

[illegible]

# Fiscal Year 2019 - 2020



# Proposed Budget 2019 - 2020

## Table of Contents

### **Fund Summaries**

|                                     |    |
|-------------------------------------|----|
| General Fund                        | 1  |
| General Fund by Department          | 2  |
| Capital Reserve Fund                | 4  |
| Risk Management Insurance Fund      | 5  |
| Colorado Preschool Program Fund     | 6  |
| Governmental Designated Grants Fund | 7  |
| Pupil Activity Fund                 | 8  |
| Transportation Fund                 | 9  |
| Growth Impact Fund                  | 10 |
| Other Special Programs Fund         | 11 |
| Bond Redemption Fund                | 20 |
| Building Fund                       | 21 |
| Nutrition Services Fund             | 22 |
| Child Care Program Fund             | 23 |
| Print Shop Fund                     | 24 |
| Dental Insurance Fund               | 25 |
| Trust Fund                          | 26 |

### **School Summaries**

|                            |    |
|----------------------------|----|
| School Financial Summaries | 27 |
|----------------------------|----|

### **Information Section**

|                   |    |
|-------------------|----|
| Glossary of Terms | 51 |
|-------------------|----|



## Proposed Budget 2019 - 2020

# Fund Summaries





## General Fund

|  | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|--|--------------------------------|-------------------------------|--|---|
| <u>Revenues</u>  |                                |                               |  |   |
| <b>Beginning Balance</b>                                     | 25,302,816                     | 24,603,818                    | 698,998                                | 3%                                      |
| <b><u>Local Support</u></b>                                  |                                |                               |  |   |
| Property Taxes   | 34,746,969                     | 34,891,707                    | (144,738)                              | 0%                                      |
| Specific Ownership Taxes                                     | 4,683,973                      | 4,683,973                     | -                                      | 0%                                      |
| Other Taxes  | 70,000                         | -                             | 70,000                                 | 100%                                    |
| <b><u>State Support</u></b>                                  |                                |                               |  |   |
| State Equalization   | 116,958,421                    | 105,693,833                   | 11,264,588                             | 11%                                     |
| State Categorical  | 3,691,975                      | 3,691,975                     | -                                      | 0%                                      |
| <b><u>Other Support</u></b>                                  |                                |                               |  |   |
| Other Miscellaneous  | 560,151                        | 452,311                       | 107,840                                | 24%                                     |
| <b>Total Current Year Revenues</b>                           | <b>160,711,489</b>             | <b>149,413,799</b>            | <b>11,297,690</b>                      | <b>8%</b>                               |
| <b>Total Available Resources</b>                             | <b>186,014,305</b>             | <b>174,017,617</b>            | <b>11,996,688</b>                      | <b>7%</b>                               |
| <u>Expenditures</u>  |                                |                               |  |   |
| Employee Salaries  | 82,295,163                     | 74,709,597                    | 7,585,566                              | 10%                                     |
| Employee Benefits  | 26,734,010                     | 24,499,018                    | 2,234,992                              | 9%                                      |
| Purchased Services   | 10,204,011                     | 9,890,735                     | 313,276                                | 3%                                      |
| Supplies & Materials   | 6,956,432                      | 6,614,253                     | 342,179                                | 5%                                      |
| Property   | 33,462                         | 39,105                        | (5,643)                                | -14%                                    |
| Other Expenditures   | 170,543                        | 172,315                       | (1,772)                                | -1%                                     |
| <b>Total Current Year Expenditures</b>                       | <b>126,393,621</b>             | <b>115,925,023</b>            | <b>10,468,598</b>                      | <b>9%</b>                               |
| <u>Other Resources</u>                                       |                                |                               |  |   |
| Allocation to Charter Schools                                | 32,297,034                     | 29,807,333                    | 2,489,701                              | 8%                                      |
| Charter School Service Charges                               | (792,035)                      | (792,035)                     | -                                      | 0%                                      |
| Transfers to Other Funds                                     | 7,583,153                      | 6,767,097                     | 816,056                                | 12%                                     |
| Transfer to Transportation Fund                              | 4,911,599                      | 4,256,349                     | 655,250                                | 15%                                     |
| Transfer to Activity Fund                                    | 705,704                        | 580,704                       | 125,000                                | 22%                                     |
| Transfer to Detention Center                                 | 236,698                        | 227,406                       | 9,292                                  | 4%                                      |
| Transfer to Print Shop                                       | 74,471                         | 84,885                        | (10,414)                               | -12%                                    |
| Transfer to Wellness   | -                              | 70,239                        | (70,239)                               | -100%                                   |
| <b>Total Other Resources</b>                                 | <b>45,016,624</b>              | <b>41,001,978</b>             | <b>4,014,646</b>                       | <b>10%</b>                              |
| <b>Total Current Year Expenditures &amp; Other Resources</b> | <b>171,410,245</b>             | <b>156,927,001</b>            | <b>14,483,244</b>                      | <b>9%</b>                               |
| <b><u>Reserves Designated</u></b>                            |                                |                               |  |   |
| Contingency Reserves- 3% Per Board Policy                    | 4,094,434                      | 3,739,131                     | 355,303                                | 10%                                     |
| TABOR Reserve  | 3,947,086                      | 3,610,052                     | 337,034                                | 9%                                      |
| Reserve for Multi-Year Obligations                           | 829,176                        | 1,036,470                     | (207,294)                              | -20%                                    |
| Assigned Reserve   | 2,500,000                      | 5,533,700                     | (3,033,700)                            | -55%                                    |
| Career and Technical Education Reserve                       | 381,700                        | 319,600                       | 62,100                                 | 19%                                     |
| <b>Total Appropriations</b>                                  | <b>183,162,641</b>             | <b>171,165,953</b>            | <b>11,996,688</b>                      | <b>7%</b>                               |
| <b><u>Reserves Unappropriated</u></b>                        |                                |                               |  |   |
| Unassigned Reserve   | 2,851,664                      | 2,851,664                     | -                                      | 0%                                      |

## General Fund by Department

|  |                                      | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|--------------------------------------|---|--|---|--|
| <b><u>Board of Education</u></b>           |                                      |   |  |   |  |
| 2201                                       | Superintendent's Monitoring Budget   | 269,896                                 | 269,896                                | -   | 0%   |
| 2202                                       | Board of Education Policy Governance | 31,000                                  | 31,000                                 | -   | 0%   |
| 2203                                       | Legal Services                       | 290,206                                 | 186,072                                | 104,134   | 56%  |
| 2204                                       | Accountability Committee             | 10,355                                  | 10,355                                 | -   | 0%   |
| 2205                                       | Negotiations                         | 108,106                                 | 136,040                                | (27,934)  | -21%   |
| 2206                                       | Communication Relations              | 290,946                                 | 221,844                                | 69,102  | 31%  |
| <b>Total Board of Education</b>            |                                      | <b>1,000,509</b>                        | <b>855,207</b>                         | <b>145,302</b>                                  | <b>17%</b>                                       |
| <b><u>Office of the Superintendent</u></b> |                                      |   |  |   |  |
| 2301                                       | Office of the Superintendent         | 618,467                                 | 579,997                                | 38,470  | 7%   |
| <b>Total Office of the Superintendent</b>  |                                      | <b>618,467</b>                          | <b>579,997</b>                         | <b>38,470</b>                                   | <b>7%</b>  |
| <b><u>Student Achievement</u></b>          |                                      |   |  |   |  |
| 2101                                       | Special Education                    | 15,295,894                              | 13,688,048                             | 1,607,846                                       | 12%  |
| 2102                                       | Pupil Support Services               | 3,982,102                               | 3,521,254                              | 460,848   | 13%  |
| 2111                                       | Improvement of Instruction           | 352,612                                 | 348,089                                | 4,523   | 1%   |
| 2113                                       | Staff Development                    | 1,014,711                               | 948,536                                | 66,175  | 7%   |
| 2114                                       | Student Intervention                 | 855,810                                 | 792,504                                | 63,306  | 8%   |
| 2115                                       | Student Assessment                   | 481,341                                 | 461,168                                | 20,173  | 4%   |
| 2117                                       | Vocational Education                 | 346,135                                 | 269,958                                | 76,177  | 28%  |
| 2121                                       | Tutoring (Mill Levy)                 | 280,000                                 | 516,281                                | (236,281)                                       | -46%   |
| 2122                                       | Textbooks (Mill Levy)                | -                                       | 7,183                                  | (7,183)   | -100%  |
| <b>Total Student Achievement</b>           |                                      | <b>22,608,605</b>                       | <b>20,553,021</b>                      | <b>2,055,584</b>                                | <b>10%</b>                                       |
| <b><u>Human Resources</u></b>              |                                      |   |  |   |  |
| 2501                                       | Human Resources                      | 1,167,236                               | 1,004,313                              | 162,923   | 16%  |
| <b>Total Human Resources</b>               |                                      | <b>1,167,236</b>                        | <b>1,004,313</b>                       | <b>162,923</b>                                  | <b>16%</b>                                       |
| <b><u>Operations</u></b>                   |                                      |   |  |   |  |
| 2711                                       | Operations                           | 287,228                                 | 288,838                                | (1,610)   | -1%  |
| 2712                                       | Crisis Management                    | 100,285                                 | 75,702                                 | 24,583  | 32%  |
| 2721                                       | Swimming Pool Building Services      | 95,342                                  | 93,664                                 | 1,678   | 2%   |
| 2722                                       | Building Maintenance                 | 1,468,387                               | 1,368,386                              | 100,001   | 7%   |
| 2723                                       | Custodial Services                   | 396,021                                 | 184,085                                | 211,936   | 115%   |
| 2724                                       | Building Services                    | 4,069,445                               | 3,678,192                              | 391,253   | 11%  |
| 2725                                       | Grounds Services                     | 745,182                                 | 698,233                                | 46,949  | 7%   |
| 2726                                       | Community Services-Building Rental   | 17,249                                  | 46,281                                 | (29,032)  | -63%   |
| <b>Total Operations</b>                    |                                      | <b>7,179,139</b>                        | <b>6,433,381</b>                       | <b>745,758</b>                                  | <b>12%</b>                                       |



## General Fund by Department (continued)

|  |                                      | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|--|--------------------------------------|--------------------------------|-------------------------------|--|---|
| <b><u>Financial Services</u></b>               |                                      |                                |                               |  |   |
| 2401   | Finance Office                       | 1,207,884                      | 1,173,014                     | 34,870                                 | 3%                                      |
| 2402   | Risk Management                      | 130,000                        | 130,000                       | -                                      | 0%                                      |
| 2403   | Internal Services                    | 650,746                        | 662,510                       | (11,764)                               | -2%                                     |
| 2601   | Computer Operations                  | 172,945                        | 150,945                       | 22,000                                 | 15%                                     |
| <b>Total Financial Services</b>                |                                      | <b>2,161,575</b>               | <b>2,116,469</b>              | <b>45,106</b>                          | <b>2%</b>                               |
| <b><u>Information Technology</u></b>           |                                      |                                |                               |  |   |
| 2602   | Instructional/Informational Services | 5,033,036                      | 5,219,413                     | (186,377)                              | -4%                                     |
| <b>Total Information Technology</b>            |                                      | <b>5,033,036</b>               | <b>5,219,413</b>              | <b>(186,377)</b>                       | <b>-4%</b>                              |
| <b><u>District Wide</u></b>                    |                                      |                                |                               |  |   |
| 2801   | Class Size Relief (Mill Levy)        | 1,106,177                      | 883,483                       | 222,694                                | 25%                                     |
| 2802   | Certified Substitutes                | 1,005,000                      | 857,273                       | 147,727                                | 17%                                     |
| 2803   | Early Retirement Plans               | 341,954                        | 417,872                       | (75,918)                               | -18%                                    |
| 2804   | Temp/Vac Leave Payoffs               | 484,101                        | 370,091                       | 114,010                                | 31%                                     |
| 2805   | Community Services                   | 525,950                        | 503,450                       | 22,500                                 | 4%                                      |
| 2851   | School Carry Forward                 | 325,922                        | 325,922                       | -                                      | 0%                                      |
| 2800   | Other District Wide Budgets          | 11,908,949                     | 14,060,408                    | (2,151,459)                            | -15%                                    |
| <b>Total District Wide</b>                     |                                      | <b>15,698,053</b>              | <b>17,418,499</b>             | <b>(1,720,446)</b>                     | <b>-10%</b>                             |
| <b><u>TOTAL GENERAL FUND BY DEPARTMENT</u></b> |                                      | <b>55,466,620</b>              | <b>54,180,300</b>             | <b>1,286,320</b>                       | <b>2%</b>                               |

## Capital Reserve Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 1,760,502                               | 1,841,462                              | (80,960)  | -4%  |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Transfer In From Other Funds           | 2,378,933                               | 1,574,585                              | 804,348   | 51%  |
| Other Miscellaneous                    | -                                       | 113,150                                | (113,150)                                       | -100%  |
| <b>Total Current Year Revenues</b>     | <b>2,378,933</b>                        | <b>1,687,735</b>                       | <b>691,198</b>                                  | <b>41%</b>                                       |
| <b>Total Available Resources</b>       | <b>4,139,435</b>                        | <b>3,529,197</b>                       | <b>610,238</b>                                  | <b>17%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Purchased Services                     | 325,336                                 | 279,662                                | 45,674  | 16%  |
| Supplies & Materials                   | (205,000)                               | 42,899                                 | (247,899)                                       | -578%  |
| Property                               | 1,231,006                               | 745,155                                | 485,851   | 65%  |
| Debt Service                           | 1,797,836                               | 1,876,265                              | (78,429)  | -4%  |
| Other Expenditures                     | 578,429                                 | 236,156                                | 342,273   | 145%   |
| <b>Total Current Year Expenditures</b> | <b>3,727,607</b>                        | <b>3,180,137</b>                       | <b>547,470</b>                                  | <b>17%</b>                                       |
| <b><u>Reserves Designated</u></b>      |   |  |   |  |
| TABOR Reserve                          | 111,828                                 | 95,404                                 | 16,424  | 17%  |
| Reserved for Cash in Lieu of Land      | 300,000                                 | 253,656                                | 46,344  | 18%  |
| <b>Total Appropriations</b>            | <b>4,139,435</b>                        | <b>3,529,197</b>                       | <b>610,238</b>                                  | <b>17%</b>                                       |

## Risk Management Insurance Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <b>Revenues</b>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 977,756                                 | 977,756                                | -   | 0%   |
| <b>Other Support</b>                   |   |  |   |  |
| Transfer In From Other Funds           | 1,213,927                               | 1,182,065                              | 31,862  | 3%   |
| <b>Total Current Year Revenues</b>     | <b>1,213,927</b>                        | <b>1,182,065</b>                       | <b>31,862</b>                                   | <b>3%</b>  |
| <b>Total Available Resources</b>       | <b>2,191,683</b>                        | <b>2,159,821</b>                       | <b>31,862</b>                                   | <b>1%</b>  |
| <b>Expenditures</b>                    |   |  |   |  |
| Purchased Services                     | 1,580,934                               | 1,550,000                              | 30,934  | 2%   |
| <b>Total Current Year Expenditures</b> | <b>1,580,934</b>                        | <b>1,550,000</b>                       | <b>30,934</b>                                   | <b>2%</b>  |
| <b>Reserves Designated</b>             |   |  |   |  |
| TABOR Reserve                          | 47,428                                  | 46,500                                 | 928   | 2%   |
| Designated Risk Management Reserve     | 563,321                                 | 563,321                                | -   | 0%   |
| <b>Total Appropriations</b>            | <b>2,191,683</b>                        | <b>2,159,821</b>                       | <b>31,862</b>                                   | <b>1%</b>  |

## Colorado Preschool Program Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 94,949                                  | 163,359                                | (68,410)  | -42%   |
| <u>Other Support</u>                   |   |  |   |  |
| Transfer In From Other Funds           | 3,990,293                               | 3,960,887                              | 29,406  | 1%   |
| <b>Total Current Year Revenues</b>     | <b>3,990,293</b>                        | <b>3,960,887</b>                       | <b>29,406</b>                                   | <b>1%</b>  |
| <b>Total Available Resources</b>       | <b>4,085,242</b>                        | <b>4,124,246</b>                       | <b>(39,004)</b>                                 | <b>-1%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 2,896,614                               | 2,827,125                              | 69,489  | 2%   |
| Employee Benefits                      | 967,736                                 | 1,055,905                              | (88,169)  | -8%  |
| Purchased Services                     | 17,875                                  | 61,081                                 | (43,206)  | -71%   |
| Supplies & Materials                   | 32,149                                  | 63,395                                 | (31,246)  | -49%   |
| Property                               | 1,000                                   | 1,000                                  | -   | 0%   |
| Other Expenditures                     | 50,880                                  | 1,950                                  | 48,930  | 2509%  |
| <b>Total Current Year Expenditures</b> | <b>3,966,254</b>                        | <b>4,010,456</b>                       | <b>(44,202)</b>                                 | <b>-1%</b>                                       |
| <u>Reserves Designated</u>             |   |  |   |  |
| TABOR Reserve                          | 118,988                                 | 113,790                                | 5,198   | 5%   |
| <b>Total Appropriations</b>            | <b>4,085,242</b>                        | <b>4,124,246</b>                       | <b>(39,004)</b>                                 | <b>-1%</b>                                       |

## Government Designated Grants Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 1,533,601                               | 1,445,516                              | 88,085  | 6%   |
| <b><u>State Support</u></b>            |   |  |   |  |
| State Categorical                      | 2,611,066                               | 3,031,075                              | (420,009)                                       | -14%   |
| <b><u>Federal Support</u></b>          |   |  |   |  |
| Federal Revenue                        | 6,055,764                               | 6,258,256                              | (202,492)                                       | -3%  |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Transfer In From Other Funds           | -                                       | 3,269                                  | (3,269)   | -100%  |
| Other Miscellaneous                    | -                                       | 200,000                                | (200,000)                                       | -100%  |
| <b>Total Current Year Revenues</b>     | <b>8,666,830</b>                        | <b>9,492,600</b>                       | <b>(825,770)</b>                                | <b>-9%</b>                                       |
| <b>Total Available Resources</b>       | <b>10,200,431</b>                       | <b>10,938,116</b>                      | <b>(737,685)</b>                                | <b>-7%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 3,715,031                               | 4,010,938                              | (295,907)                                       | -7%  |
| Employee Benefits                      | 1,731,017                               | 1,539,141                              | 191,876   | 12%  |
| Purchased Services                     | 2,474,400                               | 2,583,828                              | (109,428)                                       | -4%  |
| Supplies & Materials                   | 699,217                                 | 322,830                                | 376,387   | 117%   |
| Property                               | -                                       | 10,000                                 | (10,000)  | -100%  |
| Other Expenditures                     | 1,580,766                               | 2,471,379                              | (890,613)                                       | -36%   |
| <b>Total Current Year Expenditures</b> | <b>10,200,431</b>                       | <b>10,938,116</b>                      | <b>(737,685)</b>                                | <b>-7%</b>                                       |
| <b>Total Appropriations</b>            | <b>10,200,431</b>                       | <b>10,938,116</b>                      | <b>(737,685)</b>                                | <b>-7%</b>                                       |

## Pupil Activity Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 1,548,448                               | 1,220,384                              | 328,064   | 27%  |
| <b><u>Local Support</u></b>            |   |  |   |  |
| Local Revenue                          | 2,322,570                               | 2,406,184                              | (83,614)  | -3%  |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Transfer In From Other Funds           | 705,704                                 | 580,704                                | 125,000   | 22%  |
| <b>Total Current Year Revenues</b>     | <b>3,028,274</b>                        | <b>2,986,888</b>                       | <b>41,386</b>                                   | <b>1%</b>  |
| <b>Total Available Resources</b>       | <b>4,576,722</b>                        | <b>4,207,272</b>                       | <b>369,450</b>                                  | <b>9%</b>  |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | -                                       | 12,570                                 | (12,570)  | -100%  |
| Employee Benefits                      | -                                       | 3,649                                  | (3,649)   | -100%  |
| Purchased Services                     | 400                                     | 363,499                                | (363,099)                                       | -100%  |
| Supplies & Materials                   | 1,942,544                               | 3,048,196                              | (1,105,652)                                     | -36%   |
| Property                               | -                                       | 10,700                                 | (10,700)  | -100%  |
| Other Expenditures                     | 2,633,778                               | 768,658                                | 1,865,120                                       | 243%   |
| <b>Total Current Year Expenditures</b> | <b>4,576,722</b>                        | <b>4,207,272</b>                       | <b>369,450</b>                                  | <b>9%</b>  |
| <b>Total Appropriations</b>            | <b>4,576,722</b>                        | <b>4,207,272</b>                       | <b>369,450</b>                                  | <b>9%</b>  |

## Transportation Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | -                                       | -                                      | -   | 0%   |
| <b><u>State Support</u></b>            |   |  |   |  |
| State Categorical                      | 1,500,438                               | 1,506,756                              | (6,318)   | 0%   |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Transfer In From Other Funds           | 4,911,599                               | 4,256,349                              | 655,250   | 15%  |
| Other Miscellaneous                    | 335,000                                 | 266,700                                | 68,300  | 26%  |
| <b>Total Current Year Revenues</b>     | <b>6,747,037</b>                        | <b>6,029,805</b>                       | <b>717,232</b>                                  | <b>12%</b>                                       |
| <b>Total Available Resources</b>       | <b>6,747,037</b>                        | <b>6,029,805</b>                       | <b>717,232</b>                                  | <b>12%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 4,114,069                               | 3,674,932                              | 439,137   | 12%  |
| Employee Benefits                      | 1,781,648                               | 1,565,536                              | 216,112   | 14%  |
| Purchased Services                     | 195,955                                 | 185,442                                | 10,513  | 6%   |
| Supplies & Materials                   | 885,365                                 | 833,895                                | 51,470  | 6%   |
| Other Expenditures                     | (230,000)                               | (230,000)                              | -   | 0%   |
| <b>Total Current Year Expenditures</b> | <b>6,747,037</b>                        | <b>6,029,805</b>                       | <b>717,232</b>                                  | <b>12%</b>                                       |
| <b>Total Appropriations</b>            | <b>6,747,037</b>                        | <b>6,029,805</b>                       | <b>717,232</b>                                  | <b>12%</b>                                       |

## Growth Impact Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <b>Revenues</b>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 92,493                                  | 103,281                                | (10,788)  | -10%   |
| <b><u>Local Support</u></b>            |   |  |   |  |
| Other Revenue                          | 22,713                                  | 22,713                                 | -   | 0%   |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Other Miscellaneous                    | 1,500                                   | 400                                    | 1,100   | 275%   |
| <b>Total Current Year Revenues</b>     | <b>24,213</b>                           | <b>23,113</b>                          | <b>1,100</b>                                    | <b>5%</b>  |
| <b>Total Available Resources</b>       | <b>116,706</b>                          | <b>126,394</b>                         | <b>(9,688)</b>                                  | <b>-8%</b>                                       |
| <b>Expenditures</b>                    |   |  |   |  |
| Purchased Services                     | 31,050                                  | 31,155                                 | (105)   | 0%   |
| Supplies & Materials                   | 2,500                                   | 1,400                                  | 1,100   | 79%  |
| Other Expenditures                     | 83,156                                  | 93,839                                 | (10,683)  | -11%   |
| <b>Total Current Year Expenditures</b> | <b>116,706</b>                          | <b>126,394</b>                         | <b>(9,688)</b>                                  | <b>-8%</b>                                       |
| <b>Total Appropriations</b>            | <b>116,706</b>                          | <b>126,394</b>                         | <b>(9,688)</b>                                  | <b>-8%</b>                                       |



## Other Special Programs Fund - All Programs

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 690,774                                 | 913,953                                | (223,179)                                       | -24%   |
| <b><u>Local Support</u></b>            |   |  |   |  |
| Local Revenue                          | 334,228                                 | 355,432                                | (21,204)  | -6%  |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Transfer In From Other Funds           | 236,698                                 | 343,936                                | (107,238)                                       | -31%   |
| Other Miscellaneous                    | 1,375,856                               | 1,213,184                              | 162,672   | 13%  |
| <b>Total Current Year Revenues</b>     | <b>1,946,782</b>                        | <b>1,912,552</b>                       | <b>34,230</b>                                   | <b>2%</b>  |
| <b>Total Available Resources</b>       | <b>2,637,556</b>                        | <b>2,826,505</b>                       | <b>(188,949)</b>                                | <b>-7%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 1,227,509                               | 1,039,780                              | 187,729   | 18%  |
| Employee Benefits                      | 429,445                                 | 394,521                                | 34,924  | 9%   |
| Purchased Services                     | 36,997                                  | 120,318                                | (83,321)  | -69%   |
| Supplies & Materials                   | 126,372                                 | 152,837                                | (26,465)  | -17%   |
| Property                               | -                                       | 40,243                                 | (40,243)  | -100%  |
| Other Expenditures                     | 817,233                                 | 1,078,806                              | (261,573)                                       | -24%   |
| <b>Total Current Year Expenditures</b> | <b>2,637,556</b>                        | <b>2,826,505</b>                       | <b>(188,949)</b>                                | <b>-7%</b>                                       |
| <b>Total Appropriations</b>            | <b>2,637,556</b>                        | <b>2,826,505</b>                       | <b>(188,949)</b>                                | <b>-7%</b>                                       |

## Other Special Programs Fund - Tuition Based Kindergarten

|  | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|--|--------------------------------|-------------------------------|--|---|
| <u>Revenues</u>                        |                                |                               |  |   |
| Beginning Balance                      | 300,000                        | 364,621                       | (64,621)                               | -18%                                    |
| <u>Other Support</u>                   |                                |                               |  |   |
| Other Miscellaneous                    | 733,109                        | 683,000                       | 50,109                                 | 7%                                      |
| <b>Total Current Year Revenues</b>     | <b>733,109</b>                 | <b>683,000</b>                | <b>50,109</b>                          | <b>7%</b>                               |
| <b>Total Available Resources</b>       | <b>1,033,109</b>               | <b>1,047,621</b>              | <b>(14,512)</b>                        | <b>-1%</b>                              |
| <u>Expenditures</u>                    |                                |                               |  |   |
| Employee Salaries                      | 592,625                        | 486,398                       | 106,227                                | 22%                                     |
| Employee Benefits                      | 215,309                        | 191,765                       | 23,544                                 | 12%                                     |
| Purchased Services                     | 150                            | 150                           | -                                      | 0%                                      |
| Supplies & Materials                   | 10,000                         | 10,000                        | -                                      | 0%                                      |
| Other Expenditures                     | 215,025                        | 359,308                       | (144,283)                              | -40%                                    |
| <b>Total Current Year Expenditures</b> | <b>1,033,109</b>               | <b>1,047,621</b>              | <b>(14,512)</b>                        | <b>-1%</b>                              |
| <b>Total Appropriations</b>            | <b>1,033,109</b>               | <b>1,047,621</b>              | <b>(14,512)</b>                        | <b>-1%</b>                              |

## Other Special Programs Fund - Detention Center

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 41,183                                  | 55,582                                 | (14,399)  | -26%   |
| <u>Other Support</u>                   |   |  |   |  |
| Transfer In From Other Funds           | 236,698                                 | 227,406                                | 9,292   | 4%   |
| Other Miscellaneous                    | 330,211                                 | 307,184                                | 23,027  | 7%   |
| <b>Total Current Year Revenues</b>     | <b>566,909</b>                          | <b>534,590</b>                         | <b>32,319</b>                                   | <b>6%</b>  |
| <b>Total Available Resources</b>       | <b>608,092</b>                          | <b>590,172</b>                         | <b>17,920</b>                                   | <b>3%</b>  |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 400,202                                 | 315,464                                | 84,738  | 27%  |
| Employee Benefits                      | 138,481                                 | 107,860                                | 30,621  | 28%  |
| Purchased Services                     | 2,303                                   | 2,203                                  | 100   | 5%   |
| Supplies & Materials                   | 15,600                                  | 15,600                                 | -   | 0%   |
| Other Expenditures                     | 51,506                                  | 149,045                                | (97,539)  | -65%   |
| <b>Total Current Year Expenditures</b> | <b>608,092</b>                          | <b>590,172</b>                         | <b>17,920</b>                                   | <b>3%</b>  |
| <b>Total Appropriations</b>            | <b>608,092</b>                          | <b>590,172</b>                         | <b>17,920</b>                                   | <b>3%</b>  |

## Other Special Programs Fund - Wellness Program

|  | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|--|--------------------------------|-------------------------------|--|---|
| <u>Revenues</u>                        |                                |                               |  |   |
| Beginning Balance                      | -                              | 50,397                        | (50,397)                               | -100%                                   |
| <u>Other Support</u>                   |                                |                               |  |   |
| Transfer In From Other Funds           | -                              | 70,239                        | (70,239)                               | -100%                                   |
| <b>Total Current Year Revenues</b>     | <b>-</b>                       | <b>70,239</b>                 | <b>(70,239)</b>                        | <b>-100%</b>                            |
| <b>Total Available Resources</b>       | <b>-</b>                       | <b>120,636</b>                | <b>(120,636)</b>                       | <b>-100%</b>                            |
| <u>Expenditures</u>                    |                                |                               |  |   |
| Employee Salaries                      | -                              | 58,697                        | (58,697)                               | -100%                                   |
| Employee Benefits                      | -                              | 20,739                        | (20,739)                               | -100%                                   |
| Purchased Services                     | -                              | 41,000                        | (41,000)                               | -100%                                   |
| Supplies & Materials                   | -                              | 200                           | (200)                                  | -100%                                   |
| <b>Total Current Year Expenditures</b> | <b>-</b>                       | <b>120,636</b>                | <b>(120,636)</b>                       | <b>-100%</b>                            |
| <b>Total Appropriations</b>            | <b>-</b>                       | <b>120,636</b>                | <b>(120,636)</b>                       | <b>-100%</b>                            |

## Other Special Programs Fund - Tuition Based Preschool

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 5,000                                   | 27,061                                 | (22,061)  | -82%   |
| <u>Other Support</u>                   |   |  |   |  |
| Other Miscellaneous                    | 217,520                                 | 140,250                                | 77,270  | 55%  |
| <b>Total Current Year Revenues</b>     | <b>217,520</b>                          | <b>140,250</b>                         | <b>77,270</b>                                   | <b>55%</b>                                       |
| <b>Total Available Resources</b>       | <b>222,520</b>                          | <b>167,311</b>                         | <b>55,209</b>                                   | <b>33%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 118,480                                 | 111,497                                | 6,983   | 6%   |
| Employee Benefits                      | 54,438                                  | 55,785                                 | (1,347)   | -2%  |
| Other Expenditures                     | 49,602                                  | 29                                     | 49,573  | 170941%  |
| <b>Total Current Year Expenditures</b> | <b>222,520</b>                          | <b>167,311</b>                         | <b>55,209</b>                                   | <b>33%</b>                                       |
| <b>Total Appropriations</b>            | <b>222,520</b>                          | <b>167,311</b>                         | <b>55,209</b>                                   | <b>33%</b>                                       |

## Other Special Programs Fund - Summer School

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <b>Revenues</b>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 12,500                                  | 67,852                                 | (55,352)  | -82%   |
| <b>Other Support</b>                   |   |  |   |  |
| Other Miscellaneous                    | 52,005                                  | 37,750                                 | 14,255  | 38%  |
| <b>Total Current Year Revenues</b>     | <b>52,005</b>                           | <b>37,750</b>                          | <b>14,255</b>                                   | <b>38%</b>                                       |
| <b>Total Available Resources</b>       | <b>64,505</b>                           | <b>105,602</b>                         | <b>(41,097)</b>                                 | <b>-39%</b>                                      |
| <b>Expenditures</b>                    |   |  |   |  |
| Employee Salaries                      | 57,976                                  | 20,433                                 | 37,543  | 184%   |
| Employee Benefits                      | 5,929                                   | 3,039                                  | 2,890   | 95%  |
| Purchased Services                     | 600                                     | 15,846                                 | (15,246)  | -96%   |
| Supplies & Materials                   | -                                       | 9,500                                  | (9,500)   | -100%  |
| Other Expenditures                     | -                                       | 56,784                                 | (56,784)  | -100%  |
| <b>Total Current Year Expenditures</b> | <b>64,505</b>                           | <b>105,602</b>                         | <b>(41,097)</b>                                 | <b>-39%</b>                                      |
| <b>Total Appropriations</b>            | <b>64,505</b>                           | <b>105,602</b>                         | <b>(41,097)</b>                                 | <b>-39%</b>                                      |

## Other Special Programs Fund - Credit Recovery

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 20,500                                  | 56,670                                 | (36,170)  | -64%   |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Other Miscellaneous                    | 43,011                                  | 45,000                                 | (1,989)   | -4%  |
| <b>Total Current Year Revenues</b>     | <b>43,011</b>                           | <b>45,000</b>                          | <b>(1,989)</b>                                  | <b>-4%</b>                                       |
| <b>Total Available Resources</b>       | <b>63,511</b>                           | <b>101,670</b>                         | <b>(38,159)</b>                                 | <b>-38%</b>                                      |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 49,232                                  | 30,897                                 | 18,335  | 59%  |
| Employee Benefits                      | 13,000                                  | 11,777                                 | 1,223   | 10%  |
| Purchased Services                     | 1,279                                   | 30,000                                 | (28,721)  | -96%   |
| Supplies & Materials                   | -                                       | 20,000                                 | (20,000)  | -100%  |
| Other Expenditures                     | -                                       | 8,996                                  | (8,996)   | -100%  |
| <b>Total Current Year Expenditures</b> | <b>63,511</b>                           | <b>101,670</b>                         | <b>(38,159)</b>                                 | <b>-38%</b>                                      |
| <b>Total Appropriations</b>            | <b>63,511</b>                           | <b>101,670</b>                         | <b>(38,159)</b>                                 | <b>-38%</b>                                      |

## Other Special Programs Fund - Oil and Gas Lease

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <b>Beginning Balance</b> <a href="#"><u>Revenues</u></a> | 178,109                                 | 178,109                                | -   | 0%   |
| <b><u>Local Support</u></b>                              |   |  |   |  |
| Local Revenue  | -                                       | -                                      | -   | 0%   |
| <b>Total Current Year Revenues</b>                       | <b>-</b>                                | <b>-</b>                               | <b>-</b>  | <b>0%</b>  |
| <b>Total Available Resources</b>                         | <b>178,109</b>                          | <b>178,109</b>                         | <b>-</b>  | <b>0%</b>  |
|  |   |  |   |  |
|  |   |  |   |  |
|  |   |  |   |  |
| <a href="#"><u>Expenditures</u></a>                      |   |  |   |  |
| Purchased Services                                       | 10,000                                  | 10,000                                 | -   | 0%   |
| Other Expenditures                                       | 168,109                                 | 168,109                                | -   | 0%   |
| <b>Total Current Year Expenditures</b>                   | <b>178,109</b>                          | <b>178,109</b>                         | <b>-</b>  | <b>0%</b>  |
| <b>Total Appropriations</b>                              | <b>178,109</b>                          | <b>178,109</b>                         | <b>-</b>  | <b>0%</b>  |



## Other Special Programs Fund - Non-Governmental Grants

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 133,482                                 | 113,661                                | 19,821  | 17%  |
| <b><u>Local Support</u></b>            |   |  |   |  |
| Local Revenue                          | 334,228                                 | 355,432                                | (21,204)  | -6%  |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Transfer In From Other Funds           | -                                       | 46,291                                 | (46,291)  | -100%  |
| <b>Total Current Year Revenues</b>     | <b>334,228</b>                          | <b>401,723</b>                         | <b>(67,495)</b>                                 | <b>-17%</b>                                      |
| <b>Total Available Resources</b>       | <b>467,710</b>                          | <b>515,384</b>                         | <b>(47,674)</b>                                 | <b>-9%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 8,994                                   | 16,394                                 | (7,400)   | -45%   |
| Employee Benefits                      | 2,288                                   | 3,556                                  | (1,268)   | -36%   |
| Purchased Services                     | 22,665                                  | 21,119                                 | 1,546   | 7%   |
| Supplies & Materials                   | 100,772                                 | 97,537                                 | 3,235   | 3%   |
| Property                               | -                                       | 40,243                                 | (40,243)  | -100%  |
| Other Expenditures                     | 332,991                                 | 336,535                                | (3,544)   | -1%  |
| <b>Total Current Year Expenditures</b> | <b>467,710</b>                          | <b>515,384</b>                         | <b>(47,674)</b>                                 | <b>-9%</b>                                       |
| <b>Total Appropriations</b>            | <b>467,710</b>                          | <b>515,384</b>                         | <b>(47,674)</b>                                 | <b>-9%</b>                                       |

## Bond Redemption Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 24,200,000                              | 19,614,504                             | 4,585,496                                       | 23%  |
| <b><u>Local Support</u></b>            |   |  |   |  |
| Property Taxes                         | 29,254,989                              | 28,534,759                             | 720,230   | 3%   |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Other Sources                          | 225,000                                 | 50,000                                 | 175,000   | 350%   |
| <b>Total Current Year Revenues</b>     | <b>29,479,989</b>                       | <b>28,584,759</b>                      | <b>895,230</b>                                  | <b>3%</b>  |
| <b>Total Available Resources</b>       | <b>53,679,989</b>                       | <b>48,199,263</b>                      | <b>5,480,726</b>                                | <b>11%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Purchased Services                     | 10,000                                  | 21,000                                 | (11,000)  | -52%   |
| Debt Service                           | 9,070,000                               | 8,000,000                              | 1,070,000                                       | 13%  |
| Other Expenditures                     | 15,782,241                              | 16,121,348                             | (339,107)                                       | -2%  |
| <b>Total Current Year Expenditures</b> | <b>24,862,241</b>                       | <b>24,142,348</b>                      | <b>719,893</b>                                  | <b>3%</b>  |
| <b><u>Reserves Designated</u></b>      |   |  |   |  |
| Project Assigned Reserve               | 28,817,748                              | 24,056,915                             | 4,760,833                                       | 20%  |
| <b>Total Appropriations</b>            | <b>53,679,989</b>                       | <b>48,199,263</b>                      | <b>5,480,726</b>                                | <b>11%</b>                                       |

## Building Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 70,081,655                              | 126,637,263                            | (56,555,608)                                    | -45%   |
| <u>Other Support</u>                   |   |  |   |  |
| Other Miscellaneous                    | 1,560,000                               | 900,000                                | 660,000   | 73%  |
| <b>Total Current Year Revenues</b>     | <b>1,560,000</b>                        | <b>900,000</b>                         | <b>660,000</b>                                  | <b>73%</b>                                       |
| <b>Total Available Resources</b>       | <b>71,641,655</b>                       | <b>127,537,263</b>                     | <b>(55,895,608)</b>                             | <b>-44%</b>                                      |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 965,293                                 | 816,963                                | 148,330   | 18%  |
| Employee Benefits                      | 370,873                                 | 243,312                                | 127,561   | 52%  |
| Purchased Services                     | 13,722,433                              | 42,251,904                             | (28,529,471)                                    | -68%   |
| Supplies & Materials                   | 1,800,534                               | 7,891,487                              | (6,090,953)                                     | -77%   |
| Property                               | 36,190,000                              | 54,107,181                             | (17,917,181)                                    | -33%   |
| Other Expenditures                     | 18,592,522                              | 22,226,416                             | (3,633,894)                                     | -16%   |
| <b>Total Current Year Expenditures</b> | <b>71,641,655</b>                       | <b>127,537,263</b>                     | <b>(55,895,608)</b>                             | <b>-44%</b>                                      |
| <b>Total Appropriations</b>            | <b>71,641,655</b>                       | <b>127,537,263</b>                     | <b>(55,895,608)</b>                             | <b>-44%</b>                                      |

## Nutrition Services Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 2,330,977                               | 2,330,977                              | -   | 0%   |
| <b><u>Local Support</u></b>            |   |  |   |  |
| Other Local Revenue                    | 2,540,677                               | 1,836,324                              | 704,353   | 38%  |
| <b><u>State Support</u></b>            |   |  |   |  |
| State Categorical                      | 103,367                                 | 84,261                                 | 19,106  | 23%  |
| <b><u>Federal Support</u></b>          |   |  |   |  |
| Federal Revenue                        | 3,102,889                               | 3,083,728                              | 19,161  | 1%   |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Other Miscellaneous                    | 13,501                                  | 15,500                                 | (1,999)   | -13%   |
| <b>Total Current Year Revenues</b>     | <b>5,760,434</b>                        | <b>5,019,813</b>                       | <b>740,621</b>                                  | <b>15%</b>                                       |
| <b>Total Available Resources</b>       | <b>8,091,411</b>                        | <b>7,350,790</b>                       | <b>740,621</b>                                  | <b>10%</b>                                       |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 2,190,579                               | 1,682,826                              | 507,753   | 30%  |
| Employee Benefits                      | 726,211                                 | 519,635                                | 206,576   | 40%  |
| Purchased Services                     | 125,264                                 | 89,865                                 | 35,399  | 39%  |
| Supplies & Materials                   | 2,693,055                               | 2,495,840                              | 197,215   | 8%   |
| Property                               | 43,000                                  | 146,765                                | (103,765)                                       | -71%   |
| Other Expenditures                     | 2,313,302                               | 2,415,859                              | (102,557)                                       | -4%  |
| <b>Total Current Year Expenditures</b> | <b>8,091,411</b>                        | <b>7,350,790</b>                       | <b>740,621</b>                                  | <b>10%</b>                                       |
| <b>Total Appropriations</b>            | <b>8,091,411</b>                        | <b>7,350,790</b>                       | <b>740,621</b>                                  | <b>10%</b>                                       |

## Child Care Program Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <u>Revenues</u>                        |   |  |   |  |
| <b>Beginning Balance</b>               | 803,566                                 | 728,399                                | 75,167  | 10%  |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Other Miscellaneous                    | 1,511,238                               | 1,527,073                              | (15,835)  | -1%  |
| <b>Total Current Year Revenues</b>     | <b>1,511,238</b>                        | <b>1,527,073</b>                       | <b>(15,835)</b>                                 | <b>-1%</b>                                       |
| <b>Total Available Resources</b>       | <b>2,314,804</b>                        | <b>2,255,472</b>                       | <b>59,332</b>                                   | <b>3%</b>  |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 1,025,809                               | 1,033,534                              | (7,725)   | -1%  |
| Employee Benefits                      | 329,266                                 | 330,731                                | (1,465)   | 0%   |
| Purchased Services                     | 101,011                                 | 96,850                                 | 4,161   | 4%   |
| Supplies & Materials                   | 130,742                                 | 128,516                                | 2,226   | 2%   |
| Other Expenditures                     | 727,976                                 | 665,841                                | 62,135  | 9%   |
| <b>Total Current Year Expenditures</b> | <b>2,314,804</b>                        | <b>2,255,472</b>                       | <b>59,332</b>                                   | <b>3%</b>  |
| <b>Total Appropriations</b>            | <b>2,314,804</b>                        | <b>2,255,472</b>                       | <b>59,332</b>                                   | <b>3%</b>  |

## Print Shop Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <b>Beginning Balance</b>               | -                                       | -                                      | -   | 0%   |
| <u>Revenues</u>                        |   |  |   |  |
| <b>Other Support</b>                   |   |  |   |  |
| Transfer In From Other Funds           | 74,471                                  | 84,885                                 | (10,414)  | -12%   |
| Other Miscellaneous                    | 67,000                                  | 89,000                                 | (22,000)  | -25%   |
| <b>Total Current Year Revenues</b>     | <b>141,471</b>                          | <b>173,885</b>                         | <b>(32,414)</b>                                 | <b>-19%</b>                                      |
| <b>Total Available Resources</b>       | <b>141,471</b>                          | <b>173,885</b>                         | <b>(32,414)</b>                                 | <b>-19%</b>                                      |
| <u>Expenditures</u>                    |   |  |   |  |
| Employee Salaries                      | 70,995                                  | 64,302                                 | 6,693   | 10%  |
| Employee Benefits                      | 15,476                                  | 14,757                                 | 719   | 5%   |
| Purchased Services                     | 25,000                                  | 40,326                                 | (15,326)  | -38%   |
| Supplies & Materials                   | 30,000                                  | 54,500                                 | (24,500)  | -45%   |
| <b>Total Current Year Expenditures</b> | <b>141,471</b>                          | <b>173,885</b>                         | <b>(32,414)</b>                                 | <b>-19%</b>                                      |
| <b>Total Appropriations</b>            | <b>141,471</b>                          | <b>173,885</b>                         | <b>(32,414)</b>                                 | <b>-19%</b>                                      |

## Dental Insurance Fund

|  | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|--|--------------------------------|-------------------------------|--|---|
| <u>Revenues</u>                        |                                |                               |  |   |
| Beginning Balance                      | 626,000                        | 551,846                       | 74,154                                 | 13%                                     |
| <u>Other Support</u>                   |                                |                               |  |   |
| Other Miscellaneous                    | 830,000                        | 864,000                       | (34,000)                               | -4%                                     |
| <b>Total Current Year Revenues</b>     | <b>830,000</b>                 | <b>864,000</b>                | <b>(34,000)</b>                        | <b>-4%</b>                              |
| <b>Total Available Resources</b>       | <b>1,456,000</b>               | <b>1,415,846</b>              | <b>40,154</b>                          | <b>3%</b>                               |
| <u>Expenditures</u>                    |                                |                               |  |   |
| Purchased Services                     | 812,000                        | 842,400                       | (30,400)                               | -4%                                     |
| Other Expenditures                     | 644,000                        | 573,446                       | 70,554                                 | 12%                                     |
| <b>Total Current Year Expenditures</b> | <b>1,456,000</b>               | <b>1,415,846</b>              | <b>40,154</b>                          | <b>3%</b>                               |
| <b>Total Appropriations</b>            | <b>1,456,000</b>               | <b>1,415,846</b>              | <b>40,154</b>                          | <b>3%</b>                               |

## Trust Fund

|  | <b>FY 19-20<br/>Proposed<br/>Budget</b> | <b>FY 18-19<br/>Amended<br/>Budget</b> | <b>\$ Variance<br/>Increase/<br/>(Decrease)</b> | <b>Increase/<br/>(Decrease) From<br/>Amended</b> |
|--|---|--|---|--|
| <b>Beginning Balance</b>               |   |  |   |  |
| <a href="#"><u>Revenues</u></a>        |   |  |   |  |
| 21,900                                 |   | 24,899                                 | (2,999)   | -12%   |
| <b><u>Other Support</u></b>            |   |  |   |  |
| Other Miscellaneous                    | 987                                     | 520                                    | 467   | 90%  |
| <b>Total Current Year Revenues</b>     | <b>987</b>                              | <b>520</b>                             | <b>467</b>                                      | <b>90%</b>                                       |
| <b>Total Available Resources</b>       | <b>22,887</b>                           | <b>25,419</b>                          | <b>(2,532)</b>                                  | <b>-10%</b>                                      |
|  |   |  |   |  |
| <a href="#"><u>Expenditures</u></a>    |   |  |   |  |
| Other Expenditures                     | 22,887                                  | 25,419                                 | (2,532)   | -10%   |
| <b>Total Current Year Expenditures</b> | <b>22,887</b>                           | <b>25,419</b>                          | <b>(2,532)</b>                                  | <b>-10%</b>                                      |
| <b>Total Appropriations</b>            | <b>22,887</b>                           | <b>25,419</b>                          | <b>(2,532)</b>                                  | <b>-10%</b>                                      |



## Proposed Budget 2019 - 2020

# School Summaries





## Fiscal Year 2019 - 2020 Proposed Budget

|                                 | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease)<br>From<br>Amended |
|---------------------------------|--------------------------------|-------------------------------|--|--|
| North Elementary                | 1,563,001                      | 1,312,990                     | 250,011                                | 19%  |
| Northeast Elementary            | 2,813,531                      | 2,562,271                     | 251,260                                | 10%  |
| South Elementary                | 2,328,237                      | 2,209,886                     | 118,351                                | 5%   |
| Southeast Elementary            | 2,274,564                      | 2,211,462                     | 63,102                                 | 3%   |
| Henderson Elementary            | 1,452,252                      | 1,336,343                     | 115,909                                | 9%   |
| Thimmig Elementary              | 2,625,427                      | 2,446,814                     | 178,613                                | 7%   |
| Pennock Elementary              | 2,686,573                      | 2,458,819                     | 227,754                                | 9%   |
| Second Creek Elementary         | 2,785,382                      | 2,764,753                     | 20,629                                 | 1%   |
| West Ridge Elementary           | 3,224,389                      | 3,147,453                     | 76,936                                 | 2%   |
| Turnberry Elementary            | 2,700,866                      | 2,641,036                     | 59,830                                 | 2%   |
| Brantner Elementary             | 2,501,460                      | 2,454,683                     | 46,777                                 | 2%   |
| Reunion Elementary              | 2,525,386                      | 2,479,973                     | 45,413                                 | 2%   |
| <b>Total Elementary Schools</b> | <b>29,481,068</b>              | <b>28,026,483</b>             | <b>1,454,585</b>                       | <b>5%</b>                                  |
| Overland Trail Middle School    | 2,916,640                      | 2,870,103                     | 46,537                                 | 2%   |
| Vikan Middle School             | 3,051,808                      | 2,893,130                     | 158,678                                | 5%   |
| Prairie View Middle School      | 2,838,313                      | 2,704,105                     | 134,208                                | 5%   |
| Stuart Middle School            | 3,303,290                      | 3,118,226                     | 185,064                                | 6%   |
| Quist Middle School             | 2,720,124                      | 2,565,098                     | 155,026                                | 6%   |
| <b>Total Middle Schools</b>     | <b>14,830,175</b>              | <b>14,150,662</b>             | <b>679,513</b>                         | <b>5%</b>                                  |
| Brighton High School            | 10,032,043                     | 8,552,423                     | 1,479,620                              | 17%  |
| Prairie View High School        | 9,969,180                      | 8,638,507                     | 1,330,673                              | 15%  |
| Brighton Heritage Academy       | 1,196,381                      | 1,162,022                     | 34,359                                 | 3%   |
| Bridge                          | 257,021                        | 311,590                       | (54,569)                               | -18%                                       |
| Riverdale Ridge High School     | 4,540,316                      | 3,340,124                     | 1,200,192                              | 36%  |
| <b>Total High Schools</b>       | <b>25,994,941</b>              | <b>22,004,666</b>             | <b>3,990,275</b>                       | <b>18%</b>                                 |
| BOLT                            | 620,817                        | 596,612                       | 24,205                                 | 4%   |
| <b>Total Online School</b>      | <b>620,817</b>                 | <b>596,612</b>                | <b>24,205</b>                          | <b>4%</b>                                  |
| <b>TOTAL</b>                    | <b>70,927,001</b>              | <b>64,778,423</b>             | <b>6,148,578</b>                       | <b>9%</b>                                  |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: North Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,109,370                      | 914,230                       | 195,140                                | 21%                                     |
| Benefits  | 416,495                        | 351,700                       | 64,795                                 | 18%                                     |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 14,020                         | 15,070                        | (1,050)                                | -7%                                     |
| Supplies  | 23,116                         | 31,790                        | (8,674)                                | -27%                                    |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | -                              | 200                           | (200)                                  | -100%                                   |
| <b>TOTAL</b>                                    | <b>1,563,001</b>               | <b>1,312,990</b>              | <b>250,011</b>                         | <b>19%</b>                              |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>271</b>                     | <b>266</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Northeast Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 2,019,825                      | 1,838,359                     | 181,466                                | 10%                                     |
| Benefits  | 694,924                        | 616,756                       | 78,168                                 | 13%                                     |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 24,450                         | 24,900                        | (450)                                  | -2%                                     |
| Supplies  | 59,732                         | 67,656                        | (7,924)                                | -12%                                    |
| Property  | 3,500                          | 3,500                         | -                                      | 0%                                      |
| Other   | 11,100                         | 11,100                        | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,813,531</b>               | <b>2,562,271</b>              | <b>251,260</b>                         | <b>10%</b>                              |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>531</b>                     | <b>516</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: South Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,695,094                      | 1,618,866                     | 76,228                                 | 4%                                      |
| Benefits  | 572,986                        | 528,488                       | 44,498                                 | 8%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 10,325                         | 10,325                        | -                                      | 0%                                      |
| Supplies  | 49,832                         | 52,207                        | (2,375)                                | -5%                                     |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | -                              | -                             | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,328,237</b>               | <b>2,209,886</b>              | <b>118,351</b>                         | <b>5%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>431</b>                     | <b>449</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Southeast Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,640,302                      | 1,587,310                     | 52,992                                 | 3%                                      |
| Benefits  | 575,743                        | 554,394                       | 21,349                                 | 4%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 11,517                         | 14,550                        | (3,033)                                | -21%                                    |
| Supplies  | 46,702                         | 54,908                        | (8,206)                                | -15%                                    |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | 300                            | 300                           | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,274,564</b>               | <b>2,211,462</b>              | <b>63,102</b>                          | <b>3%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>429</b>                     | <b>440</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Henderson Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,047,595                      | 969,471                       | 78,124                                 | 8%                                      |
| Benefits  | 358,006                        | 316,410                       | 41,596                                 | 13%                                     |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | 500                            | 500                           | -                                      | 0%                                      |
| Other Purchased Services                        | 9,951                          | 11,800                        | (1,849)                                | -16%                                    |
| Supplies  | 33,200                         | 34,855                        | (1,655)                                | -5%                                     |
| Property  | 3,000                          | 3,307                         | (307)                                  | -9%                                     |
| Other   | -                              | -                             | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>1,452,252</b>               | <b>1,336,343</b>              | <b>115,909</b>                         | <b>9%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>322</b>                     | <b>318</b>                    |  |   |



## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Thimmig Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,912,428                      | 1,785,340                     | 127,088                                | 7%                                      |
| Benefits  | 635,307                        | 581,579                       | 53,728                                 | 9%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 15,300                         | 15,410                        | (110)                                  | -1%                                     |
| Supplies  | 62,392                         | 64,485                        | (2,093)                                | -3%                                     |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | -                              | -                             | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,625,427</b>               | <b>2,446,814</b>              | <b>178,613</b>                         | <b>7%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>565</b>                     | <b>580</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Pennock Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,920,986                      | 1,776,875                     | 144,111                                | 8%                                      |
| Benefits  | 673,959                        | 589,079                       | 84,880                                 | 14%                                     |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 20,880                         | 17,471                        | 3,409                                  | 20%                                     |
| Supplies  | 66,454                         | 71,100                        | (4,646)                                | -7%                                     |
| Property  | 4,144                          | 4,144                         | -                                      | 0%                                      |
| Other   | 150                            | 150                           | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,686,573</b>               | <b>2,458,819</b>              | <b>227,754</b>                         | <b>9%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>585</b>                     | <b>581</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Second Creek Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,996,800                      | 1,967,089                     | 29,711                                 | 2%                                      |
| Benefits  | 706,186                        | 655,275                       | 50,911                                 | 8%                                      |
| Purchased Professional & Technical Services     | 250                            | 250                           | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 10,950                         | 10,850                        | 100                                    | 1%                                      |
| Supplies  | 69,878                         | 129,971                       | (60,093)                               | -46%                                    |
| Property  | 618                            | 618                           | -                                      | 0%                                      |
| Other   | 700                            | 700                           | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,785,382</b>               | <b>2,764,753</b>              | <b>20,629</b>                          | <b>1%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>611</b>                     | <b>591</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: West Ridge Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 2,335,280                      | 2,291,744                     | 43,536                                 | 2%                                      |
| Benefits  | 800,374                        | 731,067                       | 69,307                                 | 9%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 28,525                         | 31,950                        | (3,425)                                | -11%                                    |
| Supplies  | 60,210                         | 92,542                        | (32,332)                               | -35%                                    |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | -                              | 150                           | (150)                                  | -100%                                   |
| <b>TOTAL</b>                                    | <b>3,224,389</b>               | <b>3,147,453</b>              | <b>76,936</b>                          | <b>2%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>683</b>                     | <b>671</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Turnberry Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,931,963                      | 1,903,429                     | 28,534                                 | 1%                                      |
| Benefits  | 680,668                        | 638,549                       | 42,119                                 | 7%                                      |
| Purchased Professional & Technical Services     | 1,000                          | 1,000                         | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 19,500                         | 33,810                        | (14,310)                               | -42%                                    |
| Supplies  | 63,735                         | 60,248                        | 3,487                                  | 6%                                      |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | 4,000                          | 4,000                         | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,700,866</b>               | <b>2,641,036</b>              | <b>59,830</b>                          | <b>2%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>717</b>                     | <b>684</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Brantner Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,779,655                      | 1,771,079                     | 8,576                                  | 0%                                      |
| Benefits  | 634,955                        | 595,554                       | 39,401                                 | 7%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 5,200                          | 9,041                         | (3,841)                                | -42%                                    |
| Supplies  | 81,150                         | 79,009                        | 2,141                                  | 3%                                      |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | 500                            | -                             | 500                                    | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,501,460</b>               | <b>2,454,683</b>              | <b>46,777</b>                          | <b>2%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>650</b>                     | <b>590</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Reunion Elementary**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,804,029                      | 1,803,332                     | 697                                    | 0%                                      |
| Benefits  | 632,256                        | 592,483                       | 39,773                                 | 7%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 16,350                         | 16,350                        | -                                      | 0%                                      |
| Supplies  | 72,251                         | 66,808                        | 5,443                                  | 8%                                      |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | 500                            | 1,000                         | (500)                                  | -50%                                    |
| <b>TOTAL</b>                                    | <b>2,525,386</b>               | <b>2,479,973</b>              | <b>45,413</b>                          | <b>2%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>666</b>                     | <b>576</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Overland Trail Middle School**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 2,044,432                      | 2,020,964                     | 23,468                                 | 1%                                      |
| Benefits  | 734,641                        | 716,952                       | 17,689                                 | 2%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 10,000                         | 10,000                        | -                                      | 0%                                      |
| Supplies  | 127,567                        | 122,187                       | 5,380                                  | 4%                                      |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | -                              | -                             | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,916,640</b>               | <b>2,870,103</b>              | <b>46,537</b>                          | <b>2%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>627</b>                     | <b>621</b>                    |  |   |



## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Vikan Middle School**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 2,205,972                      | 2,088,166                     | 117,806                                | 6%                                      |
| Benefits  | 737,868                        | 689,677                       | 48,191                                 | 7%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | 500                            | 160                           | 340                                    | 213%                                    |
| Other Purchased Services                        | 12,900                         | 11,350                        | 1,550                                  | 14%                                     |
| Supplies  | 93,568                         | 102,527                       | (8,959)                                | -9%                                     |
| Property  | -                              | 500                           | (500)                                  | -100%                                   |
| Other   | 1,000                          | 750                           | 250                                    | 33%                                     |
| <b>TOTAL</b>                                    | <b>3,051,808</b>               | <b>2,893,130</b>              | <b>158,678</b>                         | <b>5%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>634</b>                     | <b>609</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Prairie View Middle School**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 2,018,150                      | 1,922,543                     | 95,607                                 | 5%                                      |
| Benefits  | 734,237                        | 686,115                       | 48,122                                 | 7%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 21,700                         | 23,700                        | (2,000)                                | -8%                                     |
| Supplies  | 62,526                         | 71,747                        | (9,221)                                | -13%                                    |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | 1,700                          | -                             | 1,700                                  | 100%                                    |
| <b>TOTAL</b>                                    | <b>2,838,313</b>               | <b>2,704,105</b>              | <b>134,208</b>                         | <b>5%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>651</b>                     | <b>609</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Stuart Middle School**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 2,357,323                      | 2,229,545                     | 127,778                                | 6%                                      |
| Benefits  | 837,219                        | 773,188                       | 64,031                                 | 8%                                      |
| Purchased Professional & Technical Services     | 36,975                         | 38,793                        | (1,818)                                | -5%                                     |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 12,900                         | 13,364                        | (464)                                  | -3%                                     |
| Supplies  | 56,673                         | 60,497                        | (3,824)                                | -6%                                     |
| Property  | -                              | 1,250                         | (1,250)                                | -100%                                   |
| Other   | 2,200                          | 1,589                         | 611                                    | 38%                                     |
| <b>TOTAL</b>                                    | <b>3,303,290</b>               | <b>3,118,226</b>              | <b>185,064</b>                         | <b>6%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>796</b>                     | <b>768</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Quist Middle School**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 1,951,615                      | 1,822,620                     | 128,995                                | 7%                                      |
| Benefits  | 681,255                        | 650,058                       | 31,197                                 | 5%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 34,000                         | 36,897                        | (2,897)                                | -8%                                     |
| Supplies  | 47,054                         | 49,323                        | (2,269)                                | -5%                                     |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | 6,200                          | 6,200                         | -                                      | 0%                                      |
| <b>TOTAL</b>                                    | <b>2,720,124</b>               | <b>2,565,098</b>              | <b>155,026</b>                         | <b>6%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>714</b>                     | <b>668</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Brighton High School**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 7,245,066                      | 6,177,683                     | 1,067,383                              | 17%                                     |
| Benefits  | 2,431,259                      | 2,046,910                     | 384,349                                | 19%                                     |
| Purchased Professional & Technical Services     | 25,000                         | -                             | 25,000                                 | 100%                                    |
| Purchased Property Services                     | 1,000                          | 1,000                         | -                                      | 0%                                      |
| Other Purchased Services                        | 79,550                         | 46,887                        | 32,663                                 | 70%                                     |
| Supplies  | 237,543                        | 272,443                       | (34,900)                               | -13%                                    |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | 12,625                         | 7,500                         | 5,125                                  | 68%                                     |
| <b>TOTAL</b>                                    | <b>10,032,043</b>              | <b>8,552,423</b>              | <b>1,479,620</b>                       | <b>17%</b>                              |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>1845</b>                    | <b>1815</b>                   |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Prairie View High School**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 7,153,894                      | 6,174,911                     | 978,983                                | 16%                                     |
| Benefits  | 2,468,843                      | 2,102,025                     | 366,818                                | 17%                                     |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 42,000                         | 15,000                        | 27,000                                 | 180%                                    |
| Supplies  | 304,443                        | 345,571                       | (41,128)                               | -12%                                    |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | -                              | 1,000                         | (1,000)                                | -100%                                   |
| <b>TOTAL</b>                                    | <b>9,969,180</b>               | <b>8,638,507</b>              | <b>1,330,673</b>                       | <b>15%</b>                              |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>1854</b>                    | <b>1909</b>                   |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Brighton Heritage Academy**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 858,054                        | 830,647                       | 27,407                                 | 3%                                      |
| Benefits  | 307,976                        | 298,264                       | 9,712                                  | 3%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 4,600                          | 4,900                         | (300)                                  | -6%                                     |
| Supplies  | 24,651                         | 26,711                        | (2,060)                                | -8%                                     |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | 1,100                          | 1,500                         | (400)                                  | -27%                                    |
| <b>TOTAL</b>                                    | <b>1,196,381</b>               | <b>1,162,022</b>              | <b>34,359</b>                          | <b>3%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>141</b>                     | <b>145</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

School Name: Bridge

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 139,981                        | 129,410                       | 10,571                                 | 8%                                      |
| Benefits  | 57,040                         | 46,180                        | 10,860                                 | 24%                                     |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 38,550                         | 96,742                        | (58,192)                               | -60%                                    |
| Supplies  | 21,450                         | 37,000                        | (15,550)                               | -42%                                    |
| Property  | -                              | -                             | -                                      | 0%                                      |
| Other   | -                              | 2,258                         | (2,258)                                | -100%                                   |
| <b>TOTAL</b>                                    | <b>257,021</b>                 | <b>311,590</b>                | <b>(54,569)</b>                        | <b>-18%</b>                             |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>52</b>                      | <b>64</b>                     |  |   |



## Fiscal Year 2019 - 2020 Proposed Budget

**School Name: Riverdale Ridge High School**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 3,302,072                      | 2,422,789                     | 879,283                                | 36%                                     |
| Benefits  | 1,040,613                      | 795,139                       | 245,474                                | 31%                                     |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 38,000                         | 15,100                        | 22,900                                 | 152%                                    |
| Supplies  | 155,631                        | 92,415                        | 63,216                                 | 68%                                     |
| Property  | -                              | 14,681                        | (14,681)                               | -100%                                   |
| Other   | 4,000                          | -                             | 4,000                                  | 100%                                    |
| <b>TOTAL</b>                                    | <b>4,540,316</b>               | <b>3,340,124</b>              | <b>1,200,192</b>                       | <b>36%</b>                              |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>850</b>                     | <b>543</b>                    |  |   |

## Fiscal Year 2019 - 2020 Proposed Budget

School Name: **BOLT**

| Description                                     | FY 19-20<br>Proposed<br>Budget | FY 18-19<br>Amended<br>Budget | \$ Variance<br>Increase/<br>(Decrease) | Increase/<br>(Decrease) From<br>Amended |
|---|--------------------------------|-------------------------------|--|---|
| Salaries  | 456,296                        | 443,511                       | 12,785                                 | 3%                                      |
| Benefits  | 156,351                        | 143,074                       | 13,277                                 | 9%                                      |
| Purchased Professional & Technical Services     | -                              | -                             | -                                      | 0%                                      |
| Purchased Property Services                     | -                              | -                             | -                                      | 0%                                      |
| Other Purchased Services                        | 170                            | 166                           | 4                                      | 2%                                      |
| Supplies  | 8,000                          | 8,756                         | (756)                                  | -9%                                     |
| Property  | -                              | 405                           | (405)                                  | -100%                                   |
| Other   | -                              | 700                           | (700)                                  | -100%                                   |
| <b>TOTAL</b>                                    | <b>620,817</b>                 | <b>596,612</b>                | <b>24,205</b>                          | <b>4%</b>                               |
| <b>2019-2020 K-12 Enrollment used in budget</b> | <b>63</b>                      | <b>61</b>                     |  |   |

# 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

18551 E. 160<sup>th</sup> Avenue

Brighton, CO 80601

