



# Financial Plan & Budget

Fiscal Year July 1, 2020 - June 30, 2021

**School District 27J**

18551 E. 160th Avenue • Brighton, CO 80601

[www.sd27j.org](http://www.sd27j.org)



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# **ORGANIZATIONAL SECTION**



# Adopted Budget 2020 – 2021

## SUPERINTENDENT



**Dr. Chris Fiedler**  
**Superintendent**

Thank you for reviewing the 27J Schools annual Adopted Budget. It goes without saying, this is the most challenging budget our team has ever been tasked with building. As of this writing, there continue to be significant unknowns due to the COVID-19 Pandemic and its financial impact upon the state. Specifically, per-pupil funding from the state through the School Finance Act, student enrollment projections for the fall, specific ownership tax revenue, and the overall assessed valuation of the School District all remain uncertain.

That being said, we continue to use our mission - Empowering ALL students today to take control of their future tomorrow - to guide our decisions to be strategic about our budgeting practices to maximize our available resources by investing in teaching, learning, technology, and tools in order to be prepared for whatever this fall brings in terms of the learning environment and learning experience for our students.

We have followed up last year's significant investment in our high schools with a significant investment in middle schools for this year. This investment allows us to increase the number of teachers and support staff members serving our middle school students.

In these challenging times, we are more grateful than ever for our partnership with the parents and communities of 27J Schools as we continue to work towards being the schools and school district we can all believe in most.

## BOARD OF EDUCATION



**Greg Piotraschke, President  
District 7**

### MISSION STATEMENT

The 27J Schools Board of Education is committed to the School District's overall success and improvement. The central focus of all meetings and discussions will be on establishing, monitoring, and supporting the District's goals. We will actively engage all segments of our community in this ongoing focus and provide an instructional program to assure that our students meet or exceed the highest and most rigorous standards.



**Blaine Nickeson, Vice President  
District 4**



**Tom Green, Director  
District 1**



**Kevin Kerber, Director  
District 2**



**Lloyd Worth, Director  
District 3**



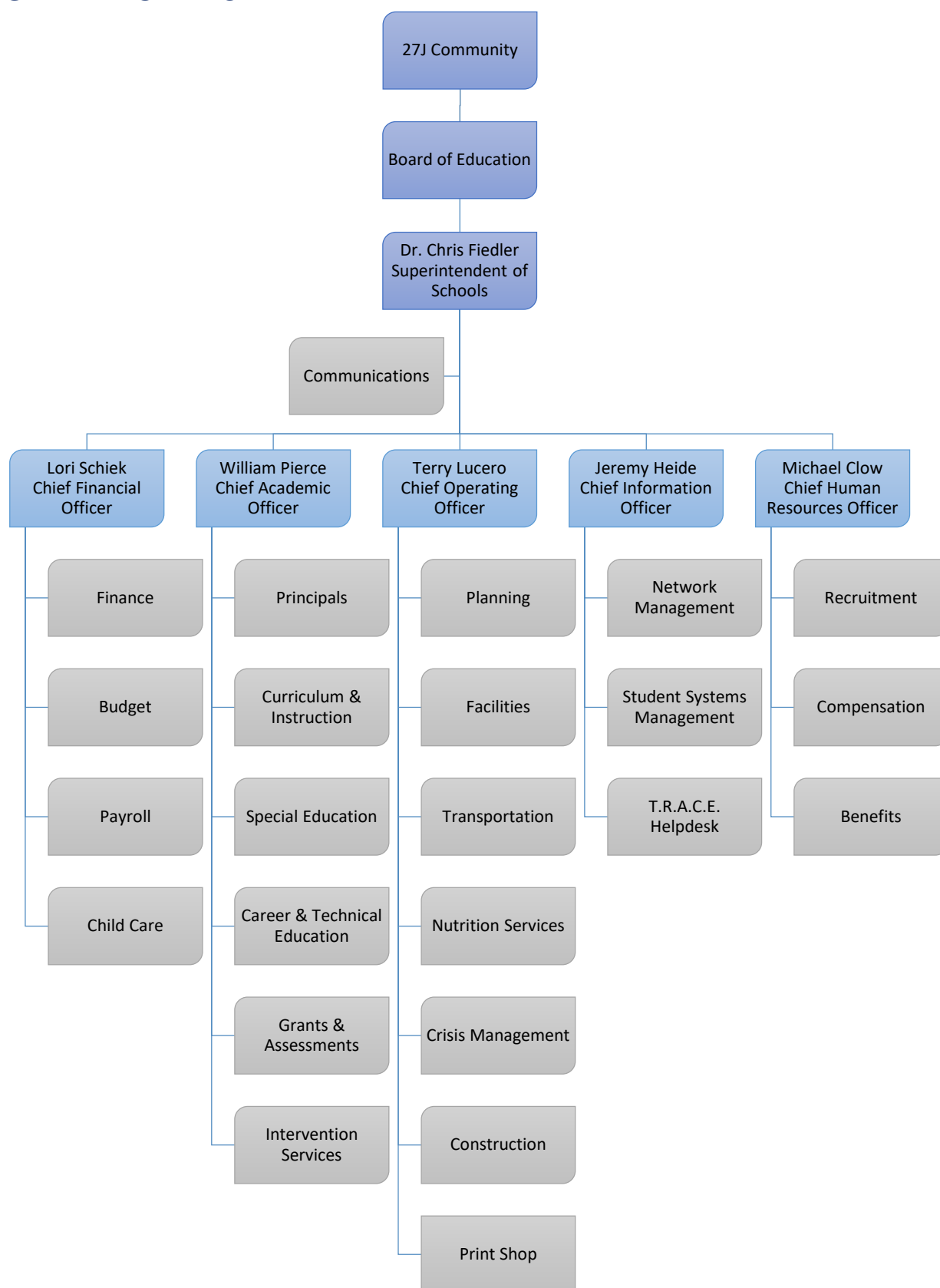
**Mandy Thomas, Director  
District 5**



**Mary Vigil, Director  
District 6**



## ORGANIZATIONAL CHART



## DISTRICT FACTS & INFORMATION

### Mission Statement

The mission of 27J Schools is to empower every student today to take control of their future tomorrow.

27J Schools was formed in 1959 upon the reorganization and consolidation of several former school districts. 27J Schools is located northeast of the Denver, Colorado metropolitan area and encompasses about 212.4 square miles in northwest Adams County, northeast Broomfield County and southwest Weld County. 27J Schools serves most of Brighton and segments of Thornton, Commerce City, Aurora, Lochbuie, Broomfield and surrounding unincorporated and rural areas. All in all, the District serves a population of roughly 105,000 people.

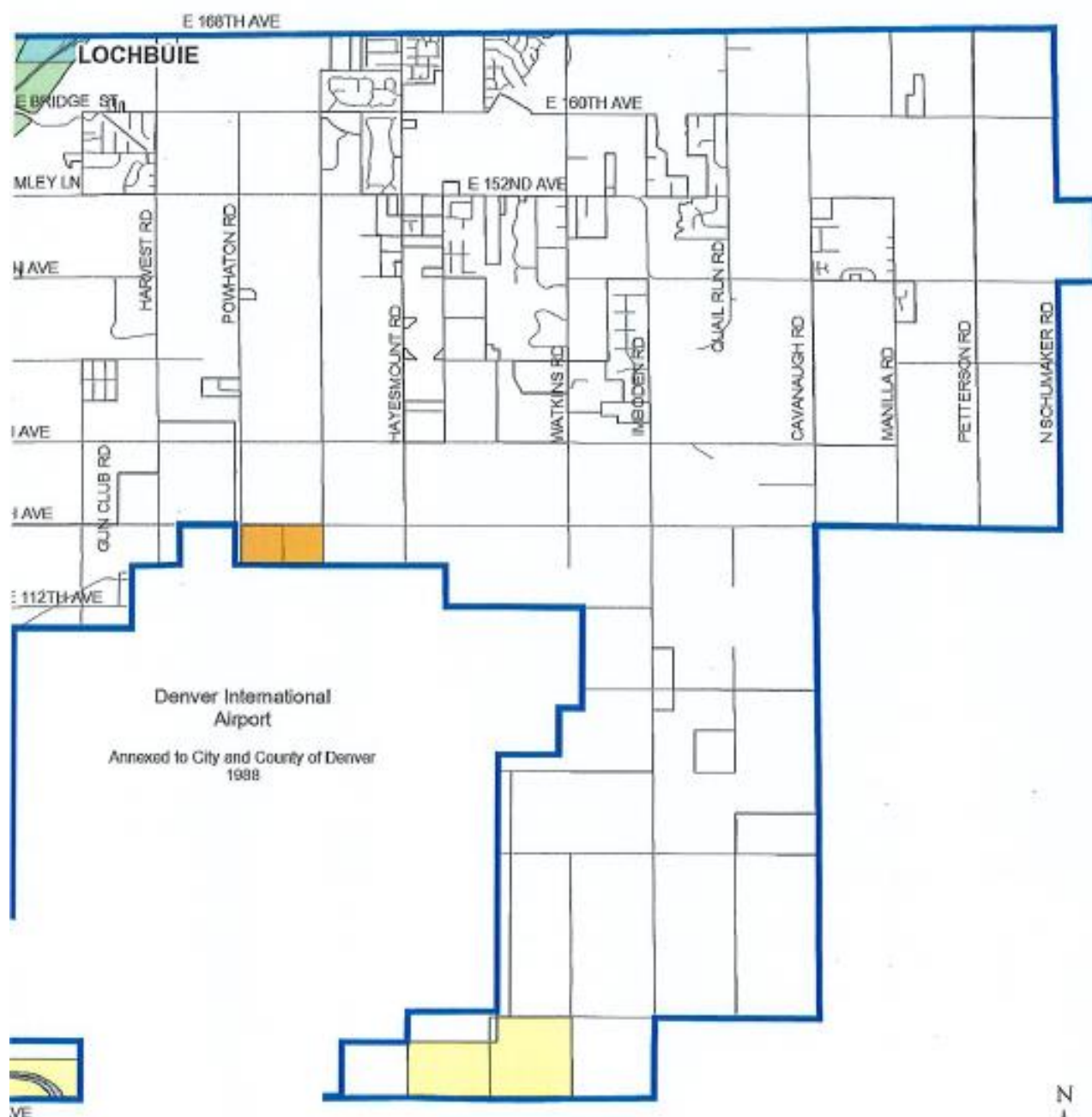
27J Schools is the sixteenth largest district in Colorado (among 178 school districts) in terms of enrollment and the second largest in Adams County. During the 2019-2020 school year, the District reached over 18,000 students in its 22 schools; twelve elementary schools, five middle schools, four high schools (three comprehensive high schools and one alternative high school), and six charter schools. The District is anticipating enrollment increases between 450 and 1,000 students each of the next five years.

The District provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; Special Education; Vocational Education; an Online Education program; English as a Second Language education; Gifted and Talented; GED program and numerous other educational and support programs.

In addition, the District offers preschool programs through the Colorado Preschool Program and provides educational programming for the residents of the Adams County Youth Services Center (AYSC). The AYSC serves students from fourteen schools across Adams County by offering language arts, math, science, social studies and art. Additionally, students with special needs are provided additional educational support.

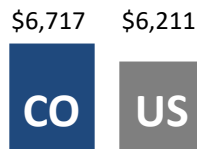
Beginning August 2018, 27J Schools made the transition to a four-day student contact week. Students attend classes Tuesday-Friday. All 27J Schools are closed on Monday, but the district administrative office remains on a five-day work week.





# TIMELINE OF COLORADO SCHOOL FINANCE

In 1980, Colorado spent **\$506 more** per student than the national average.



## Gallagher Amendment

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

## School Finance Act

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

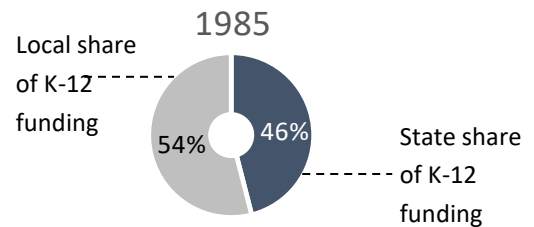
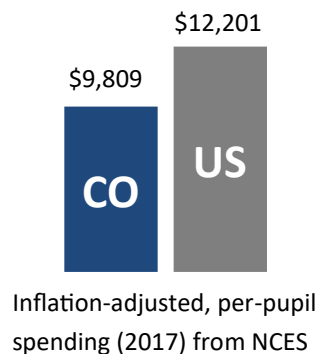
## Referendum C

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

## "Negative Factor"

A tool for subtracting funding from the school finance formula, cutting funding for school districts to help balance the state budget.

The latest figures show Colorado spends **\$2,392 less** per student than the national average



## RAR (Residential Assessment Rate)

21% assessment rate

## TABOR (Taxpayer's Bill of Rights)

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

RAR 12.86%, average mill levy = 38 mills

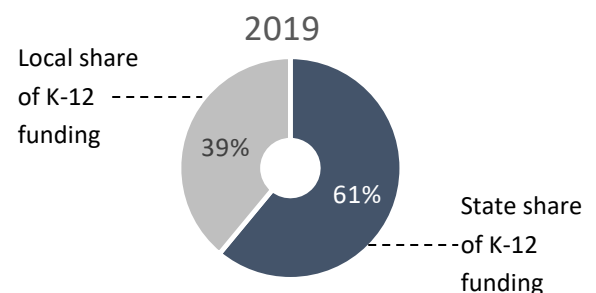
## Amendment 23

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

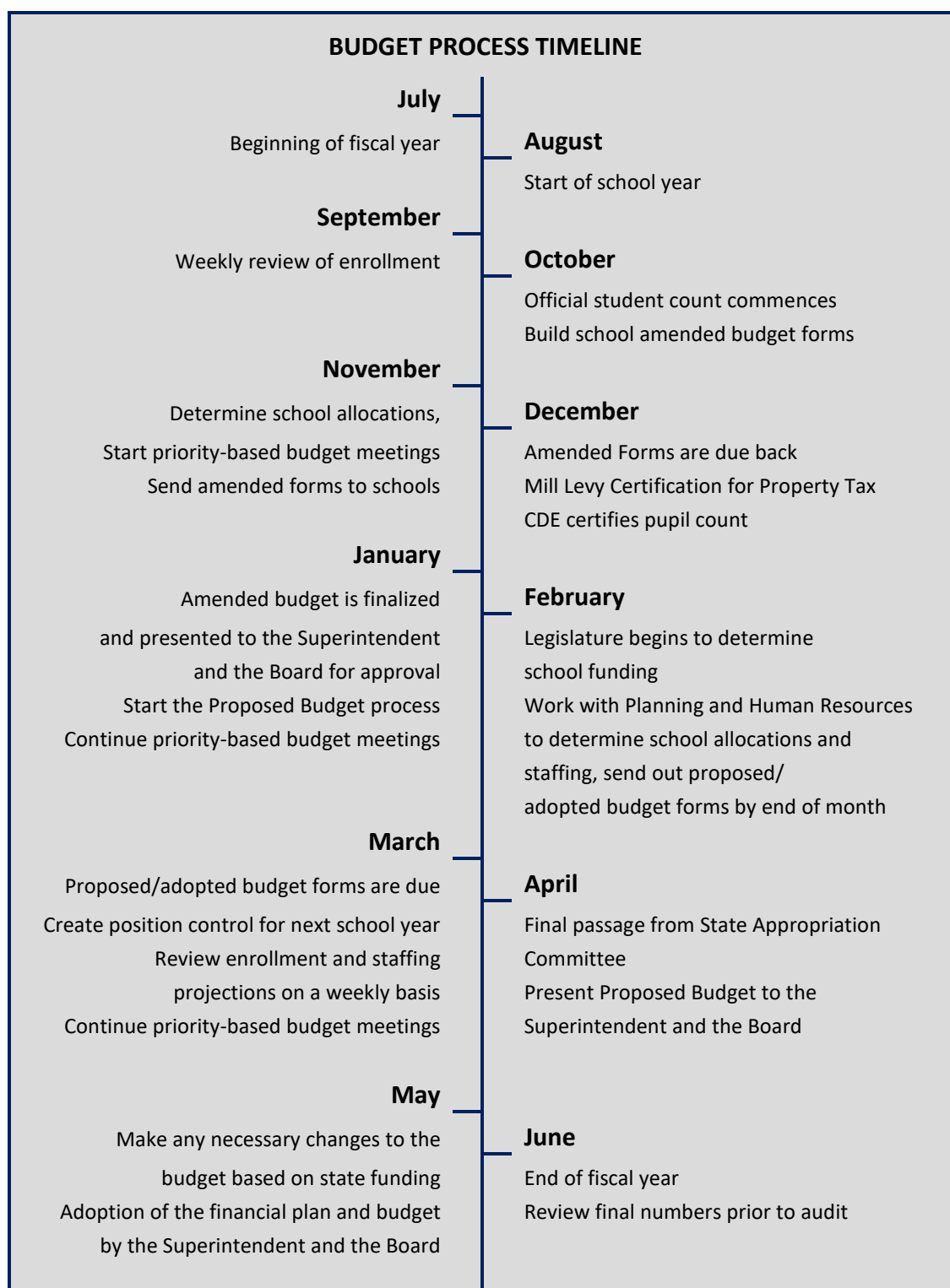
## Mill Stabilization

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

RAR 7.5%, average mill levy = 20 mills



## BUDGET DEVELOPMENT PROCESS

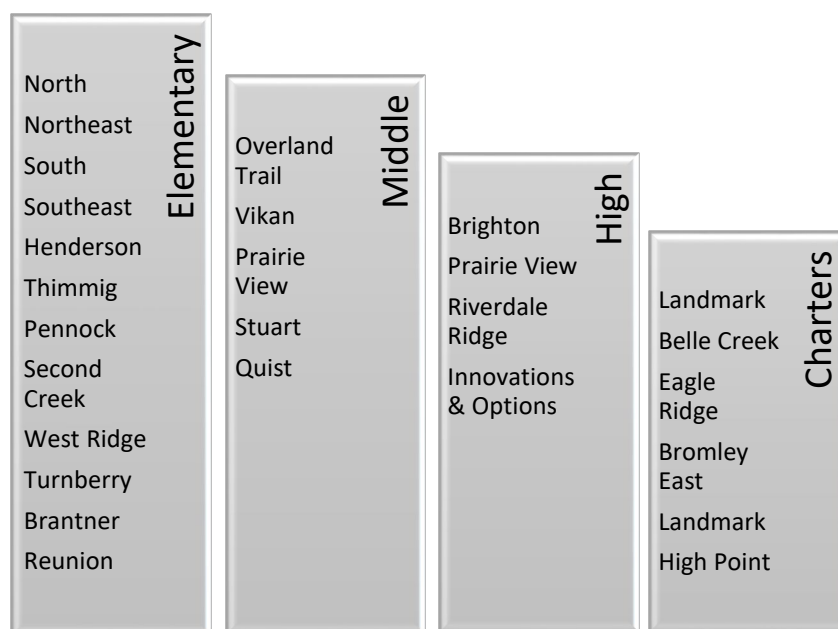




## SCHOOL BUDGET ALLOCATION

Budget process allocates State and Local funds to schools by these key principles:

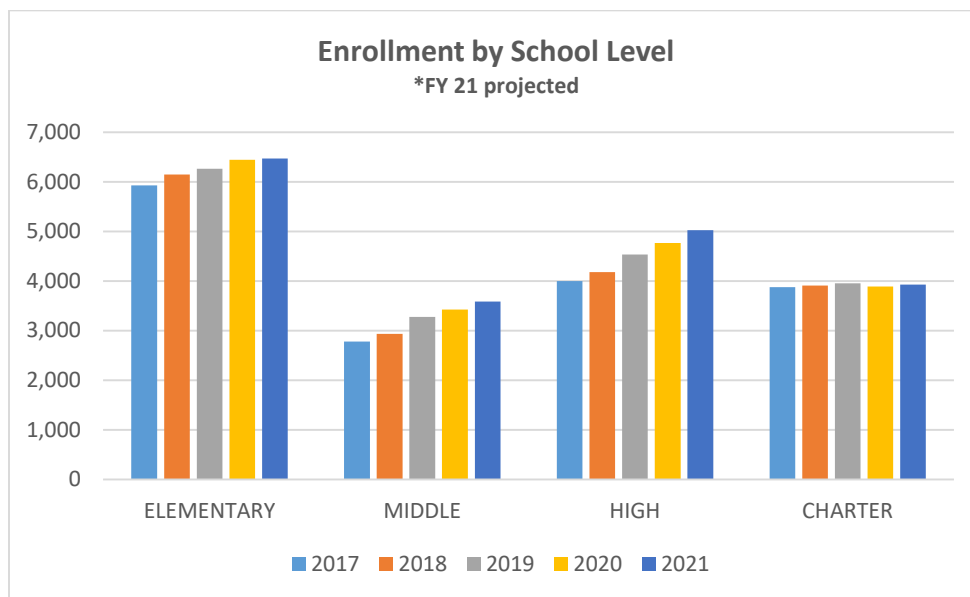
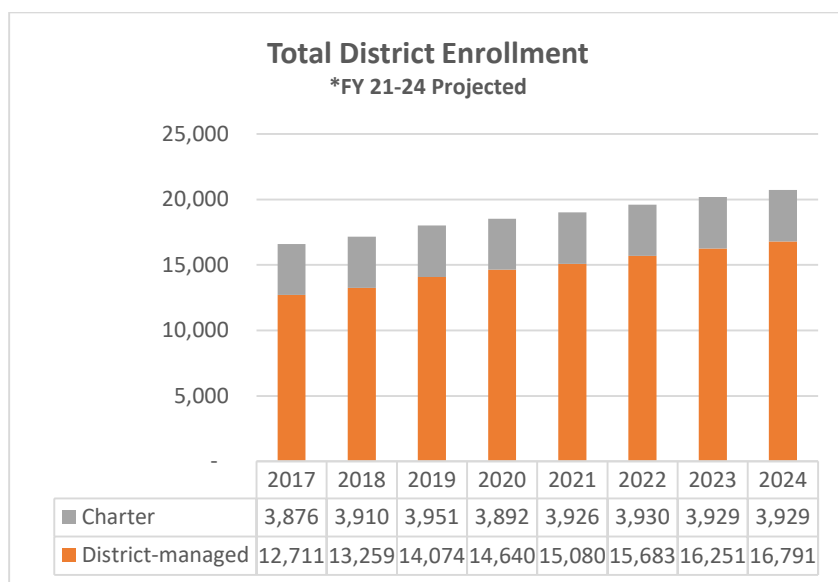
1. Maximize resources in direct instruction and support of students.
2. Student to Teacher ratios:
  - ⇒ **Elementary 20.3:1**
  - ⇒ **Middle 20:1**
  - ⇒ **High 21:1**
3. Focus on enrollment growth and add resources to support program changes.



Enrollment growth continues to be a main aspect of the District's budget considerations. With growth, our mission becomes even more critical – to continue to lower student-teacher ratios across all schools and levels. The District is making direct investments to hire more teachers for students to receive more focused instruction. We invested resources at High schools and Elementary schools in previous years, and this year, Middle schools have been allocated resources to reduce their student-teacher ratios to 20:1, down from 24.6:1; approximately 40 teachers across our five middle schools.

These 40 additional teachers do not take into consideration organic staff growth as a result of higher enrollment. As a whole, 27J has increased its enrollment by 450+ K-12 students each year since fiscal year 2017 and we are projecting to continue at or above that number for at least the next four years. This is demonstrated in the two graphs below for growth in total and across school levels. Growth in K-12 enrollment of 582, 856 and 507 in 2018, 2019 and 2020 respectively comes out to a total increase of 1,945 additional students to the district over those three years. The second graph shows the year-over-year distribution of all students across each level and at our district charter schools. We have experienced consistent increases to each district-managed school level while charter enrollment has remained mostly flat.

Prior to the COVID-19 pandemic, we were expecting a slight uptick to the elementary level for this coming year. This was due to the opening of the District's 13<sup>th</sup> elementary school, Elaine Padilla Elementary School. However, with the continuing uncertainty provided by COVID-19 and low initial registration at Padilla, District leadership decided to postpone the opening of Padilla Elementary to school year 2021-2022.

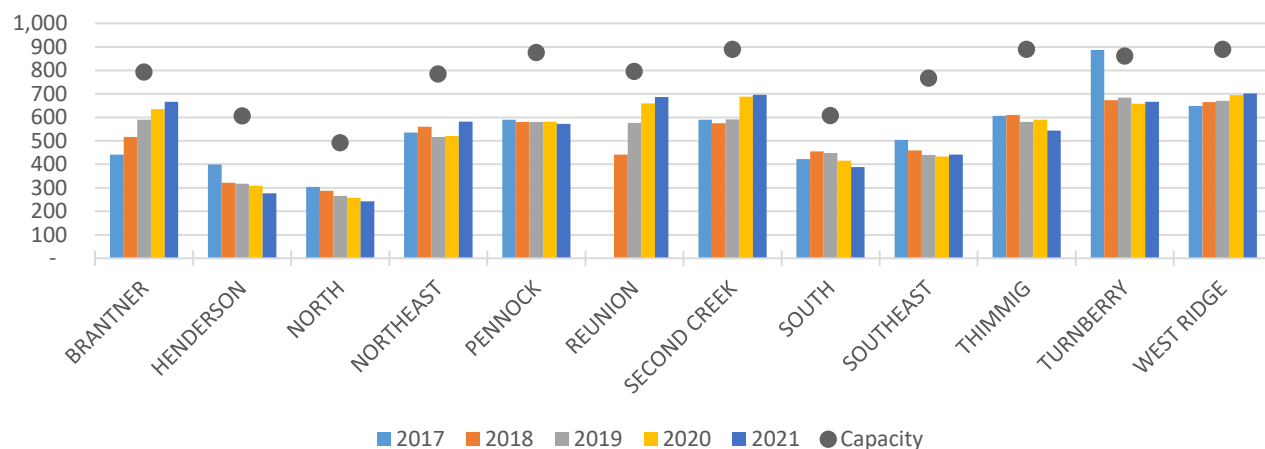


With the aforementioned growth comes capacity constraints. The three graphs below show each school's yearly enrollment compared to its respective capacity. During this period, there have been several instances of a school exceeding its capacity. We have been able to limit those instances due to voter approved bond issuances. This allowed us to build new schools in high areas of growth and alleviate capacity constraints. From the 2015 bond election, we have opened Riverdale Ridge High School, Reunion Elementary School and Quist Middle School. The impact new schools have on the over-populated schools is immediate and is evidenced within the graphs below by school level.



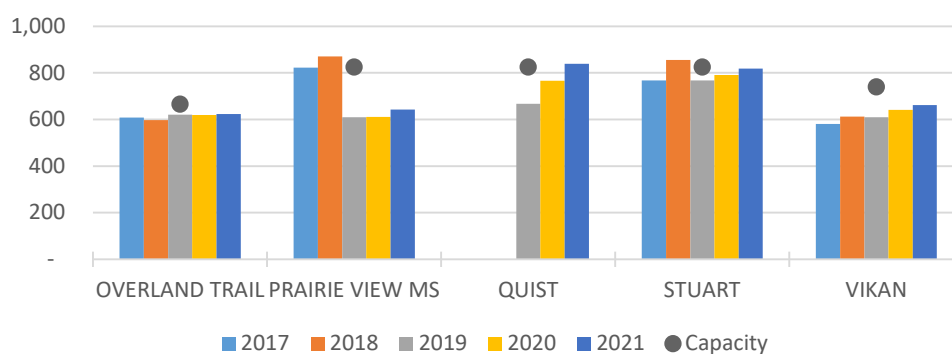
### Enrollment vs. Capacity Comparison by Year: Elementary

\*FY 21 Projected



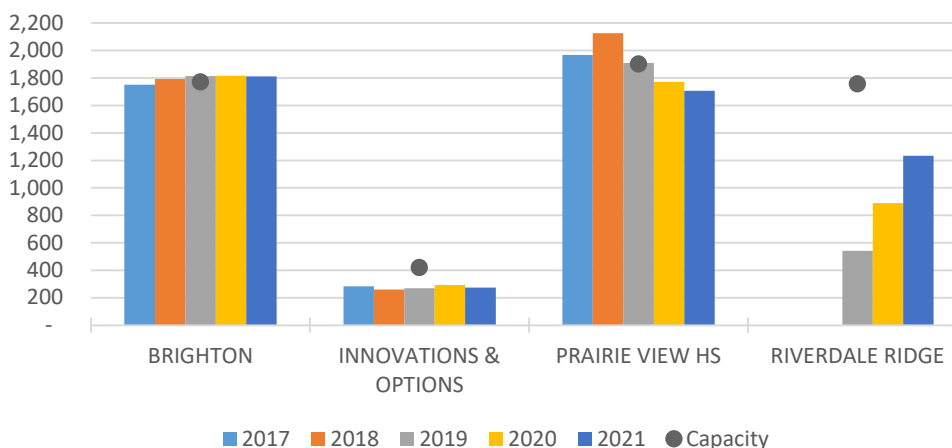
### Enrollment vs. Capacity Comparison by Year: Middle

\*FY 21 Projected



### Enrollment vs. Capacity Comparison by Year: High

\*FY 21 Projected



# 27J Schools - 2020-2021 Learning Plan

We would love to be able to share a fall plan where students and teachers re-engaged in what we used to call normal school. We probably didn't fully appreciate what we had prior to March 12th, but wishing for what was, is not as productive as preparing ourselves for what will be.

As we plan for the many possibilities of the fall, we will continue to work with our partners in health and education--Tri-County Health Department, Center for Disease Control, and Colorado Department of Education--to ensure we are following all necessary safety protocols. Currently, under the "safer at home" order, we have restrictions that limit our physical distancing to six feet and restrict our gatherings to be in groups of 10 or less. Between now and the fall, those restrictions are likely to be altered, extended, tightened, or possibly lifted. All 27J schools will be prepared for any and all of these possibilities.

Currently the District's executive leadership team and school principals are working on an array of possible learning scenarios that range from fully remote learning (what we are practicing now) to face-to-face (what we experienced prior to March 12).

**Following is an outline of the possible educational plans and procedures we are pursuing:**

## Fully Remote Learning

Students and staff work from home under a "Stay at Home" order. This is the most restrictive environment of all options listed. We acknowledge the challenges that we have faced during the past few months of being in this context and will continue to chase effective ways to improve this learning model.

## Mostly Remote Learning (with specialized instruction for some students )

State restrictions limit the numbers of students who are able to participate in face-to-face school. Small, prioritized groups of students, who may not have equitable access to education through fully remote learning, will have the opportunity to receive direct, in-person instruction. Remote Learning will remain in place for all other students.

## Blended Learning for All

As physical distancing restrictions continue to lessen, and more students are allowed on campus, students would receive a blend of face-to-face learning and receive remote learning. For example, 50% of the students would participate at school, while the other 50% would work remotely from home. Alternate schedules by day, week, or even split schedules within the same day are possible structures to assure this learning model. Students would have access to both environments and learning experiences would match with the student's learning environment.

## Face-to-Face Learning for Most

If all health-related restrictions were lifted and we were permitted to return to school as normal, we would allow all students back onto campus. We recognize that some students and their families may not feel comfortable returning to school and we would continue to offer a remote learning program for these students.

# 27J Schools - 2020-2021 Learning Plan

We understand that each of these environments causes different levels of anxiety for our families. Many of you are ready for your children to return to school full-time. We also understand that some students and/or members of their immediate family have health conditions that will not permit their participation in some features of our possible education scenarios. The option of remote learning will be available throughout any scenario, and there are also special circumstances for students that will require active collaboration between your family and your school. Every 27J school will be prepared to help make sure that your child's learning needs are met.

27J remains committed to our mission of, "Empowering every student today to take control of their future tomorrow." This means that 27J Schools is resolute in achieving the priorities listed below in every learning context:

- **Student Safety and Well-Being:** We will be taking attendance, we will be contacting and connecting with students and their families, and we will be providing and connecting you to resources to ensure this safety and well-being. 27J will continue to provide nutritional meal options for students. We will strictly adhere to the physical distancing requirements, the protocols recommended, and the cleaning regimens asked of us by our health partners.
- **Student Learning:** All students will receive NEW grade level learning. Each student will be advancing in their learning toward the next grade level, toward graduation, and preparing them for a career and a future beyond 27J. Academic, social-emotional, and health development are all part of these curricular goals. We will be using evidence of student learning to guide our support, and engaging students in learning experiences that move them forward in their development.
- **Continual Improvement:** 27J Schools will lean into the lessons, and feedback, we have learned during this remote learning process. We will work hard to remove barriers to learning as we evolve in our efforts to consistently provide students with outstanding educational experiences.

Our students' safety, well-being, and preparedness for the future has always been and will continue to be a priority at 27J Schools.

Further communication about our planning efforts will continue to evolve as the COVID-19 context continues to evolve and change. We proudly allow our schools the flexibility they need to ensure the goals above. We know that in any scenario, we will rely on the professionalism, care, and dedication of our teachers, as well as the incredible partnerships that we have with you, our parents.

Now that you have read the plan for 27J Schools return to learning in the fall, please take a moment to complete [a brief survey](#) that will aid us in our planning and preparation for the 2020-2021 school-year.

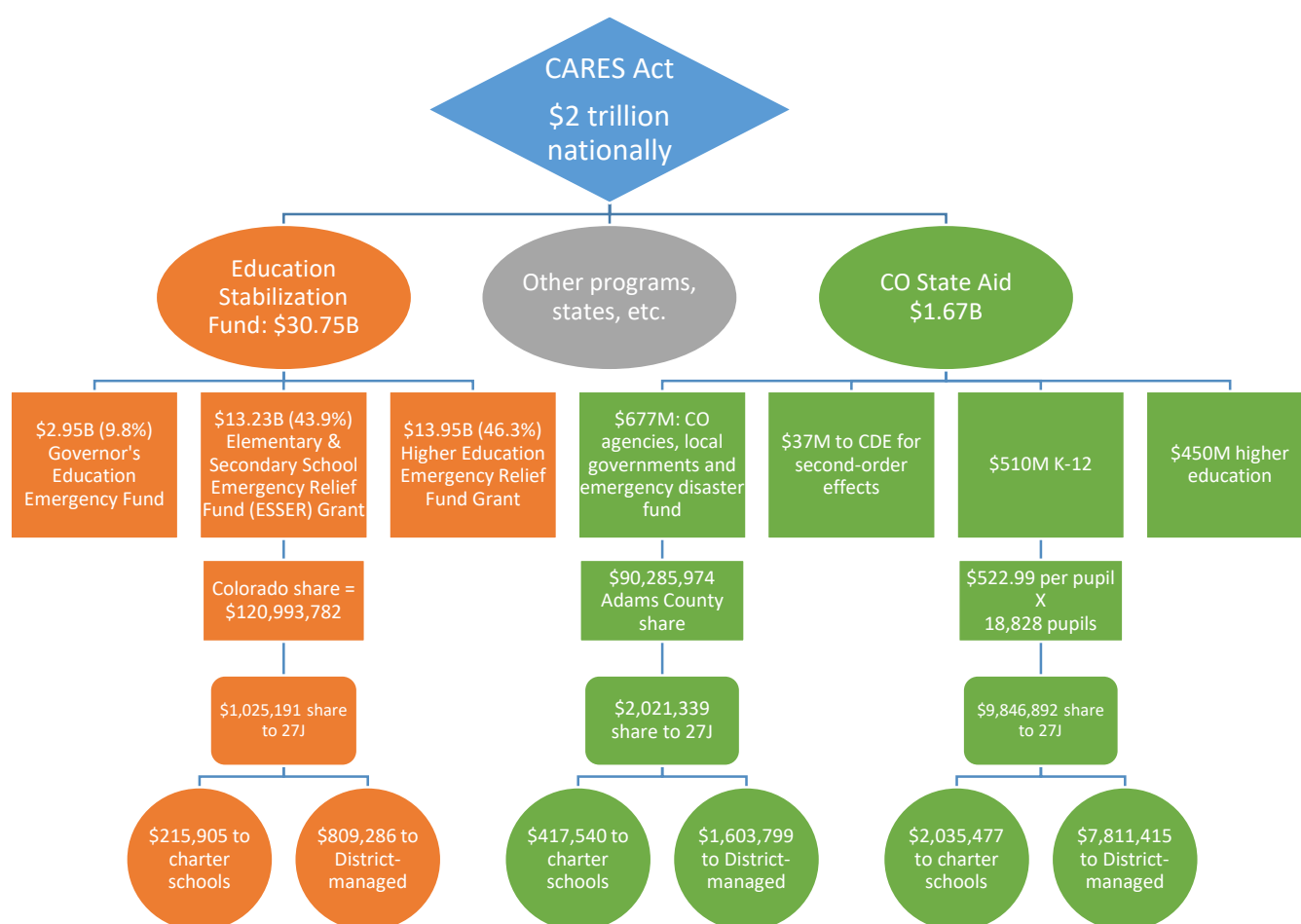
As we conclude the 2019-2020 school year, thank you again for partnering with us in ways we could not have imagined before Spring Break! We wish you all a safe and enjoyable summer and look forward to serving you in the fall.

## 2020 – 2021 COVID RELIEF FUNDING

On May 18, Governor Polis signed an Executive Order directing the transfer of \$510 million from the State of Colorado's CARES Act Coronavirus Relief Fund to the Colorado Department of Education (CDE) to be awarded to school districts. School Districts are expected to use these funds for expenditures that occurred between March 1 and December 31, 2020. In addition, under the CARES Act, grants have been awarded under the Elementary and Secondary School Emergency Relief Fund (ESSER). 27J Schools also received a transfer of CARES Act funding directly from Adams County distributed to school districts within Adams County.

For fiscal year 2020-2021, 27J Schools priority is to allocate the transfers from CDE and Adams County as they both are expected to be used by December 31, 2020. The ESSER grant has a longer use time through September 2022.

To support compliance with state and local public health orders, classroom and building reconfigurations, social distancing, safety, planning for school re-openings, distance learning and overall instruction in a Covid-19 environment, 27J has invested CARES Act funds initially for personal protection equipment, technology and planning/training time for staff. As the 2020-2021 school year begins, the needs of remaining funds to support our community, students and staff will be allocated to ensure safe and engaged learning.





# **FINANCIAL SECTION**



## GENERAL FUND

### Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$27,932,369</b>	<b>\$28,579,907</b>	<b>\$647,538</b>	<b>2.32%</b>
<b>Revenues</b>				
Property Taxes	45,651,006	45,672,227	21,221	0.05%
Specific Ownership Taxes	5,000,000	4,000,000	(1,000,000)	-20.00%
Other Local Sources	70,000	67,000	(3,000)	-4.29%
State Equalization	106,824,129	101,442,709	(5,381,420)	-5.04%
State Categorical	4,203,613	4,203,613	-	0%
Miscellaneous	624,439	652,400	27,961	4.48%
<b>Total Revenues</b>	<b>\$162,373,187</b>	<b>\$156,037,949</b>	<b>(\$6,335,238)</b>	<b>-3.90%</b>
<b>Total Available Resources</b>	<b>\$190,305,556</b>	<b>\$184,617,856</b>	<b>(\$5,687,700)</b>	<b>-2.99%</b>
<b>Expenditures</b>				
Employee Salaries	80,670,837	86,269,008	5,598,171	6.94%
Employee Benefits	27,157,122	29,885,115	2,727,993	10.05%
Purchased Services	11,238,634	11,471,230	232,596	2.07%
Supplies & Materials	13,515,801	6,234,714	(7,281,087)	-53.87%
Property	33,462	23,262	(10,200)	-30.48%
Other	230,766	185,213	(45,553)	-19.74%
<b>Total Expenditures</b>	<b>\$132,846,622</b>	<b>\$134,068,542</b>	<b>\$1,221,920</b>	<b>0.92%</b>
<b>Transfers</b>				
Charter Schools	31,968,888	28,693,826	(3,275,062)	-10.24%
Charter School Service Charges	(941,766)	(772,798)	168,968	17.94%
Transfer to Other Funds	5,449,070	5,795,903	346,833	6.36%
Transfer to Transportation Fund	5,490,344	5,668,941	178,597	3.25%
Transfer to Activity Fund	705,704	705,704	-	0%
Transfer to Detention Center	221,751	227,934	6,183	2.79%
Transfer to Print Shop	95,057	87,410	(7,647)	-8.04%
<b>Total Transfers</b>	<b>\$42,989,048</b>	<b>\$40,406,920</b>	<b>(\$2,582,128)</b>	<b>-6.01%</b>
<b>Total Expenditures and Transfers</b>	<b>\$175,835,670</b>	<b>\$174,475,462</b>	<b>(\$1,360,208)</b>	<b>-0.77%</b>
<b>Reserves Designated</b>				
Contingency Reserves- 3% Per Board Policy	4,121,318	4,334,331	213,013	5.17%
TABOR Reserve	4,286,028	4,164,263	(121,765)	-2.84%
Reserve for Multi-Year Obligations	829,176	-	(829,176)	-100.00%
Assigned Reserve	2,000,000	1,200,000	(800,000)	-40.00%
Career and Technical Education Reserve	381,700	443,800	62,100	16.27%
<b>Total Reserves Designated</b>	<b>\$11,618,222</b>	<b>\$10,142,394</b>	<b>(\$1,475,828)</b>	<b>-12.70%</b>
<b>Total Appropriations</b>	<b>\$187,453,892</b>	<b>\$184,617,856</b>	<b>(\$2,836,036)</b>	<b>-1.51%</b>
<b>Unassigned Reserve</b>	<b>\$2,851,664</b>	<b>\$ -</b>	<b>(2,851,664)</b>	<b>-100.00%</b>

## School Finance Act

The Colorado School Finance Act outlines the Total Program funding formula used to determine a per-pupil funding level for each school district. The Total Program funding includes a base amount plus additional factors which compensates for financial differences among districts such as cost of living, size of the district and personnel costs. In addition to these factors, funding is also allocated for at-risk and on-line pupil counts.

The following outlines 27J Schools Total Program funding formula components:

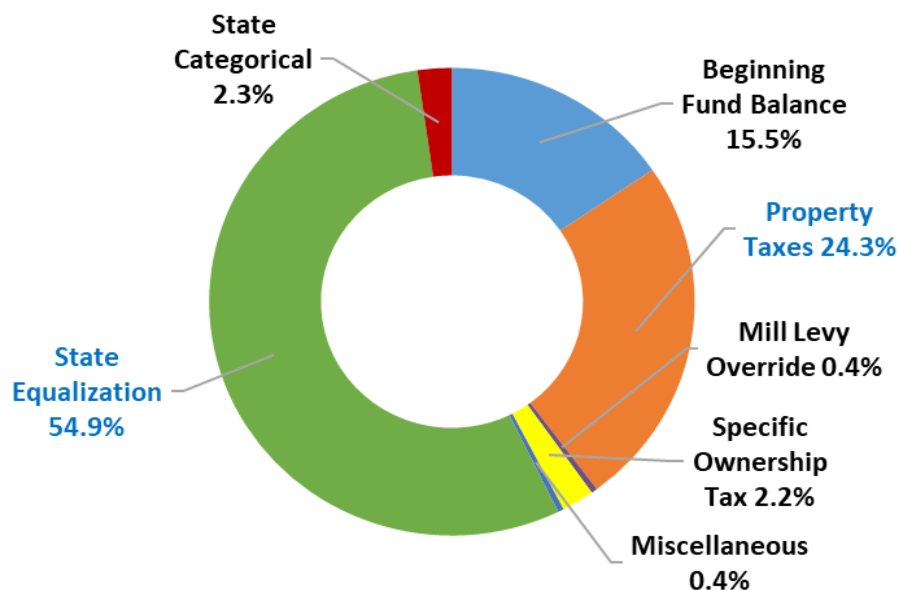
Projected K-12 Pupil Count for fiscal year 2020-2021	19,006
Per Pupil Funding	\$7,793

### Budget Stabilization Factor (\$25,447,941)

- > To balance the State Budget for fiscal year 2020-2021, HB20-1418 includes an increase to the Budget Stabilization Factor due to lower revenues associated with the economic downturn from Covid-19.
- > The addition of \$601 million to the Budget Stabilization Factor resulted in a decrease of \$13 million or 7.5% for 27J Schools Total Program funding. This is the highest the Budget Stabilization Factor has been for 27J Schools since its inception in fiscal year 2010-2011.

### Total Program Funding and Available Resources

The District receives revenue from a variety of state and local sources. The largest of these sources is state equalization which accounts for 65% of Total Program funding and 55% of total available resources for fiscal year 2020-2021. In addition to Total Program funding, the District has one voter-approved mill levy override for \$750,000. With the projected pupil count it will fund \$39.46 per student.





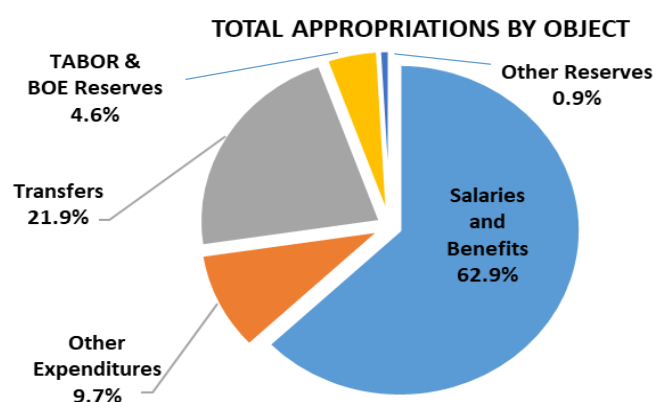
## Fiscal Year 2020-2021 Adopted Budget Appropriations

### General Fund Only

- > In-District enrollment, as compared to projections from Amended Budget, increased by 440 students.
- > Per-pupil funding decreased by \$421 to \$7,793.

### Change from Amended Budget FY 2019-2020

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
<b>Total Available Resources</b>		
Beginning Fund Balance	\$647,538	2.3%
Property Taxes	21,221	0.0%
Specific Ownership Taxes	(1,000,000)	-20.0%
State Equalization	(5,381,420)	-5.0%
State Categorical	-	0.0%
27J Schools since its inception in fiscal yea	24,961	3.6%
	<b>(\$5,687,700)</b>	<b>-3.0%</b>
<b>Total Expenditures, Transfers and Reserves</b>		
Salaries and Benefits	\$8,326,164	7.7%
Services & Supplies	(7,104,244)	-28.4%
Transfers	(2,582,128)	-6.0%
TABOR and BOE Reserves	91,248	1.1%
Other Reserves	(4,418,740)	-137.6%
	<b>(\$5,687,700)</b>	<b>-3.0%</b>



For fiscal year 2020-2021, 27J Schools impact from the increase to the Budget Stabilization Factor is \$13 million or 7.5%. To absorb this reduction to our Total Program funding, assigned and unassigned reserves were released and allocated to support our mission to maintain the commitments for staffing from our January Budget Committee meetings in preparation for the 2020-2021 school year. In addition, planned technology expenditures for security and infrastructure were suspended in March 2020 to increase beginning fund balance for fiscal year 2020-2021.

Budgeted salaries and benefits as a percentage of total expenditures only are 87%.

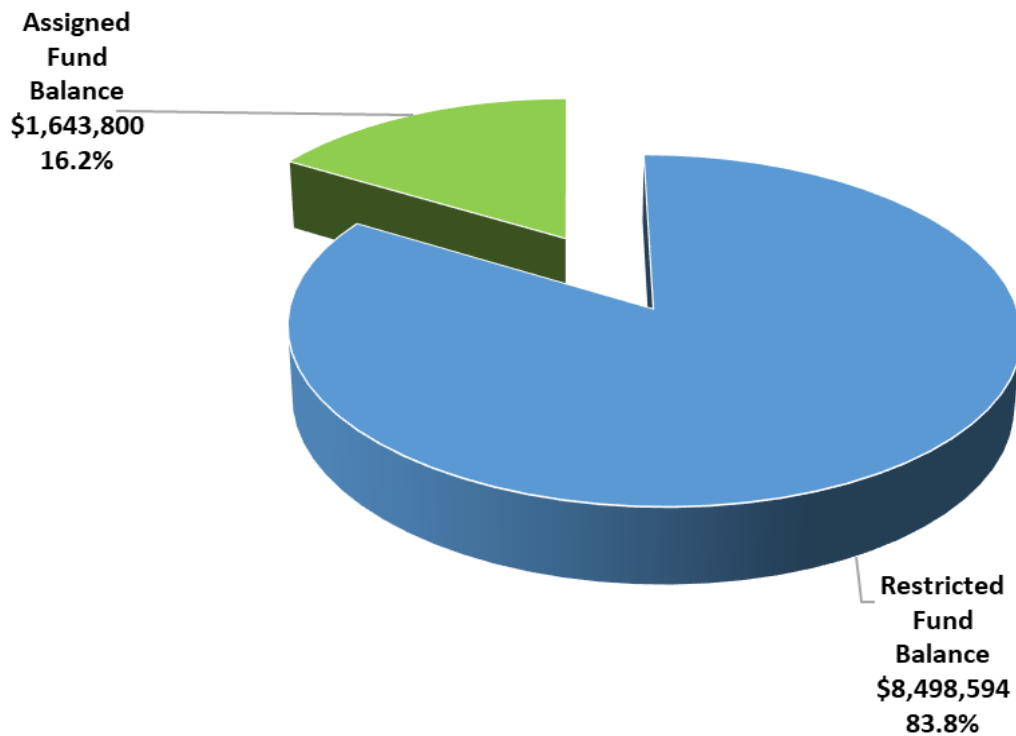
## Budgeted Fiscal Year-End Fund Balance

Percent of General  
Fund  
Expenditures\*

### Components of Budgeted Ending Fund Balance

Restricted Fund Balances:		
Per Board Policy	\$ 4,334,331	3.0%
TABOR	4,164,263	3.0%
Assigned Fund Balances:		
Padilla Elementary School Opening Costs	1,200,000	0.89%
Career and Technical Reserve	443,800	0.33%
<b>Total Ending Fund Balance</b>	<b>\$ 10,142,394</b>	<b>7.6%</b>

*27J Schools since its inception in fiscal year 2010-2011.*



## GENERAL FUND | by Department

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Board of Education</b>				
Superintendent's Monitoring Budget	357,399	199,825	(157,574)	-44.09%
Board of Education Policy Governance	31,000	31,000	-	0%
Legal Services	300,000	175,000	(125,000)	-41.67%
Accountability Committee	10,355	-	(10,355)	-100.00%
Negotiations	141,610	120,570	(21,040)	-14.86%
Communication Relations	393,941	359,691	(34,250)	-8.69%
<b>Total Board of Education</b>	<b>\$1,234,305</b>	<b>\$886,086</b>	<b>(\$348,219)</b>	<b>-28.21%</b>
<b>Office of the Superintendent</b>				
Office of the Superintendent	582,639	530,717	(51,922)	-8.91%
<b>Total Office of the Superintendent</b>	<b>\$582,639</b>	<b>\$530,717</b>	<b>(\$51,922)</b>	<b>-8.91%</b>
<b>Student Achievement</b>				
Special Education	15,035,399	15,554,147	518,748	3.45%
Pupil Support Services	4,043,227	3,917,791	(125,436)	-3.10%
Improvement of Instruction	457,239	481,879	24,640	5.39%
Math Curriculum	372,090	435,050	62,960	16.92%
Staff Development	776,070	667,551	(108,519)	-13.98%
Student Intervention	917,545	911,206	(6,339)	-0.69%
Student Assessment	338,585	434,203	95,618	28.24%
Vocational Education	704,758	679,815	(24,943)	-3.54%
Tutoring (Mill Levy)	280,000	280,000	-	0%
<b>Total Student Achievement</b>	<b>\$22,924,913</b>	<b>\$23,361,642</b>	<b>\$436,729</b>	<b>1.91%</b>
<b>Human Resources</b>				
Human Resources	1,202,414	1,147,073	(55,341)	-4.60%
<b>Total Human Resources</b>	<b>\$1,202,414</b>	<b>\$1,147,073</b>	<b>(\$55,341)</b>	<b>-4.60%</b>
<b>Operations</b>				
Operations	410,054	347,199	(62,855)	-15.33%
Crisis Management	269,478	132,656	(136,822)	-50.77%
Swimming Pool Building Services	89,975	29,754	(60,221)	-66.93%
Building Maintenance	1,431,771	1,475,326	43,555	3.04%
Custodial Services	354,950	249,473	(105,477)	-29.72%
Building Services	4,069,445	4,318,133	248,688	6.11%
Grounds Services	739,376	733,453	(5,923)	-0.80%
Community Services-Building Rental	8,536	7,637	(899)	-10.53%
<b>Total Operations</b>	<b>\$7,373,585</b>	<b>\$7,293,631</b>	<b>(\$79,954)</b>	<b>-1.08%</b>

## GENERAL FUND | by Department (continued)

Forecast of Revenues by Source and Expenditures by Object

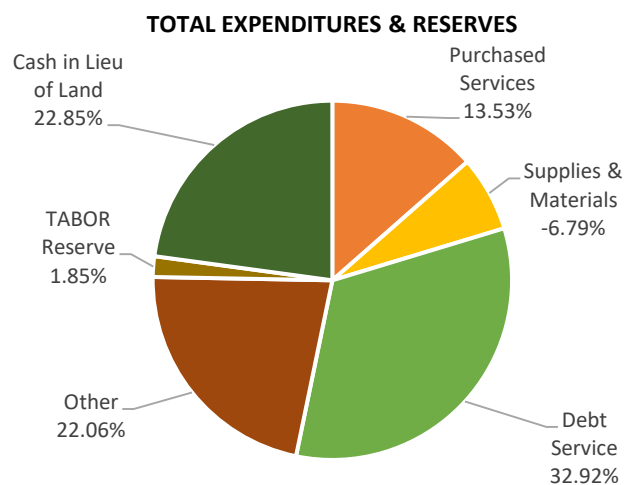
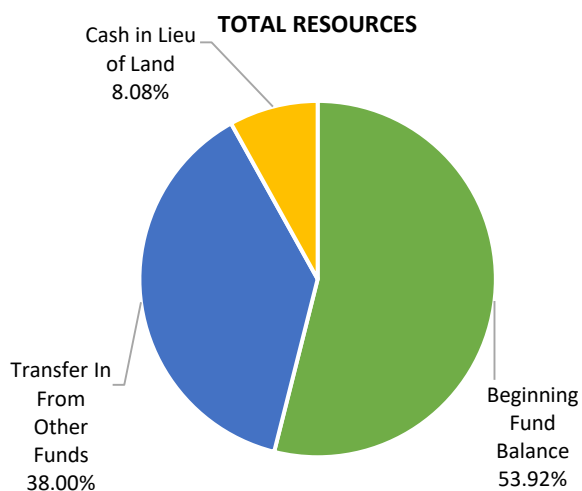
	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
Financial Services				
Finance Office	1,186,977	1,181,013	(5,964)	-0.50%
Risk Management	130,000	130,000	-	0%
Internal Services	651,385	652,392	1,007	0.15%
Computer Operations	172,945	172,945	-	0%
Total Financial Services	\$2,141,307	\$2,136,350	(\$4,957)	-0.23%
Information Technology				
Instructional/Informational Services	11,767,846	5,283,457	(6,484,389)	-55.10%
Total Information Technology	\$11,767,846	\$5,283,457	(\$6,484,389)	-55.10%
District-Wide				
Class Size Relief (Mill Levy)	1,141,034	928,206	(212,828)	-18.65%
Certified Substitutes	1,005,000	843,376	(161,624)	-16.08%
Early Retirement Plans	244,916	244,896	(20)	-0.01%
Temp/Vac Leave Payoffs	487,026	505,976	18,950	3.89%
Community Services	578,450	578,450	-	0%
School Carry Forward	325,922	325,922	-	0%
Other District-Wide Budgets	8,062,924	10,501,558	2,438,634	30.25%
Total District-Wide	\$11,845,272	\$13,928,384	\$2,083,112	17.59%
Total General Fund by Department				
	\$59,072,281	\$54,567,340	(\$4,504,941)	-7.63%

## CAPITAL RESERVE FUND

### Forecast of Revenues by Source and Expenditures by Object

The Capital Reserve Fund is used to account for financial resources allocated primarily for the purchase of equipment, costs of repairs and maintenance or construction of capital facilities. These expenditures are exclusive of major projects accounted for through the Capital Projects Fund (Building Fund). Revenues are provided by transfer from the General Fund.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,455,929</b>	<b>\$1,235,246</b>	<b>(\$220,683)</b>	<b>-15.16%</b>
<b>Revenues</b>				
Transfer In From Other Funds	1,979,360	870,316	(1,109,044)	-56.03%
Cash in Lieu of Land	180,000	185,000	5,000	2.78%
Miscellaneous	41,492	-	(41,492)	-100.00%
<b>Total Revenues</b>	<b>\$2,200,852</b>	<b>\$1,055,316</b>	<b>(\$1,145,536)</b>	<b>-52.05%</b>
<b>Total Available Resources</b>	<b>\$3,656,781</b>	<b>\$2,290,562</b>	<b>(\$1,366,219)</b>	<b>-37.36%</b>
<b>Expenditures</b>				
Purchased Services	548,558	358,608	(189,950)	-34.63%
Supplies & Materials	(176,066)	(180,000)	(3,934)	-2.23%
Property	1,018,047	-	(1,018,047)	-100.00%
Debt Service	1,309,345	872,610	(436,735)	-33.36%
Other	262,342	584,582	322,240	122.83%
<b>Total Expenditures</b>	<b>\$2,962,226</b>	<b>\$1,635,800</b>	<b>(\$1,326,426)</b>	<b>-44.78%</b>
<b>Reserves Designated</b>				
TABOR Reserve	88,867	49,074	(39,793)	-44.78%
Cash in Lieu of Land	605,688	605,688	-	0%
<b>Total Reserves Designated</b>	<b>\$694,555</b>	<b>\$654,762</b>	<b>(\$39,793)</b>	<b>-5.73%</b>
<b>Total Appropriations</b>	<b>\$3,656,781</b>	<b>\$2,290,562</b>	<b>(\$1,366,219)</b>	<b>-37.36%</b>

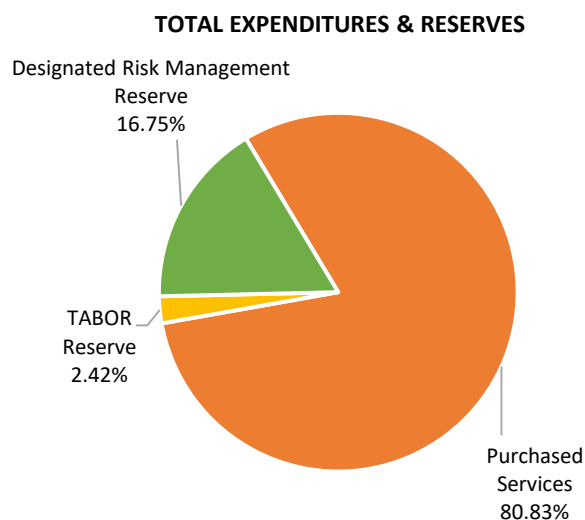
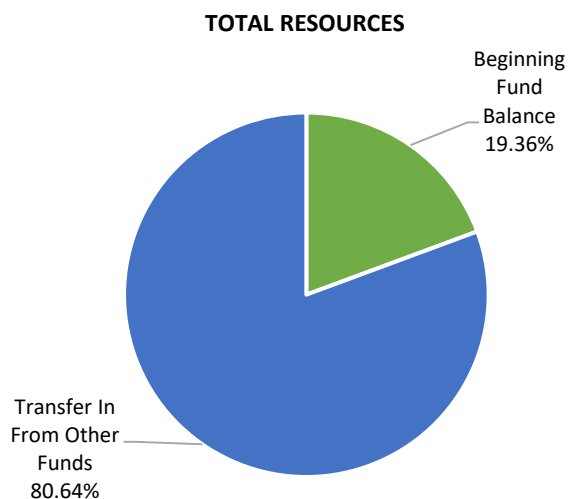


## RISK MANAGEMENT INSURANCE FUND

### Forecast of Revenues by Source and Expenditures by Object

The Risk Management Insurance Fund pays for the District's property, liability and workers' compensation insurance. The District participates in a self-insurance pool managed by Rocky Mountain Risk Insurance Group for each of these programs. Revenue for this fund is provided by a transfer from the General Fund.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$791,642</b>	<b>\$536,093</b>	<b>(\$255,549)</b>	<b>-32.28%</b>
<b>Revenues</b>				
Transfer In From Other Funds	1,421,376	2,233,428	812,052	57.13%
<b>Total Revenues</b>	<b>\$1,421,376</b>	<b>\$2,233,428</b>	<b>\$812,052</b>	<b>57.13%</b>
<b>Total Available Resources</b>	<b>\$2,213,018</b>	<b>\$2,769,521</b>	<b>\$556,503</b>	<b>25.15%</b>
<b>Expenditures</b>				
Purchased Services	1,684,560	2,238,369	553,809	32.88%
<b>Total Expenditures</b>	<b>\$1,684,560</b>	<b>\$2,238,369</b>	<b>\$553,809</b>	<b>32.88%</b>
<b>Reserves Designated</b>				
TABOR Reserve	50,537	67,151	16,614	32.87%
Designated Risk Management Reserve	477,921	464,001	(13,920)	-2.91%
<b>Total Reserves Designated</b>	<b>\$528,458</b>	<b>\$531,152</b>	<b>\$2,694</b>	<b>0.51%</b>
<b>Total Appropriations</b>	<b>\$2,213,018</b>	<b>\$2,769,521</b>	<b>\$556,503</b>	<b>25.15%</b>

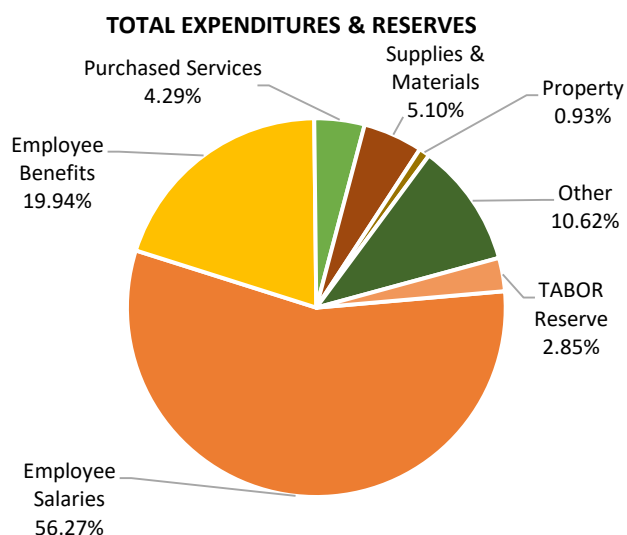
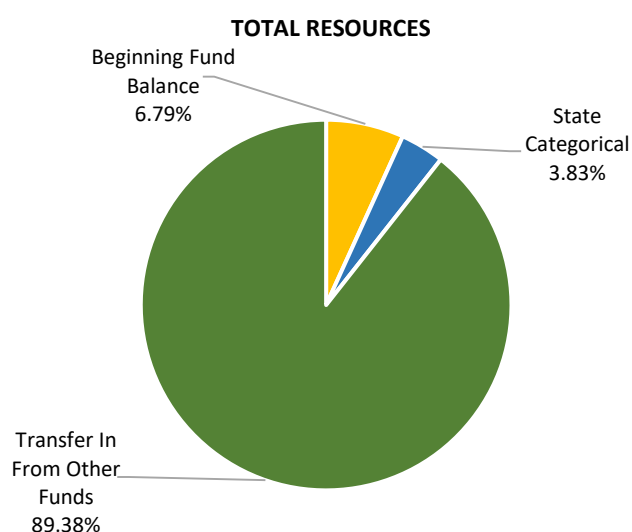


## COLORADO PRESCHOOL PROGRAM FUND

### Forecast of Revenues by Source and Expenditures by Object

The Colorado Preschool Program Fund (CPP) is for preschool classes consisting of three through five year-old children who lack overall learning readiness due to family risk factors, language development needs, or are receiving services from the State Human Services Department. Revenue is provided by a transfer from the General Fund.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$287,197</b>	<b>\$201,020</b>	<b>(\$86,177)</b>	<b>-30.01%</b>
<b>Revenues</b>				
State Categorical	521,466	113,572	(407,894)	-78.22%
Transfer In From Other Funds	2,387,377	2,646,939	259,562	10.87%
<b>Total Revenues</b>	<b>\$2,908,843</b>	<b>\$2,760,511</b>	<b>(\$148,332)</b>	<b>-5.10%</b>
<b>Total Available Resources</b>	<b>\$3,196,040</b>	<b>\$2,961,531</b>	<b>(\$234,509)</b>	<b>-7.34%</b>
<b>Expenditures</b>				
Employee Salaries	1,608,963	1,666,522	57,559	3.58%
Employee Benefits	557,902	590,561	32,659	5.85%
Purchased Services	250,474	127,150	(123,324)	-49.24%
Supplies & Materials	389,416	150,903	(238,513)	-61.25%
Property	41,000	27,469	(13,531)	-33.00%
Other	270,101	314,658	44,557	16.50%
<b>Total Expenditures</b>	<b>\$3,117,856</b>	<b>\$2,877,263</b>	<b>(\$240,593)</b>	<b>-7.72%</b>
<b>Reserves Designated</b>				
TABOR Reserve	78,184	84,268	6,084	7.78%
<b>Total Reserves Designated</b>	<b>\$78,184</b>	<b>\$84,268</b>	<b>\$6,084</b>	<b>7.78%</b>
<b>Total Appropriations</b>	<b>\$3,196,040</b>	<b>\$2,961,531</b>	<b>(\$234,509)</b>	<b>-7.34%</b>

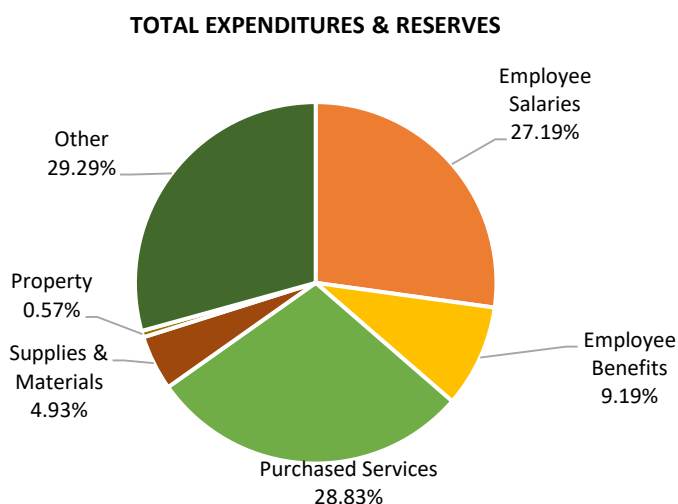
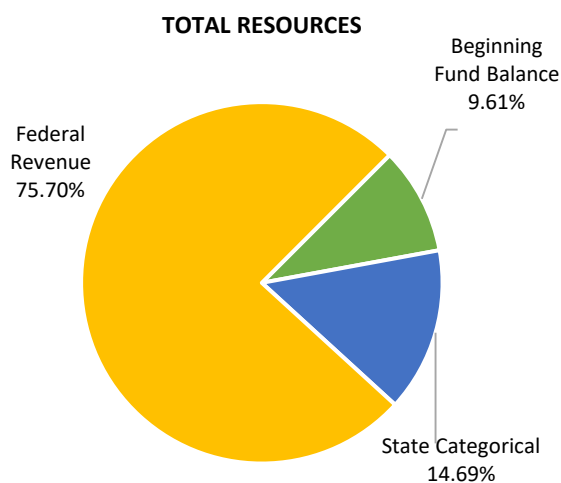


## GOVERNMENT DESIGNATED GRANTS FUND

### Forecast of Revenues by Source and Expenditures by Object

The Governmental Designated Grants Fund provides separate accounting for federal and state funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from ELPA, Title, IDEA B, and Medicaid in fiscal year 2021.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$2,676,003</b>	<b>\$2,109,750</b>	<b>(\$566,253)</b>	<b>-21.16%</b>
<b>Revenues</b>				
State Categorical	3,638,296	3,224,694	(413,602)	-11.37%
Federal Revenue	7,002,090	16,624,151	9,622,061	137.42%
<b>Total Revenues</b>	<b>\$10,640,386</b>	<b>\$19,848,845</b>	<b>\$9,208,459</b>	<b>86.54%</b>
<b>Total Available Resources</b>	<b>\$13,316,389</b>	<b>\$21,958,595</b>	<b>\$8,642,206</b>	<b>64.90%</b>
<b>Expenditures</b>				
Employee Salaries	4,623,993	5,971,072	1,347,079	29.13%
Employee Benefits	1,648,685	2,016,354	367,669	22.30%
Purchased Services	3,028,862	6,331,040	3,302,178	109.02%
Supplies & Materials	1,292,255	1,081,616	(210,639)	-16.30%
Property	-	126,000	126,000	100%
Other	2,722,594	6,432,513	3,709,919	136.26%
<b>Total Expenditures</b>	<b>\$13,316,389</b>	<b>\$21,958,595</b>	<b>\$8,642,206</b>	<b>64.90%</b>
<b>Total Appropriations</b>	<b>\$13,316,389</b>	<b>\$21,958,595</b>	<b>\$8,642,206</b>	<b>64.90%</b>



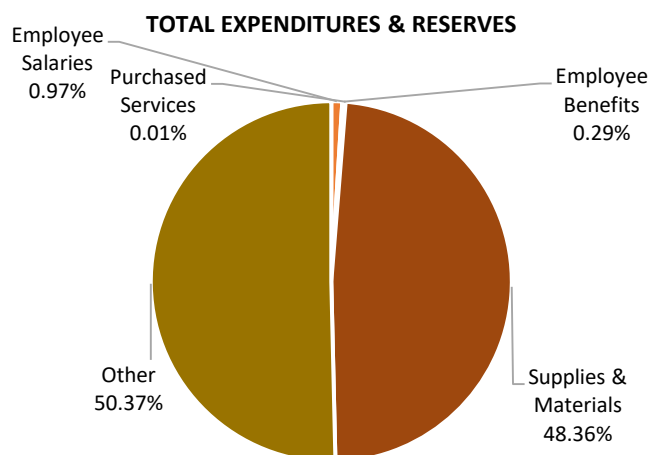
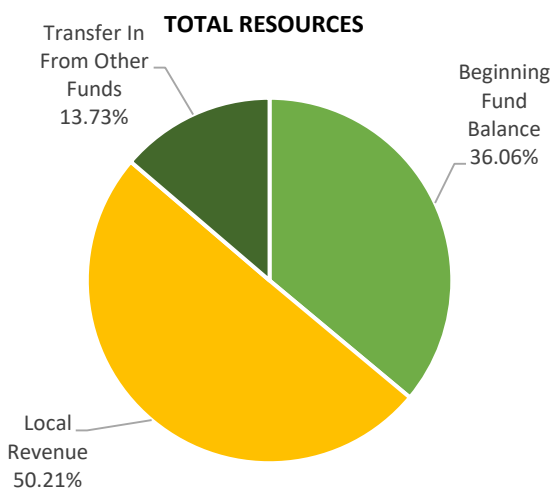


## PUPIL ACTIVITY FUND

### Forecast of Revenues by Source and Expenditures by Object

The Pupil Activity Fund accounts for financial transactions of all school activity funds in the District. Local revenue is generated from Board of Education approved fees and subsidy transfers from the General Fund, to include athletics. Expenditures are for school activities and consumables.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,825,899</b>	<b>\$1,852,983</b>	<b>\$27,084</b>	<b>1.48%</b>
<b>Revenues</b>				
Local Revenue	2,335,428	2,579,625	244,197	10.46%
Transfer In From Other Funds	705,704	705,704	-	0%
<b>Total Revenues</b>	<b>\$3,041,132</b>	<b>\$3,285,329</b>	<b>\$244,197</b>	<b>8.03%</b>
<b>Total Available Resources</b>	<b>\$4,867,031</b>	<b>\$5,138,312</b>	<b>\$271,281</b>	<b>5.57%</b>
<b>Expenditures</b>				
Employee Salaries	-	50,000	50,000	100%
Employee Benefits	-	15,000	15,000	100%
Purchased Services	10,300	300	(10,000)	-97.09%
Supplies & Materials	2,070,891	2,485,021	414,130	20.00%
Other	2,785,840	2,587,991	(197,849)	-7.10%
<b>Total Expenditures</b>	<b>\$4,867,031</b>	<b>\$5,138,312</b>	<b>\$271,281</b>	<b>5.57%</b>
<b>Total Appropriations</b>	<b>\$4,867,031</b>	<b>\$5,138,312</b>	<b>\$271,281</b>	<b>5.57%</b>



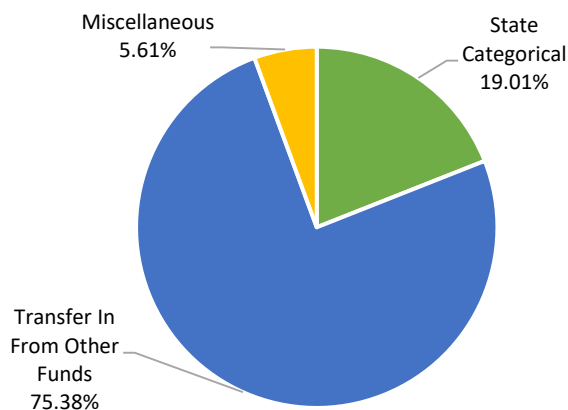
## TRANSPORTATION FUND

### Forecast of Revenues by Source and Expenditures by Object

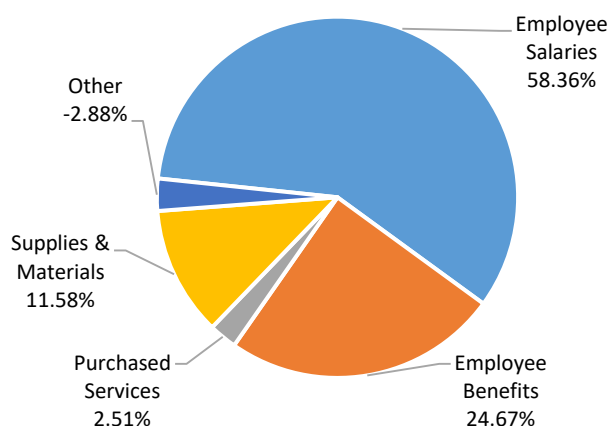
The Transportation Fund accounts for the expenses of transporting students to and from school and after-school events. Funding is provided by the State in categorical funding, fees, and transfer from the General Fund to cover excess transportation costs.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	0%
<b>Revenues</b>				
State Categorical	1,429,343	1,429,343	-	0%
Transfer In From Other Funds	5,490,344	5,668,941	178,597	3.25%
Miscellaneous	335,000	421,750	86,750	25.90%
<b>Total Revenues</b>	<b>\$7,254,687</b>	<b>\$7,520,034</b>	<b>\$265,347</b>	<b>3.66%</b>
<b>Total Available Resources</b>	<b>\$7,254,687</b>	<b>\$7,520,034</b>	<b>\$265,347</b>	<b>3.66%</b>
<b>Expenditures</b>				
Employee Salaries	4,591,665	4,656,851	65,186	1.42%
Employee Benefits	1,772,193	1,968,579	196,386	11.08%
Purchased Services	200,464	200,439	(25)	-0.01%
Supplies & Materials	920,365	923,940	3,575	0.39%
Other	(230,000)	(229,775)	225	0.10%
<b>Total Expenditures</b>	<b>\$7,254,687</b>	<b>\$7,520,034</b>	<b>\$265,347</b>	<b>3.66%</b>
<b>Total Appropriations</b>	<b>\$7,254,687</b>	<b>\$7,520,034</b>	<b>\$265,347</b>	<b>3.66%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**



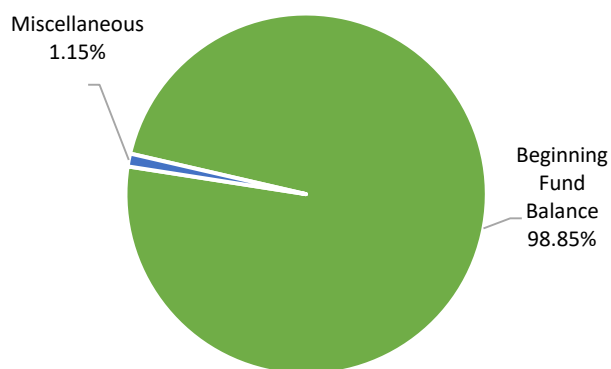
## GROWTH IMPACT FUND

### Forecast of Revenues by Source and Expenditures by Object

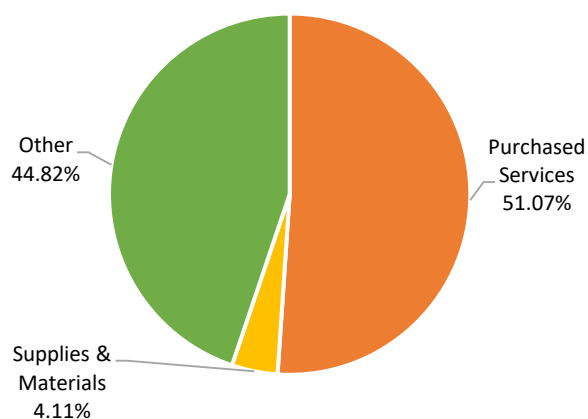
The Growth Impact Fund accounts for the revenue received from the City and County of Denver as the result of annexation by Denver of land previously within the District boundaries. Expenditures are typically for planning and research of future school sites.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$95,823</b>	<b>\$60,148</b>	<b>(\$35,675)</b>	<b>-37.23%</b>
<b>Revenues</b>				
Local Revenue	22,713	-	(22,713)	-100.00%
Miscellaneous	1,500	700	(800)	-53.33%
<b>Total Revenues</b>	<b>\$24,213</b>	<b>\$700</b>	<b>(\$23,513)</b>	<b>-97.11%</b>
<b>Total Available Resources</b>	<b>\$120,036</b>	<b>\$60,848</b>	<b>(\$59,188)</b>	<b>-49.31%</b>
<b>Expenditures</b>				
Purchased Services	31,050	31,075	25	0.08%
Supplies & Materials	2,500	2,500	-	0%
Other	86,486	27,273	(59,213)	-68.47%
<b>Total Expenditures</b>	<b>\$120,036</b>	<b>\$60,848</b>	<b>(\$59,188)</b>	<b>-49.31%</b>
<b>Total Appropriations</b>	<b>\$120,036</b>	<b>\$60,848</b>	<b>(\$59,188)</b>	<b>-49.31%</b>

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

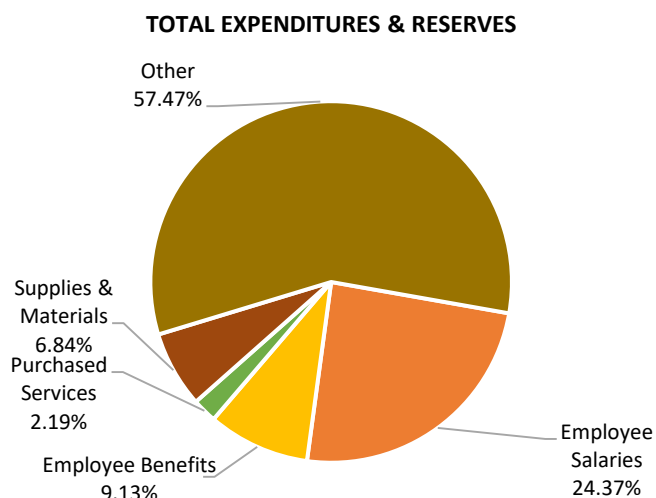
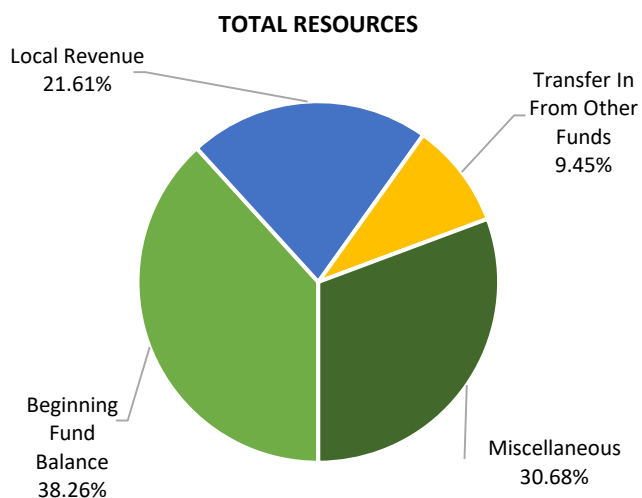


## SPECIAL PROGRAMS FUND

### Forecast of Revenues by Source and Expenditures by Object

The Special Programs Fund accounts for all revenues and expenditures to provide a tuition-paid preschool program. The Special Program fund also accounts for the Adams County Detention Center, credit recovery, summer school program, oil and gas leases, and local grants.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$861,801</b>	<b>\$922,797</b>	<b>\$60,996</b>	<b>7.1%</b>
<b>Revenues</b>				
Local Revenue	560,776	521,115	(39,661)	-7.1%
Transfer In From Other Funds	(117,292)	227,934	345,226	294.3%
Miscellaneous	630,602	740,000	109,398	17.3%
<b>Total Revenues</b>	<b>\$1,074,086</b>	<b>\$1,489,049</b>	<b>\$414,963</b>	<b>38.6%</b>
<b>Total Available Resources</b>	<b>\$1,935,887</b>	<b>\$2,411,846</b>	<b>\$475,959</b>	<b>24.6%</b>
<b>Expenditures</b>				
Employee Salaries	616,255	587,669	(28,586)	-4.6%
Employee Benefits	223,072	220,304	(2,768)	-1.2%
Purchased Services	76,353	52,800	(23,553)	-30.8%
Supplies & Materials	111,252	164,944	53,692	48.3%
Other	908,955	1,386,129	477,174	52.5%
<b>Total Expenditures</b>	<b>\$1,935,887</b>	<b>\$2,411,846</b>	<b>\$475,959</b>	<b>24.6%</b>
<b>Total Appropriations</b>	<b>\$1,935,887</b>	<b>\$2,411,846</b>	<b>\$475,959</b>	<b>24.6%</b>



## SPECIAL PROGRAMS FUND | Tuition-Based Kindergarten

Forecast of Revenues by Source and Expenditures by Object

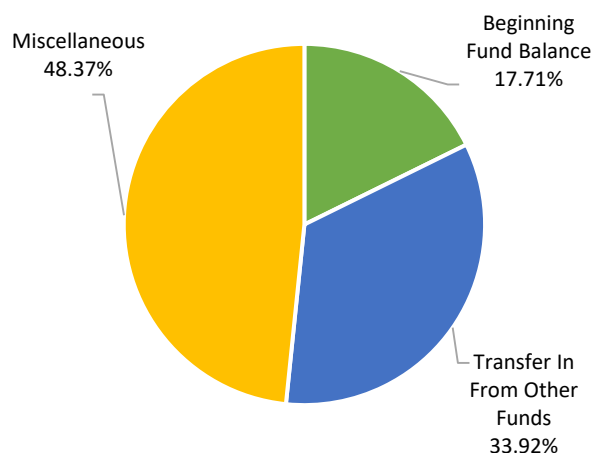
	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$366,109	\$ -	(\$366,109)	-100.0%
<b>Revenues</b>				
Transfer To General Fund	(366,109)	-	366,109	-100.0%
<b>Total Revenues</b>	<b>(\$366,109)</b>	<b>\$ -</b>	<b>\$366,109</b>	<b>-100.0%</b>
<b>Total Available Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## SPECIAL PROGRAMS FUND | Detention Center

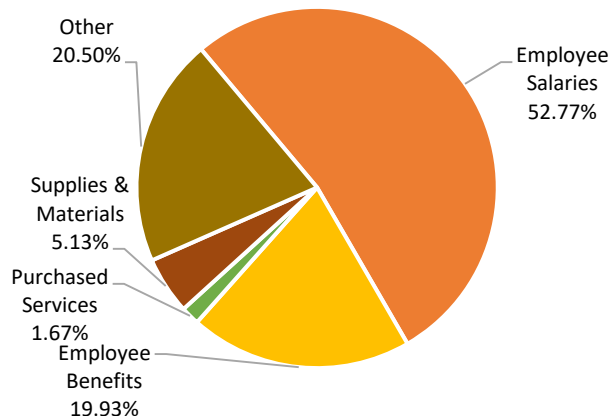
### Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$96,728</b>	<b>\$119,000</b>	<b>\$22,272</b>	<b>23.0%</b>
<b>Revenues</b>				
Transfer In From Other Funds	221,751	227,934	6,183	2.8%
Miscellaneous	327,086	325,000	(2,086)	-0.6%
<b>Total Revenues</b>	<b>\$548,837</b>	<b>\$552,934</b>	<b>\$4,097</b>	<b>0.7%</b>
<b>Total Available Resources</b>	<b>\$645,565</b>	<b>\$671,934</b>	<b>\$26,369</b>	<b>4.1%</b>
<b>Expenditures</b>				
Employee Salaries	378,546	354,533	(24,013)	-6.3%
Employee Benefits	140,765	133,950	(6,815)	-4.8%
Purchased Services	2,303	11,200	8,897	386.3%
Supplies & Materials	15,600	34,500	18,900	121.2%
Other	108,351	137,751	29,400	27.1%
<b>Total Expenditures</b>	<b>\$645,565</b>	<b>\$671,934</b>	<b>\$26,369</b>	<b>4.1%</b>
<b>Total Appropriations</b>	<b>\$645,565</b>	<b>\$671,934</b>	<b>\$26,369</b>	<b>4.1%</b>

**TOTAL RESOURCES**



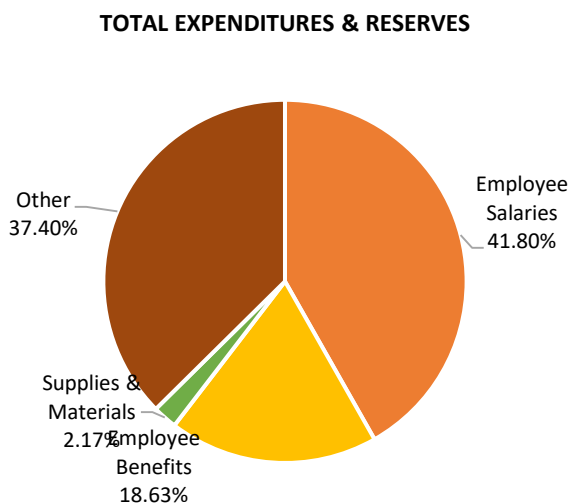
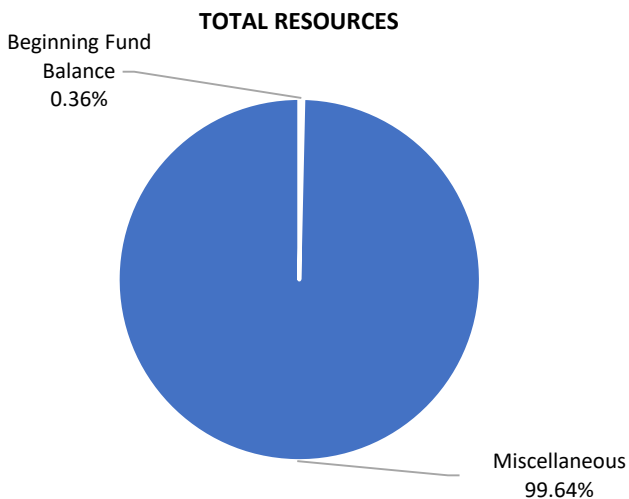
**TOTAL EXPENDITURES & RESERVES**



## SPECIAL PROGRAMS FUND | Tuition-Based Preschool

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,180</b>	<b>\$1,180</b>	<b>\$ -</b>	<b>0%</b>
<b>Revenues</b>				
Miscellaneous	208,500	330,000	121,500	58.3%
<b>Total Revenues</b>	<b>\$208,500</b>	<b>\$330,000</b>	<b>\$121,500</b>	<b>58.3%</b>
<b>Total Available Resources</b>	<b>\$209,680</b>	<b>\$331,180</b>	<b>\$121,500</b>	<b>57.9%</b>
<b>Expenditures</b>				
Employee Salaries	131,333	138,403	7,070	5.4%
Employee Benefits	59,556	61,704	2,148	3.6%
Supplies & Materials	-	7,200	7,200	100%
Other	18,791	123,873	105,082	559.2%
<b>Total Expenditures</b>	<b>\$209,680</b>	<b>\$331,180</b>	<b>\$121,500</b>	<b>57.9%</b>
<b>Total Appropriations</b>	<b>\$209,680</b>	<b>\$331,180</b>	<b>\$121,500</b>	<b>57.9%</b>

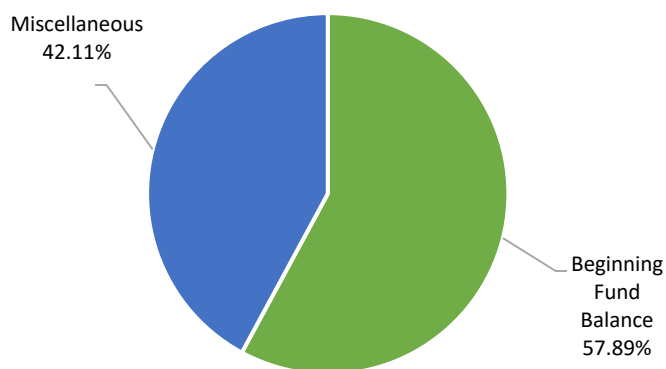


## SPECIAL PROGRAMS FUND | Summer School

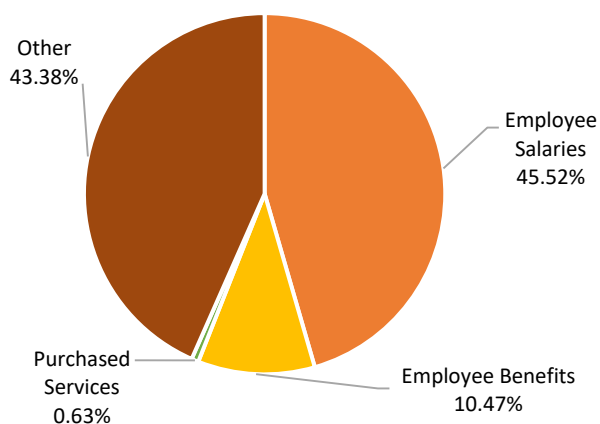
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$12,500	\$55,000	\$42,500	340.0%
<b>Revenues</b>				
Miscellaneous	52,005	40,000	(12,005)	-23.1%
<b>Total Revenues</b>	<b>\$52,005</b>	<b>\$40,000</b>	<b>(\$12,005)</b>	<b>-23.1%</b>
<b>Total Available Resources</b>	<b>\$64,505</b>	<b>\$95,000</b>	<b>\$30,495</b>	<b>47.3%</b>
<b>Expenditures</b>				
Employee Salaries	53,476	43,242	(10,234)	-19.1%
Employee Benefits	10,429	9,947	(482)	-4.6%
Purchased Services	600	600	-	0%
Other	-	41,211	41,211	100%
<b>Total Expenditures</b>	<b>\$64,505</b>	<b>\$95,000</b>	<b>\$30,495</b>	<b>47.3%</b>
<b>Total Appropriations</b>	<b>\$64,505</b>	<b>\$95,000</b>	<b>\$30,495</b>	<b>47.3%</b>

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



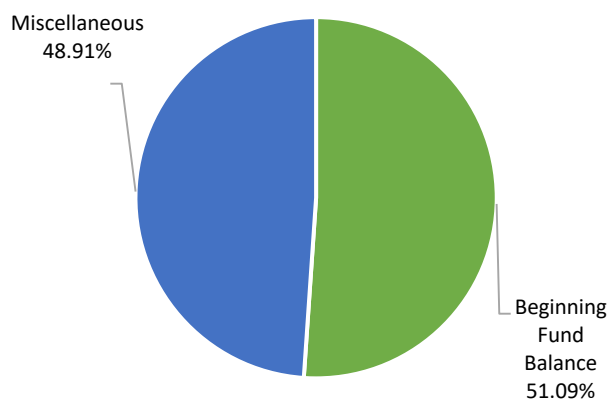


## SPECIAL PROGRAMS FUND | Credit Recovery

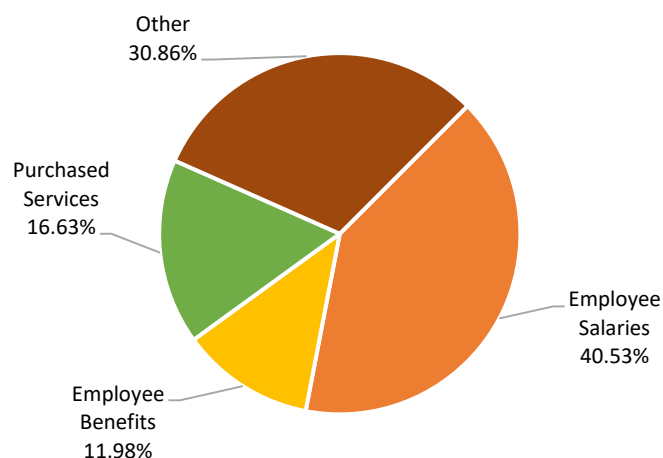
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$20,500</b>	<b>\$47,000</b>	<b>\$26,500</b>	<b>129.3%</b>
<b>Revenues</b>				
Miscellaneous	43,011	45,000	1,989	4.6%
<b>Total Revenues</b>	<b>\$43,011</b>	<b>\$45,000</b>	<b>\$1,989</b>	<b>4.6%</b>
<b>Total Available Resources</b>	<b>\$63,511</b>	<b>\$92,000</b>	<b>\$28,489</b>	<b>44.9%</b>
<b>Expenditures</b>				
Employee Salaries	38,900	37,287	(1,613)	-4.1%
Employee Benefits	9,332	11,021	1,689	18.1%
Purchased Services	15,279	15,300	21	0.1%
Other	-	28,392	28,392	100%
<b>Total Expenditures</b>	<b>\$63,511</b>	<b>\$92,000</b>	<b>\$28,489</b>	<b>44.9%</b>
<b>Total Appropriations</b>	<b>\$63,511</b>	<b>\$92,000</b>	<b>\$28,489</b>	<b>44.9%</b>

**TOTAL RESOURCES**



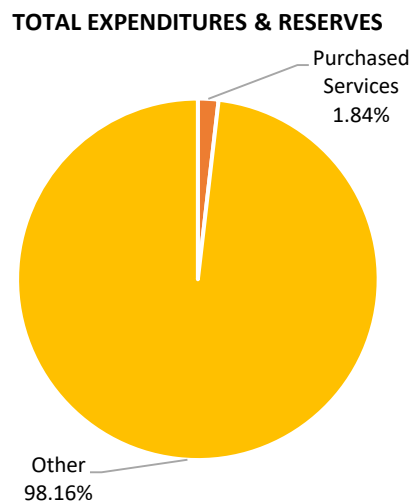
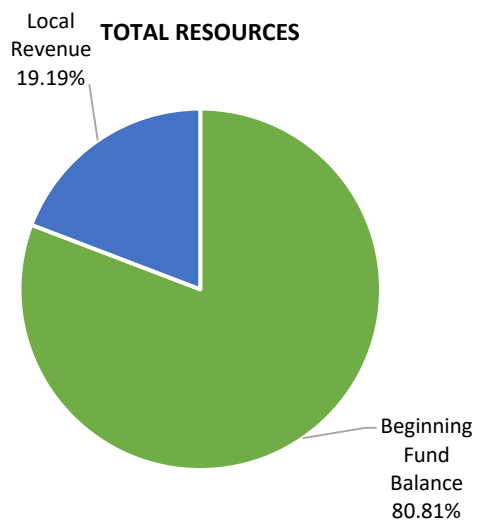
**TOTAL EXPENDITURES & RESERVES**



## SPECIAL PROGRAMS FUND | Oil & Gas Lease

Forecast of Revenues by Source and Expenditures by Object

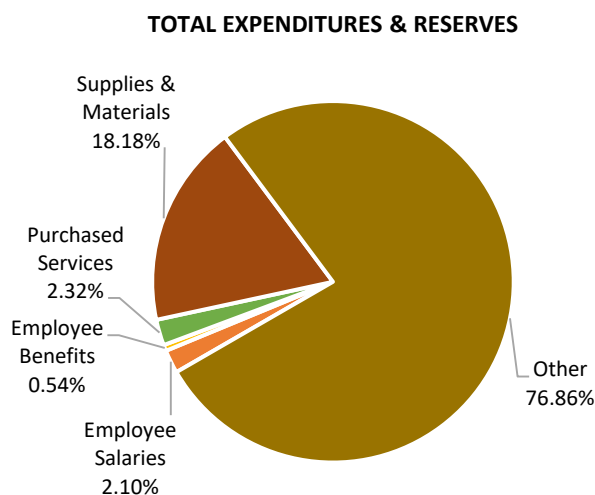
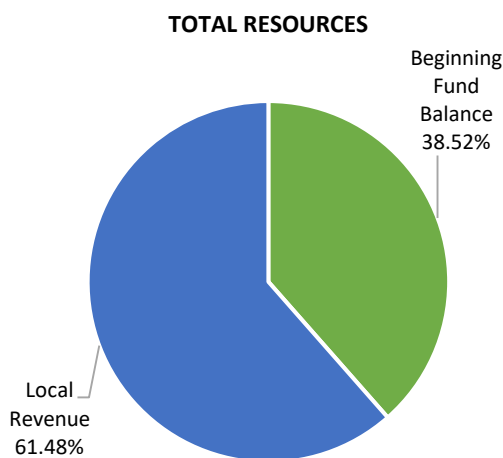
	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$202,998</b>	<b>\$439,557</b>	<b>\$236,559</b>	<b>116.5%</b>
<b>Revenues</b>				
Local Revenue	137,997	104,400	(33,597)	-24.3%
<b>Total Revenues</b>	<b>\$137,997</b>	<b>\$104,400</b>	<b>(\$33,597)</b>	<b>-24.3%</b>
<b>Total Available Resources</b>	<b>\$340,995</b>	<b>\$543,957</b>	<b>\$202,962</b>	<b>59.5%</b>
<b>Expenditures</b>				
Purchased Services	10,000	10,000	-	0%
Other	330,995	533,957	202,962	61.3%
<b>Total Expenditures</b>	<b>\$340,995</b>	<b>\$543,957</b>	<b>\$202,962</b>	<b>59.5%</b>
<b>Total Appropriations</b>	<b>\$340,995</b>	<b>\$543,957</b>	<b>\$202,962</b>	<b>59.5%</b>



## SPECIAL PROGRAMS FUND | Non-Governmental Grants

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$161,786</b>	<b>\$261,060</b>	<b>\$99,274</b>	<b>61.4%</b>
<b>Revenues</b>				
Local Revenue	422,779	416,715	(6,064)	-1.4%
Transfer In From Other Funds	27,066	-	(27,066)	-100.0%
<b>Total Revenues</b>	<b>\$449,845</b>	<b>\$416,715</b>	<b>(\$33,130)</b>	<b>-7.4%</b>
<b>Total Available Resources</b>	<b>\$611,631</b>	<b>\$677,775</b>	<b>\$66,144</b>	<b>10.8%</b>
<b>Expenditures</b>				
Employee Salaries	14,000	14,204	204	1.5%
Employee Benefits	2,990	3,682	692	23.1%
Purchased Services	48,171	15,700	(32,471)	-67.4%
Supplies & Materials	95,652	123,244	27,592	28.8%
Other	450,818	520,945	70,127	15.6%
<b>Total Expenditures</b>	<b>\$611,631</b>	<b>\$677,775</b>	<b>\$66,144</b>	<b>10.8%</b>
<b>Total Appropriations</b>	<b>\$611,631</b>	<b>\$677,775</b>	<b>\$66,144</b>	<b>10.8%</b>

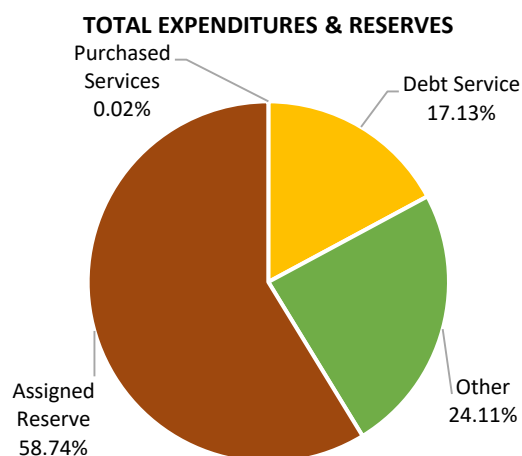
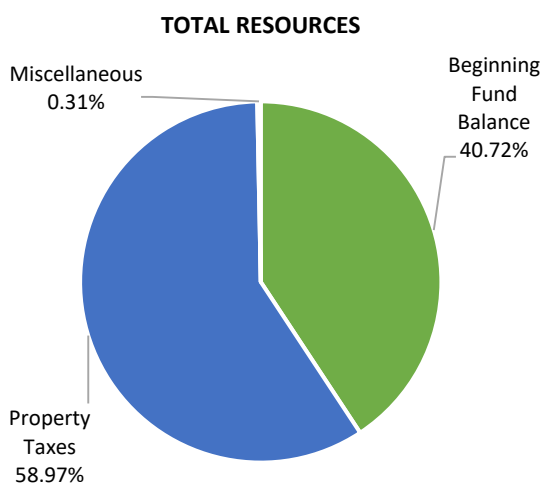


## BOND REDEMPTION FUND

### Forecast of Revenues by Source and Expenditures by Object

The Bond Redemption Fund mill levy for property tax collections in 2019 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$24,494,347</b>	<b>\$26,055,278</b>	<b>\$1,560,931</b>	<b>6.4%</b>
<b>Revenues</b>				
Property Taxes	37,723,995	37,723,995	-	0%
Miscellaneous	225,000	200,000	(25,000)	-11.1%
<b>Total Revenues</b>	<b>\$37,948,995</b>	<b>\$37,923,995</b>	<b>(\$25,000)</b>	<b>-0.1%</b>
<b>Total Available Resources</b>	<b>\$62,443,342</b>	<b>\$63,979,273</b>	<b>\$1,535,931</b>	<b>2.5%</b>
<b>Expenditures</b>				
Purchased Services	10,000	10,000	-	0%
Debt Service	9,070,000	10,960,000	1,890,000	20.8%
Other	15,782,241	15,428,172	(354,069)	-2.2%
<b>Total Expenditures</b>	<b>\$24,862,241</b>	<b>\$26,398,172</b>	<b>\$1,535,931</b>	<b>6.2%</b>
<b>Reserves Designated</b>				
Assigned Reserve	37,581,101	37,581,101	-	0%
<b>Total Reserves Designated</b>	<b>\$37,581,101</b>	<b>\$37,581,101</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriations</b>	<b>\$62,443,342</b>	<b>\$63,979,273</b>	<b>\$1,535,931</b>	<b>2.5%</b>

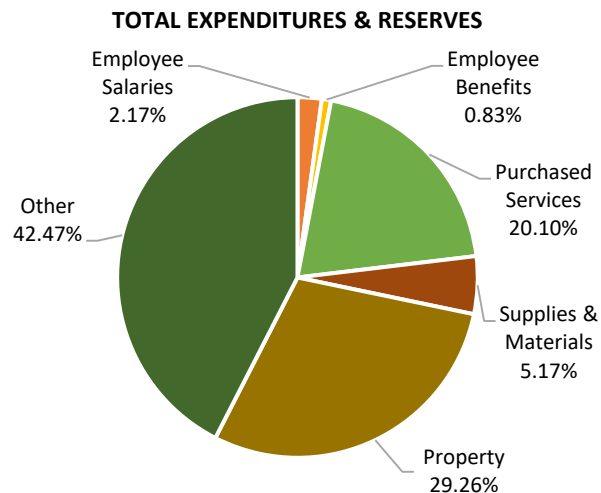
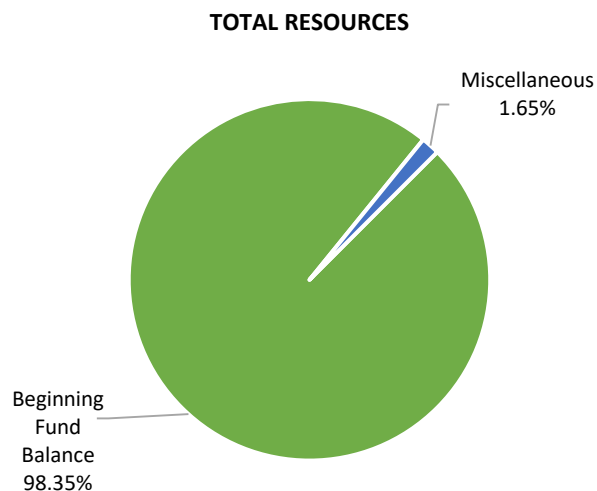


## BUILDING FUND

### Forecast of Revenues by Source and Expenditures by Object

The Building Fund accounts for the financial resources allocated for the acquisition or construction of major capital facilities, other than those financed by proprietary or special revenue funds.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$72,935,723</b>	<b>\$34,286,092</b>	<b>(\$38,649,631)</b>	<b>-53.0%</b>
<b>Revenues</b>				
Miscellaneous	1,000,000	576,000	(424,000)	-42.4%
<b>Total Revenues</b>	<b>\$1,000,000</b>	<b>\$576,000</b>	<b>(\$424,000)</b>	<b>-42.4%</b>
<b>Total Available Resources</b>	<b>\$73,935,723</b>	<b>\$34,862,092</b>	<b>(\$39,073,631)</b>	<b>-52.8%</b>
<b>Expenditures</b>				
Employee Salaries	928,262	755,444	(172,818)	-18.6%
Employee Benefits	350,266	289,473	(60,793)	-17.4%
Purchased Services	17,263,271	7,006,700	(10,256,571)	-59.4%
Supplies & Materials	1,800,534	1,804,000	3,466	0.2%
Property	36,190,000	10,200,000	(25,990,000)	-71.8%
Other	17,403,390	14,806,475	(2,596,915)	-14.9%
<b>Total Expenditures</b>	<b>\$73,935,723</b>	<b>\$34,862,092</b>	<b>(\$39,073,631)</b>	<b>-52.8%</b>
<b>Total Appropriations</b>	<b>\$73,935,723</b>	<b>\$34,862,092</b>	<b>(\$39,073,631)</b>	<b>-52.8%</b>

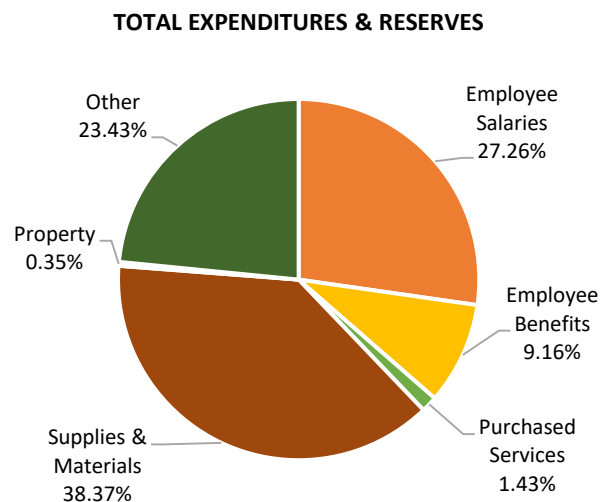
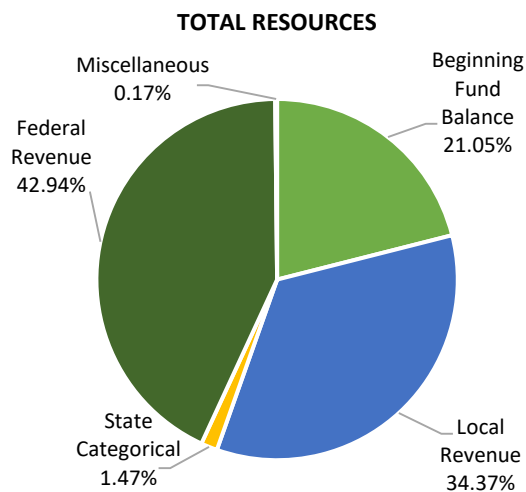


## NUTRITION SERVICES FUND

### Forecast of Revenues by Source and Expenditures by Object

The Nutrition Services Fund receives state and federal funding as well as school lunch fees for the District school lunch program (National School Lunch Program).

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,880,206</b>	<b>\$1,697,020</b>	<b>(\$183,186)</b>	<b>-9.7%</b>
<b>Revenues</b>				
Local Revenue	2,540,677	2,771,068	230,391	9.1%
State Categorical	103,367	118,720	15,353	14.9%
Federal Revenue	3,102,889	3,463,113	360,224	11.6%
Miscellaneous	13,501	13,501	-	0%
<b>Total Revenues</b>	<b>\$5,760,434</b>	<b>\$6,366,402</b>	<b>\$605,968</b>	<b>10.5%</b>
<b>Total Available Resources</b>	<b>\$7,640,640</b>	<b>\$8,063,422</b>	<b>\$422,782</b>	<b>5.5%</b>
<b>Expenditures</b>				
Employee Salaries	2,190,579	2,198,166	7,587	0.3%
Employee Benefits	726,211	738,242	12,031	1.7%
Purchased Services	125,264	115,629	(9,635)	-7.7%
Supplies & Materials	2,693,055	3,093,898	400,843	14.9%
Property	43,000	28,000	(15,000)	-34.9%
Other	1,862,531	1,889,487	26,956	1.4%
<b>Total Expenditures</b>	<b>\$7,640,640</b>	<b>\$8,063,422</b>	<b>\$422,782</b>	<b>5.5%</b>
<b>Total Appropriations</b>	<b>\$7,640,640</b>	<b>\$8,063,422</b>	<b>\$422,782</b>	<b>5.5%</b>

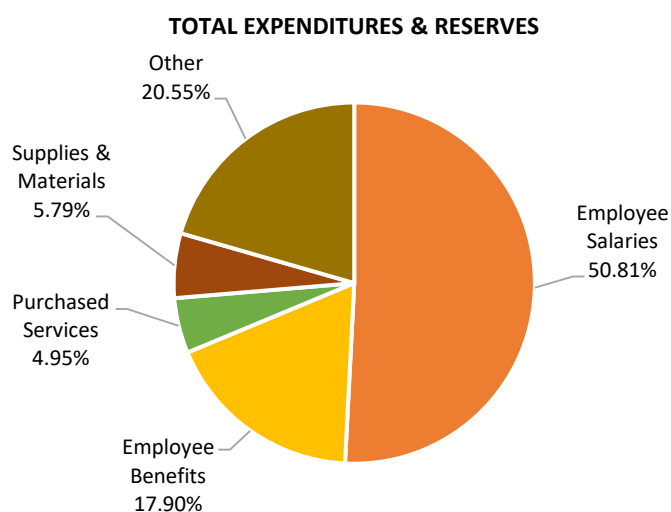
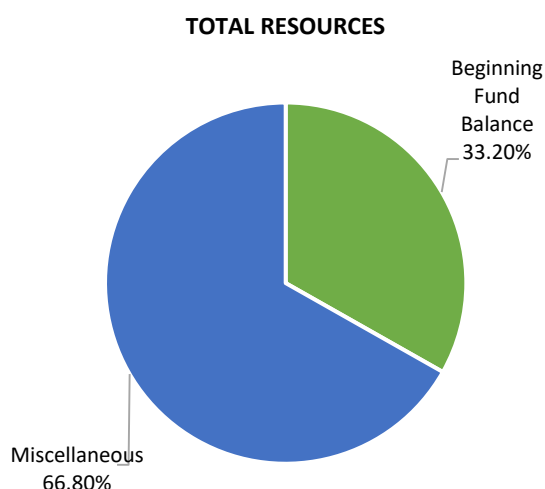


## CHILDCARE PROGRAM FUND

### Forecast of Revenues by Source and Expenditures by Object

The Child Care Program Fund is a tuition-based special revenue fund used to account for before and after-school care programs as well as full-day Monday care for our K-5 enrolled students.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$726,008</b>	<b>\$726,008</b>	<b>\$ -</b>	<b>0%</b>
<b>Revenues</b>				
Miscellaneous	1,461,067	1,461,067	-	0%
<b>Total Revenues</b>	<b>\$1,461,067</b>	<b>\$1,461,067</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$2,187,075</b>	<b>\$2,187,075</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures</b>				
Employee Salaries	1,117,820	1,111,391	(6,429)	-0.6%
Employee Benefits	377,304	391,586	14,282	3.8%
Purchased Services	108,581	108,182	(399)	-0.4%
Supplies & Materials	126,542	126,542	-	0%
Other	456,828	449,374	(7,454)	-1.6%
<b>Total Expenditures</b>	<b>\$2,187,075</b>	<b>\$2,187,075</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriations</b>	<b>\$2,187,075</b>	<b>\$2,187,075</b>	<b>\$ -</b>	<b>0%</b>

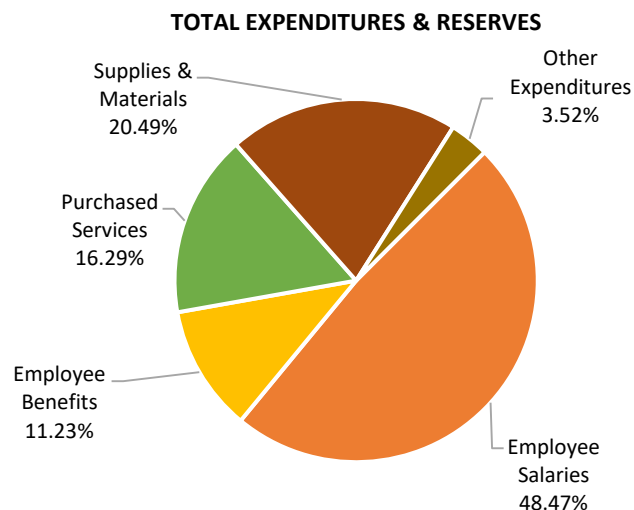
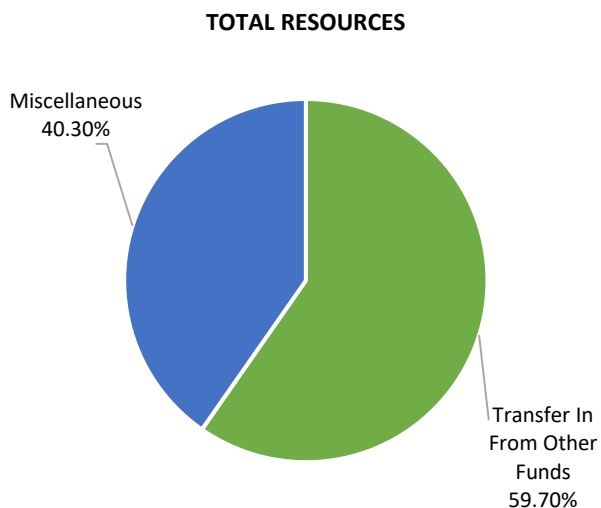


## PRINT SHOP FUND

### Forecast of Revenues by Source and Expenditures by Object

The Print Shop Fund accounts for the financial activities associated with the District Print Shop.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	0%
<b>Revenues</b>				
Transfer In From Other Funds	95,057	87,410	(7,647)	-8.0%
Miscellaneous	52,000	59,000	7,000	13.5%
<b>Total Revenues</b>	<b>\$147,057</b>	<b>\$146,410</b>	<b>(\$647)</b>	<b>-0.4%</b>
<b>Total Available Resources</b>	<b>\$147,057</b>	<b>\$146,410</b>	<b>(\$647)</b>	<b>-0.4%</b>
<b>Expenditures</b>				
Employee Salaries	71,074	70,968	(106)	-0.1%
Employee Benefits	15,831	16,442	611	3.9%
Purchased Services	25,000	23,848	(1,152)	-4.6%
Supplies & Materials	30,000	30,000	-	0%
Other Expenditures	5,152	5,152	-	0%
<b>Total Expenditures</b>	<b>\$147,057</b>	<b>\$146,410</b>	<b>(\$647)</b>	<b>-0.4%</b>
<b>Total Appropriations</b>	<b>\$147,057</b>	<b>\$146,410</b>	<b>(\$647)</b>	<b>-0.4%</b>





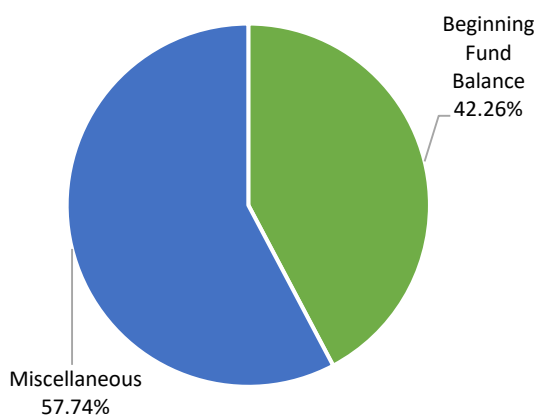
## DENTAL INSURANCE FUND

### Forecast of Revenues by Source and Expenditures by Object

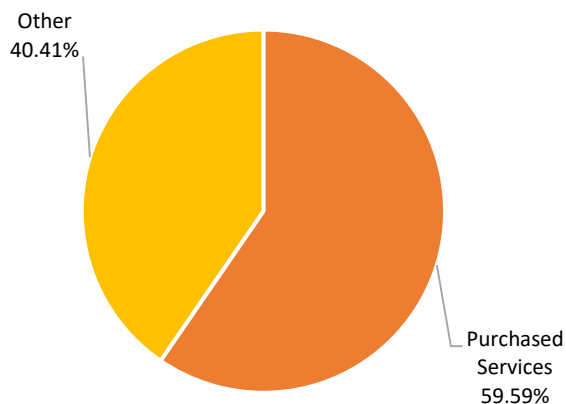
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$595,586</b>	<b>\$649,463</b>	<b>\$53,877</b>	<b>9.0%</b>
<b>Revenues</b>				
Miscellaneous	830,000	887,478	57,478	6.9%
<b>Total Revenues</b>	<b>\$830,000</b>	<b>\$887,478</b>	<b>\$57,478</b>	<b>6.9%</b>
<b>Total Available Resources</b>	<b>\$1,425,586</b>	<b>\$1,536,941</b>	<b>\$111,355</b>	<b>7.8%</b>
<b>Expenditures</b>				
Purchased Services	812,000	915,840	103,840	12.8%
Other	613,586	621,101	7,515	1.2%
<b>Total Expenditures</b>	<b>\$1,425,586</b>	<b>\$1,536,941</b>	<b>\$111,355</b>	<b>7.8%</b>
<b>Total Appropriations</b>	<b>\$1,425,586</b>	<b>\$1,536,941</b>	<b>\$111,355</b>	<b>7.8%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**

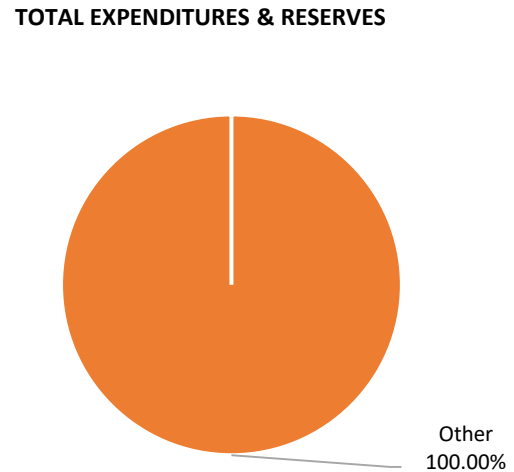
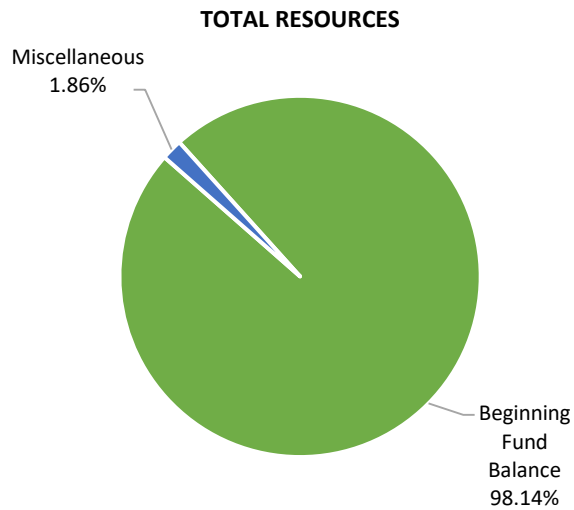


## TRUST FUND

### Forecast of Revenues by Source and Expenditures by Object

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

	AMENDED BUDGET 2019-2020	ADOPTED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$25,913</b>	<b>\$26,413</b>	<b>\$500</b>	<b>1.9%</b>
<b>Revenues</b>				
Miscellaneous	987	500	(487)	-49.3%
<b>Total Revenues</b>	<b>\$987</b>	<b>\$500</b>	<b>(\$487)</b>	<b>-49.3%</b>
<b>Total Available Resources</b>	<b>\$26,900</b>	<b>\$26,913</b>	<b>\$13</b>	<b>0.0%</b>
<b>Expenditures</b>				
Other	26,900	26,913	13	0.0%
<b>Total Expenditures</b>	<b>\$26,900</b>	<b>\$26,913</b>	<b>\$13</b>	<b>0.0%</b>
<b>Total Appropriations</b>	<b>\$26,900</b>	<b>\$26,913</b>	<b>\$13</b>	<b>0.0%</b>



## SCHOOL SUMMARY

### Forecast of School Expenditures by Object

SALARIES							
	STAFF	ADMINIST- RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT	CRAFTS, TRADES, SERVICES
North	13.49	\$208,382	\$819,307	\$ -	\$40,492	\$61,313	\$79,857
Northeast	30.69	183,394	1,650,632	-	152,604	62,189	114,337
South	21.08	186,350	1,318,696	-	126,090	77,170	89,432
Southeast	23.66	213,734	1,307,752	-	105,301	53,248	128,971
Henderson	15.12	93,236	837,947	-	48,215	47,333	119,376
Thimmig	28.96	195,629	1,519,610	-	140,121	97,222	126,104
Pennock	30.40	195,076	1,469,468	-	246,508	76,253	117,899
Second Creek	36.89	191,231	1,818,883	-	94,940	75,623	125,885
West Ridge	36.95	188,933	2,068,196	-	184,952	80,178	112,921
Turnberry	35.14	167,397	1,590,789	-	128,832	98,288	104,677
Brantner	35.13	161,641	1,618,502	-	124,328	62,672	100,883
Reunion	36.18	178,861	1,736,604	-	148,755	77,791	91,155
<b>Total Elementary</b>	<b>343.69</b>	<b>\$2,163,864</b>	<b>\$17,756,386</b>	<b>\$ -</b>	<b>\$1,541,138</b>	<b>\$869,280</b>	<b>\$1,311,497</b>
Overland Trail	35.82	181,260	2,032,950	-	24,399	95,516	157,173
Vikan	37.95	282,452	2,107,946	-	49,749	112,720	169,845
Prairie View	36.82	185,654	2,024,143	-	28,495	80,793	184,355
Stuart	46.73	187,882	2,563,035	-	20,134	89,979	184,898
Quist	47.71	291,901	2,496,063	-	42,250	90,870	48,284
<b>Total Middle</b>	<b>205.03</b>	<b>\$1,129,149</b>	<b>\$11,224,137</b>	<b>\$ -</b>	<b>\$165,027</b>	<b>\$469,878</b>	<b>\$744,555</b>
Brighton	100.30	545,454	5,486,714	32,450	324,661	324,741	446,849
Prairie View	94.30	721,604	4,825,750	28,300	274,000	394,498	441,298
Innovations & Options	15.84	210,198	1,088,029	16,284	10,275	92,303	99,639
Riverdale Ridge	68.71	344,136	3,732,475	56,582	169,433	239,853	230,047
<b>Total High</b>	<b>279.15</b>	<b>\$1,821,392</b>	<b>\$15,132,968</b>	<b>\$133,616</b>	<b>\$778,369</b>	<b>\$1,051,395</b>	<b>\$1,217,833</b>
<b>TOTAL</b>	<b>827.87</b>	<b>\$5,114,405</b>	<b>\$44,113,491</b>	<b>\$133,616</b>	<b>\$2,484,534</b>	<b>\$2,390,553</b>	<b>\$3,273,885</b>

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
\$464,948	\$9,150	\$25,435	\$ -	\$ -	<b>\$1,708,884</b>
758,500	20,000	67,285	3,500	11,100	<b>3,023,541</b>
634,719	5,525	45,638	-	111	<b>2,483,731</b>
632,587	11,035	48,883	-	300	<b>2,501,811</b>
442,153	8,500	30,349	2,500	-	<b>1,629,609</b>
698,264	12,200	61,498	-	-	<b>2,850,648</b>
785,714	18,995	67,811	4,144	150	<b>2,982,018</b>
821,909	12,700	78,034	618	700	<b>3,220,523</b>
909,976	33,150	54,781	-	-	<b>3,633,087</b>
766,950	18,500	63,496	-	3,625	<b>2,942,554</b>
755,645	6,200	80,871	-	-	<b>2,910,742</b>
793,656	14,750	77,069	-	500	<b>3,119,141</b>
<b>\$8,465,021</b>	<b>\$170,705</b>	<b>\$701,150</b>	<b>\$10,762</b>	<b>\$16,486</b>	<b>\$33,006,289</b>
875,217	34,850	96,779	-	-	<b>3,498,144</b>
962,154	19,300	90,153	-	1,000	<b>3,795,319</b>
908,356	22,200	63,097	-	1,000	<b>3,498,093</b>
1,063,648	69,625	56,382	-	400	<b>4,235,983</b>
1,091,678	30,638	63,496	-	5,200	<b>4,160,380</b>
<b>\$4,901,053</b>	<b>\$176,613</b>	<b>\$369,907</b>	<b>\$ -</b>	<b>\$7,600</b>	<b>\$19,187,919</b>
2,472,361	136,600	231,153	-	12,575	<b>10,013,558</b>
2,355,149	103,403	218,634	-	8,450	<b>9,371,086</b>
513,762	42,750	43,711	-	4,000	<b>2,120,951</b>
1,655,586	79,836	177,951	-	8,000	<b>6,693,899</b>
<b>\$6,996,858</b>	<b>\$362,589</b>	<b>\$671,449</b>	<b>\$ -</b>	<b>\$33,025</b>	<b>\$28,199,494</b>
<b>\$20,362,932</b>	<b>\$709,907</b>	<b>\$1,742,506</b>	<b>\$10,762</b>	<b>\$57,111</b>	<b>\$80,393,702</b>

## SCHOOL BUDGETS

### NORTH ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	242	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				13.49	
Regular Education		\$918,326	\$13,087	11.50	0.19
Special Education		34,214	-	1.00	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		107	-	-	-
Full-Day Kinder		157,285	-	0.50	1.30
Other Education		-	800	-	-
Students		82,013	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		363,160	15,135	0.30	2.00
Operation/Maintenance		115,664	9,093	-	2.50
<b>Subtotal</b>		<b>\$1,670,769</b>	<b>\$38,115</b>	<b>13.30</b>	<b>6.99</b>
<b>Total Budget</b>			<b>\$1,708,884</b>		<b>20.29</b>

### NORTHEAST ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	582	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				30.69	
Regular Education		\$1,930,601	\$82,319	20.60	0.15
Special Education		-	350	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		960	-	-	-
Full-Day Kinder		346,219	-	3.08	0.64
Other Education		-	5,600	-	-
Students		93,431	-	-	1.00
Instructional Staff		41,497	200	0.33	-
School Administration		340,281	13,558	1.48	2.33
Operation/Maintenance		156,517	12,008	-	2.75
<b>Subtotal</b>		<b>\$2,909,506</b>	<b>\$114,035</b>	<b>25.49</b>	<b>6.87</b>
<b>Total Budget</b>			<b>\$3,023,541</b>		<b>32.36</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### SOUTH ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	389	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				21.08	LINE
Regular Education		\$1,476,900	\$40,504	14.65	0.15
Special Education		23,840	-	0.13	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		899	-	-	-
Full-Day Kinder		325,340	15	3.26	0.62
Other Education		-	4,233	-	-
Students		77,004	25	-	1.00
Instructional Staff		39,504	15	0.34	-
School Administration		357,949	1,960	1.61	2.33
Operation/Maintenance		125,838	9,705	-	2.50
<b>Subtotal</b>		<b>\$2,427,274</b>	<b>\$56,457</b>	<b>19.99</b>	<b>6.60</b>
<b>Total Budget</b>			<b>\$2,483,731</b>		<b>26.59</b>



### SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021

Enrollment:	442	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				23.66	LINE
Regular Education		\$1,514,107	\$38,033	17.28	0.15
Special Education		16,145	50	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		566	-	-	-
Full-Day Kinder		300,312	500	3.87	-
Other Education		-	1,400	-	-
Students		72,122	150	-	1.00
Instructional Staff		-	2,000	-	-
School Administration		349,939	11,199	1.50	2.33
Operation/Maintenance		183,067	12,221	-	3.00
<b>Subtotal</b>		<b>\$2,436,258</b>	<b>\$65,553</b>	<b>22.65</b>	<b>6.48</b>
<b>Total Budget</b>			<b>\$2,501,811</b>		<b>29.13</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### HENDERSON ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	277	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				15.12	LINE
Regular Education		\$935,650	\$20,225	11.50	0.65
Special Education		5,132	-	0.09	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		627	-	-	-
Full-Day Kinder		199,001	-	2.31	-
Other Education		-	350	-	-
Students		80,575	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		195,952	11,711	0.04	2.00
Operation/Maintenance		169,151	11,235	-	3.00
<b>Subtotal</b>		<b>\$1,586,088</b>	<b>\$43,521</b>	<b>13.94</b>	<b>6.65</b>
<b>Total Budget</b>			<b>\$1,629,609</b>		<b>20.59</b>

### THIMMIG ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	544	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				28.96	LINE
Regular Education		\$1,778,634	\$59,221	22.61	0.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		902	-	-	-
Full-Day Kinder		319,057	550	3.00	-
Other Education		-	250	-	-
Students		74,487	-	-	1.00
Instructional Staff		34,743	300	0.28	-
School Administration		385,133	5,100	2.06	2.00
Operation/Maintenance		179,394	12,877	-	3.00
<b>Subtotal</b>		<b>\$2,772,350</b>	<b>\$78,298</b>	<b>27.95</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$2,850,648</b>		<b>34.10</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### PENNOCK ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	573	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				30.40	
Regular Education		\$1,890,881	\$67,334	21.53	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		722	-	-	-
Full-Day Kinder		370,826	2	4.00	-
Other Education		-	3,246	-	-
Students		107,586	2	0.40	1.00
Instructional Staff		-	-	-	-
School Administration		345,918	13,606	1.89	2.00
Operation/Maintenance		169,285	12,610	-	3.00
<b>Subtotal</b>		<b>\$2,885,218</b>	<b>\$96,800</b>	<b>27.82</b>	<b>7.15</b>
<b>Total Budget</b>			<b>\$2,982,018</b>		<b>34.97</b>

### SECOND CREEK ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	696	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.89	
Regular Education		\$2,119,983	\$67,120	27.19	0.15
Special Education		-	550	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		960	-	-	-
Full-Day Kinder		396,002	520	6.25	-
Other Education		-	1,000	-	-
Students		94,606	400	-	1.00
Instructional Staff		-	2,950	0.17	-
School Administration		353,389	10,494	2.15	2.00
Operation/Maintenance		158,931	13,618	-	3.00
<b>Subtotal</b>		<b>\$3,123,871</b>	<b>\$96,652</b>	<b>35.76</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$3,220,523</b>		<b>41.91</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.



## SCHOOL BUDGETS (continued)

### WEST RIDGE ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	702	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.95	LINE
Regular Education		\$2,393,594	\$71,647	27.60	0.15
Special Education		13,566	65	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		658	-	-	-
Full-Day Kinder		536,236	1,125	6.46	-
Other Education		-	4,000	-	-
Students		80,396	500	-	1.00
Instructional Staff		-	3,400	-	-
School Administration		350,031	2,400	2.02	2.00
Operation/Maintenance		161,755	13,714	-	3.00
<b>Subtotal</b>		<b>\$3,536,236</b>	<b>\$96,851</b>	<b>36.08</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$3,633,087</b>		<b>42.23</b>

### TURNBERRY ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	667	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				35.14	LINE
Regular Education		\$1,811,944	\$69,559	27.11	0.15
Special Education		2,230	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		483,243	500	5.00	-
Other Education		-	1,000	-	-
Students		51,392	575	-	1.00
Instructional Staff		-	4,250	-	-
School Administration		355,312	3,969	2.26	2.00
Operation/Maintenance		145,718	12,862	-	3.00
<b>Subtotal</b>		<b>\$2,849,839</b>	<b>\$92,715</b>	<b>34.37</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$2,942,554</b>		<b>40.52</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### BRANTNER ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	667	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				35.13	LINE
Regular Education		\$1,867,959	\$44,883	25.61	0.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		540	-	-	-
Full-Day Kinder		437,453	600	6.39	-
Other Education		-	500	-	-
Students		85,023	-	-	1.00
Instructional Staff		-	7,500	-	-
School Administration		281,976	24,557	2.00	1.80
Operation/Maintenance		145,439	14,312	-	3.00
<b>Subtotal</b>		<b>\$2,818,390</b>	<b>\$92,352</b>	<b>34.00</b>	<b>5.95</b>
<b>Total Budget</b>			<b>\$2,910,742</b>		<b>39.95</b>

### REUNION ELEMENTARY

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	687	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.18	LINE
Regular Education		\$2,054,873	\$47,757	26.97	0.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		582	-	-	-
Full-Day Kinder		396,480	-	6.16	-
Other Education		-	500	-	-
Students		97,357	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		337,835	34,098	1.97	2.00
Operation/Maintenance		136,730	12,929	-	3.00
<b>Subtotal</b>		<b>\$3,023,857</b>	<b>\$95,284</b>	<b>35.10</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$3,119,141</b>		<b>41.25</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### OVERLAND TRAIL MIDDLE SCHOOL

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	624	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				35.82	LINE
Regular Education		\$2,604,567	\$101,043	31.25	1.75
Special Education		-	-	-	-
Vocational Education		3,809	-	-	-
Co-curricular Education/Activity		45,501	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		81,707	1,250	1.00	1.00
Instructional Staff		31,580	8,250	0.34	-
School Administration		372,872	14,406	2.10	2.00
Operation/Maintenance		216,159	17,000	-	4.00
<b>Subtotal</b>		<b>\$3,356,195</b>	<b>\$141,949</b>	<b>34.69</b>	<b>8.75</b>
<b>Total Budget</b>			<b>\$3,498,144</b>		<b>43.44</b>

### VIKAN MIDDLE SCHOOL

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	662	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				37.95	LINE
Regular Education		\$2,715,623	\$76,500	32.02	2.30
Special Education		-	-	0.04	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		43,392	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		97,893	-	-	1.00
Instructional Staff		46,056	9,800	0.21	0.40
School Administration		532,396	15,588	4.01	2.00
Operation/Maintenance		241,756	16,315	0.42	4.00
<b>Subtotal</b>		<b>\$3,677,116</b>	<b>\$118,203</b>	<b>36.70</b>	<b>9.70</b>
<b>Total Budget</b>			<b>\$3,795,319</b>		<b>46.40</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### PRAIRIE VIEW MIDDLE SCHOOL

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	642	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.82	
Regular Education		\$2,452,213	\$29,820	31.32	-
Special Education		19,262	1,500	-	-
Vocational Education		5,353	-	-	-
Co-curricular Education/Activity		47,654	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	3,671	-	-
Students		186,009	600	1.00	1.00
Instructional Staff		34,618	7,534	0.38	-
School Administration		367,939	40,342	2.10	2.00
Operation/Maintenance		276,500	25,078	0.47	5.50
<b>Subtotal</b>		<b>\$3,389,548</b>	<b>\$108,545</b>	<b>35.27</b>	<b>8.50</b>
<b>Total Budget</b>			<b>\$3,498,093</b>		<b>43.77</b>

### STUART MIDDLE SCHOOL

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	818	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				46.73	
Regular Education		\$3,240,775	\$18,600	37.50	-
Special Education		-	-	-	-
Vocational Education		4,676	-	-	-
Co-curricular Education/Activity		35,182	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		30	-	-	-
Students		101,345	1,200	2.00	1.00
Instructional Staff		32,452	1,600	0.72	-
School Administration		421,388	85,363	4.45	2.00
Operation/Maintenance		268,528	24,844	0.47	6.00
<b>Subtotal</b>		<b>\$4,104,376</b>	<b>\$131,607</b>	<b>45.14</b>	<b>9.00</b>
<b>Total Budget</b>			<b>\$4,235,983</b>		<b>54.14</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### QUIST MIDDLE SCHOOL

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	839	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				47.71	LINE
Regular Education		\$3,226,239	\$62,006	40.34	-
Special Education		7,226	600	0.60	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		40,879	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	9,546	-	-
Students		68,207	2,500	2.00	1.00
Instructional Staff		35,493	6,538	0.36	-
School Administration		507,707	28,929	4.07	2.00
Operation/Maintenance		140,820	23,690	-	6.00
<b>Subtotal</b>		<b>\$4,026,571</b>	<b>\$133,809</b>	<b>47.37</b>	<b>9.00</b>
<b>Total Budget</b>			<b>\$4,160,380</b>		<b>56.37</b>

### BRIGHTON HIGH SCHOOL

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	1,812	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				100.30	LINE
Regular Education		\$5,788,594	\$130,450	71.35	1.70
Special Education		1,767	2,500	-	-
Vocational Education		828,146	130,250	6.50	2.50
Co-curricular Education/Activity		354,282	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	5,000	-	-
Students		568,418	3,000	5.57	1.00
Instructional Staff		164,837	8,325	1.26	-
School Administration		1,257,182	94,428	12.34	2.00
Operation/Maintenance		627,429	48,950	1.41	9.47
<b>Subtotal</b>		<b>\$9,590,655</b>	<b>\$422,903</b>	<b>98.43</b>	<b>16.67</b>
<b>Total Budget</b>			<b>\$10,013,558</b>		<b>115.10</b>

\* Above the line – Various positions given to individual schools based on needs.  
All schools receive their Principal, Principal's Secretary, and Custodial staff.  
Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### PRAIRIE VIEW HIGH SCHOOL

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	1,707	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				94.30	LINE
Regular Education		\$4,783,326	\$118,805	61.00	-
Special Education		-	2,000	-	-
Vocational Education		776,337	37,050	6.20	2.60
Co-curricular Education/Activity		312,291	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		595,315	2,650	5.26	1.00
Instructional Staff		239,582	6,945	2.90	-
School Administration		1,677,304	146,762	15.22	2.00
Operation/Maintenance		619,409	53,310	1.41	9.47
<b>Subtotal</b>		<b>\$9,003,564</b>	<b>\$367,522</b>	<b>91.99</b>	<b>15.07</b>
<b>Total Budget</b>			<b>\$9,371,086</b>		<b>107.06</b>

### INNOVATIONS & OPTIONS

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	274	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				15.84	LINE
Regular Education		\$1,189,012	\$77,850	12.83	0.75
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	250	-	-
Students		224,599	300	-	3.00
Instructional Staff		25,843	1,230	0.65	0.52
School Administration		451,402	3,780	1.31	3.24
Operation/Maintenance		138,674	8,011	-	2.00
<b>Subtotal</b>		<b>\$2,029,530</b>	<b>\$91,421</b>	<b>14.79</b>	<b>9.51</b>
<b>Total Budget</b>			<b>\$2,120,951</b>		<b>24.30</b>

\* Above the line – Various positions given to individual schools based on needs.

All schools receive their Principal, Principal's Secretary, and Custodial staff.

Other needs include, Title Schools, Vocational Programs, and Counselors.

## SCHOOL BUDGETS (continued)

### RIVERDALE RIDGE HIGH SCHOOL

Forecast of General Fund Expenditures

ADOPTED BUDGET 2020-2021



Enrollment:	1,234	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				68.71	LINE
Regular Education		\$4,280,654	\$38,500	52.72	-
Special Education		-	-	-	-
Vocational Education		284,085	12,000	3.50	2.50
Co-curricular Education/Activity		315,482	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	12,000	-	-
Students		229,529	2,265	3.41	1.00
Instructional Staff		28,693	9,125	0.38	-
School Administration		905,020	168,756	7.17	2.00
Operation/Maintenance		361,029	46,761	0.47	9.47
<b>Subtotal</b>		<b>\$6,404,492</b>	<b>\$289,407</b>	<b>67.65</b>	<b>14.97</b>
<b>Total Budget</b>			<b>\$6,693,899</b>		<b>82.62</b>

\* Above the line – Various positions given to individual schools based on needs.

All schools receive their Principal, Principal's Secretary, and Custodial staff.

Other needs include, Title Schools, Vocational Programs, and Counselors.





# **INFORMATIONAL SECTION**



## GLOSSARY

**Adams County Youth Services Center (AYSC)** State-operated, 30-bed juvenile detention facility serving youth ages 10-17. Educational services are provided on site by School District 27J teachers.

**Adopted Budget** The budget amounts and document originally approved by the Board of Education at the beginning of the budget year which consolidates all beginning-of-the-year operating appropriations.

**Allocation** A part of a lump-sum appropriation which is designated for expenditure for special purposes, activities, or objects.

**Amended Budget** The budget which includes changes to the Adopted Budget that are approved by the Board of Education and transfer within the authority of management.

**Appropriation** A specific amount of money authorized by the Board of Education for the purchase of goods and services. This represents the annual spending plan for the school district.

**Audit** Examination conducted by an outside accountant, or firm, of the utilization of the District's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used within governing regulations.

**Bond** A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. This is associated only with costs for capital facilities.

**Budget** Annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which can be spent. This is a preplan to the appropriation and is used by the district in establishing annual millage rates.

**Budget Stabilization Factor** A calculation tool adopted by the state's General Assembly in fiscal year 2010-2011 that allows the state to reduce program funding within the current laws in order to balance their budget.

**Career & Technical Education (CTE)** Programs specializing in skilled trades, applied sciences, modern technologies, and career preparation.

**Cash in Lieu of Land** Money received from the City of Brighton comes from an intergovernmental agreement that charges nonresidential developers or residential builders as part of their building permit fees for a fair market contribution in lieu of land dedicated to the School District. The District will use all funds it receives for the acquisition, planning, and development or expansion of school sites within its boundaries.

**Colorado Department of Education (CDE)** State agency overseeing Colorado preschool-12th grade public education, adult literacy programs, and state libraries.

**Colorado Preschool Program (CPP)** State-funded early childhood education program that provides the opportunity for eligible children to attend half-day or full-day preschool.

**Debt Service** The payment of principal and interest on borrowed funds such as bonds.

**Education Services Center (ESC)** The central administrative offices of the District.

**English Language Proficiency Act (ELPA)** A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

**Fiscal Year** Any period of 12 consecutive months designated as the budget year. The school district's budget year begins July 1 and ends June 30.

**Fund** A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

**Fund Balance** The fund equity of a government fund, which is the difference between governmental fund assets and liabilities. They are classified as non-spendable, restricted, committed, assigned and unassigned which depicts the relative strength of the spending constraints placed on the purposes for which resources can be used.

## GLOSSARY (continued)

**Grant** A financial award from a federal, state, or local government agency, or any private foundation, corporation, or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

**High School Initiative** District's strategic plan to provide more staff (i.e. lower the student-to-teacher ratio) in all high schools to support achievement of new graduation requirements.

**IDEA B** A federal grant program governed by The Individuals with Disabilities Education Act providing free and appropriate educational services to children with disabilities.

**Medicaid** A health program which provides benefits to eligible low-income adults, children, pregnant women, elderly adults, and people with disabilities. Medicaid is jointly funded by a federal-state partnership and administered by states according to federal requirements.

**Mill Levy** The tax rate on real property per thousand dollars of assessed property value.

**Mill Levy Override** The process of districts raising additional property tax revenues by additional mill levy with voter approval.

**Object** The account code within the chart of accounts used to classify type of expenditures: salaries, benefits, purchased services, supplies, property, and other.

**Per-Pupil Funding** The amount of program funding of a Colorado school district for any budget year, divided by the funded pupil count of the district.

**Property Tax** The general property tax is levied on land and buildings located within the school district. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

**Purchased Services** Purchased Services include contracted services, utilities, staff training, maintenance, and repair items, and legal services that are not otherwise on the District's payroll.

**Salaries and Wages** Payments made to district employees for work performed.

**Specific Ownership Tax (SOT)** An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, on which tax is computed in accordance with state schedules applicable to each sale of personal property.

**Source** The account code within the chart of accounts used to classify type of revenues: local, intermediate, state, federal, and other.

**Supplies and Materials** Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas, such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

**Title** A federal grant program that provides financial assistance to educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

**Total Program Funding** The financial base of support for public education for school districts as calculated by the Public School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax, and state aid.

**Transfer** Money that is taken from one fund under the control of the Board of Education and added to another fund under the Board's control.





**Department of Finance**

**School District 27J**

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