



Financial Plan & Budget

Fiscal Year July 1, 2020 - June 30, 2021

School District 27J

18551 E. 160th Avenue • Brighton, CO 80601

www.sd27j.org

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ORGANIZATIONAL SECTION

Proposed Budget 2020 – 2021

SUPERINTENDENT



Dr. Chris Fiedler
Superintendent

Thank you for reviewing the 27J Schools Annual Proposed Budget. We continue to be strategic in our budgeting practices to maximize our available resources by investing in teaching and learning in our schools. We have made a significant investment in our middle schools for the coming school year. This investment allows us to increase the number of teachers and support staff members serving our middle school students as we prepare them for our more rigorous graduation requirements for the graduating class of 2021 and beyond. This investment will allow us to continue to chase our mission of empowering ALL students today to take control of their future 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**

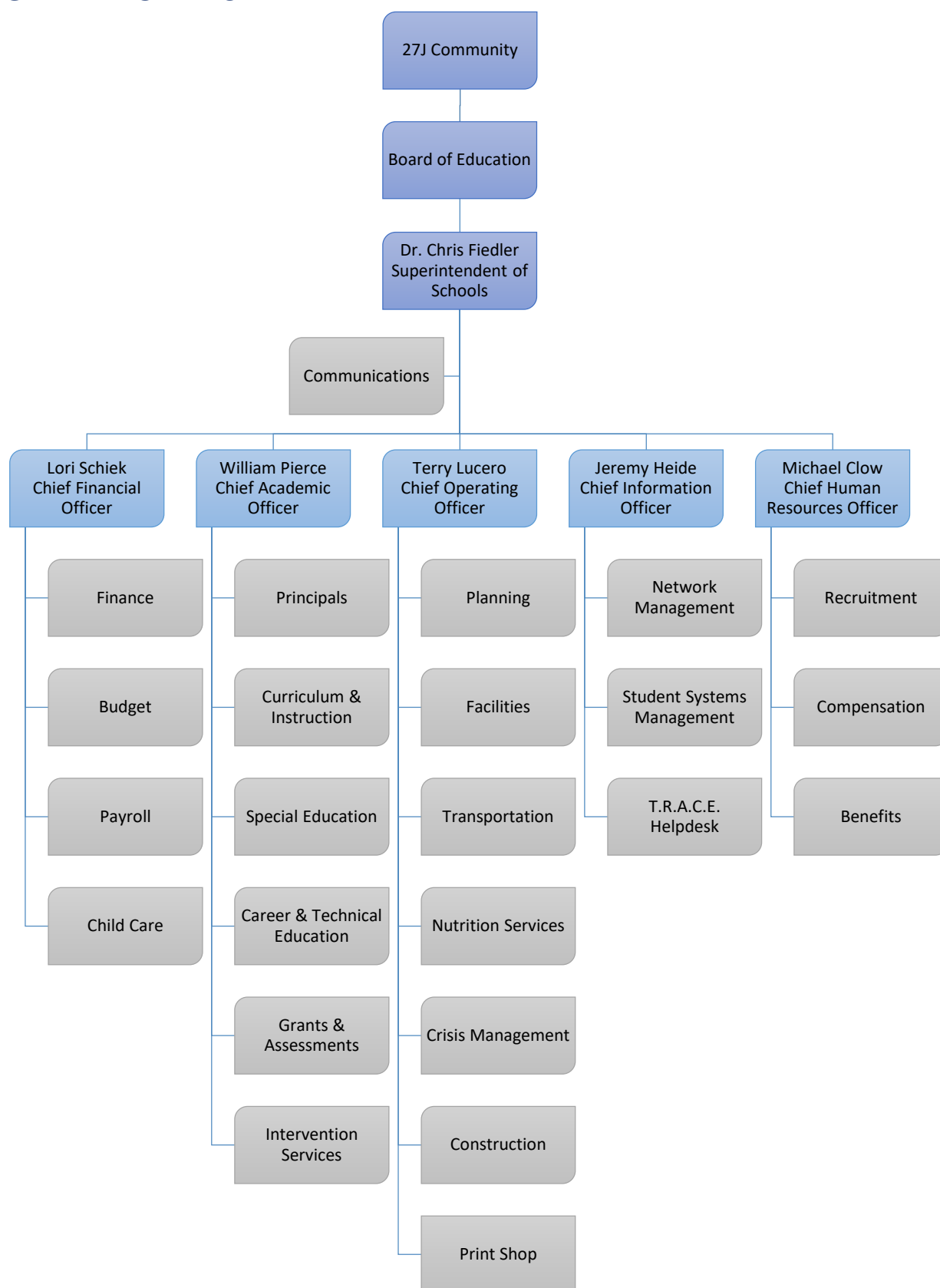


**Mandy Thomas, Director
District 5**

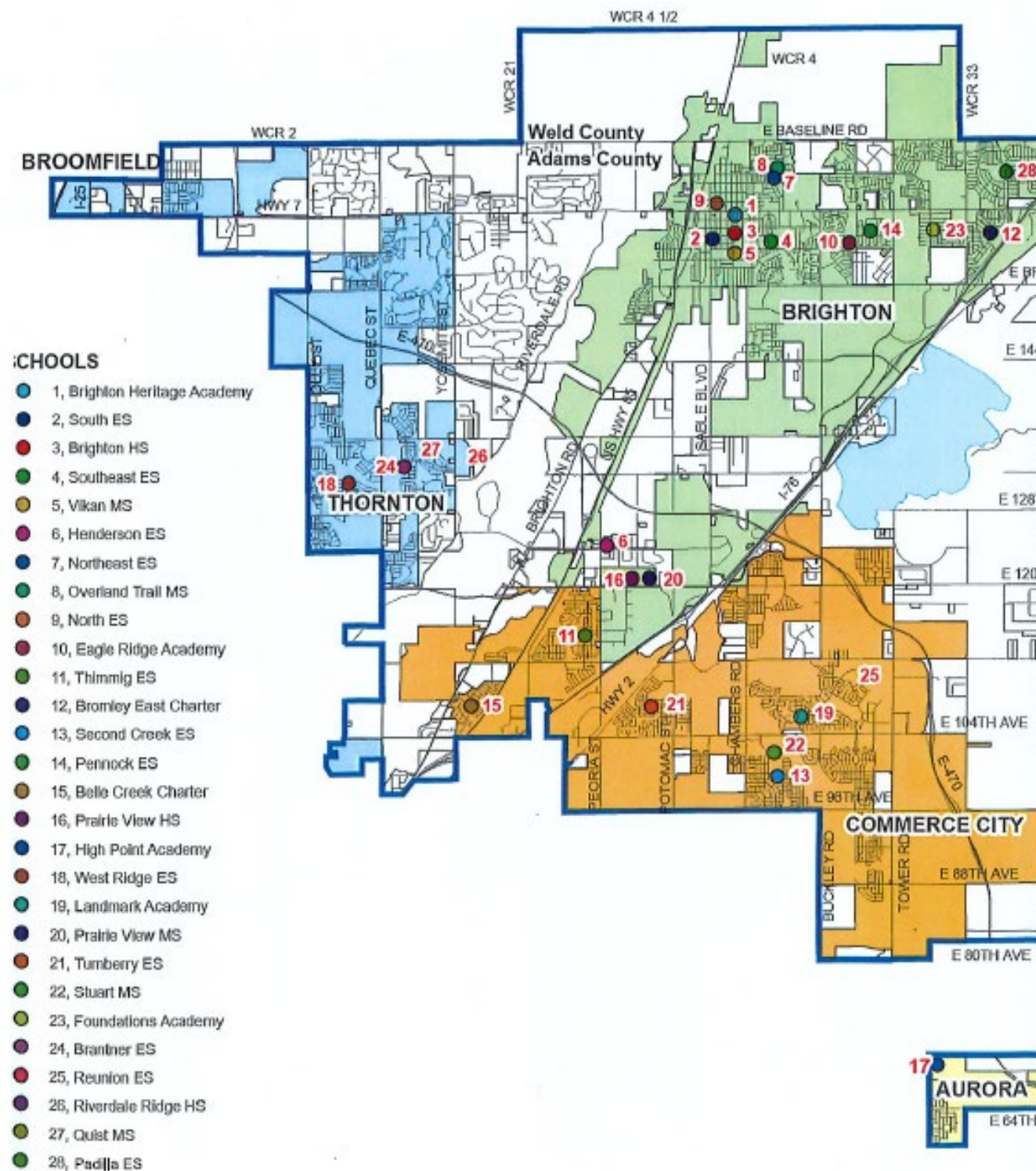


**Mary Vigil, Director
District 6**

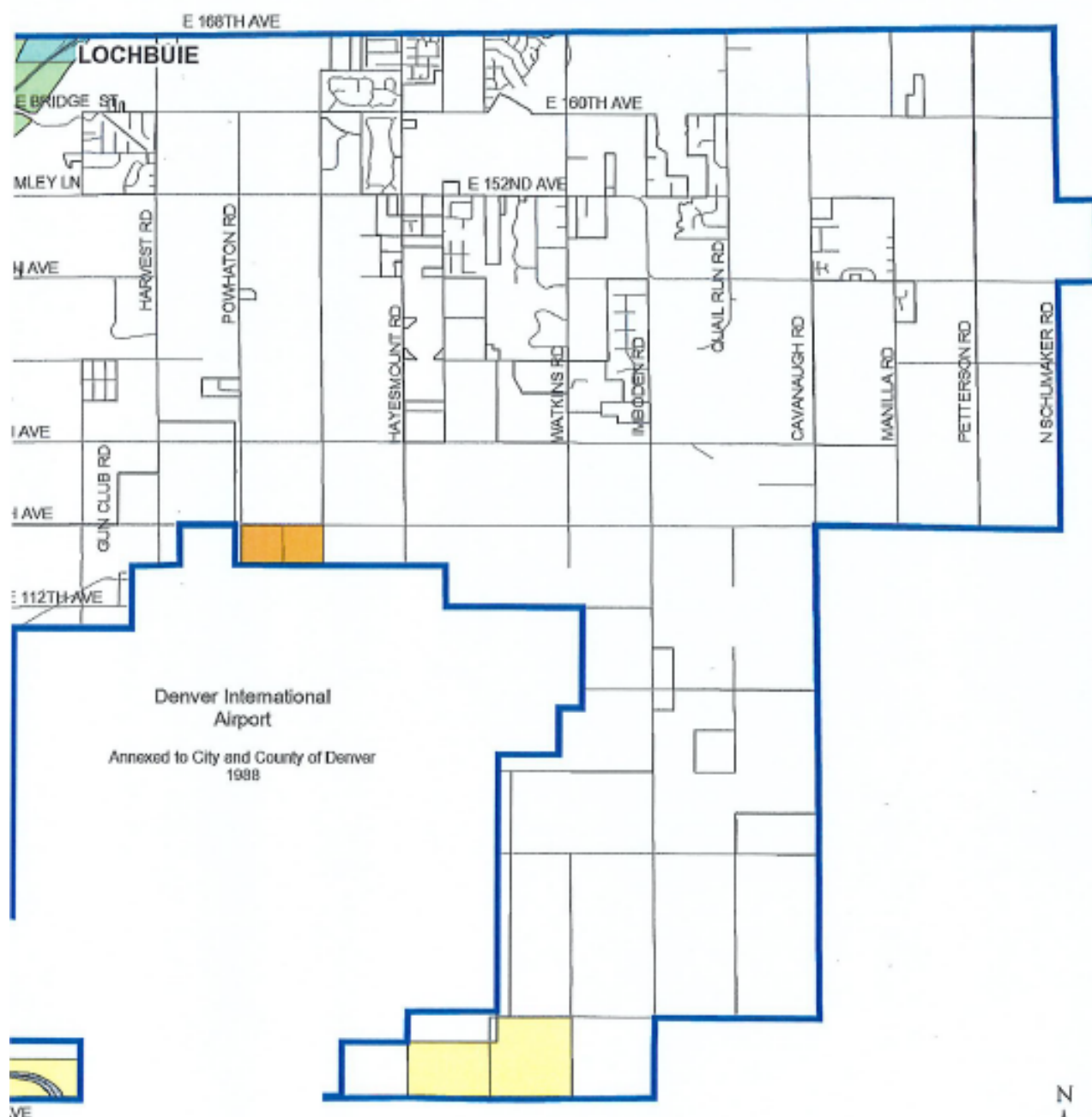
ORGANIZATIONAL CHART



DISTRICT MAP



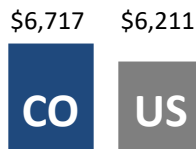
Approximate area = 215 sq. mi.



27J Planning Dept

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.

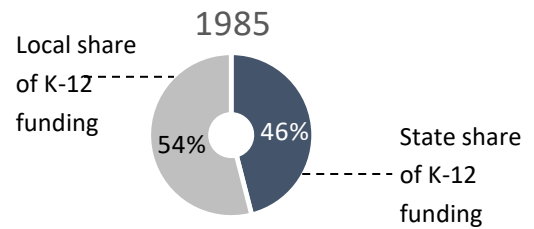
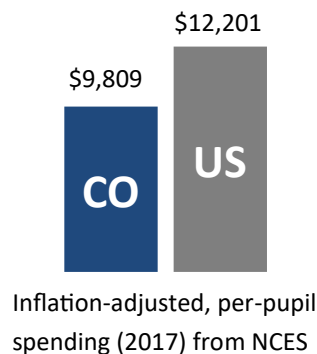
Referendum C

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

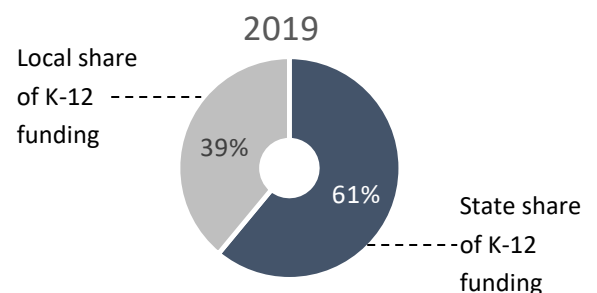
Amendment 23

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.

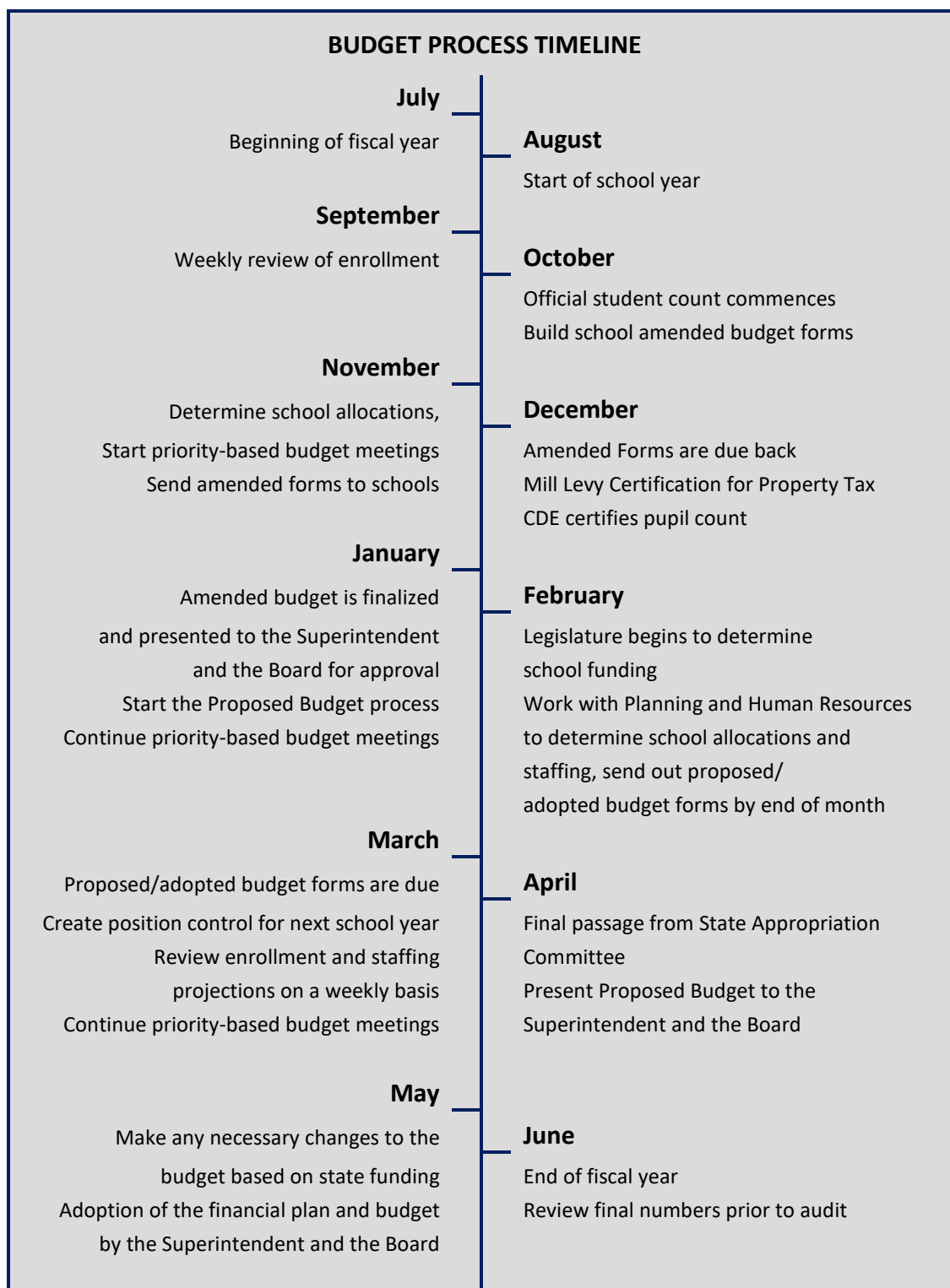
Mill Stabilization

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



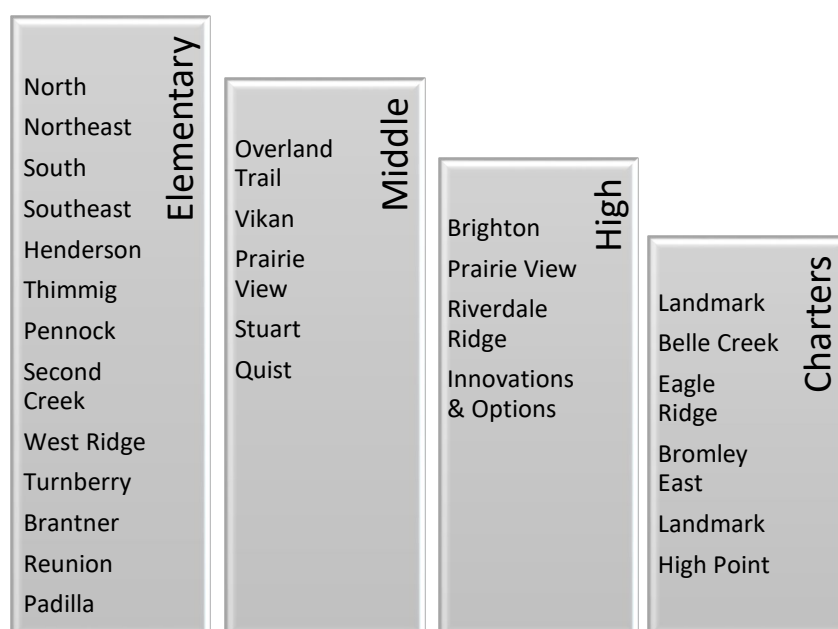
BUDGET DEVELOPMENT PROCESS



SCHOOL BUDGET ALLOCATION

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

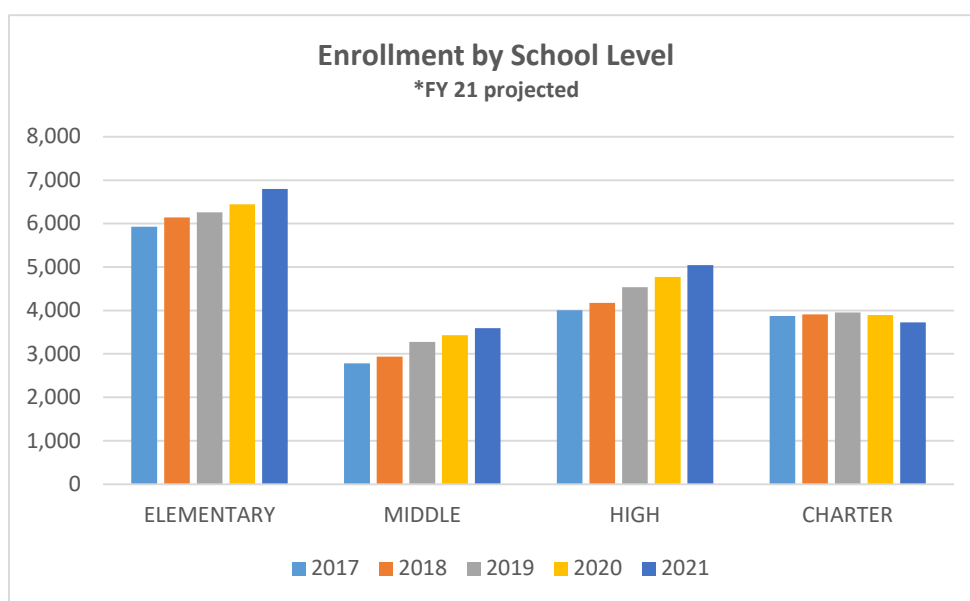
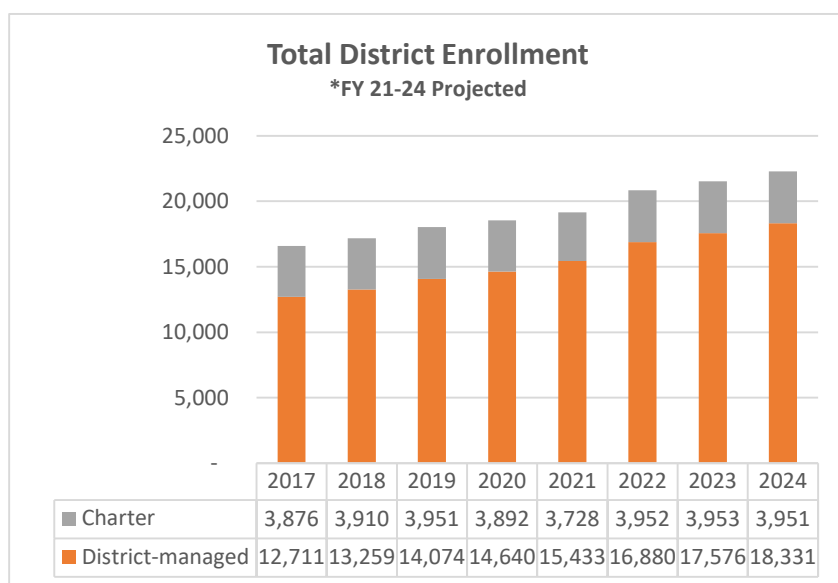
1. Maximize resources in direct instruction and support of students.
2. Student to Teacher ratios:
 - ⇒ **Elementary 20.3:1**
 - ⇒ **Middle 20.0:1**
 - ⇒ **High 21.0:1**
3. Focus on enrollment growth and add resources to support program changes.



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 500+ 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.

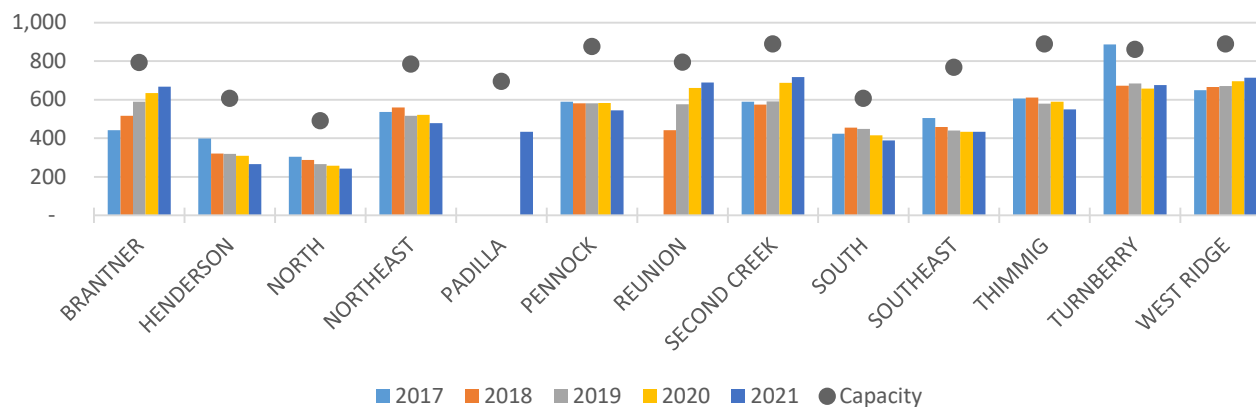
DISTRICT ENROLLMENT



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. Padilla Elementary School will open in the fall of 2020. The impact new schools have on the over-populated schools is immediate and is evidenced within the graphs below by school level.

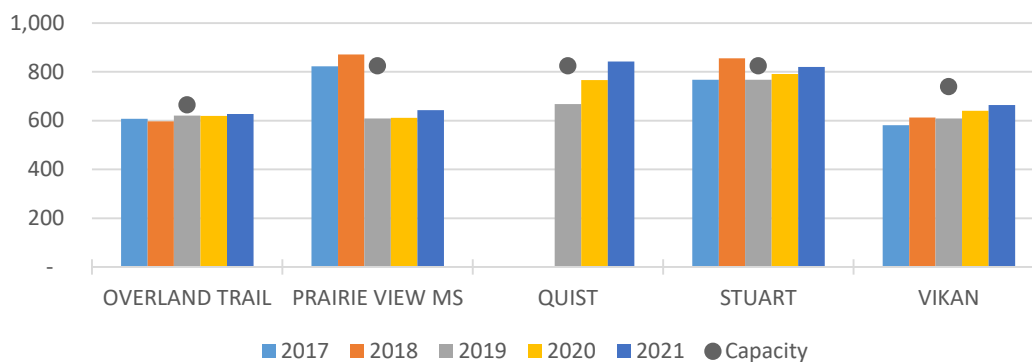
Enrollment vs. Capacity Comparison by Year: Elementary

*FY 21 Projected



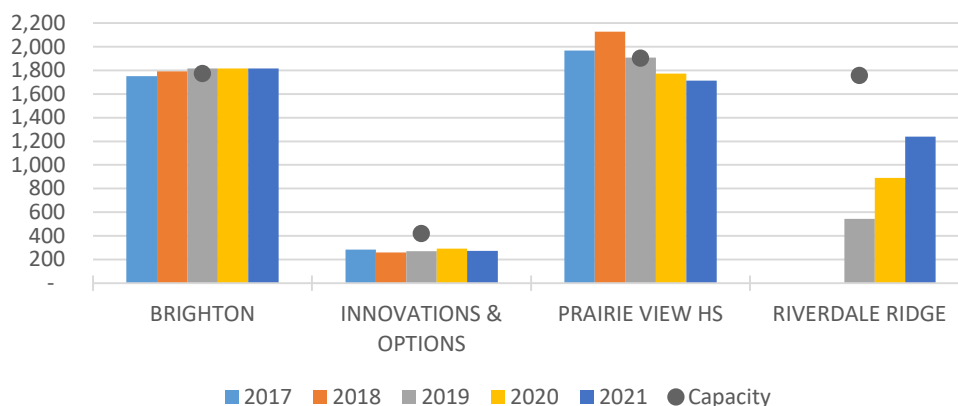
Enrollment vs. Capacity Comparison by Year: Middle

*FY 21 Projected



Enrollment vs. Capacity Comparison by Year: High

*FY 21 Projected



FINANCIAL SECTION

GENERAL FUND

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$27,932,369	\$25,728,243	(\$2,204,126)	-7.89%
Revenues				
Property Taxes	45,651,006	50,196,246	4,545,240	9.96%
Specific Ownership Taxes	5,000,000	5,000,000	-	0%
Other Local Sources	70,000	67,000	(3,000)	-4.29%
State Equalization	106,824,129	102,253,928	(4,570,201)	-4.28%
State Categorical	4,203,613	4,203,613	-	0%
Miscellaneous	624,439	652,400	27,961	4.48%
Total Revenues	\$162,373,187	\$162,373,187	\$ -	0%
Total Available Resources	\$190,305,556	\$188,101,430	(\$2,204,126)	-1.16%
Expenditures				
Employee Salaries	80,990,837	85,233,593	4,242,756	5.24%
Employee Benefits	26,837,122	29,447,837	2,610,715	9.73%
Purchased Services	11,238,634	11,961,043	722,409	6.43%
Supplies & Materials	13,515,801	6,415,302	(7,100,499)	-52.53%
Property	33,462	23,262	(10,200)	-30.48%
Other	230,766	206,788	(23,978)	-10.39%
Total Expenditures	\$132,846,622	\$133,287,825	\$441,203	0.33%
Transfers				
Charter Schools	31,968,888	30,621,792	(1,347,096)	-4.21%
Charter School Service Charges	(941,766)	(772,798)	168,968	17.94%
Transfer to Other Funds	5,449,070	5,905,676	456,606	8.38%
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%
Total Transfers	\$42,989,048	\$42,444,659	(\$544,389)	-1.27%
Total Expenditures and Transfers	\$175,835,670	\$175,732,484	(\$103,186)	-0.06%
Reserves Designated				
Contingency Reserves- 3% Per Board Policy	4,286,028	4,310,834	24,806	0.58%
TABOR Reserve	4,121,318	4,140,766	19,448	0.47%
Reserve for Multi-Year Obligations	829,176	621,882	(207,294)	-25.00%
Assigned Reserve	2,000,000	-	(2,000,000)	-100.00%
Career and Technical Education Reserve	381,700	443,800	62,100	16.27%
Total Reserves Designated	\$11,618,222	\$9,517,282	(\$2,100,940)	-18.08%
Total Appropriations	\$187,453,892	\$185,249,766	(\$2,204,126)	-1.18%
Unassigned Reserve	\$2,851,664	\$2,851,664	\$ -	0%

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 compensate 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:

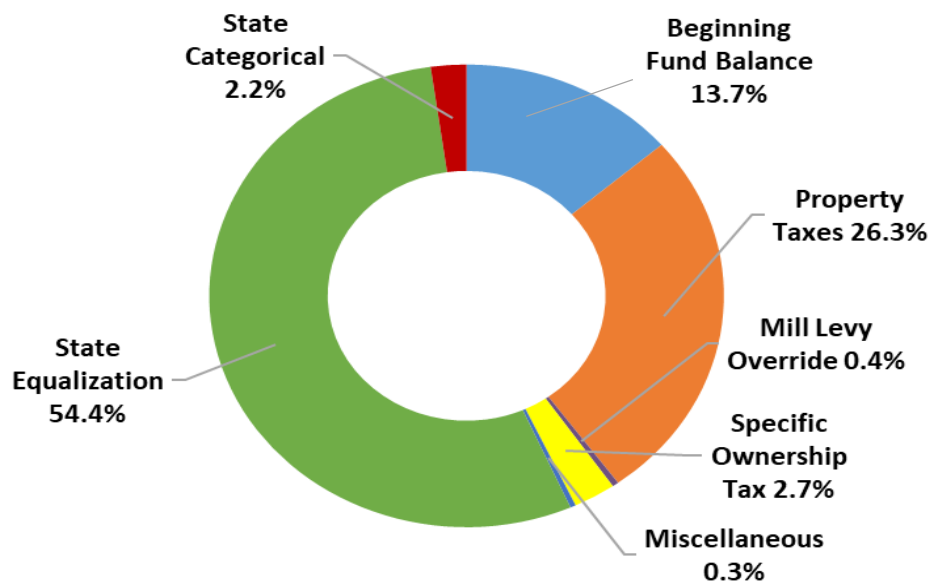
Projected K-12 Pupil Count for fiscal year 2020-2021	19,158
Per Pupil Funding	\$8,442

Budget Stabilization Factor (\$18,707,906)

- > To balance the State Budget for fiscal year 2020-2021, forecasts to the JBC project an increase to the Budget Stabilization Factor due to lower revenues associated with the economic downturn from Covid-19.
- > The estimated increase to the Budget Stabilization Factor of over \$7.4 million for 27J Schools, as compared to last year, would result in no growth to Total Program funding for fiscal year 2020-2021.

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 just over 54% 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 \$39.15 per student.



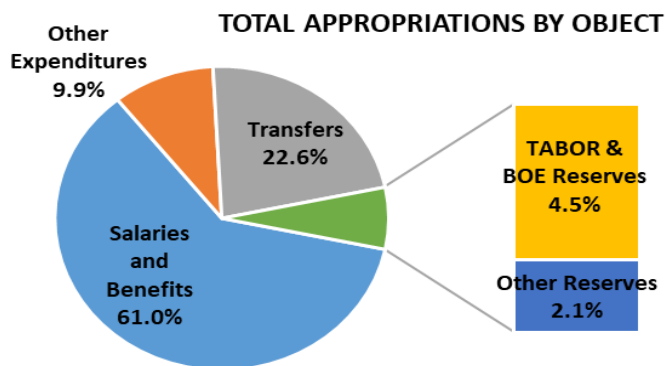
Fiscal Year 2020-2021 Adopted Budget Appropriations

General Fund Only

- > In-District enrollment, as compared to projections from Amended Budget, increased by 793 students.
- > Per-pupil funding increased by \$248 to \$8,442.

Change from Amended Budget FY 2019-2020

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
Total Available Resources		
Beginning Fund Balance	(\$2,204,126)	-7.9%
Property Taxes	4,545,240	10.0%
Specific Ownership Taxes	-	0.0%
State Equalization	(4,570,201)	-4.3%
State Categorical	-	0.0%
Other Resources	24,961	3.6%
	(\$2,204,126)	-1.2%
Total Expenditures, Transfers and Reserves		
Salaries and Benefits	\$6,853,471	6.4%
Services & Supplies	(6,412,268)	-25.6%
Transfers	(544,389)	-1.3%
TABOR and BOE Reserves	44,254	0.5%
Other Reserves	(2,145,194)	-66.8%
	(\$2,204,126)	-1.2%



In response to the economics related to Covid-19; reserves held in salaries and benefits were released 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 ending fund balance for fiscal year 2019-2020.

Total Program Funding is expected to show no growth for fiscal year 2020-2021.

Budgeted salaries and benefits as a percentage of total expenditures only are 86%.

Budgeted Fiscal Year-End Fund Balance

Percent of General
Fund
Expenditures*

Components of Budgeted Ending Fund Balance

Restricted Fund Balances:

Per Board Policy	\$ 4,310,834	3.0%
TABOR	4,140,766	3.0%

Committed Fund Balances:

Multi-Year Obligations	621,882	0.4%
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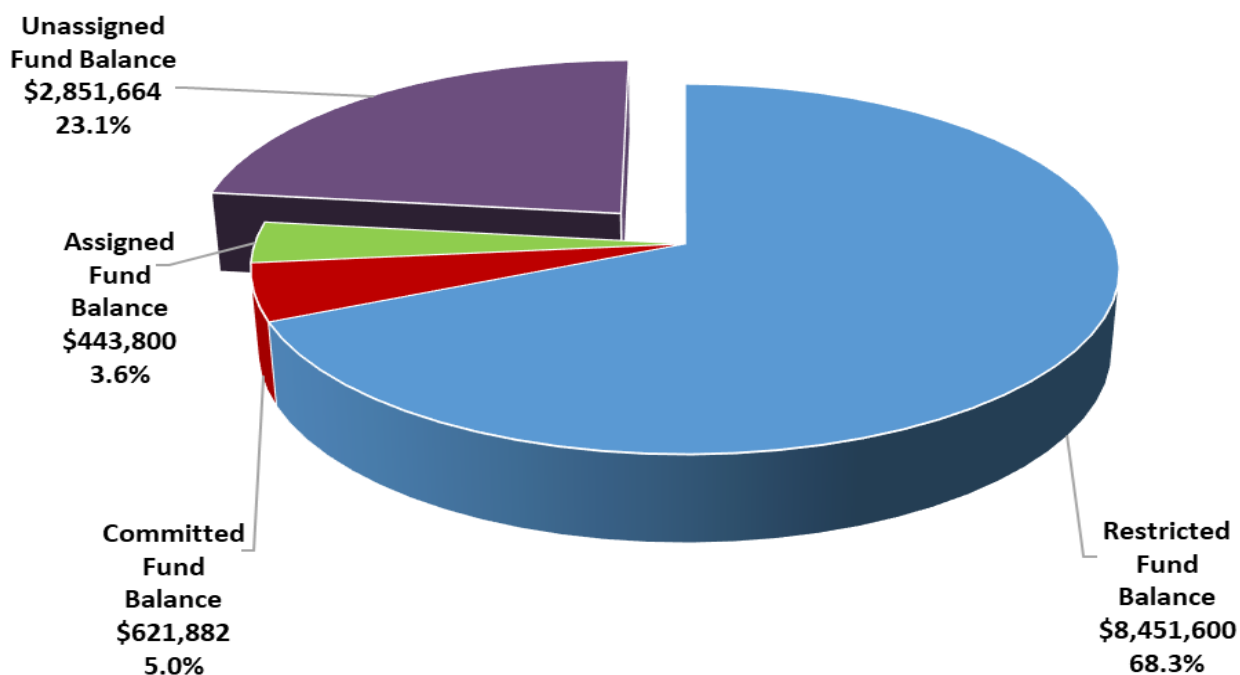
Assigned Fund Balances:

Career and Technical Reserve	443,800	0.4%
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Unassigned Fund Balance	<u>2,851,664</u>	2.0%
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Total Ending Fund Balance	<u>\$ 12,368,946</u>	8.8%
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**excluding Charter School Allocations*



GENERAL FUND | by Department

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Board of Education				
Superintendent's Monitoring Budget	357,399	360,669	3,270	0.91%
Board of Education Policy Governance	31,000	31,000	-	0%
Legal Services	300,000	300,000	-	0%
Accountability Committee	10,355	10,355	-	0%
Negotiations	141,610	142,660	1,050	0.74%
Communication Relations	393,941	393,941	-	0%
Total Board of Education	\$1,234,305	\$1,238,625	\$4,320	0.35%
Office of the Superintendent				
Office of the Superintendent	582,639	575,831	(6,808)	-1.17%
Total Office of the Superintendent	\$582,639	\$575,831	(\$6,808)	-1.17%
Student Achievement				
Special Education	15,035,399	16,081,385	1,045,986	6.96%
Pupil Support Services	4,043,227	4,074,325	31,098	0.77%
Improvement of Instruction	465,499	535,718	70,219	15.08%
Math Curriculum	372,090	435,050	62,960	16.92%
Staff Development	776,070	698,051	(78,019)	-10.05%
Student Intervention	917,545	916,506	(1,039)	-0.11%
Student Assessment	338,585	446,783	108,198	31.96%
Vocational Education	704,758	699,685	(5,073)	-0.72%
Tutoring (Mill Levy)	280,000	280,000	-	0%
Total Student Achievement	\$22,933,173	\$24,167,503	\$1,234,330	5.38%
Human Resources				
Human Resources	1,202,414	1,194,449	(7,965)	-0.66%
Total Human Resources	\$1,202,414	\$1,194,449	(\$7,965)	-0.66%
Operations				
Operations	410,054	350,562	(59,492)	-14.51%
Crisis Management	269,478	159,656	(109,822)	-40.75%
Swimming Pool Building Services	89,975	85,504	(4,471)	-4.97%
Building Maintenance	1,431,771	1,475,326	43,555	3.04%
Custodial Services	354,950	349,473	(5,477)	-1.54%
Building Services	4,069,445	4,195,997	126,552	3.11%
Grounds Services	739,376	733,453	(5,923)	-0.80%
Community Services-Building Rental	8,536	7,637	(899)	-10.53%
Total Operations	\$7,373,585	\$7,357,608	(\$15,977)	-0.22%

GENERAL FUND | by Department (continued)

Forecast of Revenues by Source and Expenditures by Object

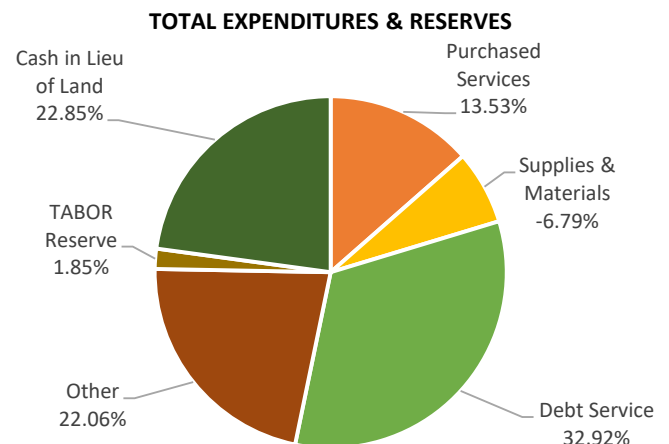
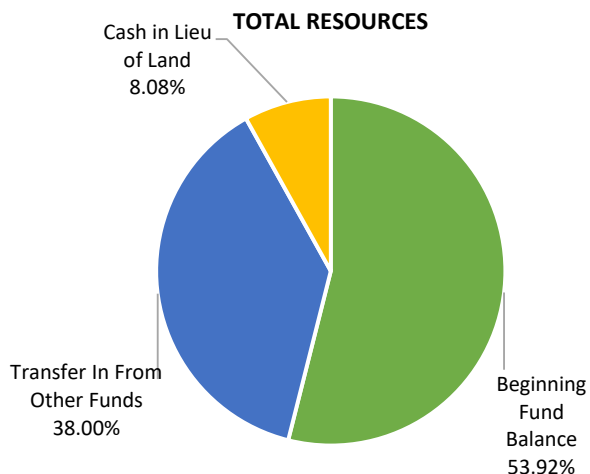
	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Financial Services				
Finance Office	1,186,977	1,181,013	(5,964)	-0.50%
Risk Management	130,000	130,000	-	0%
Internal Services	651,385	652,392	1,007	0.15%
Computer Operations	172,945	172,945	-	0%
Total Financial Services	\$2,141,307	\$2,136,350	(\$4,957)	-0.23%
Information Technology				
Instructional/Informational Services	11,767,846	5,287,027	(6,480,819)	-55.07%
Total Information Technology	\$11,767,846	\$5,287,027	(\$6,480,819)	-55.07%
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	8,054,664	5,458,179	(2,596,485)	-32.24%
Total District-Wide	\$11,837,012	\$8,885,005	(\$2,952,007)	-24.94%
Total General Fund by Department	\$59,072,281	\$50,842,398	(\$8,229,883)	-13.93%

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	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$1,455,929	\$1,235,246	(\$220,683)	-15.16%
Revenues				
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%
Total Revenues	\$2,200,852	\$1,055,316	(\$1,145,536)	-52.05%
Total Available Resources	\$3,656,781	\$2,290,562	(\$1,366,219)	-37.36%
Expenditures				
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%
Total Expenditures	\$2,962,226	\$1,635,800	(\$1,326,426)	-44.78%
Reserves Designated				
TABOR Reserve	88,867	49,074	(39,793)	-44.78%
Cash in Lieu of Land	605,688	605,688	-	0%
Total Reserves Designated	\$694,555	\$654,762	(\$39,793)	-5.73%
Total Appropriations	\$3,656,781	\$2,290,562	(\$1,366,219)	-37.36%

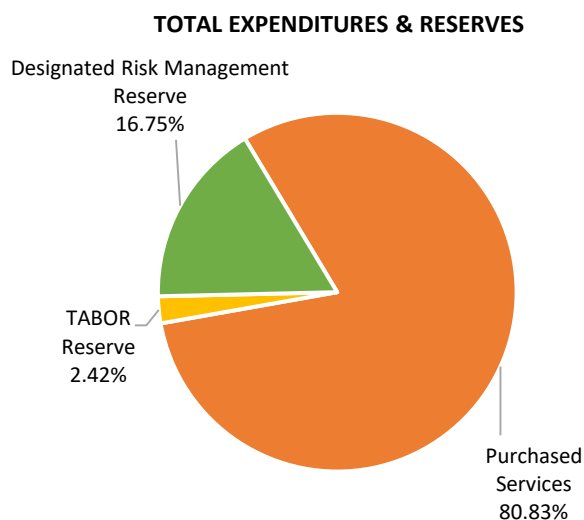
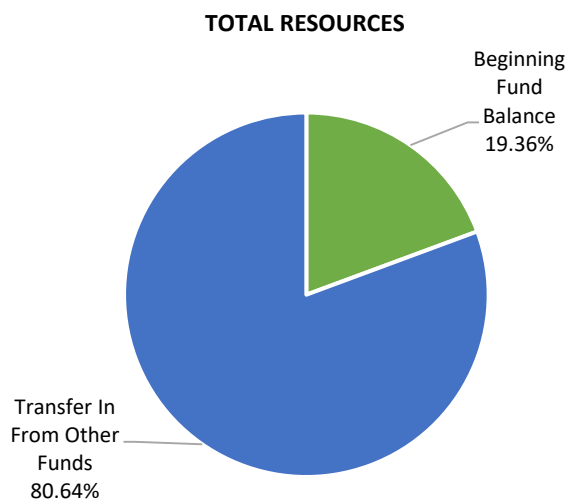


RISK MANAGEMENT INSURANCE FUND

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



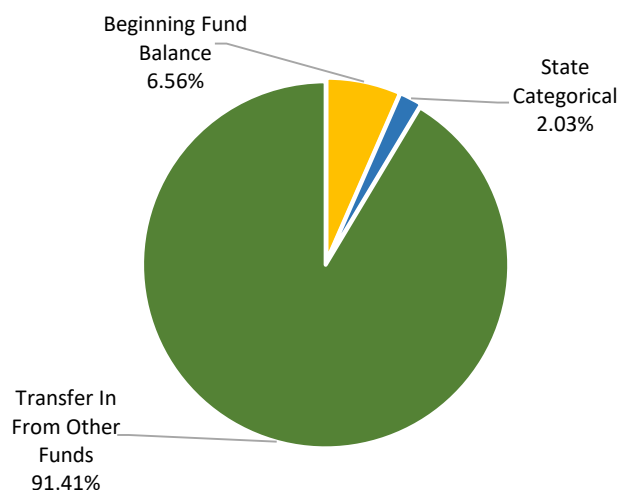
COLORADO PRESCHOOL PROGRAM FUND

Forecast of Revenues by Source and Expenditures by Object

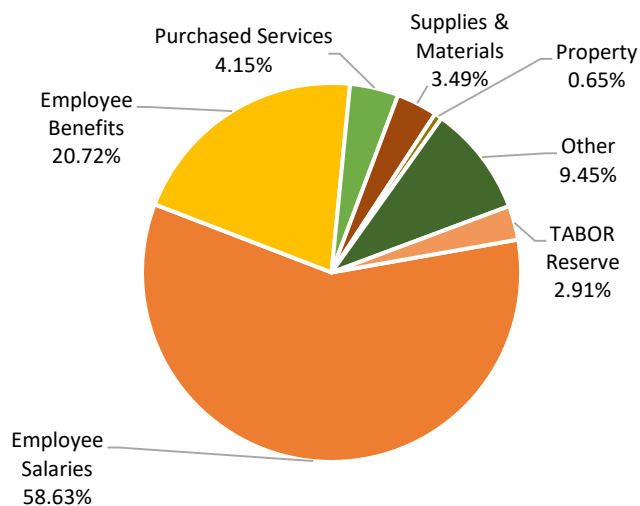
The Colorado Preschool Program Fund (CPP) is for preschool classes consisting of three through five year-old children who lack overall learning readiness due to family risk factors, language development needs, or are receiving services from the State Human Services Department. Revenue is provided by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

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$287,197	\$201,020	(\$86,177)	-30.01%
Revenues				
State Categorical	521,466	62,328	(459,138)	-88.05%
Transfer In From Other Funds	2,387,377	2,801,932	414,555	17.36%
Total Revenues	\$2,908,843	\$2,864,260	(\$44,583)	-1.53%
Total Available Resources	\$3,196,040	\$3,065,280	(\$130,760)	-4.09%
Expenditures				
Employee Salaries	1,608,963	1,797,130	188,167	11.69%
Employee Benefits	557,902	635,053	77,151	13.83%
Purchased Services	250,474	127,150	(123,324)	-49.24%
Supplies & Materials	389,416	107,128	(282,288)	-72.49%
Property	41,000	20,000	(21,000)	-51.22%
Other	270,101	289,539	19,438	7.20%
Total Expenditures	\$3,117,856	\$2,976,000	(\$141,856)	-4.55%
Reserves Designated				
TABOR Reserve	78,184	89,280	11,096	14.19%
Total Reserves Designated	\$78,184	\$89,280	\$11,096	14.19%
Total Appropriations	\$3,196,040	\$3,065,280	(\$130,760)	-4.09%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



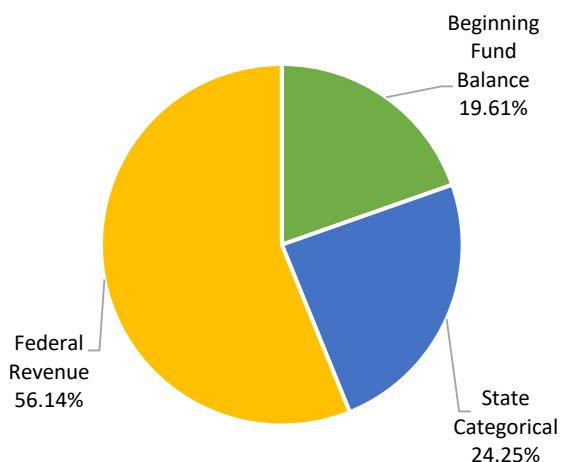
GOVERNMENT DESIGNATED GRANTS FUND

Forecast of Revenues by Source and Expenditures by Object

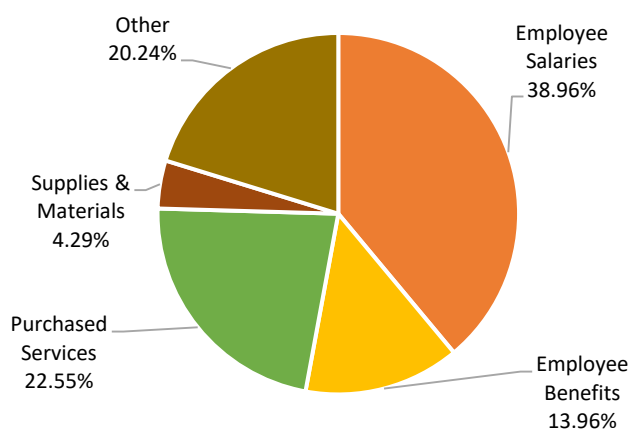
The Governmental Designated Grants Fund provides separate accounting for federal and state funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from ELPA, Title, IDEA B, and Medicaid in fiscal year 2020.

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$2,699,416	\$2,376,386	(\$323,030)	-11.97%
Revenues				
State Categorical	3,638,296	2,938,459	(699,837)	-19.24%
Federal Revenue	7,002,090	6,801,494	(200,596)	-2.86%
Total Revenues	\$10,640,386	\$9,739,953	(\$900,433)	-8.46%
Total Available Resources	\$13,339,802	\$12,116,339	(\$1,223,463)	-9.17%
Expenditures				
Employee Salaries	4,623,993	4,719,127	95,134	2.06%
Employee Benefits	1,648,685	1,691,313	42,628	2.59%
Purchased Services	3,028,862	2,732,802	(296,060)	-9.77%
Supplies & Materials	1,292,255	520,262	(771,993)	-59.74%
Other	2,746,007	2,452,835	(293,172)	-10.68%
Total Expenditures	\$13,339,802	\$12,116,339	(\$1,223,463)	-9.17%
Total Appropriations	\$13,339,802	\$12,116,339	(\$1,223,463)	-9.17%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

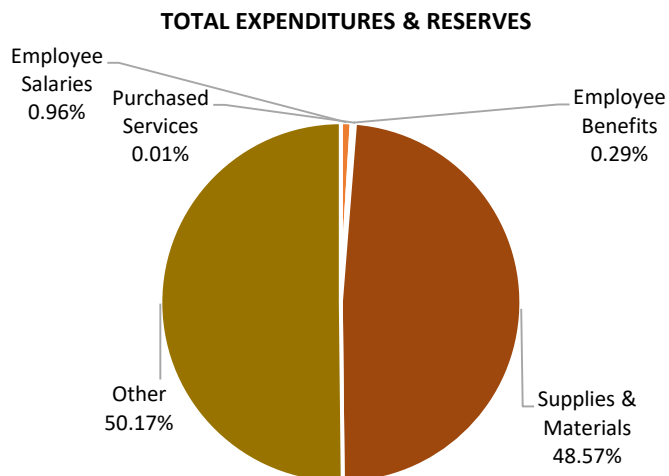
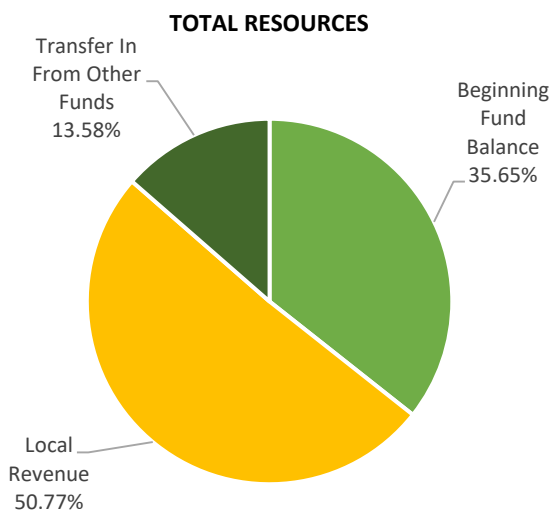


PUPIL ACTIVITY FUND

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	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$1,825,899	\$1,852,983	\$27,084	1.48%
Revenues				
Local Revenue	2,335,428	2,639,625	304,197	13.03%
Transfer In From Other Funds	705,704	705,704	-	0%
Total Revenues	\$3,041,132	\$3,345,329	\$304,197	10.00%
Total Available Resources	\$4,867,031	\$5,198,312	\$331,281	6.81%
Expenditures				
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	2,525,021	454,130	21.93%
Other	2,785,840	2,607,991	(177,849)	-6.38%
Total Expenditures	\$4,867,031	\$5,198,312	\$331,281	6.81%
Total Appropriations	\$4,867,031	\$5,198,312	\$331,281	6.81%



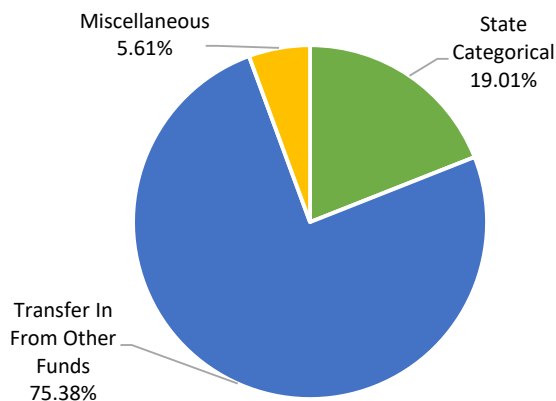
TRANSPORTATION FUND

Forecast of Revenues by Source and Expenditures by Object

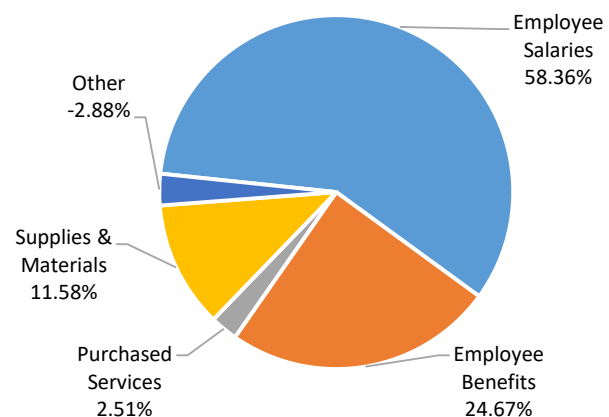
The Transportation Fund accounts for the expenses of transporting students to and from school and after-school events. Funding is provided by the State in categorical funding, fees, and transfer from the General Fund to cover excess transportation costs.

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$ -	\$ -	\$ -	0%
Revenues				
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%
Total Revenues	\$7,254,687	\$7,520,034	\$265,347	3.66%
Total Available Resources	\$7,254,687	\$7,520,034	\$265,347	3.66%
Expenditures				
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%
Total Expenditures	\$7,254,687	\$7,520,034	\$265,347	3.66%
Total Appropriations	\$7,254,687	\$7,520,034	\$265,347	3.66%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



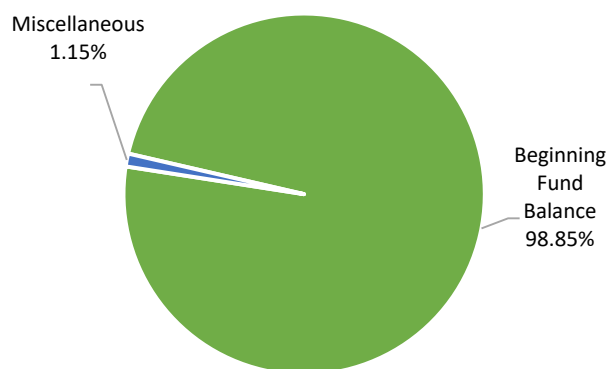
GROWTH IMPACT FUND

Forecast of Revenues by Source and Expenditures by Object

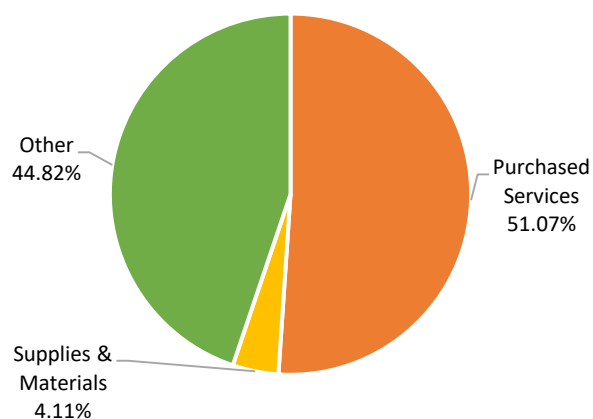
The Growth Impact Fund accounts for the revenue received from the City and County of Denver as the result of annexation by Denver of land previously within the District boundaries. Expenditures are typically for planning and research of future school sites.

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$95,823	\$60,148	(\$35,675)	-37.23%
Revenues				
Local Revenue	22,713	-	(22,713)	-100.00%
Miscellaneous	1,500	700	(800)	-53.33%
Total Revenues	\$24,213	\$700	(\$23,513)	-97.11%
Total Available Resources	\$120,036	\$60,848	(\$59,188)	-49.31%
Expenditures				
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%
Total Expenditures	\$120,036	\$60,848	(\$59,188)	-49.31%
Total Appropriations	\$120,036	\$60,848	(\$59,188)	-49.31%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

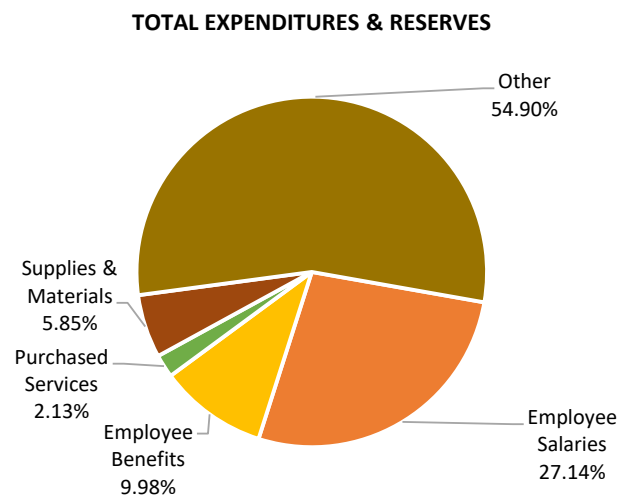
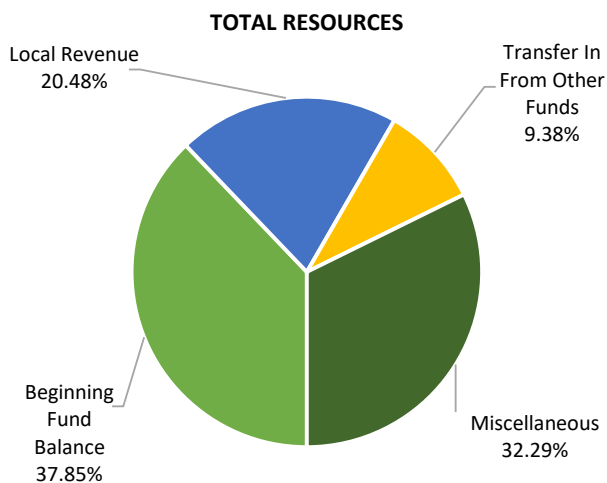


SPECIAL PROGRAMS FUND

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	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$883,449	\$920,290	\$36,841	4.2%
Revenues				
Local Revenue	560,776	497,825	(62,951)	-11.2%
Transfer In From Other Funds	(117,292)	227,934	345,226	294.3%
Miscellaneous	630,602	785,000	154,398	24.5%
Total Revenues	\$1,074,086	\$1,510,759	\$436,673	40.7%
Total Available Resources	\$1,957,535	\$2,431,049	\$473,514	24.2%
Expenditures				
Employee Salaries	616,255	659,693	43,438	7.0%
Employee Benefits	223,072	242,796	19,724	8.8%
Purchased Services	76,353	51,800	(24,553)	-32.2%
Supplies & Materials	111,252	142,141	30,889	27.8%
Other	930,603	1,334,619	404,016	43.4%
Total Expenditures	\$1,957,535	\$2,431,049	\$473,514	24.2%
Total Appropriations	\$1,957,535	\$2,431,049	\$473,514	24.2%



SPECIAL PROGRAMS FUND | Tuition-Based Kindergarten

Forecast of Revenues by Source and Expenditures by Object

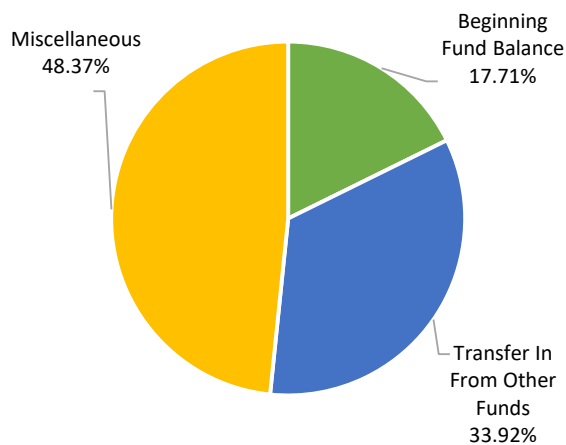
	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$366,109	\$ -	(\$366,109)	-100.0%
Revenues				
Transfer To General Fund	(366,109)	-	366,109	-100.0%
Total Revenues	(\$366,109)	\$ -	\$366,109	-100.0%
Total Available Resources	\$ -	\$ -	\$ -	0%
Expenditures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

SPECIAL PROGRAMS FUND | Detention Center

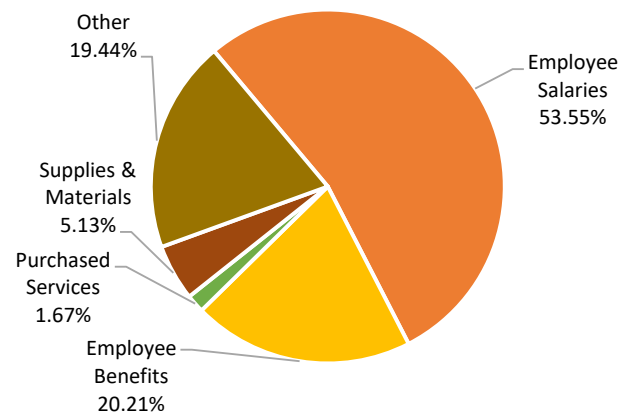
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$96,728	\$119,000	\$22,272	23.0%
Revenues				
Transfer In From Other Funds	221,751	227,934	6,183	2.8%
Miscellaneous	327,086	325,000	(2,086)	-0.6%
Total Revenues	\$548,837	\$552,934	\$4,097	0.7%
Total Available Resources	\$645,565	\$671,934	\$26,369	4.1%
Expenditures				
Employee Salaries	378,546	359,849	(18,697)	-4.9%
Employee Benefits	140,765	135,774	(4,991)	-3.5%
Purchased Services	2,303	11,200	8,897	386.3%
Supplies & Materials	15,600	34,500	18,900	121.2%
Other	108,351	130,611	22,260	20.5%
Total Expenditures	\$645,565	\$671,934	\$26,369	4.1%
Total Appropriations	\$645,565	\$671,934	\$26,369	4.1%

TOTAL RESOURCES



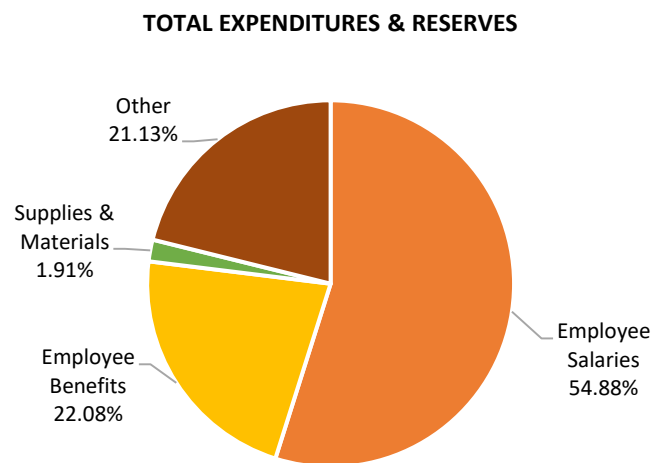
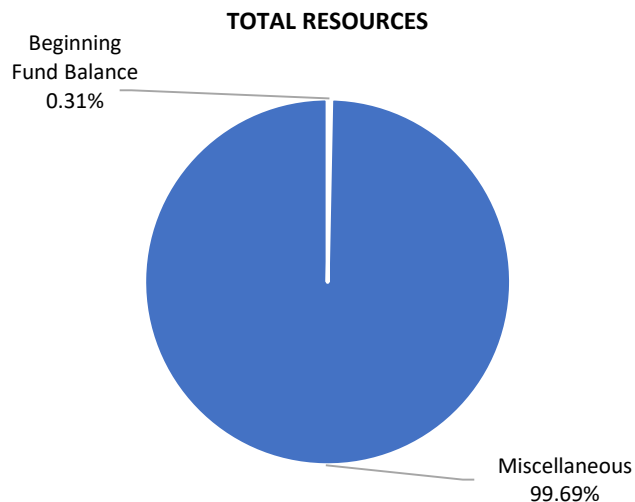
TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Tuition-Based Preschool

Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$1,180	\$1,180	\$ -	0%
Revenues				
Miscellaneous	208,500	375,000	166,500	79.9%
Total Revenues	\$208,500	\$375,000	\$166,500	79.9%
Total Available Resources	\$209,680	\$376,180	\$166,500	79.4%
Expenditures				
Employee Salaries	131,333	206,413	75,080	57.2%
Employee Benefits	59,556	83,064	23,508	39.5%
Supplies & Materials	-	7,200	7,200	100%
Other	18,791	79,503	60,712	323.1%
Total Expenditures	\$209,680	\$376,180	\$166,500	79.4%
Total Appropriations	\$209,680	\$376,180	\$166,500	79.4%

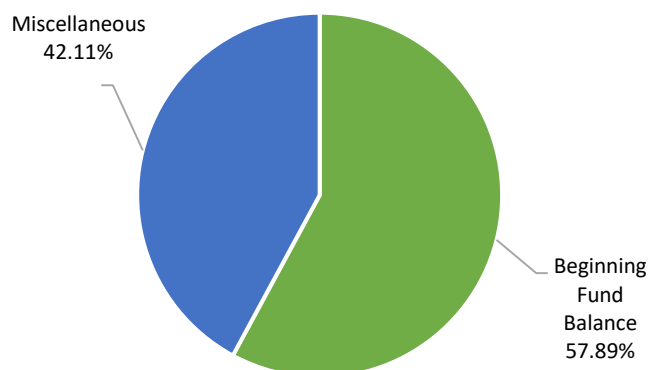


SPECIAL PROGRAMS FUND | Summer School

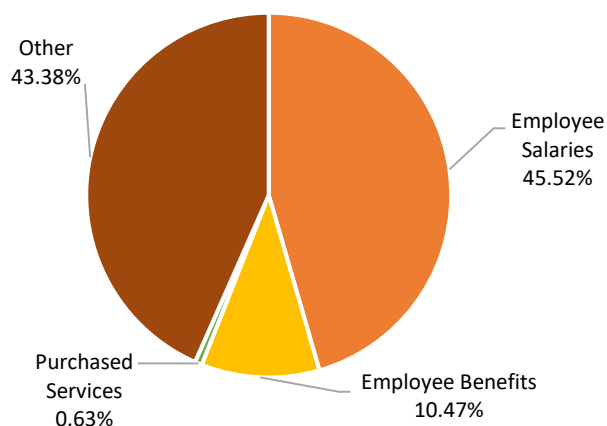
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$60,117	\$55,000	(\$5,117)	-8.5%
Revenues				
Miscellaneous	52,005	40,000	(12,005)	-23.1%
Total Revenues	\$52,005	\$40,000	(\$12,005)	-23.1%
Total Available Resources	\$112,122	\$95,000	(\$17,122)	-15.3%
Expenditures				
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	47,617	41,211	(6,406)	-13.5%
Total Expenditures	\$112,122	\$95,000	(\$17,122)	-15.3%
Total Appropriations	\$112,122	\$95,000	(\$17,122)	-15.3%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

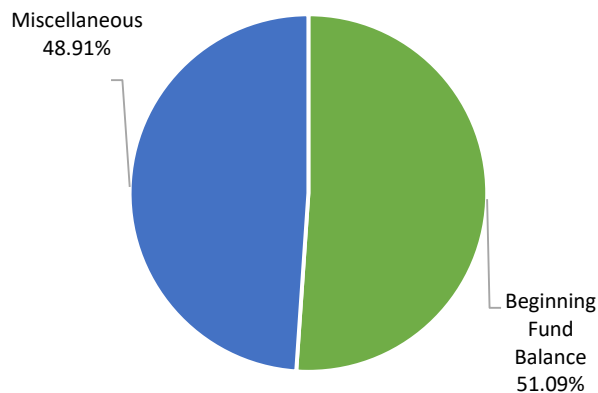


SPECIAL PROGRAMS FUND | Credit Recovery

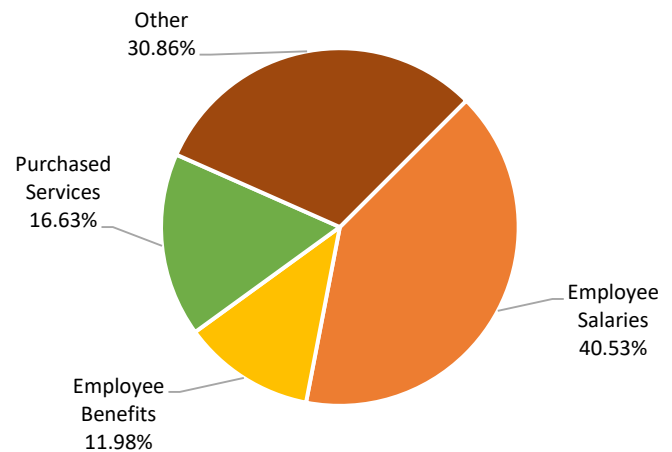
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$45,053	\$47,000	\$1,947	4.3%
Revenues				
Miscellaneous	43,011	45,000	1,989	4.6%
Total Revenues	\$43,011	\$45,000	\$1,989	4.6%
Total Available Resources	\$88,064	\$92,000	\$3,936	4.5%
Expenditures				
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	24,553	28,392	3,839	15.6%
Total Expenditures	\$88,064	\$92,000	\$3,936	4.5%
Total Appropriations	\$88,064	\$92,000	\$3,936	4.5%

TOTAL RESOURCES



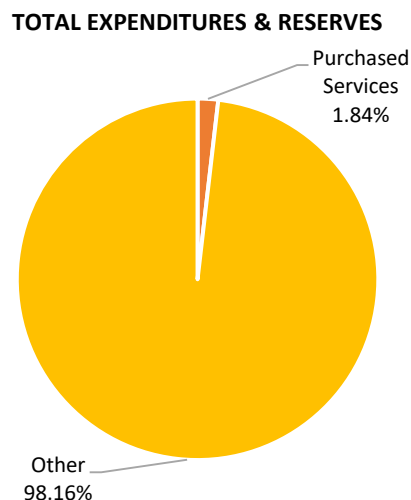
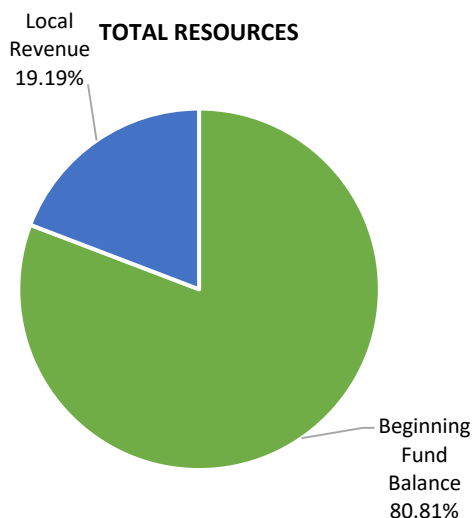
TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Oil & Gas Lease

Forecast of Revenues by Source and Expenditures by Object

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

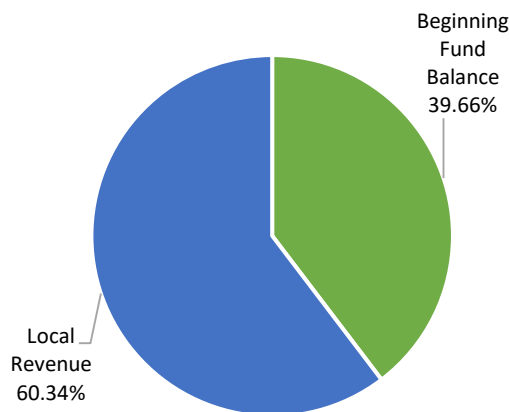


SPECIAL PROGRAMS FUND | Non-Governmental Grants

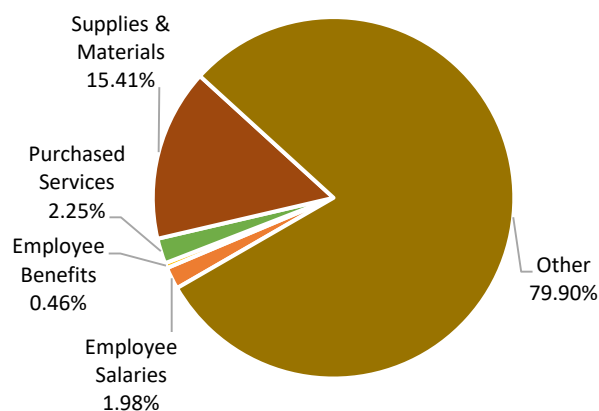
Forecast of Revenues by Source and Expenditures by Object

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$111,264	\$258,553	\$147,289	132.4%
Revenues				
Local Revenue	422,779	393,425	(29,354)	-6.9%
Transfer In From Other Funds	27,066	-	(27,066)	-100.0%
Total Revenues	\$449,845	\$393,425	(\$56,420)	-12.5%
Total Available Resources	\$561,109	\$651,978	\$90,869	16.2%
Expenditures				
Employee Salaries	14,000	12,902	(1,098)	-7.8%
Employee Benefits	2,990	2,990	-	0%
Purchased Services	48,171	14,700	(33,471)	-69.5%
Supplies & Materials	95,652	100,441	4,789	5.0%
Other	400,296	520,945	120,649	30.1%
Total Expenditures	\$561,109	\$651,978	\$90,869	16.2%
Total Appropriations	\$561,109	\$651,978	\$90,869	16.2%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

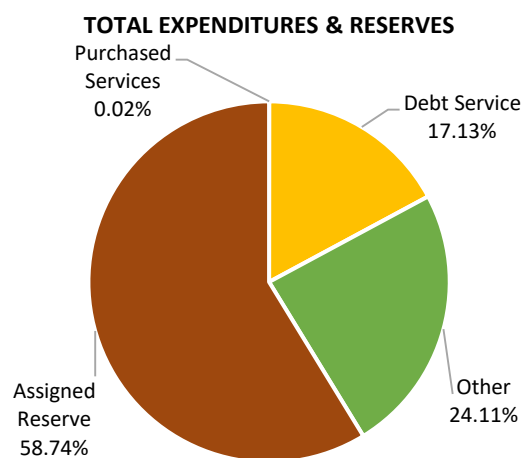
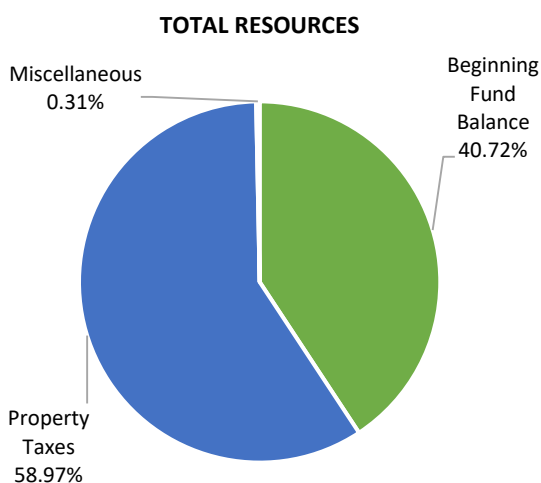


BOND REDEMPTION FUND

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	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$24,494,347	\$26,055,278	\$1,560,931	6.4%
Revenues				
Property Taxes	37,723,995	37,723,995	-	0%
Miscellaneous	225,000	200,000	(25,000)	-11.1%
Total Revenues	\$37,948,995	\$37,923,995	(\$25,000)	-0.1%
Total Available Resources	\$62,443,342	\$63,979,273	\$1,535,931	2.5%
Expenditures				
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%
Total Expenditures	\$24,862,241	\$26,398,172	\$1,535,931	6.2%
Reserves Designated				
Assigned Reserve	37,581,101	37,581,101	-	0%
Total Reserves Designated	\$37,581,101	\$37,581,101	\$ -	0%
Total Appropriations	\$62,443,342	\$63,979,273	\$1,535,931	2.5%

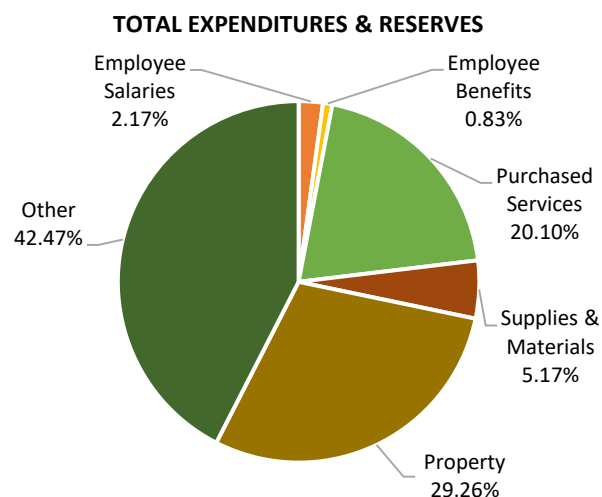
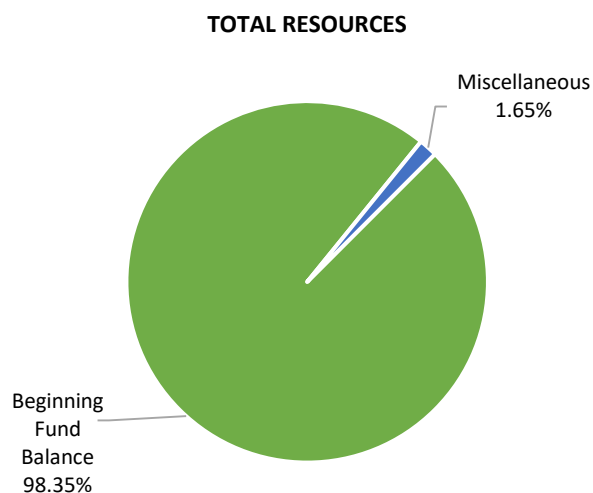


BUILDING FUND

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	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$72,935,723	\$34,286,092	(\$38,649,631)	-53.0%
Revenues				
Miscellaneous	1,000,000	576,000	(424,000)	-42.4%
Total Revenues	\$1,000,000	\$576,000	(\$424,000)	-42.4%
Total Available Resources	\$73,935,723	\$34,862,092	(\$39,073,631)	-52.8%
Expenditures				
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%
Total Expenditures	\$73,935,723	\$34,862,092	(\$39,073,631)	-52.8%
Total Appropriations	\$73,935,723	\$34,862,092	(\$39,073,631)	-52.8%

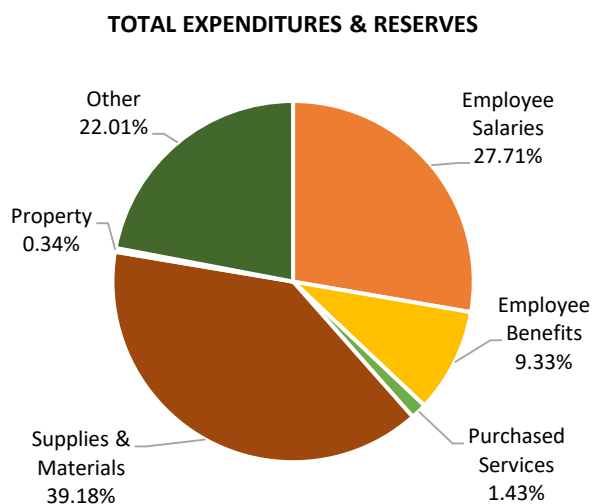
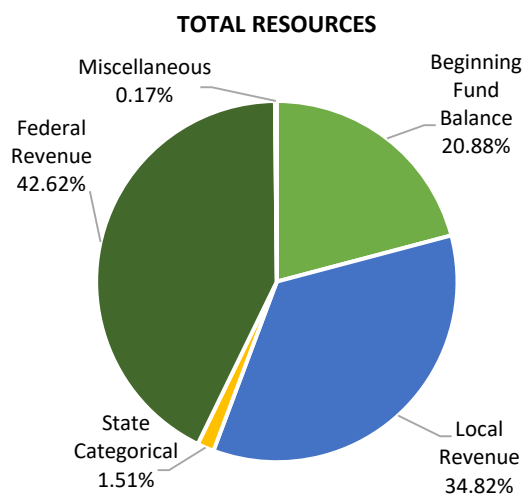


NUTRITION SERVICES FUND

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	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$1,880,206	\$1,697,020	(\$183,186)	-9.7%
Revenues				
Local Revenue	2,540,677	2,829,742	289,065	11.4%
State Categorical	103,367	122,416	19,049	18.4%
Federal Revenue	3,102,889	3,463,963	361,074	11.6%
Miscellaneous	13,501	13,501	-	0%
Total Revenues	\$5,760,434	\$6,429,622	\$669,188	11.6%
Total Available Resources	\$7,640,640	\$8,126,642	\$486,002	6.4%
Expenditures				
Employee Salaries	2,190,579	2,251,795	61,216	2.8%
Employee Benefits	726,211	758,527	32,316	4.4%
Purchased Services	125,264	116,485	(8,779)	-7.0%
Supplies & Materials	2,693,055	3,182,953	489,898	18.2%
Property	43,000	28,000	(15,000)	-34.9%
Other	1,862,531	1,788,882	(73,649)	-4.0%
Total Expenditures	\$7,640,640	\$8,126,642	\$486,002	6.4%
Total Appropriations	\$7,640,640	\$8,126,642	\$486,002	6.4%

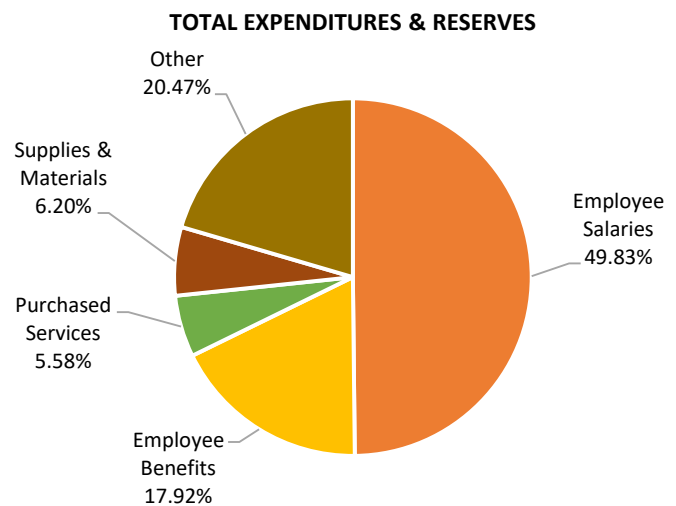
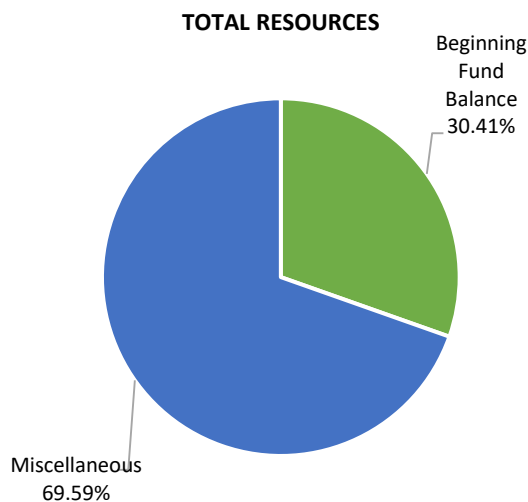


CHILDCARE PROGRAM FUND

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	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$726,008	\$726,008	\$ -	0%
Revenues				
Miscellaneous	1,461,067	1,661,698	200,631	13.7%
Total Revenues	\$1,461,067	\$1,661,698	\$200,631	13.7%
Total Available Resources	\$2,187,075	\$2,387,706	\$200,631	9.2%
Expenditures				
Employee Salaries	1,117,820	1,189,788	71,968	6.4%
Employee Benefits	377,304	427,938	50,634	13.4%
Purchased Services	108,581	133,172	24,591	22.6%
Supplies & Materials	126,542	148,067	21,525	17.0%
Other	456,828	488,741	31,913	7.0%
Total Expenditures	\$2,187,075	\$2,387,706	\$200,631	9.2%
Total Appropriations	\$2,187,075	\$2,387,706	\$200,631	9.2%



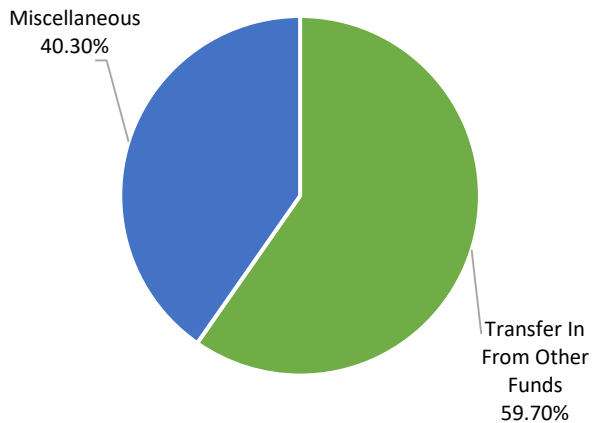
PRINT SHOP FUND

Forecast of Revenues by Source and Expenditures by Object

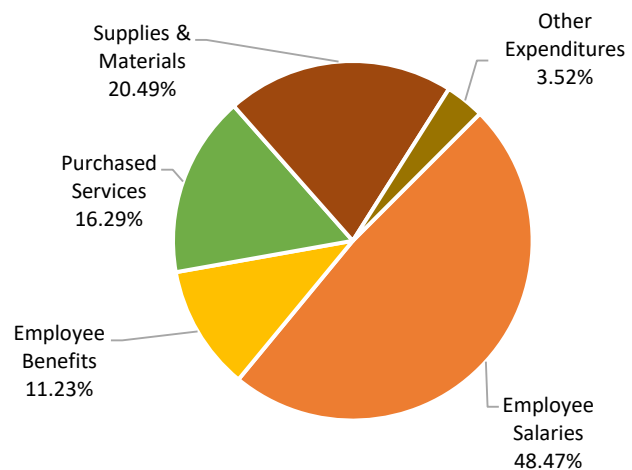
The Print Shop Fund accounts for the financial activities associated with the District Print Shop.

	AMENDED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$ -	\$ -	\$ -	0%
Revenues				
Transfer In From Other Funds	95,057	87,410	(7,647)	-8.0%
Miscellaneous	52,000	59,000	7,000	13.5%
Total Revenues	\$147,057	\$146,410	(\$647)	-0.4%
Total Available Resources	\$147,057	\$146,410	(\$647)	-0.4%
Expenditures				
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%
Total Expenditures	\$147,057	\$146,410	(\$647)	-0.4%
Total Appropriations	\$147,057	\$146,410	(\$647)	-0.4%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



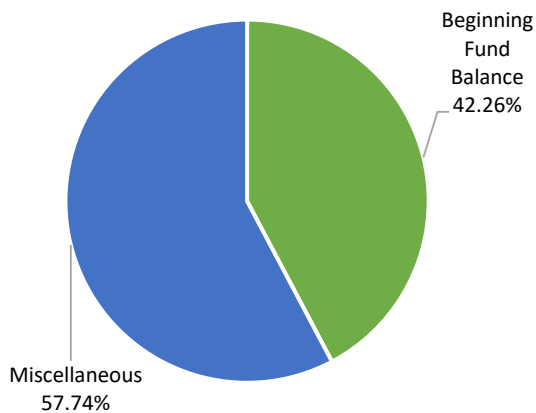
DENTAL INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

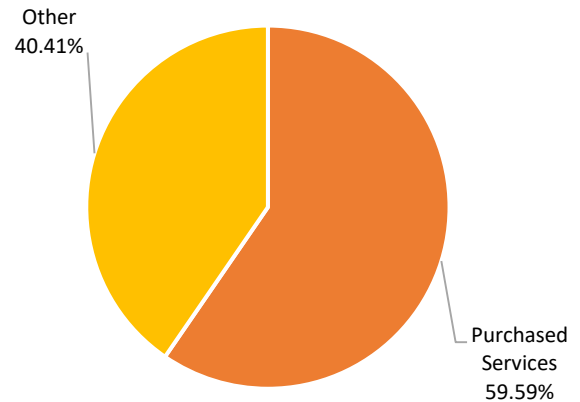
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

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

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

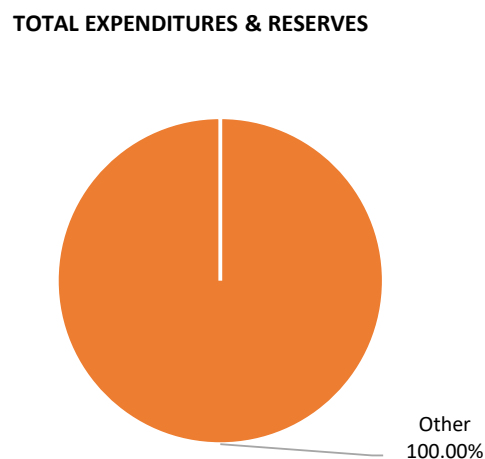
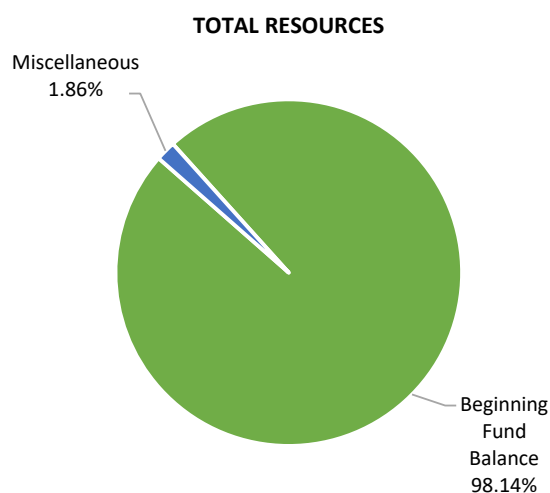


TRUST FUND

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



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	25.57	183,394	1,648,632	-	152,604	62,189	114,337
South	21.08	186,350	1,318,696	-	126,090	77,170	89,432
Southeast	23.22	213,734	1,307,752	-	105,301	53,248	128,971
Henderson	14.52	93,236	837,947	-	48,215	47,333	119,376
Thimmig	29.20	195,629	1,519,610	-	140,121	97,222	126,104
Pennock	29.02	195,076	1,469,468	-	246,508	76,253	117,899
Second Creek	37.92	191,231	1,818,883	-	94,940	75,623	125,885
West Ridge	37.54	188,933	2,068,196	-	184,952	80,178	112,921
Turnberry	35.53	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	36.28	178,861	1,736,604	-	148,755	77,791	91,155
Padilla	22.99	90,778	1,299,917	-	131,000	52,365	92,000
Total Elementary	361.49	\$2,254,642	\$19,054,303	\$ -	\$1,672,138	\$921,645	\$1,403,497
Overland Trail	35.97	181,260	2,032,950	-	24,399	95,516	157,173
Vikan	38.05	282,452	2,107,946	-	49,749	112,720	169,845
Prairie View	36.87	185,654	2,024,143	-	28,495	80,793	184,355
Stuart	46.83	187,882	2,563,035	-	20,134	89,979	184,898
Quist	47.86	291,901	2,496,063	-	42,250	90,870	48,284
Total Middle	205.58	\$1,129,149	\$11,224,137	\$ -	\$165,027	\$469,878	\$744,555
Brighton	100.53	545,454	5,486,714	32,450	324,661	324,741	446,849
Prairie View	94.53	721,604	4,825,750	28,300	274,000	394,498	441,298
Innovations & Options	15.84	210,198	1,042,979	16,284	2,334	92,303	99,639
Riverdale Ridge	68.90	344,136	3,732,475	56,582	169,433	239,853	230,047
Total High	279.80	\$1,821,392	\$15,087,918	\$133,616	\$770,428	\$1,051,395	\$1,217,833
TOTAL	846.87	\$5,205,183	\$45,366,358	\$133,616	\$2,607,593	\$2,442,918	\$3,365,885

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
\$464,948	\$9,150	\$25,435	\$ -	\$ -	\$1,708,884
758,500	20,000	54,727	3,500	11,100	3,008,983
634,719	5,525	45,638	-	111	2,483,731
632,587	11,035	47,796	-	300	2,500,724
442,153	8,500	28,900	2,500	-	1,628,160
698,264	12,200	62,102	-	-	2,851,252
785,714	18,995	64,430	4,144	150	2,978,637
821,909	12,700	80,570	618	700	3,223,059
909,976	33,150	56,230	-	-	3,634,536
766,950	18,500	64,462	-	3,625	2,943,520
755,645	6,200	80,871	-	-	2,910,742
793,656	14,750	77,311	-	500	3,119,383
340,481	2,600	53,356	-	100	2,062,597
\$8,805,502	\$173,305	\$741,828	\$10,762	\$16,586	\$35,054,208
875,217	34,850	97,173	-	-	3,498,538
962,154	19,300	90,415	-	1,000	3,795,581
908,356	22,200	63,228	-	1,000	3,498,224
1,063,648	69,625	56,644	-	400	4,236,245
1,091,678	30,638	63,890	-	5,200	4,160,774
\$4,901,053	\$176,613	\$371,350	\$ -	\$7,600	\$19,189,362
2,472,361	136,600	231,978	-	12,575	10,014,383
2,355,149	103,403	219,459	-	8,450	9,371,911
513,762	42,750	43,711	-	4,000	2,067,960
1,655,586	79,836	178,611	-	8,000	6,694,559
\$6,996,858	\$362,589	\$673,759	\$ -	\$33,025	\$28,148,813
\$20,703,413	\$712,507	\$1,786,937	\$10,762	\$57,211	\$82,392,383

SCHOOL BUDGETS

NORTH ELEMENTARY

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	242	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				13.49	LINE
Regular Education		\$918,326	\$13,087	11.44	0.19
Special Education		34,214	-	0.40	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		107	-	-	-
Full-Day Kinder		157,285	-	0.50	1.50
Other Education		-	800	-	-
Students		82,013	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		363,160	15,135	1.15	2.33
Operation/Maintenance		115,664	9,093	-	2.50
Subtotal		\$1,670,769	\$38,115	13.49	7.52
Total Budget			\$1,708,884		21.01

NORTHEAST ELEMENTARY

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	478	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				25.57	LINE
Regular Education		1,930,601	80,319	20.01	0.15
Special Education		-	350	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		960	-	-	-
Full-Day Kinder		346,219	-	4.08	0.64
Other Education		-	3,600	-	-
Students		93,431	-	-	1.00
Instructional Staff		41,497	200	0.33	-
School Administration		340,281	3,000	1.15	2.33
Operation/Maintenance		156,517	12,008	-	2.75
Subtotal		\$2,909,506	\$99,477	25.57	6.87
Total Budget			\$3,008,983		32.44

* 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
PROPOSED 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	16.20	0.15
Special Education		23,840	-	-	-
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	1.28	2.33
Operation/Maintenance		125,838	9,705	-	2.50
Subtotal		\$2,427,274	\$56,457	21.08	6.60
Total Budget			\$2,483,731		27.68



SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021

Enrollment:	433	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				23.83	LINE
Regular Education		1,514,107	38,033	17.57	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	10,112	1.17	2.33
Operation/Maintenance		183,067	12,221	-	3.00
Subtotal		\$2,436,258	\$64,466	22.61	6.48
Total Budget			\$2,500,724		29.09

* 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
PROPOSED BUDGET 2020-2021



Enrollment:	265	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				14.52	LINE
Regular Education		935,650	20,225	10.58	0.65
Special Education		5,132	-	0.09	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		627	-	-	-
Full-Day Kinder		199,001	-	3.31	-
Other Education		-	350	-	-
Students		80,575	-	0.50	1.00
Instructional Staff		-	-	-	-
School Administration		195,952	10,262	0.04	2.00
Operation/Maintenance		169,151	11,235	-	3.00
Subtotal		\$1,586,088	\$42,072	14.52	6.65
Total Budget			\$1,628,160		21.17

THIMMIG ELEMENTARY

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	549	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				29.20	LINE
Regular Education		1,778,634	59,825	21.41	0.15
Special Education		-	-	0.22	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		902	-	-	-
Full-Day Kinder		319,057	550	5.23	-
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
Subtotal		\$2,772,350	\$78,902	29.20	6.15
Total Budget			\$2,851,252		35.35

* 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
PROPOSED BUDGET 2020-2021



Enrollment:	545	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				29.02	LINE
Regular Education		1,890,881	67,334	21.40	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		722	-	-	-
Full-Day Kinder		370,826	2	5.16	-
Other Education		-	3,246	-	-
Students		107,586	2	0.44	1.00
Instructional Staff		-	-	-	-
School Administration		345,918	10,225	2.02	2.00
Operation/Maintenance		169,285	12,610	-	3.00
Subtotal		\$2,885,218	\$93,419	29.02	7.15
Total Budget			\$2,978,637		36.17

SECOND CREEK ELEMENTARY

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	717	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				37.92	LINE
Regular Education		2,119,983	67,120	29.35	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	13,030	2.15	2.00
Operation/Maintenance		158,931	13,618	-	3.00
Subtotal		\$3,123,871	\$99,188	37.92	6.15
Total Budget			\$3,223,059		44.07

* 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
PROPOSED BUDGET 2020-2021



Enrollment:	714	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				37.54	LINE
Regular Education		2,393,594	73,096	29.07	0.15
Special Education		13,566	65	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		658	-	-	-
Full-Day Kinder		536,236	1,125	6.45	-
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
Subtotal		\$3,536,236	\$98,300	37.54	6.15
Total Budget			\$3,634,536		43.69

TURNBERRY ELEMENTARY

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	675	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				35.53	LINE
Regular Education		1,811,944	70,525	26.04	0.15
Special Education		2,230	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		483,243	500	7.16	-
Other Education		-	1,000	-	-
Students		51,392	575	0.02	1.00
Instructional Staff		-	4,250	-	-
School Administration		355,312	3,969	2.31	2.00
Operation/Maintenance		145,718	12,862	-	3.00
Subtotal		\$2,849,839	\$93,681	35.53	6.15
Total Budget			\$2,943,520		41.68

* 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
PROPOSED 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	26.34	0.15
Special Education		-	-	0.40	-
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
Subtotal		\$2,818,390	\$92,352	35.13	5.95
Total Budget			\$2,910,742		41.08

REUNION ELEMENTARY

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	689	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.28	LINE
Regular Education		2,054,873	47,757	27.86	0.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		582	-	-	-
Full-Day Kinder		396,480	-	6.45	-
Other Education		-	500	-	-
Students		97,357	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		337,835	34,340	1.97	2.00
Operation/Maintenance		136,730	12,929	-	3.00
Subtotal		\$3,023,857	\$95,526	36.28	6.15
Total Budget			\$3,119,383		42.43

* 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)

PADILLA ELEMENTARY

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	433	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				22.99	LINE
Regular Education		1,277,942	15,976	20.99	-
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		297,750	500	2.00	-
Other Education		-	1,234	-	-
Students		108,000	-	-	1.00
Instructional Staff		-	-	-	0.00
School Administration		189,704	34,575	-	2.00
Operation/Maintenance		124,600	12,316	-	3.00
Subtotal		\$1,997,996	\$64,601	22.99	6.00
Total Budget			\$2,062,597		28.99

OVERLAND TRAIL MIDDLE SCHOOL

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	627	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				35.97	LINE
Regular Education		2,604,567	101,043	32.53	1.49
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	14,800	2.10	2.00
Operation/Maintenance		216,159	17,000	-	4.00
Subtotal		\$3,356,195	\$142,343	35.97	8.49
Total Budget			\$3,498,538		44.46

* 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)

VIKAN MIDDLE SCHOOL

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	664	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				38.05	LINE
Regular Education		2,715,623	76,500	33.37	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	15,850	4.01	2.00
Operation/Maintenance		241,756	16,315	0.42	4.00
Subtotal		\$3,677,116	\$118,465	38.05	9.70
Total Budget			\$3,795,581		47.75

PRAIRIE VIEW MIDDLE SCHOOL

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	643	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.87	LINE
Regular Education		2,452,213	29,820	32.92	-
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	40,473	2.10	2.00
Operation/Maintenance		276,500	25,078	0.47	5.50
Subtotal		\$3,389,548	\$108,676	36.87	8.50
Total Budget			\$3,498,224		45.37

* 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)

STUART MIDDLE SCHOOL

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	820	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				46.83	LINE
Regular Education		3,240,775	18,600	38.59	-
Special Education		-	-	-	-
Vocational Education		4,676	-	-	-
Co-curricular Education/Activity		35,182	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		30	-	-	-
Students		101,345	1,200	3.00	1.00
Instructional Staff		32,452	1,600	0.32	-
School Administration		421,388	85,625	4.45	2.00
Operation/Maintenance		268,528	24,844	0.47	6.00
Subtotal		\$4,104,376	\$131,869	46.83	9.00
Total Budget			\$4,236,245		55.83

QUIST MIDDLE SCHOOL

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	842	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				47.86	LINE
Regular Education		3,226,239	62,006	41.41	-
Special Education		7,226	600	-	-
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	0.38	-
School Administration		507,707	29,323	4.07	2.00
Operation/Maintenance		140,820	23,690	-	6.00
Subtotal		\$4,026,571	\$134,203	47.86	9.00
Total Budget			\$4,160,774		56.86

* 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)

BRIGHTON HIGH SCHOOL

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	1,817	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				100.53	LINE
Regular Education		5,788,594	130,450	72.45	1.70
Special Education		1,767	2,500	-	-
Vocational Education		828,146	130,250	7.50	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	95,253	12.34	2.00
Operation/Maintenance		627,429	48,950	1.41	9.47
Subtotal		\$9,590,655	\$423,728	100.53	16.67
Total Budget			\$10,014,383		117.20

PRAIRIE VIEW HIGH SCHOOL

Forecast of General Fund Expenditures
PROPOSED BUDGET 2020-2021



Enrollment:	1,712	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				94.53	LINE
Regular Education		4,783,326	118,805	60.40	-
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	147,587	17.89	2.00
Operation/Maintenance		619,409	53,310	1.88	9.47
Subtotal		\$9,003,564	\$368,347	94.53	15.07
Total Budget			\$9,371,911		109.60

* 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)

INNOVATIONS & OPTIONS

Forecast of General Fund Expenditures

PROPOSED BUDGET 2020-2021



Enrollment:	274	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				15.84	LINE
Regular Education		1,136,021	77,850	13.88	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
Subtotal		\$1,976,539	\$91,421	15.84	9.51
Total Budget			\$2,067,960		25.35

RIVERDALE RIDGE HIGH SCHOOL

Forecast of General Fund Expenditures

PROPOSED BUDGET 2020-2021



Enrollment:	1,238	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				68.90	LINE
Regular Education		4,280,654	38,500	55.96	-
Special Education		-	-	0.00	-
Vocational Education		284,085	12,000	1.50	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	169,416	7.18	2.00
Operation/Maintenance		361,029	46,761	0.47	9.47
Subtotal		\$6,404,492	\$290,067	68.90	14.97
Total Budget			\$6,694,559		83.87

* 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
