

# SCHOOL DISTRICT 27J

*“REACHING OUT IN ALL DIRECTIONS”*

2012-2013

## ADOPTED BUDGET

(JUNE 12, 2012)

### **Board of Education**

Joan Kniss, President

Patrick Day, Vice President

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Donna Petrocco, Director

Roberta Thimmig, Director

### **Superintendent**

Rod L. Blunck, Ed.D.

**School District 27J**  
**Fiscal Year 2012-2013 Adopted Budget**

As statutorily required, we are submitting the Adopted Budget for Fiscal Year 2012-2013. The significant adjustments include:

- **Beginning Balance Adjustments** – The Adopted Budget includes estimates for the July 1, 2012 beginning balance.
- **School Finance Act formula funding** – Per pupil revenue is expected to remain constant from FY2011-12 at \$6,222.88. Due to enrollment growth, absolute funding will grow approximately \$3.6 million. This includes charter school enrollment growth.
- **Transfers between funds** – Increased transfer to Capital Reserve Fund by \$500,000.

Changes in the General Fund key assumptions in the Adopted Budget include:

- District Funded Pupil count increasing to 15,389.2 from 14,821.9 (based on Planning Department estimates). Funded pupil count is K-12 students with kindergarten funded at .58. This includes the charter schools funded pupil count increase to 3,373.3 from 3,031.7.
- Estimated total property tax collection rate of 99.5% based on actual experience year-to-date.
- Creation of General Fund Contingency Reserves from the estimated \$13.67 million in beginning fund balance for (1) \$515,000 of estimated carry forward for schools; (2) \$285,000 of estimated carry forward for departments; and (3) \$150,000 for the negative fund balance at Eagle Ridge Academy Charter School.

**Summary of the Fiscal Year 2012-2013 Budget (by Fund)**

	<u>Revised 2011-12 Budget</u>	<u>Variance</u>	<u>Adopted 2012-13 Budget</u>
General Fund	106,379,166	6,745,425 <b>A</b>	113,124,591
Risk Management Insurance Fund	1,720,115	99,806	1,819,921
Colorado Preschool Program Fund	1,593,790	(62,221)	1,531,569
Capital Reserve Fund	1,980,725	231,136 <b>B</b>	2,211,861
Governmental Designated Grants Fund	7,465,637	(491,770) <b>C</b>	6,973,867
Pupil Activity Fund	4,551,142	-	4,551,142
Transportation Fund	3,856,888	90,639	3,947,527
Growth Impact Fund	463,772	(114,292) <b>D</b>	349,480
Other Special Programs Fund	1,494,110	722,116 <b>E</b>	2,216,226
Bond Redemption Fund	25,600,226	(289,292) <b>F</b>	25,310,934
Building Fund	7,340,233	(7,340,233) <b>G</b>	-
Nutrition Services Fund	5,593,290	312,278 <b>H</b>	5,905,568
Risk Management/Dental Insurance Fund	1,094,118	48,424	1,142,542
Trust Fund	66,090	(3,984)	62,106

**A** – The \$6.75 million increase in the General Fund is primarily due to: (1) \$2.1 million of salary and benefits mainly attributed to increased staffing due to increased enrollment and the addition of an eleventh elementary school; (2) \$1.9 million increase of appropriated reserves. The FY2011-12 Revised Budget included a non-allocated reserve; (3) \$1.3 million increased allocation to charter schools for School Finance Act funding; (4) \$918,000 of increased

investment in building maintenance and technology; (5) \$378,000 increased pension contributions, both employee and district; and (6) increased fuel and utility costs.

**B** – The \$231,136 increase in the Capital Reserve Funds is due to the increased transfer from the General Fund to offset the reduction made during the three prior fiscal years and delayed building maintenance.

**C** – The \$491,770 decrease in the Governmental Designated Grants Fund is due to the change in accounting for the District’s estimate for additional grants that will be received during the fiscal year.

**D** – The \$114,292 decrease in the Growth Impact Fund is due to the planned use of a declining fund balance to offset recurring expenses. Recurring revenue from DIA is \$37,000 and annual planned expenditures are \$162,000.

**E** – The \$722,116 increase in the Other Special Programs Fund is due to the introduction of district wide tuition based full day kindergarten. All tuition will be accounted for in this fund compared to historical use of the General Fund.

**F** – The \$289,292 decrease in the Bond Redemption Fund is due to refunding of over \$34 million in general obligation bonds in Fiscal Year 2011-12.

**G** – The \$7.3 million decrease in the Building Fund is due to the completion of construction on Brantner Elementary funded with savings from 2006 and 2008 general obligation bonds.

**H** – The \$312,278 increase in the Nutrition Services Fund is due to increased pension contribution expenses and increased food and milk purchases with increased enrollment.

School District 27J has both a District Accountability Committee as outlined in Colorado Revised Statute 22-11-302. The committee reviewed the Fiscal Year 2012-13 Proposed Budget and provided the following recommendation:

**District Accountability Committee** - “We have awareness of the use of one time funds on recurring expenditures, in the proposed 2012-2013 budget. This causes us apprehension about the impacts on the long range budget plan.”

As one of the fastest growing school districts in the State of Colorado, School District 27J is positioned for future success with a financial plan that enables over 93% of the recurring general fund resources to be used directly in schools or in direct support of schools. Our goal for the District’s budget process is to provide clear and concise communication of our financial plan. This will provide a better understanding of how we are investing the funds entrusted to the District in pursuit of the education of the children attending School District 27J schools. To that end, we present a comprehensive package of schedules which provides further detail for each fund.

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School District 27J  
*"Reaching out in all directions"*

## GENERAL FUND

## General Fund Adopted Budget By Fund

	FY 11-12 Revised Budget	General Operating Fund	Capital Reserve Fund	Risk Management Insurance Fund	Colorado Preschool Program Fund	FY 12-13 Adopted Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>								
<b>Beginning Balance</b>	13,014,861	12,444,797	700,000	528,489	-	13,673,286	658,425	5.06%
<u>Local Support</u>								
Property Taxes	21,087,042	21,067,601	-	-	-	21,067,601	(19,441)	-0.09%
Specific Ownership Taxes	2,400,000	2,444,820	-	-	-	2,444,820	44,820	1.87%
<u>State Support</u>								
State Equalization	70,387,822	74,145,424	-	-	-	74,145,424	3,757,602	5.34%
State Categorical	2,644,449	2,644,449	-	-	-	2,644,449	-	0.00%
Audit Adjustment & Other	(253,240)	(250,000)	-	-	-	(250,000)	3,240	-1.28%
<u>Other Support</u>								
Transfer In From Other Funds	3,526,790	-	1,511,861	1,216,432	1,531,569	4,259,862	733,072	20.79%
Other Miscellaneous	965,000	627,500	-	75,000	-	702,500	(262,500)	-27.20%
<b>Total Current Year Revenues</b>	100,757,863	100,679,794	1,511,861	1,291,432	1,531,569	105,014,656	4,256,793	4.22%
<b>Total Available Resources</b>	113,772,724	113,124,591	2,211,861	1,819,921	1,531,569	118,687,942	4,915,218	4.32%
<u>Expenditures</u>								
Employee Salaries	51,370,241	51,834,133	-	-	976,281	52,810,414	1,440,173	2.80%
Employee Benefits	14,307,770	14,746,912	-	-	273,359	15,020,271	712,501	4.98%
Purchased Services	7,147,367	5,029,377	138,103	984,871	231,920	6,384,271	(763,096)	-10.68%
Supplies & Materials	5,706,978	4,845,108	134,000	268,946	5,400	5,253,454	(453,524)	-7.95%
Property	962,370	33,000	1,100,000	-	-	1,133,000	170,630	17.73%
Debt Service	545,790	-	545,692	-	-	545,692	(98)	-0.02%
Other Expenses	755,409	422,070	229,643	-	-	651,713	(103,696)	-13.73%
<b>Total Current Year Expenditures</b>	80,795,925	76,910,600	2,147,438	1,253,817	1,486,960	81,798,815	1,002,890	1.24%
<u>Other Resources</u>								
Allocation to Charter Schools	18,937,722	20,238,654				20,238,654	1,300,932	6.87%
Charter School Service Charges	(481,040)	(587,678)				(587,678)	(106,638)	22.17%
Transfer to Transportation Fund	2,471,888	2,427,036				2,427,036	(44,852)	-1.81%
Transfer to Activity Fund for Athletic Subsidy	165,000	165,000				165,000	-	0.00%
Transfer to Activity Fund for Student Fee Waivers	150,000	150,000				150,000	-	0.00%
Transfer to Activity Fund for HR Wellnes Program	89,000	89,000	-	-	-	89,000	-	0.00%
Transfers to Other Funds	3,526,790	4,259,862				4,259,862	733,072	20.79%
<b>Total Current Year Expenditures &amp; Other Resources</b>	105,655,285	103,652,474	2,147,438	1,253,817	1,486,960	108,540,689	2,885,404	2.73%
<u>Reserves Designated</u>								
Contingency Reserves- 3% Per Board Policy	2,691,289	2,691,289	-	-	-	2,691,289	-	0.00%
TABOR reserve	2,691,289	2,544,642	64,423	37,615	44,609	2,691,289	-	0.00%
Reserve for Eagle Ridge Negative Fund Balance	107,444	150,000	-	-	-	150,000	42,556	39.61%
Designated Risk Management Reserve	528,489	-	-	528,489	-	528,489	-	0.00%
School Carry Forward	-	515,000	-	-	-	515,000	515,000	
Department Carry Forward	-	285,000	-	-	-	285,000	285,000	
Undesignated Reserve	-	3,286,186	-	-	-	3,286,186	3,286,186	
<b>Total Appropriations</b>	111,673,796	113,124,591	2,211,861	1,819,921	1,531,569	118,687,942	7,014,146	6.28%
<u>Reserves Unappropriated</u>								
Other Reserves	2,098,928	-	-	-	-	-	-	

# General Fund Expenditure Summary

	FY12 Revised Budget	FY13 Adopted Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<b><u>Elementary Schools</u></b>				
North Elementary	\$ 1,622,930	\$ 1,680,409	\$ 57,479	3.54%
Northeast Elementary	2,251,533	2,014,814	(236,719)	-10.51%
South Elementary	2,367,280	2,096,574	(270,706)	-11.44%
Southeast Elementary	2,490,325	2,313,955	(176,370)	-7.08%
Henderson Elementary	1,700,293	1,657,189	(43,104)	-2.54%
Thimmig Elementary	2,239,074	2,323,081	84,007	3.75%
Pennock Elementary	2,643,515	2,562,597	(80,918)	-3.06%
Second Creek Elementary	2,168,694	2,155,480	(13,214)	-0.61%
West Ridge Elementary	3,070,850	2,693,964	(376,886)	-12.27%
Turnberry Elementary	2,511,181	2,474,893	(36,288)	-1.45%
Brantner Elementary	-	1,239,044	1,239,044	
<b>Total Elementary Schools</b>	<b>\$ 23,065,675</b>	<b>\$ 23,212,000</b>	<b>\$ 146,325</b>	<b>0.63%</b>
<b><u>Middle Schools</u></b>				
Overland Trail Middle School	\$ 2,615,020	\$ 2,622,047	\$ 7,027	0.27%
Vikan Middle School	2,283,198	2,120,582	(162,616)	-7.12%
Prairie View Middle School	2,967,782	2,979,713	11,931	0.40%
Stuart Middle School	2,037,416	2,182,612	145,196	7.13%
<b>Total Middle Schools</b>	<b>\$ 9,903,416</b>	<b>\$ 9,904,954</b>	<b>\$ 1,538</b>	<b>0.02%</b>
<b><u>High Schools</u></b>				
Brighton High School	\$ 7,269,731	\$ 7,000,486	\$ (269,245)	-3.70%
Prairie View High School	6,622,186	6,967,111	344,925	5.21%
Brighton Heritage Academy	980,952	963,944	(17,008)	-1.73%
<b>Total High Schools</b>	<b>\$ 14,872,869</b>	<b>\$ 14,931,541</b>	<b>\$ 58,672</b>	<b>0.39%</b>
<b>TOTAL SCHOOLS</b>	<b>\$ 47,841,960</b>	<b>\$ 48,048,495</b>	<b>\$ 206,535</b>	<b>0.43%</b>

	<b>FY12 Revised Budget</b>	<b>FY13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b><u>Board of Education</u></b>				
Superintendent's Monitoring Budget	\$ 302,399	\$ 302,399	\$ -	0.00%
Board of Education Policy Governance	20,500	20,500	-	0.00%
Legal Services	156,524	148,751	(7,773)	-4.97%
Accountability Committee	11,844	10,355	(1,489)	-12.57%
Negotiations	83,400	77,222	(6,178)	-7.41%
<b>Total Board of Education</b>	<b>\$ 574,667</b>	<b>\$ 559,227</b>	<b>\$ (15,440)</b>	<b>-2.69%</b>
<b><u>Office of the Superintendent</u></b>				
Office of the Superintendent	\$ 545,299	\$ 438,569	\$ (106,730)	-19.57%
Charter School Liaison	74,962	81,009	6,047	8.07%
<b>Total Office of the Superintendent</b>	<b>\$ 620,261</b>	<b>\$ 519,578</b>	<b>\$ (100,683)</b>	<b>-16.23%</b>
<b><u>Chief Academic Officer</u></b>				
Special Education	\$ 8,588,438	\$ 8,777,134	\$ 188,696	2.20%
Pupil Support Services	2,655,594	2,624,207	(31,387)	-1.18%
Improvement of Instruction	625,269	643,229	17,960	2.87%
Math Curriculum	148,470	146,822	(1,648)	-1.11%
Staff Development	307,250	441,980	134,730	43.85%
Student Intervention	245,039	197,847	(47,192)	-19.26%
Student Assessment	281,104	279,991	(1,113)	-0.40%
Literacy	13,846	10,000	(3,846)	-27.78%
Tutoring (Mill Levy)	187,600	89,600	(98,000)	-52.24%
Textbooks (Mill Levy)	204,909	176,535	(28,374)	-13.85%
Summer School	-	32,000	32,000	0.00%
<b>Total Chief Academic Officer</b>	<b>\$ 13,257,519</b>	<b>\$ 13,419,345</b>	<b>\$ 161,826</b>	<b>1.22%</b>
<b><u>Human Resources</u></b>				
Human Resources	\$ 837,686	\$ 789,935	\$ (47,751)	-5.70%
National Board Teacher Certification	5,000	5,000	-	0.00%
<b>Total Human Resources</b>	<b>\$ 842,686</b>	<b>\$ 794,935</b>	<b>\$ (47,751)</b>	<b>-5.67%</b>



	<b>FY12 Revised Budget</b>	<b>FY13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<b><u>Chief Operations Officer</u></b>				
Operations	\$ 201,286	\$ 364,850	\$ 163,564	81.26%
Crisis Management	238,216	237,876	(340)	0.00%
Swimming Pool Building Services	91,875	91,417	(458)	-0.50%
Building Maintenance	1,039,115	1,042,253	3,138	0.30%
Custodial Services	164,432	160,948	(3,484)	-2.12%
Building Services	2,731,223	2,866,274	135,051	4.94%
Grounds Services	536,287	559,118	22,831	4.26%
Community Services-Building Rental	64,500	64,000	(500)	-0.78%
<b>Total Chief Operations Officer</b>	<b>\$ 5,066,934</b>	<b>\$ 5,386,736</b>	<b>\$ 319,802</b>	<b>87.37%</b>
<b><u>Fiscal and Internal Services</u></b>				
Finance Office	\$ 872,456	\$ 882,622	\$ 10,166	1.17%
Risk Management	1,500,000	400,000	(1,100,000)	-73.33%
Internal Services	125,484	1,460,137	1,334,653	1063.60%
<b>Total Fiscal and Internal Services</b>	<b>\$ 2,497,940</b>	<b>\$ 2,742,759</b>	<b>\$ 244,819</b>	<b>9.80%</b>
<b><u>Technology Resources and Computer Education</u></b>				
Computer Operations	\$ 59,901	\$ 50,945	\$ (8,956)	-14.95%
Instructional/Informational Services	1,405,260	1,397,628	(7,632)	-0.54%
Infinite Campus and Alert Now	202,000	202,000	-	0.00%
<b>Total Technology Resources and Computer Education</b>	<b>\$ 1,667,161</b>	<b>\$ 1,650,573</b>	<b>\$ (16,588)</b>	<b>-0.99%</b>
<b><u>District wide Budgets</u></b>				
Class Size Relief (Mill Levy)	\$ 231,662	\$ 213,789	\$ (17,873)	-7.71%
Certified Substitutes	847,513	857,600	10,087	1.19%
Early Retirement Plans	579,598	606,007	26,409	4.56%
Temp/Vac Leave Payoffs	221,365	224,000	2,635	1.19%
Other District wide Budgets	1,807,396	1,887,556	80,160	4.44%
<b>Total District Wide Budgets</b>	<b>\$ 3,687,534</b>	<b>\$ 3,788,952</b>	<b>\$ 21,258</b>	<b>0.58%</b>
<b>TOTAL</b>	<b>\$ 76,056,662</b>	<b>\$ 76,910,600</b>	<b>\$ 1,208,132</b>	<b>1.62%</b>



*Brighton Heritage  
Academy*

## EXPENDITURES BY SCHOOL

**North Elementary K-5  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	885,601	976,683
Sponsors	841	841
Paraprofessionals	66,369	71,573
Benefits	276,315	293,747
FY11 Carryover	3,021	-
October Enrollment Supplies Adjustment	3,743	-
Services & Supplies	39,727	42,366
	<u>1,275,617</u>	<u>1,385,210</u>
<b>Support Services:</b>		
Salaries:		
Certified	-	-
Paraprofessionals	3,636	-
Benefits	1,054	-
Services & Supplies	-	-
	<u>4,690</u>	<u>-</u>
<b>Office of the Principal:</b>		
Salaries:		
Regular	167,891	132,401
Overtime	500	500
Benefits	48,833	37,212
Services & Supplies	-	-
	<u>217,224</u>	<u>170,113</u>
<b>Building Services:</b>		
Salaries:		
Custodians	89,251	89,411
Overtime	500	500
Benefits	26,028	25,175
Utilities	76,526	80,500
Services & Supplies	9,620	10,000
	<u>201,925</u>	<u>205,586</u>
<b>Total</b>	<u><u>\$ 1,699,456</u></u>	<u><u>\$ 1,760,909</u></u>

**Northeast Elementary K-5  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,362,088	1,226,171
Paraprofessionals	74,805	106,322
Benefits	416,699	373,521
Full-Day Kindergarten Supplies	-	1,610
FY11 Carryover	9,589	-
October Enrollment Supplies Adjustment	(7,124)	-
Services & Supplies	71,846	64,239
	<u>1,927,903</u>	<u>1,771,863</u>
<b>Support Services:</b>		
Salaries:		
Certified	-	
Paraprofessionals	15,721	15,721
Benefits	4,559	4,402
Services & Supplies	-	-
	<u>20,280</u>	<u>20,123</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	137,993	121,454
Overtime	500	500
Benefits	40,163	34,147
Services & Supplies	-	-
	<u>178,656</u>	<u>156,101</u>
<b>Building Services:</b>		
Salaries:		
Custodians	87,326	86,517
Overtime	500	500
Benefits	25,470	24,365
Utilities	108,482	113,500
Services & Supplies	11,398	11,398
	<u>233,176</u>	<u>236,280</u>
<b>Total</b>	<u><u>\$ 2,360,015</u></u>	<u><u>\$ 2,184,367</u></u>

**South Elementary K-5  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,410,215	1,270,380
Paraprofessionals	78,576	68,600
Benefits	431,749	375,254
Full-Day Kindergarten Supplies	-	1,610
FY11 Carryover	9,015	-
October Enrollment Supplies Adjustment	3,019	-
Services & Supplies	68,103	61,220
	<u>2,000,677</u>	<u>1,777,064</u>
<b>Support Services:</b>		
Salaries:		
Paraprofessionals	28,545	18,934
Benefits	8,278	5,302
Services & Supplies	-	-
	<u>36,823</u>	<u>24,236</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	172,755	182,798
Overtime	500	500
Benefits	50,244	51,324
Services & Supplies	-	-
	<u>223,499</u>	<u>234,622</u>
<b>Building Services:</b>		
Salaries:		
Custodians	73,929	74,247
Overtime	500	500
Benefits	21,584	20,929
Utilities	96,813	101,500
Services & Supplies	10,268	10,268
	<u>203,094</u>	<u>207,444</u>
<b>Total</b>	<u><u>\$ 2,464,093</u></u>	<u><u>\$ 2,243,366</u></u>

**Southeast Elementary K-5  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,448,584	1,400,029
Sponsors	550	550
Paraprofessionals	88,848	64,183
Benefits	446,015	410,548
Full-Day Kindergarten Supplies	-	1,610
FY11 Carryover	11,196	-
October Enrollment Supplies Adjustment	(6,158)	-
Services & Supplies	78,246	71,479
	<u>2,067,281</u>	<u>1,948,399</u>
<b>Support Services:</b>		
Salaries:		
Paraprofessionals	16,469	19,003
Benefits	4,776	5,321
Services & Supplies	-	-
	<u>21,245</u>	<u>24,324</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	206,833	200,217
Overtime	500	500
Benefits	60,127	56,201
Services & Supplies	-	-
	<u>267,460</u>	<u>256,918</u>
<b>Building Services:</b>		
Salaries:		
Custodians	93,441	97,850
Overtime	500	500
Benefits	27,243	27,538
Utilities	164,865	171,500
Services & Supplies	13,155	13,522
	<u>299,204</u>	<u>310,910</u>
<b>Total</b>	<u><u>\$ 2,655,190</u></u>	<u><u>\$ 2,540,551</u></u>

**Henderson Elementary K-5  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	926,433	995,754
Sponsors	550	550
Paraprofessionals	38,631	39,267
Benefits	280,028	290,593
Full-Day Kindergarten Supplies	6,200	3,220
FY11 Carryover	12,506	-
October Enrollment Supplies Adjustment	(242)	-
Services & Supplies	49,991	53,009
	<u>1,314,097</u>	<u>1,382,393</u>
<b>Support Services:</b>		
Salaries:		
Paraprofessionals	23,304	18,934
Benefits	6,758	5,302
Services & Supplies	-	-
	<u>30,062</u>	<u>24,236</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	160,946	146,907
Overtime	500	500
Benefits	46,819	41,274
Services & Supplies	-	-
	<u>208,265</u>	<u>188,681</u>
<b>Building Services:</b>		
Salaries:		
Custodians	105,453	105,454
Overtime	500	500
Benefits	30,726	29,667
Utilities	72,336	83,500
Services & Supplies	11,190	11,190
	<u>220,205</u>	<u>230,311</u>
<b>Total</b>	<u><u>\$ 1,772,629</u></u>	<u><u>\$ 1,825,621</u></u>

**Thimmig Elementary K-5  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,244,507	1,419,530
Sponsors	841	841
Paraprofessionals	34,620	49,906
Benefits	371,191	409,246
Full-Day Kindergarten Supplies	3,100	3,220
FY11 Carryover	(20,762)	-
October Enrollment Supplies Adjustment	(4,830)	-
Services & Supplies	77,159	73,050
	<u>1,705,826</u>	<u>1,955,793</u>
<b>Support Services:</b>		
Salaries:		
Certified	61,018	61,350
Paraprofessionals	42,677	18,934
Benefits	30,072	22,480
Services & Supplies	-	-
	<u>133,767</u>	<u>102,764</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	194,912	152,889
Overtime	500	500
Benefits	56,669	42,949
Services & Supplies	-	-
	<u>252,081</u>	<u>196,338</u>
<b>Building Services:</b>		
Salaries:		
Custodians	103,618	103,619
Overtime	500	500
Benefits	30,194	29,153
Utilities	104,297	106,000
Services & Supplies	13,088	13,213
	<u>251,697</u>	<u>252,485</u>
<b>Total</b>	<u><u>\$ 2,343,371</u></u>	<u><u>\$ 2,507,380</u></u>



**Pennock Elementary K-5  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,406,252	1,464,359
Sponsors	841	847
Paraprofessionals	124,720	119,320
Benefits	444,226	444,044
Full-Day Kindergarten Supplies	-	1,610
FY11 Carryover	41,683	-
October Enrollment Supplies Adjustment	(5,072)	-
Services & Supplies	91,046	84,525
	<u>2,103,696</u>	<u>2,114,705</u>
<b>Support Services:</b>		
Salaries:		
Certified Staff	39,805	40,021
Paraprofessionals	23,803	9,291
Benefits	18,446	13,807
Services & Supplies	-	-
	<u>82,054</u>	<u>63,119</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	245,169	230,126
Overtime	500	500
Benefits	71,244	64,575
Services & Supplies	-	-
	<u>316,913</u>	<u>295,201</u>
<b>Building Services:</b>		
Salaries:		
Custodians	98,542	98,543
Overtime	500	500
Benefits	28,722	27,732
Utilities	125,181	126,500
Services & Supplies	13,088	13,088
	<u>266,033</u>	<u>266,363</u>
<b>Total</b>	<u><u>\$ 2,768,696</u></u>	<u><u>\$ 2,739,388</u></u>

**Second Creek Elementary K-5  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,204,924	1,273,991
Sponsors	550	550
Paraprofessionals	77,415	68,554
Benefits	372,038	376,421
Full-Day Kindergarten Supplies	-	1,610
FY11 Carryover	25,644	-
October Enrollment Supplies Adjustment	(1,208)	-
Services & Supplies	71,122	71,485
	<u>1,750,485</u>	<u>1,792,611</u>
<b>Support Services:</b>		
Salaries:		
Paraprofessionals	-	-
Benefits	-	-
Services & Supplies	-	-
	<u>-</u>	<u>-</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	212,852	209,007
Overtime	500	500
Benefits	61,872	58,662
Services & Supplies	-	-
	<u>275,224</u>	<u>268,169</u>
<b>Building Services:</b>		
Salaries:		
Custodians	100,195	100,194
Overtime	500	500
Benefits	29,202	28,194
Utilities	123,734	119,000
Services & Supplies	13,088	13,088
	<u>266,719</u>	<u>260,976</u>
<b>Total</b>	<u><u>\$ 2,292,428</u></u>	<u><u>\$ 2,321,756</u></u>

**West Ridge Elementary K-5**  
**2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,875,367	1,709,761
Sponsors	646	646
Paraprofessionals	77,989	69,405
Benefits	566,661	498,980
Full-Day Kindergarten Supplies	-	3,220
FY11 Carryover	(6,530)	-
October Enrollment Supplies Adjustment	(5,434)	-
Services & Supplies	104,932	88,148
	<u>2,613,631</u>	<u>2,370,160</u>
<b>Support Services:</b>		
Salaries:		
Certified	-	-
Paraprofessionals	12,478	-
Benefits	3,619	-
Services & Supplies	-	-
	<u>16,097</u>	<u>-</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	234,362	216,527
Overtime	500	500
Benefits	68,110	60,768
Services & Supplies	-	-
	<u>302,972</u>	<u>277,795</u>
<b>Building Services:</b>		
Salaries:		
Custodians	96,441	91,422
Overtime	500	500
Benefits	28,113	25,738
Utilities	137,918	146,500
Services & Supplies	13,096	13,096
	<u>276,068</u>	<u>277,256</u>
<b>Total</b>	<u><u>\$ 3,208,768</u></u>	<u><u>\$ 2,925,211</u></u>

**Turnberry Elementary K-5**  
**2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,488,468	1,512,452
Sponsors	550	550
Paraprofessionals	61,728	103,290
Benefits	449,716	453,290
Full-Day Kindergarten Supplies	6,200	3,220
FY11 Carryover	1,381	-
October Enrollment Supplies Adjustment	3,019	-
Services & Supplies	84,042	86,457
	<u>2,095,104</u>	<u>2,159,259</u>
<b>Support Services:</b>		
Salaries:		
Certified Staff	-	-
Paraprofessionals	-	-
Benefits	-	-
Services & Supplies	-	-
	<u>-</u>	<u>-</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	216,257	217,422
Overtime	500	500
Benefits	62,860	61,019
Services & Supplies	-	-
	<u>279,617</u>	<u>278,941</u>
<b>Building Services:</b>		
Salaries:		
Custodians	95,575	94,166
Overtime	500	500
Benefits	27,862	26,506
Utilities	97,601	108,500
Services & Supplies	12,523	12,523
	<u>234,061</u>	<u>242,195</u>
<b>Total</b>	<u><u>\$ 2,608,782</u></u>	<u><u>\$ 2,680,395</u></u>

**Brantner Elementary  
2012-13 Adopted Budget**

	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>	
Salaries:	
Teachers - Regular	737,143
Paraprofessionals	37,778
Benefits	217,238
Full-Day Kindergarten Supplies	1,610
Services & Supplies	37,794
	<u>1,031,563</u>
<b>Support Services:</b>	
Salaries:	
Certified - Regular	-
Certified - Extended Service	-
Paraprofessionals	-
Benefits	-
Services & Supplies	-
	<u>-</u>
<b>Office of Principal:</b>	
Salaries:	
Regular	127,957
Benefits	35,828
Services & Supplies	-
	<u>163,785</u>
<b>Building Services:</b>	
Salaries:	
Custodians	55,327
Benefits	15,492
Utilities	93,048
Services & Supplies	8,126
	<u>171,993</u>
<b>Total</b>	<u><u>\$ 1,367,341</u></u>

**Overland Trail Middle School  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,476,803	1,548,067
Sponsors	4,305	4,305
Benefits	429,521	434,663
FY11 Carryover	28,218	-
October Enrollment Supplies Adjustment	3,938	-
Services & Supplies	82,031	88,462
	<u>2,024,816</u>	<u>2,075,497</u>
<b>Support Services:</b>		
Salaries:		
Certified - Regular	67,641	46,140
Certified - Extended Service	2,500	2,500
Paraprofessionals	7,256	17,478
Benefits	22,445	18,513
Services & Supplies	-	-
	<u>99,842</u>	<u>84,631</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	249,387	242,347
Overtime	500	500
Benefits	72,467	67,997
Services & Supplies	-	-
	<u>322,354</u>	<u>310,844</u>
<b>Building Services:</b>		
Salaries:		
Custodians	115,929	103,617
Overtime	1,500	1,500
Benefits	34,054	29,433
Utilities	103,724	133,500
Services & Supplies	16,525	16,525
	<u>271,732</u>	<u>284,575</u>
<b>Total</b>	<u><u>\$ 2,718,744</u></u>	<u><u>\$ 2,755,547</u></u>

**Vikan Middle School  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,237,520	1,169,826
Sponsors	1,239	1,239
Paraprofessionals	-	-
Benefits	359,240	327,898
FY11 Carryover	13,985	-
October Enrollment Supplies Adjustment	(263)	-
Services & Supplies	72,713	72,188
	<u>1,684,434</u>	<u>1,571,151</u>
<b>Support Services:</b>		
Salaries:		
Certified - Regular	58,940	59,260
Certified - Extended Service	2,563	2,563
Paraprofessionals	31,196	31,196
Benefits	26,883	26,046
Services & Supplies	-	-
	<u>119,582</u>	<u>119,065</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	238,999	210,396
Overtime	500	500
Benefits	69,455	59,051
Services & Supplies	-	-
	<u>308,954</u>	<u>269,947</u>
<b>Building Services:</b>		
Salaries:		
Custodians	118,168	111,440
Overtime	1,500	1,500
Benefits	34,704	31,623
Utilities	112,786	126,500
Services & Supplies	15,856	15,856
	<u>283,014</u>	<u>286,919</u>
<b>Total</b>	<u><u>\$ 2,395,984</u></u>	<u><u>\$ 2,247,082</u></u>

**Prairie View Middle School  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,639,179	1,659,263
Sponsors	2,500	2,500
Benefits	476,087	465,293
FY11 Carryover	14,709	-
October Enrollment Supplies Adjustment	(919)	-
Services & Supplies	101,719	105,000
	<u>2,233,275</u>	<u>2,232,056</u>
<b>Support Services:</b>		
Salaries:		
Certified - Regular	68,739	71,043
Certified - Extended Service	2,232	2,232
Paraprofessionals	9,477	-
Benefits	23,330	20,517
Services & Supplies	-	-
	<u>103,778</u>	<u>93,792</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	304,606	328,618
Overtime	500	500
Benefits	88,481	92,153
Services & Supplies	-	-
	<u>393,587</u>	<u>421,271</u>
<b>Building Services:</b>		
Salaries:		
Custodians	161,600	159,321
Overtime	1,500	1,500
Benefits	47,299	45,030
Utilities	173,198	171,000
Services & Supplies	26,743	26,743
	<u>410,340</u>	<u>403,594</u>
<b>Total</b>	<u><u>\$ 3,140,980</u></u>	<u><u>\$ 3,150,713</u></u>



**Stuart Middle School  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	1,017,559	1,079,215
Sponsors	2,316	2,316
Benefits	295,764	302,828
FY11 Carryover	6,305	-
October Enrollment Supplies Adjustment	3,806	-
Services & Supplies	<u>73,500</u>	<u>80,456</u>
	1,399,250	1,464,815
<b>Support Services:</b>		
Salaries:		
Certified - Regular	74,134	115,771
Certified - Extended Service	2,337	2,337
Paraprofessionals	-	-
Benefits	22,177	33,070
Services & Supplies	<u>-</u>	<u>-</u>
	98,648	151,178
<b>Office of Principal:</b>		
Salaries:		
Regular	235,698	260,258
Overtime	500	500
Benefits	68,497	73,012
Services & Supplies	<u>-</u>	<u>-</u>
	304,695	333,770
<b>Building Services:</b>		
Salaries:		
Custodians	159,683	159,400
Overtime	1,500	1,500
Benefits	46,743	45,052
Utilities	197,413	181,000
Services & Supplies	<u>26,897</u>	<u>26,897</u>
	432,236	413,849
<b>Total</b>	<u><u>\$ 2,234,829</u></u>	<u><u>\$ 2,363,612</u></u>

**Brighton High School  
2012-13 Adopted Budget**

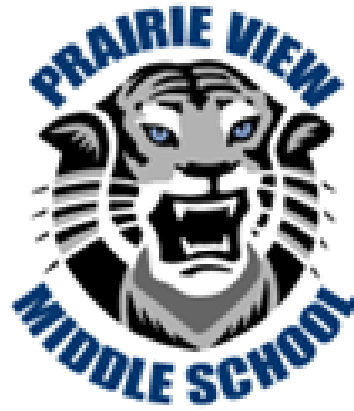
	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	3,017,519	2,845,450
Teachers - Vocational	596,955	596,334
Vocational Extended Service	19,527	19,527
Vocational Stipend	43,134	43,134
Sponsors	29,656	29,656
Coaches	204,000	204,000
Paraprofessionals	81,304	79,054
Benefits	1,157,708	1,068,805
FY11 Carryover	22,392	-
October Enrollment Supplies Adjustment	(4,290)	-
Services & Supplies	295,785	303,210
	<u>5,463,690</u>	<u>5,189,170</u>
<b>Support Services:</b>		
Salaries:		
Certified - Regular	370,423	343,927
Certified - Extended Service	13,000	13,000
Paraprofessionals	5,826	5,826
Benefits	112,882	101,571
Services & Supplies	-	-
	<u>502,131</u>	<u>464,324</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	616,798	663,423
Department Chairs	25,000	25,000
Overtime	500	500
Student Workers	2,500	2,720
Benefits	186,991	193,661
Services & Supplies	-	-
	<u>831,789</u>	<u>885,304</u>
<b>Building Services:</b>		
Salaries:		
Custodians	\$ 271,937	\$ 268,275
Overtime	2,500	2,500
Campus Supervisor	57,179	55,293
Overtime	1,500	1,500
Benefits	96,604	91,719
Utilities	348,963	368,500
Services & Supplies	42,401	42,401
	<u>821,084</u>	<u>830,188</u>
<b>Total</b>	<u><u>\$ 7,618,694</u></u>	<u><u>\$ 7,368,986</u></u>

**Prairie View High School  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers - Regular	2,646,474	2,909,844
Teachers - Vocational	425,492	419,903
Vocational Extended Service	12,000	12,000
Vocational Stipend	40,000	40,000
Sponsors	22,598	22,598
Coaches	225,000	225,000
Paraprofessionals	63,486	62,781
Benefits	996,165	1,033,796
FY11 Carryover	53,059	-
October Enrollment Supplies Adjustment	2,640	-
Services & Supplies	269,040	285,293
	<u>4,755,954</u>	<u>5,011,215</u>
<b>Support Services:</b>		
Salaries:		
Certified - Regular	332,261	334,067
Certified - Extended Service	11,735	11,735
Paraprofessionals	25,838	14,534
Benefits	107,252	100,894
Services & Supplies	-	-
	<u>477,086</u>	<u>461,230</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	667,178	743,903
Department Chairs	27,432	27,432
Overtime	500	500
Student Workers	2,500	2,500
Benefits	202,307	216,814
Services & Supplies	-	-
	<u>899,917</u>	<u>991,149</u>
<b>Building Services:</b>		
Salaries:		
Custodians	\$ 254,109	\$ 256,212
Overtime	2,500	2,500
Campus Supervisor	88,707	98,005
Overtime	1,500	1,500
Benefits	100,577	100,300
Utilities	384,330	334,500
Services & Supplies	42,783	45,000
	<u>874,506</u>	<u>838,017</u>
<b>Total</b>	<u><u>\$ 7,007,463</u></u>	<u><u>\$ 7,301,611</u></u>

**Brighton Heritage Academy  
2012-13 Adopted Budget**

	<b>Revised 2011-12 Budget</b>	<b>Adopted 2012-13 Budget</b>
<b>Instruction:</b>		
Salaries:		
Teachers	373,642	365,111
Benefits	108,356	102,229
FY11 Carryover	15,720	-
October Enrollment Supplies Adjustment	518	-
Services & Supplies	20,700	20,700
	<u>518,936</u>	<u>488,040</u>
<b>Support Services:</b>		
Salaries:		
Certified	85,851	106,477
Paraprofessionals	15,927	-
Benefits	29,516	29,813
Services & Supplies	-	-
	<u>131,294</u>	<u>136,290</u>
<b>Office of Principal:</b>		
Salaries:		
Regular	137,945	153,573
Extended Service	-	-
Department Chairs	-	-
Overtime	100	100
Benefits	40,033	43,028
Services & Supplies	-	-
	<u>178,078</u>	<u>196,701</u>
<b>Building Services:</b>		
Salaries:		
Custodians	81,133	74,405
Campus Supervisor	30,277	30,277
Overtime	500	500
Benefits	32,454	29,451
Utilities	95,681	89,000
Services & Supplies	8,280	8,280
	<u>248,325</u>	<u>231,913</u>
<b>Total</b>	<u><u>\$ 1,076,633</u></u>	<u><u>\$ 1,052,944</u></u>



**OTMS**



**Bullpups**

OTHER DISTRICT FUNDS

## Government Designated Grants Fund

	<b>FY 11-12 Revised Budget**</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	1,965,637	-	(1,965,637)	-100.00%
<b><u>Local Support</u></b>				
Local Revenue	-	2,685,575	2,685,575	
<b><u>State Support</u></b>				
State Equalization	-	-	-	
State Categorical	-	624,720	624,720	
Audit Adjustment & Other		-	-	
<b><u>Federal Support</u></b>				
Federal Revenue	-	3,663,571	3,663,571	
<b><u>Other Support</u></b>				
Transfer In From Other Funds			-	
Other Miscellaneous	5,500,000		(5,500,000)	-100.00%
<b>Total Current Year Revenues</b>	<u>5,500,000</u>	<u>6,973,866</u>	<u>1,473,866</u>	<u>26.80%</u>
<b>Total Available Resources</b>	<u>7,465,637</u>	<u>6,973,866</u>	<u>(491,771)</u>	<u>-6.59%</u>
<u>Expenditures</u>				
Employee Salaries	-	3,748,004	3,748,004	
Employee Benefits	-	562,021	562,021	
Purchased Services	-	975,696	975,696	
Supplies & Materials	-	1,353,508	1,353,508	
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	7,465,637	334,637	(7,131,000)	-95.52%
<b>Total Current Year Expenditures</b>	<u>7,465,637</u>	<u>6,973,866</u>	<u>(491,771)</u>	<u>-6.59%</u>
<u>Other Resources</u>				
Transfers to Other Funds		-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>7,465,637</u>	<u>6,973,866</u>	<u>(491,771)</u>	<u>-6.59%</u>
<b><u>Reserves Designated</u></b>				
Contingency Reserves- 3% Per Board Policy		-	-	
TABOR reserve		-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<u>7,465,637</u>	<u>6,973,866</u>	<u>(491,771)</u>	<u>-6.59%</u>

\*\*Prior to Fiscal Year 2012-13 the District did not budget to the object code level for Government Designated Grants Fund

## Pupil Activity Fund

	<b>FY 11-12 Revised Budget</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	1,047,142	1,047,142	-	0.00%
<u>Local Support</u>				
Local Revenue	3,100,000	3,100,000	-	0.00%
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	404,000	404,000	-	0.00%
Other Miscellaneous	-	-	-	
<b>Total Current Year Revenues</b>	<b>3,504,000</b>	<b>3,504,000</b>	<b>-</b>	<b>0.00%</b>
<b>Total Available Resources</b>	<b>4,551,142</b>	<b>4,551,142</b>	<b>-</b>	<b>0.00%</b>
<u>Expenditures</u>				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	-	-	-	
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	4,551,142	4,551,142	-	0.00%
<b>Total Current Year Expenditures</b>	<b>4,551,142</b>	<b>4,551,142</b>	<b>-</b>	<b>0.00%</b>
<u>Other Resources</u>				
Transfers to Other Funds		-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<b>4,551,142</b>	<b>4,551,142</b>	<b>-</b>	<b>0.00%</b>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<b>4,551,142</b>	<b>4,551,142</b>	<b>-</b>	<b>0.00%</b>

## Transportation Fund

	FY 11-12 Revised Budget	FY 12-13 Adopted Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
<b>Beginning Balance</b>	-	-	-	
<u>Local Support</u>				
Local Revenue	-	-	-	
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	1,185,491	1,185,491	-	0.00%
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	2,471,888	2,427,036	(44,852)	-1.81%
Other Miscellaneous	199,509	335,000	135,491	67.91%
<b>Total Current Year Revenues</b>	<u>3,856,888</u>	<u>3,947,527</u>	<u>90,639</u>	<u>2.35%</u>
<b>Total Available Resources</b>	<u>3,856,888</u>	<u>3,947,527</u>	<u>90,639</u>	<u>2.35%</u>
<u>Expenditures</u>				
Employee Salaries	2,590,422	2,510,795	(79,627)	-3.07%
Employee Benefits	751,223	728,131	(23,092)	-3.07%
Purchased Services	80,775	83,835	3,060	3.79%
Supplies & Materials	674,118	864,566	190,448	28.25%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses**	(239,650)	(239,800)	(150)	0.06%
<b>Total Current Year Expenditures</b>	<u>3,856,888</u>	<u>3,947,527</u>	<u>90,639</u>	<u>2.35%</u>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>3,856,888</u>	<u>3,947,527</u>	<u>90,639</u>	<u>2.35%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<u>3,856,888</u>	<u>3,947,527</u>	<u>90,639</u>	<u>2.35%</u>

\*\*Negative Other Expenses includes reimbursement for field trips (contra-expense)



## Growth Impact Fund

	<b>FY 11-12 Revised Budget</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	426,522	312,230	(114,292)	-26.80%
<u>Local Support</u>				
Local Revenue	37,000	37,000	-	0.00%
<u>State Support</u>				
State Equalization			-	
State Categorical	-	-	-	
Audit Adjustment & Other			-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	250	250	-	0.00%
<b>Total Current Year Revenues</b>	<u>37,250</u>	<u>37,250</u>	<u>-</u>	<u>0.00%</u>
<b>Total Available Resources</b>	<u>463,772</u>	<u>349,480</u>	<u>(114,292)</u>	<u>-24.64%</u>
<u>Expenditures</u>				
Employee Salaries	152,000	115,424	(36,576)	-24.06%
Employee Benefits	10,000	33,473	23,473	234.73%
Purchased Services	-	-	-	
Supplies & Materials	-	10,000	10,000	
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	-	-	-	
<b>Total Current Year Expenditures</b>	<u>162,000</u>	<u>158,897</u>	<u>(3,103)</u>	<u>-1.92%</u>
<u>Other Resources</u>				
Transfers to Other Funds		-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>162,000</u>	<u>158,897</u>	<u>(3,103)</u>	<u>-1.92%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	301,772	190,583	(111,189)	-36.85%
<b>Total Appropriations</b>	<u>463,772</u>	<u>349,480</u>	<u>(114,292)</u>	<u>-24.64%</u>

## Other Special Programs Fund

	<b>FY 11-12 Revised Budget*</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	67,590	199,784	132,194	195.58%
<u>Local Support</u>				
Local Revenue	-	-	-	
<u>State Support</u>				
State Equalization			-	
State Categorical	-	-	-	
Audit Adjustment & Other			-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	1,426,520	2,016,442	589,922	
<b>Total Current Year Revenues</b>	<u>1,426,520</u>	<u>2,016,442</u>	<u>589,922</u>	<u>41.35%</u>
<b>Total Available Resources</b>	<u>1,494,110</u>	<u>2,216,226</u>	<u>722,116</u>	<u>48.33%</u>
<u>Expenditures</u>				
Employee Salaries	266,301	1,376,611	1,110,310	416.94%
Employee Benefits	71,263	396,183	324,920	455.94%
Purchased Services	5,125	45,867	40,742	794.97%
Supplies & Materials	1,136,117	217,831	(918,286)	-80.83%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	15,304	179,734	164,430	1074.43%
<b>Total Current Year Expenditures</b>	<u>1,494,110</u>	<u>2,216,226</u>	<u>722,116</u>	<u>48.33%</u>
<u>Other Resources</u>				
Transfers to Other Funds		-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>1,494,110</u>	<u>2,216,226</u>	<u>722,116</u>	<u>48.33%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<u>1,494,110</u>	<u>2,216,226</u>	<u>722,116</u>	<u>48.33%</u>

\*Prior to Fiscal Year 2012-13 the District did not budget expenditures to the object code level for daycares

## Bond Redemption Fund

	<b>FY 11-12 Revised Budget</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	11,578,515	11,286,353	(292,162)	-2.52%
<u>Local Support</u>				
Local Revenue	13,996,711	13,999,581	2,870	0.02%
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	25,000	25,000	-	0.00%
<b>Total Current Year Revenues</b>	<b>14,021,711</b>	<b>14,024,581</b>	<b>2,870</b>	<b>0.02%</b>
<b>Total Available Resources</b>	<b>25,600,226</b>	<b>25,310,934</b>	<b>(289,292)</b>	<b>-1.13%</b>
<u>Expenditures</u>				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	-	-	-	
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	14,263,873	14,591,111	327,238	2.29%
Other Expenses	50,000	50,000	-	0.00%
<b>Total Current Year Expenditures</b>	<b>14,313,873</b>	<b>14,641,111</b>	<b>327,238</b>	<b>2.29%</b>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<b>14,313,873</b>	<b>14,641,111</b>	<b>327,238</b>	<b>2.29%</b>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	11,286,353	10,669,823	(616,530)	-5.46%
<b>Total Appropriations</b>	<b>25,600,226</b>	<b>25,310,934</b>	<b>(289,292)</b>	<b>-1.13%</b>

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## Building Fund

	<b>FY 11-12 Revised Budget</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	7,255,233	-	(7,255,233)	-100.00%
<u>Local Support</u>				
Local Revenue	-	-	-	
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	85,000	-	(85,000)	-100.00%
<b>Total Current Year Revenues</b>	<u>85,000</u>	<u>-</u>	<u>(85,000)</u>	<u>-100.00%</u>
<b>Total Available Resources</b>	<u>7,340,233</u>	<u>-</u>	<u>(7,340,233)</u>	<u>-100.00%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	-	-	-	
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	7,340,233	-	(7,340,233)	-100.00%
<b>Total Current Year Expenditures</b>	<u>7,340,233</u>	<u>-</u>	<u>(7,340,233)</u>	<u>-100.00%</u>
<u>Other Resources</u>				
Transfers to Other Funds		-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>7,340,233</u>	<u>-</u>	<u>(7,340,233)</u>	<u>-100.00%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<u>7,340,233</u>	<u>-</u>	<u>(7,340,233)</u>	<u>-100.00%</u>

## Nutrition Services Fund

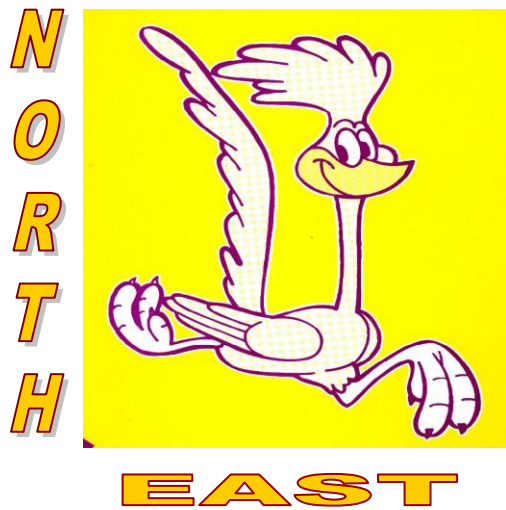
	<b>FY 11-12 Revised Budget</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	1,363,160	1,520,113	156,953	11.51%
<b><u>Local Support</u></b>				
Local Revenue	1,739,264	1,598,240	(141,024)	-8.11%
<b><u>State Support</u></b>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Other State Revenue	86,504	86,030	(474)	-0.55%
<b><u>Federal Support</u></b>				
Federal Revenue	2,404,812	2,701,185	296,373	12.32%
<b><u>Other Support</u></b>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	-	-	-	
<b>Total Current Year Revenues</b>	<u>4,230,580</u>	<u>4,385,455</u>	<u>154,875</u>	<u>3.66%</u>
<b>Total Available Resources</b>	<u>5,593,740</u>	<u>5,905,568</u>	<u>311,828</u>	<u>5.57%</u>
<u>Expenditures</u>				
Employee Salaries	1,488,113	1,483,838	(4,275)	-0.29%
Employee Benefits	391,389	430,315	38,926	9.95%
Purchased Services	84,596	80,550	(4,046)	-4.78%
Supplies & Materials	2,088,134	2,470,126	381,992	18.29%
Property	27,675	27,675	-	0.00%
Debt Service	-	-	-	
Other Expenses	169,330	182,414	13,084	7.73%
<b>Total Current Year Expenditures</b>	<u>4,249,237</u>	<u>4,674,918</u>	<u>425,681</u>	<u>10.02%</u>
<u>Other Resources</u>				
Transfers to Other Funds		-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>4,249,237</u>	<u>4,674,918</u>	<u>425,681</u>	<u>10.02%</u>
<b><u>Reserves Designated</u></b>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	1,344,053	1,230,650	(113,403)	-8.44%
<b>Total Appropriations</b>	<u>5,593,290</u>	<u>5,905,568</u>	<u>312,278</u>	<u>5.58%</u>

## Risk Management/Dental Insurance Fund

	<b>FY 11-12 Revised Budget</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	344,118	392,542	48,424	14.07%
<u>Local Support</u>				
Local Revenue	-	-	-	
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	750,000	750,000	-	0.00%
<b>Total Current Year Revenues</b>	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>0.00%</u>
<b>Total Available Resources</b>	<u>1,094,118</u>	<u>1,142,542</u>	<u>48,424</u>	<u>4.43%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	725,000	725,000	-	0.00%
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	-	-	-	
<b>Total Current Year Expenditures</b>	<u>725,000</u>	<u>725,000</u>	<u>-</u>	<u>0.00%</u>
<u>Other Resources</u>				
Transfers to Other Funds		-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>725,000</u>	<u>725,000</u>	<u>-</u>	<u>0.00%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	369,118	417,542	48,424	13.12%
<b>Total Appropriations</b>	<u>1,094,118</u>	<u>1,142,542</u>	<u>48,424</u>	<u>4.43%</u>

## Trust Fund

	<b>FY 11-12 Revised Budget</b>	<b>FY 12-13 Adopted Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>% Variance Increase/ (Decrease)</b>
<u>Revenues</u>				
<b>Beginning Balance</b>	61,065	59,606	(1,459)	-2.39%
<u>Local Support</u>				
Local Revenue	-	-	-	
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	-	-	-	
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	5,025	2,500	(2,525)	-50.25%
<b>Total Current Year Revenues</b>	<u>5,025</u>	<u>2,500</u>	<u>(2,525)</u>	<u>-50.25%</u>
<b>Total Available Resources</b>	<u>66,090</u>	<u>62,106</u>	<u>(3,984)</u>	<u>-6.03%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	-	-	-	
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	66,090	62,106	(3,984)	-6.03%
<b>Total Current Year Expenditures</b>	<u>66,090</u>	<u>62,106</u>	<u>(3,984)</u>	<u>-6.03%</u>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>66,090</u>	<u>62,106</u>	<u>(3,984)</u>	<u>-6.03%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
<b>Total Appropriations</b>	<u>66,090</u>	<u>62,106</u>	<u>(3,984)</u>	<u>-6.03%</u>



## GLOSSARY



## **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.

The District has the following special revenue funds:

#### **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.

### **Mill Levy Override Fund**

This fund accounts for a November 2000 voter-approved increase in property taxes. The expenditures in this fund are restricted for instructional purposes including, but not limited to: class size reduction, teacher training in the use of technology in the classroom instruction, the purchase of textbooks, and tutoring services for students. As of July, 2010, this fund was consolidated into the General Fund.

### **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.

The District has the following proprietary funds:

**Enterprise (Nutrition Services) Fund**

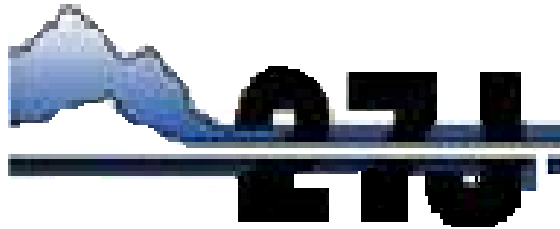
This fund accounts for all financial activities associated with the District school lunch program (National School Lunch Program).

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

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

**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.



School District 27J  
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## APPENDIX

# State Required Compliance Statements



**School District 27J**

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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.”

This budget is based on the actual audited revenues, expenditures, and fund balances for the last completed year. The figures are contained in the District’s annual audit available for review in the District’s offices, the Colorado Department of Education, or the State Auditor’s Office.

To comply with C.R.S. 22-44-105 (2) “A disclosure of planned compliance with Section 20 of Article X of the State Constitution.”

The 2012 -2013 budget was prepared in compliance with revenue, expenditure and tax limitation and reserve requirements of Section 20 of Article X of the Constitution.

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

A notice will be published May 23, 2012 notifying the public that the proposed FY2012-13 budget is available for inspection at the District Office and that the proposed budget will be presented at the June 12<sup>th</sup> Board of Education meeting.

# District Accountability Committee



**School District 27J**

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To comply with C.R.S. 22-11-302 (1) (a) “Each school district accountability committee shall recommend to its local school board priorities for spending school district moneys. The local school board shall consider the school district accountability committee’s recommendations in adopting the school district budget for each fiscal year pursuant to article 44 of this title.”

The FY2012-13 Proposed Budget was presented to the District Accountability Committee at the May 2012 meeting.

# State & K-12 Financial Status



**School District 27J**

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- ❑ School Finance Bill (HB12-1345) passed both houses and has been finalized. The General Assembly has maintained the funding to keep the Statewide Average Per Pupil Funding for 2012-13 the same as 2011-12.
  - Statewide base per pupil is \$5,843 which includes \$208 for 3.7% inflation
  - Statewide Average Per Pupil Funding the same as 2011-12 at \$6,474.24 with Brighton 27J estimated at \$6,222.88
- ❑ The total program funding amount for the 2012-13 budget year, adjusted for inflation, predicted growth in pupil enrollment, predicted growth in the at-risk pupil population, predicted changes in assessed valuations, and the specific ownership tax from the prior year, would be \$6,302,403,884. The actual total program funding amount for the 2012-13 budget year, after applying the negative factor to balance the state's budget, is \$5,286,898,382. This results in a difference of \$1,015,505,502 or 16.11%.

# 2012 Legislative Updates



**School District 27J**

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- ❑ HB12-1238 – Ensuring K-3 Literacy Education – diagnosing students' specific reading skill deficiencies, increase parent involvement, create a reading to ensure academic development (READ) plan, and potentially delay advancement to next grade. Estimated cost to 27J - \$1.4M
  
- ❑ HB12-1013 – Interventions for Middle School Students – Board adopts procedures to identify students in grades 6 through 9 at greater risk of dropping out, school shall provide appropriate interventions to improve academic performance and level of engagement, interventions can include counseling, tutoring, parent engagement, developmental educational services. Fiscal impact under review.





**School District 27J**

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# Budget Development

## □ FY2012-13 Budget

### □ Timeline created to accommodate additional collaboration

- Executive Leadership met weekly beginning in February 2012
- School Budgets issued in March 26, 2012 - prior to legislature’s action on School Finance Act
- Public Hearing at the District Training Room on May 30, 2012.

### □ Proposed Budget includes the General Fund as well as thirteen 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 Ends.

### □ Due to timing of the budget a number of revenue assumptions had to be made:

- Beginning Balance for each fund – actual balances will be known when the annual independent financial audit is completed in late November.
- Student Enrollment and State Funding – revenues in the proposed Budget are based on projected enrollment counts. Adjustments to the 2012-13 budget will be included in the Amended Budget and will reflect the amounts certified by the state in December.
- Specific Ownership Tax and Property Tax Collections – the amount of specific ownership taxes and the rate of collection of assessed property taxes are flat in comparison to the 2011-12 Revised Budget. These revenue sources are constantly monitored.



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# 27J Quick Facts

- ❑ Total Students served PK to 12 – **16,355**
- ❑ Funded pupil count – **15,389**
- ❑ Student demographics
  - 48.8% Caucasian
  - 43.8% Hispanic
  - 2.5% Asian
  - 2.4% Multiple Races
  - 1.7% African-American
  - .6% American Indian
  - .2% Native Hawaiian

# Additional 27J Quick Facts



**School District 27J**

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## ☐ Student stuff

- **30** languages spoken,
- **623** gifted and talented students,
- **1,467** special education students,
- **5,463** free and reduced lunch students

## ☐ Number of Schools:

- **11** Elementary Schools
- **4** Middle Schools
- **3** High Schools
- **5** Charter Schools

# FY2012-13 Budget Assumptions



**School District 27J**

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- ❑ Projected PK-12 enrollment increase of 684 student for a total enrollment of 16,355
  - Includes Charter school enrollment increase of 173 students for a total estimated enrollment of 3,373 (20.6% of district enrollment)
  - Funded pupil count is estimated at 15,389
  - At-Risk pupil growth of 221 to 4,951. 27J At-Risk population 31.7% compared to statewide average of 37.04%.
- ❑ Increase in pension contributions (0.9%), both employee and district (AED & SAED), per statute.
- ❑ Average student teacher ratio similar to FY2011-12 – will not absorb student growth
  - Elementary 23.1:1
  - Middle 24.6:1
  - High 25.9:1

# 2012-13 Proposed Budget Fund Comparison



**School District 27J**  
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	<b>Revised 2011-12 Budget</b>	<b>Variance</b>	<b>Proposed 2012-13 Budget</b>
General Fund	106,379,166	6,745,425 <b>A</b>	113,124,591
Risk Management Insurance Fund	1,720,115	99,806	1,819,921
Colorado Preschool Program Fund	1,593,790	(62,221)	1,531,569
Capital Reserve Fund	1,980,725	231,136 <b>B</b>	2,211,861
Governmental Designated Grants Fund	7,465,637	(491,770) <b>C</b>	6,973,867
Pupil Activity Fund	4,551,142	-	4,551,142
Transportation Fund	3,856,888	90,639	3,947,527
Growth Impact Fund	463,772	(114,292) <b>D</b>	349,480
Other Special Programs Fund	1,494,110	722,116 <b>E</b>	2,216,226
Bond Redemption Fund	25,600,226	(289,292) <b>F</b>	25,310,934
Building Fund	7,340,233	(7,340,233) <b>G</b>	-
Nutrition Services Fund	5,593,290	312,278 <b>H</b>	5,905,568
Risk Management/Dental Insurance Fund	1,094,118	48,424	1,142,542
Trust Fund	66,090	(3,984)	62,106

# Summary of FY2012-13 Budget



**School District 27J**

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## ❑ Increase in General Fund

- \$2.1M of budgeted salary and benefits mainly attributed to increased staffing with increased enrollment and addition of 11<sup>th</sup> elementary school
- \$1.3M increase in allocation to charter schools for per pupil funding
- \$918,000 increased investment in building maintenance and technology
- \$800,000 estimated carry forward for schools and departments
- \$378,000 increased pension contributions, both employee and district (AED & SAED).
- \$275,000 increased fuel and utility costs
- Appropriating all general fund reserves

## ❑ Increase in Capital Reserve Fund

- In prior two fiscal years the district delayed building maintenance. FY2012-13 budget includes additional funding to complete outstanding projects

# Summary of FY2012-13 Budget



**School District 27J**

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- ❑ Decrease in Governmental Designated Grants Fund
  - Adjusted the budget process to calculate the undesignated grant amount
- ❑ Decrease in Growth Impact Fund
  - Recurring \$37,000 revenue from DIA and annual recurring expenditures of \$162,000.
  - Planned use of fund balance
- ❑ Increase in Other Special Programs Fund
  - Introduction of district wide tuition based full day kindergarten and change in accounting from General Fund
- ❑ Decrease in Bond Redemption Fund
  - Final \$1.6M payment on the 2006B refunding offset by savings realized from over \$34M in general obligation bond refunded in FY2011-12

# Summary of FY2012-13 Budget



**School District 27J**

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## ☐ Decrease in Building Fund

- Completed construction of Brantner Elementary from 2008 general obligation bond savings

## ☐ Increase in Nutrition Services Fund

- Increased benefits cost
- 17% increase in food and milk purchases due to increased enrollment