

Fiscal Year
2014 - 2015

Amended
Budget



School District 27 J

18551 E. 160th Avenue | Brighton, CO 80601

Presentation to the Board of Education

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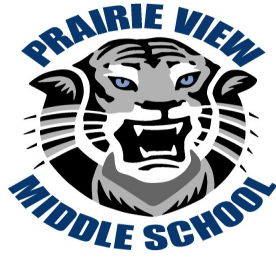
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Amended Budget 2014 - 2015

Introductory Section



School District 27J
Fiscal Year 2014-2015 Amended Budget

As statutorily required, we are submitting the Amended Budget for Fiscal Year 2014-2015.

Significant adjustments include:

- **Beginning balance adjustments** – The Adopted Budget included estimates for the July 1, 2014 beginning balance, whereas the Amended Budget includes the actual July 1, 2014 beginning fund balance as reflected in the 2013-2014 Comprehensive Annual Financial Report.
- **School Finance Act formula funding** – District per pupil revenue increased by \$358.31 in Fiscal Year 2014-2015 compared to Fiscal Year 2013-2014. The current per pupil revenue increase is greater than planned in the Adopted Budget due to state-wide population growth and the adjustment of the negative factor. The negative factor for FY2014-2015 is currently 12.97%. Changes to revenue and expenditures as a result of actual October 2014 pupil count. The District's current FY2014-2015 Total Program Funding is as follows:

Property Tax Revenues	\$22,054,424
Specific Ownership Tax	1,740,807
Adjusted State Share	87,461,264
Total Program Funding	\$111,247,495

General Fund Adopted Budget key assumptions include:

- District Funded Pupil count increased by 171.8 to 16,431.6 (based on October 1, 2014 count) compared to the estimate of 16,259.8 used in the Adopted Budget. This increase is associated with additional E-Care slots awarded to the District. Funded pupil count is K-12 students with kindergarten funded at .58. This includes the charter schools funded pupil count of 3,487.7.
- Estimated total property tax collection rate of 99.6% based on prior fiscal years collections.
- General Fund Contingency Reserves include \$65,565 for the negative fund balance at Eagle Ridge Academy. This is a reduction of \$90,391 from the Adopted Budget and is based on the ending fund balance in the school's 2013-2014 Comprehensive Annual Financial Report. The reserve for multi-year obligations reflects the actual expense for future years in the Superintendent's contract. The Board and TABOR Reserves have been adjusted to reflect 3% of estimated Fiscal Year 2014-2015 spending.

Summary of the Fiscal Year 2014-2015 Budget by Fund

Fund	Adopted 2014-15 Budget	Variance	Amended 2014-15 Budget
General Fund	124,449,405	2,329,493 A	126,778,898
Capital Reserve Fund	4,107,874	947,530 B	5,055,404
Risk Management Insurance Fund	1,957,317	(181,015) C	1,776,302
Colorado Preschool Program Fund	2,063,248	961,337 D	3,024,585
Transportation Fund	5,216,105	168,187 E	5,384,292
Governmental Designated Grants Fund	7,791,630	901,985 F	8,693,615
Pupil Activity Fund	5,042,570	(273,827) G	4,768,743
Growth Impact Fund	24,955	14,824	39,779
Other Special Programs Fund	2,408,360	(297,382) H	2,110,978
Bond Redemption Fund	28,073,356	2,063,863 I	30,137,219
Building Fund	265,000	(699)	264,301
Nutrition Services Fund	6,107,485	294,620 J	6,402,105
Child Care/Extended Day Kindergarten	1,071,659	124,462 K	1,196,121
Print Shop	227,060	(56,205)	170,855
Risk Management/Dental Insurance Fund	1,350,427	(87,836)	1,262,591
Trust Fund	51,469	(1,982)	49,487

A – The \$2,329,493 increase in the General Fund is mainly due to (1) \$961,337 transfer to Colorado Preschool Program Fund for additional E-Care slots and preschool expenses, (2) \$802,589 for salary increases in the General Fund in January 2015, (3) \$439,937 additional program funding allocated to District approved charter schools, (4) \$309,086 increase in Board 3% reserve associated with increased General Fund expenditures and transfers, (5) \$199,455 addition of one year to the Superintendent’s contract, and all of this offset by adjustment of actual benefits rate, reduced transfer to transportation fund and reduced reserve for Eagle Ridge Academy TABOR.

B – The \$947,530 increase in the total Capital Reserve Fund appropriation is due to a change in accounting for previously approved one time technology projects and the corresponding increase in the TABOR reserve.

C – The \$181,015 decrease in the total Risk Management Insurance Fund appropriation is due to the recognition of the final approved rebate from the Adams County BOCES and the required corresponding reserve.

D – The \$961,337 increase in the Colorado Preschool Program Fund is due to the approval of an additional 285 E-Care slots.

E – The \$168,187 increase in the Transportation Fund is due to the reduced income from schools for field trips based on prior year actuals.

F – The \$901,985 increase in the Government Designated Grants Fund is due to additional state revenue, \$627,252 to support students under the English Language Proficiency Act and \$280,000 for Medicaid.

G – The \$273,827 decrease in the Pupil Activity Fund is due to the reduction in the beginning fund balance as reflected in the 2013-2014 Comprehensive Annual Financial Report. The corresponding expenses were reported in FY2014 as well.

H – The \$297,382 decrease in the Other Special Programs Fund is due to reduction in tuition for full day kindergarten due to increased E-Care slots.

I – The \$2,063,863 increase in the Bond Redemption Fund is due to the additional revenue required to meet the principal and interest requirements for future fiscal years as outlined in the current bond repayment schedule.

J – The \$294,620 increase in the Nutrition Services Fund is due to increase in the beginning fund balance.

K – The \$124,162 increase in the Child Care/Extended Day Kindergarten Fund is due to increase in the beginning fund balance.



Amended Budget 2014 - 2015

Fund Summaries



General Fund Amended Budget by Fund

	FY 14-15 Adopted Budget	General Operating Fund	Capital Reserve Fund	Risk Management Insurance Fund	Colorado Preschool Program Fund	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>								
Beginning Balance	17,761,430	14,445,359	1,580,710	905,571	120,585	17,052,225	(709,205)	-3.99%
Local Support								
Property Taxes	22,474,502	22,795,424	-	-	-	22,795,424	320,922	1.43%
Specific Ownership Taxes	2,675,368	3,013,326	-	-	-	3,013,326	337,958	12.63%
Other Taxes	9,263	(100,000)	-	-	-	(100,000)	(109,263)	0.00%
State Support								
State Equalization	86,001,681	87,631,877	-	-	-	87,631,877	1,630,196	1.90%
State On-Line Equalization	-	-	-	-	-	-	-	0.00%
State Categorical	3,388,113	3,309,379	-	-	-	3,309,379	(78,734)	-2.32%
Audit Adjustment & Other	-	-	-	-	-	-	-	
Other Support								
Transfer In From Other Funds	5,627,863	-	3,474,694	870,731	2,904,000	7,249,425	1,621,562	28.81%
Other Miscellaneous	713,738	502,874	-	-	-	502,874	(210,864)	-29.54%
Total Current Year Revenues	120,890,528	117,152,880	3,474,694	870,731	2,904,000	124,402,305	3,511,777	2.90%
Total Available Resources	138,651,958	131,598,239	5,055,404	1,776,302	3,024,585	141,454,530	2,802,572	2.02%
<u>Expenditures</u>								
Employee Salaries	58,473,880	57,801,309	-	-	2,040,680	59,841,989	1,368,109	2.34%
Employee Benefits	18,653,820	16,847,439	-	-	598,121	17,445,560	(1,208,260)	-6.48%
Purchased Services	7,034,203	5,482,825	991,741	899,322	153,600	7,527,488	493,285	7.01%
Supplies & Materials	5,413,776	5,741,156	-	-	19,970	5,761,126	347,350	6.42%
Property	1,148,450	113,250	1,875,000	-	6,500	1,994,750	846,300	73.69%
Debt Service	1,412,804	-	1,906,393	-	-	1,906,393	493,589	34.94%
Other Expenses	695,863	80,238	135,025	-	117,620	332,883	(362,980)	-52.16%
Total Current Year Expenditures	92,832,796	86,066,217	4,908,159	899,322	2,936,491	94,810,189	1,977,393	2.13%
<u>Other Resources</u>								
Allocation to Charter Schools	23,318,057	23,757,994	-	-	-	23,757,994	439,937	1.89%
Charter School Service Charges	(692,404)	(619,376)	-	-	-	(619,376)	73,028	-10.55%
Transfer to Transportation Fund	3,608,074	3,487,166	-	-	-	3,487,166	(120,908)	-3.35%
Other Transfer to Activity Fund for Athletic Subsidy	240,000	240,000	-	-	-	240,000	-	0.00%
Other Transfer to Activity Fund for Student Fee Waivers	158,255	170,000	-	-	-	170,000	11,745	7.42%
Transfer to Print Shop	-	15,201	-	-	-	15,201	15,201	100.00%
Transfer to Wellness	89,000	89,000	-	-	-	89,000	-	0.00%
Transfer to Government Designated Purpose	21,211	7,032	-	-	-	7,032	(14,179)	-66.85%
Transfers to Other Funds	5,627,863	7,249,425	-	-	-	7,249,425	1,621,562	28.81%
Total Other Resources	32,370,056	34,396,442	-	-	-	34,396,442	2,026,386	6.26%
Total Current Year Expenditures & Other Resources	125,202,852	120,462,659	4,908,159	899,322	2,936,491	129,206,631	4,003,779	3.20%
<u>Reserves Designated</u>								
Contingency Reserves- 3% Per Board Policy	2,872,954	3,182,040	-	-	-	3,182,040	309,086	10.76%
TABOR reserve	2,753,188	2,597,624	147,245	26,980	88,094	2,859,943	106,755	3.88%
Reserve for Multi-Year Obligations	199,455	398,910	-	-	-	398,910	199,455	100.00%
Reserve for Eagle Ridge Negative Fund Balance	155,956	65,565	-	-	-	65,565	(90,391)	-57.96%
Designated Risk Management Reserve	905,573	-	-	850,000	-	850,000	(55,573)	-6.14%
School and Department Carry Forward	487,866	-	-	-	-	-	(487,866)	-100.00%
Career and Technical Education Reserve	-	72,100	-	-	-	72,100	72,100	100.00%
Total Appropriations	132,577,844	126,778,898	5,055,404	1,776,302	3,024,585	136,635,189	3,857,890	2.91%
<u>Reserves Unappropriated</u>								
Other Reserves	6,074,114	4,819,341	-	-	-	4,819,341	(1,254,773)	-20.66%

General Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	15,280,854	14,445,359	(835,495)	-5.47%
<u>Local Support</u>				
Property Taxes	22,474,502	22,795,424	320,922	1.43%
Specific Ownership Taxes	2,675,368	3,013,326	337,958	12.63%
Other Taxes	9,263	(100,000)	(109,263)	-1179.56%
<u>State Support</u>				
State Equalization	86,001,681	87,631,877	1,630,196	1.90%
State Categorical	3,388,113	3,309,379	(78,734)	-2.32%
Audit Adjustment & Other	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	693,738	502,874	(190,864)	-27.51%
Total Current Year Revenues	<u>115,242,665</u>	<u>117,152,880</u>	<u>1,910,215</u>	<u>1.66%</u>
Total Available Resources	<u>130,523,519</u>	<u>131,598,239</u>	<u>1,074,720</u>	<u>0.82%</u>
<u>Expenditures</u>				
Employee Salaries	57,057,781	57,801,309	743,528	1.30%
Employee Benefits	18,247,964	16,847,439	(1,400,525)	-7.67%
Purchased Services	4,931,690	5,482,825	551,135	11.18%
Supplies & Materials	5,393,026	5,741,156	348,130	6.46%
Property	66,950	113,250	46,300	69.16%
Debt Service	-	-	-	
Other Expenses	80,230	80,238	8	0.01%
Total Current Year Expenditures	<u>85,777,641</u>	<u>86,066,217</u>	<u>288,576</u>	<u>0.34%</u>
<u>Other Resources</u>				
Allocation to Charter Schools	23,318,057	23,757,994	439,937	1.89%
Charter School Service Charges	(692,404)	(619,376)	73,028	-10.55%
Transfer to Transportation Fund	3,608,074	3,487,166	(120,908)	-3.35%
Other Transfer to Activity Fund for Athletic Subsidy	240,000	240,000	-	0.00%
Other Transfer to Activity Fund for Student Fee Waivers	158,255	170,000	11,745	7.42%
Transfer to Print Shop	-	15,201	15,201	100.00%
Transfer to Wellness	89,000	89,000	-	0.00%
Transfer to Government Designated Purpose	21,211	7,032	(14,179)	-66.85%
Transfers to Other Funds	5,627,863	7,249,425	1,621,562	28.81%
Total Other Resources	<u>32,370,056</u>	<u>34,396,442</u>	<u>2,026,386</u>	<u>6.26%</u>
Total Current Year Expenditures & Other Resources	<u>118,147,697</u>	<u>120,462,659</u>	<u>2,314,962</u>	<u>1.96%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	2,872,954	3,182,040	309,086	10.76%
TABOR reserve	2,585,477	2,597,624	12,147	0.47%
Reserve for Multi-Year Obligations	199,455	398,910	199,455	100.00%
Reserve for Eagle Ridge Negative Fund Balance	155,956	65,565	(90,391)	-57.96%
Designated Risk Management Reserve	-	-	-	
School and Department Carry Forward	487,866	-	(487,866)	-100.00%
Department Carry Forward	-	-	-	
Career and Technical Education Reserve	-	72,100	72,100	100.00%
Total Appropriations	<u>124,449,405</u>	<u>126,778,898</u>	<u>2,329,493</u>	<u>1.87%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	6,074,114	4,819,341	(1,254,773)	-20.66%

General Fund by Department

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Elementary Schools</u>				
0101 North Elementary	\$ 1,663,752	\$ 1,602,998	\$ (60,754)	-4%
0102 Northeast Elementary	2,381,369	2,543,263	\$ 161,894	7%
0103 South Elementary	2,404,841	2,418,119	\$ 13,278	1%
0104 Southeast Elementary	2,477,847	2,557,162	\$ 79,315	3%
0105 Henderson Elementary	1,877,041	2,020,375	\$ 143,334	8%
0106 Thimmig Elementary	2,714,156	2,710,283	\$ (3,873)	0%
0107 Pennock Elementary	2,664,127	2,609,988	\$ (54,139)	-2%
0108 Second Creek Elementary	2,658,723	2,636,962	\$ (21,761)	-1%
0109 West Ridge Elementary	2,772,738	2,779,072	\$ 6,334	0%
0110 Turnberry Elementary	3,050,815	3,056,802	\$ 5,987	0%
0111 Brantner Elementary	1,475,543	1,494,876	\$ 19,333	1%
Total Elementary Schools	\$ 26,140,952	\$ 26,429,900	\$ 288,948	1%
<u>Middle Schools</u>				
0201 Overland Trail Middle School	\$ 2,835,537	\$ 2,783,626	\$ (51,911)	-2%
0202 Vikan Middle School	2,473,894	2,555,489	\$ 81,595	3%
0203 Prairie View Middle School	3,393,890	3,521,705	\$ 127,815	4%
0204 Stuart Middle School	2,683,447	2,773,811	\$ 90,364	3%
Total Middle Schools	\$ 11,386,768	\$ 11,634,631	\$ 247,863	2%
<u>High Schools</u>				
0301 Brighton High School	\$ 7,975,998	\$ 8,063,320	\$ 87,322	1%
0302 Prairie View High School	7,919,170	7,580,966	\$ (338,204)	-4%
0303 Brighton Heritage Academy	1,029,024	1,041,472	\$ 12,448	1%
Total High Schools	\$ 16,924,192	\$ 16,685,758	\$ (238,434)	-1%
<u>Online School</u>				
0461 BOLT	450,604	766,657	\$ 316,053	70%
Total Online School	\$ 450,604	\$ 766,657	\$ 316,053	70%
TOTAL SCHOOLS	\$ 54,902,516	\$ 55,516,946	\$ 614,430	1%

General Fund by Department

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Board of Education</u>				
2201 Superintendent's Monitoring Budget	\$ 302,399	\$ 302,399	\$ -	0%
2202 Board of Education Policy Governance	31,000	31,000	\$ -	0%
2203 Legal Services	177,425	200,156	\$ 22,731	13%
2204 Accountability Committee	10,355	10,355	\$ -	0%
2205 Negotiations	8,067	8,067	\$ -	
Total Board of Education	\$ 529,246	\$ 551,977	\$ 22,731	4%
<u>Office of the Superintendent</u>				
2301 Office of the Superintendent	\$ 600,034	\$ 597,246	\$ (2,788)	0%
Total Office of the Superintendent	\$ 600,034	\$ 597,246	\$ (2,788)	0%
<u>Chief Academic Officer</u>				
2101 Special Education	\$ 9,610,700	\$ 9,794,615	\$ 183,915	2%
2102 Pupil Support Services	3,126,515	2,745,496	\$ (381,019)	-12%
2111 Improvement of Instruction	652,207	570,414	\$ (81,793)	-13%
2112 Math Curriculum	106,820	101,570	\$ (5,250)	-5%
2113 Staff Development	435,648	402,463	\$ (33,185)	-8%
2114 Student Intervention	600,731	874,753	\$ 274,022	46%
2115 Student Assessment	414,550	434,732	\$ 20,182	5%
2116 Literacy	10,208	8,798	\$ (1,410)	-14%
2121 Tutoring (Mill Levy)	152,827	240,132	\$ 87,305	57%
2122 Textbooks (Mill Levy)	124,070	150,315	\$ 26,245	21%
2123 Summer School	34,608	-	\$ (34,608)	-100%
Total Chief Academic Officer	\$ 15,268,884	\$ 15,323,288	\$ 54,404	0%
<u>Human Resources</u>				
2501 Human Resources	\$ 857,065	\$ 865,486	\$ 8,421	1%
2502 National Board Teacher Certification	5,000	5,000	\$ -	0%
Total Human Resources	\$ 862,065	\$ 870,486	\$ 8,421	1%
<u>Chief Operations Officer</u>				
2711 Operations	\$ 702,787	\$ 710,318	\$ 7,531	1%
2712 Crisis Management	287,813	288,596	\$ 783	0%
2721 Swimming Pool Building Services	85,888	85,948	\$ 60	0%
2722 Building Maintenance	1,172,842	1,147,262	\$ (25,580)	-2%
2723 Custodial Services	152,432	137,790	\$ (14,642)	-10%
2724 Building Services	3,033,548	3,033,548	\$ -	0%
2725 Grounds Services	666,545	514,301	\$ (152,244)	-23%
2726 Community Services-Building Rental	70,280	70,280	\$ -	0%
Total Chief Operations Officer	\$ 6,172,135	\$ 5,988,043	\$ (184,092)	-3%

General Fund by Department

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Fiscal and Internal Services</u>				
2401 Finance Office	\$ 902,268	\$ 933,127	\$ 30,859	3%
2402 Risk Management	200,000	200,000	\$ -	0%
2403 Internal Services	(136,355)	195,119	\$ 331,474	-243%
Total Fiscal and Internal Services	\$ 965,913	\$ 1,328,246	\$ 362,333	38%
<u>Technology Resources and Computer Education</u>				
2601 Computer Operations	\$ 50,945	\$ 50,945	\$ -	0%
2602 Instructional/Informational Services	2,472,515	2,627,058	\$ 154,543	6%
2603 Infinite Campus and Alert Now	136,305	136,305	\$ -	0%
Total Technology Resources and Computer Education	\$ 2,659,765	\$ 2,814,308	\$ 154,543	6%
<u>District wide Budgets</u>				
2801 Class Size Relief (Mill Levy)	\$ 532,516	\$ 580,816	\$ 48,300	9%
2802 Certified Substitutes	987,525	977,121	\$ (10,404)	-1%
2803 Early Retirement Plans	1,339,903	867,397	\$ (472,506)	-35%
2804 Temp/Vac Leave Payoffs	231,000	231,000	\$ -	0%
2805 Negotiations	81,373	79,931	\$ (1,442)	-2%
2800 Other District wide Budgets	644,766	339,412	\$ (305,354)	-47%
Total District Wide Budgets	\$ 3,817,083	\$ 3,075,677	\$ (741,406)	-19%
			\$ -	
TOTAL	\$ 85,777,641	\$ 86,066,217	\$ 288,576	0%

Capital Reserve Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	1,434,082	1,580,710	146,628	10.22%
<u>Local Support</u>				
Property Taxes	-	-	-	
Specific Ownership Taxes	-	-	-	
Other Taxes	-	-	-	
<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	2,673,792	3,474,694	800,902	29.95%
Other Miscellaneous	-	-	-	
Total Current Year Revenues	<u>2,673,792</u>	<u>3,474,694</u>	<u>800,902</u>	<u>29.95%</u>
Total Available Resources	<u>4,107,874</u>	<u>5,055,404</u>	<u>947,530</u>	<u>23.07%</u>
<u>Expenditures</u>				
Enterprise Resource Planning System	900,000	900,000	-	0.00%
Switch	-	370,000	370,000	100.00%
Fiber maint	-	30,000	30,000	100.00%
vmware students	-	250,000	250,000	100.00%
PVHS Disaster	-	200,000	200,000	100.00%
Backup Power	-	50,000	50,000	100.00%
Computer and Bus Leases	1,138,579	1,130,720	(7,859)	-0.69%
United Power COP Payment	276,594	278,963	2,369	0.86%
HVAC Upgrade/Control	170,000	170,000	-	0.00%
Utilization of BHA (including computer lab)	200,000	200,000	-	0.00%
Athletic Improvements	150,000	150,000	-	0.00%
Augmentation Lease	333,417	341,752	8,335	7.81%
BLRC CAM Fees	106,706	105,614	(1,092)	-1.02%
BLRC Lease	34,968	-	(34,968)	-100.00%
Modular Lease	30,342	30,342	-	0.00%
Security	75,000	75,000	-	0.00%
Other Projects	585,000	625,768	40,768	6.97%
Total Current Year Expenditures & Other Resources	<u>4,000,606</u>	<u>4,908,159</u>	<u>907,553</u>	<u>22.69%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	107,268	147,245	39,977	37.27%
Reserve for Eagle Ridge Negative Fund Balance	-	-	-	
Designated Risk Management Reserve	-	-	-	
School Carry Forward	-	-	-	
Department Carry Forward	-	-	-	
Undesignated Reserve	-	-	-	
Total Appropriations	<u>4,107,874</u>	<u>5,055,404</u>	<u>947,530</u>	<u>23.07%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Government Designated Grants Fund

	<u>FY14-15 Adopted Budget</u>	<u>FY14-15 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>% Variance Increase/ (Decrease)</u>
Revenues				
Beginning Balance	688,025	626,339	(61,686)	-8.97%
<u>Local Support</u>				
Property Taxes	-	-	-	
Specific Ownership Taxes	-	-	-	
Other Taxes	-	-	-	
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	1,089,422	2,246,535	1,157,113	106.21%
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	4,492,972	5,320,741	827,769	18.42%
<u>Other Support</u>				
Transfer In From Other Funds	21,211	-	(21,211)	-100.00%
Other Miscellaneous	1,500,000	500,000	(1,000,000)	-66.67%
Total Current Year Revenues	<u>7,103,605</u>	<u>8,067,276</u>	<u>963,671</u>	<u>13.57%</u>
Total Available Resources	<u>7,791,630</u>	<u>8,693,615</u>	<u>901,985</u>	<u>11.58%</u>
Expenditures				
Employee Salaries	3,247,751	3,501,144	253,393	7.80%
Employee Benefits	919,459	1,057,776	138,317	15.04%
Purchased Services	1,518,855	1,607,746	88,891	5.85%
Supplies & Materials	154,948	163,751	8,803	5.68%
Property	69,411	51,973	(17,438)	-25.12%
Debt Service	-	-	-	
Other Expenses	1,881,206	2,311,225	430,019	22.86%
Total Current Year Expenditures	<u>7,791,630</u>	<u>8,693,615</u>	<u>901,985</u>	<u>11.58%</u>
Other Resources				
Allocation to Charter Schools	-	-	-	
Charter School Service Charges	-	-	-	
Transfer to Transportation Fund	-	-	-	
Transfer to Activity Fund	-	-	-	
Transfers to Other Funds	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources	<u>7,791,630</u>	<u>8,693,615</u>	<u>901,985</u>	<u>11.58%</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	-	-	-	
Total Appropriations	<u>7,791,630</u>	<u>8,693,615</u>	<u>901,985</u>	<u>11.58%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Pupil Activity Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	1,313,075	1,027,503	(285,572)	-21.75%
<u>Local Support</u>				
Property Taxes	-	-	-	
Local Revenue	3,331,240	3,331,240	-	0.00%
Other Taxes	-	-	-	
<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	398,255	410,000	11,745	2.95%
Other Miscellaneous	-	-	-	
Total Current Year Revenues	<u>3,729,495</u>	<u>3,741,240</u>	<u>11,745</u>	<u>0.31%</u>
Total Available Resources	<u>5,042,570</u>	<u>4,768,743</u>	<u>(273,827)</u>	<u>-5.43%</u>
<u>Expenditures</u>				
Employee Salaries	43,730	27,893	(15,837)	-36.22%
Employee Benefits	13,994	5,119	(8,875)	-63.42%
Purchased Services	-	-	-	
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	4,984,846	4,735,731	(249,115)	-5.00%
Total Current Year Expenditures	<u>5,042,570</u>	<u>4,768,743</u>	<u>(273,827)</u>	<u>-5.43%</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	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources	<u>5,042,570</u>	<u>4,768,743</u>	<u>(273,827)</u>	<u>-5.43%</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	-	-	-	
Total Appropriations	<u>5,042,570</u>	<u>4,768,743</u>	<u>(273,827)</u>	<u>-5.43%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Transportation Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	169,773	371,539	201,766	0.00%
<u>Local Support</u>				
Property Taxes	-	-	-	
Specific Ownership Taxes	-	-	-	
Other Taxes	-	-	-	
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	1,198,258	1,325,587	127,329	10.63%
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	-	-	-	
<u>Other Support</u>				
Transfer In From Other Funds	3,608,074	3,487,166	(120,908)	-3.35%
Other Miscellaneous	240,000	200,000	(40,000)	-16.67%
Total Current Year Revenues	<u>5,046,332</u>	<u>5,012,753</u>	<u>(33,579)</u>	<u>-0.67%</u>
Total Available Resources	<u>5,216,105</u>	<u>5,384,292</u>	<u>168,187</u>	<u>3.22%</u>
<u>Expenditures</u>				
Employee Salaries	3,221,664	3,097,273	(124,391)	-3.86%
Employee Benefits	1,003,148	1,087,527	84,379	8.41%
Purchased Services	113,305	113,305	-	0.00%
Supplies & Materials	990,148	989,368	(780)	-0.08%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	(268,479)	(60,000)	208,479	-77.65%
Total Current Year Expenditures	<u>5,059,786</u>	<u>5,227,473</u>	<u>167,687</u>	<u>3.31%</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	-	-	-	
Total Other Resources	<u>(5,702)</u>	<u>-</u>	<u>5,702</u>	<u>0.00%</u>
Total Current Year Expenditures & Other Resources	<u>5,054,084</u>	<u>5,227,473</u>	<u>173,389</u>	<u>3.43%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	162,021	156,819	(5,202)	-3.21%
Reserve for Eagle Ridge Negative Fund Balance	-	-	-	
Designated Risk Management Reserve	-	-	-	
School Carry Forward	-	-	-	
Department Carry Forward	-	-	-	
Undesignated Reserve	-	-	-	
Total Appropriations	<u>5,216,105</u>	<u>5,384,292</u>	<u>168,187</u>	<u>3.22%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Growth Impact Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Revenues				
Beginning Balance	24,955	39,779	14,824	59.40%
<u>Local Support</u>				
Property Taxes	-	-	-	
Specific Ownership Taxes	-	-	-	
Other Taxes	-	-	-	
<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	-	-	-	
Total Current Year Revenues	-	-	-	
Total Available Resources	<u>24,955</u>	<u>39,779</u>	<u>14,824</u>	<u>59.40%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	8,170	8,170	-	0.00%
Supplies & Materials	1,550	1,550	-	0.00%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	15,235	30,059	14,824	97.30%
Total Current Year Expenditures	<u>24,955</u>	<u>39,779</u>	<u>14,824</u>	<u>59.40%</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	-	-	-	
Total Other Resources	-	-	-	
Total Current Year Expenditures & Other Resources	<u>24,955</u>	<u>39,779</u>	<u>14,824</u>	<u>59.40%</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	-	-	-	
Total Appropriations	<u>24,955</u>	<u>39,779</u>	<u>14,824</u>	<u>59.40%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Other Special Programs Fund - All Programs

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	341,835	697,587	355,752	104.07%
<u>Local Support</u>				
Local Revenue	882,171	477,047	(405,124)	-45.92%
Specific Ownership Taxes	-	-	-	
Other Taxes	-	-	-	
<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	89,000	96,032	7,032	7.90%
Other Miscellaneous	1,095,354	840,312	(255,042)	-23.28%
Total Current Year Revenues	<u>2,066,525</u>	<u>1,413,391</u>	<u>(653,134)</u>	<u>-31.61%</u>
Total Available Resources	<u>2,408,360</u>	<u>2,110,978</u>	<u>(297,382)</u>	<u>-12.35%</u>
<u>Expenditures</u>				
Employee Salaries	971,507	943,811	(27,696)	-2.85%
Employee Benefits	310,883	258,764	(52,119)	-16.76%
Purchased Services	7,098	393,417	386,319	5442.65%
Supplies & Materials	418,570	218,973	(199,597)	-47.69%
Property	1,700	32,666	30,966	1821.53%
Debt Service	-	-	-	
Other Expenses	698,602	263,347	(435,255)	-62.30%
Total Current Year Expenditures	<u>2,408,360</u>	<u>2,110,978</u>	<u>(297,382)</u>	<u>-12.35%</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	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources	<u>2,408,360</u>	<u>2,110,978</u>	<u>(297,382)</u>	<u>-12.35%</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	-	-	-	
Total Appropriations	<u>2,408,360</u>	<u>2,110,978</u>	<u>(297,382)</u>	<u>-12.35%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Other Special Programs Fund - Tuition Based Kindergarten

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	75,839	59,938	(15,901)	-20.97%
<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	815,354	570,312	(245,042)	-30.05%
Total Current Year Revenues	<u>815,354</u>	<u>570,312</u>	<u>(245,042)</u>	<u>-30.05%</u>
Total Available Resources	<u>891,193</u>	<u>630,250</u>	<u>(260,943)</u>	<u>-29.28%</u>
<u>Expenditures</u>				
Employee Salaries	581,640	490,728	(90,912)	-15.63%
Employee Benefits	186,125	133,477	(52,648)	-28.29%
Purchased Services	-	-	-	
Supplies & Materials	25,601	6,045	(19,556)	-76.39%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	-	-	-	
Total Current Year Expenditures	<u>793,366</u>	<u>630,250</u>	<u>(163,116)</u>	<u>-20.56%</u>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
Total Current Year Expenditures & Other Resources	<u>793,366</u>	<u>630,250</u>	<u>(163,116)</u>	<u>-20.56%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
Total Appropriations	<u>793,366</u>	<u>630,250</u>	<u>(163,116)</u>	<u>-20.56%</u>

Other Special Programs Fund - Detention Center

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	124,770	124,770	-	0.00%
<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	280,000	270,000	(10,000)	-3.57%
Total Current Year Revenues	<u>280,000</u>	<u>270,000</u>	<u>(10,000)</u>	<u>-3.57%</u>
Total Available Resources	<u>404,770</u>	<u>394,770</u>	<u>(10,000)</u>	<u>-2.47%</u>
<u>Expenditures</u>				
Employee Salaries	253,592	225,603	(27,989)	-11.04%
Employee Benefits	81,150	63,433	(17,717)	-21.83%
Purchased Services	1,850	1,850	-	0.00%
Supplies & Materials	18,200	18,200	-	0.00%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	38,500	85,684	47,184	122.56%
Total Current Year Expenditures	<u>393,292</u>	<u>394,770</u>	<u>1,478</u>	<u>0.38%</u>
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
Total Current Year Expenditures & Other Resources	<u>393,292</u>	<u>394,770</u>	<u>1,478</u>	<u>0.38%</u>
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
Total Appropriations	<u>393,292</u>	<u>394,770</u>	<u>1,478</u>	<u>0.38%</u>

Other Special Programs Fund - Non-Governmental Grants

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	600	288,803	288,203	48033.83%
<u>Local Support</u>				
Local Revenue	882,171	477,047	(405,124)	-45.92%
<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	-	7,032	7,032	100.00%
Other Miscellaneous	-	-	-	
Total Current Year Revenues	882,171	484,079	(398,092)	-45.13%
Total Available Resources	882,771	772,882	(109,889)	-12.45%
<u>Expenditures</u>				
Employee Salaries	135,495	166,248	30,753	22.70%
Employee Benefits	43,358	43,718	360	0.83%
Purchased Services	5,248	391,567	386,319	7361.26%
Supplies & Materials	60,405	50,020	(10,385)	-17.19%
Property	1,700	32,666	30,966	1821.53%
Debt Service	-	-	-	
Other Expenses	660,102	88,663	(571,439)	-86.57%
Total Current Year Expenditures	906,308	772,882	(133,426)	-14.72%
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
Total Current Year Expenditures & Other Resources	906,308	772,882	(133,426)	-14.72%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
Total Appropriations	906,308	772,882	(133,426)	-14.72%

Other Special Programs Fund - Wellness Program

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	140,626	224,076	83,450	59.34%
<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	89,000	89,000	-	0.00%
Other Miscellaneous	-	-	-	
Total Current Year Revenues	89,000	89,000	-	0.00%
Total Available Resources	229,626	313,076	83,450	36.34%
<u>Expenditures</u>				
Employee Salaries	780	61,232	60,452	7750.26%
Employee Benefits	250	18,136	17,886	7154.40%
Purchased Services	-	-	-	
Supplies & Materials	314,364	144,708	(169,656)	-53.97%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	-	89,000	89,000	100.00%
Total Current Year Expenditures	315,394	313,076	(2,318)	-0.73%
<u>Other Resources</u>				
Transfers to Other Funds	-	-	-	
Total Current Year Expenditures & Other Resources	315,394	313,076	(2,318)	-0.73%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	-	-	-	
Total Appropriations	315,394	313,076	(2,318)	-0.73%

Bond Redemption Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Revenues				
Beginning Balance	12,882,907	13,575,545	692,638	5.38%
<u>Local Support</u>				
Property Taxes	15,189,449	16,560,674	1,371,225	9.03%
Specific Ownership Taxes	-	-	-	
Other Taxes	-	-	-	
<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	1,000	1,000	-	0.00%
Total Current Year Revenues	<u>15,190,449</u>	<u>16,561,674</u>	<u>1,371,225</u>	<u>9.03%</u>
Total Available Resources	<u>28,073,356</u>	<u>30,137,219</u>	<u>2,063,863</u>	<u>7.35%</u>
Expenditures				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	50,000	146,000	96,000	192.00%
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	7,455,000	7,089,629	(365,371)	-4.90%
Other Expenses	6,421,264	6,341,383	(79,881)	-1.24%
Total Current Year Expenditures	<u>13,926,264</u>	<u>13,577,012</u>	<u>(349,252)</u>	<u>-2.51%</u>
Other Resources				
Allocation to Charter Schools	-	-	-	
Charter School Service Charges	-	-	-	
Transfer to Transportation Fund	-	-	-	
Transfer to Activity Fund	-	-	-	
Transfers to Other Funds	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources	<u>13,926,264</u>	<u>13,577,012</u>	<u>(349,252)</u>	<u>-2.51%</u>
Reserves Designated				
Contingency Reserves- 3% Per Board Policy	-	-	-	
TABOR reserve	-	-	-	
Project Assigned Reserve	14,147,092	16,560,207	2,413,115	17.06%
Total Appropriations	<u>28,073,356</u>	<u>30,137,219</u>	<u>2,063,863</u>	<u>7.35%</u>
Reserves Unappropriated				
Other Reserves	-	-	-	

Building Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	264,500	264,051	(449)	-0.17%
<u>Local Support</u>				
Property Taxes	-	-	-	
Specific Ownership Taxes	-	-	-	
Other Taxes	-	-	-	
<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	500	250	(250)	-50.00%
Total Current Year Revenues	<u>500</u>	<u>250</u>	<u>(250)</u>	
Total Available Resources	<u>265,000</u>	<u>264,301</u>	<u>(699)</u>	<u>-0.26%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	-	-	-	
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	265,000	264,301	(699)	-0.26%
Other Expenses	-	-	-	
Total Current Year Expenditures	<u>265,000</u>	<u>264,301</u>	<u>(699)</u>	<u>-0.26%</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	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources	<u>265,000</u>	<u>264,301</u>	<u>(699)</u>	<u>-0.26%</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	-	-	-	
Total Appropriations	<u>265,000</u>	<u>264,301</u>	<u>(699)</u>	<u>-0.26%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Nutrition Services Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	1,137,421	1,432,041	294,620	25.90%
<u>Local Support</u>				
Property Taxes	1,732,826	1,732,826	-	0.00%
Specific Ownership Taxes	-	-	-	
Other Taxes	-	-	-	
<u>State Support</u>				
State Equalization	-	-	-	
State Categorical	75,465	75,465	-	0.00%
Audit Adjustment & Other	-	-	-	
<u>Federal Support</u>				
Federal Revenue	3,161,773	3,161,773	-	0.00%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	
Other Miscellaneous	-	-	-	
Total Current Year Revenues	<u>4,970,064</u>	<u>4,970,064</u>	<u>-</u>	<u>0.00%</u>
Total Available Resources	<u>6,107,485</u>	<u>6,402,105</u>	<u>294,620</u>	<u>4.82%</u>
<u>Expenditures</u>				
Employee Salaries	1,612,032	2,104,600	492,568	30.56%
Employee Benefits	470,290	608,550	138,260	29.40%
Purchased Services	80,136	80,136	-	0.00%
Supplies & Materials	2,749,909	2,749,909	-	0.00%
Property	51,675	51,675	-	0.00%
Debt Service	-	-	-	
Other Expenses	1,143,443	807,235	(336,208)	-29.40%
Total Current Year Expenditures	<u>6,107,485</u>	<u>6,402,105</u>	<u>294,620</u>	<u>4.82%</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	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources	<u>6,107,485</u>	<u>6,402,105</u>	<u>294,620</u>	<u>4.82%</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	-	-	-	
Total Appropriations	<u>6,107,485</u>	<u>6,402,105</u>	<u>294,620</u>	<u>4.82%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Child Care/Extended Day Kindergarten Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	112,659	242,121	129,462	114.91%
<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	959,000	954,000	(5,000)	-0.52%
Total Current Year Revenues	<u>959,000</u>	<u>954,000</u>	<u>(5,000)</u>	<u>-1%</u>
Total Available Resources	<u>1,071,659</u>	<u>1,196,121</u>	<u>124,462</u>	<u>12%</u>
<u>Expenditures</u>				
Employee Salaries	575,625	582,946	7,321	1.27%
Employee Benefits	167,094	180,659	13,565	8.12%
Purchased Services	24,826	25,574	748	3.01%
Supplies & Materials	34,078	34,300	222	0.65%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	270,036	372,642	102,606	38.00%
Total Current Year Expenditures	<u>1,071,659</u>	<u>1,196,121</u>	<u>124,462</u>	<u>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	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources	<u>1,071,659</u>	<u>1,196,121</u>	<u>124,462</u>	<u>12%</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	-	-	-	
Total Appropriations	<u>1,071,659</u>	<u>1,196,121</u>	<u>124,462</u>	<u>12%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Print Shop Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	-	-	-	
<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	-	15,201	15,201	100.00%
Other Miscellaneous	227,060	155,654	(71,406)	-31.45%
Total Current Year Revenues	<u>227,060</u>	<u>170,855</u>	<u>(56,205)</u>	<u>-25%</u>
Total Available Resources	<u>227,060</u>	<u>170,855</u>	<u>(56,205)</u>	<u>-25%</u>
<u>Expenditures</u>				
Employee Salaries	95,527	55,424	(40,103)	-41.98%
Employee Benefits	30,569	14,467	(16,102)	-52.67%
Purchased Services	40,914	40,914	-	0.00%
Supplies & Materials	60,050	60,050	-	0.00%
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	-	-	-	
Total Current Year Expenditures	<u>227,060</u>	<u>170,855</u>	<u>(56,205)</u>	<u>-25%</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	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Current Year Expenditures & Other Resources	<u>227,060</u>	<u>170,855</u>	<u>(56,205)</u>	<u>-25%</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	-	-	-	
Total Appropriations	<u>227,060</u>	<u>170,855</u>	<u>(56,205)</u>	<u>-25%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Risk Management/Dental Insurance Fund

	FY14-15 Adopted Budget	FY14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	560,427	475,591	(84,836)	-15.14%
<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	790,000	787,000	(3,000)	-0.38%
Total Current Year Revenues	<u>790,000</u>	<u>787,000</u>	<u>(3,000)</u>	<u>-0.38%</u>
Total Available Resources	<u>1,350,427</u>	<u>1,262,591</u>	<u>(87,836)</u>	<u>-6.50%</u>
<u>Expenditures</u>				
Employee Salaries	-	-	-	
Employee Benefits	-	-	-	
Purchased Services	620,000	642,000	22,000	3.55%
Supplies & Materials	-	-	-	
Property	-	-	-	
Debt Service	-	-	-	
Other Expenses	730,427	620,591	(109,836)	-15.04%
Total Current Year Expenditures	<u>1,350,427</u>	<u>1,262,591</u>	<u>(87,836)</u>	<u>-6.50%</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	-	-	-	
Total Other Resources	<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources	<u>1,350,427</u>	<u>1,262,591</u>	<u>(87,836)</u>	<u>-6.50%</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	-	-	-	
Total Appropriations	<u>1,350,427</u>	<u>1,262,591</u>	<u>(87,836)</u>	<u>-6.50%</u>
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	

Trust Fund

		FY 13-14 Amended Budget	FY 14-15 Adopted Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>					
Beginning Balance		48,969	48,987	18	0.04%
<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		2,500	500	(2,000)	-80.00%
Total Current Year Revenues		<u>2,500</u>	<u>500</u>	<u>(2,000)</u>	<u>-80.00%</u>
Total Available Resources		<u>51,469</u>	<u>49,487</u>	<u>(1,982)</u>	<u>-3.85%</u>
<u>Expenditures</u>					
Employee Salaries		-	-	-	
Employee Benefits		-	-	-	
Purchased Services		-	-	-	
Supplies & Materials		-	-	-	
Property		-	-	-	
Debt Service		-	-	-	
Other Expenses		51,469	49,487	(1,982)	-3.85%
Total Current Year Expenditures		<u>51,469</u>	<u>49,487</u>	<u>(1,982)</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		-	-	-	
Total Other Resources		<u>-</u>	<u>-</u>	<u>-</u>	
Total Current Year Expenditures & Other Resources		<u>51,469</u>	<u>49,487</u>	<u>(1,982)</u>	<u>-3.85%</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		-	-	-	
Total Appropriations		<u>51,469</u>	<u>49,487</u>	<u>(1,982)</u>	<u>-3.85%</u>
<u>Reserves Unappropriated</u>					
Other Reserves		-	-	-	



OTHO E. STUART MIDDLE SCHOOL



Amended Budget 2014 - 2015

School Summaries



Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	915,220	902,489	(12,731)	-1%
0200 Benefits	292,832	264,678	(28,154)	-10%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	15,900	15,900	-	0%
0600 Supplies	23,000	23,392	392	2%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional	1,246,952	1,206,459	(40,493)	-3%
Support Services (programs 2100 - 2299)				
0100 Salaries	-	-	-	
0200 Benefits	-	-	-	
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	-	-	-	
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	221,416	212,572	(8,844)	-4%
0200 Benefits	70,851	62,341	(8,510)	-12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	935	935	-	0%
0600 Supplies	1,000	1,000	-	0%
0700 Property	-	-	-	
0800 Other	100	100	-	0%
Total Office of the Principal	294,302	276,948	(17,354)	-6%
Building Services (program 2621 - 2660)				
0100 Salaries	85,226	85,020	(206)	0%
0200 Benefits	27,272	24,571	(2,701)	-10%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	10,000	10,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	122,498	119,591	(2,907)	-2%
GRAND TOTAL	1,663,752	1,602,998	(60,754)	-4%
2014-2015 K-12 Enrollment used in budget				
	<u>342</u>	<u>315</u>		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,493,853	1,581,613	87,760	6%
0200 Benefits	478,022	463,514	(14,508)	-3%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	550	550	-	0%
0500 Other Purchased Services	12,250	15,250	3,000	24%
0600 Supplies	82,855	68,544	(14,311)	-17%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional	2,067,530	2,129,471	61,941	3%
Support Services (programs 2100 - 2299)				
0100 Salaries	13,955	49,635	35,680	256%
0200 Benefits	4,463	14,603	10,140	227%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	18,418	64,238	45,820	
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	122,522	164,914	42,392	35%
0200 Benefits	39,191	48,343	9,152	23%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	3,000	3,000	-	0%
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Office of the Principal	164,713	216,257	51,544	31%
Building Services (program 2621 - 2660)				
0100 Salaries	90,387	94,961	4,574	5%
0200 Benefits	28,922	26,937	(1,985)	-7%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	11,399	11,399	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	130,708	133,297	2,589	2%
GRAND TOTAL	2,381,369	2,543,263	161,894	7%
2014-2015 K-12 Enrollment used in budget				
	<u>566</u>	<u>566</u>		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,510,729	1,512,507	1,778	0%
0200 Benefits	483,409	443,745	(39,664)	-8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	5,000	5,000	-	0%
0600 Supplies	53,789	69,210	15,421	29%
0700 Property	-	-	-	
0800 Other	150	150	-	0%
Total Instructional	2,053,077	2,030,612	(22,465)	-1%
Support Services (programs 2100 - 2299)				
0100 Salaries	20,649	31,072	10,423	50%
0200 Benefits	6,608	8,582	1,974	30%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	1,500	1,500	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	28,757	41,154	12,397	43%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	151,808	171,272	19,464	13%
0200 Benefits	48,578	49,687	1,109	2%
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%
Total Office of the Principal	202,536	223,109	20,573	10%
Building Services (program 2621 - 2660)				
0100 Salaries	83,488	87,691	4,203	5%
0200 Benefits	26,715	25,285	(1,430)	-5%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	10,268	10,268	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	120,471	123,244	2,773	2%
GRAND TOTAL	2,404,841	2,418,119	13,278	1%
2014-2015 K-12 Enrollment used in budget				
	<u>518</u>	<u>514</u>		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,507,055	1,550,162	43,107	3%
0200 Benefits	482,208	455,130	(27,078)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	29,512	38,068	8,556	29%
0600 Supplies	44,257	47,851	3,594	8%
0700 Property	4,000	4,000	-	0%
0800 Other	-	-	-	
Total Instructional**	2,067,032	2,095,211	28,179	1%
Support Services (programs 2100 - 2299)				
0100 Salaries	18,613	27,320	8,707	47%
0200 Benefits	5,956	7,920	1,964	33%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	24,569	35,240	10,671	
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	211,467	244,637	33,170	16%
0200 Benefits	67,665	71,415	3,750	6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	400	200	(200)	-50%
0600 Supplies	200	100	(100)	-50%
0700 Property	-	-	-	
0800 Other	400	100	(300)	-75%
Total Office of the Principal	280,132	316,452	36,320	13%
Building Services (program 2621 - 2660)				
0100 Salaries	106,977	110,999	4,022	4%
0200 Benefits	34,233	32,288	(1,945)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,156	13,155	(1)	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	154,366	156,442	2,076	1%
GRAND TOTAL	2,526,099	2,603,345	77,246	3%
2014-2015 K-12 Enrollment used in budget				
	<u>619</u>	<u>603</u>		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,098,948	1,167,745	68,797	6%
0200 Benefits	351,587	342,513	(9,074)	-3%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	8,000	7,000	(1,000)	-13%
0600 Supplies	32,416	32,790	374	1%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional**	1,490,951	1,550,048	59,097	4%
Support Services (programs 2100 - 2299)				
0100 Salaries	19,679	28,188	8,509	43%
0200 Benefits	6,296	8,175	1,879	30%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	25,975	36,363	10,388	
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	193,722	209,576	15,854	8%
0200 Benefits	61,917	61,468	(449)	-1%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	350	300	(50)	-14%
0600 Supplies	16,641	27,005	10,364	62%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Office of the Principal	272,630	298,349	25,719	9%
Building Services (program 2621 - 2660)				
0100 Salaries	106,977	113,329	6,352	6%
0200 Benefits	34,233	32,431	(1,802)	-5%
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	-	-	-	
Total Building Services	152,390	156,940	4,550	3%
GRAND TOTAL	1,941,946	2,041,700	99,754	5%

2014-2015 K-12 Enrollment used in budget 460 494

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,708,298	1,701,628	(6,670)	0%
0200 Benefits	546,619	499,091	(47,528)	-9%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	8,500	10,519	2,019	24%
0600 Supplies	71,675	73,061	1,386	2%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional**	2,335,092	2,284,299	(50,793)	-2%
Support Services (programs 2100 - 2299)				
0100 Salaries	80,568	92,101	11,533	14%
0200 Benefits	25,782	26,810	1,028	4%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	500	500	-	0%
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	106,850	119,411	12,561	12%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	166,568	183,550	16,982	10%
0200 Benefits	53,301	53,177	(124)	0%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	850	850	-	0%
0600 Supplies	400	400	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Office of the Principal	221,119	237,977	16,858	8%
Building Services (program 2621 - 2660)				
0100 Salaries	111,576	132,837	21,261	19%
0200 Benefits	35,704	38,698	2,994	8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,088	13,088	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	160,368	184,623	24,255	15%
GRAND TOTAL	2,823,429	2,826,310	2,881	0%

2014-2015 K-12 Enrollment used in budget 670 692

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,570,153	1,528,588	(41,565)	-3%
0200 Benefits	502,412	447,388	(55,024)	-11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	600	3,900	3,300	550%
0600 Supplies	64,470	85,372	20,902	32%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional**	2,137,635	2,065,248	(72,387)	-3%
Support Services (programs 2100 - 2299)				
0100 Salaries	7,650	1,580	(6,070)	-79%
0200 Benefits	2,448	465	(1,983)	-81%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	10,098	2,045	(8,053)	
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	263,019	295,292	32,273	12%
0200 Benefits	84,166	86,496	2,330	3%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,350	550	(800)	-59%
0600 Supplies	16,300	8,572	(7,728)	-47%
0700 Property	-	-	-	
0800 Other	500	500	-	0%
Total Office of the Principal	365,335	391,410	26,075	7%
Building Services (program 2621 - 2660)				
0100 Salaries	106,055	110,494	4,439	4%
0200 Benefits	33,938	31,801	(2,137)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	5,000	-	(5,000)	-100%
0600 Supplies	8,088	9,000	912	11%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	153,081	151,295	(1,786)	-1%
GRAND TOTAL	2,666,149	2,609,998	(56,151)	-2%
2014-2015 K-12 Enrollment used in budget	<u>664</u>	<u>637</u>		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,653,469	1,599,535	(53,934)	-3%
0200 Benefits	529,078	468,694	(60,384)	-11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	7,550	9,550	2,000	26%
0600 Supplies	57,224	53,334	(3,890)	-7%
0700 Property	-	-	-	
0800 Other	500	500	-	0%
Total Instructional**	2,247,821	2,131,613	(116,208)	-5%
Support Services (programs 2100 - 2299)				
0100 Salaries	-	-	-	
0200 Benefits	-	-	-	
0300 Purchased Professional & Technical Services	500	500	-	0%
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	9,600	9,600	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	10,100	10,100	-	0%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	240,117	293,509	53,392	22%
0200 Benefits	76,835	85,971	9,136	12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,000	1,000	-	0%
0600 Supplies	6,200	28,579	22,379	361%
0700 Property	-	-	-	
0800 Other	500	500	-	0%
Total Office of the Principal	324,652	409,559	84,907	26%
Building Services (program 2621 - 2660)				
0100 Salaries	91,040	93,759	2,719	3%
0200 Benefits	29,133	27,115	(2,018)	-7%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,088	13,072	(16)	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	133,261	133,946	685	1%
GRAND TOTAL	2,715,834	2,685,218	(30,616)	-1%
2014-2015 K-12 Enrollment used in budget	673	638		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,881,105	1,833,323	(47,782)	-3%
0200 Benefits	601,921	532,159	(69,762)	-12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	500	500	-	0%
0500 Other Purchased Services	21,671	27,599	5,928	27%
0600 Supplies	56,144	61,993	5,849	10%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional**	2,561,341	2,455,574	(105,767)	-4%
Support Services (programs 2100 - 2299)				
0100 Salaries	-	-	-	
0200 Benefits	-	-	-	
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,400	1,400	-	0%
0600 Supplies	4,050	4,050	-	0%
0700 Property	-	-	-	
0800 Other	4,000	4,000	-	0%
Total Support Services	9,450	9,450	-	0%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	221,160	240,790	19,630	9%
0200 Benefits	70,769	70,651	(118)	0%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	2,000	2,000	-	0%
0600 Supplies	450	450	-	0%
0700 Property	-	-	-	
0800 Other	150	150	-	0%
Total Office of the Principal	294,529	314,041	19,512	7%
Building Services (program 2621 - 2660)				
0100 Salaries	101,256	105,293	4,037	4%
0200 Benefits	32,402	30,536	(1,866)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	13,096	13,096	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	146,754	148,925	2,171	1%
GRAND TOTAL	3,012,074	2,927,990	(84,084)	-3%

2014-2015 K-12 Enrollment used in budget 707 693

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,989,449	1,997,104	7,655	0%
0200 Benefits	636,557	581,874	(54,683)	-9%
0300 Purchased Professional & Technical Services	5,000	5,000	-	0%
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	23,000	23,000	-	0%
0600 Supplies	67,078	72,399	5,321	8%
0700 Property	-	-	-	
0800 Other	3,000	3,000	-	0%
Total Instructional**	2,724,084	2,682,377	(41,707)	-2%
Support Services (programs 2100 - 2299)				
0100 Salaries	16,405	23,621	7,216	44%
0200 Benefits	5,237	6,949	1,712	33%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	1,450	1,450	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	23,092	32,020	8,928	39%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	252,301	288,453	36,152	14%
0200 Benefits	80,706	84,424	3,718	5%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	2,550	2,550	-	0%
0600 Supplies	251	251	-	0%
0700 Property	-	-	-	
0800 Other	2,000	2,000	-	0%
Total Office of the Principal	337,808	377,678	39,870	12%
Building Services (program 2621 - 2660)				
0100 Salaries	88,088	90,887	2,799	3%
0200 Benefits	28,188	26,621	(1,567)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	12,522	12,522	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	128,798	130,030	1,232	1%
GRAND TOTAL	3,213,782	3,222,105	8,323	0%
2014-2015 K-12 Enrollment used in budget				
	<u>822</u>	<u>735</u>		

Amended Budget for fiscal year 2014 - 2015

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

		FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)					
0100	1 Salaries	836,657	865,238	28,581	3%
0200	2 Benefits	267,696	253,671	(14,025)	-5%
0300	3 Purchased Professional & Technical Services	-	-	-	
0400	4 Purchased Property Services	21,777	21,777	-	0%
0500	5 Other Purchased Services	-	-	-	
0600	6 Supplies	14,622	10,716	(3,906)	-27%
0700	7 Property	-	-	-	
0800	8 Other	-	-	-	
Total Instructional**		1,140,752	1,151,402	10,650	1%
Support Services (programs 2100 - 2299)					
0100	1 Salaries	76,270	52,247	(24,023)	-31%
0200	2 Benefits	24,406	15,371	(9,035)	-37%
0300	3 Purchased Professional & Technical Services	9,000	9,000	-	0%
0400	4 Purchased Property Services	-	-	-	
0500	5 Other Purchased Services	-	-	-	
0600	6 Supplies	1,000	1,000	-	0%
0700	7 Property	-	-	-	
0800	8 Other	-	-	-	
Total Support Services		110,676	77,618	(33,058)	-30%
Office of the Principal (programs 2410 - 2490)					
0100	1 Salaries	178,735	192,468	13,733	8%
0200	2 Benefits	57,195	56,237	(958)	-2%
0300	3 Purchased Professional & Technical Services	-	-	-	
0400	4 Purchased Property Services	5,000	6,359	1,359	27%
0500	5 Other Purchased Services	-	-	-	
0600	6 Supplies	2,000	2,000	-	0%
0700	7 Property	-	-	-	
0800	8 Other	-	-	-	
Total Office of the Principal		242,930	257,064	14,134	6%
Building Services (program 2621 - 2660)					
0100	1 Salaries	62,545	65,755	3,210	5%
0200	2 Benefits	20,014	19,139	(875)	-4%
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	-	-	-	
Total Building Services		90,685	93,020	2,335	3%
GRAND TOTAL		1,585,043	1,579,104	(5,939)	0%
2014-2015 K-12 Enrollment used in budget		397	359		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,591,854	1,548,782	(43,072)	-3%
0200 Benefits	509,224	454,147	(55,077)	-11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	600	600	-	0%
0500 Other Purchased Services	12,200	20,867	8,667	71%
0600 Supplies	46,311	52,640	6,329	14%
0700 Property	-	-	-	
0800 Other	1,000	1,000	-	0%
Total Instructional	2,161,189	2,078,036	(83,153)	-4%
Support Services (programs 2100 - 2299)				
0100 Salaries	57,834	63,104	5,270	9%
0200 Benefits	18,500	18,565	65	0%
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	200	200	-	0%
Total Support Services	87,034	92,369	5,335	6%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	307,155	330,029	22,874	7%
0200 Benefits	98,286	95,675	(2,611)	-3%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	6,450	6,450	-	0%
0600 Supplies	10,318	12,200	1,882	18%
0700 Property	-	-	-	
0800 Other	2,500	2,500	-	0%
Total Office of the Principal	424,709	446,854	22,145	5%
Building Services (program 2621 - 2660)				
0100 Salaries	110,667	116,528	5,861	5%
0200 Benefits	35,413	33,314	(2,099)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	16,525	16,525	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	162,605	166,367	3,762	2%
GRAND TOTAL	2,835,537	2,783,626	(51,911)	-2%
2014-2015 K-12 Enrollment used in budget				
	<u>680</u>	<u>613</u>		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,383,331	1,435,678	52,347	4%
0200 Benefits	442,533	421,752	(20,781)	-5%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	3,000	3,000	-	0%
0600 Supplies	56,543	73,005	16,462	29%
0700 Property	-	-	-	
0800 Other	-	500	500	
Total Instructional	1,885,407	1,933,935	48,528	3%
Support Services (programs 2100 - 2299)				
0100 Salaries	86,510	94,136	7,626	9%
0200 Benefits	27,682	27,450	(232)	-1%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	5,200	5,200	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	119,392	126,786	7,394	6%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	237,911	266,651	28,740	12%
0200 Benefits	76,123	77,481	1,358	2%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	8,900	8,900	-	0%
0600 Supplies	4,200	4,800	600	14%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Office of the Principal	327,134	357,832	30,698	9%
Building Services (program 2621 - 2660)				
0100 Salaries	95,534	93,829	(1,705)	-2%
0200 Benefits	30,571	27,251	(3,320)	-11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	15,856	15,856	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	141,961	136,936	(5,025)	-4%
GRAND TOTAL	2,473,894	2,555,489	81,595	3%
2014-2015 K-12 Enrollment used in budget	589	594		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,849,270	1,857,310	8,040	0%
0200 Benefits	591,601	544,040	(47,561)	-8%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	3,000	3,000	-	0%
0600 Supplies	62,329	62,932	603	1%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional	2,506,200	2,467,282	(38,918)	-2%
Support Services (programs 2100 - 2299)				
0100 Salaries	76,078	144,491	68,413	90%
0200 Benefits	24,345	41,701	17,356	71%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	15,000	15,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	115,423	201,192	85,769	74%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	368,978	408,695	39,717	11%
0200 Benefits	118,050	119,646	1,596	1%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	11,290	11,290	-	0%
0600 Supplies	15,000	40,000	25,000	167%
0700 Property	-	-	-	
0800 Other	100	100	-	0%
Total Office of the Principal	513,418	579,731	66,313	13%
Building Services (program 2621 - 2660)				
0100 Salaries	175,459	182,748	7,289	4%
0200 Benefits	56,147	53,000	(3,147)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	500	500	-	0%
0500 Other Purchased Services	-	-	-	
0600 Supplies	26,743	37,252	10,509	39%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	258,849	273,500	14,651	6%
GRAND TOTAL	3,393,890	3,521,705	127,815	4%

2014-2015 K-12 Enrollment used in budget 837 848

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	1,371,522	1,422,886	51,364	4%
0200 Benefits	438,642	416,230	(22,412)	-5%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	150	-	(150)	-100%
0600 Supplies	49,861	55,308	5,447	11%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional	1,860,175	1,894,424	34,249	2%
Support Services (programs 2100 - 2299)				
0100 Salaries	95,324	67,995	(27,329)	-29%
0200 Benefits	30,504	20,004	(10,500)	-34%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	500	500	100%
0600 Supplies	19,406	32,263	12,857	66%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	145,234	120,762	(24,472)	-17%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	316,865	375,106	58,241	18%
0200 Benefits	101,152	108,119	6,967	7%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	6,100	6,000	(100)	-2%
0600 Supplies	12,965	25,661	12,696	98%
0700 Property	-	-	-	
0800 Other	500	308	(192)	-38%
Total Office of the Principal	437,582	515,194	77,612	18%
Building Services (program 2621 - 2660)				
0100 Salaries	161,787	167,720	5,933	4%
0200 Benefits	51,772	48,814	(2,958)	-6%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	26,897	26,897	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	240,456	243,431	2,975	1%
GRAND TOTAL	2,683,447	2,773,811	90,364	3%

2014-2015 K-12 Enrollment used in budget 690 688

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	4,183,041	4,061,829	(121,212)	-3%
0200 Benefits	1,336,803	1,172,666	(164,137)	-12%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	262,674	261,454	(1,220)	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional	5,782,518	5,495,949	(286,569)	-5%
Support Services (programs 2100 - 2299)				
0100 Salaries	414,061	445,088	31,027	7%
0200 Benefits	132,488	128,876	(3,612)	-3%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	15,100	15,100	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	561,649	589,064	27,415	5%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	832,463	899,374	66,911	8%
0200 Benefits	265,938	289,861	23,923	9%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	56,929	56,929	
0600 Supplies	54,000	54,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Office of the Principal	1,152,401	1,300,164	147,763	13%
Building Services (program 2621 - 2660)				
0100 Salaries	336,691	497,894	161,203	48%
0200 Benefits	107,739	145,249	37,510	35%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	35,000	35,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	479,430	678,143	198,713	41%
GRAND TOTAL	7,975,998	8,063,320	87,322	1%
2014-2015 K-12 Enrollment used in budget	1,844	1,901		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	4,161,969	3,774,264	(387,705)	-9%
0200 Benefits	1,330,241	1,088,785	(241,456)	-18%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	234,671	228,680	(5,991)	-3%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional	5,726,881	5,091,729	(635,152)	-11%
Support Services (programs 2100 - 2299)				
0100 Salaries	457,629	486,788	29,159	6%
0200 Benefits	146,200	140,951	(5,249)	-4%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	36,000	49,500	13,500	38%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	639,829	677,239	37,410	6%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	768,892	840,787	71,895	9%
0200 Benefits	245,570	272,479	26,909	11%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	20,000	26,043	6,043	30%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Office of the Principal	1,034,462	1,139,309	104,847	10%
Building Services (program 2621 - 2660)				
0100 Salaries	354,547	481,978	127,431	36%
0200 Benefits	113,451	140,711	27,260	24%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	50,000	50,000	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	517,998	672,689	154,691	30%
GRAND TOTAL	7,919,170	7,580,966	(338,204)	-4%
2014-2015 K-12 Enrollment used in budget	1,839	1,885		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	373,360	352,263	(21,097)	-6%
0200 Benefits	119,475	103,582	(15,893)	-13%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	1,000	1,000	-	0%
0600 Supplies	15,279	25,419	10,140	66%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Instructional	509,114	482,264	(26,850)	-5%
Support Services (programs 2100 - 2299)				
0100 Salaries	115,044	117,493	2,449	2%
0200 Benefits	36,814	34,566	(2,248)	-6%
0300 Purchased Professional & Technical Services	700	700	-	0%
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	152,558	152,759	201	0%
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	158,890	179,411	20,521	13%
0200 Benefits	50,845	52,531	1,686	3%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	650	650	-	0%
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	1,500	1,500	-	0%
Total Office of the Principal	211,885	234,092	22,207	10%
Building Services (program 2621 - 2660)				
0100 Salaries	111,278	126,820	15,542	14%
0200 Benefits	35,609	36,957	1,348	4%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	300	300	-	0%
0500 Other Purchased Services	-	-	-	
0600 Supplies	8,280	8,280	-	0%
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	155,467	172,357	16,890	11%
GRAND TOTAL	1,029,024	1,041,472	12,448	1%
2014-2015 K-12 Enrollment used in budget				
	<u>116</u>	<u>103</u>		

Amended Budget for fiscal year 2014 - 2015

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

	FY 14-15 Adopted Budget	FY 14-15 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
Instructional (programs 0010 - 2000)				
0100 Salaries	208,458	262,385	53,927	26%
0200 Benefits	66,674	76,441	9,767	15%
0300 Purchased Professional & Technical Services	31,560	-	(31,560)	-100%
0400 Purchased Property Services	-	500	500	100%
0500 Other Purchased Services	26,951	9,761	(17,190)	-64%
0600 Supplies	2,000	177,170	175,170	8759%
0700 Property	16,950	61,000	44,050	260%
0800 Other	-	-	-	
Total Instructional	352,593	587,257	234,664	67%
Support Services (programs 2100 - 2299)				
0100 Salaries	57,112	63,648	6,536	11%
0200 Benefits	18,276	18,364	88	0%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Support Services	75,388	82,012	6,624	
Office of the Principal (programs 2410 - 2490)				
0100 Salaries	17,139	31,168	14,029	82%
0200 Benefits	5,484	9,153	3,669	67%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	2,250	2,250	100%
0800 Other	-	-	-	
Total Office of the Principal	22,623	42,571	19,948	
Building Services (program 2621 - 2660)				
0100 Salaries	-	42,356	42,356	100%
0200 Benefits	-	12,461	12,461	100%
0300 Purchased Professional & Technical Services	-	-	-	
0400 Purchased Property Services	-	-	-	
0500 Other Purchased Services	-	-	-	
0600 Supplies	-	-	-	
0700 Property	-	-	-	
0800 Other	-	-	-	
Total Building Services	-	54,817	54,817	
GRAND TOTAL	450,604	766,657	316,053	70%

2014-2015 K-12 Enrollment used in budget 50 79**



Amended 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.

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).

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.



DEPARTMENT OF FINANCE

School District 27J

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