

Amended Budget

Fiscal Year 2017 - 2018



School District 27J

18551 E. 160th Avenue | Brighton, CO 80601

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Introductory Section

School District 27J
Fiscal Year 2017-2018
Amended Budget

As statutorily required, we are submitting the Amended Budget for Fiscal Year 2017-2018.

Significant adjustments to the General Fund include:

Beginning Fund Balance – The Adopted Budget included estimates for the July 1, 2017 beginning General Fund balance, whereas the Amended Budget's beginning General Fund balance is based on the ending fund balance reflected in the District's 2016-2017 Comprehensive Annual Financial Report. The General Fund balance increased from the projections at Adopted Budget by \$1.2 million due to higher than anticipated property tax and specific ownership tax revenue received at the end of fiscal year 2017.

Available Resources – The District is estimating property tax revenue to be higher for Amended Budget by approximately 16% due to the mill levy certifications performed in December 2017.

State funding is anticipated to be lower than at Adopted Budget due to the increase in property tax revenue as an offset in the Total Program Funding calculation. Although the District did have an increase in enrollment at October 2017 count, the offset for the substantial increase in assessed valuation and property tax revenue caused the District to receive approximately \$1 million less funding from the state. The budget stabilization factor for fiscal year 2017-2018 is at 11% of total available resources, or \$16.5 million.

The District estimates specific ownership tax revenue for the Amended Budget using the prior fiscal year and historical tax revenue data.

The current fiscal year 2017-2018 Total Program Funding is as follows:

Property Tax Revenues	\$32,098,687
Specific Ownership Tax	3,436,530
Adjusted State Share	91,568,335
Total Program Funding	\$127,103,552

Expenditures – An increase to benefits was estimated in the Amended Budget of \$1.6 million for fiscal year 2017-2018. The increase adjusts benefits to reflect the percentages of salaries paid for benefits during the first six months of fiscal year 2018.

The District also budgeted for an increase to the Charter School allocation of \$1 million using the December 2017 student count as a basis for the change from projections in the Adopted Budget.

Reserves – The TABOR and Board of Education reserves were maintained at the required 3% of estimated fiscal year 2017-2018 expenditures. The District also assigned approximately \$.85 million to continue building reserves for the costs associated with opening new schools. Riverdale Ridge High School will open in the fall of 2018 for the 2018-2019 school year.

Amended Budget 2017 - 2018

Fund Summaries



General Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	19,918,108	18,850,891	1,067,217	6%
<u>Local Support</u>				
Property Taxes	32,098,687	27,672,898	4,425,789	16%
Specific Ownership Taxes	3,436,530	3,436,530	-	0%
Other Taxes	(127,094)	(127,094)	-	0%
<u>State Support</u>				
State Equalization	91,568,335	92,528,027	(959,692)	-1%
State Categorical	3,381,618	3,248,568	133,050	4%
<u>Other Support</u>				
Other Miscellaneous	385,447	425,447	(40,000)	-9%
Total Current Year Revenues	130,743,523	127,184,376	3,559,147	3%
Total Available Resources	150,661,631	146,035,267	4,626,364	3%
<u>Expenditures</u>				
Employee Salaries	63,789,558	63,771,275	18,283	0%
Employee Benefits	21,637,945	20,029,415	1,608,530	8%
Purchased Services	6,368,880	6,296,725	72,155	1%
Supplies & Materials	5,874,564	5,505,892	368,672	7%
Property	39,412	29,818	9,594	32%
Other Expenditures	160,075	144,078	15,997	11%
Total Current Year Expenditures	97,870,434	95,777,203	2,093,231	2%
<u>Other Resources</u>				
Allocation to Charter Schools	28,107,051	26,948,801	1,158,250	4%
Charter School Service Charges	(702,026)	(583,818)	(118,208)	-20%
Transfers to Other Funds	5,666,852	5,979,968	(313,116)	-5%
Transfer to Transportation Fund	4,824,138	4,035,916	788,222	20%
Transfer to Activity Fund	420,704	420,704	-	0%
Transfer to Detention Center	192,036	164,496	27,540	17%
Transfer to Print Shop	82,248	73,994	8,254	11%
Transfer to Wellness	41,000	41,000	-	0%
Total Other Resources	38,632,003	37,081,061	1,550,942	4%
Total Current Year Expenditures & Other Resources	136,502,437	132,858,264	3,644,173	3%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	3,272,922	3,194,798	78,124	2%
TABOR Reserve	3,128,198	3,073,721	54,477	2%
Reserve for Multi-Year Obligations	398,910	398,910	-	0%
Assigned Operating Amended/Adopted Budget	4,250,000	3,400,410	849,590	25%
Career and Technical Education Reserve	257,500	257,500	-	0%
Total Appropriations	147,809,967	143,183,603	4,626,364	3%
<u>Reserves Unappropriated</u>				
Other Reserves	2,851,664	2,851,664	-	0%

General Fund by Department

		FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<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	232,238	1,154	0%
2204	Accountability Committee	10,355	10,355	-	0%
2205	Negotiations	133,596	112,611	20,985	19%
2206	Communication Relations	216,604	179,151	37,453	21%
Total Board of Education		894,843	835,251	59,592	7%
<u>Office of the Superintendent</u>					
2301	Office of the Superintendent	567,782	591,983	(24,201)	-4%
Total Office of the Superintendent		567,782	591,983	(24,201)	-4%
<u>Chief Academic Officer</u>					
2101	Special Education	11,752,300	11,243,440	508,860	5%
2102	Pupil Support Services	3,134,128	3,491,177	(357,049)	-10%
2111	Improvement of Instruction	367,907	374,984	(7,077)	-2%
2112	Math Curriculum	-	-	-	0%
2113	Staff Development	823,694	826,640	(2,946)	0%
2114	Student Intervention	689,912	741,903	(51,991)	-7%
2115	Student Assessment	442,876	430,364	12,512	3%
2116	Literacy	-	-	-	0%
2117	Vocational Education	212,432	239,408	(26,976)	-11%
2121	Tutoring (Mill Levy)	397,449	326,307	71,142	22%
2122	Textbooks (Mill Levy)	189,189	286,988	(97,799)	-34%
Total Chief Academic Officer		18,009,887	17,961,211	48,676	0%
<u>Human Resources</u>					
2501	Human Resources	898,832	913,727	(14,895)	-2%
Total Human Resources		898,832	913,727	(14,895)	-2%
<u>Chief Operations Officer</u>					
2711	Operations	275,329	336,802	(61,473)	-18%
2712	Crisis Management	52,926	50,490	2,436	5%
2721	Swimming Pool Building Services	92,076	90,016	2,060	2%
2722	Building Maintenance	1,246,696	1,190,433	56,263	5%
2723	Custodial Services	108,864	95,261	13,603	14%
2724	Building Services	3,317,620	3,317,620	-	0%
2725	Grounds Services	546,770	516,700	30,070	6%
2726	Community Services-Building Rental	51,596	46,222	5,374	12%
Total Chief Operations Officer		5,691,877	5,643,544	48,333	1%

General Fund by Department (continued)

		FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Fiscal and Internal Services</u>					
2401	Finance Office	1,002,272	1,023,018	(20,746)	-2%
2402	Risk Management	130,000	130,000	-	0%
2403	Internal Services	1,303,104	1,300,263	2,841	0%
2601	Computer Operations	70,945	70,945	-	0%
Total Fiscal and Internal Services		2,506,321	2,524,226	(17,905)	-1%
<u>Technology Resources and Computer Education</u>					
2602	Instructional/Informational Services	3,302,037	2,815,598	486,439	17%
Total Technology Resources and Computer Education		3,302,037	2,815,598	486,439	17%
<u>District Wide Budgets</u>					
2801	Class Size Relief (Mill Levy)	629,409	566,259	63,150	11%
2802	Certified Substitutes	1,070,630	1,070,630	-	0%
2803	Early Retirement Plans	672,457	672,457	-	0%
2804	Temp/Vac Leave Payoffs	394,762	396,562	(1,800)	0%
2805	Community Services	277,450	277,450	-	0%
2851	School Carry Forward	325,922	490,191	(164,269)	-34%
2800	Other District Wide Budgets	5,222,816	6,417,513	(1,194,697)	-19%
Total District Wide Budgets		8,593,446	9,891,062	(1,297,616)	-13%
<u>TOTAL GENERAL FUND BY DEPARTMENTS</u>		40,465,025	41,176,602	(711,577)	-2%

Capital Reserve Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	1,038,709	1,094,419	(55,710)	-5%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	1,312,850	1,312,850	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	1,312,850	1,312,850	-	0%
Total Available Resources	2,351,559	2,407,269	(55,710)	-2%
<u>Expenditures</u>				
Enterprise Resource Planning System	250,000	250,000	-	0%
Computer and Bus Leases	1,208,892	1,225,589	(16,697)	-1%
United Power COP Payment	232,732	232,732	-	0%
Augmentation Lease	102,181	85,484	16,697	20%
BLRC CAM Fees	130,991	130,991	-	0%
Modular Lease	14,502	60,558	(46,056)	-76%
Capital Projects	138,261	-	138,261	0%
Other Projects	205,508	351,800	(146,292)	-42%
Total Current Year Expenditures	2,283,067	2,337,154	(54,087)	-2%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	68,492	70,115	(1,623)	-2%
Total Appropriations	2,351,559	2,407,269	(55,710)	-2%

Risk Management Insurance Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	882,738	545,859	336,879	62%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	1,290,773	1,627,652	(336,879)	-21%
Other Miscellaneous	10,000	10,000	-	0%
Total Current Year Revenues	1,300,773	1,637,652	(336,879)	-21%
Total Available Resources	2,183,511	2,183,511	-	0%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	1,573,000	1,573,000	-	0%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Other Expenditures	-	-	-	0%
Total Current Year Expenditures	1,573,000	1,573,000	-	0%
<u>Reserves Designated</u>				
TABOR Reserve	41,000	47,190	(6,190)	-13%
Designated Risk Management Reserve	569,511	563,321	6,190	1%
Total Appropriations	2,183,511	2,183,511	-	0%

Colorado Preschool Program Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	355,594	123,284	232,310	188%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	3,063,229	3,039,466	23,763	1%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	3,063,229	3,039,466	23,763	1%
Total Available Resources	3,418,823	3,162,750	256,073	8%
<u>Expenditures</u>				
Employee Salaries	2,418,273	2,181,976	236,297	11%
Employee Benefits	839,089	741,201	97,888	13%
Purchased Services	16,900	16,900	-	0%
Supplies & Materials	41,650	41,650	-	0%
Property	1,500	1,500	-	0%
Other Expenditures	1,960	88,721	(86,761)	-98%
Total Current Year Expenditures	3,319,372	3,071,948	247,424	8%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	99,451	90,802	8,649	10%
Total Appropriations	3,418,823	3,162,750	256,073	8%

Government Designated Grants Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	1,111,766	940,374	171,392	18%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	3,234,564	3,350,397	(115,833)	-3%
<u>Federal Support</u>				
Federal Revenue	6,233,509	4,877,252	1,356,257	28%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	133,870	500,000	(366,130)	-73%
Total Current Year Revenues	9,601,943	8,727,649	874,294	10%
Total Available Resources	10,713,709	9,668,023	1,045,686	11%
<u>Expenditures</u>				
Employee Salaries	4,515,024	4,489,879	25,145	1%
Employee Benefits	1,624,517	1,299,834	324,683	25%
Purchased Services	2,304,259	2,553,127	(248,868)	-10%
Supplies & Materials	431,058	287,790	143,268	50%
Property	62,400	10,318	52,082	505%
Other Expenditures	1,776,451	1,027,075	749,376	73%
Total Current Year Expenditures	10,713,709	9,668,023	1,045,686	11%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	10,713,709	9,668,023	1,045,686	11%

Pupil Activity Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	1,598,826	1,240,295	358,531	29%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Local Revenue	3,542,015	3,639,158	(97,143)	-3%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	420,704	420,704	-	0%
Total Current Year Revenues	3,962,719	4,059,862	(97,143)	-2%
Total Available Resources	5,561,545	5,300,157	261,388	5%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	-	-	-	0%
Supplies & Materials	2,129,299	2,129,299	-	0%
Property	-	-	-	0%
Other Expenditures	3,432,246	3,170,858	261,388	8%
Total Current Year Expenditures	5,561,545	5,300,157	261,388	5%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	5,561,545	5,300,157	261,388	5%

Transportation Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<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	1,448,998	51,440	4%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	4,824,138	4,035,916	788,222	20%
Other Miscellaneous	315,000	315,000	-	0%
Total Current Year Revenues	6,639,576	5,799,914	839,662	14%
Total Available Resources	6,639,576	5,799,914	839,662	14%
<u>Expenditures</u>				
Employee Salaries	3,952,803	3,427,688	525,115	15%
Employee Benefits	1,677,878	1,363,331	314,547	23%
Purchased Services	188,437	188,437	-	0%
Supplies & Materials	844,720	844,720	-	0%
Property	-	-	-	0%
Other Expenditures	(182,207)	(182,207)	-	0%
Total Current Year Expenditures	6,481,631	5,641,969	839,662	15%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	157,945	157,945	-	0%
Total Appropriations	6,639,576	5,799,914	839,662	14%

Growth Impact Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	104,556	80,000	24,556	31%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Revenue	42,000	42,000	-	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	-	-	-	0%
Other Miscellaneous	100	100	-	0%
Total Current Year Revenues	42,100	42,100	-	0%
Total Available Resources	146,656	122,100	24,556	20%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	16,455	16,455	-	0%
Supplies & Materials	1,250	1,250	-	0%
Property	-	-	-	0%
Other Expenditures	128,951	104,395	24,556	24%
Total Current Year Expenditures	146,656	122,100	24,556	20%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	146,656	122,100	24,556	20%

Other Special Programs Fund - All Programs

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	753,156	686,305	66,851	10%
<u>Local Support</u>				
Local Revenue	1,297,617	837,452	460,165	55%
<u>Other Support</u>				
Transfer In From Other Funds	233,036	279,490	(46,454)	-17%
Other Miscellaneous	920,815	1,380,504	(459,689)	-33%
Total Current Year Revenues	2,451,468	2,497,446	(45,978)	-2%
Total Available Resources	3,204,624	3,183,751	20,873	1%
<u>Expenditures</u>				
Employee Salaries	1,070,823	1,272,681	(201,858)	-16%
Employee Benefits	360,759	404,077	(43,318)	-11%
Purchased Services	149,272	279,690	(130,418)	-47%
Supplies & Materials	308,644	271,577	37,067	14%
Other Expenditures	1,315,126	955,726	359,400	38%
Total Current Year Expenditures	3,204,624	3,183,751	20,873	1%
Total Appropriations	3,204,624	3,183,751	20,873	1%

Other Special Programs Fund - Tuition Based Kindergarten

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	221,075	119,000	102,075	86%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	435,000	780,000	(345,000)	-44%
Total Current Year Revenues	435,000	780,000	(345,000)	-44%
Total Available Resources	656,075	899,000	(242,925)	-27%
<u>Expenditures</u>				
Employee Salaries	483,938	629,123	(145,185)	-23%
Employee Benefits	165,135	185,814	(20,679)	-11%
Purchased Services	150	150	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	6,852	83,913	(77,061)	-92%
Total Current Year Expenditures	656,075	899,000	(242,925)	-27%
Total Appropriations	656,075	899,000	(242,925)	-27%

Other Special Programs Fund - Detention Center

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<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	164,496	27,540	17%
Other Miscellaneous	304,827	335,504	(30,677)	-9%
Total Current Year Revenues	496,863	500,000	(3,137)	-1%
Total Available Resources	514,498	500,000	14,498	3%
<u>Expenditures</u>				
Employee Salaries	335,464	331,373	4,091	1%
Employee Benefits	110,860	94,025	16,835	18%
Purchased Services	2,203	2,203	-	0%
Supplies & Materials	15,600	15,600	-	0%
Other Expenditures	50,371	56,799	(6,428)	-11%
Total Current Year Expenditures	514,498	500,000	14,498	3%
Total Appropriations	514,498	500,000	14,498	3%

Other Special Programs Fund - Wellness Program

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	111,532	170,456	(58,924)	-35%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	41,000	41,000	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	41,000	41,000	-	0%
Total Available Resources	152,532	211,456	(58,924)	-28%
<u>Expenditures</u>				
Employee Salaries	56,506	56,537	(31)	0%
Employee Benefits	19,097	16,880	2,217	13%
Purchased Services	41,000	41,000	-	0%
Supplies & Materials	35,929	52,741	(16,812)	-32%
Other Expenditures	-	44,298	(44,298)	-100%
Total Current Year Expenditures	152,532	211,456	(58,924)	-28%
Total Appropriations	152,532	211,456	(58,924)	-28%

Other Special Programs Fund - Tuition Based Preschool

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	38,262	4,750	33,512	706%
<u>Local Support</u>				
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	70,488	59,500	10,988	18%
Total Current Year Revenues	70,488	59,500	10,988	18%
Total Available Resources	108,750	64,250	44,500	69%
<u>Expenditures</u>				
Employee Salaries	73,121	31,542	41,579	132%
Employee Benefits	27,447	9,549	17,898	187%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	8,182	23,159	(14,977)	-65%
Total Current Year Expenditures	108,750	64,250	44,500	69%
Total Appropriations	108,750	64,250	44,500	69%

Other Special Programs Fund - Summer School

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	78,759	38,670	40,089	104%
<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	76,170	40,089	53%
<u>Expenditures</u>				
Employee Salaries	10,370	10,370	-	0%
Employee Benefits	3,039	3,039	-	0%
Purchased Services	53,244	53,244	-	0%
Supplies & Materials	9,517	9,517	-	0%
Other Expenditures	40,089	-	40,089	100%
Total Current Year Expenditures	116,259	76,170	40,089	53%
Total Appropriations	116,259	76,170	40,089	53%

Other Special Programs Fund - Credit Recovery

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Revenues				
Beginning Balance	79,498	44,766	34,732	78%
Local Support				
Local Revenue	-	-	-	0%
Other Support				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	73,000	73,000	-	0%
Total Current Year Revenues	73,000	73,000	-	0%
Total Available Resources	152,498	117,766	34,732	29%
Expenditures				
Employee Salaries	36,304	8,296	28,008	338%
Employee Benefits	12,378	4,091	8,287	203%
Purchased Services	20,000	20,000	-	0%
Supplies & Materials	41,000	41,000	-	0%
Other Expenditures	42,816	44,379	(1,563)	-4%
Total Current Year Expenditures	152,498	117,766	34,732	29%
Total Appropriations	152,498	117,766	34,732	29%

Other Special Programs Fund - Oil and Gas Lease

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	74,798	46,570	28,228	61%
<u>Local Support</u>				
Local Revenue	678,889	273,490	405,399	148%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	678,889	273,490	405,399	148%
Total Available Resources	753,687	320,060	433,627	135%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	10,000	10,000	-	0%
Supplies & Materials	-	-	-	0%
Other Expenditures	743,687	310,060	433,627	140%
Total Current Year Expenditures	753,687	320,060	433,627	135%
Total Appropriations	753,687	320,060	433,627	135%

Other Special Programs Fund - Non-Governmental Grants

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	131,597	262,093	(130,496)	-50%
<u>Local Support</u>				
Local Revenue	618,728	563,962	54,766	10%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	-	-	-	0%
Total Current Year Revenues	618,728	563,962	54,766	10%
Total Available Resources	750,325	826,055	(75,730)	-9%
<u>Expenditures</u>				
Employee Salaries	75,120	147,610	(72,490)	-49%
Employee Benefits	22,803	74,518	(51,715)	-69%
Purchased Services	22,675	112,667	(89,992)	-80%
Supplies & Materials	206,598	98,142	108,456	111%
Other Expenditures	423,129	393,118	30,011	8%
Total Current Year Expenditures	750,325	826,055	(75,730)	-9%
Total Appropriations	750,325	826,055	(75,730)	-9%

Bond Redemption Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	18,631,384	17,745,300	886,084	5%
<u>Local Support</u>				
Property Taxes	25,964,443	21,958,000	4,006,443	18%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Sources	25,648	1,900	23,748	1250%
Total Current Year Revenues	25,990,091	21,959,900	4,030,191	18%
Total Available Resources	44,621,475	39,705,200	4,916,275	12%
<u>Expenditures</u>				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	44,750	42,000	2,750	7%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Debt Service	9,080,979	9,920,000	(839,021)	-8%
Other Expenditures	16,030,478	12,050,346	3,980,132	33%
Total Current Year Expenditures	25,156,207	22,012,346	3,143,861	14%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Restricted for Debt Service	19,465,268	17,692,854	1,772,414	10%
Total Appropriations	44,621,475	39,705,200	4,916,275	12%

Building Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	92,862,781	111,117,004	(18,254,223)	-16%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	105,658,825	98,000,000	7,658,825	8%
Other Miscellaneous	2,000,000	1,415,000	585,000	41%
Total Current Year Revenues	107,658,825	99,415,000	8,243,825	8%
Total Available Resources	200,521,606	210,532,004	(10,010,398)	-5%
<u>Expenditures</u>				
Employee Salaries	1,079,633	991,968	87,665	9%
Employee Benefits	374,750	300,973	73,777	25%
Purchased Services	92,632,798	4,643,339	87,989,459	1895%
Supplies & Materials	10,103,250	549,250	9,554,000	1739%
Property	71,635,675	198,556,803	(126,921,128)	-64%
Other Expenditures	24,695,500	5,489,671	19,205,829	350%
Total Current Year Expenditures	200,521,606	210,532,004	(10,010,398)	-5%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	200,521,606	210,532,004	(10,010,398)	-5%

Nutrition Services Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	2,181,680	1,798,045	383,635	21%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Local Revenue	1,886,335	1,886,335	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	97,124	97,124	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Federal Support</u>				
Federal Revenue	3,370,003	3,370,003	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	1,839	1,839	-	0%
Total Current Year Revenues	5,355,301	5,355,301	-	0%
Total Available Resources	7,536,981	7,153,346	383,635	5%
<u>Expenditures</u>				
Employee Salaries	2,670,295	2,061,354	608,941	30%
Employee Benefits	809,183	663,168	146,015	22%
Purchased Services	91,485	91,485	-	0%
Supplies & Materials	2,607,724	2,607,724	-	0%
Property	27,675	27,675	-	0%
Other Expenditures	1,330,619	1,701,940	(371,321)	-22%
Total Current Year Expenditures	7,536,981	7,153,346	383,635	5%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	7,536,981	7,153,346	383,635	5%

Child Care Program Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	709,268	800,300	(91,032)	-11%
<u>Local Support</u>				
Property Taxes		-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	1,051,373	1,333,437	(282,064)	-21%
Total Current Year Revenues	1,051,373	1,333,437	(282,064)	-21%
Total Available Resources	1,760,641	2,133,737	(373,096)	-17%
<u>Expenditures</u>				
Employee Salaries	889,800	822,059	67,741	8%
Employee Benefits	293,311	214,021	79,290	37%
Purchased Services	92,550	90,450	2,100	2%
Supplies & Materials	154,330	154,330	-	0%
Property	-	-	-	0%
Other Expenditures	330,650	852,877	(522,227)	-61%
Total Current Year Expenditures	1,760,641	2,133,737	(373,096)	-17%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	1,760,641	2,133,737	(373,096)	-17%

Print Shop Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	-	-	-	0%
<u>Local Support</u>				0%
Local Revenue	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	82,248	73,994	8,254	11%
Other Miscellaneous	88,485	95,000	(6,515)	-7%
Total Current Year Revenues	170,733	168,994	1,739	1%
Total Available Resources	170,733	168,994	1,739	1%
<u>Expenditures</u>				
Employee Salaries	56,794	57,830	(1,036)	-2%
Employee Benefits	19,013	16,161	2,852	18%
Purchased Services	40,426	40,426	-	0%
Supplies & Materials	54,500	54,577	(77)	0%
Total Current Year Expenditures	170,733	168,994	1,739	1%
Total Appropriations	170,733	168,994	1,739	1%

* Print Shop moved to Fund 61 at Amended Budget

Dental Insurance Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Revenues				
Beginning Balance	528,430	493,970	34,460	7%
<u>Local Support</u>				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
<u>State Support</u>				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
<u>Other Support</u>				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	820,000	834,500	(14,500)	-2%
Total Current Year Revenues	820,000	834,500	(14,500)	-2%
Total Available Resources	1,348,430	1,328,470	19,960	2%
Expenditures				
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	825,000	865,515	(40,515)	-5%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Other Expenditures	523,430	462,955	60,475	13%
Total Current Year Expenditures	1,348,430	1,328,470	19,960	2%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	1,348,430	1,328,470	19,960	2%

Trust Fund

	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Beginning Balance	24,231	20,625	3,606	17%
<u>Revenues</u>				
Local Support				
Property Taxes	-	-	-	0%
Specific Ownership Taxes	-	-	-	0%
Other Taxes	-	-	-	0%
State Support				
State Equalization	-	-	-	0%
State Categorical	-	-	-	0%
Audit Adjustment & Other	-	-	-	0%
Other Support				
Transfer In From Other Funds	-	-	-	0%
Other Miscellaneous	727	-	727	0%
Total Current Year Revenues	727	-	727	0%
Total Available Resources	24,958	20,625	4,333	21%

	<u>Expenditures</u>			
Employee Salaries	-	-	-	0%
Employee Benefits	-	-	-	0%
Purchased Services	-	-	-	0%
Supplies & Materials	-	-	-	0%
Property	-	-	-	0%
Other Expenditures	24,958	20,625	4,333	21%
Total Current Year Expenditures	24,958	20,625	4,333	21%
Reserves Designated				
Contingency Reserves- 3% Per Board Policy	-	-	-	0%
TABOR Reserve	-	-	-	0%
Total Appropriations	24,958	20,625	4,333	21%

Amended Budget 2017 - 2018

School Summaries



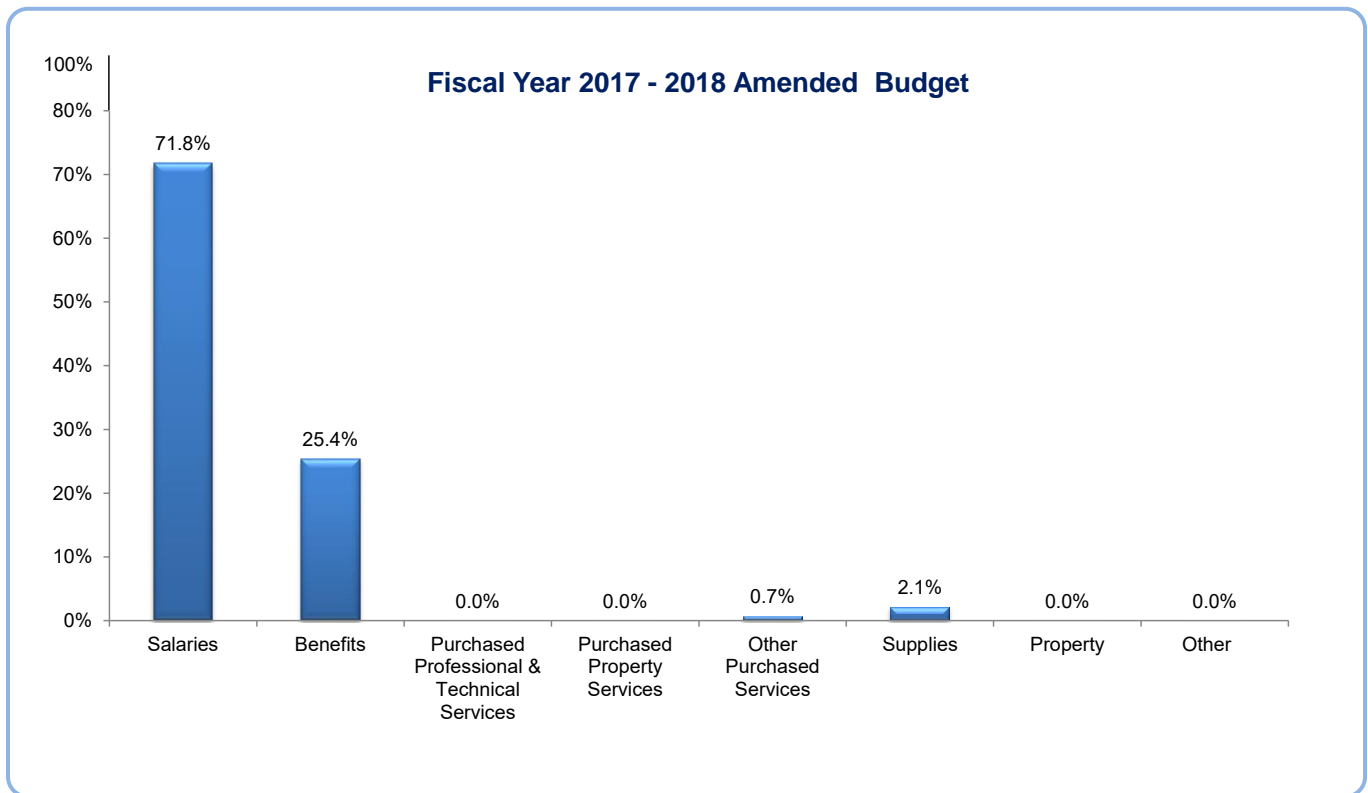
Fiscal Year 2017 - 2018 Amended Budget

		FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0101	North Elementary	1,477,638	1,618,585	(140,947)	-9%
0102	Northeast Elementary	2,347,478	2,256,259	91,219	4%
0103	South Elementary	2,205,356	2,204,152	1,204	0%
0104	Southeast Elementary	2,111,124	2,200,192	(89,068)	-4%
0105	Henderson Elementary	1,522,896	1,742,466	(219,570)	-13%
0106	Thimmig Elementary	2,251,580	2,335,600	(84,020)	-4%
0107	Pennock Elementary	2,401,720	2,358,092	43,628	2%
0108	Second Creek Elementary	2,524,753	2,515,904	8,849	0%
0109	West Ridge Elementary	2,896,096	2,741,193	154,903	6%
0110	Turnberry Elementary	2,497,842	2,341,193	156,649	7%
0111	Brantner Elementary	2,023,333	1,782,679	240,654	13%
0112	Reunion Elementary	1,835,068	1,413,063	422,005	30%
	Total Elementary Schools	26,094,884	25,509,378	585,506	2%
0201	Overland Trail Middle School	2,640,316	2,572,519	67,797	3%
0202	Vikan Middle School	2,811,521	2,542,779	268,742	11%
0203	Prairie View Middle School	3,670,523	3,367,227	303,296	9%
0204	Stuart Middle School	3,381,995	2,929,351	452,644	15%
	Total Middle Schools	12,504,355	11,411,876	1,092,479	10%
0301	Brighton High School	8,298,958	7,919,775	379,183	5%
0302	Prairie View High School	8,394,402	7,927,414	466,988	6%
0303	Brighton Heritage Academy	1,183,347	1,142,951	40,396	4%
0304	Bridge	359,002	220,110	138,892	63%
	Total High Schools	18,235,709	17,210,250	1,025,459	6%
0461	BOLT	570,781	469,097	101,684	22%
	Total Online School	570,781	469,097	101,684	22%
	TOTAL	57,405,729	54,600,601	2,805,128	5%

Fiscal Year 2017 - 2018 Amended Budget

School Name: North Elementary
Dept Number: 0101

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,061,004	1,208,885	(147,881)	-12%
0200	Benefits	374,824	367,340	7,484	2%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,240	10,240	-	0%
0600	Supplies	31,293	31,847	(554)	-2%
0700	Property	-	-	-	0%
0800	Other	277	273	4	1%
	TOTAL	\$ 1,477,638	1,618,585	(140,947)	-9%
2017-2018 K-12 Enrollment used in budget		288	302		

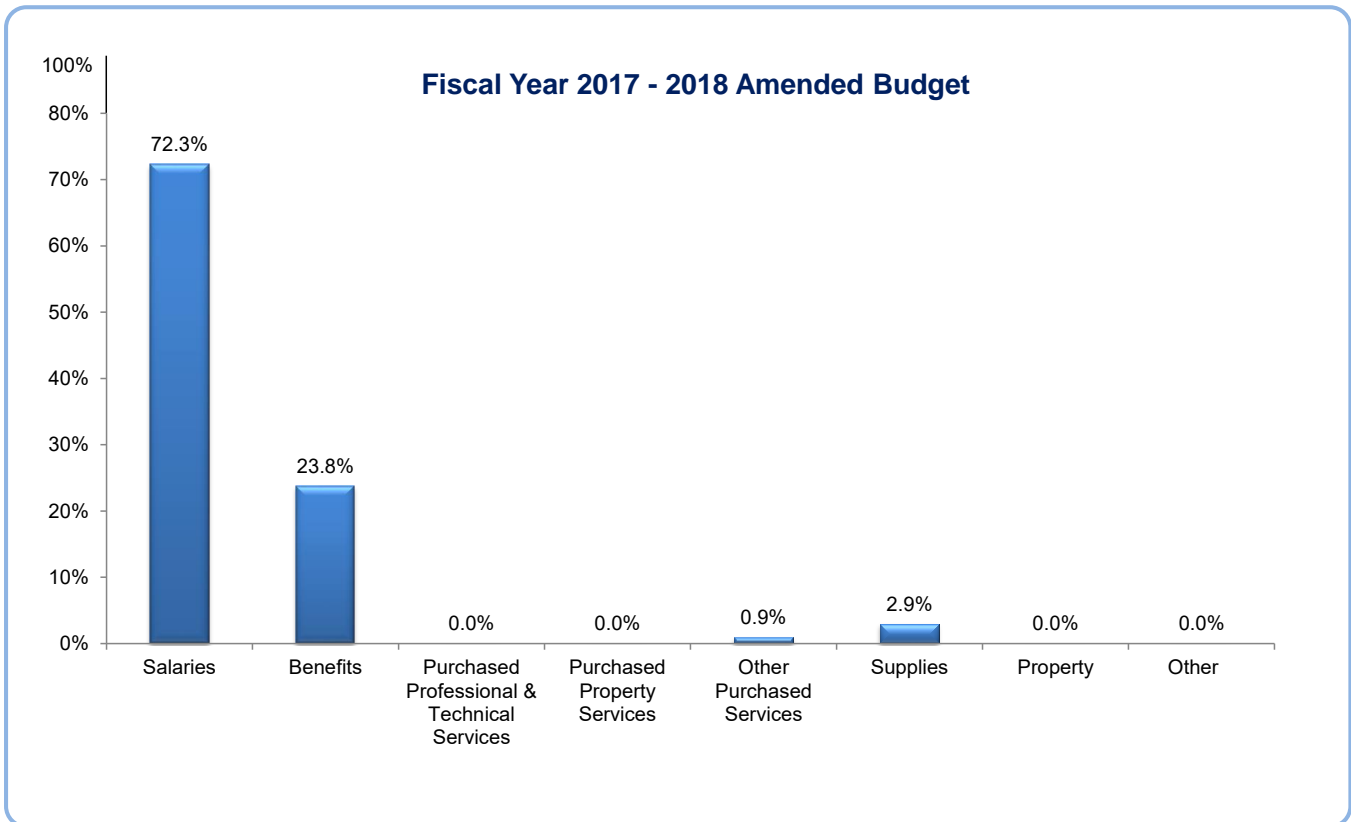


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Amended Budget

School Name: Northeast Elementary
Dept Number: 0102

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,697,738	1,672,321	25,417	2%
0200	Benefits	558,537	512,247	46,290	9%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	22,200	13,150	9,050	69%
0600	Supplies	69,003	58,541	10,462	18%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,347,478	2,256,259	91,219	4%
2017-2018 K-12 Enrollment used in budget		560	526		

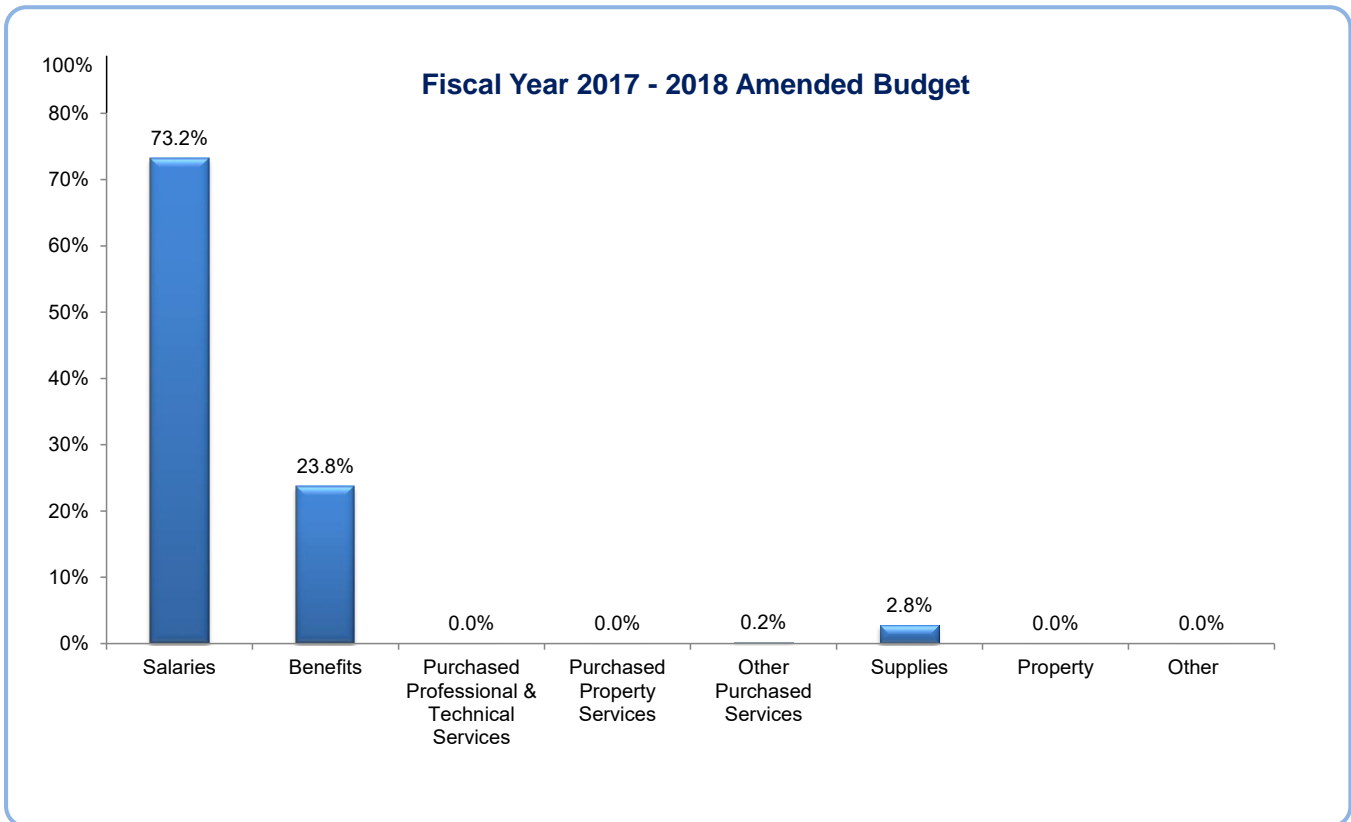


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Amended Budget

School Name: South Elementary
Dept Number: 0103

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,614,612	1,643,759	(29,147)	-2%
0200	Benefits	524,383	501,363	23,020	5%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	5,158	10,176	(5,018)	-49%
0600	Supplies	61,203	48,854	12,349	25%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,205,356	2,204,152	1,204	0%
2017-2018 K-12 Enrollment used in budget		455	419		

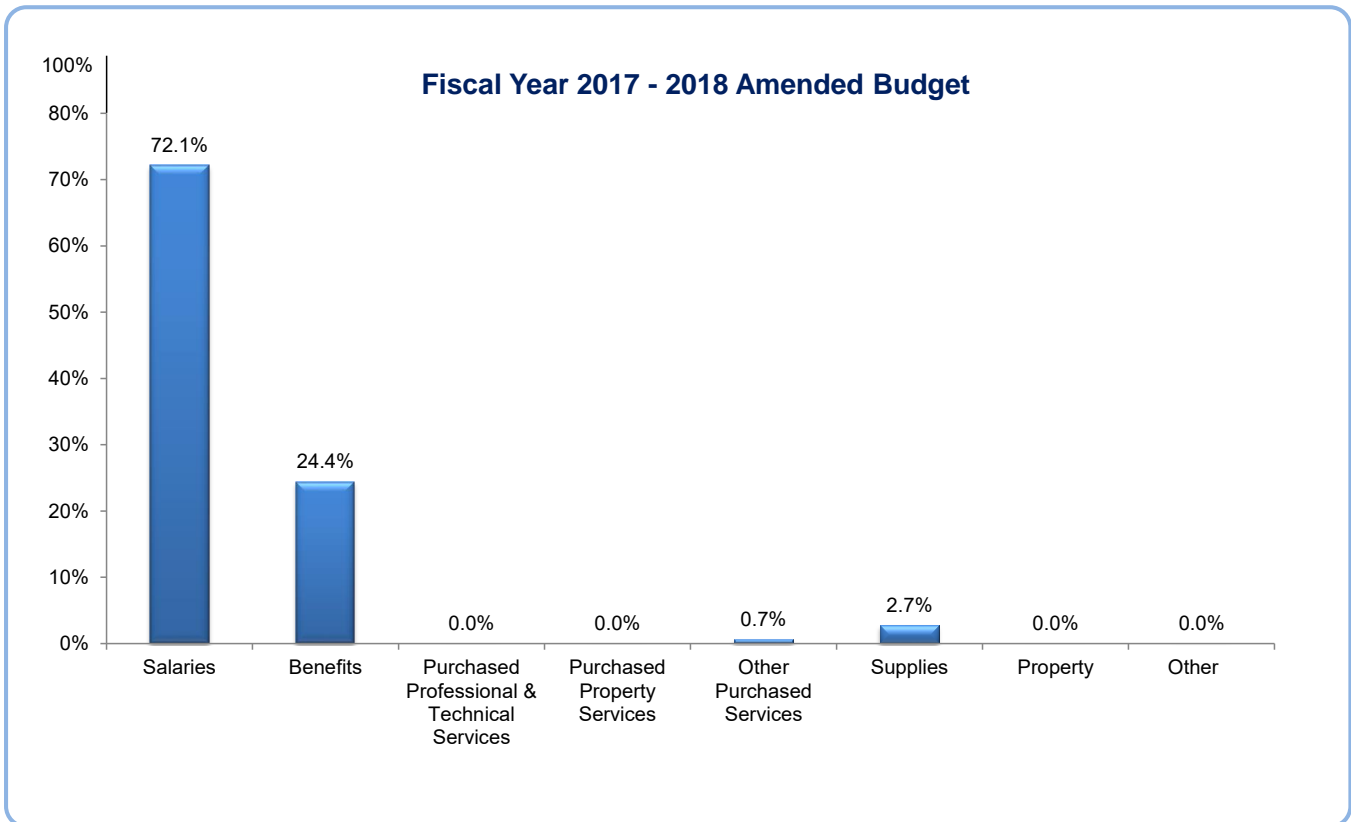


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Amended Budget

School Name: Southeast Elementary
Dept Number: 0104

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,522,797	1,637,677	(114,880)	-7%
0200	Benefits	515,632	500,511	15,121	3%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,580	14,580	-	0%
0600	Supplies	57,615	46,924	10,691	23%
0700	Property	-	-	-	0%
0800	Other	500	500	-	0%
	TOTAL	\$ 2,111,124	2,200,192	(89,068)	-4%
2017-2018 K-12 Enrollment used in budget		459	484		

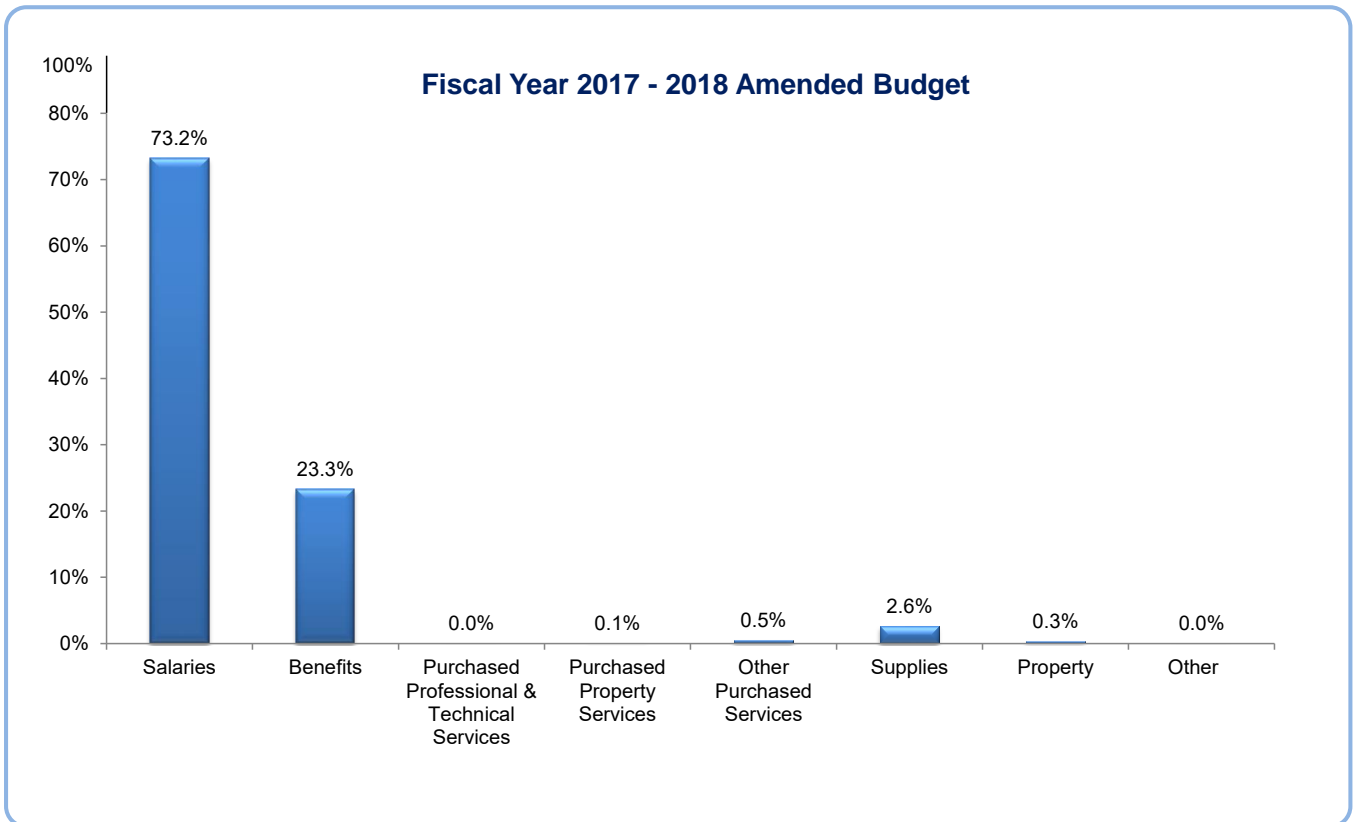


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Henderson Elementary
Dept Number: 0105

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,115,183	1,293,881	(178,698)	-14%
0200	Benefits	354,571	395,922	(41,351)	-10%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	1,000	1,000	-	0%
0500	Other Purchased Services	7,800	8,800	(1,000)	-11%
0600	Supplies	39,363	42,863	(3,500)	-8%
0700	Property	4,979	-	4,979	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 1,522,896	1,742,466	(219,570)	-13%
2017-2018 K-12 Enrollment used in budget		321	364		

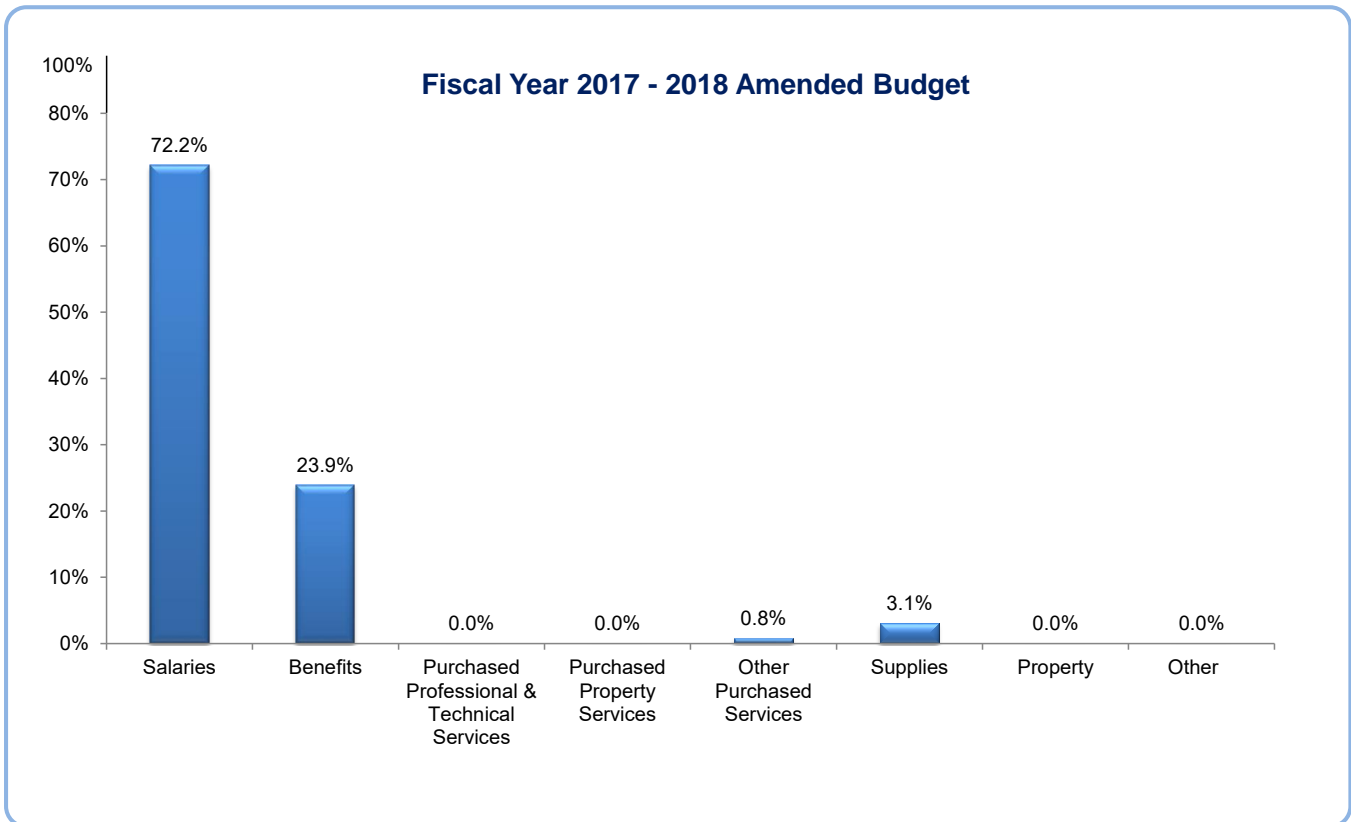


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Thimmig Elementary
Dept Number: 0106

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,625,256	1,728,585	(103,329)	-6%
0200	Benefits	539,208	526,167	13,041	2%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	17,450	17,000	450	3%
0600	Supplies	69,666	63,848	5,818	9%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,251,580	2,335,600	(84,020)	-4%
2017-2018 K-12 Enrollment used in budget		611	597		

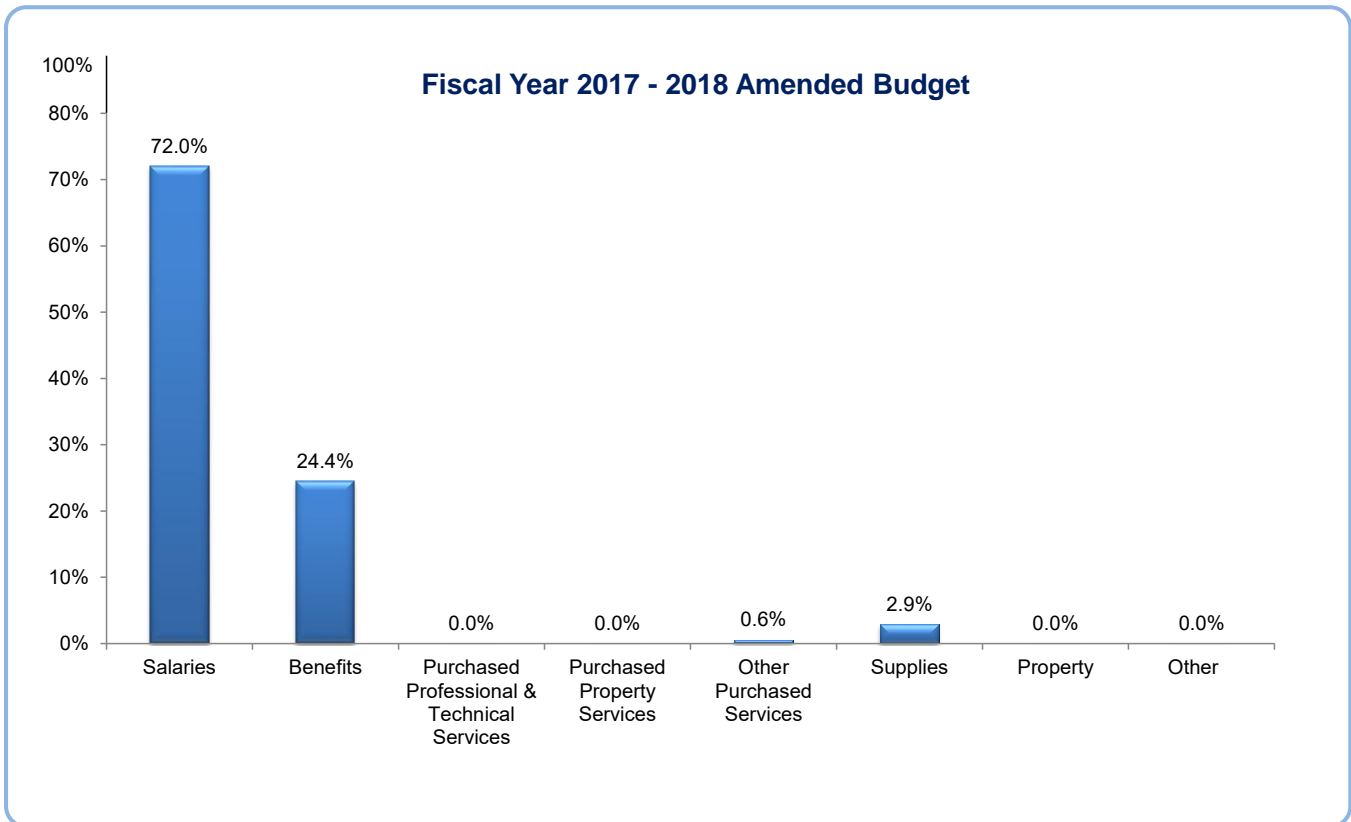


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Pennock Elementary
Dept Number: 0107

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,729,246	1,746,814	(17,568)	-1%
0200	Benefits	586,894	533,496	53,398	10%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,885	14,885	-	0%
0600	Supplies	70,195	62,397	7,798	12%
0700	Property	-	-	-	0%
0800	Other	500	500	-	0%
	TOTAL	\$ 2,401,720	2,358,092	43,628	2%
2017-2018 K-12 Enrollment used in budget		581	563		

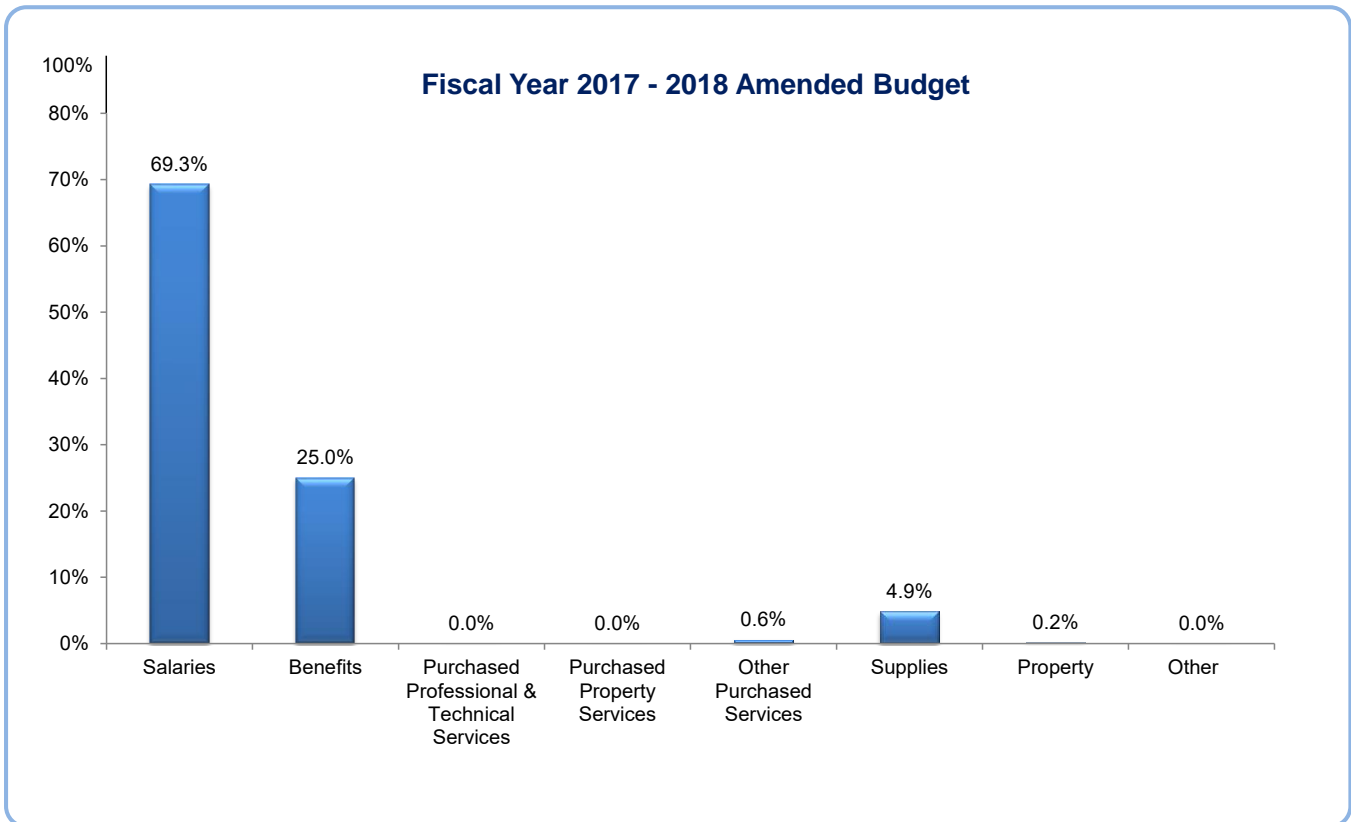


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Second Creek Elementary
Dept Number: 0108

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,750,161	1,866,564	(116,403)	-6%
0200	Benefits	632,112	570,784	61,328	11%
0300	Purchased Professional & Technical Services	250	250	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,845	14,445	400	3%
0600	Supplies	122,815	62,551	60,264	96%
0700	Property	3,870	610	3,260	534%
0800	Other	700	700	-	0%
	TOTAL	\$ 2,524,753	2,515,904	8,849	0%
2017-2018 K-12 Enrollment used in budget		575	568		

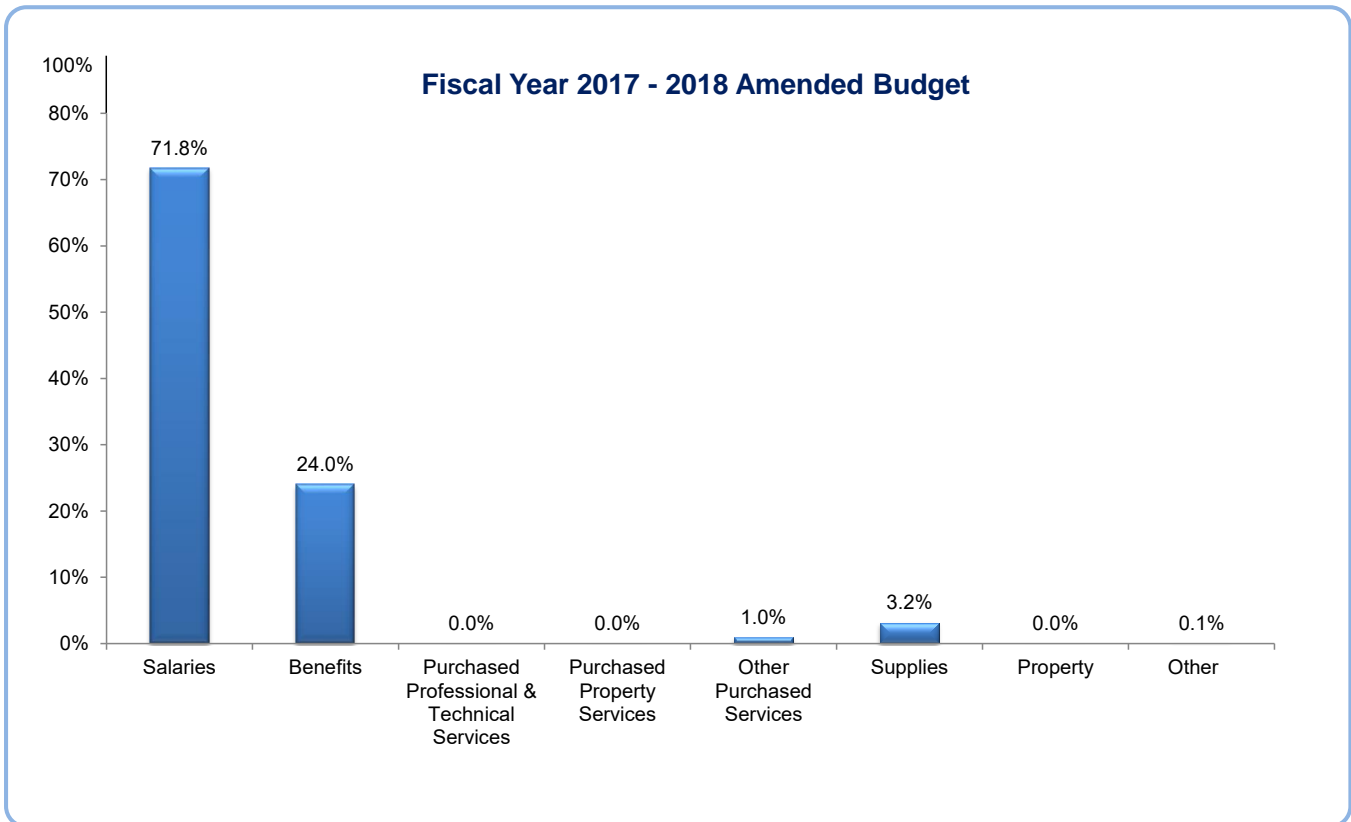


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Fiscal Year 2017 - 2018 Amended Budget

School Name: West Ridge Elementary
Dept Number: 0109

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,078,597	2,029,570	49,027	2%
0200	Benefits	696,160	621,073	75,087	12%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	28,400	26,600	1,800	7%
0600	Supplies	91,289	62,300	28,989	47%
0700	Property	-	-	-	0%
0800	Other	1,650	1,650	-	0%
	TOTAL	\$ 2,896,096	2,741,193	154,903	6%
2017-2018 K-12 Enrollment used in budget		665	674		

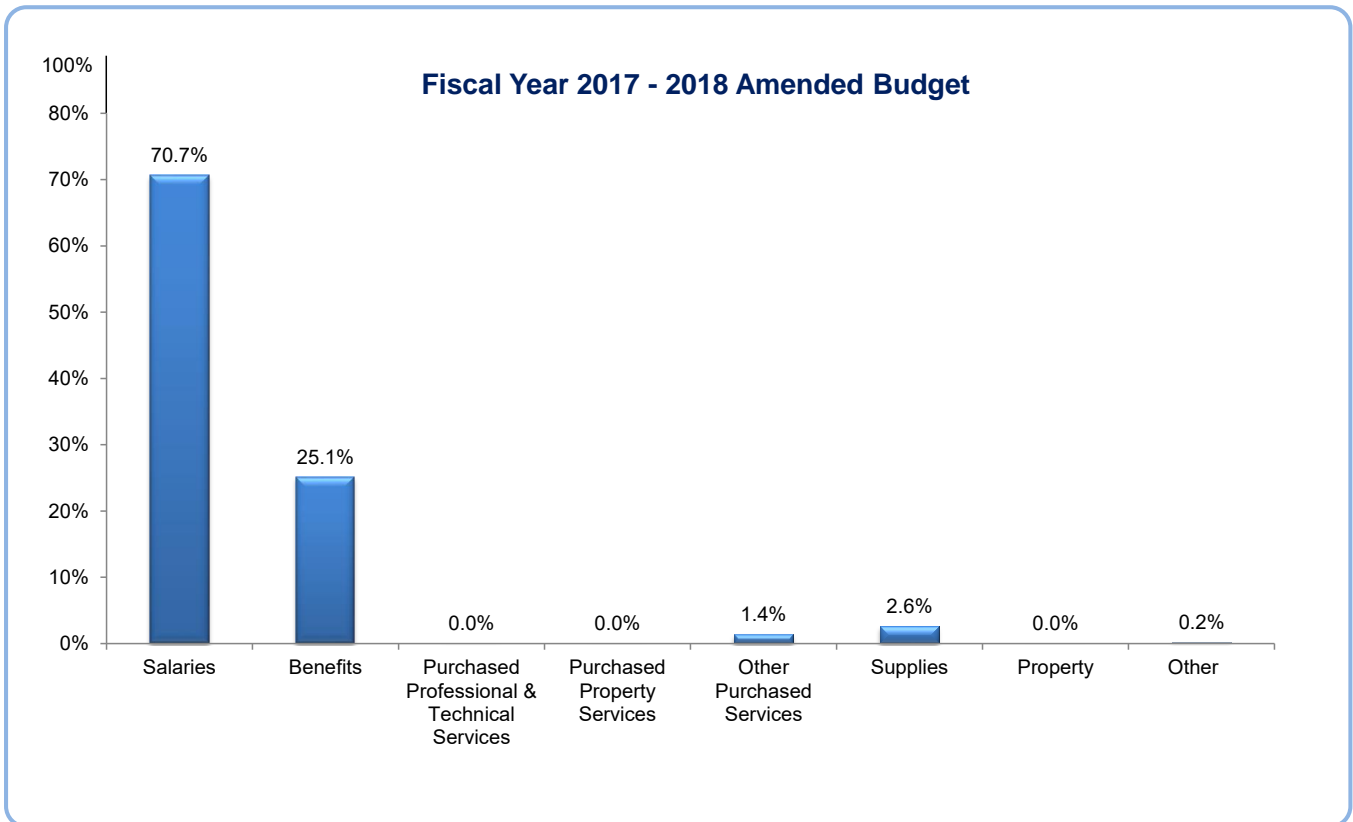


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Turnberry Elementary
Dept Number: 0110

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,765,845	1,729,188	36,657	2%
0200	Benefits	627,779	527,632	100,147	19%
0300	Purchased Professional & Technical Services	1,000	1,000	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	34,000	20,829	13,171	63%
0600	Supplies	65,218	58,544	6,674	11%
0700	Property	-	-	-	0%
0800	Other	4,000	4,000	-	0%
	TOTAL	\$ 2,497,842	2,341,193	156,649	7%
2017-2018 K-12 Enrollment used in budget		673	645		

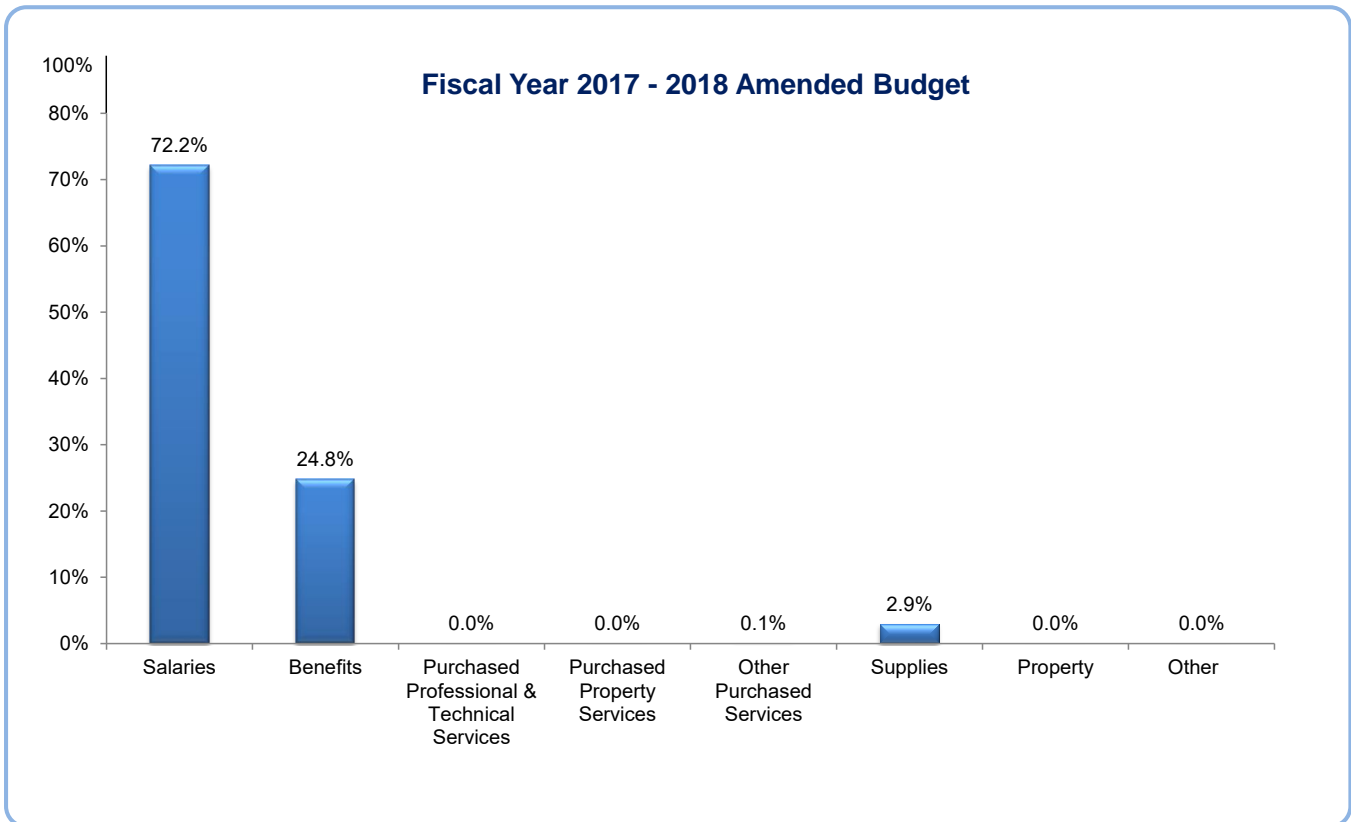


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Brantner Elementary
Dept Number: 0111

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,460,562	1,323,832	136,730	10%
0200	Benefits	502,184	401,718	100,466	25%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	1,250	1,250	-	0%
0600	Supplies	59,337	55,879	3,458	6%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,023,333	1,782,679	240,654	13%
2017-2018 K-12 Enrollment used in budget		516	477		

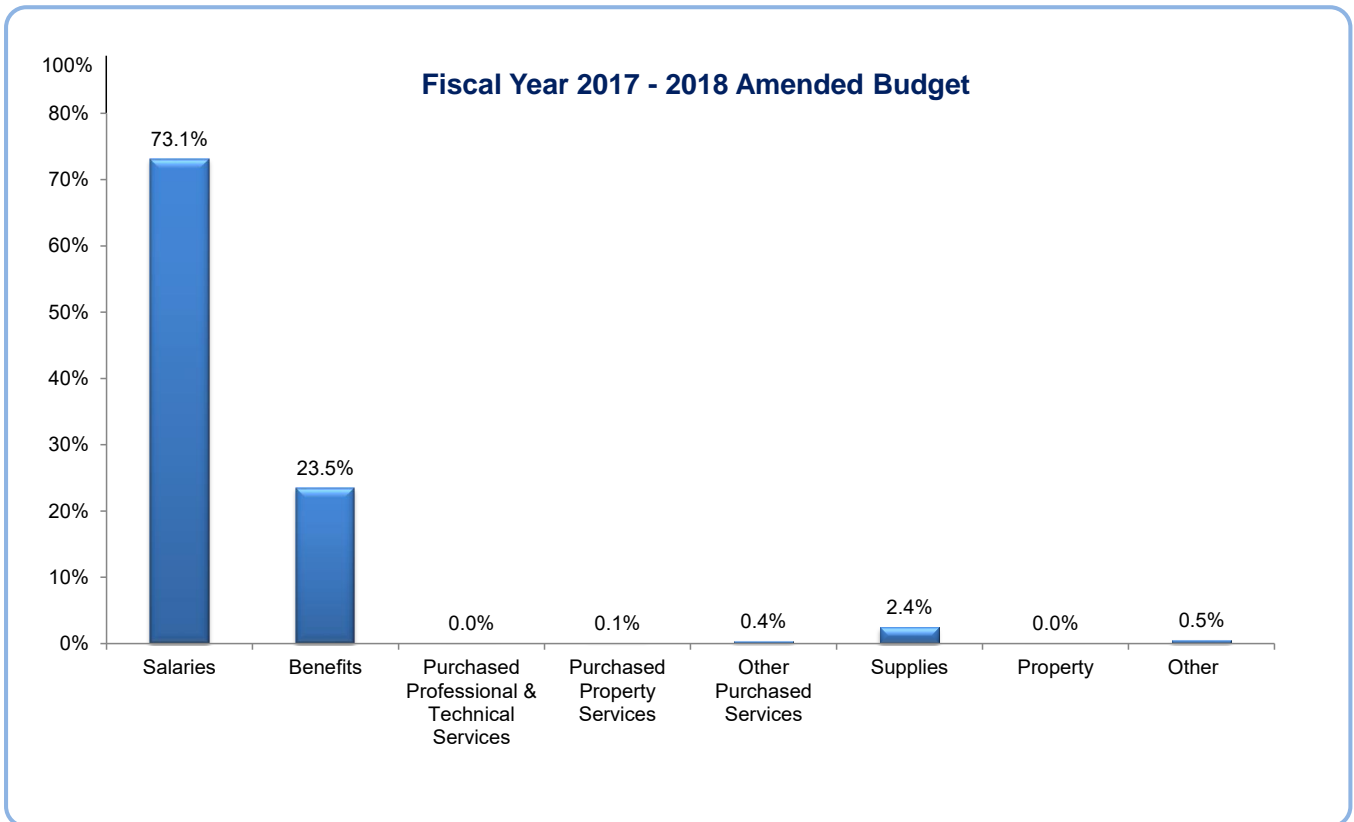


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Reunion Elementary
Dept Number: 0112

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,342,040	1,047,728	294,312	28%
0200	Benefits	430,531	320,006	110,525	35%
0300	Purchased Professional & Technical Services	-	3,000	(3,000)	-100%
0400	Purchased Property Services	1,000	3,000	(2,000)	-67%
0500	Other Purchased Services	7,377	6,500	877	13%
0600	Supplies	44,925	32,829	12,096	37%
0700	Property	-	-	-	0%
0800	Other	9,195	-	9,195	0%
	TOTAL	\$ 1,835,068	1,413,063	422,005	30%
2017-2018 K-12 Enrollment used in budget		442	334		

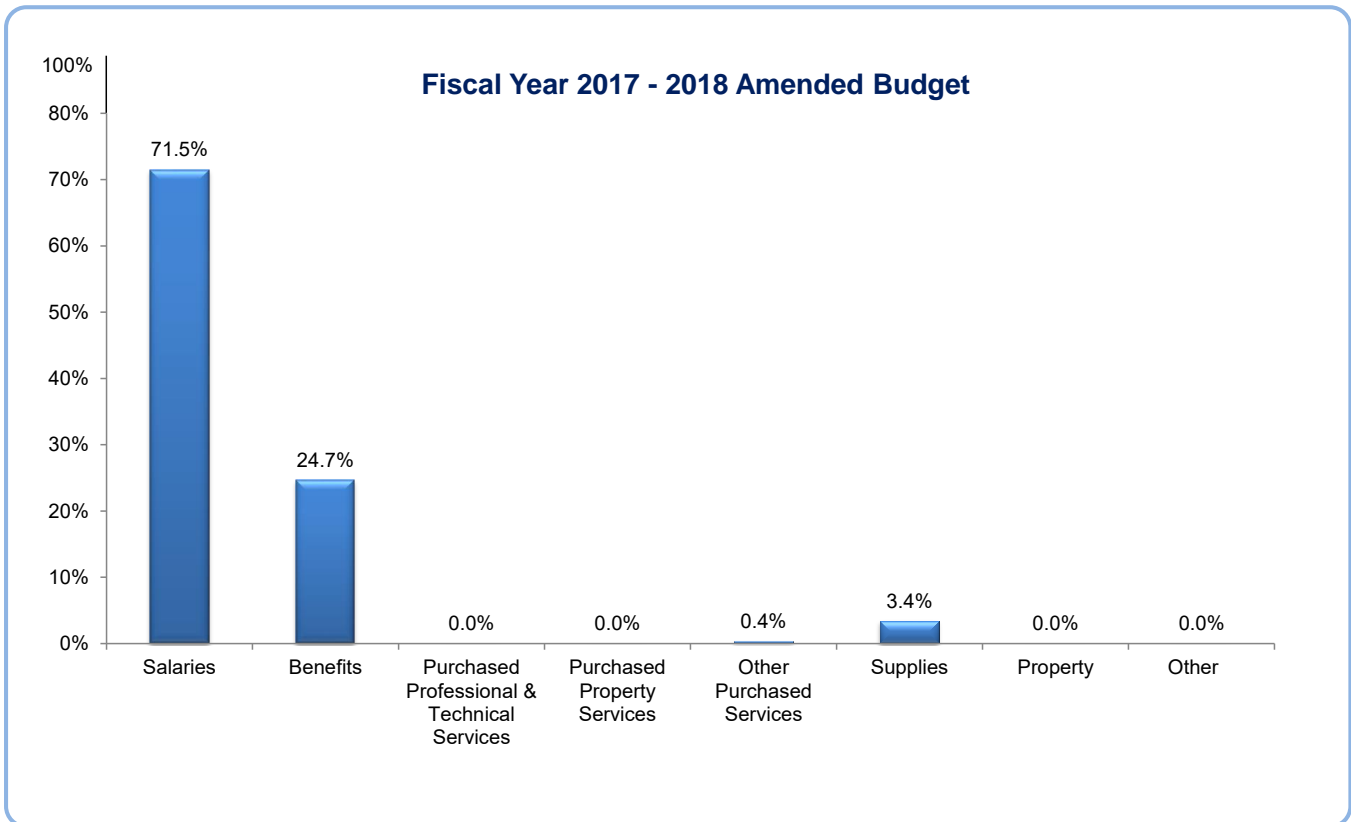


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Overland Trail Middle School
Dept Number: 0201

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,887,826	1,906,801	(18,975)	-1%
0200	Benefits	652,115	579,974	72,141	12%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,000	10,000	-	0%
0600	Supplies	90,375	75,744	14,631	19%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,640,316	2,572,519	67,797	3%
2017-2018 K-12 Enrollment used in budget		597	604		

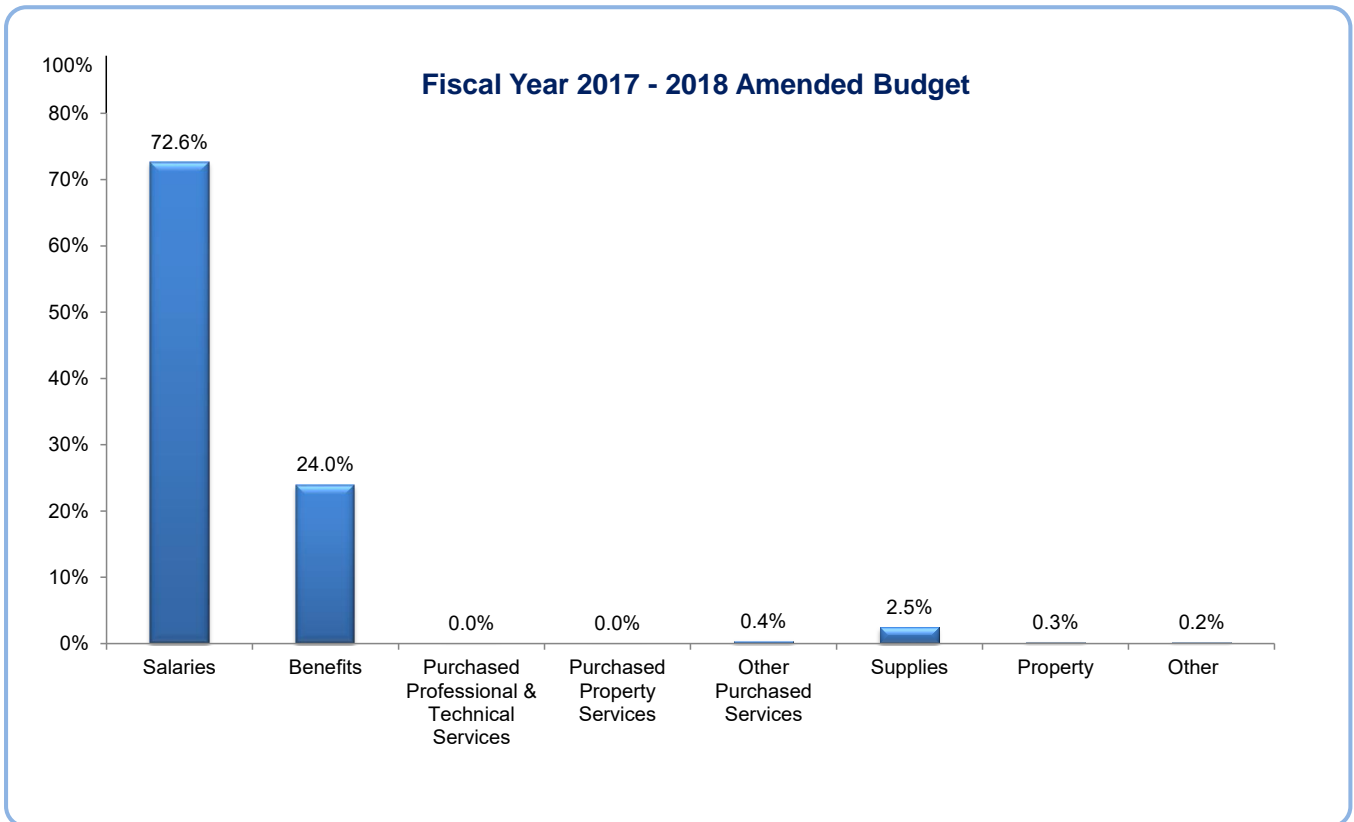


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Vikan Middle School
Dept Number: 0202

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,042,483	1,876,115	166,368	9%
0200	Benefits	674,103	573,303	100,800	18%
0300	Purchased Professional & Technical Services	500	700	(200)	-29%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	12,000	9,700	2,300	24%
0600	Supplies	69,905	75,031	(5,126)	-7%
0700	Property	7,330	7,330	-	0%
0800	Other	5,200	600	4,600	767%
	TOTAL	\$ 2,811,521	2,542,779	268,742	11%
2017-2018 K-12 Enrollment used in budget		613	605		

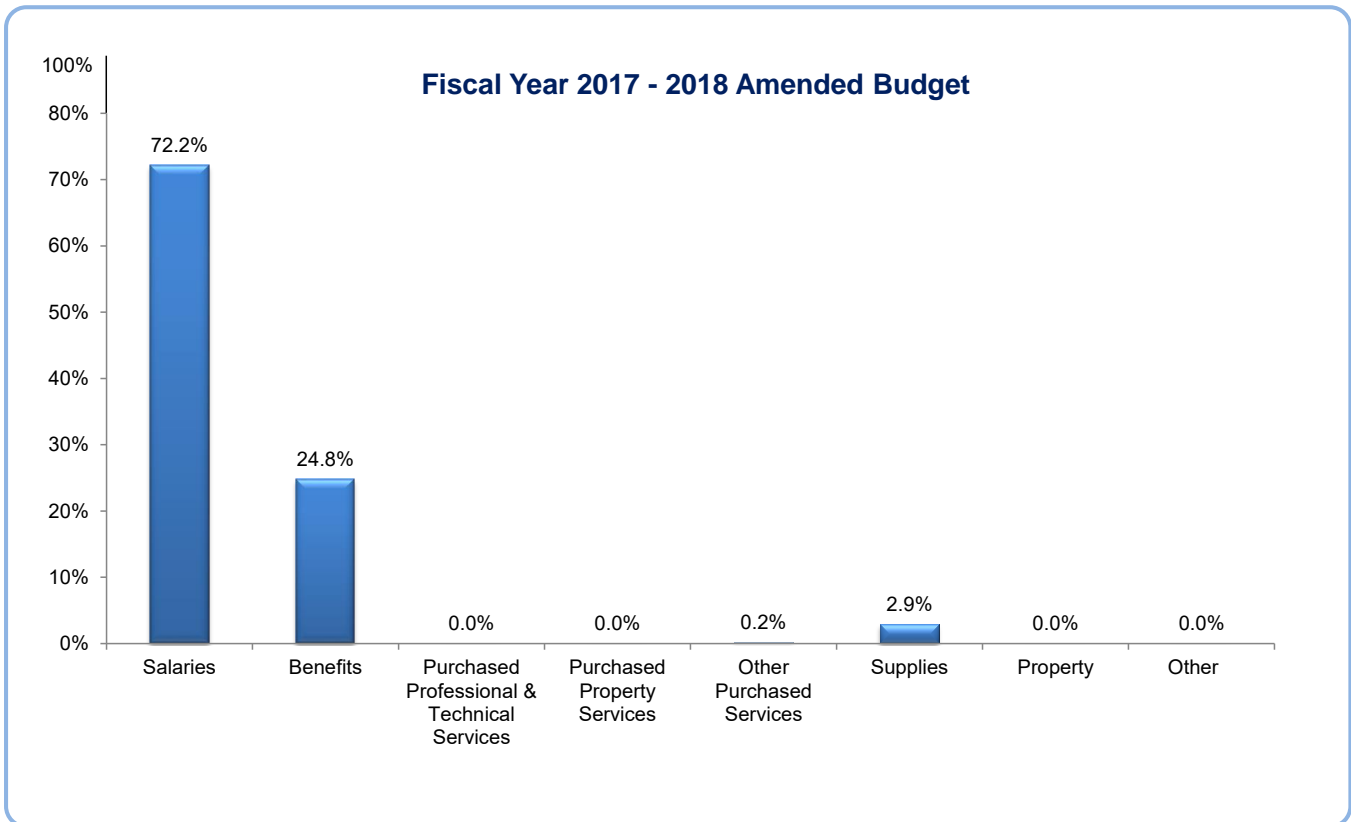


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Fiscal Year 2017 - 2018 Amended Budget

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

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,648,427	2,503,441	144,986	6%
0200	Benefits	909,211	757,474	151,737	20%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	6,700	6,200	500	8%
0600	Supplies	106,185	100,112	6,073	6%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 3,670,523	3,367,227	303,296	9%
2017-2018 K-12 Enrollment used in budget		871	856		

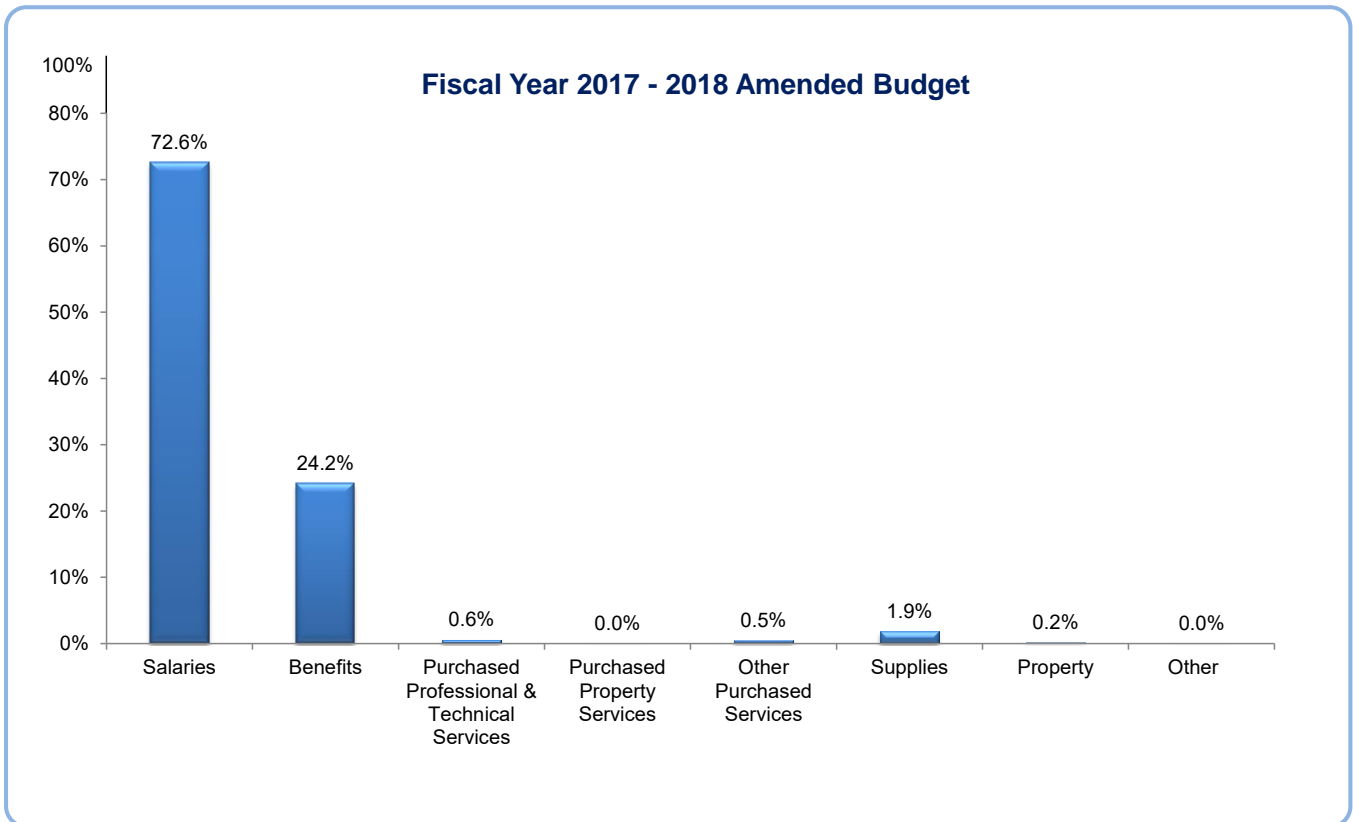


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Amended Budget

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

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,454,980	2,171,393	283,587	13%
0200	Benefits	817,584	657,361	160,223	24%
0300	Purchased Professional & Technical Services	19,883	-	19,883	0%
0400	Purchased Property Services	264	264	-	0%
0500	Other Purchased Services	17,855	17,100	755	4%
0600	Supplies	63,029	74,833	(11,804)	-16%
0700	Property	6,900	6,900	-	0%
0800	Other	1,500	1,500	-	0%
	TOTAL	\$ 3,381,995	2,929,351	452,644	15%
2017-2018 K-12 Enrollment used in budget		855	796		

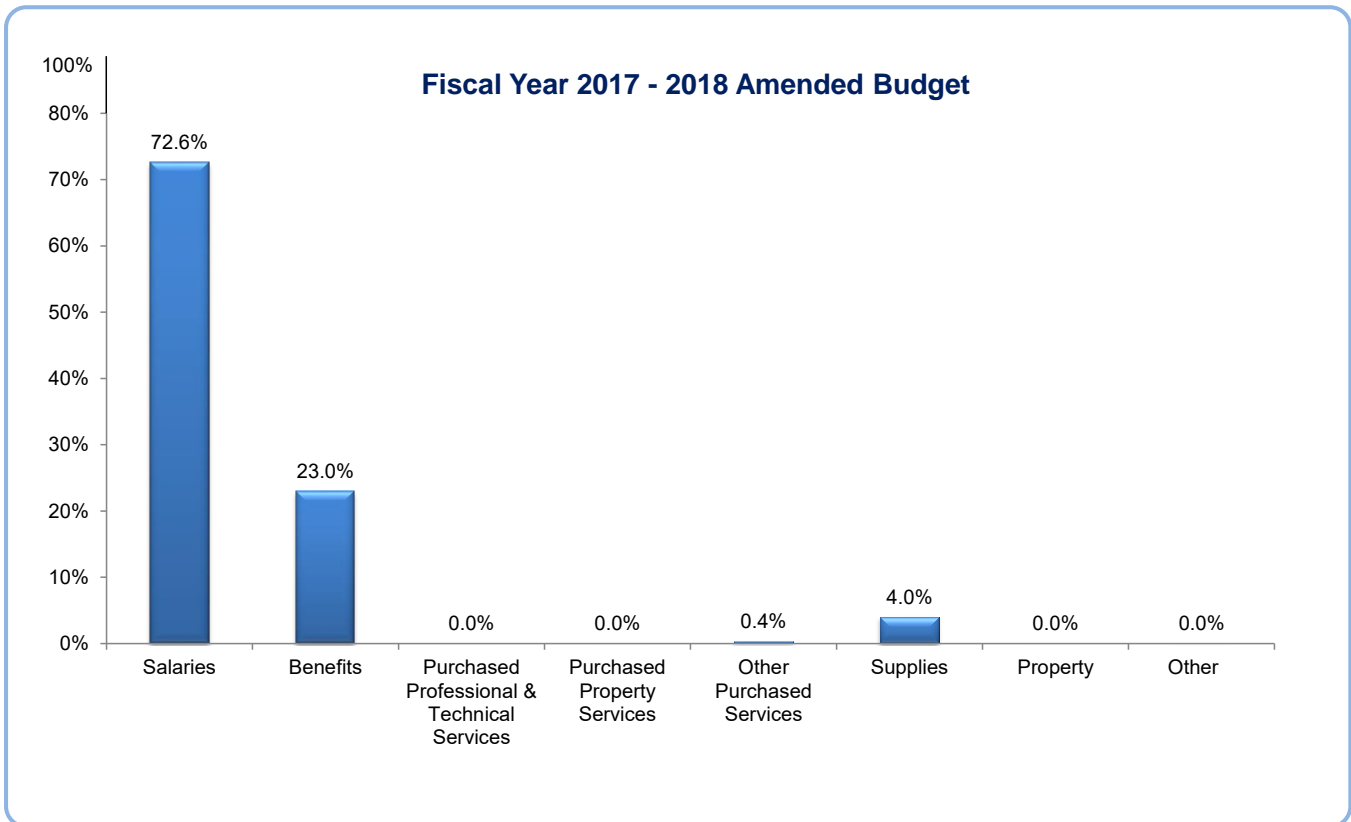


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Fiscal Year 2017 - 2018 Amended Budget

School Name: Brighton High School
Dept Number: 0301

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	6,023,331	5,858,375	164,956	3%
0200	Benefits	1,907,275	1,747,640	159,635	9%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	31,500	36,536	(5,036)	-14%
0600	Supplies	333,752	274,124	59,628	22%
0700	Property	-	-	-	0%
0800	Other	3,100	3,100	-	0%
	TOTAL	\$ 8,298,958	7,919,775	379,183	5%
2017-2018 K-12 Enrollment used in budget		1,792	1,838		

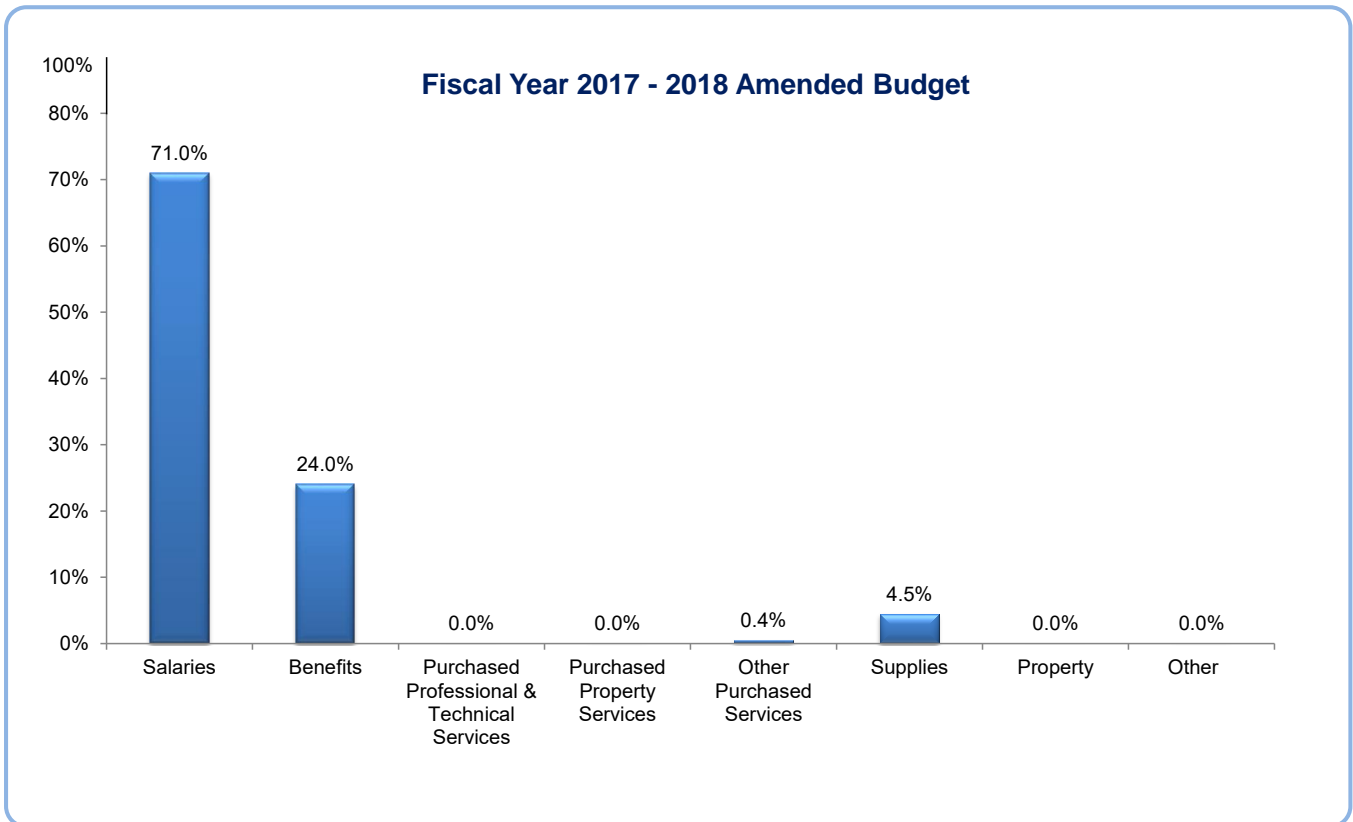


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Amended Budget

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

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	5,960,352	5,825,056	135,296	2%
0200	Benefits	2,015,580	1,754,099	261,481	15%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	4,100	4,100	-	0%
0500	Other Purchased Services	37,000	37,000	-	0%
0600	Supplies	375,370	307,159	68,211	22%
0700	Property	-	-	-	0%
0800	Other	2,000	-	2,000	0%
	TOTAL	\$ 8,394,402	7,927,414	466,988	6%
2017-2018 K-12 Enrollment used in budget		2,126	2,064		

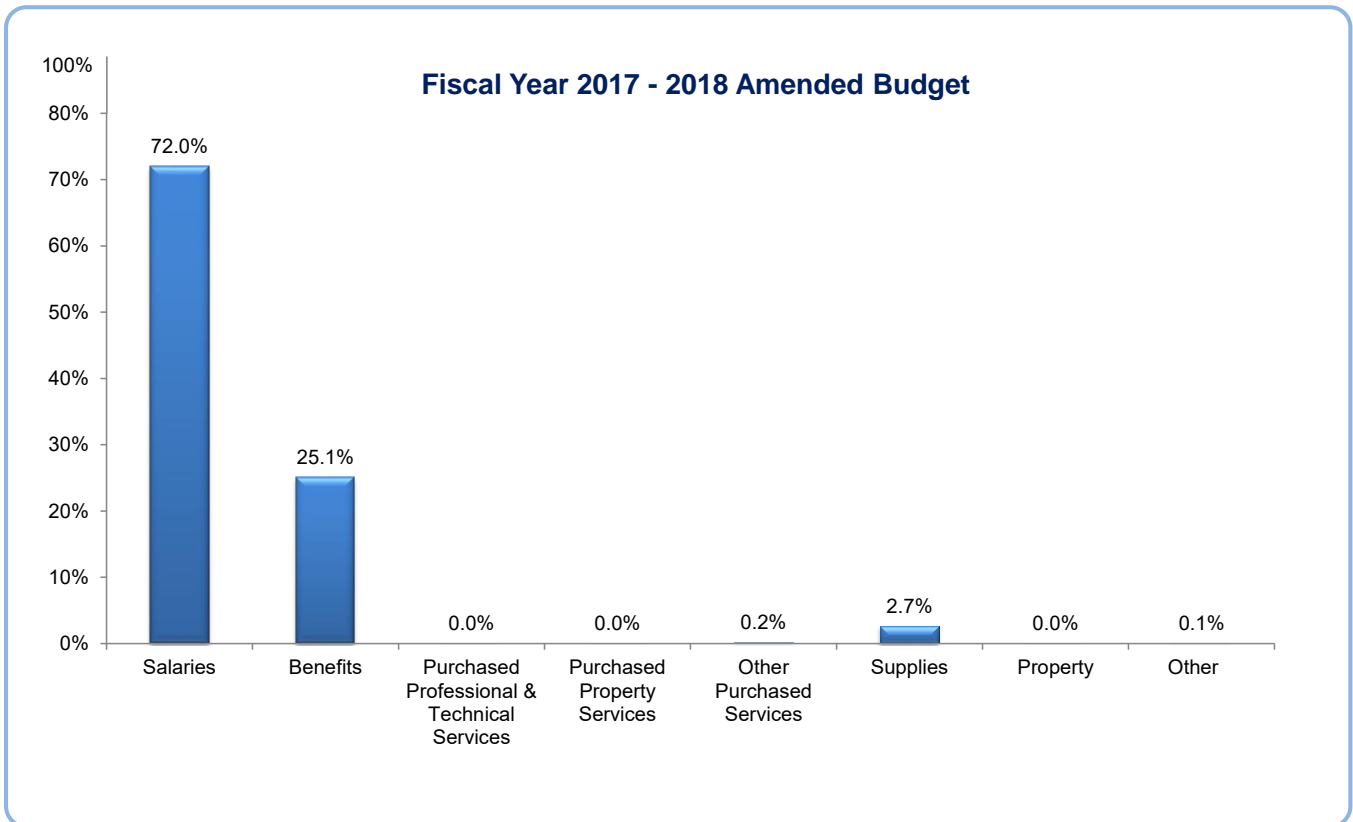


% Amount may not equal to 100% due to rounding

Fiscal Year 2017 - 2018 Amended Budget

School Name: Brighton Heritage Academy
Dept Number: 0303

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	851,937	851,375	562	0%
0200	Benefits	296,717	260,748	35,969	14%
0300	Purchased Professional & Technical Services	-	250	(250)	-100%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	2,010	1,970	40	2%
0600	Supplies	31,585	27,708	3,877	14%
0700	Property	-	-	-	0%
0800	Other	1,098	900	198	22%
	TOTAL	\$ 1,183,347	1,142,951	40,396	4%
2017-2018 K-12 Enrollment used in budget		141	141		



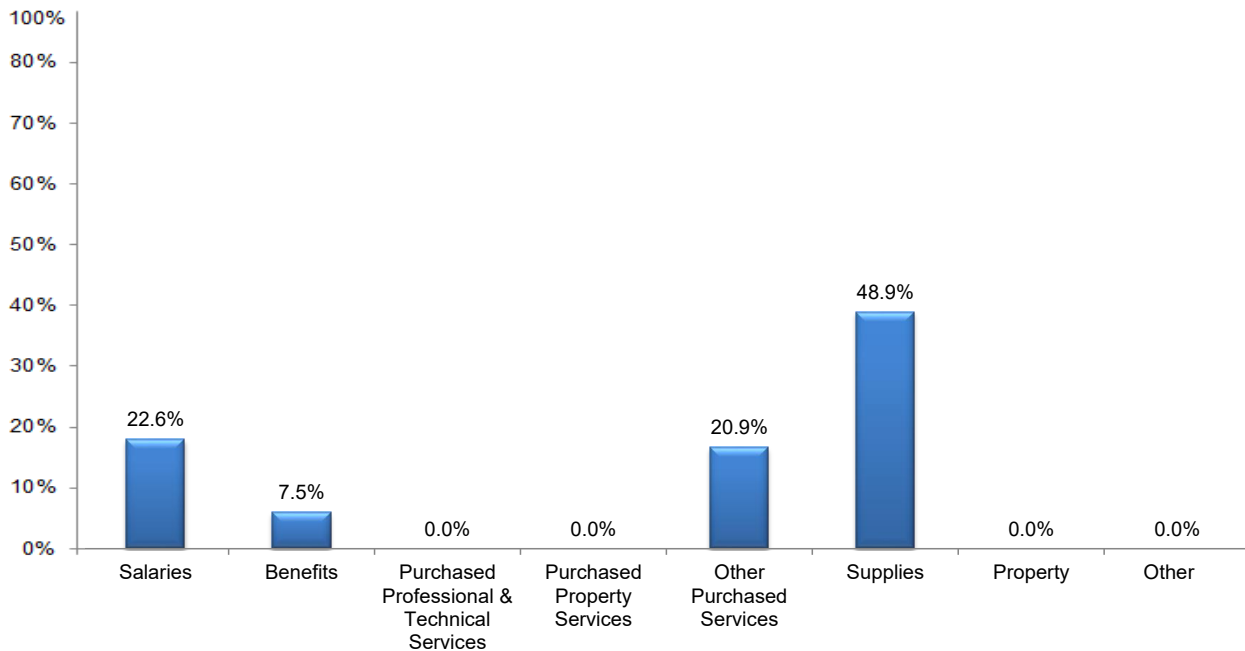
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Fiscal Year 2017 - 2018 Amended Budget

School Name: Bridge
Dept Number: 0304

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	81,236	99,202	(17,966)	-18%
0200	Benefits	27,037	29,755	(2,718)	-9%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	75,100	91,153	(16,053)	-18%
0600	Supplies	175,629	-	175,629	0%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 359,002	220,110	138,892	63%
2017-2018 K-12 Enrollment used in budget		55	40		

Fiscal Year 2017 - 2018 Amended Budget

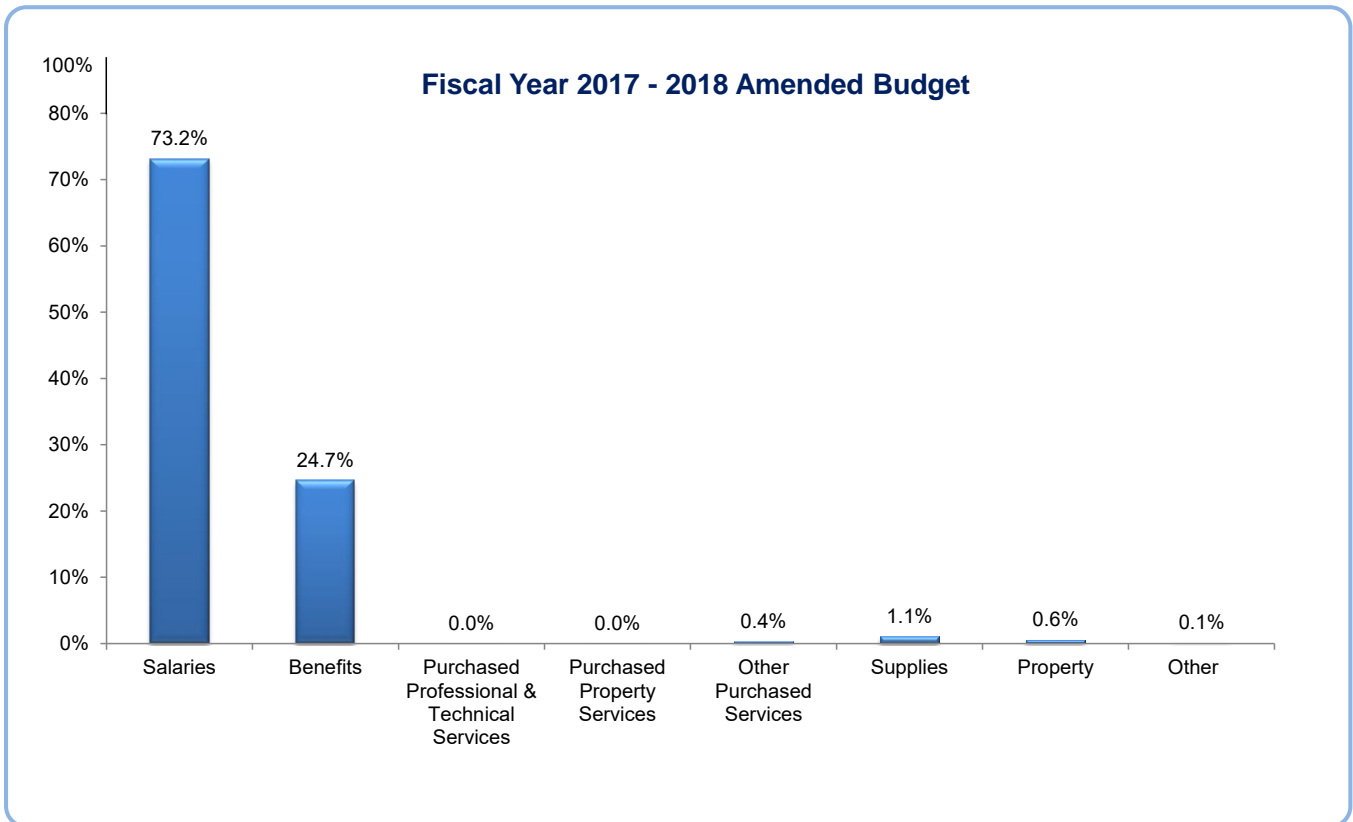


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Fiscal Year 2017 - 2018 Amended Budget

School Name: BOLT
Dept Number: 0461

Object	Description	FY 17-18 Amended Budget	FY 17-18 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	417,549	352,990	64,559	18%
0200	Benefits	140,699	107,979	32,720	30%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	2,000	2,000	-	0%
0600	Supplies	6,250	3,200	3,050	95%
0700	Property	3,483	2,128	1,355	64%
0800	Other	800	800	-	0%
	TOTAL	\$ 570,781	469,097	101,684	22%
2017-2018 K-12 Enrollment used in budget		63	56		



% Amount may not equal to 100% due to rounding

Amended Budget 2017 - 2018

Informational Section

Glossary of Terms

Fund Types

General Fund

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

Capital Reserve Fund

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

Risk Management Insurance Fund

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

Colorado Preschool Program Fund

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

Special Revenue Funds

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

Governmental Designated-Purpose Grants Fund

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

Pupil Activity Fund

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

Transportation Fund

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

Growth Impact Fund

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

Other Special Programs Fund

This fund accounts for all revenues and costs of providing 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

