



# Financial Plan & Budget

Fiscal Year July 1, 2021 - June 30, 2022

**School District 27J**

18551 E. 160th Avenue • Brighton, CO 80601

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



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# **FINANCIAL SECTION**



## GENERAL FUND

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$20,500,000</b>	<b>\$21,141,665</b>	<b>\$641,665</b>	<b>3.13%</b>
<b>Revenues</b>				
Property Taxes	55,042,535	56,125,282	1,082,747	1.97%
Specific Ownership Taxes	4,000,000	4,000,000	-	0%
Other Local Sources	(65,000)	212,000	277,000	-426.15%
State Equalization	107,463,081	109,550,278	2,087,197	1.94%
State Categorical	4,309,704	4,579,846	270,142	6.27%
Miscellaneous	416,058	283,688	(132,370)	-31.82%
<b>Total Revenues</b>	<b>\$171,166,378</b>	<b>\$174,751,094</b>	<b>\$3,584,716</b>	<b>2.09%</b>
<b>Total Available Resources</b>	<b>\$191,666,378</b>	<b>\$195,892,759</b>	<b>\$4,226,381</b>	<b>2.21%</b>
<b>Expenditures</b>				
Employee Salaries	86,889,791	89,413,928	2,524,137	2.90%
Employee Benefits	29,390,239	30,315,323	925,084	3.15%
Purchased Services	12,250,035	12,451,484	201,449	1.64%
Supplies & Materials	6,583,253	6,773,215	189,962	2.89%
Property	14,000	14,000	-	0%
Other	204,027	183,996	(20,031)	-9.82%
<b>Total Expenditures</b>	<b>\$135,331,345</b>	<b>\$139,151,946</b>	<b>\$3,820,601</b>	<b>2.82%</b>
<b>Transfers</b>				
Charter Schools	35,080,652	34,281,522	(799,130)	-2.28%
Charter School Service Charges	(847,364)	(884,770)	(37,406)	-4.41%
Transfer/Allocations to Other Funds	6,255,803	6,750,778	494,975	7.91%
Transfer to Transportation Fund	6,010,411	6,610,323	599,912	9.98%
Transfer to Activity Fund	705,704	705,704	-	0%
Transfer to Detention Center	146,817	146,817	-	0%
Transfer to Print Shop	90,652	90,652	-	0%
<b>Total Transfers</b>	<b>\$47,442,675</b>	<b>\$47,701,026</b>	<b>\$258,351</b>	<b>0.54%</b>
<b>Total Expenditures and Transfers</b>	<b>\$182,774,020</b>	<b>\$186,852,972</b>	<b>\$4,078,952</b>	<b>2.23%</b>
<b>Reserves Designated</b>				
TABOR Reserve	4,206,862	4,343,090	136,228	3.24%
Contingency Reserves- 3% Per Board Policy	4,387,176	4,541,400	154,224	3.52%
Career and Technical Education Reserve	298,320	155,297	(143,023)	-47.94%
<b>Total Reserves Designated</b>	<b>\$8,892,358</b>	<b>\$9,039,787</b>	<b>\$147,429</b>	<b>1.66%</b>
<b>Total Appropriations</b>	<b>\$191,666,378</b>	<b>\$195,892,759</b>	<b>\$4,226,381</b>	<b>2.21%</b>
<b>Unassigned Reserve</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

## School Finance Act

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

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

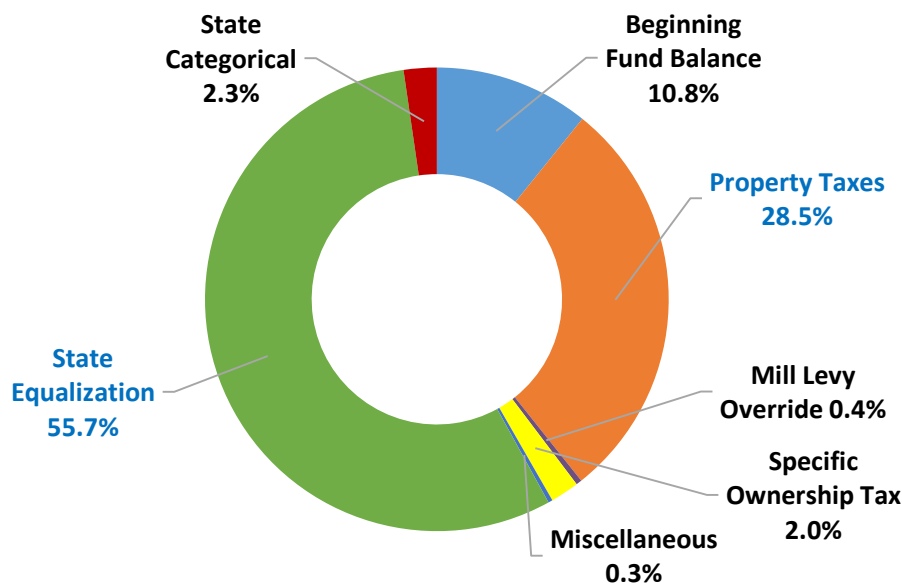
Funded K-12 Pupil Count for fiscal year 2021-2022	19,612
Per-Pupil Funding	\$8,636

**Budget Stabilization Factor** (\$12,802,610)

- > To balance the State Budget for fiscal year 2021-2022, The School Finance Act includes a decrease to the Budget Stabilization Factor to bring it back to pre-COVID amounts.
- > Since 2010, the Budget Stabilization Factor will have decreased the District's revenue by over \$193 million through the end of fiscal year 2021-2022.

## Total Program Funding and Available Resources

The District receives revenue from a variety of state and local sources. The largest of these sources is state equalization which accounts for 65% of Total Program funding and 56% of total available resources for fiscal year 2021-2022. 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 \$38.24 per student.



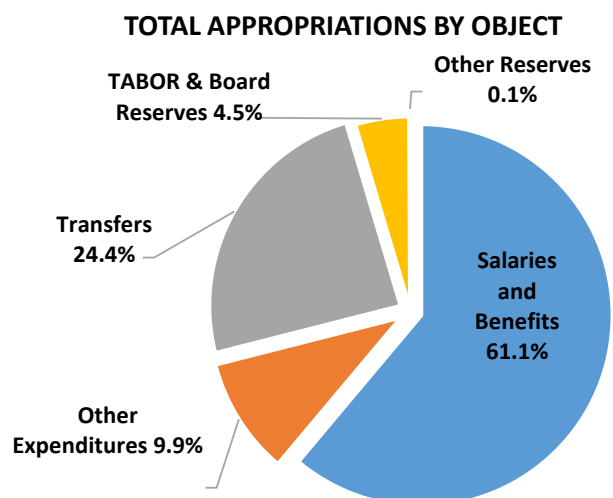
## Fiscal Year 2021-2022 Amended Budget Appropriations

### General Fund Only

- > In-District enrollment, as compared to projections from Adopted Budget, increased by 257 students.
- > Per-pupil funding remained the same at \$8,636.

### Change from Adopted Budget FY 2021-2022

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
<b>Total Available Resources</b>		
Beginning Fund Balance	\$641,665	3.1%
Property Taxes	1,082,747	2.0%
Specific Ownership Taxes	-	0.0%
State Equalization	2,087,197	1.9%
State Categorical	270,142	6.3%
Other Resources	144,630	41.2%
	<b>\$4,226,381</b>	<b>2.2%</b>
<b>Total Expenditures, Transfers and Reserves</b>		
Salaries and Benefits	\$3,449,221	3.0%
Services & Supplies	371,380	1.9%
Transfers	258,351	0.5%
TABOR and BOE Reserves	290,452	3.4%
Other Reserves	(143,023)	-47.9%
	<b>\$4,226,381</b>	<b>2.2%</b>



Student enrollment growth, additional staffing in Special Education and salary and benefit fluctuations and turnover resulted in a 3.0% increase to salaries and benefits.

New equipment purchases and technology upgrades in Vocational Education are primarily responsible for the 1.9% increase in services and supplies.

All assigned reserves have been released, with only the Career and Technical Reserve budgeted for fiscal year 2021-2022.

Budgeted salaries and benefits as a percentage of total expenditures (not including transfers) are 86%.

## Budgeted Fiscal Year-End Fund Balance

Percent of General  
Fund  
Expenditures\*

### Components of Budgeted Ending Fund Balance

#### Restricted Fund Balances:

Per Board Policy	\$ 4,541,400	3.1%
TABOR**	4,343,090	3.1%

#### Assigned Fund Balances:

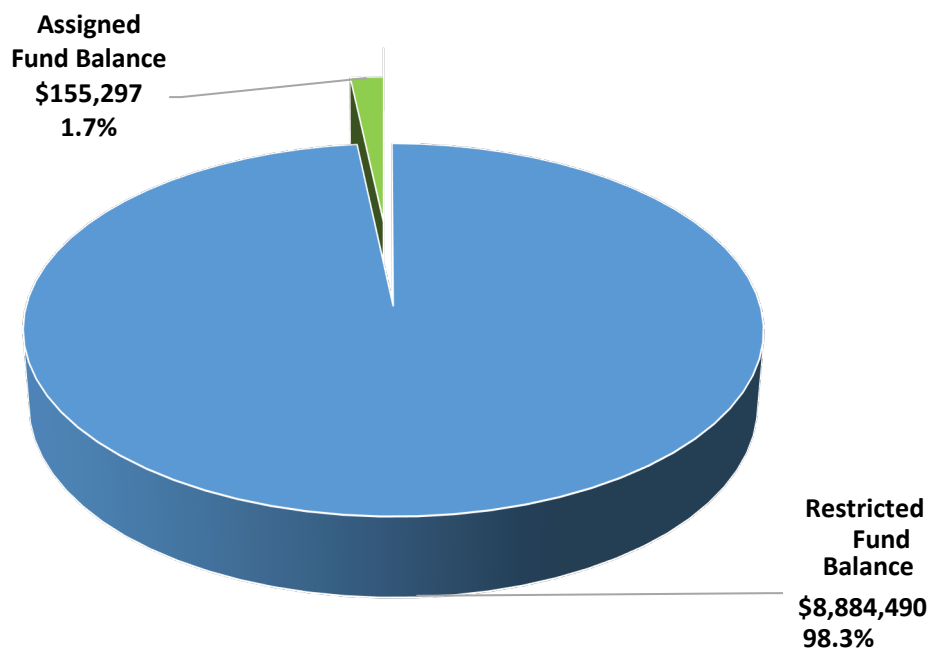
Career and Technical Reserve	155,297	0.1%
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#### Total Ending Fund Balance

<b>\$ 9,039,787</b>	<b>6.4%</b>
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\*excluding Charter School Allocations

\*\* excludes Transfer to Transportation

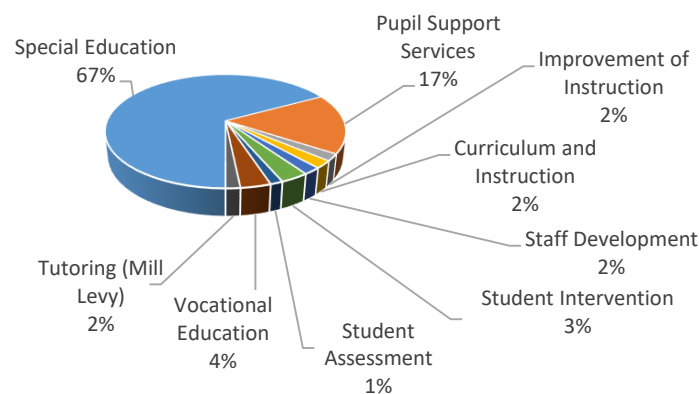


## GENERAL FUND | Student Achievement

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
Student Achievement				
Special Education	15,832,302	16,555,755	723,453	4.57%
Pupil Support Services	4,181,186	4,205,860	24,674	0.59%
Improvement of Instruction	572,993	485,542	(87,451)	-15.26%
Curriculum and Instruction	288,858	531,689	242,831	84.07%
Staff Development	573,928	494,468	(79,460)	-13.84%
Student Intervention	889,293	791,268	(98,025)	-11.02%
Student Assessment	374,124	353,674	(20,450)	-5.47%
Vocational Education	746,051	847,136	101,085	13.55%
Tutoring (Mill Levy)	329,120	407,380	78,260	23.78%
Total Student Achievement	\$23,787,855	\$24,672,772	\$884,917	3.72%

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.

## GENERAL FUND | Student Achievement (cont'd)

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.

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.

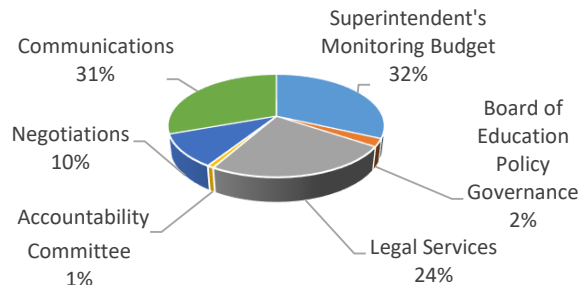
The Tutoring (Mill Levy) department is funded through the Mill Levy and the budgeted allocations include class-size relief, AVID program tutors at middle schools and high schools and textbooks.

## GENERAL FUND | Board of Education & Office of the Superintendent

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
Board of Education				
Superintendent's Monitoring Budget	360,669	399,056	38,387	10.64%
Board of Education Policy Governance	31,000	31,000	-	0%
Legal Services	300,000	300,000	-	0%
Accountability Committee	10,355	10,355	-	0%
Negotiations	128,823	130,423	1,600	1.24%
Communications	388,211	382,182	(6,029)	-1.55%
Total Board of Education	\$1,219,058	\$1,253,016	\$33,958	2.79%
Office of the Superintendent				
Office of the Superintendent	519,948	457,563	(62,385)	-12.00%
Total Office of the Superintendent	\$519,948	\$457,563	(\$62,385)	-12.00%

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.

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

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

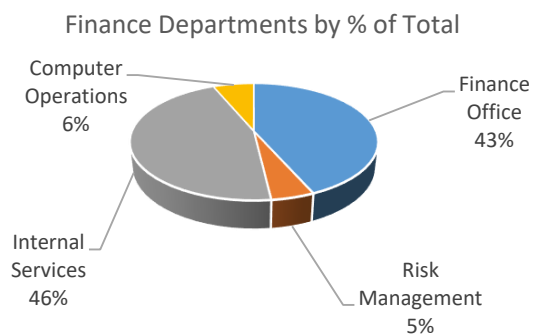
The Communications department is overseen by the District Superintendent and holds the budget for a staff of three employees including the Director and two support personnel. In addition to the staff, Communications is responsible for digital and print media for the District. These services primarily 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.

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Financial Services</b>				
Finance Office	1,252,257	1,183,590	(68,667)	-5.48%
Risk Management	130,000	130,000	-	0%
Internal Services	1,245,639	1,242,415	(3,224)	-0.26%
Computer Operations	172,945	172,945	-	0%
<b>Total Financial Services</b>	<b>\$2,800,841</b>	<b>\$2,728,950</b>	<b>(\$71,891)</b>	<b>-2.57%</b>



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.

Computer Operations is the department that holds the budget allocations for all Finance, Payroll, Accounting and Budget software.

## GENERAL FUND | Human Resources

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

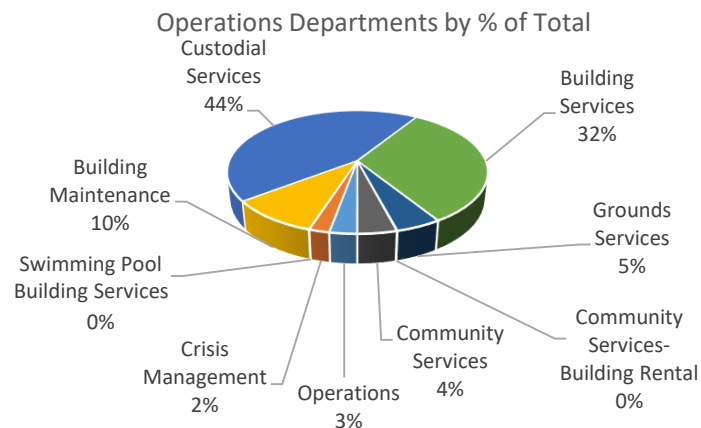
	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Human Resources</b>				
Human Resources	1,275,063	1,275,063	-	0%
<b>Total Human Resources</b>	<b>\$1,275,063</b>	<b>\$1,275,063</b>	<b>\$ -</b>	<b>0%</b>

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
Operations				
Operations	377,595	407,572	29,977	7.94%
Crisis Management	150,014	302,220	152,206	101.46%
Swimming Pool Building Services	40,553	5,420	(35,133)	-86.63%
Building Maintenance	1,557,629	1,361,453	(196,176)	-12.59%
Custodial Services	904,449	6,293,846	5,389,397	595.88%
Building Services	4,577,244	4,577,244	-	0%
Grounds Services	778,253	677,864	(100,389)	-12.90%
Community Services-Building Rental	7,637	7,637	-	0%
Community Services	578,450	578,450	-	0%
Total Operations	\$8,971,824	\$14,211,706	\$5,239,882	58.40%



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.

## GENERAL FUND | Operations (cont'd)

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.

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Information Technology</b>				
Instructional/Informational Services	5,690,587	5,690,587	-	0%
<b>Total Information Technology</b>	<b>\$5,690,587</b>	<b>\$5,690,587</b>	<b>\$ -</b>	<b>0%</b>

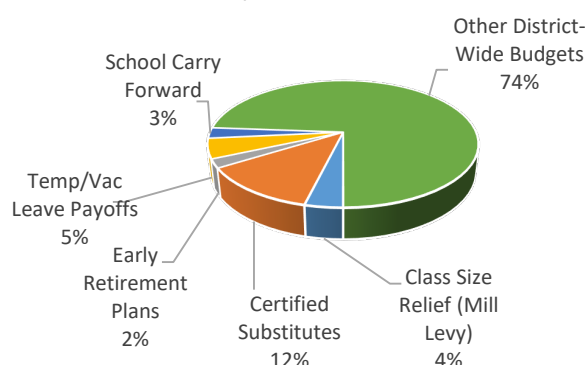
Within the Information Technology department is allocated technology hardware and ancillary equipment, staff and student software programs, and licensing and maintenance services. Along with the supplies and services paid for by this department, the IT staff is comprised of 25-35 employees tasked with 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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>District-Wide</b>				
Class Size Relief (Mill Levy)	928,206	457,559	(470,647)	-50.71%
Certified Substitutes	856,450	1,468,200	611,750	71.43%
Early Retirement Plans	266,549	266,549	-	0%
Temp/Vac Leave Payoffs	478,336	610,216	131,880	27.57%
School Carry Forward	325,922	325,922	-	0%
Other District-Wide Budgets	6,718,876	8,828,129	2,109,253	31.39%
<b>Total District-Wide</b>	<b>\$9,574,339</b>	<b>\$11,956,575</b>	<b>\$2,382,236</b>	<b>24.88%</b>

District-wide Departments as % 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.

## **GENERAL FUND | District-wide (cont'd)**

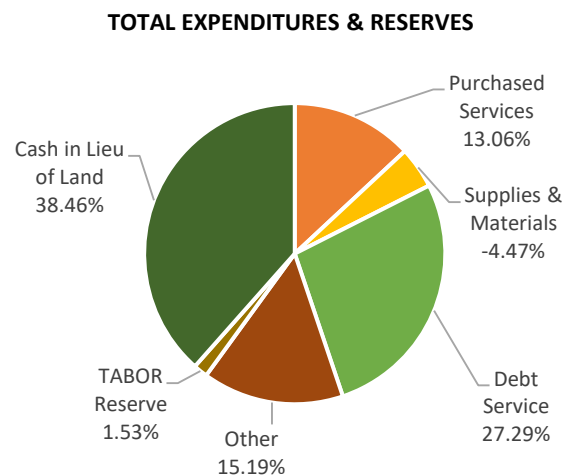
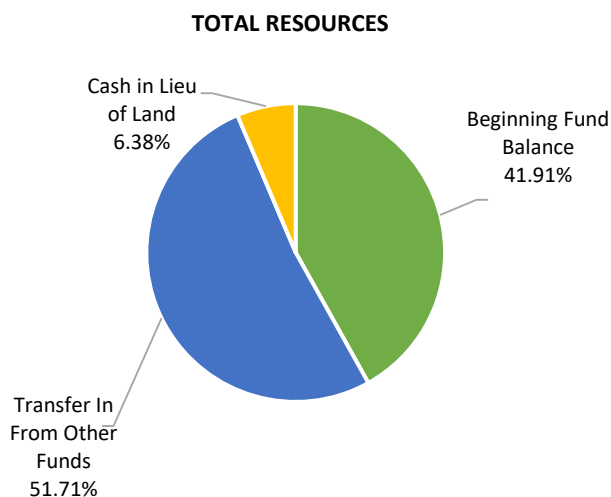
Other District-wide Budgets is a department designed to be a catch-all for the District as a whole for all other expenditures. This includes, but is not limited to, contingencies/reserves for extended day pay for staff that is not part of regular contract wages, increases in salaries and benefits, excess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

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,384,246</b>	<b>\$1,214,465</b>	<b>(\$169,781)</b>	<b>-12.27%</b>
<b>Revenues</b>				
Transfer In From Other Funds	847,613	1,498,616	651,003	76.80%
Cash in Lieu of Land	185,000	185,000	-	0%
Miscellaneous	9,800	13,800	4,000	40.82%
<b>Total Revenues</b>	<b>\$1,042,413</b>	<b>\$1,697,416</b>	<b>\$655,003</b>	<b>62.84%</b>
<b>Total Available Resources</b>	<b>\$2,426,659</b>	<b>\$2,911,881</b>	<b>\$485,222</b>	<b>20.00%</b>
<b>Expenditures</b>				
Purchased Services	351,940	417,757	65,817	18.70%
Supplies & Materials	(199,251)	(142,940)	56,311	28.26%
Property	-	-	-	0%
Debt Service	872,610	872,610	-	0%
Other	567,797	485,677	(82,120)	-14.46%
<b>Total Expenditures</b>	<b>\$1,593,096</b>	<b>\$1,633,104</b>	<b>\$40,008</b>	<b>2.51%</b>
<b>Reserves Designated</b>				
TABOR Reserve	47,793	48,993	1,200	2.51%
Cash in Lieu of Land	785,770	1,229,784	444,014	56.51%
<b>Total Reserves Designated</b>	<b>\$833,563</b>	<b>\$1,278,777</b>	<b>\$445,214</b>	<b>53.41%</b>
<b>Total Appropriations</b>	<b>\$2,426,659</b>	<b>\$2,911,881</b>	<b>\$485,222</b>	<b>20.00%</b>



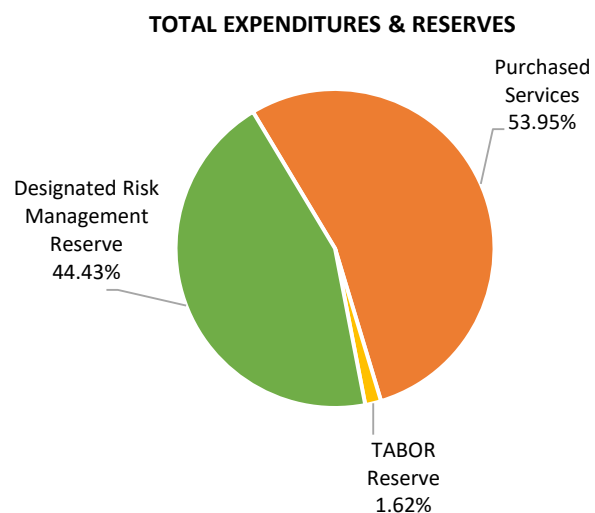
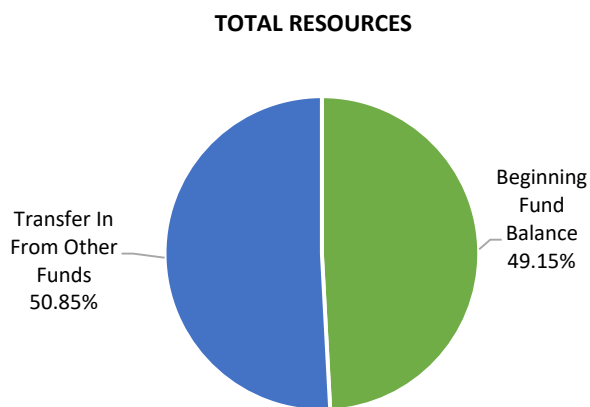
## RISK MANAGEMENT INSURANCE FUND

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

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

Revenue for this fund is provided by a transfer from the General Fund.

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,284,134</b>	<b>\$2,326,727</b>	<b>\$1,042,593</b>	<b>81.19%</b>
<b>Revenues</b>				
Transfer In From Other Funds	2,406,964	2,406,964	-	0%
<b>Total Revenues</b>	<b>\$2,406,964</b>	<b>\$2,406,964</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$3,691,098</b>	<b>\$4,733,691</b>	<b>\$1,042,593</b>	<b>28.25%</b>
<b>Expenditures</b>				
Purchased Services	2,441,525	2,553,817	112,292	4.60%
<b>Total Expenditures</b>	<b>\$2,441,525</b>	<b>\$2,553,817</b>	<b>\$112,292</b>	<b>4.60%</b>
<b>Reserves Designated</b>				
TABOR Reserve	73,246	76,615	3,369	4.60%
Designated Risk Management Reserve	1,176,327	2,103,259	926,932	78.80%
<b>Total Reserves Designated</b>	<b>\$1,249,573</b>	<b>\$2,179,874</b>	<b>\$930,301</b>	<b>74.45%</b>
<b>Total Appropriations</b>	<b>\$3,691,098</b>	<b>\$4,733,691</b>	<b>\$1,042,593</b>	<b>28.25%</b>



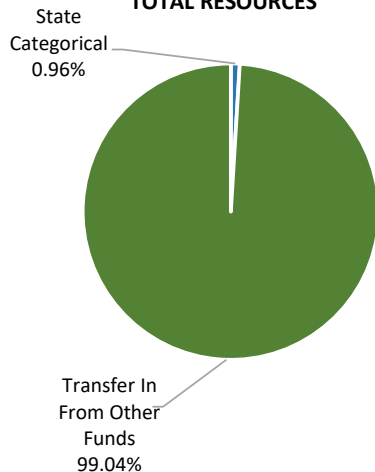
## COLORADO PRESCHOOL PROGRAM FUND

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

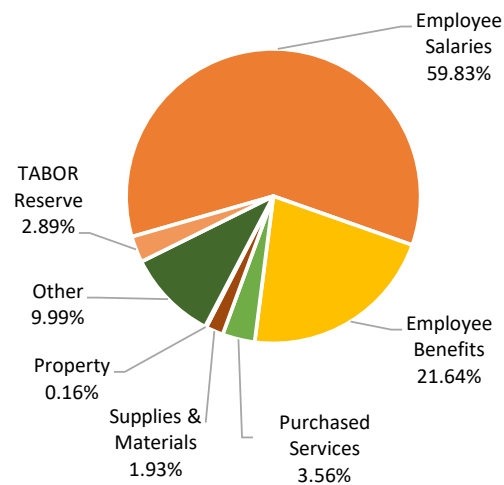
The Colorado Preschool Program Fund (CPP) is for preschool classes consisting of three through five year-old children who lack overall learning readiness due to family risk factors, language development needs, or are receiving services from the State Human Services Department. Revenue is provided by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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$294,481	\$294,481	100%
<b>Revenues</b>				
State Categorical	36,456	27,662	(8,794)	-24.12%
Transfer In From Other Funds	3,001,226	2,845,198	(156,028)	-5.20%
<b>Total Revenues</b>	<b>\$3,037,682</b>	<b>\$2,872,860</b>	<b>(\$164,822)</b>	<b>-5.43%</b>
<b>Total Available Resources</b>	<b>\$3,037,682</b>	<b>\$3,167,341</b>	<b>\$129,659</b>	<b>4.27%</b>
<b>Expenditures</b>				
Employee Salaries	1,852,309	1,895,154	42,845	2.31%
Employee Benefits	654,335	685,501	31,166	4.76%
Purchased Services	126,150	112,850	(13,300)	-10.54%
Supplies & Materials	75,256	61,062	(14,194)	-18.86%
Property	5,000	5,000	-	0%
Other	237,390	316,327	78,937	33.25%
<b>Total Expenditures</b>	<b>\$2,950,440</b>	<b>\$3,075,894</b>	<b>\$125,454</b>	<b>4.25%</b>
<b>Reserves Designated</b>				
TABOR Reserve	87,242	91,447	4,205	4.82%
<b>Total Reserves Designated</b>	<b>\$87,242</b>	<b>\$91,447</b>	<b>\$4,205</b>	<b>4.82%</b>
<b>Total Appropriations</b>	<b>\$3,037,682</b>	<b>\$3,167,341</b>	<b>\$129,659</b>	<b>4.27%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**



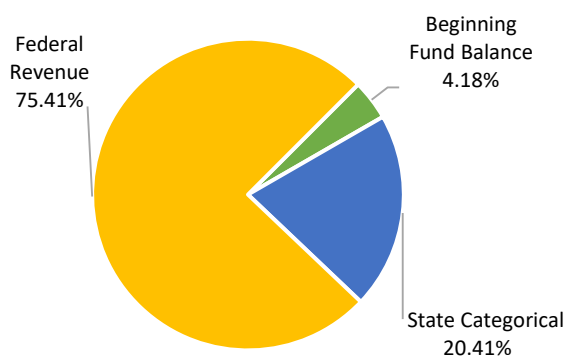
## GOVERNMENT DESIGNATED GRANTS FUND

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

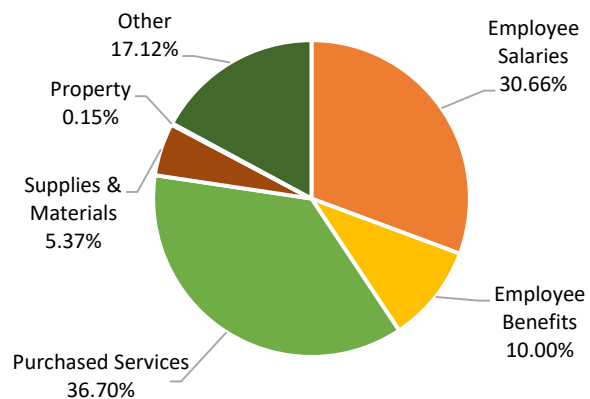
The Governmental Designated Grants Fund provides separate accounting for federal and state funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from ELPA, Title, IDEA B, Medicaid and ESSER in fiscal year 2022.

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,080,000</b>	<b>\$1,214,980</b>	<b>\$134,980</b>	<b>12.50%</b>
<b>Revenues</b>				
State Categorical	5,945,577	5,934,101	(11,476)	-0.19%
Federal Revenue	21,543,607	21,918,226	374,619	1.74%
Transfer In From Other Funds	-	-	-	0%
Miscellaneous	-	-	-	0%
<b>Total Revenues</b>	<b>\$27,489,184</b>	<b>\$27,852,327</b>	<b>\$363,143</b>	<b>1.32%</b>
<b>Total Available Resources</b>	<b>\$28,569,184</b>	<b>\$29,067,307</b>	<b>\$498,123</b>	<b>1.74%</b>
<b>Expenditures</b>				
Employee Salaries	9,304,526	8,912,905	(391,621)	-4.21%
Employee Benefits	3,189,345	2,907,522	(281,823)	-8.84%
Purchased Services	9,611,075	10,667,691	1,056,616	10.99%
Supplies & Materials	1,145,460	1,559,675	414,215	36.16%
Property	-	44,000	44,000	100%
Other	5,318,778	4,975,514	(343,264)	-6.45%
<b>Total Expenditures</b>	<b>\$28,569,184</b>	<b>\$29,067,307</b>	<b>\$498,123</b>	<b>1.74%</b>
<b>Total Appropriations</b>	<b>\$28,569,184</b>	<b>\$29,067,307</b>	<b>\$498,123</b>	<b>1.74%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**

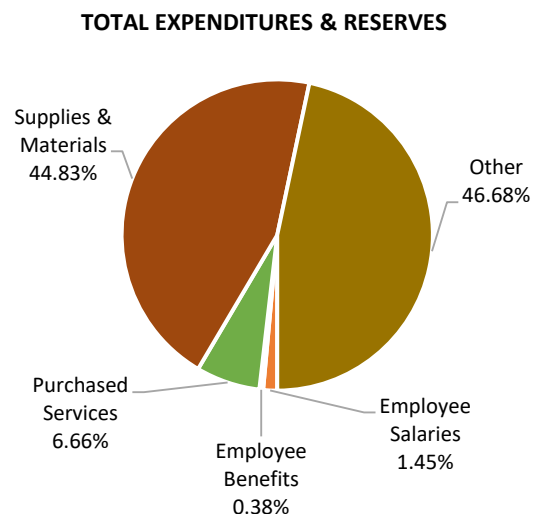
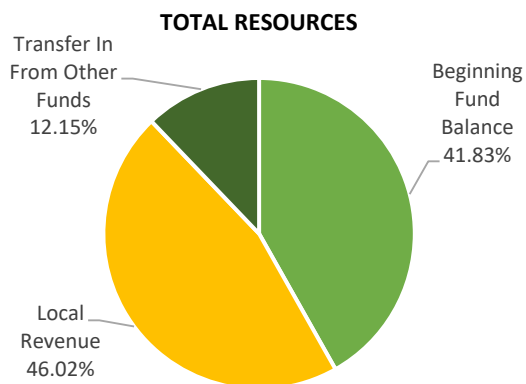


## PUPIL ACTIVITY FUND

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

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$2,483,993</b>	<b>\$2,428,678</b>	<b>(\$55,315)</b>	<b>-2.23%</b>
<b>Revenues</b>				
Local Revenue	2,527,399	2,671,758	144,359	5.71%
Transfer In From Other Funds	705,704	705,704	-	0%
<b>Total Revenues</b>	<b>\$3,233,103</b>	<b>\$3,377,462</b>	<b>\$144,359</b>	<b>4.47%</b>
<b>Total Available Resources</b>	<b>\$5,717,096</b>	<b>\$5,806,140</b>	<b>\$89,044</b>	<b>1.56%</b>
<b>Expenditures</b>				
Employee Salaries	84,000	84,000	-	0%
Employee Benefits	22,800	22,800	-	0%
Purchased Services	386,500	386,500	-	0%
Supplies & Materials	2,576,311	2,602,611	26,300	1.02%
Other	2,647,485	2,710,229	62,744	2.37%
<b>Total Expenditures</b>	<b>\$5,717,096</b>	<b>\$5,806,140</b>	<b>\$89,044</b>	<b>1.56%</b>
<b>Total Appropriations</b>	<b>\$5,717,096</b>	<b>\$5,806,140</b>	<b>\$89,044</b>	<b>1.56%</b>

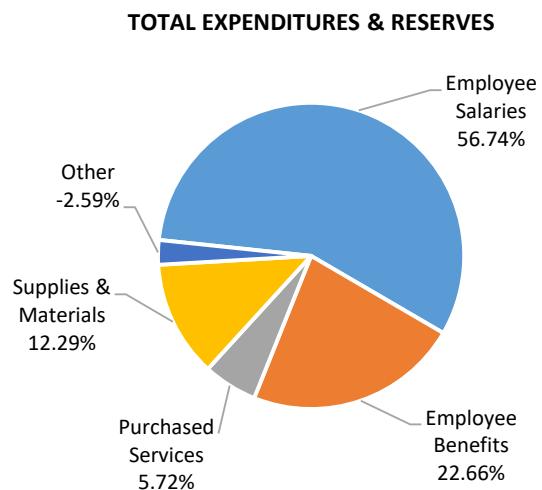
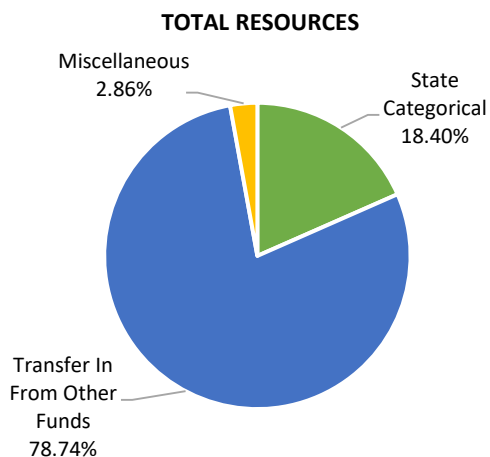


## TRANSPORTATION FUND

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

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	0%
<b>Revenues</b>				
State Categorical	1,480,940	1,544,838	63,898	4.31%
Transfer In From Other Funds	6,010,411	6,610,323	599,912	9.98%
Miscellaneous	170,398	240,398	70,000	41.08%
<b>Total Revenues</b>	<b>\$7,661,749</b>	<b>\$8,395,559</b>	<b>\$733,810</b>	<b>9.58%</b>
<b>Total Available Resources</b>	<b>\$7,661,749</b>	<b>\$8,395,559</b>	<b>\$733,810</b>	<b>9.58%</b>
<b>Expenditures</b>				
Employee Salaries	4,656,851	5,024,175	367,324	7.89%
Employee Benefits	1,968,579	2,006,377	37,798	1.92%
Purchased Services	200,780	506,280	305,500	152.16%
Supplies & Materials	1,065,289	1,088,477	23,188	2.18%
Other	(229,750)	(229,750)	-	0.00%
<b>Total Expenditures</b>	<b>\$7,661,749</b>	<b>\$8,395,559</b>	<b>\$733,810</b>	<b>9.58%</b>
<b>Total Appropriations</b>	<b>\$7,661,749</b>	<b>\$8,395,559</b>	<b>\$733,810</b>	<b>9.58%</b>

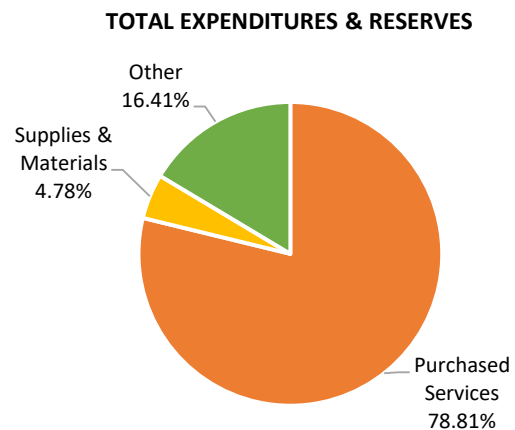
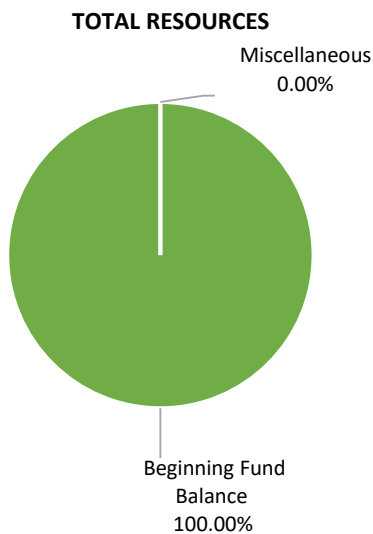


## GROWTH IMPACT FUND

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

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$44,000</b>	<b>\$44,937</b>	<b>\$937</b>	<b>2.13%</b>
<b>Revenues</b>				
Miscellaneous	50	-	(50)	-100.00%
<b>Total Revenues</b>	<b>\$50</b>	<b>\$ -</b>	<b>(\$50)</b>	<b>-100.00%</b>
<b>Total Available Resources</b>	<b>\$44,050</b>	<b>\$44,937</b>	<b>\$887</b>	<b>2.01%</b>
<b>Expenditures</b>				
Purchased Services	31,075	35,411	4,336	13.95%
Supplies & Materials	2,450	2,150	(300)	-12.24%
Other	10,525	7,376	(3,149)	-29.92%
<b>Total Expenditures</b>	<b>\$44,050</b>	<b>\$44,937</b>	<b>\$887</b>	<b>2.01%</b>
<b>Total Appropriations</b>	<b>\$44,050</b>	<b>\$44,937</b>	<b>\$887</b>	<b>2.01%</b>



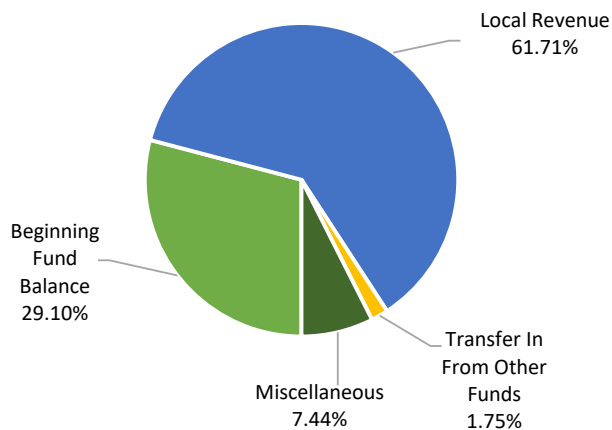
## SPECIAL PROGRAMS FUND

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

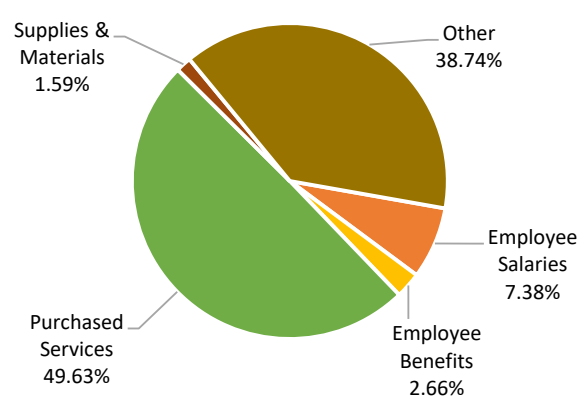
The Special Programs Fund accounts for all revenues and expenditures to provide a tuition-paid preschool program. The Special Program fund also accounts for the Adams County Detention Center, credit recovery, summer school program, oil and gas leases, and local grants.

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,305,265</b>	<b>\$2,427,984</b>	<b>\$1,122,719</b>	<b>86.0%</b>
<b>Revenues</b>				
Local Revenue	4,650,000	5,148,947	498,947	10.7%
Transfer In From Other Funds	146,817	146,817	-	0.0%
Miscellaneous	660,000	620,435	(39,565)	-6.0%
<b>Total Revenues</b>	<b>\$5,456,817</b>	<b>\$5,916,199</b>	<b>\$459,382</b>	<b>8.4%</b>
<b>Total Available Resources</b>	<b>\$6,762,082</b>	<b>\$8,344,183</b>	<b>\$1,582,101</b>	<b>23.4%</b>
<b>Expenditures</b>				
Employee Salaries	682,506	616,168	(66,338)	-9.7%
Employee Benefits	248,743	221,735	(27,008)	-10.9%
Purchased Services	4,052,245	4,141,044	88,799	2.2%
Supplies & Materials	93,203	132,333	39,130	42.0%
Other	1,685,385	3,232,903	1,547,518	91.8%
<b>Total Expenditures</b>	<b>\$6,762,082</b>	<b>\$8,344,183</b>	<b>\$1,582,101</b>	<b>23.4%</b>
<b>Total Appropriations</b>	<b>\$6,762,082</b>	<b>\$8,344,183</b>	<b>\$1,582,101</b>	<b>23.4%</b>

**TOTAL RESOURCES**



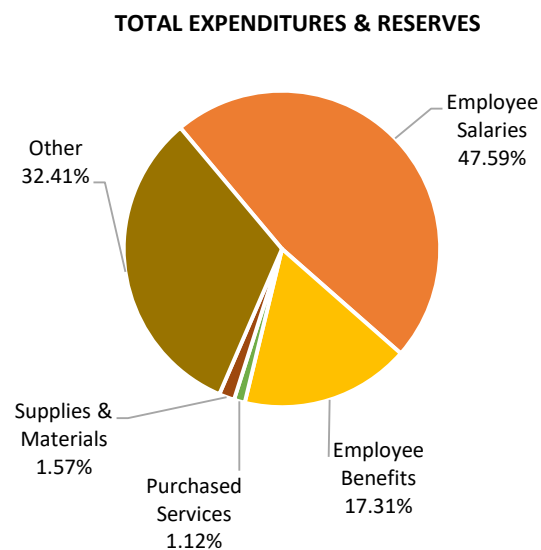
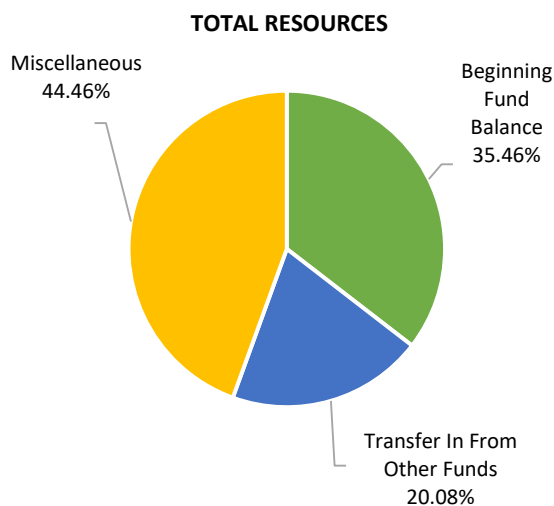
**TOTAL EXPENDITURES & RESERVES**



## SPECIAL PROGRAMS FUND | Detention Center

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$245,400</b>	<b>\$259,213</b>	<b>\$13,813</b>	<b>5.6%</b>
<b>Revenues</b>				
Transfer In From Other Funds	146,817	146,817	-	0%
Miscellaneous	325,000	325,000	-	0%
<b>Total Revenues</b>	<b>\$471,817</b>	<b>\$471,817</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$717,217</b>	<b>\$731,030</b>	<b>\$13,813</b>	<b>1.9%</b>
<b>Expenditures</b>				
Employee Salaries	428,752	347,900	(80,852)	-18.9%
Employee Benefits	151,505	126,504	(25,001)	-16.5%
Purchased Services	8,200	8,200	-	0%
Supplies & Materials	11,500	11,500	-	0%
Other	117,260	236,926	119,666	102.1%
<b>Total Expenditures</b>	<b>\$717,217</b>	<b>\$731,030</b>	<b>\$13,813</b>	<b>1.9%</b>
<b>Total Appropriations</b>	<b>\$717,217</b>	<b>\$731,030</b>	<b>\$13,813</b>	<b>1.9%</b>



## SPECIAL PROGRAMS FUND | Tuition-Based Preschool

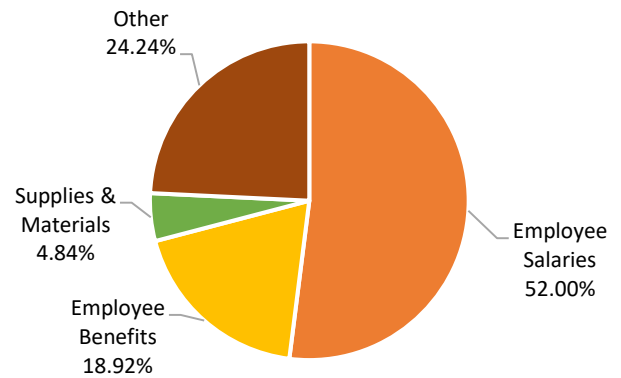
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$81,781	\$81,781	100%
<b>Revenues</b>				
Miscellaneous	285,000	228,000	(57,000)	-20.0%
<b>Total Revenues</b>	<b>\$285,000</b>	<b>\$228,000</b>	<b>(\$57,000)</b>	<b>-20.0%</b>
<b>Total Available Resources</b>	<b>\$285,000</b>	<b>\$309,781</b>	<b>\$24,781</b>	<b>8.7%</b>
<b>Expenditures</b>				
Employee Salaries	150,035	161,097	11,062	7.4%
Employee Benefits	67,157	58,602	(8,555)	-12.7%
Supplies & Materials	15,000	15,000	-	0%
Other	52,808	75,082	22,274	42.2%
<b>Total Expenditures</b>	<b>\$285,000</b>	<b>\$309,781</b>	<b>\$24,781</b>	<b>8.7%</b>
<b>Total Appropriations</b>	<b>\$285,000</b>	<b>\$309,781</b>	<b>\$24,781</b>	<b>8.7%</b>

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

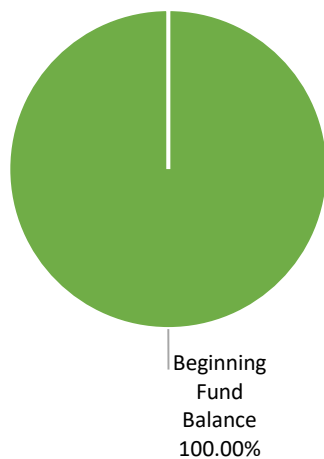


## SPECIAL PROGRAMS FUND | Summer School

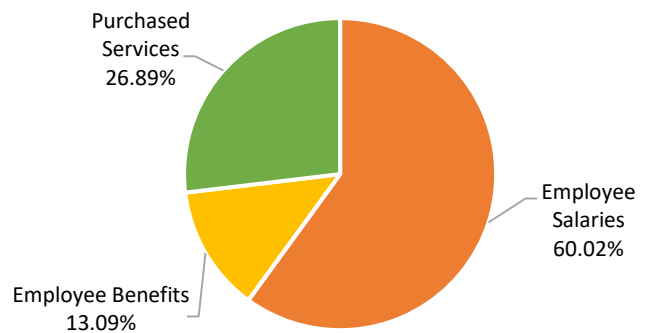
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$56,885</b>	<b>\$63,523</b>	<b>\$6,638</b>	<b>11.7%</b>
<b>Revenues</b>				
Miscellaneous	-	17,435	17,435	100%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$17,435</b>	<b>\$17,435</b>	<b>100%</b>
<b>Total Available Resources</b>	<b>\$56,885</b>	<b>\$80,958</b>	<b>\$24,073</b>	<b>42.3%</b>
<b>Expenditures</b>				
Employee Salaries	46,638	48,588	1,950	4.2%
Employee Benefits	10,247	10,597	350	3.4%
Purchased Services	-	21,773	21,773	100%
<b>Total Expenditures</b>	<b>\$56,885</b>	<b>\$80,958</b>	<b>\$24,073</b>	<b>42.3%</b>
<b>Total Appropriations</b>	<b>\$56,885</b>	<b>\$80,958</b>	<b>\$24,073</b>	<b>42.3%</b>

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

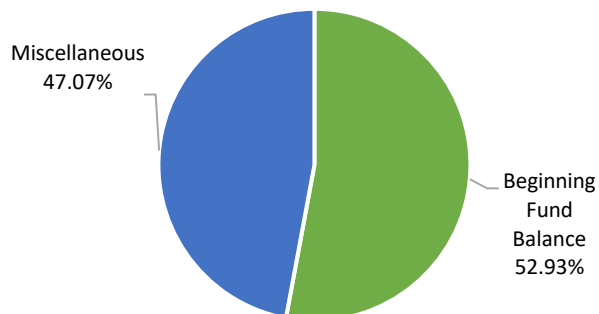


## SPECIAL PROGRAMS FUND | Credit Recovery

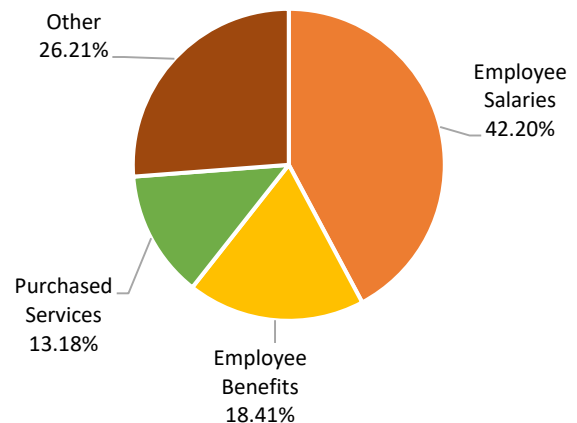
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$21,918</b>	<b>\$56,216</b>	<b>\$34,298</b>	<b>156.5%</b>
<b>Revenues</b>				
Miscellaneous	50,000	50,000	-	0%
<b>Total Revenues</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$71,918</b>	<b>\$106,216</b>	<b>\$34,298</b>	<b>47.7%</b>
<b>Expenditures</b>				
Employee Salaries	41,779	44,818	3,039	7.3%
Employee Benefits	14,293	19,564	5,271	36.9%
Purchased Services	14,000	14,000	-	0%
Other	1,846	27,834	25,988	1407.8%
<b>Total Expenditures</b>	<b>\$71,918</b>	<b>\$106,216</b>	<b>\$34,298</b>	<b>47.7%</b>
<b>Total Appropriations</b>	<b>\$71,918</b>	<b>\$106,216</b>	<b>\$34,298</b>	<b>47.7%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**

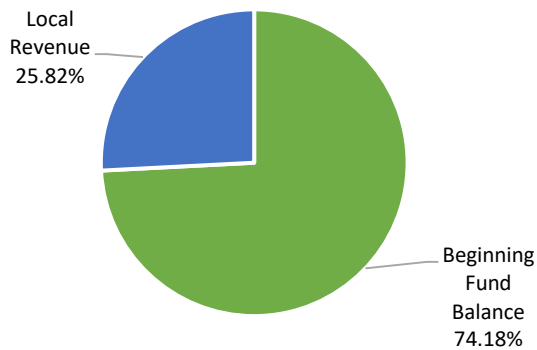


## SPECIAL PROGRAMS FUND | Oil & Gas Lease

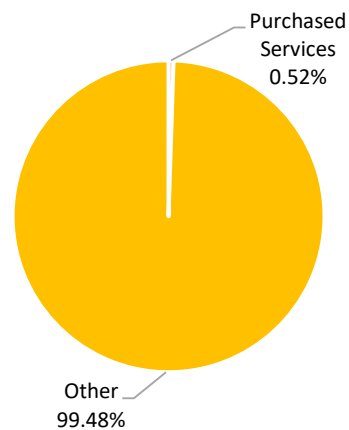
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$500,723</b>	<b>\$1,434,160</b>	<b>\$933,437</b>	<b>186.4%</b>
<b>Revenues</b>				
Local Revenue	50,000	499,153	449,153	898.3%
<b>Total Revenues</b>	<b>\$50,000</b>	<b>\$499,153</b>	<b>\$449,153</b>	<b>898.3%</b>
<b>Total Available Resources</b>	<b>\$550,723</b>	<b>\$1,933,313</b>	<b>\$1,382,590</b>	<b>251.0%</b>
<b>Expenditures</b>				
Purchased Services	10,000	10,000	-	0%
Other	540,723	1,923,313	1,382,590	255.7%
<b>Total Expenditures</b>	<b>\$550,723</b>	<b>\$1,933,313</b>	<b>\$1,382,590</b>	<b>251.0%</b>
<b>Total Appropriations</b>	<b>\$550,723</b>	<b>\$1,933,313</b>	<b>\$1,382,590</b>	<b>251.0%</b>

**TOTAL RESOURCES**



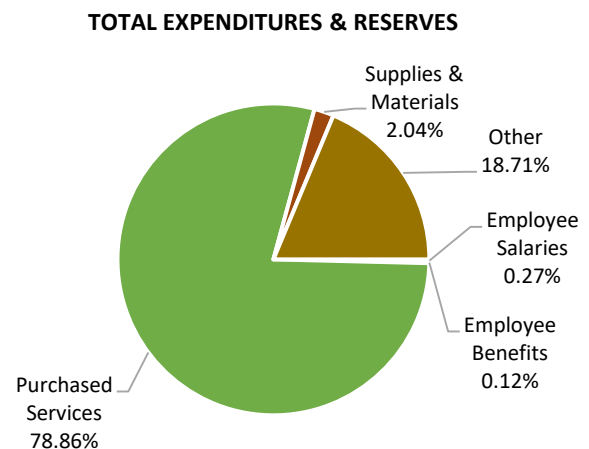
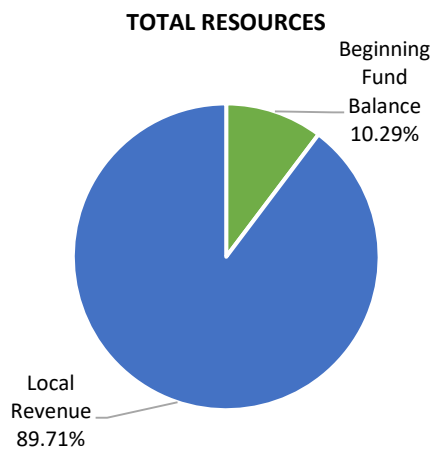
**TOTAL EXPENDITURES & RESERVES**



## SPECIAL PROGRAMS FUND | Non-Governmental Grants

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$480,339</b>	<b>\$533,091</b>	<b>\$52,752</b>	<b>11.0%</b>
<b>Revenues</b>				
Local Revenue	4,600,000	4,649,794	49,794	1.1%
Transfer In From Other Funds	-	-	-	0%
<b>Total Revenues</b>	<b>\$4,600,000</b>	<b>\$4,649,794</b>	<b>\$49,794</b>	<b>1.1%</b>
<b>Total Available Resources</b>	<b>\$5,080,339</b>	<b>\$5,182,885</b>	<b>\$102,546</b>	<b>2.0%</b>
<b>Expenditures</b>				
Employee Salaries	15,302	13,765	(1,537)	-10.0%
Employee Benefits	5,541	6,468	927	16.7%
Purchased Services	4,020,045	4,087,071	67,026	1.7%
Supplies & Materials	66,703	105,833	39,130	58.7%
Other	972,748	969,748	(3,000)	-0.3%
<b>Total Expenditures</b>	<b>\$5,080,339</b>	<b>\$5,182,885</b>	<b>\$102,546</b>	<b>2.0%</b>
<b>Total Appropriations</b>	<b>\$5,080,339</b>	<b>\$5,182,885</b>	<b>\$102,546</b>	<b>2.0%</b>

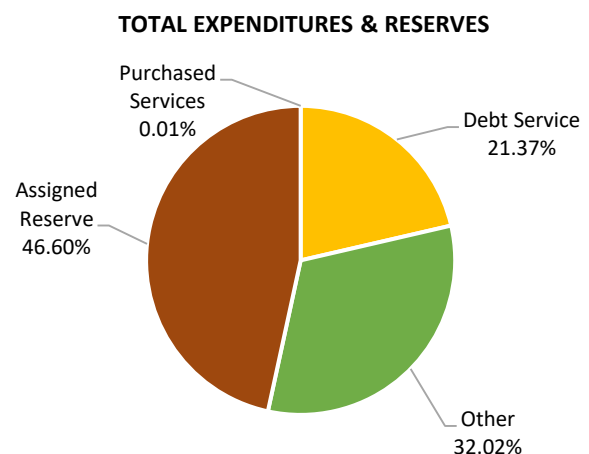
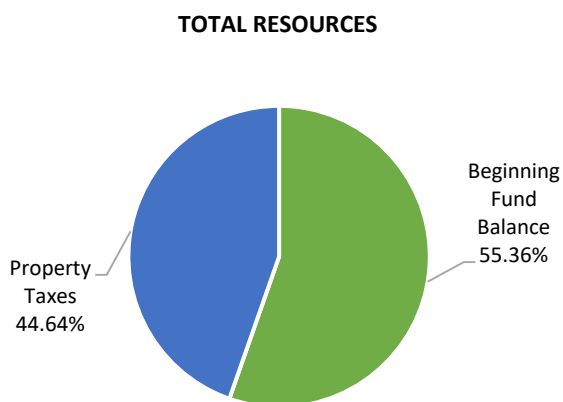


## BOND REDEMPTION FUND

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

The Bond Redemption Fund mill levy for property tax collections in 2021 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$55,070,011</b>	<b>\$55,381,481</b>	<b>\$311,470</b>	<b>0.6%</b>
<b>Revenues</b>				
Property Taxes	46,639,454	44,663,969	(1,975,485)	-4.2%
Miscellaneous	15,000	5,000	(10,000)	-66.7%
<b>Total Revenues</b>	<b>\$46,654,454</b>	<b>\$44,668,969</b>	<b>(\$1,985,485)</b>	<b>-4.3%</b>
<b>Total Available Resources</b>	<b>\$101,724,465</b>	<b>\$100,050,450</b>	<b>(\$1,674,015)</b>	<b>-1.6%</b>
<b>Expenditures</b>				
Purchased Services	10,000	11,300	1,300	13.0%
Debt Service	10,050,000	21,381,786	11,331,786	112.8%
Other	15,058,793	32,038,199	16,979,406	112.8%
<b>Total Expenditures</b>	<b>\$25,118,793</b>	<b>\$53,431,285</b>	<b>\$28,312,492</b>	<b>112.7%</b>
<b>Reserves Designated</b>				
Assigned Reserve	76,605,672	46,619,165	(29,986,507)	-39.1%
<b>Total Reserves Designated</b>	<b>\$76,605,672</b>	<b>\$46,619,165</b>	<b>(\$29,986,507)</b>	<b>-39.1%</b>
<b>Total Appropriations</b>	<b>\$101,724,465</b>	<b>\$100,050,450</b>	<b>(\$1,674,015)</b>	<b>-1.6%</b>

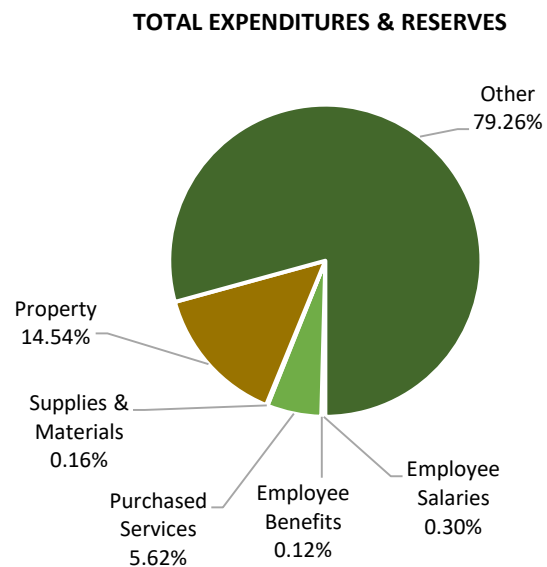
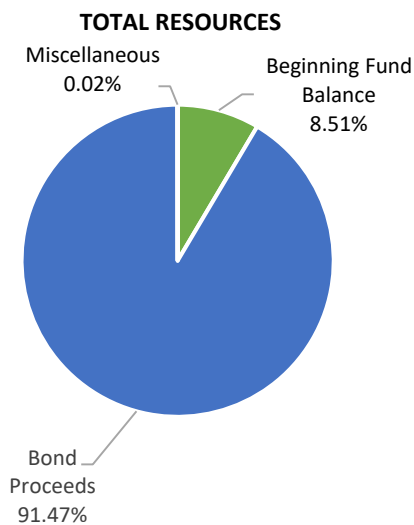


## BUILDING FUND

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

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$26,837,143</b>	<b>\$29,078,740</b>	<b>\$2,241,597</b>	<b>8.4%</b>
<b>Revenues</b>				
Bond Proceeds	-	312,212,580	312,212,580	100%
Miscellaneous	30,000	55,100	25,100	83.7%
<b>Total Revenues</b>	<b>\$30,000</b>	<b>\$312,267,680</b>	<b>\$312,237,680</b>	<b>1040792.3%</b>
<b>Total Available Resources</b>	<b>\$26,867,143</b>	<b>\$341,346,420</b>	<b>\$314,479,277</b>	<b>1170.5%</b>
<b>Expenditures</b>				
Employee Salaries	1,054,854	1,041,058	(13,796)	-1.3%
Employee Benefits	409,260	394,584	(14,676)	-3.6%
Purchased Services	4,403,780	19,198,984	14,795,204	336.0%
Supplies & Materials	723,400	536,097	(187,303)	-25.9%
Property	16,068,211	49,629,846	33,561,635	208.9%
Other	4,207,638	270,545,851	266,338,213	6329.9%
<b>Total Expenditures</b>	<b>\$26,867,143</b>	<b>\$341,346,420</b>	<b>\$314,479,277</b>	<b>1170.5%</b>
<b>Total Appropriations</b>	<b>\$26,867,143</b>	<b>\$341,346,420</b>	<b>\$314,479,277</b>	<b>1170.5%</b>

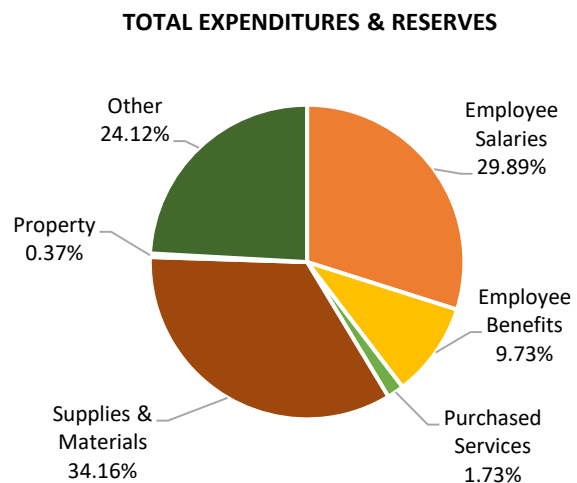
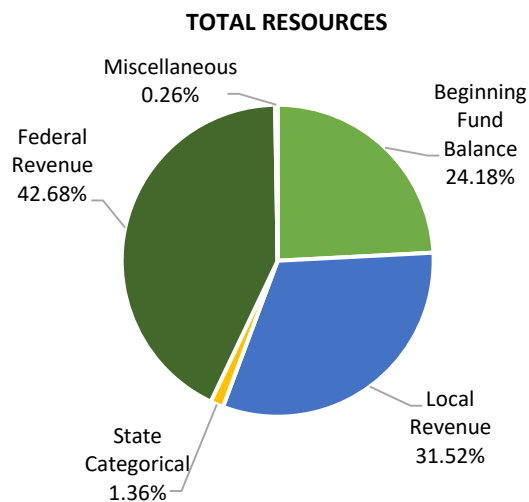


## NUTRITION SERVICES FUND

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

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$1,400,000</b>	<b>\$1,851,506</b>	<b>\$451,506</b>	<b>32.3%</b>
<b>Revenues</b>				
Local Revenue	2,413,893	2,413,893	-	0%
State Categorical	104,602	103,902	(700)	-0.7%
Federal Revenue	3,270,154	3,268,358	(1,796)	-0.1%
Miscellaneous	20,000	20,000	-	0%
<b>Total Revenues</b>	<b>\$5,808,649</b>	<b>\$5,806,153</b>	<b>(\$2,496)</b>	<b>0.0%</b>
<b>Total Available Resources</b>	<b>\$7,208,649</b>	<b>\$7,657,659</b>	<b>\$449,010</b>	<b>6.2%</b>
<b>Expenditures</b>				
Employee Salaries	2,128,339	2,288,743	160,404	7.5%
Employee Benefits	719,563	745,374	25,811	3.6%
Purchased Services	124,918	132,567	7,649	6.1%
Supplies & Materials	2,614,695	2,615,725	1,030	0.0%
Property	28,000	28,000	-	0%
Other	1,593,134	1,847,250	254,116	16.0%
<b>Total Expenditures</b>	<b>\$7,208,649</b>	<b>\$7,657,659</b>	<b>\$449,010</b>	<b>6.2%</b>
<b>Total Appropriations</b>	<b>\$7,208,649</b>	<b>\$7,657,659</b>	<b>\$449,010</b>	<b>6.2%</b>

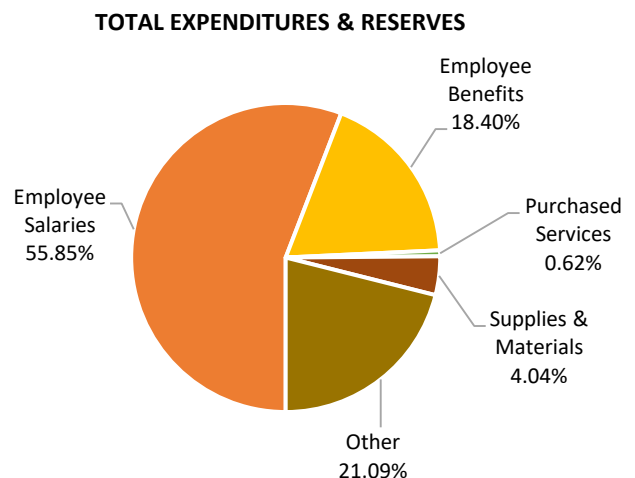
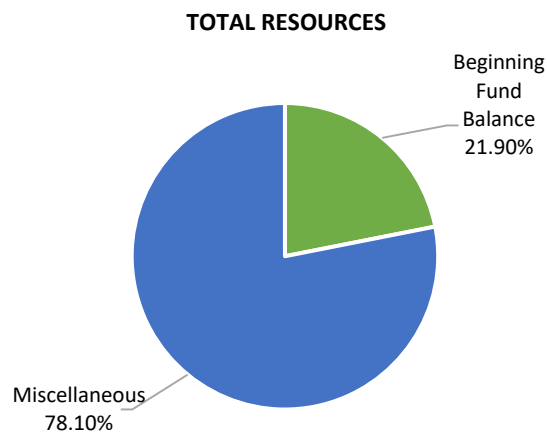


## CHILDCARE PROGRAM FUND

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

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

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$260,303</b>	<b>\$382,951</b>	<b>\$122,648</b>	<b>47.1%</b>
<b>Revenues</b>				
Transfer In from Other Funds	-	-	-	0%
Miscellaneous	1,331,000	1,366,000	35,000	2.6%
<b>Total Revenues</b>	<b>\$1,331,000</b>	<b>\$1,366,000</b>	<b>\$35,000</b>	<b>2.6%</b>
<b>Total Available Resources</b>	<b>\$1,591,303</b>	<b>\$1,748,951</b>	<b>\$157,648</b>	<b>9.9%</b>
<b>Expenditures</b>				
Employee Salaries	1,143,086	976,858	(166,228)	-14.5%
Employee Benefits	334,104	321,771	(12,333)	-3.7%
Purchased Services	10,810	10,880	70	0.6%
Supplies & Materials	22,665	70,665	48,000	211.8%
Other	80,638	368,777	288,139	357.3%
<b>Total Expenditures</b>	<b>\$1,591,303</b>	<b>\$1,748,951</b>	<b>\$157,648</b>	<b>9.9%</b>
<b>Total Appropriations</b>	<b>\$1,591,303</b>	<b>\$1,748,951</b>	<b>\$157,648</b>	<b>9.9%</b>



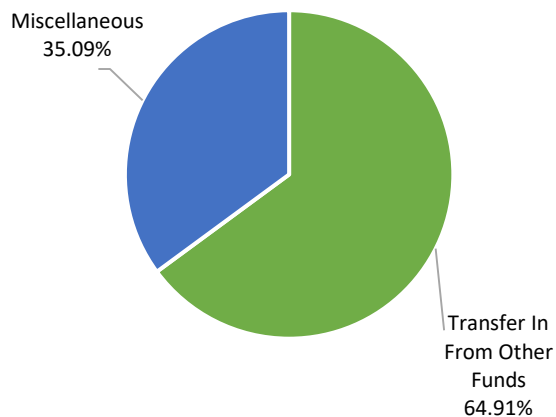
## PRINT SHOP FUND

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

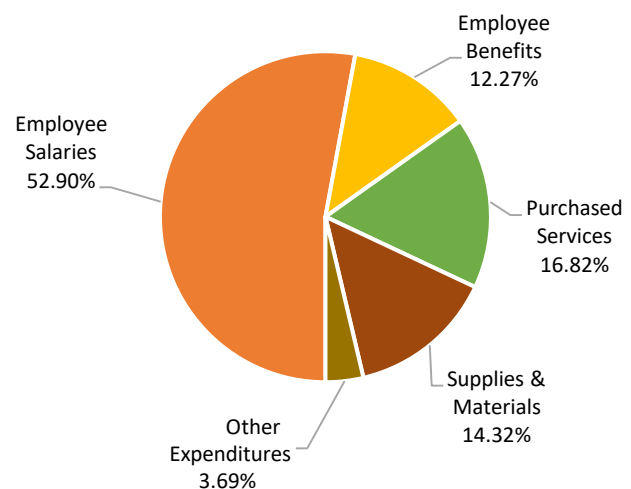
The Print Shop Fund accounts for the financial activities associated with the District Print Shop.

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	0%
<b>Revenues</b>				
Transfer In From Other Funds	90,652	90,652	-	0%
Miscellaneous	49,000	49,000	-	0%
<b>Total Revenues</b>	<b>\$139,652</b>	<b>\$139,652</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Available Resources</b>	<b>\$139,652</b>	<b>\$139,652</b>	<b>\$ -</b>	<b>0%</b>
<b>Expenditures</b>				
Employee Salaries	73,874	73,874	-	0%
Employee Benefits	17,138	17,138	-	0%
Purchased Services	23,488	23,488	-	0%
Supplies & Materials	20,000	20,000	-	0%
Other Expenditures	5,152	5,152	-	0%
<b>Total Expenditures</b>	<b>\$139,652</b>	<b>\$139,652</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Appropriations</b>	<b>\$139,652</b>	<b>\$139,652</b>	<b>\$ -</b>	<b>0%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**



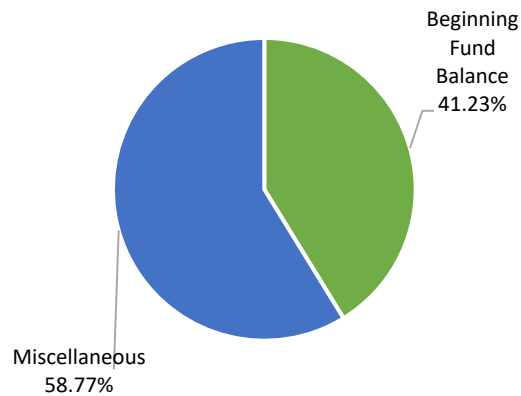
## DENTAL INSURANCE FUND

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

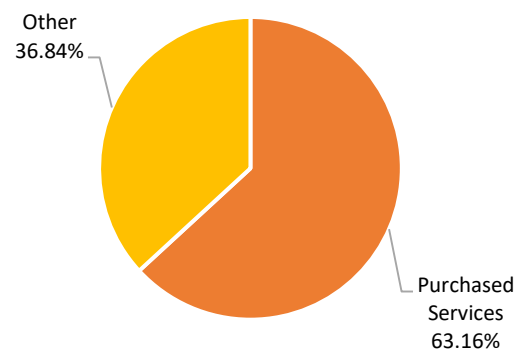
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$689,971</b>	<b>\$641,931</b>	<b>(\$48,040)</b>	<b>-7.0%</b>
<b>Revenues</b>				
Miscellaneous	969,126	915,000	(54,126)	-5.6%
<b>Total Revenues</b>	<b>\$969,126</b>	<b>\$915,000</b>	<b>(\$54,126)</b>	<b>-5.6%</b>
<b>Total Available Resources</b>	<b>\$1,659,097</b>	<b>\$1,556,931</b>	<b>(\$102,166)</b>	<b>-6.2%</b>
<b>Expenditures</b>				
Purchased Services	1,000,097	983,400	(16,697)	-1.7%
Other	659,000	573,531	(85,469)	-13.0%
<b>Total Expenditures</b>	<b>\$1,659,097</b>	<b>\$1,556,931</b>	<b>(\$102,166)</b>	<b>-6.2%</b>
<b>Total Appropriations</b>	<b>\$1,659,097</b>	<b>\$1,556,931</b>	<b>(\$102,166)</b>	<b>-6.2%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**



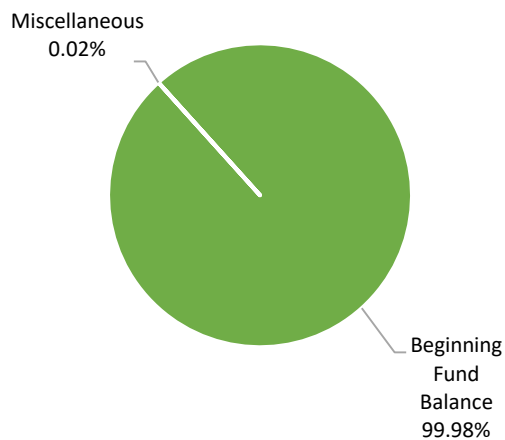
## TRUST FUND

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

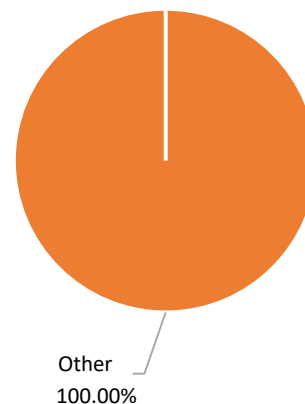
Trust funds are used to account for assets held on behalf of a trustee. This fund is used to account for the monies donated for student scholarships, the senior tutorial program, and any other donated, specific-purpose revenues.

	ADOPTED BUDGET 2021-2022	AMENDED BUDGET 2021-2022	Change from Prior Budget	
<b>Beginning Fund Balance</b>	<b>\$26,704</b>	<b>\$26,690</b>	<b>(\$14)</b>	<b>-0.1%</b>
<b>Revenues</b>				
Miscellaneous	250	5	(245)	-98.0%
<b>Total Revenues</b>	<b>\$250</b>	<b>\$5</b>	<b>(\$245)</b>	<b>-98.0%</b>
<b>Total Available Resources</b>	<b>\$26,954</b>	<b>\$26,695</b>	<b>(\$259)</b>	<b>-1.0%</b>
<b>Expenditures</b>				
Other	26,954	26,695	(259)	-1.0%
<b>Total Expenditures</b>	<b>\$26,954</b>	<b>\$26,695</b>	<b>(\$259)</b>	<b>-1.0%</b>
<b>Total Appropriations</b>	<b>\$26,954</b>	<b>\$26,695</b>	<b>(\$259)</b>	<b>-1.0%</b>

**TOTAL RESOURCES**



**TOTAL EXPENDITURES & RESERVES**



## SCHOOL SUMMARY

### Forecast of School Expenditures by Object

		SALARIES					
	STAFF	ADMINIST-RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT	CRAFTS, TRADES, SERVICES
Northeast	25.50	149,402	1,676,411	-	141,955	46,431	-
South	19.71	157,797	1,061,585	-	137,955	66,370	-
Southeast	24.75	173,003	1,417,042	-	121,060	54,618	450
Henderson	16.79	82,670	977,375	-	-	44,109	-
Thimmig	26.81	170,311	1,474,106	-	82,096	82,422	-
Pennock	31.27	172,620	1,678,282	-	107,917	55,862	-
Second Creek	42.35	150,878	2,152,982	-	130,135	72,434	-
West Ridge	38.01	166,473	2,272,092	-	191,760	65,153	450
Turnberry	34.52	147,459	1,640,121	-	83,796	90,964	-
Brantner	34.06	131,285	1,857,134	-	98,493	52,176	1,200
Reunion	38.33	158,178	2,082,321	-	138,265	66,584	-
Padilla	17.56	80,328	845,391	-	26,913	11,969	-
<b>Total Elementary</b>	<b>349.66</b>	<b>\$1,740,404</b>	<b>\$19,134,842</b>	<b>\$ -</b>	<b>\$1,260,345</b>	<b>\$709,092</b>	<b>\$2,100</b>
Overland Trail	31.72	176,434	1,753,890	-	24,123	79,619	-
Vikan	37.26	233,444	1,942,313	-	35,610	90,068	24,937
Prairie View	37.38	165,288	1,970,359	-	25,235	60,987	30,330
Stuart	42.72	226,296	2,226,832	-	57,616	79,305	38,552
Quist	51.82	257,253	2,540,412	-	48,961	85,290	-
<b>Total Middle</b>	<b>200.90</b>	<b>\$1,058,715</b>	<b>\$10,433,806</b>	<b>\$ -</b>	<b>\$191,545</b>	<b>\$395,269</b>	<b>\$93,819</b>
Brighton	104.15	460,687	5,776,055	2,000	327,218	282,145	163,205
Prairie View	93.50	496,829	4,789,986	4,000	250,339	327,950	118,519
Innovations & Options	12.19	159,073	1,000,533	5,422	18,729	57,308	-
Riverdale Ridge	73.80	417,430	3,948,542	-	196,566	251,107	106,931
<b>Total High</b>	<b>283.64</b>	<b>\$1,534,019</b>	<b>\$15,515,116</b>	<b>\$11,422</b>	<b>\$792,852</b>	<b>\$918,510</b>	<b>\$388,655</b>
27J Online Academy	19.50	136,647	867,058	-	21,056	59,156	-
<b>Total Online</b>	<b>19.50</b>	<b>\$136,647</b>	<b>\$867,058</b>	<b>\$ -</b>	<b>\$21,056</b>	<b>\$59,156</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>853.70</b>	<b>\$4,469,785</b>	<b>\$45,950,822</b>	<b>\$11,422</b>	<b>\$2,265,798</b>	<b>\$2,082,027</b>	<b>\$484,574</b>

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
715,111	10,850	44,277	-	-	2,784,437
491,496	8,690	33,706	-	-	1,957,599
611,359	14,145	35,333	-	300	2,427,310
441,227	16,015	20,350	-	200	1,581,946
593,089	11,637	47,295	-	-	2,460,956
738,788	24,395	74,530	-	150	2,852,544
888,983	16,725	72,285	-	500	3,484,922
924,377	32,400	45,383	-	-	3,698,088
692,107	24,800	50,089	-	3,625	2,732,961
714,890	2,715	79,843	-	-	2,937,736
824,044	10,600	96,289	-	3,200	3,379,481
344,964	12,825	18,813	-	4,000	1,345,203
<b>\$7,980,435</b>	<b>\$185,797</b>	<b>\$618,193</b>	<b>\$ -</b>	<b>\$11,975</b>	<b>\$31,643,183</b>
715,467	11,759	69,295	-	13,120	2,843,707
830,793	6,900	89,816	-	-	3,253,881
817,914	23,611	53,262	-	-	3,146,986
910,740	62,517	23,797	-	-	3,625,655
996,207	40,288	54,100	-	8,000	4,030,511
<b>\$4,271,121</b>	<b>\$145,075</b>	<b>\$290,270</b>	<b>\$ -</b>	<b>\$21,120</b>	<b>\$16,900,740</b>
2,346,920	138,962	213,000	-	11,850	9,722,042
2,050,081	71,700	280,820	-	8,000	8,398,224
435,079	15,500	29,128	-	300	1,721,072
1,647,693	106,050	163,415	-	5,000	6,842,734
<b>\$6,479,773</b>	<b>\$332,212</b>	<b>\$686,363</b>	<b>\$ -</b>	<b>\$25,150</b>	<b>\$26,684,072</b>
359,347	6,350	39,189	-	5,000	1,493,803
<b>\$359,347</b>	<b>\$6,350</b>	<b>\$39,189</b>	<b>\$ -</b>	<b>\$5,000</b>	<b>\$1,493,803</b>
<b>\$19,090,676</b>	<b>\$669,434</b>	<b>\$1,634,015</b>	<b>\$ -</b>	<b>\$63,245</b>	<b>\$76,721,798</b>

## NORTHEAST ELEMENTARY

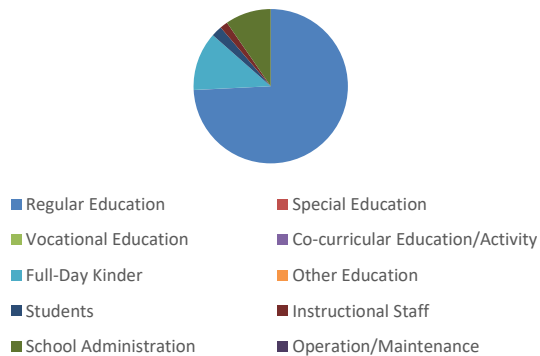
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	471	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,022,733	\$53,447	20.53	1.15
Special Education		-	350	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		816	-	-	-
Full-Day Kinder		334,609	6	2.66	0.64
Other Education		-	1,720	-	-
Students		61,753	-	-	1.00
Instructional Staff		44,322	-	0.28	-
School Administration		261,873	2,808	1.66	2.33
Operation/Maintenance		-	-	0.04	-
<b>Subtotal</b>		<b>\$2,726,106</b>	<b>\$58,331</b>	<b>25.17</b>	<b>5.12</b>
<b>Total Budget</b>			<b>\$2,784,437</b>		<b>30.29</b>

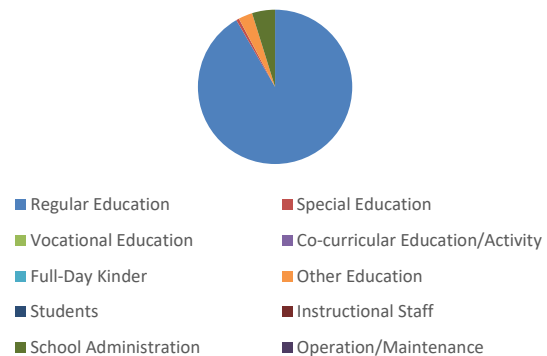
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	521	505	471	680	685

# SOUTH ELEMENTARY

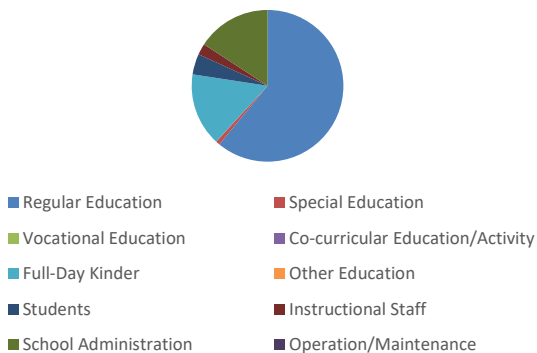
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
362			19.71	
Regular Education	\$1,167,218	\$37,676	13.39	1.27
Special Education	16,278	-	0.15	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	629	-	-	-
Full-Day Kinder	298,103	85	3.40	0.50
Other Education	-	-	-	-
Students	84,140	25	0.02	1.00
Instructional Staff	45,610	3,915	0.36	-
School Administration	302,425	1,495	1.61	2.33
Operation/Maintenance	-	-	-	-
<b>Subtotal</b>	<b>\$1,914,403</b>	<b>\$43,196</b>	<b>18.93</b>	<b>5.10</b>
<b>Total Budget</b>		<b>\$1,957,599</b>		<b>24.03</b>

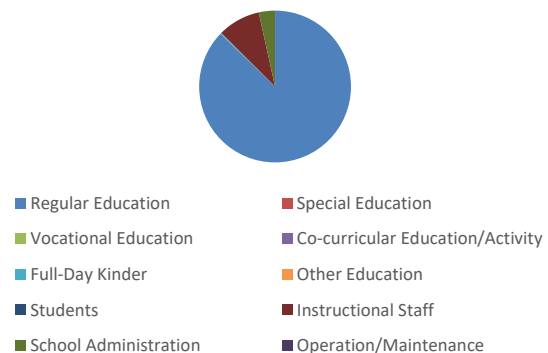
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	415	369	362	389	389

## SOUTHEAST ELEMENTARY

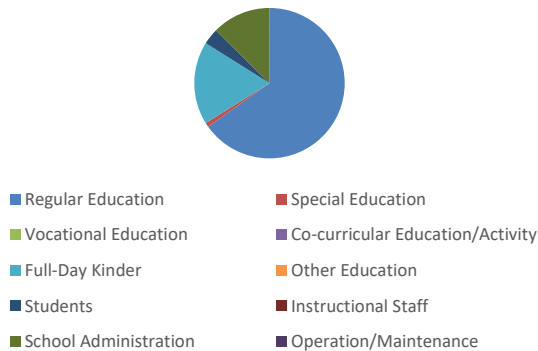
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	463	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,545,948	\$36,325	18.25	1.15
Special Education		21,473	50	0.50	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		533	-	-	-
Full-Day Kinder		422,535	550	3.87	-
Other Education		-	1,400	-	-
Students		81,851	162	-	1.00
Instructional Staff		-	3,300	-	-
School Administration		298,759	13,733	1.69	2.33
Operation/Maintenance		691	-	-	-
<b>Subtotal</b>		<b>\$2,371,790</b>	<b>\$55,520</b>	<b>24.31</b>	<b>4.48</b>
<b>Total Budget</b>			<b>\$2,427,310</b>		<b>28.79</b>

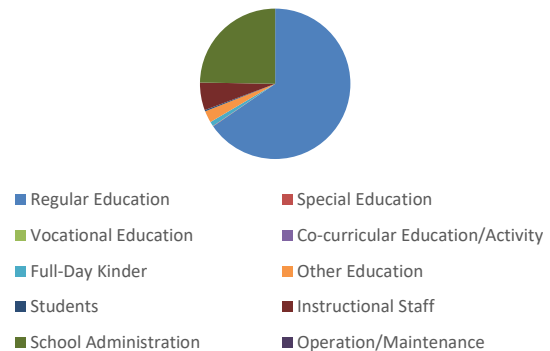
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	433	457	463	512	552

# **HENDERSON ELEMENTARY**

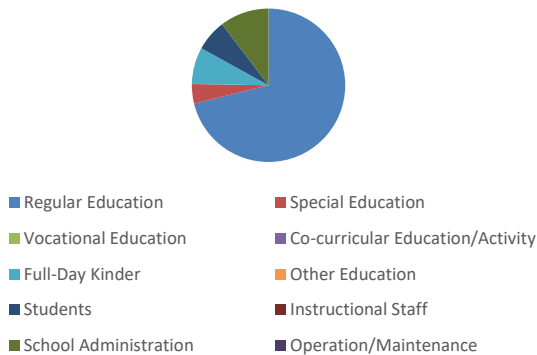
Forecast of General Fund Expenditures  
 AMENDED BUDGET 2021-2022



Enrollment:	310	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				16.79	LINE
Regular Education		\$1,165,978	\$22,595	12.83	1.65
Special Education		67,670	20	0.42	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		511	-	-	-
Full-Day Kinder		126,870	-	2.31	-
Other Education		-	550	-	-
Students		108,725	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		169,523	16,315	1.05	2.00
Operation/Maintenance		-	-	-	-
<b>Subtotal</b>		<b>\$1,639,277</b>	<b>\$39,480</b>	<b>16.61</b>	<b>4.65</b>
<b>Total Budget</b>			<b>\$1,678,757</b>		<b>21.26</b>

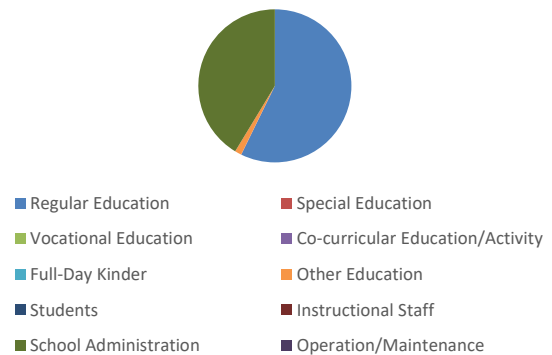
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	309	291	310	339	396

# THIMMIG ELEMENTARY

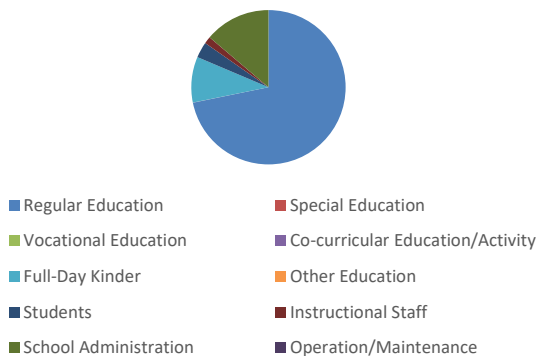
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	502	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,720,210	\$59,907	22.14	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		942	-	-	-
Full-Day Kinder		229,399	400	3.00	-
Other Education		-	200	-	-
Students		79,678	-	-	1.00
Instructional Staff		35,382	700	0.27	-
School Administration		331,108	3,030	2.04	2.00
Operation/Maintenance		-	-	-	-
<b>Subtotal</b>		<b>\$2,396,719</b>	<b>\$64,237</b>	<b>27.45</b>	<b>4.15</b>
<b>Total Budget</b>			<b>\$2,460,956</b>		<b>31.60</b>

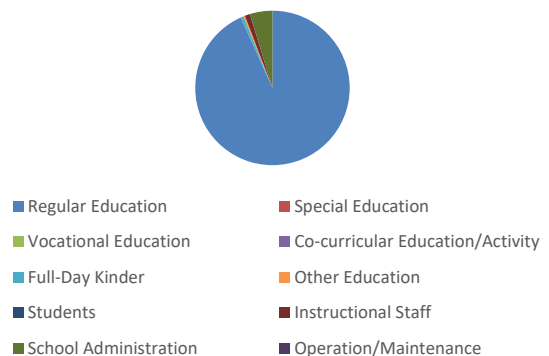
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	590	526	502	572	599

# PENNOCK ELEMENTARY

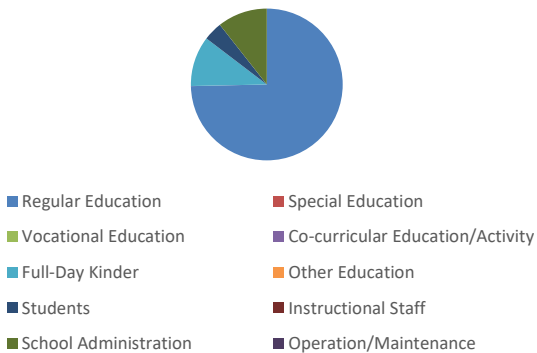
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	588	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				31.27	LINE
Regular Education		\$2,052,404	\$91,050	24.28	2.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		737	-	-	-
Full-Day Kinder		294,026	127	4.00	-
Other Education		-	1,746	-	-
Students		110,512	2	0.40	1.00
Instructional Staff		-	-	-	-
School Administration		291,715	10,225	1.97	2.00
Operation/Maintenance		-	-	-	-
<b>Subtotal</b>		<b>\$2,749,394</b>	<b>\$103,150</b>	<b>30.65</b>	<b>5.15</b>
<b>Total Budget</b>			<b>\$2,852,544</b>		<b>35.80</b>

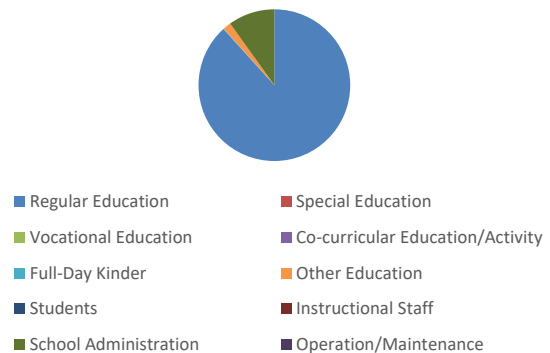
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	582	586	588	682	709

## SECOND CREEK ELEMENTARY

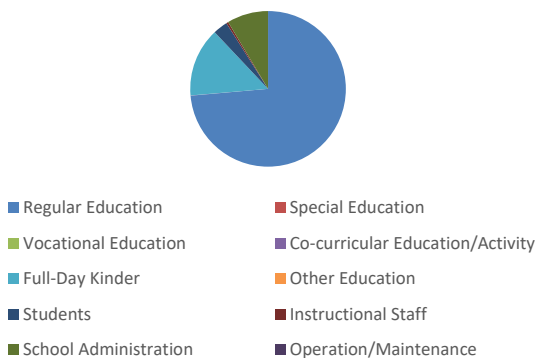
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	812	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,493,024	\$57,800	33.06	1.15
Special Education		-	525	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,762	-	-	-
Full-Day Kinder		485,372	500	6.79	-
Other Education		-	1,300	-	-
Students		102,829	1,000	0.04	1.00
Instructional Staff		14,335	7,300	-	-
School Administration		290,280	28,895	2.16	2.00
Operation/Maintenance		-	-	-	-
<b>Subtotal</b>		<b>\$3,387,602</b>	<b>\$97,320</b>	<b>42.05</b>	<b>4.15</b>
<b>Total Budget</b>			<b>\$3,484,922</b>		<b>46.20</b>

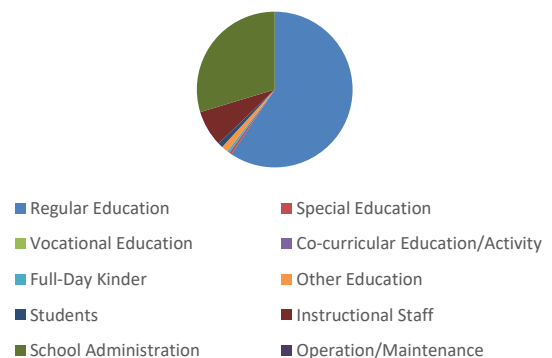
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	688	706	812	715	755

# WEST RIDGE ELEMENTARY

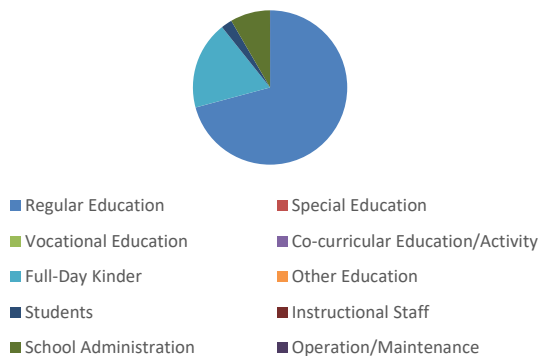
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	721	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,559,616	\$76,033	28.86	1.15
Special Education		-	300	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		545	-	-	-
Full-Day Kinder		667,670	800	6.74	-
Other Education		-	-	-	-
Students		83,818	500	-	1.00
Instructional Staff		-	3,450	-	-
School Administration		302,215	2,450	2.02	2.00
Operation/Maintenance		691	-	-	-
<b>Subtotal</b>		<b>\$3,614,555</b>	<b>\$83,533</b>	<b>37.62</b>	<b>4.15</b>
<b>Total Budget</b>			<b>\$3,698,088</b>		<b>41.77</b>

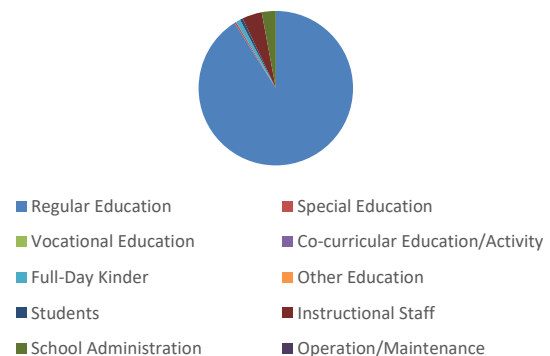
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	695	698	721	710	770

# TURNBERRY ELEMENTARY

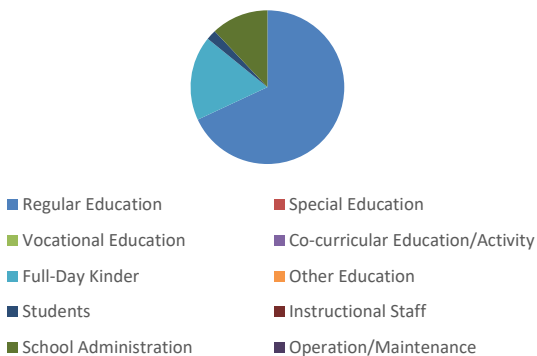
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
674			34.52	
Regular Education	\$1,803,123	\$75,964	26.08	1.15
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	-	-	-	-
Full-Day Kinder	471,226	550	6.00	-
Other Education	-	600	-	-
Students	56,067	575	-	1.00
Instructional Staff	-	2,500	-	-
School Administration	318,906	3,450	2.08	2.00
Operation/Maintenance	-	-	-	-
<b>Subtotal</b>	<b>\$2,649,322</b>	<b>\$83,639</b>	<b>34.16</b>	<b>4.15</b>
<b>Total Budget</b>		<b>\$2,732,961</b>		<b>38.31</b>

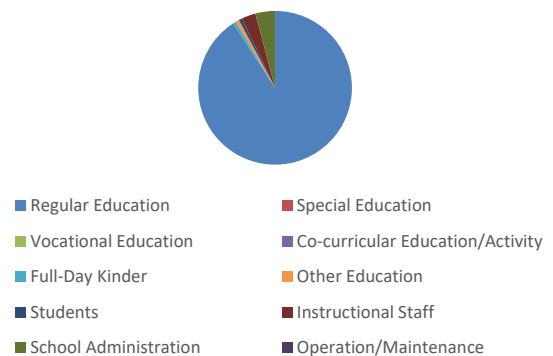
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	658	653	674	781	842

# BRANTNER ELEMENTARY

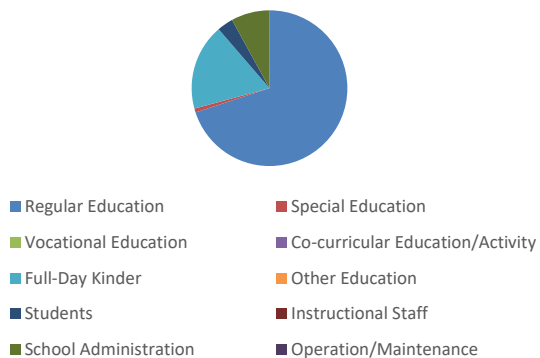
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	645	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,992,883	\$55,884	26.33	1.15
Special Education		23,095	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		510,003	-	5.81	-
Other Education		-	-	-	-
Students		95,398	-	0.06	1.00
Instructional Staff		-	9,965	-	-
School Administration		225,765	23,015	1.84	1.80
Operation/Maintenance		1,728	-	-	-
<b>Subtotal</b>		<b>\$2,848,872</b>	<b>\$88,864</b>	<b>34.04</b>	<b>3.95</b>
<b>Total Budget</b>			<b>\$2,937,736</b>		<b>37.99</b>

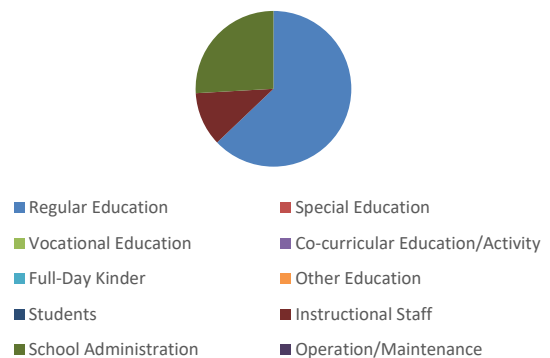
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	635	644	645	545	577

## REUNION ELEMENTARY

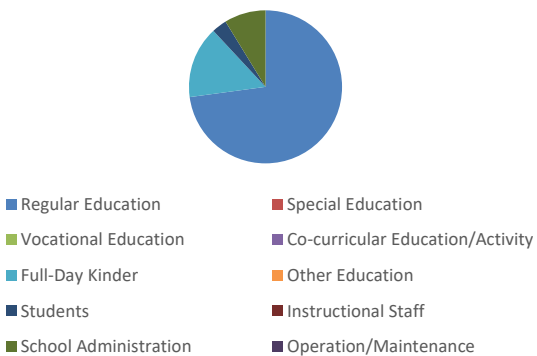
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment: 728	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,380,459	\$88,975	30.19	1.15
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	-	-	-	-
Full-Day Kinder	496,769	50	6.45	-
Other Education	-	600	-	-
Students	103,916	-	0.06	1.00
Instructional Staff	-	-	-	-
School Administration	285,893	22,819	1.97	2.00
Operation/Maintenance	-	-	-	-
<b>Subtotal</b>	<b>\$3,267,037</b>	<b>\$112,444</b>	<b>38.67</b>	<b>4.15</b>
<b>Total Budget</b>		<b>\$3,379,481</b>		<b>42.82</b>

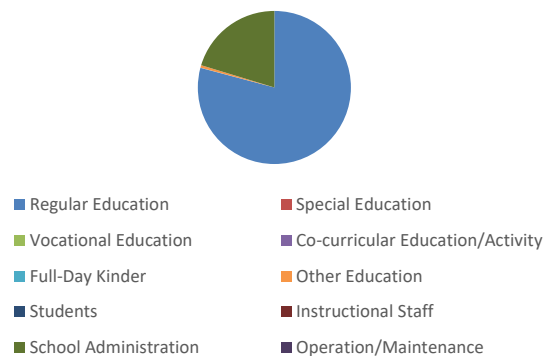
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	660	697	728	784	811

## PADILLA ELEMENTARY

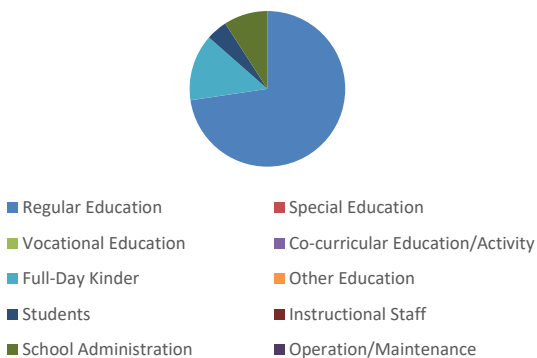
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
329			17.56	
Regular Education	\$948,244	\$31,313	14.36	1.19
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	465	-	-	-
Full-Day Kinder	180,329	2,300	3.00	-
Other Education	-	-	-	-
Students	57,413	-	0	1.00
Instructional Staff	-	-	-	-
School Administration	119,109	6,030	0	2.00
Operation/Maintenance	-	-	-	-
<b>Subtotal</b>	<b>\$1,305,560</b>	<b>\$39,643</b>	<b>17.61</b>	<b>4.19</b>
<b>Total Budget</b>		<b>\$1,345,203</b>		<b>21.80</b>

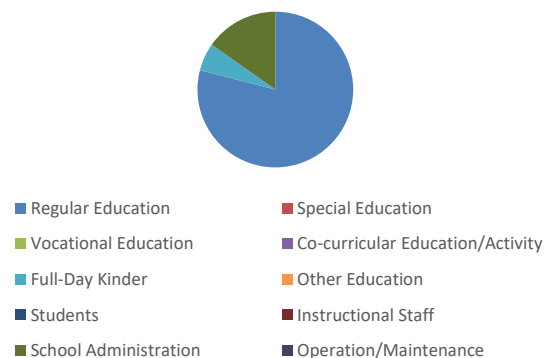
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	0	0	329	397	478

# OVERLAND TRAIL MIDDLE SCHOOL

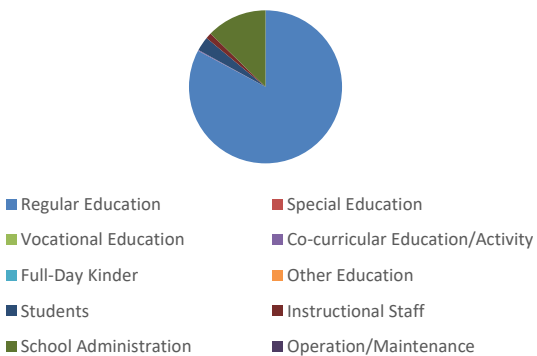
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment: 546	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,272,892	\$88,709	30.25	1.75
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	4,644	-	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	-	-	-
Students	82,722	1,550	1.00	-
Instructional Staff	33,881	6,700	0.34	-
School Administration	350,049	2,560	2.10	2.00
Operation/Maintenance	-	-	-	-
<b>Subtotal</b>	<b>\$2,744,188</b>	<b>\$99,519</b>	<b>33.69</b>	<b>3.75</b>
<b>Total Budget</b>		<b>\$2,843,707</b>		<b>37.44</b>

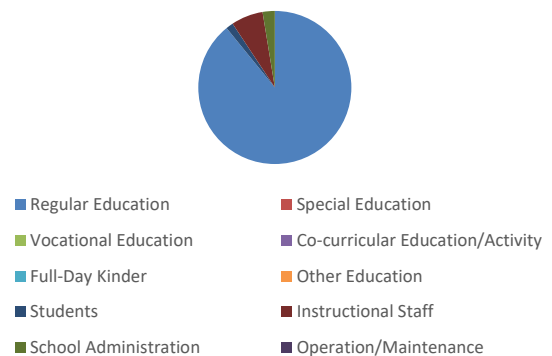
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	619	589	546	636	697

# VIKAN MIDDLE SCHOOL

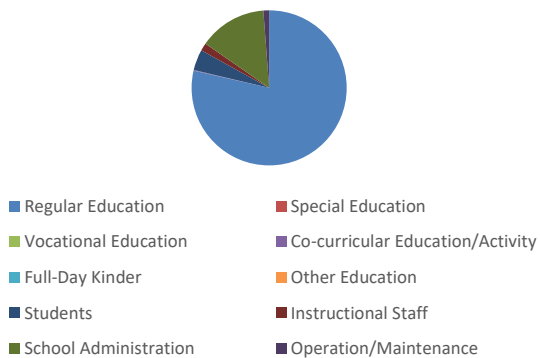
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	653	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,477,208	\$21,500	31.95	2.30
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		4,190	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		136,738	-	0.50	1.00
Instructional Staff		50,657	-	-	0.40
School Administration		446,253	79,656	4.01	2.00
Operation/Maintenance		37,679	-	0.42	-
<b>Subtotal</b>		<b>\$3,152,725</b>	<b>\$101,156</b>	<b>36.88</b>	<b>5.70</b>
<b>Total Budget</b>			<b>\$3,253,881</b>		<b>42.58</b>

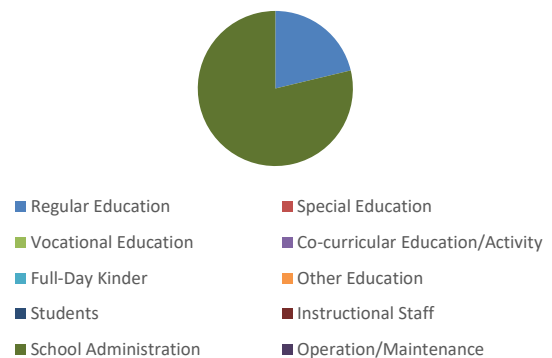
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	641	649	653	569	535

# PRAIRIE VIEW MIDDLE SCHOOL

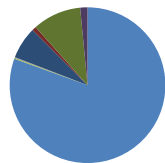
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	654	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,461,194	\$25,100	32.36	-
Special Education		-	300	-	-
Vocational Education		7,540	-	-	-
Co-curricular Education/Activity		3,380	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		203,022	1,037	1.06	1.00
Instructional Staff		26,624	7,900	0.68	-
School Administration		308,596	55,994	2.10	2.00
Operation/Maintenance		46,299	-	0.94	-
<b>Subtotal</b>		<b>\$3,056,655</b>	<b>\$90,331</b>	<b>37.14</b>	<b>3.00</b>
<b>Total Budget</b>			<b>\$3,146,986</b>		<b>40.14</b>

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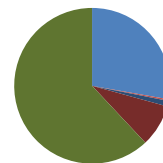
District Allocation



- 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	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	611	645	654	639	598

# STUART MIDDLE SCHOOL

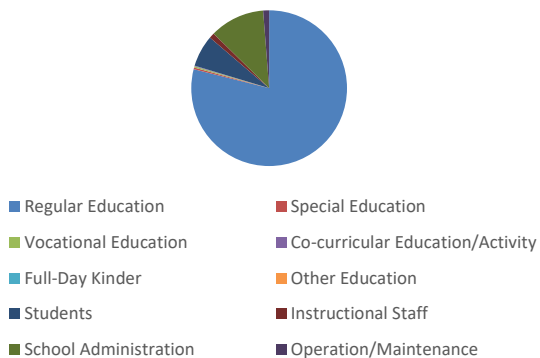
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	741	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,785,204	\$17,527	35.50	-
Special Education		12,385	150	0.11	-
Vocational Education		9,391	-	-	-
Co-curricular Education/Activity		4,592	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		232,225	400	2.00	1.00
Instructional Staff		39,147	1,925	0.42	-
School Administration		402,383	71,217	4.65	2.00
Operation/Maintenance		43,609	5,500	0.47	-
<b>Subtotal</b>		<b>\$3,528,936</b>	<b>\$96,719</b>	<b>43.15</b>	<b>3.00</b>
<b>Total Budget</b>			<b>\$3,625,655</b>		<b>46.15</b>

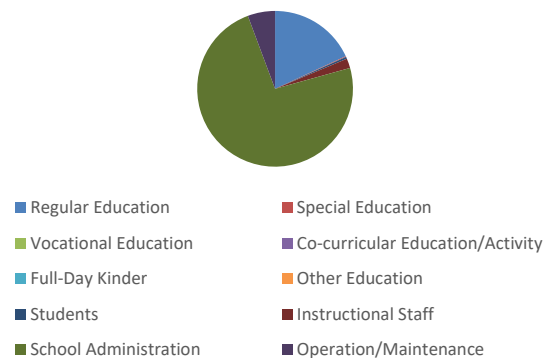
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	791	739	741	823	958

# QUIST MIDDLE SCHOOL

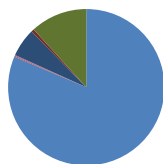
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	916	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$3,171,227	\$82,888	43.69	-
Special Education		8,599	-	0.10	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		6,202	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	12,000	-	-
Students		229,131	2,000	2.00	1.00
Instructional Staff		23,067	5,200	0.34	-
School Administration		458,497	31,700	4.07	2.00
Operation/Maintenance		-	-	0.77	-
<b>Subtotal</b>		<b>\$3,896,723</b>	<b>\$133,788</b>	<b>50.97</b>	<b>3.00</b>
<b>Total Budget</b>			<b>\$4,030,511</b>		<b>53.97</b>

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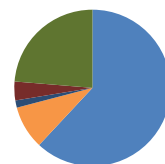
District Allocation



- 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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- 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 Enrollment					
Fiscal Year	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	766	888	916	805	710

# BRIGHTON HIGH SCHOOL

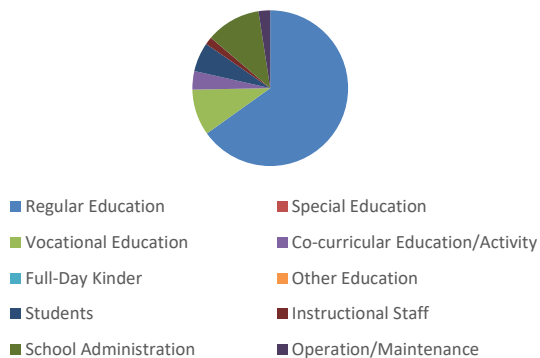
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	1,881	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$6,066,439	\$162,850	76.02	1.80
Special Education		-	3,000	-	-
Vocational Education		891,189	83,000	6.50	-
Co-curricular Education/Activity		357,891	52,400	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	2,500	-	-
Students		566,127	5,050	5.82	1.00
Instructional Staff		147,155	9,500	1.26	-
School Administration		1,059,794	86,712	11.83	2.00
Operation/Maintenance		225,535	2,900	1.36	0.47
<b>Subtotal</b>		<b>\$9,314,130</b>	<b>\$407,912</b>	<b>102.79</b>	<b>5.27</b>
<b>Total Budget</b>			<b>\$9,722,042</b>		<b>108.06</b>

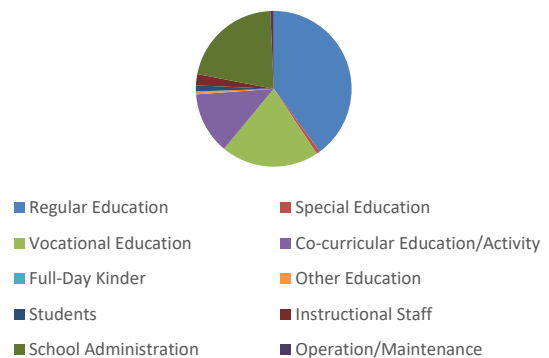
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	1816	1833	1881	1914	1811

# PRAIRIE VIEW HIGH SCHOOL

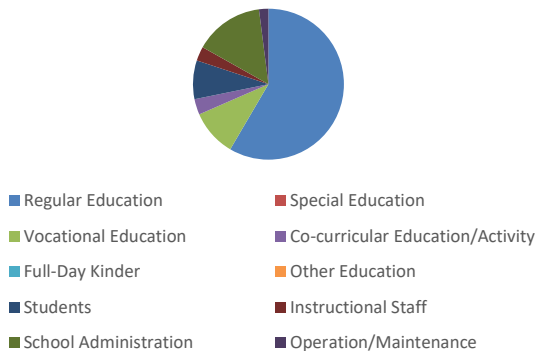
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
1,724			93.50	
Regular Education	\$4,676,733	\$147,330	60.85	-
Special Education	-	3,000	0.08	-
Vocational Education	801,386	31,750	6.20	-
Co-curricular Education/Activity	268,080	47,000	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	-	-	-
Students	663,050	3,500	6.26	1.00
Instructional Staff	243,818	5,400	3.42	-
School Administration	1,188,004	155,745	13.19	2.00
Operation/Maintenance	161,028	2,400	1.41	0.47
<b>Subtotal</b>	<b>\$8,002,099</b>	<b>\$396,125</b>	<b>91.41</b>	<b>3.47</b>
<b>Total Budget</b>		<b>\$8,398,224</b>		<b>94.88</b>

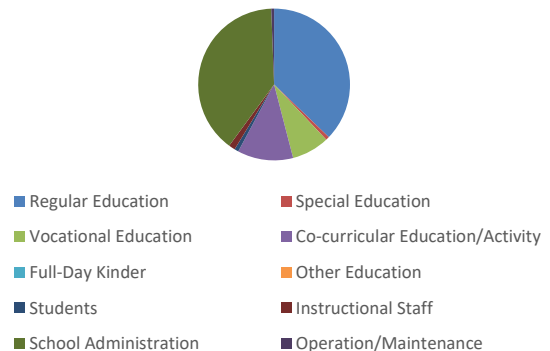
\* Above the line – Various positions given to individual schools based on needs. All schools receive their Principal, Principal’s Secretary, and custodial staff. Other needs include, Title Schools, Vocational Programs, and Counselors. Schools receive additional staffing allocations not included above through other funds outside of General Fund. Some of those staff positions include Special Education, At-risk, Preschool, Child Care and Credit Recovery. Middle schools and high schools are also each receiving an additional instructional coach through ESSER funding.

District Allocation



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



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	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	1771	1695	1724	1629	1581

## INNOVATIONS & OPTIONS

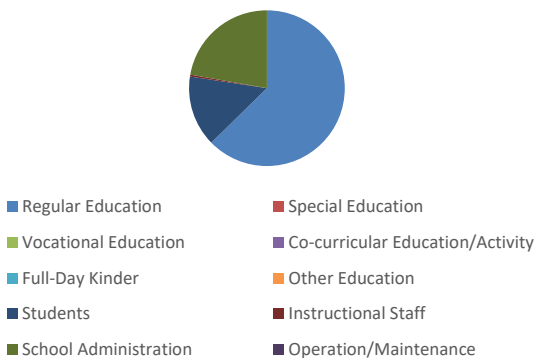
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	199	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				12.19	LINE
Regular Education		\$1,050,297	\$40,928	11.25	0.85
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		246,941	-	-	3.00
Instructional Staff		6,665	1,000	-	0.42
School Administration		372,241	3,000	1.31	3.24
Operation/Maintenance		-	-	-	-
<b>Subtotal</b>		<b>\$1,676,144</b>	<b>\$44,928</b>	<b>12.56</b>	<b>7.51</b>
<b>Total Budget</b>			<b>\$1,721,072</b>		<b>20.07</b>

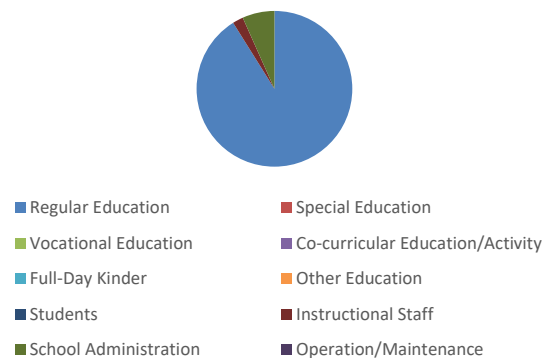
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School Allocation



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	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	293	225	199	261	251

# RIVERDALE RIDGE HIGH SCHOOL

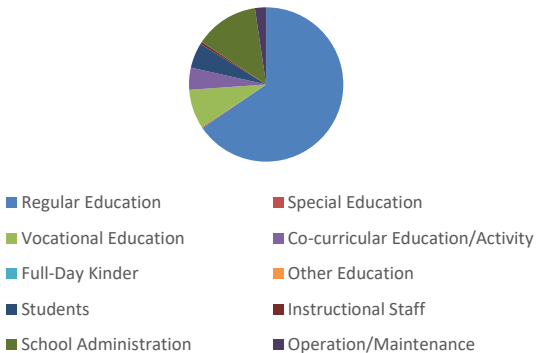
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	1,332	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$4,285,512	\$64,650	54.11	-
Special Education		12,143	2,400	-	-
Vocational Education		541,286	41,100	4.80	-
Co-curricular Education/Activity		302,422	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	12,000	-	-
Students		345,949	4,465	3.58	1.00
Instructional Staff		32,200	9,125	0.38	-
School Administration		875,703	160,495	9.37	2.00
Operation/Maintenance		153,284	-	1.41	0.47
<b>Subtotal</b>		<b>\$6,548,499</b>	<b>\$294,235</b>	<b>73.65</b>	<b>3.47</b>
<b>Total Budget</b>			<b>\$6,842,734</b>		<b>77.12</b>

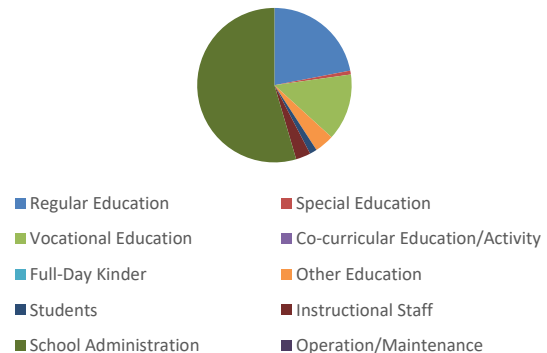
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District Allocation



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



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	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
<b>Enrollment</b>	889	1195	1332	1480	1602

## 27J Online Academy

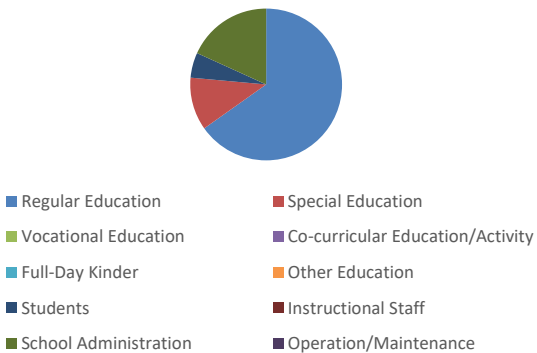
Forecast of General Fund Expenditures  
AMENDED BUDGET 2021-2022



Enrollment:	390	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$940,209	\$27,500	16.62	-
Special Education		162,281	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		77,169	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		262,650	23,994	0.25	2.00
Operation/Maintenance		-	-	-	-
<b>Subtotal</b>		<b>\$1,442,309</b>	<b>\$51,494</b>	<b>16.87</b>	<b>3.00</b>
<b>Total Budget</b>			<b>\$1,493,803</b>		<b>19.87</b>

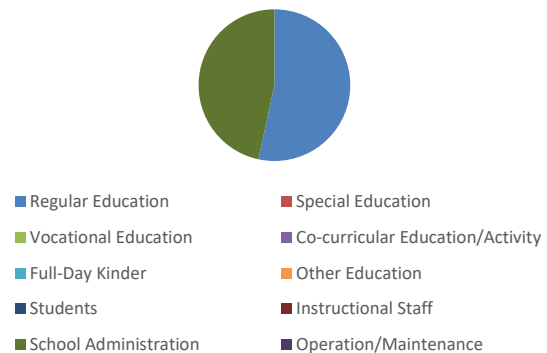
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District Allocation



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



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	
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024
Enrollment	0	0	390	0	0

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# **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**

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