

Proposed Budget

Fiscal Year 2017 - 2018

School District 27J

18551 E. 160th Avenue | Brighton, CO 80601

Proposed Budget 2017 - 2018

Presentation to the Board of Education

Table of Contents

Introductory Section

Board Policy 3.F	1
Board of Education	2
District Information	3
Student Demographics	4
Budget Development	5
Budget Calendar	6
School Finance Act	7
Sources of Total Program Funding	8
Key Principals	9
General Fund Expense Assumptions	10

Fund Summaries

General Fund	11
General Fund by Department	12
Capital Reserve Fund	14
Risk Management Insurance Fund	15
Colorado Preschool Program Fund	16
Governmental Designated Grants Fund	17
Pupil Activity Fund	18
Transportation Fund	19
Growth Impact Fund	20
Other Special Programs Fund	21
Bond Redemption Fund	30
Building Fund	31
Nutrition Services Fund	32
Child Care Program Fund	33
Dental Insurance Fund	34
Trust Fund	35

School Summaries

School Financial Summaries	36
----------------------------------	----

Information Section

Glossary of Terms	58
-------------------------	----

Proposed Budget 2017 - 2018

Introductory Section

Board Policy 3.F Financial Planning & Budgeting

- **“Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board’s goals priorities, risk financial jeopardy, or fail to be derived from a multi-year plan.”**
 - ⇒ Must include credible projections of revenue and expenses
 - ⇒ Disclose planning assumptions
 - ⇒ Shall not expend more funds than are conservatively projected to be received



Dr. Chris Fiedler
Superintendent

Proposed Budget 2017 - 2018

Board of Education



MISSION STATEMENT

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



**Patrick Day, President
District 5**



**Roberta Thimmig, Vice President
District 1**



**Rick Doucet, Director
District 2**



**Lloyd Worth, Director
District 3**



**Blaine Nickeson, Director
District 4**



**Jenn Venerable, Director
District 6**



**Greg Piotraschke, Director
District 7**

Proposed Budget 2017 - 2018

District Information

Schools:

- 12 Elementary Schools
- 4 Middle Schools
- 2 Comprehensive High Schools
- 1 Alternative School
- 5 Charter Schools
- 1 Online School

Cities:

- Brighton
- Commerce City
- Thornton
- Aurora
- Broomfield

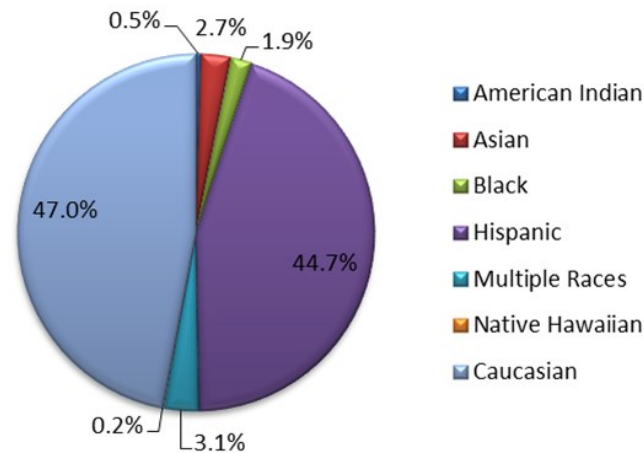
Counties:

- Adams
- Weld
- Broomfield

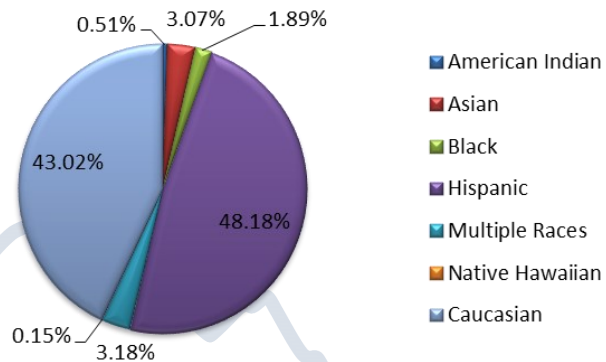
Proposed Budget 2017 - 2018

Student Demographics

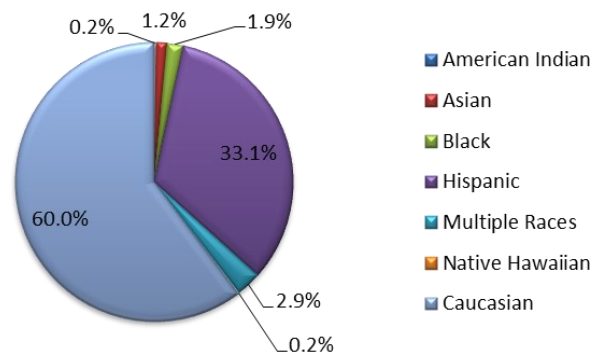
District Total



District-Managed Total



Charter Total



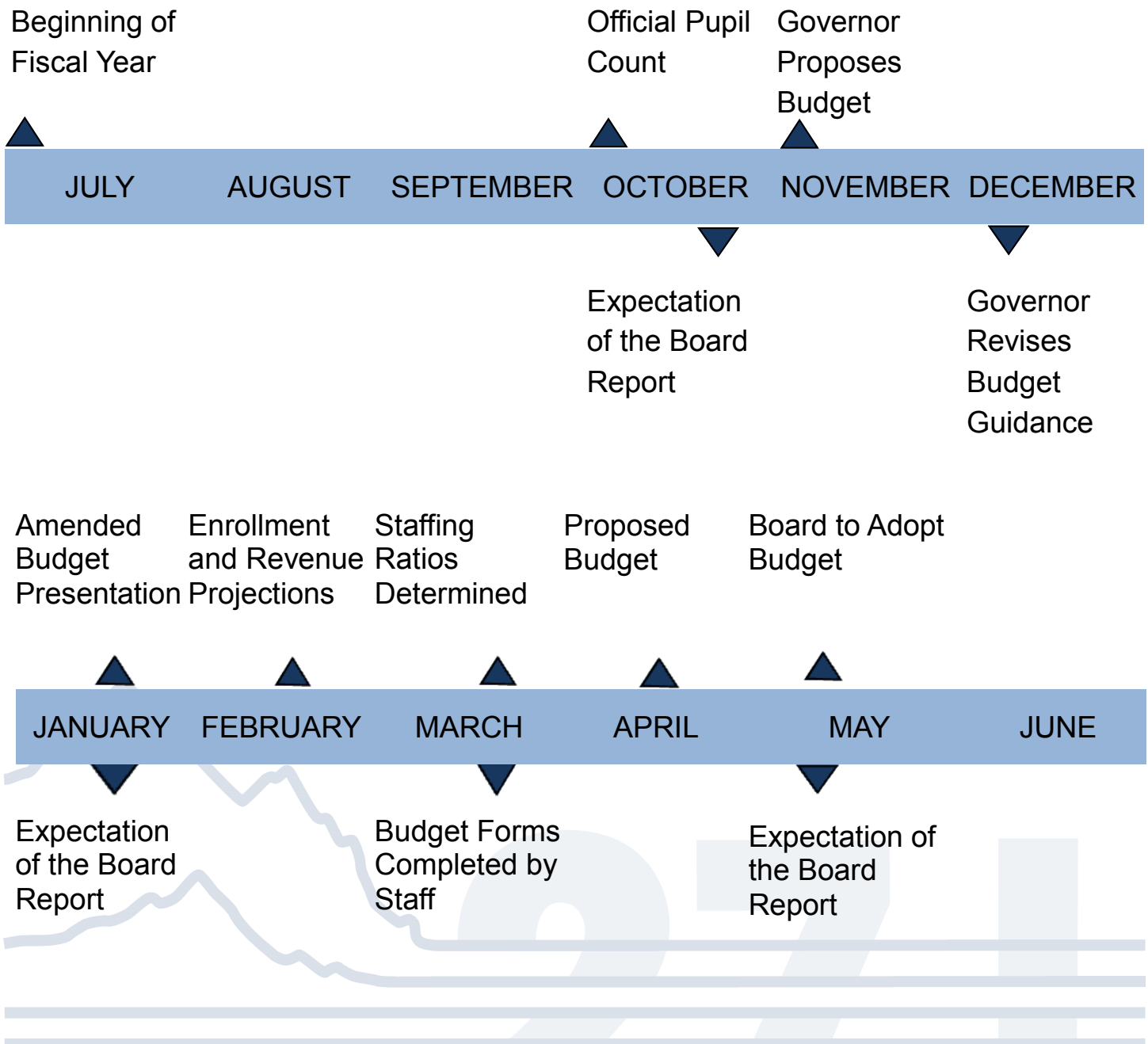
Proposed Budget 2017 - 2018

Budget Development

- **Timeline created to accommodate additional collaboration**
 - ⇒ Executive Leadership begins meeting weekly in December to discuss district resource priorities
 - ⇒ Budget forms issued to school and department leaders in March prior to legislature's action on School Finance Act
- **Proposed Budget includes the General Operating Fund as well as fifteen other funds**
 - ⇒ Planned expenditures of the projected available resources for each fund were based on priority needs subject to restrictions and alignment with the Global Goals and Board Policy
- **Due to timing of the budget revenue assumptions had to be made**
 - ⇒ Beginning balance for each Fund - Actual will be known when the audit is complete in November
 - ⇒ Student Enrollment and State Funding - Actual enrollment will be determined from October count as certified by the state in December
 - ⇒ Property Tax Collections - Actual assessed value will be available December 1

Proposed Budget 2017 - 2018

Budget Calendar



Proposed Budget 2017 - 2018

School Finance Act

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

The following outlines School District 27J's Total Program formula components.

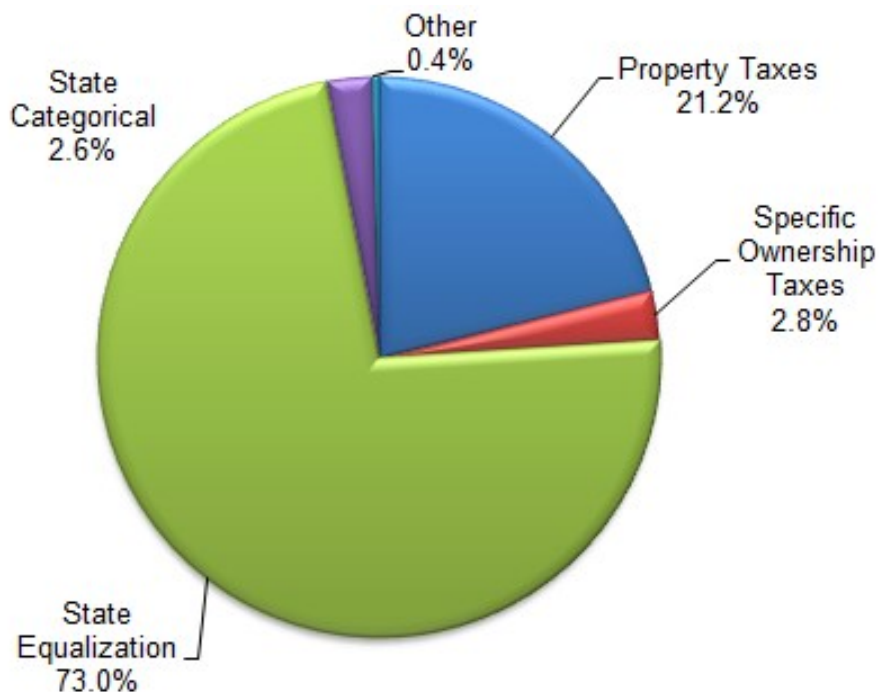
Funded Pupil Count (Estimate)		Base and Factor Per Pupil Funding		At-Risk Funding		On-line Funding		Negative Factor
17,455		\$7,337		\$4,830,003		\$0		(\$17,003,300)

Beginning in FY10-11, the Colorado Legislature implemented the “Negative Factor”, due to lower revenues associated with the economic downturn. Since 2010 the Negative Factor decreased School District 27J revenue by \$113M through fiscal year 2017.

Proposed Budget 2017 - 2018

Sources of Total Program Funding

School District 27J receives revenue from a variety of state and local sources with the largest being state equalization which accounts for 73% of Total Program. Local revenue is a combination of property taxes and specific ownership tax. In addition to Total Program the District has one voter approved mill levy override for \$750,000.

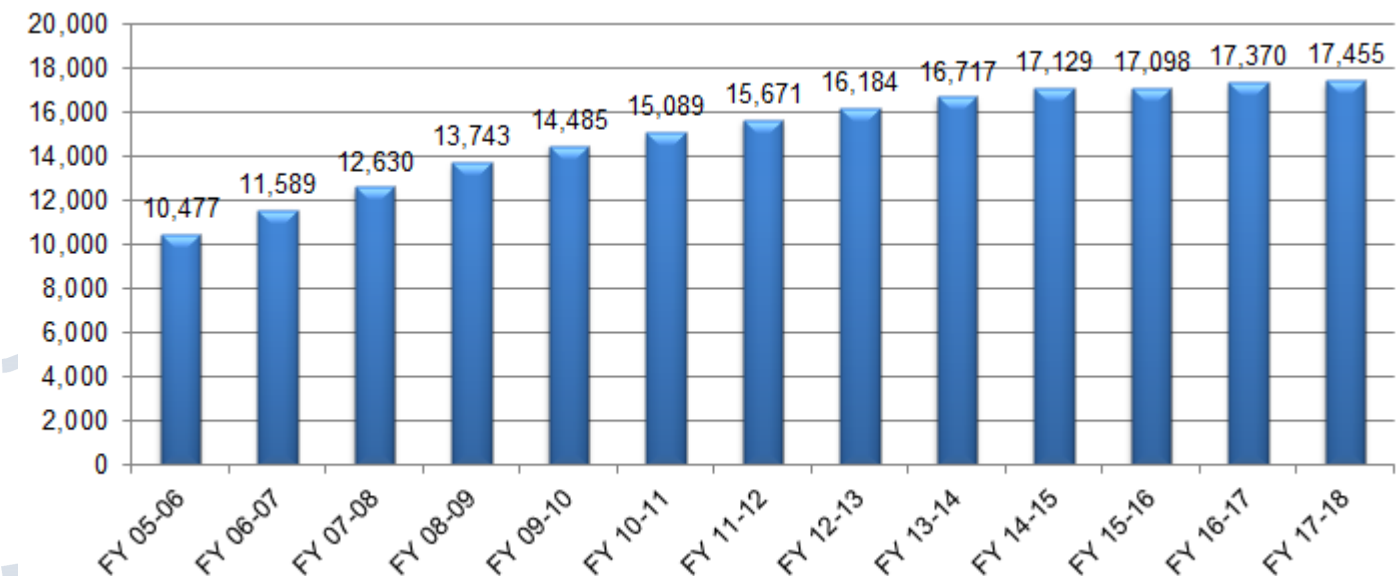


Proposed Budget 2017 - 2018

Key Principles

- Maximize resources in direct instruction and support of students. Average student teacher ratios:
 - ⇒ Elementary 23.1:1
 - ⇒ Middle 24.6:1
 - ⇒ High 25.9:1
- Focus on enrollment growth and add resources to support scheduling changes

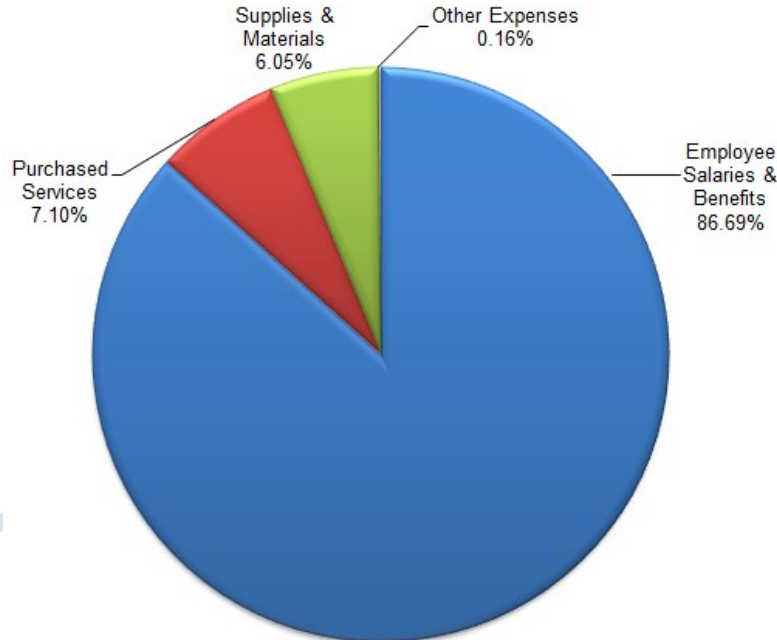
Enrollment



Proposed Budget 2017 - 2018

General Fund Expense Assumptions

- Maintain fiscal stability by keeping expenditures in-line with revenue expectations
- Honor treatment of faculty and staff
 - ⇒ Maintain benefits programs
 - ⇒ Increase pension contributions(.5%), both employee and District (AED & SAED), per statute



Proposed Budget 2017 - 2018

Fund Summaries



General Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	19,189,984	19,189,984	-	0%
<u>Local Support</u>				
Property Taxes	26,084,287	26,084,287	-	0%
Specific Ownership Taxes	3,436,530	3,436,530	-	0%
Other Taxes	(127,094)	(127,094)	-	0%
<u>State Support</u>				
State Equalization	89,750,032	88,817,625	932,407	1%
State Categorical	3,248,568	3,318,667	(70,099)	-2%
<u>Other Support</u>				
Other Miscellaneous	425,447	456,205	(30,758)	-7%
Total Current Year Revenues	122,817,770	121,986,220	831,550	1%
Total Available Resources	142,007,754	141,176,204	831,550	1%
<u>Expenditures</u>				
Employee Salaries	61,203,512	60,483,328	720,184	1%
Employee Benefits	19,155,219	18,914,294	240,925	1%
Purchased Services	6,491,035	6,523,659	(32,624)	-1%
Supplies & Materials	5,505,892	5,616,011	(110,119)	-2%
Property	29,818	45,241	(15,423)	-52%
Debt Service	-	-	-	0%
Other Expenditures	144,078	175,334	(31,256)	-22%
Total Current Year Expenditures	92,529,554	91,757,867	771,687	1%
<u>Other Resources</u>				
Allocation to Charter Schools	26,948,801	26,605,703	343,098	1%
Charter School Service Charges	(583,818)	(616,500)	32,682	6%
Transfers to Other Funds	5,926,524	6,362,922	(436,398)	-7%
Transfer to Transportation Fund	3,876,120	3,536,316	339,804	9%
Transfer to Activity Fund	420,704	420,704	-	0%
Transfer to Detention Center	164,496	164,496	-	0%
Transfer to Print Shop	71,298	77,268	(5,970)	-8%
Transfer to Wellness	41,000	41,000	-	0%
Total Other Resources	36,865,125	36,591,909	273,216	1%
Total Current Year Expenditures & Other Resources	129,394,679	128,349,776	1,044,903	1%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	3,090,891	3,070,817	20,074	1%
TABOR Reserve	2,974,607	2,774,106	200,501	7%
Reserve for Multi-Year Obligations	398,910	398,910	-	0%
Assigned Operating Amended/Adopted Budget	3,039,503	2,540,796	498,707	16%
Designated Risk Management Reserve	-	-	-	0%
Career and Technical Education Reserve	257,500	195,400	62,100	24%
Total Appropriations	139,156,090	137,329,805	1,826,285	1%
<u>Reserves Unappropriated</u>				
Other Reserves	2,851,664	3,846,399	(994,735)	-35%

General Fund by Department

		FY 17-18 Proposed Budget	FY 16-17 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	232,238	232,238	-	0%
2204	Accountability Committee	10,355	10,355	-	0%
2205	Negotiations	112,611	114,879	(2,268)	-2%
2206	Communication Relations	146,648	138,902	7,746	5%
Total Board of Education		835,251	829,773	5,478	1%
<u>Office of the Superintendent</u>					
2301	Office of the Superintendent	591,983	592,913	(930)	0%
Total Office of the Superintendent		591,983	592,913	(930)	0%
<u>Chief Academic Officer</u>					
2101	Special Education	11,243,440	10,652,580	590,860	5%
2102	Pupil Support Services	3,491,177	3,335,998	155,179	4%
2111	Improvement of Instruction	374,984	371,476	3,508	1%
2112	Math Curriculum	-	45,272	(45,272)	-100%
2113	Staff Development	826,640	741,040	85,600	10%
2114	Student Intervention	741,903	707,195	34,708	5%
2115	Student Assessment	430,364	440,022	(9,658)	-2%
2116	Literacy	-	-	-	0%
2117	Vocational Education	496,908	446,925	49,983	10%
2121	Tutoring (Mill Levy)	326,307	429,475	(103,168)	-32%
2122	Textbooks (Mill Levy)	286,988	338,423	(51,435)	-18%
Total Chief Academic Officer		18,218,711	17,508,406	710,305	4%
<u>Human Resources</u>					
2501	Human Resources	913,727	936,146	(22,419)	-2%
Total Human Resources		913,727	936,146	(22,419)	-2%
<u>Chief Operations Officer</u>					
2711	Operations	336,802	344,104	(7,302)	-2%
2712	Crisis Management	50,490	50,490	-	0%
2721	Swimming Pool Building Services	90,016	90,737	(721)	-1%
2722	Building Maintenance	1,190,433	1,193,275	(2,842)	0%
2723	Custodial Services	95,261	91,697	3,564	4%
2724	Building Services	3,317,620	3,178,920	138,700	4%
2725	Grounds Services	516,700	524,314	(7,614)	-1%
2726	Community Services-Building Rental	46,222	46,222	-	0%
Total Chief Operations Officer		5,643,544	5,519,759	123,785	2%

General Fund by Department (continued)

		FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Fiscal and Internal Services</u>					
2401	Finance Office	1,023,018	991,746	31,272	3%
2402	Risk Management	130,000	150,000	(20,000)	-15%
2403	Internal Services	1,300,263	1,306,745	(6,482)	0%
2601	Computer Operations	70,945	50,945	20,000	28%
Total Fiscal and Internal Services		2,524,226	2,499,436	24,790	1%
<u>Technology Resources and Computer Education</u>					
2602	Instructional/Informational Services	2,815,598	2,782,836	32,762	1%
Total Technology Resources and Computer Education		2,815,598	2,782,836	32,762	1%
<u>District Wide Budgets</u>					
2801	Class Size Relief (Mill Levy)	566,259	1,080,751	(514,492)	-91%
2802	Certified Substitutes	1,070,630	1,110,000	(39,370)	-4%
2803	Early Retirement Plans	672,457	659,478	12,979	2%
2804	Temp/Vac Leave Payoffs	396,562	396,717	(155)	0%
2805	Community Services	277,450	277,450	-	0%
2851	School Carry Forward	490,191	490,191	-	0%
2800	Other District Wide Budgets	3,137,008	3,249,154	(112,146)	-4%
Total District Wide Budgets		6,610,557	7,263,741	(653,184)	-10%
<u>TOTAL GENERAL FUND BY DEPARTMENTS</u>		38,153,597	37,933,010	220,587	1%

Capital Reserve Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	1,094,419	1,094,419	-	0%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	1,312,850	1,489,067	(176,217)	-13%
Other Miscellaneous	-	6,000	(6,000)	-100%
Total Current Year Revenues	1,312,850	1,495,067	(182,217)	-14%
Total Available Resources	2,407,269	2,589,486	(182,217)	-8%
<u>Expenditures</u>				
Enterprise Resource Planning System	250,000	443,000	(193,000)	-77%
Computer and Bus Leases	1,225,590	1,034,592	190,998	16%
United Power COP Payment	232,732	230,775	1,957	1%
Augmentation Lease	85,484	85,438	46	0%
BLRC CAM Fees	130,991	130,991	-	0%
Modular Lease	60,558	30,342	30,216	50%
Transfer to Transportation Fund	-	2,000	(2,000)	-100%
BHS Sewer Line Repair	-	1,850	(1,850)	-100%
Transfer to Grounds/Facilities	-	126,746	(126,746)	-100%
Transportation Equipment Repairs/Mini Bus	-	101,000	(101,000)	-100%
Other Projects	351,800	327,330	24,470	7%
Total Current Year Expenditures & Other Resources	2,337,154	2,514,064	(176,910)	-8%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	70,115	75,422	(5,307)	-8%
Total Appropriations	2,407,269	2,589,486	(182,217)	-8%

Risk Management Insurance Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	545,859	513,195	32,664	6%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	1,627,652	2,058,629	(430,977)	-26%
Other Miscellaneous	10,000	10,000	-	0%
Total Current Year Revenues	1,637,652	2,068,629	(430,977)	-26%
Total Available Resources	2,183,511	2,581,824	(398,313)	-18%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	1,573,000	1,959,712	(386,712)	-25%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	1,573,000	1,959,712	(386,712)	-25%
<u>Reserves Designated</u>				
TABOR Reserve	47,190	58,791	(11,601)	-25%
Designated Risk Management Reserve	563,321	563,321	-	0%
Total Appropriations	2,183,511	2,581,824	(398,313)	-18%

Colorado Preschool Program Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	123,284	227,406	(104,122)	-84%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	2,986,022	3,187,061	(201,039)	-7%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	2,986,022	3,187,061	(201,039)	-7%
Total Available Resources	3,109,306	3,414,467	(305,161)	-10%
<u>Expenditures</u>				
Employee Salaries	2,104,124	2,260,827	(156,703)	-7%
Employee Benefits	717,331	691,827	25,504	4%
Purchased Services	16,900	157,300	(140,400)	-831%
Supplies & Materials	41,650	28,320	13,330	32%
Property	1,500	3,500	(2,000)	-133%
Debt Service	-	-	-	0%
Other Expenditures	136,999	173,242	(36,243)	-26%
Total Current Year Expenditures	3,018,504	3,315,016	(296,512)	-10%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	90,802	99,451	(8,649)	-10%
Total Appropriations	3,109,306	3,414,467	(305,161)	-10%

Government Designated Grants Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	940,374	1,267,538	(327,164)	-26%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	3,350,397	3,702,354	(351,957)	-10%
<u>Federal Support</u>				
Federal Revenue	4,877,252	4,883,508	(6,256)	0%
<u>Other Support</u>				
Other Miscellaneous	500,000	1,670,000	(1,170,000)	-70%
Total Current Year Revenues	8,727,649	10,255,862	(1,528,213)	-15%
Total Available Resources	9,668,023	11,523,400	(1,855,377)	-16%
<u>Expenditures</u>				
Employee Salaries	4,329,681	3,979,618	350,063	9%
Employee Benefits	1,250,717	1,258,942	(8,225)	-1%
Purchased Services	2,553,127	2,670,510	(117,383)	-4%
Supplies & Materials	287,790	320,874	(33,084)	-10%
Property	10,318	339,057	(328,739)	-97%
Other Expenditures	1,236,390	2,954,399	(1,718,009)	-58%
Total Current Year Expenditures	9,668,023	11,523,400	(1,855,377)	-16%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	9,668,023	11,523,400	(1,855,377)	-16%

Pupil Activity Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	1,240,295	1,157,368	82,927	7%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Local Revenue	3,639,158	2,845,716	793,442	22%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	420,704	420,704	-	0%
Total Current Year Revenues	4,059,862	3,266,420	793,442	20%
Total Available Resources	5,300,157	4,423,788	876,369	17%
<u>Expenditures</u>				
Employee Salaries	-	119,200	(119,200)	-100%
Employee Benefits	-	24,778	(24,778)	-100%
Purchased Services	-	714,072	(714,072)	-100%
Supplies & Materials	2,129,299	1,408,017	721,282	34%
Other Expenditures	3,170,858	2,157,721	1,013,137	32%
Total Current Year Expenditures	5,300,157	4,423,788	876,369	17%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
Total Appropriations	5,300,157	4,423,788	876,369	17%

Transportation Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	-	169,773	(169,773)	-100%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	1,448,998	1,448,998	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	3,876,120	3,510,991	365,129	9%
Other Miscellaneous	315,000	293,000	22,000	7%
Total Current Year Revenues	5,640,118	5,252,989	387,129	7%
Total Available Resources	5,640,118	5,422,762	217,356	4%
<u>Expenditures</u>				
Employee Salaries	3,305,389	3,189,237	116,152	4%
Employee Benefits	1,325,834	1,312,510	13,324	1%
Purchased Services	188,437	144,405	44,032	23%
Supplies & Materials	844,720	818,665	26,055	3%
Other Expenditures	(182,207)	(200,000)	17,793	10%
Total Current Year Expenditures	5,482,173	5,264,817	217,356	4%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	157,945	157,945	-	0%
Total Appropriations	5,640,118	5,422,762	217,356	4%

Growth Impact Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	80,000	75,419	4,581	6%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Revenue	42,000	41,377	623	1%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	100	100	-	0%
Total Current Year Revenues	42,100	41,477	623	1%
Total Available Resources	122,100	116,896	5,204	4%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	16,455	36,100	(19,645)	-119%
Supplies & Materials	1,250	1,250	-	0%
Other Expenditures	104,395	79,546	24,849	24%
Total Current Year Expenditures	122,100	116,896	5,204	4%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	122,100	116,896	5,204	4%

Other Special Programs Fund - All Programs

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	639,735	517,443	122,292	19%
<u>Local Support</u>				
Local Revenue	563,962	757,630	(193,668)	-34%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	276,794	282,764	(5,970)	-2%
Other Miscellaneous	1,380,504	1,083,596	296,908	22%
Total Current Year Revenues	2,221,260	2,123,990	97,270	4%
Total Available Resources	2,860,995	2,641,433	219,562	8%
<u>Expenditures</u>				
Employee Salaries	1,227,273	907,420	319,853	26%
Employee Benefits	390,155	270,947	119,208	31%
Purchased Services	269,690	250,389	19,301	7%
Supplies & Materials	272,060	271,594	466	0%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	701,817	941,083	(239,266)	-34%
Total Current Year Expenditures	2,860,995	2,641,433	219,562	8%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	2,860,995	2,641,433	219,562	8%

Other Special Programs Fund - Tuition Based Kindergarten

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	119,000	40,000	79,000	66%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	780,000	572,460	207,540	27%
Total Current Year Revenues	780,000	572,460	207,540	27%
Total Available Resources	899,000	612,460	286,540	32%
<u>Expenditures</u>				
Employee Salaries	606,676	309,444	297,232	49%
Employee Benefits	178,932	93,800	85,132	48%
Purchased Services	150	150	-	0%
Other Expenditures	113,242	209,066	(95,824)	-85%
Total Current Year Expenditures	899,000	612,460	286,540	32%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	899,000	612,460	286,540	32%

Other Special Programs Fund - Detention Center

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	-	(26,743)	26,743	100%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	164,496	164,496	-	0%
Other Miscellaneous	335,504	318,640	16,864	5%
Total Current Year Revenues	500,000	483,136	16,864	3%
Total Available Resources	500,000	456,393	43,607	9%
<u>Expenditures</u>				
Employee Salaries	319,550	312,214	7,336	2%
Employee Benefits	90,400	94,064	(3,664)	-4%
Purchased Services	2,203	2,700	(497)	-23%
Supplies & Materials	15,600	15,600	-	0%
Other Expenditures	72,247	31,815	40,432	56%
Total Current Year Expenditures	500,000	456,393	43,607	9%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	500,000	456,393	43,607	9%

Other Special Programs Fund - Wellness Program

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	170,456	240,462	(70,006)	-41%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	41,000	41,000	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	41,000	41,000	-	0%
Total Available Resources	211,456	281,462	(70,006)	-33%
<u>Expenditures</u>				
Employee Salaries	54,520	54,515	5	0%
Employee Benefits	16,262	16,271	(9)	0%
Purchased Services	41,000	41,000	-	0%
Supplies & Materials	52,741	122,736	(69,995)	-133%
Other Expenditures	46,933	46,940	(7)	0%
Total Current Year Expenditures	211,456	281,462	(70,006)	-33%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	211,456	281,462	(70,006)	-33%

Other Special Programs Fund - Tuition Based Preschool

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	4,750	-	4,750	100%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	59,500	42,396	17,104	29%
Total Current Year Revenues	59,500	42,396	17,104	29%
Total Available Resources	64,250	42,396	21,854	34%
<u>Expenditures</u>				
Employee Salaries	30,417	33,187	(2,770)	-9%
Employee Benefits	9,204	9,209	(5)	0%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	24,629	-	24,629	100%
Total Current Year Expenditures	64,250	42,396	21,854	34%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	64,250	42,396	21,854	34%

Other Special Programs Fund - Summer School

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	38,670	-	38,670	100%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	37,500	-	37,500	100%
Total Current Year Revenues	37,500	-	37,500	100%
Total Available Resources	76,170	-	76,170	100%
<u>Expenditures</u>				
Employee Salaries	10,000	-	10,000	100%
Employee Benefits	2,926	-	2,926	100%
Purchased Services	53,244	-	53,244	100%
Supplies & Materials	10,000	-	10,000	100%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	76,170	-	76,170	100%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	76,170	-	76,170	100%

Other Special Programs Fund - Credit Recovery

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	44,766	-	44,766	100%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	73,000	55,100	17,900	25%
Total Current Year Revenues	73,000	55,100	17,900	25%
Total Available Resources	117,766	55,100	62,666	53%
<u>Expenditures</u>				
Employee Salaries	8,000	7,610	390	5%
Employee Benefits	4,000	2,303	1,697	42%
Purchased Services	20,000	44,187	(24,187)	-121%
Supplies & Materials	41,000	1,000	40,000	98%
Other Expenditures	44,766	-	44,766	100%
Total Current Year Expenditures	117,766	55,100	62,666	53%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	117,766	55,100	62,666	53%

Other Special Programs Fund - Print Shop

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	-	-	-	0%
<u>Local Support</u>				0%
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	71,298	77,268	(5,970)	-8%
Other Miscellaneous	95,000	95,000	-	0%
Total Current Year Revenues	166,298	172,268	(5,970)	-4%
Total Available Resources	166,298	172,268	(5,970)	-4%
<u>Expenditures</u>				
Employee Salaries	55,767	56,707	(940)	-2%
Employee Benefits	15,528	15,299	229	1%
Purchased Services	40,426	40,262	164	0%
Supplies & Materials	54,577	60,000	(5,423)	-10%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	166,298	172,268	(5,970)	-4%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	166,298	172,268	(5,970)	-4%

Other Special Programs Fund - Non-Governmental Grants

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	262,093	263,724	(1,631)	-1%
<u>Local Support</u>				
Local Revenue	563,962	757,630	(193,668)	-34%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	563,962	757,630	(193,668)	-34%
Total Available Resources	826,055	1,021,354	(195,299)	-24%
<u>Expenditures</u>				
Employee Salaries	142,343	133,743	8,600	6%
Employee Benefits	72,903	40,001	32,902	45%
Purchased Services	112,667	122,090	(9,423)	-8%
Supplies & Materials	98,142	72,258	25,884	26%
Property	-	-	-	0%
Debt Service	-	-	-	0%
Other Expenditures	400,000	653,262	(253,262)	-63%
Total Current Year Expenditures	826,055	1,021,354	(195,299)	-24%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	826,055	1,021,354	(195,299)	-24%

Bond Redemption Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	17,745,300	17,797,774	(52,474)	0%
<u>Local Support</u>				
Property Taxes	21,958,000	21,925,000	33,000	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Sources-GO Debt Refinancing	1,900	40,104,845	(40,102,945)	-2110681%
Total Current Year Revenues	21,959,900	62,029,845	(40,069,945)	-182%
Total Available Resources	39,705,200	79,827,619	(40,122,419)	-101%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	42,000	374,011	(332,011)	-791%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Debt Service	9,920,000	50,279,842	(40,359,842)	-407%
Other Expenditures	12,050,346	14,669,279	(2,618,933)	-22%
Total Current Year Expenditures	22,012,346	65,323,132	(43,310,786)	-197%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Project Assigned Reserve	17,692,854	14,504,487	3,188,367	18%
Total Appropriations	39,705,200	79,827,619	(40,122,419)	-101%

Building Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	111,117,004	171,324,713	(60,207,709)	-54%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	98,000,000	-	98,000,000	100%
Other Miscellaneous	1,415,000	1,025,000	390,000	28%
Total Current Year Revenues	99,415,000	1,025,000	98,390,000	99%
Total Available Resources	210,532,004	172,349,713	38,182,291	18%
<u>Expenditures</u>				
Employee Salaries	956,575	873,175	83,400	9%
Employee Benefits	290,122	264,551	25,571	9%
Purchased Services	4,643,339	29,989,517	(25,346,178)	-546%
Supplies & Materials	549,250	831,525	(282,275)	-51%
Property	198,556,803	132,454,254	66,102,549	33%
Other Expenditures	5,535,915	7,936,691	(2,400,776)	-43%
Total Current Year Expenditures	210,532,004	172,349,713	38,182,291	18%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	210,532,004	172,349,713	38,182,291	18%

Nutrition Services Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	1,798,045	1,798,045	-	0%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Local Revenue	1,886,335	3,647,371	(1,761,036)	-93%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	97,124	95,661	1,463	2%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	3,370,003	1,515,562	1,854,441	55%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	1,839	1,839	-	0%
Total Current Year Revenues	5,355,301	5,260,433	94,868	2%
Total Available Resources	7,153,346	7,058,478	94,868	1%
<u>Expenditures</u>				
Employee Salaries	1,987,805	2,118,708	(130,903)	-7%
Employee Benefits	640,618	568,094	72,524	11%
Purchased Services	91,485	91,710	(225)	0%
Supplies & Materials	2,607,724	2,764,672	(156,948)	-6%
Property	27,675	27,675	-	0%
Debt Service	-	-	-	0%
Other Expenditures	1,798,039	1,487,619	310,420	17%
Total Current Year Expenditures	7,153,346	7,058,478	94,868	1%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	7,153,346	7,058,478	94,868	1%

Child Care Program Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	800,300	570,367	229,933	29%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	1,286,437	1,060,000	226,437	18%
Total Current Year Revenues	1,286,437	1,060,000	226,437	18%
Total Available Resources	2,086,737	1,630,367	456,370	22%
<u>Expenditures</u>				
Employee Salaries	765,704	607,318	158,386	21%
Employee Benefits	197,163	181,464	15,699	8%
Purchased Services	89,650	57,800	31,850	36%
Supplies & Materials	151,330	87,700	63,630	42%
Other Expenditures	882,890	696,085	186,805	21%
Total Current Year Expenditures	2,086,737	1,630,367	456,370	22%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	2,086,737	1,630,367	456,370	22%

Dental Insurance Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	493,970	525,148	(31,178)	-6%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	834,500	865,000	(30,500)	-4%
Total Current Year Revenues	834,500	865,000	(30,500)	-4%
Total Available Resources	1,328,470	1,390,148	(61,678)	-5%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	865,515	790,246	75,269	9%
Supplies & Materials	-	-	-	0%
Other Expenditures	462,955	599,902	(136,947)	-30%
Total Current Year Expenditures	1,328,470	1,390,148	(61,678)	-5%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	1,328,470	1,390,148	(61,678)	-5%

Trust Fund

	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
<u>Revenues</u>				
Beginning Balance	20,625	27,315	(6,690)	-32%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	-	-	-	0%
Total Available Resources	20,625	27,315	(6,690)	-32%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	20,625	27,315	(6,690)	-32%
Total Current Year Expenditures	20,625	27,315	(6,690)	-32%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	20,625	27,315	(6,690)	-32%

Proposed Budget 2017 - 2018

School Summaries



FY 17-18 Proposed Budget

		FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0101	North Elementary	1,618,585	1,662,770	(44,185)	-3%
0102	Northeast Elementary	2,256,259	2,291,633	(35,374)	-2%
0103	South Elementary	2,204,152	2,210,794	(6,642)	0%
0104	Southeast Elementary	2,200,192	2,239,366	(39,174)	-2%
0105	Henderson Elementary	1,742,466	1,782,034	(39,568)	-2%
0106	Thimmig Elementary	2,335,600	2,352,093	(16,493)	-1%
0107	Pennock Elementary	2,358,092	2,379,449	(21,357)	-1%
0108	Second Creek Elementary	2,515,904	2,497,557	18,347	1%
0109	West Ridge Elementary	2,741,193	2,754,764	(13,571)	0%
0110	Turnberry Elementary	2,341,193	3,008,659	(667,466)	-29%
0111	Brantner Elementary	1,782,679	1,722,131	60,548	3%
0112	Reunion Elementary	1,413,063	127,394	1,285,669	91%
	Total Elementary Schools	25,509,378	25,028,644	480,734	2%
0201	Overland Trail Middle School	2,572,519	2,577,724	(5,205)	0%
0202	Vikan Middle School	2,542,779	2,473,621	69,158	3%
0203	Prairie View Middle School	3,367,227	3,366,628	599	0%
0204	Stuart Middle School	2,929,351	2,914,123	15,228	1%
	Total Middle Schools	11,411,876	11,332,096	79,780	1%
0301	Brighton High School	7,919,775	7,834,955	84,820	1%
0302	Prairie View High School	7,927,414	7,946,775	(19,361)	0%
0303	Brighton Heritage Academy	1,142,951	1,171,383	(28,432)	-2%
0304	Bridge	252,960	252,960	-	0%
	Total High Schools	17,243,100	17,206,073	37,027	0%
0461	BOLT	469,097	453,444	15,653	3%
	Total Online School	469,097	453,444	15,653	3%
	GRAND TOTAL	54,633,451	54,020,257	613,194	1%

Fiscal Year 2017 - 2018 Proposed Budget

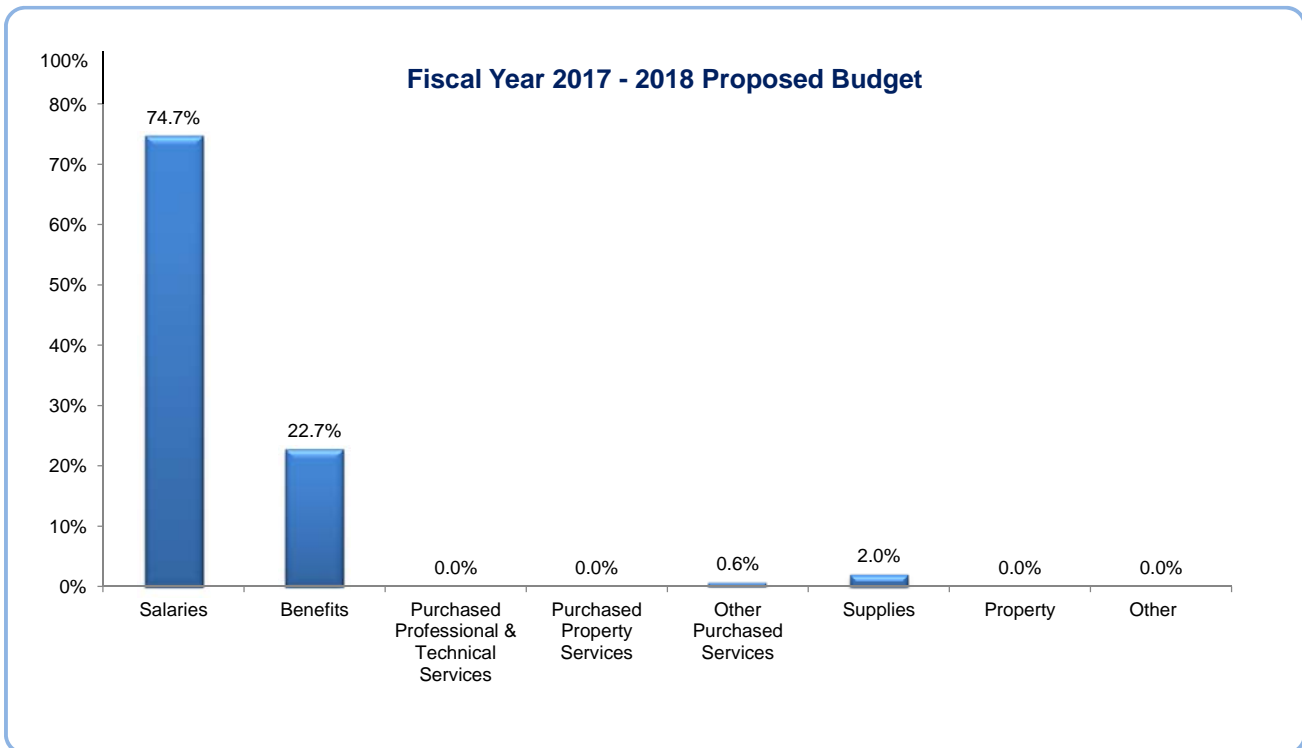
School Name: North Elementary
Dept Number: 0101

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,208,885	1,240,420	(31,535)	-3%
0200	Benefits	367,340	379,317	(11,977)	-3%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,240	11,720	(1,480)	-14%
0600	Supplies	31,847	31,213	634	2%
0700	Property	-	-	-	0%
0800	Other	273	100	173	63%
GRAND TOTAL		\$ 1,618,585	1,662,770	(44,185)	-3%

2017-2018 K-12 Enrollment used in budget

302

304

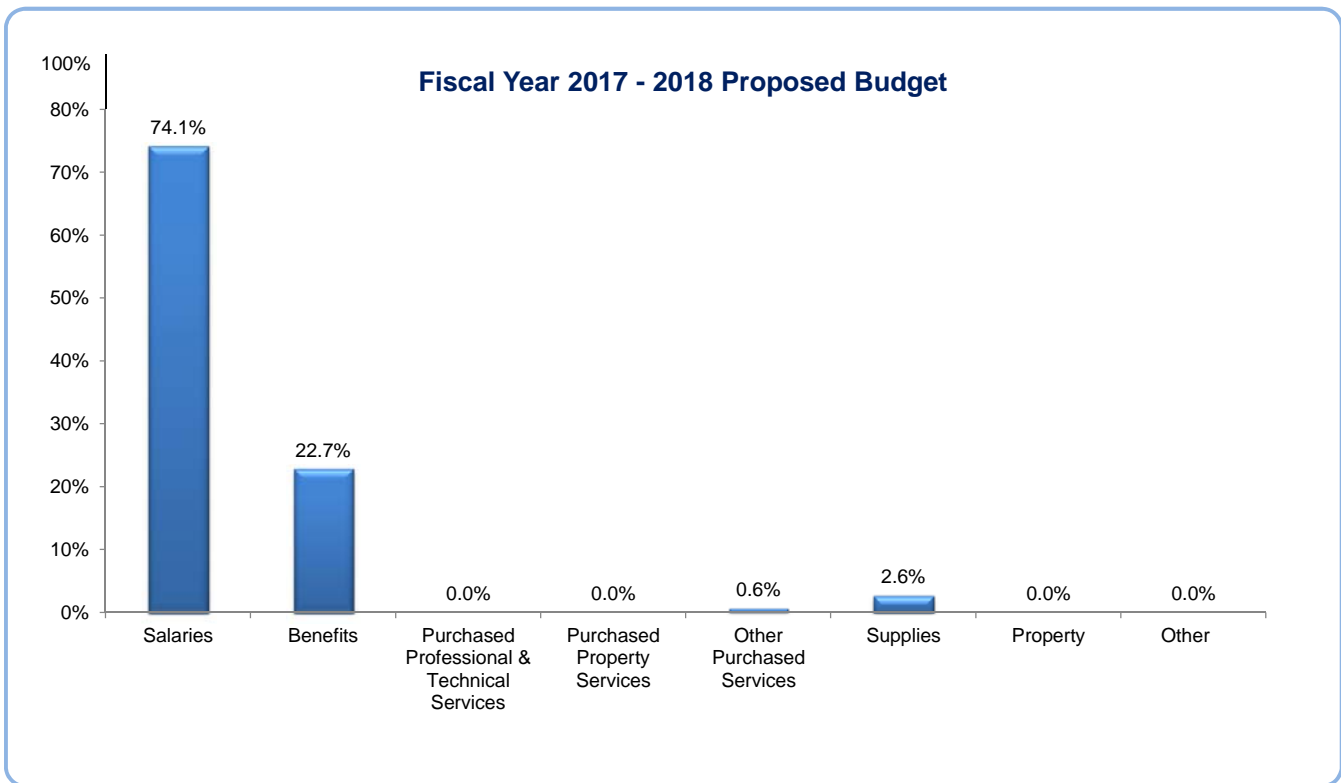


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Northeast Elementary
Dept Number: 0102

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,672,321	1,684,580	(12,259)	-1%
0200	Benefits	512,247	514,979	(2,732)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	500	(500)	-100%
0500	Other Purchased Services	13,150	18,450	(5,300)	-40%
0600	Supplies	58,541	73,124	(14,583)	-25%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	GRAND TOTAL	\$ 2,256,259	2,291,633	(35,374)	-2%
2017-2018 K-12 Enrollment used in budget		526	536		

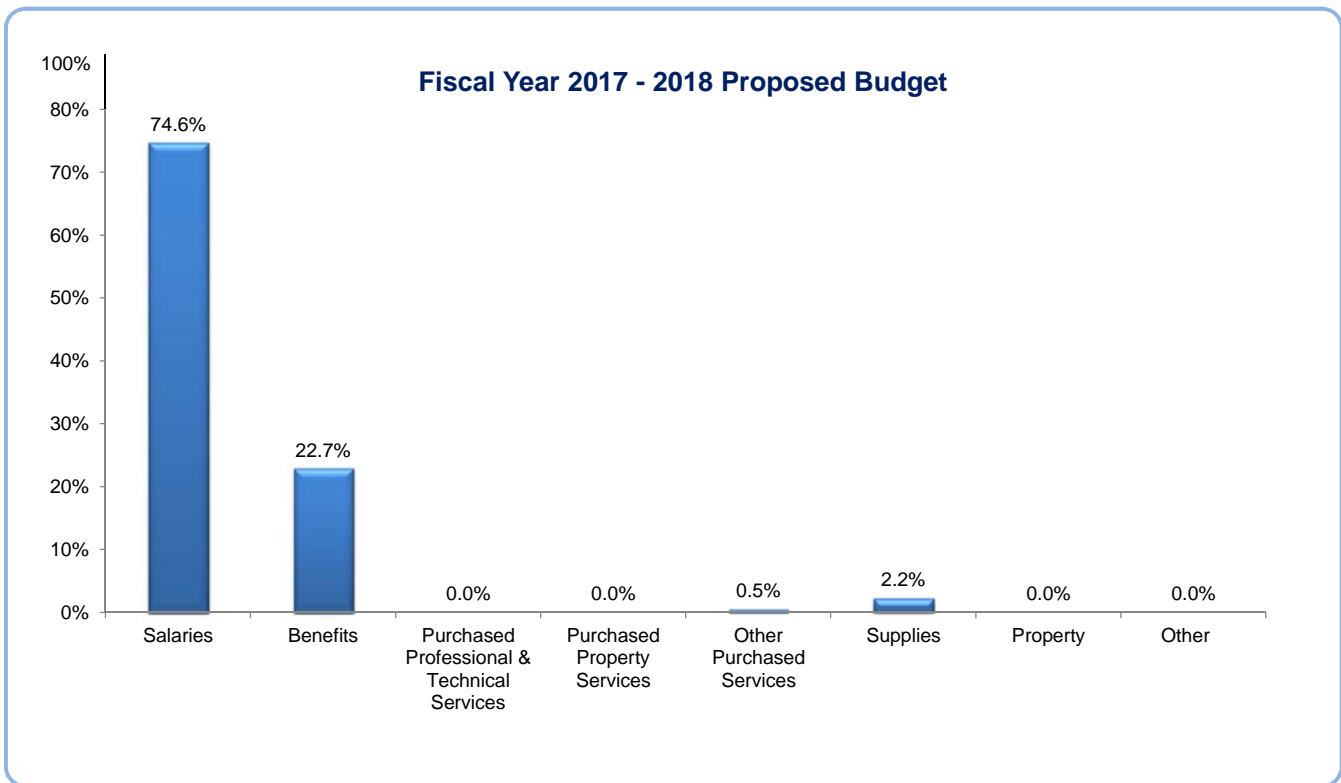


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: South Elementary
Dept Number: 0103

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,643,759	1,643,386	373	0%
0200	Benefits	501,363	501,351	12	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,176	7,378	2,798	27%
0600	Supplies	48,854	58,679	(9,825)	-20%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	GRAND TOTAL	\$ 2,204,152	2,210,794	(6,642)	0%
2017-2018 K-12 Enrollment used in budget		419	423		

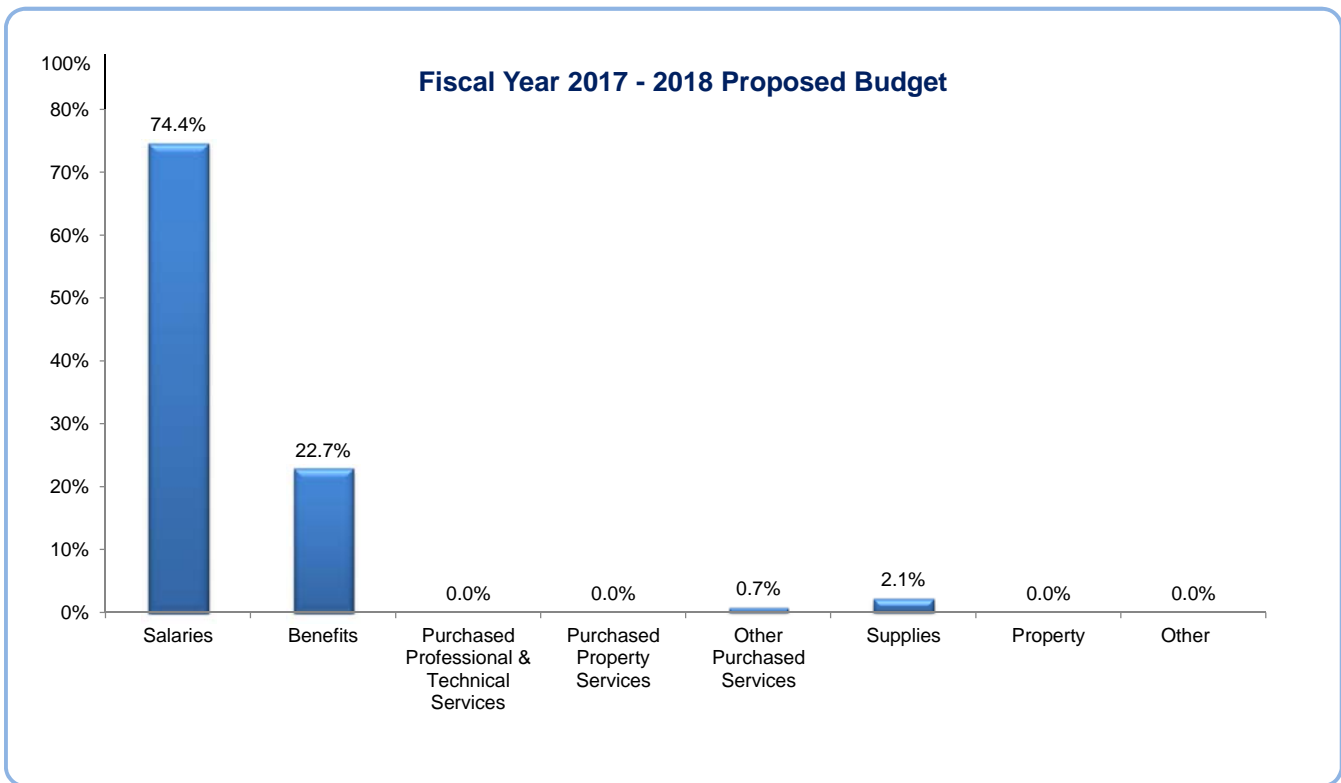


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Southeast Elementary
Dept Number: 0104

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,637,677	1,655,037	(17,360)	-1%
0200	Benefits	500,511	504,927	(4,416)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,580	28,800	(14,220)	-98%
0600	Supplies	46,924	47,102	(178)	0%
0700	Property	-	3,000	(3,000)	-100%
0800	Other	500	500	-	0%
GRAND TOTAL		\$ 2,200,192	2,239,366	(39,174)	-2%
2017-2018 K-12 Enrollment used in budget		484	502		

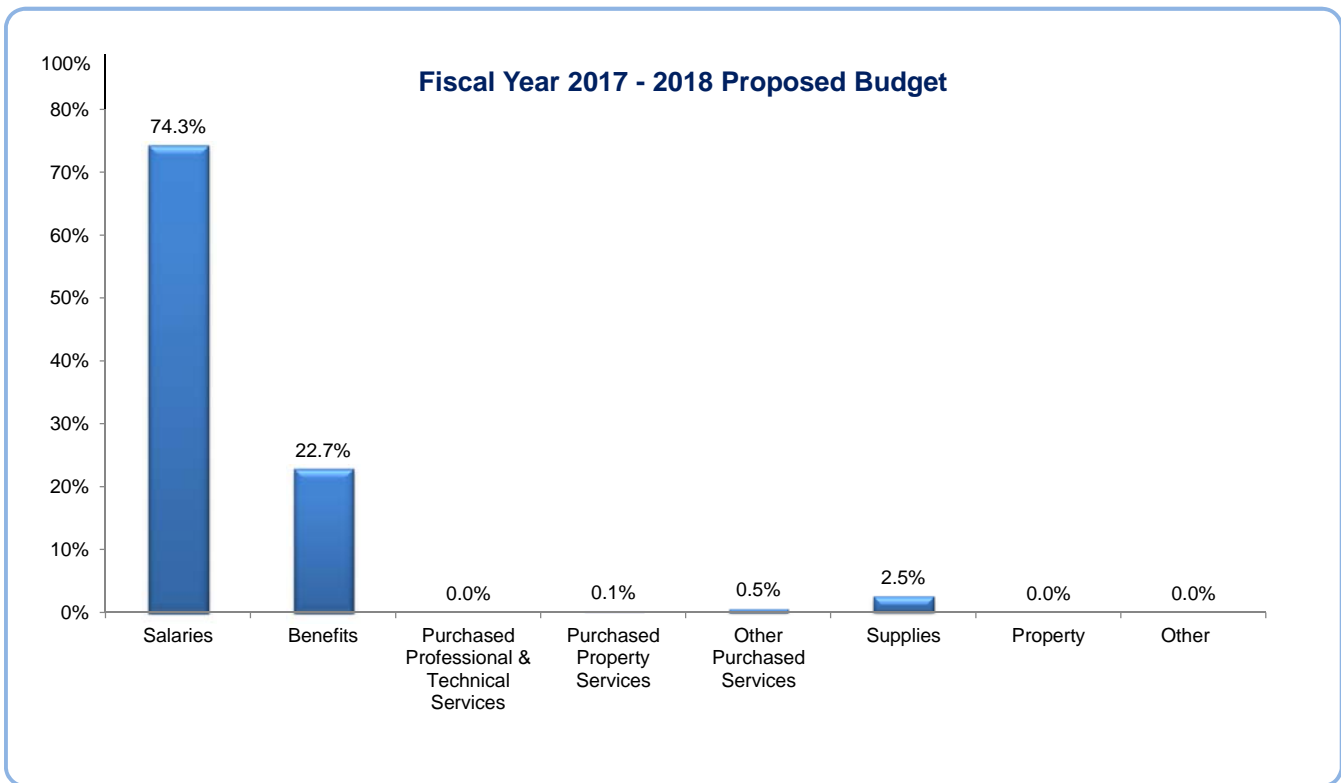


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Henderson Elementary
Dept Number: 0105

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,293,881	1,311,061	(17,180)	-1%
0200	Benefits	395,922	400,768	(4,846)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	1,000	2,000	(1,000)	-100%
0500	Other Purchased Services	8,800	9,350	(550)	-6%
0600	Supplies	42,863	58,855	(15,992)	-37%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	GRAND TOTAL	\$ 1,742,466	1,782,034	(39,568)	-2%
2017-2018 K-12 Enrollment used in budget		364	398		

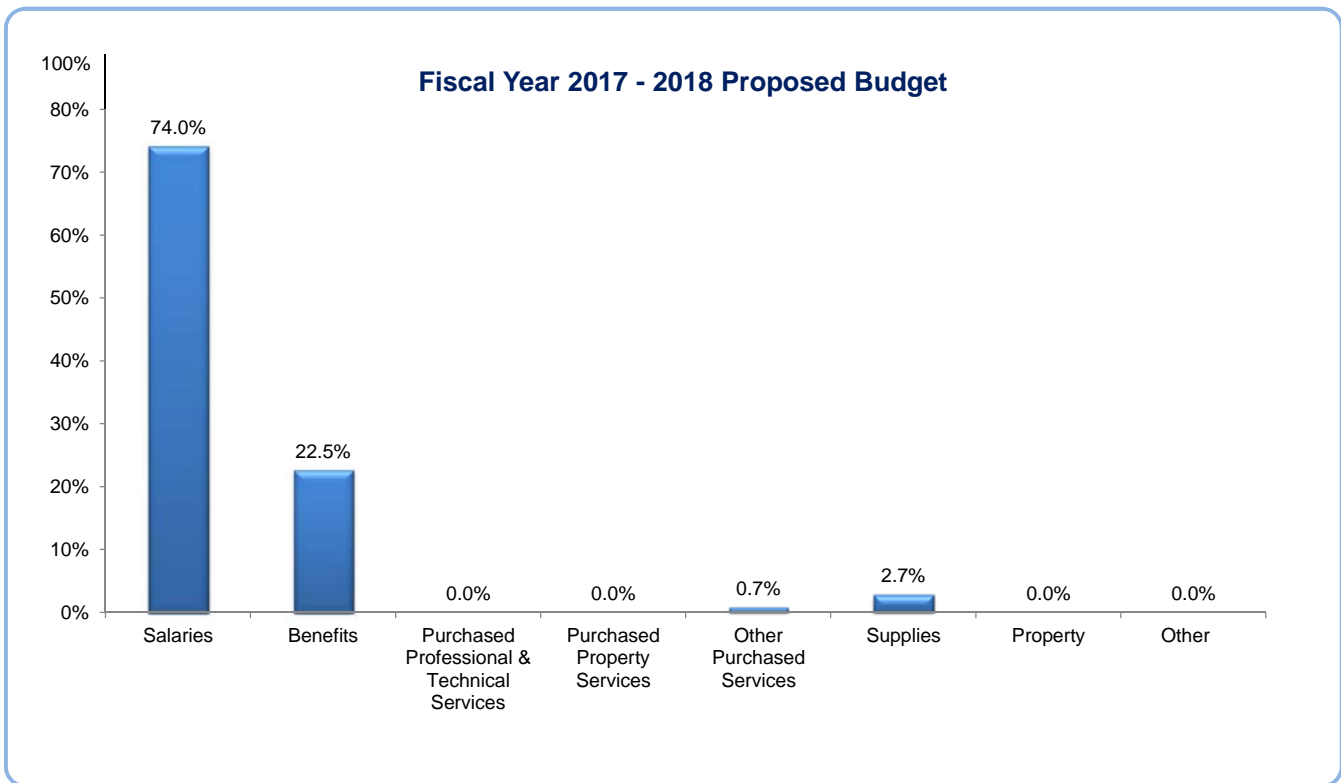


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Thimmig Elementary
Dept Number: 0106

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,728,585	1,738,074	(9,489)	-1%
0200	Benefits	526,167	529,579	(3,412)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	17,000	22,500	(5,500)	-32%
0600	Supplies	63,848	61,940	1,908	3%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	GRAND TOTAL	\$ 2,335,600	2,352,093	(16,493)	-1%
2017-2018 K-12 Enrollment used in budget		597	604		

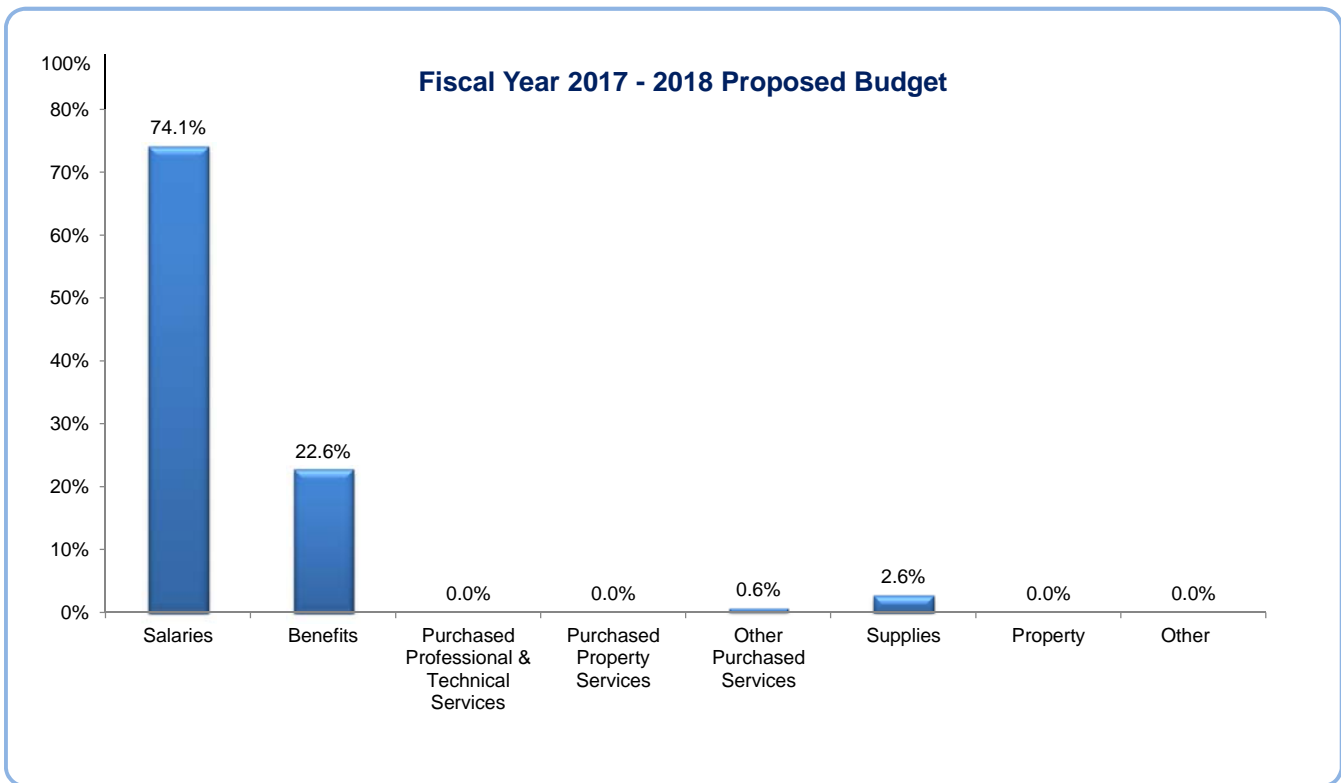


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Pennock Elementary
Dept Number: 0107

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,746,814	1,762,347	(15,533)	-1%
0200	Benefits	533,496	538,089	(4,593)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,885	15,570	(685)	-5%
0600	Supplies	62,397	62,743	(346)	-1%
0700	Property	-	-	-	0%
0800	Other	500	700	(200)	-40%
GRAND TOTAL		\$ 2,358,092	2,379,449	(21,357)	-1%
2017-2018 K-12 Enrollment used in budget		563	589		

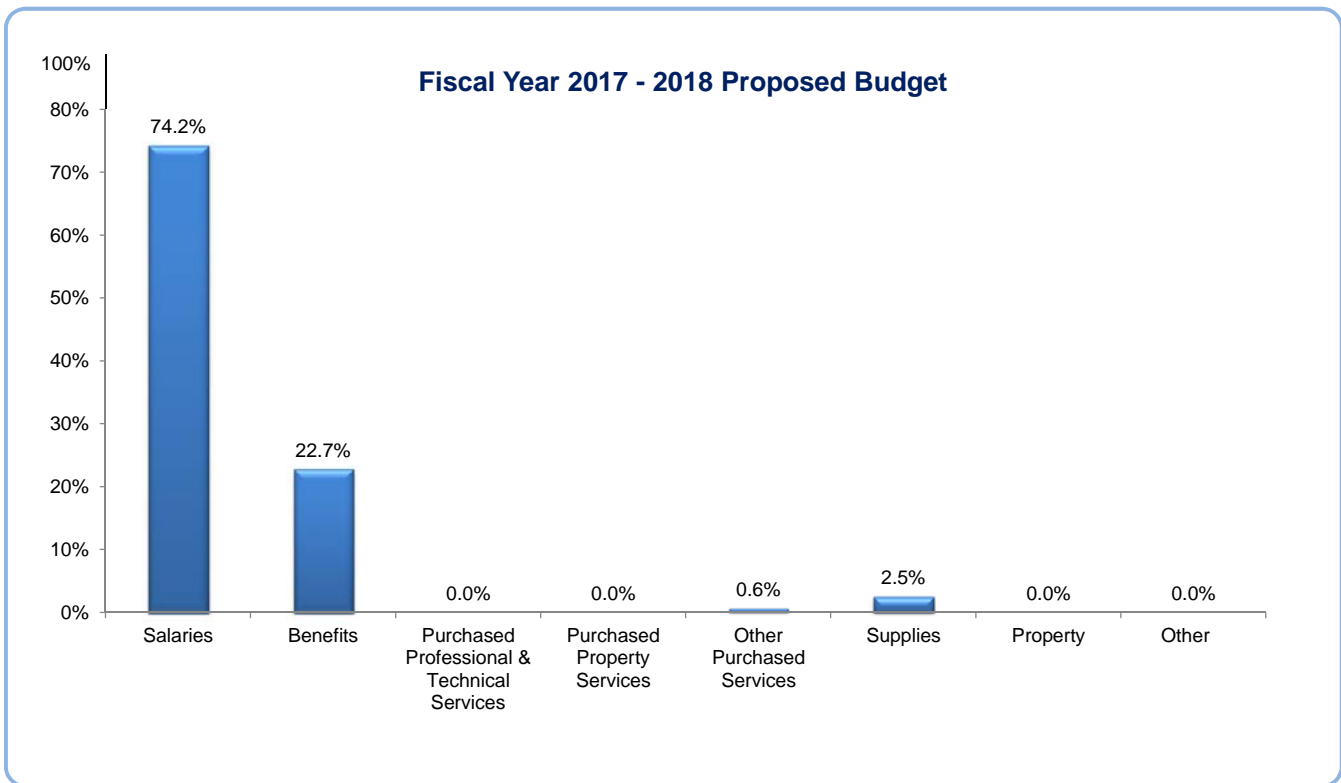


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Second Creek Elementary
Dept Number: 0108

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,866,564	1,809,488	57,076	3%
0200	Benefits	570,784	552,995	17,789	3%
0300	Purchased Professional & Technical Services	250	250	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,445	26,245	(11,800)	-82%
0600	Supplies	62,551	106,786	(44,235)	-71%
0700	Property	610	1,093	(483)	-79%
0800	Other	700	700	-	0%
	GRAND TOTAL	\$ 2,515,904	2,497,557	18,347	1%
2017-2018 K-12 Enrollment used in budget		568	589		

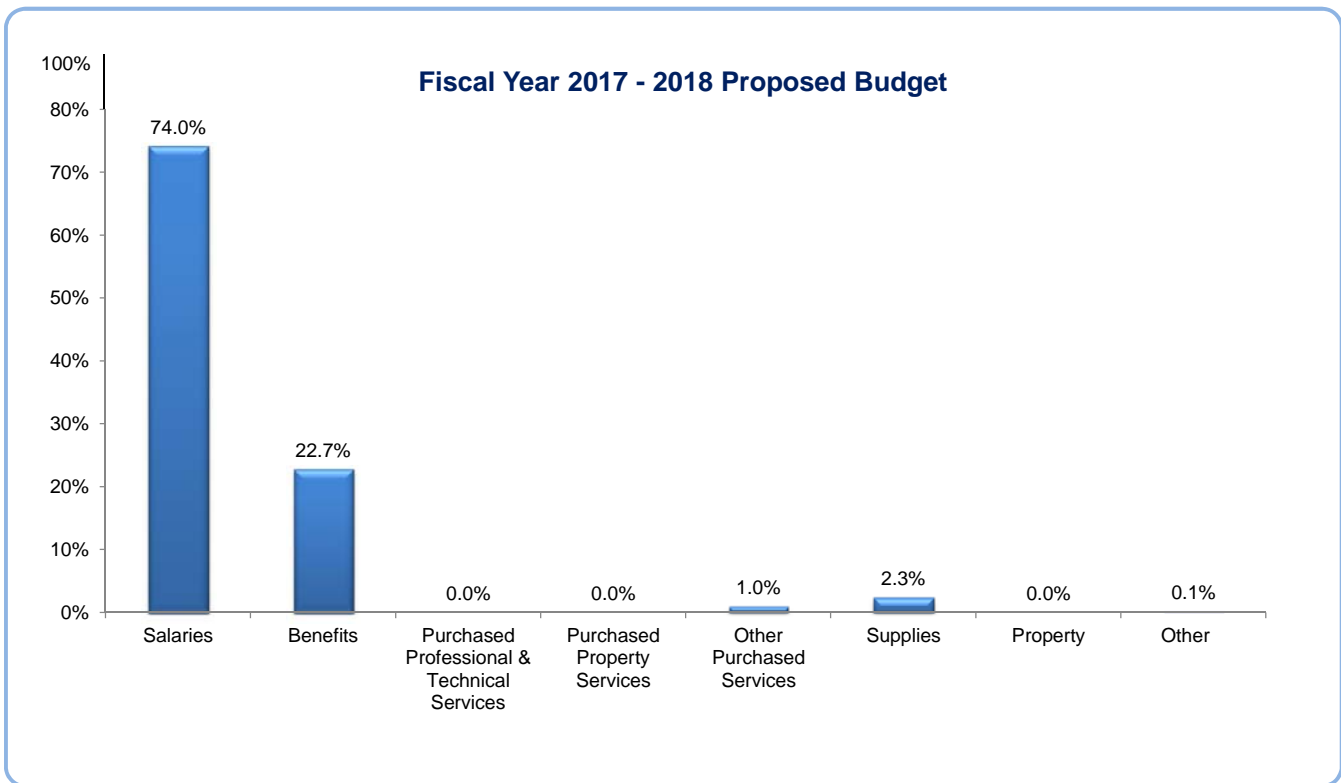


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: West Ridge Elementary
Dept Number: 0109

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	2,029,570	2,026,433	3,137	0%
0200	Benefits	621,073	619,712	1,361	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	26,600	27,100	(500)	-2%
0600	Supplies	62,300	78,369	(16,069)	-26%
0700	Property	-	-	-	0%
0800	Other	1,650	3,150	(1,500)	-91%
	GRAND TOTAL	\$ 2,741,193	2,754,764	(13,571)	0%
2017-2018 K-12 Enrollment used in budget		674	649		

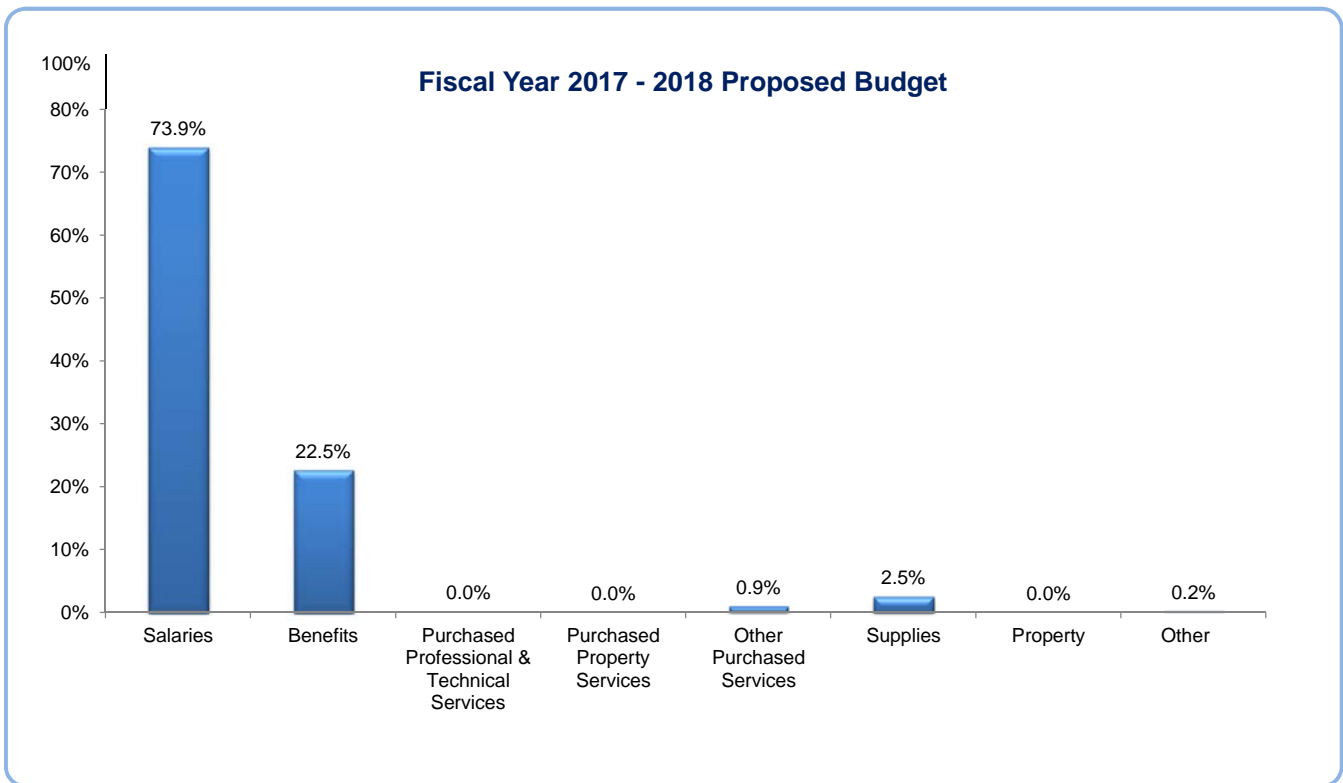


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Turnberry Elementary
Dept Number: 0110

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,729,188	2,204,809	(475,621)	-28%
0200	Benefits	527,632	673,924	(146,292)	-28%
0300	Purchased Professional & Technical Services	1,000	1,000	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	20,829	39,000	(18,171)	-87%
0600	Supplies	58,544	84,926	(26,382)	-45%
0700	Property	-	-	-	0%
0800	Other	4,000	5,000	(1,000)	-25%
	GRAND TOTAL	\$ 2,341,193	3,008,659	(667,466)	-29%
2017-2018 K-12 Enrollment used in budget		645	886		

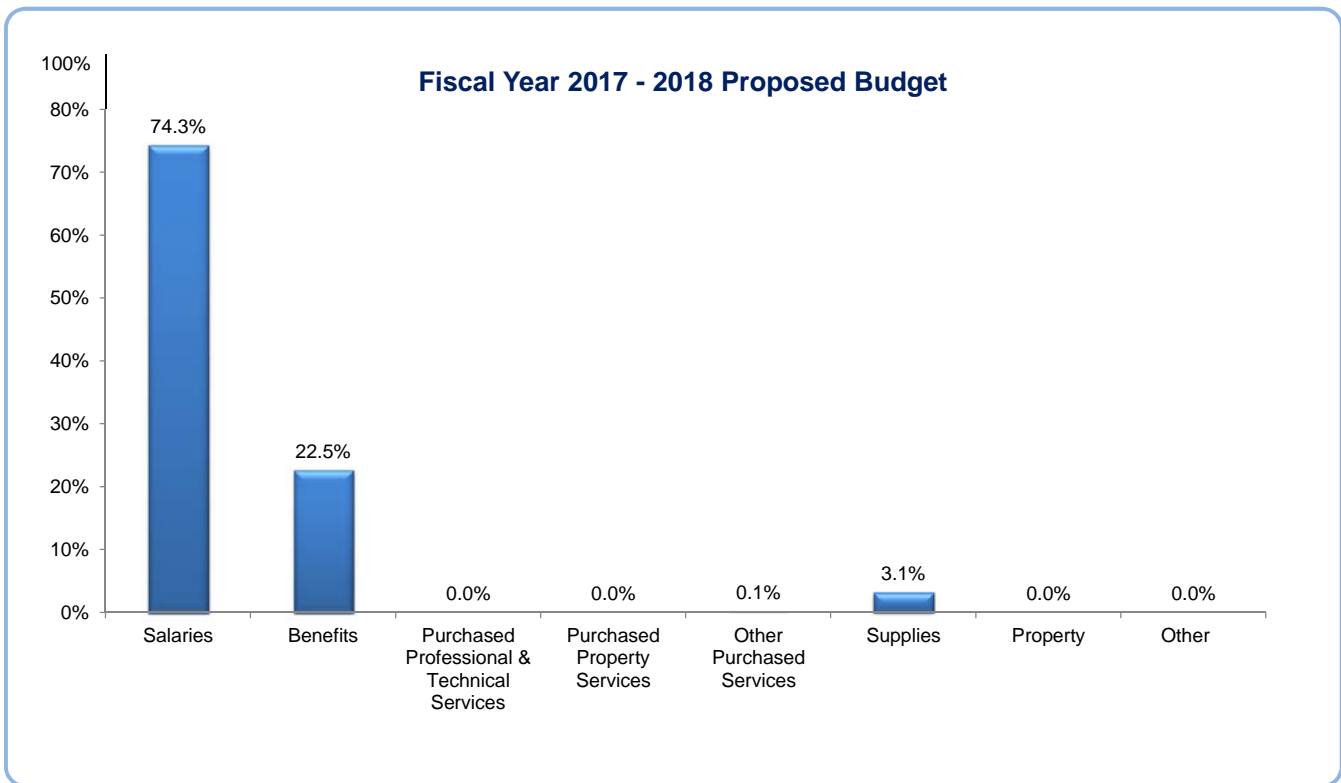


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Brantner Elementary
Dept Number: 0111

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,323,832	1,265,093	58,739	4%
0200	Benefits	401,718	387,140	14,578	4%
0300	Purchased Professional & Technical Services	-	17,508	(17,508)	-100%
0400	Purchased Property Services	-	35,526	(35,526)	-100%
0500	Other Purchased Services	1,250	-	1,250	100%
0600	Supplies	55,879	16,864	39,015	70%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	GRAND TOTAL	\$ 1,782,679	1,722,131	60,548	3%
2017-2018 K-12 Enrollment used in budget		477	441		

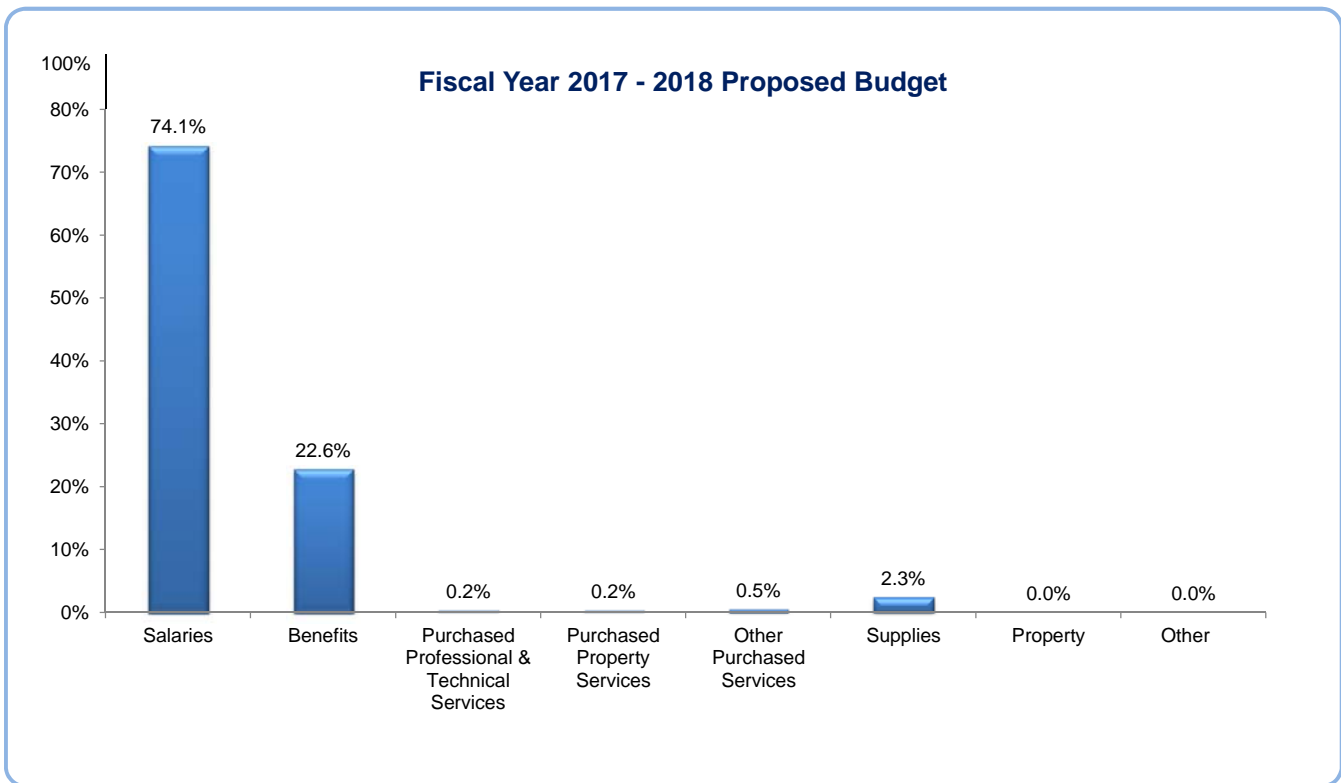


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Reunion Elementary
Dept Number: 0112

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,047,728	97,500	950,228	91%
0200	Benefits	320,006	29,894	290,112	91%
0300	Purchased Professional & Technical Services	3,000	-	3,000	100%
0400	Purchased Property Services	3,000	-	3,000	100%
0500	Other Purchased Services	6,500	-	6,500	100%
0600	Supplies	32,829	-	32,829	100%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	GRAND TOTAL	\$ 1,413,063	127,394	1,285,669	91%
2017-2018 K-12 Enrollment used in budget		304			

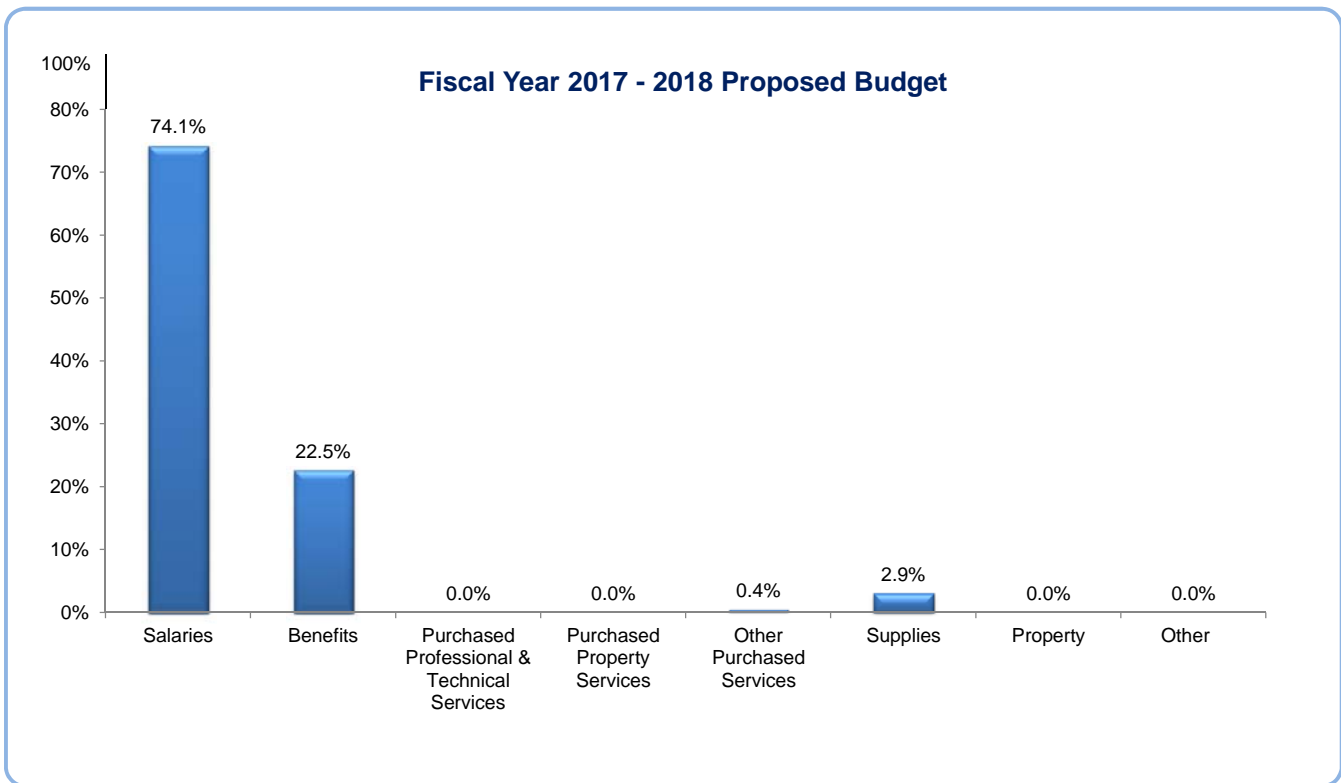


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Overland Trail Middle School
Dept Number: 0201

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,906,801	1,888,391	18,410	1%
0200	Benefits	579,974	573,897	6,077	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	600	(600)	-100%
0500	Other Purchased Services	10,000	10,000	-	0%
0600	Supplies	75,744	104,836	(29,092)	-38%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	GRAND TOTAL	\$ 2,572,519	2,577,724	(5,205)	0%
2017-2018 K-12 Enrollment used in budget		604	608		

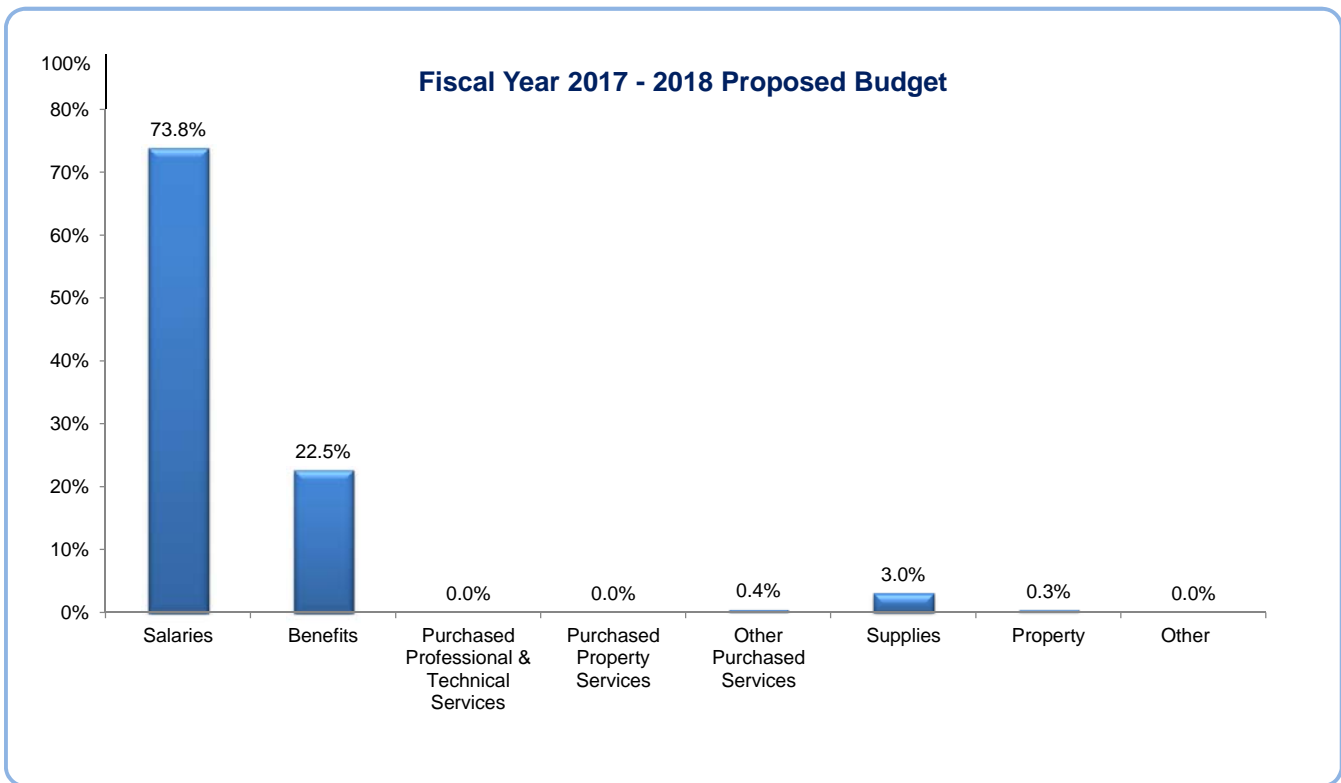


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Vikan Middle School
Dept Number: 0202

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	1,876,115	1,837,300	38,815	2%
0200	Benefits	573,303	559,856	13,447	2%
0300	Purchased Professional & Technical Services	700	275	425	61%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	9,700	16,500	(6,800)	-70%
0600	Supplies	75,031	50,461	24,570	33%
0700	Property	7,330	-	7,330	100%
0800	Other	600	9,229	(8,629)	-1438%
	GRAND TOTAL	\$ 2,542,779	2,473,621	69,158	3%
2017-2018 K-12 Enrollment used in budget		605	581		

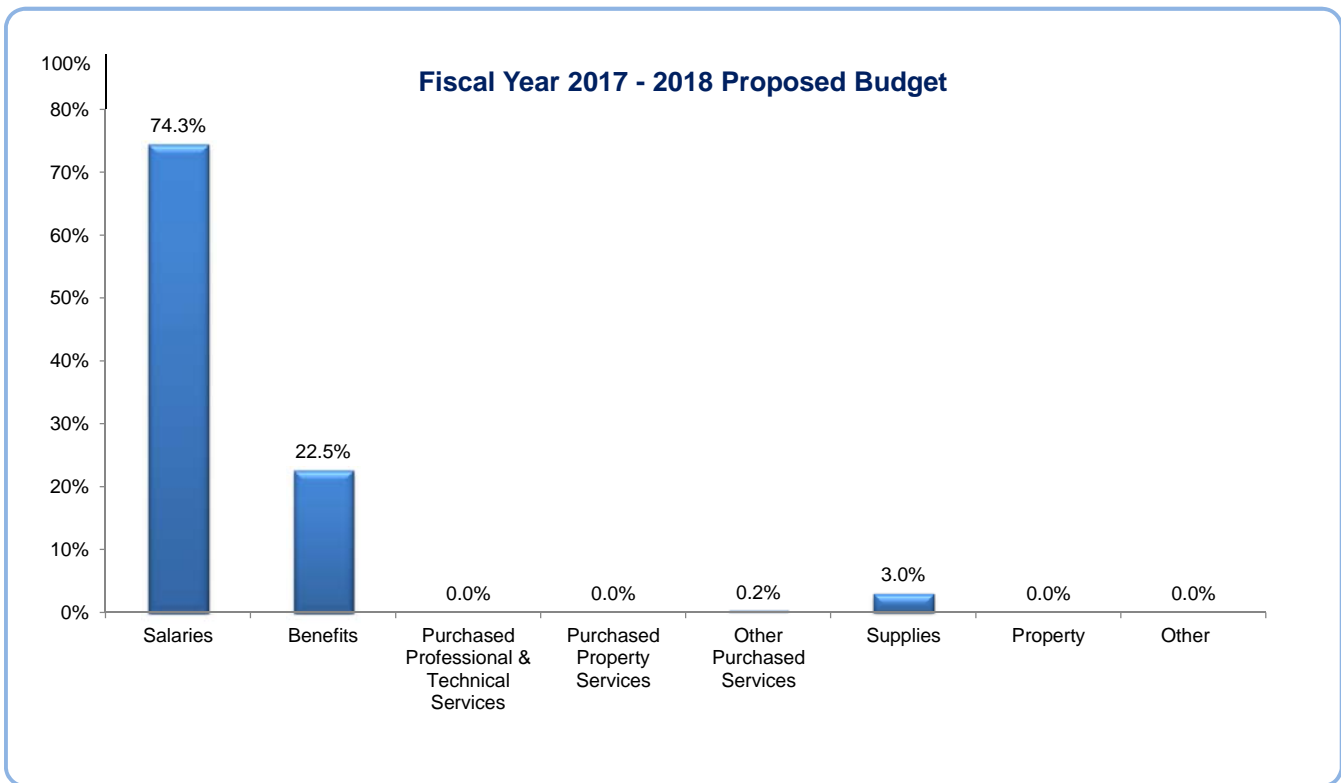


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: **Prairie View Middle School**
Dept Number: **0203**

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	2,503,441	2,493,973	9,468	0%
0200	Benefits	757,474	758,500	(1,026)	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	6,200	10,600	(4,400)	-71%
0600	Supplies	100,112	103,455	(3,343)	-3%
0700	Property	-	-	-	0%
0800	Other	-	100	(100)	-100%
	GRAND TOTAL	\$ 3,367,227	3,366,628	599	0%
2017-2018 K-12 Enrollment used in budget		856	823		

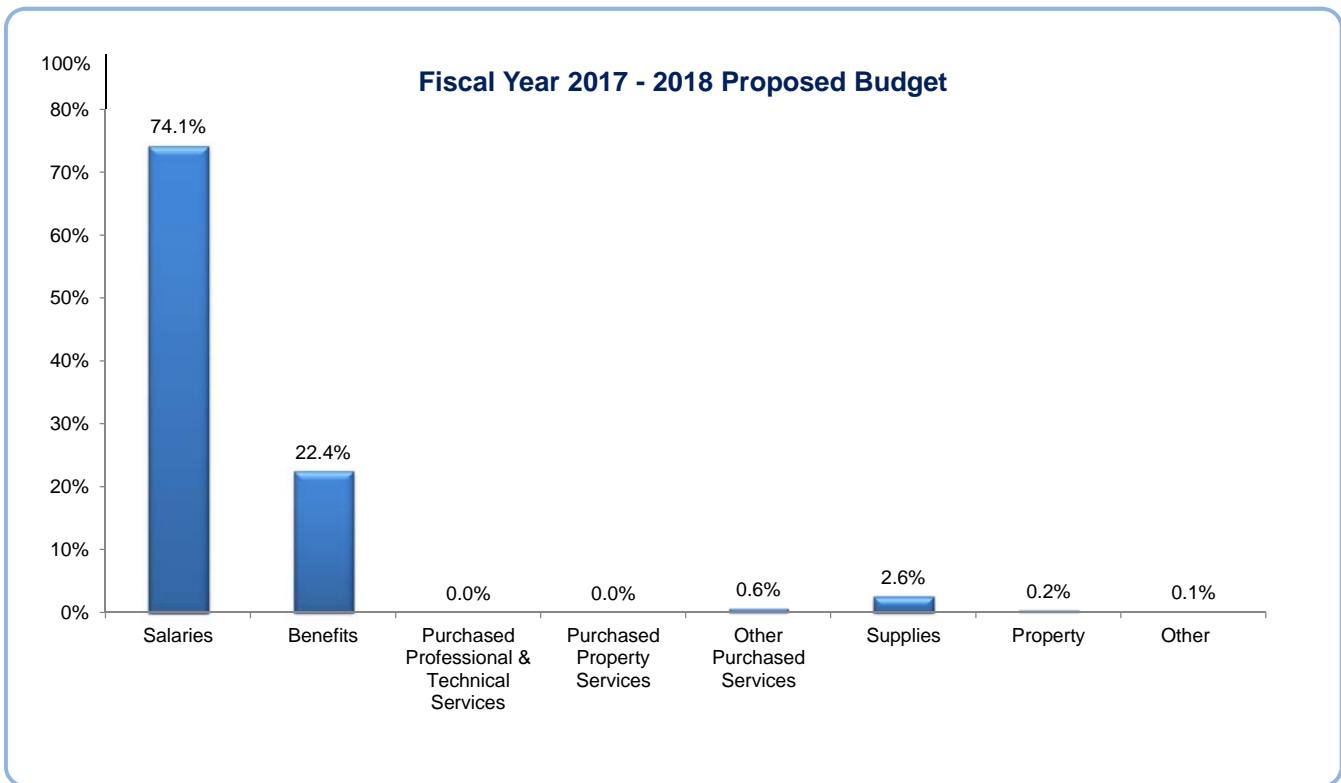


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: **Stuart Middle School**
Dept Number: **0204**

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	2,171,393	2,171,723	(330)	0%
0200	Benefits	657,361	657,970	(609)	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	264	264	-	0%
0500	Other Purchased Services	17,100	10,045	7,055	41%
0600	Supplies	74,833	73,121	1,712	2%
0700	Property	6,900	-	6,900	100%
0800	Other	1,500	1,000	500	33%
	GRAND TOTAL	\$ 2,929,351	2,914,123	15,228	1%
2017-2018 K-12 Enrollment used in budget		796	765		

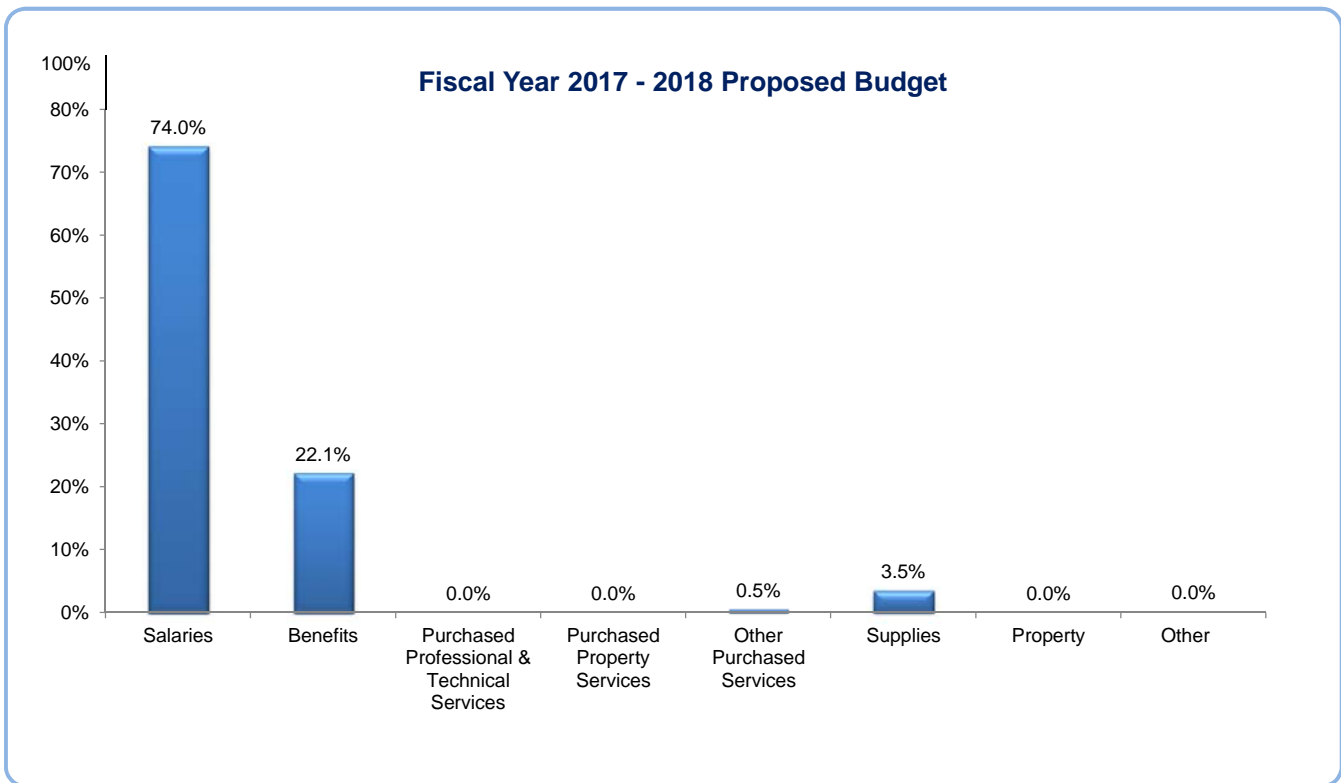


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Brighton High School
Dept Number: 0301

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	5,858,375	5,776,424	81,951	1%
0200	Benefits	1,747,640	1,723,461	24,179	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	36,536	36,536	-	0%
0600	Supplies	274,124	295,434	(21,310)	-8%
0700	Property	-	-	-	0%
0800	Other	3,100	3,100	-	0%
	GRAND TOTAL	\$ 7,919,775	7,834,955	84,820	1%
2017-2018 K-12 Enrollment used in budget		1,838	1,736		

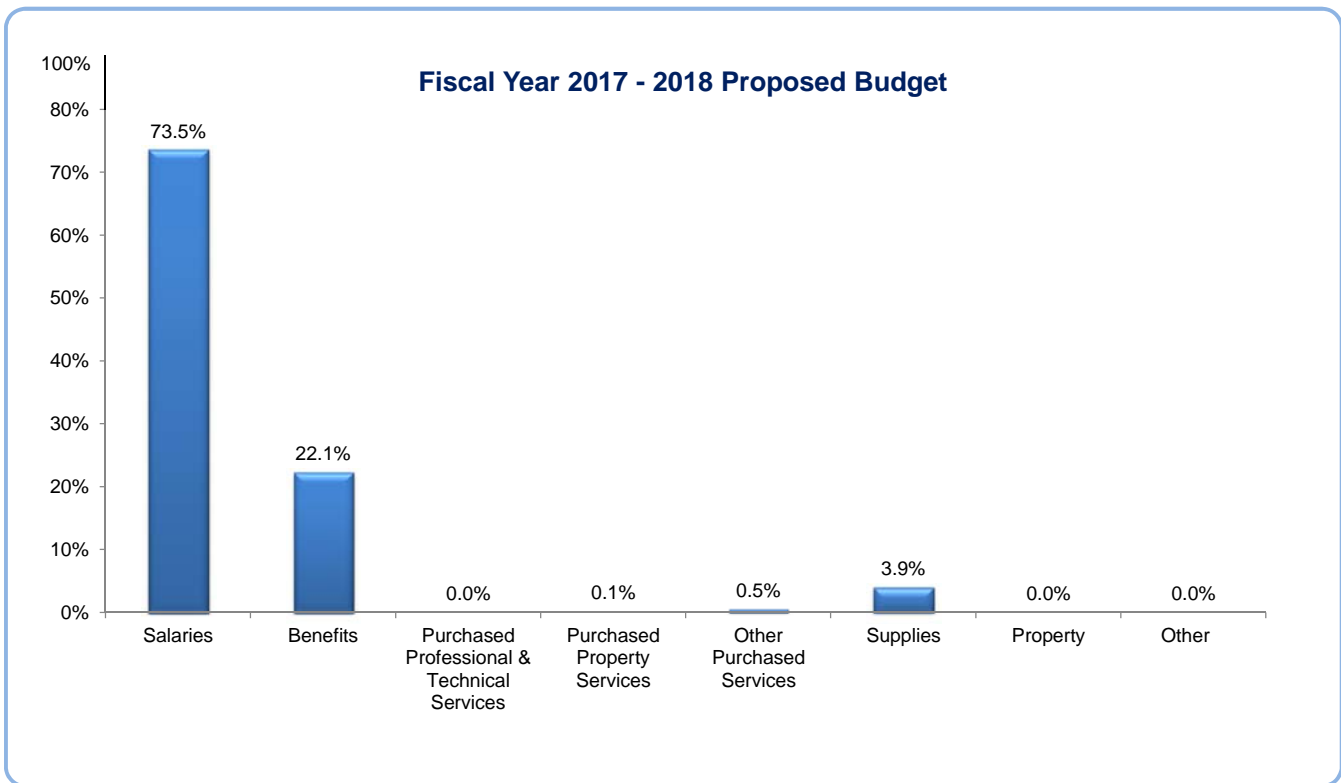


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Prairie View High School
Dept Number: 0302

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	5,825,056	5,815,969	9,087	0%
0200	Benefits	1,754,099	1,733,704	20,395	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	4,100	9,500	(5,400)	-132%
0500	Other Purchased Services	37,000	38,500	(1,500)	-4%
0600	Supplies	307,159	323,424	(16,265)	-5%
0700	Property	-	17,878	(17,878)	-100%
0800	Other	-	7,800	(7,800)	-100%
	GRAND TOTAL	\$ 7,927,414	7,946,775	(19,361)	0%
2017-2018 K-12 Enrollment used in budget		2,064	1,957		

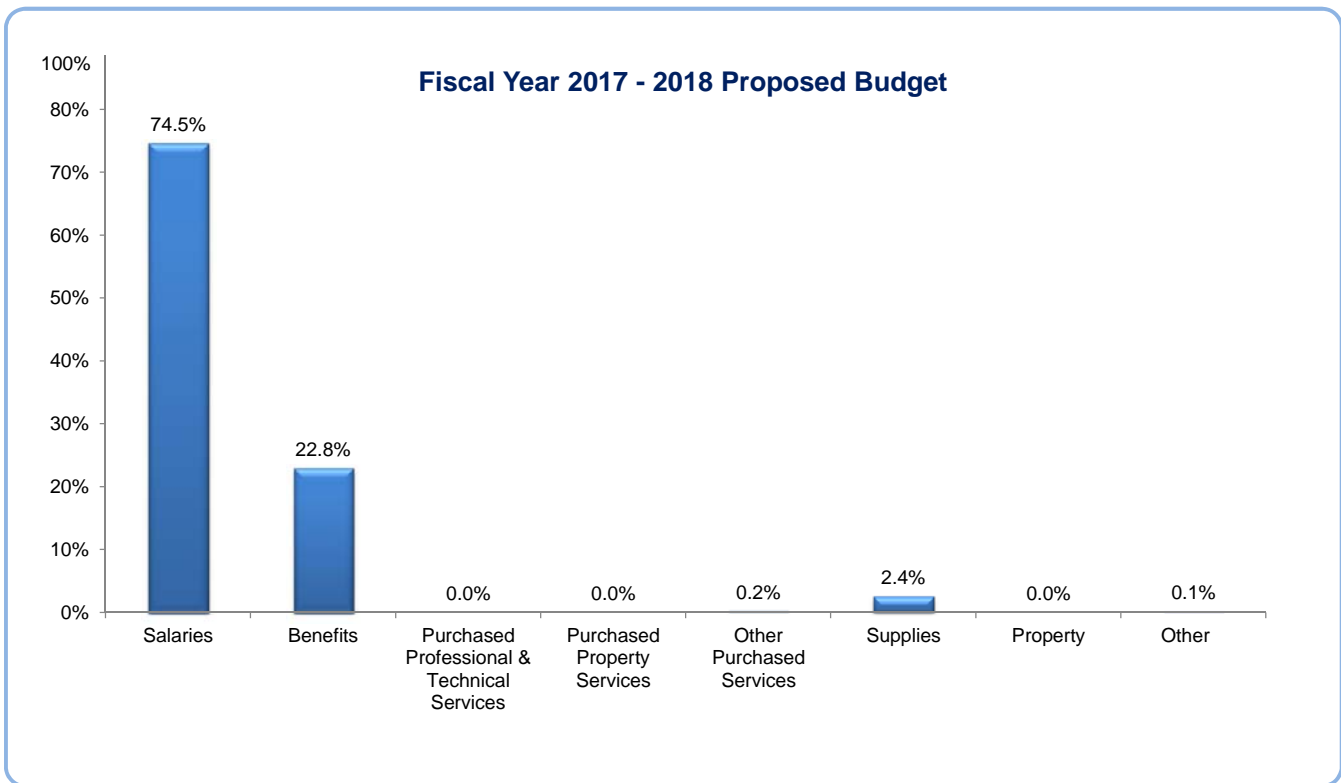


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Brighton Heritage Academy
Dept Number: 0303

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	851,375	861,819	(10,444)	-1%
0200	Benefits	260,748	263,246	(2,498)	-1%
0300	Purchased Professional & Technical Services	250	500	(250)	-50%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	1,970	6,820	(4,850)	-246%
0600	Supplies	27,708	32,995	(5,287)	-19%
0700	Property	-	4,603	(4,603)	-100%
0800	Other	900	1,400	(500)	-56%
	GRAND TOTAL	\$ 1,142,951	1,171,383	(28,432)	-2%
2017-2018 K-12 Enrollment used in budget		141	164		



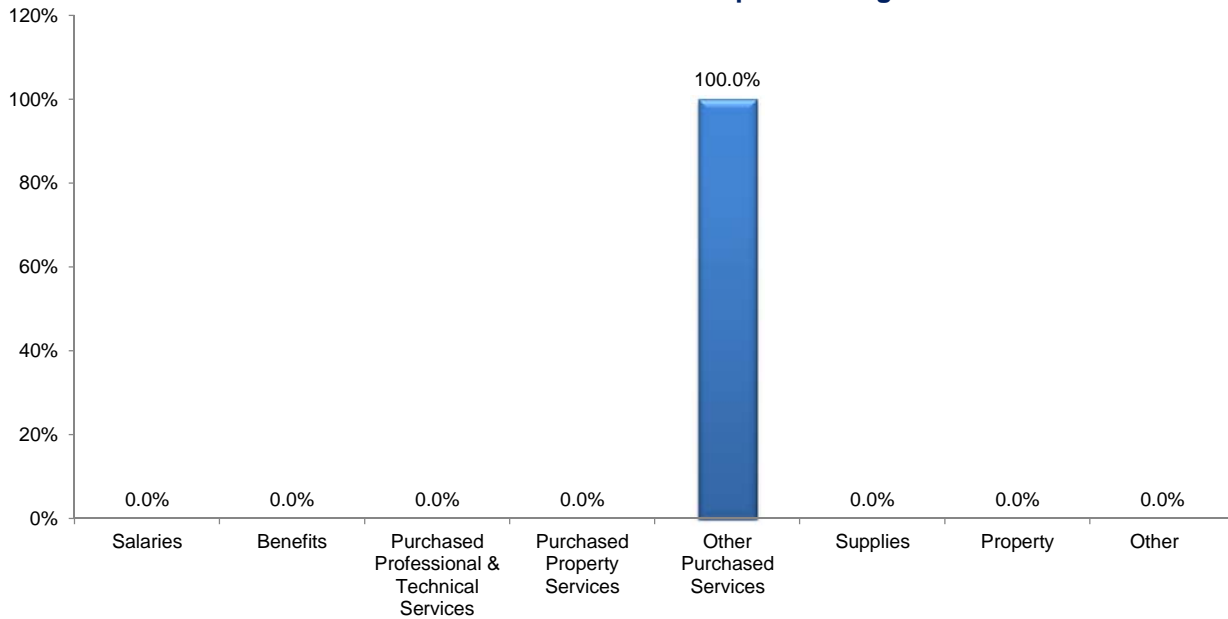
% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: Bridge
Dept Number: 0304

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	-	-	-	0%
0200	Benefits	-	-	-	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	252,960	252,960	-	0%
0600	Supplies	-	-	-	0%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	GRAND TOTAL	\$ 252,960	252,960	-	0%
2017-2018 K-12 Enrollment used in budget		40	40		

Fiscal Year 2017 - 2018 Proposed Budget

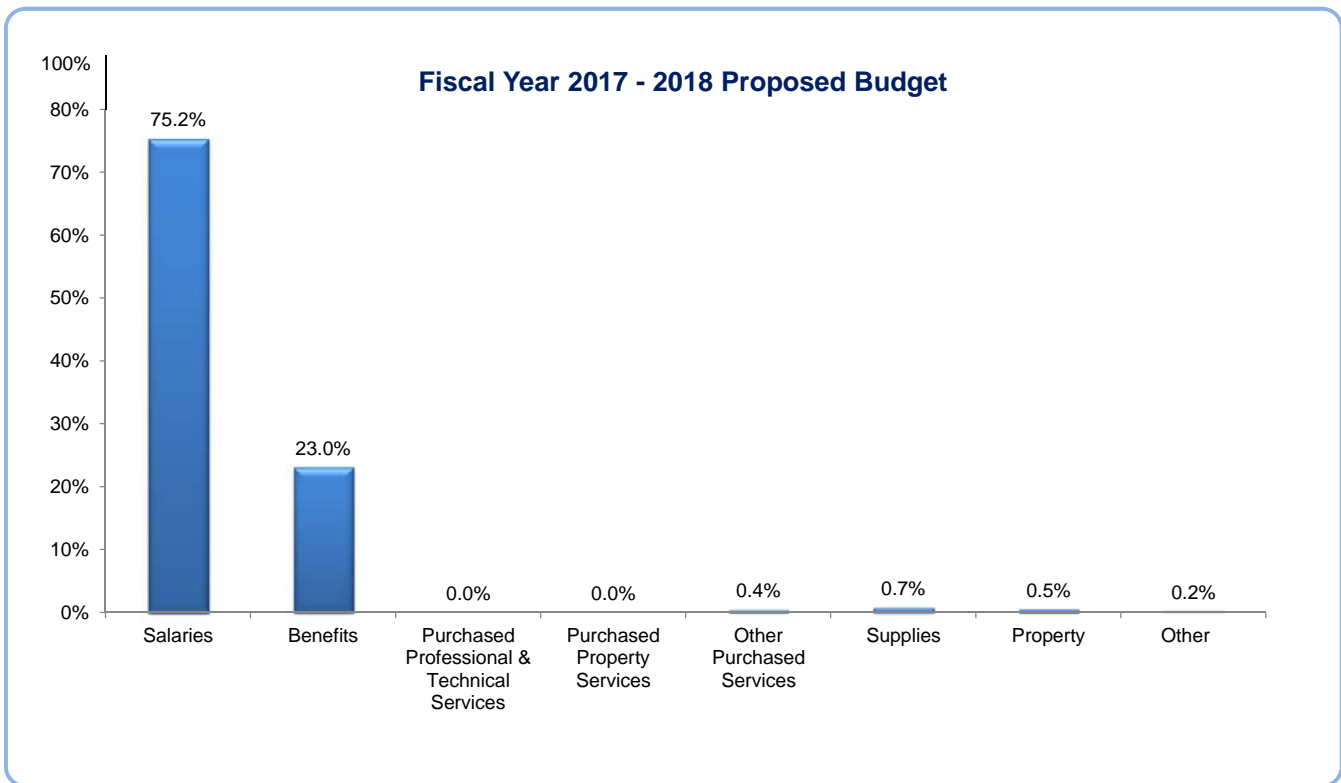


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Proposed Budget

School Name: BOLT
Dept Number: 0461

Object	Description	FY 17-18 Proposed Budget	FY 16-17 Amended Budget	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)
0100	Salaries	352,990	341,054	11,936	3%
0200	Benefits	107,979	104,027	3,952	4%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	2,000	3,249	(1,249)	-62%
0600	Supplies	3,200	2,947	253	8%
0700	Property	2,128	2,167	(39)	-2%
0800	Other	800	-	800	100%
	GRAND TOTAL	\$ 469,097	453,444	15,653	3%
2017-2018 K-12 Enrollment used in budget		56	56		



% Amount may not equal to 100% due to rounding

Proposed Budget 2017 - 2018

Informational Section

Glossary of Terms

Fund Types

General Fund

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

Capital Reserve Fund

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

Risk Management Insurance Fund

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

Colorado Preschool Program Fund

This fund is provided by state statute. This fund is used to fund a program for preschool classes for three through five year-old children who lack overall learning readiness due to family risk factors, language development needs, or is receiving services from the state human services department. Revenue is provided by transfer from the General Fund.

Special Revenue Funds

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

Governmental Designated-Purpose Grants Fund

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

Pupil Activity Fund

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

Transportation Fund

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

Growth Impact Fund

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

Other Special Programs Fund

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

Debt Service (Bond Redemption Fund)

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

Capital Project Fund (Building Fund)

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

Proprietary Funds

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

Enterprise (Nutrition Services) Fund

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

Enterprise (Child Care Program) Fund

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

Internal Service (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.



DEPARTMENT OF FINANCE

School District 27J

