



Financial Plan & Budget

Fiscal Year July 1, 2023 - June 30, 2024
Amended Budget

School District 27J

18551 E. 160th Avenue • Brighton, CO 80601

www.sd27j.org

TABLE OF CONTENTS

FINANCIAL SECTION

	PAGE
GENERAL FUND	1
SCHOOL FINANCE ACT	2
BUDGET APPROPRIATIONS	3
YEAR-END FUND BALANCE	4
STUDENT ACHIEVEMENT DEPARTMENT	5-6
BOARD OF EDUCATION & OFFICE OF THE SUPERINTENDENT	7-8
FINANCIAL SERVICES DEPARTMENT	9
HUMAN RESOURCES DEPARTMENT	10
OPERATIONS DEPARTMENT	11-12
INFORMATION TECHNOLOGY DEPARTMENT	13
DISTRICT-WIDE DEPARTMENT	14
CAPITAL RESERVE FUND	15
RISK MANAGEMENT INSURANCE FUND	16
UNIVERSAL PRESCHOOL PROGRAM	17
GOVERNMENTAL-DESIGNATED GRANTS FUND	18
PUPIL ACTIVITY FUND	19
TRANSPORTATION FUND	20
SPECIAL PROGRAMS FUND	21
SPECIAL PROGRAMS - DETENTION CENTER	22
SPECIAL PROGRAMS - TUITION-BASED PRESCHOOL	23
SPECIAL PROGRAMS - SUMMER SCHOOL	24
SPECIAL PROGRAMS - CREDIT RECOVERY	25
SPECIAL PROGRAMS - OIL & GAS	26
SPECIAL PROGRAMS - NON-GOVERNMENTAL GRANTS	27
BOND REDEMPTION FUND	28
BUILDING FUND	29
NUTRITION SERVICES FUND	30
CHILDCARE PROGRAM FUND	31
PRINT SHOP FUND	32
DENTAL INSURANCE FUND	33
TRUST FUND	34
SCHOOL BUDGETS	35-60

INFORMATIONAL SECTION

GLOSSARY	61-62
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FINANCIAL SECTION

General Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$39,945,545	\$50,348,202	\$10,402,657	26.04%
Revenues				
Local Sources				
Property Taxes	90,202,786	106,626,663	16,423,877	18.21%
Specific Ownership Taxes	4,250,000	5,000,000	750,000	17.65%
Other Taxes	(50,000)	(75,453)	(25,453)	50.91%
Other Local Revenue	410,507	430,507	20,000	4.87%
State Sources				
State Equalization	149,117,230	188,278,031	39,160,801	26.26%
State Categorical	6,601,412	8,350,014	1,748,602	26.49%
Other Sources				
Interest on Investments	600,000	1,000,000	400,000	66.67%
Total Revenues	\$251,131,935	\$309,609,762	\$58,477,827	23.29%
Total Available Resources	\$291,077,480	\$359,957,964	\$68,880,484	23.66%
Expenditures				
Employee Salaries	136,318,292	159,676,710	23,358,418	17.14%
Employee Benefits	40,503,351	49,832,388	9,329,037	23.03%
Purchased Services	16,004,633	24,039,464	8,034,831	50.20%
Supplies & Materials	8,935,519	11,879,505	2,943,986	32.95%
Property	11,777	11,777	-	0%
Other	322,464	347,159	\$24,695	7.66%
Total Expenditures	\$202,096,036	\$245,787,003	\$43,690,967	21.62%
Transfers				
Charter Schools	64,132,601	65,635,634	1,503,033	2.34%
Charter School Service Charges	(2,052,243)	(1,804,384)	247,859	-12.08%
Transfer to Capital Reserve Fund	1,755,078	1,755,078	-	0%
Transfer to Risk Management Insurance Fund	2,820,094	2,820,094	-	0%
Transfer to Universal Preschool Program Fund	1,762,394	1,615,303	(147,091)	-8.35%
Transfer to Government Designated Purpose	-	21,067	21,067	100%
Transfer to Activity Fund	815,756	815,756	-	0%
Transfer to Transportation Fund	6,794,990	6,903,480	108,490	1.60%
Transfer to Detention Center	271,466	271,466	-	0%
Transfer to Print Shop	109,006	109,006	-	0%
Total Transfers	\$76,409,142	\$78,142,500	\$1,733,358	2.27%
Total Expenditures and Transfers	\$278,505,178	\$323,929,503	\$45,424,325	16.31%
Reserves Designated				
TABOR Reserve	6,310,270	6,310,270	-	0%
Contingency Reserves- 3% Per Board Policy	6,112,032	6,112,032	-	0%
Unassigned Reserve	-	23,456,159	23,456,159	100%
Career and Technical Education Reserve	150,000	150,000	-	0%
Total Reserves Designated	\$12,572,302	\$36,028,461	\$23,456,159	187%
Total Appropriations	\$291,077,480	\$359,957,964	\$68,880,484	23.66%
Unassigned Reserve	\$ -	\$ -	\$ -	0%

School Finance Act

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

The following outlines 27J Schools Total Program funding formula components:

Funded K-12 Pupil Count for fiscal year 2023-2024	22,249
Per-Pupil Funding	\$10,506

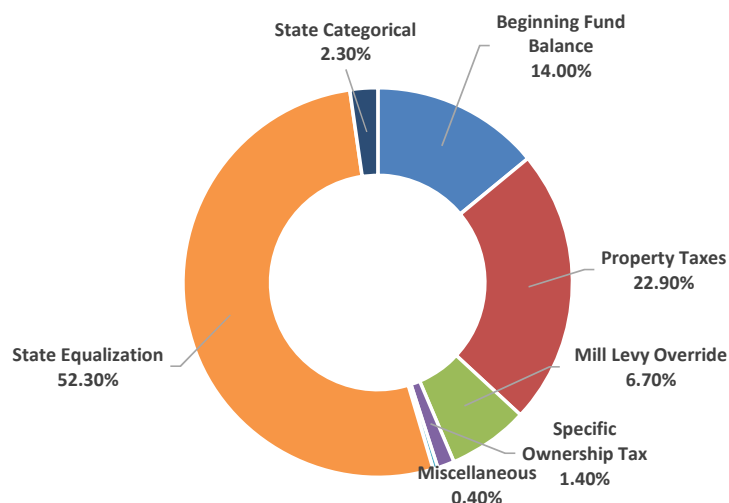
Budget Stabilization Factor

(\$3,776,768)

- > To balance the State Budget for fiscal year 2023-2024, The School Finance Act includes a decrease to the Budget Stabilization Factor.
- > Since 2010, the Budget Stabilization Factor will have decreased the District's revenue by over \$200 million through the end of fiscal year 2023-2024.

Total Program Funding and Available Resources

The District receives revenue from a variety of state and local sources. The largest of these sources is state equalization which accounts for 52% of Total Program funding and 52% of total available resources for fiscal year 2023-2024. In addition to Total Program funding, the District has two voter-approved mill levy overrides. A 2002 override for \$750,000 and a 2022 override for \$17,740,577. In 2023-2024 the Mill Levy Override is projected to provide an additional \$24,200,380 which calculates to be and an additional \$1,083 per student.



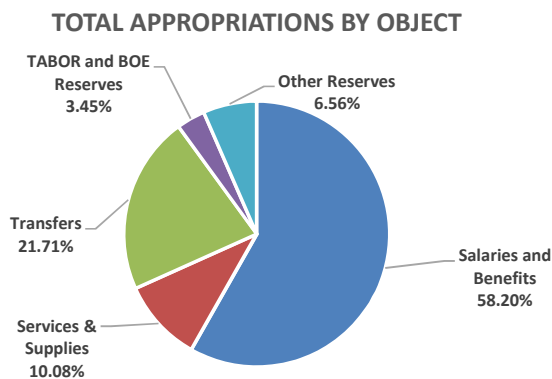
Fiscal Year 2023-2024 Amended Budget Appropriations

General Fund Only

- > In-District October count, as compared to last year's October count, increased by 488 students.
- > Per-pupil funding is \$10,506, a \$1,134 per student year-over-year increase.

Change from Amended Budget FY 2023-2024

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
Total Available Resources		
Beginning Fund Balance	10,402,657	26.0%
Property Taxes	16,423,877	18.2%
Specific Ownership Taxes	750,000	17.6%
State Equalization	39,160,801	26.3%
State Categorical	1,748,602	26.5%
Other Resources	394,547	41.1%
	\$68,880,484	23.7%
Total Expenditures, Transfers and Reserves		
Salaries and Benefits	32,687,455	18.5%
Services & Supplies	11,003,512	43.5%
Transfers	1,733,358	2.3%
TABOR and BOE Reserves	-	0.0%
Other Reserves	23,456,159	15637.4%
	\$68,880,484	23.7%



Budgeted salaries and benefits as a percentage of total expenditures (not including transfers) are 60%.

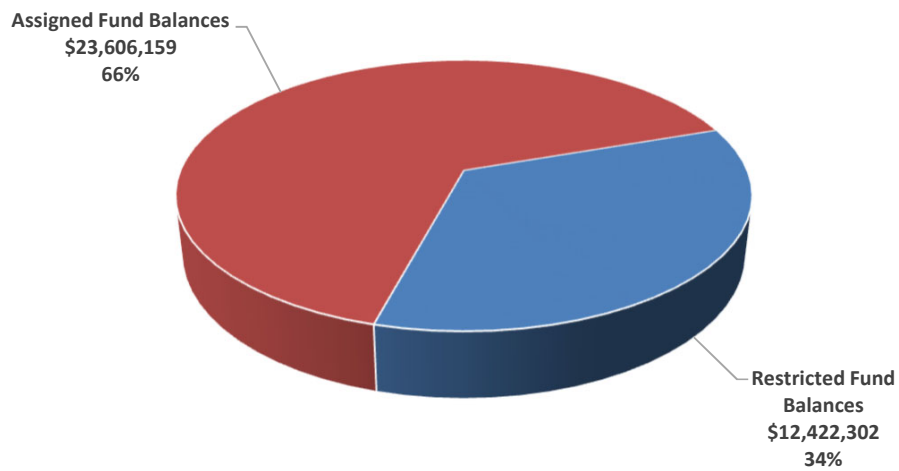
Budgeted Fiscal Year-End Fund Balance Check



		<u>Percent of General Fund Expenditures*</u>
Restricted Fund Balances:		
Per Board Policy	\$ 6,112,032	3.0%
TABOR**	6,310,270	3.0%
Assigned Fund Balances:		
Career and Technical Reserve	150,000	0.1%
Unassigned Reserve	23,456,159	10.9%
Unassigned Fund Balances:		
	-	-
Total Ending Fund Balance	<u>\$ 36,028,461</u>	<u>17.0%</u>

*excluding Charter School Allocations

** excludes Transfer to Transportation

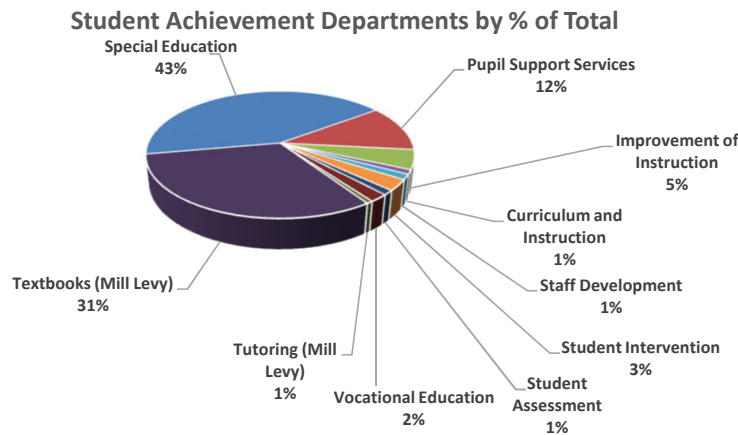


General Fund | Student Achievement



Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Student Achievement				
Special Education	18,337,582	19,002,526	664,944	3.63%
Pupil Support Services	5,233,562	5,233,562	-	0%
Improvement of Instruction	996,016	2,196,016	1,200,000	120%
Curriculum and Instruction	489,358	489,358	-	0%
Staff Development	605,319	605,319	-	0%
Student Intervention	1,240,915	1,240,915	-	0%
Student Assessment	516,112	516,112	-	0%
Vocational Education	870,820	870,820	-	0%
Tutoring (Mill Levy)	289,885	289,885	-	0%
Textbooks (Mill Levy)	14,085,887	14,085,887	-	0%
Total Student Achievement	\$42,665,456	\$44,530,400	\$1,864,944	4.37%



The Special Education department is the largest District budget within the General Fund. Comprising 130-175 teachers, specialists and speech therapists at all locations across the District, this staff fluctuates regularly based on Special Education student enrollment. All of these 27J staff make up roughly 80% of the Special Education budget. The majority of the remaining budget allocation the department uses to pay outside agencies that provide specialized services that in-district personnel/programs cannot provide.

The Pupil Support Services departments houses allocations for other student-facing specialized services the District provides. Just like Special Education above, this staff fluctuates regularly based on enrollment needs, but 40-60 positions across the District are employed in the areas of social work, school nurses, school psychologists and occupational therapists. These 27J employees' salaries and benefits make up just under 90% of this department's total budget. The remainder of this budget is made up primarily of contracted nursing services and required travel for the District staff.

The Improvement of Instruction department is comprised of salaries and benefits for the main office staff for Student Achievement and Career and Technical Education, totaling just under 80% of the department's budget. In addition to the staff, Improvement of Instruction is responsible for participation in the Equal Opportunity Schools programs which assists school districts in providing equitable access to high-quality, high school education for low-income and students of color.

GENERAL FUND | Student Achievement (cont'd)

Within the Curriculum and Instruction department resides only salaries and benefits for staff dedicated to instruction specialization, dual roles and early childhood. This is also the budget allocated for oversight of federal programs.

The Staff Development department is made up of a team at the District office responsible for creating new ways of thinking and communicating and then empowering the rest of the 27J staff to follow suit in order to promote continuous improvement.

The Student Intervention department budget houses salaries and benefits for staff responsible for coordination efforts of assisting students in preventing and overcoming obstacles in their educational career. This staff of six to eight employees makes up just over 50% of the total department budget. The majority of the rest of the Student Intervention budget includes costs for contracts with outside agencies like Colorado Youth for a Change and Community Reach Center which provide services and assistance of the department's goals.

The Student Assessment budget is centered around data management software. This software requires us to purchase annual, per-student licenses and assists 27J in creating and maintaining data related to assessments. Total expenditures for the program is approximately 60% of the department's budget. The rest of the allotted dollars are made up of salaries and benefits for employees to support the inputs and outputs of the software.

The Vocational Education department is a fast-growing department due to the increasing demand industries across the nation are putting on career readiness. The department has staff to oversee and coordinate vocational programming, which makes up just under 40% of its budget. Primary programs within the Vocational Education department include welding, auto mechanics, engineering, nursing/medical, among others. Equipment, machinery, hardware, specialized softwares and other various supplies make up the majority of the rest of this budget. With the passing of the 2022 Mill Levy, the voters approved to have \$2.2M allocated to support the Career Technical Education programs across our three comprehensive high schools.

The Tutoring (Mill Levy) department is funded through the Mill Levy and the budgeted allocations include class-size relief, AVID program tutors at middle schools and high schools and textbooks.

General Fund | Board of Education & Office of the Superintendent

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
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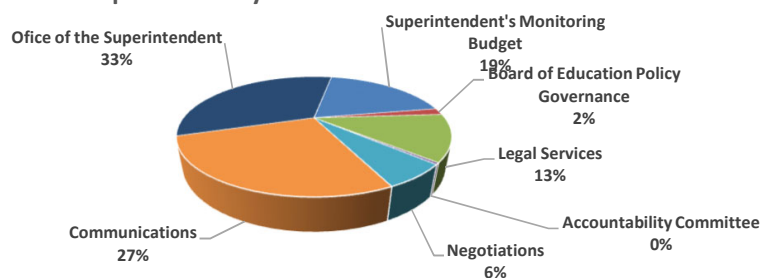
Board of Education

Superintendent's Monitoring Budget	467,443	467,443	-	0%
Board of Education Policy Governance	44,000	44,000	-	0%
Legal Services	300,000	300,000	-	0%
Accountability Committee	10,355	10,355	-	0%
Negotiations	148,443	148,443	-	0%
Communications	652,326	652,326	-	0%
Total Board of Education	\$1,622,567	\$1,622,567	-	0%

Office of the Superintendent

Office of the Superintendent	787,849	787,849	-	0%
Total Office of the Superintendent	\$787,849	\$787,849	\$ -	0%

Board of Education Departments by % of Total



The Superintendent's Monitoring Budget is responsible for paying for required compliance and oversight fees that the District incurs. These items include yearly audit fees, county treasurer fees and various education association dues. This department is one of very few departments that does not include any employee salaries and benefits.

The Board of Education (BOE) Policy Governance budget is allocated for the District's BOE outreach, memberships and conferences.

Legal Services allocation is responsible for paying for legal counsel expenditures the District incurs as a result of various questions and lawsuits that arise throughout the school year. Prior to fiscal year 2020, we employed legal counsel of our own, but starting in fiscal year 2020, we changed to contracting for all of these services. Due to the inconsistent frequency of legal counsel required on a year-to-year basis, contracting these services remains more financially efficient.

Accountability Committee is a CDE required group tasked with engaging the community in the District's Unified Improvement Plan (UIP) which lays out goals and the strategies to reach those goals. The budget for this department is focused on expenditures for hosting events for the committee and communications to committee members.

The Negotiations department houses the salaries and benefits for the District's Teachers' Union representative and contract services for BEA facilitation during wage negotiations.

The Communications department is overseen by the District Superintendent and holds the budget for a staff of five employees including the Director and four support personnel. In addition to the staff, Communications is responsible for digital and print media for the District. These services primarily include marketing videos, district-wide printed material and various informational communications. This budget is comprised of just under 70% salaries and benefits and 30% services and supplies.

GENERAL FUND | Board of Education & Office of the Superintendent (cont'd)

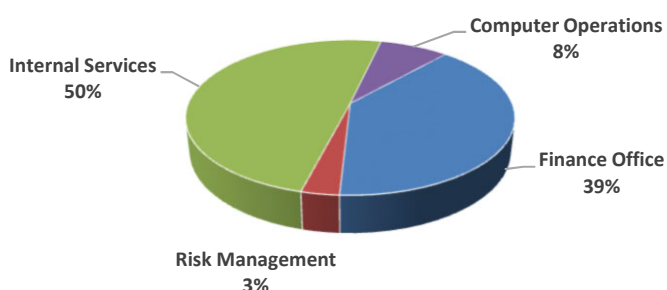
Office of the Superintendent comprises the salaries and benefits of the Superintendent and office support staff. In addition to employees, this department pays for various membership dues, donations to local community organizations made on behalf of the District and special projects and initiatives taken up on behalf of the District.

General Fund | Financial Services

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Financial Services				
Finance Office	1,611,376	1,612,932	1,556	0.10%
Risk Management	130,000	130,000	-	0%
Internal Services	1,643,603	2,042,084	398,481	24.24%
Computer Operations	330,487	330,487	-	0%
Total Financial Services	\$3,715,466	\$4,115,503	\$400,037	10.77%

Financial Services Departments by % of Total



The majority of the Finance Office budget accounts for the salaries and benefits of Finance, Payroll Accounting and Budget department staff consisting of between 15-20 employees at a given time. This makes up just over 90% of the department's budget with the remainder set aside for operating expenses for service and supply dollars such as bank service fees, statewide business association dues, conferences and office supplies.

Risk Management department houses the budget for unemployment claims we estimate to be paid out in the fiscal year.

Internal Services is the largest department budget under the CFO and primarily holds the budget for the entire District's copy machine lease and maintenance contracts. This department pays for the principal payments on the lease and all copy machines/printers on the lease are monitored for usage with each respective school or department being charged for this usage. The District also owns a number of copy machines outright, but must maintain maintenance agreements for those machines which are also accounted for within Internal Services as well as additional banking service fees and postage machine rental.

General Fund | Human Resources

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET		
Human Resources					
Human Resources	1,687,321	1,687,321	-		0%
Total Human Resources	\$1,687,321	\$1,687,321	\$ -		0%

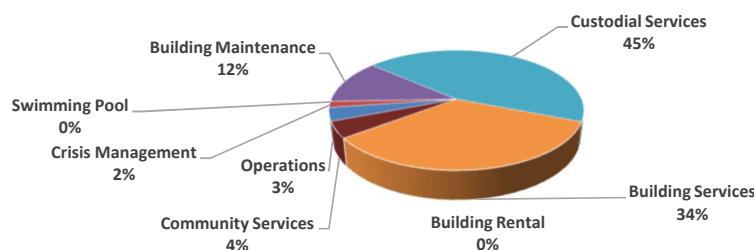
The Human Resources department is staffed by personnel who provide HR support and assistance for all other employees in the District. Salaries and benefits costs within the Human Resources department are the major consideration, making up nearly 85% of its total amount allocated. The remaining 15% comprises employee management services such as absence/PTO management softwares, recruitment and open position advertising, onboarding services like background checks and fingerprinting and wellness programs.

General Fund | Operations

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024-1	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Operations				
Operations	529,216	529,216	-	0%
Crisis Management	245,809	245,809	-	0%
Planning Department	53,350	53,350	-	0%
Swimming Pool	469	5,519	5,050	1077%
Building Maintenance	1,770,305	1,770,305	-	0%
Custodial Services	6,303,524	6,616,355	312,831	4.96%
Building Services	5,009,180	5,009,180	-	0%
Grounds Services	939,475	939,475	-	0%
Building Rental	8,401	8,401	-	0%
Community Services	654,668	654,668	-	0%
Total Operations	\$15,514,397	\$15,832,278	\$317,881	2.05%

Operations Departments by % of Total



The Operations department holds the salaries and benefits for general personnel within Operations. This includes Operations office support staff, planning division and Director of Facilities. Combined, these salaries and benefits make up nearly all of this department's budget. The small remainder is made up of general operating supplies and services for the office only.

The Crisis Management department houses the budget for safety and security. Salaries and benefits of the employees in Crisis Management make up 60% of the department's budget. This budget is also responsible for allocating expenditures for security access, video equipment, monitoring, radio communications and emergency preparedness. Due to the national emphasis on safety and security in schools, the district also maintains participation in grant programs that provide additional funding for expenditures.

Swimming Pool Building Services houses the allocation for operation and maintenance of the swimming pool at Brighton High School. This pays for one custodian located at the pool as well as electricity and maintenance supplies and services required on an as-needed basis.

Under the supervision of the Director of Facilities, the Building Maintenance department houses the budget for a maintenance staff of 10-14 employees at a given time. This staff includes technicians in HVAC, locks and doors, electricity, plumbing and general assistance and support. Of the total allocation, salaries and benefits make up roughly 64% of the department's budget. The remaining 36% pays for maintenance supplies and services in the aforementioned areas as needed. This budget also pays for equipment that Facilities needs to perform core and common duties and licensing and dues for the technicians on staff.

The Custodial Services department comprises expenditures related to district custodial operations. This department pays for all custodial salaries and benefits and services and supplies throughout 27J. Prior to fiscal year 2022, each school was responsible for custodial overtime, supplemental and stipend salaries and benefits, as well as all custodial services and supplies. However, as of fiscal year 2022, Custodial Services is now allocated all custodial expenditures for all District locations. This was done to reduce the schools' financial burden. Custodial supplies and equipment now makes up roughly 66% of this department's budget compared to about 40% in prior years.

The Building Services department is responsible for the District's utilities; natural gas, electricity, water/sewage and waste disposal. This department is one of very few departments that does not include any employee salaries and benefits.

GENERAL FUND | Operations (cont'd)

Under the direction of the Grounds Supervisor, the Grounds Services department budget is allocated salaries and benefits for cyclical/seasonal groundskeepers of 10-15 employees, totaling approximately 78% of the department's budget. Grounds Services is also responsible for service and supply expenditures related to maintenance, care and repair of the District's landscaping, walkways and environment.

The District contracts with local law enforcement offices to provide security resource officers at all district schools. The Community Services department houses the budget for those contract expenditures. The cities of Thornton, Brighton and Commerce City each provide officers for 27J's schools within their jurisdiction. With the passing of the 2022 Mill Levy, the voters approved to have \$5.3M allocated towards improving the safety and security measures for our students and staff.

General Fund | Information Technology

Forecast of Revenues by Source and Expenditures by Object

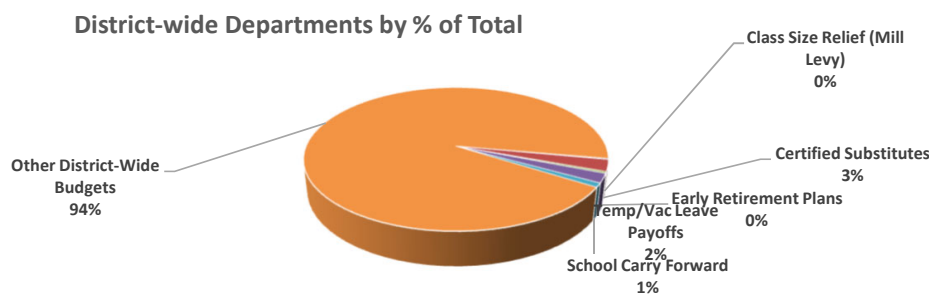
	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Information Technology				
Information Technology	6,639,532	6,639,532	-	0%
Total Information Technology	\$6,639,532	\$6,639,532	\$ -	0%

Within the Information Technology department is allocated technology hardware and ancillary equipment, staff and student software programs, and licensing and maintenance services. Along with the supplies and services paid for by this department, the IT staff is comprised of 25-35 employees tasked with managing and maintaining all software and hardware as well as providing support to all systems across the district. Combined, all employees in IT makeup just over 50% of the Department's budget with the rest slated for services and supplies. The main challenge within the IT department is keeping up with enrollment and resultant staff growth and the speed of technology advancements across the education industry. Every new batch of students and staff members obviously requires hardware, software and licensing accomodations to match all that have come before. Projecting the total demand for these items is crucial to our budget development year in and year out to ensure that 27J can operate efficiently and effectively.

General Fund | District-wide

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
District-wide				
Class Size Relief (Mill Levy)	142,104	142,104	-	0%
Certified Substitutes	1,820,310	1,820,310	-	0%
Early Retirement Plans	266,549	266,549	-	0%
Temp/Vac Leave Payoffs	1,451,292	1,451,292	-	0%
School Carry Forward	653,930	653,930	-	0%
Other District-Wide Budgets	25,228,453	65,575,667	40,347,214	160%
Total District-wide	\$29,562,638	\$69,909,852	\$40,347,214	136.48%



The annual budget process involves allocating per-school TE assignments based on each school's projected enrollment for a given year. During that year, any school can exceed projected enrollment which then requires that school to hire more teachers to accommodate the additional students. The Class Size Relief (Mill Levy) department is a district-wide budget used as a blanket buffer to accommodate those fluctuations ensuring we can always meet the student-to-teacher ratio goals we set as a district and preventing schools from having to eat into their standard supplies and services budgets.

The Certified Substitutes department budget is a district-wide budget buffer that is set aside to pay for substitutes. The amount paid every year on substitutes varies over the course of the school year and this allocation allows more flexibility for the rest of the District's departments and schools to operate without having to worry about covering the costs of their staff's absences.

The Early Retirement Plans budget is a sunsetted program that, as the name suggests, pays early retirement benefits for several staff still employed by the District at this time. These staff members opted in to the program during its existence and are grandfathered in until they are no longer with the District.

Temp/Vacation Leave Payoffs is a contingency department to account for salaries and benefits owed to terminated and laid off personnel.

Other District-wide Budgets is a department designed to be a catch-all for the District as a whole for all other expenditures. This includes, but is not limited to, contingencies/reserves for extended day pay for staff that is not part of regular contract wages, increases in salaries and benefits, excess overtime for extreme and unforeseen circumstances and overages in contract services and supplies as a result of economic risk factors.

Capital Reserve Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$1,530,967	\$3,444,714	\$1,913,747	125.00%
Revenues				
Local Sources				
Other Local Revenue	15,000	-	(15,000)	-100%
Other Sources				
Transfer In From Other Funds	1,755,078	1,755,078	-	0%
Cash in Lieu	75,000	40,000	(35,000)	-46.67%
Total Revenues	\$1,845,078	\$1,795,078	(\$50,000)	-2.71%
Total Available Resources	\$3,376,045	\$5,239,792	\$1,863,747	55.21%
Expenditures				
Purchased Services	397,728	461,728	64,000	16.09%
Supplies & Materials	(350,000)	(355,000)	(5,000)	1.43%
Property	859,350	859,350	-	0%
Debt Service	400,000	311,923	(88,077)	-22.02%
Other	500,000	600,310	100,310	20%
Total Expenditures	\$1,807,078	\$1,878,311	\$71,233	3.94%
Reserves Designated				
TABOR Reserve	54,212	1,524,581	1,470,369	2712%
Cash in Lieu	1,514,755	1,836,900	322,145	21.27%
Total Reserves Designated	\$1,568,967	\$3,361,481	\$1,792,514	114.25%
Total Appropriations	\$3,376,045	\$5,239,792	\$1,863,747	55.21%

The Capital Reserve Fund is used to account for financial resources allocated primarily for the purchase of equipment, costs of repairs and maintenance or construction of capital facilities. These expenditures are exclusive of major projects accounted for through the Building Fund. Revenues are provided by transfer from the General Fund. Additional revenue comes from cash in lieu of land from new housing developments that build homes near the District's school sites.

Risk Management Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$1,277,000	\$1,619,636	\$342,636	27%
Revenues				
Local Sources				
Other Local Revenue	15,000	35,000	20,000	133%
Other Sources				
Transfer In From Other Funds	2,820,094	2,820,094	-	0%
Total Revenues	\$2,835,094	\$2,855,094	\$20,000	0.71%
Total Available Resources	\$4,112,094	\$4,474,730	\$362,636	8.82%
Expenditures				
Purchased Services	3,263,130	3,212,204	(50,926)	-1.56%
Supplies & Materials	3,500	3,500	-	0%
Other	25,000	-	(25,000)	-100%
Total Expenditures	\$3,291,630	\$3,215,704	(\$75,926)	-2.31%
Total Expenditures and Transfers	\$3,291,630	\$3,215,704	(\$75,926)	(\$0)
Reserves Designated				
TABOR Reserve	85,753	85,753	-	0%
Designated Risk Management Reserve	734,711	1,173,273	438,562	59.69%
Total Reserves Designated	\$820,464	\$1,259,026	\$438,562	53.45%
Total Appropriations	\$4,112,094	\$4,474,730	\$362,636	8.82%

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

Universal Preschool Program

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$653,037	\$827,453	\$174,416	26.71%
Revenues				
State Sources				
State Funding	4,007,564	4,049,147	41,583	1%
Other Sources				
Transfer In From Other Funds	1,762,394	1,615,303	(147,091)	-8.35%
Total Revenues	\$5,769,958	\$5,664,450	(\$105,508)	-1.83%
Total Available Resources	\$6,422,995	\$6,491,903	\$68,908	1.07%
Expenditures				
Employee Salaries	4,085,817	4,032,532	(53,285)	-1.30%
Employee Benefits	1,351,352	1,431,144	79,792	5.90%
Purchased Services	74,350	31,950	(42,400)	-57.03%
Supplies & Materials	71,237	55,000	(16,237)	-22.79%
Property	1,000	500	(500)	-50.00%
Other	652,161	753,699	101,538	15.57%
Total Expenditures	\$6,235,917	\$6,304,825	\$68,908	1.11%
Reserves Designated				
TABOR Reserve	187,078	187,078	-	0%
Total Reserves Designated	\$187,078	\$187,078	\$ -	0%
Total Appropriations	\$6,422,995	\$6,491,903	\$68,908	1.07%

Beginning in FY2023, the Colorado Preschool (CPP) will no longer be funded through the Colorado Department of Education. Universal Preschool (UPK) will now be funded through the Colorado Department of Early Childhood. Every child in the state will be eligible the year before they are eligible for kindergarten for up to 15 hours a week of free preschool.

Government Designated Grants Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$1,012,717	\$649,697	(\$363,020)	-35.85%
Revenues				
State Sources				
State Categorical	5,554,820	6,865,632	1,310,812	23.60%
Federal Sources				
Federal Revenue	11,152,731	11,139,120	(13,611)	-0.12%
Other Sources				
Transfer In From Other Funds	-	21,067	21,067	100%
Total Revenues	\$16,707,551	\$18,025,819	\$1,318,268	7.89%
Total Available Resources	\$17,720,268	\$18,675,516	\$955,248	5.39%
Expenditures				
Employee Salaries	6,312,643	6,494,721	182,078	2.88%
Employee Benefits	2,253,375	2,368,272	114,897	5.10%
Purchased Services	5,483,664	5,670,658	186,994	3.41%
Supplies & Materials	1,247,337	1,376,737	129,400	10.37%
Property	-	23,000	23,000	100%
Other	2,423,249	2,742,128	318,879	13.16%
Total Expenditures	\$17,720,268	\$18,675,516	\$955,248	5.39%
Total Appropriations	\$17,720,268	\$18,675,516	\$955,248	5.39%

The Governmental Designated Grants Fund provides separate accounting for federal and state-funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from Title, IDEA, ELPA, Medicaid, ESSER and ARP in fiscal year 2024.

Pupil Activity Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$2,973,586	\$3,479,961	\$506,375	17.03%
Revenues				
Local Sources				
Other Local Revenue	3,438,875	3,180,130	(258,745)	-7.52%
Other Sources				
Transfer In From Other Funds	815,756	815,756	-	0%
Interest on Investments	7,500	12,000	4,500	60.00%
Total Revenues	\$4,262,131	\$4,007,886	(\$254,245)	-5.97%
Total Available Resources	\$7,235,717	\$7,487,847	\$252,130	3.48%
Expenditures				
Employee Salaries	179,508	206,928	27,420	15.28%
Employee Benefits	50,927	53,835	2,908	5.71%
Purchased Services	1,026,589	1,180,566	153,977	15.00%
Supplies & Materials	2,554,096	2,728,764	174,668	6.84%
Other	3,424,597	3,317,754	(106,843)	-3.12%
Total Expenditures	\$7,235,717	\$7,487,847	\$252,130	3.48%
Total Appropriations	\$7,235,717	\$7,487,847	\$252,130	3.48%

The Pupil Activity Fund accounts for financial transactions of all school activity funds in the District. Local revenue is generated from Board of Education approved fees and subsidy transfers from the General Fund. This encompasses classroom and extracurricular activities programs and clubs, including athletics. Expenditures are for school activities and consumables.

Transportation Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$ -	\$ -	\$ -	0%
Revenues				
Local Sources				
Other Local Revenue	425,000	485,909	60,909	14.33%
State Sources				
State Categorical	1,500,000	1,751,046	251,046	16.74%
Other Sources				
Transfer In From Other Funds	6,794,990	6,903,480	108,490	1.60%
Total Revenues	\$8,719,990	\$9,140,435	\$420,445	4.82%
Total Available Resources	\$8,719,990	\$9,140,435	\$420,445	4.82%
Expenditures				
Employee Salaries	5,196,823	5,206,014	9,191	0.18%
Employee Benefits	1,962,507	1,962,920	413	0.02%
Purchased Services	715,218	850,696	135,478	18.94%
Supplies & Materials	1,129,778	1,405,141	275,363	24.37%
Other	(284,336)	(284,336)	-	0%
Total Expenditures	\$8,719,990	\$9,140,435	\$420,445	4.82%
Total Appropriations	\$8,719,990	\$9,140,435	\$420,445	4.82%

The Transportation Fund accounts for the expenses of transporting students to and from school and after-school events. Funding is provided by the State in categorical funding, fees, and transfer from the General Fund to cover excess transportation costs. This also includes transportation (in-district and outside entities) for students who require specialized services.

Special Programs Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$3,912,148	\$4,431,283	\$519,135	13.27%
Revenues				
Local Sources				
Other Local Revenue	1,449,683	943,475	(506,208)	-34.92%
Other Sources				
Transfer In From Other Funds	271,466	271,466	-	0%
Total Revenues	\$1,721,149	\$1,214,941	(\$506,208)	-29.41%
Total Available Resources	\$5,633,297	\$5,646,224	\$12,927	0.23%
Expenditures				
Employee Salaries	605,456	763,366	157,910	26.08%
Employee Benefits	217,479	182,783	(34,696)	-15.95%
Purchased Services	114,809	341,040	226,231	197%
Supplies & Materials	116,993	402,027	285,034	244%
Property	-	44,000	44,000	100%
Other	4,578,560	3,913,008	(665,552)	-14.54%
Total Expenditures	\$5,633,297	\$5,646,224	\$12,927	0.23%
Total Appropriations	\$5,633,297	\$5,646,224	\$12,927	0.23%

The Special Programs Fund accounts for specific local programs and grants. These programs include the Adams County Detention Center, Tuition-Based Preschool, Summer School, Credit Recovery, Oil & Gas leases and Non-Governmental (local) grants.

Special Programs Fund | Detention Center

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$115,770	\$95,177	(\$20,593)	-17.79%
Revenues				
Local Sources				
Other Local Revenue	396,467	396,731	264	0.07%
Other Sources				
Transfer In From Other Funds	271,466	271,466	-	0%
Total Revenues	\$667,933	\$668,197	\$264	0.04%
Total Available Resources	\$783,703	\$763,374	(\$20,329)	-2.59%
Expenditures				
Employee Salaries	516,938	547,925	30,987	5.99%
Employee Benefits	190,552	174,083	(16,469)	-8.64%
Purchased Services	100	8,100	8,000	8000%
Supplies & Materials	11,000	8,000	(3,000)	-27.27%
Other	65,113	25,266	(39,847)	-61.20%
Total Expenditures	\$783,703	\$763,374	(\$20,329)	-2.59%
Total Appropriations	\$783,703	\$763,374	(\$20,329)	-2.59%

Special Programs Fund | Tuition-based Preschool

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$221,419	\$262,907	\$41,488	18.74%
Revenues				
Local Sources				
Other Local Revenue	24,000	14,750	(9,250)	-38.54%
Total Revenues	\$24,000	\$14,750	(\$9,250)	-38.54%
Total Available Resources	\$245,419	\$277,657	\$32,238	13.14%
Expenditures				
Supplies & Materials	5,400	60,000	54,600	1011%
Other	240,019	217,657	(22,362)	-9.32%
Total Expenditures	\$245,419	\$277,657	\$32,238	13.14%
Total Appropriations	\$245,419	\$277,657	\$32,238	13.14%

Special Programs Fund | Summer School

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$69,313	\$86,471	\$17,158	24.75%
Revenues				
Local Sources				
Other Local Revenue	-	-	-	0%
Total Revenues	\$ -	\$ -	\$ -	0%
Total Available Resources	\$69,313	\$86,471	\$17,158	24.75%
Expenditures				
Employee Salaries	29,813	21,000	(8,813)	-29.56%
Employee Benefits	9,500	5,200	(4,300)	-45.26%
Purchased Services	30,000	60,271	30,271	101%
Total Expenditures	\$69,313	\$86,471	\$17,158	24.75%
Total Appropriations	\$69,313	\$86,471	\$17,158	24.75%

Special Programs Fund | Credit Recovery

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$19,121	\$41,302	\$22,181	116.00%
Revenues				
Local Sources				
Other Local Revenue	29,216	-	(29,216)	-100%
Total Revenues	\$29,216	\$-	(\$29,216)	-100%
Total Available Resources	\$48,337	\$41,302	(\$7,035)	-14.55%
Expenditures				
Employee Salaries	38,005	-	(38,005)	-100%
Employee Benefits	10,332	-	(10,332)	-100%
Purchased Services	-	41,302	41,302	100%
Total Expenditures	\$48,337	\$41,302	(\$7,035)	-14.55%
Total Appropriations	\$48,337	\$41,302	(\$7,035)	-14.55%

Special Programs Fund | Oil & Gas

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$2,911,396	\$3,208,730	\$297,334	10.21%
Revenues				
Local Sources				
Other Local Revenue	400,000	-	(400,000)	-100%
Total Revenues	\$400,000	\$-	(\$400,000)	-100%
Total Available Resources	\$3,311,396	\$3,208,730	(\$102,666)	-3.10%
Expenditures				
Purchased Services	10,000	10,000	-	0%
Other	3,301,396	3,198,730	(102,666)	-3.11%
Total Expenditures	\$3,311,396	\$3,208,730	(\$102,666)	-3.10%
Total Appropriations	\$3,311,396	\$3,208,730	(\$102,666)	-3.10%

Special Programs Fund | Non-Governmental Grants

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$575,129	\$736,696	\$161,567	28.09%
Revenues				
Local Sources				
Other Local Revenue	600,000	531,994	(68,006)	-11.33%
Total Revenues	\$600,000	\$531,994	(\$68,006)	-11.33%
Total Available Resources	\$1,175,129	\$1,268,690	\$93,561	7.96%
Expenditures				
Employee Salaries	20,700	194,441	173,741	839%
Employee Benefits	7,095	3,500	(3,595)	-50.67%
Purchased Services	74,709	221,367	146,658	196%
Supplies & Materials	100,593	334,027	233,434	232%
Property	-	44,000	44,000	100%
Other	972,032	471,355	(500,677)	-51.51%
Total Expenditures	\$1,175,129	\$1,268,690	\$93,561	7.96%
Total Appropriations	\$1,175,129	\$1,268,690	\$93,561	7.96%

Bond Redemption Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$85,701,600	\$74,287,490	(\$11,414,110)	-13.32%
Revenues				
Local Sources				
Property Taxes	58,171,452	63,477,598	5,306,146	9.12%
Other Taxes	(130,000)	(130,000)	-	0%
Other Sources				
Interest on Investments	1,200,000	1,500,000	300,000	25.00%
Total Revenues	\$59,241,452	\$64,847,598	\$5,606,146	9.46%
Total Available Resources	\$144,943,052	\$139,135,088	(\$5,807,964)	-4.01%
Expenditures				
Purchased Services	11,400	11,500	100	0.88%
Debt Service	26,105,000	26,105,000	-	0%
Other	24,591,523	24,591,523	-	0%
Total Expenditures	\$50,707,923	\$50,708,023	\$100	0.00%
Reserves Designated				
Assigned Reserve	94,235,129	88,427,065	(5,808,064)	-6.16%
Total Reserves Designated	\$94,235,129	\$88,427,065	(\$5,808,064)	-6.16%
Total Appropriations	\$144,943,052	\$139,135,088	(\$5,807,964)	-4.01%

The Bond Redemption Fund mill levy for property tax collections in 2022 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

Building Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$187,945,000	\$179,433,269	(\$8,511,731)	-4.53%
Revenues				
Other Sources				
Interest on Investments	1,832,000	2,509,997	677,997	37.01%
Total Revenues	\$1,832,000	\$2,509,997	\$677,997	37.01%
Total Available Resources	\$189,777,000	\$181,943,266	(\$7,833,734)	-4.13%
Expenditures				
Employee Salaries	1,644,633	1,644,633	-	0%
Employee Benefits	572,745	572,745	-	0%
Purchased Services	16,989,850	17,408,850	419,000	2.47%
Supplies & Materials	11,050	11,050	-	0%
Property	62,675,000	63,601,677	926,677	1.48%
Other	107,883,722	98,704,311	(9,179,411)	-8.51%
Total Expenditures	\$189,777,000	\$181,943,266	(\$7,833,734)	-4.13%
Total Appropriations	\$189,777,000	\$181,943,266	(\$7,833,734)	-4.13%

The Building Fund accounts for the financial resources allocated for the acquisition or construction of major capital facilities, other than those financed by proprietary or special revenue funds. Monies for this fund are provided through voter-approved elections and will provide funding for construction of new schools, existing school renovations and expansions, major repairs and upkeep and Career and Technical Education buildings throughout the District.

Nutrition Services Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$3,002,732	\$5,097,610	\$2,094,878	69.77%
Revenues				
Local Sources				
Other Local Revenue	853,088	647,974	(205,114)	-24.04%
State Sources				
State Categorical	58,000	2,896,893	2,838,893	4895%
Federal Sources				
Federal Revenue	7,394,534	4,868,260	(2,526,274)	-34.16%
Other Sources				
Interest on Investments	55,500	207,000	151,500	272%
Total Revenues	\$8,361,122	\$8,620,127	\$259,005	3.10%
Total Available Resources	\$11,363,854	\$13,717,737	\$2,353,883	20.71%
Expenditures				
Employee Salaries	3,208,744	2,910,704	(298,040)	-9.29%
Employee Benefits	1,004,844	921,860	(82,984)	-8.26%
Purchased Services	132,604	187,890	55,286	41.69%
Supplies & Materials	4,267,145	4,531,113	263,968	6.19%
Property	28,000	603,000	575,000	2054%
Other	2,722,517	4,563,170	1,840,653	67.61%
Total Expenditures	\$11,363,854	\$13,717,737	\$2,353,883	20.71%
Total Appropriations	\$11,363,854	\$13,717,737	\$2,353,883	20.71%

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

Childcare Program Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$750,000	\$958,952	\$208,952	27.86%
Revenues				
Local Sources				
Other Local Revenue	1,364,000	1,364,000	-	0%
Total Revenues	\$1,364,000	\$1,364,000	\$ -	0%
Total Available Resources	\$2,114,000	\$2,322,952	\$208,952	9.88%
Expenditures				
Employee Salaries	1,164,069	1,231,697	67,628	5.81%
Employee Benefits	375,420	394,269	18,849	5.02%
Purchased Services	46,258	41,458	(4,800)	-10.38%
Supplies & Materials	61,799	67,116	5,317	8.60%
Other	466,454	588,412	121,958	26.15%
Total Expenditures	\$2,114,000	\$2,322,952	\$208,952	9.88%
Total Appropriations	\$2,114,000	\$2,322,952	\$208,952	9.88%

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

Print Shop Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$ -	\$ -	\$ -	0%
Revenues				
Local Sources				
Other Local Revenue	35,000	39,100	4,100	11.71%
Other Sources				
Transfer In From Other Funds	109,006	109,006	-	0%
Total Revenues	\$144,006	\$148,106	\$4,100	2.85%
Total Available Resources	\$144,006	\$148,106	\$4,100	2.85%
Expenditures				
Employee Salaries	80,925	81,025	100	0.12%
Employee Benefits	28,081	28,081	-	0%
Purchased Services	10,000	14,000	4,000	40.00%
Supplies & Materials	20,000	20,000	-	0%
Other	5,000	5,000	-	0%
Total Expenditures	\$144,006	\$148,106	\$4,100	2.85%
Total Appropriations	\$144,006	\$148,106	\$4,100	2.85%

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

Dental Insurance Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$908,517	\$729,528	(178,989)	-19.70%
Revenues				
Local Sources				
Other Local Revenue	932,533	991,552	59,019	6.33%
Total Revenues	\$932,533	\$991,552	\$59,019	6.33%
Total Available Resources	\$1,841,050	\$1,721,080	(\$119,970)	-6.52%
Expenditures				
Purchased Services	831,926	1,034,572	202,646	24.36%
Other	1,009,124	686,508	(322,616)	-31.97%
Total Expenditures	\$1,841,050	\$1,721,080	(\$119,970)	-6.52%
Total Appropriations	\$1,841,050	\$1,721,080	(\$119,970)	-6.52%

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

Trust Fund

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2023-2024	AMENDED BUDGET 2023-2024	CHANGE FROM PRIOR BUDGET	
Beginning Fund Balance	\$26,797	\$28,529	\$1,732	6.46%
Revenues				
Other Sources				
Interest on Investments	1,163	2,487	1,324	114%
Total Revenues	\$1,163	\$2,487	\$1,324	114%
Total Available Resources	\$27,960	\$31,016	\$3,056	10.93%
Expenditures				
Other	27,960	31,016	3,056	10.93%
Total Expenditures	\$27,960	\$31,016	\$3,056	10.93%
Total Appropriations	\$27,960	\$31,016	\$3,056	10.93%

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

SCHOOL SUMMARY

Forecast of School Expenditures by Object

SALARIES						
	STAFF	ADMINIST-RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT
Northeast	24.15	311,201	1,953,187	-	166,876	88,811
South	19.09	198,682	1,416,732	-	225,733	97,789
Southeast	26.82	235,272	1,742,346	-	156,880	86,767
Henderson	17.91	154,290	1,384,430	-	145,588	64,802
Thimmig	25.94	194,151	1,845,582	-	94,267	106,046
Pennock	30.85	207,778	2,066,146	-	132,948	84,555
Second Creek	33.55	192,312	2,360,867	-	134,993	99,150
West Ridge	38.17	223,688	2,918,280	-	413,310	104,445
Turnberry	40.74	200,765	2,153,816	-	112,678	127,651
Brantner	29.39	101,608	2,253,232	-	128,973	69,182
Reunion	40.95	220,491	2,760,110	-	202,819	84,459
Padilla	31.87	107,824	1,743,409	-	80,736	63,825
Southlawn	23.79	121,739	1,131,863	-	53,624	84,549
Total Elementary	383.22	\$2,469,801	\$25,730,000	\$0	\$2,049,425	\$1,162,031
Discovery	27.48	192,248	2,418,673	-	16,397	81,165
Total K-8	27.48	\$192,248	\$2,418,673	\$0	\$16,397	\$81,165
Overland Trail	31.08	242,956	2,203,387	-	32,725	115,000
Vikan	31.52	319,872	2,313,445	-	82,819	141,333
Prairie View	37.52	183,540	2,524,684	-	32,871	117,326
Stuart	44.64	296,729	2,601,322	-	38,456	154,290
Quist	46.71	265,296	3,058,750	-	88,928	150,220
Total Middle	191.47	\$1,308,393	\$12,701,588	\$0	\$275,799	\$678,169
Brighton	100.37	651,077	6,627,339	-	429,761	425,589
Prairie View	98.80	759,669	5,448,025	1,000	362,863	504,885
Innovations & Options	10.64	126,475	1,127,215	-	18,096	44,334
Riverdale Ridge	85.36	517,837	4,867,841	-	204,367	365,460
Total High	295.17	\$2,055,058	\$18,070,420	\$1,000	\$1,015,087	\$1,340,268
27J Online Academy	14.68	199,238	1,300,381	-	96,201	58,269
Total Online	14.68	\$199,238	\$1,300,381	\$0	\$96,201	\$58,269
TOTAL	912.02	\$6,224,738	\$60,221,062	\$1,000	\$3,452,909	\$3,319,902

CRAFTS, TRADES, SERVICES	BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
-	787,662	13,250	51,263	-	-	3,372,250
-	601,287	15,370	33,005	-	-	2,588,598
-	692,186	29,350	36,283	-	150	2,979,234
-	548,736	14,100	21,525	-	125	2,333,596
-	681,003	15,821	44,900	-	-	2,981,770
-	839,361	24,200	70,712	-	1,500	3,427,200
-	963,729	25,400	42,881	-	-	3,819,332
-	1,215,373	26,222	52,452	-	149	4,953,919
-	828,356	50,680	80,500	-	4,800	3,559,246
-	780,398	6,203	90,847	-	-	3,430,443
-	1,043,911	16,300	83,206	-	7,000	4,418,296
-	622,563	27,865	37,556	-	5,999	2,689,777
-	426,808	12,900	52,280	-	250	1,884,013
\$0	\$10,031,373	\$277,661	\$697,410	\$0	\$19,973	\$42,437,674
-	947,489	15,100	68,882	-	-	3,739,954
\$0	\$947,489	\$15,100	\$68,882	\$0	\$0	\$3,739,954
-	881,660	22,823	58,484	-	11,250	3,568,285
400	979,314	7,500	84,930	-	-	3,929,613
1,333	976,111	29,200	76,550	5,000	3,000	3,949,615
305	1,023,026	19,807	82,443	-	1,295	4,217,673
-	1,176,578	51,804	52,800	-	8,500	4,852,876
\$2,038	\$5,036,689	\$131,134	\$355,207	\$5,000	\$24,045	\$20,518,062
115,644	2,657,767	107,150	290,006	-	11,200	11,315,533
162,108	2,461,640	70,650	341,061	-	2,500	10,114,401
-	453,494	8,400	34,761	-	700	1,813,475
122,397	1,972,519	106,335	323,994	-	5,000	8,485,750
\$400,149	\$7,545,420	\$292,535	\$989,822	\$0	\$19,400	\$31,729,159
-	512,322	34,440	32,500	-	3,500	2,236,851
\$0	\$512,322	\$34,440	\$32,500	\$0	\$3,500	\$2,236,851
\$402,187	\$24,073,293	\$750,870	\$2,143,821	\$5,000	\$66,918	\$100,661,700

NORTHEAST ELEMENTARY

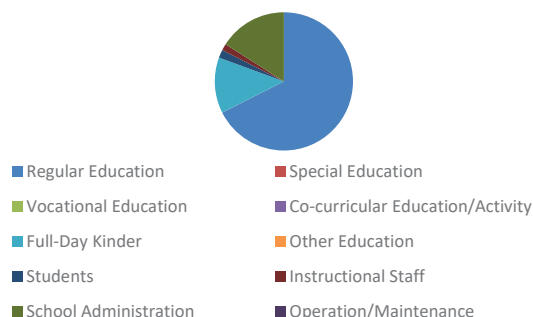
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	419	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				24.15	
Regular Education		\$2,232,210	\$60,113	19.28	0.65
Special Education		-	500	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		916	-	-	-
Full-Day Kinder		430,760	-	2.66	0.85
Other Education		-	615	-	-
Students		62,568	-	-	1.00
Instructional Staff		50,849	-	0.28	-
School Administration		528,144	5,575	1.64	2.21
Operation/Maintenance		-	-	-	-
Subtotal		\$3,305,447	\$66,803	23.86	4.71
Total Budget			\$3,372,250		28.57

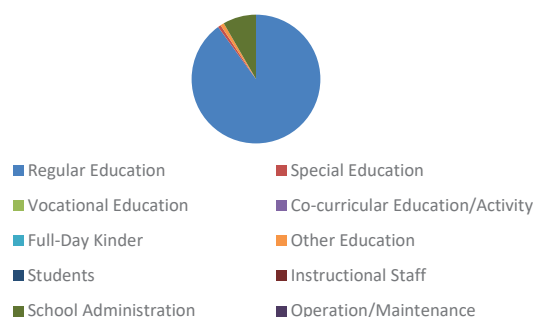
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School Enrollment					
Fiscal Year Enrollment	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	471	449	419	431	452

SOUTH ELEMENTARY

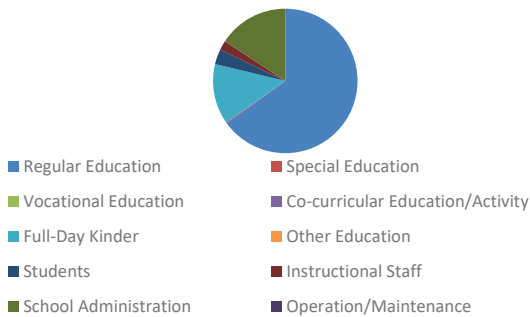
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	317	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,652,898	\$42,705	14.86	0.95
Special Education		4,794	-	0.02	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,065	-	-	-
Full-Day Kinder		341,314	-	2.41	0.50
Other Education		-	-	-	-
Students		85,707	100	0.02	1.00
Instructional Staff		53,981	3,912	0.36	-
School Administration		399,732	2,390	1.60	2.21
Operation/Maintenance		-	-	-	-
Subtotal		\$2,539,491	\$49,107	19.27	4.66
Total Budget			\$2,588,598		23.93

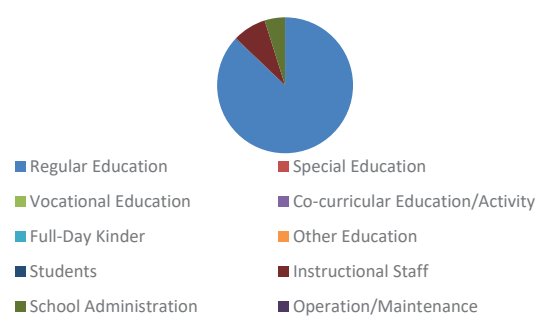
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School Enrollment					
Fiscal Year Enrollment	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	362	344	317	329	335

SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures

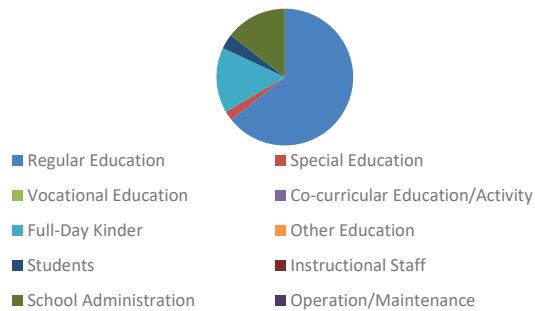
AMENDED BUDGET 2023-2024



Enrollment:	462	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,867,231	\$45,074	20.86	0.65
Special Education		64,830	1,060	1.09	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		100	-	-	-
Full-Day Kinder		449,148	839	2.58	-
Other Education		-	3,250	-	-
Students		101,795	150	-	1.00
Instructional Staff		-	3,850	-	-
School Administration		421,557	20,350	1.67	2.21
Operation/Maintenance		-	-	-	-
Subtotal		\$2,904,661	\$74,573	26.20	3.86
Total Budget			\$2,979,234		30.06

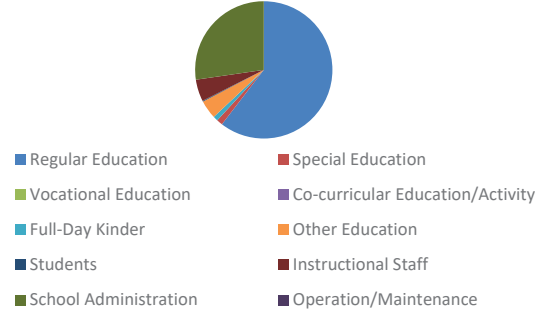
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Fiscal Year Enrollment	School Enrollment				
	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	463	465	462	499	541

HENDERSON ELEMENTARY

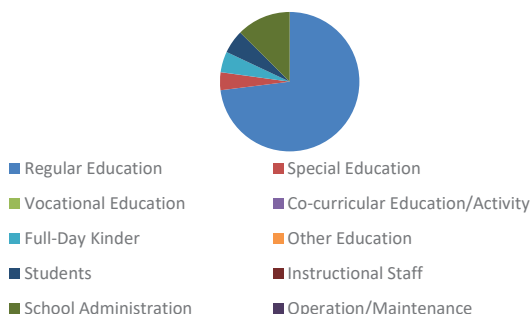
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	303	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				17.91	
Regular Education		\$1,676,094	\$23,383	14.82	0.50
Special Education		94,841	35	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		816	-	-	-
Full-Day Kinder		110,186	50	2.30	0.15
Other Education		-	400	-	-
Students		124,931	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		288,165	13,045	0.93	2.30
Operation/Maintenance		-	1,650	-	-
Subtotal		\$2,295,033	\$38,563	18.05	3.95
Total Budget			\$2,333,596		22.00

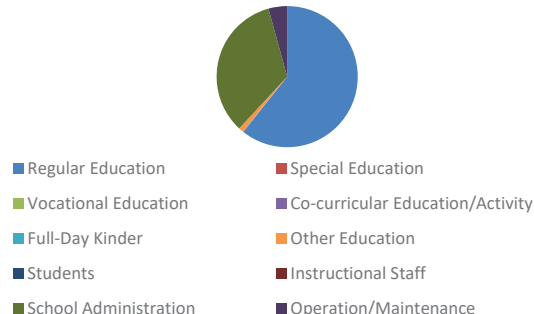
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School Enrollment					
Fiscal Year Enrollment	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	310	304	303	351	396

THIMMIG ELEMENTARY

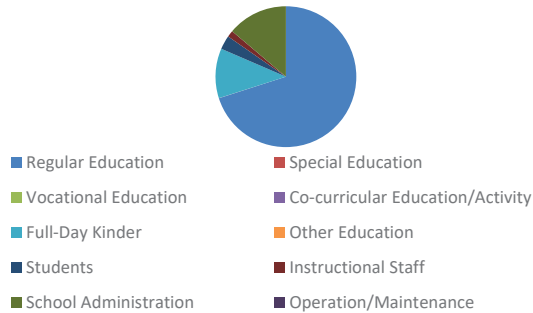
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



			STAFFING ALLOCATION	
Enrollment:	445	RESOURCE ALLOCATION		*ABOVE THE
		DISTRICT	SCHOOL	
Regular Education		\$2,040,090	\$59,021	21.58
Special Education		-	750	-
Vocational Education		-	-	-
Co-curricular Education/Activity		1,080	-	-
Full-Day Kinder		332,540	450	3.00
Other Education		-	900	-
Students		92,923	1,100	-
Instructional Staff		43,511	700	0.27
School Administration		402,805	5,900	0.51
Operation/Maintenance		-	-	-
Subtotal		\$2,912,949	\$68,821	25.36
Total Budget			\$2,981,770	29.01

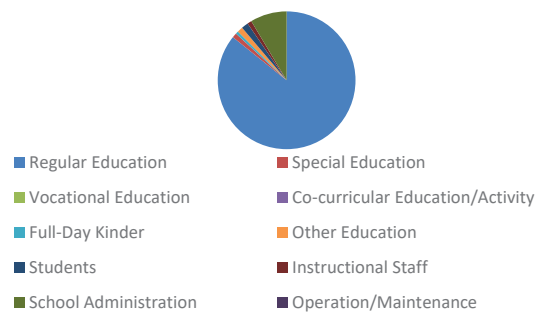
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School Enrollment					
Fiscal Year Enrollment	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	502	475	445	499	524

PENNOCK ELEMENTARY

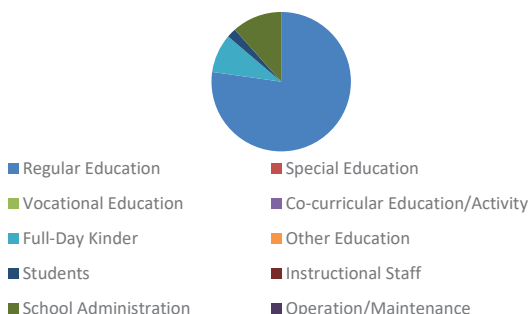
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	558	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				30.85	
Regular Education		\$2,568,379	\$79,327	24.42	1.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		506	-	-	-
Full-Day Kinder		298,747	-	3.00	-
Other Education		-	1,250	-	-
Students		73,071	65	-	1.00
Instructional Staff		-	-	-	-
School Administration		385,145	20,710	1.83	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,325,848	\$101,352	29.25	4.65
Total Budget			\$3,427,200		33.90

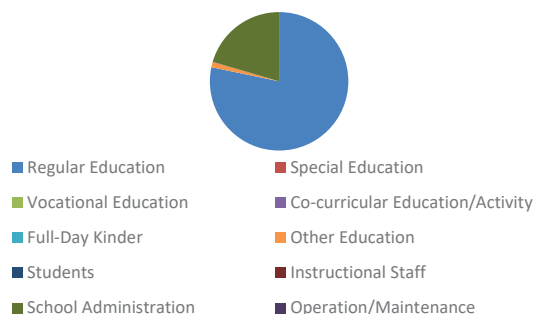
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School Enrollment					
Fiscal Year Enrollment	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	588	558	558	542	559

SECOND CREEK ELEMENTARY

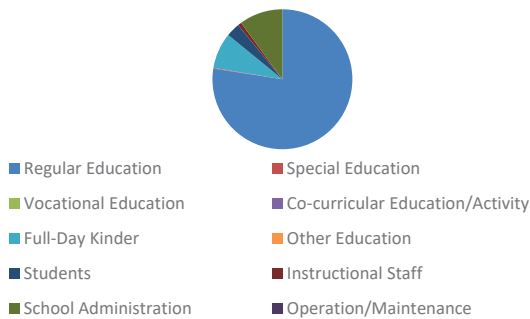
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	587	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,895,058	\$47,400	27.25	0.65
Special Education		5,345	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,354	-	-	-
Full-Day Kinder		309,402	200	4.58	-
Other Education		-	6,000	-	-
Students		118,927	625	-	1.00
Instructional Staff		31,664	8,250	0.27	-
School Administration		376,566	18,541	2.08	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,738,316	\$81,016	34.18	3.65
Total Budget			\$3,819,332		37.83

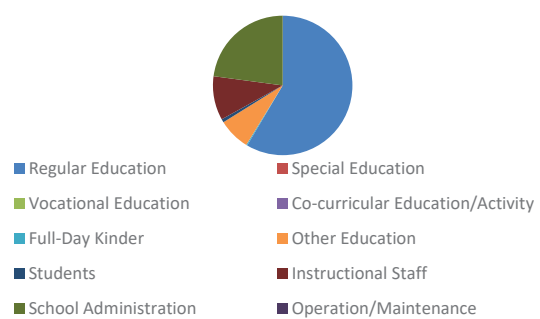
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Fiscal Year Enrollment	School Enrollment				
	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	812	628	587	640	667

WEST RIDGE ELEMENTARY

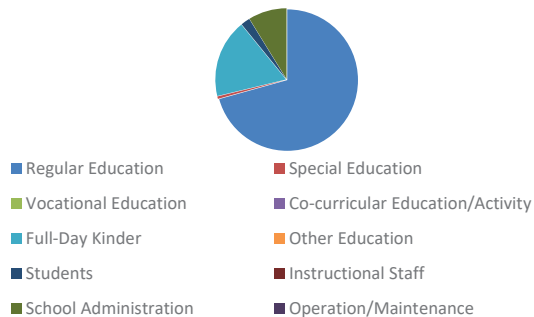
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	655	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$3,438,522	\$78,810	30.30	1.65
Special Education		26,883	300	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		891	262	-	-
Full-Day Kinder		869,894	950	5.58	-
Other Education		-	-	-	-
Students		102,178	-	-	1.00
Instructional Staff		-	2,079	-	-
School Administration		427,578	5,572	1.88	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,865,946	\$87,973	37.76	4.65
Total Budget			\$4,953,919		42.41

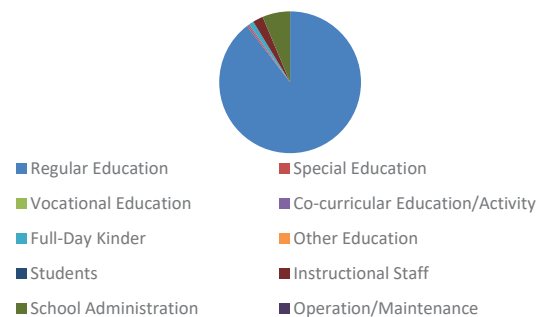
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Fiscal Year Enrollment	School Enrollment				
	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	721	765	655	736	806

TURNBERRY ELEMENTARY

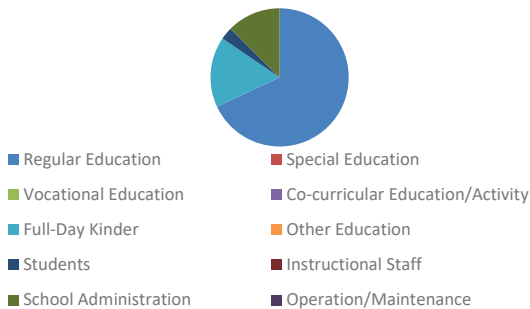
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	707	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,324,477	\$131,930	30.13	0.65
Special Education		-	200	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		563,373	400	6.00	-
Other Education		-	800	-	-
Students		98,899	775	1.00	1.00
Instructional Staff		-	2,500	0.17	-
School Administration		429,767	6,125	2.17	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,416,516	\$142,730	39.47	3.65
Total Budget			\$3,559,246		43.12

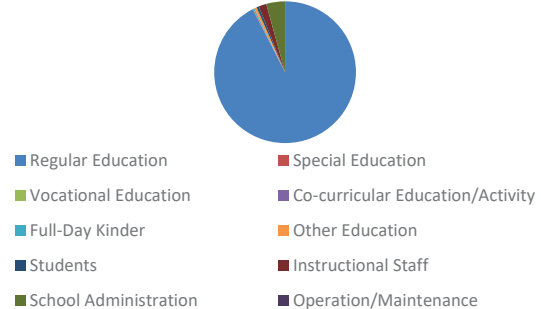
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Fiscal Year Enrollment	School Enrollment				
	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	674	705	707	745	785

BRANTNER ELEMENTARY

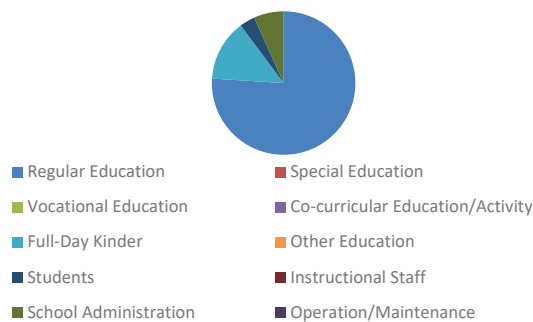
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
			29.39	
Regular Education	\$2,529,848	\$80,147	23.14	0.65
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	673	-	-	-
Full-Day Kinder	459,508	130	4.00	-
Other Education	-	650	-	-
Students	115,092	-	-	1.00
Instructional Staff	-	7,400	0.16	-
School Administration	224,262	12,733	1.78	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$3,329,383	\$101,060	29.08	3.65
Total Budget		\$3,430,443		32.73

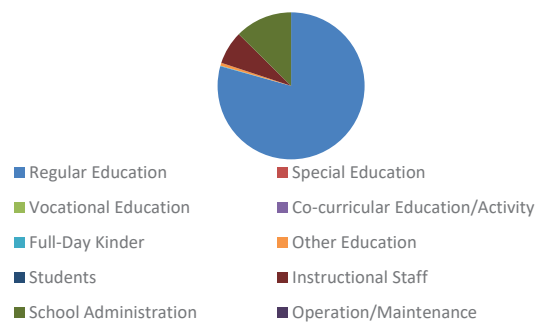
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	645	618	494	536	558

REUNION ELEMENTARY

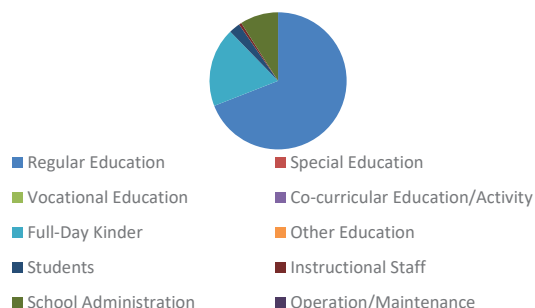
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	706	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				40.95	
Regular Education		\$2,975,701	\$64,550	31.63	0.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		804,260	-	6.16	-
Other Education		-	1,100	-	-
Students		113,999	-	0.06	1.00
Instructional Staff		26,240	300	0.33	-
School Administration		388,560	43,586	1.83	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,308,760	\$109,536	40.01	3.65
Total Budget			\$4,418,296		43.66

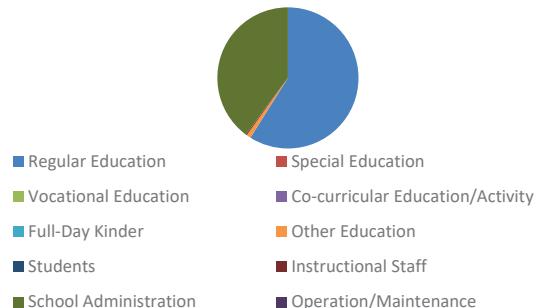
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	728	722	706	779	817

PADILLA ELEMENTARY

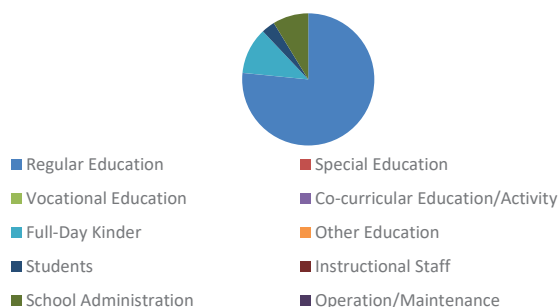
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	533	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,000,792	\$64,330	26.65	1.15
Special Education		-	1,700	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		815	-	-	-
Full-Day Kinder		297,217	500	4.00	-
Other Education		-	2,300	-	-
Students		86,237	525	0.02	1.00
Instructional Staff		-	-	-	-
School Administration		228,262	7,099	0.25	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$2,613,323	\$76,454	30.92	4.15
Total Budget			\$2,689,777		35.07

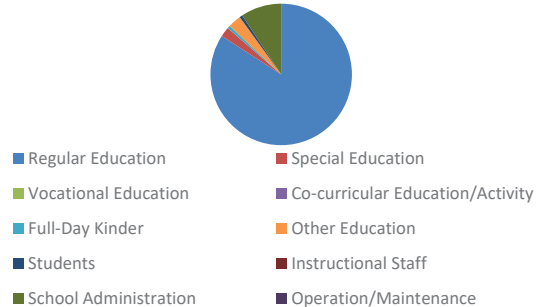
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School Enrollment					
Fiscal Year Enrollment	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	329	472	533	651	725

SOUTHLAWN ELEMENTARY

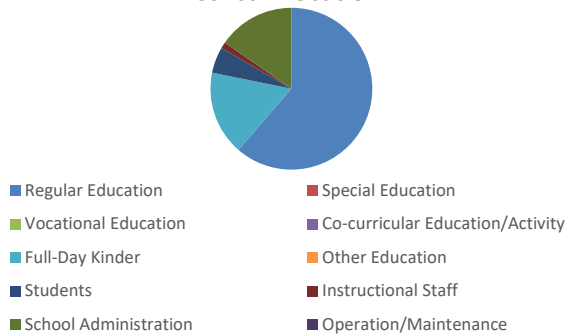
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	462	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,115,103	\$50,575	17.68	0.65
Special Education		-	600	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		306,212	-	4.00	-
Other Education		-	350	-	-
Students		94,575	800	-	1.00
Instructional Staff		23,074	1,675	0.34	-
School Administration		278,964	12,085	2.07	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$1,817,928	\$66,085	24.09	3.65
Total Budget			\$1,884,013		27.74

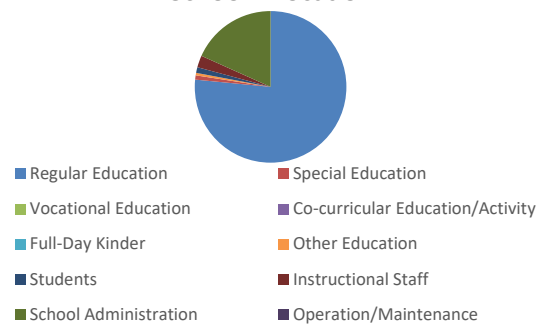
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	0	380	462	480	536

DISCOVERY MAGNET

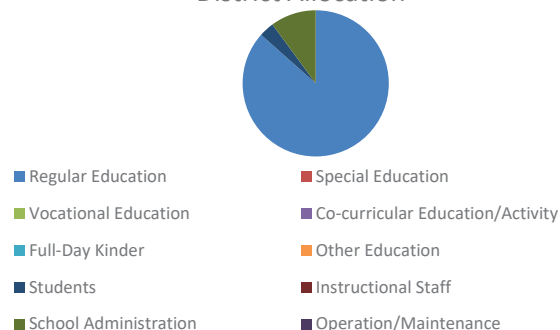
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



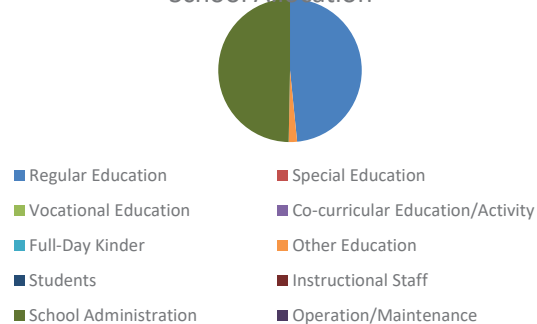
Enrollment:	623	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$3,158,234	\$44,289	32.30	0.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	3.00	-
Other Education		-	1,725	-	-
Students		122,218	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		368,021	45,467	1.69	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,648,473	\$91,481	36.99	3.65
Total Budget			\$3,739,954		40.64

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District Allocation



School Allocation



Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024-2025	2025-2026
Enrollment	0	0	623	674	696

OVERLAND TRAIL MIDDLE SCHOOL

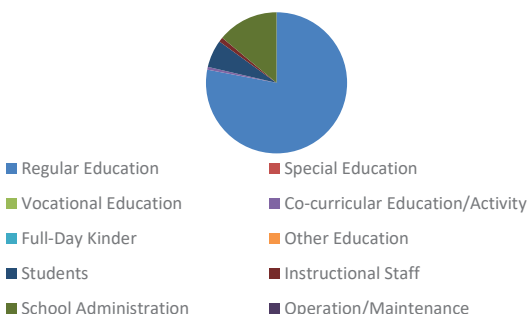
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



		STAFFING ALLOCATION	
Enrollment:	559	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,707,903	\$65,098
Special Education		-	-
Vocational Education		-	-
Co-curricular Education/Activity		22,047	-
Full-Day Kinder		-	-
Other Education		-	-
Students		219,774	1,500
Instructional Staff		36,272	6,000
School Administration		485,532	24,159
Operation/Maintenance		-	-
Subtotal		\$3,471,528	\$96,757
Total Budget			\$3,568,285
		BY TE (Teacher Equiv)	
		31.08	
		*ABOVE THE	
		LINE	
		1.75	
		-	
		-	
		-	
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		2.00	
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		-	
		5.75	
		36.75	

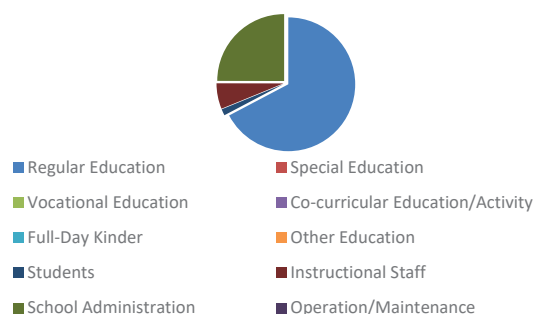
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	546	538	559	564	612

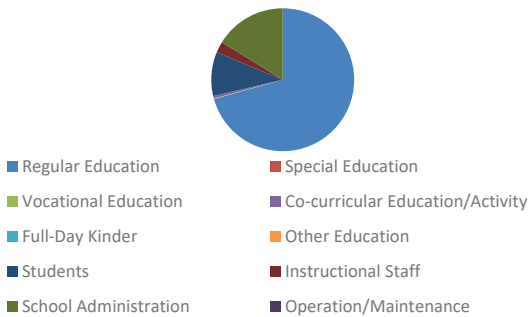
VIKAN MIDDLE SCHOOL
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



			STAFFING ALLOCATION	
Enrollment:	565	RESOURCE ALLOCATION		*ABOVE THE
		DISTRICT	SCHOOL	
Regular Education		\$2,701,918	\$29,900	30.20
Special Education		-	100	-
Vocational Education		5,416	-	-
Co-curricular Education/Activity		21,348	-	-
Full-Day Kinder		-	-	-
Other Education		-	-	-
Students		380,924	-	2.00
Instructional Staff		95,820	500	1.00
School Administration		620,257	72,930	2.24
Operation/Maintenance		-	500	-
Subtotal		\$3,825,683	\$103,930	32.44
Total Budget			\$3,929,613	39.54

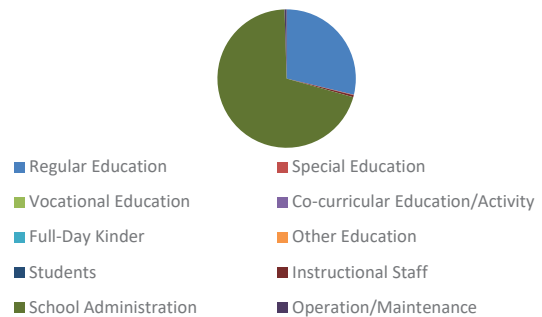
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	653	580	565	517	495

PRAIRIE VIEW MIDDLE SCHOOL

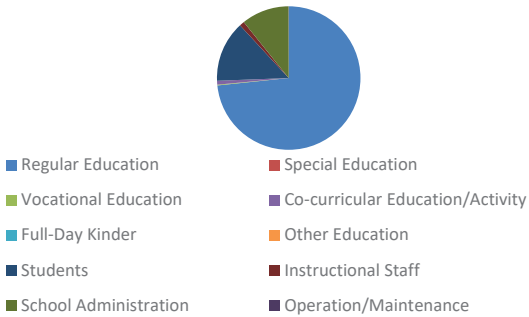
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	682	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,800,402	\$56,600	34.00	-
Special Education		-	500	-	-
Vocational Education		6,518	-	-	-
Co-curricular Education/Activity		33,198	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		524,678	1,250	1.00	2.00
Instructional Staff		41,777	7,000	-	-
School Administration		409,677	66,362	3.61	2.00
Operation/Maintenance		1,653	-	-	-
Subtotal		\$3,817,903	\$131,712	38.61	4.00
Total Budget			\$3,949,615		42.61

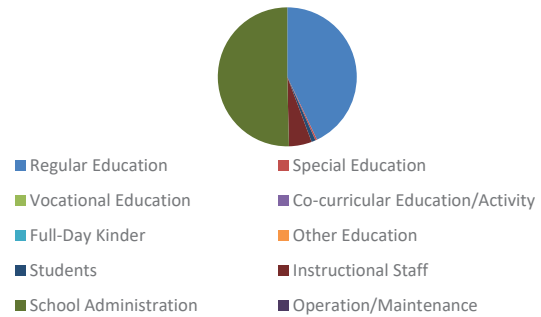
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School Enrollment					
Fiscal Year Enrollment	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	654	658	682	546	548

STUART MIDDLE SCHOOL

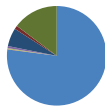
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	741	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$3,162,767	\$30,872	38.40	-
Special Education		5,266	65	-	-
Vocational Education		12,473	-	-	-
Co-curricular Education/Activity		27,872	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	3,700	-	-
Students		244,560	-	2.00	2.00
Instructional Staff		45,978	2,350	0.42	-
School Administration		606,552	74,813	3.71	2.00
Operation/Maintenance		-	405	-	-
Subtotal		\$4,105,468	\$112,205	44.53	4.00
Total Budget			\$4,217,673		48.53

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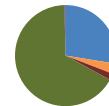
District Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Allocation



- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
- Instructional Staff
- Operation/Maintenance

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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	742	791	741	1070	1247

QUIST MIDDLE SCHOOL

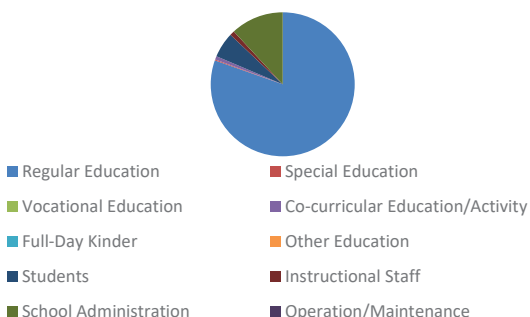
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



			STAFFING ALLOCATION	
Enrollment:	844	RESOURCE ALLOCATION		*ABOVE THE
		DISTRICT	SCHOOL	
				46.71
Regular Education		\$3,790,330	\$87,629	43.50
Special Education		10,009	-	-
Vocational Education		-	-	-
Co-curricular Education/Activity		36,000	-	-
Full-Day Kinder		-	-	-
Other Education		-	14,075	-
Students		268,376	1,000	2.00
Instructional Staff		49,425	3,200	0.42
School Administration		560,432	32,400	2.28
Operation/Maintenance		-	-	-
Subtotal		\$4,714,572	\$138,304	48.20
Total Budget			\$4,852,876	51.20

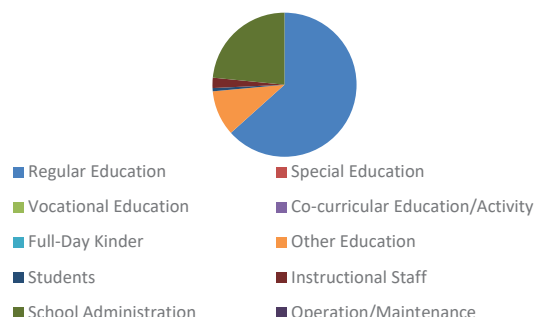
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	917	923	844	813	823

BRIGHTON HIGH SCHOOL

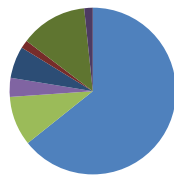
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
1,773			100.37	
Regular Education	\$6,958,801	\$208,750	74.80	1.78
Special Education	-	2,500	-	-
Vocational Education	1,040,793	50,950	7.70	2.50
Co-curricular Education/Activity	396,659	52,000	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	8,800	-	-
Students	671,225	4,175	5.55	1.00
Instructional Staff	171,985	8,800	1.26	-
School Administration	1,408,556	145,006	11.79	2.00
Operation/Maintenance	181,033	5,500	-	-
Subtotal	\$10,829,052	\$486,481	101.10	7.28
Total Budget		\$11,315,533		108.38

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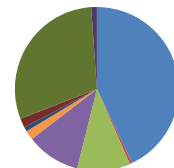
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The District allocation is funded via State Equalization, therefore is distributed to each school based on their enrollment. Only salaries and benefits are paid for out of this portion of the budget and include regular and non-regular salaries and benefits of the school staff.

School Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	1881	1854	1773	1813	1681

PRAIRIE VIEW HIGH SCHOOL

Forecast of General Fund Expenditures

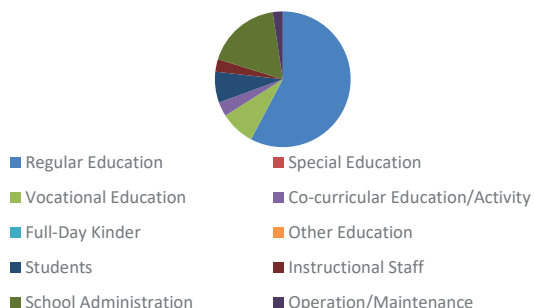
AMENDED BUDGET 2023-2024



Enrollment:	1,805	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$5,581,736	\$122,300	67.77	-
Special Education		(278)	1,900	-	-
Vocational Education		798,779	27,250	10.00	2.30
Co-curricular Education/Activity		331,414	60,000	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		710,508	2,700	5.49	1.00
Instructional Staff		290,593	7,000	2.63	-
School Administration		1,721,743	225,711	14.87	2.00
Operation/Maintenance		230,245	2,800	-	-
Subtotal		\$9,664,740	\$449,661	100.76	5.30
Total Budget			\$10,114,401		106.06

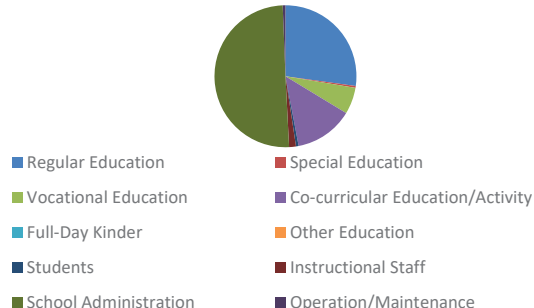
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District Allocation



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School Allocation



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School Enrollment					
Fiscal Year Enrollment	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
	1724	1821	1805	1798	1833

INNOVATIONS & OPTIONS

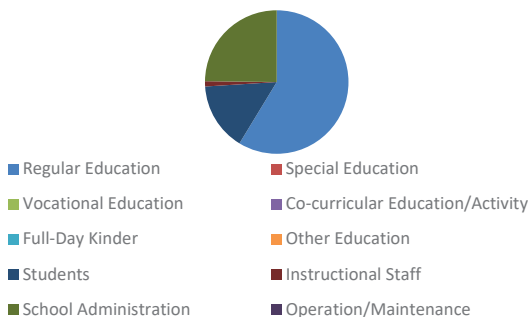
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



			STAFFING ALLOCATION	
Enrollment:	271	RESOURCE ALLOCATION		*ABOVE THE
		DISTRICT	SCHOOL	
Regular Education		\$1,037,916	\$38,761	10.64
Special Education		-	-	10.50
Vocational Education		-	-	-
Co-curricular Education/Activity		-	-	-
Full-Day Kinder		-	-	-
Other Education		-	726	-
Students		270,766	200	2.00
Instructional Staff		20,813	1,120	0.26
School Administration		438,843	4,330	0.19
Operation/Maintenance		-	-	-
Subtotal		\$1,768,338	\$45,137	10.69
Total Budget			\$1,813,475	18.59

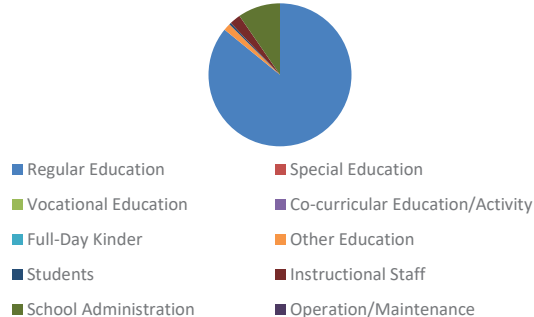
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District Allocation



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School Allocation



The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	199	180	271	180	180

RIVERDALE RIDGE HIGH SCHOOL

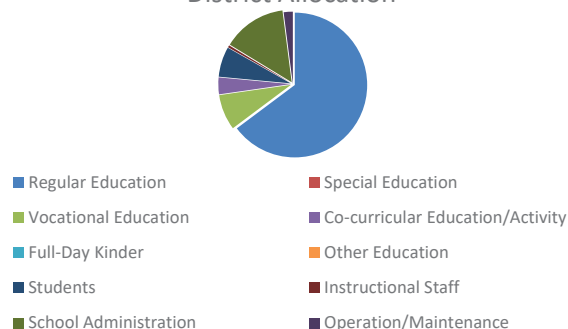
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
			BY TE (Teacher Equiv)	
	DISTRICT	SCHOOL	85.36	
Regular Education	\$5,189,145	\$76,810	62.99	-
Special Education	-	10,400	-	-
Vocational Education	637,197	60,155	5.50	2.50
Co-curricular Education/Activity	300,168	-	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	8,900	-	-
Students	538,905	4,095	5.35	1.00
Instructional Staff	38,479	9,125	0.38	-
School Administration	1,143,545	304,099	9.32	2.00
Operation/Maintenance	163,227	1,500	-	-
Subtotal	\$8,010,666	\$475,084	83.54	5.50
Total Budget		\$8,485,750		89.04

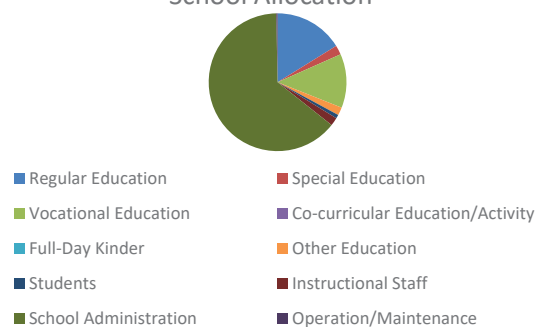
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District Allocation



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School Allocation



The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	1332	1463	1636	1661	1685

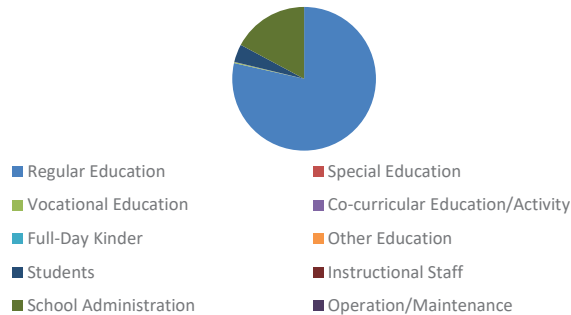
27J Online Academy
Forecast of General Fund Expenditures
AMENDED BUDGET 2023-2024



Enrollment:	306	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				14.68	
Regular Education		\$1,697,021	\$44,590	12.61	2.00
Special Education		-	-	-	-
Vocational Education		4,885	-	-	-
Co-curricular Education/Activity		989	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		87,196	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		371,340	30,830	1.68	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$2,161,431	\$75,420	14.29	5.00
Total Budget			\$2,236,851		19.29

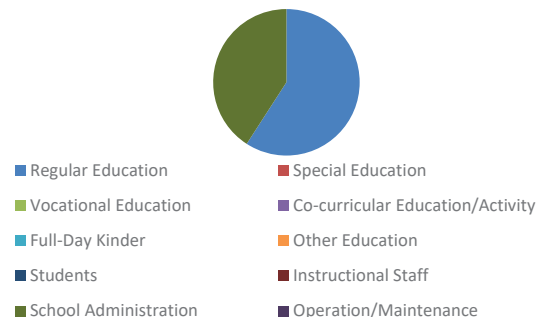
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District Allocation



The District allocation is funded via State Equalization, therefore is distributed to each school based on their enrollment. Only salaries and benefits are paid for out of this portion of the budget and include regular and non-regular salaries and benefits of the school staff.

School Allocation



The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	390	297	306	250	250

INFORMATIONAL SECTION

GLOSSARY

Adams County Youth Services Center (AYSC) State-operated, 30-bed juvenile detention facility serving youth ages 10-17. Educational services are provided on site by School District 27J teachers.

Adopted Budget The budget amounts and document originally approved by the Board of Education at the beginning of the budget year which consolidates all beginning-of-the-year operating appropriations.

Allocation A part of a lump-sum appropriation which is designated for expenditure for special purposes, activities, or objects.

Amended Budget The budget which includes changes to the Adopted Budget that are approved by the Board of Education and transfer within the authority of management.

Appropriation A specific amount of money authorized by the Board of Education for the purchase of goods and services. This represents the annual spending plan for the school district.

Audit Examination conducted by an outside accountant, or firm, of the utilization of the District's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used within governing regulations.

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

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

Budget Stabilization Factor A calculation tool adopted by the state's General Assembly in fiscal year 2010-2011 that allows the state to reduce program funding within the current laws in order to balance their budget.

Career & Technical Education (CTE) Programs specializing in skilled trades, applied sciences, modern technologies, and career preparation.

Cash in Lieu of Land Money received from the City of Brighton comes from an intergovernmental agreement that charges nonresidential developers or residential builders as part of their building permit fees for a fair market contribution in lieu of land dedicated to the School District. The District will use all funds it receives for the acquisition, planning, and development or expansion of school sites within its boundaries.

Colorado Department of Education (CDE) State agency overseeing Colorado preschool-12th grade public education, adult literacy programs, and state libraries.

Colorado Preschool Program (CPP) State-funded early childhood education program that provides the opportunity for eligible children to attend half-day or full-day preschool.

Coronavirus Aid, Relief and Economic Security (CARES) Act Through the Coronavirus Relief Fund, the CARES Act provides for payments to State, Local and Tribal governments navigating the impact of the COVID-19 outbreak.

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

Education Services Center (ESC) The central administrative offices of the District.

Elementary and Secondary School Emergency Relief Fund (ESSER) Established as part of the Education Stabilization Fund in the CARES Act, State Educational Agencies award subgrants to local educational agencies to address the impact Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the Nation.

English Language Proficiency Act (ELPA) A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Fiscal Year Any period of 12 consecutive months designated as the budget year. The school district's budget year begins July 1 and ends June 30.

GLOSSARY (continued)

Fund A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance The fund equity of a government fund, which is the difference between governmental fund assets and liabilities. They are classified as non-spendable, restricted, committed, assigned and unassigned which depicts the relative strength of the spending constraints placed on the purposes for which resources can be used.

Grant A financial award from a federal, state, or local government agency, or any private foundation, corporation, or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

IDEA B A federal grant program governed by The Individuals with Disabilities Education Act providing free and appropriate educational services to children with disabilities.

Medicaid A health program which provides benefits to eligible low-income adults, children, pregnant women, elderly adults, and people with disabilities. Medicaid is jointly funded by a federal-state partnership and administered by states according to federal requirements.

Mill Levy The tax rate on real property per thousand dollars of assessed property value.

Mill Levy Override The process of districts raising additional property tax revenues by additional mill levy with voter approval.

Object The account code within the chart of accounts used to classify type of expenditures: salaries, benefits, purchased services, supplies, property, and other.

Per-Pupil Funding The amount of program funding of a Colorado school district for any budget year, divided by the funded pupil count of the district.

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

Purchased Services Purchased Services include contracted services, utilities, staff training, maintenance, and repair items, and legal services that are not otherwise on the District's payroll.

Salaries and Wages Payments made to district employees for work performed.

Specific Ownership Tax (SOT) An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, on which tax is computed in accordance with state schedules applicable to each sale of personal property.

Source The account code within the chart of accounts used to classify type of revenues: local, intermediate, state, federal, and other.

Science, Technology, Environment, Agriculture and Design (STEAD) Charter School Charter high school in Commerce City, CO, opening in school year 2021-2022 directed toward science-based, student-led project-driven education.

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

Title A federal grant program that provides financial assistance to educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Total Program Funding The financial base of support for public education for school districts as calculated by the Public School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax, and state aid.

Transfer Money that is taken from one fund under the control of the Board of Education and added to another fund under the Board's control.



Department of Finance

School District 27J
