741	17.85%
Purchased Services	7,460,020	4,931,690	1,027,802	921,111	153,600	7,034,203	(425,817)	-5.71%
Supplies & Materials	5,441,890	5,393,026	-	-	20,750	5,413,776	(28,114)	-0.52%
Property	1,387,071	66,950	975,000	100,000	6,500	1,148,450	(238,621)	-17.20%
Debt Service	1,041,042	-	1,412,804	-	-	1,412,804	371,762	35.71%
Other Expenses	612,987	80,230	585,000	30,633	-	695,863	82,876	13.52%
<b>Total Current Year Expenditures</b>	<b>87,468,630</b>	<b>85,777,641</b>	<b>4,000,606</b>	<b>1,051,744</b>	<b>2,002,805</b>	<b>92,832,796</b>	<b>5,364,166</b>	<b>6.13%</b>
<u>Other Resources</u>								
Allocation to Charter Schools	21,593,043	23,318,057	-	-	-	23,318,057	1,725,014	7.99%
Charter School Service Charges	(663,635)	(692,404)	-	-	-	(692,404)	(28,769)	4.34%
Transfer to Transportation Fund	3,425,861	3,608,074	-	-	-	3,608,074	182,213	5.32%
Other Transfer to Activity Fund	398,255	398,255	-	-	-	398,255	-	0.00%
Transfer to Wellness	89,000	89,000	-	-	-	89,000	-	0.00%
Transfer to Government Designated Purpose	-	21,211	-	-	-	21,211	21,211	-
Transfers to Other Funds	6,260,377	5,627,863	-	-	-	5,627,863	(632,514)	-10.10%
<b>Total Current Year Expenditures &amp; Other Resources</b>	<b>118,571,531</b>	<b>118,147,697</b>	<b>4,000,606</b>	<b>1,051,744</b>	<b>2,002,805</b>	<b>125,202,852</b>	<b>6,631,321</b>	<b>5.59%</b>
<u>Reserves Designated</u>								
Contingency Reserves- 3% Per Board Policy	2,777,401	2,872,954	-	-	-	2,872,954	95,553	3.44%
TABOR reserve	2,487,539	2,585,477	107,268	-	60,443	2,753,188	265,649	10.68%
Reserve for Multi-Year Obligations	-	199,455	-	-	-	199,455	199,455	-
Reserve for Eagle Ridge Negative Fund Balance	155,956	155,956	-	-	-	155,956	-	0.00%
Designated Risk Management Reserve	903,939	-	-	905,573	-	905,573	1,634	0.18%
School and Department Carry Forward	-	487,866	-	-	-	487,866	487,866	-
Undesignated Reserve	-	-	-	-	-	-	-	-
<b>Total Appropriations</b>	<b>124,896,366</b>	<b>124,449,405</b>	<b>4,107,874</b>	<b>1,957,317</b>	<b>2,063,248</b>	<b>132,577,844</b>	<b>7,482,023</b>	<b>5.99%</b>
<u>Reserves Unappropriated</u>								
Other Reserves	6,668,775	6,074,114	-	-	-	6,074,114	(594,661)	-8.92%

## Capital Reserve Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		547,647	1,434,082	886,435	161.86%
<b><u>Local Support</u></b>					
Property Taxes		-	-	-	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		3,423,522	2,673,792	(749,730)	-21.90%
Other Miscellaneous		-	-	-	
<b>Total Current Year Revenues</b>		<u>3,423,522</u>	<u>2,673,792</u>	<u>(749,730)</u>	<u>-21.90%</u>
<b>Total Available Resources</b>		<u>3,971,169</u>	<u>4,107,874</u>	<u>136,705</u>	<u>3.44%</u>
<u>Expenditures</u>					
Enterprise Resource Planning System		900,000	900,000	-	0.00%
Computer and Bus Leases		749,381	1,138,579	389,198	51.94%
United Power COP Payment		280,580	276,594	(3,986)	-1.42%
HVAC Upgrade/Control		170,000	170,000	-	0.00%
Utilization of BHA (including computer lab)			200,000	200,000	
Athletic Improvements			150,000	150,000	
Augmentation Lease		416,771	333,417	(83,354)	-142.22%
CAM Fees		58,608	106,706	48,098	82.07%
Building Lease			34,968	34,968	
Salary and Benefits		46,429	-	(46,429)	-100.00%
Modular Lease		35,908	30,342	(5,566)	-15.50%
Security			75,000	75,000	
Other Projects		1,197,827	585,000	(612,827)	-51.16%
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>3,855,504</u>	<u>4,000,606</u>	<u>145,102</u>	<u>3.76%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		115,665	107,268	(8,397)	-7.26%
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>3,971,169</u>	<u>4,107,874</u>	<u>136,705</u>	<u>3.44%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

# General Fund Budget by Department

	<b>FY 13-14 Amended Budget</b>	<b>14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b><u>Elementary Schools</u></b>				
0101 North Elementary	\$ 1,708,172	\$ 1,663,752	\$ (44,420)	-3%
0102 Northeast Elementary	2,238,569	2,381,369	\$ 142,800	6%
0103 South Elementary	2,392,648	2,404,841	\$ 12,193	1%
0104 Southeast Elementary	2,453,371	2,477,847	\$ 24,476	1%
0105 Henderson Elementary	1,849,018	1,877,041	\$ 28,023	2%
0106 Thimmig Elementary	2,431,837	2,714,156	\$ 282,319	12%
0107 Pennock Elementary	2,635,923	2,664,127	\$ 28,204	1%
0108 Second Creek Elementary	2,586,734	2,658,723	\$ 71,989	3%
0109 West Ridge Elementary	2,686,058	2,772,738	\$ 86,680	3%
0110 Turnberry Elementary	2,853,095	3,050,815	\$ 197,720	7%
0111 Brantner Elementary	1,221,514	1,475,543	\$ 254,029	21%
<b>Total Elementary Schools</b>	<b>\$ 25,056,939</b>	<b>\$ 26,140,952</b>	<b>\$ 1,084,013</b>	<b>4%</b>
<b><u>Middle Schools</u></b>				
0201 Overland Trail Middle School	\$ 2,836,284	\$ 2,835,537	\$ (747)	0%
0202 Vikan Middle School	2,407,989	2,473,894	\$ 65,905	3%
0203 Prairie View Middle School	3,254,876	3,393,890	\$ 139,014	4%
0204 Stuart Middle School	2,366,855	2,683,447	\$ 316,592	13%
<b>Total Middle Schools</b>	<b>\$ 10,866,004</b>	<b>\$ 11,386,768</b>	<b>\$ 520,764</b>	<b>5%</b>
<b><u>High Schools</u></b>				
0301 Brighton High School	\$ 7,749,947	\$ 7,975,998	\$ 226,051	3%
0302 Prairie View High School	7,765,174	7,919,170	\$ 153,996	2%
0303 Brighton Heritage Academy	981,166	1,029,024	\$ 47,858	5%
<b>Total High Schools</b>	<b>\$ 16,496,287</b>	<b>\$ 16,924,192</b>	<b>\$ 427,905</b>	<b>3%</b>
<b><u>Online School</u></b>				
0461 BOLT	407,032	450,604	\$ 43,572	11%
<b>Total Online School</b>	<b>\$ 407,032</b>	<b>\$ 450,604</b>	<b>\$ 43,572</b>	<b>11%</b>
<b>TOTAL SCHOOLS</b>	<b>\$ 52,826,262</b>	<b>\$ 54,902,516</b>	<b>\$ 2,076,254</b>	<b>4%</b>



## General Fund Budget by Department

### **Board of Education**

2201 Superintendent's Monitoring Budget	\$	302,399	\$	302,399	\$	-	0%
2202 Board of Education Policy Governance		20,500		31,000	\$	10,500	51%
2203 Legal Services		171,898		177,425	\$	5,527	3%
2204 Accountability Committee		10,355		10,355	\$	-	0%
2205 Negotiations		-		8,067	\$	8,067	
<b>Total Board of Education</b>	<b>\$</b>	<b>505,152</b>	<b>\$</b>	<b>529,246</b>	<b>\$</b>	<b>24,094</b>	<b>5%</b>

### **Office of the Superintendent**

2301 Office of the Superintendent	\$	582,666	\$	600,034	\$	17,368	3%
<b>Total Office of the Superintendent</b>	<b>\$</b>	<b>582,666</b>	<b>\$</b>	<b>600,034</b>	<b>\$</b>	<b>17,368</b>	<b>3%</b>

### **Chief Academic Officer**

2101 Special Education	\$	9,766,138	\$	9,610,700	\$	(155,438)	-2%
2102 Pupil Support Services		2,833,118		3,126,515	\$	293,397	10%
2111 Improvement of Instruction		624,949		652,207	\$	27,258	4%
2112 Math Curriculum		104,016		106,820	\$	2,804	3%
2113 Staff Development		424,081		435,648	\$	11,567	3%
2114 Student Intervention		426,465		600,731	\$	174,266	41%
2115 Student Assessment		408,010		414,550	\$	6,540	2%
2116 Literacy		10,000		10,208	\$	208	2%
2121 Tutoring (Mill Levy)		235,171		152,827	\$	(82,344)	-35%
2122 Textbooks (Mill Levy)		168,081		124,070	\$	(44,011)	-26%
2123 Summer School		32,000		34,608	\$	2,608	8%
<b>Total Chief Academic Officer</b>	<b>\$</b>	<b>15,032,029</b>	<b>\$</b>	<b>15,268,884</b>	<b>\$</b>	<b>236,855</b>	<b>2%</b>

### **Human Resources**

2501 Human Resources	\$	849,518	\$	857,065	\$	7,547	1%
2502 National Board Teacher Certification		5,000		5,000	\$	-	0%
<b>Total Human Resources</b>	<b>\$</b>	<b>854,518</b>	<b>\$</b>	<b>862,065</b>	<b>\$</b>	<b>7,547</b>	<b>1%</b>

### **Chief Operations Officer**

2711 Operations	\$	444,890	\$	702,787	\$	257,897	58%
2712 Crisis Management		285,492		287,813	\$	2,321	1%
2721 Swimming Pool Building Services		81,216		85,888	\$	4,672	6%
2722 Building Maintenance		1,153,354		1,172,842	\$	19,488	2%
2723 Custodial Services		152,570		152,432	\$	(138)	0%
2724 Building Services		2,814,457		3,033,548	\$	219,091	8%
2725 Grounds Services		642,580		666,545	\$	23,965	4%
2726 Community Services-Building Rental		64,225		70,280	\$	6,055	9%
<b>Total Chief Operations Officer</b>	<b>\$</b>	<b>5,638,784</b>	<b>\$</b>	<b>6,172,135</b>	<b>\$</b>	<b>533,351</b>	<b>9%</b>

## General Fund Budget by Department

### Fiscal and Internal Services

2401 Finance Office	\$ 916,493	\$ 902,268	\$ (14,225)	-2%
2402 Risk Management	200,000	200,000	\$ -	0%
2403 Internal Services	(1,935,417)	(136,355)	\$ 1,799,062	-93%
<b>Total Fiscal and Internal Services</b>	<b>\$ (818,924)</b>	<b>\$ 965,913</b>	<b>\$ 1,784,837</b>	<b>-218%</b>

### Technology Resources and Computer Education

2601 Computer Operations	\$ 50,945	\$ 50,945	\$ -	0%
2602 Instructional/Informational Services	2,304,434	2,472,515	\$ 168,081	7%
2603 Infinite Campus and Alert Now	136,305	136,305	\$ -	0%
<b>Total Technology Resources and Computer I</b>	<b>\$ 2,491,684</b>	<b>\$ 2,659,765</b>	<b>\$ 168,081</b>	<b>7%</b>

### District wide Budgets

2801 Class Size Relief (Mill Levy)	\$ 271,976	\$ 532,516	\$ 260,540	96%
2802 Certified Substitutes	960,967	987,525	\$ 26,558	3%
2803 Early Retirement Plans	1,402,471	1,339,903	\$ (62,568)	-4%
2804 Temp/Vac Leave Payoffs	224,788	231,000	\$ 6,212	3%
2805 Negotiations	79,389	81,373	\$ 1,984	2%
2800 Other District wide Budgets	596,657	644,766	\$ 48,109	8%
<b>Total District Wide Budgets</b>	<b>\$ 3,536,248</b>	<b>\$ 3,817,083</b>	<b>\$ 280,835</b>	<b>8%</b>
			\$ -	
<b>TOTAL</b>	<b>\$ 80,648,419</b>	<b>\$ 85,777,641</b>	<b>\$ 5,129,222</b>	<b>6%</b>

## Government Designated Grants Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		639,549	688,025	48,476	7.58%
<b><u>Local Support</u></b>					
Property Taxes		-	-	-	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		1,165,288	1,089,422	(75,866)	-6.51%
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue		4,707,262	4,492,972	(214,290)	-4.55%
<b><u>Other Support</u></b>					
Transfer In From Other Funds		-	21,211	21,211	
Other Miscellaneous		250,000	1,500,000	1,250,000	
<b>Total Current Year Revenues</b>		<u>6,122,550</u>	<u>7,103,605</u>	<u>981,055</u>	<u>16.02%</u>
<b>Total Available Resources</b>		<u>6,762,099</u>	<u>7,791,630</u>	<u>1,029,531</u>	<u>15.23%</u>
<u>Expenditures</u>					
Employee Salaries		3,183,809	3,247,751	63,942	2.01%
Employee Benefits		927,618	919,459	(8,159)	-0.88%
Purchased Services		1,250,898	1,518,855	267,957	21.42%
Supplies & Materials		387,406	154,948	(232,458)	-60.00%
Property		172,516	69,411	(103,105)	-59.77%
Debt Service		-	-	-	
Other Expenses		839,852	1,881,206	1,041,354	123.99%
<b>Total Current Year Expenditures</b>		<u>6,762,099</u>	<u>7,791,630</u>	<u>1,029,531</u>	<u>15.23%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>6,762,099</u>	<u>7,791,630</u>	<u>1,029,531</u>	<u>15.23%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>6,762,099</u>	<u>7,791,630</u>	<u>1,029,531</u>	<u>15.23%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

## Pupil Activity Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		1,190,327	1,313,075	122,748	10.31%
<b><u>Local Support</u></b>					
Property Taxes		-	-	-	
Local Revenue		3,430,000	3,331,240	(98,760)	-2.88%
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		398,255	398,255	-	0.00%
Other Miscellaneous		-	-	-	
<b>Total Current Year Revenues</b>		<u>3,828,255</u>	<u>3,729,495</u>	<u>(98,760)</u>	<u>-2.58%</u>
<b>Total Available Resources</b>		<u>5,018,582</u>	<u>5,042,570</u>	<u>23,988</u>	<u>0.48%</u>
<u>Expenditures</u>					
Employee Salaries		-	43,730	43,730	
Employee Benefits		-	13,994	13,994	
Purchased Services		-	-	-	
Supplies & Materials		-	-	-	
Property		-	-	-	
Debt Service		-	-	-	
Other Expenses		5,018,582	4,984,846	(33,736)	-0.67%
<b>Total Current Year Expenditures</b>		<u>5,018,582</u>	<u>5,042,570</u>	<u>23,988</u>	<u>0.48%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>5,018,582</u>	<u>5,042,570</u>	<u>23,988</u>	<u>0.48%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	-
TABOR reserve		-	-	-	-
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	-
Designated Risk Management Reserve		-	-	-	-
School Carry Forward		-	-	-	-
Department Carry Forward		-	-	-	-
Undesignated Reserve		-	-	-	-
<b>Total Appropriations</b>		<u>5,018,582</u>	<u>5,042,570</u>	<u>23,988</u>	<u>0.48%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	-

## Transportation Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		-	169,773	169,773	0.00%
<b><u>Local Support</u></b>					
Property Taxes		-	-	-	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		1,198,258	1,198,258	-	0.00%
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		3,425,861	3,608,074	182,213	5.32%
Other Miscellaneous		168,520	240,000	71,480	42.42%
<b>Total Current Year Revenues</b>		<u>4,792,639</u>	<u>5,046,332</u>	<u>253,693</u>	<u>5.29%</u>
<b>Total Available Resources</b>		<u>4,792,639</u>	<u>5,216,105</u>	<u>423,466</u>	<u>8.84%</u>
<u>Expenditures</u>					
Employee Salaries		2,908,879	3,221,664	312,785	10.75%
Employee Benefits		1,045,583	1,003,148	(42,435)	-4.06%
Purchased Services		97,000	113,305	16,305	16.81%
Supplies & Materials		875,100	990,148	115,048	13.15%
Property		-	-	-	
Debt Service		-	-	-	
Other Expenses		(267,979)	(268,479)	(500)	0.19%
<b>Total Current Year Expenditures</b>		<u>4,658,583</u>	<u>5,059,786</u>	<u>401,203</u>	<u>8.61%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		(5,702)	(5,702)	-	0.00%
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>(5,702)</u>	<u>(5,702)</u>	<u>-</u>	<u>0.00%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>4,652,881</u>	<u>5,054,084</u>	<u>401,203</u>	<u>8.62%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		139,758	162,021	22,263	15.93%
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>4,792,639</u>	<u>5,216,105</u>	<u>423,466</u>	<u>8.84%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

## Growth Impact Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		181,156	24,955	(156,201)	-86.22%
<b><u>Local Support</u></b>					
Property Taxes		28,250	-	(28,250)	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		-	-	-	
Other Miscellaneous		585	-	(585)	-100.00%
<b>Total Current Year Revenues</b>		<u>28,835</u>	<u>-</u>	<u>(28,835)</u>	<u>-100.00%</u>
<b>Total Available Resources</b>		<u>209,991</u>	<u>24,955</u>	<u>(185,036)</u>	<u>-88.12%</u>
<u>Expenditures</u>					
Employee Salaries		137,185	-	(137,185)	-100.00%
Employee Benefits		37,851	-	(37,851)	-100.00%
Purchased Services		8,845	8,170	(675)	-7.63%
Supplies & Materials		1,100	1,550	450	40.91%
Property		-	-	-	
Debt Service		-	-	-	
Other Expenses		25,010	15,235	(9,775)	-39.08%
<b>Total Current Year Expenditures</b>		<u>209,991</u>	<u>24,955</u>	<u>(185,036)</u>	<u>-88.12%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>209,991</u>	<u>24,955</u>	<u>(185,036)</u>	<u>-88.12%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>209,991</u>	<u>24,955</u>	<u>(185,036)</u>	<u>-88.12%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	



## Other Special Programs Fund - All Programs

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		877,305	341,835	(535,470)	-61.04%
<b><u>Local Support</u></b>					
Local Revenue		373,737	882,171	508,434	136.04%
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		89,000	89,000	-	
Other Miscellaneous		1,020,934	1,095,354	74,420	7.29%
<b>Total Current Year Revenues</b>		<u>1,483,671</u>	<u>2,066,525</u>	<u>582,854</u>	<u>39.28%</u>
<b>Total Available Resources</b>		<u>2,360,976</u>	<u>2,408,360</u>	<u>47,384</u>	<u>2.01%</u>
<u>Expenditures</u>					
Employee Salaries		1,032,775	971,507	(61,268)	-5.93%
Employee Benefits		313,311	310,883	(2,428)	-0.77%
Purchased Services		223,794	7,098	(216,696)	-96.83%
Supplies & Materials		314,077	418,570	104,493	33.27%
Property		70,760	1,700	(69,060)	-97.60%
Debt Service		-	-	-	
Other Expenses		406,259	698,602	292,343	71.96%
<b>Total Current Year Expenditures</b>		<u>2,360,976</u>	<u>2,408,360</u>	<u>47,384</u>	<u>2.01%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>2,360,976</u>	<u>2,408,360</u>	<u>47,384</u>	<u>2.01%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	0.00%
<b>Total Appropriations</b>		<u>2,360,976</u>	<u>2,408,360</u>	<u>47,384</u>	<u>2.01%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

## Other Special Programs Fund - Tuition Based Kindergarten

	<b>FY13-14 Amended Budget</b>	<b>FY14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	98,188	75,839	(22,349)	-22.76%
<b><u>Local Support</u></b>				
Local Revenue	-	-	-	
<b><u>State Support</u></b>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<b><u>Federal Support</u></b>				
Federal Revenue	-	-	-	
<b><u>Other Support</u></b>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	684,102	815,354	131,252	19.19%
<b>Total Current Year Revenues</b>	<b>684,102</b>	<b>815,354</b>	<b>131,252</b>	<b>19.19%</b>
<b>Total Available Resources</b>	<b>782,290</b>	<b>891,193</b>	<b>108,903</b>	<b>13.92%</b>
<u>Expenditures</u>				
Employee Salaries	609,248	581,640	(27,608)	-4.53%
Employee Benefits	188,866	186,125	(2,741)	-1.45%
Purchased Services	-	-	-	
Supplies & Materials	67,575	25,601	(41,974)	-62.11%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	(83,399)	-	83,399	-100.00%
<b>Total Current Year Expenditures</b>	<b>782,290</b>	<b>793,366</b>	<b>11,076</b>	<b>1.42%</b>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<b>782,290</b>	<b>793,366</b>	<b>11,076</b>	<b>1.42%</b>
<b><u>Reserves Designated</u></b>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<b>782,290</b>	<b>793,366</b>	<b>11,076</b>	<b>1.42%</b>

## Other Special Programs Fund - Detention Center

	<b>FY13-14 Amended Budget</b>	<b>FY14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	127,396	124,770	(2,626)	-2.06%
<b><u>Local Support</u></b>				
Local Revenue	-	-	-	
<b><u>State Support</u></b>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<b><u>Federal Support</u></b>				
Federal Revenue	-	-	-	
<b><u>Other Support</u></b>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	336,832	280,000	(56,832)	-16.87%
<b>Total Current Year Revenues</b>	<u>336,832</u>	<u>280,000</u>	<u>(56,832)</u>	<u>-16.87%</u>
<b>Total Available Resources</b>	<u>464,228</u>	<u>404,770</u>	<u>(59,458)</u>	<u>-12.81%</u>
<u>Expenditures</u>				
Employee Salaries	282,302	253,592	(28,710)	-10.17%
Employee Benefits	81,021	81,150	129	0.16%
Purchased Services	4,525	1,850	(2,675)	-59.12%
Supplies & Materials	19,000	18,200	(800)	-4.21%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	77,380	38,500	(38,880)	-50.25%
<b>Total Current Year Expenditures</b>	<u>464,228</u>	<u>393,292</u>	<u>(70,936)</u>	<u>-15.28%</u>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>464,228</u>	<u>393,292</u>	<u>(70,936)</u>	<u>-15.28%</u>
<b><u>Reserves Designated</u></b>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<u>464,228</u>	<u>393,292</u>	<u>(70,936)</u>	<u>-15.28%</u>

## Other Special Programs Fund - Non-Governmental Grants

	<b>FY13-14 Amended Budget</b>	<b>FY14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	511,095	600	(510,495)	-99.88%
<b><u>Local Support</u></b>				
Local Revenue	373,737	882,171	508,434	136.04%
<b><u>State Support</u></b>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<b><u>Federal Support</u></b>				
Federal Revenue	-	-	-	
<b><u>Other Support</u></b>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	-	-	-	
<b>Total Current Year Revenues</b>	<u>373,737</u>	<u>882,171</u>	<u>508,434</u>	<u>136.04%</u>
<b>Total Available Resources</b>	<u>884,832</u>	<u>882,771</u>	<u>(2,061)</u>	<u>-0.23%</u>
<u>Expenditures</u>				
Employee Salaries	95,149	135,495	40,346	42.40%
Employee Benefits	28,612	43,358	14,746	51.54%
Purchased Services	219,269	5,248	(214,021)	-97.61%
Supplies & Materials	58,764	60,405	1,641	2.79%
Property	70,760	1,700	(69,060)	-97.60%
Debt Service	-	-	-	
Other Expenses	412,278	660,102	247,824	60.11%
<b>Total Current Year Expenditures</b>	<u>884,832</u>	<u>906,308</u>	<u>21,476</u>	<u>2.43%</u>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>884,832</u>	<u>906,308</u>	<u>21,476</u>	<u>2.43%</u>
<b><u>Reserves Designated</u></b>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	0.00%
<b>Total Appropriations</b>	<u>884,832</u>	<u>906,308</u>	<u>21,476</u>	<u>2.43%</u>

## Other Special Programs Fund - Wellness Program

	<b>FY13-14 Amended Budget</b>	<b>FY14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	140,626	140,626	-	0.00%
<b><u>Local Support</u></b>				
Local Revenue	-	-	-	
<b><u>State Support</u></b>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<b><u>Federal Support</u></b>				
Federal Revenue	-	-	-	
<b><u>Other Support</u></b>				
Transfer In From Other Funds	89,000	89,000	-	0.00%
Other Miscellaneous	-	-	-	
<b>Total Current Year Revenues</b>	<b>89,000</b>	<b>89,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total Available Resources</b>	<b>229,626</b>	<b>229,626</b>	<b>-</b>	<b>0.00%</b>
<u>Expenditures</u>				
Employee Salaries	46,076	780	(45,296)	-98.31%
Employee Benefits	14,812	250	(14,562)	-98.31%
Purchased Services	-	-	-	
Supplies & Materials	168,738	314,364	145,626	86.30%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	-	-	-	
<b>Total Current Year Expenditures</b>	<b>229,626</b>	<b>315,394</b>	<b>85,768</b>	<b>37.35%</b>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<b>229,626</b>	<b>315,394</b>	<b>85,768</b>	<b>37.35%</b>
<b><u>Reserves Designated</u></b>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<b>229,626</b>	<b>315,394</b>	<b>85,768</b>	<b>37.35%</b>

## Bond Redemption Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		12,221,506	12,882,907	661,401	5.41%
<b><u>Local Support</u></b>					
Property Taxes		14,541,871	15,189,449	647,578	4.45%
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		-	-	-	
Other Miscellaneous		1,000	1,000	-	0.00%
<b>Total Current Year Revenues</b>		<u>14,542,871</u>	<u>15,190,449</u>	<u>647,578</u>	<u>4.45%</u>
<b>Total Available Resources</b>		<u>26,764,377</u>	<u>28,073,356</u>	<u>1,308,979</u>	<u>4.89%</u>
<u>Expenditures</u>					
Employee Salaries		-	-	-	
Employee Benefits		-	-	-	
Purchased Services		50,000	50,000	-	0.00%
Supplies & Materials		-	-	-	
Property		-	-	-	
Debt Service		7,160,000	7,455,000	295,000	4.12%
Other Expenses		7,073,780	6,421,264	(652,516)	-9.22%
<b>Total Current Year Expenditures</b>		<u>14,283,780</u>	<u>13,926,264</u>	<u>(357,516)</u>	<u>-2.50%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>14,283,780</u>	<u>13,926,264</u>	<u>(357,516)</u>	<u>-2.50%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Project Assigned Reserve		12,480,597	14,147,092	1,666,495	13.35%
<b>Total Appropriations</b>		<u>26,764,377</u>	<u>28,073,356</u>	<u>1,308,979</u>	<u>4.89%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

## Building Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		264,000	264,500	500	0.19%
<b><u>Local Support</u></b>					
Property Taxes		-	-	-	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		-	-	-	
Other Miscellaneous		500	500	-	0.00%
<b>Total Current Year Revenues</b>		<u>500</u>	<u>500</u>	<u>-</u>	
<b>Total Available Resources</b>		<u>264,500</u>	<u>265,000</u>	<u>500</u>	<u>0.19%</u>
<u>Expenditures</u>					
Employee Salaries		-	-	-	
Employee Benefits		-	-	-	
Purchased Services		-	-	-	
Supplies & Materials		-	-	-	
Property		-	-	-	
Debt Service		264,500	265,000	500	0.19%
Other Expenses		-	-	-	
<b>Total Current Year Expenditures</b>		<u>264,500</u>	<u>265,000</u>	<u>500</u>	<u>0.19%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>264,500</u>	<u>265,000</u>	<u>500</u>	<u>0.19%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>264,500</u>	<u>265,000</u>	<u>500</u>	<u>0.19%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	



## Nutrition Services Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
	<u>Revenues</u>				
<b>Beginning Balance</b>		1,137,421	1,137,421	-	0.00%
<b><u>Local Support</u></b>					
Property Taxes		1,700,003	1,732,826	32,823	1.93%
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		76,012	75,465	(547)	-0.72%
Audit Adjustment & Other		-	-	-	
<b><u>Federal Support</u></b>					
Federal Revenue					
<b><u>Other Support</u></b>					
		2,967,885	3,161,773	193,888	6.53%
Transfer In From Other Funds		-	-	-	
Other Miscellaneous		-	-	-	
<b>Total Current Year Revenues</b>		<u>4,743,900</u>	<u>4,970,064</u>	<u>226,164</u>	<u>4.77%</u>
<b>Total Available Resources</b>		<u>5,881,321</u>	<u>6,107,485</u>	<u>226,164</u>	<u>3.85%</u>
	<u>Expenditures</u>				
Employee Salaries		1,637,787	1,612,032	(25,755)	-1.57%
Employee Benefits		425,592	470,290	44,698	10.50%
Purchased Services		66,748	80,136	13,388	20.06%
Supplies & Materials		2,449,769	2,749,909	300,140	12.25%
Property		51,675	51,675	-	0.00%
Debt Service		-	-	-	
Other Expenses		1,249,750	1,143,443	(106,307)	-8.51%
<b>Total Current Year Expenditures</b>		<u>5,881,321</u>	<u>6,107,485</u>	<u>226,164</u>	<u>3.85%</u>
	<u>Other Resources</u>				
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>5,881,321</u>	<u>6,107,485</u>	<u>226,164</u>	<u>3.85%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>5,881,321</u>	<u>6,107,485</u>	<u>226,164</u>	<u>3.85%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

## Child Care/Extended Day Kindergarten

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		107,341	112,659	5,318	4.95%
<b><u>Local Support</u></b>					
Property Taxes		-	-	-	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		-	-	-	
Other Miscellaneous		818,000	959,000	141,000	17.24%
<b>Total Current Year Revenues</b>		<u>818,000</u>	<u>959,000</u>	<u>141,000</u>	<u>17%</u>
<b>Total Available Resources</b>		<u>925,341</u>	<u>1,071,659</u>	<u>146,318</u>	<u>16%</u>
<u>Expenditures</u>					
Employee Salaries		556,628	575,625	18,997	3.41%
Employee Benefits		146,361	167,094	20,733	14.17%
Purchased Services		19,507	24,826	5,319	27.27%
Supplies & Materials		37,900	34,078	(3,822)	-10.08%
Property		-	-	-	
Debt Service		-	-	-	
Other Expenses		164,945	270,036	105,091	63.71%
<b>Total Current Year Expenditures</b>		<u>925,341</u>	<u>1,071,659</u>	<u>146,318</u>	<u>16%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>925,341</u>	<u>1,071,659</u>	<u>146,318</u>	<u>16%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>925,341</u>	<u>1,071,659</u>	<u>146,318</u>	<u>16%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

## Print Shop

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		(38,097)	-	38,097	-100.00%
<u>Local Support</u>					
Property Taxes		-	-	-	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<u>State Support</u>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<u>Other Support</u>					
Transfer In From Other Funds		-	-	-	
Other Miscellaneous		268,454	227,060	(41,394)	-15.42%
<b>Total Current Year Revenues</b>		<u>268,454</u>	<u>227,060</u>	<u>(41,394)</u>	<u>-15%</u>
<b>Total Available Resources</b>		<u>230,357</u>	<u>227,060</u>	<u>(3,297)</u>	<u>-1%</u>
<u>Expenditures</u>					
Employee Salaries		102,370	95,527	(6,843)	-6.68%
Employee Benefits		26,448	30,569	4,121	15.58%
Purchased Services		41,489	40,914	(575)	-1.39%
Supplies & Materials		60,050	60,050	-	0.00%
Property		-	-	-	
Debt Service		-	-	-	
Other Expenses		-	-	-	
<b>Total Current Year Expenditures</b>		<u>230,357</u>	<u>227,060</u>	<u>(3,297)</u>	<u>-1%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>230,357</u>	<u>227,060</u>	<u>(3,297)</u>	<u>-1%</u>
<u>Reserves Designated</u>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>230,357</u>	<u>227,060</u>	<u>(3,297)</u>	<u>-1%</u>
<u>Reserves Unappropriated</u>					
Other Reserves		-	-	-	

## Risk Management/Dental Insurance Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
	<u>Revenues</u>				
<b>Beginning Balance</b>		449,600	560,427	110,827	24.65%
<b><u>Local Support</u></b>				-	
Property Taxes		-	-	-	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Other Support</u></b>				-	
Transfer In From Other Funds		-	-	-	
Other Miscellaneous		710,000	790,000	80,000	11.27%
<b>Total Current Year Revenues</b>		<u>710,000</u>	<u>790,000</u>	<u>80,000</u>	<u>11.27%</u>
<b>Total Available Resources</b>		<u>1,159,600</u>	<u>1,350,427</u>	<u>190,827</u>	<u>16.46%</u>
	<u>Expenditures</u>				
Employee Salaries		-	-	-	
Employee Benefits		-	-	-	
Purchased Services		599,173	620,000	20,827	3.48%
Supplies & Materials		-	-	-	
Property		-	-	-	
Debt Service		-	-	-	
Other Expenses		560,427	730,427	170,000	30.33%
<b>Total Current Year Expenditures</b>		<u>1,159,600</u>	<u>1,350,427</u>	<u>190,827</u>	<u>16.46%</u>
	<u>Other Resources</u>				
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>1,159,600</u>	<u>1,350,427</u>	<u>190,827</u>	<u>16.46%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>1,159,600</u>	<u>1,350,427</u>	<u>190,827</u>	<u>16.46%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

## Trust Fund

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>					
<b>Beginning Balance</b>		54,928	48,969	(5,959)	-10.85%
<b><u>Local Support</u></b>					
Property Taxes		-	-	-	
Specific Ownership Taxes		-	-	-	
Other Taxes		-	-	-	
<b><u>State Support</u></b>					
State Equalization		-	-	-	
State Categorical		-	-	-	
Audit Adjustment & Other		-	-	-	
<b><u>Other Support</u></b>					
Transfer In From Other Funds		-	-	-	
Other Miscellaneous		2,500	2,500	-	0.00%
<b>Total Current Year Revenues</b>		<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>0.00%</u>
<b>Total Available Resources</b>		<u>57,428</u>	<u>51,469</u>	<u>(5,959)</u>	<u>-10.38%</u>
<u>Expenditures</u>					
Employee Salaries		-	-	-	
Employee Benefits		-	-	-	
Purchased Services		-	-	-	
Supplies & Materials		-	-	-	
Property		-	-	-	
Debt Service		-	-	-	
Other Expenses		57,428	51,469	(5,959)	-10.38%
<b>Total Current Year Expenditures</b>		<u>57,428</u>	<u>51,469</u>	<u>(5,959)</u>	<u>-10.38%</u>
<u>Other Resources</u>					
Allocation to Charter Schools		-	-	-	
Charter School Service Charges		-	-	-	
Transfer to Transportation Fund		-	-	-	
Transfer to Activity Fund		-	-	-	
Transfers to Other Funds		-	-	-	
<b>Total Other Resources</b>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>Total Current Year Expenditures &amp; Other Resources</b>		<u>57,428</u>	<u>51,469</u>	<u>(5,959)</u>	<u>-10.38%</u>
<b><u>Reserves Designated</u></b>					
Contingency Reserves- 3% Per Board Policy		-	-	-	
TABOR reserve		-	-	-	
Reserve for Eagle Ridge Negative Fund Balance		-	-	-	
Designated Risk Management Reserve		-	-	-	
School Carry Forward		-	-	-	
Department Carry Forward		-	-	-	
Undesignated Reserve		-	-	-	
<b>Total Appropriations</b>		<u>57,428</u>	<u>51,469</u>	<u>(5,959)</u>	<u>-10.38%</u>
<b><u>Reserves Unappropriated</u></b>					
Other Reserves		-	-	-	

**Adopted Budget for fiscal year 2014 - 2015**

School Name            **North Elementary**  
 Department Number   **0101**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,017,786	914,993	(102,793)	-10%
0200 Benefits	289,560	292,797	3,237	1%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	16,400	15,900	(500)	-3%
0600 Supplies	27,625	23,000	(4,625)	-17%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>1,351,371</b>	<b>1,246,690</b>	<b>(104,681)</b>	<b>-8%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	-	-	-	
0200 Benefits	-	-	-	
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	75	-	(75)	-100%
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>75</b>	<b>-</b>	<b>(75)</b>	<b>-100%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	176,158	221,407	45,249	26%
0200 Benefits	50,117	70,850	20,733	41%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,110	935	(175)	-16%
0600 Supplies	400	1,000	600	150%
0700 Property	-	-	-	
0800 Other	100	100	-	0%
<b>Total Office of the Principal</b>	<b>227,885</b>	<b>294,292</b>	<b>66,407</b>	<b>29%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	92,519	85,226	(7,293)	-8%
0200 Benefits	26,322	27,272	950	4%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	10,000	10,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>128,841</b>	<b>122,498</b>	<b>(6,343)</b>	<b>-5%</b>
<b>GRAND TOTAL</b>	<b>1,708,172</b>	<b>1,663,480</b>	<b>(44,692)</b>	<b>-3%</b>

**Estimated 2014-2015 K-12 Enrollment**

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**Adopted Budget for fiscal year 2014 - 2015**

School Name            **Northeast Elementary**  
 Department Number   **0102**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,427,451	1,493,787	66,336	5%
0200 Benefits	406,110	478,012	71,902	18%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	550	550	-	0%
0500 Other Purchased Services	12,250	12,250	-	0%
0600 Supplies	71,754	82,855	11,101	15%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>1,918,115</b>	<b>2,067,454</b>	<b>149,339</b>	<b>8%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	15,875	13,942	(1,933)	-12%
0200 Benefits	4,516	4,461	(55)	-1%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>20,391</b>	<b>18,403</b>	<b>(1,988)</b>	
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	132,019	122,426	(9,593)	-7%
0200 Benefits	37,560	39,177	1,617	4%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	3,000	3,000	-	0%
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Office of the Principal</b>	<b>172,579</b>	<b>164,603</b>	<b>(7,976)</b>	<b>-5%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	90,374	90,378	4	0%
0200 Benefits	25,711	28,921	3,210	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	11,399	11,399	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>127,484</b>	<b>130,698</b>	<b>3,214</b>	<b>3%</b>
<b>GRAND TOTAL</b>	<b>2,238,569</b>	<b>2,381,158</b>	<b>142,589</b>	<b>6%</b>

**Estimated 2014-2015 K-12 Enrollment**

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**Adopted Budget for fiscal year 2014 - 2015**

School Name           **South Elementary**  
 Department Number   **0103**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,529,137	1,510,581	(18,556)	-1%
0200 Benefits	435,040	483,386	48,346	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	6,000	5,000	(1,000)	-17%
0600 Supplies	73,650	53,789	(19,861)	-27%
0700 Property	-	-	-	
0800 Other	-	150	150	
<b>Total Instructional</b>	<b>2,043,827</b>	<b>2,052,906</b>	<b>9,079</b>	<b>0%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	20,981	20,649	(332)	-2%
0200 Benefits	5,969	6,608	639	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	1,500	1,500	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>28,450</b>	<b>28,757</b>	<b>307</b>	<b>1%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	156,266	151,808	(4,458)	-3%
0200 Benefits	44,458	48,578	4,120	9%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,250	1,250	-	0%
0600 Supplies	600	600	-	0%
0700 Property	-	-	-	
0800 Other	300	300	-	0%
<b>Total Office of the Principal</b>	<b>202,874</b>	<b>202,536</b>	<b>(338)</b>	<b>0%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	83,479	83,480	1	0%
0200 Benefits	23,750	26,714	2,964	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	10,268	10,268	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>117,497</b>	<b>120,462</b>	<b>2,965</b>	<b>3%</b>
<b>GRAND TOTAL</b>	<b>2,392,648</b>	<b>2,404,661</b>	<b>12,013</b>	<b>1%</b>

Estimated 2014-2015 K-12 Enrollment

518

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Southeast Elementary**  
 Department Number   **0104**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,528,750	1,506,759	(21,991)	-1%
0200 Benefits	436,117	482,163	46,046	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	38,864	29,512	(9,352)	-24%
0600 Supplies	50,509	44,257	(6,252)	-12%
0700 Property	4,000	4,000	-	0%
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>2,058,240</b>	<b>2,066,691</b>	<b>8,451</b>	<b>0%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	21,013	18,613	(2,400)	-11%
0200 Benefits	5,978	5,956	(22)	0%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>26,991</b>	<b>24,569</b>	<b>(2,422)</b>	
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	221,123	211,445	(9,678)	-4%
0200 Benefits	62,910	67,662	4,752	8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	400	400	-	0%
0600 Supplies	200	200	-	0%
0700 Property	-	-	-	
0800 Other	-	400	400	
<b>Total Office of the Principal</b>	<b>284,633</b>	<b>280,107</b>	<b>(4,526)</b>	<b>-2%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	106,977	106,977	-	0%
0200 Benefits	30,435	34,233	3,798	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,155	13,156	1	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>150,567</b>	<b>154,366</b>	<b>3,799</b>	<b>3%</b>
<b>GRAND TOTAL</b>	<b>2,520,431</b>	<b>2,525,733</b>	<b>5,302</b>	<b>0%</b>

**Estimated 2014-2015 K-12 Enrollment**

619

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Henderson Elementary**  
 Department Number   **0105**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,096,381	1,097,354	973	0%
0200 Benefits	313,006	351,154	38,148	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	8,500	8,000	(500)	-6%
0600 Supplies	40,290	32,416	(7,874)	-20%
0700 Property	2,000	-	(2,000)	-100%
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>1,460,177</b>	<b>1,488,924</b>	<b>28,747</b>	<b>2%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	19,984	19,669	(315)	-2%
0200 Benefits	5,685	6,294	609	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>25,669</b>	<b>25,963</b>	<b>294</b>	
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	195,289	193,289	(2,000)	-1%
0200 Benefits	55,560	61,852	6,292	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	250	350	100	40%
0600 Supplies	22,820	16,641	(6,179)	-27%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Office of the Principal</b>	<b>273,919</b>	<b>272,132</b>	<b>(1,787)</b>	<b>-1%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	106,977	106,977	-	0%
0200 Benefits	30,435	34,233	3,798	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	2,000	2,000	-	0%
0500 Other Purchased Services	1,000	1,000	-	0%
0600 Supplies	8,180	8,180	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>148,592</b>	<b>152,390</b>	<b>3,798</b>	<b>3%</b>
<b>GRAND TOTAL</b>	<b>1,908,357</b>	<b>1,939,409</b>	<b>31,052</b>	<b>2%</b>

Estimated 2014-2015 K-12 Enrollment

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**Adopted Budget for fiscal year 2014 - 2015**

School Name            **Thimmig Elementary**  
 Department Number   **0106**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,581,484	1,708,085	126,601	8%
0200 Benefits	451,964	546,587	94,623	21%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	9,000	8,500	(500)	-6%
0600 Supplies	57,753	71,675	13,922	24%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>2,100,201</b>	<b>2,334,847</b>	<b>234,646</b>	<b>11%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	80,871	80,568	(303)	0%
0200 Benefits	23,008	25,782	2,774	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,000	500	(500)	-50%
0600 Supplies	250	-	(250)	-100%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>105,129</b>	<b>106,850</b>	<b>1,721</b>	<b>2%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	143,458	166,568	23,110	16%
0200 Benefits	40,814	53,301	12,487	31%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	511	850	339	66%
0600 Supplies	1,000	400	(600)	-60%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Office of the Principal</b>	<b>185,783</b>	<b>221,119</b>	<b>35,336</b>	<b>19%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	111,576	111,576	-	0%
0200 Benefits	31,743	35,704	3,961	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	500	-	(500)	-100%
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,088	13,088	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>156,907</b>	<b>160,368</b>	<b>3,461</b>	<b>2%</b>
<b>GRAND TOTAL</b>	<b>2,548,020</b>	<b>2,823,184</b>	<b>275,164</b>	<b>11%</b>

Estimated 2014-2015 K-12 Enrollment

670

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Pennock Elementary**  
 Department Number   **0107**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,623,056	1,569,941	(53,115)	-3%
0200 Benefits	462,788	502,380	39,592	9%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	12,450	600	(11,850)	-95%
0600 Supplies	101,879	64,470	(37,409)	-37%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>2,200,173</b>	<b>2,137,391</b>	<b>(62,782)</b>	<b>-3%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	7,773	7,650	(123)	-2%
0200 Benefits	2,211	2,448	237	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>9,984</b>	<b>10,098</b>	<b>114</b>	
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	258,851	263,019	4,168	2%
0200 Benefits	73,643	84,166	10,523	14%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,055	1,350	295	28%
0600 Supplies	5,600	16,300	10,700	191%
0700 Property	-	-	-	
0800 Other	500	500	-	0%
<b>Total Office of the Principal</b>	<b>339,649</b>	<b>365,335</b>	<b>25,686</b>	<b>8%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	106,055	106,055	-	0%
0200 Benefits	30,173	33,938	3,765	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	5,000	5,000	
0600 Supplies	9,000	8,088	(912)	-10%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>145,228</b>	<b>153,081</b>	<b>7,853</b>	<b>5%</b>
<b>GRAND TOTAL</b>	<b>2,695,034</b>	<b>2,665,905</b>	<b>(29,129)</b>	<b>-1%</b>

**Estimated 2014-2015 K-12 Enrollment**

664

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Second Creek Elementary**  
 Department Number   **0108**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,629,177	1,653,284	24,107	1%
0200 Benefits	464,549	529,050	64,501	14%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	11,550	7,550	(4,000)	-35%
0600 Supplies	65,599	57,224	(8,375)	-13%
0700 Property	-	-	-	
0800 Other	500	500	-	0%
<b>Total Instructional</b>	<b>2,171,375</b>	<b>2,247,608</b>	<b>76,233</b>	<b>4%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	-	-	-	
0200 Benefits	-	-	-	
0300 Purchased Professional & Technical Services	500	500	-	0%
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	3,600	9,600	6,000	167%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>4,100</b>	<b>10,100</b>	<b>6,000</b>	<b>146%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	235,252	240,101	4,849	2%
0200 Benefits	66,929	76,833	9,904	15%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,200	1,000	(200)	-17%
0600 Supplies	36,343	6,200	(30,143)	-83%
0700 Property	-	-	-	
0800 Other	500	500	-	0%
<b>Total Office of the Principal</b>	<b>340,224</b>	<b>324,634</b>	<b>(15,590)</b>	<b>-5%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	91,040	91,040	-	0%
0200 Benefits	25,901	29,133	3,232	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	400	-	(400)	-100%
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,000	13,088	88	1%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>130,341</b>	<b>133,261</b>	<b>2,920</b>	<b>2%</b>
<b>GRAND TOTAL</b>	<b>2,646,040</b>	<b>2,715,603</b>	<b>69,563</b>	<b>3%</b>

**Estimated 2014-2015 K-12 Enrollment**

673

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **West Ridge Elementary**  
 Department Number   **0109**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,829,175	1,880,921	51,746	3%
0200 Benefits	524,349	601,894	77,545	15%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	800	500	(300)	-38%
0500 Other Purchased Services	28,454	21,671	(6,783)	-24%
0600 Supplies	70,822	56,144	(14,678)	-21%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>2,453,600</b>	<b>2,561,130</b>	<b>107,530</b>	<b>4%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	-	-	-	
0200 Benefits	-	-	-	
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,400	1,400	-	0%
0600 Supplies	3,650	4,050	400	11%
0700 Property	-	-	-	
0800 Other	1,500	4,000	2,500	167%
<b>Total Support Services</b>	<b>6,550</b>	<b>9,450</b>	<b>2,900</b>	<b>44%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	228,801	221,143	(7,658)	-3%
0200 Benefits	65,095	70,766	5,671	
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	2,800	2,000	(800)	-29%
0600 Supplies	450	450	-	0%
0700 Property	-	-	-	
0800 Other	150	150	-	0%
<b>Total Office of the Principal</b>	<b>297,296</b>	<b>294,509</b>	<b>(2,787)</b>	<b>-1%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	101,256	101,256	-	0%
0200 Benefits	28,807	32,402	3,595	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,096	13,096	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>143,159</b>	<b>146,754</b>	<b>3,595</b>	<b>3%</b>
<b>GRAND TOTAL</b>	<b>2,900,605</b>	<b>3,011,843</b>	<b>111,238</b>	<b>4%</b>

Estimated 2014-2015 K-12 Enrollment

707



**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Turnberry Elementary**  
 Department Number   **0110**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,903,728	1,989,049	85,321	4%
0200 Benefits	544,974	636,496	91,522	17%
0300 Purchased Professional & Technical Services	5,000	5,000	-	0%
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	23,500	23,000	(500)	-2%
0600 Supplies	88,969	67,078	(21,891)	-25%
0700 Property	-	-	-	
0800 Other	3,000	3,000	-	0%
<b>Total Instructional</b>	<b>2,569,171</b>	<b>2,723,623</b>	<b>154,452</b>	<b>6%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	15,771	16,331	560	4%
0200 Benefits	4,487	5,226	739	16%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	420	1,450	1,030	245%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>20,678</b>	<b>23,007</b>	<b>2,329</b>	<b>11%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	249,910	252,128	2,218	1%
0200 Benefits	71,100	80,680	9,580	13%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,450	2,550	1,100	76%
0600 Supplies	200	251	51	26%
0700 Property	-	-	-	
0800 Other	2,000	2,000	-	0%
<b>Total Office of the Principal</b>	<b>324,660</b>	<b>337,609</b>	<b>12,949</b>	<b>4%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	88,088	88,088	-	0%
0200 Benefits	25,061	28,188	3,127	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	12,522	12,522	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>125,671</b>	<b>128,798</b>	<b>3,127</b>	<b>2%</b>
<b>GRAND TOTAL</b>	<b>3,040,180</b>	<b>3,213,037</b>	<b>172,857</b>	<b>6%</b>

Estimated 2014-2015 K-12 Enrollment

822

**Adopted Budget for fiscal year 2014 - 2015**

School Name            **Brantner Elementary**  
 Department Number   **0111**

		<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>					
0100	1 Salaries	733,663	836,447	102,784	14%
0200	2 Benefits	210,498	267,663	57,165	27%
0300	3 Purchased Professional & Technical Services	-	-	-	
0400	4 Purchased Property Services	10,574	21,777	11,203	106%
0500	5 Other Purchased Services	-	-	-	
0600	6 Supplies	21,222	14,622	(6,600)	-31%
0700	7 Property	-	-	-	
0800	8 Other	-	-	-	
<b>Total Instructional</b>		<b>975,957</b>	<b>1,140,509</b>	<b>164,552</b>	<b>17%</b>
<b>Support Services (programs 2100 - 2299)</b>					
0100	1 Salaries	48,830	76,270	27,440	56%
0200	2 Benefits	13,892	24,406	10,514	76%
0300	3 Purchased Professional & Technical Services	13,771	9,000	(4,771)	-35%
0400	4 Purchased Property Services	-	-	-	
0500	5 Other Purchased Services	-	-	-	
0600	6 Supplies	-	1,000	1,000	
0700	7 Property	-	-	-	
0800	8 Other	-	-	-	
<b>Total Support Services</b>		<b>76,493</b>	<b>110,676</b>	<b>34,183</b>	<b>45%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>					
0100	1 Salaries	133,449	125,791	(7,658)	-6%
0200	2 Benefits	37,966	40,253	2,287	6%
0300	3 Purchased Professional & Technical Services	-	-	-	
0400	4 Purchased Property Services	12,242	5,000	(7,242)	-59%
0500	5 Other Purchased Services	-	-	-	
0600	6 Supplies	-	2,000	2,000	
0700	7 Property	-	-	-	
0800	8 Other	-	-	-	
<b>Total Office of the Principal</b>		<b>183,657</b>	<b>173,044</b>	<b>(10,613)</b>	<b>-6%</b>
<b>Building Services (program 2621 - 2660)</b>					
0100	1 Salaries	62,545	62,545	-	0%
0200	2 Benefits	17,794	20,014	2,220	12%
0300	3 Purchased Professional & Technical Services	-	-	-	
0400	4 Purchased Property Services	-	-	-	
0500	5 Other Purchased Services	-	-	-	
0600	6 Supplies	8,126	8,126	-	0%
0700	7 Property	-	-	-	
0800	8 Other	-	-	-	
<b>Total Building Services</b>		<b>88,465</b>	<b>90,685</b>	<b>2,220</b>	<b>3%</b>
<b>GRAND TOTAL</b>		<b>1,324,572</b>	<b>1,514,914</b>	<b>190,342</b>	<b>14%</b>

Estimated 2014-2015 K-12 Enrollment

397

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Overland Trail Middle School**  
 Department Number   **0201**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,610,386	1,590,851	(19,535)	-1%
0200 Benefits	458,155	509,072	50,917	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	600	600	-	0%
0500 Other Purchased Services	21,416	12,200	(9,216)	-43%
0600 Supplies	87,425	46,311	(41,114)	-47%
0700 Property	-	-	-	
0800 Other	1,000	1,000	-	0%
<b>Total Instructional</b>	<b>2,178,982</b>	<b>2,160,034</b>	<b>(18,948)</b>	<b>-1%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	60,285	57,794	(2,491)	-4%
0200 Benefits	17,151	18,494	1,343	8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	2,500	2,500	-	0%
0600 Supplies	8,000	8,000	-	0%
0700 Property	-	-	-	
0800 Other	150	200	50	33%
<b>Total Support Services</b>	<b>88,086</b>	<b>86,988</b>	<b>(1,098)</b>	<b>-1%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	307,134	307,134	-	0%
0200 Benefits	87,380	98,283	10,903	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	5,050	6,450	1,400	28%
0600 Supplies	14,000	10,318	(3,682)	-26%
0700 Property	-	-	-	
0800 Other	500	2,500	2,000	400%
<b>Total Office of the Principal</b>	<b>414,064</b>	<b>424,685</b>	<b>10,621</b>	<b>3%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	110,667	110,667	-	0%
0200 Benefits	31,485	35,413	3,928	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,000	16,525	3,525	27%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>155,152</b>	<b>162,605</b>	<b>7,453</b>	<b>5%</b>
<b>GRAND TOTAL</b>	<b>2,836,284</b>	<b>2,834,312</b>	<b>(1,972)</b>	<b>0%</b>

Estimated 2014-2015 K-12 Enrollment

680

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Vikan Middle School**  
 Department Number   **0202**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,339,271	1,351,086	11,815	1%
0200 Benefits	381,022	432,347	51,325	13%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	4,000	3,000	(1,000)	-25%
0600 Supplies	54,767	56,043	1,276	2%
0700 Property	25,534	-	(25,534)	-100%
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>1,804,594</b>	<b>1,842,476</b>	<b>37,882</b>	<b>2%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	90,174	86,499	(3,675)	-4%
0200 Benefits	25,654	27,680	2,026	8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	5,200	5,200	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>121,028</b>	<b>119,379</b>	<b>(1,649)</b>	<b>-1%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	237,864	237,864	-	0%
0200 Benefits	67,673	76,116	8,443	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	6,050	8,900	2,850	47%
0600 Supplies	4,300	4,200	(100)	-2%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Office of the Principal</b>	<b>315,887</b>	<b>327,080</b>	<b>11,193</b>	<b>4%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	117,263	95,534	(21,729)	-19%
0200 Benefits	33,361	30,571	(2,790)	-8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	15,856	15,856	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>166,480</b>	<b>141,961</b>	<b>(24,519)</b>	<b>-15%</b>
<b>GRAND TOTAL</b>	<b>2,407,989</b>	<b>2,430,896</b>	<b>22,907</b>	<b>1%</b>

**Estimated 2014-2015 K-12 Enrollment**

589

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Prairie View Middle School**  
 Department Number   **0203**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,771,354	1,848,298	76,944	4%
0200 Benefits	503,950	591,455	87,505	17%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	3,000	3,000	-	0%
0600 Supplies	64,822	62,329	(2,493)	-4%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>2,343,126</b>	<b>2,505,082</b>	<b>161,956</b>	<b>7%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	78,559	76,078	(2,481)	-3%
0200 Benefits	22,350	24,345	1,995	9%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	15,000	15,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>115,909</b>	<b>115,423</b>	<b>(486)</b>	<b>0%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	384,921	368,848	(16,073)	-4%
0200 Benefits	109,510	118,031	8,521	8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	11,200	11,290	90	1%
0600 Supplies	36,333	15,000	(21,333)	-59%
0700 Property	-	-	-	
0800 Other	100	100	-	0%
<b>Total Office of the Principal</b>	<b>542,064</b>	<b>513,269</b>	<b>(28,795)</b>	<b>-5%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	175,459	175,459	-	0%
0200 Benefits	49,918	56,147	6,229	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	500	500	-	0%
0500 Other Purchased Services	-	-	-	
0600 Supplies	27,900	26,743	(1,157)	-4%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>253,777</b>	<b>258,849</b>	<b>5,072</b>	<b>2%</b>
<b>GRAND TOTAL</b>	<b>3,254,876</b>	<b>3,392,623</b>	<b>137,747</b>	<b>4%</b>

Estimated 2014-2015 K-12 Enrollment

837

**Adopted Budget for fiscal year 2014 - 2015**

School Name            **Stuart Middle School**  
 Department Number   **0204**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	1,156,137	1,370,084	213,947	19%
0200 Benefits	328,921	438,426	109,505	33%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	150	150	-	0%
0600 Supplies	62,747	49,861	(12,886)	-21%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>1,547,955</b>	<b>1,858,521</b>	<b>310,566</b>	<b>20%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	113,825	95,324	(18,501)	-16%
0200 Benefits	32,383	30,504	(1,879)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	19,406	19,406	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>165,614</b>	<b>145,234</b>	<b>(20,380)</b>	<b>-12%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	310,634	315,416	4,782	2%
0200 Benefits	88,375	100,934	12,559	14%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	6,100	6,100	-	0%
0600 Supplies	12,965	12,965	-	0%
0700 Property	-	-	-	
0800 Other	500	500	-	0%
<b>Total Office of the Principal</b>	<b>418,574</b>	<b>435,915</b>	<b>17,341</b>	<b>4%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	161,787	161,787	-	0%
0200 Benefits	46,028	51,772	5,744	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	26,897	26,897	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>234,712</b>	<b>240,456</b>	<b>5,744</b>	<b>2%</b>
<b>GRAND TOTAL</b>	<b>2,366,855</b>	<b>2,680,126</b>	<b>313,271</b>	<b>13%</b>

**Estimated 2014-2015 K-12 Enrollment**

690

**Adopted Budget for fiscal year 2014 - 2015**

School Name            **Brighton High School**  
 Department Number   **0301**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	4,110,739	4,170,327	59,588	1%
0200 Benefits	1,169,505	1,334,505	165,000	14%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	306,202	262,674	(43,528)	-14%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>5,586,446</b>	<b>5,767,506</b>	<b>181,060</b>	<b>3%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	428,637	413,989	(14,648)	-3%
0200 Benefits	121,947	132,477	10,530	9%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	15,100	15,100	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>565,684</b>	<b>561,566</b>	<b>(4,118)</b>	<b>-1%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	824,922	829,818	4,896	1%
0200 Benefits	234,690	265,541	30,851	13%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	54,000	54,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Office of the Principal</b>	<b>1,113,612</b>	<b>1,149,359</b>	<b>35,747</b>	<b>3%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	349,712	336,679	(13,033)	-4%
0200 Benefits	99,493	107,737	8,244	8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	35,000	35,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>484,205</b>	<b>479,416</b>	<b>(4,789)</b>	<b>-1%</b>
<b>GRAND TOTAL</b>	<b>7,749,947</b>	<b>7,957,847</b>	<b>207,900</b>	<b>3%</b>

**Estimated 2014-2015 K-12 Enrollment**

1,844

**Adopted Budget for fiscal year 2014 - 2015**

School Name           **Prairie View High School**  
 Department Number   **0302**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	4,104,110	4,144,171	40,061	1%
0200 Benefits	1,167,621	1,326,135	158,514	14%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	2,000	-	(2,000)	-100%
0600 Supplies	319,989	234,671	(85,318)	-27%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>5,593,720</b>	<b>5,704,977</b>	<b>111,257</b>	<b>2%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	472,675	456,211	(16,464)	-3%
0200 Benefits	134,477	145,987	11,510	9%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	26,500	36,000	9,500	36%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>633,652</b>	<b>638,198</b>	<b>4,546</b>	<b>1%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	774,408	766,094	(8,314)	-1%
0200 Benefits	220,318	245,150	24,832	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	26,800	20,000	(6,800)	-25%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Office of the Principal</b>	<b>1,021,526</b>	<b>1,031,244</b>	<b>9,718</b>	<b>1%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	363,002	354,522	(8,480)	-2%
0200 Benefits	103,274	113,447	10,173	10%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	50,000	50,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>516,276</b>	<b>517,969</b>	<b>1,693</b>	<b>0%</b>
<b>GRAND TOTAL</b>	<b>7,765,174</b>	<b>7,892,388</b>	<b>127,214</b>	<b>2%</b>

**Estimated 2014-2015 K-12 Enrollment**

1,821



**Adopted Budget for fiscal year 2014 - 2015**

School Name            **Brighton Heritage Academy**  
 Department Number   **0303**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	352,220	373,360	21,140	6%
0200 Benefits	100,207	119,475	19,268	19%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	7,528	1,000	(6,528)	-87%
0600 Supplies	10,608	15,279	4,671	44%
0700 Property	-	-	-	
0800 Other	200	-	(200)	-100%
<b>Total Instructional</b>	<b>470,763</b>	<b>509,114</b>	<b>38,351</b>	<b>8%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	117,736	115,044	(2,692)	-2%
0200 Benefits	33,496	36,814	3,318	10%
0300 Purchased Professional & Technical Services	1,000	700	(300)	-30%
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>152,232</b>	<b>152,558</b>	<b>326</b>	<b>0%</b>
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	158,897	158,890	(7)	0%
0200 Benefits	45,207	50,845	5,638	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	2,200	650	(1,550)	-70%
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	650	1,500	850	131%
<b>Total Office of the Principal</b>	<b>206,954</b>	<b>211,885</b>	<b>4,931</b>	<b>2%</b>
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	111,278	111,278	-	0%
0200 Benefits	31,659	35,609	3,950	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	300	300	
0500 Other Purchased Services	-	-	-	
0600 Supplies	8,280	8,280	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>151,217</b>	<b>155,467</b>	<b>4,250</b>	<b>3%</b>
<b>GRAND TOTAL</b>	<b>981,166</b>	<b>1,029,024</b>	<b>47,858</b>	<b>5%</b>

Estimated 2014-2015 K-12 Enrollment

116

**Adopted Budget for fiscal year 2014 - 2015**

School Name        **BOLT**  
 Department Number   **0461**

	<b>FY 13-14 Amended Budget</b>	<b>FY 14-15 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b>Instructional (programs 0010 - 2000)</b>				
0100 Salaries	157,852	208,261	50,409	32%
0200 Benefits	44,909	66,644	21,735	48%
0300 Purchased Professional & Technical Services	31,560	31,560	-	0%
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	26,951	26,951	-	0%
0600 Supplies	2,000	2,000	-	0%
0700 Property	16,950	16,950	-	0%
0800 Other	-	-	-	
<b>Total Instructional</b>	<b>280,222</b>	<b>352,366</b>	<b>72,144</b>	<b>26%</b>
<b>Support Services (programs 2100 - 2299)</b>				
0100 Salaries	57,112	57,112	-	0%
0200 Benefits	16,248	18,276	2,028	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Support Services</b>	<b>73,360</b>	<b>75,388</b>	<b>2,028</b>	
<b>Office of the Principal (programs 2410 - 2490)</b>				
0100 Salaries	41,612	17,139	(24,473)	-59%
0200 Benefits	11,838	5,484	(6,354)	-54%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Office of the Principal</b>	<b>53,450</b>	<b>22,623</b>	<b>(30,827)</b>	
<b>Building Services (program 2621 - 2660)</b>				
0100 Salaries	-	-	-	
0200 Benefits	-	-	-	
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
<b>Total Building Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>GRAND TOTAL</b>	<b>407,032</b>	<b>450,377</b>	<b>43,345</b>	<b>11%</b>

Estimated 2014-2015 K-12 Enrollment

50



**Adopted Budget 2014 - 2015**

# Informational **S**ection



## **Glossary of Terms**

### **Fund Types**

#### **General Fund**

The General Fund, by law, can be used to account for any legal expenditure of the district, but traditionally is used to account for the day-to-day operating expenses of the District. This fund accounts for the District's ordinary operations and is financed primarily from property taxes and state aid. It is the most significant fund in relation to the District's overall operations.

#### **Capital Reserve Fund**

This fund is provided by state statute. The fund is used to account for financial resources to be used for the acquisition of equipment or construction of capital facilities (other than those financed by the Governmental Designated Purpose Grants or Proprietary Funds), and excluding major projects accounted for through a Capital Projects Fund. Revenue is provided by transfer from the General Fund.

#### **Risk Management Insurance Fund**

This fund is provided for by state statute so that school districts can provide or accumulate funds to pay for commercial insurance, co-insurance participation, or self-insurance pool participation, including related administrative expenses. Revenue is provided by transfer from the General Fund.

#### **Colorado Preschool Program Fund**

This fund is provided by state statute. This fund is used to fund a program for preschool classes for 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 transfer from the General Fund.

### **Special Revenue Funds**

Special Revenue Funds account for the proceeds of revenue sources that are legally restricted to expenditures for specific purposes.

#### **Governmental Designated-Purpose Grants Fund**

This fund is provided to maintain a separate accounting for federal, state, and locally funded grant programs that may have a different fiscal period than that of the other funds of the District. These are specific-purpose monies that must be used for the purpose for which they are granted.

**Pupil Activity Fund**

This fund accounts for financial transactions of all school activity funds in the District. Revenues are those raised by clubs and/or school building support groups. Expenditures are for school activity functions.

**Transportation Fund**

This fund accounts for fees imposed for the purpose of paying excess transportation costs, state categorical program funding and all transportation costs.

**Growth Impact Fund**

This fund accounts for the revenues received from the City and County of Denver, Colorado as the result of an annexation by Denver of land previously within the District boundaries.

**Other Special Programs Fund**

This fund accounts for all revenues and costs of providing day care to people who live within the District. This fund also accounts for the Detention Center School. School District 27J provides this program for the Adams County Detention Center. All other school districts that make up the catchment area for the center are billed an amount in proportion to their number of students. Also included are the district print shop and summer school programs.

**Debt Service Fund**

The Debt Service (Bond Redemption) Fund accounts for the accumulation of resources for payment of general obligation long-term debt principal and interest. Revenues are based upon a property tax mill levy set by the School Board to redeem the District's bonded indebtedness.

**Capital Project Fund (Building Fund)**

The Capital Project (Building) Fund accounts for financial resources used for the acquisition of construction of major capital facilities (other than those that may be financed by proprietary funds or reported through a special revenue fund as allowed by state statute).

**Proprietary Funds**

Proprietary funds account for operations that are financed and operated in a manner similar to private enterprises, where the cost of providing goods or services to the general public is financed or recovered primarily by user charges.

**Enterprise (Nutrition Services) Fund**

This fund accounts for all financial activities associated with the District school lunch program (National School Lunch Program).

**Enterprise (Childcare/Extended Daycare) Fund**

This fund accounts for all financial activities associated with the District before and after school care program.

**Internal Service (Risk Management/Dental Insurance) Fund**

This fund accounts for the self-insured dental plan covering the district's employees.

**Internal Service (Print Shop) Fund**

This fund accounts for the financial activities associated with the District Print Shop.

**Trust Funds**

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.

**Explanation of Terms**

**Abatements**

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

**Ad Valorem Tax**

Taxes levied on the assessed valuation of real and personal property located within the boundaries of the District, which is the final authority in determining the amount to be raised for education purposes.

**Amendment 23**

An amendment to the Colorado Constitution approved by voters in November 2000, which provides for state funding increases each year of at least the rate of inflation plus one percent for fiscal years 2001-02 through 2010-11 and annually by at least the rate of inflation for fiscal years thereafter. Other financial provisions relating to school district funding are also included.

**Appropriation**

A budgeted amount of money, which is approved by the Board of Education via a resolution, to spend for designated purposes.

**Assessed Valuation**

The current assessed valuation is based on 7.96 percent of the market value of residential property and 29 percent of market value of commercial property as determined by the County Assessors in Adams, Weld and Broomfield counties. Property taxes are paid on the basis of a property's assessed valuation, which is based on a percentage of the property's market value.

**Board of Cooperative Educational Services (BOCES)**

Collaborative efforts by school districts (often rural) that have pooled their resources to provide specific services to their member district schools.

**Board of Education (BOE)**

An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.

**Bond Issue**

In general, bond issues are voted to pay the cost of school construction. The items which these funds can be used for are stated on the ballot when the issue is presented to the people. Money can be spent only for these authorized purposes. Proceeds from bond issues cannot be used to pay the daily operating expenses of a school district.

**Bonds**

A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. This is associated only with costs for capital facilities.

**Budget**

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

**Capital Outlay**

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

**Categorical Programs**

Specific programs that are funded separately from a district’s total program funding under the School Finance Act. Examples include vocational education, special education, and pupil transportation. State funds for categorical programs must be used specifically for the program and are generally distributed based on a formula prescribed by law.

**Certificate of Participation (COP)**

Financial certificates issued that provide capital for payment of principal and interest.

**Chart of Accounts**

A set of accounting codes characterizing transactions throughout the organization’s financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

**Colorado Department of Education (CDE)**

CDE is the administrative arm of the Colorado State Board of Education. CDE serves Colorado's 178 local school districts, providing them with leadership, consultation and administrative services on a statewide and regional basis. CDE's Schools of Choice Unit provides start up and implementation funding to charter schools as well as technical assistance.

**Consumer Price Index (CPI)**

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

**Debt Service**

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

**Encumbrance**

A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

**Equalization, State**

General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

**Expenditures**

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Fiscal Year**

The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

**Fixed Assets**

Tangible property with an estimated life of more than one year.

**Full-time Equivalent (FTE)**

Unit used to measure the hours in an employee's contract based on a 40 hour work week.

**Fund**

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.





## **School District 27J** *“Every Child, Every Day”*

### **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.

### **Funded Pupil Count**

Adjustments to the district’s October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district’s funding for the current budget year. An FTE count is designed to reflect the amount of time a student spends in an instructional setting. For example a pupil enrolled in kindergarten equals 0.58 funded pupil and preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

### **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.

### **Indirect Cost**

A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

### **Mill Levy**

The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

### **Negative Factor**

A calculation tool adopted by the state’s General Assembly allowing the state to reduce program funding within the current laws.

### **Object**

As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

- 0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)
- 0200 Employee Benefits (Medicare, PERA, Health, Dental)
- 0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)
- 0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)
- 0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)
- 0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)
- 0700 Property (Land, Buildings, Equipment, Vehicles)
- 0800 Other Objects (Dues, Interest, Internal Charge Accounts)
- 0900 Other Uses of Funds (Redemption of Principal, Transfers)

**Per-Pupil Revenue (PPR)**

The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

**Program**

A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

**Property Tax**

The general property tax is levied on land and buildings located within the school district. It is essentially a real estate or real property tax. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

**Public Employees' Retirement Association (PERA)**

Public Employees' Retirement Association (PERA) provides retirement and other benefits to the employees of nearly 400 government agencies and public entities in the State of Colorado. Established by state law in 1931, PERA operates by authority of the Colorado General Assembly and is administered under Title 24, Article 51 of the Colorado Revised Statutes. It serves as a substitute for social security and uses actuarially established investment objectives with long-term goals and policies.

**Public School Finance Act of 1994, as Amended**

State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the process for exceeding the allowable amount by an election.

**Pupil Enrollment**

The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

**Purchased Services**

Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

**Referendum C**

In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.

**Revenue**

Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

**Salary**

The total amount paid to employees of the District, before deductions, for personal services rendered while on the payroll of the district.

**Self-Insurance**

The underwriting of one's own insurance rather than purchasing coverage from a private provider by identifying specific areas of risk and assessing actuarially sound charges.

**Special Reporting Element (SRE)**

Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense.

**Specific Ownership Tax**

An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

**Supplies**

Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

**TABOR Amendment (Emergency Reserve)**

The Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.

**Total Program**

Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.

**Transfers**

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

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