



Financial Plan & Budget

Fiscal Year July 1, 2022 - June 30, 2023

School District 27J

18551 E. 160th Avenue • Brighton, CO 80601

www.sd27j.org

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ORGANIZATIONAL SECTION

Adopted Budget 2022 - 2023

MESSAGE FROM THE SUPERINTENDENT



Dr. Chris Fiedler
Superintendent

Thank you for reviewing the 27J Schools annual Budget for the 2022-2023 school year.

The 2021-2022 school year continued to be a challenging time for our students, families, staff and community members. I am pleased that as I write this, we are in the midst of a return to a more traditional conclusion of the school year that has been far more normal than the previous two.

I continue to be proud of the manner in which we partnered with our families to provide meaningful learning experiences for our students during another year of frequent changes. I want to thank the entire 27J Schools community for the continued grace, grit, and perseverance exhibited during this school year as we held true to our planning drivers of Student Learning, Health and Safety of Students, Staff, and Community, Community Interest and Choice, and Predictability and Sustainability.

As our team has prepared the budget for the 2022-2023 school year, we have again used our mission - Empowering ALL students today to take control of their future tomorrow - to guide our decisions.

While preparing the 2022-2023 school year budget, we have been intentional in our investment to increase compensation for our teachers and support staff that teach and serve our students every day. Our staff members have truly exhibited a heroic effort the past three school years and increased funding from the state through the School Finance Act and our continued increase in enrollment makes a significant investment in compensation for the coming year possible. That being said, we are still woefully behind our neighboring Denver Metro school districts when it comes to locally-approved mill levy override revenue.

The budget process is always challenging. I want to thank the executive leadership team and the finance team for their herculean efforts this spring. We continue to be grateful for our partnerships with the parents and communities of 27J Schools as we work towards being the schools and school district we can all believe in most.

BOARD OF EDUCATION



**Greg Piotraschke, President
District 7**

MISSION STATEMENT

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



**Lloyd Worth, Vice President
District 3**



**Tom Green, Director
District 1**



**Leon Thornton, Director
District 2**



**Ashley Conn, Director
District 4**

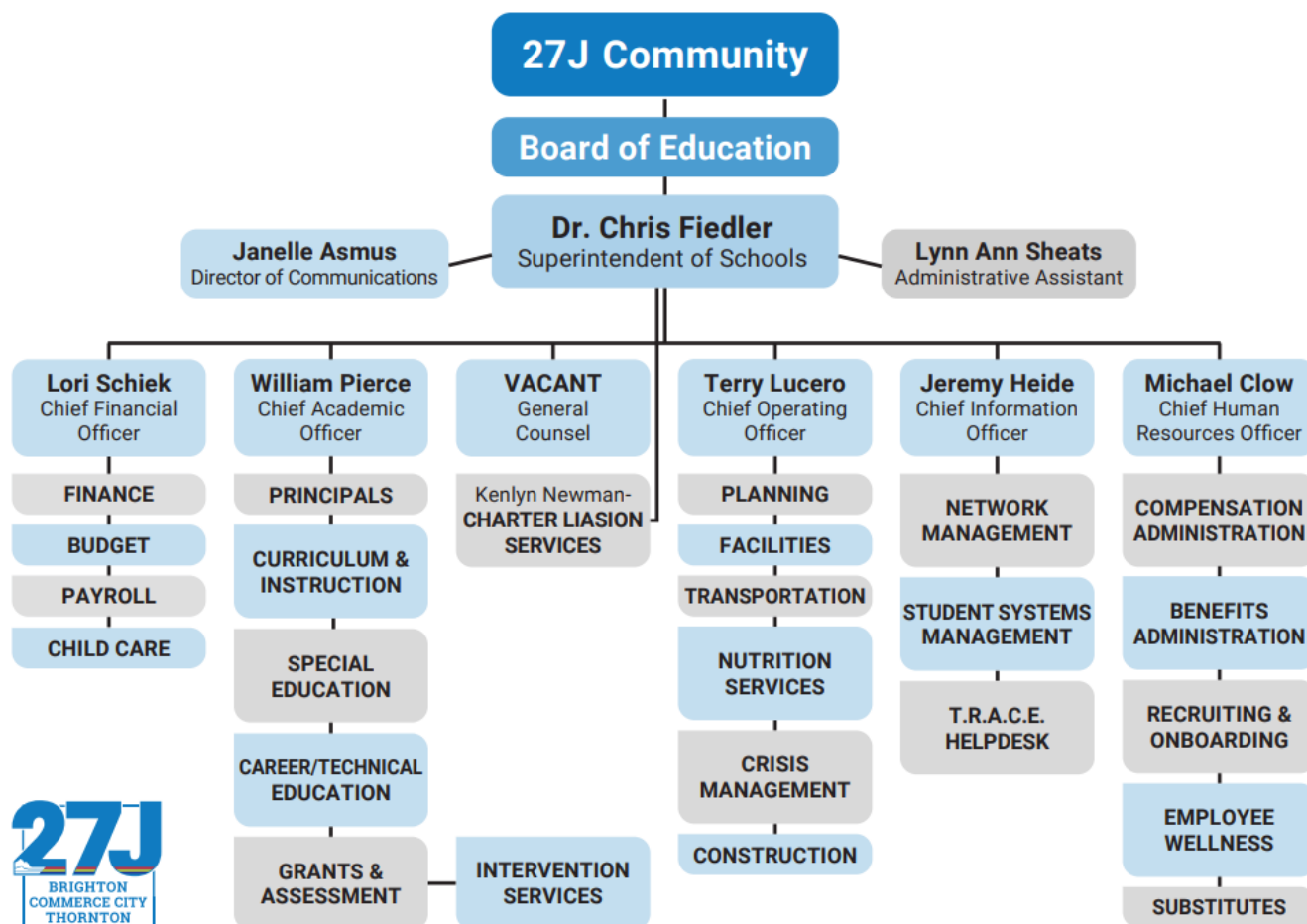


**Mandy Thomas, Director
District 5**



**Mary Vigil, Director
District 6**

ORGANIZATIONAL CHART



DISTRICT FACTS & INFORMATION

Mission Statement

In partnership with our families and the community, 27J Schools empowers every student today to take control of their future tomorrow.

27J Schools was formed in 1959 upon the reorganization and consolidation of several former school districts. 27J Schools is located northeast of the Denver, Colorado metropolitan area and encompasses about 212.4 square miles in northwest Adams County, northeast Broomfield County and southwest Weld County and serves a population of about 86,000. The District is the only school district serving the city of Brighton and also serves segments of the cities of Thornton and Commerce City, in addition to the surrounding unincorporated and generally rural areas.

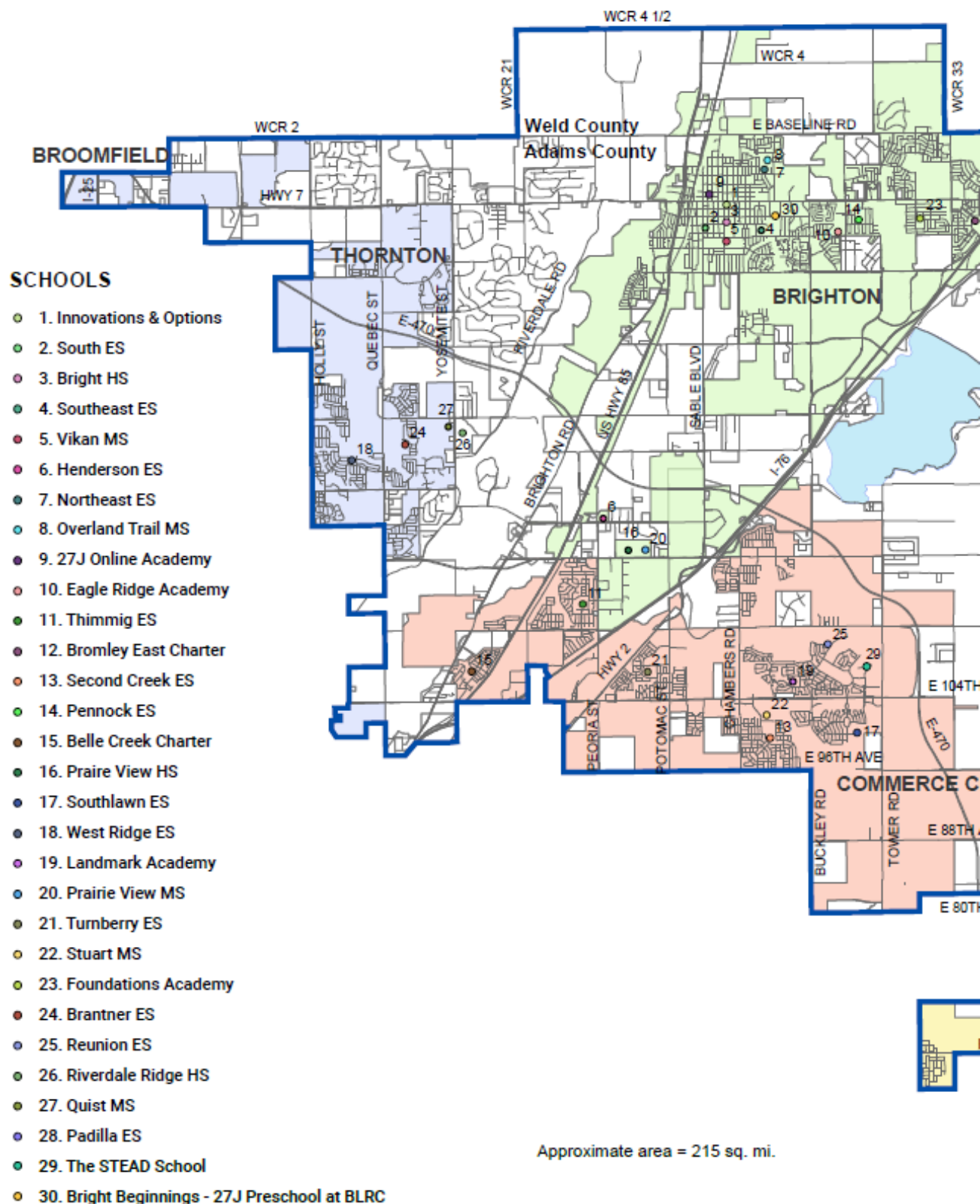
27J Schools is the fifteenth largest in Colorado (among 178 school districts) in terms of enrollment and the second largest in Adams County. During the 2021- 2022 school year the District served over 20,000 students. The district has 12 elementary schools, five middle schools, four high schools (three comprehensive high schools and one alternative high school), and six charter schools.

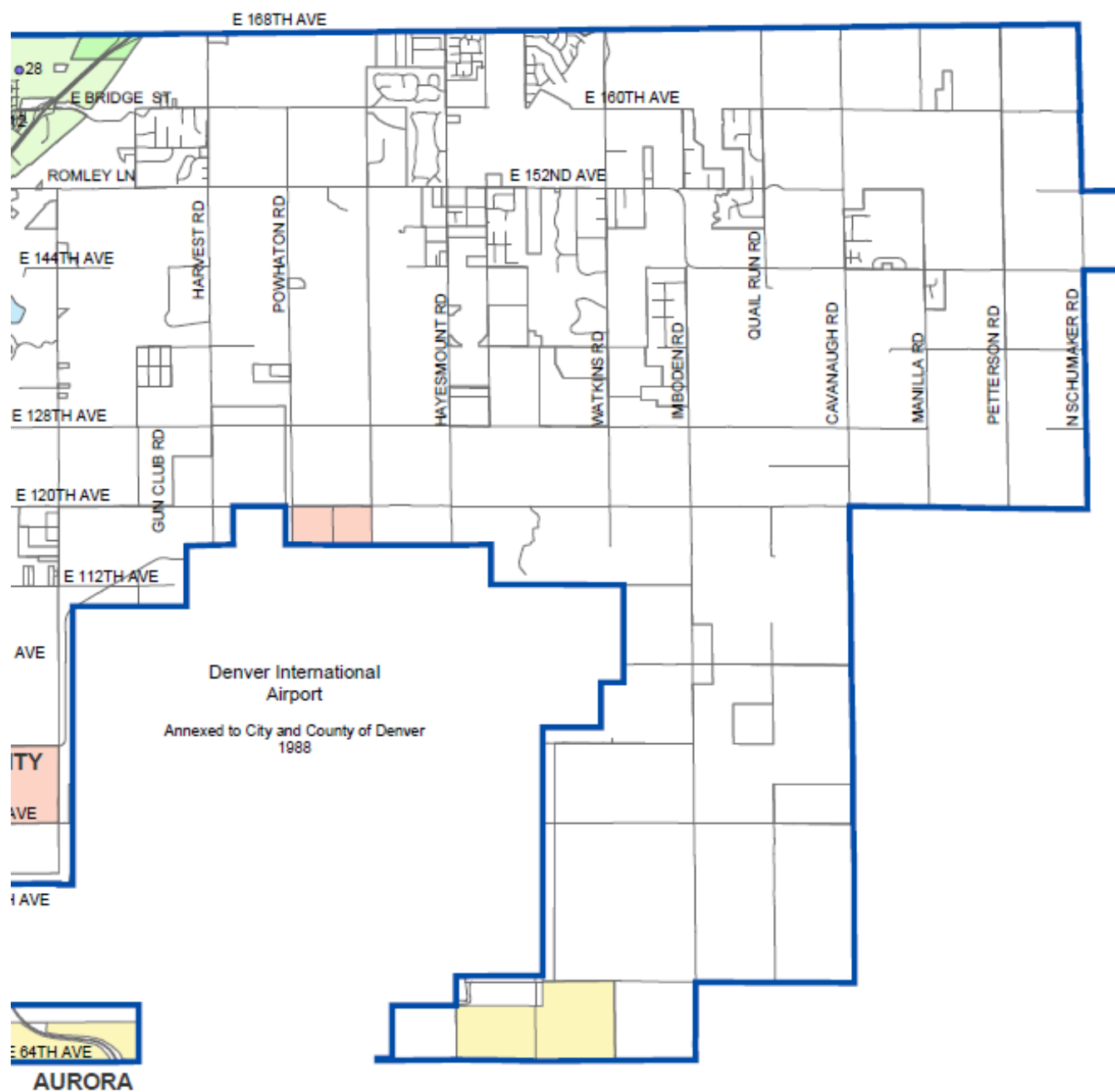
The district provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle, and high schools; Special Education; Vocational Education; an Online Education program; English as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

In addition, the district offers preschool programs through the Colorado Preschool Program and provides educational programming for the residents of the Adams County Youth Services Center (AYSC). The AYSC serves students from fourteen school districts across Adams County by offering language arts, and meet the appropriate academic requirements, the teaching staff offer a chance to complete a GED program, math, science, social studies and art. Additionally, students with special needs are provided additional educational support. For those students who are 17 and meet the appropriate academic requirements, the teaching staff offers a chance to complete a GED program.

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

DISTRICT MAP

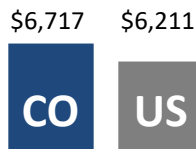




27J Planning Dept

TIMELINE OF COLORADO SCHOOL FINANCE

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



Gallagher Amendment

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

School Finance Act

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

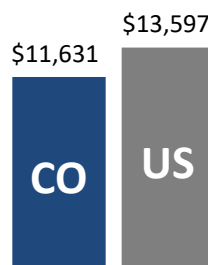
Referendum C

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

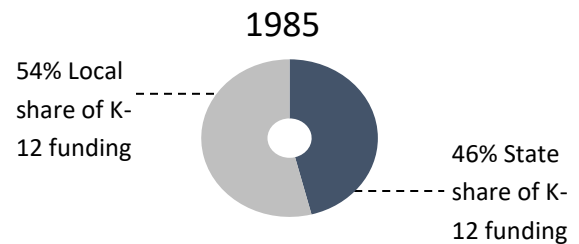
"Budget Stabilization Factor"

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

The latest figures show Colorado spends **\$1,966 less** per student than the national average



Inflation-adjusted, per-pupil spending (2020) from CSFP



RAR (Residential Assessment Rate)

21% assessment rate



TABOR (Taxpayer's Bill of Rights)

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

RAR 12.86%, average mill levy = 38 mills



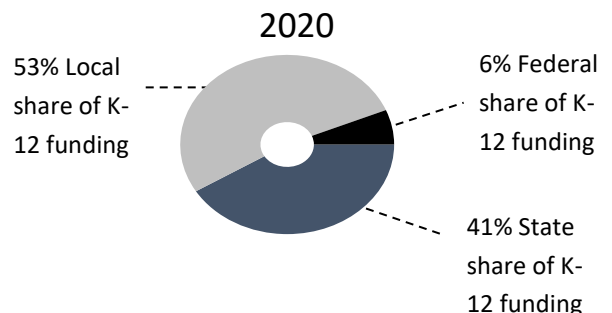
Amendment 23

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

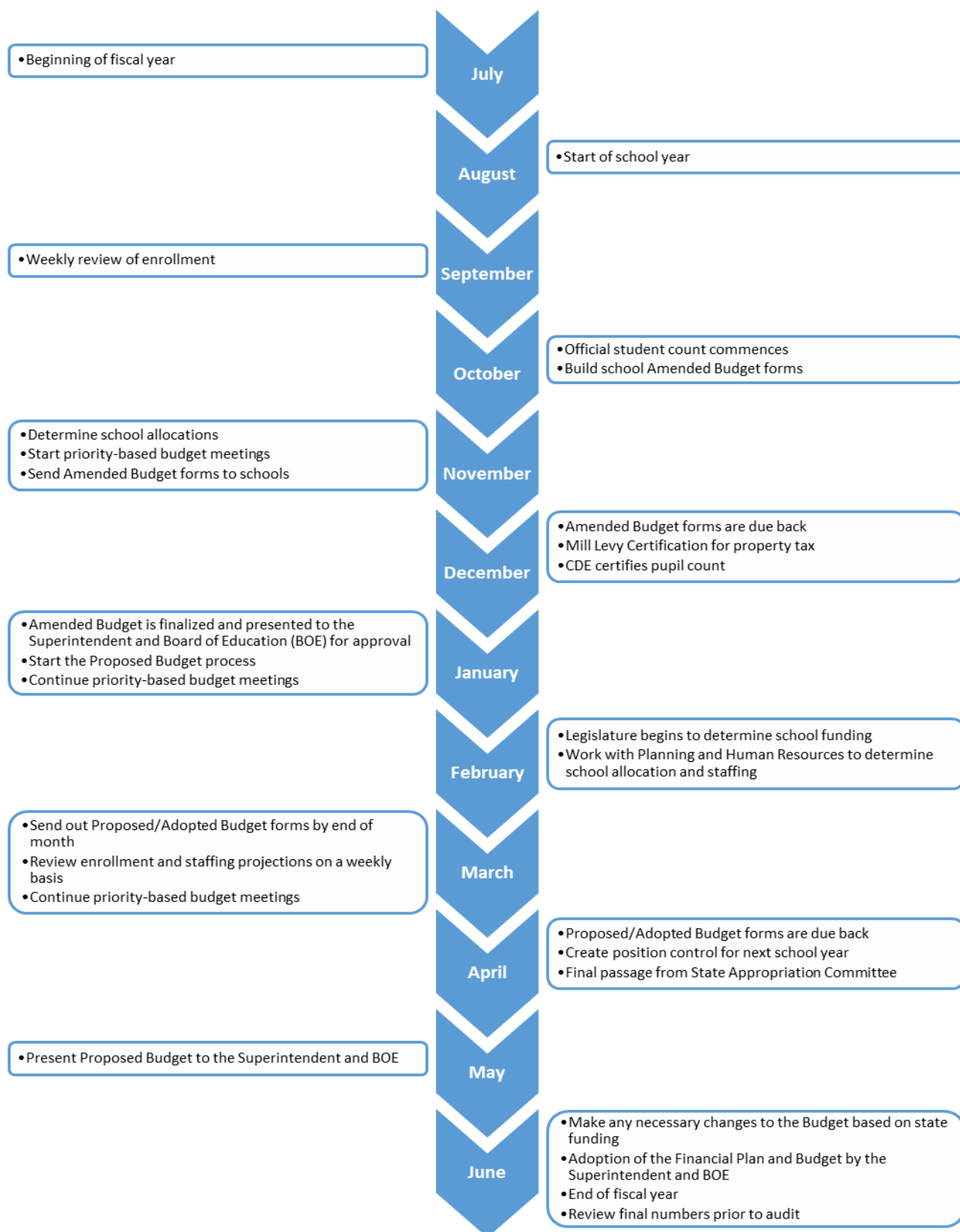
Mill Stabilization

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

RAR 7.5%, average mill levy = 20 mills



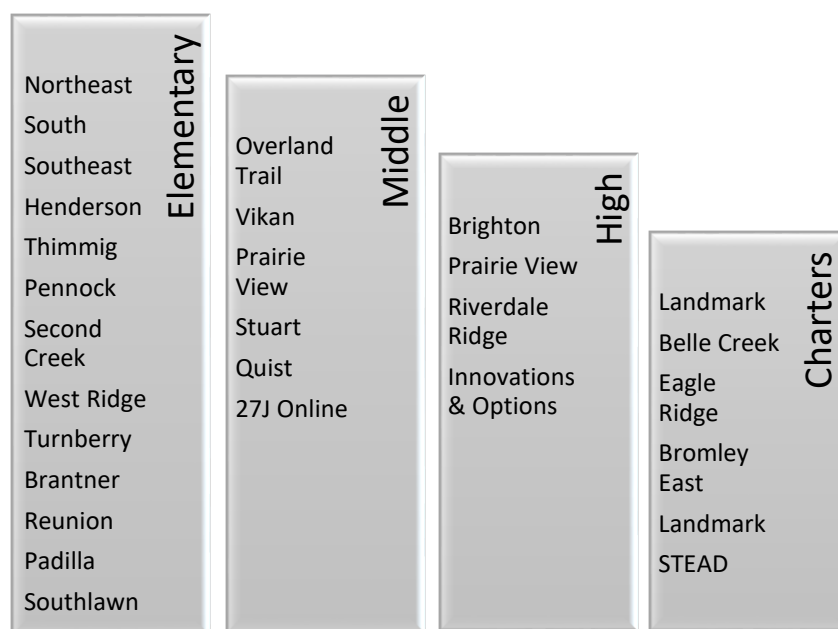
BUDGET DEVELOPMENT PROCESS



SCHOOL BUDGET ALLOCATION

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

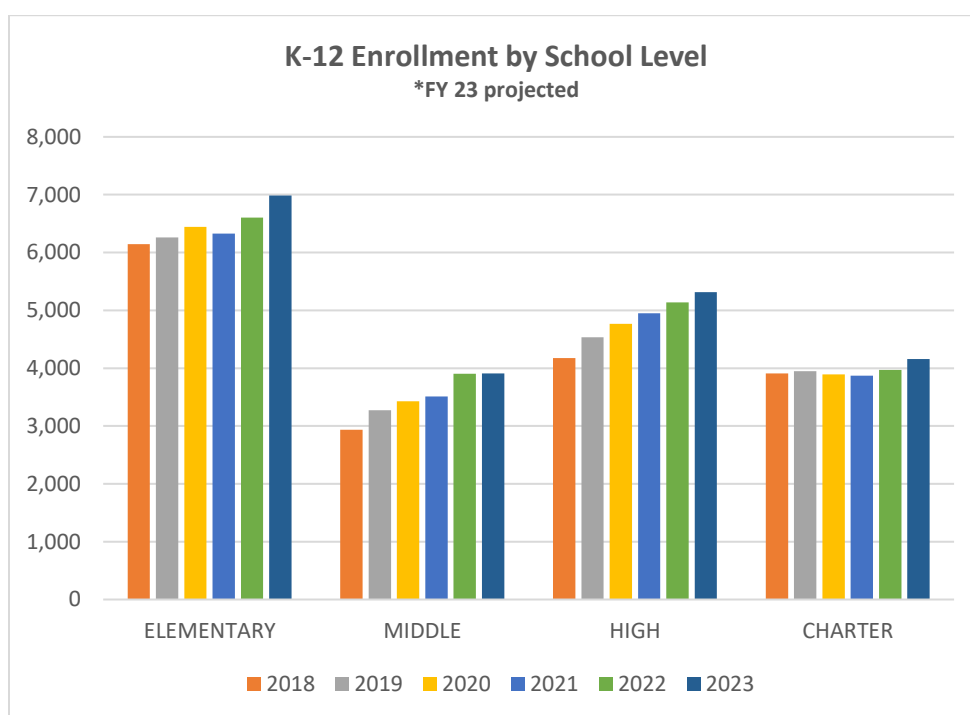
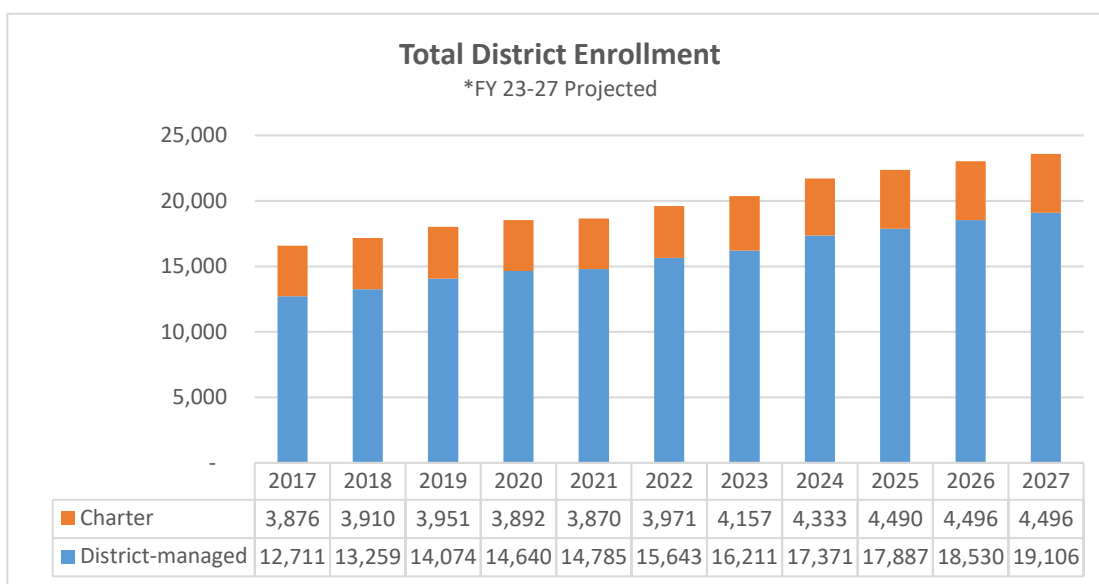
1. Maximize resources in direct instruction and support of students.
2. Student to Teacher ratios:
 - ⇒ **Elementary 20:1**
 - ⇒ **Middle 20:1**
 - ⇒ **High 21:1**
3. Focus on enrollment growth and add resources to support program changes.



Enrollment growth continues to be a main aspect of the District's budget considerations. With growth, our mission becomes even more critical so students receive more focused instruction. We have made direct investments at all three levels in the previous three years to reach the above ratios. With the growth we project for this upcoming school year, we will hire even more teachers in order to maintain the ratios we have achieved during these years. This will equate to bringing on 37 additional teachers across the district.

With the exception of COVID-19-impacted school years of 2021 and 2022, 27J has increased its enrollment by 450+ K-12 students each year since fiscal year 2017 and we are projecting to continue at or above that number for at least the next five years. This is demonstrated in the two graphs on the next page for growth in total and across school levels. Growth in K-12 enrollment of 856, 507, 123 and 257 from 2019 to 2022 comes out to a total increase of 1,743 additional students to the district over those four years.

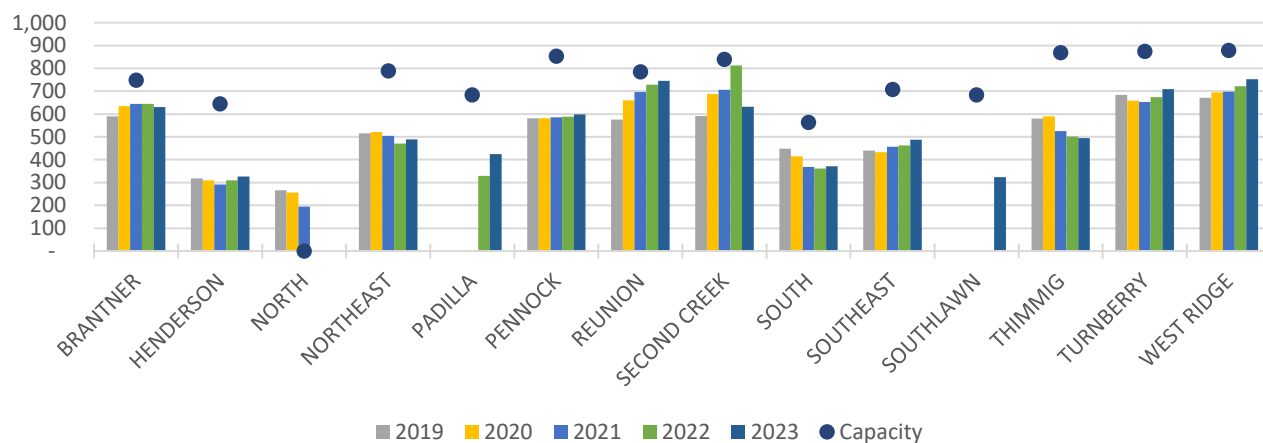
The second graph shows the year-over-year distribution of all students across each level and at our district charter schools. We have experienced consistent increases to each district-managed school level while charter enrollment had remained mostly flat prior to FY 2022 when a new charter, STEAD School opened and started an increase of their own. We project district-managed schools to continue to increase steadily through 2027 and charters to also continue their new increase during that time as STEAD adds grade levels.



With the aforementioned growth comes capacity constraints. The three graphs below show each school's yearly enrollment compared to its respective capacity. During this period, there have been several instances of a school exceeding its capacity. We have been able to limit those instances due to voter-approved bond issuances. This allowed us to build new schools in high areas of growth and alleviate capacity constraints. From the 2015 and 2017 bond elections, we have opened Riverdale Ridge High, Reunion Elementary, Quist Middle, Padilla Elementary and opening this year is Southlawn Elementary. The impact new schools have on the over-populated schools is immediate and is evidenced within the graphs below by school level. Another bond election passed in 2021 will enable 27J to continue to be proactive about adding education space for the consistent growth we expect through next five years.

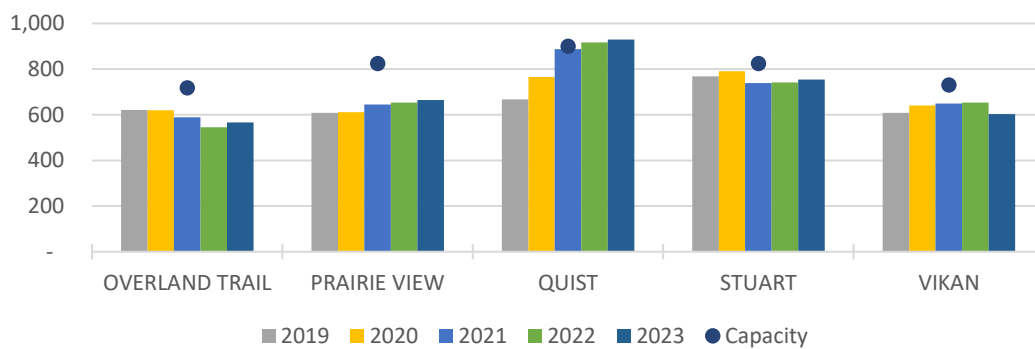
Enrollment vs. Capacity Comparison by Year: Elementary (K-5)

*FY 23 Projected



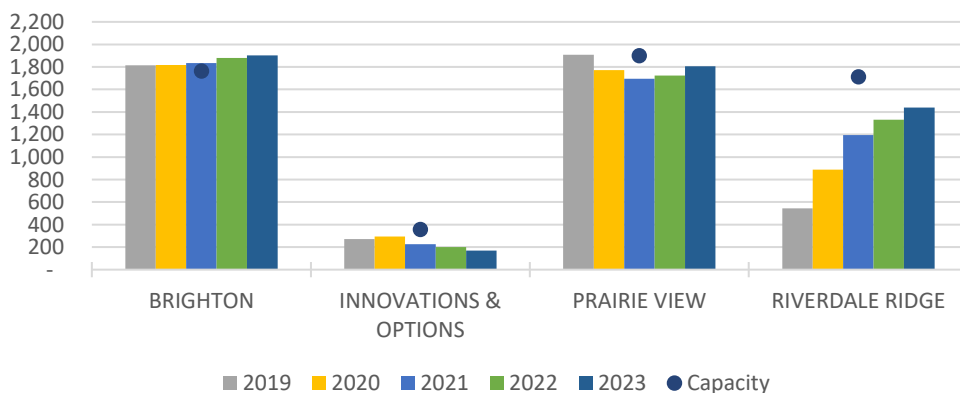
Enrollment vs. Capacity Comparison by Year: Middle

*FY 23 Projected



Enrollment vs. Capacity Comparison by Year: High

*FY 23 Projected



FINANCIAL SECTION

General Fund



Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$24,603,820	\$27,932,369	\$28,363,381	\$21,141,665	\$18,188,991
Revenues					
Local Sources					
Property Taxes	34,854,814	43,591,409	55,527,661	56,125,282	56,125,282
Specific Ownership Taxes	5,207,030	4,791,582	4,362,289	4,000,000	4,000,000
Other Taxes	76,831	48,214	(53,916)	212,000	(65,000)
Other Local Revenue	442,839	484,345	329,732	203,688	203,688
State Sources					
State Equalization	104,178,937	106,808,650	90,588,760	109,550,278	147,797,589
State Categorical	5,610,316	6,220,796	4,473,363	4,579,846	8,323,811
Other Sources					
Transfer In From Other Funds	-	366,109	-	-	-
Interest on Investments	212,404	319,820	78,467	80,000	80,000
Total Revenues	\$150,583,171	\$162,630,925	\$155,306,356	\$174,751,094	\$216,465,370
Total Available Resources	\$175,186,991	\$190,563,294	\$183,669,737	\$195,892,759	\$234,654,361
Expenditures					
Employee Salaries	64,953,013	75,661,556	78,726,925	89,413,928	103,910,735
Employee Benefits	23,875,615	27,896,013	27,150,892	30,315,323	35,021,161
Purchased Services	8,759,016	9,321,415	10,275,482	12,451,484	10,697,236
Supplies & Materials	8,404,664	6,049,813	5,026,302	6,773,215	7,286,391
Property	27,948	37,227	63,068	14,000	13,500
Other	175,288	165,681	158,057	183,996	335,816
Total Expenditures	\$106,195,544	\$119,131,705	\$121,400,726	\$139,151,946	\$157,264,839
Transfers					
Charter Schools	29,957,524	32,137,492	30,401,586	34,281,522	55,788,199
Charter School Service Charges	(792,035)	(934,742)	(917,505)	(884,770)	(1,829,199)
Transfer to Capital Reserve Fund	1,574,585	1,979,360	861,786	1,498,616	2,106,326
Transfer to Risk Management Insurance Fund	1,182,065	1,421,376	2,233,428	2,406,964	2,406,964
Transfer to Colorado Preschool Program Fund	686,874	473,505	1,189,697	768,968	-
Transfer to Government Designated Purpose	3,269	-	290,558	-	-
Transfer to Activity Fund	580,704	691,933	150,000	705,704	765,704
Transfer to Transportation Fund	4,174,877	5,044,751	4,956,270	6,610,323	5,280,908
Transfer to Wellness	64,218	-	-	-	-
Transfer to Detention Center	227,406	221,751	227,934	146,817	165,569
Transfer to EOS (fund 28)	46,291	27,066	-	-	-
Transfer to Child Care Fund	-	-	390,433	-	-
Transfer to Print Shop	79,285	91,842	89,040	90,652	97,920
Allocation to Colorado Preschool Fund	3,274,013	1,913,872	1,188,792	2,076,230	2,462,867
Total Transfers	\$41,059,076	\$43,068,206	\$41,062,019	\$47,701,026	\$67,245,258
Total Expenditures and Transfers	\$147,254,620	\$162,199,911	\$162,462,745	\$186,852,972	\$224,510,097
Reserves Designated					
TABOR Reserve	3,871,715	4,327,870	3,902,784	4,343,090	4,884,220
Contingency Reserves- 3% Per Board Policy	3,418,428	3,939,406	3,979,826	4,541,400	5,042,647
Reserve for Multi-Year Obligations	829,176	829,176	-	-	-
Assigned Reserve	5,533,700	2,000,000	500,000	-	-
Career and Technical Education Reserve	319,600	381,700	298,320	155,297	217,397
Total Reserves Designated	\$13,972,619	\$11,478,152	\$8,680,930	\$9,039,787	\$10,144,264
Total Appropriations	\$161,227,239	\$173,678,063	\$171,143,675	\$195,892,759	\$234,654,361
Unassigned Reserve	\$2,851,664	\$2,851,664	\$ -	\$ -	\$ -

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:

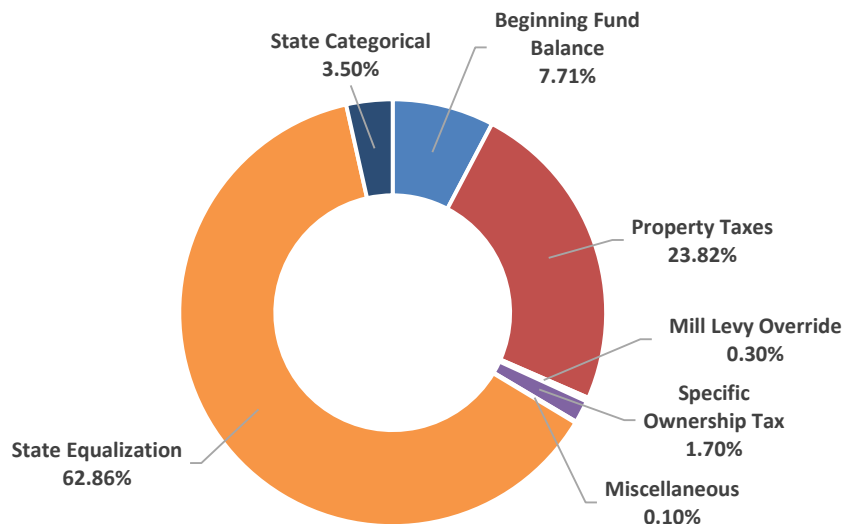
Funded K-12 Pupil Count for fiscal year 2022-2023	20,368
Per-Pupil Funding	\$9,242

Budget Stabilization Factor (\$7,522,023)

- > To balance the State Budget for fiscal year 2022-2023, The School Finance Act includes a decrease to the Budget Stabilization Factor.
- > Since 2010, the Budget Stabilization Factor will have decreased the District's revenue by over \$200 million through the end of fiscal year 2022-2023.

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 63% of total available resources for fiscal year 2022-2023. 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 \$36.82 per student.



Fiscal Year 2022-2023 Adopted Budget Appropriations

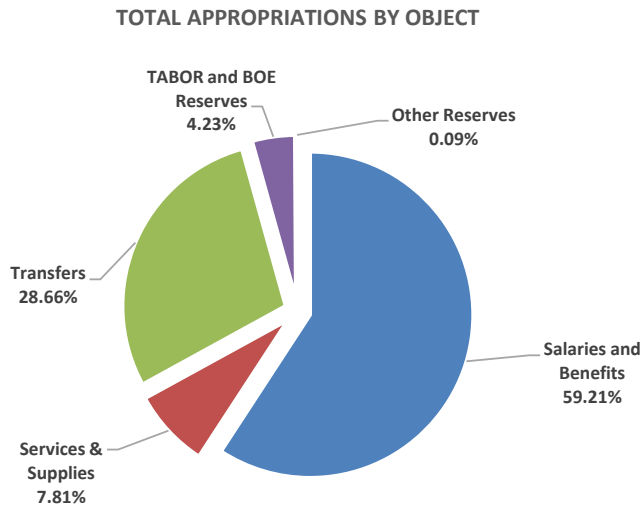


General Fund Only

- > In-District enrollment projections, as compared to last year's October count, increased by 754 students.
- > Per-pupil funding is \$9,242, a \$606 per student increase.

Change from Amended Budget FY 2021-2022

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
Total Available Resources		
Beginning Fund Balance	(2,952,674)	-14.0%
Property Taxes	-	0.0%
Specific Ownership Taxes	-	0.0%
State Equalization	38,247,311	34.9%
State Categorical	3,743,965	81.7%
Other Resources	(277,000)	-55.9%
	\$38,761,602	19.8%
Total Expenditures, Transfers and Reserves		
Salaries and Benefits	\$19,202,645	16.0%
Services & Supplies	(1,089,752)	-5.6%
Transfers	19,544,232	41.0%
TABOR and BOE Reserves	1,042,377	11.7%
Other Reserves	62,100	40.0%
	\$38,761,602	19.8%



Compensation increases for all employees, the opening of Southlawn Elementary and reinstatement of staff furlough days to the General Fund (allocated to ESSER the previous two years) resulted in a 16% increase to salaries and benefits.

Special Education tuition costs to outside agencies decreased significantly as we anticipate hiring more teachers in district to support those needs. This is the primary contributor to the 5.6% decrease in services and supplies and another contributor to the salaries and benefits increase.

Budgeted salaries and benefits as a percentage of total expenditures (not including transfers) are 83%.

Budgeted Fiscal Year-End Fund Balance



Percent of General
Fund
Expenditures*

Components of Budgeted Ending Fund Balance

Restricted Fund Balances:

Per Board Policy	\$ 5,042,647	3.0%
TABOR**	4,884,220	3.0%

Assigned Fund Balances:

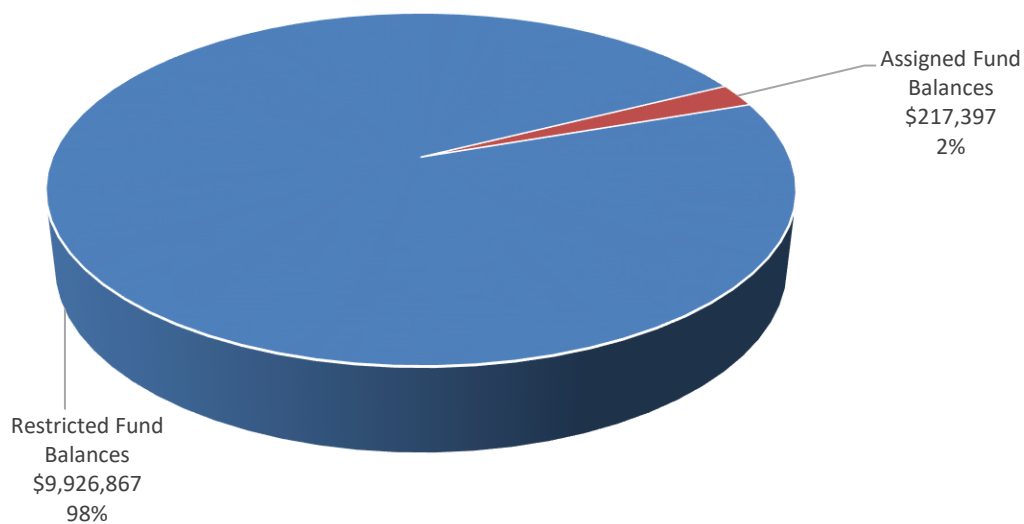
Special Education Reserve	-	-
Career and Technical Reserve	217,397	0.1%

Unassigned Fund Balances:

-	-
\$ 10,144,264	6.1%

*excluding Charter School Allocations

** excludes Transfer to Transportation



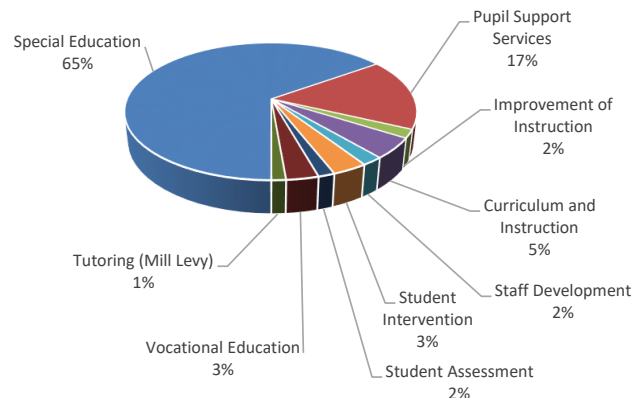
General Fund | Student Achievement

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Student Achievement					
Special Education	13,538,012	15,361,541	15,612,581	16,555,755	15,957,326
Pupil Support Services	3,603,134	3,972,907	4,032,241	4,205,860	4,127,357
Improvement of Instruction	343,626	513,760	520,211	485,542	488,427
Curriculum and Instruction	2,250	440,851	951,088	531,689	1,183,440
Staff Development	951,417	516,123	501,443	494,468	494,468
Student Intervention	676,356	854,335	902,910	791,268	815,071
Student Assessment	462,681	357,632	360,008	353,674	379,247
Literacy	25	-	26,537	-	-
Vocational Education	308,687	707,916	604,322	847,136	735,423
Tutoring (Mill Levy)	666,173	144,854	150,640	407,380	326,920
Total Student Achievement	\$20,552,361	\$22,869,919	\$23,661,981	\$24,672,772	\$24,507,679

Student Achievement Departments by % of Total



The Special Education department is the largest District budget within the General Fund. Comprising 130-175 teachers, specialists and speech therapists at all locations across the District, this staff fluctuates regularly based on Special Education student enrollment. All of these 27J staff make up roughly 80% of the Special Education budget. The majority of the remaining budget allocation the department uses to pay outside agencies that provide specialized services that in-district personnel/programs cannot provide. Beginning in fiscal year 2022, 27J will repurpose North Elementary into the District's own special education location. This change will result in numerous students staying in the District to receive their Special Education needs rather than traveling/being transported outside 27J. Financially, this adds only a few teachers to our staff, but we will continue to pay service agencies to operate within our own buildings. Logistically, this move will make it easier for students and families to receive their education, as well as reduce the amount of transportation needed to get these students to school.

The Pupil Support Services departments houses allocations for other student-facing specialized services the District provides. Just like Special Education above, this staff fluctuates regularly based on enrollment needs, but 40-60 positions across the District are employed in the areas of social work, school nurses, school psychologists and occupational therapists. These 27J employees' salaries and benefits make up just under 90% of this department's total budget. The remainder of this budget is made up primarily of contracted nursing services and required travel for the District staff.

The Improvement of Instruction department is comprised of salaries and benefits for the main office staff for Student Achievement and Career and Technical Education, totaling just under 80% of the department's budget. In addition to the staff, Improvement of Instruction is responsible for participation in the Equal Opportunity Schools programs which assists school districts in providing equitable access to high-quality, high school education for low-income and students of color.

GENERAL FUND | Student Achievement (cont'd)

Within the Curriculum and Instruction department resides only salaries and benefits for staff dedicated to instruction specialization, dual roles and early childhood. This is also the budget allocated for oversight of federal programs.

The Staff Development department is made up of a team at the District office responsible for creating new ways of thinking and communicating and then empowering the rest of the 27J staff to follow suit in order to promote continuous improvement.

The Student Intervention department budget houses salaries and benefits for staff responsible for coordination efforts of assisting students in preventing and overcoming obstacles in their educational career. This staff of six to eight employees makes up just over 50% of the total department budget. The majority of the rest of the Student Intervention budget includes costs for contracts with outside agencies like Colorado Youth for a Change and Community Reach Center which provide services and assistance of the department's goals.

The Student Assessment budget is centered around data management software. This software requires us to purchase annual, per-student licenses and assists 27J in creating and maintaining data related to assessments. Total expenditures for the program is approximately 60% of the department's budget. The rest of the allotted dollars are made up of salaries and benefits for employees to support the inputs and outputs of the software.

The Vocational Education department is a fast-growing department due to the increasing demand industries across the nation are putting on career readiness. The department has staff to oversee and coordinate vocational programming, which makes up just under 40% of its budget. Primary programs within the Vocational Education department include welding, auto mechanics, engineering, nursing/medical, among others. Equipment, machinery, hardware, specialized softwares and other various supplies make up the majority of the rest of this budget. We continue to expand the offerings and capabilities of these programs each year, which is why this budget continues to grow.

The Tutoring (Mill Levy) department is funded through the Mill Levy and the budgeted allocations include class-size relief, AVID program tutors at middle schools and high schools and textbooks.

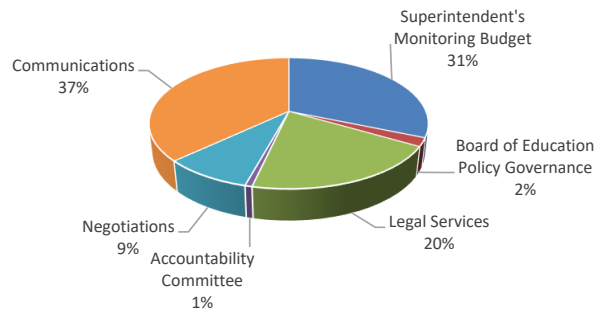
General Fund | Board of Education & Office of the Superintendent

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Board of Education					
Superintendent's Monitoring Budget	232,199	248,952	319,582	399,056	467,443
Board of Education Policy Governance	11,457	20,538	2,946	31,000	31,000
Legal Services	234,720	183,969	128,728	300,000	300,000
Accountability Committee	3,174	1,512	(59)	10,355	10,355
Negotiations	103,771	126,546	123,575	130,423	130,423
Communications	217,083	236,675	317,477	382,182	552,536
Total Board of Education	\$802,404	\$818,192	\$892,249	\$1,253,016	\$1,491,757
Office of the Superintendent					
Office of the Superintendent	577,282	521,017	462,115	457,563	596,042
Total Office of the Superintendent	\$577,282	\$521,017	\$462,115	\$457,563	\$596,042

Board of Education Departments by % of Total



The Superintendent's Monitoring Budget is responsible for paying for required compliance and oversight fees that the District incurs. These items include yearly audit fees, county treasurer fees and various education association dues. This department is one of very few departments that does not include any employee salaries and benefits.

The Board of Education (BOE) Policy Governance budget is allocated for the District's BOE outreach, memberships and conferences.

Legal Services allocation is responsible for paying for legal counsel expenditures the District incurs as a result of various questions and lawsuits that arise throughout the school year. Prior to fiscal year 2020, we employed legal counsel of our own, but starting in fiscal year 2020, we changed to contracting for all of these services. Due to the inconsistent frequency of legal counsel required on a year-to-year basis, contracting these services was more financially efficient.

Accountability Committee is a CDE required group tasked with engaging the community in the District's Unified Improvement Plan (UIP) which lays out goals and the strategies to reach those goals. The budget for this department is focused on expenditures for hosting events for the committee and communications to committee members.

The Negotiations department houses the salaries and benefits for the District's Teachers' Union representative and contract services for BEA facilitation during wage negotiations.

The Communications department is overseen by the District Superintendent and holds the budget for a staff of three employees including the Director and two support personnel. In addition to the staff, Communications is responsible for digital and print media for the District. These services primarily include marketing videos, district-wide printed material and various informational communications. This budget is comprised of just under 70% salaries and benefits and 30% services and supplies.

GENERAL FUND | Board of Education & Office of the Superintendent (cont'd)

Office of the Superintendent comprises the salaries and benefits of the Superintendent and office support staff. In addition to employees, this department pays for various membership dues, donations to local community organizations made on behalf of the District and special projects and initiatives taken up on behalf of the District.

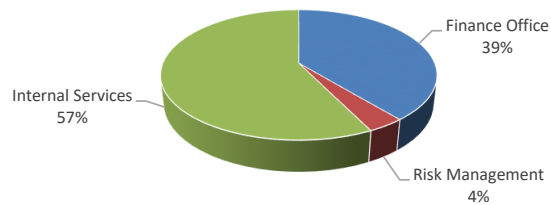
General Fund | Financial Services

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Financial Services					
Finance Office	1,067,603	1,185,219	1,220,043	1,183,590	1,374,133
Risk Management	141,914	18,097	247,360	130,000	130,000
Internal Services	371,323	459,011	650,331	1,242,415	2,017,066
Computer Operations	128,929	117,055	119,734	172,945	-
Total Financial Services	\$1,709,769	\$1,779,382	\$2,237,468	\$2,728,950	\$3,521,199

Financial Services Departments by % of Total



The majority of the Finance Office budget accounts for the salaries and benefits of Finance, Payroll Accounting and Budget department staffs consisting of between 12-18 employees at a given time. This makes up just over 90% of the department's budget with the remainder set aside for operating expenses for service and supply dollars such as bank service fees, statewide business association dues, conferences and office supplies.

Risk Management department houses the budget for unemployment claims we estimate to be paid out in the fiscal year.

Internal Services is the second largest department budget under the CFO and primarily holds the budget for the entire District's copy machine lease and maintenance contracts. This department pays for the principal payments on the lease and all copy machines/printers on the lease are monitored for usage with each respective school or department being charged for this usage. The District also owns a number of copy machines outright, but must maintain maintenance agreements for those machines which are also accounted for within Internal Services as well as additional banking service fees and postage machine rental.

General Fund | Human Resources

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Human Resources					
Human Resources	989,660	1,149,875	1,227,147	1,275,063	1,275,063
Total Human Resources	\$989,660	\$1,149,875	\$1,227,147	\$1,275,063	\$1,275,063

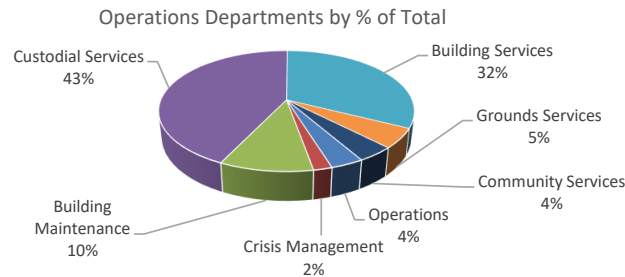
The Human Resources department is staffed by personnel who provide HR support and assistance for all other employees in the District. Salaries and benefits costs within the Human Resources department are the major consideration, making up nearly 85% of its total amount allocated. The remaining 15% comprises employee management services such as absence/PTO management softwares, recruitment and open position advertising, onboarding services like background checks and fingerprinting and wellness programs.

General Fund | Operations

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Operations					
Operations	265,025	338,475	437,268	407,572	543,042
Crisis Management	50,979	83,969	178,036	302,220	306,961
Swimming Pool	76,105	45,153	18,008	5,420	5,962
Building Maintenance	1,414,302	1,490,558	1,695,558	1,361,453	1,537,136
Custodial Services	128,360	326,267	245,704	6,293,846	6,616,197
Building Services	3,745,562	3,277,015	4,242,133	4,577,244	4,976,966
Grounds Services	675,916	692,560	742,744	677,864	804,896
Building Rental	4,527	10,831	-	7,637	8,401
Community Services	420,173	428,429	522,932	578,450	619,658
Total Operations	\$6,780,949	\$6,693,257	\$8,082,383	\$14,211,706	\$15,419,219



The Operations department holds the salaries and benefits for general personnel within Operations. This includes Operations office support staff, planning division and Director of Facilities. Combined, these salaries and benefits make up nearly all of this department's budget. The small remainder is made up of general operating supplies and services for the office only.

The Crisis Management department houses the budget for safety and security. Salaries and benefits of the employees in Crisis Management make up 60% of the department's budget. This budget is also responsible for allocating expenditures for security access, video equipment, monitoring, radio communications and emergency preparedness. Due to the national emphasis on safety and security in schools, the district also maintains participation in grant programs that provide additional funding for expenditures.

Swimming Pool Building Services houses the allocation for operation and maintenance of the swimming pool at Brighton High School. This pays for one custodian located at the pool as well as electricity and maintenance supplies and services required on an as-needed basis.

Under the supervision of the Director of Facilities, the Building Maintenance department houses the budget for a maintenance staff of 10-14 employees at a given time. This staff includes technicians in HVAC, locks and doors, electricity, plumbing and general assistance and support. Of the total allocation, salaries and benefits make up roughly 64% of the department's budget. The remaining 36% pays for maintenance supplies and services in the aforementioned areas as needed. This budget also pays for equipment that Facilities needs to perform core and common duties and licensing and dues for the technicians on staff.

The Custodial Services department comprises expenditures related to district custodial operations. This department pays for all custodial salaries and benefits and services and supplies throughout 27J. Prior to fiscal year 2022, each school was responsible for custodial overtime, supplemental and stipend salaries and benefits, as well as all custodial services and supplies. However, as of fiscal year 2022, Custodial Services is now allocated all custodial expenditures at all locations within the District. This was done to reduce the schools' financial burden. Custodial supplies and equipment now makes up roughly 66% of this department's budget compared to about 40% in prior years.

The Building Services department is responsible for the District's utilities; natural gas, electricity, water/sewage and waste disposal. This department is one of very few departments that does not include any employee salaries and benefits.

General Fund | Operations (cont'd)

Under the direction of the Grounds Supervisor, the Grounds Services department budget is allocated salaries and benefits for a cyclical/seasonal groundskeepers of 10-15 employees, totaling approximately 78% of the department's budget. Grounds Services is also responsible for service and supply expenditures related to maintenance, care and repair of the District's landscaping, walkways and environment.

The District contracts with local law enforcement offices to provide security resource officers at all district schools. The Community Services department houses the budget for those contract expenditures. The cities of Thornton, Brighton and Commerce City each provide officers for 27J's schools within their jurisdiction.

General Fund | Information Technology

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Information Technology					
Information Technology	7,415,203	5,712,790	4,593,321	5,690,587	6,352,215
Total Information Technology	\$7,415,203	\$5,712,790	\$4,593,321	\$5,690,587	\$6,352,215

Within the Information Technology department is allocated technology hardware and ancillary equipment, staff and student software programs, and licensing and maintenance services. Along with the supplies and services paid for by this department, the IT staff is comprised of 25-35 employees tasked with managing and maintaining all software and hardware as well as providing support to all systems across the district. Combined, all employees in IT makeup just over 50% of the Department's budget with the rest slated for services and supplies. The main challenge within the IT department is keeping up with enrollment and resultant staff growth and the speed of technology advancements across the education industry. Every new batch of students and staff members obviously requires hardware, software and licensing accommodations to match all that have come before. Projecting the total demand for these items is crucial to our budget development year in and year out to ensure that 27J can operate efficiently and effectively.

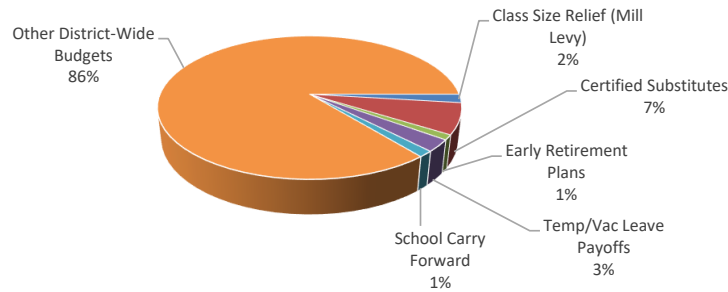
General Fund | District-wide

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
District-wide					
Class Size Relief (Mill Levy)	49,260	635,339	78,603	457,559	457,859
Certified Substitutes	923,634	988,021	1,143,007	1,468,200	1,668,200
Early Retirement Plans	-	29,064	7,722	266,549	266,549
Temp/Vac Leave Payoffs	369,698	303,582	276,439	610,216	640,216
School Carry Forward	-	-	-	325,922	325,922
Other District-Wide Budgets	2,334,306	2,601,547	241,344	8,828,129	20,557,732
Total District-wide	\$3,676,898	\$4,557,553	\$1,747,115	\$11,956,575	\$23,916,478

District-wide Departments by % of Total



The annual budget process involves allocating per-school TE assignments based on each school's projected enrollment for a given year. During that year, any school can exceed projected enrollment which then requires that school to hire more teachers to accommodate the additional students. The Class Size Relief (Mill Levy) department is a district-wide budget used as a blanket buffer to accommodate those fluctuations ensuring we can always meet the student-to-teacher ratio goals we set as a district and preventing schools from having to eat into their standard supplies and services budgets.

The Certified Substitutes department budget is a district-wide budget buffer that is set aside to pay for substitutes. The amount paid every year on substitutes varies over the course of the school year and this allocation allows more flexibility for the rest of the District's departments and schools to operate without having to worry about covering the costs of their staff's absences.

The Early Retirement Plans budget is a sunsetted program that, as the name suggests, pays early retirement benefits for several staff still employed by the District at this time. These staff members opted in to the program during its existence and are grandfathered in until they are no longer with the District.

Temp/Vacation Leave Payoffs is a contingency department to account for salaries and benefits owed to terminated and laid off personnel.

Other District-wide Budgets is a department designed to be a catch-all for the District as a whole for all other expenditures. This includes, but is not limited to, contingencies/reserves for extended day pay for staff that is not part of regular contract wages, increases in salaries and benefits, excess overtime for extreme and unforeseen circumstances and overages in contract services and supplies as a result of economic risk factors.

Capital Reserve Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$1,841,462	\$1,455,928	\$1,691,266	\$1,214,465	\$1,214,465
Revenues					
Local Sources					
Other Local Revenue	191,644	857,302	49,921	13,800	15,000
Other Sources					
Transfer In From Other Funds	1,574,585	1,979,360	861,786	1,498,616	2,106,326
Cash in Lieu	172,032	475,390	184,206	185,000	185,000
Other Financing Sources	-	4,768,184	-	-	-
Total Revenues	\$1,938,261	\$8,080,236	\$1,095,913	\$1,697,416	\$2,306,326
Total Available Resources	\$3,779,723	\$9,536,164	\$2,787,179	\$2,911,881	\$3,520,791
Expenditures					
Purchased Services	692,552	786,683	720,964	417,757	404,667
Supplies & Materials	(155,441)	(255,227)	(234,214)	(142,940)	(199,251)
Property	741,187	1,486,298	129,035	-	336,000
Debt Service	995,528	1,042,284	872,610	872,610	1,034,015
COP Escrow	-	4,720,000	-	-	-
Other	49,970	64,860	84,319	485,677	618,772
Total Expenditures	\$2,323,796	\$7,844,898	\$1,572,714	\$1,633,104	\$2,194,203
Reserves Designated					
TABOR Reserve	-	-	-	48,993	71,804
Cash in Lieu	425,688	888,578	1,069,784	1,229,784	1,254,784
Total Reserves Designated	\$425,688	\$888,578	\$1,069,784	\$1,278,777	\$1,326,588
Total Appropriations	\$2,749,484	\$8,733,476	\$2,642,498	\$2,911,881	\$3,520,791

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 Building Fund. Revenues are provided by transfer from the General Fund. Additional revenue comes from cash in lieu of land from new housing developments that build homes near the District's school sites.

Risk Management Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$977,756	\$791,642	\$1,361,031	\$2,326,727	\$1,630,000
Revenues					
Local Sources					
Other Local Revenue	65,731	30,890	227,694	-	-
Other Sources					
Transfer In From Other Funds	1,182,065	1,421,376	2,233,428	2,406,964	2,406,964
Total Revenues	\$1,247,796	\$1,452,266	\$2,461,122	\$2,406,964	\$2,406,964
Total Available Resources	\$2,225,552	\$2,243,908	\$3,822,153	\$4,733,691	\$4,036,964
Expenditures					
Purchased Services	1,591,205	1,741,957	2,563,988	2,553,817	2,754,048
Supplies & Materials	-	-	411	-	-
Total Expenditures	\$1,591,205	\$1,741,957	\$2,564,399	\$2,553,817	\$2,754,048
Reserves Designated					
TABOR Reserve	-	-	-	76,615	82,621
Designated Risk Management Reserve	-	-	-	2,103,259	1,200,295
Total Reserves Designated	\$ -	\$ -	\$ -	\$2,179,874	\$1,282,916
Total Appropriations	\$1,591,205	\$1,741,957	\$2,564,399	\$4,733,691	\$4,036,964

The Risk Management 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.

Colorado Preschool Program Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$163,359	\$287,197	\$308,330	\$294,481	\$407,000
Revenues					
State Sources					
State Grant	-	228,737	296,702	27,662	27,662
State Allocation	3,274,013	1,913,872	1,188,792	2,076,230	2,462,867
Other Sources					
Transfer In From Other Funds	686,874	473,505	1,189,697	768,968	-
Total Revenues	\$3,960,887	\$2,616,114	\$2,675,191	\$2,872,860	\$2,490,529
Total Available Resources	\$4,124,246	\$2,903,311	\$2,983,521	\$3,167,341	\$2,897,529
Expenditures					
Employee Salaries	2,743,383	1,651,279	1,682,437	1,895,154	1,779,348
Employee Benefits	978,753	563,146	598,010	685,501	593,116
Purchased Services	54,709	251,664	90,736	112,850	127,970
Supplies & Materials	59,147	115,361	302,692	61,062	56,862
Property	1,057	13,531	15,167	5,000	15,000
Other	-	-	-	316,327	241,645
Total Expenditures	\$3,837,049	\$2,594,981	\$2,689,042	\$3,075,894	\$2,813,941
Reserves Designated					
TABOR Reserve	-	-	-	91,447	83,588
Total Reserves Designated	\$ -	\$ -	\$ -	\$91,447	\$83,588
Total Appropriations	\$3,837,049	\$2,594,981	\$2,689,042	\$3,167,341	\$2,897,529

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

Government Designated Grants Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$1,468,452	\$2,699,416	\$1,162,659	\$1,214,980	\$1,240,000
Revenues					
State Sources					
State Categorical	3,594,691	2,572,907	3,577,785	5,934,101	4,709,098
Federal Sources					
Federal Revenue	5,593,976	6,190,034	20,550,188	21,918,226	16,836,287
Other Sources					
Transfer In From Other Funds	3,269	-	267,622	-	-
Interest on Investments	-	3,162	9,343	-	-
Total Revenues	\$9,191,936	\$8,766,103	\$24,404,938	\$27,852,327	\$21,545,385
Total Available Resources	\$10,660,388	\$11,465,519	\$25,567,597	\$29,067,307	\$22,785,385
Expenditures					
Employee Salaries	3,682,360	4,379,695	7,462,673	8,912,905	8,821,861
Employee Benefits	1,266,648	1,506,137	2,472,772	2,907,522	2,828,306
Purchased Services	2,474,579	3,402,398	7,242,922	10,667,691	6,405,543
Supplies & Materials	388,149	526,015	7,116,525	1,559,675	1,241,756
Property	1,886	-	-	44,000	-
Other	147,350	161,377	168,653	4,975,514	3,487,919
Total Expenditures	\$7,960,972	\$9,975,622	\$24,463,545	\$29,067,307	\$22,785,385
Total Appropriations	\$7,960,972	\$9,975,622	\$24,463,545	\$29,067,307	\$22,785,385

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 Title, IDEA, ELPA, Medicaid and ESSER in fiscal year 2023.

Pupil Activity Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$1,229,234	\$1,825,899	\$2,480,965	\$2,428,678	\$2,576,293
Revenues					
Local Sources					
Other Local Revenue	2,797,611	2,695,983	1,316,050	2,671,683	2,342,429
Other Sources					
Transfer In From Other Funds	580,712	691,935	150,000	705,704	765,704
Interest on Investments	28,846	8,074	270	75	150
Total Revenues	\$3,407,169	\$3,395,992	\$1,466,320	\$3,377,462	\$3,108,283
Total Available Resources	\$4,636,403	\$5,221,891	\$3,947,285	\$5,806,140	\$5,684,576
Expenditures					
Employee Salaries	189,875	125,707	34,464	84,000	105,000
Employee Benefits	40,657	27,272	7,667	22,800	30,200
Purchased Services	994,443	839,468	387,403	386,500	643,050
Supplies & Materials	1,646,992	1,528,509	964,870	2,602,611	1,656,008
Property	17,270	15,255	6,551	-	-
Other	225,636	204,713	117,636	2,710,229	3,250,318
Total Expenditures	\$3,114,873	\$2,740,924	\$1,518,591	\$5,806,140	\$5,684,576
Total Appropriations	\$3,114,873	\$2,740,924	\$1,518,591	\$5,806,140	\$5,684,576

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. This encompasses classroom and extracurricular activities programs and clubs, including athletics. Expenditures are for school activities and consumables.

Transportation Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Local Sources					
Other Local Revenue	456,935	403,623	124,018	240,398	1,040,398
State Sources					
State Categorical	1,542,587	1,484,551	1,561,318	1,544,838	1,480,940
Other Sources					
Transfer In From Other Funds	4,174,877	5,044,751	4,956,270	6,610,323	5,280,908
Total Revenues	\$6,174,399	\$6,932,925	\$6,641,606	\$8,395,559	\$7,802,246
Total Available Resources	\$6,174,399	\$6,932,925	\$6,641,606	\$8,395,559	\$7,802,246
Expenditures					
Employee Salaries	3,848,853	4,396,908	4,146,074	5,024,175	4,241,378
Employee Benefits	1,640,873	1,870,070	1,854,691	2,006,377	1,902,203
Purchased Services	96,764	180,798	166,833	506,280	542,997
Supplies & Materials	832,453	651,439	561,696	1,088,477	1,345,418
Other	(244,544)	(166,291)	(87,686)	(229,750)	(229,750)
Total Expenditures	\$6,174,399	\$6,932,924	\$6,641,608	\$8,395,559	\$7,802,246
Total Appropriations	\$6,174,399	\$6,932,924	\$6,641,608	\$8,395,559	\$7,802,246

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. This also includes transportation (in-district and outside entities) for students who require specialized services.

Growth Impact Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$103,281	\$95,823	\$68,364	\$44,937	\$7,300
Revenues					
Local Sources					
Other Local Revenue	22,713	-	-	-	-
Other Sources					
Interest on Investments	1,551	1,094	97	-	-
Total Revenues	\$24,264	\$1,094	\$97	\$ -	\$ -
Total Available Resources	\$127,545	\$96,917	\$68,461	\$44,937	\$7,300
Expenditures					
Purchased Services	30,877	26,165	23,508	35,411	7,300
Supplies & Materials	845	2,319	11	2,150	-
Other	-	69	5	7,376	-
Total Expenditures	\$31,722	\$28,553	\$23,524	\$44,937	\$7,300
Total Appropriations	\$31,722	\$28,553	\$23,524	\$44,937	\$7,300

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. The District no longer receives this revenue, but funds from prior years have sustained the operation of this fund and will continue to do so until depleted. Expenditures are for planning and research of future school sites.

Special Programs Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$891,017	\$883,450	\$1,062,779	\$2,427,984	\$6,161,940
Revenues					
Local Sources					
Other Local Revenue	1,439,358	1,075,619	2,411,589	5,769,382	2,004,531
Other Sources					
Transfer In From Other Funds	337,915	(117,292)	250,870	146,817	165,569
Total Revenues	\$1,777,273	\$958,327	\$2,662,459	\$5,916,199	\$2,170,100
Total Available Resources	\$2,668,290	\$1,841,777	\$3,725,238	\$8,344,183	\$8,332,040
Expenditures					
Employee Salaries	1,087,354	492,012	680,091	616,168	1,160,943
Employee Benefits	375,457	182,821	196,838	221,735	438,185
Purchased Services	111,433	21,196	295,508	4,141,044	3,430,173
Supplies & Materials	159,837	82,970	137,915	132,333	99,974
Property	43,235	-	1,000	-	-
Other	6,843	-	3,000	3,232,903	3,202,765
Total Expenditures	\$1,784,159	\$778,999	\$1,314,352	\$8,344,183	\$8,332,040
Total Appropriations	\$1,784,159	\$778,999	\$1,314,352	\$8,344,183	\$8,332,040

The Special Programs Fund accounts for specific local programs and grants. These programs include Tuition-Based Preschool the Adams County Detention Center, Credit Recovery, Summer School program, oil and gas leases and local grants.

Special Programs Fund | Detention Center

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$55,582	\$96,728	\$202,448	\$259,213	\$219,949
Revenues					
Local Sources					
Other Local Revenue	307,184	330,211	323,059	325,000	325,000
Other Sources					
Transfer In From Other Funds	227,406	221,751	227,934	146,817	165,569
Total Revenues	\$534,590	\$551,962	\$550,993	\$471,817	\$490,569
Total Available Resources	\$590,172	\$648,690	\$753,441	\$731,030	\$710,518
Expenditures					
Employee Salaries	353,459	324,812	363,808	347,900	451,488
Employee Benefits	125,167	107,034	117,378	126,504	156,594
Purchased Services	762	334	4,509	8,200	8,200
Supplies & Materials	14,057	14,062	8,534	11,500	11,500
Other	-	-	-	236,926	82,736
Total Expenditures	\$493,445	\$446,242	\$494,229	\$731,030	\$710,518
Total Appropriations	\$493,445	\$446,242	\$494,229	\$731,030	\$710,518

Special Programs Fund | Tuition-based Preschool

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$27,061	\$1,180	\$ -	\$81,781	\$ -
Revenues					
Local Sources					
Other Local Revenue	136,901	154,865	155,113	228,000	333,000
Total Revenues	\$136,901	\$154,865	\$155,113	\$228,000	\$333,000
Total Available Resources	\$163,962	\$156,045	\$155,113	\$309,781	\$333,000
Expenditures					
Employee Salaries	113,591	99,699	54,399	161,097	200,460
Employee Benefits	49,191	56,350	18,932	58,602	71,600
Supplies & Materials	-	-	-	15,000	15,000
Other	-	-	-	75,082	45,940
Total Expenditures	\$162,782	\$156,049	\$73,331	\$309,781	\$333,000
Total Appropriations	\$162,782	\$156,049	\$73,331	\$309,781	\$333,000

Special Programs Fund | Summer School

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$67,852	\$60,117	\$57,971	\$63,523	\$51,182
Revenues					
Local Sources					
Other Local Revenue	35,763	2,595	17,435	17,435	-
Total Revenues	\$35,763	\$2,595	\$17,435	\$17,435	\$ -
Total Available Resources	\$103,615	\$62,712	\$75,406	\$80,958	\$51,182
Expenditures					
Employee Salaries	35,869	4,092	9,803	48,588	18,000
Employee Benefits	7,612	899	2,080	10,597	6,000
Purchased Services	18	(250)	-	21,773	27,182
Total Expenditures	\$43,499	\$4,741	\$11,883	\$80,958	\$51,182
Total Appropriations	\$43,499	\$4,741	\$11,883	\$80,958	\$51,182

Special Programs Fund | Credit Recovery

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$56,670	\$45,053	\$23,408	\$56,216	\$44,465
Revenues					
Local Sources					
Other Local Revenue	76,470	59,790	60,620	50,000	40,000
Total Revenues	\$76,470	\$59,790	\$60,620	\$50,000	\$40,000
Total Available Resources	\$133,140	\$104,843	\$84,028	\$106,216	\$84,465
Expenditures					
Employee Salaries	43,575	51,582	10,524	44,818	61,600
Employee Benefits	15,694	15,981	4,104	19,564	22,865
Purchased Services	28,815	13,870	13,184	14,000	-
Other	-	-	-	27,834	-
Total Expenditures	\$88,084	\$81,433	\$27,812	\$106,216	\$84,465
Total Appropriations	\$88,084	\$81,433	\$27,812	\$106,216	\$84,465

Special Programs Fund | Oil & Gas

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$178,109	\$202,999	\$450,834	\$1,434,160	\$2,014,341
Revenues					
Local Sources					
Other Local Revenue	29,861	247,835	984,566	499,153	100,000
Total Revenues	\$29,861	\$247,835	\$984,566	\$499,153	\$100,000
Total Available Resources	\$207,970	\$450,834	\$1,435,400	\$1,933,313	\$2,114,341
Expenditures					
Purchased Services	4,972	-	1,240	10,000	10,000
Other	-	-	-	1,923,313	2,104,341
Total Expenditures	\$4,972	\$-	\$1,240	\$1,933,313	\$2,114,341
Total Appropriations	\$4,972	\$-	\$1,240	\$1,933,313	\$2,114,341

Special Programs Fund | Non-Governmental Grants

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$505,743	\$477,373	\$328,118	\$533,091	\$3,832,003
Revenues					
Local Sources					
Other Local Revenue	853,179	280,323	870,796	4,649,794	1,206,531
Other Sources					
Transfer In From Other Funds	110,509	(339,043)	22,936	-	-
Total Revenues	\$963,688	(\$58,720)	\$893,732	\$4,649,794	\$1,206,531
Total Available Resources	\$1,469,431	\$418,653	\$1,221,850	\$5,182,885	\$5,038,534
Expenditures					
Employee Salaries	540,860	11,827	241,557	13,765	429,395
Employee Benefits	177,793	2,557	54,344	6,468	181,126
Purchased Services	76,866	7,242	276,575	4,087,071	3,384,791
Supplies & Materials	145,780	68,908	129,381	105,833	73,474
Property	43,235	-	1,000	-	-
Other	6,843	-	3,000	969,748	969,748
Total Expenditures	\$991,377	\$90,534	\$705,857	\$5,182,885	\$5,038,534
Total Appropriations	\$991,377	\$90,534	\$705,857	\$5,182,885	\$5,038,534

Bond Redemption Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$19,614,504	\$24,494,347	\$35,876,607	\$55,381,481	\$73,009,812
Revenues					
Local Sources					
Property Taxes	28,482,371	35,971,319	45,933,691	44,453,969	44,453,969
Specific Ownership Taxes	208,749	-	-	200,000	-
Other Taxes	62,765	39,280	(44,877)	10,000	100,000
Other Sources					
Interest on Investments	256,106	230,203	10,498	5,000	5,000
Total Revenues	\$29,009,991	\$36,240,802	\$45,899,312	\$44,668,969	\$44,558,969
Total Available Resources	\$48,624,495	\$60,735,149	\$81,775,919	\$100,050,450	\$117,568,781
Expenditures					
Purchased Services	8,800	6,300	6,265	11,300	11,000
Debt Service	8,000,000	9,070,000	10,960,000	21,381,786	28,610,000
Other	16,121,348	15,782,241	15,428,173	32,038,199	25,933,533
Total Expenditures	\$24,130,148	\$24,858,541	\$26,394,438	\$53,431,285	\$54,554,533
Reserves Designated					
Assigned Reserve	-	-	-	46,619,165	63,014,248
Total Reserves Designated	\$ -	\$ -	\$ -	\$46,619,165	\$63,014,248
Total Appropriations	\$24,130,148	\$24,858,541	\$26,394,438	\$100,050,450	\$117,568,781

The Bond Redemption Fund mill levy for property tax collections in 2022 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

Building Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$126,637,263	\$72,935,723	\$32,734,798	\$29,078,740	\$278,716,577
Revenues					
Other Sources					
Interest on Investments	2,890,915	986,816	95,955	55,100	663,000
Bond Issuance/Refinancing	-	-	-	312,212,580	-
Total Revenues	\$2,890,915	\$986,816	\$95,955	\$312,267,680	\$663,000
Total Available Resources	\$129,528,178	\$73,922,539	\$32,830,753	\$341,346,420	\$279,379,577
Expenditures					
Employee Salaries	884,299	1,144,249	684,646	1,041,058	1,987,402
Employee Benefits	269,282	351,473	217,936	394,584	694,121
Purchased Services	5,241,868	5,126,985	1,225,572	19,198,984	29,470,900
Supplies & Materials	3,056,792	2,263,441	2,203,608	536,097	254,000
Property	47,140,214	32,301,593	(579,750)	49,629,846	127,557,058
Other	-	-	-	270,545,851	119,416,096
Total Expenditures	\$56,592,455	\$41,187,741	\$3,752,012	\$341,346,420	\$279,379,577
Total Appropriations	\$56,592,455	\$41,187,741	\$3,752,012	\$341,346,420	\$279,379,577

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. Monies for this fund are provided through voter-approved elections and will provide funding for construction of new schools, existing school renovations and expansions, major repairs and upkeep and Career and Technical Education buildings throughout the District.

Nutrition Services Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$2,330,977	\$1,880,206	\$1,627,277	\$1,851,506	\$2,162,276
Revenues					
Local Sources					
Other Local Revenue	2,211,233	2,163,985	165,026	2,413,893	2,546,640
State Sources					
State Categorical	107,626	101,789	53,347	103,902	104,871
Federal Sources					
Federal Revenue	3,075,445	3,286,382	5,186,333	3,268,358	3,328,804
Other Sources					
Interest on Investments	23,899	21,079	1,844	20,000	594
Total Revenues	\$5,418,203	\$5,573,235	\$5,406,550	\$5,806,153	\$5,980,909
Total Available Resources	\$7,749,180	\$7,453,441	\$7,033,827	\$7,657,659	\$8,143,185
Expenditures					
Employee Salaries	2,076,817	2,206,024	2,004,452	2,288,743	2,800,447
Employee Benefits	664,445	704,002	667,862	745,374	908,841
Purchased Services	115,025	133,455	97,596	132,567	135,507
Supplies & Materials	2,760,500	2,701,167	2,374,885	2,615,725	3,528,734
Property	252,065	81,945	33,658	28,000	28,000
Other	121	(428)	3,876	1,847,250	741,656
Total Expenditures	\$5,868,973	\$5,826,165	\$5,182,329	\$7,657,659	\$8,143,185
Total Appropriations	\$5,868,973	\$5,826,165	\$5,182,329	\$7,657,659	\$8,143,185

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).

Childcare Program Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$728,399	\$726,008	\$121,066	\$382,951	\$649,629
Revenues					
Local Sources					
Other Local Revenue	1,543,168	863,700	752,634	1,366,000	1,478,000
Other Sources					
Transfer In From Other Funds	-	-	390,433	-	-
Total Revenues	\$1,543,168	\$863,700	\$1,143,067	\$1,366,000	\$1,478,000
Total Available Resources	\$2,271,567	\$1,589,708	\$1,264,133	\$1,748,951	\$2,127,629
Expenditures					
Employee Salaries	978,236	998,839	637,796	976,858	1,010,555
Employee Benefits	293,706	292,992	223,569	321,771	333,084
Purchased Services	78,376	37,967	12,558	10,880	9,640
Supplies & Materials	78,800	75,028	7,259	70,665	78,997
Other	116,440	63,818	-	368,777	695,353
Total Expenditures	\$1,545,558	\$1,468,644	\$881,182	\$1,748,951	\$2,127,629
Total Appropriations	\$1,545,558	\$1,468,644	\$881,182	\$1,748,951	\$2,127,629

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.

Print Shop Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Local Sources					
Other Local Revenue	53,174	44,393	30,925	49,000	33,000
Other Sources					
Transfer In From Other Funds	79,285	91,842	89,040	90,652	97,920
Total Revenues	\$132,459	\$136,235	\$119,965	\$139,652	\$130,920
Total Available Resources	\$132,459	\$136,235	\$119,965	\$139,652	\$130,920
Expenditures					
Employee Salaries	62,351	70,735	72,525	73,874	76,831
Employee Benefits	13,743	15,763	16,527	17,138	17,789
Purchased Services	19,359	13,593	10,575	23,488	8,633
Supplies & Materials	32,660	32,481	16,413	20,000	22,000
Other	4,346	3,663	3,925	5,152	5,667
Total Expenditures	\$132,459	\$136,235	\$119,965	\$139,652	\$130,920
Total Appropriations	\$132,459	\$136,235	\$119,965	\$139,652	\$130,920

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

Dental Insurance Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$551,846	\$595,586	\$665,645	\$641,931	\$712,722
Revenues					
Local Sources					
Other Local Revenue	835,231	907,020	914,797	915,000	915,000
Total Revenues	\$835,231	\$907,020	\$914,797	\$915,000	\$915,000
Total Available Resources	\$1,387,077	\$1,502,606	\$1,580,442	\$1,556,931	\$1,627,722
Expenditures					
Purchased Services	791,491	836,961	938,510	983,400	984,141
Other	-	-	-	573,531	643,581
Total Expenditures	\$791,491	\$836,961	\$938,510	\$1,556,931	\$1,627,722
Total Appropriations	\$791,491	\$836,961	\$938,510	\$1,556,931	\$1,627,722

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

Trust Fund

Forecast of Revenues by Source and Expenditures by Object



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Beginning Fund Balance	\$24,899	\$25,913	\$26,627	\$26,690	\$26,707
Revenues					
Other Sources					
Interest on Investments	1,013	714	63	5	250
Total Revenues	\$1,013	\$714	\$63	\$5	\$250
Total Available Resources	\$25,912	\$26,627	\$26,690	\$26,695	\$26,957
Expenditures					
Other	-	-	-	26,695	26,957
Total Expenditures	\$ -	\$ -	\$ -	\$26,695	\$26,957
Total Appropriations	\$ -	\$ -	\$ -	\$26,695	\$26,957

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.

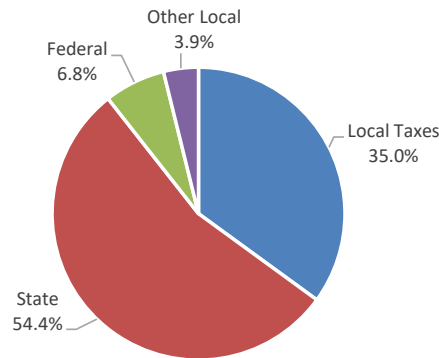
Consolidated Revenue | All Funds

Forecast of Revenues by Source



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Revenues					
Local Sources					
Property Taxes	63,337,185	79,562,728	101,461,352	100,579,251	100,579,251
Specific Ownership Taxes	5,415,779	4,791,582	4,362,289	4,200,000	4,000,000
Other Taxes	139,596	87,494	(98,793)	222,000	35,000
Other Local Revenue	10,431,517	9,526,860	6,322,386	13,642,844	10,578,686
State Sources					
State Equalization	104,178,937	106,808,650	90,588,760	109,550,278	147,797,589
State Categorical	10,855,220	10,608,780	9,962,515	12,190,349	14,646,382
Audit Adjustment & Other	-	-	-	-	-
Federal Sources					
Federal Revenue	8,669,421	9,476,416	25,736,521	25,186,584	20,165,091
Other Sources					
Transfer In From Other Funds	-	-	-	-	-
Interest on Investments	3,421,308	1,570,962	196,537	160,180	748,994
Cash in Lieu	172,032	475,390	184,206	185,000	185,000
Other Financing Sources	-	4,768,184	-	-	-
Bond Issuance/Refinancing	-	-	-	312,212,580	-
Miscellaneous	-	-	-	-	-
Total Revenues	\$206,620,995	\$227,677,046	\$238,715,773	\$578,129,066	\$298,735,993

FY 22-23 Revenue Sources



The Federal Government contributes a limited amount of funding to school districts through special programs like Title I of the Elementary and Secondary Education Act (ESEA) and the Individuals with Disabilities Act (IDEA). Districts receive these funds to help at-risk students, students from low-income families or students with disabilities.

Local revenue consists of property taxes, specific ownership taxes (vehicle registration fees), Bond issuance proceeds and non-tax sources like student fees, facility usage, cash in lieu of land and investment interest.

Funding from the state is received via categorical and equalization revenue. Equalization revenue is received via the Colorado School Finance Act. Categorical funding provides support for specific programs that districts offer such as gifted and talented, special education, transportation and vocational. Typically, certain costs districts spend related to these programs are reimbursed by the state.

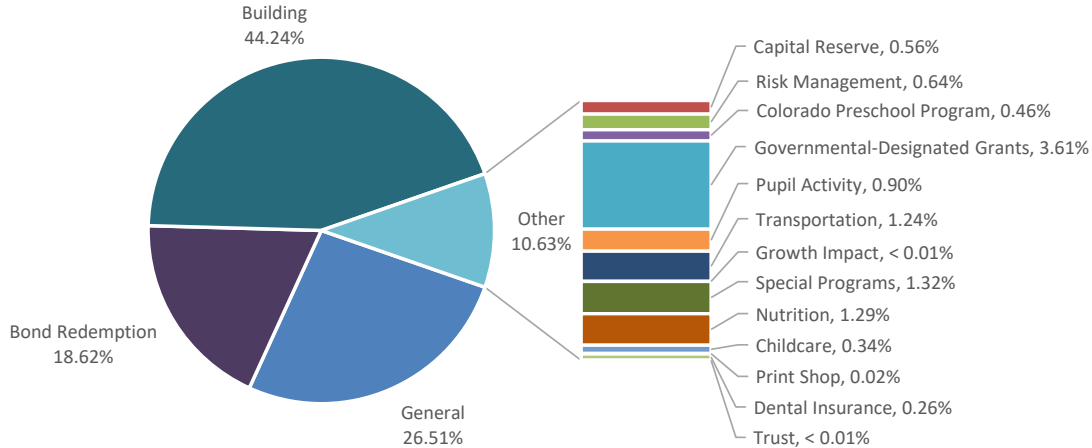
Consolidated Appropriations | All Funds

Forecast of Expenditures by Fund



	AUDITED ACTUALS 2018-2019	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AMENDED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023
Expenditures					
Fund					
General	106,195,544	119,131,705	121,400,726	148,191,733	167,409,103
Capital Reserve	2,323,796	7,844,898	1,572,714	2,911,881	3,520,791
Risk Management	1,591,205	1,741,957	2,564,399	4,733,691	4,036,964
Colorado Preschool Program	3,837,049	2,594,981	2,689,042	3,167,341	2,897,529
Governmental-Designated Grants	7,960,972	9,975,622	24,463,545	29,067,307	22,785,385
Pupil Activity	3,114,873	2,740,924	1,518,591	5,806,140	5,684,576
Transportation	6,174,399	6,932,924	6,641,608	8,395,559	7,802,246
Growth Impact	31,722	28,553	23,524	44,937	7,300
Special Programs	1,784,159	778,999	1,314,352	8,344,183	8,332,040
Bond Redemption	24,130,148	24,858,541	26,394,438	100,050,450	117,568,781
Building	56,592,455	41,187,741	3,752,012	341,346,420	279,379,577
Nutrition	5,868,973	5,826,165	5,182,329	7,657,659	8,143,185
Childcare	1,545,558	1,468,644	881,182	1,748,951	2,127,629
Print Shop	132,459	136,235	119,965	139,652	130,920
Dental Insurance	791,491	836,961	938,510	1,556,931	1,627,722
Trust	-	-	-	26,695	26,957
Total Appropriations	\$222,074,803	\$226,084,850	\$199,456,937	\$663,189,530	\$631,480,705

Consolidated Appropriations by Fund



27J Schools has been able to pass multiple Bond elections to support the substantial population (enrollment) growth within the District over the last several years. It is a unique situation compared to many other districts in the state, and, as a result, the Bond Redemption and Building Funds make up approximately 63% of 27J's total expenditures. The Building Fund solely pays for the construction of new schools and infrastructure and major repair and renovation of existing schools and the Bond Redemption Fund pays for principal and interest of that Bond debt. The remaining 37% of total expenditures is made up of General Fund and all other funds pay for overall operations of the District and its many locations and programs.

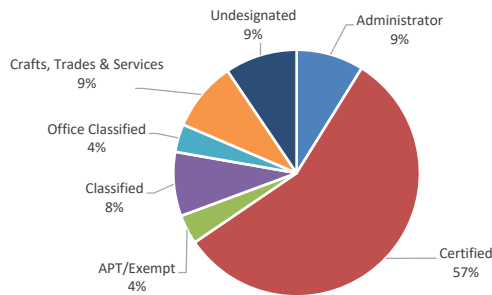
Salaries & Benefits by Job Class | All Funds

Forecast of Expenditures by Fund

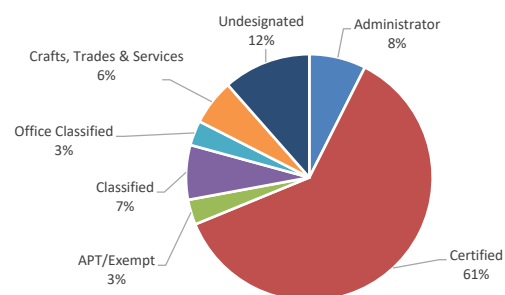


	Administrator	Certified	APT/Exempt	Classified	Office Classified	Crafts, Trades & Services	Undesignated	Total
Fund								
General	10,331,171	85,247,727	4,581,500	9,949,042	4,527,549	8,331,219	15,963,688	138,931,896
Capital Reserve	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-
Colorado Preschool Program	64,792	1,567,470	-	648,677	91,525	-	-	2,372,464
Governmental-Designated Grants	2,156,444	7,774,836	263,841	941,064	480,636	33,346	-	11,650,167
Pupil Activity	-	650	-	130,900	-	3,650	-	135,200
Transportation	734,318	-	-	965,966	565,157	3,878,140	-	6,143,581
Growth Impact	-	-	-	-	-	-	-	-
Special Programs	67,231	940,723	-	437,310	153,864	-	-	1,599,128
Bond Redemption	-	-	-	-	-	-	-	-
Building	1,055,479	-	1,512,901	-	113,143	-	-	2,681,523
Nutrition	309,199	-	158,767	-	224,268	3,017,054	-	3,709,288
Childcare	199,460	-	-	1,113,483	30,696	-	-	1,343,639
Print Shop	-	-	-	-	-	94,620	-	94,620
Dental Insurance	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-
Total	\$14,918,094	\$95,531,406	\$6,517,009	\$14,186,442	\$6,186,838	\$15,358,029	\$15,963,688	\$168,661,506

Salaries & Benefits by Job Class | All Funds



Salaries & Benefits by Job Class | General Fund



Teachers (certified employees) make up the largest part of 27J's salaries and benefits. As part of the budget every year, compensation is a vital priority as 27J strives to attract and retain the highest-quality educators. Three of the previous four years, though limited, employees have received compensation increases. In fiscal year 2022-2023, the District has committed a significant investment into compensation increases in order to combat cost-of-living increases, low benchmarking and recognition of the tremendous efforts all staff have shown over the last two-plus years.

SCHOOL SUMMARY

Forecast of School Expenditures by Object

		SALARIES					
	STAFF	ADMINIST-RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT	CRAFTS, TRADES, SERVICES
Northeast	26.12	149,402	1,677,765	-	141,950	46,346	3,190
South	20.16	16,973	648,721	-	395,708	89,753	300
Southeast	26.04	173,003	1,417,192	-	121,316	54,618	450
Henderson	17.72	82,670	977,275	-	96,856	44,109	3,890
Thimmig	26.33	170,531	1,475,260	-	82,396	82,422	4,090
Pennock	31.76	172,620	1,678,332	-	109,701	55,862	3,590
Second Creek	33.41	151,438	2,152,336	-	135,530	68,834	2,195
West Ridge	39.58	166,473	2,273,331	-	192,560	65,553	650
Turnberry	37.31	147,459	1,641,475	-	83,796	90,964	1,695
Brantner	33.18	131,285	1,857,699	-	98,477	49,211	1,200
Reunion	39.23	157,498	2,084,330	-	138,290	67,134	250
Padilla	22.49	80,328	845,041	-	26,913	10,969	500
Southlawn	17.16	109,562	845,060	-	165,995	10,469	-
Total Elementary	370.49	\$1,599,680	\$18,728,757	\$ -	\$1,623,493	\$725,775	\$22,000
Overland Trail	32.66	176,899	1,795,144	-	31,999	79,219	5,240
Vikan	34.62	233,444	1,991,723	-	40,515	89,668	27,032
Prairie View	38.05	162,728	2,010,551	-	27,955	60,207	32,025
Stuart	42.97	226,796	2,260,574	-	62,322	79,255	36,147
Quist	52.81	257,253	2,574,421	-	54,684	86,290	2,095
Total Middle	201.11	\$1,057,120	\$10,632,413	\$ -	\$217,475	\$394,639	\$102,539
Brighton	105.25	460,687	5,857,363	-	349,189	281,145	168,290
Prairie View	99.09	496,829	4,828,509	4,000	313,506	327,950	123,549
Innovations & Options	10.33	159,073	1,000,533	5,717	18,979	57,308	3,290
Riverdale Ridge	79.46	417,430	4,025,000	-	200,759	251,107	108,031
Total High	294.13	\$1,534,019	\$15,711,405	\$9,717	\$882,433	\$917,510	\$403,160
27J Online Academy	23.09	136,647	868,488	-	21,056	59,506	-
Total Online	23.09	\$136,647	\$868,488	\$ -	\$21,056	\$59,506	\$ -
TOTAL	888.82	\$4,327,466	\$45,941,063	\$9,717	\$2,744,457	\$2,097,430	\$527,699

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
716,560	10,850	45,602	-	-	2,791,665
1,585,244	165,143	168,603	-	80,637	3,151,082
612,177	17,375	34,446	-	300	2,430,877
444,202	14,815	21,510	-	200	1,685,527
598,433	15,950	37,551	-	-	2,466,633
741,868	17,175	66,049	-	75	2,845,272
891,430	26,750	41,589	-	-	3,470,102
925,224	32,400	51,275	-	-	3,707,466
693,321	27,800	48,962	-	3,725	2,739,197
713,433	700	73,533	-	-	2,925,538
825,139	12,100	71,825	-	4,000	3,360,566
345,041	12,325	27,615	-	4,774	1,353,506
387,290	1,650	49,255	-	250	1,569,531
\$9,092,072	\$353,383	\$688,560	\$ -	\$93,711	\$32,927,431
724,115	25,228	63,206	-	11,300	2,912,350
837,212	9,600	78,744	-	-	3,307,938
822,587	16,350	55,310	-	2,000	3,189,713
912,531	56,294	37,800	-	-	3,671,719
1,000,992	36,263	46,900	-	6,500	4,065,398
\$4,297,437	\$143,735	\$281,960	\$ -	\$19,800	\$17,147,118
2,373,671	144,584	217,600	-	12,350	9,864,879
2,077,429	17,634	285,593	-	3,750	8,478,749
437,298	5,600	27,250	-	150	1,715,198
1,659,744	104,469	161,683	-	5,000	6,933,223
\$6,548,142	\$272,287	\$692,126	\$ -	\$21,250	\$26,992,049
359,441	6,100	39,470	-	5,000	1,495,708
\$359,441	\$6,100	\$39,470	\$ -	\$5,000	\$1,495,708
\$20,297,092	\$775,505	\$1,702,116	\$ -	\$139,761	\$78,562,306

NORTHEAST ELEMENTARY

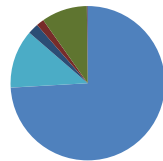
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	489	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				26.12	LINE
Regular Education		\$2,024,153	\$54,822	20.51	1.06
Special Education		-	300	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		816	-	-	-
Full-Day Kinder		334,609	-	2.66	0.63
Other Education		-	1,250	-	-
Students		61,753	-	-	1.00
Instructional Staff		44,322	-	0.27	-
School Administration		262,063	2,675	1.65	2.21
Operation/Maintenance		4,902	-	-	-
Subtotal		\$2,732,618	\$59,047	25.09	4.90
Total Budget			\$2,791,665		29.99

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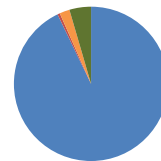
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The District allocation is funded via State Equalization, therefore is distributed to each school based on their enrollment. Only salaries and benefits are paid for out of this portion of the budget and include regular and non-regular salaries and benefits of the school staff.

School Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	505	471	489	563	572

SOUTH ELEMENTARY

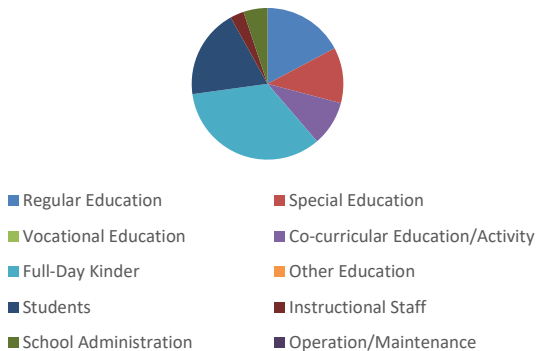
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment: 371	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$358,545	\$468,516	13.38	1.17
Special Education	246,936	127,968	0.14	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	199,138	-	-	-
Full-Day Kinder	709,724	35,060	3.41	0.50
Other Education	-	326,639	-	-
Students	397,227	42,657	0.02	1.00
Instructional Staff	61,148	37,095	0.34	-
School Administration	106,369	33,599	1.60	2.21
Operation/Maintenance	461	-	-	-
Subtotal	\$2,079,548	\$1,071,534	18.89	4.88
Total Budget		\$3,151,082		23.77

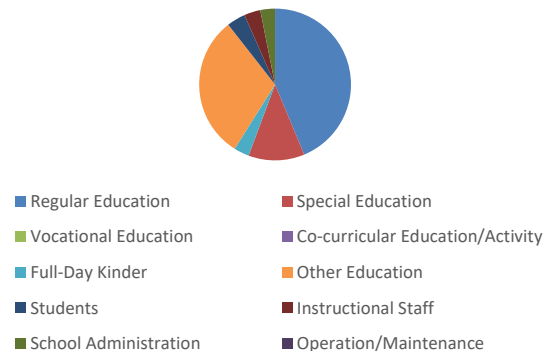
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	369	362	371	399	405

SOUTHEAST ELEMENTARY

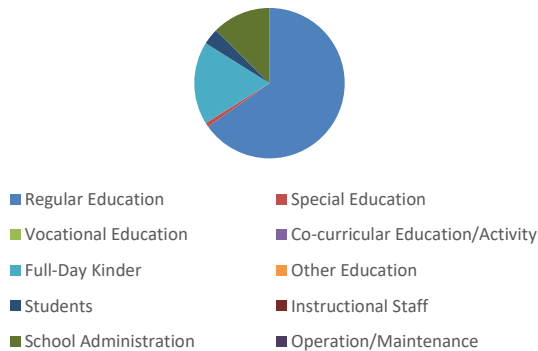
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	488	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,545,948	\$37,100	18.09	1.06
Special Education		21,473	500	0.58	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		533	-	-	-
Full-Day Kinder		422,535	650	3.88	-
Other Education		-	1,400	-	-
Students		81,851	200	-	1.00
Instructional Staff		-	3,500	-	-
School Administration		298,920	15,576	1.67	2.21
Operation/Maintenance		691	-	-	-
Subtotal		\$2,371,951	\$58,926	24.22	4.27
Total Budget			\$2,430,877		28.49

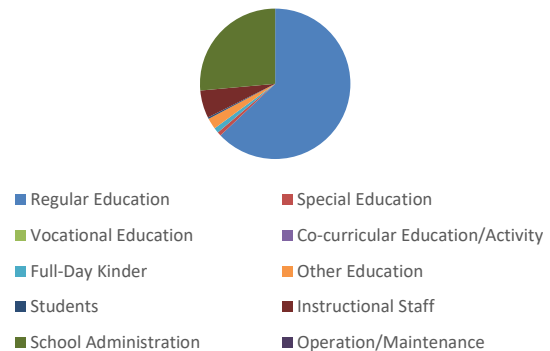
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	457	463	488	555	571

HENDERSON ELEMENTARY

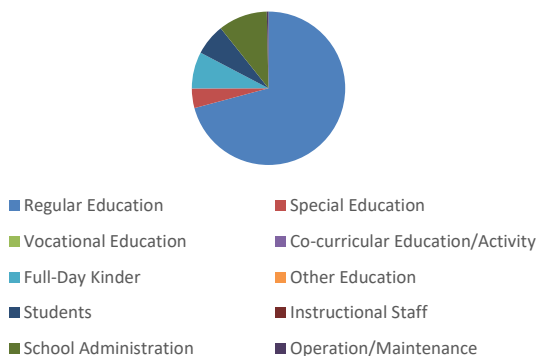
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment: 327	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$1,165,978	\$22,705	13.80	1.00
Special Education	67,670	65	0.11	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	511	-	-	-
Full-Day Kinder	126,870	-	2.31	0.06
Other Education	-	550	-	-
Students	108,725	-	-	1.00
Instructional Staff	-	-	-	-
School Administration	170,311	15,565	0.93	2.50
Operation/Maintenance	5,977	600	-	-
Subtotal	\$1,646,042	\$39,485	17.15	4.56
Total Budget		\$1,685,527		21.71

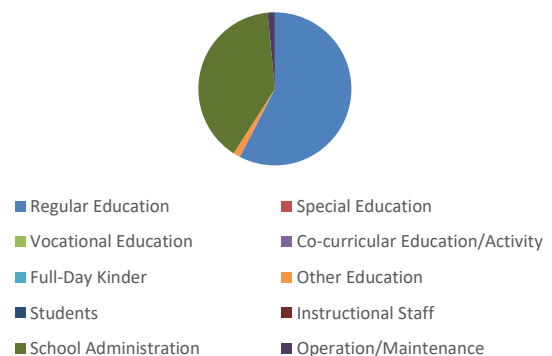
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	291	310	327	412	452

THIMMIG ELEMENTARY

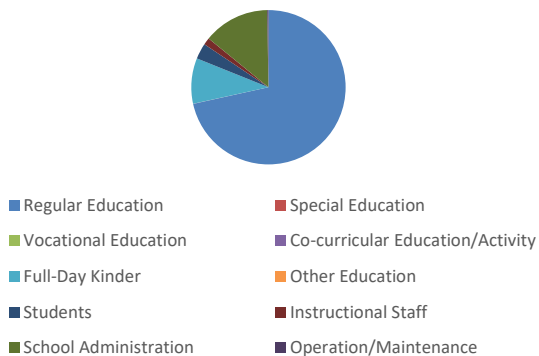
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	494	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,721,630	\$53,776	21.12	1.06
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		942	-	-	-
Full-Day Kinder		229,399	450	3.00	-
Other Education		-	200	-	-
Students		79,678	-	-	1.00
Instructional Staff		35,382	700	0.26	-
School Administration		333,667	4,525	1.90	2.00
Operation/Maintenance		6,284	-	-	-
Subtotal		\$2,406,982	\$59,651	26.28	4.06
Total Budget			\$2,466,633		30.34

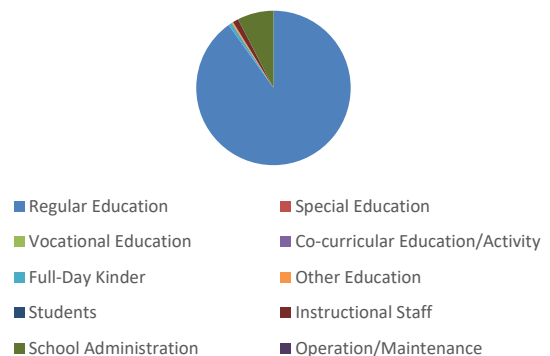
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	526	502	494	535	560

PENNOCK ELEMENTARY

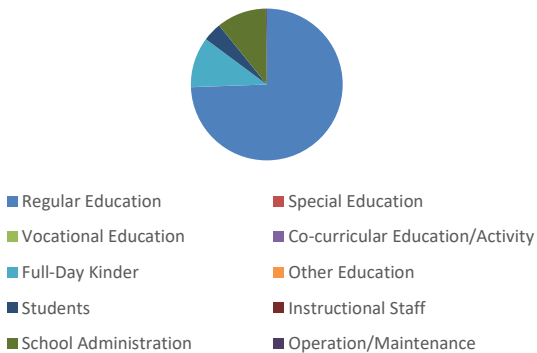
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	598	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				31.76	LINE
Regular Education		\$2,052,404	\$76,155	24.20	2.06
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		737	-	-	-
Full-Day Kinder		296,323	230	4.00	-
Other Education		-	1,100	-	-
Students		110,512	-	0.40	1.00
Instructional Staff		-	-	-	-
School Administration		292,571	9,724	1.83	2.00
Operation/Maintenance		5,516	-	-	-
Subtotal		\$2,758,063	\$87,209	30.43	5.06
Total Budget			\$2,845,272		35.49

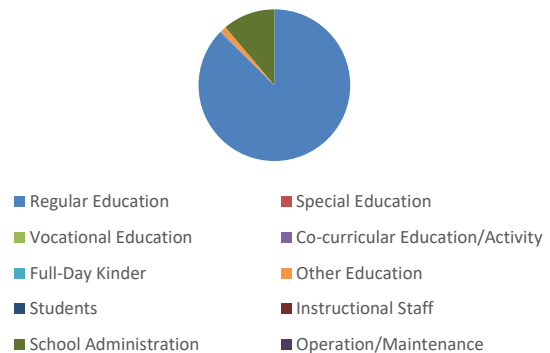
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	586	588	598	662	673

SECOND CREEK ELEMENTARY

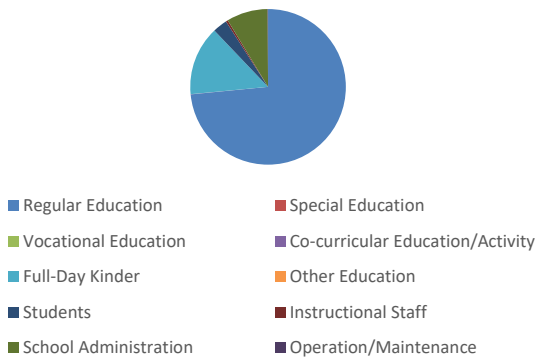
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment: 632	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,494,444	\$45,982	28.15	1.06
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	1,762	-	-	-
Full-Day Kinder	488,283	-	4.78	-
Other Education	-	-	-	-
Students	102,829	625	0.04	1.00
Instructional Staff	14,335	8,250	-	-
School Administration	291,178	19,042	2.02	2.00
Operation/Maintenance	3,372	-	-	-
Subtotal	\$3,396,203	\$73,899	34.99	4.06
Total Budget		\$3,470,102		39.05

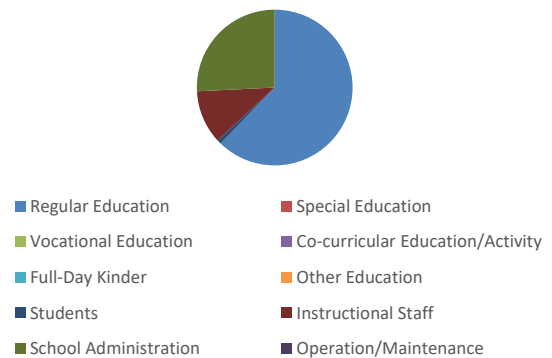
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	706	812	632	657	670

WEST RIDGE ELEMENTARY

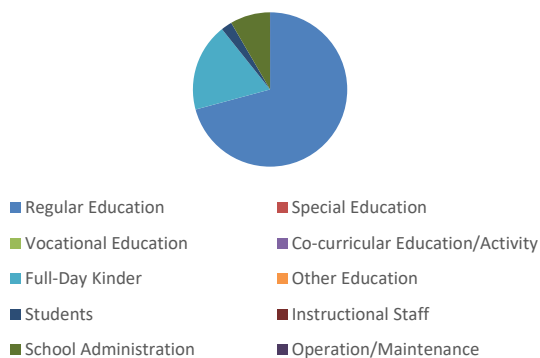
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment: 753	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,560,855	\$82,450	27.84	1.06
Special Education	-	300	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	545	-	-	-
Full-Day Kinder	667,670	800	6.94	-
Other Education	-	-	-	-
Students	83,818	600	-	1.00
Instructional Staff	-	3,675	-	-
School Administration	302,962	3,100	1.88	2.00
Operation/Maintenance	691	-	-	-
Subtotal	\$3,616,541	\$90,925	36.66	4.06
Total Budget		\$3,707,466		40.72

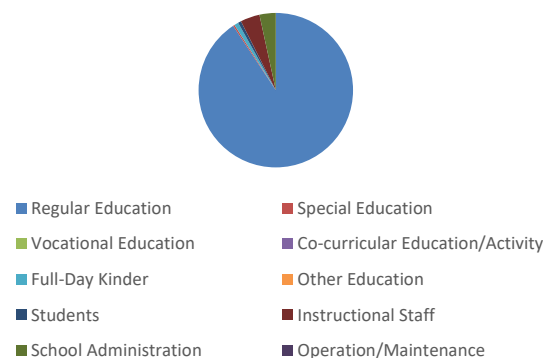
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District Allocation



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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	698	721	753	880	937

TURNBERRY ELEMENTARY

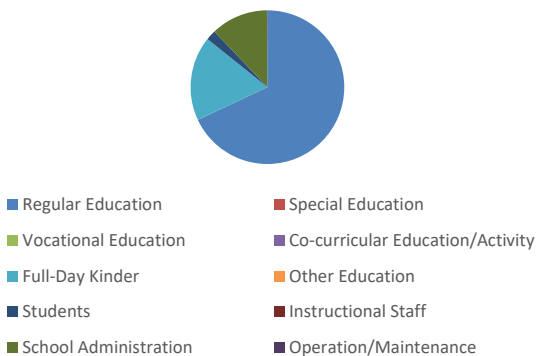
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	709	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,804,543	\$77,837	26.43	1.06
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		471,226	550	6.00	-
Other Education		-	600	-	-
Students		56,067	675	-	1.00
Instructional Staff		-	2,500	-	-
School Administration		319,145	3,450	2.15	2.00
Operation/Maintenance		2,604	-	-	-
Subtotal		\$2,653,585	\$85,612	34.58	4.06
Total Budget			\$2,739,197		38.64

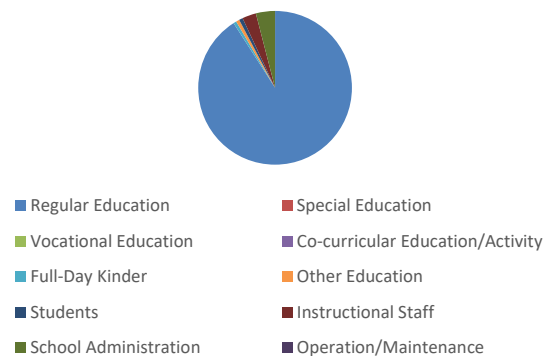
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	653	674	709	828	840

BRANTNER ELEMENTARY

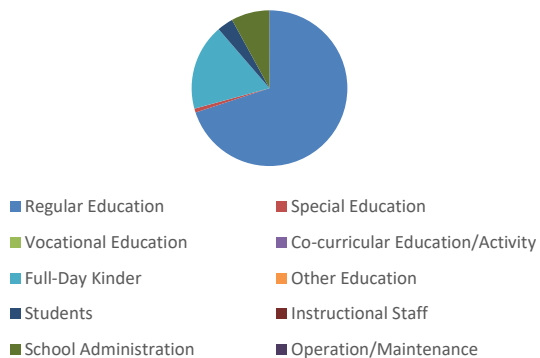
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment: 630	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$1,992,883	\$44,423	26.30	1.06
Special Education	23,095	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	593	-	-	-
Full-Day Kinder	510,003	-	5.78	-
Other Education	-	-	-	-
Students	95,398	-	0.06	1.00
Instructional Staff	-	6,000	-	-
School Administration	225,765	25,650	1.71	1.80
Operation/Maintenance	1,728	-	-	-
Subtotal	\$2,849,465	\$76,073	33.85	3.86
Total Budget		\$2,925,538		37.71

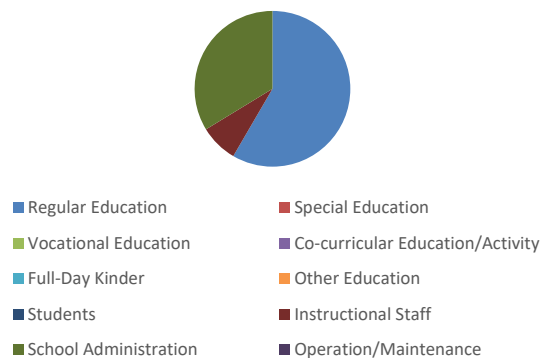
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	644	645	630	679	693

REUNION ELEMENTARY

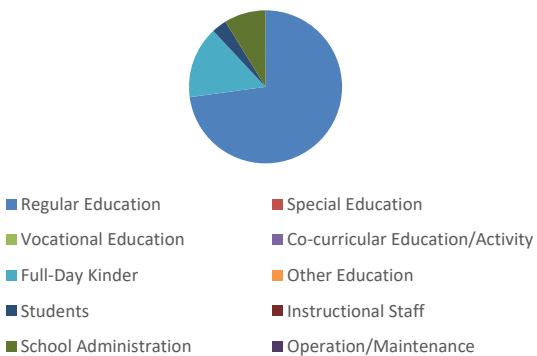
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	746	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,382,020	\$72,780	30.66	1.06
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		650	-	-	-
Full-Day Kinder		496,769	75	6.45	-
Other Education		-	500	-	-
Students		103,916	-	0.06	1.00
Instructional Staff		-	-	-	-
School Administration		286,747	16,725	1.83	2.00
Operation/Maintenance		384	-	-	-
Subtotal		\$3,270,486	\$90,080	39.00	4.06
Total Budget			\$3,360,566		43.06

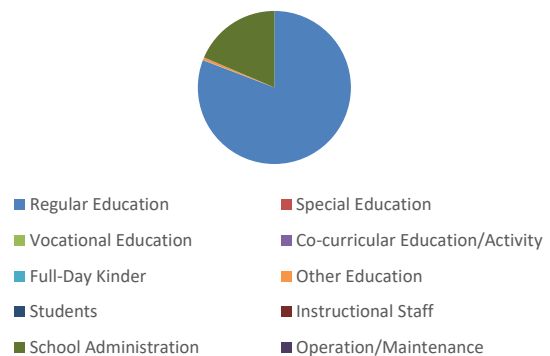
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	697	728	746	835	858

PADILLA ELEMENTARY

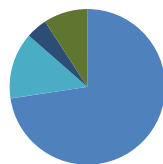
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	425	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$948,244	\$40,214	17.59	1.07
Special Education		-	700	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		465	-	-	-
Full-Day Kinder		180,329	300	3.00	-
Other Education		-	-	-	-
Students		57,413	500	-	1.00
Instructional Staff		-	-	-	-
School Administration		119,109	5,620	0.23	2.00
Operation/Maintenance		612	-	-	-
Subtotal		\$1,306,172	\$47,334	20.82	4.07
Total Budget			\$1,353,506		24.89

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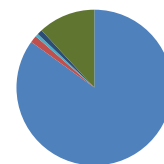
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

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School Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	0	329	425	532	583

SOUTHLAWN ELEMENTARY

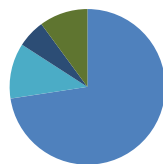
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment: 324	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$1,099,906	\$43,050	12.60	1.07
Special Education	-	600	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	465	-	-	-
Full-Day Kinder	174,462	300	3.00	-
Other Education	-	-	-	-
Students	88,140	800	-	1.00
Instructional Staff	-	1,500	-	-
School Administration	152,703	7,605	0.23	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$1,515,676	\$53,855	15.83	4.07
Total Budget		\$1,569,531		19.90

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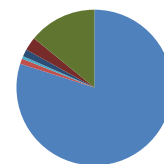
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

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School Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	0	0	324	387	418

OVERLAND TRAIL MIDDLE SCHOOL

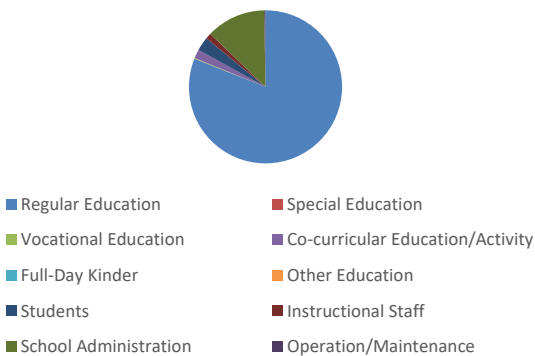
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	566	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,272,892	\$69,953	30.25	1.75
Special Education		-	-	-	-
Vocational Education		4,281	-	-	-
Co-curricular Education/Activity		52,162	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		82,722	1,750	-	1.00
Instructional Staff		33,881	9,250	0.32	-
School Administration		352,177	25,231	1.91	2.00
Operation/Maintenance		8,051	-	-	-
Subtotal		\$2,806,166	\$106,184	32.48	4.75
Total Budget			\$2,912,350		37.23

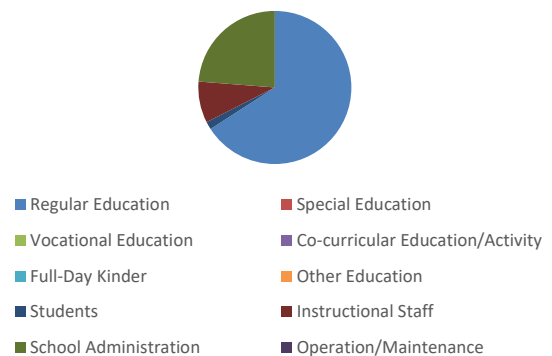
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	589	546	566	599	638

VIKAN MIDDLE SCHOOL

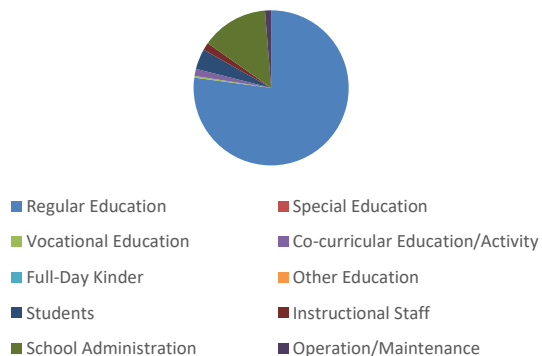
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	603	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				34.62	LINE
Regular Education		\$2,477,970	\$24,650	26.70	2.30
Special Education		-	-	-	-
Vocational Education		11,771	-	-	-
Co-curricular Education/Activity		47,115	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	250	-	-
Students		136,738	-	0.50	1.00
Instructional Staff		50,657	-	-	0.40
School Administration		448,645	69,244	3.63	2.00
Operation/Maintenance		40,898	-	0.41	-
Subtotal		\$3,213,794	\$94,144	31.24	5.70
Total Budget			\$3,307,938		36.94

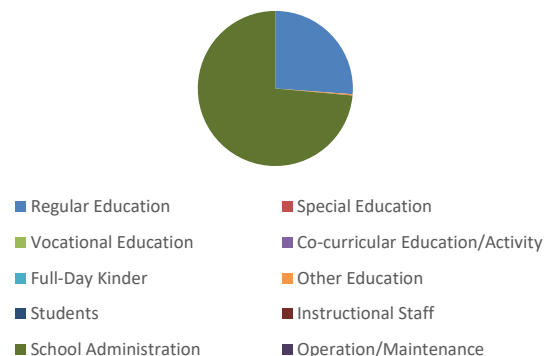
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	649	653	603	579	563



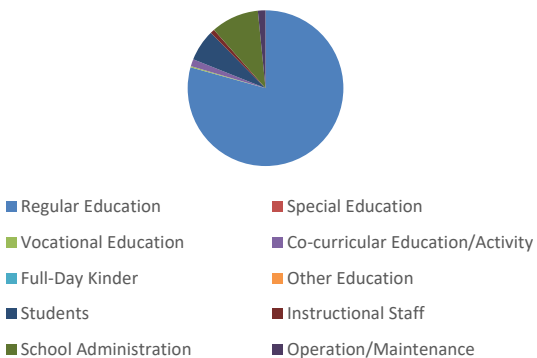
PRAIRIE VIEW MIDDLE SCHOOL

Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023

Enrollment: 664	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,461,194	\$31,715	32.31	-
Special Education	-	100	-	-
Vocational Education	7,540	-	-	-
Co-curricular Education/Activity	45,811	-	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	1,000	-	-
Students	203,022	1,500	1.06	1.00
Instructional Staff	27,309	1,750	0.68	-
School Administration	308,784	51,085	1.91	2.00
Operation/Maintenance	48,903	-	0.92	-
Subtotal	\$3,102,563	\$87,150	36.88	3.00
Total Budget		\$3,189,713		39.88

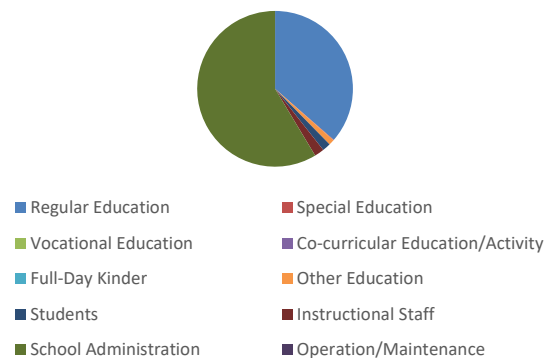
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	645	654	664	618	635

STUART MIDDLE SCHOOL

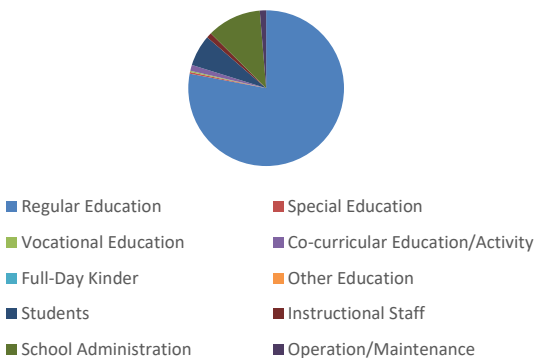
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	754	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,785,204	\$12,000	35.50	-
Special Education		12,385	-	0.27	-
Vocational Education		9,391	-	-	-
Co-curricular Education/Activity		44,012	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		232,225	800	1.00	1.00
Instructional Staff		39,147	-	0.40	-
School Administration		402,383	87,344	3.99	2.00
Operation/Maintenance		46,828	-	0.92	-
Subtotal		\$3,571,575	\$100,144	42.08	3.00
Total Budget			\$3,671,719		45.08

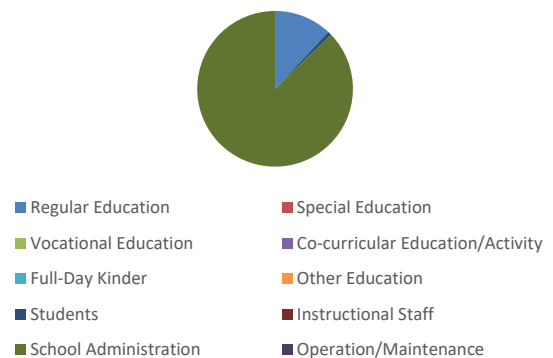
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	739	742	754	852	973

QUIST MIDDLE SCHOOL

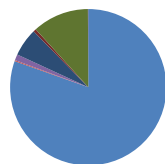
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	930	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$3,171,227	\$74,663	43.67	-
Special Education		8,599	-	0.10	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		48,683	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	12,000	-	-
Students		229,131	2,000	2.00	1.00
Instructional Staff		23,067	5,200	0.32	-
School Administration		459,409	28,200	3.70	2.00
Operation/Maintenance		3,219	-	0.69	-
Subtotal		\$3,943,335	\$122,063	50.48	3.00
Total Budget			\$4,065,398		53.48

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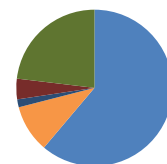
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The District allocation is funded via State Equalization, therefore is distributed to each school based on their enrollment. Only salaries and benefits are paid for out of this portion of the budget and include regular and non-regular salaries and benefits of the school staff.

School Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
- School Administration
- Operation/Maintenance

The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	888	917	930	954	994

BRIGHTON HIGH SCHOOL

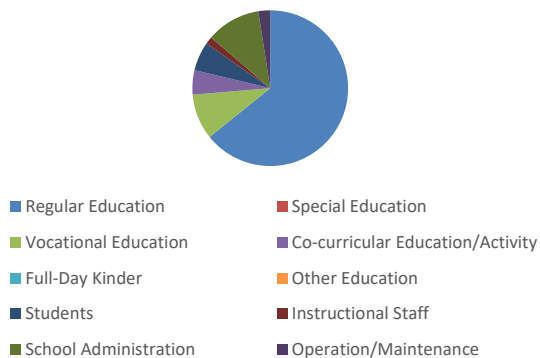
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	1,902	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$6,070,845	\$156,400	75.77	0.65
Special Education		-	2,800	-	-
Vocational Education		892,560	85,100	6.50	-
Co-curricular Education/Activity		479,499	66,684	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		566,608	4,550	5.62	1.00
Instructional Staff		147,155	9,200	1.26	-
School Administration		1,063,520	83,818	11.15	2.00
Operation/Maintenance		233,140	3,000	1.38	0.46
Subtotal		\$9,453,327	\$411,552	101.68	4.11
Total Budget			\$9,864,879		105.79

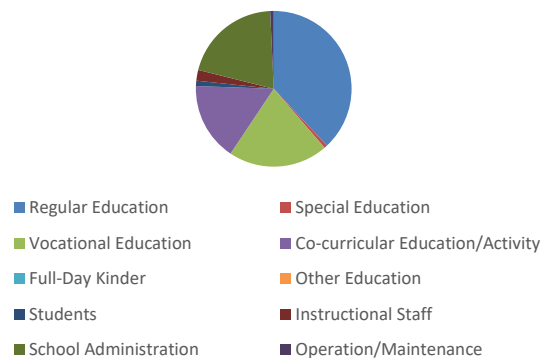
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District Allocation



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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	1833	1881	1902	1883	1841

PRAIRIE VIEW HIGH SCHOOL

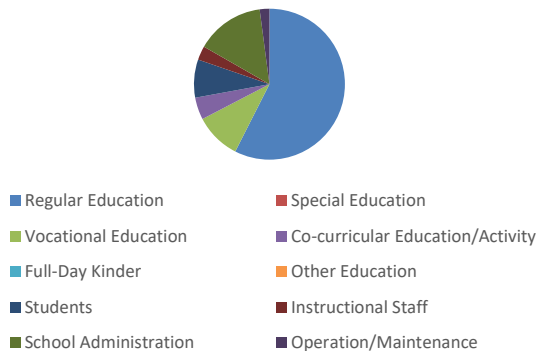
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	1,805	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$4,678,091	\$124,000	61.75	-
Special Education		-	2,500	0.07	-
Vocational Education		804,853	34,250	6.20	-
Co-curricular Education/Activity		387,179	10,084	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		663,638	2,900	6.26	1.00
Instructional Staff		243,818	7,100	3.38	-
School Administration		1,192,336	156,843	12.53	2.00
Operation/Maintenance		168,757	2,400	1.38	0.46
Subtotal		\$8,138,672	\$340,077	91.57	3.46
Total Budget			\$8,478,749		95.03

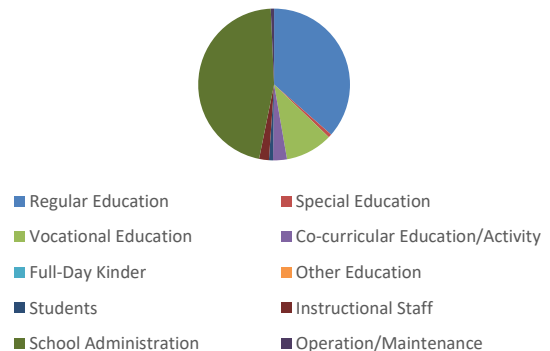
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	1695	1724	1805	1825	1757

INNOVATIONS & OPTIONS

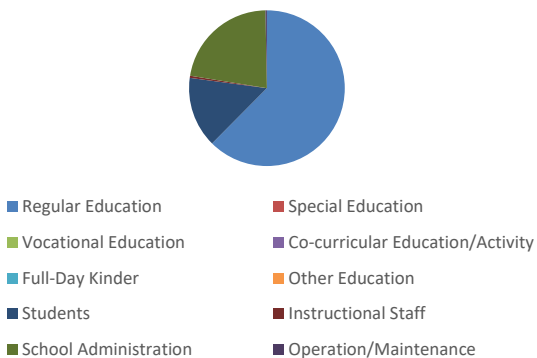
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	170	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				10.33	LINE
Regular Education		\$1,050,297	\$30,600	11.25	1.01
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		246,941	-	-	3.00
Instructional Staff		7,502	850	-	0.26
School Administration		372,402	1,550	1.00	3.40
Operation/Maintenance		5,056	-	-	-
Subtotal		\$1,682,198	\$33,000	12.25	7.67
Total Budget			\$1,715,198		19.92

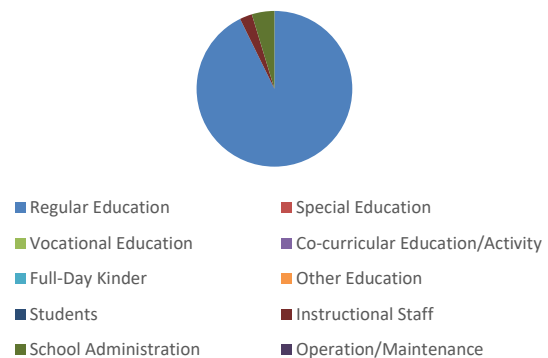
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	225	199	170	170	170

RIVERDALE RIDGE HIGH SCHOOL

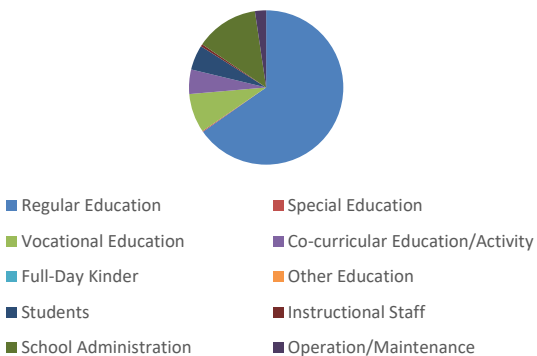
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment: 1,439	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$4,334,924	\$61,935	54.31	-
Special Education	12,143	6,200	-	-
Vocational Education	543,312	36,450	4.50	-
Co-curricular Education/Activity	340,232	9,434	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	10,000	-	-
Students	345,949	4,050	3.58	1.00
Instructional Staff	32,200	9,125	0.36	-
School Administration	877,678	154,713	8.85	2.00
Operation/Maintenance	154,878	-	1.27	0.46
Subtotal	\$6,641,316	\$291,907	72.87	3.46
Total Budget		\$6,933,223		76.33

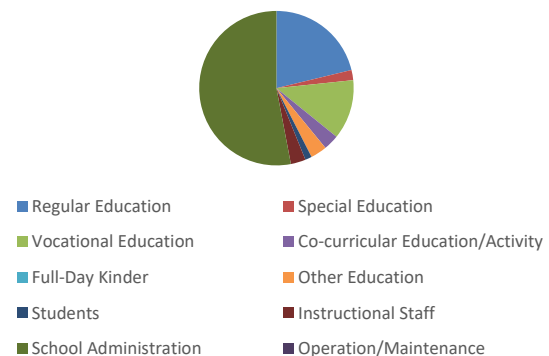
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	1195	1332	1439	1585	1713

27J Online Academy

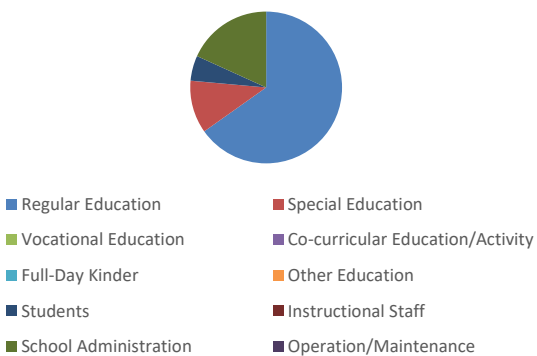
Forecast of General Fund Expenditures
ADOPTED BUDGET 2022-2023



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
392			23.09	
Regular Education	\$941,380	\$26,500	19.14	0.06
Special Education	162,281	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	351	-	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	-	-	-
Students	77,169	-	-	1.00
Instructional Staff	-	-	-	-
School Administration	263,077	24,950	0.28	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$1,444,258	\$51,450	19.42	3.06
Total Budget		\$1,495,708		22.48

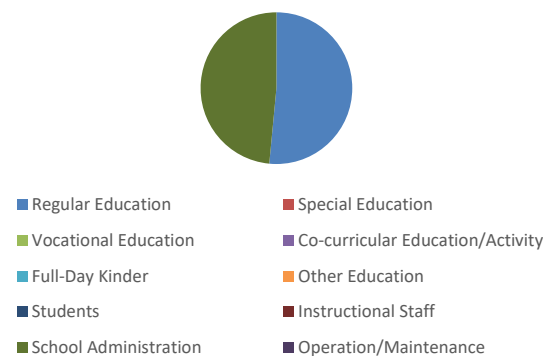
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School Allocation



The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025
Enrollment	0	390	392	382	371

INFORMATIONAL SECTION

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

Coronavirus Aid, Relief and Economic Security (CARES) Act Through the Coronavirus Relief Fund, the CARES Act provides for payments to State, Local and Tribal governments navigating the impact of the COVID-19 outbreak.

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.

Elementary and Secondary School Emergency Relief Fund (ESSER) Established as part of the Education Stabilization Fund in the CARES Act, State Educational Agencies award subgrants to local educational agencies to address the impact Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the Nation.

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.

GLOSSARY (continued)

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.

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.

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.

Science, Technology, Environment, Agriculture and Design (STEAD) Charter School Charter high school in Commerce City, CO, opening in school year 2021-2022 directed toward science-based, student-led project-driven education.

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 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
