



Financial Plan & Amended Budget

Fiscal Year July 1, 2019 - June 30, 2020

School District 27J

18551 E. 160th Avenue • Brighton, CO 80601

www.sd27j.org

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FINANCIAL SECTION

GENERAL FUND

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$23,802,816	\$27,932,369	\$4,129,553	17.3%
Revenues				
Property Taxes	34,746,969	45,651,006	10,904,037	31.4%
Specific Ownership Taxes	4,683,973	5,000,000	316,027	6.7%
Other Local Sources	70,000	70,000	-	0%
State Equalization	122,163,716	106,824,129	(15,339,587)	-12.6%
State Categorical	3,691,975	4,203,613	511,638	13.9%
Miscellaneous	560,151	624,439	64,288	11.5%
Total Revenues	\$165,916,784	\$162,373,187	(\$3,543,597)	-2.1%
Total Available Resources	\$189,719,600	\$190,305,556	\$585,956	0.3%
Expenditures				
Employee Salaries	85,840,292	80,990,837	(4,849,455)	-5.6%
Employee Benefits	28,374,414	26,837,122	(1,537,292)	-5.4%
Purchased Services	10,256,118	11,238,634	982,516	9.6%
Supplies & Materials	6,964,212	13,515,801	6,551,589	94.1%
Property	33,462	33,462	-	0%
Other	170,543	230,766	60,223	35.3%
Total Expenditures	\$131,639,041	\$132,846,622	\$1,207,581	0.9%
Transfers				
Charter Schools	32,407,830	31,968,888	(438,942)	-1.4%
Charter School Service Charges	(941,766)	(941,766)	-	0%
Transfer to Other Funds	5,787,469	5,449,070	(338,399)	-5.8%
Transfer to Transportation Fund	4,911,599	5,490,344	578,745	11.8%
Transfer to Activity Fund	705,704	705,704	-	0%
Transfer to Detention Center	236,698	221,751	(14,947)	-6.3%
Transfer to Print Shop	74,471	95,057	20,586	27.6%
Transfer to Wellness	-	-	-	0%
Total Transfers	\$43,182,005	\$42,989,048	(\$192,957)	-0.4%
Total Expenditures and Transfers	\$174,821,046	\$175,835,670	\$1,014,624	0.6%
Reserves Designated				
Contingency Reserves- 3% Per Board Policy	4,241,681	4,121,318	(120,363)	-2.8%
TABOR Reserve	4,094,333	4,286,028	191,695	4.7%
Reserve for Multi-Year Obligations	829,176	829,176	-	0%
Assigned Reserve	2,500,000	2,000,000	(500,000)	-20.0%
Career and Technical Education Reserve	381,700	381,700	-	0%
Total Reserves Designated	\$12,046,890	\$11,618,222	(\$428,668)	-3.6%
Total Appropriations	\$186,867,936	\$187,453,892	\$585,956	0.3%
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 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:

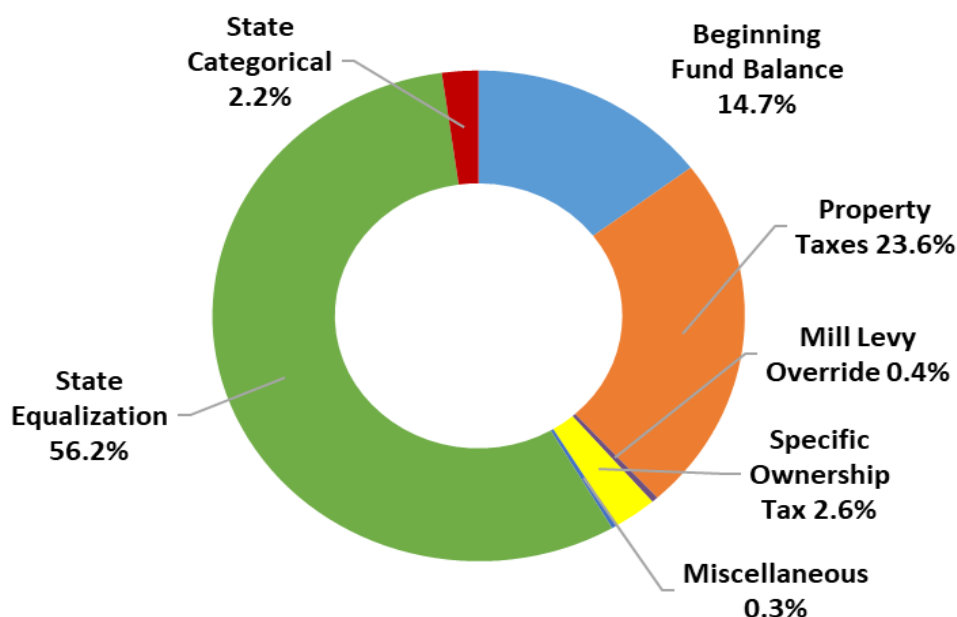
Funded K-12 Pupil Count, Official October 2019, fiscal year 2019-2020	18,532
Per Pupil Funding	\$8,214

Budget Stabilization Factor (\$12,125,620)

- > Beginning in fiscal year 2010-2011, to balance the State Budget, the Colorado Legislature implemented the Budget Stabilization Factor due to lower revenues associated with the economic downturn.
- > Since 2010, the Budget Stabilization Factor will have decreased the District's revenue by over \$155 million through the end of the fiscal year 2019-2020.

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 68% of Total Program Funding and just over 56% of total available resources for fiscal year 2019-2020. 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 \$40.47 per student.



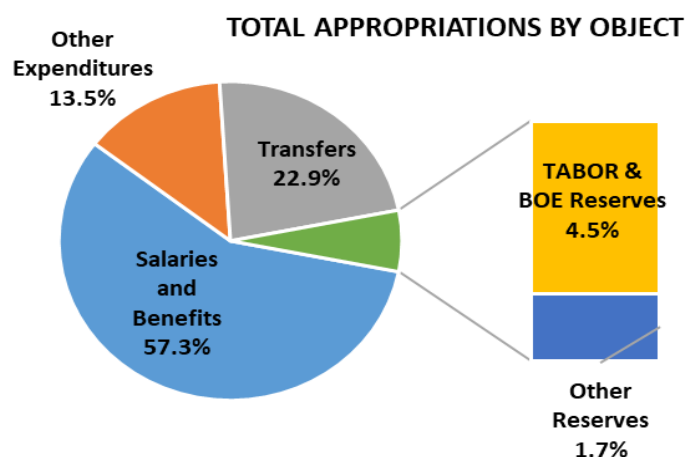
Fiscal Year 2019-2020 Amended Budget Appropriations

General Fund Only

- > In-District enrollment, as compared to projections from Adopted Budget, decreased by 48 students.
- > Per-pupil funding increased by \$24 to \$8,214.

Change from Adopted Budget FY 2019-2020

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
Total Available Resources		
Beginning Fund Balance	\$4,129,553	17.3%
Property Taxes	10,904,037	31.4%
Specific Ownership Taxes	316,027	6.7%
State Equalization	(15,339,587)	(12.6%)
State Categorical	511,638	13.9%
Other Resources	64,288	11.5%
	\$585,956	0.3%
Total Expenditures, Transfers and Reserves		
Salaries and Benefits	(\$6,386,747)	(5.9%)
Services & Supplies	7,594,328	43.7%
Transfers	(192,957)	(0.5%)
TABOR and BOE Reserves	71,332	0.9%
Other Reserves	(500,000)	(13.5%)
	\$585,956	0.3%



Reserves for salaries and benefits for fluxuations due to turnover during the fiscal year were released for use of one-time funds in the Amended Budget for fiscal year 2019-2020, \$4.4 million. High School Initiative projections and overall salaries and benefits were adjusted to reflect actual payroll expenditures, \$2 million. The resources will be used for technology expenditures to include one-to-web replacement chromebooks for 6th and 9th grade students. Additional technology expenditures are planned for security and infastructure.

Budgeted salaries and benefits as a percentage of total expenditures only are 81.2%

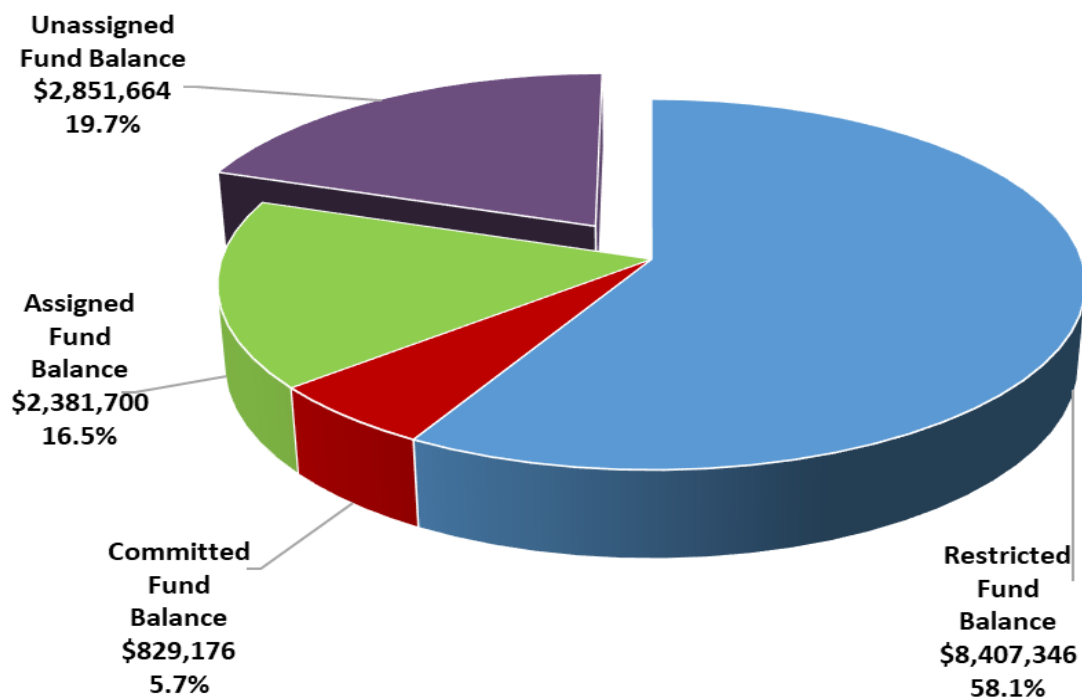
Budgeted Fiscal Year-End Fund Balance

Percent of General
Fund
Expenditures*

Components of Budgeted Ending Fund Balance

Restricted Fund Balances:		
Per Board Policy	\$ 4,121,318	3.0%
TABOR	4,286,028	3.1%
Committed Fund Balances:		
Multi-Year Obligations	829,176	0.6%
Assigned Fund Balances:		
Special Education Reserve	500,000	0.4%
Padilla Elementary School Opening Costs	1,000,000	0.7%
Quist Middle School Opening Costs	500,000	0.4%
Career and Technical Reserve	381,700	0.3%
Unassigned Fund Balance	2,851,664	2.0%
Total Ending Fund Balance	\$ 14,469,886	10.4%

**excluding Charter School Allocations*



GENERAL FUND | by Department

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Board of Education				
Superintendent's Monitoring Budget	269,896	357,399	87,503	32.4%
Board of Education Policy Governance	31,000	31,000	-	0%
Legal Services	358,694	300,000	(58,694)	-16.4%
Accountability Committee	10,355	10,355	-	0%
Negotiations	142,906	141,610	(1,296)	-0.9%
Communication Relations	290,946	393,941	102,995	35.4%
Total Board of Education	\$1,103,797	\$1,234,305	\$130,508	11.8%
Office of the Superintendent				
Office of the Superintendent	595,760	582,639	(13,121)	-2.2%
Total Office of the Superintendent	\$595,760	\$582,639	(\$13,121)	-2.2%
Student Achievement				
Special Education	15,454,229	15,035,399	(418,830)	-2.7%
Pupil Support Services	3,982,102	4,043,227	61,125	1.5%
Improvement of Instruction	352,612	457,239	104,627	29.7%
Math Curriculum	-	372,090	372,090	100%
Staff Development	1,014,711	776,070	(238,641)	-23.5%
Student Intervention	866,387	917,545	51,158	5.9%
Student Assessment	481,341	338,585	(142,756)	-29.7%
Vocational Education	346,135	704,758	358,623	103.6%
Tutoring (Mill Levy)	280,000	280,000	-	0%
Total Student Achievement	\$22,777,517	\$22,924,913	\$147,396	0.6%
Human Resources				
Human Resources	1,167,736	1,202,414	34,678	3.0%
Total Human Resources	\$1,167,736	\$1,202,414	\$34,678	3.0%
Operations				
Operations	287,228	410,054	122,826	42.8%
Crisis Management	100,285	269,478	169,193	168.7%
Swimming Pool Building Services	95,342	89,975	(5,367)	-5.6%
Building Maintenance	1,468,387	1,431,771	(36,616)	-2.5%
Custodial Services	396,021	354,950	(41,071)	-10.4%
Building Services	4,069,445	4,069,445	-	0%
Grounds Services	745,182	739,376	(5,806)	-0.8%
Community Services-Building Rental	17,249	8,536	(8,713)	-50.5%
Total Operations	\$7,179,139	\$7,373,585	\$194,446	2.7%

GENERAL FUND | by Department (continued)

Forecast of Revenues by Source and Expenditures by Object

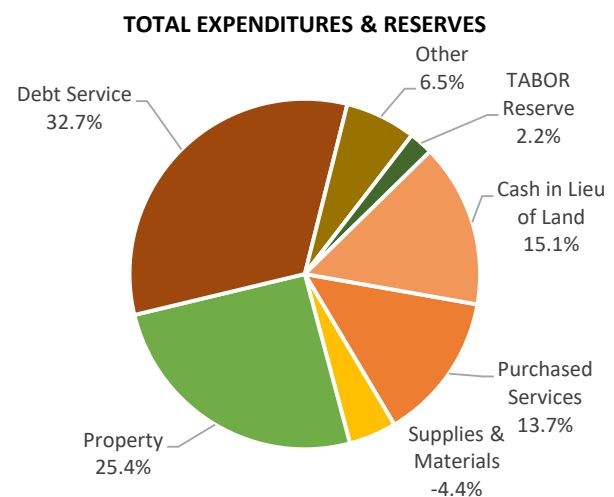
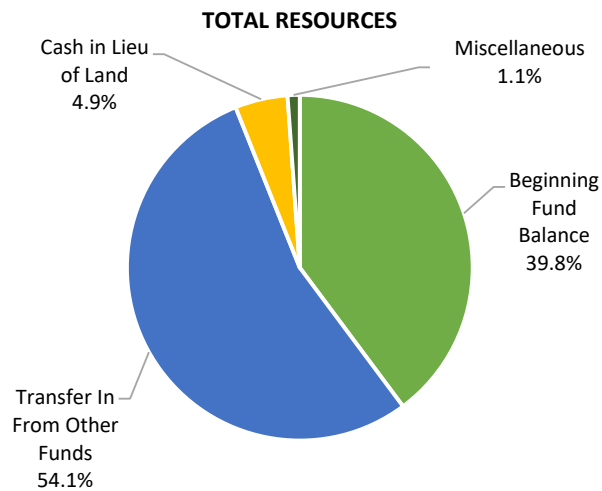
	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Financial Services				
Finance Office	1,227,731	1,186,977	(40,754)	-3.3%
Risk Management	130,000	130,000	-	0%
Internal Services	650,746	651,385	639	0.1%
Computer Operations	172,945	172,945	-	0%
Total Financial Services	\$2,181,422	\$2,141,307	(\$40,115)	-1.8%
Information Technology				
Instructional/Informational Services	5,033,036	11,767,846	6,734,810	133.8%
Total Information Technology	\$5,033,036	\$11,767,846	\$6,734,810	133.8%
District-Wide				
Class Size Relief (Mill Levy)	1,106,177	1,141,034	34,857	3.2%
Certified Substitutes	1,005,000	1,005,000	-	0%
Early Retirement Plans	341,954	244,916	(97,038)	-28.4%
Temp/Vac Leave Payoffs	484,101	487,026	2,925	0.6%
Community Services	548,450	578,450	30,000	5.5%
School Carry Forward	325,922	325,922	-	0%
Other District-Wide Budgets	12,584,881	8,062,924	(4,521,957)	-35.9%
Total District-Wide	\$16,396,485	\$11,845,272	(\$4,551,213)	-27.8%
Total General Fund by Department				
	\$56,434,892	\$59,072,281	\$2,637,389	4.7%

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.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$1,760,502	\$1,455,929	(\$304,573)	-17.3%
Revenues				
Transfer In From Other Funds	2,378,933	1,979,360	(399,573)	-16.8%
Cash in Lieu of Land	-	180,000	180,000	100%
Miscellaneous	-	41,492	41,492	100%
Total Revenues	\$2,378,933	\$2,200,852	(\$178,081)	-7.5%
Total Available Resources	\$4,139,435	\$3,656,781	(\$482,654)	-11.7%
Expenditures				
Purchased Services	325,336	548,558	223,222	68.6%
Supplies & Materials	(205,000)	(176,066)	28,934	14.1%
Property	1,231,006	1,018,047	(212,959)	-17.3%
Debt Service	1,797,836	1,309,345	(488,491)	-27.2%
Other	578,429	262,342	(316,087)	-54.6%
Total Expenditures	\$3,727,607	\$2,962,226	(\$765,381)	-20.5%
Reserves Designated				
TABOR Reserve	111,828	88,867	(22,961)	-20.5%
Cash in Lieu of Land	300,000	605,688	305,688	101.9%
Total Reserves Designated	\$411,828	\$694,555	\$282,727	68.7%
Total Appropriations	\$4,139,435	\$3,656,781	(\$482,654)	-11.7%



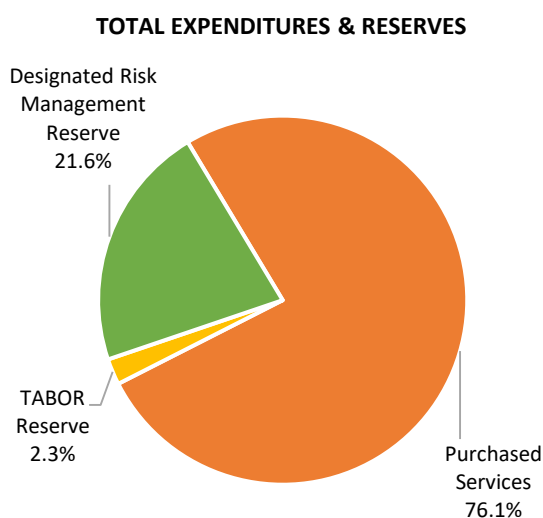
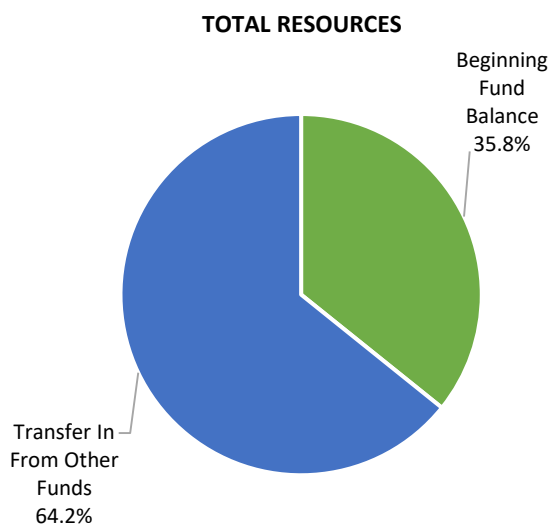
RISK MANAGEMENT INSURANCE FUND

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.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$977,756	\$791,642	(\$186,114)	-19.0%
Revenues				
Transfer In From Other Funds	1,297,553	1,421,376	123,823	9.5%
Total Revenues	\$1,297,553	\$1,421,376	\$123,823	9.5%
Total Available Resources	\$2,275,309	\$2,213,018	(\$62,291)	-2.7%
Expenditures				
Purchased Services	1,664,560	1,684,560	20,000	1.2%
Total Expenditures	\$1,664,560	\$1,684,560	\$20,000	1.2%
Reserves Designated				
TABOR Reserve	47,428	50,537	3,109	6.6%
Designated Risk Management Reserve	563,321	477,921	(85,400)	-15.2%
Total Reserves Designated	\$610,749	\$528,458	(\$82,291)	-13.5%
Total Appropriations	\$2,275,309	\$2,213,018	(\$62,291)	-2.7%

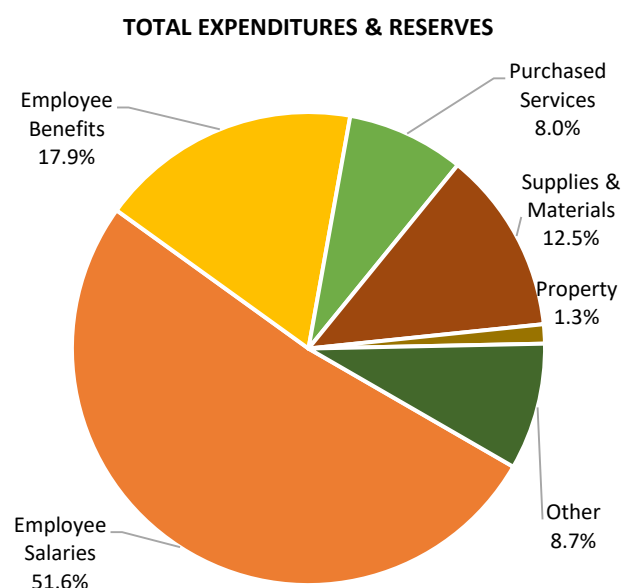
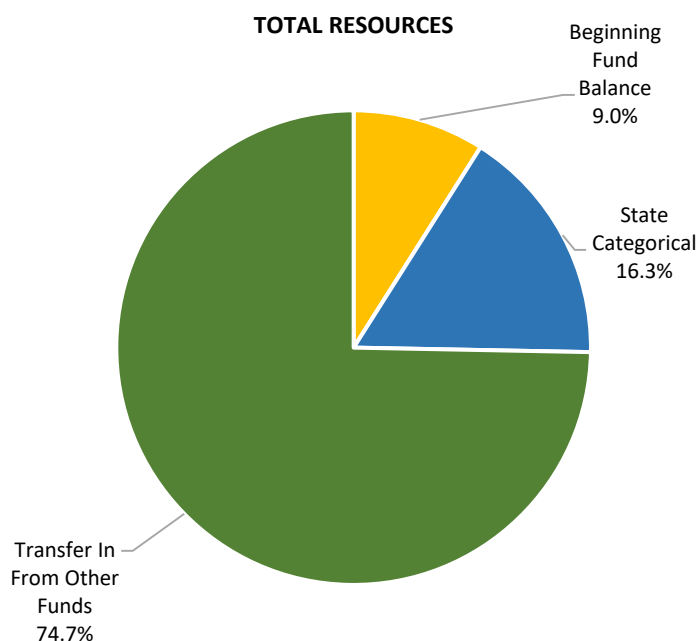


COLORADO PRESCHOOL PROGRAM FUND

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, are receiving services from the State Human Services Department. Revenue is provided by a transfer from the General Fund.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$ -	\$287,197	\$287,197	100%
Revenues				
State Categorical	-	521,466	521,466	100%
Transfer In From Other Funds	2,525,492	2,387,377	(138,115)	-5.5%
Total Revenues	2,525,492	2,908,843	\$383,351	15.2%
Total Available Resources	2,525,492	3,196,040	\$670,548	26.6%
Expenditures				
Employee Salaries	1,705,643	1,608,963	(96,680)	-5.7%
Employee Benefits	553,045	557,902	4,857	0.9%
Purchased Services	118,374	250,474	132,100	111.6%
Supplies & Materials	38,029	389,416	351,387	924.0%
Property	1,000	41,000	40,000	4000.0%
Other	35,984	270,101	234,117	650.6%
Total Expenditures	2,452,075	3,117,856	\$665,781	27.2%
Reserves Designated				
TABOR Reserve	73,417	78,184	4,767	6.5%
Total Reserves Designated	73,417	78,184	\$4,767	6.5%
Total Appropriations	2,525,492	3,196,040	\$670,548	26.6%

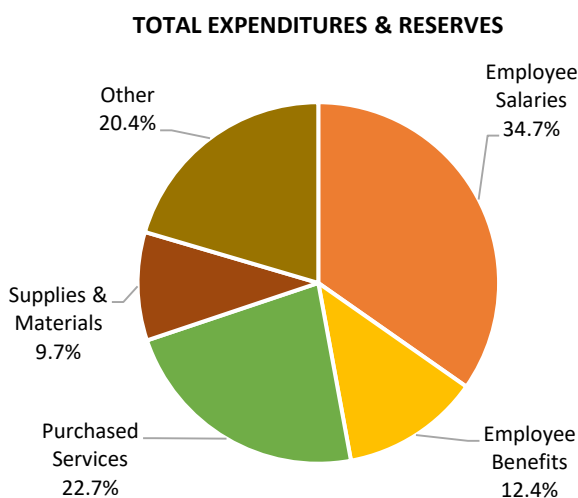
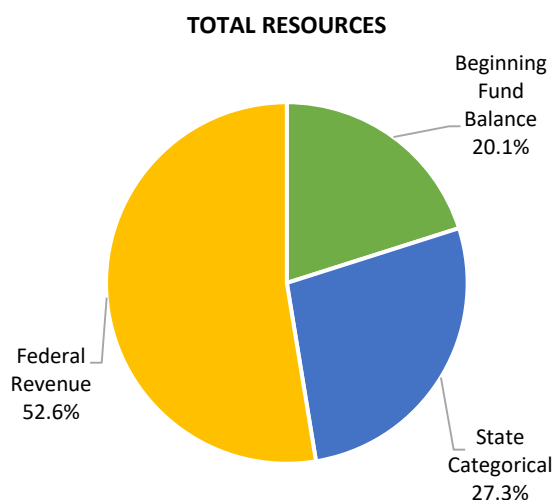


GOVERNMENT DESIGNATED GRANTS FUND

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.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$1,533,601	\$2,676,003	\$1,142,402	74.5%
Revenues				
State Categorical	2,646,063	3,638,296	992,233	37.5%
Federal Revenue	6,055,764	7,002,090	946,326	15.6%
Total Revenues	\$8,701,827	\$10,640,386	\$1,938,559	22.3%
Total Available Resources	\$10,235,428	\$13,316,389	\$3,080,961	30.1%
Expenditures				
Employee Salaries	3,717,101	4,623,993	906,892	24.4%
Employee Benefits	1,731,579	1,648,685	(82,894)	-4.8%
Purchased Services	2,490,155	3,028,862	538,707	21.6%
Supplies & Materials	715,827	1,292,255	576,428	80.5%
Other	1,580,766	2,722,594	1,141,828	72.2%
Total Expenditures	\$10,235,428	\$13,316,389	\$3,080,961	30.1%
Total Appropriations	\$10,235,428	\$13,316,389	\$3,080,961	30.1%

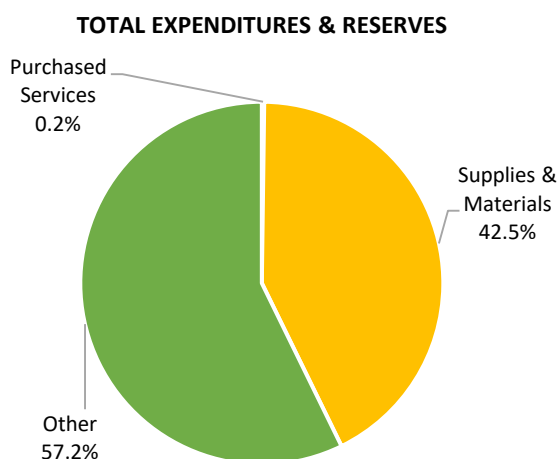
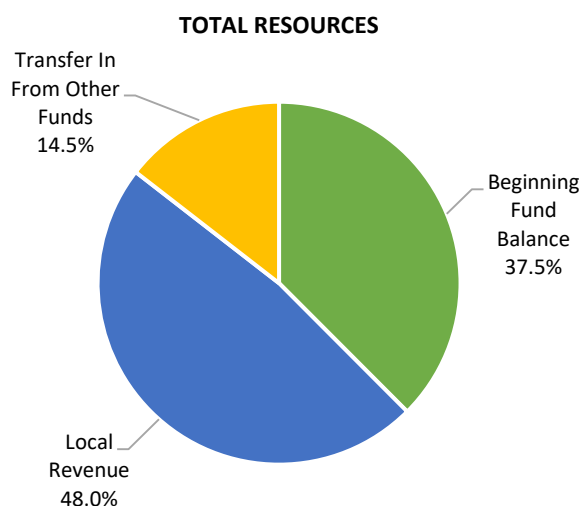


PUPIL ACTIVITY FUND

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.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$1,548,448	\$1,825,899	\$277,451	17.9%
Revenues				
Local Revenue	2,322,570	2,335,428	12,858	0.6%
Transfer In From Other Funds	705,704	705,704	-	0%
Total Revenues	\$3,028,274	\$3,041,132	\$12,858	0.4%
Total Available Resources	\$4,576,722	\$4,867,031	\$290,309	6.3%
Expenditures				
Purchased Services	-	10,300	10,300	100%
Supplies & Materials	1,942,944	2,070,891	127,947	6.6%
Other	2,633,778	2,785,840	152,062	5.8%
Total Expenditures	\$4,576,722	\$4,867,031	\$290,309	6.3%
Total Appropriations	\$4,576,722	\$4,867,031	\$290,309	6.3%

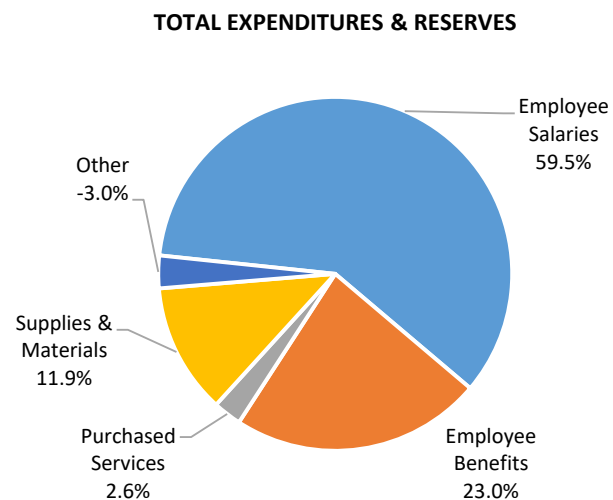
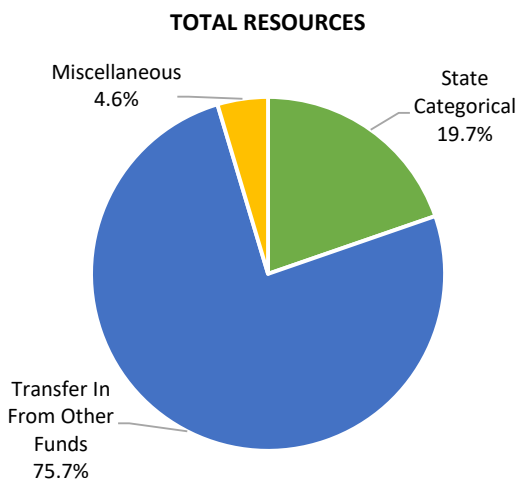


TRANSPORTATION FUND

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.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$ -	\$ -	\$ -	0%
Revenues				
State Categorical	1,500,438	1,429,343	(71,095)	-4.7%
Transfer In From Other Funds	4,911,599	5,490,344	578,745	11.8%
Miscellaneous	335,000	335,000	-	0%
Total Revenues	\$6,747,037	\$7,254,687	\$507,650	7.5%
Total Available Resources	\$6,747,037	\$7,254,687	\$507,650	7.5%
Expenditures				
Employee Salaries	4,114,069	4,591,665	477,596	11.6%
Employee Benefits	1,781,648	1,772,193	(9,455)	-0.5%
Purchased Services	195,955	200,464	4,509	2.3%
Supplies & Materials	885,365	920,365	35,000	4.0%
Other	(230,000)	(230,000)	-	0%
Total Expenditures	\$6,747,037	\$7,254,687	\$507,650	7.5%
Total Appropriations	\$6,747,037	\$7,254,687	\$507,650	7.5%



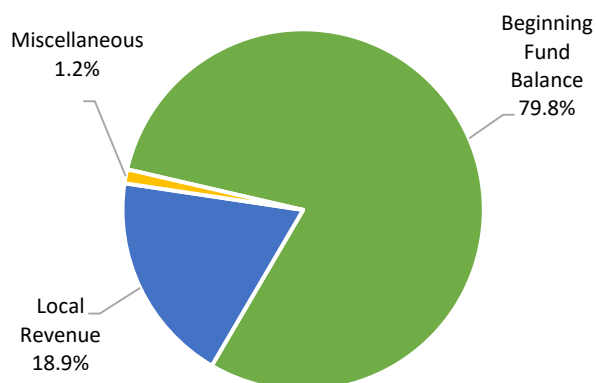
GROWTH IMPACT FUND

Forecast of Revenues by Source and Expenditures by Object

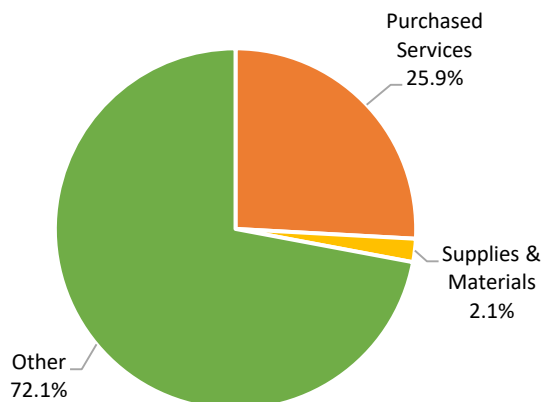
The Growth Impact Fund accounts for the revenue received from the City and County of Denver as the result of annexation by Denver of land previously within the District boundaries. Expenditures are typically for planning and research of future school sites.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$92,493	\$95,823	\$3,330	3.6%
Revenues				
Local Revenue	22,713	22,713	-	0%
Miscellaneous	1,500	1,500	-	0%
Total Revenues	\$24,213	\$24,213	\$ -	0%
Total Available Resources	\$116,706	\$120,036	\$3,330	2.9%
Expenditures				
Purchased Services	31,050	31,050	-	0%
Supplies & Materials	2,500	2,500	-	0%
Other	83,156	86,486	3,330	4.0%
Total Expenditures	\$116,706	\$120,036	\$3,330	2.9%
Total Appropriations	\$116,706	\$120,036	\$3,330	2.9%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

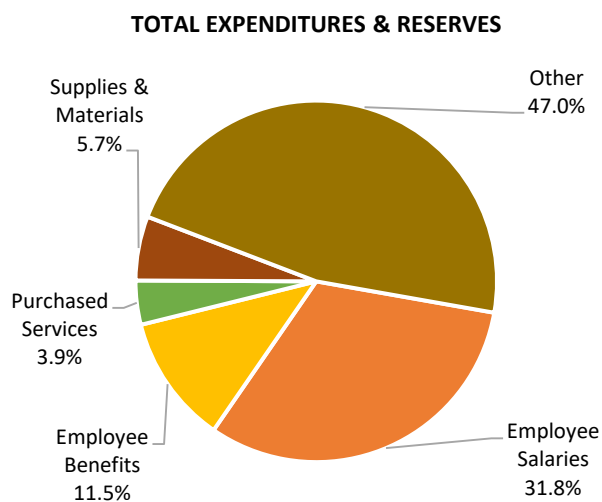
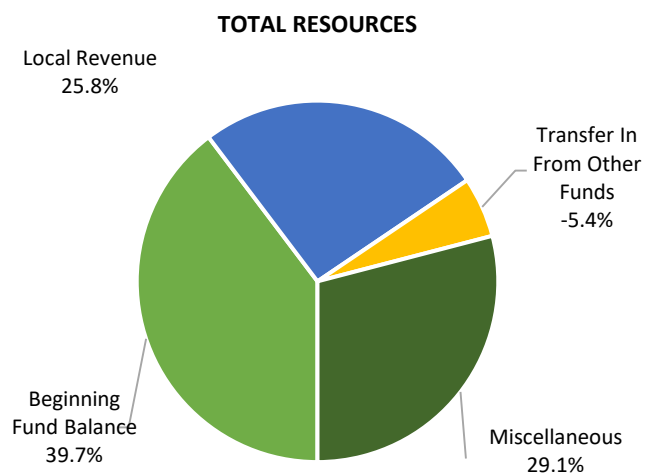


SPECIAL PROGRAMS FUND

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.

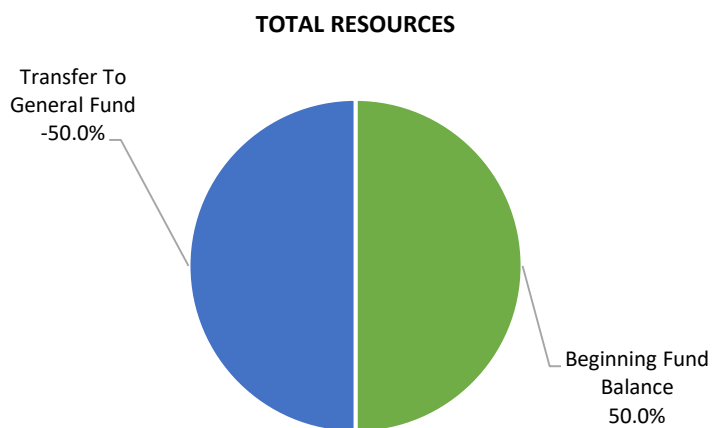
	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	792,001	\$861,801	\$69,800	8.8%
Revenues				
Local Revenue	427,919	560,776	132,857	31.0%
Transfer In From Other Funds	(177,811)	(117,292)	60,519	-34.0%
Miscellaneous	642,747	630,602	(12,145)	-1.9%
Total Revenues	\$892,855	\$1,074,086	\$181,231	20.3%
Total Available Resources	\$1,684,856	\$1,935,887	\$251,031	14.9%
Expenditures				
Employee Salaries	628,890	616,255	(12,635)	-2.0%
Employee Benefits	212,848	223,072	10,224	4.8%
Purchased Services	36,847	76,353	39,506	107.2%
Supplies & Materials	116,372	111,252	(5,120)	-4.4%
Other	689,899	908,955	219,056	31.8%
Total Expenditures	\$1,684,856	\$1,935,887	\$251,031	14.9%
Total Appropriations	\$1,684,856	\$1,935,887	\$251,031	14.9%



SPECIAL PROGRAMS FUND | Tuition-Based Kindergarten

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$414,509	\$366,109	(\$48,400)	-11.7%
Revenues				
Transfer To General Fund	(414,509)	(366,109)	48,400	-11.7%
Total Revenues	(\$414,509)	(\$366,109)	\$48,400	-11.7%
Total Available Resources	\$ -	\$ -	\$ -	0%
Expenditures				
Total Expenditures	\$ -	\$ -	\$ -	0%
Total Appropriations	\$ -	\$ -	\$ -	0%

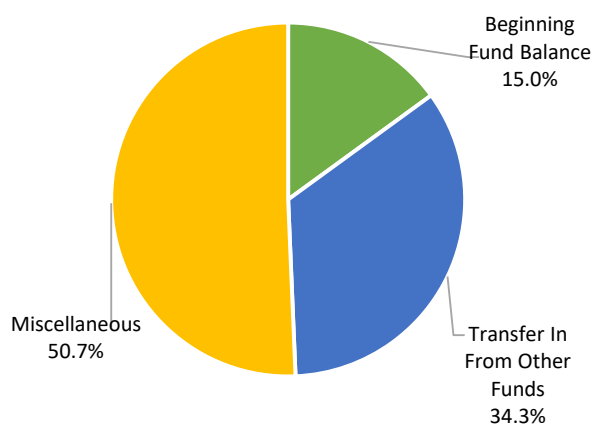


SPECIAL PROGRAMS FUND | Detention Center

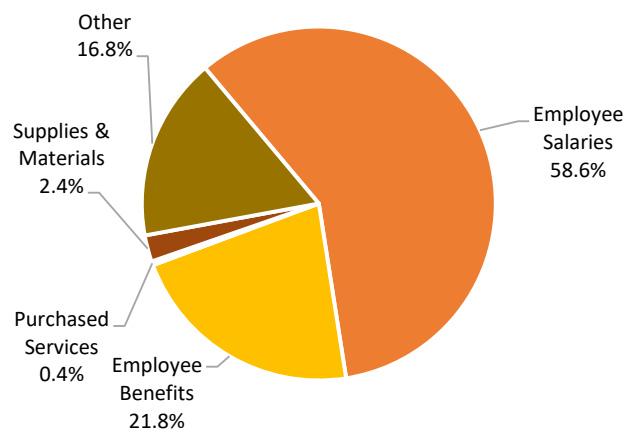
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$41,183	\$96,728	\$55,545	134.9%
Revenues				
Transfer In From Other Funds	236,698	221,751	(14,947)	-6.3%
Miscellaneous	330,211	327,086	(3,125)	-0.9%
Total Revenues	\$566,909	\$548,837	(\$18,072)	-3.2%
Total Available Resources	\$608,092	\$645,565	\$37,473	6.2%
Expenditures				
Employee Salaries	400,202	378,546	(21,656)	-5.4%
Employee Benefits	138,481	140,765	2,284	1.6%
Purchased Services	2,303	2,303	-	0%
Supplies & Materials	15,600	15,600	-	0%
Other	51,506	108,351	56,845	110.4%
Total Expenditures	\$608,092	\$645,565	\$37,473	6.2%
Total Appropriations	\$608,092	\$645,565	\$37,473	6.2%

TOTAL RESOURCES



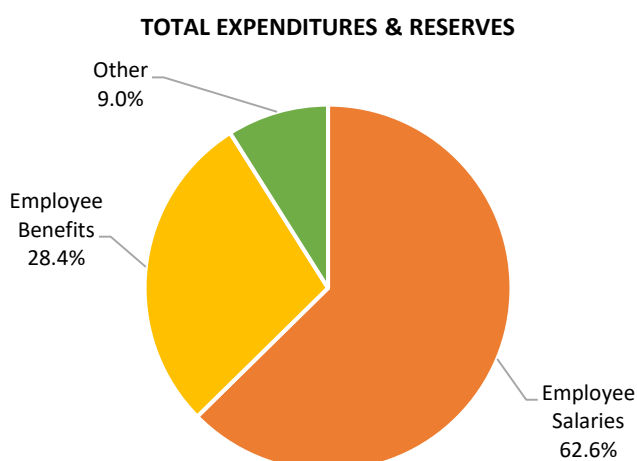
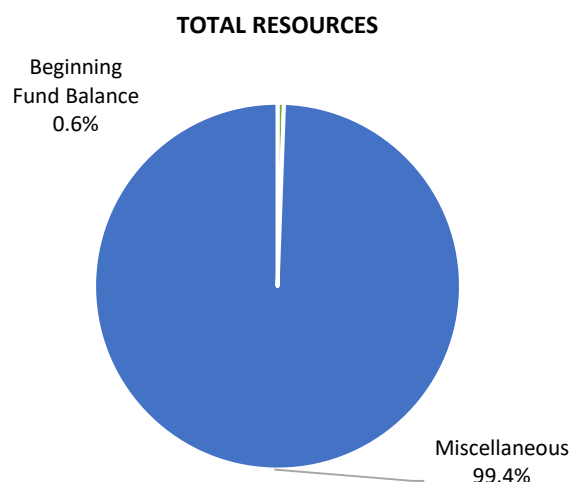
TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Tuition-Based Preschool

Forecast of Revenues by Source and Expenditures by Object

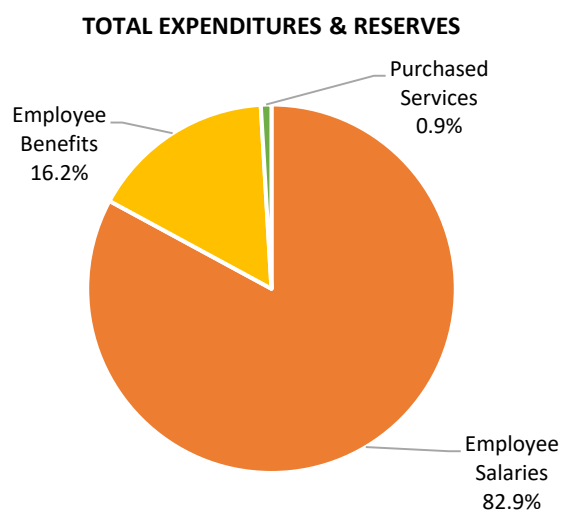
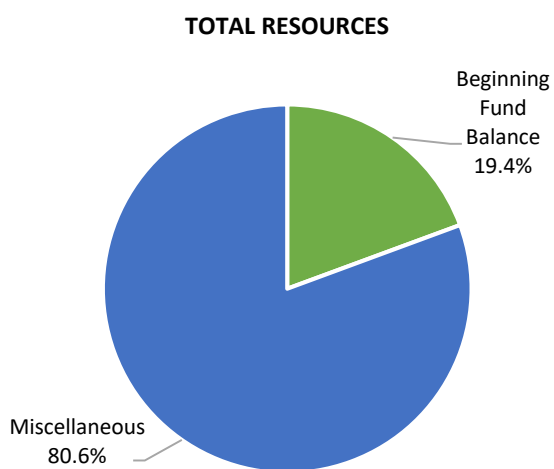
	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$5,000	\$1,180	(\$3,820)	-76.4%
Revenues				
Miscellaneous	217,520	208,500	(9,020)	-4.1%
Total Revenues	\$217,520	\$208,500	(\$9,020)	-4.1%
Total Available Resources	\$222,520	\$209,680	(\$12,840)	-5.8%
Expenditures				
Employee Salaries	118,480	131,333	12,853	10.8%
Employee Benefits	54,438	59,556	5,118	9.4%
Other	49,602	18,791	(30,811)	-62.1%
Total Expenditures	\$222,520	\$209,680	(\$12,840)	-5.8%
Total Appropriations	\$222,520	\$209,680	(\$12,840)	-5.8%



SPECIAL PROGRAMS FUND | Summer School

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$12,500	\$12,500	\$ -	0%
Revenues				
Miscellaneous	52,005	52,005	-	0%
Total Revenues	\$52,005	\$52,005	\$ -	0%
Total Available Resources	\$64,505	\$64,505	\$ -	0%
Expenditures				
Employee Salaries	57,976	53,476	(4,500)	-7.8%
Employee Benefits	5,929	10,429	4,500	75.9%
Purchased Services	600	600	-	0%
Total Expenditures	\$64,505	\$64,505	\$ -	0%
Total Appropriations	\$64,505	\$64,505	\$ -	0%

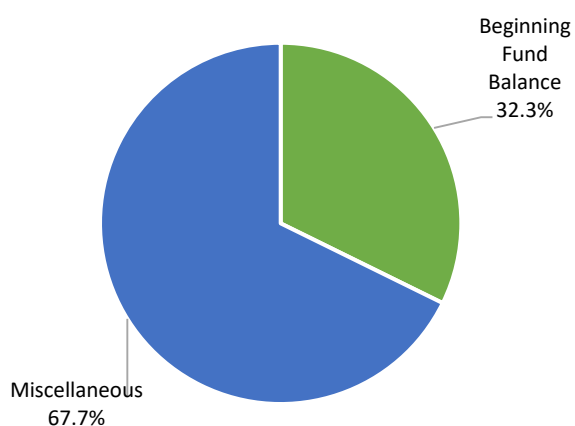


SPECIAL PROGRAMS FUND | Credit Recovery

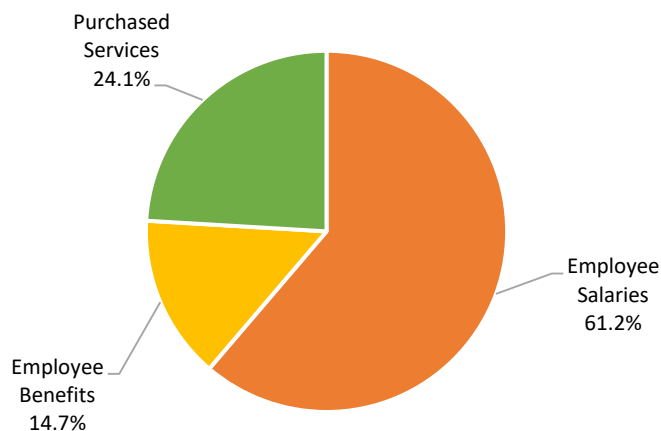
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$20,500	\$20,500	\$ -	0%
Revenues				
Miscellaneous	43,011	43,011	-	0%
Total Revenues	\$43,011	\$43,011	\$ -	0%
Total Available Resources	\$63,511	\$63,511	\$ -	0%
Expenditures				
Employee Salaries	49,232	38,900	(10,332)	-21.0%
Employee Benefits	13,000	9,332	(3,668)	-28.2%
Purchased Services	1,279	15,279	14,000	1094.6%
Total Expenditures	\$63,511	\$63,511	\$ -	0%
Total Appropriations	\$63,511	\$63,511	\$ -	0%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

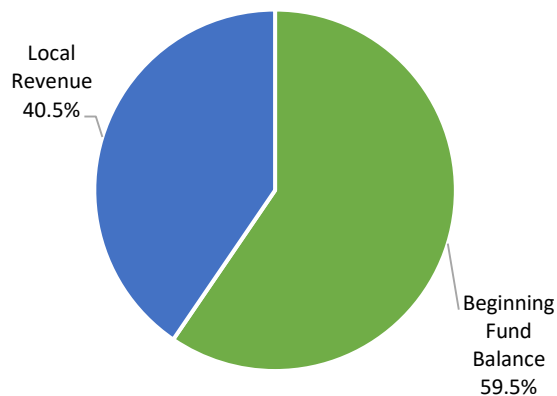


SPECIAL PROGRAMS FUND | Oil & Gas Lease

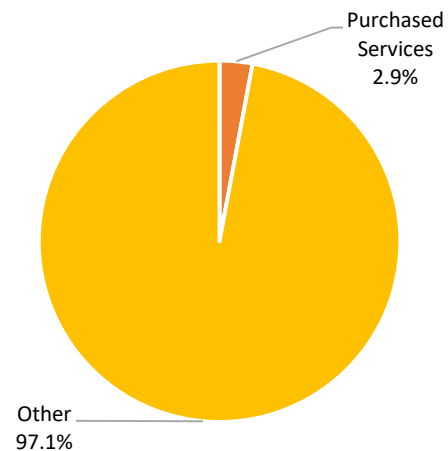
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$178,109	\$202,998	\$24,889	14.0%
Revenues				
Local Revenue	93,691	137,997	44,306	47.3%
Total Revenues	\$93,691	\$137,997	\$44,306	47.3%
Total Available Resources	\$271,800	\$340,995	\$69,195	25.5%
Expenditures				
Purchased Services	10,000	10,000	-	0%
Other	261,800	330,995	69,195	26.4%
Total Expenditures	\$271,800	\$340,995	\$69,195	25.5%
Total Appropriations	\$271,800	\$340,995	\$69,195	25.5%

TOTAL RESOURCES



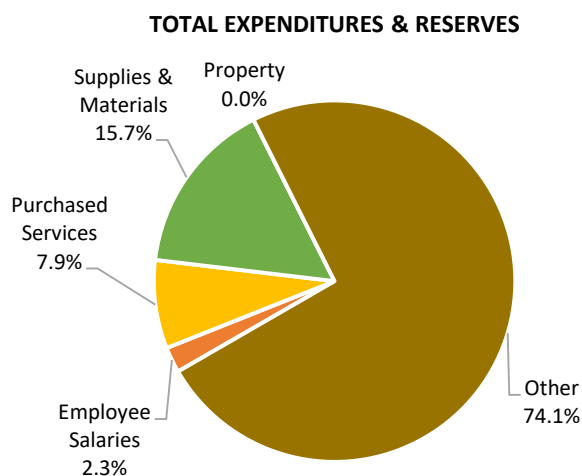
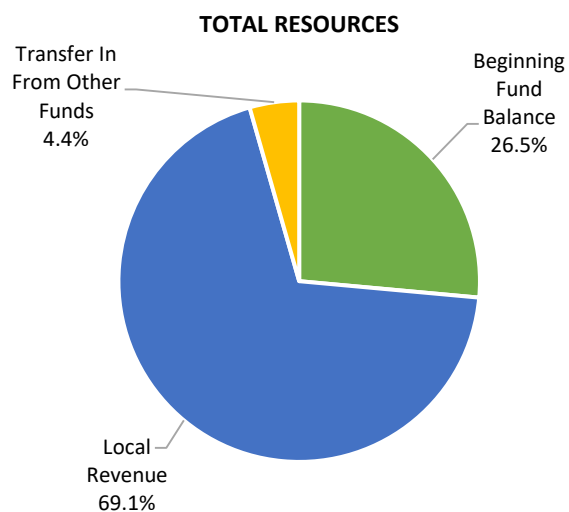
TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Non-Governmental Grants

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$120,200	\$161,786	\$41,586	34.6%
Revenues				
Local Revenue	334,228	422,779	88,551	26.5%
Transfer In From Other Funds	-	27,066	27,066	100%
Total Revenues	\$334,228	\$449,845	\$115,617	34.6%
Total Available Resources	\$454,428	\$611,631	\$157,203	34.6%
Expenditures				
Employee Salaries	3,000	14,000	11,000	366.7%
Employee Benefits	1,000	2,990	1,990	199.0%
Purchased Services	22,665	48,171	25,506	112.5%
Supplies & Materials	100,772	95,652	(5,120)	-5.1%
Property	-	-	-	0%
Other	326,991	450,818	123,827	37.9%
Total Expenditures	\$454,428	\$611,631	\$157,203	34.6%
Total Appropriations	\$454,428	\$611,631	\$157,203	34.6%

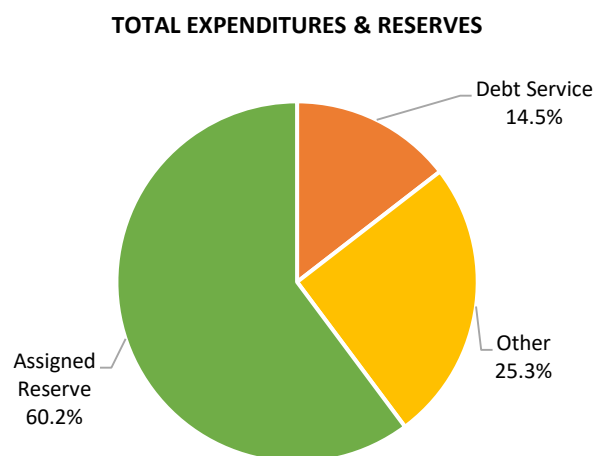
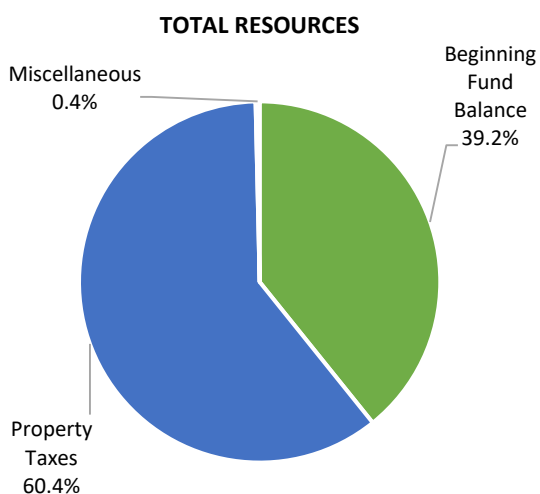


BOND REDEMPTION FUND

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.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$24,200,000	\$24,494,347	\$294,347	1.2%
Revenues				
Property Taxes	29,254,989	37,723,995	8,469,006	28.9%
Miscellaneous	225,000	225,000	-	0%
Total Revenues	\$29,479,989	\$37,948,995	\$8,469,006	28.7%
Total Available Resources	\$53,679,989	\$62,443,342	\$8,763,353	16.3%
Expenditures				
Purchased Services	10,000	10,000	-	0%
Debt Service	9,070,000	9,070,000	-	0%
Other	15,782,241	15,782,241	-	0%
Total Expenditures	\$24,862,241	\$24,862,241	\$ -	0%
Reserves Designated				
Assigned Reserve	28,817,748	37,581,101	8,763,353	30.4%
Total Reserves Designated	\$28,817,748	\$37,581,101	\$8,763,353	30.4%
Total Appropriations	\$53,679,989	\$62,443,342	\$8,763,353	16.3%

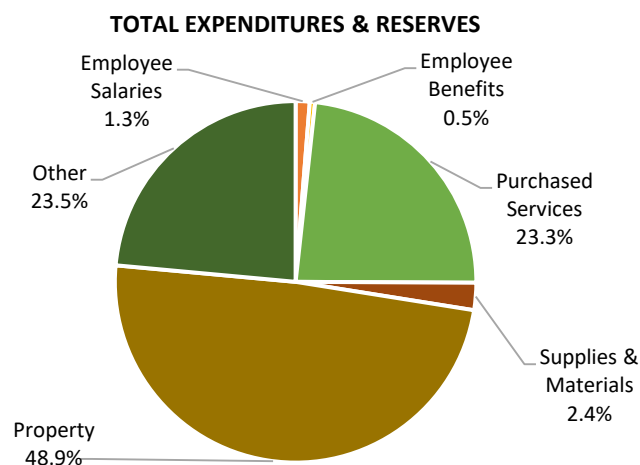
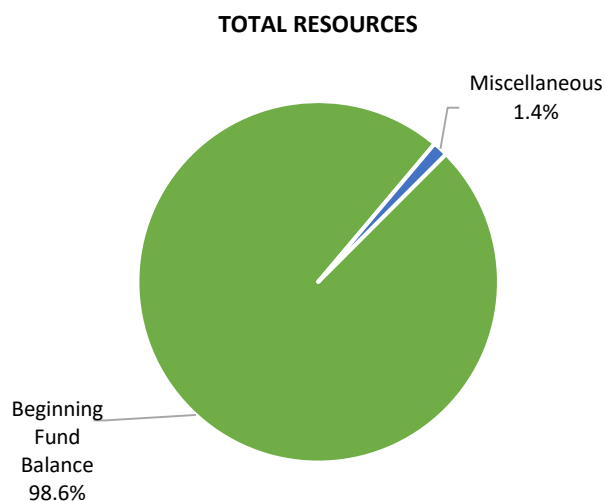


BUILDING FUND

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.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$70,081,655	\$72,935,723	\$2,854,068	4.1%
Revenues				
Miscellaneous	1,560,000	1,000,000	(560,000)	-35.9%
Total Revenues	\$1,560,000	\$1,000,000	(\$560,000)	-35.9%
Total Available Resources	\$71,641,655	\$73,935,723	\$2,294,068	3.2%
Expenditures				
Employee Salaries	1,085,293	928,262	(157,031)	-14.5%
Employee Benefits	418,873	350,266	(68,607)	-16.4%
Purchased Services	13,722,433	17,263,271	3,540,838	25.8%
Supplies & Materials	1,800,534	1,800,534	-	0%
Property	36,190,000	36,190,000	-	0%
Other	18,424,522	17,403,390	(1,021,132)	-5.5%
Total Expenditures	\$71,641,655	\$73,935,723	\$2,294,068	3.2%
Total Appropriations	\$71,641,655	\$73,935,723	\$2,294,068	3.2%



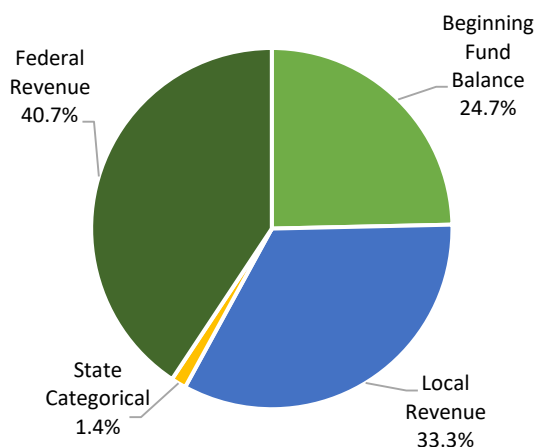
NUTRITION SERVICES FUND

Forecast of Revenues by Source and Expenditures by Object

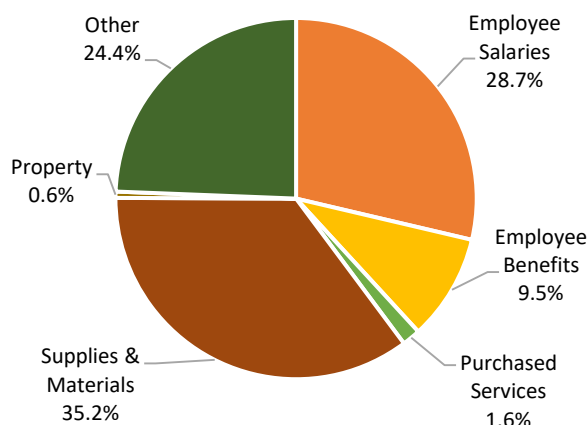
The Nutrition Services Fund receives state and federal funding as well as school lunch fees for the District school lunch program (National School Lunch Program).

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$2,040,838	\$1,880,206	(\$160,632)	-7.9%
Revenues				
Local Revenue	2,540,677	2,540,677	-	0%
State Categorical	103,367	103,367	-	0%
Federal Revenue	3,102,889	3,102,889	-	0%
Miscellaneous	13,501	13,501	-	0%
Total Revenues	\$5,760,434	\$5,760,434	\$ -	0%
Total Available Resources	\$7,801,272	\$7,640,640	(\$160,632)	-2.1%
Expenditures				
Employee Salaries	2,190,579	2,190,579	-	0%
Employee Benefits	726,211	726,211	-	0%
Purchased Services	125,264	125,264	-	0%
Supplies & Materials	2,693,055	2,693,055	-	0%
Property	43,000	43,000	-	0%
Other	2,023,163	1,862,531	(160,632)	-7.9%
Total Expenditures	\$7,801,272	\$7,640,640	(\$160,632)	-2.1%
Total Appropriations	\$7,801,272	\$7,640,640	(\$160,632)	-2.1%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

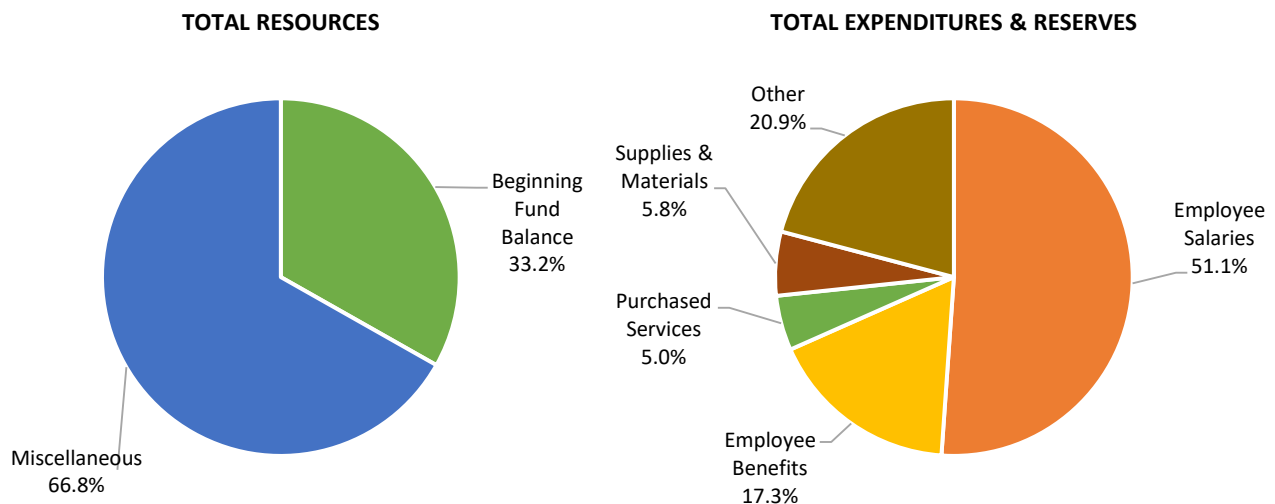


CHILDCARE PROGRAM FUND

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.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$803,566	\$726,008	(\$77,558)	-9.7%
Revenues				
Miscellaneous	1,511,238	1,461,067	(50,171)	-3.3%
Total Revenues	\$1,511,238	\$1,461,067	(\$50,171)	-3.3%
Total Available Resources	\$2,314,804	\$2,187,075	(\$127,729)	-5.5%
Expenditures				
Employee Salaries	1,025,809	1,117,820	92,011	9.0%
Employee Benefits	329,266	377,304	48,038	14.6%
Purchased Services	101,011	108,581	7,570	7.5%
Supplies & Materials	130,742	126,542	(4,200)	-3.2%
Other	727,976	456,828	(271,148)	-37.2%
Total Expenditures	\$2,314,804	\$2,187,075	(\$127,729)	-5.5%
Total Appropriations	\$2,314,804	\$2,187,075	(\$127,729)	-5.5%

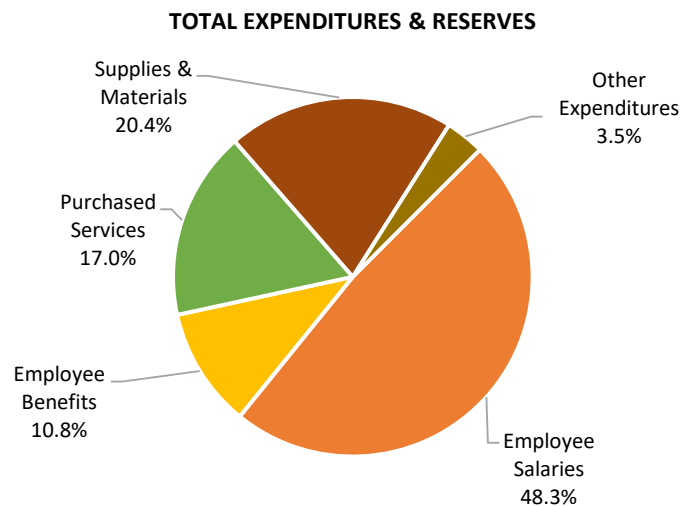
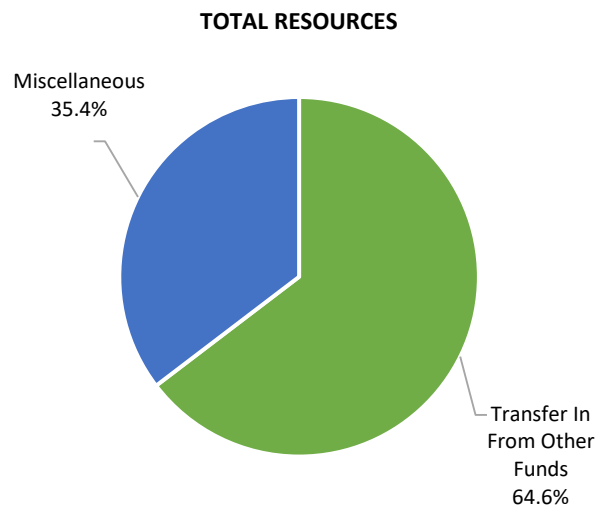


PRINT SHOP FUND

Forecast of Revenues by Source and Expenditures by Object

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

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$ -	\$ -	\$ -	0%
Revenues				
Transfer In From Other Funds	74,471	95,057	20,586	27.6%
Miscellaneous	67,000	52,000	(15,000)	-22.4%
Total Revenues	\$141,471	\$147,057	\$5,586	3.9%
Total Available Resources	\$141,471	\$147,057	\$5,586	3.9%
Expenditures				
Employee Salaries	70,995	71,074	79	0.1%
Employee Benefits	15,476	15,831	355	2.3%
Purchased Services	25,000	25,000	-	0%
Supplies & Materials	30,000	30,000	-	0%
Other Expenditures	-	5,152	5,152	100%
Total Expenditures	\$141,471	\$147,057	\$5,586	3.9%
Total Appropriations	\$141,471	\$147,057	\$5,586	3.9%



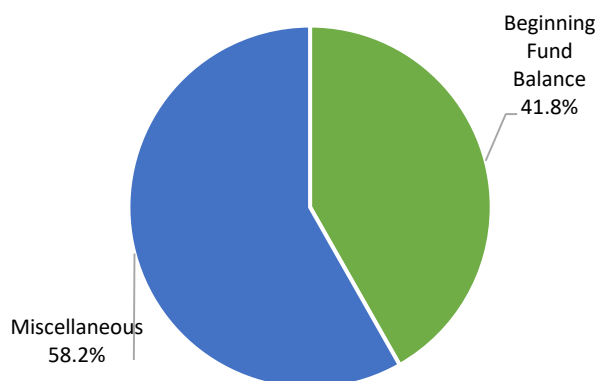
DENTAL INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

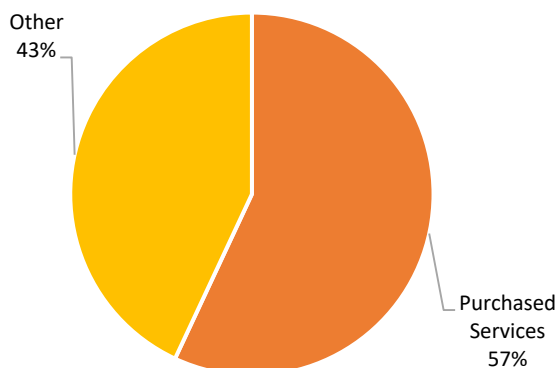
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$626,000	\$595,586	(\$30,414)	-4.9%
Revenues				
Miscellaneous	830,000	830,000	-	0%
Total Revenues	\$830,000	\$830,000	\$ -	0%
Total Available Resources	\$1,456,000	\$1,425,586	(\$30,414)	-2.1%
Expenditures				
Purchased Services	812,000	812,000	-	0%
Other	644,000	613,586	(30,414)	-4.7%
Total Expenditures	\$1,456,000	\$1,425,586	(\$30,414)	-2.1%
Total Appropriations	\$1,456,000	\$1,425,586	(\$30,414)	-2.1%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

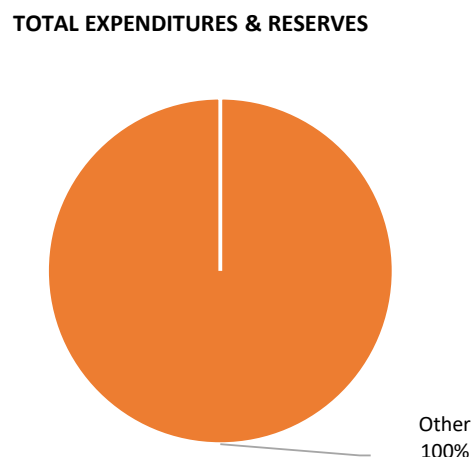
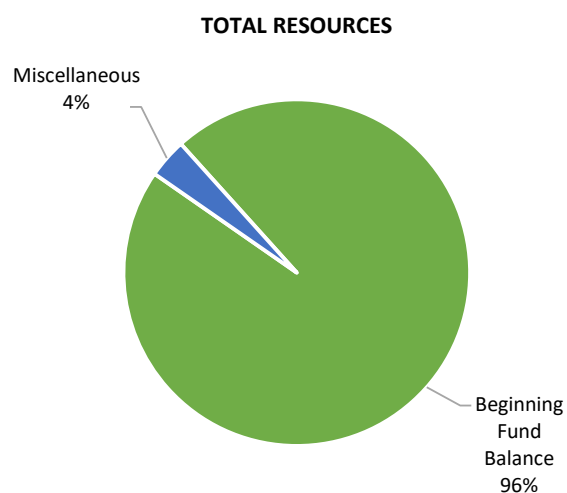


TRUST FUND

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.

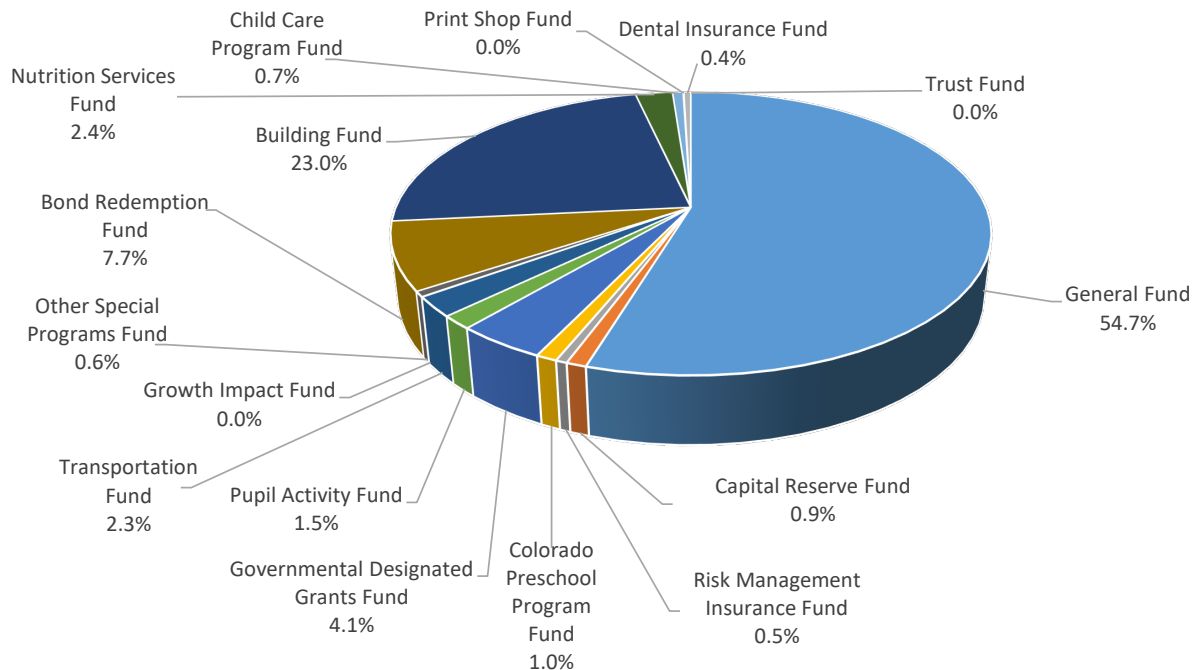
	ADOPTED BUDGET 2019-2020	AMENDED BUDGET 2019-2020	Change from Prior Budget	
Beginning Fund Balance	\$21,900	\$25,913	\$4,013	18.3%
Revenues				
Miscellaneous	987	987	-	0%
Total Revenues	\$987	\$987	\$ -	0%
Total Available Resources	\$22,887	\$26,900	\$4,013	17.5%
Expenditures				
Other	22,887	26,900	4,013	17.5%
Total Expenditures	\$22,887	\$26,900	\$4,013	17.5%
Total Appropriations	\$22,887	\$26,900	\$4,013	17.5%



TOTAL APPROPRIATIONS by FUND

Fund	Beginning Balance	Revenues	Expenditures/ Transfer/ Allocations	Ending Fund Balance and Reserves
General Fund	\$27,932,369	\$162,373,187	\$175,835,670	\$14,469,886
Capital Reserve Fund	1,455,929	2,200,852	2,962,226	694,555
Risk Management Insurance Fund	791,642	1,421,376	1,684,560	528,458
Colorado Preschool Program Fund	287,197	2,908,843	3,117,856	78,184
Governmental Designated Grants Fund	2,676,003	10,640,386	13,316,389	-
Pupil Activity Fund	1,825,899	3,041,132	4,867,031	-
Transportation Fund	-	7,254,687	7,254,687	-
Growth Impact Fund	95,823	24,213	120,036	-
Other Special Programs Fund	861,801	1,074,086	1,935,887	-
Bond Redemption Fund	24,494,347	37,948,995	24,862,241	37,581,101
Building Fund	72,935,723	1,000,000	73,935,723	-
Nutrition Services Fund	1,880,206	5,760,434	7,640,640	-
Child Care Program Fund	726,008	1,461,067	2,187,075	-
Print Shop Fund	-	147,057	147,057	-
Dental Insurance Fund	595,586	830,000	1,425,586	-
Trust Fund	25,913	987	26,900	-
TOTAL	\$136,584,446	\$238,087,302	\$321,319,564	\$53,352,184

TOTAL EXPENDITURES by FUND



SCHOOL SUMMARY

Forecast of School Expenditures by Object

SALARIES								
	STAFF	ADMINIST- RATORS	CERTIFIED	OTHER PROF.	PARAs	OFFICE/ ADMIN. SUPPORT	CRAFTS, TRADES, SERVICES	
North	14.26	\$ 188,588	\$ 812,646	\$ -	\$ 43,332	\$ 61,040	\$ 78,176	
Northeast	27.79	159,137	1,657,946	-	146,414	61,980	112,242	
South	22.43	166,816	1,300,315	-	113,100	75,743	91,286	
Southeast	23.23	192,376	1,299,928	-	105,107	58,480	125,684	
Henderson	16.80	93,236	812,676	-	50,598	44,805	116,356	
Thimmig	31.32	195,629	1,524,654	-	133,272	93,539	123,035	
Pennock	30.94	195,076	1,466,515	-	234,111	75,025	115,378	
Second Creek	36.42	191,231	1,785,627	-	82,959	73,170	133,712	
West Ridge	36.56	188,933	2,064,217	-	177,356	79,087	111,532	
Turnberry	34.64	167,508	1,568,018	-	120,846	97,359	101,424	
Brantner	33.47	162,161	1,599,947	-	122,019	71,543	100,591	
Reunion	34.78	178,861	1,741,177	-	144,185	76,773	90,728	
Total Elementary	342.64	\$2,079,552	\$17,633,666	\$ -	\$1,473,299	\$868,544	\$1,300,144	
Overland Trail	29.73	186,655	1,681,352	-	24,248	92,752	155,908	
Vikan	30.77	282,062	1,700,795	-	48,409	109,084	168,404	
Prairie View	29.36	185,594	1,597,004	-	15,236	80,580	183,881	
Stuart	37.79	187,882	2,068,387	-	20,274	87,388	176,717	
Quist	36.63	293,540	1,836,324	-	37,859	83,686	31,305	
Total Middle	164.28	\$1,135,733	\$8,883,862	\$ -	\$146,026	\$453,490	\$716,215	
Brighton	101.04	544,021	5,383,068	39,629	265,716	322,449	438,190	
Prairie View	98.55	721,604	4,854,554	39,020	225,839	391,527	437,799	
Innovations & Options	16.89	127,352	814,698	6,206	-	69,517	97,432	
Riverdale Ridge	49.62	354,444	2,517,672	56,582	126,092	235,154	215,161	
Total High	266.10	\$1,747,421	\$13,569,992	\$141,437	\$617,647	\$1,018,647	\$1,188,582	
TOTAL	773.02	\$4,962,706	\$40,087,520	\$141,437	\$2,236,972	\$2,340,681	\$3,204,941	

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
\$ 419,237	\$ 15,150	\$ 36,330	\$ -	\$ -	1,654,499
749,239	22,350	73,089	3,500	11,100	2,996,997
590,689	4,956	53,759	-	-	2,396,664
610,969	11,517	51,367	-	300	2,455,728
405,495	9,550	33,713	3,000	-	1,569,429
677,487	15,650	81,450	-	-	2,844,716
742,390	21,180	82,861	4,144	150	2,936,830
774,005	11,500	141,690	618	700	3,195,212
889,094	33,150	96,335	-	-	3,639,704
710,545	24,250	77,777	-	4,050	2,871,777
719,751	9,812	88,957	-	500	2,875,281
763,412	16,850	84,795	-	3,050	3,099,831
\$8,052,313	\$195,915	\$902,123	\$11,262	\$19,850	\$32,536,668
759,017	10,000	131,087	-	-	3,041,019
778,944	18,023	93,568	-	1,000	3,200,289
746,092	20,700	69,192	-	1,700	2,899,979
876,624	49,804	70,430	-	12,723	3,550,229
743,337	34,537	56,253	-	6,200	3,123,041
\$3,904,014	\$133,064	\$420,530	\$ -	\$21,623	\$15,814,557
2,343,732	80,050	236,469	-	12,625	9,665,949
2,265,143	49,849	277,895	-	15,200	9,278,430
379,918	44,340	50,326	-	3,000	1,592,789
1,142,640	31,000	199,203	-	8,000	4,885,948
\$6,131,433	\$205,239	\$763,893	\$ -	\$38,825	\$25,423,116
\$18,087,760	\$534,218	\$2,086,546	\$11,262	\$80,298	\$73,774,341

SCHOOL BUDGETS

NORTH ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	257	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$894,043	\$27,087
Special Education		31,205	-
Vocational Education		-	-
Co-curricular Education/Activity		663	-
Full-Day Kinder		144,856	250
Other Education		-	2,800
Support Services		-	-
Students		80,913	-
Instructional Staff		-	-
School Administration		335,533	17,780
Operation/Maintenance		110,276	9,093
Subtotal		\$1,597,489	\$57,010
Total Budget			\$1,654,499

NORTHEAST ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	521	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$1,968,369	\$96,030
Special Education		-	525
Vocational Education		-	-
Co-curricular Education/Activity		724	-
Full-Day Kinder		308,550	-
Other Education		-	5,250
Students		93,395	-
Instructional Staff		39,730	245
School Administration		310,561	4,010
Operation/Maintenance		153,674	15,934
Subtotal		\$2,875,003	\$121,994
Total Budget			\$2,996,997

SCHOOL BUDGETS (continued)

SOUTH ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	415	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$1,477,410	\$50,931
Special Education		13,668	-
Vocational Education		-	-
Co-curricular Education/Activity		660	-
Full-Day Kinder		280,254	515
Summer School Education		-	-
Other Education		-	191
Students		76,219	25
Instructional Staff		31,367	15
School Administration		328,700	1,260
Operation/Maintenance		128,287	7,162
Subtotal		\$2,336,565	\$60,099
Total Budget			\$2,396,664

SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	433	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$1,530,810	\$42,215
Special Education		18,199	50
Vocational Education		-	-
Co-curricular Education/Activity		1,252	-
Full-Day Kinder		253,166	500
Other Education		-	1,400
Students		72,199	150
Instructional Staff		-	2,000
School Administration		332,986	10,112
Operation/Maintenance		178,597	12,092
Subtotal		\$2,387,209	\$68,519
Total Budget			\$2,455,728

SCHOOL BUDGETS (continued)

HENDERSON ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	309	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$935,866	\$25,763
Special Education		4,485	-
Vocational Education		-	-
Co-curricular Education/Activity		653	-
Full-Day Kinder		151,078	200
Other Education		-	150
Students		73,396	-
Instructional Staff		-	50
School Administration		193,169	9,875
Operation/Maintenance		162,959	11,785
Subtotal		\$1,521,606	\$47,823
Total Budget			\$1,569,429

THIMMIG ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	590	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$1,815,386	\$79,800
Special Education		-	-
Vocational Education		-	-
Co-curricular Education/Activity		662	-
Full-Day Kinder		267,392	850
Other Education		-	400
Students		73,135	-
Instructional Staff		33,008	350
School Administration		379,218	4,050
Operation/Maintenance		175,215	15,250
Subtotal		\$2,744,016	\$100,700
Total Budget			\$2,844,716

SCHOOL BUDGETS (continued)

PENNOCK ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	582	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$1,875,888	\$85,399
Special Education		-	-
Vocational Education		-	-
Co-curricular Education/Activity	661		-
Full-Day Kinder	328,937		505
Other Education	-		4,256
Students	106,808		-
Instructional Staff	-		-
School Administration	343,643		12,006
Operation/Maintenance	165,909		12,818
Subtotal		\$2,821,846	\$114,984
Total Budget			\$2,936,830

SECOND CREEK ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	688	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,092,311	\$95,140
Special Education		-	475
Vocational Education		-	-
Co-curricular Education/Activity	725		-
Full-Day Kinder	316,812		895
Other Education	-		1,000
Students	94,028		400
Instructional Staff	-		2,450
School Administration	347,941		45,130
Operation/Maintenance	183,412		14,493
Subtotal		\$3,035,229	\$159,983
Total Budget			\$3,195,212

SCHOOL BUDGETS (continued)

WEST RIDGE ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	695	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,430,434	\$112,842
Special Education		17,562	50
Vocational Education		-	-
Co-curricular Education/Activity		811	-
Full-Day Kinder		463,356	1,620
Other Education		-	4,000
Students		81,503	500
Instructional Staff		-	3,400
School Administration		347,143	2,600
Operation/Maintenance		159,610	14,273
Subtotal		\$3,500,419	\$139,285
Total Budget			\$3,639,704

TURNBERRY ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	658	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$1,796,455	\$86,265
Special Education		2,534	-
Vocational Education		-	-
Co-curricular Education/Activity		-	-
Full-Day Kinder		448,204	500
Other Education		-	1,000
Students		20,977	575
Instructional Staff		-	5,000
School Administration		351,971	5,080
Operation/Maintenance		136,854	16,362
Subtotal		\$2,756,995	\$114,782
Total Budget			\$2,871,777

SCHOOL BUDGETS (continued)

BRANTNER ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	635	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$1,864,681	\$53,290
Special Education		-	-
Vocational Education		-	-
Co-curricular Education/Activity	661	-	-
Full-Day Kinder	378,503	-	1,100
Other Education	-	-	550
Students	85,515	-	-
Instructional Staff	-	-	10,600
School Administration	298,378	-	25,669
Operation/Maintenance	142,022	-	14,312
Subtotal		\$2,769,760	\$105,521
Total Budget			\$2,875,281

REUNION ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	660	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,046,129	\$49,675
Special Education		-	-
Vocational Education		-	-
Co-curricular Education/Activity	1,263	-	-
Full-Day Kinder	374,802	-	-
Other Education	-	-	500
Students	96,776	-	-
Instructional Staff	-	-	-
School Administration	339,637	-	44,310
Operation/Maintenance	133,589	-	13,150
Subtotal		\$2,992,196	\$107,635
Total Budget			\$3,099,831

SCHOOL BUDGETS (continued)

OVERLAND TRAIL MIDDLE SCHOOL

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	619	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,166,849	\$101,597
Special Education		-	-
Vocational Education		4,191	-
Co-curricular Education/Activity		54,199	-
Full-Day Kinder		-	-
Other Education		-	-
Students		40,658	1,250
Instructional Staff		31,207	8,250
School Administration		379,709	21,790
Operation/Maintenance		214,319	17,000
Subtotal		\$2,891,132	\$149,887
Total Budget			\$3,041,019

VIKAN MIDDLE SCHOOL

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	641	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,107,695	\$84,076
Special Education		-	400
Vocational Education		-	-
Co-curricular Education/Activity		50,729	-
Full-Day Kinder		-	-
Other Education		-	-
Students		104,777	-
Instructional Staff		44,321	4,350
School Administration		529,625	14,010
Operation/Maintenance		243,991	16,315
Subtotal		\$3,081,138	\$119,151
Total Budget			\$3,200,289

SCHOOL BUDGETS (continued)

PRAIRIE VIEW MIDDLE SCHOOL

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	611	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$1,841,948	\$34,170
Special Education		26,910	1,500
Vocational Education		5,581	3,000
Co-curricular Education/Activity		55,373	-
Full-Day Kinder		-	-
Other Education		-	3,880
Students		182,827	2,000
Instructional Staff		23,527	10,200
School Administration		378,342	37,960
Operation/Maintenance		267,679	25,082
Subtotal		\$2,782,187	\$117,792
Total Budget			\$2,899,979

STUART MIDDLE SCHOOL

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	791	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,542,450	\$39,526
Special Education		-	-
Vocational Education		4,881	-
Co-curricular Education/Activity		45,418	-
Full-Day Kinder		-	-
Other Education		-	11,000
Students		100,343	844
Instructional Staff		32,308	7,356
School Administration		429,309	64,775
Operation/Maintenance		246,300	25,719
Subtotal		\$3,401,009	\$149,220
Total Budget			\$3,550,229

SCHOOL BUDGETS (continued)

QUIST MIDDLE SCHOOL

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	766	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,312,184	\$68,559
Special Education		6,535	600
Vocational Education		-	-
Co-curricular Education/Activity		49,969	-
Full-Day Kinder		-	-
Other Education		-	10,546
Students		68,519	2,500
Instructional Staff		25,865	9,333
School Administration		495,539	36,065
Operation/Maintenance		35,325	1,502
Subtotal		\$2,993,936	\$129,105
Total Budget			\$3,123,041

BRIGHTON HIGH SCHOOL

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	1,816	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$5,635,293	\$143,419
Special Education		43	2,500
Vocational Education		810,896	80,450
Co-curricular Education/Activity		271,247	-
Full-Day Kinder		-	-
Other Education		-	1,500
Students		557,442	3,000
Instructional Staff		155,322	10,325
School Administration		1,247,091	78,175
Operation/Maintenance		619,296	49,950
Subtotal		\$9,296,630	\$369,319
Total Budget			\$9,665,949

SCHOOL BUDGETS (continued)

PRAIRIE VIEW HIGH SCHOOL

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	1,771	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$4,738,135	\$149,406
Special Education		-	3,276
Vocational Education		822,017	46,018
Co-curricular Education/Activity		256,679	-
Full-Day Kinder		-	-
Other Education		-	-
Students		591,768	3,107
Instructional Staff		224,217	8,824
School Administration		1,664,163	118,618
Operation/Maintenance		598,492	53,710
Subtotal		\$8,895,471	\$382,959
Total Budget			\$9,278,430

RIVERDALE RIDGE HIGH SCHOOL

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	889	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$2,684,423	\$33,000
Special Education		-	-
Vocational Education		271,496	6,000
Co-curricular Education/Activity		217,033	-
Full-Day Kinder		-	-
Other Education		-	10,000
Students		222,670	2,000
Instructional Staff		27,086	9,000
School Administration		889,935	135,248
Operation/Maintenance		312,597	65,460
Subtotal		\$4,625,240	\$260,708
Total Budget			\$4,885,948

SCHOOL BUDGETS (continued)

INNOVATIONS & OPTIONS

Forecast of General Fund Expenditures
AMENDED BUDGET 2019-2020



Enrollment:	293	RESOURCE ALLOCATION	
		DISTRICT	SCHOOL
Regular Education		\$878,831	\$86,250
Special Education		-	-
Vocational Education		-	-
Co-curricular Education/Activity		-	-
Full-Day Kinder		-	-
Other Education		-	-
Students		160,340	224
Instructional Staff		7,536	1,136
School Administration		311,178	3,687
Operation/Maintenance		135,653	7,954
Subtotal		\$1,493,538	\$99,251
Total Budget			\$1,592,789

INFORMATIONAL SECTION

GLOSSARY

Adams County Youth Services Center (AYSC) A 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 An 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 An 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) A 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 The 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
