





# Proposed Budget 2019 - 2020

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## Proposed Budget 2019 - 2020

# Fund Summaries





## General Fund

	<b>FY 19-20 Proposed Budget</b>	<b>FY 18-19 Amended Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>Increase/ (Decrease) From Amended</b>
<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

	FY 19-20 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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><u>2,161,575</u></b>	<b><u>2,116,469</u></b>	<b><u>45,106</u></b>	<b><u>2%</u></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><u>5,033,036</u></b>	<b><u>5,219,413</u></b>	<b><u>(186,377)</u></b>	<b><u>-4%</u></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><u>15,698,053</u></b>	<b><u>17,418,499</u></b>	<b><u>(1,720,446)</u></b>	<b><u>-10%</u></b>
<b><u>TOTAL GENERAL FUND BY DEPARTMENT</u></b>	<b><u>55,466,620</u></b>	<b><u>54,180,300</u></b>	<b><u>1,286,320</u></b>	<b><u>2%</u></b>

## Capital Reserve Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	1,760,502	1,841,462	(80,960)	-4%
<u>Revenues</u>				
<b>Other Support</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>	<u>2,378,933</u>	<u>1,687,735</u>	<u>691,198</u>	<u>41%</u>
<b>Total Available Resources</b>	<u>4,139,435</u>	<u>3,529,197</u>	<u>610,238</u>	<u>17%</u>
<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>	<u>3,727,607</u>	<u>3,180,137</u>	<u>547,470</u>	<u>17%</u>
<u>Reserves Designated</u>				
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>	<u>4,139,435</u>	<u>3,529,197</u>	<u>610,238</u>	<u>17%</u>

## Risk Management Insurance Fund

	<b>FY 19-20 Proposed Budget</b>	<b>FY 18-19 Amended Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>Increase/ (Decrease) From Amended</b>
<b>Beginning Balance</b>	977,756	977,756	-	0%
<u>Revenues</u>				
<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>
<u>Expenditures</u>				
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>
<u>Reserves Designated</u>				
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

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	94,949	163,359	(68,410)	-42%
<u>Revenues</u>				
<b>Other Support</b>				
Transfer In From Other Funds	3,990,293	3,960,887	29,406	1%
<b>Total Current Year Revenues</b>	<u>3,990,293</u>	<u>3,960,887</u>	<u>29,406</u>	<u>1%</u>
<b>Total Available Resources</b>	<u>4,085,242</u>	<u>4,124,246</u>	<u>(39,004)</u>	<u>-1%</u>
<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>	<u>3,966,254</u>	<u>4,010,456</u>	<u>(44,202)</u>	<u>-1%</u>
<u>Reserves Designated</u>				
TABOR Reserve	118,988	113,790	5,198	5%
<b>Total Appropriations</b>	<u>4,085,242</u>	<u>4,124,246</u>	<u>(39,004)</u>	<u>-1%</u>

## Government Designated Grants Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	1,533,601	1,445,516	88,085	6%
<u>Revenues</u>				
<b>State Support</b>				
State Categorical	2,611,066	3,031,075	(420,009)	-14%
<b>Federal Support</b>				
Federal Revenue	6,055,764	6,258,256	(202,492)	-3%
<b>Other Support</b>				
Transfer In From Other Funds	-	3,269	(3,269)	-100%
Other Miscellaneous	-	200,000	(200,000)	-100%
<b>Total Current Year Revenues</b>	<u>8,666,830</u>	<u>9,492,600</u>	<u>(825,770)</u>	<u>-9%</u>
<b>Total Available Resources</b>	<u>10,200,431</u>	<u>10,938,116</u>	<u>(737,685)</u>	<u>-7%</u>
<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>	<u>10,200,431</u>	<u>10,938,116</u>	<u>(737,685)</u>	<u>-7%</u>
<b>Total Appropriations</b>	<u>10,200,431</u>	<u>10,938,116</u>	<u>(737,685)</u>	<u>-7%</u>

## Pupil Activity Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	1,548,448	1,220,384	328,064	27%
<u>Revenues</u>				
<b>Local Support</b>				
Local Revenue	2,322,570	2,406,184	(83,614)	-3%
<b>Other Support</b>				
Transfer In From Other Funds	705,704	580,704	125,000	22%
<b>Total Current Year Revenues</b>	<u>3,028,274</u>	<u>2,986,888</u>	<u>41,386</u>	<u>1%</u>
<b>Total Available Resources</b>	<u>4,576,722</u>	<u>4,207,272</u>	<u>369,450</u>	<u>9%</u>
<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>	<u>4,576,722</u>	<u>4,207,272</u>	<u>369,450</u>	<u>9%</u>
<b>Total Appropriations</b>	<u>4,576,722</u>	<u>4,207,272</u>	<u>369,450</u>	<u>9%</u>

## Transportation Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	-	-	-	0%
<u>Revenues</u>				
<b>State Support</b>				
State Categorical	1,500,438	1,506,756	(6,318)	0%
<b>Other Support</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>	<u>6,747,037</u>	<u>6,029,805</u>	<u>717,232</u>	<u>12%</u>
<b>Total Available Resources</b>	<u>6,747,037</u>	<u>6,029,805</u>	<u>717,232</u>	<u>12%</u>
<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>	<u>6,747,037</u>	<u>6,029,805</u>	<u>717,232</u>	<u>12%</u>
<b>Total Appropriations</b>	<u>6,747,037</u>	<u>6,029,805</u>	<u>717,232</u>	<u>12%</u>

## Growth Impact Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	92,493	103,281	(10,788)	-10%
<u>Revenues</u>				
<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>	<u>24,213</u>	<u>23,113</u>	<u>1,100</u>	<u>5%</u>
<b>Total Available Resources</b>	<u>116,706</u>	<u>126,394</u>	<u>(9,688)</u>	<u>-8%</u>
<u>Expenditures</u>				
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>	<u>116,706</u>	<u>126,394</u>	<u>(9,688)</u>	<u>-8%</u>
<b>Total Appropriations</b>	<u>116,706</u>	<u>126,394</u>	<u>(9,688)</u>	<u>-8%</u>



## Other Special Programs Fund - All Programs

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
<b>Beginning Balance</b>	690,774	913,953	(223,179)	-24%
<u>Local Support</u>				
Local Revenue	334,228	355,432	(21,204)	-6%
<u>Other Support</u>				
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>	<u><b>1,946,782</b></u>	<u><b>1,912,552</b></u>	<u><b>34,230</b></u>	<u><b>2%</b></u>
<b>Total Available Resources</b>	<u><b>2,637,556</b></u>	<u><b>2,826,505</b></u>	<u><b>(188,949)</b></u>	<u><b>-7%</b></u>
<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>	<u><b>2,637,556</b></u>	<u><b>2,826,505</b></u>	<u><b>(188,949)</b></u>	<u><b>-7%</b></u>
<b>Total Appropriations</b>	<u><b>2,637,556</b></u>	<u><b>2,826,505</b></u>	<u><b>(188,949)</b></u>	<u><b>-7%</b></u>

## Other Special Programs Fund - Tuition Based Kindergarten

	FY 19-20 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
<b>Beginning Balance</b>	300,000	364,621	(64,621)	-18%
<b><u>Other Support</u></b>				
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

	FY 19-20 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
<b>Beginning Balance</b>	41,183	55,582	(14,399)	-26%
<b><u>Other Support</u></b>				
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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>				
<b>Beginning Balance</b>	-	50,397	(50,397)	-100%
<b><u>Other Support</u></b>				
Transfer In From Other Funds	-	70,239	(70,239)	-100%
<b>Total Current Year Revenues</b>	<u>-</u>	<u>70,239</u>	<u>(70,239)</u>	<u>-100%</u>
<b>Total Available Resources</b>	<u>-</u>	<u>120,636</u>	<u>(120,636)</u>	<u>-100%</u>
<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>	<u>-</u>	<u>120,636</u>	<u>(120,636)</u>	<u>-100%</u>
<b>Total Appropriations</b>	<u>-</u>	<u>120,636</u>	<u>(120,636)</u>	<u>-100%</u>

## Other Special Programs Fund - Tuition Based Preschool

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	5,000	27,061	(22,061)	-82%
<u>Revenues</u>				
<b>Other Support</b>				
Other Miscellaneous	217,520	140,250	77,270	55%
<b>Total Current Year Revenues</b>	<u>217,520</u>	<u>140,250</u>	<u>77,270</u>	<u>55%</u>
<b>Total Available Resources</b>	<u>222,520</u>	<u>167,311</u>	<u>55,209</u>	<u>33%</u>
<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>	<u>222,520</u>	<u>167,311</u>	<u>55,209</u>	<u>33%</u>
<b>Total Appropriations</b>	<u>222,520</u>	<u>167,311</u>	<u>55,209</u>	<u>33%</u>

## Other Special Programs Fund - Summer School

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
<b>Beginning Balance</b>	12,500	67,852	(55,352)	-82%
<b><u>Other Support</u></b>				
Other Miscellaneous	52,005	37,750	14,255	38%
<b>Total Current Year Revenues</b>	<b><u>52,005</u></b>	<b><u>37,750</u></b>	<b><u>14,255</u></b>	<b><u>38%</u></b>
<b>Total Available Resources</b>	<b><u>64,505</u></b>	<b><u>105,602</u></b>	<b><u>(41,097)</u></b>	<b><u>-39%</u></b>
<u>Expenditures</u>				
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><u>64,505</u></b>	<b><u>105,602</u></b>	<b><u>(41,097)</u></b>	<b><u>-39%</u></b>
<b>Total Appropriations</b>	<b><u>64,505</u></b>	<b><u>105,602</u></b>	<b><u>(41,097)</u></b>	<b><u>-39%</u></b>

## Other Special Programs Fund - Credit Recovery

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
<b>Beginning Balance</b>	20,500	56,670	(36,170)	-64%
<u>Other Support</u>				
Other Miscellaneous	43,011	45,000	(1,989)	-4%
<b>Total Current Year Revenues</b>	<u>43,011</u>	<u>45,000</u>	<u>(1,989)</u>	<u>-4%</u>
<b>Total Available Resources</b>	<u>63,511</u>	<u>101,670</u>	<u>(38,159)</u>	<u>-38%</u>
<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>	<u>63,511</u>	<u>101,670</u>	<u>(38,159)</u>	<u>-38%</u>
<b>Total Appropriations</b>	<u>63,511</u>	<u>101,670</u>	<u>(38,159)</u>	<u>-38%</u>

## Other Special Programs Fund - Oil and Gas Lease

		FY 19-20 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Amended
<u>Revenues</u>					
<b>Beginning Balance</b>		178,109	178,109	-	0%
<b><u>Local Support</u></b>					
Local Revenue		-	-	-	0%
<b>Total Current Year Revenues</b>		-	-	-	<b>0%</b>
<b>Total Available Resources</b>		<b>178,109</b>	<b>178,109</b>	-	<b>0%</b>
<u>Expenditures</u>					
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>0%</b>
<b>Total Appropriations</b>		<b>178,109</b>	<b>178,109</b>	-	<b>0%</b>



## Other Special Programs Fund - Non-Governmental Grants

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<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><u>334,228</u></b>	<b><u>401,723</u></b>	<b><u>(67,495)</u></b>	<b><u>-17%</u></b>
<b>Total Available Resources</b>	<b><u>467,710</u></b>	<b><u>515,384</u></b>	<b><u>(47,674)</u></b>	<b><u>-9%</u></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><u>467,710</u></b>	<b><u>515,384</u></b>	<b><u>(47,674)</u></b>	<b><u>-9%</u></b>
<b>Total Appropriations</b>	<b><u>467,710</u></b>	<b><u>515,384</u></b>	<b><u>(47,674)</u></b>	<b><u>-9%</u></b>

## Bond Redemption Fund

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

## Building Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	70,081,655	126,637,263	(56,555,608)	-45%
<u>Revenues</u>				
<b>Other Support</b>				
Other Miscellaneous	1,560,000	900,000	660,000	73%
<b>Total Current Year Revenues</b>	<u>1,560,000</u>	<u>900,000</u>	<u>660,000</u>	<u>73%</u>
<b>Total Available Resources</b>	<u>71,641,655</u>	<u>127,537,263</u>	<u>(55,895,608)</u>	<u>-44%</u>
<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>	<u>71,641,655</u>	<u>127,537,263</u>	<u>(55,895,608)</u>	<u>-44%</u>
<b>Total Appropriations</b>	<u>71,641,655</u>	<u>127,537,263</u>	<u>(55,895,608)</u>	<u>-44%</u>

## Nutrition Services Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	2,330,977	2,330,977	-	0%
<u>Revenues</u>				
<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>	<u><b>5,760,434</b></u>	<u><b>5,019,813</b></u>	<u><b>740,621</b></u>	<u><b>15%</b></u>
<b>Total Available Resources</b>	<u><b>8,091,411</b></u>	<u><b>7,350,790</b></u>	<u><b>740,621</b></u>	<u><b>10%</b></u>
<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>	<u><b>8,091,411</b></u>	<u><b>7,350,790</b></u>	<u><b>740,621</b></u>	<u><b>10%</b></u>
<b>Total Appropriations</b>	<u><b>8,091,411</b></u>	<u><b>7,350,790</b></u>	<u><b>740,621</b></u>	<u><b>10%</b></u>

## Child Care Program Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	803,566	728,399	75,167	10%
<u>Revenues</u>				
<b>Other Support</b>				
Other Miscellaneous	1,511,238	1,527,073	(15,835)	-1%
<b>Total Current Year Revenues</b>	<u>1,511,238</u>	<u>1,527,073</u>	<u>(15,835)</u>	<u>-1%</u>
<b>Total Available Resources</b>	<u>2,314,804</u>	<u>2,255,472</u>	<u>59,332</u>	<u>3%</u>
<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>	<u>2,314,804</u>	<u>2,255,472</u>	<u>59,332</u>	<u>3%</u>
<b>Total Appropriations</b>	<u>2,314,804</u>	<u>2,255,472</u>	<u>59,332</u>	<u>3%</u>

## Print Shop Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<u>Revenues</u>				
<b>Beginning Balance</b>	-	-	-	0%
<u>Other Support</u>				
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>	<u>141,471</u>	<u>173,885</u>	<u>(32,414)</u>	<u>-19%</u>
<b>Total Available Resources</b>	<u>141,471</u>	<u>173,885</u>	<u>(32,414)</u>	<u>-19%</u>
<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>	<u>141,471</u>	<u>173,885</u>	<u>(32,414)</u>	<u>-19%</u>
<b>Total Appropriations</b>	<u>141,471</u>	<u>173,885</u>	<u>(32,414)</u>	<u>-19%</u>

## Dental Insurance Fund

	<u>FY 19-20 Proposed Budget</u>	<u>FY 18-19 Amended Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Amended</u>
<b>Beginning Balance</b>	626,000	551,846	74,154	13%
<u>Revenues</u>				
<b>Other Support</b>				
Other Miscellaneous	830,000	864,000	(34,000)	-4%
<b>Total Current Year Revenues</b>	<u>830,000</u>	<u>864,000</u>	<u>(34,000)</u>	<u>-4%</u>
<b>Total Available Resources</b>	<u>1,456,000</u>	<u>1,415,846</u>	<u>40,154</u>	<u>3%</u>
 <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>	<u>1,456,000</u>	<u>1,415,846</u>	<u>40,154</u>	<u>3%</u>
<b>Total Appropriations</b>	<u>1,456,000</u>	<u>1,415,846</u>	<u>40,154</u>	<u>3%</u>

## Trust Fund

	<b>FY 19-20 Proposed Budget</b>	<b>FY 18-19 Amended Budget</b>	<b>\$ Variance Increase/ (Decrease)</b>	<b>Increase/ (Decrease) From Amended</b>
<b>Beginning Balance</b>	21,900	24,899	(2,999)	-12%
<u>Revenues</u>				
<b>Other Support</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>
<u>Expenditures</u>				
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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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 Proposed Budget	FY 18-19 Amended Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From 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>		

**Proposed Budget 2019 - 2020**

# 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

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Brighton, CO 80601

