

Proposed Budget

Fiscal Year 2018 - 2019



School District 27J

18551 E. 160th Avenue | Brighton, CO 80601

Proposed Budget 2018 - 2019

Presentation to the Board of Education Table of Contents

Introductory Section

Board Policy 3.F	1
Board of Education	2
District Organizational Chart	3
District Information	4
District Facts	5
Student Demographics	6
Budget Development	7
Timeline of School Finance	8
Budget Calendar	10
School Finance Act	11
Sources of Total Program Funding	12
Key Principles	13
General Fund Expense Assumptions	14

Fund Summaries

General Fund	15
General Fund by Department	16
Capital Reserve Fund	18
Risk Management Insurance Fund	19
Colorado Preschool Program Fund	20
Governmental Designated Grants Fund	21
Pupil Activity Fund	22
Transportation Fund	23
Growth Impact Fund	24
Other Special Programs Fund	25
Bond Redemption Fund	34
Building Fund	35
Nutrition Services Fund	36
Child Care Program Fund	37
Print Shop	38
Dental Insurance Fund	39
Trust Fund	40

School Summaries

School Financial Summaries	41
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Informational Section

Glossary of Terms	65
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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 2018 - 2019

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.



**Roberta Thimmig, President
District 1**



**Greg Piotraschke, Vice President
District 7**



**Kevin Kerber, Director
District 2**



**Lloyd Worth, Director
District 3**



**Blaine Nickeson, Director
District 4**



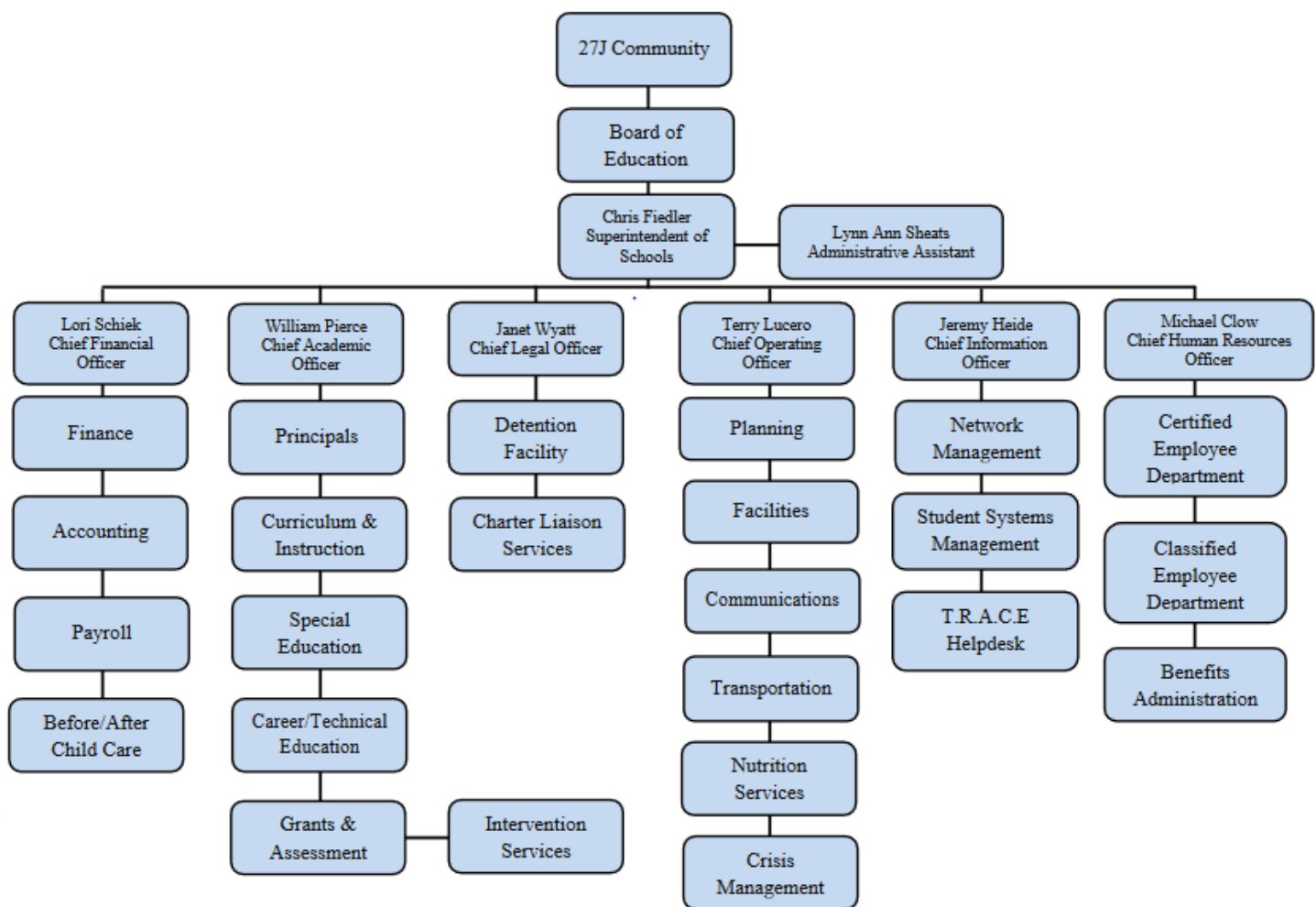
**Mandy Thomas, Director
District 5**



**Jenn Venerable, Director
District 6**

Proposed Budget 2018 - 2019

School District 27J 2018-2019 Organizational Chart



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District Information

Schools:

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

Cities:

- Brighton
- Commerce City
- Thornton
- Aurora
- Broomfield

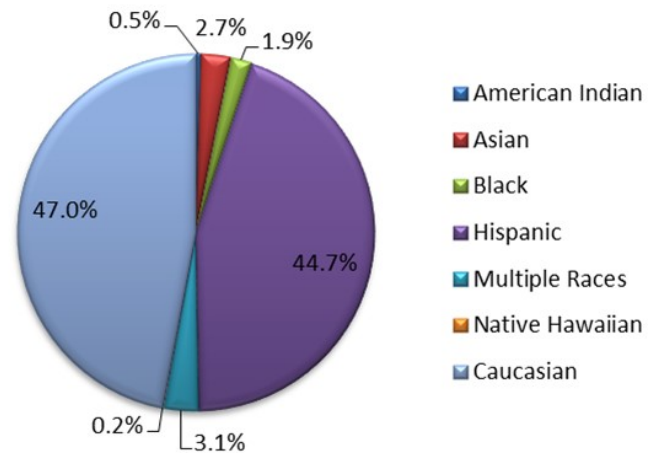
Counties:

- Adams
- Weld
- Broomfield

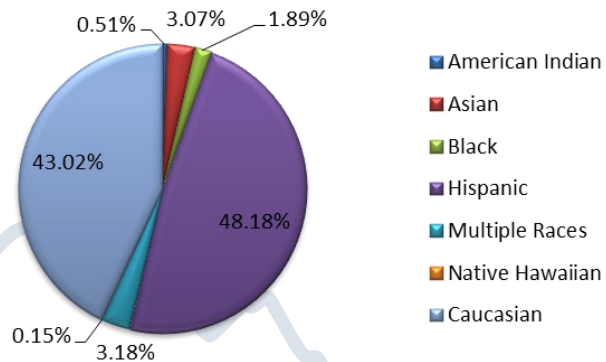
Proposed Budget 2018 - 2019

Student Demographics

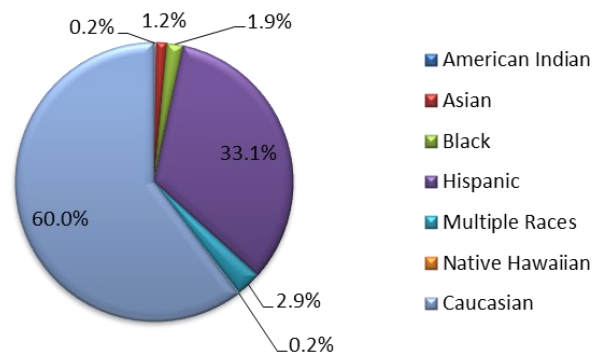
District Total



District-Managed Total



Charter Total



Proposed Budget 2018 - 2019

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 2018 - 2019

A Timeline of School Finance Legislation and Consequences

Gallagher Amendment

Residential assessment rate to be adjusted every two years, and the state will adjust property tax assessment rates to maintain proportional relationship between revenue raised from residential and business property (With business representing 55% and residential 45%).

1982

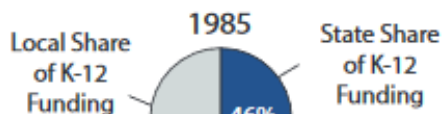


School Finance Act

Determines how most of the funding from state and local tax collections are distributed across Colorado's 178 school districts through a formula reflecting student and district characteristics, attempting to make adjustments for equity.

1994

1992



Funding for schools comes from two sources: local dollars (generated by property tax) and state dollars (from income and sales tax).

TABOR (Taxpayer's Bill of Rights)

Set limits on amount of revenue that can be collected by state and local governments, imposed a limit on property taxes, and eliminated the ability of elected officials to increase revenue or change property assessment rates.

Proposed Budget 2018 - 2019

A Timeline of School Finance Legislation and Consequences

(continued)

Amendment 23

Established minimum increase in “base” per pupil funding by at least the rate of inflation and created the State Education Fund with the goal of catching K-12 funding up to 1988-89 levels adjusted for inflation.

2000



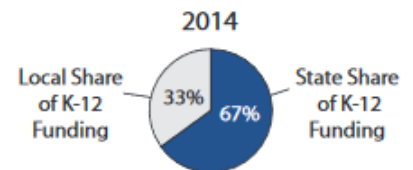
Mill Stabilization

SB07-199 fixed the 1994 school finance law that automatically cut local property taxes (mill levies) when collections were estimated to exceed TABOR provisions on property tax collections.

2005

2007

2009



Referendum C

Allowed Colorado to retain and spend revenue collected above TABOR limit for five years and allows the state to retain and spend all revenue up to a “cap,” which is equal to the previous year’s revenue allowance plus inflation and population growth.

“Negative Factor”

Legislators decide that only certain parts of the school finance formula must grow by inflation. This allowed the creation of a budget stabilization factor that amounts to a reduction in revenue for schools. This allowed compliance with A23 while cutting K-12 funding.

The following information are from: <http://www.coloradofiscal.org/wp-content/uploads/2015/05/school-finance-timeline-CFI.pdf>

Proposed Budget 2018 - 2019

Budget Calendar

July	August	September
Beginning of Fiscal Year	Budget Development	Budget Development
October	November	December
Official Pupil Count Expectation of the Board Report	Governor Proposes Budget	Governor Supplemental Budget
January	February	March
Amended Budget Presentation Expectation of the Board Report	Enrollment and Revenue Projections	Staffing Ratios Determined Budget Forms Completed by Staff
April	May	June
Proposed Budget	Board to Adopt Budget Expectation of the Board Report	

Proposed Budget 2018 - 2019

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.

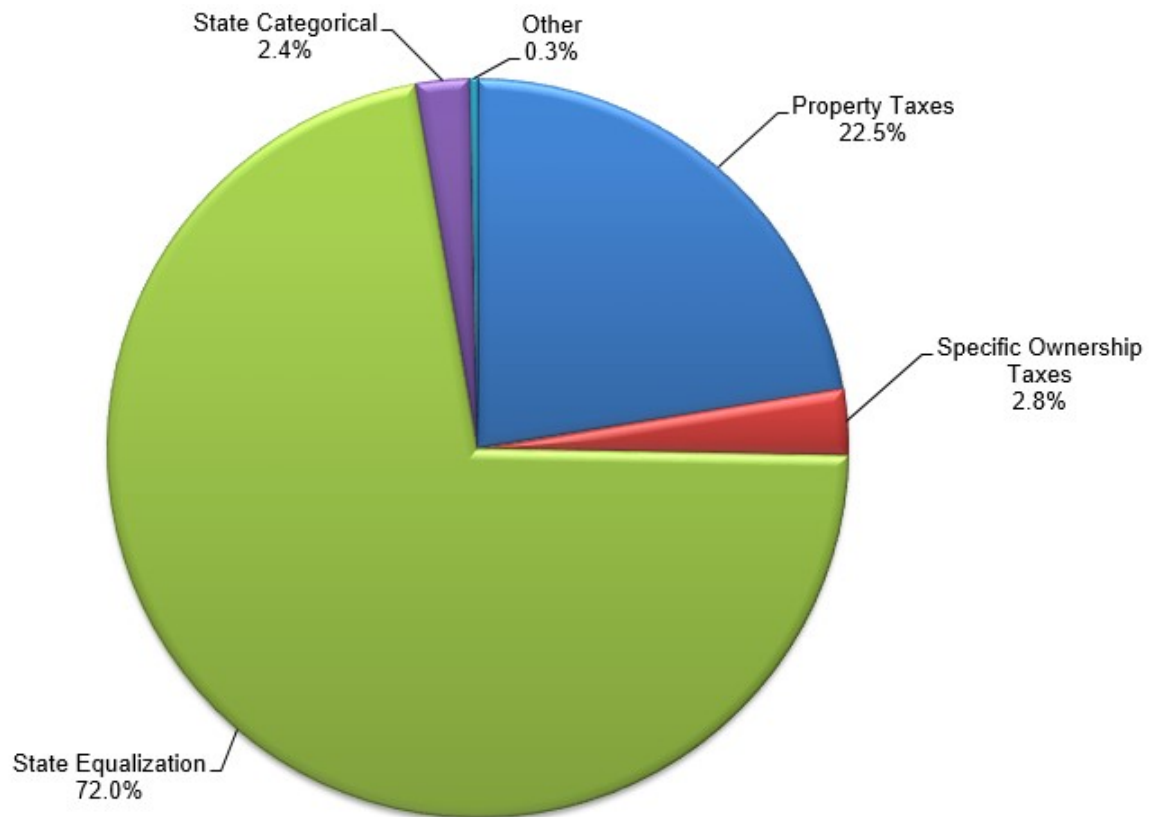
Funded K-12 Pupil Count (Projections)		Base and Factor Per Pupil Funding		At-Risk Funding		On-line Funding		Budget Stabilization Factor
17,577		\$7,682		\$5,099,723		\$0		(16,701,793)

Beginning in FY10-11, the Colorado Legislature implemented the Budget Stabilization Factor due to lower revenues associated with the economic downturn. Since 2010 the Budget Stabilization Factor decreased School District 27J revenue by \$129M through fiscal year 2018.

Proposed Budget 2018 - 2019

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. With current amount of students it give us less then \$50 per student.



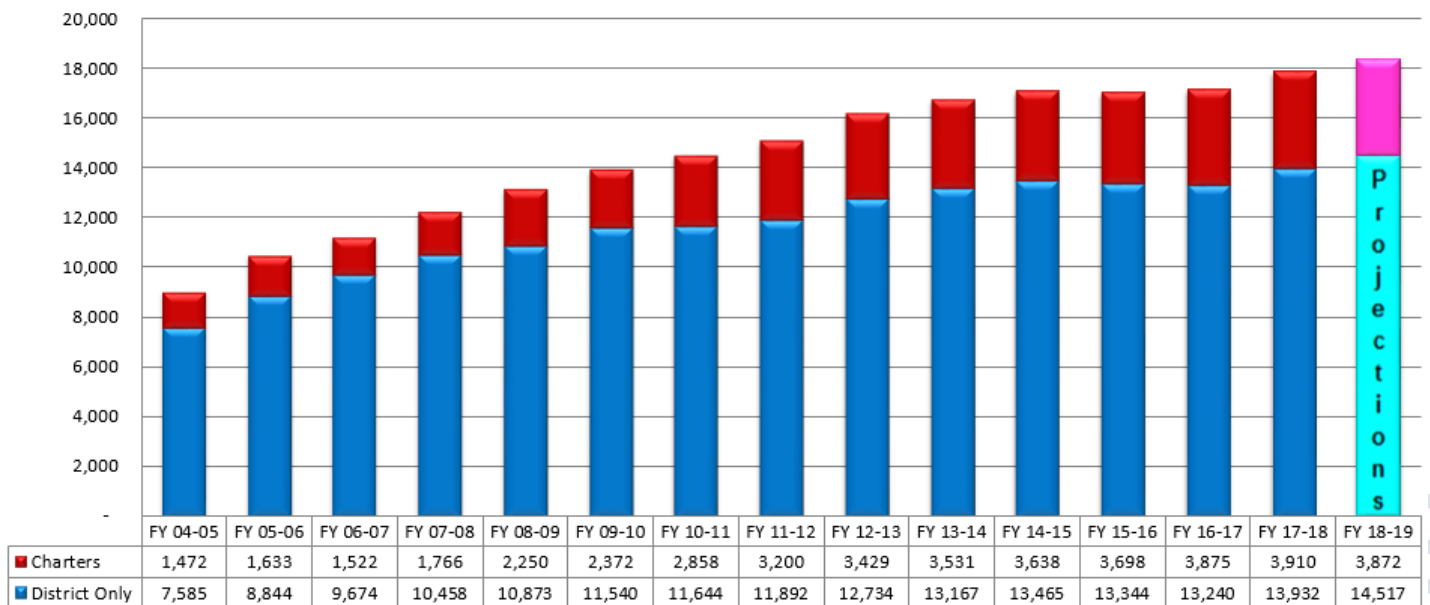
% Amount may not equal to 100% due to rounding

Proposed Budget 2018 - 2019

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

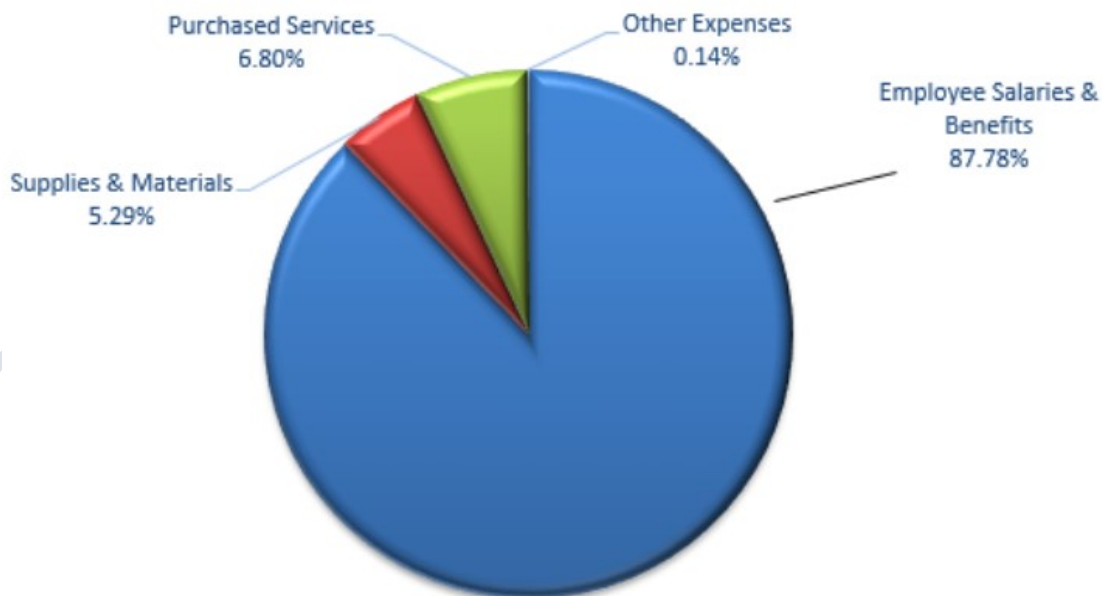
Enrollment
(Pre-K to 12)



Proposed Budget 2018 - 2019

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 2018 - 2019

Fund Summaries



General Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	20,150,989	19,918,108	232,881	1%
<u>Local Support</u>				
Property Taxes	32,098,687	32,098,687	-	0%
Specific Ownership Taxes	4,092,079	3,436,530	655,549	19%
Other Taxes	(12,000)	(127,094)	115,094	-91%
<u>State Support</u>				
State Equalization	102,979,231	91,568,335	11,410,896	12%
State Categorical	3,381,618	3,381,618	-	0%
<u>Other Support</u>				
Other Miscellaneous	464,719	385,447	79,272	21%
Total Current Year Revenues	143,004,334	130,743,523	12,260,811	9%
Total Available Resources	163,155,323	150,661,631	12,493,692	8%
<u>Expenditures</u>				
Employee Salaries	72,822,801	63,789,558	9,033,243	14%
Employee Benefits	24,052,204	21,637,945	2,414,259	11%
Purchased Services	7,499,715	6,368,880	1,130,835	18%
Supplies & Materials	5,804,986	5,874,564	(69,578)	-1%
Property	30,711	39,412	(8,701)	-22%
Other Expenditures	149,618	160,075	(10,457)	-7%
Total Current Year Expenditures	110,360,035	97,870,434	12,489,601	13%
<u>Other Resources</u>				
Allocation to Charter Schools	29,427,200	28,107,051	1,320,149	5%
Charter School Service Charges	(702,026)	(702,026)	-	0%
Transfers to Other Funds	5,647,339	5,666,852	(19,513)	0%
Transfer to Transportation Fund	4,697,349	4,824,138	(126,789)	-3%
Transfer to Activity Fund	500,704	420,704	80,000	19%
Transfer to Detention Center	192,036	192,036	-	0%
Transfer to Print Shop	81,633	82,248	(615)	-1%
Transfer to Wellness	77,838	41,000	36,838	90%
Total Other Resources	39,922,073	38,632,003	1,290,070	3%
Total Current Year Expenditures & Other Resources	150,282,108	136,502,437	13,779,671	10%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	3,646,708	3,272,922	373,786	11%
TABOR Reserve	3,505,788	3,128,198	377,590	12%
Reserve for Multi-Year Obligations	199,455	398,910	(199,455)	-50%
Assigned Operating Amended/Adopted Budget	2,350,000	4,250,000	(1,900,000)	-45%
Career and Technical Education Reserve	319,600	257,500	62,100	24%
Total Appropriations	160,303,659	147,809,967	12,493,692	8%
<u>Reserves Unappropriated</u>				
Other Reserves	2,851,664	2,851,664	-	0%

General Fund by Department

		FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Board of Education</u>					
2201	Superintendent's Monitoring Budget	269,896	269,896	-	0%
2202	Board of Education Policy Governance	31,000	31,000	-	0%
2203	Legal Services	233,392	233,392	-	0%
2204	Accountability Committee	10,355	10,355	-	0%
2205	Negotiations	133,596	133,596	-	0%
2206	Communication Relations	216,604	216,604	-	0%
Total Board of Education		894,843	894,843	-	0%
<u>Office of the Superintendent</u>					
2301	Office of the Superintendent	567,782	567,782	-	0%
Total Office of the Superintendent		567,782	567,782	-	0%
<u>Chief Academic Officer</u>					
2101	Special Education	13,415,202	11,752,300	1,662,902	14%
2102	Pupil Support Services	3,748,406	3,134,128	614,278	20%
2111	Improvement of Instruction	367,907	367,907	-	0%
2113	Staff Development	823,694	823,694	-	0%
2114	Student Intervention	689,912	689,912	-	0%
2115	Student Assessment	442,876	442,876	-	0%
2117	Vocational Education	211,932	212,432	(500)	0%
2121	Tutoring (Mill Levy)	397,449	397,449	-	0%
2122	Textbooks (Mill Levy)	7,183	189,189	(182,006)	-96%
Total Chief Academic Officer		20,104,561	18,009,887	2,094,674	12%
<u>Human Resources</u>					
2501	Human Resources	898,832	898,832	-	0%
Total Human Resources		898,832	898,832	-	0%
<u>Chief Operations Officer</u>					
2711	Operations	275,329	275,329	-	0%
2712	Crisis Management	52,926	52,926	-	0%
2721	Swimming Pool Building Services	92,076	92,076	-	0%
2722	Building Maintenance	1,246,696	1,246,696	-	0%
2723	Custodial Services	108,864	108,864	-	0%
2724	Building Services	3,317,620	3,317,620	-	0%
2725	Grounds Services	546,770	546,770	-	0%
2726	Community Services-Building Rental	46,281	51,596	(5,315)	-10%
Total Chief Operations Officer		5,686,562	5,691,877	(5,315)	0%

General Fund by Department (continued)

		FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Fiscal and Internal Services</u>					
2401	Finance Office	988,405	1,002,272	(13,867)	-1%
2402	Risk Management	130,000	130,000	-	0%
2403	Internal Services	664,250	1,303,104	(638,854)	-49%
2601	Computer Operations	150,945	70,945	80,000	113%
Total Fiscal and Internal Services		1,933,600	2,506,321	(572,721)	-23%
<u>Technology Resources and Computer Education</u>					
2602	Instructional/Informational Services	3,393,957	3,302,037	91,920	3%
Total Technology Resources and Computer Education		3,393,957	3,302,037	91,920	3%
<u>District Wide Budgets</u>					
2801	Class Size Relief (Mill Levy)	637,408	629,409	7,999	1%
2802	Certified Substitutes	836,417	1,070,630	(234,213)	-22%
2803	Early Retirement Plans	417,872	672,457	(254,585)	-38%
2804	Temp/Vac Leave Payoffs	204,094	394,762	(190,668)	-48%
2805	Community Services	277,450	277,450	-	0%
2851	School Carry Forward	325,922	325,922	-	0%
2800	Other District Wide Budgets	12,346,118	5,222,816	7,123,302	136%
Total District Wide Budgets		15,045,281	8,593,446	6,451,835	75%
<u>TOTAL GENERAL FUND BY DEPARTMENTS</u>		48,525,418	40,465,025	8,060,393	20%

Capital Reserve Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	1,038,709	1,038,709	-	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%
<u>Other Support</u>				
Transfer In From Other Funds	945,318	1,312,850	(367,532)	-28%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	945,318	1,312,850	(367,532)	-28%
Total Available Resources	1,984,027	2,351,559	(367,532)	-16%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	141,453	202,530	(61,077)	-30%
Supplies & Materials	(130,000)	-	(130,000)	-100%
Property	200,000	332,224	(132,224)	-40%
Debt Service	1,389,843	1,477,492	(87,649)	-6%
Other Expenditures	324,944	270,821	54,123	20%
Total Current Year Expenditures	1,926,240	2,283,067	(356,827)	-16%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	57,787	68,492	(10,705)	-16%
Total Appropriations	1,984,027	2,351,559	(367,532)	-16%
<u>Reserves Unappropriated</u>				
Other Reserves	-	-	-	0%

Risk Management Insurance Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	882,738	882,738	-	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%
<u>Other Support</u>				
Transfer In From Other Funds	1,277,083	1,290,773	(13,690)	-1%
Other Miscellaneous	-	10,000	(10,000)	-100%
Total Current Year Revenues	1,277,083	1,300,773	(23,690)	-2%
Total Available Resources	2,159,821	2,183,511	(23,690)	-1%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	1,550,000	1,573,000	(23,000)	-1%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	1,550,000	1,573,000	(23,000)	-1%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	46,500	41,000	5,500	13%
Designated Risk Management Reserve	563,321	569,511	(6,190)	-1%
Total Appropriations	2,159,821	2,183,511	(23,690)	-1%

Colorado Preschool Program Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	355,594	355,594	-	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%
<u>Other Support</u>				
Transfer In From Other Funds	3,424,938	3,063,229	361,709	12%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	3,424,938	3,063,229	361,709	12%
Total Available Resources	3,780,532	3,418,823	361,709	11%
<u>Expenditures</u>				
Employee Salaries	2,576,070	2,418,273	157,797	7%
Employee Benefits	890,391	839,089	51,302	6%
Purchased Services	17,875	16,900	975	6%
Supplies & Materials	63,495	41,650	21,845	52%
Property	1,000	1,500	(500)	-33%
Other Expenditures	121,588	1,960	119,628	6103%
Total Current Year Expenditures	3,670,419	3,319,372	351,047	11%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	110,113	99,451	10,662	11%
Total Appropriations	3,780,532	3,418,823	361,709	11%

Government Designated Grants Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	840,865	1,111,766	(270,901)	-24%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	2,605,881	3,234,564	(628,683)	-19%
<u>Federal Support</u>				
Federal Revenue	5,573,760	6,233,509	(659,749)	-11%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	134,000	133,870	130	0%
Total Current Year Revenues	8,313,641	9,601,943	(1,288,302)	-13%
Total Available Resources	9,154,506	10,713,709	(1,559,203)	-15%
<u>Expenditures</u>				
Employee Salaries	3,813,856	4,515,024	(701,168)	-16%
Employee Benefits	1,402,472	1,624,517	(222,045)	-14%
Purchased Services	2,306,541	2,304,259	2,282	0%
Supplies & Materials	475,995	431,058	44,937	10%
Property	13,850	62,400	(48,550)	-78%
Other Expenditures	1,141,792	1,776,451	(634,659)	-36%
Total Current Year Expenditures	9,154,506	10,713,709	(1,559,203)	-15%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	9,154,506	10,713,709	(1,559,203)	-15%

Pupil Activity Fund

	<u>FY 18-19</u> <u>Proposed</u> <u>Budget</u>	<u>FY 17-18</u> <u>Amended</u> <u>Budget</u>	<u>\$ Variance</u> <u>Increase/</u> <u>(Decrease)</u>	<u>Increase/</u> <u>(Decrease) From</u> <u>Amended</u>
<u>Revenues</u>				
Beginning Balance	1,737,451	1,598,826	138,625	9%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Local Revenue	3,528,251	3,542,015	(13,764)	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	500,704	420,704	80,000	19%
Total Current Year Revenues	4,028,955	3,962,719	66,236	2%
Total Available Resources	5,766,406	5,561,545	204,861	4%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	-	-	-	0%
Supplies & Materials	2,071,650	2,129,299	(57,649)	-3%
Property	-	-	-	0%
Other Expenditures	3,694,756	3,432,246	262,510	8%
Total Current Year Expenditures	5,766,406	5,561,545	204,861	4%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	5,766,406	5,561,545	204,861	4%

Transportation Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	-	-	-	0%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	1,500,438	1,500,438	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	4,697,349	4,824,138	(126,789)	-3%
Other Miscellaneous	265,000	315,000	(50,000)	-16%
Total Current Year Revenues	6,462,787	6,639,576	(176,789)	-3%
Total Available Resources	6,462,787	6,639,576	(176,789)	-3%
<u>Expenditures</u>				
Employee Salaries	4,038,972	3,952,803	86,169	2%
Employee Benefits	1,604,478	1,677,878	(73,400)	-4%
Purchased Services	185,442	188,437	(2,995)	-2%
Supplies & Materials	833,895	844,720	(10,825)	-1%
Property	-	-	-	0%
Other Expenditures	(200,000)	(182,207)	(17,793)	10%
Total Current Year Expenditures	6,462,787	6,481,631	(18,844)	0%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	157,945	(157,945)	-100%
Total Appropriations	6,462,787	6,639,576	(176,789)	-3%

Growth Impact Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
Revenues				
Beginning Balance	117,000	104,556	12,444	12%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Revenue	35,600	42,000	(6,400)	-15%
<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	400	100	300	300%
Total Current Year Revenues	36,000	42,100	(6,100)	-14%
Total Available Resources	153,000	146,656	6,344	4%
Expenditures				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	26,155	16,455	9,700	59%
Supplies & Materials	1,400	1,250	150	12%
Property	-	-	-	0%
Other Expenditures	125,445	128,951	(3,506)	-3%
Total Current Year Expenditures	153,000	146,656	6,344	4%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	153,000	146,656	6,344	4%

Other Special Programs Fund - All Programs

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	738,910	753,156	(14,246)	-2%
<u>Local Support</u>				
Local Revenue	322,249	1,297,617	(975,368)	-75%
<u>Other Support</u>				
Transfer In From Other Funds	269,874	233,036	36,838	16%
Other Miscellaneous	1,214,892	920,815	294,077	32%
Total Current Year Revenues	<u>1,807,015</u>	<u>2,451,468</u>	<u>(644,453)</u>	<u>-26%</u>
Total Available Resources	<u>2,545,925</u>	<u>3,204,624</u>	<u>(658,699)</u>	<u>-21%</u>
<u>Expenditures</u>				
Employee Salaries	1,100,270	1,070,823	29,447	3%
Employee Benefits	381,460	360,759	20,701	6%
Purchased Services	143,003	149,272	(6,269)	-4%
Supplies & Materials	112,436	308,644	(196,208)	-64%
Other Expenditures	808,756	1,315,126	(506,370)	-39%
Total Current Year Expenditures	<u>2,545,925</u>	<u>3,204,624</u>	<u>(658,699)</u>	<u>-21%</u>
Total Appropriations	<u>2,545,925</u>	<u>3,204,624</u>	<u>(658,699)</u>	<u>-21%</u>

Other Special Programs Fund - Tuition Based Kindergarten

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	318,605	221,075	97,530	44%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	683,000	435,000	248,000	57%
Total Current Year Revenues	683,000	435,000	248,000	57%
Total Available Resources	1,001,605	656,075	345,530	53%
<u>Expenditures</u>				
Employee Salaries	555,822	483,938	71,884	15%
Employee Benefits	195,410	165,135	30,275	18%
Purchased Services	150	150	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	250,223	6,852	243,371	3552%
Total Current Year Expenditures	1,001,605	656,075	345,530	53%
Total Appropriations	1,001,605	656,075	345,530	53%

Other Special Programs Fund - Detention Center

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	17,635	17,635	-	0%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	192,036	192,036	-	0%
Other Miscellaneous	304,827	304,827	-	0%
Total Current Year Revenues	496,863	496,863	-	0%
Total Available Resources	514,498	514,498	-	0%
<u>Expenditures</u>				
Employee Salaries	335,464	335,464	-	0%
Employee Benefits	110,860	110,860	-	0%
Purchased Services	2,203	2,203	-	0%
Supplies & Materials	15,600	15,600	-	0%
Other Expenditures	50,371	50,371	-	0%
Total Current Year Expenditures	514,498	514,498	-	0%
Total Appropriations	514,498	514,498	-	0%

Other Special Programs Fund - Wellness Program

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
Revenues				
Beginning Balance	55,930	111,532	(55,602)	-50%
Local Support				
Local Revenue	-	-	-	0%
Other Support				
Transfer In From Other Funds	77,838	41,000	36,838	90%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	77,838	41,000	36,838	90%
Total Available Resources	133,768	152,532	(18,764)	-12%
Expenditures				
Employee Salaries	68,717	56,506	12,211	22%
Employee Benefits	24,051	19,097	4,954	26%
Purchased Services	41,000	41,000	-	0%
Supplies & Materials	-	35,929	(35,929)	-100%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	133,768	152,532	(18,764)	-12%
Total Appropriations	133,768	152,532	(18,764)	-12%

Other Special Programs Fund - Tuition Based Preschool

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
Beginning Balance	8,182	38,262	(30,080)	-79%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	129,315	70,488	58,827	83%
Total Current Year Revenues	129,315	70,488	58,827	83%
Total Available Resources	137,497	108,750	28,747	26%
<u>Expenditures</u>				
Employee Salaries	93,593	73,121	20,472	28%
Employee Benefits	35,722	27,447	8,275	30%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	8,182	8,182	-	0%
Total Current Year Expenditures	137,497	108,750	28,747	26%
Total Appropriations	137,497	108,750	28,747	26%

Other Special Programs Fund - Summer School

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	78,759	78,759	-	0%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	37,500	37,500	-	0%
Total Current Year Revenues	37,500	37,500	-	0%
Total Available Resources	116,259	116,259	-	0%
<u>Expenditures</u>				
Employee Salaries	10,370	10,370	-	0%
Employee Benefits	3,039	3,039	-	0%
Purchased Services	15,846	53,244	(37,398)	-70%
Supplies & Materials	9,500	9,517	(17)	0%
Other Expenditures	77,504	40,089	37,415	93%
Total Current Year Expenditures	116,259	116,259	-	0%
Total Appropriations	116,259	116,259	-	0%

Other Special Programs Fund - Credit Recovery

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	61,856	79,498	(17,642)	-22%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	60,250	73,000	(12,750)	-17%
Total Current Year Revenues	60,250	73,000	(12,750)	-17%
Total Available Resources	122,106	152,498	(30,392)	-20%
<u>Expenditures</u>				
Employee Salaries	36,304	36,304	-	0%
Employee Benefits	12,378	12,378	-	0%
Purchased Services	30,000	20,000	10,000	50%
Supplies & Materials	20,000	41,000	(21,000)	-51%
Other Expenditures	23,424	42,816	(19,392)	-45%
Total Current Year Expenditures	122,106	152,498	(30,392)	-20%
Total Appropriations	122,106	152,498	(30,392)	-20%

Other Special Programs Fund - Oil and Gas Lease

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	171,025	74,798	96,227	129%
<u>Local Support</u>				
Local Revenue	38,027	678,889	(640,862)	-94%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	38,027	678,889	(640,862)	-94%
Total Available Resources	209,052	753,687	(544,635)	-72%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	10,000	10,000	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	199,052	743,687	(544,635)	-73%
Total Current Year Expenditures	209,052	753,687	(544,635)	-72%
Total Appropriations	209,052	753,687	(544,635)	-72%

Other Special Programs Fund - Non-Governmental Grants

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	26,918	131,597	(104,679)	-80%
<u>Local Support</u>				
Local Revenue	284,222	618,728	(334,506)	-54%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	284,222	618,728	(334,506)	-54%
Total Available Resources	311,140	750,325	(439,185)	-59%
<u>Expenditures</u>				
Employee Salaries	-	75,120	(75,120)	-100%
Employee Benefits	-	22,803	(22,803)	-100%
Purchased Services	43,804	22,675	21,129	93%
Supplies & Materials	67,336	206,598	(139,262)	-67%
Other Expenditures	200,000	423,129	(223,129)	-53%
Total Current Year Expenditures	311,140	750,325	(439,185)	-59%
Total Appropriations	311,140	750,325	(439,185)	-59%

Bond Redemption Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	18,631,384	18,631,384	-	0%
<u>Local Support</u>				
Property Taxes	25,964,443	25,964,443	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	50,000	25,648	24,352	95%
Total Current Year Revenues	26,014,443	25,990,091	24,352	0%
Total Available Resources	44,645,827	44,621,475	24,352	0%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	21,000	44,750	(23,750)	-53%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Debt Service	7,981,480	9,080,979	(1,099,499)	-12%
Other Expenditures	16,139,868	16,030,478	109,390	1%
Total Current Year Expenditures	24,142,348	25,156,207	(1,013,859)	-4%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Project Assigned Reserve	20,503,479	19,465,268	1,038,211	5%
Total Appropriations	44,645,827	44,621,475	(1,013,859)	-2%

Building Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	112,862,780	92,862,781	19,999,999	22%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	105,658,825	(105,658,825)	-100%
Other Miscellaneous	1,000,000	2,000,000	(1,000,000)	-50%
Total Current Year Revenues	1,000,000	107,658,825	(106,658,825)	-99%
Total Available Resources	113,862,780	200,521,606	(86,658,826)	-43%
<u>Expenditures</u>				
Employee Salaries	1,101,328	1,079,633	21,695	2%
Employee Benefits	379,511	374,750	4,761	1%
Purchased Services	76,335,650	92,632,798	(16,297,148)	-18%
Supplies & Materials	6,229,598	10,103,250	(3,873,652)	-38%
Property	17,902,100	71,635,675	(53,733,575)	-75%
Other Expenditures	11,914,593	24,695,500	(12,780,907)	-52%
Total Current Year Expenditures	113,862,780	200,521,606	(86,658,826)	-43%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	113,862,780	200,521,606	(86,658,826)	-43%

Nutrition Services Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
Revenues				
Beginning Balance	1,598,045	2,181,680	(583,635)	-27%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Local Revenue	1,777,292	1,886,335	(109,043)	-6%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	84,261	97,124	(12,863)	-13%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	3,083,728	3,370,003	(286,275)	-8%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	7,356	1,839	5,517	300%
Total Current Year Revenues	4,952,637	5,355,301	(402,664)	-8%
Total Available Resources	6,550,682	7,536,981	(986,299)	-13%
Expenditures				
Employee Salaries	1,818,789	2,670,295	(851,506)	-32%
Employee Benefits	608,715	809,183	(200,468)	-25%
Purchased Services	84,405	91,485	(7,080)	-8%
Supplies & Materials	2,415,820	2,607,724	(191,904)	-7%
Property	24,908	27,675	(2,767)	-10%
Other Expenditures	1,598,045	1,330,619	267,426	20%
Total Current Year Expenditures	6,550,682	7,536,981	(986,299)	-13%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	6,550,682	7,536,981	(986,299)	-13%

Child Care Program Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	729,268	709,268	20,000	3%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other 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	1,527,073	1,051,373	475,700	45%
Total Current Year Revenues	1,527,073	1,051,373	475,700	45%
Total Available Resources	2,256,341	1,760,641	495,700	28%
<u>Expenditures</u>				
Employee Salaries	1,033,534	889,800	143,734	16%
Employee Benefits	330,731	293,311	37,420	13%
Purchased Services	96,850	92,550	4,300	5%
Supplies & Materials	128,516	154,330	(25,814)	-17%
Property	-	-	-	0%
Other Expenditures	666,710	330,650	336,060	102%
Total Current Year Expenditures	2,256,341	1,760,641	495,700	28%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	2,256,341	1,760,641	495,700	28%

Print Shop Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
Beginning Balance	-	-	-	0%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	81,633	82,248	(615)	-1%
Other Miscellaneous	89,000	88,485	515	1%
Total Current Year Revenues	170,633	170,733	(100)	0%
Total Available Resources	170,633	170,733	(100)	0%
<u>Expenditures</u>				
Employee Salaries	56,794	56,794	-	0%
Employee Benefits	19,013	19,013	-	0%
Purchased Services	40,326	40,426	(100)	0%
Supplies & Materials	54,500	54,500	-	0%
Property	-	-	-	0%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	170,633	170,733	(100)	0%
Total Appropriations	170,633	170,733	(100)	0%

Dental Insurance Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
Beginning Balance	519,900	528,430	(8,530)	-2%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Tax	-	-	-	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	864,000	820,000	44,000	5%
Total Current Year Revenues	864,000	820,000	44,000	5%
Total Available Resources	1,383,900	1,348,430	35,470	3%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	842,400	825,000	17,400	2%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Other Expenditures	541,500	523,430	18,070	3%
Total Current Year Expenditures	1,383,900	1,348,430	35,470	3%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	1,383,900	1,348,430	35,470	3%

Trust Fund

	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
Revenues				
Beginning Balance	24,750	24,231	519	2%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Tax	-	-	-	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	520	727	(207)	-28%
Total Current Year Revenues	520	727	(207)	-28%
Total Available Resources	25,270	24,958	312	1%
Expenditures				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Other Expenditures	25,270	24,958	312	1%
Total Current Year Expenditures	25,270	24,958	312	1%
<u>Reserves Designated</u>				
Contingency Reserves - 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	25,270	24,958	312	1%

Proposed Budget 2018 - 2019

School Summaries



Fiscal Year 2018 - 2019 Proposed Budget

		FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0101	North Elementary	1,507,356	1,477,638	29,718	2%
0102	Northeast Elementary	2,365,028	2,347,478	17,550	1%
0103	South Elementary	2,219,175	2,205,356	13,819	1%
0104	Southeast Elementary	2,130,851	2,111,124	19,727	1%
0105	Henderson Elementary	1,483,795	1,522,896	(39,101)	-3%
0106	Thimmig Elementary	2,278,861	2,251,580	27,281	1%
0107	Pennock Elementary	2,416,008	2,401,720	14,288	1%
0108	Second Creek Elementary	2,522,406	2,524,753	(2,347)	0%
0109	West Ridge Elementary	2,898,693	2,896,096	2,597	0%
0110	Turnberry Elementary	2,494,603	2,497,842	(3,239)	0%
0111	Brantner Elementary	2,048,406	2,023,333	25,073	1%
0112	Reunion Elementary	1,872,503	1,835,068	37,435	2%
	Total Elementary Schools	26,237,685	26,094,884	142,801	1%
0201	Overland Trail Middle School	2,636,544	2,640,316	(3,772)	0%
0202	Vikan Middle School	2,794,876	2,811,521	(16,645)	-1%
0203	Prairie View Middle School	3,659,198	3,670,523	(11,325)	0%
0204	Stuart Middle School	3,446,108	3,381,995	64,113	2%
0205	Rodger Quist Middle School	1,623,257	-	1,623,257	100%
	Total Middle Schools	14,159,983	12,504,355	1,655,628	13%
0301	Brighton High School	8,279,729	8,298,958	(19,229)	0%
0302	Prairie View High School	8,347,326	8,394,402	(47,076)	-1%
0303	Brighton Heritage Academy	1,189,562	1,183,347	6,215	1%
0304	Bridge	167,313	359,002	(191,689)	-53%
0305	Riverdale Ridge High School	2,876,918	-	2,876,918	100%
	Total High Schools	20,860,848	18,235,709	2,625,139	14%
0461	BOLT	563,735	570,781	(7,046)	-1%
	Total Online School	563,735	570,781	(7,046)	-1%
	TOTAL	61,822,251	57,405,729	4,416,522	8%

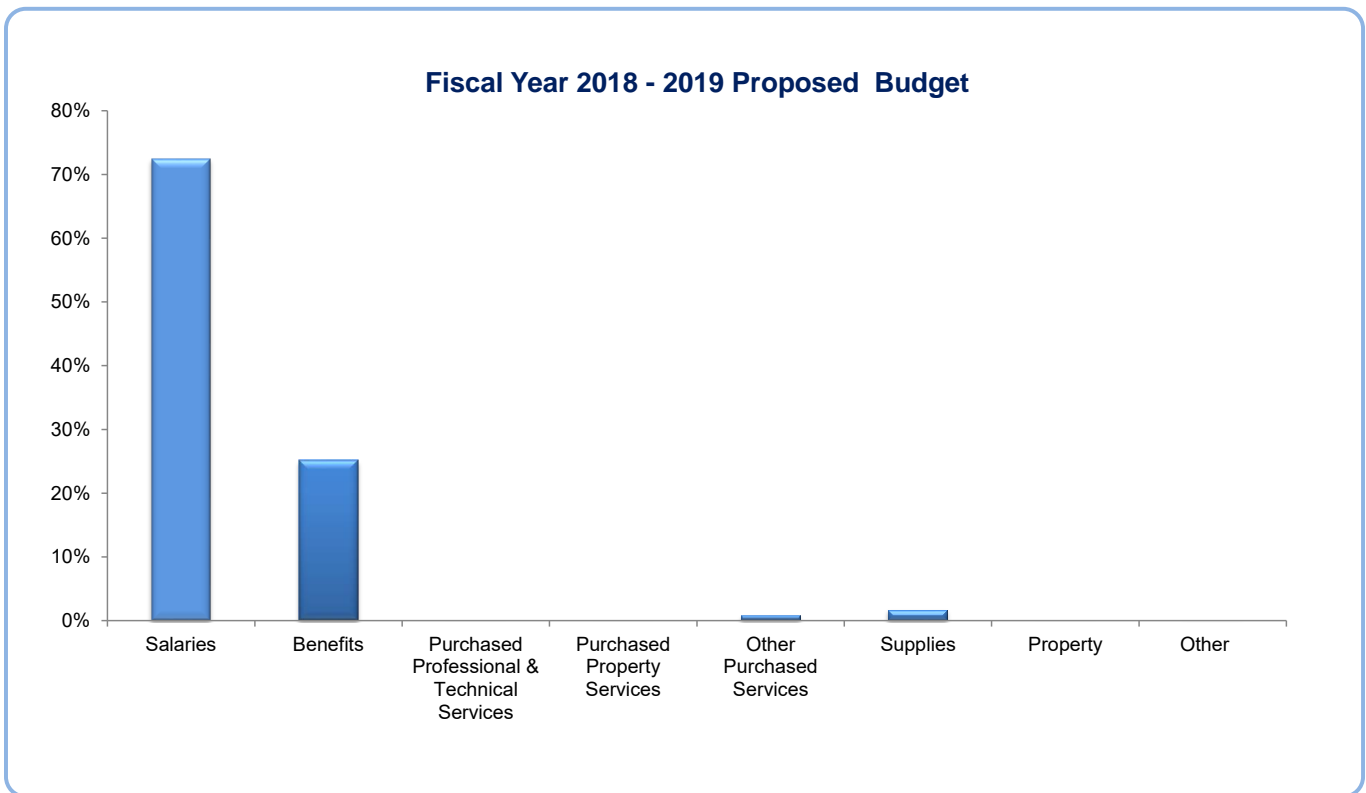
Fiscal Year 2018 - 2019 Proposed Budget

School Name: North Elementary
Dept Number: 0101

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,091,475	1,061,004	30,471	3%
0200	Benefits	378,715	374,824	3,891	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	11,740	10,240	1,500	15%
0600	Supplies	25,226	31,293	(6,067)	-19%
0700	Property	-	-	-	0%
0800	Other	200	277	(77)	-28%
	TOTAL	\$ 1,507,356	1,477,638	29,718	2%

2018-2019 K-12 Projected Enrollment

270	288
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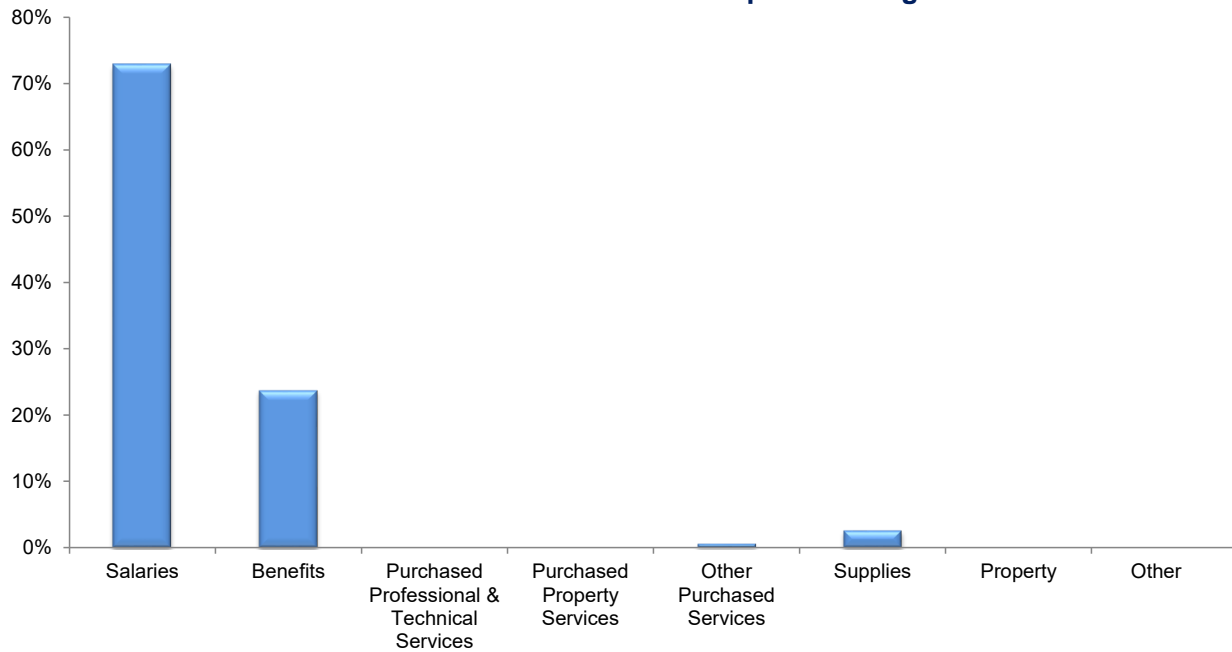
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Northeast Elementary
Dept Number: 0102

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,725,378	1,697,738	27,640	2%
0200	Benefits	564,214	558,537	5,677	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,050	22,200	(8,150)	-37%
0600	Supplies	61,386	69,003	(7,617)	-11%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,365,028	2,347,478	17,550	1%
2018-2019 K-12 Projected Enrollment		573	560		

Fiscal Year 2018 - 2019 Proposed Budget



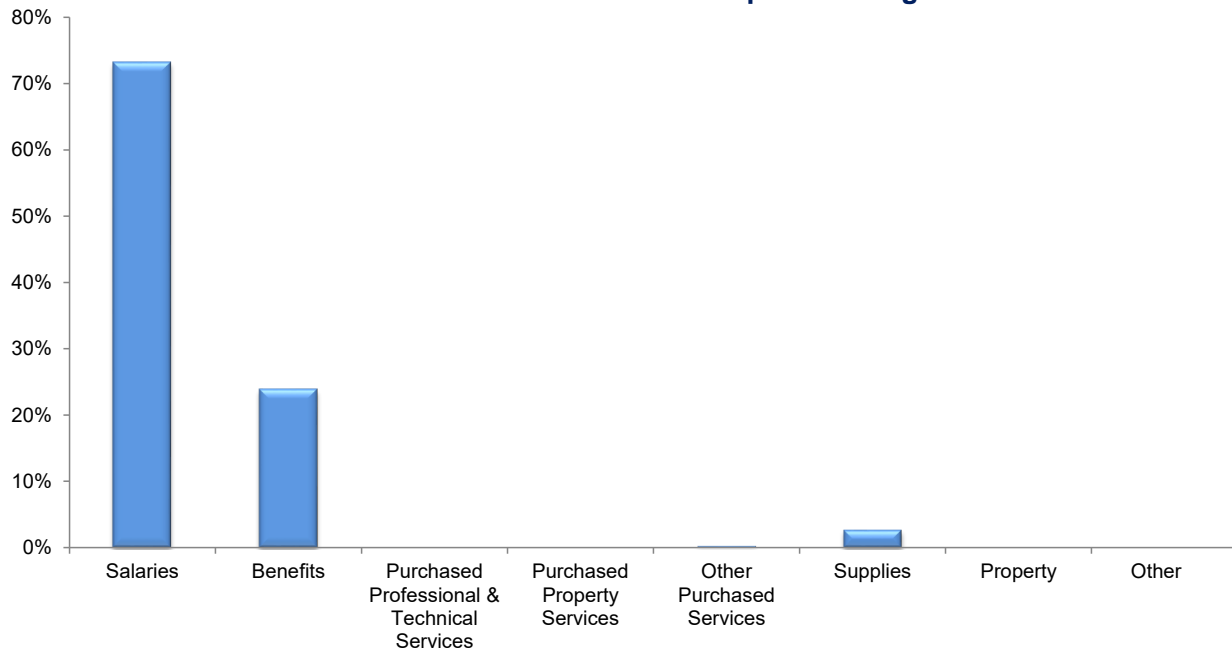
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: South Elementary
Dept Number: 0103

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,624,947	1,614,612	10,335	1%
0200	Benefits	529,625	524,383	5,242	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	5,110	5,158	(48)	-1%
0600	Supplies	59,493	61,203	(1,710)	-3%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,219,175	2,205,356	13,819	1%
2018-2019 K-12 Projected Enrollment		466	455		

Fiscal Year 2018 - 2019 Proposed Budget



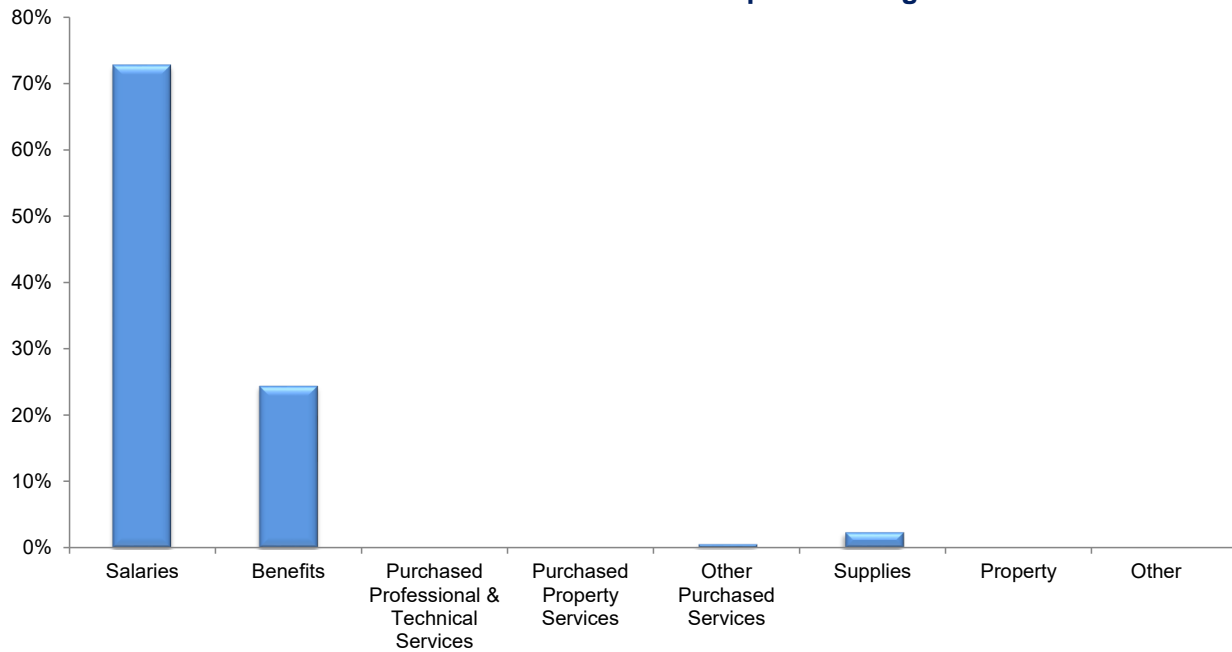
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Southeast Elementary
Dept Number: 0104

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,549,873	1,522,797	27,076	2%
0200	Benefits	520,350	515,632	4,718	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	11,050	14,580	(3,530)	-24%
0600	Supplies	49,278	57,615	(8,337)	-14%
0700	Property	-	-	-	0%
0800	Other	300	500	(200)	-40%
	TOTAL	\$ 2,130,851	2,111,124	19,727	1%
2018-2019 K-12 Projected Enrollment		454	459		

Fiscal Year 2018 - 2019 Proposed Budget



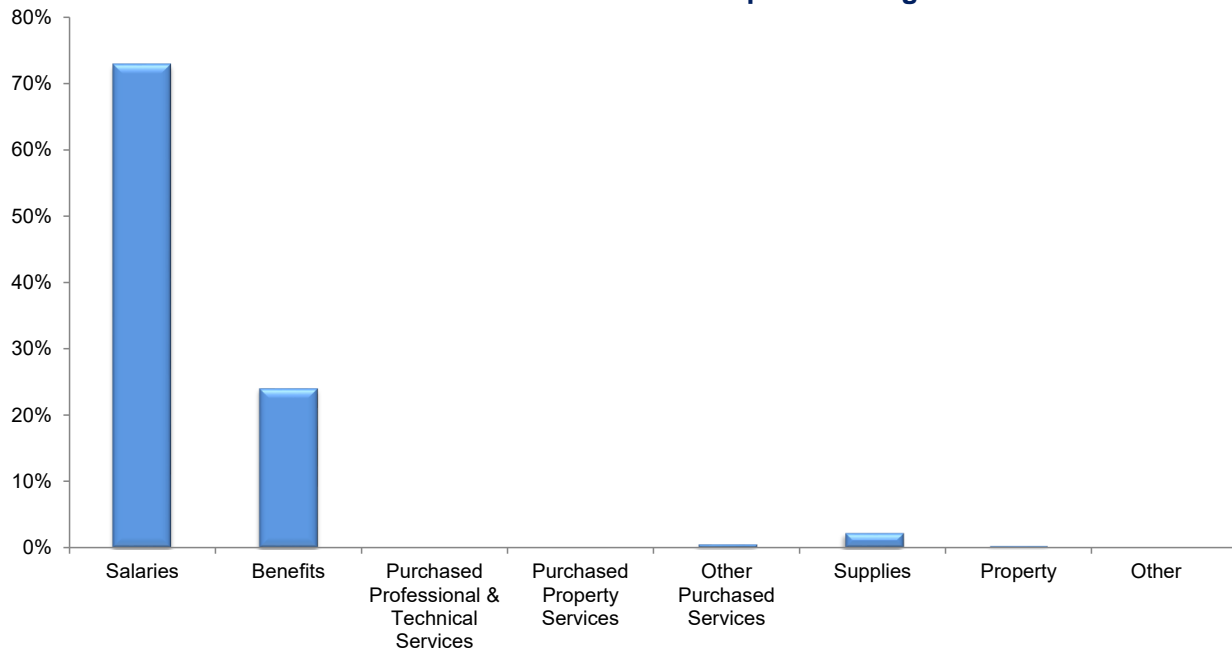
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Henderson Elementary
Dept Number: 0105

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,082,212	1,115,183	(32,971)	-3%
0200	Benefits	358,113	354,571	3,542	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	500	1,000	(500)	-50%
0500	Other Purchased Services	6,800	7,800	(1,000)	-13%
0600	Supplies	32,863	39,363	(6,500)	-17%
0700	Property	3,307	4,979	(1,672)	-34%
0800	Other	-	-	-	0%
	TOTAL	\$ 1,483,795	1,522,896	(39,101)	-3%
2018-2019 K-12 Projected Enrollment		291	321		

Fiscal Year 2018 - 2019 Proposed Budget



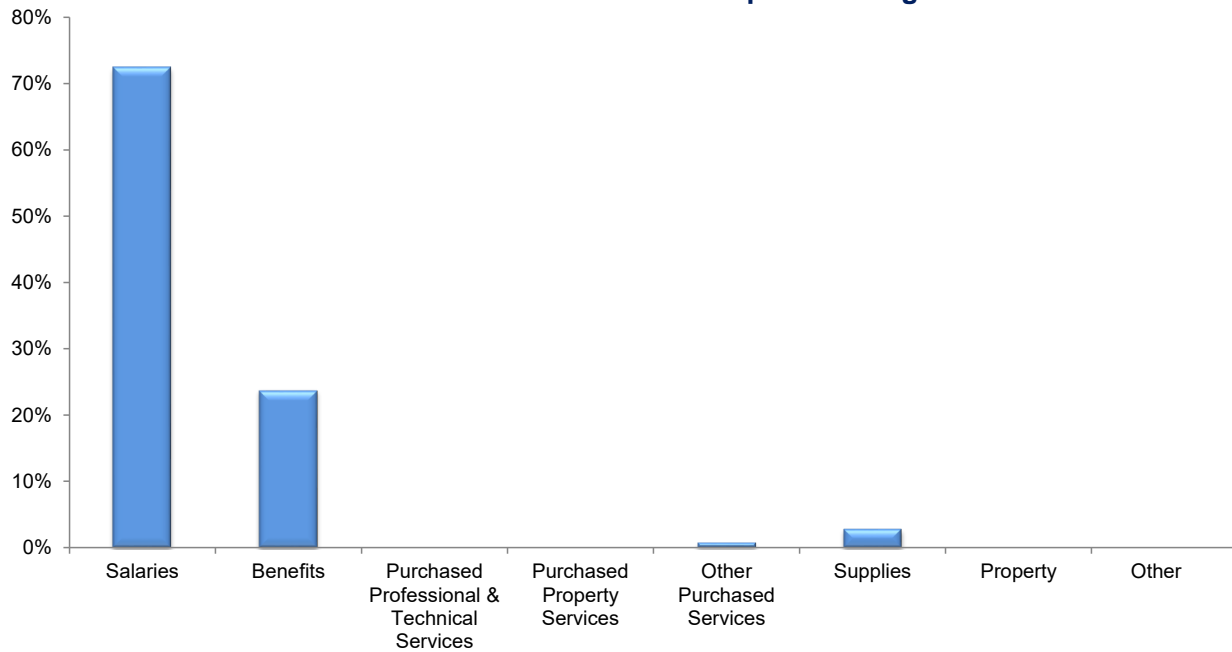
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Thimmig Elementary
Dept Number: 0106

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,651,482	1,625,256	26,226	2%
0200	Benefits	544,591	539,208	5,383	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	17,720	17,450	270	2%
0600	Supplies	65,068	69,666	(4,598)	-7%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,278,861	2,251,580	27,281	1%
2018-2019 K-12 Projected Enrollment		613	611		

Fiscal Year 2018 - 2019 Proposed Budget



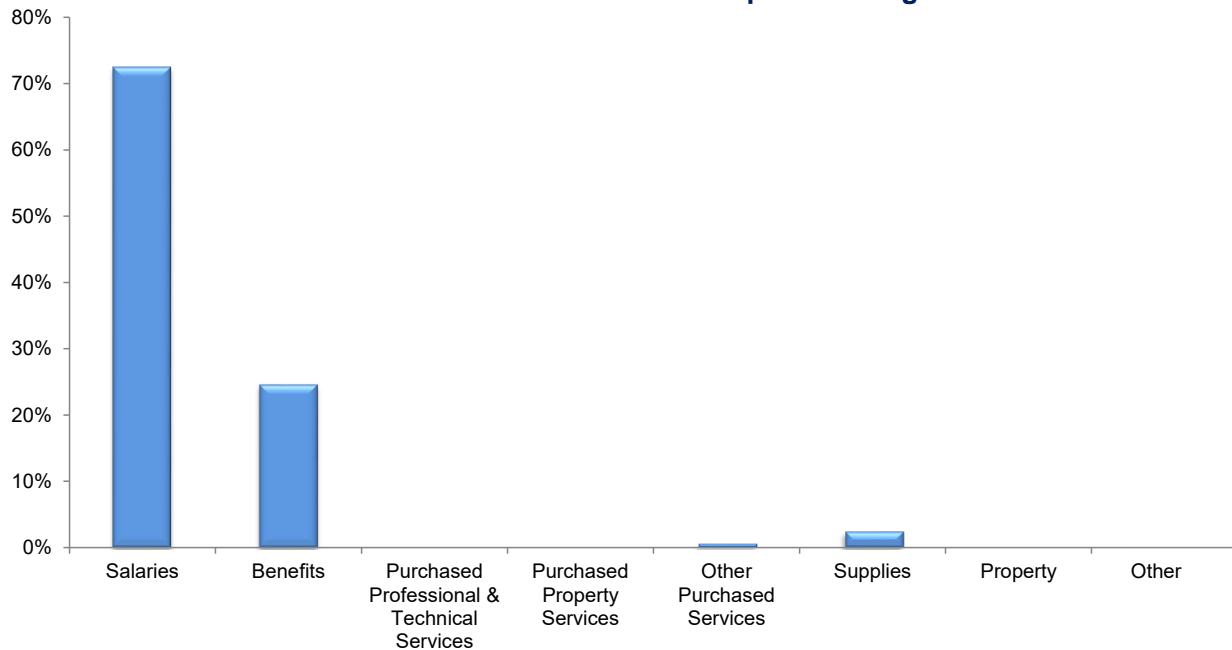
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Pennock Elementary
Dept Number: 0107

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,750,105	1,729,246	20,859	1%
0200	Benefits	592,689	586,894	5,795	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,445	14,885	(440)	-3%
0600	Supplies	58,619	70,195	(11,576)	-16%
0700	Property	-	-	-	0%
0800	Other	150	500	(350)	-70%
	TOTAL	\$ 2,416,008	2,401,720	14,288	1%
2018-2019 K-12 Projected Enrollment		539	581		

Fiscal Year 2018 - 2019 Proposed Budget



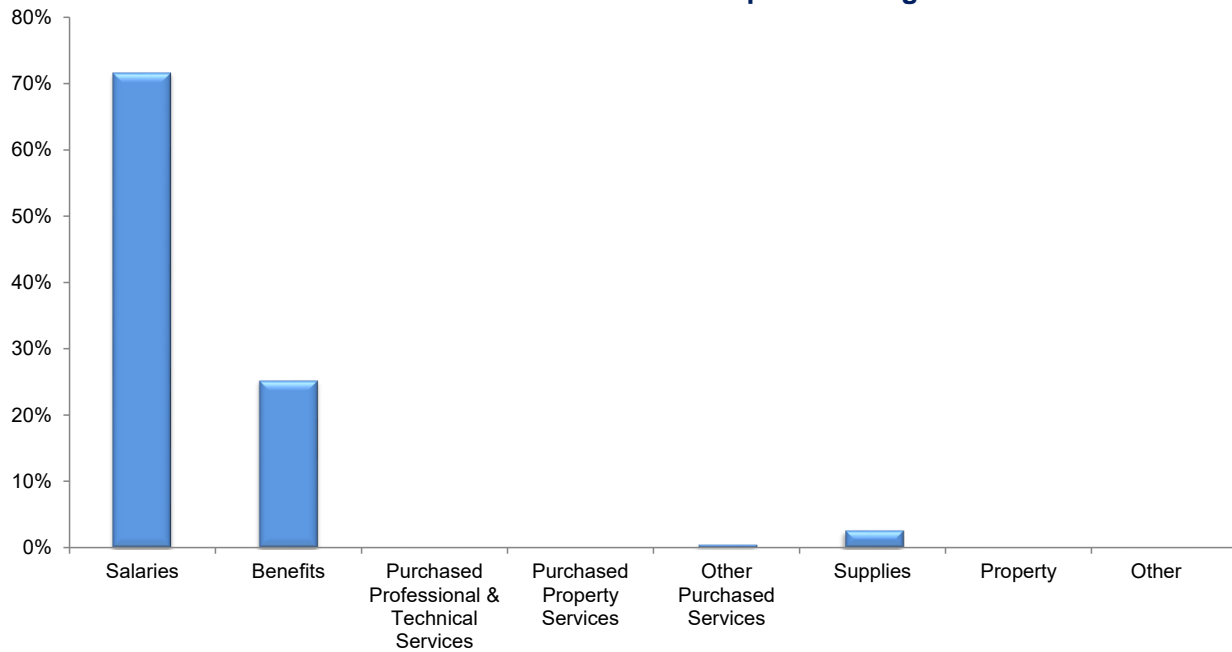
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Second Creek Elementary
Dept Number: 0108

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,806,011	1,750,161	55,850	3%
0200	Benefits	638,432	632,112	6,320	1%
0300	Purchased Professional & Technical Services	250	250	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,850	14,845	(3,995)	-27%
0600	Supplies	65,545	122,815	(57,270)	-47%
0700	Property	618	3,870	(3,252)	-84%
0800	Other	700	700	-	0%
	TOTAL	\$ 2,522,406	2,524,753	(2,347)	0%
2018-2019 K-12 Projected Enrollment		566	575		

Fiscal Year 2018 - 2019 Proposed Budget



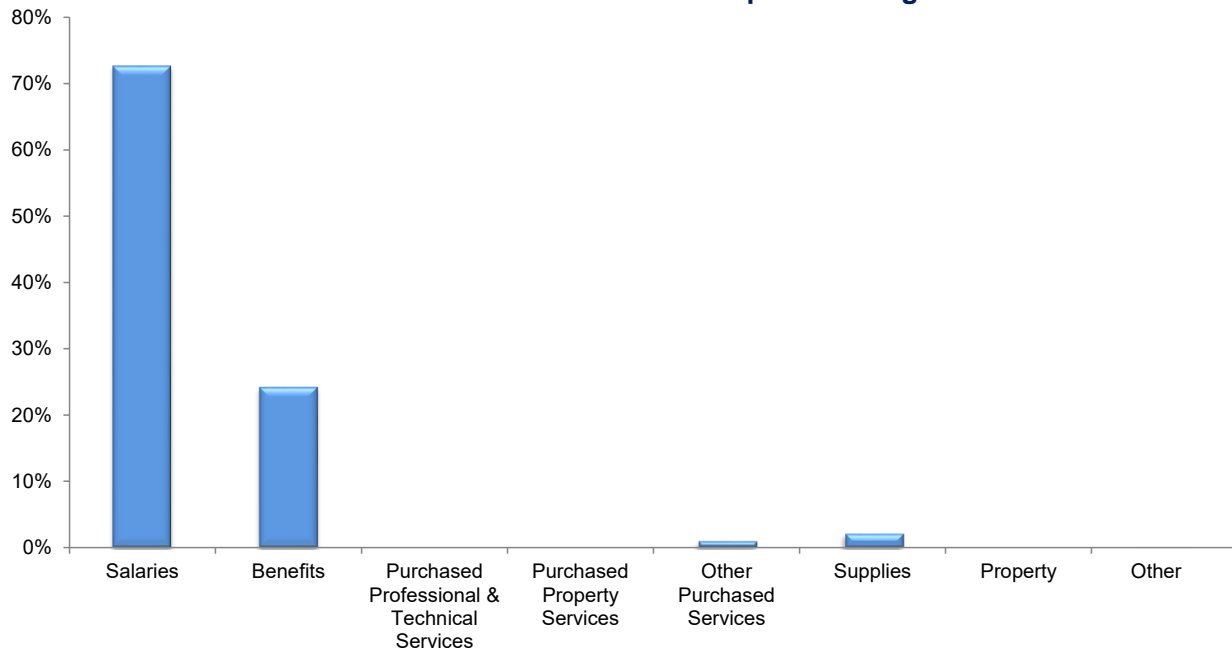
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: West Ridge Elementary
Dept Number: 0109

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	2,106,742	2,078,597	28,145	1%
0200	Benefits	703,121	696,160	6,961	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	27,800	28,400	(600)	-2%
0600	Supplies	60,880	91,289	(30,409)	-33%
0700	Property	-	-	-	0%
0800	Other	150	1,650	(1,500)	-91%
	TOTAL	\$ 2,898,693	2,896,096	2,597	0%
2018-2019 K-12 Projected Enrollment		662	665		

Fiscal Year 2018 - 2019 Proposed Budget



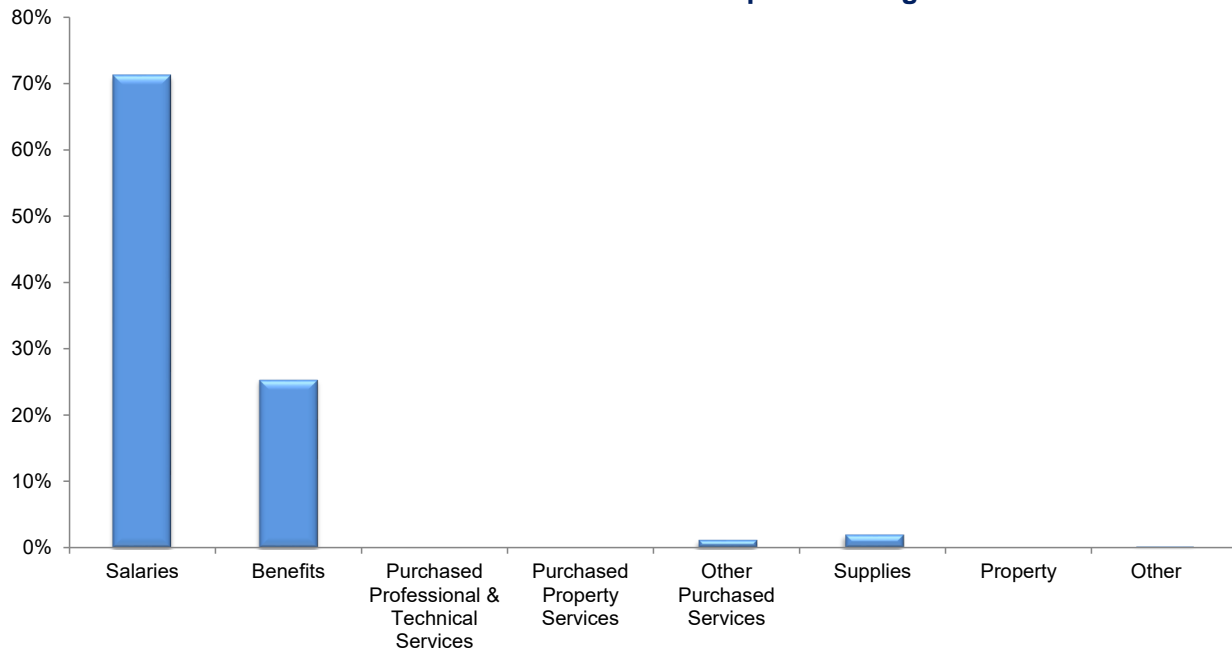
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Turnberry Elementary
Dept Number: 0110

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,776,888	1,765,845	11,043	1%
0200	Benefits	634,057	627,779	6,278	1%
0300	Purchased Professional & Technical Services	1,000	1,000	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	29,000	34,000	(5,000)	-15%
0600	Supplies	49,658	65,218	(15,560)	-24%
0700	Property	-	-	-	0%
0800	Other	4,000	4,000	-	0%
	TOTAL	\$ 2,494,603	2,497,842	(3,239)	0%
2018-2019 K-12 Projected Enrollment		641	673		

Fiscal Year 2018 - 2019 Proposed Budget



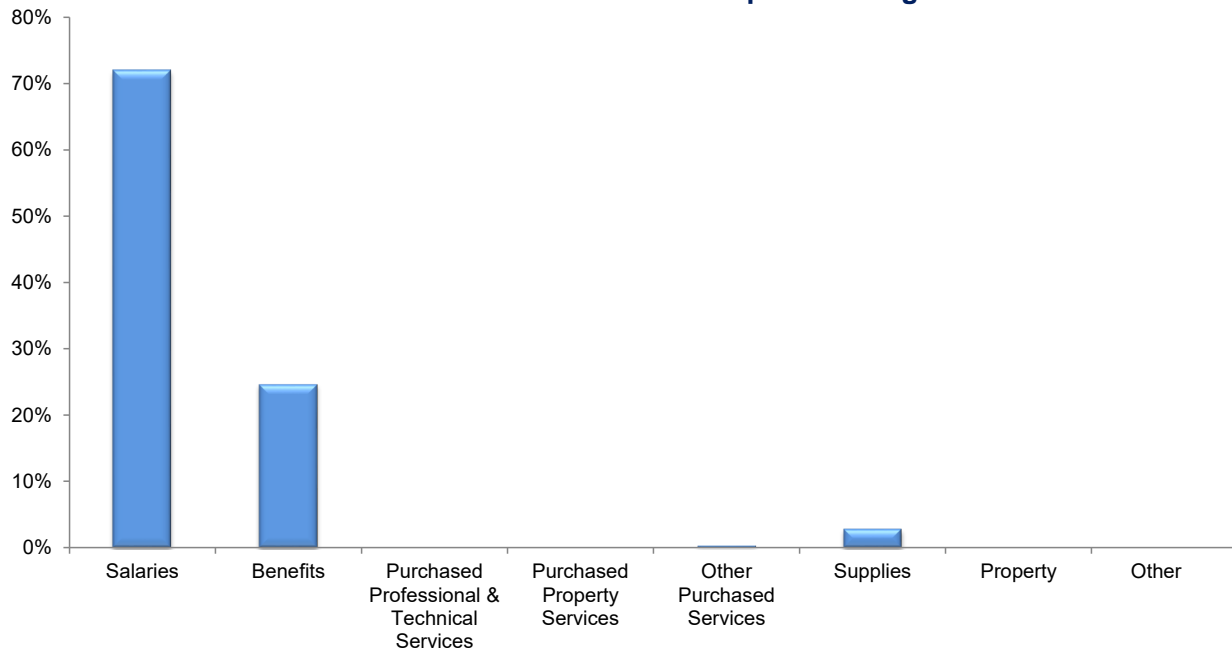
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Brantner Elementary
Dept Number: 0111

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,476,341	1,460,562	15,779	1%
0200	Benefits	507,204	502,184	5,020	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	5,950	1,250	4,700	376%
0600	Supplies	58,911	59,337	(426)	-1%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,048,406	2,023,333	25,073	1%
2018-2019 K-12 Projected Enrollment		561	516		

Fiscal Year 2018 - 2019 Proposed Budget



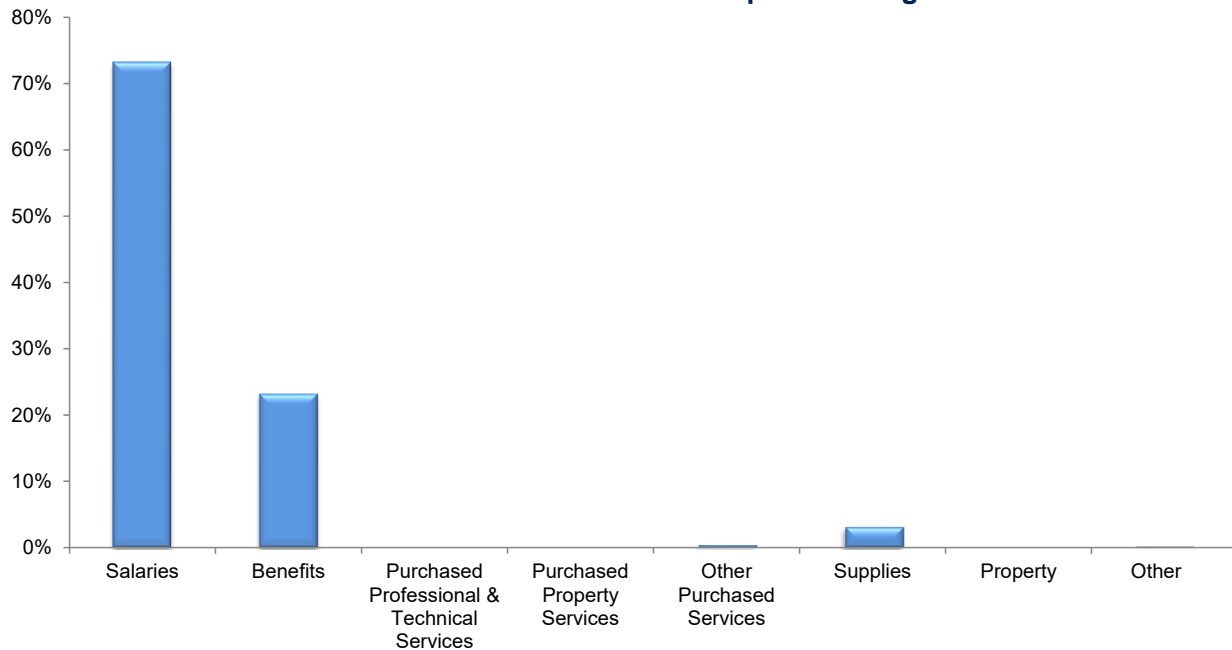
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Reunion Elementary
Dept Number: 0112

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,369,634	1,342,040	27,594	2%
0200	Benefits	434,835	430,531	4,304	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	1,000	(1,000)	-100%
0500	Other Purchased Services	6,650	7,377	(727)	-10%
0600	Supplies	58,384	44,925	13,459	30%
0700	Property	-	-	-	0%
0800	Other	3,000	9,195	(6,195)	-67%
	TOTAL	\$ 1,872,503	1,835,068	37,435	2%
2018-2019 K-12 Projected Enrollment		497	442		

Fiscal Year 2018 - 2019 Proposed Budget



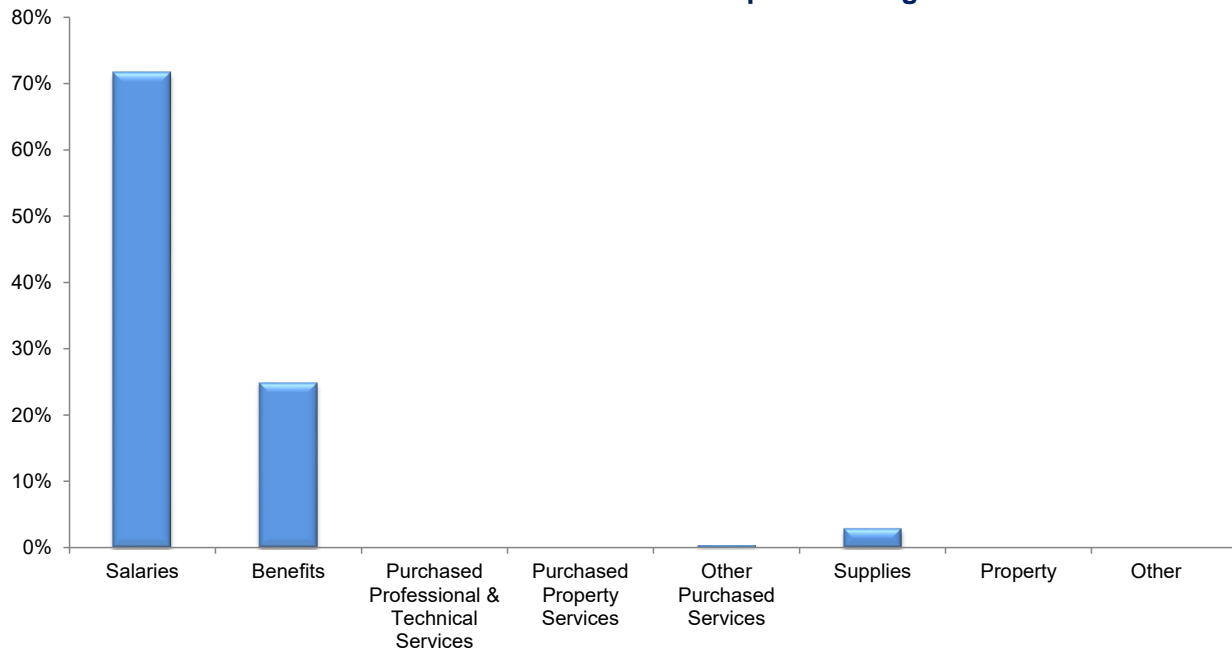
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Overland Trail Middle School
Dept Number: 0201

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,890,287	1,887,826	2,461	0%
0200	Benefits	658,637	652,115	6,522	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,000	10,000	-	0%
0600	Supplies	77,620	90,375	(12,755)	-14%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
TOTAL		\$ 2,636,544	2,640,316	(3,772)	0%
2018-2019 K-12 Projected Enrollment		617	597		

Fiscal Year 2018 - 2019 Proposed Budget



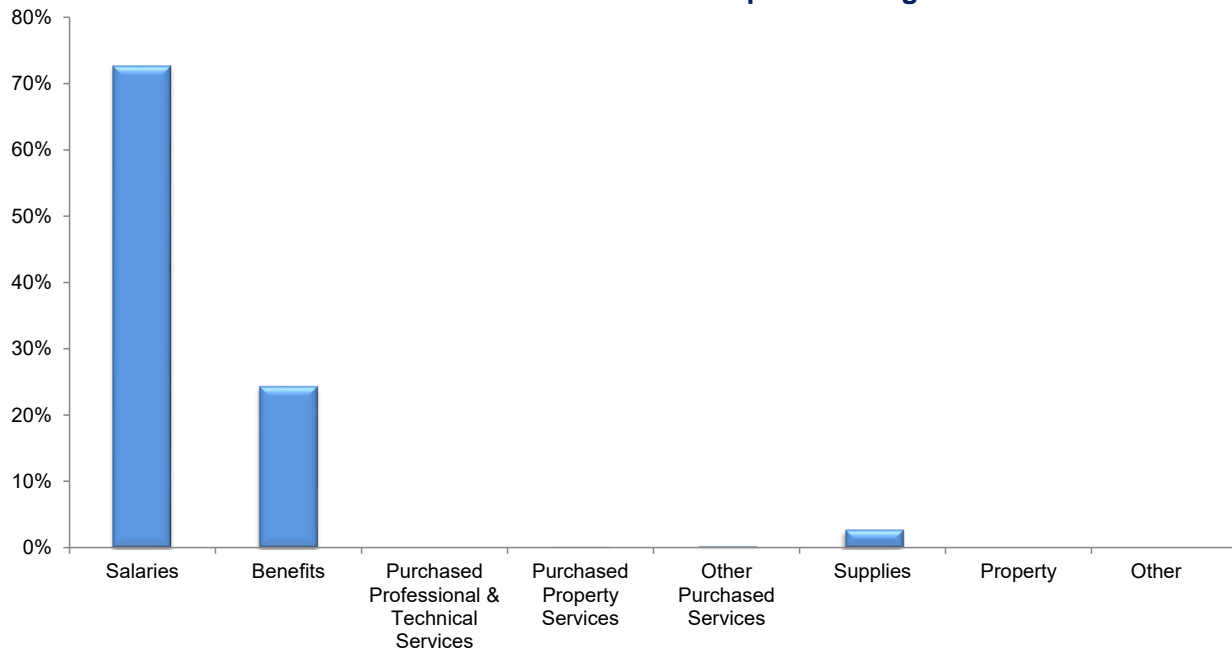
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Vikan Middle School
Dept Number: 0202

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	2,031,396	2,042,483	(11,087)	-1%
0200	Benefits	680,844	674,103	6,741	1%
0300	Purchased Professional & Technical Services	-	500	(500)	-100%
0400	Purchased Property Services	1,500	-	1,500	0%
0500	Other Purchased Services	4,850	12,000	(7,150)	-60%
0600	Supplies	75,786	69,905	5,881	8%
0700	Property	500	7,330	(6,830)	-93%
0800	Other	-	5,200	(5,200)	-100%
	TOTAL	\$ 2,794,876	2,811,521	(16,645)	-1%
2018-2019 K-12 Projected Enrollment		569	613		

Fiscal Year 2018 - 2019 Proposed Budget

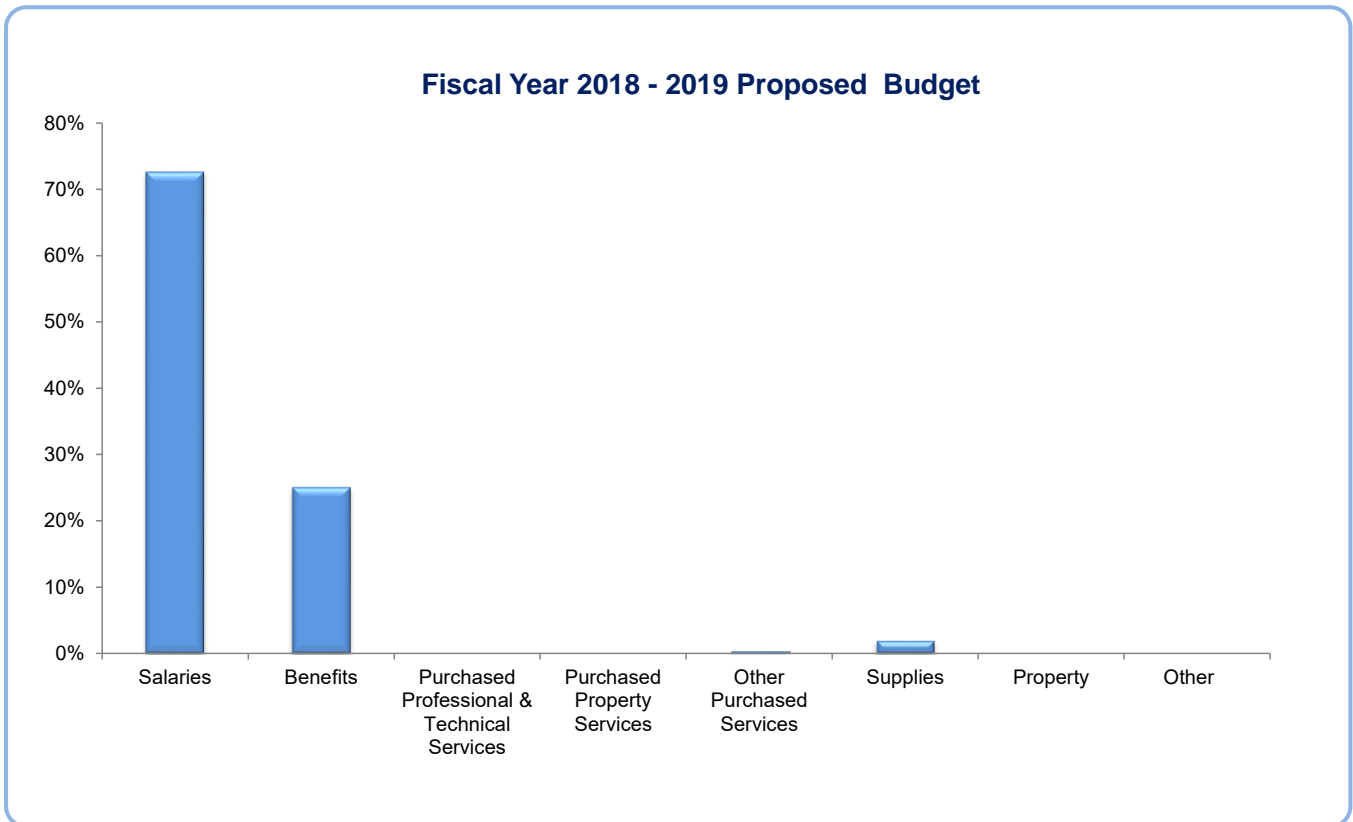


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Fiscal Year 2018 - 2019 Proposed Budget

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

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	2,658,995	2,648,427	10,568	0%
0200	Benefits	918,305	909,211	9,094	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	12,200	6,700	5,500	82%
0600	Supplies	69,698	106,185	(36,487)	-34%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
TOTAL		\$ 3,659,198	3,670,523	(11,325)	0%
2018-2019 K-12 Projected Enrollment		626	871		



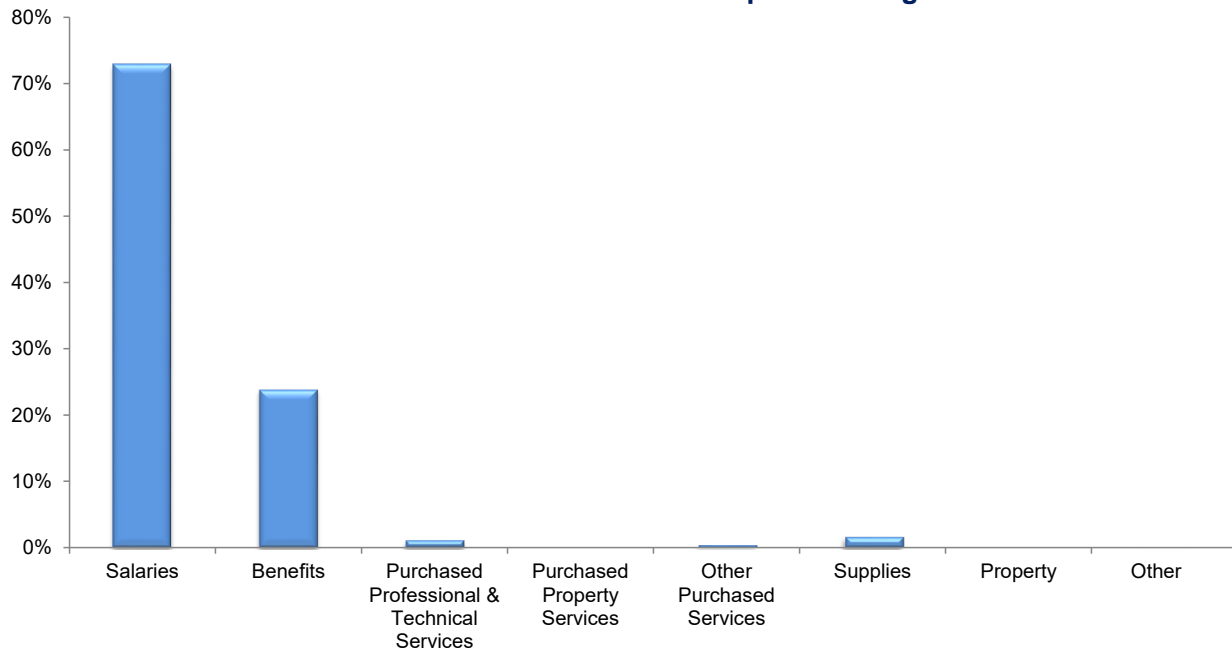
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Fiscal Year 2018 - 2019 Proposed Budget

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

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	2,513,814	2,454,980	58,834	2%
0200	Benefits	825,760	817,584	8,176	1%
0300	Purchased Professional & Technical Services	38,100	19,883	18,217	92%
0400	Purchased Property Services	-	264	(264)	-100%
0500	Other Purchased Services	12,050	17,855	(5,805)	-33%
0600	Supplies	55,384	63,029	(7,645)	-12%
0700	Property	-	6,900	(6,900)	-100%
0800	Other	1,000	1,500	(500)	-33%
	TOTAL	\$ 3,446,108	3,381,995	64,113	2%
2018-2019 K-12 Projected Enrollment		761	855		

Fiscal Year 2018 - 2019 Proposed Budget



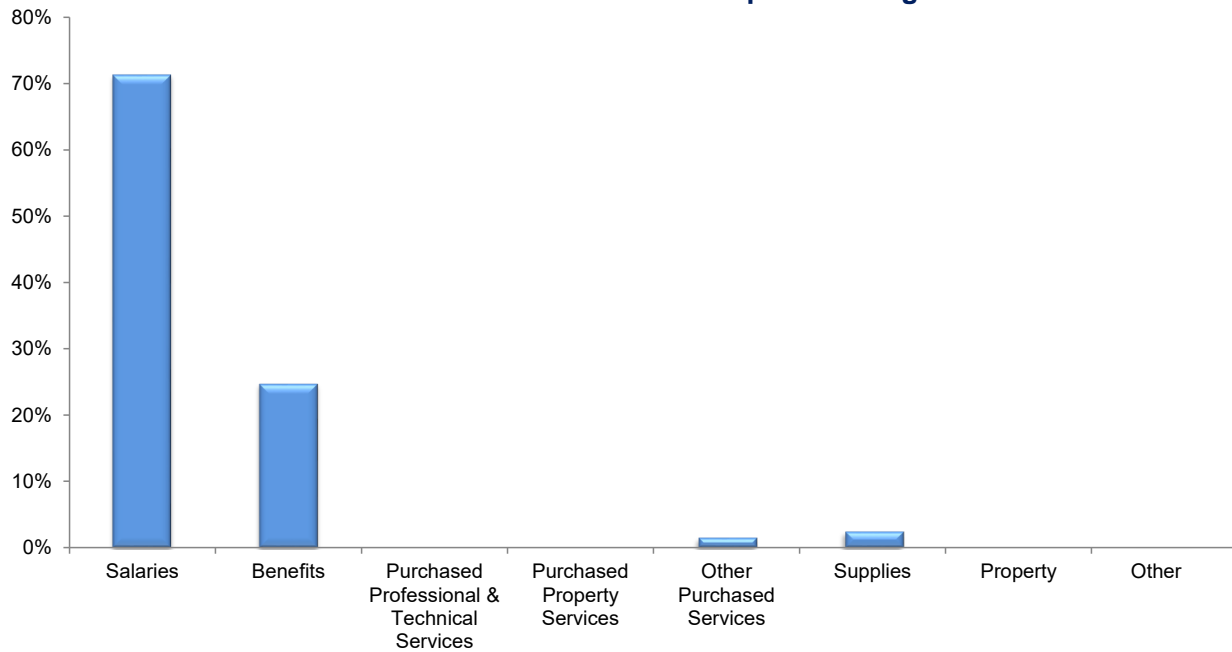
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Rodger Quist Middle School
Dept Number: 0205

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	1,157,542	-	1,157,542	100%
0200	Benefits	402,175	-	402,175	100%
0300	Purchased Professional & Technical Services	-	-	-	100%
0400	Purchased Property Services	-	-	-	100%
0500	Other Purchased Services	24,200	-	24,200	100%
0600	Supplies	39,140	-	39,140	100%
0700	Property	-	-	-	100%
0800	Other	200	-	200	100%
	TOTAL	\$ 1,623,257	-	1,623,257	100%
2018-2019 K-12 Projected Enrollment		576			

Fiscal Year 2018 - 2019 Proposed Budget



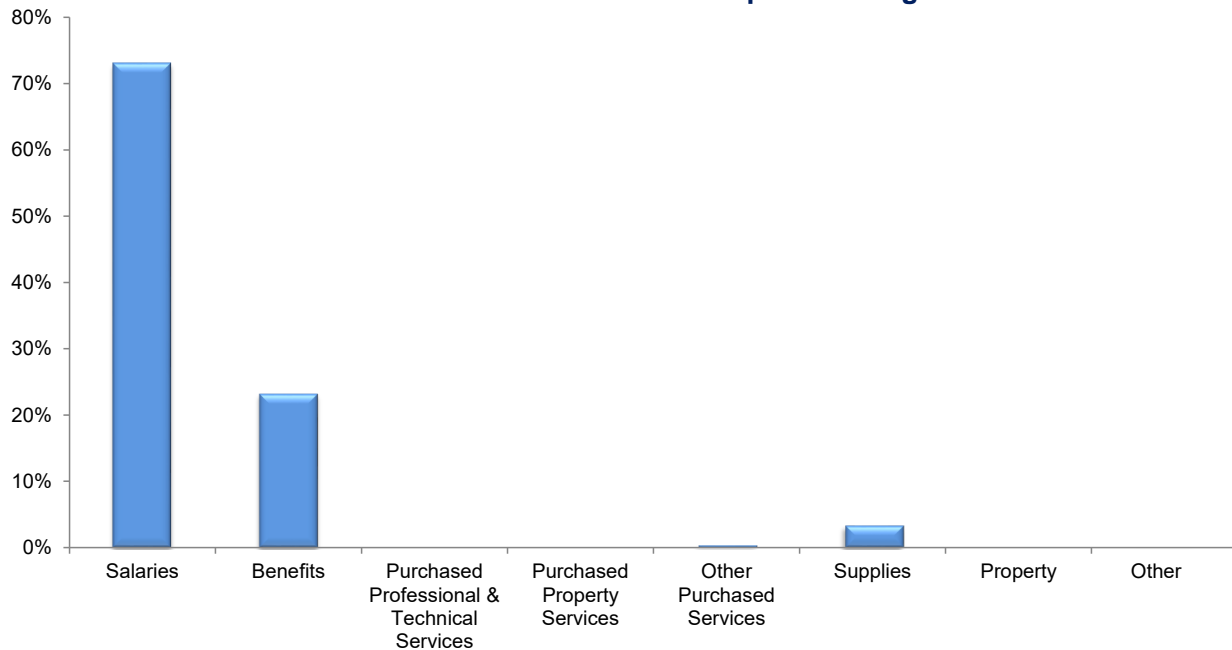
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: Brighton High School
Dept Number: 0301

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	6,050,498	6,023,331	27,167	0%
0200	Benefits	1,926,348	1,907,275	19,073	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	26,500	31,500	(5,000)	-16%
0600	Supplies	276,283	333,752	(57,469)	-17%
0700	Property	-	-	-	0%
0800	Other	100	3,100	(3,000)	-97%
	TOTAL	\$ 8,279,729	8,298,958	(19,229)	0%
2018-2019 K-12 Projected Enrollment		1,815	1,792		

Fiscal Year 2018 - 2019 Proposed Budget



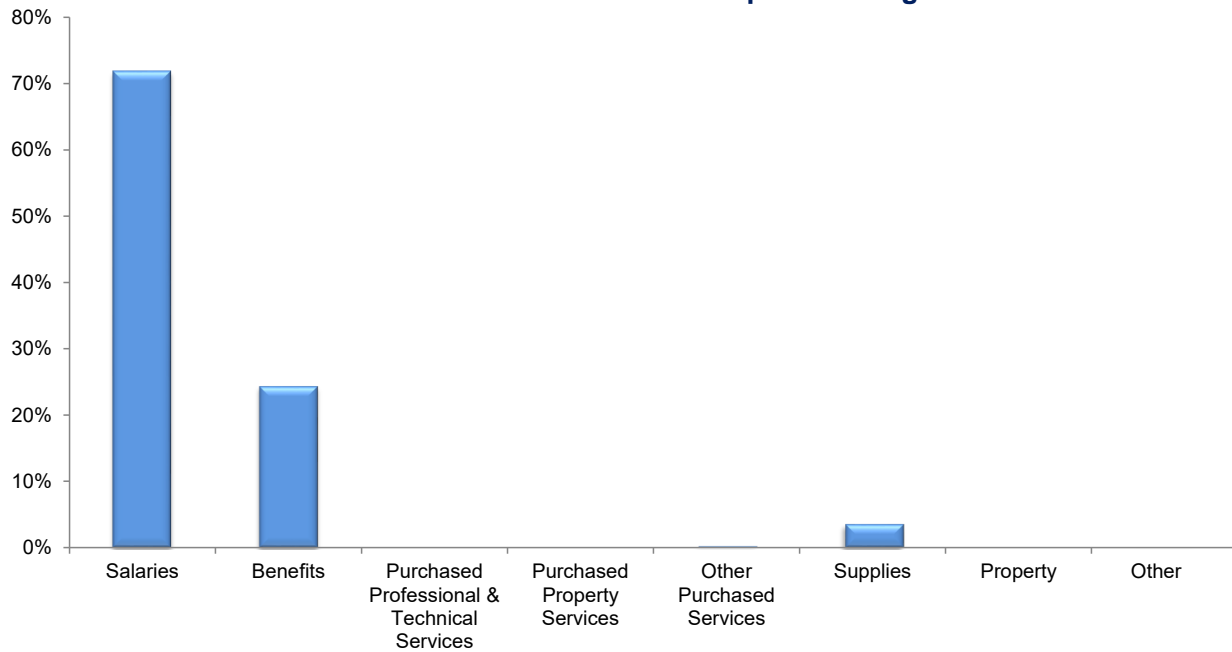
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Fiscal Year 2018 - 2019 Proposed Budget

School Name: **Prairie View High School**
Dept Number: **0302**

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	5,998,981	5,960,352	38,629	1%
0200	Benefits	2,035,737	2,015,580	20,157	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	4,100	(4,100)	-100%
0500	Other Purchased Services	15,000	37,000	(22,000)	-59%
0600	Supplies	296,608	375,370	(78,762)	-21%
0700	Property	-	-	-	0%
0800	Other	1,000	2,000	(1,000)	-50%
	TOTAL	\$ 8,347,326	8,394,402	(47,076)	-1%
2018-2019 K-12 Projected Enrollment		1,867	2,126		

Fiscal Year 2018 - 2019 Proposed Budget



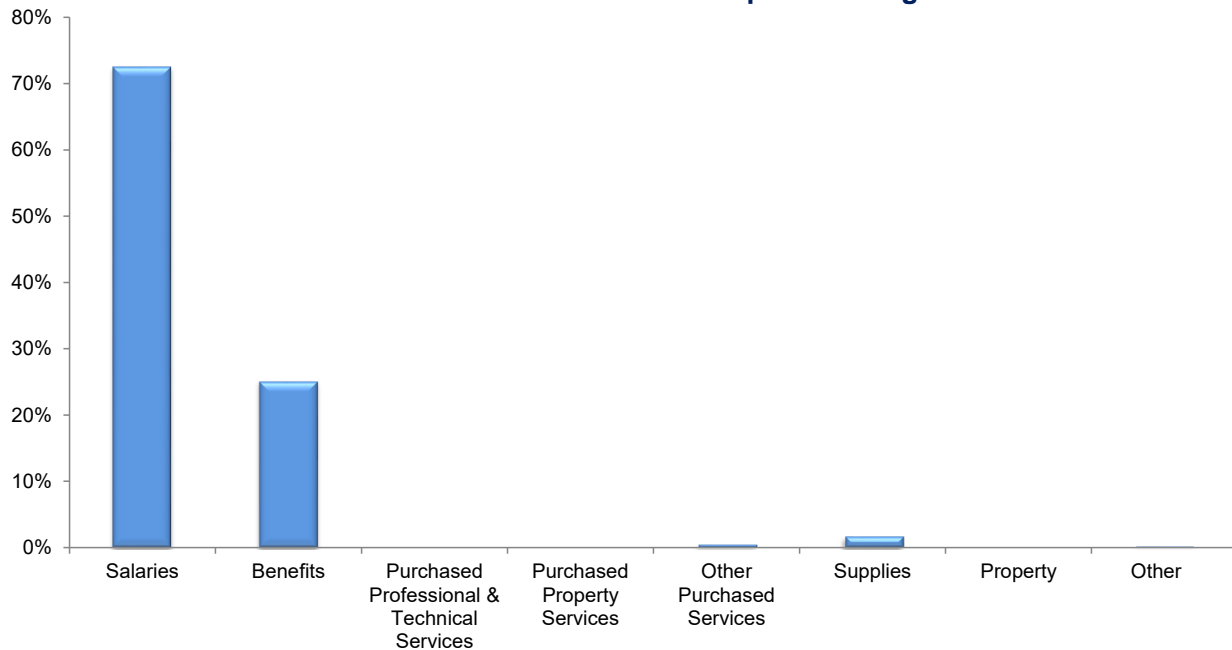
% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Proposed Budget

School Name: Brighton Heritage Academy
Dept Number: 0303

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	862,960	851,937	11,023	1%
0200	Benefits	299,682	296,717	2,965	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	5,020	2,010	3,010	150%
0600	Supplies	20,150	31,585	(11,435)	-36%
0700	Property	-	-	-	0%
0800	Other	1,750	1,098	652	59%
	TOTAL	\$ 1,189,562	1,183,347	6,215	1%
2018-2019 K-12 Projected Enrollment		120	141		

Fiscal Year 2018 - 2019 Proposed Budget



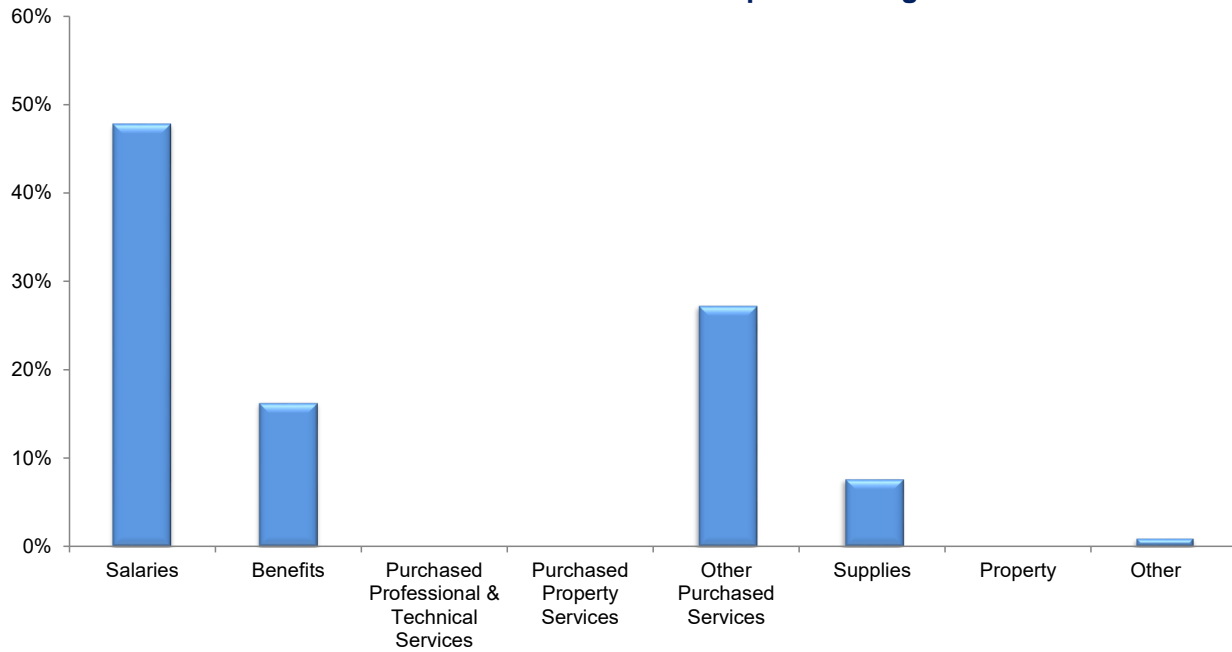
% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Proposed Budget

School Name: Bridge
Dept Number: 0304

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	80,005	81,236	(1,231)	-2%
0200	Benefits	27,308	27,037	271	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	45,650	75,100	(29,450)	-39%
0600	Supplies	12,850	175,629	(162,779)	-93%
0700	Property	-	-	-	0%
0800	Other	1,500	-	1,500	0%
	TOTAL	\$ 167,313	359,002	(191,689)	-53%
2018-2019 K-12 Projected Enrollment		77	55		

Fiscal Year 2018 - 2019 Proposed Budget



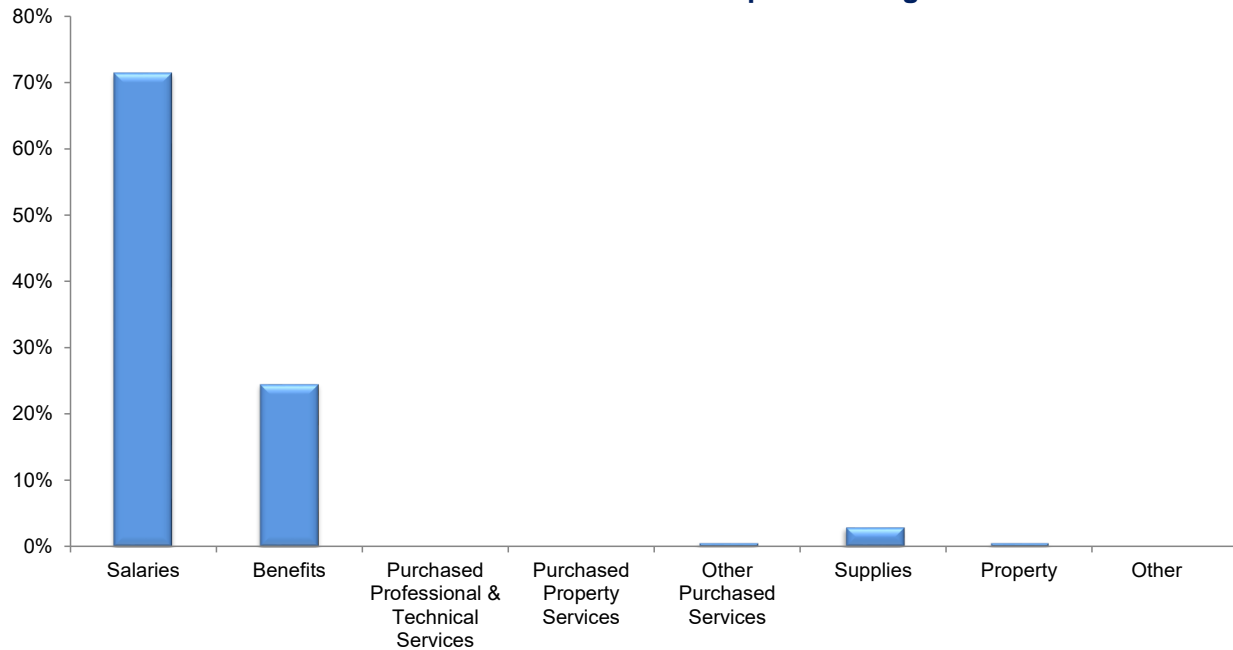
% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Proposed Budget

School Name: Riverdale Ridge High School
Dept Number: 0305

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	2,057,176	-	2,057,176	100%
0200	Benefits	706,241	-	706,241	100%
0300	Purchased Professional & Technical Services	-	-	-	100%
0400	Purchased Property Services	-	-	-	100%
0500	Other Purchased Services	15,100	-	15,100	100%
0600	Supplies	83,720	-	83,720	100%
0700	Property	14,681	-	14,681	100%
0800	Other	-	-	-	100%
	TOTAL	\$ 2,876,918	-	2,876,918	100%
2018-2019 K-12 Projected Enrollment		472			

Fiscal Year 2018 - 2019 Proposed Budget



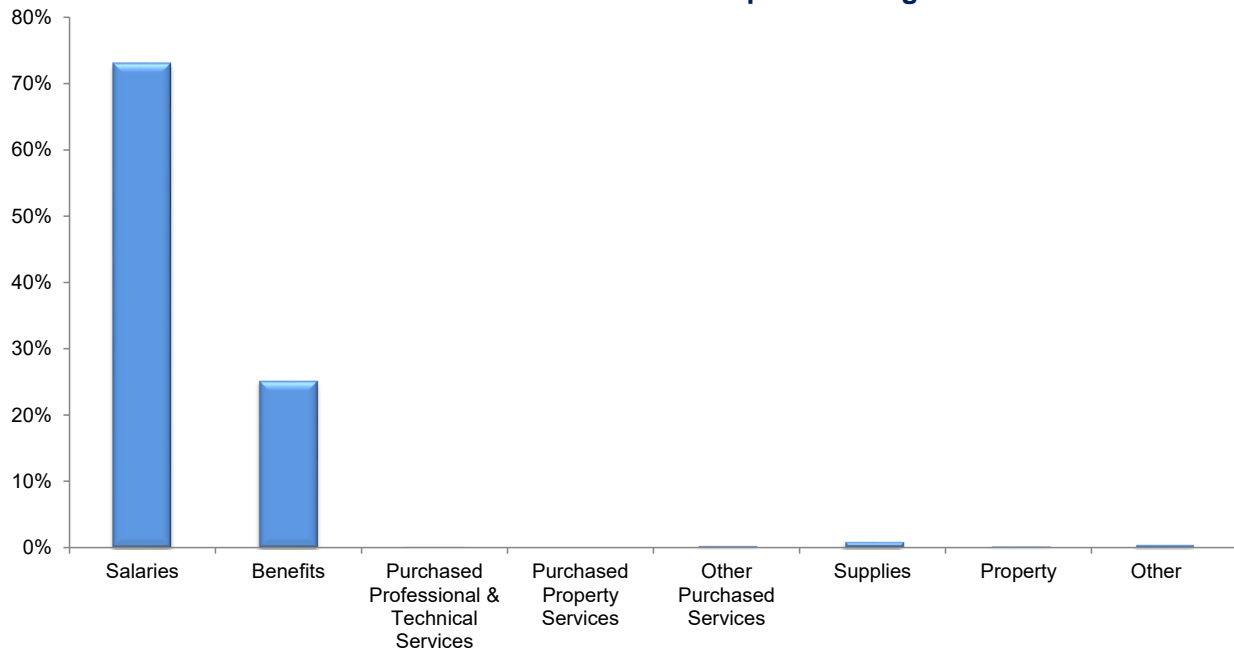
% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Proposed Budget

School Name: BOLT
Dept Number: 0461

Object	Description	FY 18-19 Proposed Budget	FY 17-18 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
0100	Salaries	412,075	417,549	(5,474)	-1%
0200	Benefits	142,105	140,699	1,406	1%
0300	Purchased Professional & Technical Services	300	-	300	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	1,205	2,000	(795)	-40%
0600	Supplies	4,795	6,250	(1,455)	-23%
0700	Property	905	3,483	(2,578)	-74%
0800	Other	2,350	800	1,550	194%
	TOTAL	\$ 563,735	570,781	(7,046)	-1%
2018-2019 K-12 Projected Enrollment		60	63		

Fiscal Year 2018 - 2019 Proposed Budget



% Amount may not equal to 100% due to rounding

Proposed Budget 2018 - 2019

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 a tuition paid Pre-school and Kindergarten program 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 Credit Recovery program, Summer School programs, Wellness program, Oil and Gas Lease, and Non-Governmental grants.

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 (Print Shop) Fund

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

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

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