



Amended Budget

Fiscal Year 2018 - 2019



27J Schools

18551 E. 160th Avenue | Brighton, CO 80601

Amended Budget 2018 - 2019

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Introductory Section



Amended Budget Fiscal Year 2018-2019

As statutorily required, we are submitting the Amended Budget for Fiscal Year 2018-2019.

Significant adjustments to the General Fund include:

Beginning Fund Balance – The Adopted Budget included estimates for the July 1, 2018 beginning General Fund balance, whereas the Amended Budget's beginning General Fund balance is based on the ending fund balance reflected in the District's 2017-2018 Comprehensive Annual Financial Report. The General Fund balance increased from the projections at Adopted Budget by \$5.2 million due to higher than anticipated state equalization and specific ownership tax revenue received at the end of fiscal year 2018.

Available Resources – The District is estimating property tax revenue to be higher for Amended Budget by approximately 9% due to the mill levy certifications performed in December 2018.

State funding is anticipated to be higher than at Adopted Budget due to an increase in enrollment at October 2018 count.

The budget stabilization factor for fiscal year 2018-2019 is at 8% of total available resources, or \$13.6 million. .

The District estimates specific ownership tax revenue for the Amended Budget using the prior fiscal year and historical tax revenue data. The Amended Budget includes a 14% increase or \$.6 million.

The current fiscal year 2018-2019 Total Program Funding is as follows:

Property Tax Revenues	\$34,891,707
Specific Ownership Tax	4,683,973
Adjusted State Share	105,693,833
Total Program Funding	\$145,269,513

Expenditures – An increase to salaries and benefits was estimated in the Amended Budget at \$3.2 million for fiscal year 2018-2019. The increase reflects allocations for negotiated compensation of 2% and prior year step adjustments.

Resources of approximately \$1 million were invested in technology growth, replacement and upgrades district-wide.

Allocations and transfers increased due to higher enrollment at charters schools and increased transfers of General Fund resources to Capital Reserve and Colorado Preschool as compared to the Adopted Budget.

Reserves – The TABOR and Board of Education reserves were maintained at the required 3% of estimated fiscal year 2018-2019 expenditures. The District also assigned \$3 million to invest in the High School Initiative which provides more staff to support achievement of new graduation requirements.

Amended Budget 2018 - 2019

Fund Summaries

General Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	24,603,818	20,150,989	4,452,829	22%
<u>Local Support</u>				
Property Taxes	34,891,707	32,098,687	2,793,020	9%
Specific Ownership Taxes	4,683,973	4,092,079	591,894	14%
Other Taxes	-	(12,000)	12,000	-100%
<u>State Support</u>				
State Equalization	105,693,833	103,193,179	2,500,654	2%
State Categorical	3,691,975	3,381,618	310,357	9%
<u>Other Support</u>				
Other Miscellaneous	452,311	464,719	(12,408)	-3%
Total Current Year Revenues	149,413,799	143,218,282	6,195,517	4%
Total Available Resources	174,017,617	163,369,271	10,648,346	7%
<u>Expenditures</u>				
Employee Salaries	74,709,597	72,527,838	2,181,759	3%
Employee Benefits	24,499,018	23,438,699	1,060,319	5%
Purchased Services	9,890,735	8,500,143	1,390,592	16%
Supplies & Materials	6,614,253	6,058,798	555,455	9%
Property	39,105	30,711	8,394	27%
Other Expenditures	172,315	149,518	22,797	15%
Total Current Year Expenditures	115,925,023	110,705,707	5,219,316	5%
<u>Other Resources</u>				
Allocation to Charter Schools	29,807,333	29,039,935	767,398	3%
Charter School Service Charges	(792,035)	(702,026)	(90,009)	-13%
Transfers to Other Funds	6,767,097	5,647,339	1,119,758	20%
Transfer to Transportation Fund	4,256,349	4,697,349	(441,000)	-9%
Transfer to Activity Fund	580,704	580,704	-	0%
Transfer to Detention Center	227,406	192,036	35,370	18%
Transfer to Print Shop	84,885	81,633	3,252	4%
Transfer to Wellness	70,239	77,838	(7,599)	-10%
Total Other Resources	41,001,978	39,614,808	1,387,170	4%
Total Current Year Expenditures & Other Resources	156,927,001	150,320,515	6,606,486	4%
<u>Reserves Designated</u>				
Contingency Reserves- 3% Per Board Policy	3,739,131	3,659,479	79,652	2%
TABOR Reserve	3,610,052	3,518,558	91,494	3%
Reserve for Multi-Year Obligations	1,036,470	199,455	837,015	420%
Assigned Reserve	5,533,700	2,500,000	3,033,700	121%
Career and Technical Education Reserve	319,600	319,600	-	0%
Total Appropriations	171,165,953	160,517,607	10,648,346	7%
<u>Reserves Unappropriated</u>				
Unassigned Reserve	2,851,664	2,851,664	-	0%

General Fund by Department

		FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Board of Education</u>					
2201	Superintendent's Monitoring Budget	269,896	269,896	-	0%
2202	Board of Education Policy Governance	31,000	31,000	-	0%
2203	Legal Services	186,072	233,392	(47,320)	-20%
2204	Accountability Committee	10,355	10,355	-	0%
2205	Negotiations	136,040	133,596	2,444	2%
2206	Communication Relations	221,844	216,604	5,240	2%
Total Board of Education		855,207	894,843	(39,636)	-4%
<u>Office of the Superintendent</u>					
2301	Office of the Superintendent	579,997	567,782	12,215	2%
Total Office of the Superintendent		579,997	567,782	12,215	2%
<u>Student Achievement</u>					
2101	Special Education	13,688,048	14,364,202	(676,154)	-5%
2102	Pupil Support Services	3,521,254	3,748,406	(227,152)	-6%
2111	Improvement of Instruction	348,089	367,907	(19,818)	-5%
2113	Staff Development	948,536	958,694	(10,158)	-1%
2114	Student Intervention	792,504	689,912	102,592	15%
2115	Student Assessment	461,168	442,876	18,292	4%
2117	Vocational Education	269,958	211,932	58,026	27%
2121	Tutoring (Mill Levy)	516,281	397,449	118,832	30%
2122	Textbooks (Mill Levy)	7,183	7,183	-	0%
Total Student Achievement		20,553,021	21,188,561	(635,540)	-3%
<u>Human Resources</u>					
2501	Human Resources	1,004,313	898,832	105,481	12%
Total Human Resources		1,004,313	898,832	105,481	12%
<u>Operations</u>					
2711	Operations	288,838	275,329	13,509	5%
2712	Crisis Management	75,702	62,427	13,275	21%
2721	Swimming Pool Building Services	93,664	92,076	1,588	2%
2722	Building Maintenance	1,368,386	1,378,735	(10,349)	-1%
2723	Custodial Services	184,085	124,897	59,188	47%
2724	Building Services	3,678,192	3,678,192	-	0%
2725	Grounds Services	698,233	630,822	67,411	11%
2726	Community Services-Building Rental	46,281	46,281	-	0%
Total Operations		6,433,381	6,288,759	144,622	2%

General Fund by Department (continued)

		FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Financial Services</u>					
2401	Finance Office	1,173,014	988,405	184,609	19%
2402	Risk Management	130,000	130,000	-	0%
2403	Internal Services	662,510	664,250	(1,740)	0%
2601	Computer Operations	150,945	150,945	-	0%
Financial Services		2,116,469	1,933,600	182,869	9%
<u>Information Technology</u>					
2602	Instructional/Informational Services	5,219,413	4,122,531	1,096,882	27%
Total Information Technology		5,219,413	4,122,531	1,096,882	27%
<u>District Wide</u>					
2801	Class Size Relief (Mill Levy)	883,483	883,483	-	0%
2802	Certified Substitutes	857,273	836,417	20,856	2%
2803	Early Retirement Plans	417,872	417,872	-	0%
2804	Temp/Vac Leave Payoffs	370,091	204,094	165,997	81%
2805	Community Services	503,450	377,450	126,000	33%
2851	School Carry Forward	325,922	325,922	-	0%
2800	Other District Wide Budgets	14,060,408	9,158,444	4,901,964	54%
Total District Wide		17,418,499	12,203,682	5,214,817	43%
<u>TOTAL GENERAL FUND BY DEPARTMENT</u>		54,180,300	48,098,590	6,081,710	13%

Capital Reserve Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	1,841,462	1,038,709	802,753	77%
<u>Other Support</u>				
Transfer In From Other Funds	1,574,585	945,318	629,267	67%
Other Miscellaneous	113,150	-	113,150	100%
Total Current Year Revenues	1,687,735	945,318	742,417	79%
Total Available Resources	3,529,197	1,984,027	1,545,170	78%
<u>Expenditures</u>				
Purchased Services	279,662	141,453	138,209	98%
Supplies & Materials	42,899	(130,000)	172,899	133%
Property	745,155	200,000	545,155	273%
Debt Service	1,876,265	1,389,843	486,422	35%
Other Expenditures	236,156	324,944	(88,788)	-27%
Total Current Year Expenditures	3,180,137	1,926,240	1,253,897	65%
<u>Reserves Designated</u>				
TABOR Reserve	95,404	57,787	37,617	65%
Reserved for Cash in Lieu of Land	253,656	-	253,656	100%
Total Appropriations	3,529,197	1,984,027	1,545,170	78%

Risk Management Insurance Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	977,756	882,738	95,018	11%
<u>Other Support</u>				
Transfer In From Other Funds	1,182,065	1,277,083	(95,018)	-7%
Total Current Year Revenues	1,182,065	1,277,083	(95,018)	-7%
Total Available Resources	2,159,821	2,159,821	-	0%
<u>Expenditures</u>				
Purchased Services	1,550,000	1,550,000	-	0%
Total Current Year Expenditures	1,550,000	1,550,000	-	0%
<u>Reserves Designated</u>				
TABOR Reserve	46,500	46,500	-	0%
Designated Risk Management Reserve	563,321	563,321	-	0%
Total Appropriations	2,159,821	2,159,821	-	0%

Colorado Preschool Program Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	163,359	355,594	(192,235)	-54%
<u>Other Support</u>				
Transfer In From Other Funds	3,960,887	3,424,938	535,949	16%
Total Current Year Revenues	3,960,887	3,424,938	535,949	16%
Total Available Resources	4,124,246	3,780,532	343,714	9%
<u>Expenditures</u>				
Employee Salaries	2,827,125	2,576,070	251,055	10%
Employee Benefits	1,055,905	890,391	165,514	19%
Purchased Services	61,081	17,875	43,206	242%
Supplies & Materials	63,395	63,495	(100)	0%
Property	1,000	1,000	-	0%
Other Expenditures	1,950	121,588	(119,638)	-98%
Total Current Year Expenditures	4,010,456	3,670,419	340,037	9%
<u>Reserves Designated</u>				
TABOR Reserve	113,790	110,113	3,677	3%
Total Appropriations	4,124,246	3,780,532	343,714	9%

Government Designated Grants Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	1,445,516	840,865	604,651	72%
<u>State Support</u>				
State Categorical	3,031,075	2,605,881	425,194	16%
<u>Federal Support</u>				
Federal Revenue	6,258,256	5,637,896	620,360	11%
<u>Other Support</u>				
Transfer In From Other Funds	3,269	-	3,269	0%
Other Miscellaneous	200,000	134,000	66,000	49%
Total Current Year Revenues	9,492,600	8,377,777	1,114,823	13%
Total Available Resources	10,938,116	9,218,642	1,719,474	19%
<u>Expenditures</u>				
Employee Salaries	4,010,938	3,829,134	181,804	5%
Employee Benefits	1,539,141	1,406,841	132,300	9%
Purchased Services	2,583,828	2,303,799	280,029	12%
Supplies & Materials	322,830	475,995	(153,165)	-32%
Property	10,000	13,850	(3,850)	-28%
Other Expenditures	2,471,379	1,189,023	1,282,356	108%
Total Current Year Expenditures	10,938,116	9,218,642	1,719,474	19%
Total Appropriations	10,938,116	9,218,642	1,719,474	19%

Pupil Activity Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	1,220,384	1,737,451	(517,067)	-30%
<u>Local Support</u>				
Local Revenue	2,406,184	3,528,251	(1,122,067)	-32%
<u>Other Support</u>				
Transfer In From Other Funds	580,704	580,704	-	0%
Total Current Year Revenues	2,986,888	4,108,955	(1,122,067)	-27%
Total Available Resources	4,207,272	5,846,406	(1,639,134)	-28%
<u>Expenditures</u>				
Employee Salaries	12,570	-	12,570	100%
Employee Benefits	3,649	-	3,649	100%
Purchased Services	363,499	-	363,499	100%
Supplies & Materials	3,048,196	2,071,650	976,546	47%
Property	10,700	-	10,700	100%
Other Expenditures	768,658	3,774,756	(3,006,098)	-80%
Total Current Year Expenditures	4,207,272	5,846,406	(1,639,134)	-28%
Total Appropriations	4,207,272	5,846,406	(1,639,134)	-28%

Transportation Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	-	-	-	0%
<u>State Support</u>				
State Categorical	1,506,756	1,500,438	6,318	0%
<u>Other Support</u>				
Transfer In From Other Funds	4,256,349	4,697,349	(441,000)	-9%
Other Miscellaneous	266,700	265,000	1,700	1%
Total Current Year Revenues	6,029,805	6,462,787	(432,982)	-7%
Total Available Resources	6,029,805	6,462,787	(432,982)	-7%
<u>Expenditures</u>				
Employee Salaries	3,674,932	4,038,972	(364,040)	-9%
Employee Benefits	1,565,536	1,604,478	(38,942)	-2%
Purchased Services	185,442	185,442	-	0%
Supplies & Materials	833,895	833,895	-	0%
Other Expenditures	(230,000)	(200,000)	(30,000)	-15%
Total Current Year Expenditures	6,029,805	6,462,787	(432,982)	-7%
Total Appropriations	6,029,805	6,462,787	(432,982)	-7%

Growth Impact Fund

	<u>FY 18-19 Amended Budget</u>	<u>FY 18-19 Adopted Budget</u>	<u>\$ Variance Increase/ (Decrease)</u>	<u>Increase/ (Decrease) From Adopted</u>
Revenues				
Beginning Balance	103,281	117,000	(13,719)	-12%
<u>Local Support</u>				
Other Revenue	22,713	35,600	(12,887)	-36%
<u>Other Support</u>				
Other Miscellaneous	400	400	-	0%
Total Current Year Revenues	<u>23,113</u>	<u>36,000</u>	<u>(12,887)</u>	<u>-36%</u>
Total Available Resources	<u>126,394</u>	<u>153,000</u>	<u>(26,606)</u>	<u>-17%</u>
Expenditures				
Purchased Services	31,155	26,155	5,000	19%
Supplies & Materials	1,400	1,400	-	0%
Other Expenditures	93,839	125,445	(31,606)	-25%
Total Current Year Expenditures	<u>126,394</u>	<u>153,000</u>	<u>(26,606)</u>	<u>-17%</u>
Total Appropriations	<u>126,394</u>	<u>153,000</u>	<u>(26,606)</u>	<u>-17%</u>

Other Special Programs Fund - All Programs

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	913,953	738,910	175,043	24%
<u>Local Support</u>				
Local Revenue	355,432	322,249	33,183	10%
<u>Other Support</u>				
Transfer In From Other Funds	343,936	269,874	74,062	27%
Other Miscellaneous	1,213,184	1,214,892	(1,708)	0%
Total Current Year Revenues	1,912,552	1,807,015	105,537	6%
Total Available Resources	2,826,505	2,545,925	280,580	11%
<u>Expenditures</u>				
Employee Salaries	1,039,780	1,100,270	(60,490)	-5%
Employee Benefits	394,521	381,460	13,061	3%
Purchased Services	120,318	143,003	(22,685)	-16%
Supplies & Materials	152,837	112,436	40,401	36%
Property	40,243	-	40,243	100%
Other Expenditures	1,078,806	808,756	270,050	33%
Total Current Year Expenditures	2,826,505	2,545,925	280,580	11%
Total Appropriations	2,826,505	2,545,925	280,580	11%

Other Special Programs Fund - Tuition Based Kindergarten

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	364,621	318,605	46,016	14%
<u>Other Support</u>				
Other Miscellaneous	683,000	683,000	-	0%
Total Current Year Revenues	683,000	683,000	-	0%
Total Available Resources	1,047,621	1,001,605	46,016	5%
<u>Expenditures</u>				
Employee Salaries	486,398	555,822	(69,424)	-12%
Employee Benefits	191,765	195,410	(3,645)	-2%
Purchased Services	150	150	-	0%
Supplies & Materials	10,000	-	10,000	100%
Other Expenditures	359,308	250,223	109,085	44%
Total Current Year Expenditures	1,047,621	1,001,605	46,016	5%
Total Appropriations	1,047,621	1,001,605	46,016	5%

Other Special Programs Fund - Detention Center

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	55,582	17,635	37,947	215%
<u>Other Support</u>				
Transfer In From Other Funds	227,406	192,036	35,370	18%
Other Miscellaneous	307,184	304,827	2,357	1%
Total Current Year Revenues	534,590	496,863	37,727	8%
Total Available Resources	590,172	514,498	75,674	15%
<u>Expenditures</u>				
Employee Salaries	315,464	335,464	(20,000)	-6%
Employee Benefits	107,860	110,860	(3,000)	-3%
Purchased Services	2,203	2,203	-	0%
Supplies & Materials	15,600	15,600	-	0%
Other Expenditures	149,045	50,371	98,674	196%
Total Current Year Expenditures	590,172	514,498	75,674	15%
Total Appropriations	590,172	514,498	75,674	15%

Other Special Programs Fund - Wellness Program

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	50,397	55,930	(5,533)	-10%
<u>Other Support</u>				
Transfer In From Other Funds	70,239	77,838	(7,599)	-10%
Total Current Year Revenues	70,239	77,838	(7,599)	-10%
Total Available Resources	120,636	133,768	(13,132)	-10%
<u>Expenditures</u>				
Employee Salaries	58,697	68,717	(10,020)	-15%
Employee Benefits	20,739	24,051	(3,312)	-14%
Purchased Services	41,000	41,000	-	0%
Supplies & Materials	200	-	200	100%
Total Current Year Expenditures	120,636	133,768	(13,132)	-10%
Total Appropriations	120,636	133,768	(13,132)	-10%

Other Special Programs Fund - Tuition Based Preschool

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	27,061	8,182	18,879	231%
<u>Other Support</u>				
Other Miscellaneous	140,250	129,315	10,935	8%
Total Current Year Revenues	140,250	129,315	10,935	8%
Total Available Resources	167,311	137,497	29,814	22%
<u>Expenditures</u>				
Employee Salaries	111,497	93,593	17,904	19%
Employee Benefits	55,785	35,722	20,063	56%
Other Expenditures	29	8,182	(8,153)	-100%
Total Current Year Expenditures	167,311	137,497	29,814	22%
Total Appropriations	167,311	137,497	29,814	22%

Other Special Programs Fund - Summer School

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Revenues				
Beginning Balance	67,852	78,759	(10,907)	-14%
Other Support				
Other Miscellaneous	37,750	37,500	250	1%
Total Current Year Revenues	37,750	37,500	250	1%
Total Available Resources	105,602	116,259	(10,657)	-9%
Expenditures				
Employee Salaries	20,433	10,370	10,063	97%
Employee Benefits	3,039	3,039	-	0%
Purchased Services	15,846	15,846	-	0%
Supplies & Materials	9,500	9,500	-	0%
Other Expenditures	56,784	77,504	(20,720)	-27%
Total Current Year Expenditures	105,602	116,259	(10,657)	-9%
Total Appropriations	105,602	116,259	(10,657)	-9%

Other Special Programs Fund - Credit Recovery

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	56,670	61,856	(5,186)	-8%
<u>Other Support</u>				
Other Miscellaneous	45,000	60,250	(15,250)	-25%
Total Current Year Revenues	45,000	60,250	(15,250)	-25%
Total Available Resources	101,670	122,106	(20,436)	-17%
<u>Expenditures</u>				
Employee Salaries	30,897	36,304	(5,407)	-15%
Employee Benefits	11,777	12,378	(601)	-5%
Purchased Services	30,000	30,000	-	0%
Supplies & Materials	20,000	20,000	-	0%
Other Expenditures	8,996	23,424	(14,428)	-62%
Total Current Year Expenditures	101,670	122,106	(20,436)	-17%
Total Appropriations	101,670	122,106	(20,436)	-17%

Other Special Programs Fund - Oil and Gas Lease

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Revenues				
Beginning Balance	178,109	171,025	7,084	4%
Local Support				
Local Revenue	-	38,027	(38,027)	-100%
Total Current Year Revenues	-	38,027	(38,027)	-100%
Total Available Resources	178,109	209,052	(30,943)	-15%
Expenditures				
Purchased Services	10,000	10,000	-	0%
Other Expenditures	168,109	199,052	(30,943)	-16%
Total Current Year Expenditures	178,109	209,052	(30,943)	-15%
Total Appropriations	178,109	209,052	(30,943)	-15%

Other Special Programs Fund - Non-Governmental Grants

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	113,661	26,918	86,743	322%
<u>Local Support</u>				
Local Revenue	355,432	284,222	71,210	25%
<u>Other Support</u>				
Transfer In From Other Funds	46,291	-	46,291	100%
Total Current Year Revenues	401,723	284,222	117,501	41%
Total Available Resources	515,384	311,140	204,244	66%
<u>Expenditures</u>				
Employee Salaries	16,394	-	16,394	100%
Employee Benefits	3,556	-	3,556	100%
Purchased Services	21,119	43,804	(22,685)	-52%
Supplies & Materials	97,537	67,336	30,201	45%
Property	40,243	-	40,243	100%
Other Expenditures	336,535	200,000	136,535	68%
Total Current Year Expenditures	515,384	311,140	204,244	66%
Total Appropriations	515,384	311,140	204,244	66%

Bond Redemption Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Revenues				
Beginning Balance	19,614,504	18,631,384	983,120	5%
<u>Local Support</u>				
Property Taxes	28,534,759	25,964,443	2,570,316	10%
<u>Other Support</u>				
Other Sources	50,000	50,000	-	0%
Total Current Year Revenues	28,584,759	26,014,443	2,570,316	10%
Total Available Resources	48,199,263	44,645,827	3,553,436	8%
Expenditures				
Purchased Services	21,000	21,000	-	0%
Debt Service	8,000,000	7,981,480	18,520	0%
Other Expenditures	16,121,348	16,139,868	(18,520)	0%
Total Current Year Expenditures	24,142,348	24,142,348	-	0%
<u>Reserves Designated</u>				
Project Assigned Reserve	24,056,915	20,503,479	3,553,436	17%
Total Appropriations	48,199,263	44,645,827	3,553,436	8%

Building Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	126,637,263	112,862,780	13,774,483	12%
<u>Other Support</u>				
Other Miscellaneous	900,000	1,000,000	(100,000)	-10%
Total Current Year Revenues	900,000	1,000,000	(100,000)	-10%
Total Available Resources	127,537,263	113,862,780	13,674,483	12%
<u>Expenditures</u>				
Employee Salaries	816,963	1,101,328	(284,365)	-26%
Employee Benefits	243,312	379,511	(136,199)	-36%
Purchased Services	42,251,904	76,335,650	(34,083,746)	-45%
Supplies & Materials	7,891,487	6,229,598	1,661,889	27%
Property	54,107,181	17,902,100	36,205,081	202%
Other Expenditures	22,226,416	11,914,593	10,311,823	87%
Total Current Year Expenditures	127,537,263	113,862,780	13,674,483	12%
Total Appropriations	127,537,263	113,862,780	13,674,483	12%

Nutrition Services Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	2,330,977	1,598,045	732,932	46%
<u>Local Support</u>				
Other Local Revenue	1,836,324	1,777,292	59,032	3%
<u>State Support</u>				
State Categorical	84,261	84,261	-	0%
<u>Federal Support</u>				
Federal Revenue	3,083,728	3,083,728	-	0%
<u>Other Support</u>				
Other Miscellaneous	15,500	7,356	8,144	111%
Total Current Year Revenues	5,019,813	4,952,637	67,176	1%
Total Available Resources	7,350,790	6,550,682	800,108	12%
<u>Expenditures</u>				
Employee Salaries	1,682,826	1,818,789	(135,963)	-7%
Employee Benefits	519,635	608,715	(89,080)	-15%
Purchased Services	89,865	84,405	5,460	6%
Supplies & Materials	2,495,840	2,415,820	80,020	3%
Property	146,765	24,908	121,857	489%
Other Expenditures	2,415,859	1,598,045	817,814	51%
Total Current Year Expenditures	7,350,790	6,550,682	800,108	12%
Total Appropriations	7,350,790	6,550,682	800,108	12%

Child Care Program Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
<u>Revenues</u>				
Beginning Balance	728,399	729,268	(869)	0%
<u>Other Support</u>				
Other Miscellaneous	1,527,073	1,527,073	-	0%
Total Current Year Revenues	1,527,073	1,527,073	-	0%
Total Available Resources	2,255,472	2,256,341	(869)	0%
<u>Expenditures</u>				
Employee Salaries	1,033,534	1,033,534	-	0%
Employee Benefits	330,731	330,731	-	0%
Purchased Services	96,850	96,850	-	0%
Supplies & Materials	128,516	128,516	-	0%
Other Expenditures	665,841	666,710	(869)	0%
Total Current Year Expenditures	2,255,472	2,256,341	(869)	0%
Total Appropriations	2,255,472	2,256,341	(869)	0%

Print Shop Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Beginning Balance	-	-	-	0%
<u>Revenues</u>				
Other Support				
Transfer In From Other Funds	84,885	81,633	3,252	4%
Other Miscellaneous	89,000	89,000	-	0%
Total Current Year Revenues	173,885	170,633	3,252	2%
Total Available Resources	173,885	170,633	3,252	2%
<u>Expenditures</u>				
Employee Salaries	64,302	56,794	7,508	13%
Employee Benefits	14,757	19,013	(4,256)	-22%
Purchased Services	40,326	40,326	-	0%
Supplies & Materials	54,500	54,500	-	0%
Total Current Year Expenditures	173,885	170,633	3,252	2%
Total Appropriations	173,885	170,633	3,252	2%

Dental Insurance Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Revenues				
Beginning Balance	551,846	519,900	31,946	6%
Other Support				
Other Miscellaneous	864,000	864,000	-	0%
Total Current Year Revenues	864,000	864,000	-	0%
Total Available Resources	1,415,846	1,383,900	31,946	2%
Expenditures				
Purchased Services	842,400	842,400	-	0%
Other Expenditures	573,446	541,500	31,946	6%
Total Current Year Expenditures	1,415,846	1,383,900	31,946	2%
Total Appropriations	1,415,846	1,383,900	31,946	2%

Trust Fund

	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance/ Increase/ (Decrease)	Increase/ (Decrease) From Adopted
Revenues				
Beginning Balance	24,899	24,750	149	1%
<u>Other Support</u>				
Other Miscellaneous	520	520	-	0%
Total Current Year Revenues	520	520	-	0%
Total Available Resources	25,419	25,270	149	1%
<u>Expenditures</u>				
Other Expenditures	25,419	25,270	149	1%
Total Current Year Expenditures	25,419	25,270	149	1%
Total Appropriations	25,419	25,270	149	1%

Amended Budget 2018 - 2019

School Summaries

Fiscal Year 2018 - 2019 Amended Budget

		FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0101	North Elementary	1,312,990	1,507,356	(194,366)	-13%
0102	Northeast Elementary	2,562,271	2,365,028	197,243	8%
0103	South Elementary	2,209,886	2,219,175	(9,289)	0%
0104	Southeast Elementary	2,211,462	2,130,851	80,611	4%
0105	Henderson Elementary	1,336,343	1,521,295	(184,952)	-12%
0106	Thimmig Elementary	2,446,814	2,358,861	87,953	4%
0107	Pennock Elementary	2,458,819	2,571,008	(112,189)	-4%
0108	Second Creek Elementary	2,764,753	2,602,406	162,347	6%
0109	West Ridge Elementary	3,147,453	2,978,693	168,760	6%
0110	Turnberry Elementary	2,641,036	2,574,603	66,433	3%
0111	Brantner Elementary	2,454,683	2,128,406	326,277	15%
0112	Reunion Elementary	2,479,973	1,952,503	527,470	27%
	Total Elementary Schools	28,026,483	26,910,185	1,116,298	4%
0201	Overland Trail Middle School	2,870,103	2,636,544	233,559	9%
0202	Vikan Middle School	2,893,130	2,869,876	23,254	1%
0203	Prairie View Middle School	2,704,105	3,659,198	(955,093)	-26%
0204	Stuart Middle School	3,118,226	3,446,108	(327,882)	-10%
0205	Quist Middle School	2,565,098	1,623,257	941,841	58%
	Total Middle Schools	14,150,662	14,234,983	(84,321)	-1%
0301	Brighton High School	8,552,423	8,304,729	247,694	3%
0302	Prairie View High School	8,638,507	8,347,326	291,181	3%
0303	Brighton Heritage Academy	1,162,022	1,189,562	(27,540)	-2%
0304	Bridge	311,590	167,313	144,277	86%
0305	Riverdale Ridge High School	3,340,124	2,876,918	463,206	16%
	Total High Schools	22,004,666	20,885,848	1,118,818	5%
0461	BOLT	596,612	563,735	32,877	6%
	Total Online School	596,612	563,735	32,877	6%
	TOTAL	64,778,423	62,594,751	2,183,672	3%

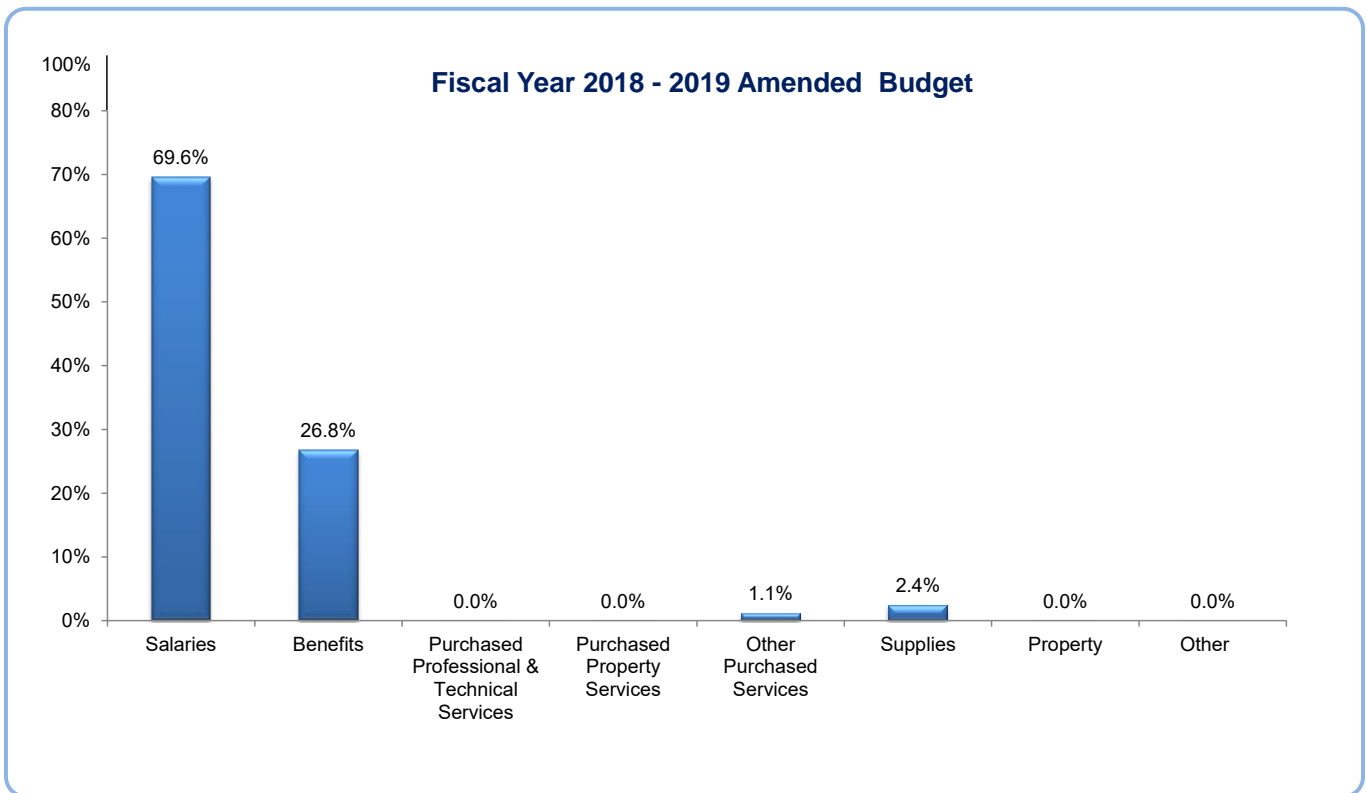
Fiscal Year 2018 - 2019 Amended Budget

School Name: North Elementary
Dept Number: 0101

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	914,230	1,091,475	(177,245)	-16%
0200	Benefits	351,700	378,715	(27,015)	-7%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	15,070	11,740	3,330	28%
0600	Supplies	31,790	25,226	6,564	26%
0700	Property	-	-	-	0%
0800	Other	200	200	-	0%
	TOTAL	\$ 1,312,990	1,507,356	(194,366)	-13%

2018-2019 K-12 Enrollment used in budget

266	278
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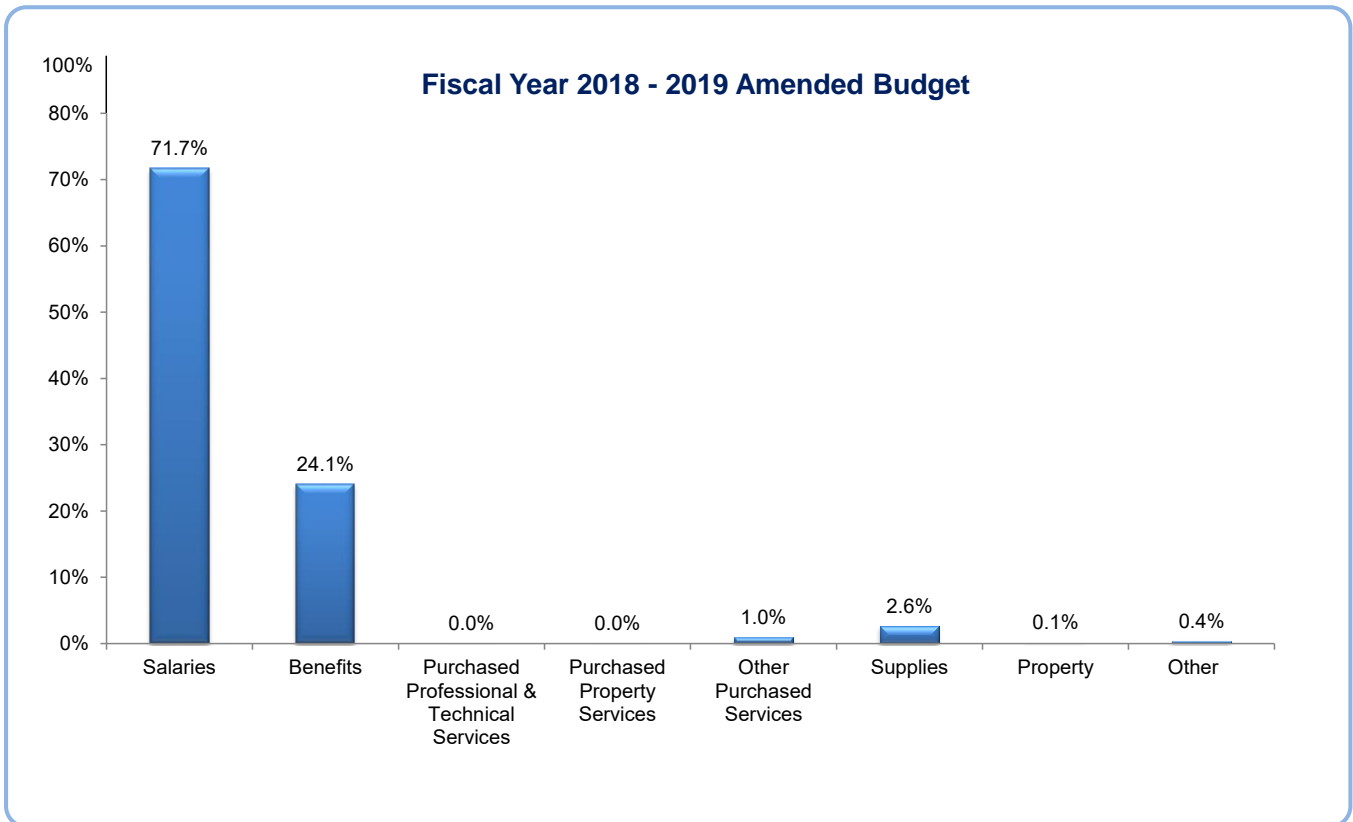


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Fiscal Year 2018 - 2019 Amended Budget

School Name: Northeast Elementary
Dept Number: 0102

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,838,359	1,725,378	112,981	7%
0200	Benefits	616,756	564,214	52,542	9%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	24,900	14,050	10,850	77%
0600	Supplies	67,656	61,386	6,270	10%
0700	Property	3,500	-	3,500	100%
0800	Other	11,100	-	11,100	100%
	TOTAL	\$ 2,562,271	2,365,028	197,243	8%
2018-2019 K-12 Enrollment used in budget		516	573		

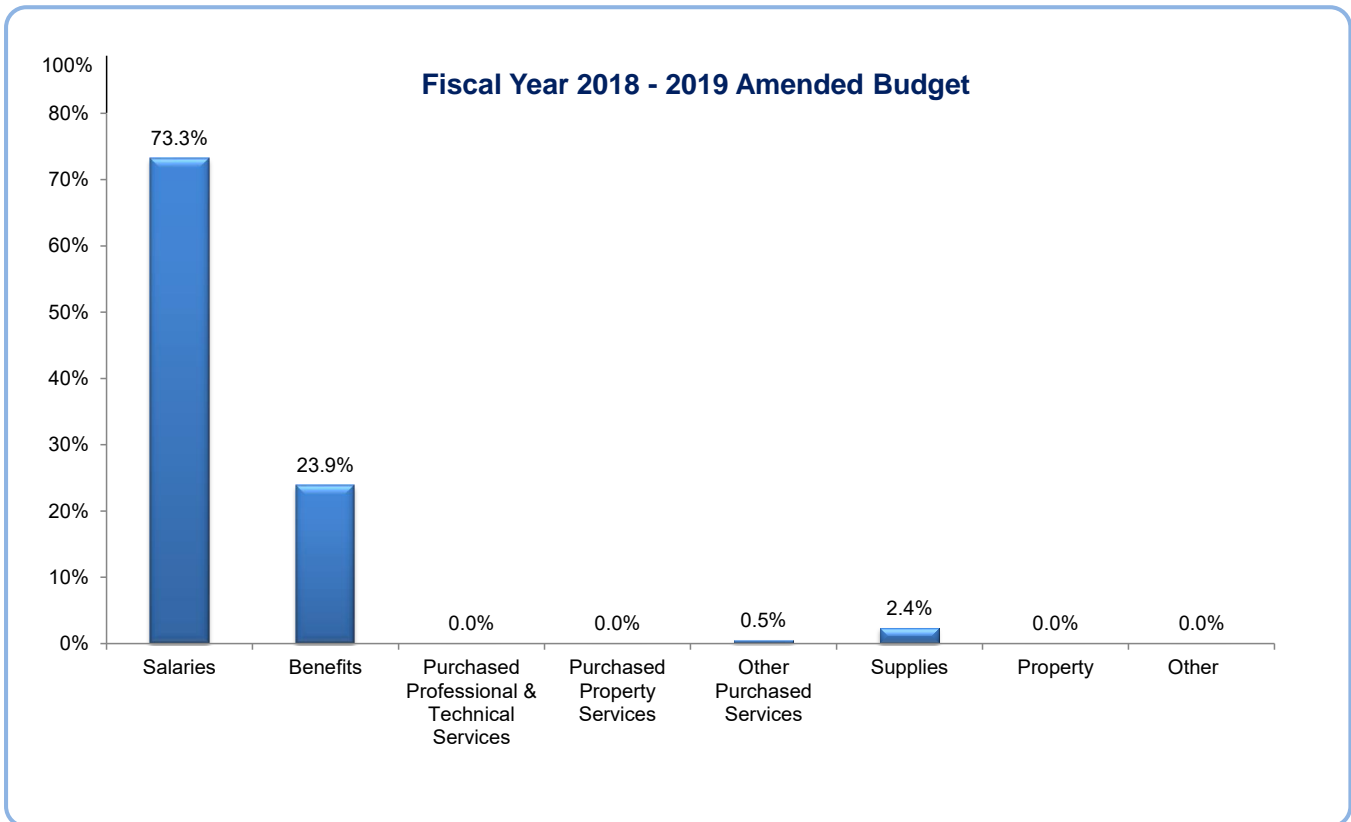


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Fiscal Year 2018 - 2019 Amended Budget

School Name: South Elementary
Dept Number: 0103

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,618,866	1,624,947	(6,081)	0%
0200	Benefits	528,488	529,625	(1,137)	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,325	5,110	5,215	102%
0600	Supplies	52,207	59,493	(7,286)	-12%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,209,886	2,219,175	(9,289)	0%
2018-2019 K-12 Enrollment used in budget		449	466		

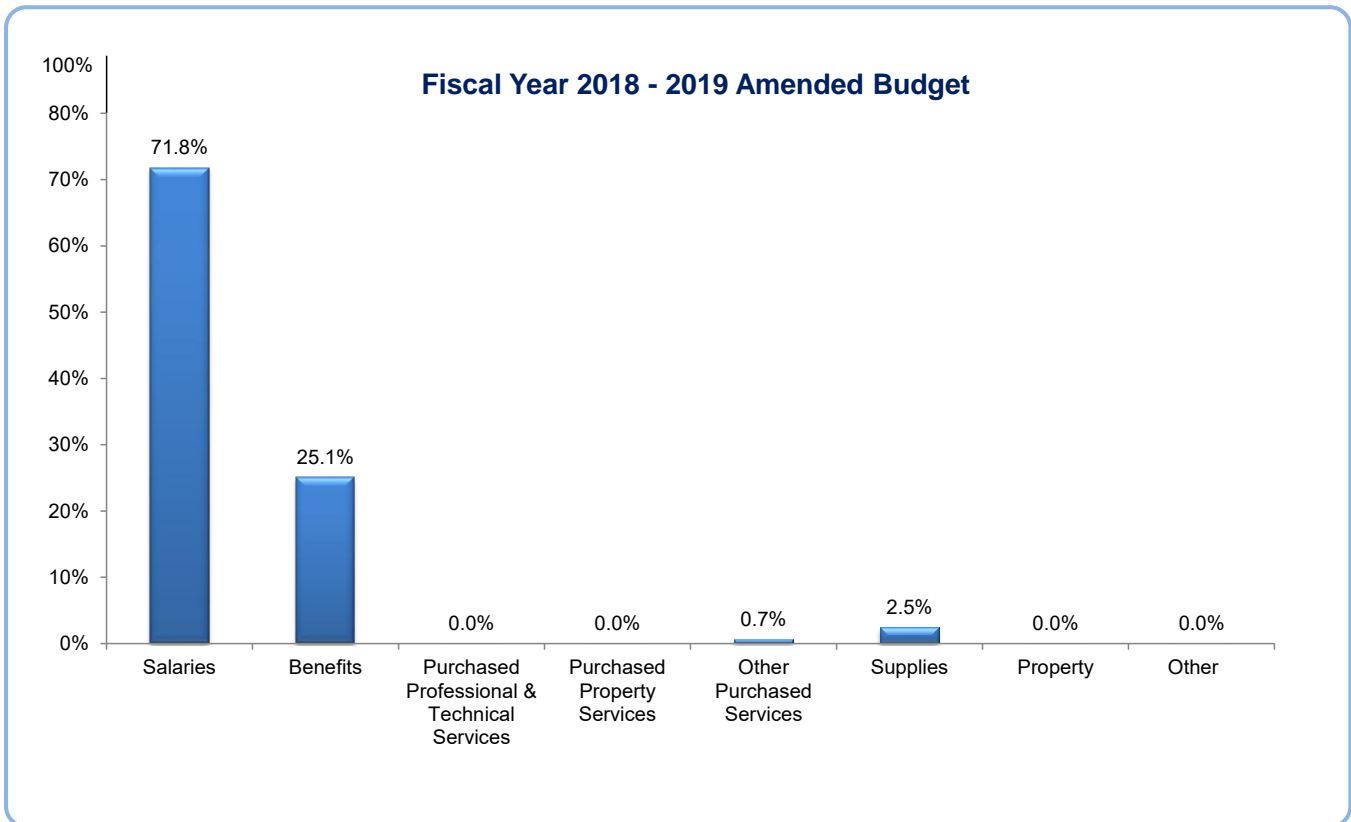


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Fiscal Year 2018 - 2019 Amended Budget

School Name: Southeast Elementary
Dept Number: 0104

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,587,310	1,549,873	37,437	2%
0200	Benefits	554,394	520,350	34,044	7%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	14,550	11,050	3,500	32%
0600	Supplies	54,908	49,278	5,630	11%
0700	Property	-	-	-	0%
0800	Other	300	300	-	0%
	TOTAL	\$ 2,211,462	2,130,851	80,611	4%
2018-2019 K-12 Enrollment used in budget		440	454		

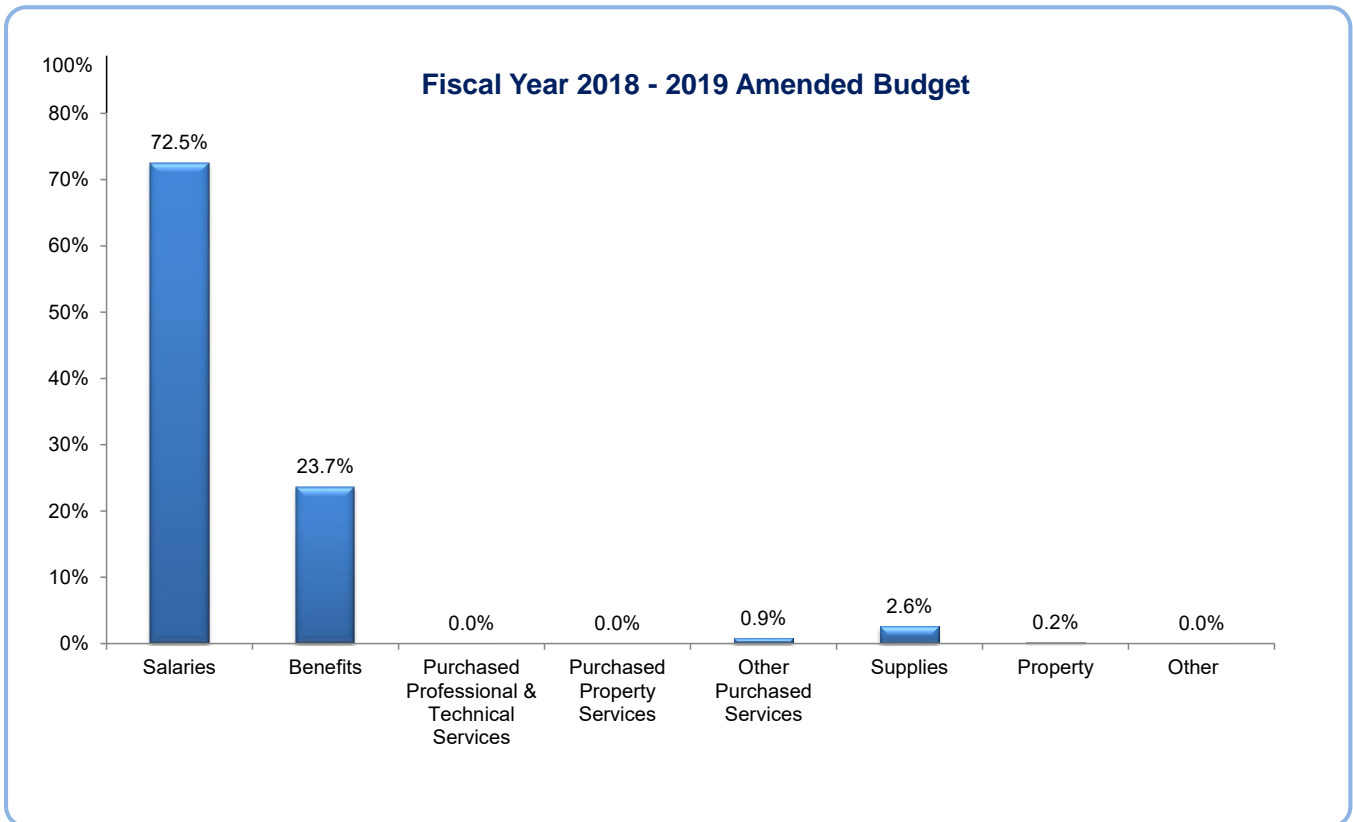


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Fiscal Year 2018 - 2019 Amended Budget

School Name: Henderson Elementary
Dept Number: 0105

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	969,471	1,119,712	(150,241)	-13%
0200	Benefits	316,410	358,113	(41,703)	-12%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	500	500	-	0%
0500	Other Purchased Services	11,800	6,800	5,000	74%
0600	Supplies	34,855	32,863	1,992	6%
0700	Property	3,307	3,307	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 1,336,343	1,521,295	(184,952)	-12%
2018-2019 K-12 Enrollment used in budget		318	292		

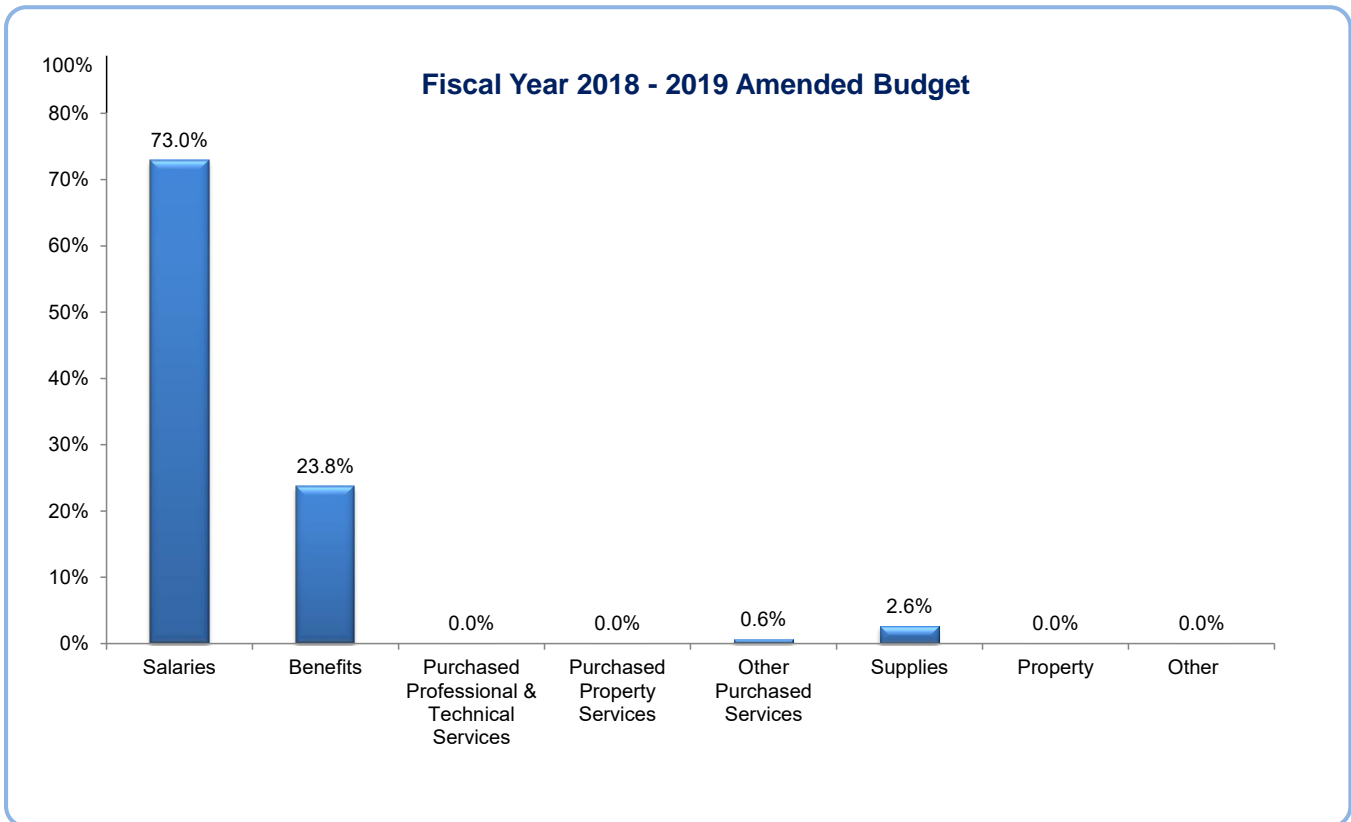


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Fiscal Year 2018 - 2019 Amended Budget

School Name: Thimmig Elementary
Dept Number: 0106

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,785,340	1,731,482	53,858	3%
0200	Benefits	581,579	544,591	36,988	7%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	15,410	17,720	(2,310)	-13%
0600	Supplies	64,485	65,068	(583)	-1%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,446,814	2,358,861	87,953	4%
2018-2019 K-12 Enrollment used in budget		580	613		

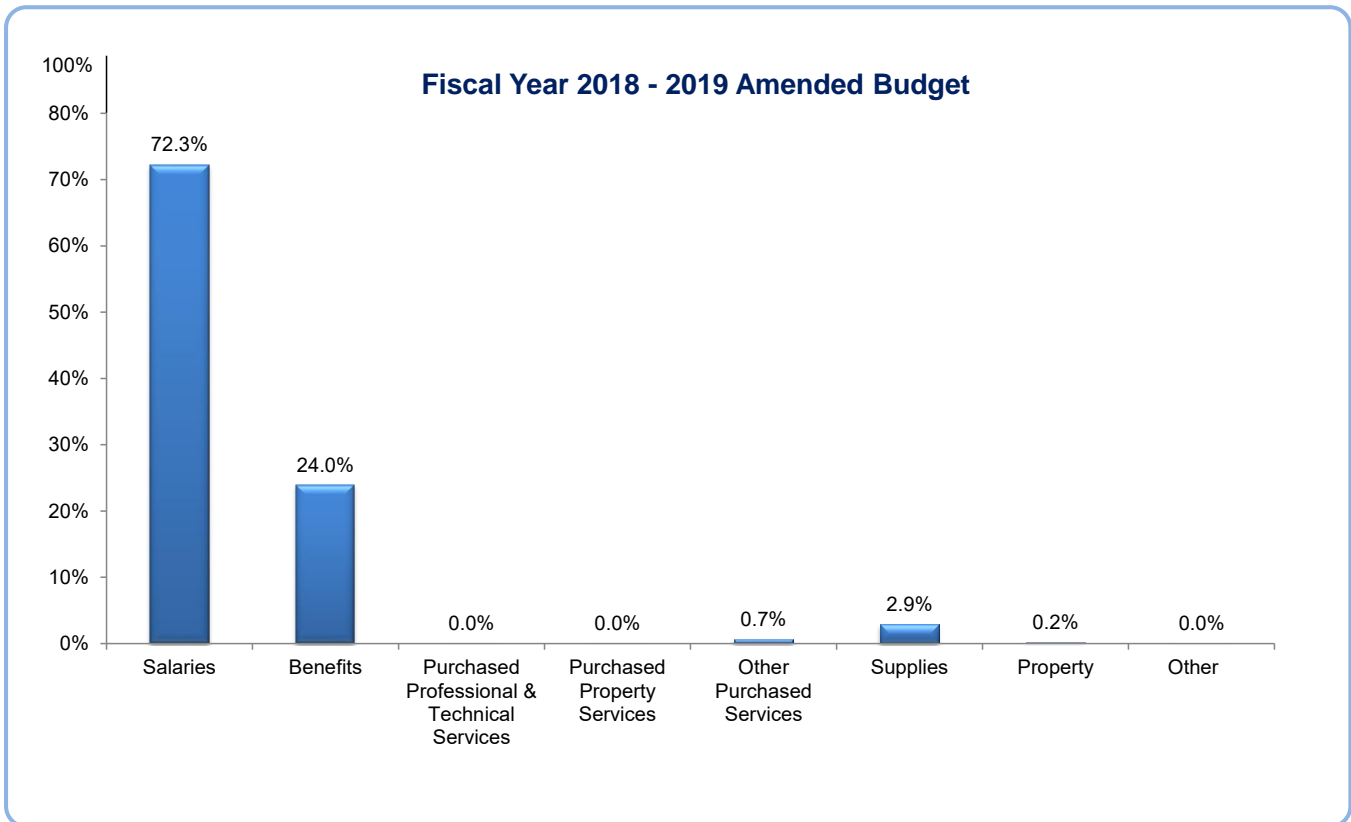


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Fiscal Year 2018 - 2019 Amended Budget

School Name: Pennock Elementary
Dept Number: 0107

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,776,875	1,905,105	(128,230)	-7%
0200	Benefits	589,079	592,689	(3,610)	-1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	17,471	14,445	3,026	21%
0600	Supplies	71,100	58,619	12,481	21%
0700	Property	4,144	-	4,144	100%
0800	Other	150	150	-	0%
	TOTAL	\$ 2,458,819	2,571,008	(112,189)	-4%
2018-2019 K-12 Enrollment used in budget		581	545		

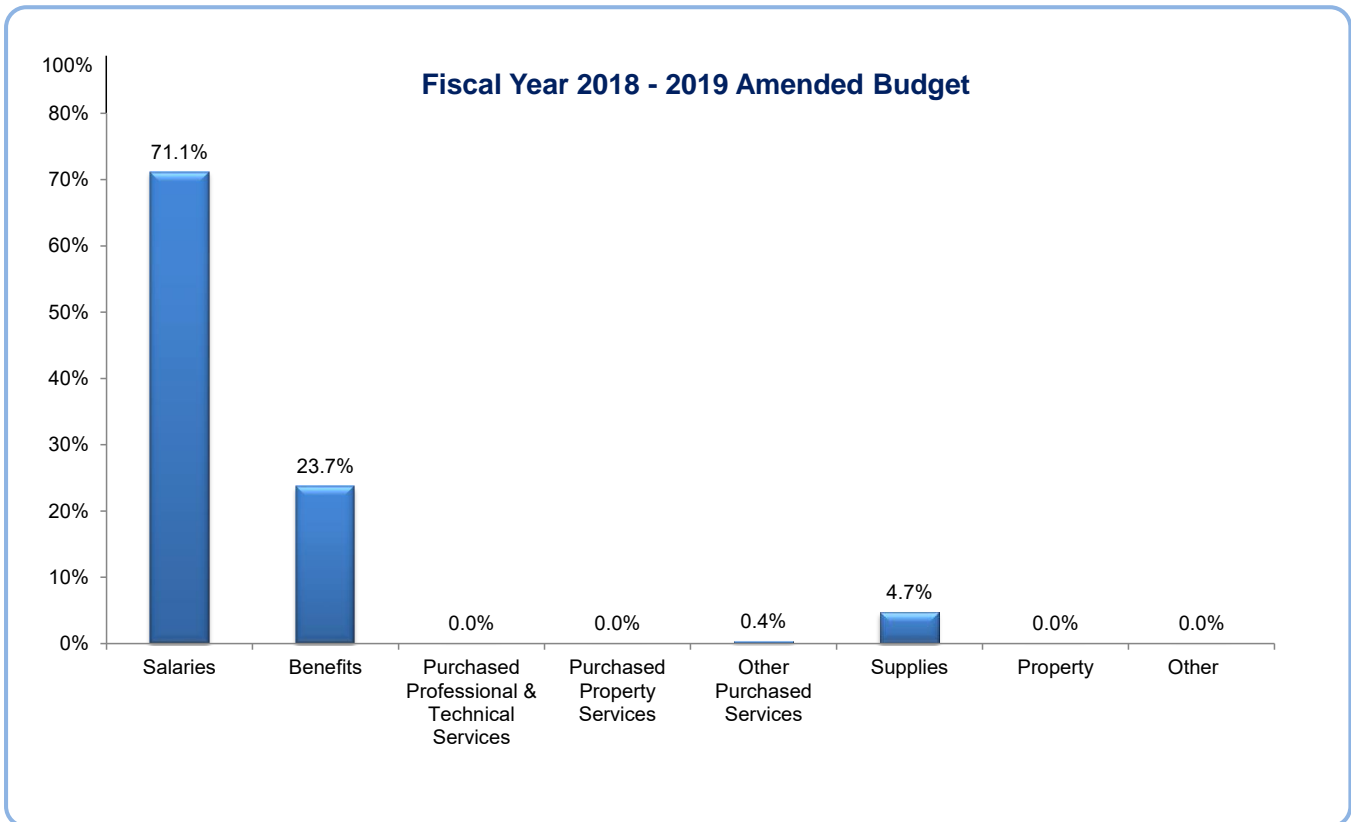


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Fiscal Year 2018 - 2019 Amended Budget

School Name: Second Creek Elementary
Dept Number: 0108

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,967,089	1,886,011	81,078	4%
0200	Benefits	655,275	638,432	16,843	3%
0300	Purchased Professional & Technical Services	250	250	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,850	10,850	-	0%
0600	Supplies	129,971	65,545	64,426	98%
0700	Property	618	618	-	0%
0800	Other	700	700	-	0%
	TOTAL	\$ 2,764,753	2,602,406	162,347	6%
2018-2019 K-12 Enrollment used in budget		591	586		

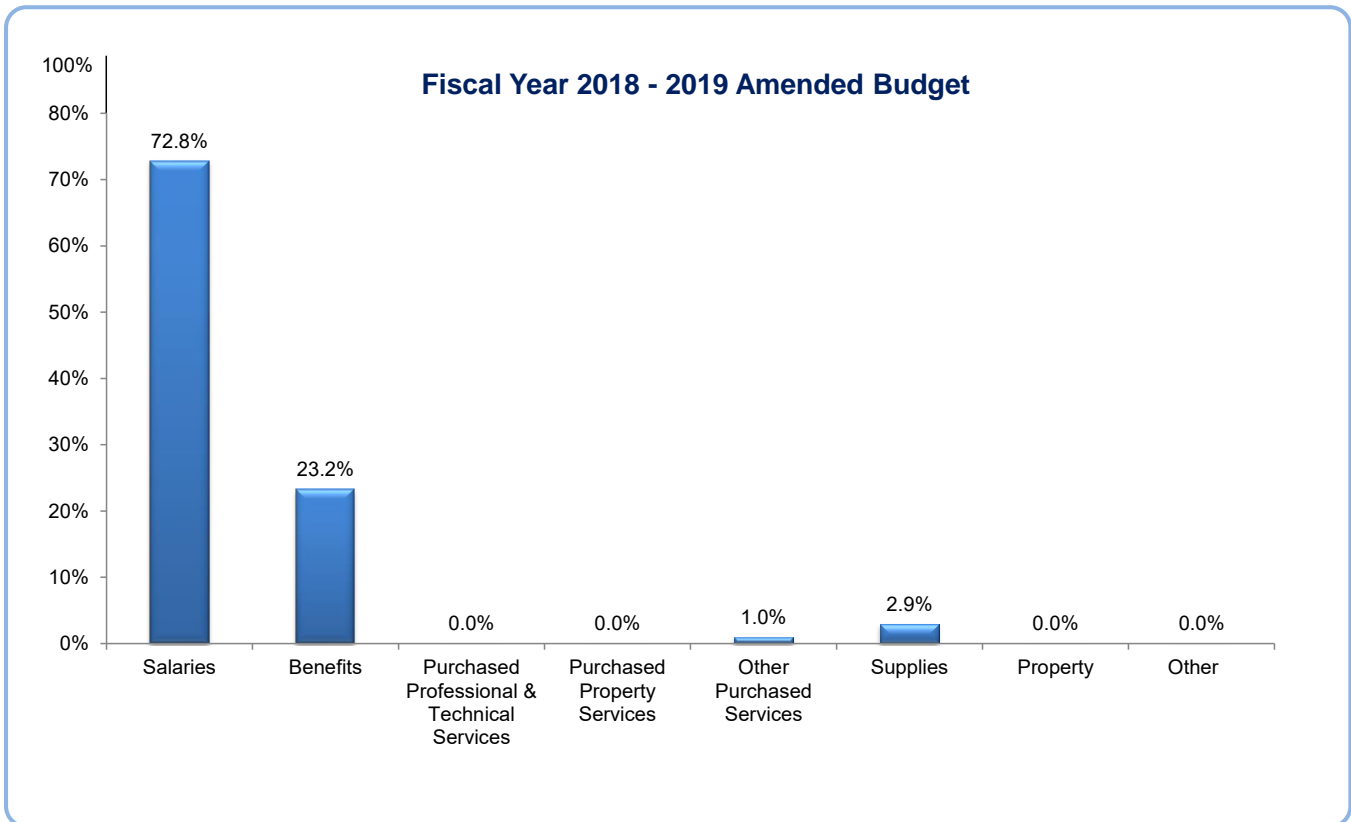


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Fiscal Year 2018 - 2019 Amended Budget

School Name: West Ridge Elementary
Dept Number: 0109

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,291,744	2,186,742	105,002	5%
0200	Benefits	731,067	703,121	27,946	4%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	31,950	27,800	4,150	15%
0600	Supplies	92,542	60,880	31,662	52%
0700	Property	-	-	-	0%
0800	Other	150	150	-	0%
	TOTAL	\$ 3,147,453	2,978,693	168,760	6%
2018-2019 K-12 Enrollment used in budget		671	662		

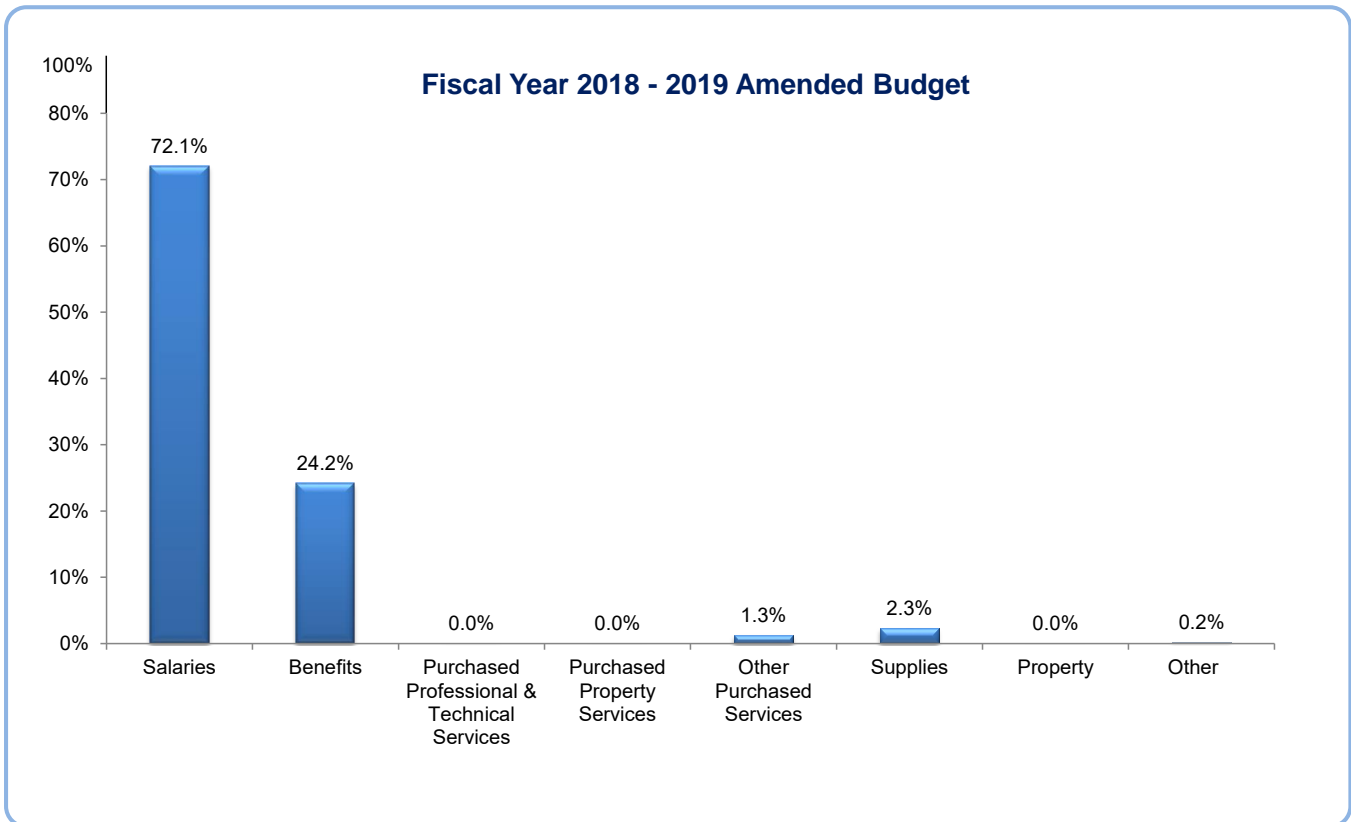


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Fiscal Year 2018 - 2019 Amended Budget

School Name: Turnberry Elementary
Dept Number: 0110

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,903,429	1,856,888	46,541	3%
0200	Benefits	638,549	634,057	4,492	1%
0300	Purchased Professional & Technical Services	1,000	1,000	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	33,810	29,000	4,810	17%
0600	Supplies	60,248	49,658	10,590	21%
0700	Property	-	-	-	0%
0800	Other	4,000	4,000	-	0%
	TOTAL	\$ 2,641,036	2,574,603	66,433	3%
2018-2019 K-12 Enrollment used in budget		684	663		

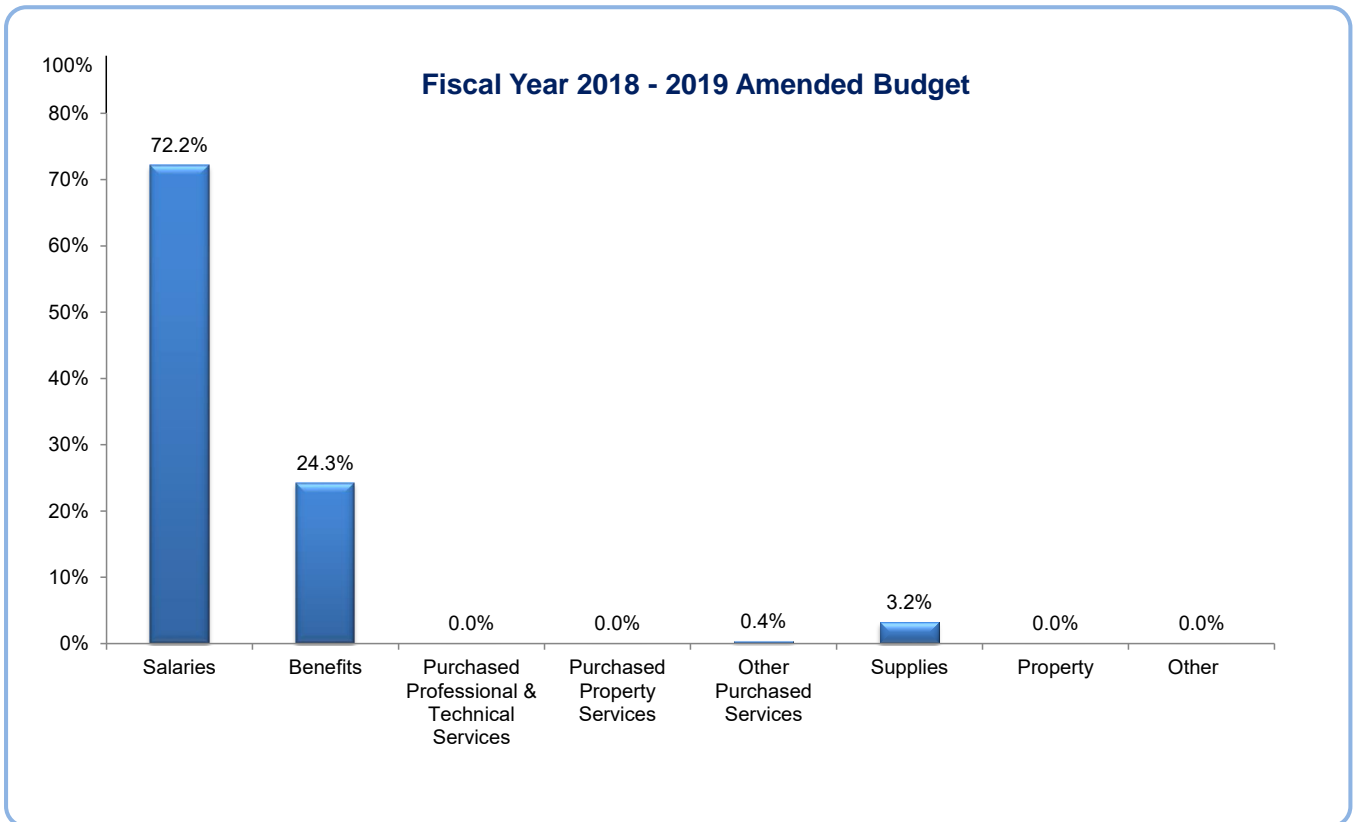


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Fiscal Year 2018 - 2019 Amended Budget

School Name: Brantner Elementary
Dept Number: 0111

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,771,079	1,556,341	214,738	14%
0200	Benefits	595,554	507,204	88,350	17%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	9,041	5,950	3,091	52%
0600	Supplies	79,009	58,911	20,098	34%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,454,683	2,128,406	326,277	15%
2018-2019 K-12 Enrollment used in budget		590	561		

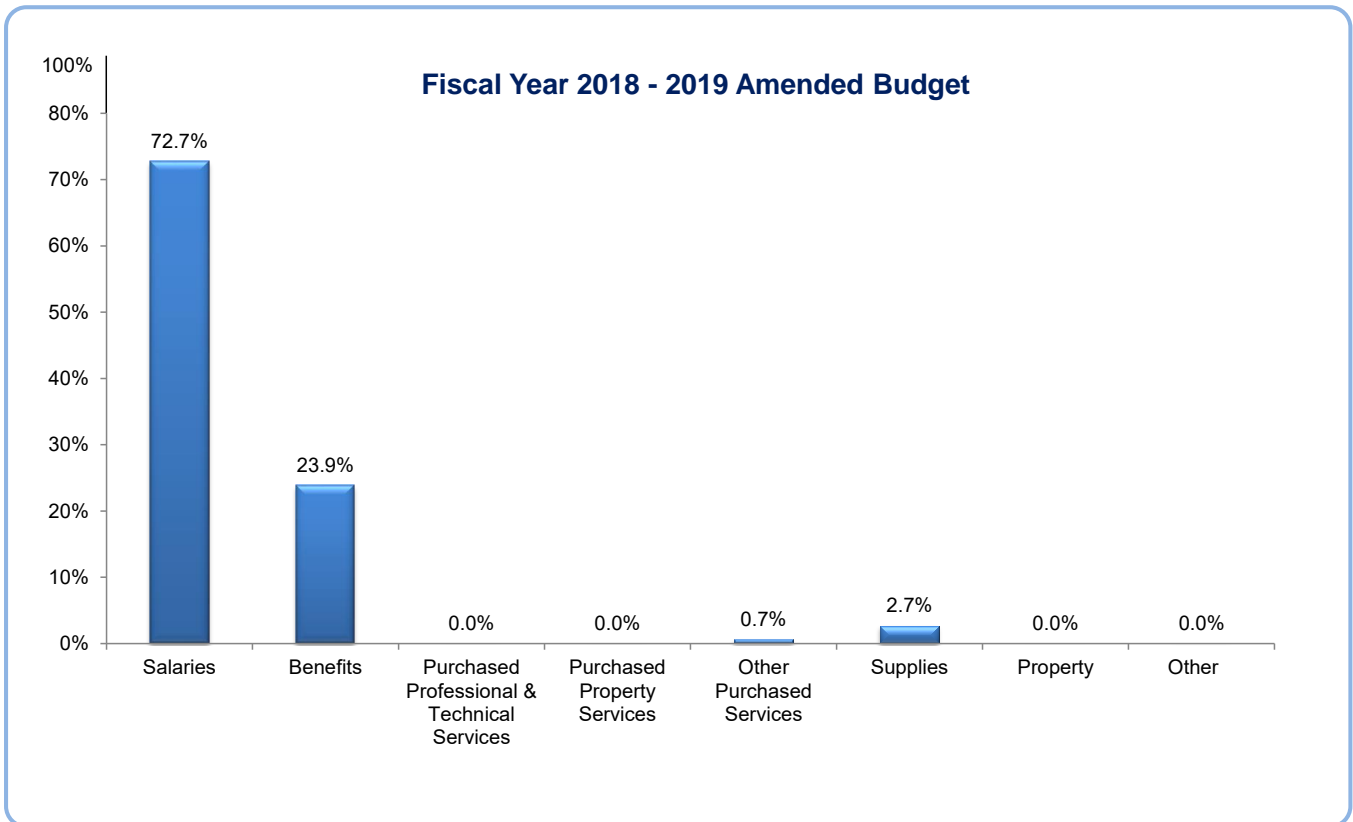


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: Reunion Elementary
Dept Number: 0112

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,803,332	1,449,634	353,698	24%
0200	Benefits	592,483	434,835	157,648	36%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	16,350	6,650	9,700	146%
0600	Supplies	66,808	58,384	8,424	14%
0700	Property	-	-	-	0%
0800	Other	1,000	3,000	(2,000)	-67%
	TOTAL	\$ 2,479,973	1,952,503	527,470	27%
2018-2019 K-12 Enrollment used in budget		576	557		

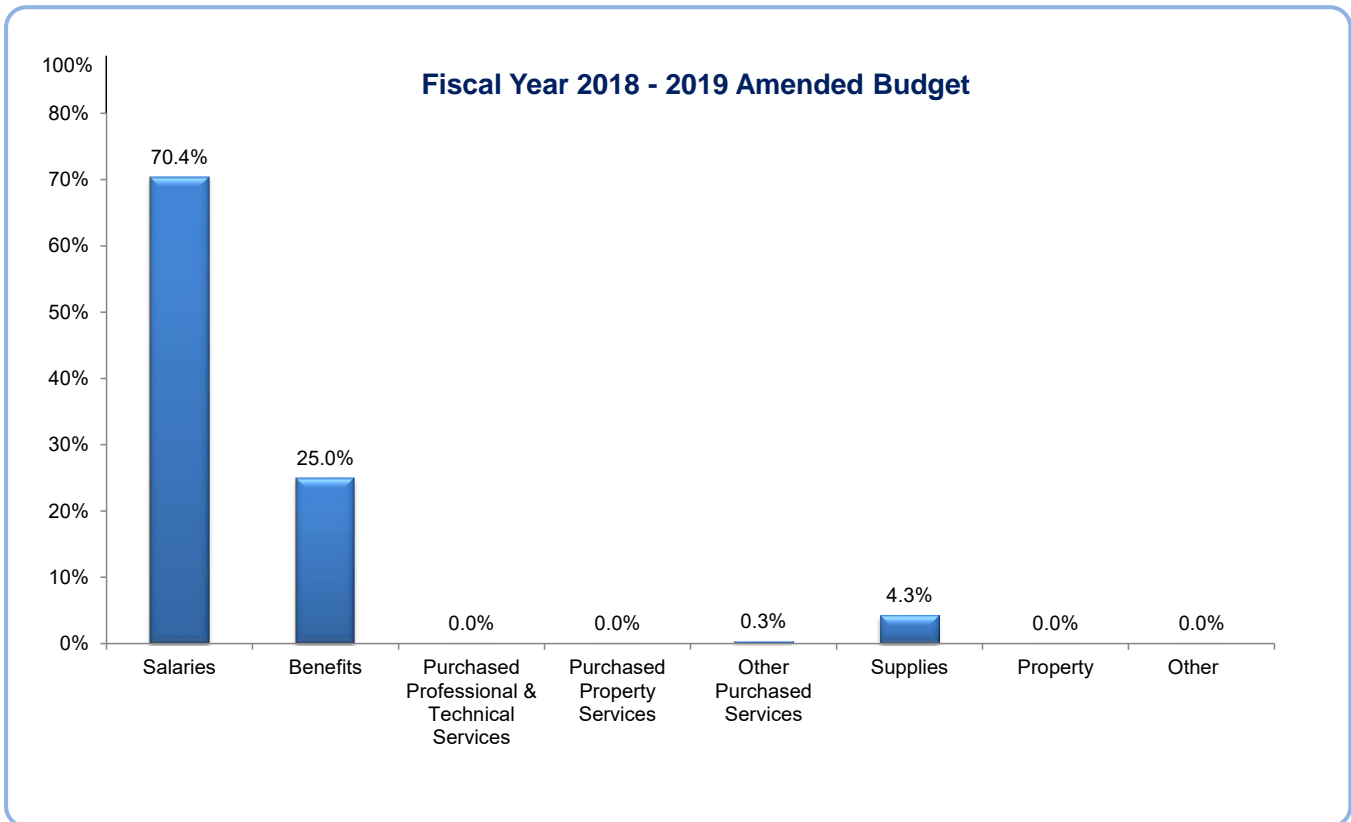


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: Overland Trail Middle School
Dept Number: 0201

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,020,964	1,890,287	130,677	7%
0200	Benefits	716,952	658,637	58,315	9%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	10,000	10,000	-	0%
0600	Supplies	122,187	77,620	44,567	57%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,870,103	2,636,544	233,559	9%
2018-2019 K-12 Enrollment used in budget		621	617		

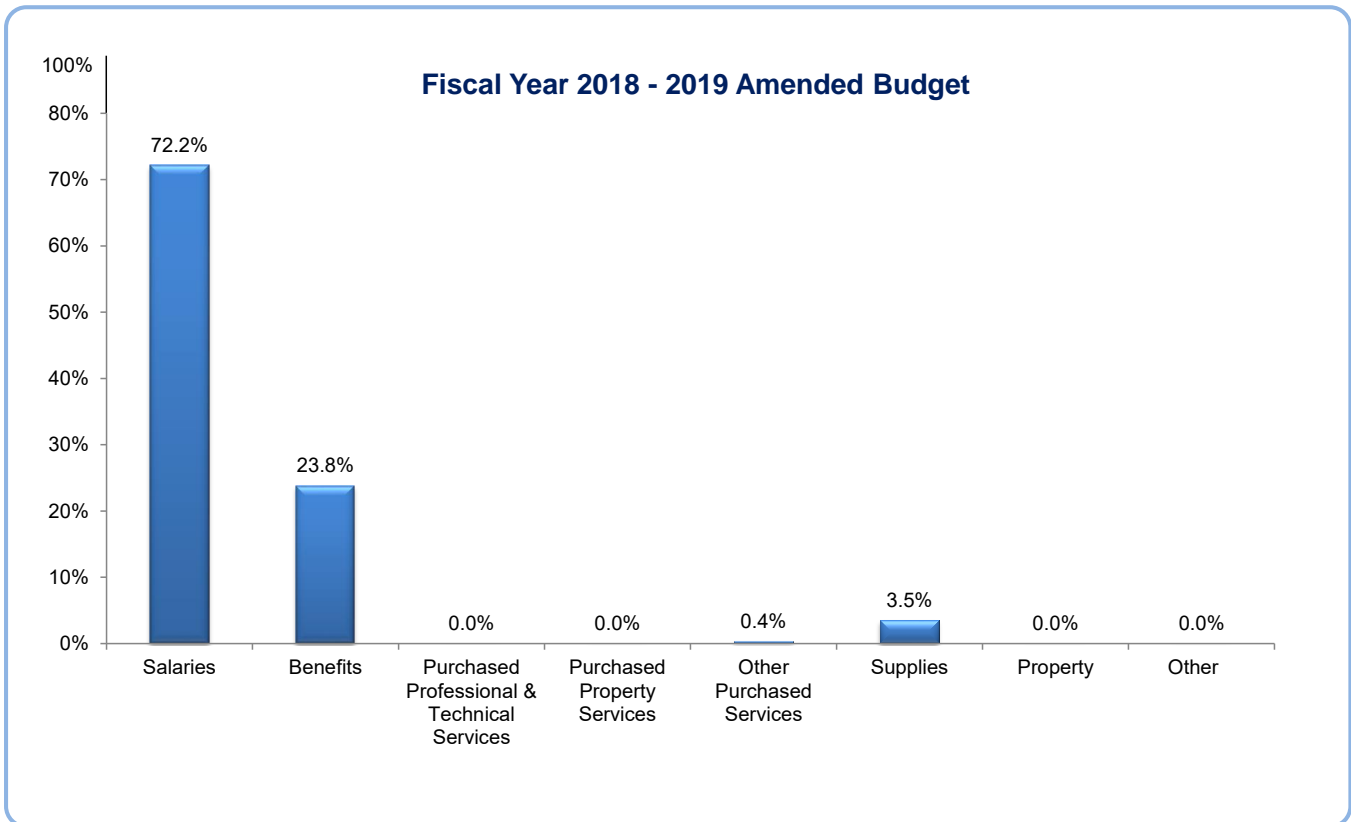


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: Vikan Middle School
Dept Number: 0202

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,088,166	2,106,396	(18,230)	-1%
0200	Benefits	689,677	680,844	8,833	1%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	160	1,500	(1,340)	-89%
0500	Other Purchased Services	11,350	4,850	6,500	134%
0600	Supplies	102,527	75,786	26,741	35%
0700	Property	500	500	-	0%
0800	Other	750	-	750	100%
	TOTAL	\$ 2,893,130	2,869,876	23,254	1%
2018-2019 K-12 Enrollment used in budget		609	580		

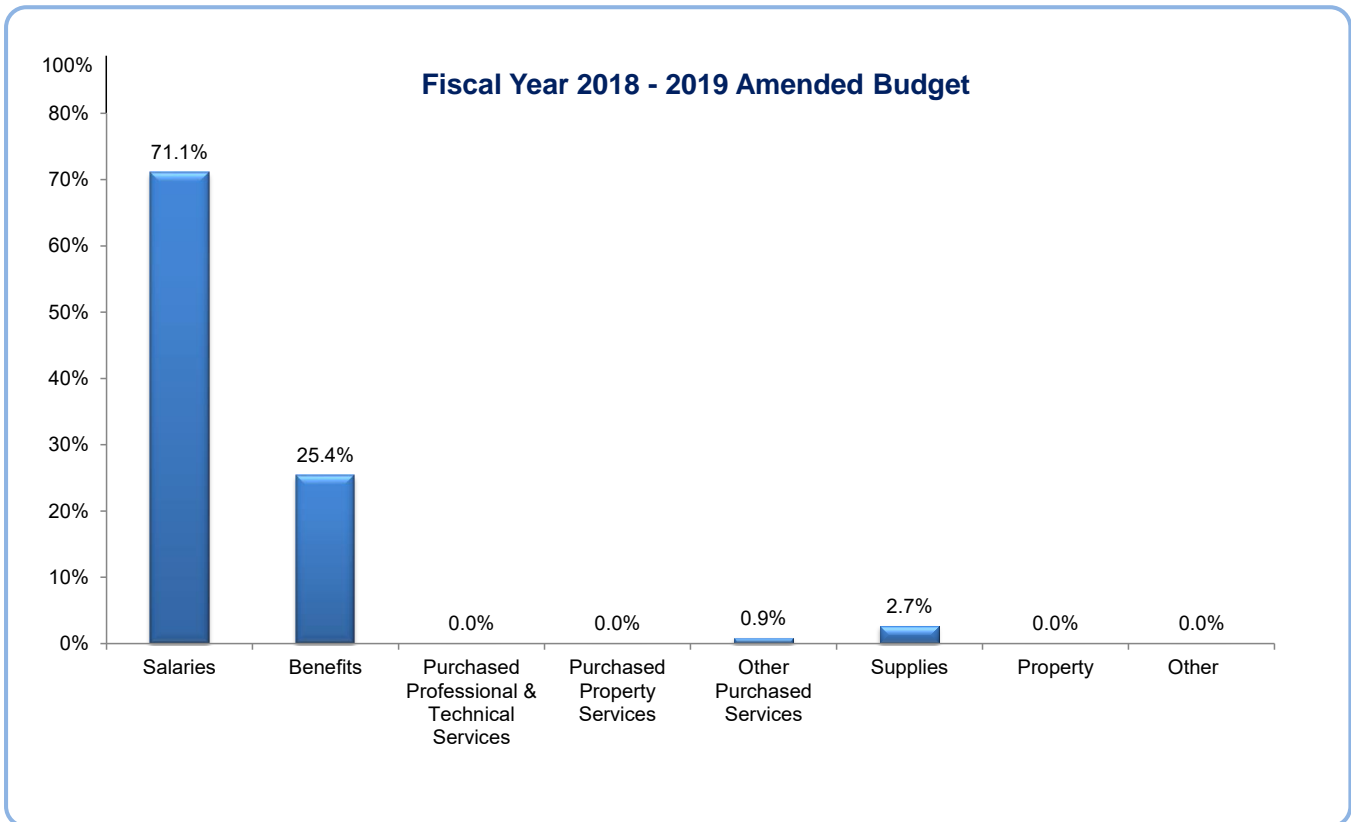


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

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

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,922,543	2,658,995	(736,452)	-28%
0200	Benefits	686,115	918,305	(232,190)	-25%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	23,700	12,200	11,500	94%
0600	Supplies	71,747	69,698	2,049	3%
0700	Property	-	-	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 2,704,105	3,659,198	(955,093)	-26%
2018-2019 K-12 Enrollment used in budget		609	626		

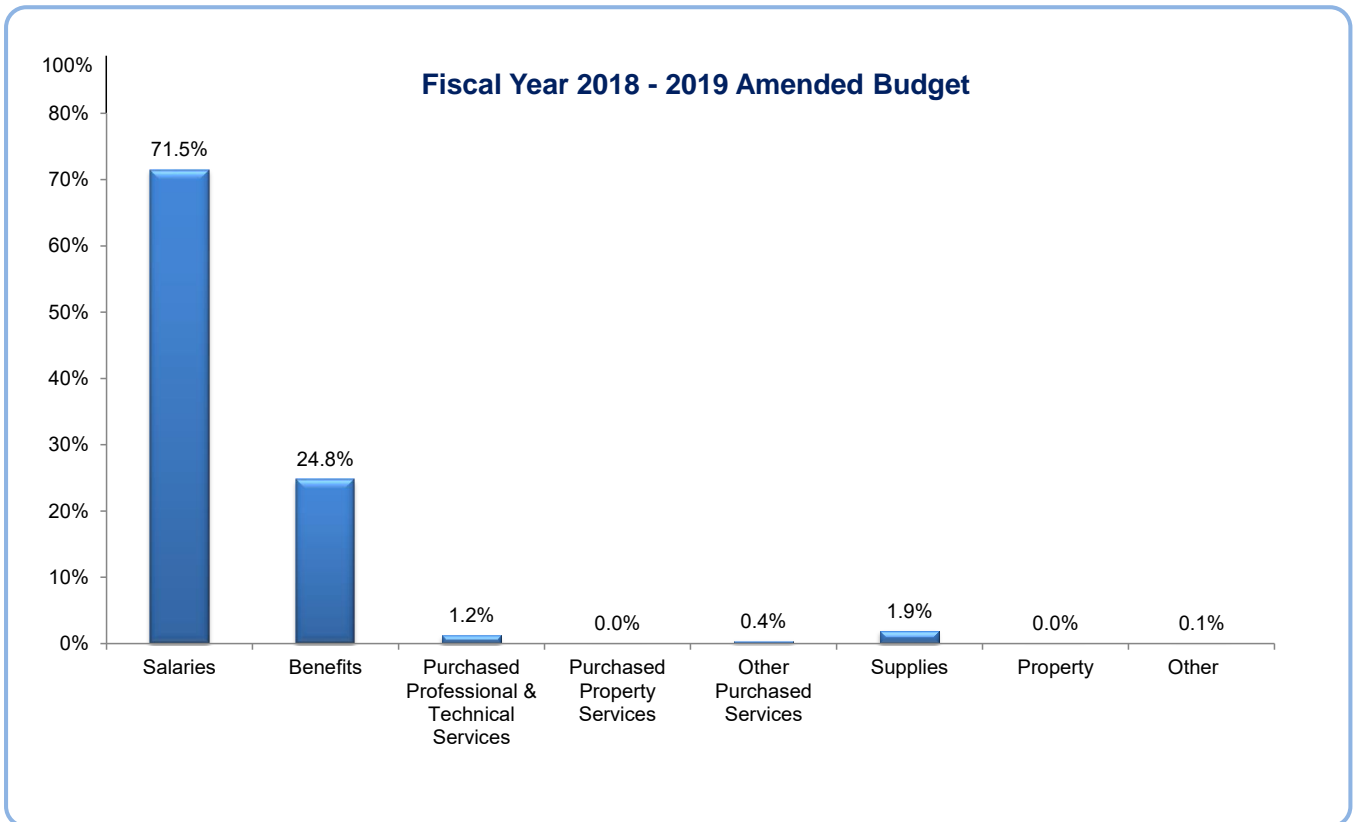


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

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

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,229,545	2,513,814	(284,269)	-11%
0200	Benefits	773,188	825,760	(52,572)	-6%
0300	Purchased Professional & Technical Services	38,793	38,100	693	2%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	13,364	12,050	1,314	11%
0600	Supplies	60,497	55,384	5,113	9%
0700	Property	1,250	-	1,250	100%
0800	Other	1,589	1,000	589	59%
	TOTAL	\$ 3,118,226	3,446,108	(327,882)	-10%
2018-2019 K-12 Enrollment used in budget		768	771		

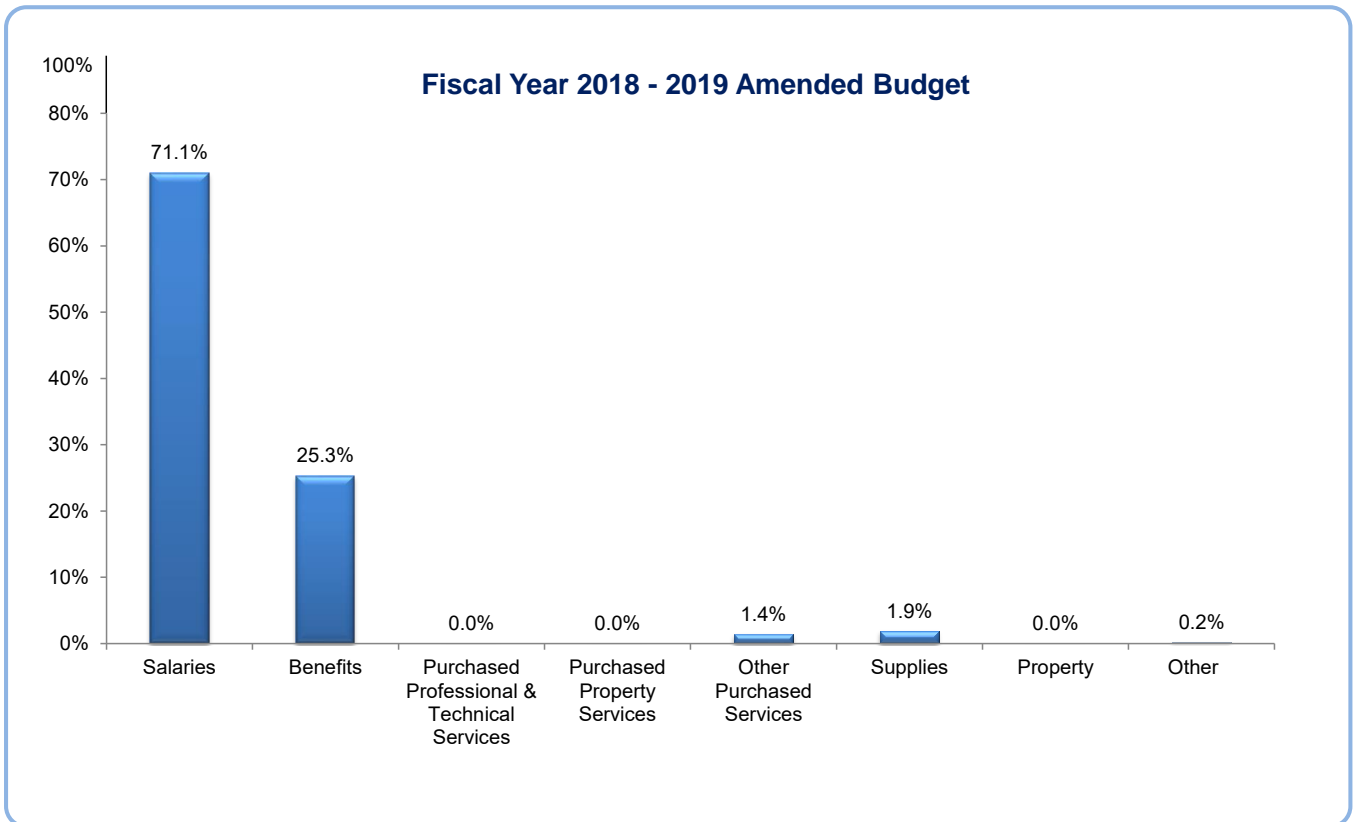


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: Quist Middle School
Dept Number: 0205

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	1,822,620	1,157,542	665,078	57%
0200	Benefits	650,058	402,175	247,883	62%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	36,897	24,200	12,697	52%
0600	Supplies	49,323	39,140	10,183	26%
0700	Property	-	-	-	0%
0800	Other	6,200	200	6,000	3000%
	TOTAL	\$ 2,565,098	1,623,257	941,841	58%
2018-2019 K-12 Enrollment used in budget		668	576		

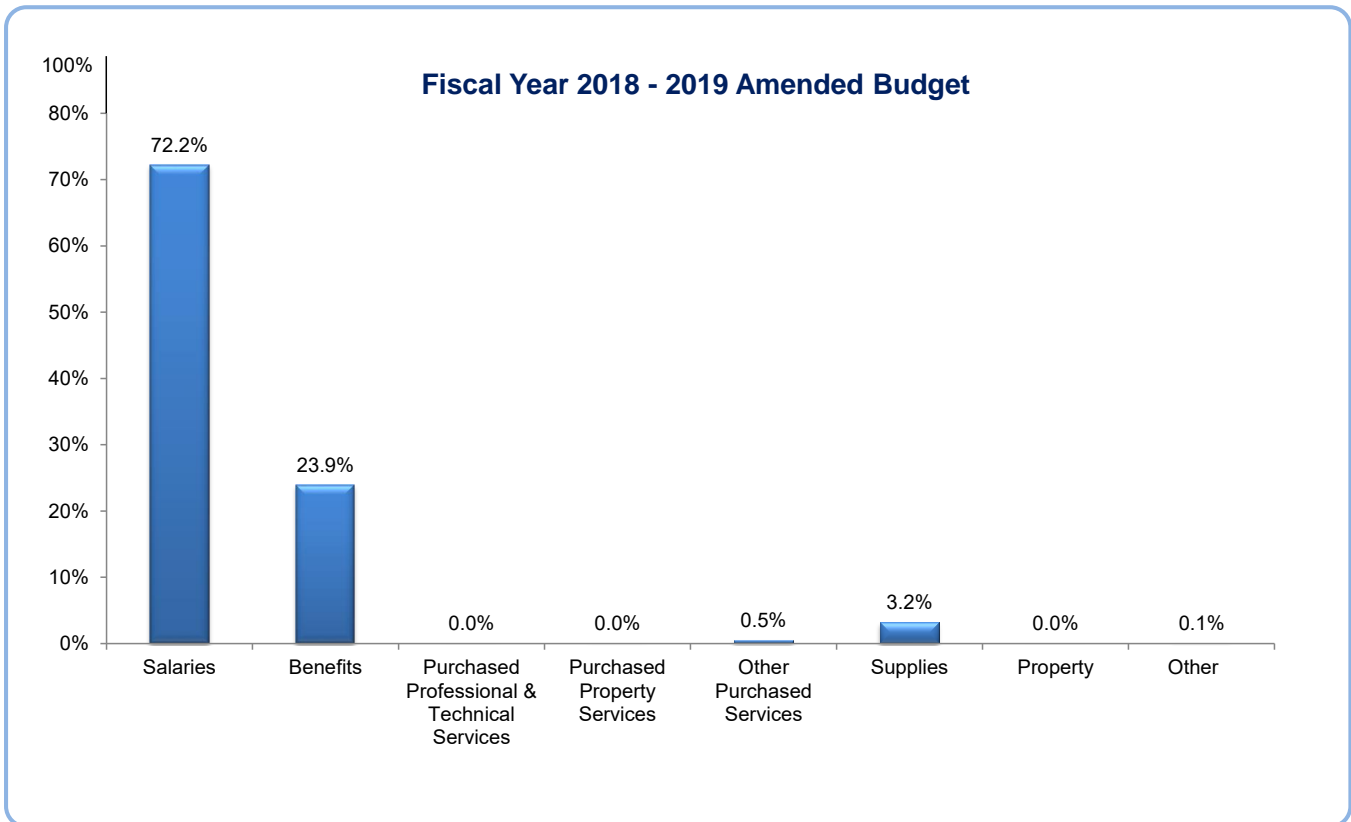


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: Brighton High School
Dept Number: 0301

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	6,177,683	6,026,438	151,245	3%
0200	Benefits	2,046,910	1,926,348	120,562	6%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	1,000	-	1,000	100%
0500	Other Purchased Services	46,887	-	46,887	100%
0600	Supplies	272,443	351,943	(79,500)	-23%
0700	Property	-	-	-	0%
0800	Other	7,500	-	7,500	100%
	TOTAL	\$ 8,552,423	8,304,729	247,694	3%
2018-2019 K-12 Enrollment used in budget		1,815	1,787		

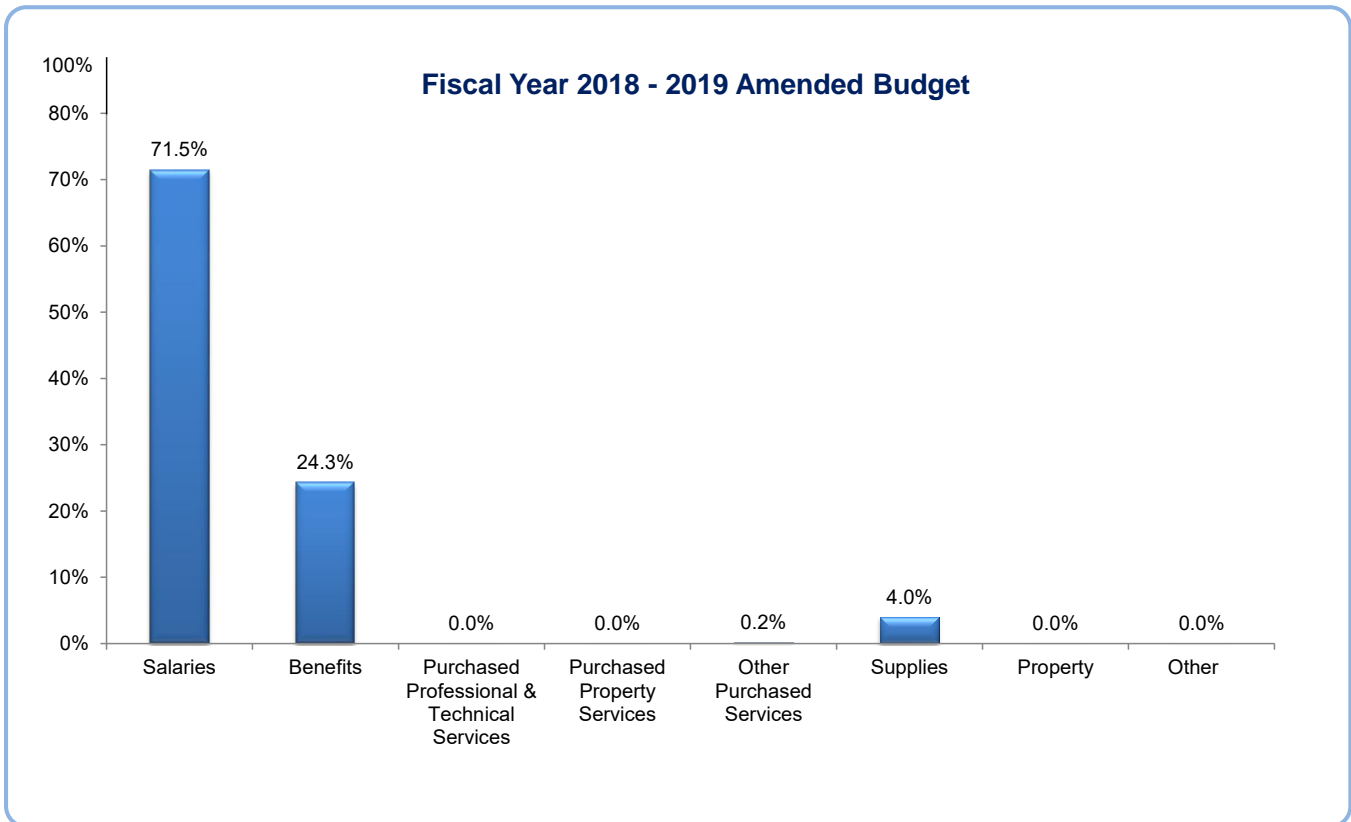


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

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

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	6,174,911	5,998,981	175,930	3%
0200	Benefits	2,102,025	2,035,737	66,288	3%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	15,000	15,000	-	0%
0600	Supplies	345,571	296,608	48,963	17%
0700	Property	-	-	-	0%
0800	Other	1,000	1,000	-	0%
	TOTAL	\$ 8,638,507	8,347,326	291,181	3%
2018-2019 K-12 Enrollment used in budget		1,909	1,867		

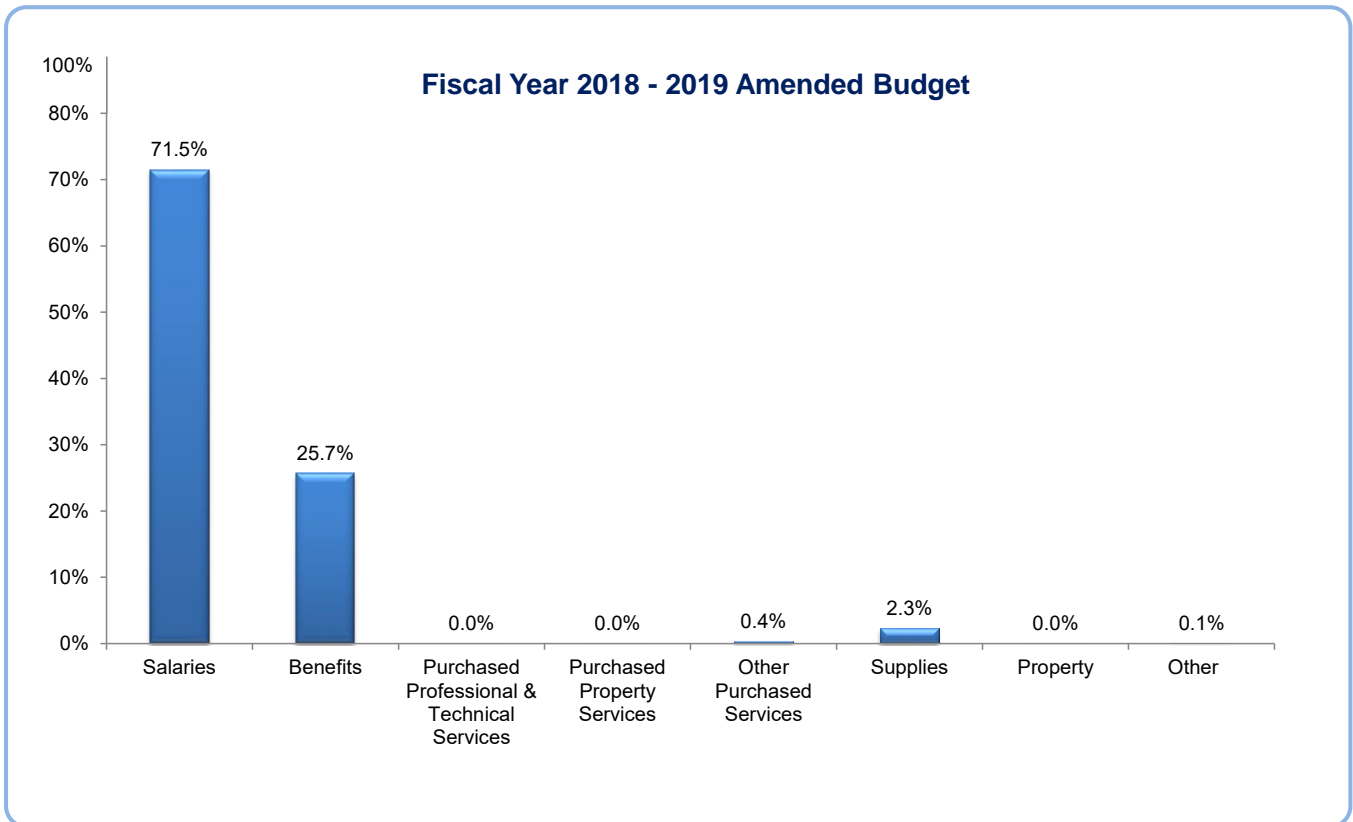


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: Brighton Heritage Academy
Dept Number: 0303

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	830,647	862,960	(32,313)	-4%
0200	Benefits	298,264	299,682	(1,418)	0%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	4,900	5,020	(120)	-2%
0600	Supplies	26,711	20,150	6,561	33%
0700	Property	-	-	-	0%
0800	Other	1,500	1,750	(250)	-14%
	TOTAL	\$ 1,162,022	1,189,562	(27,540)	-2%
2018-2019 K-12 Enrollment used in budget		145	120		



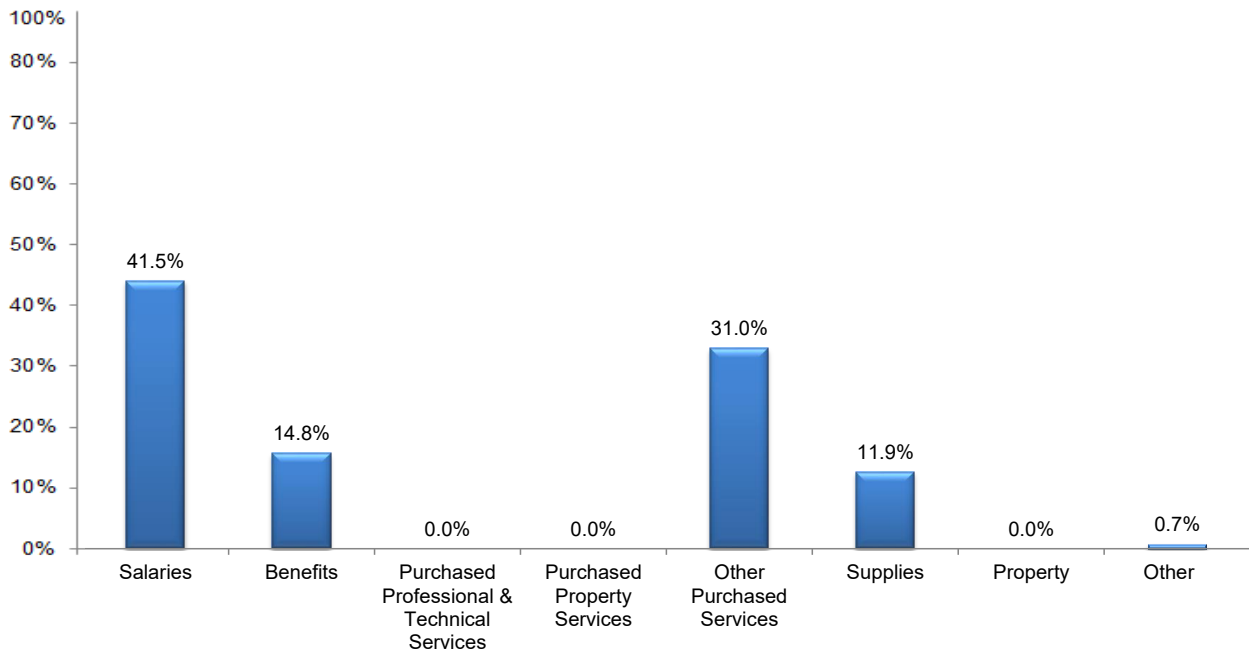
% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: Bridge
Dept Number: 0304

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	129,410	80,005	49,405	62%
0200	Benefits	46,180	27,308	18,872	69%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	96,742	45,650	51,092	112%
0600	Supplies	37,000	12,850	24,150	188%
0700	Property	-	-	-	0%
0800	Other	2,258	1,500	758	51%
	TOTAL	\$ 311,590	167,313	144,277	86%
2018-2019 K-12 Enrollment used in budget		64	60		

Fiscal Year 2018 - 2019 Amended Budget

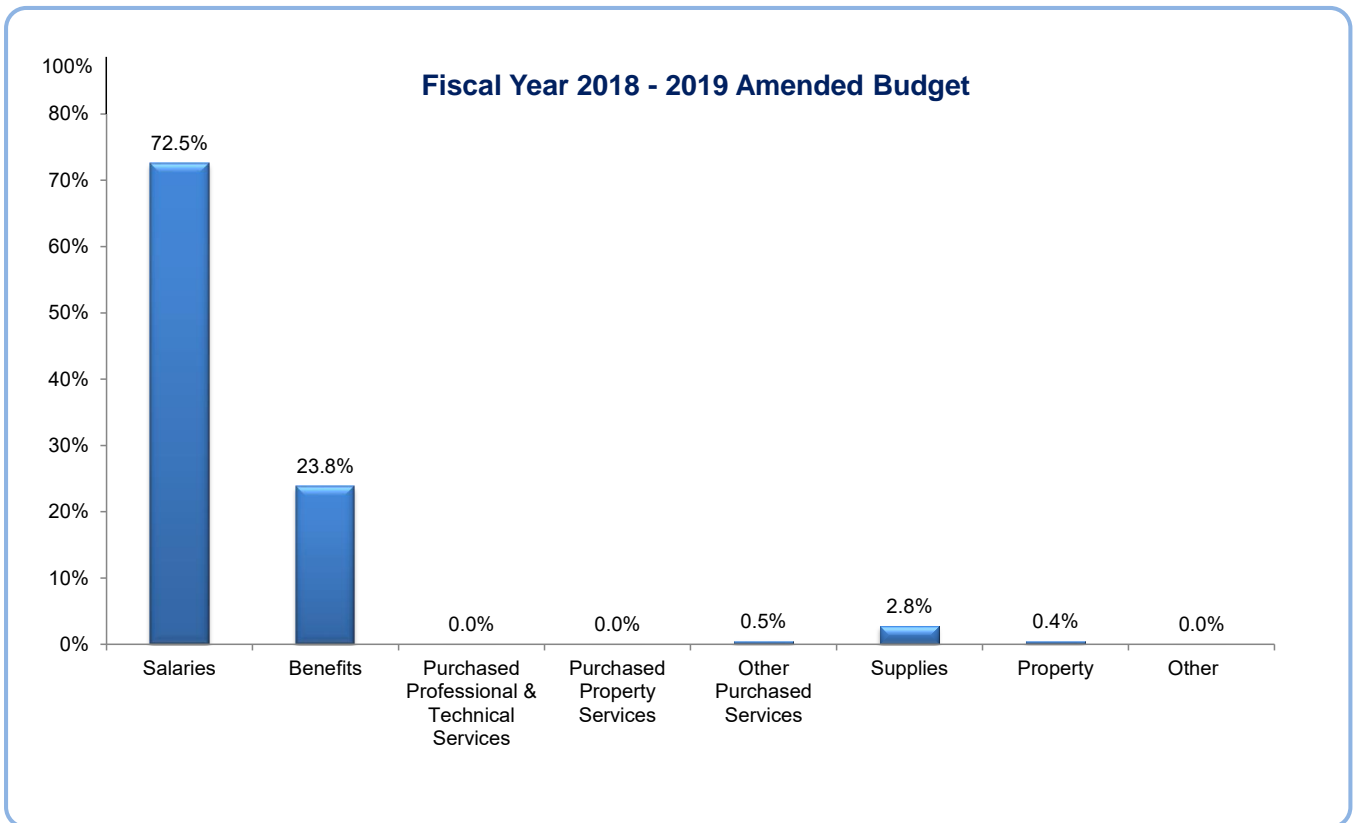


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: Riverdale Ridge High School
Dept Number: 0305

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	2,422,789	2,057,176	365,613	18%
0200	Benefits	795,139	706,241	88,898	13%
0300	Purchased Professional & Technical Services	-	-	-	0%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	15,100	15,100	-	0%
0600	Supplies	92,415	83,720	8,695	10%
0700	Property	14,681	14,681	-	0%
0800	Other	-	-	-	0%
	TOTAL	\$ 3,340,124	2,876,918	463,206	16%
2018-2019 K-12 Enrollment used in budget		543	517		

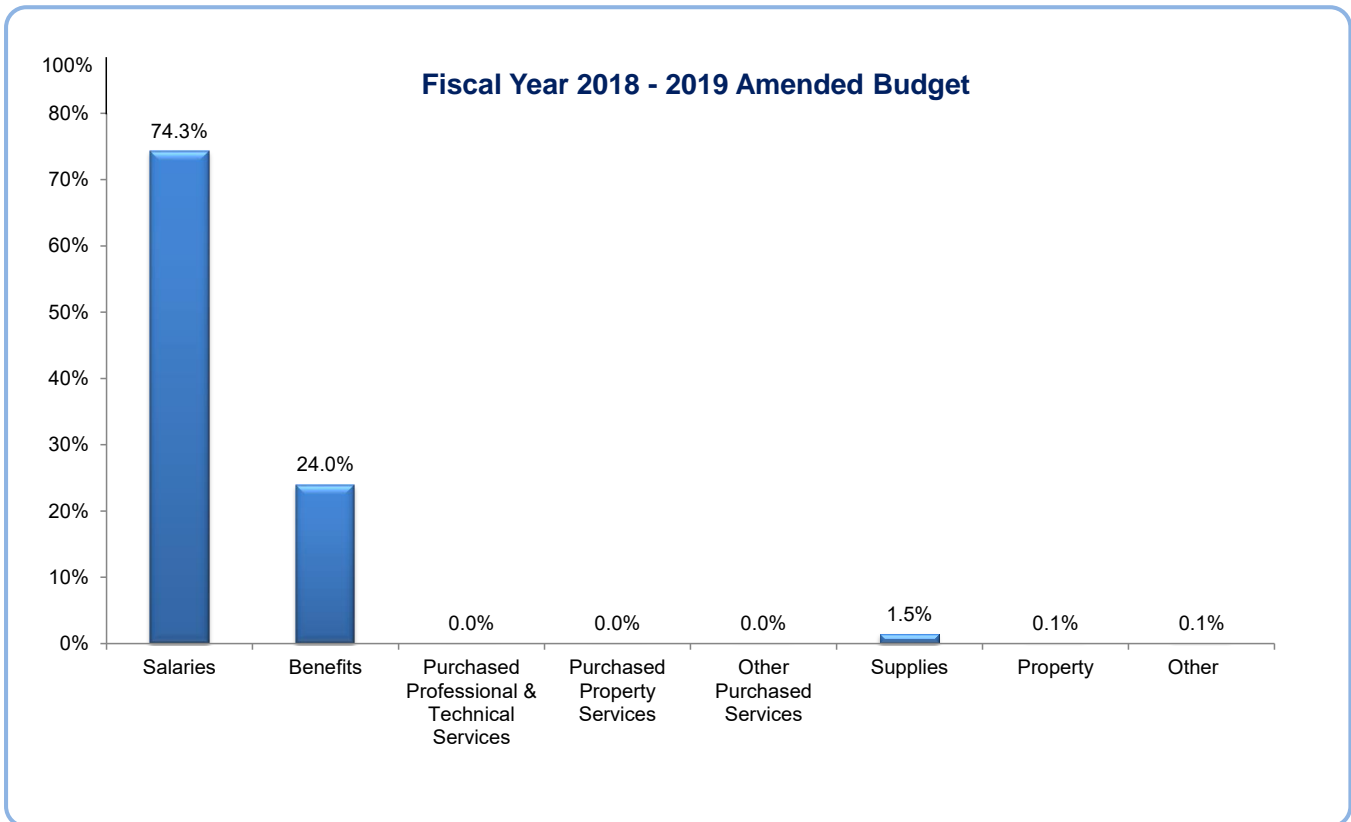


% Amount may not equal to 100% due to rounding

Fiscal Year 2018 - 2019 Amended Budget

School Name: BOLT
Dept Number: 0461

Object	Description	FY 18-19 Amended Budget	FY 18-19 Adopted Budget	\$ Variance Increase/ (Decrease)	Increase/ (Decrease) From Adopted
0100	Salaries	443,511	412,075	31,436	8%
0200	Benefits	143,074	142,105	969	1%
0300	Purchased Professional & Technical Services	-	300	(300)	-100%
0400	Purchased Property Services	-	-	-	0%
0500	Other Purchased Services	166	1,205	(1,039)	-86%
0600	Supplies	8,756	4,795	3,961	83%
0700	Property	405	905	(500)	-55%
0800	Other	700	2,350	(1,650)	-70%
	TOTAL	\$ 596,612	563,735	32,877	6%
2018-2019 K-12 Enrollment used in budget		61	60		



% Amount may not equal to 100% due to rounding

Amended Budget 2018 - 2019

Informational Section

Glossary of Terms

Fund Types

General Fund

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

Capital Reserve Fund

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

Risk Management Insurance Fund

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

Colorado Preschool Program Fund

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

Special Revenue Funds

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

Governmental Designated-Purpose Grants Fund

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

Pupil Activity Fund

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

Transportation Fund

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

Growth Impact Fund

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

Other Special Programs Fund

This fund accounts for all revenues and costs of providing a tuition paid Pre-school and Kindergarten program within the District. This fund also accounts for the Detention Center School. School District 27J provides this program for the Adams County Detention Center. All other school districts that make up the catchment area for the center are billed an amount in proportion to their number of students. Also included are Credit Recovery program, Summer School programs, Wellness program, Oil and Gas Lease, and Non-Governmental grants.

Debt Service (Bond Redemption Fund)

The Debt Service (Bond Redemption) Fund accounts for the accumulation of resources for payment of general obligation long-term debt principal and interest. Revenues are based upon a property tax mill levy set by the School Board to redeem the District's bonded indebtedness.

Capital Project Fund (Building Fund)

The Capital Project (Building) Fund accounts for financial resources used for the acquisition of construction of major capital facilities (other than those that may be financed by proprietary funds or reported through a special revenue fund as allowed by state statute).

Proprietary Funds

Proprietary funds account for operations that are financed and operated in a manner similar to private enterprises, where the cost of providing goods or services to the general public is financed or recovered primarily by user charges.

Enterprise (Nutrition Services) Fund

This fund accounts for all financial activities associated with the District school lunch program (National School Lunch Program).

Enterprise (Child Care Program) Fund

This fund accounts for all financial activities associated with the District before and after school care program.

Internal Service (Print Shop) Fund

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

Internal Service (Dental Insurance) Fund

This fund accounts for the self-insured dental plan covering the District's employees.

Trust Funds

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



DEPARTMENT OF FINANCE

27J Schools

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