



# Financial Plan & Budget

Fiscal Year July 1, 2020 - June 30, 2021

**School District 27J**

18551 E. 160th Avenue • Brighton, CO 80601

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## **TABLE OF CONTENTS**

### **FINANCIAL SECTION**

General Fund.....	1
School Finance Act.....	2
Budget Appropriations.....	3
Year-End Fund Balance.....	4
General Fund by Department.....	5
Capital Reserve Fund.....	7
Risk Management Insurance Fund.....	8
Colorado Preschool Program Fund.....	9
Governmental Designated Grants Fund.....	10
Pupil Activity Fund.....	11
Transportation Fund .....	12
Growth Impact Fund.....	13
Other Special Programs Fund.....	14
Bond Redemption Fund.....	21
Building Fund.....	22
Nutrition Services Fund.....	23
Child Care Program Fund.....	24
Print Shop Fund .....	25
Dental Insurance Fund.....	26
Trust Fund.....	27
School Summary.....	28
School Budgets.....	30

### **INFORMATIONAL SECTION**

Glossary.....	41
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# **FINANCIAL SECTION**

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## GENERAL FUND

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$28,579,907</b>	<b>\$28,363,381</b>	<b>(\$216,526)</b>	<b>-0.8%</b>
<b>Revenues</b>				
Property Taxes	45,672,227	55,042,535	9,370,308	20.5%
Specific Ownership Taxes	4,000,000	4,000,000	-	0%
Other Local Sources	67,000	30,000	(37,000)	-55.2%
State Equalization	101,442,709	88,361,577	(13,081,132)	-12.9%
State Categorical	4,203,613	4,309,704	106,091	2.5%
Miscellaneous	652,400	614,033	(38,367)	-5.9%
<b>Total Revenues</b>	<b>\$156,037,949</b>	<b>\$152,357,849</b>	<b>(\$3,680,100)</b>	<b>-2.4%</b>
<b>Total Available Resources</b>	<b>\$184,617,856</b>	<b>\$180,721,230</b>	<b>(\$3,896,626)</b>	<b>-2.1%</b>
<b>Expenditures</b>				
Employee Salaries	86,269,008	82,308,007	(3,961,001)	-4.6%
Employee Benefits	29,885,115	28,223,932	(1,661,183)	-5.6%
Purchased Services	11,471,230	11,930,110	458,880	4.0%
Supplies & Materials	6,234,714	6,943,866	709,152	11.4%
Property	23,262	26,262	3,000	12.9%
Other	185,213	208,838	23,625	12.8%
<b>Total Expenditures</b>	<b>\$134,068,542</b>	<b>\$129,641,015</b>	<b>(\$4,427,527)</b>	<b>-3.3%</b>
<b>Transfers</b>				
Charter Schools	28,693,826	30,267,270	1,573,444	5.5%
Charter School Service Charges	(772,798)	(847,364)	(74,566)	9.6%
Transfer to Other Funds	5,795,903	5,781,919	(13,984)	-0.2%
Transfer to Transportation Fund	5,668,941	5,554,486	(114,455)	-2.0%
Transfer to Activity Fund	705,704	580,704	(125,000)	-17.7%
Transfer to Child Care Program	-	390,433	390,433	100%
Transfer to Detention Center	227,934	227,934	-	0%
Transfer to Tuition Based Preschool	-	-	-	0%
Transfer to Print Shop	87,410	90,552	3,142	3.6%
Transfer to Wellness	-	-	-	0%
<b>Total Transfers</b>	<b>\$40,406,920</b>	<b>\$42,045,934</b>	<b>\$1,639,014</b>	<b>4.1%</b>
<b>Total Expenditures and Transfers</b>	<b>\$174,475,462</b>	<b>\$171,686,949</b>	<b>(\$2,788,513)</b>	<b>-1.6%</b>
<b>Reserves Designated</b>				
Contingency Reserves- 3% Per Board Policy	4,334,331	4,232,348	(101,983)	-2.4%
TABOR Reserve	4,164,263	4,065,713	(98,550)	-2.4%
Assigned Reserve	1,200,000	500,000	(700,000)	-58.3%
Career and Technical Education Reserve	443,800	236,220	(207,580)	-46.8%
<b>Total Reserves Designated</b>	<b>\$10,142,394</b>	<b>\$9,034,281</b>	<b>(\$1,108,113)</b>	<b>-10.9%</b>
<b>Total Appropriations</b>	<b>\$184,617,856</b>	<b>\$180,721,230</b>	<b>(\$3,896,626)</b>	<b>-2.1%</b>

## School Finance Act

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

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

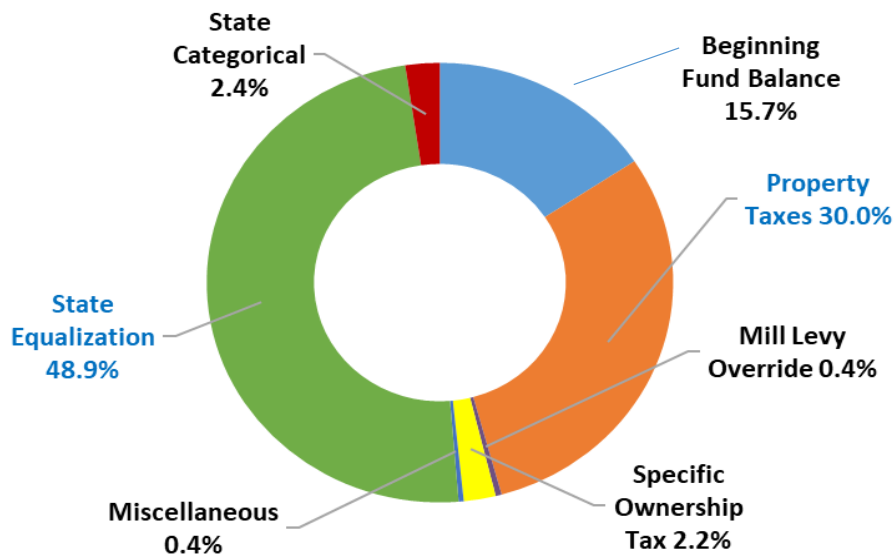
Funded K-12 Pupil Count, Official October 2020, fiscal year 2020-2021	18,655
Per Pupil Funding	\$7,821

### Budget Stabilization Factor (\$22,555,850)

- > 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 \$177 million through the end of the 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 60% of Total Program Funding and 49% 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 \$40.20 per student.





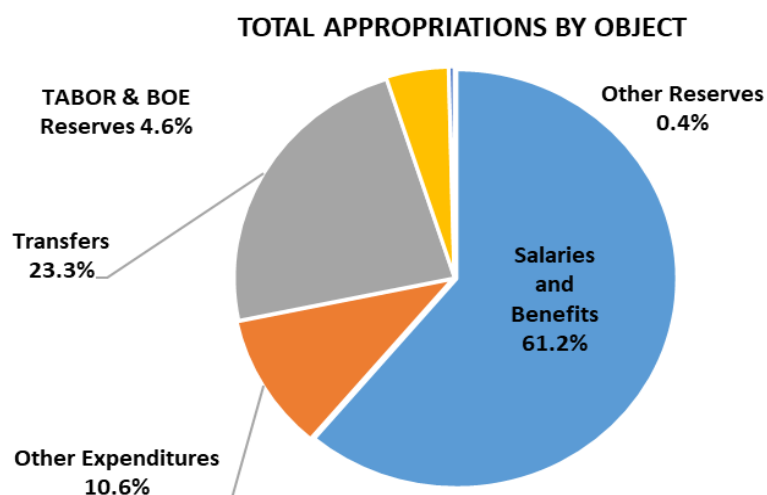
## Fiscal Year 2020-2021 Amended Budget Appropriations

### General Fund Only

- > In-District enrollment, *as compared to projections from Adopted Budget* , decreased by 296 students.
- > Per-pupil funding increased by \$128 to \$7,821.

### Change from Adopted Budget FY 2020-2021

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
<b>Total Available Resources</b>		
Beginning Fund Balance	(\$216,526)	-0.8%
Property Taxes	9,370,308	20.5%
Specific Ownership Taxes	-	0.0%
State Equalization	(13,081,132)	(12.6%)
State Categorical	106,091	2.5%
Other Resources	(75,367)	-10.5%
	<b>(\$3,896,626)</b>	<b>-2.1%</b>
<b>Total Expenditures, Transfers and Reserves</b>		
Salaries and Benefits	(\$5,622,184)	(5.9%)
Services & Supplies	1,194,657	6.7%
Transfers	1,639,014	(0.5%)
TABOR and BOE Reserves	(200,533)	-2.4%
Other Reserves	(907,580)	(13.5%)
	<b>(\$3,896,626)</b>	<b>-2.1%</b>



Overall Total Program Funding decreased by \$3.7M. Individually, property tax revenue increased by 21% and, conversely, state equalization decreased by \$13.1M for two primary reasons; (1) offset to the increase in our property tax revenue and (2) lower October pupil count as compared to projections in Adopted Budget. The district released reserves to absorb the reduction and support our mission to maintain the commitments for staffing for fiscal year 2020-2021.

Budgeted salaries and benefits as a percentage of total General Fund expenditures only are 85%

## Budgeted Fiscal Year-End Fund Balance

**Percent of General  
Fund  
Expenditures\***

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### Components of Budgeted Ending Fund Balance

#### Restricted Fund Balances:

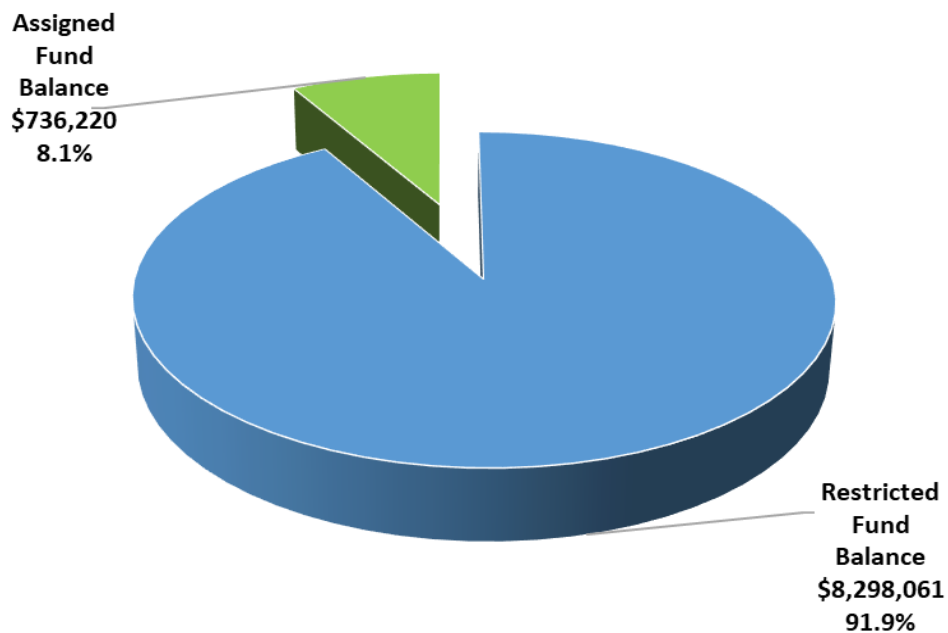
Per Board Policy	\$ 4,232,348	3.0%
TABOR	4,065,713	3.0%

#### Assigned Fund Balances:

Padilla Elementary School Opening Costs	500,000	0.4%
Career and Technical Reserve	236,220	0.2%

<b>Total Ending Fund Balance</b>	<b>\$ 9,034,281</b>	<b>6.4%</b>
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*\*excluding Charter School Allocations*



## GENERAL FUND | by Department

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
Board of Education				
Superintendent's Monitoring Budget	199,825	319,825	120,000	60.1%
Board of Education Policy Governance	31,000	31,000	-	0%
Legal Services	175,000	175,000	-	0%
Accountability Committee	-	-	-	0%
Negotiations	120,570	127,923	7,353	6.1%
Communication Relations	359,691	353,961	(5,730)	-1.6%
Total Board of Education	\$886,086	\$1,007,709	\$121,623	13.7%
Office of the Superintendent				
Office of the Superintendent	530,717	474,718	(55,999)	-10.6%
Total Office of the Superintendent	\$530,717	\$474,718	(\$55,999)	-10.6%
Student Achievement				
Special Education	15,554,147	15,249,603	(304,544)	-2.0%
Pupil Support Services	3,917,791	4,017,791	100,000	2.6%
Improvement of Instruction	481,879	542,493	60,614	12.6%
Math Curriculum	435,050	583,360	148,310	34.1%
Staff Development	667,551	543,428	(124,123)	-18.6%
Student Intervention	911,206	883,993	(27,213)	-3.0%
Student Assessment	434,203	361,544	(72,659)	-16.7%
Vocational Education	679,815	898,791	218,976	32.2%
Tutoring (Mill Levy)	280,000	278,020	(1,980)	-0.7%
Total Student Achievement	\$23,361,642	\$23,359,023	(\$2,619)	0.0%
Human Resources				
Human Resources	1,147,073	1,227,687	80,614	7.0%
Total Human Resources	\$1,147,073	\$1,227,687	\$80,614	7.0%
Operations				
Operations	347,199	374,232	27,033	7.8%
Crisis Management	132,656	123,014	(9,642)	-7.3%
Swimming Pool Building Services	29,754	40,553	10,799	36.3%
Building Maintenance	1,475,326	1,557,629	82,303	5.6%
Custodial Services	249,473	279,539	30,066	12.1%
Building Services	4,318,133	4,318,133	-	0%
Grounds Services	733,453	778,253	44,800	6.1%
Community Services-Building Rental	7,637	7,637	-	0%
Total Operations	\$7,293,631	\$7,478,990	\$185,359	2.5%

## GENERAL FUND | by Department (continued)

Forecast of Revenues by Source and Expenditures by Object

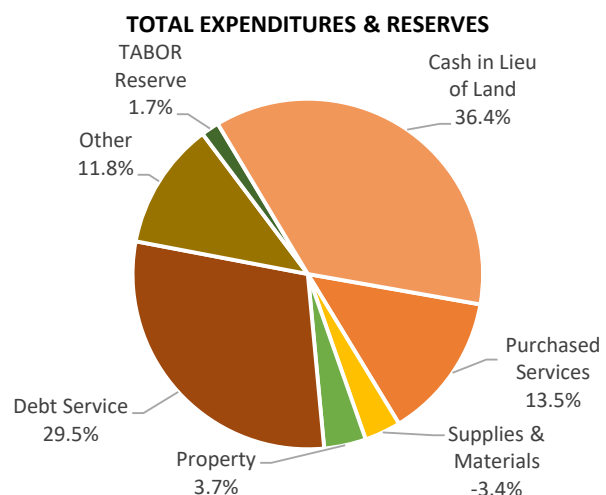
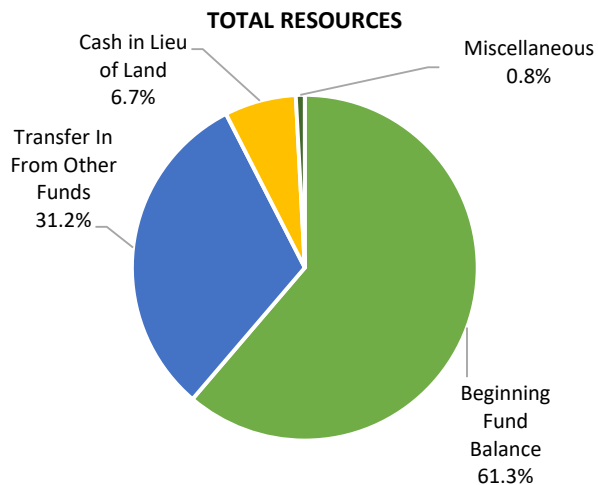
	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
Financial Services				
Finance Office	1,181,013	1,252,257	71,244	6.0%
Risk Management	130,000	348,420	218,420	168.0%
Internal Services	652,392	653,221	829	0.1%
Computer Operations	172,945	172,945	-	0%
Total Financial Services	\$2,136,350	\$2,426,843	\$290,493	13.6%
Information Technology				
Instructional/Informational Services	5,283,457	5,683,687	400,230	7.6%
Total Information Technology	\$5,283,457	\$5,683,687	\$400,230	7.6%
District-Wide				
Class Size Relief (Mill Levy)	928,206	928,206	-	0%
Certified Substitutes	843,376	786,531	(56,845)	-6.7%
Early Retirement Plans	244,896	266,549	21,653	8.8%
Temp/Vac Leave Payoffs	505,976	478,336	(27,640)	-5.5%
Community Services	578,450	578,450	-	0%
School Carry Forward	325,922	325,922	-	0%
Other District-Wide Budgets	10,501,558	5,033,852	(5,467,706)	-52.1%
Total District-Wide	\$13,928,384	\$8,397,846	(\$5,530,538)	-39.7%
Total General Fund by Department	\$54,567,340	\$50,056,503	(\$4,510,837)	-8.3%

## 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 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,235,246</b>	<b>\$1,691,266</b>	<b>\$456,020</b>	<b>36.9%</b>
<b>Revenues</b>				
Transfer In From Other Funds	870,316	861,786	(8,530)	-1.0%
Cash in Lieu of Land	185,000	185,000	-	0%
Miscellaneous	-	23,070	23,070	100%
<b>Total Revenues</b>	<b>\$1,055,316</b>	<b>\$1,069,856</b>	<b>\$14,540</b>	<b>1.4%</b>
<b>Total Available Resources</b>	<b>\$2,290,562</b>	<b>\$2,761,122</b>	<b>\$470,560</b>	<b>20.5%</b>
<b>Expenditures</b>				
Purchased Services	358,608	399,908	41,300	11.5%
Supplies & Materials	(180,000)	(99,251)	80,749	44.9%
Property	-	114,404	114,404	100%
Debt Service	872,610	872,610	-	0%
Other	584,582	347,918	(236,664)	-40.5%
<b>Total Expenditures</b>	<b>\$1,635,800</b>	<b>\$1,635,589</b>	<b>(\$211)</b>	<b>0.0%</b>
<b>Reserves Designated</b>				
TABOR Reserve	49,074	49,068	(6)	0.0%
Cash in Lieu of Land	605,688	1,076,465	470,777	77.7%
<b>Total Reserves Designated</b>	<b>\$654,762</b>	<b>\$1,125,533</b>	<b>\$470,771</b>	<b>71.9%</b>
<b>Total Appropriations</b>	<b>\$2,290,562</b>	<b>\$2,761,122</b>	<b>\$470,560</b>	<b>20.5%</b>

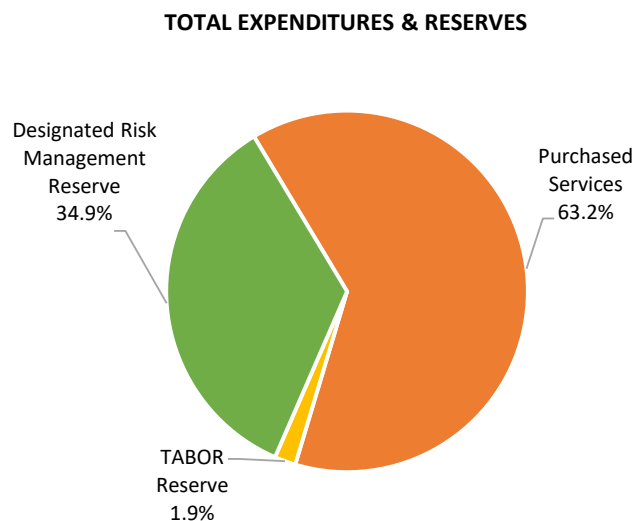
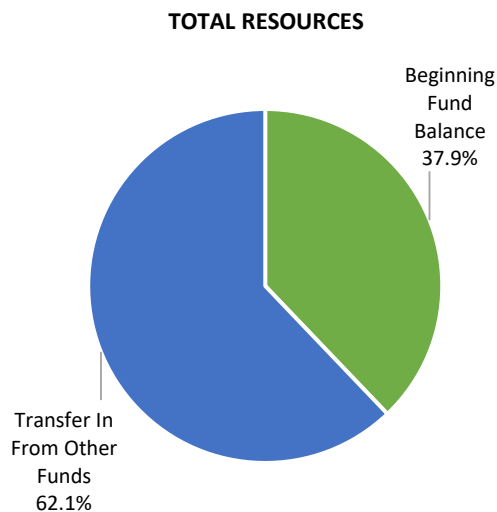


## RISK MANAGEMENT INSURANCE FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$536,093</b>	<b>\$1,361,031</b>	<b>\$824,938</b>	<b>153.9%</b>
<b>Revenues</b>				
Transfer In From Other Funds	2,233,428	2,233,428	-	0%
<b>Total Revenues</b>	<b>\$2,233,428</b>	<b>\$2,233,428</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$2,769,521</b>	<b>\$3,594,459</b>	<b>\$824,938</b>	<b>29.8%</b>
<b>Expenditures</b>				
Purchased Services	2,238,369	2,273,044	34,675	1.5%
<b>Total Expenditures</b>	<b>\$2,238,369</b>	<b>\$2,273,044</b>	<b>\$34,675</b>	<b>1.5%</b>
<b>Reserves Designated</b>				
TABOR Reserve	67,151	68,191	1,040	1.5%
Designated Risk Management Reserve	464,001	1,253,224	789,223	170.1%
<b>Total Reserves Designated</b>	<b>\$531,152</b>	<b>\$1,321,415</b>	<b>\$790,263</b>	<b>148.8%</b>
<b>Total Appropriations</b>	<b>\$2,769,521</b>	<b>\$3,594,459</b>	<b>\$824,938</b>	<b>29.8%</b>

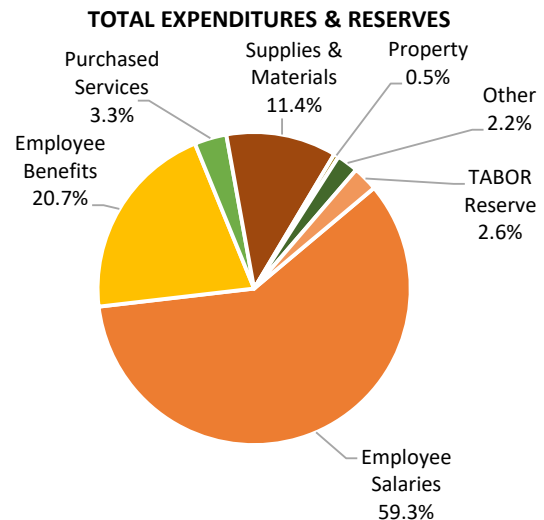
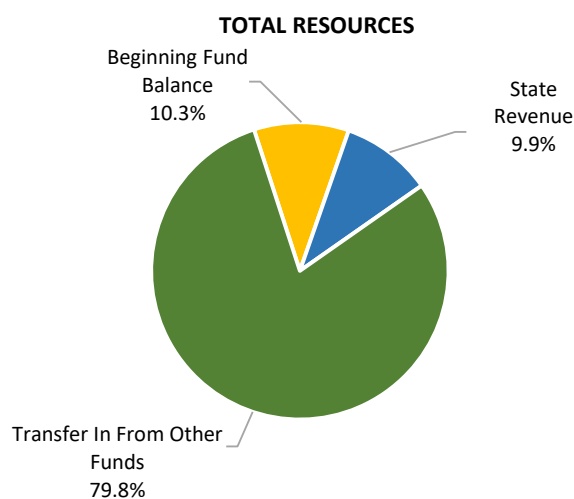


## COLORADO PRESCHOOL PROGRAM FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$201,020</b>	<b>\$308,330</b>	<b>\$107,310</b>	<b>53.4%</b>
<b>Revenues</b>				
State Revenue	113,572	296,702	183,130	161.2%
Transfer In From Other Funds	2,646,939	2,378,489	(268,450)	-10.1%
<b>Total Revenues</b>	<b>\$2,760,511</b>	<b>\$2,675,191</b>	<b>(\$85,320)</b>	<b>-3.1%</b>
<b>Total Available Resources</b>	<b>\$2,961,531</b>	<b>\$2,983,521</b>	<b>\$21,990</b>	<b>0.7%</b>
<b>Expenditures</b>				
Employee Salaries	1,666,522	1,768,178	101,656	6.1%
Employee Benefits	590,561	616,989	26,428	4.5%
Purchased Services	127,150	99,000	(28,150)	-22.1%
Supplies & Materials	150,903	340,352	189,449	125.5%
Property	27,469	15,150	(12,319)	-44.8%
Other	314,658	66,507	(248,151)	-78.9%
<b>Total Expenditures</b>	<b>\$2,877,263</b>	<b>\$2,906,176</b>	<b>\$28,913</b>	<b>1.0%</b>
<b>Reserves Designated</b>				
TABOR Reserve	84,268	77,345	(6,923)	-8.2%
<b>Total Reserves Designated</b>	<b>\$84,268</b>	<b>\$77,345</b>	<b>(\$6,923)</b>	<b>-8.2%</b>
<b>Total Appropriations</b>	<b>\$2,961,531</b>	<b>\$2,983,521</b>	<b>\$21,990</b>	<b>0.7%</b>

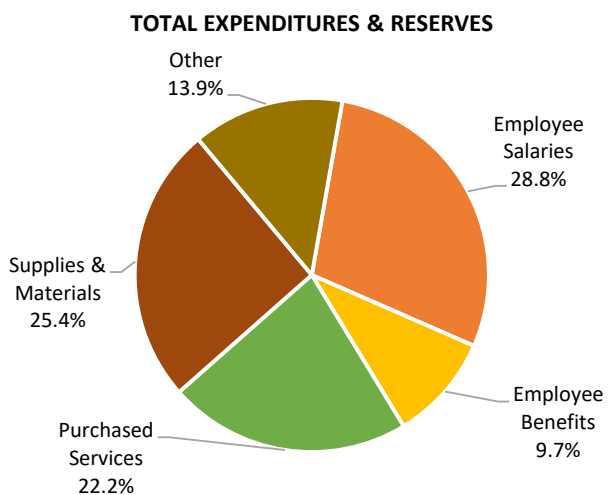
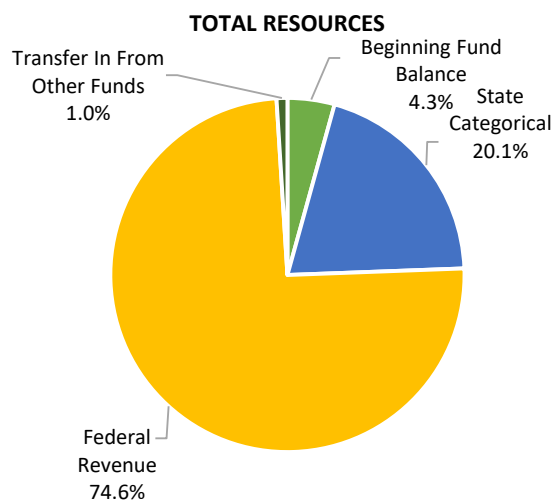


## GOVERNMENT DESIGNATED GRANTS FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$2,109,750</b>	<b>\$1,162,659</b>	<b>(\$947,091)</b>	<b>-44.9%</b>
<b>Revenues</b>				
State Categorical	3,224,694	5,443,393	2,218,699	68.8%
Federal Revenue	16,624,151	20,192,634	3,568,483	21.5%
Transfer In From Other Funds	-	267,622	267,622	100%
Miscellaneous	-	8,682	8,682	100%
<b>Total Revenues</b>	<b>\$19,848,845</b>	<b>\$25,912,331</b>	<b>\$6,063,486</b>	<b>30.5%</b>
<b>Total Available Resources</b>	<b>\$21,958,595</b>	<b>\$27,074,990</b>	<b>\$5,116,395</b>	<b>23.3%</b>
<b>Expenditures</b>				
Employee Salaries	5,971,072	7,793,446	1,822,374	30.5%
Employee Benefits	2,016,354	2,638,925	622,571	30.9%
Purchased Services	6,331,040	6,006,868	(324,172)	-5.1%
Supplies & Materials	1,081,616	6,882,917	5,801,301	536.4%
Property	126,000	-	(126,000)	-100.0%
Other	6,432,513	3,752,834	(2,679,679)	-41.7%
<b>Total Expenditures</b>	<b>\$21,958,595</b>	<b>\$27,074,990</b>	<b>\$5,116,395</b>	<b>23.3%</b>
<b>Total Appropriations</b>	<b>\$21,958,595</b>	<b>\$27,074,990</b>	<b>\$5,116,395</b>	<b>23.3%</b>



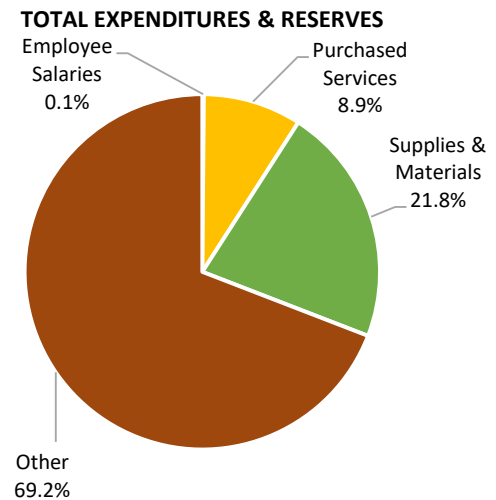
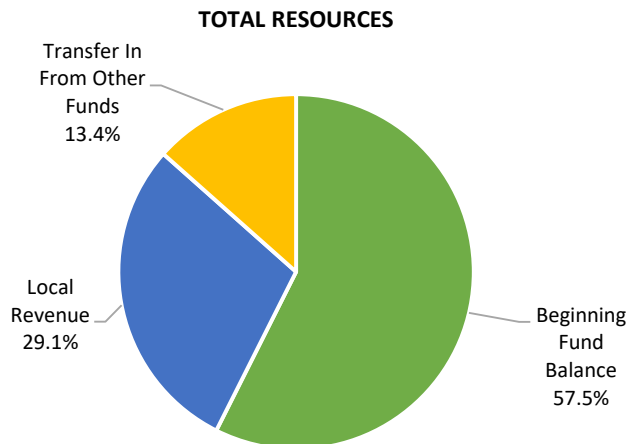


## PUPIL ACTIVITY FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,852,983</b>	<b>\$2,480,965</b>	<b>\$627,982</b>	<b>33.9%</b>
<b>Revenues</b>				
Local Revenue	2,579,625	1,259,325	(1,320,300)	-51.2%
Transfer In From Other Funds	705,704	580,704	(125,000)	-17.7%
<b>Total Revenues</b>	<b>\$3,285,329</b>	<b>\$1,840,029</b>	<b>(\$1,445,300)</b>	<b>-44.0%</b>
<b>Total Available Resources</b>	<b>\$5,138,312</b>	<b>\$4,320,994</b>	<b>(\$817,318)</b>	<b>-15.9%</b>
<b>Expenditures</b>				
Employee Salaries	50,000	6,000	(44,000)	-88.0%
Employee Benefits	15,000	1,100	(13,900)	-92.7%
Purchased Services	300	386,500	386,200	128733.3%
Supplies & Materials	2,485,021	941,063	(1,543,958)	-62.1%
Other	2,587,991	2,986,331	398,340	15.4%
<b>Total Expenditures</b>	<b>\$5,138,312</b>	<b>\$4,320,994</b>	<b>(\$817,318)</b>	<b>-15.9%</b>
<b>Total Appropriations</b>	<b>\$5,138,312</b>	<b>\$4,320,994</b>	<b>(\$817,318)</b>	<b>-15.9%</b>

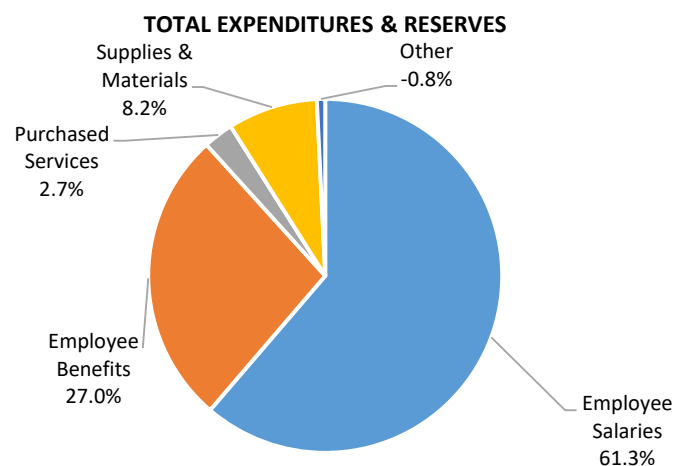
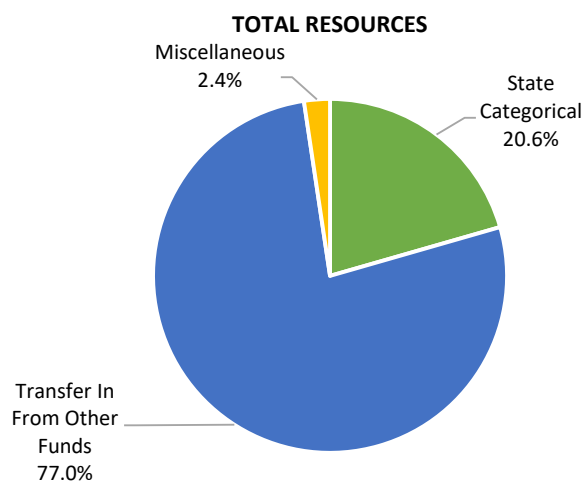


## TRANSPORTATION FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	0%
<b>Revenues</b>				
State Categorical	1,429,343	1,480,940	51,597	3.6%
Transfer In From Other Funds	5,668,941	5,554,486	(114,455)	-2.0%
Miscellaneous	421,750	170,398	(251,352)	-59.6%
<b>Total Revenues</b>	<b>\$7,520,034</b>	<b>\$7,205,824</b>	<b>(\$314,210)</b>	<b>-4.2%</b>
<b>Total Available Resources</b>	<b>\$7,520,034</b>	<b>\$7,205,824</b>	<b>(\$314,210)</b>	<b>-4.2%</b>
<b>Expenditures</b>				
Employee Salaries	4,656,851	4,484,290	(172,561)	-3.7%
Employee Benefits	1,968,579	1,975,827	7,248	0.4%
Purchased Services	200,439	200,439	-	0%
Supplies & Materials	923,940	600,919	(323,021)	-35.0%
Other	(229,775)	(55,651)	174,124	-75.8%
<b>Total Expenditures</b>	<b>\$7,520,034</b>	<b>\$7,205,824</b>	<b>(\$314,210)</b>	<b>-4.2%</b>
<b>Total Appropriations</b>	<b>\$7,520,034</b>	<b>\$7,205,824</b>	<b>(\$314,210)</b>	<b>-4.2%</b>

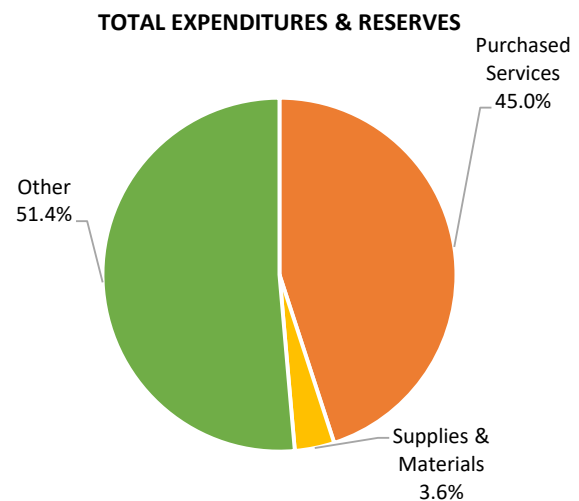
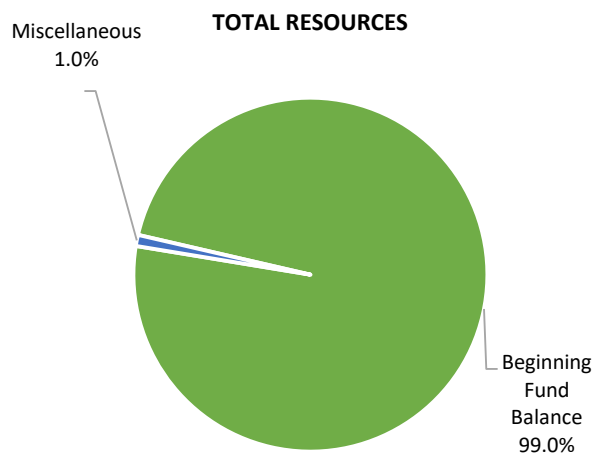


## GROWTH IMPACT FUND

### 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 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$60,148</b>	<b>\$68,364</b>	<b>\$8,216</b>	<b>13.7%</b>
<b>Revenues</b>				
Local Revenue	-	-	-	0%
Miscellaneous	700	700	-	0%
<b>Total Revenues</b>	<b>\$700</b>	<b>\$700</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$60,848</b>	<b>\$69,064</b>	<b>\$8,216</b>	<b>13.5%</b>
<b>Expenditures</b>				
Purchased Services	31,075	31,075	-	0%
Supplies & Materials	2,500	2,500	-	0%
Other	27,273	35,489	8,216	30.1%
<b>Total Expenditures</b>	<b>\$60,848</b>	<b>\$69,064</b>	<b>\$8,216</b>	<b>13.5%</b>
<b>Total Appropriations</b>	<b>\$60,848</b>	<b>\$69,064</b>	<b>\$8,216</b>	<b>13.5%</b>

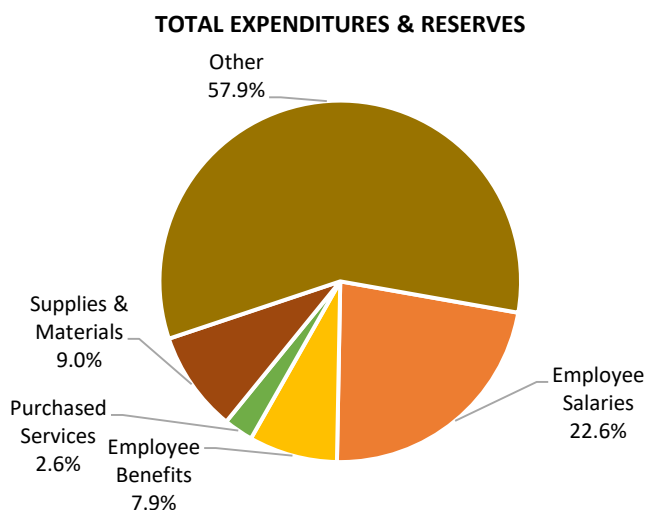
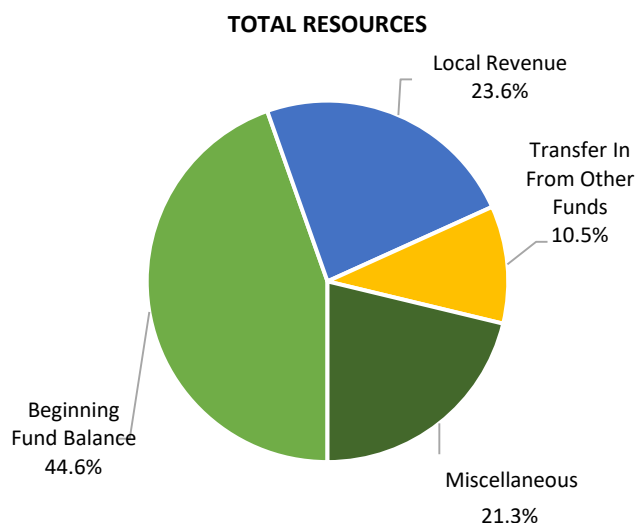


## SPECIAL PROGRAMS FUND

### 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 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$922,797</b>	<b>\$1,062,779</b>	<b>\$139,982</b>	<b>15.2%</b>
<b>Revenues</b>				
Local Revenue	521,115	563,615	42,500	8.2%
Transfer In From Other Funds	227,934	250,870	22,936	10.1%
Miscellaneous	740,000	506,200	(233,800)	-31.6%
<b>Total Revenues</b>	<b>\$1,489,049</b>	<b>\$1,320,685</b>	<b>(\$168,364)</b>	<b>-11.3%</b>
<b>Total Available Resources</b>	<b>\$2,411,846</b>	<b>\$2,383,464</b>	<b>(\$28,382)</b>	<b>-1.2%</b>
<b>Expenditures</b>				
Employee Salaries	587,669	536,645	(51,024)	-8.7%
Employee Benefits	220,304	189,020	(31,284)	-14.2%
Purchased Services	52,800	62,845	10,045	19.0%
Supplies & Materials	164,944	214,516	49,572	30.1%
Other	1,386,129	1,380,438	(5,691)	-0.4%
<b>Total Expenditures</b>	<b>\$2,411,846</b>	<b>\$2,383,464</b>	<b>(\$28,382)</b>	<b>-1.2%</b>
<b>Total Appropriations</b>	<b>\$2,411,846</b>	<b>\$2,383,464</b>	<b>(\$28,382)</b>	<b>-1.2%</b>

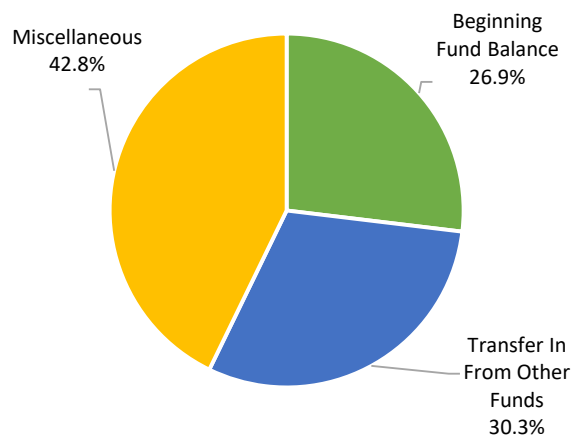


## SPECIAL PROGRAMS FUND | Detention Center

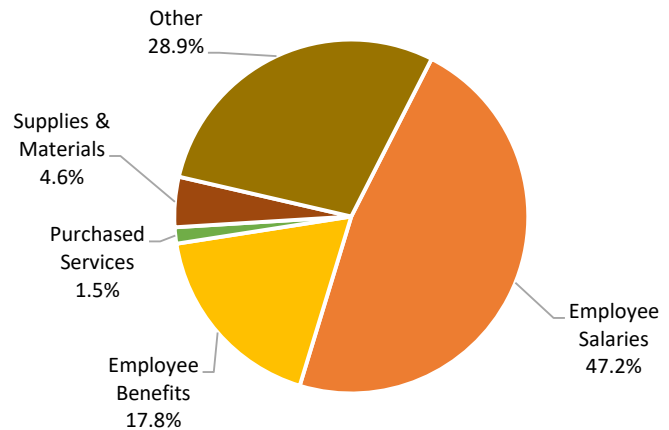
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$119,000</b>	<b>\$202,448</b>	<b>\$83,448</b>	<b>70.1%</b>
<b>Revenues</b>				
Transfer In From Other Funds	227,934	227,934	-	0%
Miscellaneous	325,000	322,000	(3,000)	-0.9%
<b>Total Revenues</b>	<b>\$552,934</b>	<b>\$549,934</b>	<b>(\$3,000)</b>	<b>-0.5%</b>
<b>Total Available Resources</b>	<b>\$671,934</b>	<b>\$752,382</b>	<b>\$80,448</b>	<b>12.0%</b>
<b>Expenditures</b>				
Employee Salaries	354,533	355,164	631	0.2%
Employee Benefits	133,950	134,181	231	0.2%
Purchased Services	11,200	11,200	-	0%
Supplies & Materials	34,500	34,500	-	0%
Other	137,751	217,337	79,586	57.8%
<b>Total Expenditures</b>	<b>\$671,934</b>	<b>\$752,382</b>	<b>\$80,448</b>	<b>12.0%</b>
<b>Total Appropriations</b>	<b>\$671,934</b>	<b>\$752,382</b>	<b>\$80,448</b>	<b>12.0%</b>

**TOTAL RESOURCES**



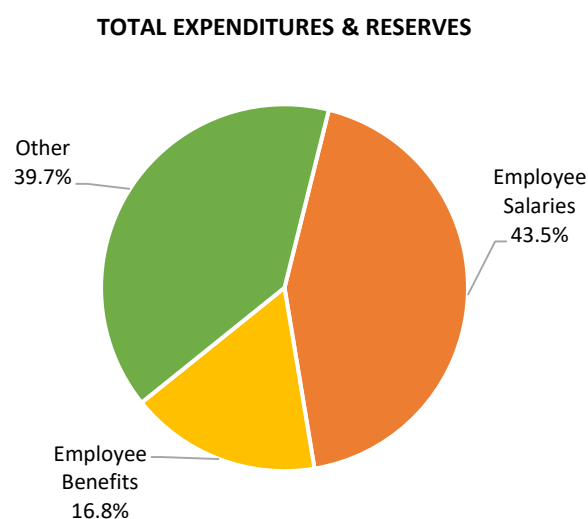
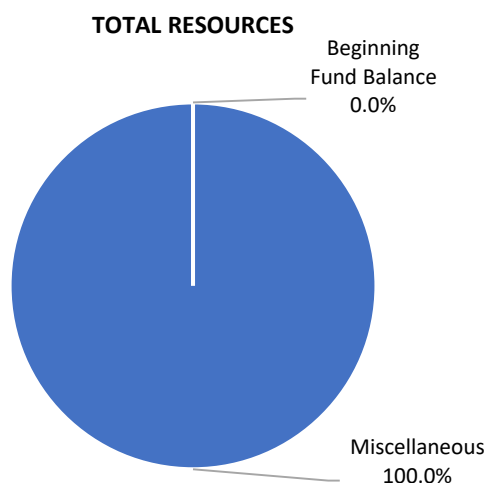
**TOTAL EXPENDITURES & RESERVES**



## SPECIAL PROGRAMS FUND | Tuition-Based Preschool

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$1,180	\$ -	(\$1,180)	-100.0%
<b>Revenues</b>				
Miscellaneous	330,000	157,200	(172,800)	-52.4%
<b>Total Revenues</b>	<b>\$330,000</b>	<b>\$157,200</b>	<b>(\$172,800)</b>	<b>-52.4%</b>
<b>Total Available Resources</b>	<b>\$331,180</b>	<b>\$157,200</b>	<b>(\$173,980)</b>	<b>-52.5%</b>
<b>Expenditures</b>				
Employee Salaries	138,403	68,377	(70,026)	-50.6%
Employee Benefits	61,704	26,468	(35,236)	-57.1%
Supplies & Materials	7,200	-	(7,200)	-100.0%
Other	123,873	62,355	(61,518)	-49.7%
<b>Total Expenditures</b>	<b>\$331,180</b>	<b>\$157,200</b>	<b>(\$173,980)</b>	<b>-52.5%</b>
<b>Total Appropriations</b>	<b>\$331,180</b>	<b>\$157,200</b>	<b>(\$173,980)</b>	<b>-52.5%</b>

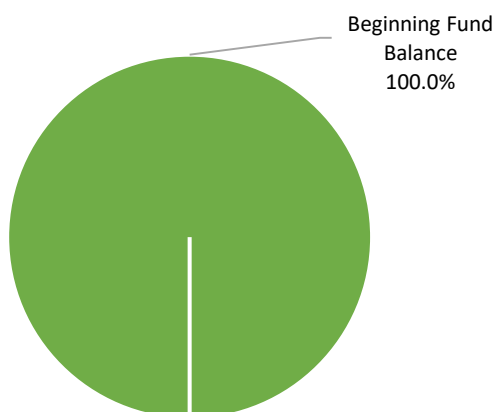


## SPECIAL PROGRAMS FUND | Summer School

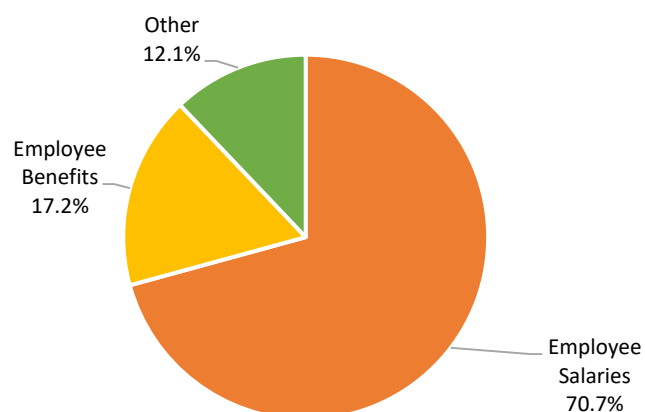
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$55,000	\$57,971	\$2,971	5.4%
<b>Revenues</b>				
Miscellaneous	40,000	-	(40,000)	-100.0%
<b>Total Revenues</b>	<b>\$40,000</b>	<b>\$-</b>	<b>(\$40,000)</b>	<b>-100.0%</b>
<b>Total Available Resources</b>	<b>\$95,000</b>	<b>\$57,971</b>	<b>(\$37,029)</b>	<b>-39.0%</b>
<b>Expenditures</b>				
Employee Salaries	43,242	41,012	(2,230)	-5.2%
Employee Benefits	9,947	9,947	-	0%
Purchased Services	600	-	(600)	-100.0%
Other	41,211	7,012	(34,199)	-83.0%
<b>Total Expenditures</b>	<b>\$95,000</b>	<b>\$57,971</b>	<b>(\$37,029)</b>	<b>-39.0%</b>
<b>Total Appropriations</b>	<b>\$95,000</b>	<b>\$57,971</b>	<b>(\$37,029)</b>	<b>-39.0%</b>

TOTAL RESOURCES



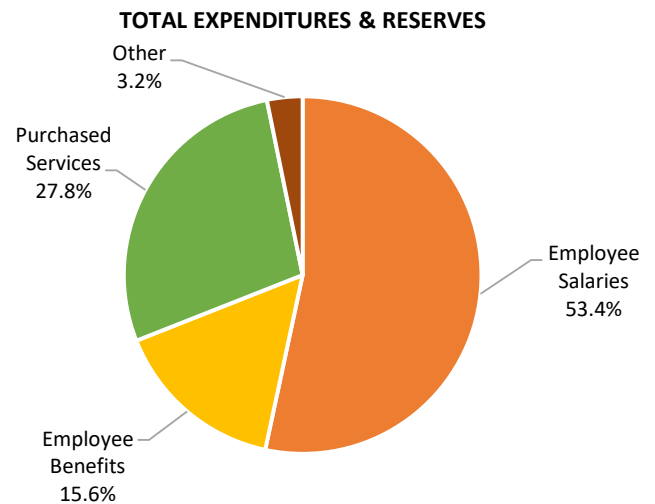
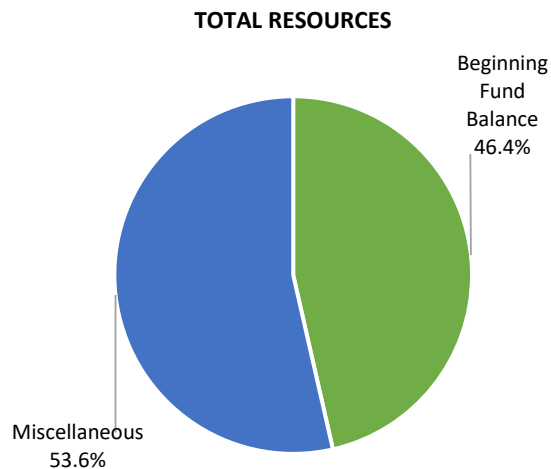
TOTAL EXPENDITURES & RESERVES



## SPECIAL PROGRAMS FUND | Credit Recovery

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
Beginning Fund Balance	\$47,000	\$23,408	(\$23,592)	-50.2%
<b>Revenues</b>				
Miscellaneous	45,000	27,000	(18,000)	-40.0%
<b>Total Revenues</b>	<b>\$45,000</b>	<b>\$27,000</b>	<b>(\$18,000)</b>	<b>-40.0%</b>
<b>Total Available Resources</b>	<b>\$92,000</b>	<b>\$50,408</b>	<b>(\$41,592)</b>	<b>-45.2%</b>
<b>Expenditures</b>				
Employee Salaries	37,287	26,898	(10,389)	-27.9%
Employee Benefits	11,021	7,891	(3,130)	-28.4%
Purchased Services	15,300	14,000	(1,300)	-8.5%
Other	28,392	1,619	(26,773)	-94.3%
<b>Total Expenditures</b>	<b>\$92,000</b>	<b>\$50,408</b>	<b>(\$41,592)</b>	<b>-45.2%</b>
<b>Total Appropriations</b>	<b>\$92,000</b>	<b>\$50,408</b>	<b>(\$41,592)</b>	<b>-45.2%</b>

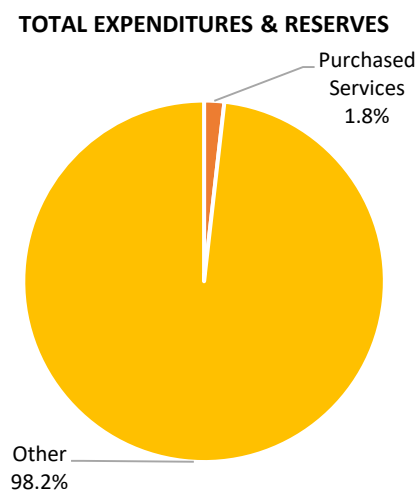
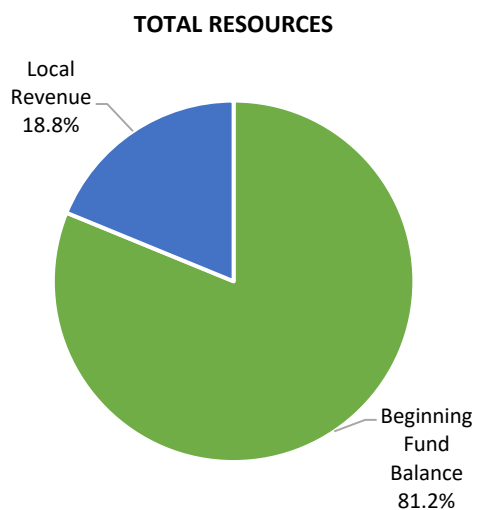




## SPECIAL PROGRAMS FUND | Oil & Gas Lease

Forecast of Revenues by Source and Expenditures by Object

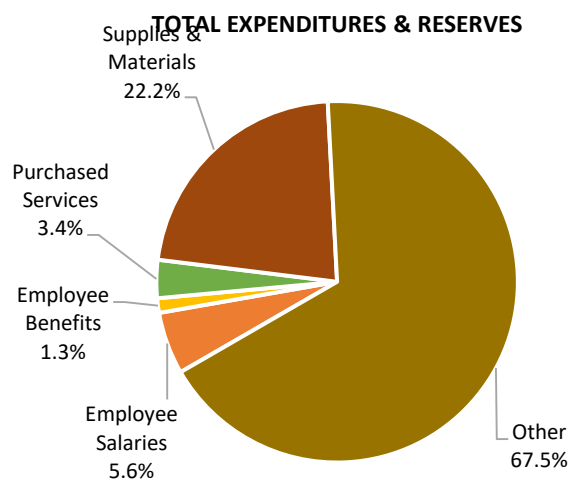
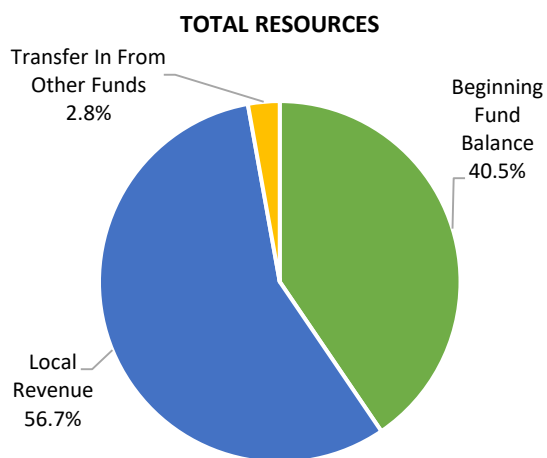
	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$439,557</b>	<b>\$450,834</b>	<b>\$11,277</b>	<b>2.6%</b>
<b>Revenues</b>				
Local Revenue	104,400	104,400	-	0%
<b>Total Revenues</b>	<b>\$104,400</b>	<b>\$104,400</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$543,957</b>	<b>\$555,234</b>	<b>\$11,277</b>	<b>2.1%</b>
<b>Expenditures</b>				
Purchased Services	10,000	10,000	-	0%
Other	533,957	545,234	11,277	2.1%
<b>Total Expenditures</b>	<b>\$543,957</b>	<b>\$555,234</b>	<b>\$11,277</b>	<b>2.1%</b>
<b>Total Appropriations</b>	<b>\$543,957</b>	<b>\$555,234</b>	<b>\$11,277</b>	<b>2.1%</b>



## SPECIAL PROGRAMS FUND | Non-Governmental Grants

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$261,060</b>	<b>\$328,118</b>	<b>\$67,058</b>	<b>25.7%</b>
<b>Revenues</b>				
Local Revenue	416,715	459,215	42,500	10.2%
Transfer In From Other Funds	-	22,936	22,936	100%
<b>Total Revenues</b>	<b>\$416,715</b>	<b>\$482,151</b>	<b>\$65,436</b>	<b>15.7%</b>
<b>Total Available Resources</b>	<b>\$677,775</b>	<b>\$810,269</b>	<b>\$132,494</b>	<b>19.5%</b>
<b>Expenditures</b>				
Employee Salaries	14,204	45,194	30,990	218.2%
Employee Benefits	3,682	10,533	6,851	186.1%
Purchased Services	15,700	27,645	11,945	76.1%
Supplies & Materials	123,244	180,016	56,772	46.1%
Other	520,945	546,881	25,936	5.0%
<b>Total Expenditures</b>	<b>\$677,775</b>	<b>\$810,269</b>	<b>\$132,494</b>	<b>19.5%</b>
<b>Total Appropriations</b>	<b>\$677,775</b>	<b>\$810,269</b>	<b>\$132,494</b>	<b>19.5%</b>



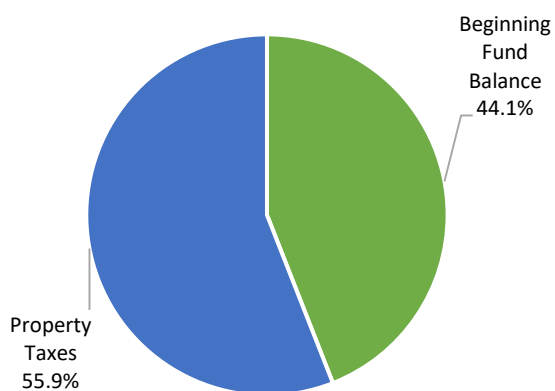
## BOND REDEMPTION FUND

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

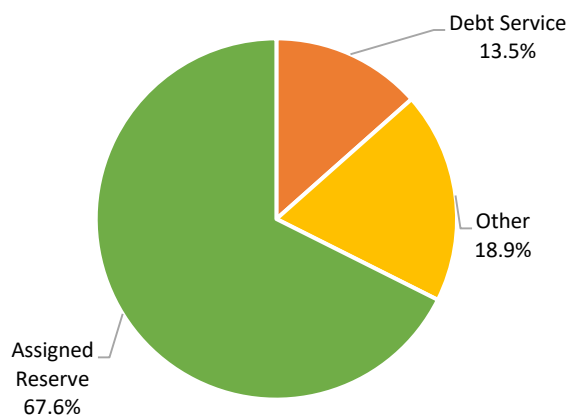
The Bond Redemption Fund mill levy for property tax collections in 2020 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$26,055,278</b>	<b>\$35,876,607</b>	<b>\$9,821,329</b>	<b>37.7%</b>
<b>Revenues</b>				
Property Taxes	37,723,995	45,566,576	7,842,581	20.8%
Miscellaneous	200,000	25,000	(175,000)	-87.5%
<b>Total Revenues</b>	<b>\$37,923,995</b>	<b>\$45,591,576</b>	<b>\$7,667,581</b>	<b>20.2%</b>
<b>Total Available Resources</b>	<b>\$63,979,273</b>	<b>\$81,468,183</b>	<b>\$17,488,910</b>	<b>27.3%</b>
<b>Expenditures</b>				
Purchased Services	10,000	10,000	-	0%
Debt Service	10,960,000	10,960,000	-	0%
Other	15,428,172	15,428,172	-	0%
<b>Total Expenditures</b>	<b>\$26,398,172</b>	<b>\$26,398,172</b>	<b>\$ -</b>	<b>0%</b>
<b>Reserves Designated</b>				
Assigned Reserve	37,581,101	55,070,011	17,488,910	46.5%
<b>Total Reserves Designated</b>	<b>\$37,581,101</b>	<b>\$55,070,011</b>	<b>\$17,488,910</b>	<b>46.5%</b>
<b>Total Appropriations</b>	<b>\$63,979,273</b>	<b>\$81,468,183</b>	<b>\$17,488,910</b>	<b>27.3%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**

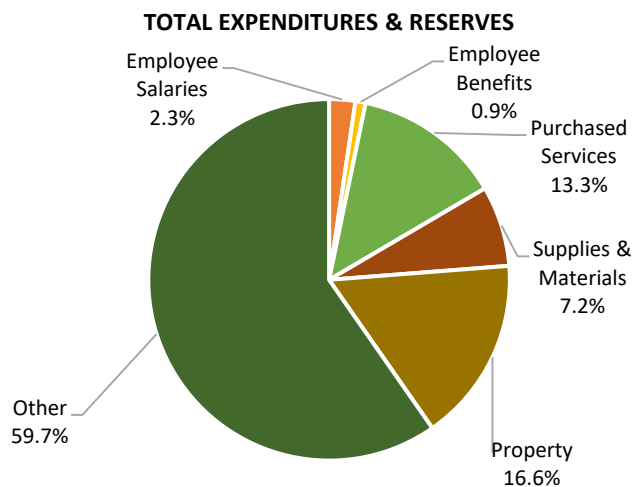
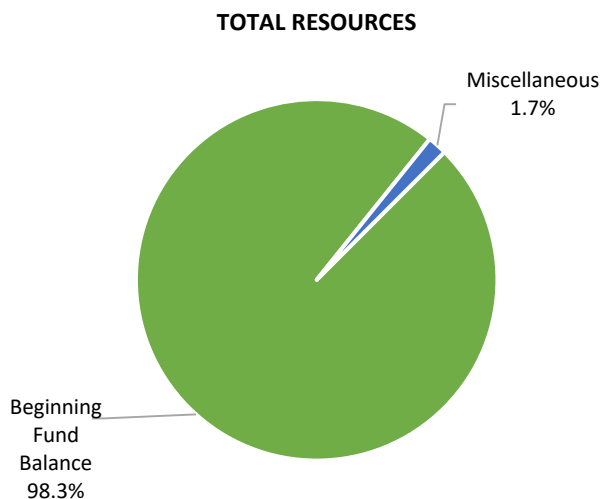


## BUILDING FUND

### 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 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$34,286,092</b>	<b>\$32,734,798</b>	<b>(\$1,551,294)</b>	<b>-4.5%</b>
<b>Revenues</b>				
Miscellaneous	576,000	576,000	-	0%
<b>Total Revenues</b>	<b>\$576,000</b>	<b>\$576,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$34,862,092</b>	<b>\$33,310,798</b>	<b>(\$1,551,294)</b>	<b>-4.4%</b>
<b>Expenditures</b>				
Employee Salaries	755,444	780,923	25,479	3.4%
Employee Benefits	289,473	300,422	10,949	3.8%
Purchased Services	7,006,700	4,431,551	(2,575,149)	-36.8%
Supplies & Materials	1,804,000	2,401,731	597,731	33.1%
Property	10,200,000	5,515,082	(4,684,918)	-45.9%
Other	14,806,475	19,881,089	5,074,614	34.3%
<b>Total Expenditures</b>	<b>\$34,862,092</b>	<b>\$33,310,798</b>	<b>(\$1,551,294)</b>	<b>-4.4%</b>
<b>Total Appropriations</b>	<b>\$34,862,092</b>	<b>\$33,310,798</b>	<b>(\$1,551,294)</b>	<b>-4.4%</b>

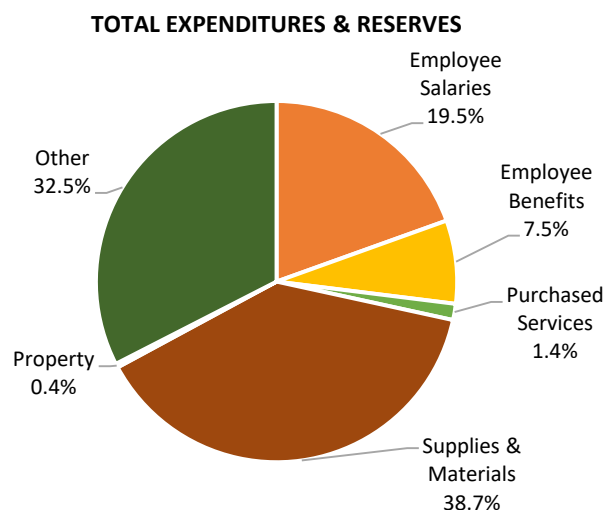
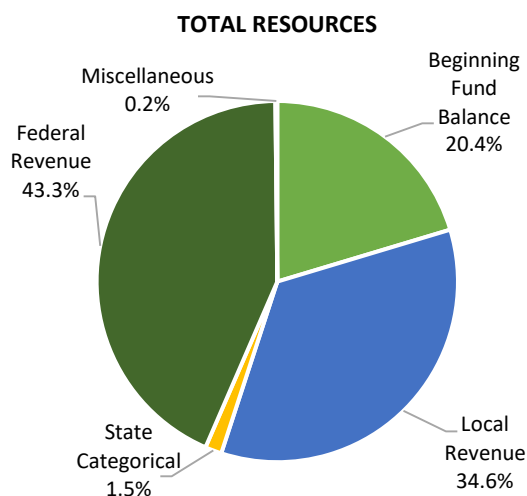


## NUTRITION SERVICES FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,697,020</b>	<b>\$1,627,276</b>	<b>(\$69,744)</b>	<b>-4.1%</b>
<b>Revenues</b>				
Local Revenue	2,771,068	2,771,068	-	0%
State Categorical	118,720	118,720	-	0%
Federal Revenue	3,463,113	3,463,113	-	0%
Miscellaneous	13,501	13,501	-	0%
<b>Total Revenues</b>	<b>\$6,366,402</b>	<b>\$6,366,402</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$8,063,422</b>	<b>\$7,993,678</b>	<b>(\$69,744)</b>	<b>-0.9%</b>
<b>Expenditures</b>				
Employee Salaries	2,198,166	1,559,992	(638,174)	-29.0%
Employee Benefits	738,242	595,953	(142,289)	-19.3%
Purchased Services	115,629	115,629	-	0%
Supplies & Materials	3,093,898	3,093,898	-	0%
Property	28,000	28,000	-	0%
Other	1,889,487	2,600,206	710,719	37.6%
<b>Total Expenditures</b>	<b>\$8,063,422</b>	<b>\$7,993,678</b>	<b>(\$69,744)</b>	<b>-0.9%</b>
<b>Total Appropriations</b>	<b>\$8,063,422</b>	<b>\$7,993,678</b>	<b>(\$69,744)</b>	<b>-0.9%</b>

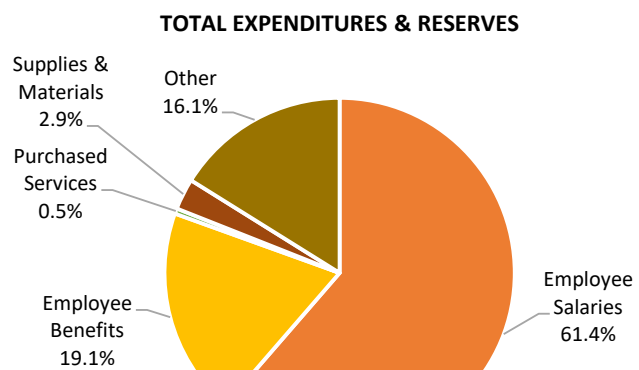
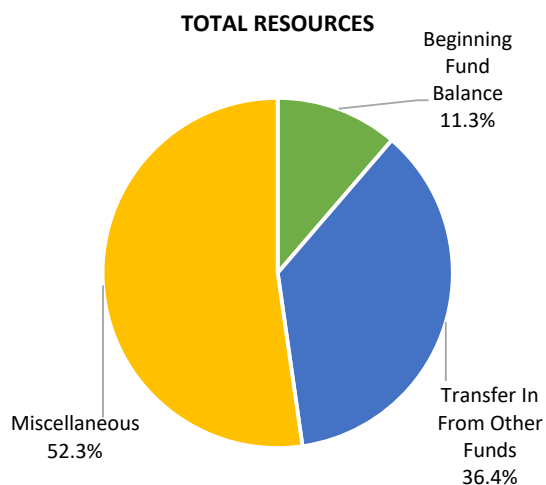


## CHILDCARE PROGRAM FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$726,008</b>	<b>\$121,066</b>	<b>(\$604,942)</b>	<b>-83.3%</b>
<b>Revenues</b>				
Transfer In From Other Funds	-	390,433	390,433	100%
Miscellaneous	1,461,067	560,000	(901,067)	-61.7%
<b>Total Revenues</b>	<b>\$1,461,067</b>	<b>\$950,433</b>	<b>(\$510,634)</b>	<b>-34.9%</b>
<b>Total Available Resources</b>	<b>\$2,187,075</b>	<b>\$1,071,499</b>	<b>(\$1,115,576)</b>	<b>-51.0%</b>
<b>Expenditures</b>				
Employee Salaries	1,111,391	657,521	(453,870)	-40.8%
Employee Benefits	391,586	205,099	(186,487)	-47.6%
Purchased Services	108,182	5,264	(102,918)	-95.1%
Supplies & Materials	126,542	30,850	(95,692)	-75.6%
Other	449,374	172,765	(276,609)	-61.6%
<b>Total Expenditures</b>	<b>\$2,187,075</b>	<b>\$1,071,499</b>	<b>(\$1,115,576)</b>	<b>-51.0%</b>
<b>Total Appropriations</b>	<b>\$2,187,075</b>	<b>\$1,071,499</b>	<b>(\$1,115,576)</b>	<b>-51.0%</b>

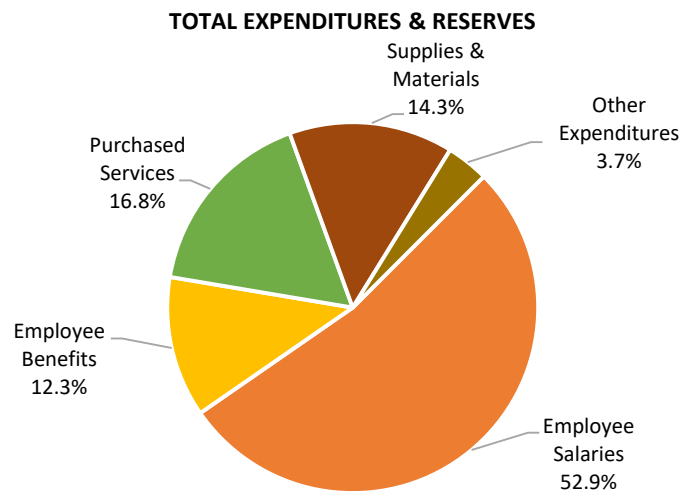
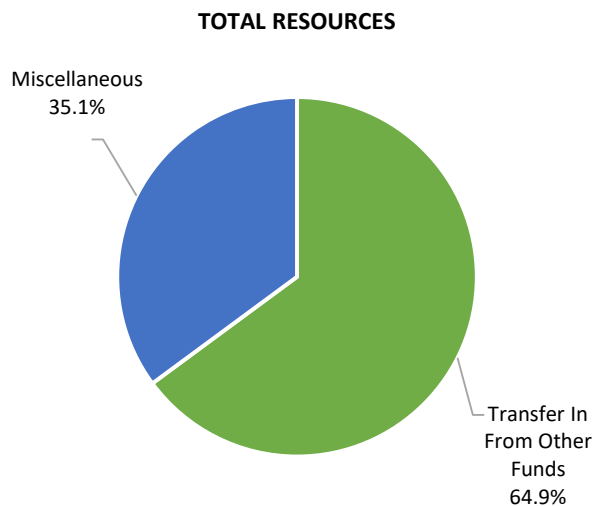


## PRINT SHOP FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	0%
<b>Revenues</b>				
Transfer In From Other Funds	87,410	90,552	3,142	3.6%
Miscellaneous	59,000	49,000	(10,000)	-16.9%
<b>Total Revenues</b>	<b>\$146,410</b>	<b>\$139,552</b>	<b>(\$6,858)</b>	<b>-4.7%</b>
<b>Total Available Resources</b>	<b>\$146,410</b>	<b>\$139,552</b>	<b>(\$6,858)</b>	<b>-4.7%</b>
<b>Expenditures</b>				
Employee Salaries	70,968	73,774	2,806	4.0%
Employee Benefits	16,442	17,138	696	4.2%
Purchased Services	23,848	23,488	(360)	-1.5%
Supplies & Materials	30,000	20,000	(10,000)	-33.3%
Other Expenditures	5,152	5,152	-	0%
<b>Total Expenditures</b>	<b>\$146,410</b>	<b>\$139,552</b>	<b>(\$6,858)</b>	<b>-4.7%</b>
<b>Total Appropriations</b>	<b>\$146,410</b>	<b>\$139,552</b>	<b>(\$6,858)</b>	<b>-4.7%</b>



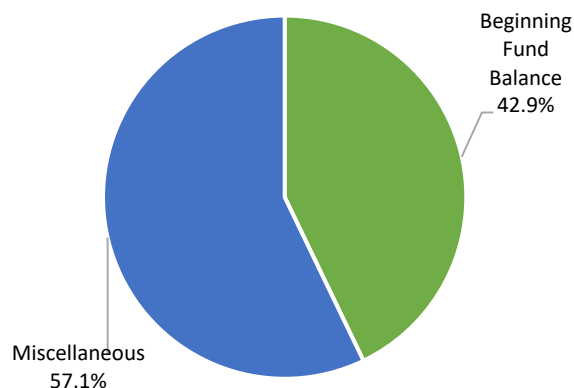
## DENTAL INSURANCE FUND

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

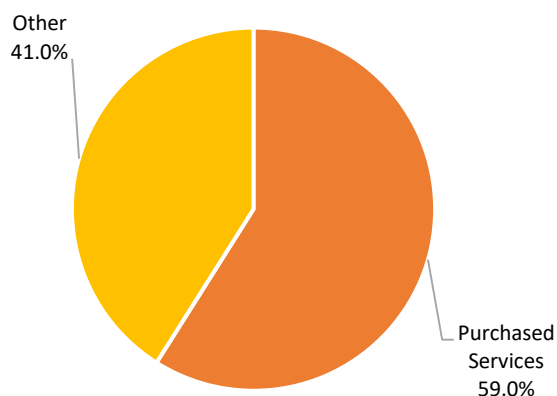
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$649,463</b>	<b>\$665,645</b>	<b>\$16,182</b>	<b>2.5%</b>
<b>Revenues</b>				
Miscellaneous	887,478	887,478	-	0%
<b>Total Revenues</b>	<b>\$887,478</b>	<b>\$887,478</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$1,536,941</b>	<b>\$1,553,123</b>	<b>\$16,182</b>	<b>1.1%</b>
<b>Expenditures</b>				
Purchased Services	915,840	915,840	-	0%
Other	621,101	637,283	16,182	2.6%
<b>Total Expenditures</b>	<b>\$1,536,941</b>	<b>\$1,553,123</b>	<b>\$16,182</b>	<b>1.1%</b>
<b>Total Appropriations</b>	<b>\$1,536,941</b>	<b>\$1,553,123</b>	<b>\$16,182</b>	<b>1.1%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**



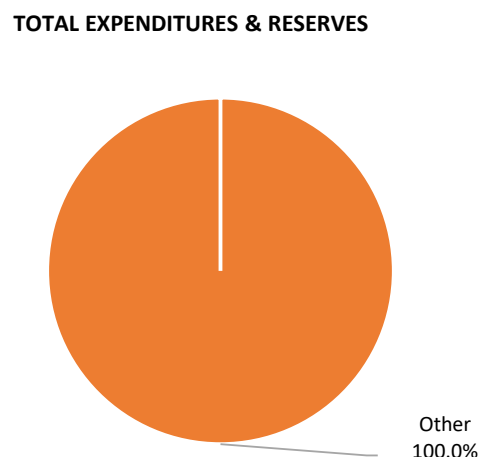
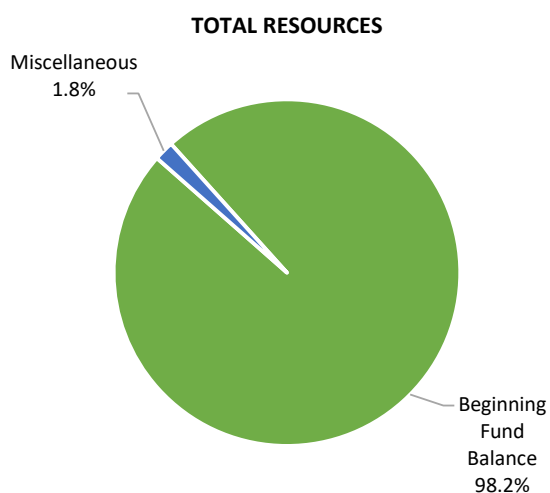


## TRUST FUND

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

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

	ADOPTED BUDGET 2020-2021	AMENDED BUDGET 2020-2021	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$26,413</b>	<b>\$26,627</b>	<b>\$214</b>	<b>0.8%</b>
<b>Revenues</b>				
Miscellaneous	500	500	-	0%
<b>Total Revenues</b>	<b>\$500</b>	<b>\$500</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$26,913</b>	<b>\$27,127</b>	<b>\$214</b>	<b>0.8%</b>
<b>Expenditures</b>				
Other	26,913	27,127	214	0.8%
<b>Total Expenditures</b>	<b>\$26,913</b>	<b>\$27,127</b>	<b>\$214</b>	<b>0.8%</b>
<b>Total Appropriations</b>	<b>\$26,913</b>	<b>\$27,127</b>	<b>\$214</b>	<b>0.8%</b>



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## SCHOOL SUMMARY

### Forecast of School Expenditures by Object

SALARIES							
	STAFF	ADMINIST- RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT	CRAFTS, TRADES, SERVICES
North	11.18	\$93,902	\$865,672	\$ -	\$27,239	\$67,756	\$97,760
Northeast	26.90	174,806	1,672,126	-	144,384	64,679	127,257
South	20.10	172,341	1,240,214	-	135,375	77,926	90,445
Southeast	24.40	202,204	1,362,293	-	109,917	55,461	122,233
Henderson	15.80	96,462	855,324	-	36,323	50,865	132,382
Thimmig	28.07	202,438	1,504,178	-	81,641	96,935	138,257
Pennock	31.04	201,810	1,523,502	-	106,789	75,704	129,943
Second Creek	37.38	197,850	1,980,603	-	142,594	70,509	127,707
West Ridge	36.75	192,602	2,119,593	-	167,333	82,262	126,633
Turnberry	34.45	173,027	1,703,011	-	100,619	97,689	123,481
Brantner	33.99	167,224	1,818,069	-	102,635	73,332	112,455
Reunion	36.67	185,049	1,804,552	-	136,009	78,608	100,407
<b>Total Elementary</b>	<b>336.73</b>	<b>\$2,059,715</b>	<b>\$18,449,137</b>	<b>\$ -</b>	<b>\$1,290,858</b>	<b>\$891,726</b>	<b>\$1,428,960</b>
Overland Trail	34.07	206,146	1,760,980	-	25,385	94,448	157,036
Vikan	37.30	292,216	1,840,995	-	44,350	114,453	233,084
Prairie View	36.97	191,802	1,699,208	-	34,219	75,298	201,848
Stuart	42.78	271,988	2,185,136	-	20,836	109,478	232,708
Quist	50.16	300,774	2,229,684	-	46,181	114,593	217,492
<b>Total Middle</b>	<b>201.28</b>	<b>\$1,262,926</b>	<b>\$9,716,003</b>	<b>\$ -</b>	<b>\$170,971</b>	<b>\$508,270</b>	<b>\$1,042,168</b>
Brighton	101.34	562,452	5,693,503	6,000	269,511	328,561	418,386
Prairie View	93.77	663,691	4,799,000	4,000	198,755	416,835	456,262
Innovations & Options	13.50	186,219	1,081,871	36,335	69,645	67,253	102,640
Riverdale Ridge	66.85	431,265	3,398,256	58,550	148,126	263,806	344,677
<b>Total High</b>	<b>275.46</b>	<b>\$1,843,627</b>	<b>\$14,972,630</b>	<b>\$104,885</b>	<b>\$686,037</b>	<b>\$1,076,455</b>	<b>\$1,321,965</b>
<b>TOTAL</b>	<b>813.47</b>	<b>\$5,166,268</b>	<b>\$43,137,770</b>	<b>\$104,885</b>	<b>\$2,147,866</b>	<b>\$2,476,451</b>	<b>\$3,793,093</b>

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
\$420,454	\$9,750	\$41,222	\$ -	\$ -	\$1,623,755
778,792	16,300	70,259	-	-	3,048,603
593,073	14,525	43,324	-	111	2,367,334
638,381	12,535	55,054	-	300	2,558,378
426,364	12,200	29,286	2,500	200	1,641,906
672,519	12,950	68,102	-	-	2,777,020
725,467	18,995	107,126	4,144	150	2,893,630
872,365	9,675	64,154	618	500	3,466,575
922,385	33,383	85,066	-	-	3,729,257
772,392	21,250	98,864	-	3,625	3,093,958
775,810	6,600	89,865	-	-	3,145,990
805,839	15,600	116,847	-	3,500	3,246,411
<b>\$8,403,841</b>	<b>\$183,763</b>	<b>\$869,169</b>	<b>\$7,262</b>	<b>\$8,386</b>	<b>\$33,592,817</b>
793,483	34,920	100,901	-	10,250	3,183,549
898,735	11,250	104,047	-	12,600	3,551,730
792,348	20,200	90,988	-	1,000	3,106,911
981,629	105,066	32,300	-	-	3,939,141
1,009,672	62,638	73,296	-	7,000	4,061,330
<b>\$4,475,867</b>	<b>\$234,074</b>	<b>\$401,532</b>	<b>\$ -</b>	<b>\$30,850</b>	<b>\$17,842,661</b>
2,425,593	147,100	277,086	-	15,000	10,143,192
2,253,071	118,125	320,338	6,500	12,500	9,249,077
537,893	47,750	74,333	-	2,000	2,205,939
1,506,960	89,566	301,620	-	8,000	6,550,826
<b>\$6,723,517</b>	<b>\$402,541</b>	<b>\$973,377</b>	<b>\$ 6,500</b>	<b>\$37,500</b>	<b>\$28,149,034</b>
<b>\$19,603,225</b>	<b>\$820,378</b>	<b>\$2,244,078</b>	<b>\$13,762</b>	<b>\$76,736</b>	<b>\$79,584,512</b>

## SCHOOL BUDGETS

### NORTH ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	195	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				11.18	LINE
Regular Education		\$901,765	\$13,500	9.80	0.99
Special Education		76,160	-	1.00	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		143,873	-	0.50	0.50
Other Education		-	750	-	-
Students		88,213	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		222,151	31,209	0.30	2.00
Operation/Maintenance		137,091	9,043	-	2.50
<b>Subtotal</b>		<b>\$1,569,253</b>	<b>\$54,502</b>	<b>11.60</b>	<b>6.99</b>
<b>Total Budget</b>			<b>\$1,623,755</b>		<b>18.59</b>

### NORTHEAST ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	505	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				26.90	LINE
Regular Education		\$1,920,711	\$62,593	21.39	0.15
Special Education		-	350	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,279	-	-	-
Full-Day Kinder		386,592	-	2.79	0.64
Other Education		-	5,600	-	-
Students		97,847	-	-	1.00
Instructional Staff		41,752	200	0.33	-
School Administration		323,500	13,558	1.48	2.33
Operation/Maintenance		182,613	12,008	0.04	2.75
<b>Subtotal</b>		<b>\$2,954,294</b>	<b>\$94,309</b>	<b>26.03</b>	<b>6.87</b>
<b>Total Budget</b>			<b>\$3,048,603</b>		<b>32.90</b>

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

## SCHOOL BUDGETS (continued)

### SOUTH ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	369	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				20.10	LINE
Regular Education		\$1,391,437	\$47,190	14.15	0.15
Special Education		15,932	-	0.13	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		733	-	-	-
Full-Day Kinder		309,701	85	2.26	0.62
Other Education		-	4,233	-	-
Students		73,626	25	-	1.00
Instructional Staff		42,933	15	0.34	-
School Administration		341,657	1,960	1.61	2.33
Operation/Maintenance		128,102	9,705	-	2.50
<b>Subtotal</b>		<b>\$2,304,121</b>	<b>\$63,213</b>	<b>18.49</b>	<b>6.60</b>
<b>Total Budget</b>			<b>\$2,367,334</b>		<b>25.09</b>



### SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021

Enrollment:	457	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				24.40	LINE
Regular Education		\$1,517,619	\$42,833	17.27	0.15
Special Education		9,305	50	0.20	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		647	-	-	-
Full-Day Kinder		366,967	500	3.87	-
Other Education		-	1,400	-	-
Students		77,048	150	-	1.00
Instructional Staff		-	3,300	-	-
School Administration		339,529	12,770	1.50	2.33
Operation/Maintenance		174,039	12,221	-	3.00
<b>Subtotal</b>		<b>\$2,485,154</b>	<b>\$73,224</b>	<b>22.84</b>	<b>6.48</b>
<b>Total Budget</b>			<b>\$2,558,378</b>		<b>29.32</b>

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

## SCHOOL BUDGETS (continued)

### HENDERSON ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	291	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				15.80	LINE
Regular Education		\$897,048	\$21,875	12.11	0.65
Special Education		6,231	-	0.09	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		588	-	-	-
Full-Day Kinder		202,694	-	2.31	-
Other Education		-	300	-	-
Students		103,039	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		198,788	12,761	0.04	2.00
Operation/Maintenance		187,070	11,512	-	3.00
<b>Subtotal</b>		<b>\$1,595,458</b>	<b>\$46,448</b>	<b>14.55</b>	<b>6.65</b>
<b>Total Budget</b>			<b>\$1,641,906</b>		<b>21.20</b>

### THIMMIG ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	526	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				28.07	LINE
Regular Education		\$1,695,626	\$69,358	21.61	0.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,718	-	-	-
Full-Day Kinder		315,119	550	4.00	-
Other Education		-	225	-	-
Students		50,932	-	-	1.00
Instructional Staff		35,051	300	0.28	-
School Administration		395,664	2,925	2.06	2.00
Operation/Maintenance		196,625	12,927	-	3.00
<b>Subtotal</b>		<b>\$2,690,735</b>	<b>\$86,285</b>	<b>27.95</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$2,777,020</b>		<b>34.10</b>

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

## SCHOOL BUDGETS (continued)

### PENNOCK ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	586	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				31.04	
Regular Education		\$1,834,273	\$105,636	23.12	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,779	-	-	-
Full-Day Kinder		288,258	2	4.00	-
Other Education		-	3,246	-	-
Students		92,032	2	-	1.00
Instructional Staff		-	-	-	-
School Administration		354,935	10,225	1.97	2.00
Operation/Maintenance		186,238	17,004	-	3.00
<b>Subtotal</b>		<b>\$2,757,515</b>	<b>\$136,115</b>	<b>29.09</b>	<b>7.15</b>
<b>Total Budget</b>			<b>\$2,893,630</b>		<b>36.24</b>

### SECOND CREEK ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	706	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				37.38	
Regular Education		\$2,349,300	\$49,350	25.61	0.15
Special Education		-	525	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,343	-	-	-
Full-Day Kinder		404,937	500	7.50	-
Other Education		-	600	-	-
Students		98,129	400	-	1.00
Instructional Staff		14,696	1,600	0.32	-
School Administration		353,996	12,209	2.15	2.00
Operation/Maintenance		165,362	13,628	-	3.00
<b>Subtotal</b>		<b>\$3,387,763</b>	<b>\$78,812</b>	<b>35.58</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$3,466,575</b>		<b>41.73</b>

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



## SCHOOL BUDGETS (continued)

### WEST RIDGE ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	702	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.75	LINE
Regular Education		\$2,360,954	\$103,532	27.60	0.15
Special Education		-	1,265	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,336	-	-	-
Full-Day Kinder		623,146	1,350	6.46	-
Other Education		-	4,000	-	-
Students		79,871	500	-	1.00
Instructional Staff		-	3,433	-	-
School Administration		352,642	3,250	2.02	2.00
Operation/Maintenance		180,264	13,714	-	3.00
<b>Subtotal</b>		<b>\$3,598,213</b>	<b>\$131,044</b>	<b>36.08</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$3,729,257</b>		<b>42.23</b>

### TURNBERRY ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	653	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				34.45	LINE
Regular Education		\$1,792,897	\$110,177	26.82	0.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		552,524	550	5.00	-
Other Education		-	1,000	-	-
Students		75,238	575	-	1.00
Instructional Staff		-	4,250	-	-
School Administration		362,513	4,300	2.26	2.00
Operation/Maintenance		177,072	12,862	-	3.00
<b>Subtotal</b>		<b>\$2,960,244</b>	<b>\$133,714</b>	<b>34.08</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$3,093,958</b>		<b>40.23</b>

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

## SCHOOL BUDGETS (continued)

### BRANTNER ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	644	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				33.99	LINE
Regular Education		\$1,949,704	\$50,222	26.90	0.15
Special Education		37,398	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		593	-	-	-
Full-Day Kinder		507,070	600	6.08	-
Other Education		-	500	-	-
Students		86,017	-	-	1.00
Instructional Staff		-	7,500	-	-
School Administration		307,867	28,712	1.92	1.80
Operation/Maintenance		155,595	14,212	-	3.00
<b>Subtotal</b>		<b>\$3,044,244</b>	<b>\$101,746</b>	<b>34.90</b>	<b>5.95</b>
<b>Total Budget</b>			<b>\$3,145,990</b>		<b>40.85</b>

### REUNION ELEMENTARY

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	697	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.67	LINE
Regular Education		\$2,108,689	\$81,275	26.97	0.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		650	-	-	-
Full-Day Kinder		412,663	50	6.16	-
Other Education		-	500	-	-
Students		100,922	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		335,922	44,037	1.97	2.00
Operation/Maintenance		148,453	13,250	-	3.00
<b>Subtotal</b>		<b>\$3,107,299</b>	<b>\$139,112</b>	<b>35.10</b>	<b>6.15</b>
<b>Total Budget</b>			<b>\$3,246,411</b>		<b>41.25</b>

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

## SCHOOL BUDGETS (continued)

### OVERLAND TRAIL MIDDLE SCHOOL

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	589	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				34.07	LINE
Regular Education		\$2,190,105	\$101,043	31.25	1.75
Special Education		-	-	-	-
Vocational Education		4,281	-	-	-
Co-curricular Education/Activity		12,384	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		142,961	1,250	1.00	1.00
Instructional Staff		32,832	8,250	0.34	-
School Administration		420,298	28,848	2.10	2.00
Operation/Maintenance		224,297	17,000	-	4.00
<b>Subtotal</b>		<b>\$3,027,158</b>	<b>\$156,391</b>	<b>34.69</b>	<b>8.75</b>
<b>Total Budget</b>			<b>\$3,183,549</b>		<b>43.44</b>

### VIKAN MIDDLE SCHOOL

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	649	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				37.30	LINE
Regular Education		\$2,348,408	\$89,487	31.02	2.30
Special Education		-	-	0.04	-
Vocational Education		11,771	-	-	-
Co-curricular Education/Activity		13,130	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		101,266	-	-	1.00
Instructional Staff		46,482	13,276	0.21	0.40
School Administration		556,563	17,700	4.01	2.00
Operation/Maintenance		337,032	16,615	0.84	4.00
<b>Subtotal</b>		<b>\$3,414,652</b>	<b>\$137,078</b>	<b>36.12</b>	<b>9.70</b>
<b>Total Budget</b>			<b>\$3,551,730</b>		<b>45.82</b>

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

## SCHOOL BUDGETS (continued)

### PRAIRIE VIEW MIDDLE SCHOOL

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	645	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				36.97	
Regular Education		\$2,078,918	\$31,818	31.32	-
Special Education		-	1,500	-	-
Vocational Education		8,862	-	-	-
Co-curricular Education/Activity		14,183	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	2,671	-	-
Students		198,456	1,222	1.00	1.00
Instructional Staff		30,183	8,434	0.38	-
School Administration		367,218	57,065	2.10	2.00
Operation/Maintenance		281,303	25,078	0.47	6.00
<b>Subtotal</b>		<b>\$2,979,123</b>	<b>\$127,788</b>	<b>35.27</b>	<b>9.00</b>
<b>Total Budget</b>			<b>\$3,106,911</b>		<b>44.27</b>

### STUART MIDDLE SCHOOL

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	739	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				42.78	
Regular Education		\$2,715,092	\$15,320	37.84	-
Special Education		-	-	-	-
Vocational Education		13,519	-	-	-
Co-curricular Education/Activity		5,952	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		192,535	400	2.00	1.00
Instructional Staff		20,842	3,700	0.42	-
School Administration		516,346	119,386	4.45	2.00
Operation/Maintenance		333,779	2,270	0.47	6.00
<b>Subtotal</b>		<b>\$3,798,065</b>	<b>\$141,076</b>	<b>45.18</b>	<b>9.00</b>
<b>Total Budget</b>			<b>\$3,939,141</b>		<b>54.18</b>

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

## SCHOOL BUDGETS (continued)

### QUIST MIDDLE SCHOOL

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	888	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	LINE
Regular Education		\$2,790,375	\$103,806	40.34	-
Special Education		8,332	600	0.60	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		15,274	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	11,000	-	-
Students		175,624	2,500	2.00	1.00
Instructional Staff		32,721	6,538	0.42	-
School Administration		555,227	30,729	3.99	2.00
Operation/Maintenance		304,914	23,690	-	6.00
<b>Subtotal</b>		<b>\$3,882,467</b>	<b>\$178,863</b>	<b>47.35</b>	<b>9.00</b>
<b>Total Budget</b>			<b>\$4,061,330</b>		<b>56.35</b>

### BRIGHTON HIGH SCHOOL

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	1,834	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	LINE
Regular Education		\$5,942,692	\$156,550	71.75	1.70
Special Education		-	2,500	-	-
Vocational Education		814,919	78,600	6.50	2.50
Co-curricular Education/Activity		254,364	52,650	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	5,000	-	-
Students		579,725	6,100	5.32	1.00
Instructional Staff		179,640	10,050	1.26	-
School Administration		1,286,103	127,786	12.34	2.00
Operation/Maintenance		591,613	54,900	1.41	9.47
<b>Subtotal</b>		<b>\$9,649,056</b>	<b>\$494,136</b>	<b>98.58</b>	<b>16.67</b>
<b>Total Budget</b>			<b>\$10,143,192</b>		<b>115.25</b>

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

## SCHOOL BUDGETS (continued)

### PRAIRIE VIEW HIGH SCHOOL

Forecast of General Fund Expenditures  
AMENDED BUDGET 2020-2021



Enrollment:	1,696	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				93.77	LINE
Regular Education		\$4,641,640	\$110,580	62.98	-
Special Education		-	2,000	-	-
Vocational Education		833,110	37,800	6.20	2.60
Co-curricular Education/Activity		220,035	45,328	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		603,164	3,800	5.13	1.00
Instructional Staff		233,652	6,490	2.90	-
School Administration		1,589,701	228,810	15.24	2.00
Operation/Maintenance		633,107	59,860	1.41	9.47
<b>Subtotal</b>		<b>\$8,754,409</b>	<b>\$494,668</b>	<b>93.86</b>	<b>15.07</b>
<b>Total Budget</b>			<b>\$9,249,077</b>		<b>108.93</b>

### INNOVATIONS & OPTIONS

Forecast of General Fund Expenditures  
ADOPTED BUDGET 2020-2021



Enrollment:	225	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				13.50	LINE
Regular Education		\$1,153,107	\$102,350	12.83	0.75
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	250	-	-
Students		277,024	300	-	3.00
Instructional Staff		87,553	1,230	0.65	0.52
School Administration		419,389	12,902	1.31	3.24
Operation/Maintenance		143,823	8,011	-	2.00
<b>Subtotal</b>		<b>\$2,080,896</b>	<b>\$125,043</b>	<b>14.79</b>	<b>9.51</b>
<b>Total Budget</b>			<b>\$2,205,939</b>		<b>24.30</b>

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

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

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

## SCHOOL BUDGETS (continued)

### RIVERDALE RIDGE HIGH SCHOOL

Forecast of General Fund Expenditures

AMENDED BUDGET 2020-2021



Enrollment:	1,195	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	LINE
Regular Education		\$3,626,637	\$39,000	51.72	-
Special Education		-	2,000	-	-
Vocational Education		454,290	22,000	3.50	2.50
Co-curricular Education/Activity		233,529	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	12,000	-	-
Students		302,338	2,265	3.41	1.00
Instructional Staff		31,166	9,125	0.38	-
School Administration		986,377	289,875	7.17	2.00
Operation/Maintenance		492,463	47,761	0.47	9.47
<b>Subtotal</b>		<b>\$6,126,800</b>	<b>\$424,026</b>	<b>66.65</b>	<b>14.97</b>
<b>Total Budget</b>			<b>\$6,550,826</b>		<b>81.62</b>

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

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

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

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# **INFORMATIONAL SECTION**

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## 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.

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**Department of Finance**

**School District 27J**

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