



Financial Plan & Budget

Fiscal Year July 1, 2023 - June 30, 2024
Proposed Budget

School District 27J

18551 E. 160th Avenue • Brighton, CO 80601

www.sd27j.org

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ORGANIZATIONAL SECTION

Proposed Budget 2023 - 2024

MESSAGE FROM THE SUPERINTENDENT



Dr. Chris Fiedler
Superintendent

Thank you for reviewing the 27J Schools annual Budget for the 2023-2024 school year.

The 2022-2023 school year proved to be the welcomed return to a more traditional school experience for our students, parents, staff, and community members after the three challenging school years that preceded it.

November 8, 2022 also proved to be an historic date for 27J Schools with the passage of ballot issue 5B which approved a \$17.74 million mill levy override for the School District for the purposes of teacher and support staff compensation, additional career and technical education teachers, and additional safety and security personnel at our schools across the District. Our eighth attempt at a mill levy override in twenty plus years proved to be the charm and we are incredibly grateful to our voters for saying yes!

This successful mill levy override election came on the heels of our successful 2021 bond election when voters approved \$515 million dollars to meet our continued growth and programming needs. The 2021 bond program has funded, is funding, or will fund, Phase 2 of Southlawn Elementary School (opened fall of 2022), the three career and technical education (CTE) centers being built at each of our comprehensive high schools (all three opening fall of 2023), Discovery K-8 Magnet School (opening fall of 2023), Middle Schools #6 and #7, Comprehensive High School #4, and charter school partner bond projects at Belle Creek Charter School, Bromley East Charter School, Eagle Ridge Academy, and The STEAD School.

While preparing the 2023-2024 school year budget, we have again been intentional in our investment to increase compensation for our teachers and support staff that teach and serve our students every day. As a result of the 2022 mill levy override, we are excited to share that our beginning teacher salary will increase from \$43,077 to \$52,002 for the 2023-2024 school year!

As our team has prepared the budget for the 2023-2024 school year, we have again used our mission - Empowering EVERY student today to take control of their future tomorrow - to guide our decisions.

BOARD OF EDUCATION



**Greg Piotraschke, President
District 7**

MISSION STATEMENT

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



**Lloyd Worth, Vice President
District 3**



**Tom Green, Director
District 1**



**Leon Thornton, Director
District 2**



**Ashley Conn, Director
District 4**

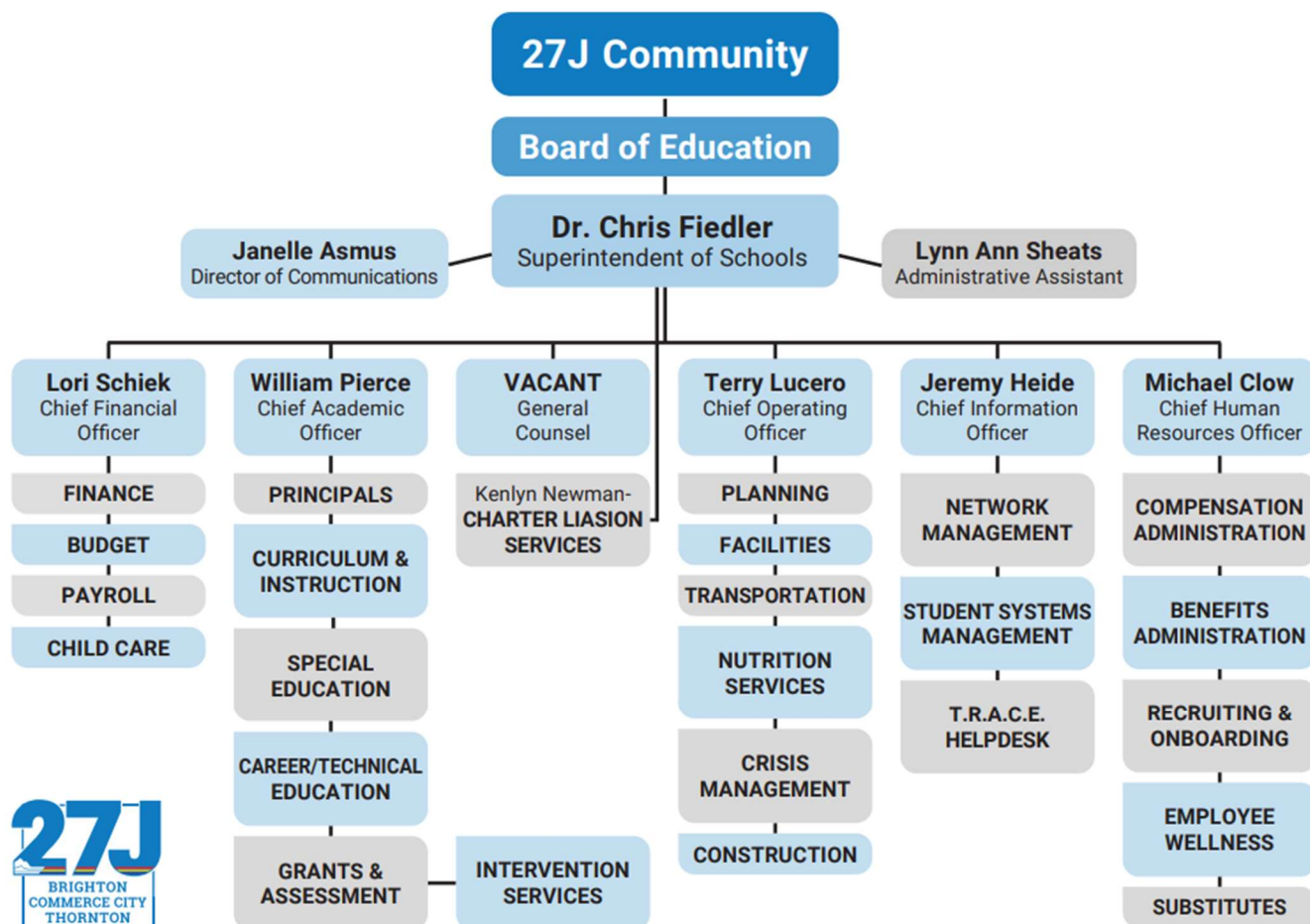


**Mandy Thomas, Director
District 5**



**Mary Vigil, Director
District 6**

ORGANIZATIONAL CHART



DISTRICT FACTS & INFORMATION

Mission Statement

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

27J Schools was formed in 1959 upon the reorganization and consolidation of several former school districts. 27J Schools is located northeast of the Denver, Colorado metropolitan area and encompasses about 212.4 square miles in northwest Adams County, northeast Broomfield County and southwest Weld County and serves a population of about 110,000. The District is the only school district serving the city of Brighton and also serves segments of the cities of Thornton and Commerce City, in addition to the surrounding unincorporated and generally rural areas.

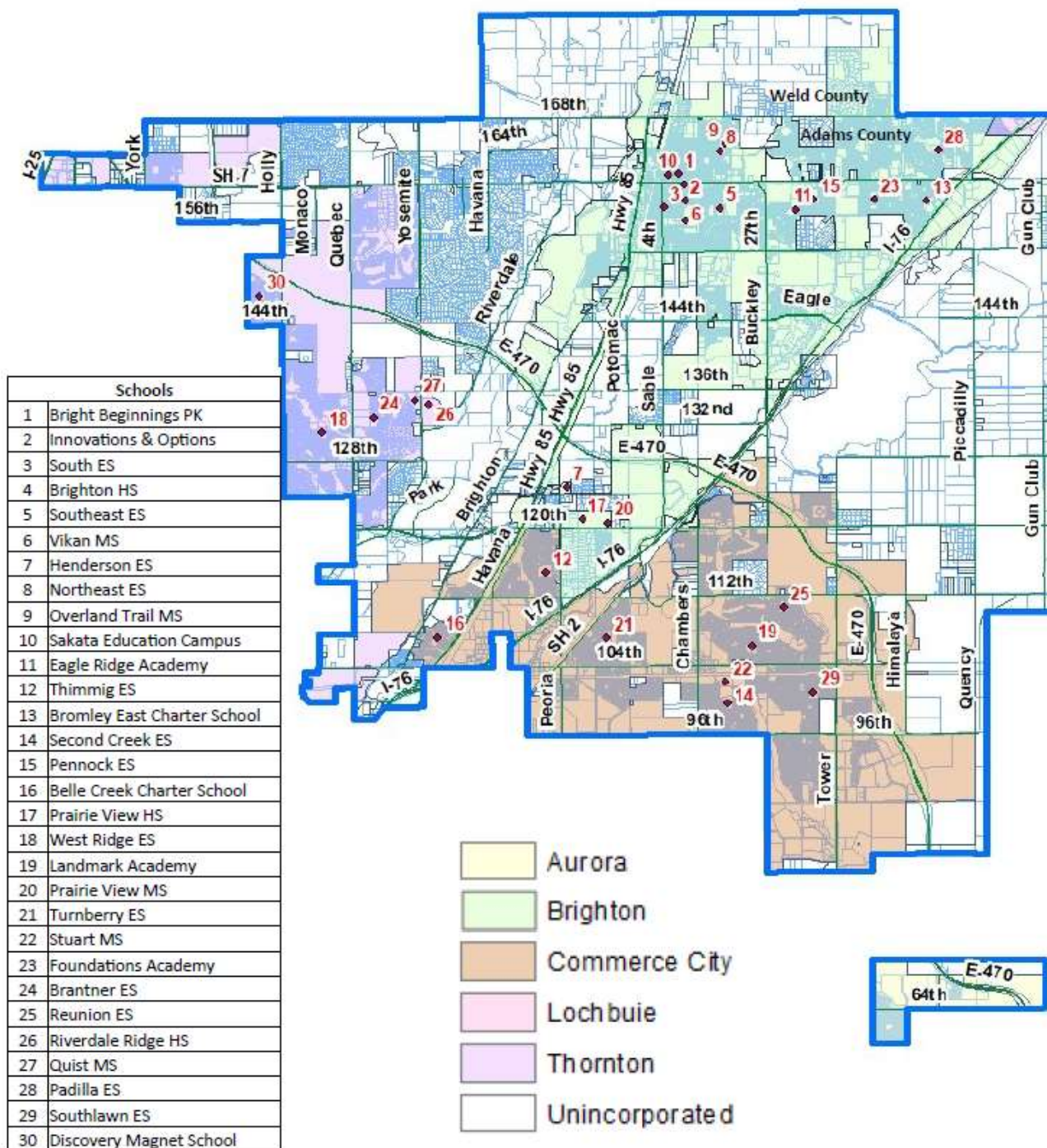
27J Schools is the thirteenth largest in Colorado (among 186 school districts) in terms of enrollment and the second largest in Adams County. During the 2022-2023 school year the District served over 20,000 students. The District has 13 elementary schools, six middle schools (five comprehensive middle schools and one alternative middle school), four high schools (three comprehensive high schools and one alternative high school), and six charter schools.

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

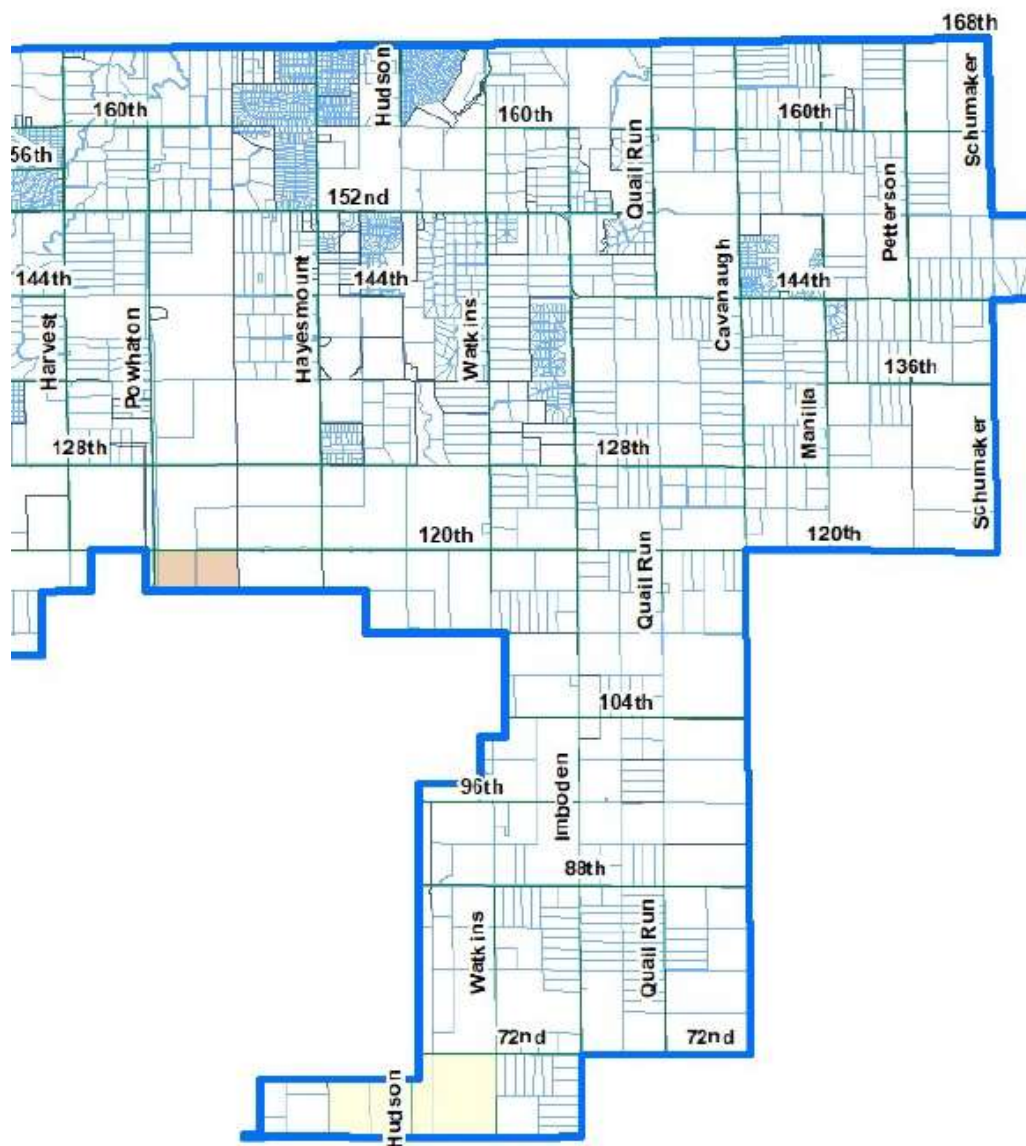
In addition, the District offers preschool programs through the Universal Preschool Program (UPK) and provides educational programming for the residents of the Prairie Vista Youth Services Center (PVYSC). The PVYSC serves students from fourteen school districts across Adams County by offering language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

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

DISTRICT MAP



27J Schools and Jurisdictions



TIMELINE OF COLORADO SCHOOL FINANCE

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

Year	CO	US
1980	\$506	\$506
1982	\$6,717	\$6,211

Gallagher Amendment

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

School Finance Act

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

Referendum C

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

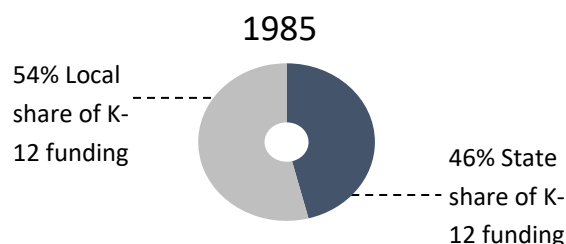
"Budget Stabilization Factor"

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

The latest figures show Colorado spends **\$2,277 less** per student than the national average

Year	CO	US
2021	\$11,966	\$14,243

Inflation-adjusted, per-pupil spending (2021) from CSFP



RAR (Residential Assessment Rate)

21% assessment rate

TABOR (Taxpayer's Bill of Rights)

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

RAR 12.86%, average mill levy = 38 mills

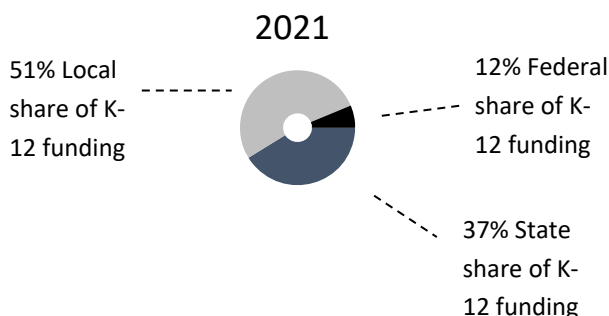
Amendment 23

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

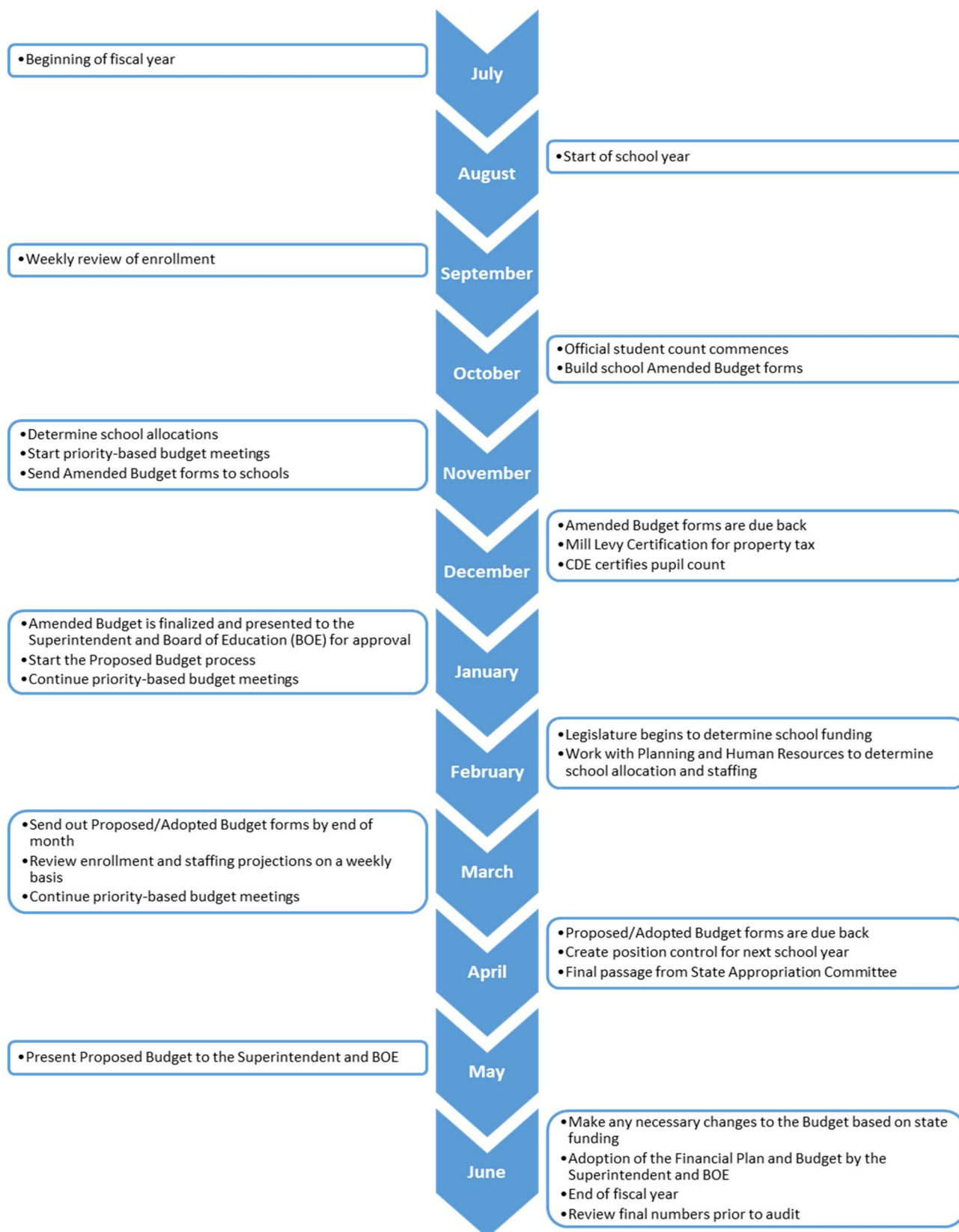
Mill Stabilization

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

RAR 7.5%, average mill levy = 20 mills



BUDGET DEVELOPMENT PROCESS



SCHOOL BUDGET ALLOCATION

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

1. Maximize resources in direct instruction and support of students.
2. Student to Teacher ratios:
 - ⇒ **Elementary 19:1**
 - ⇒ **Middle 20:1**
 - ⇒ **High 21:1**

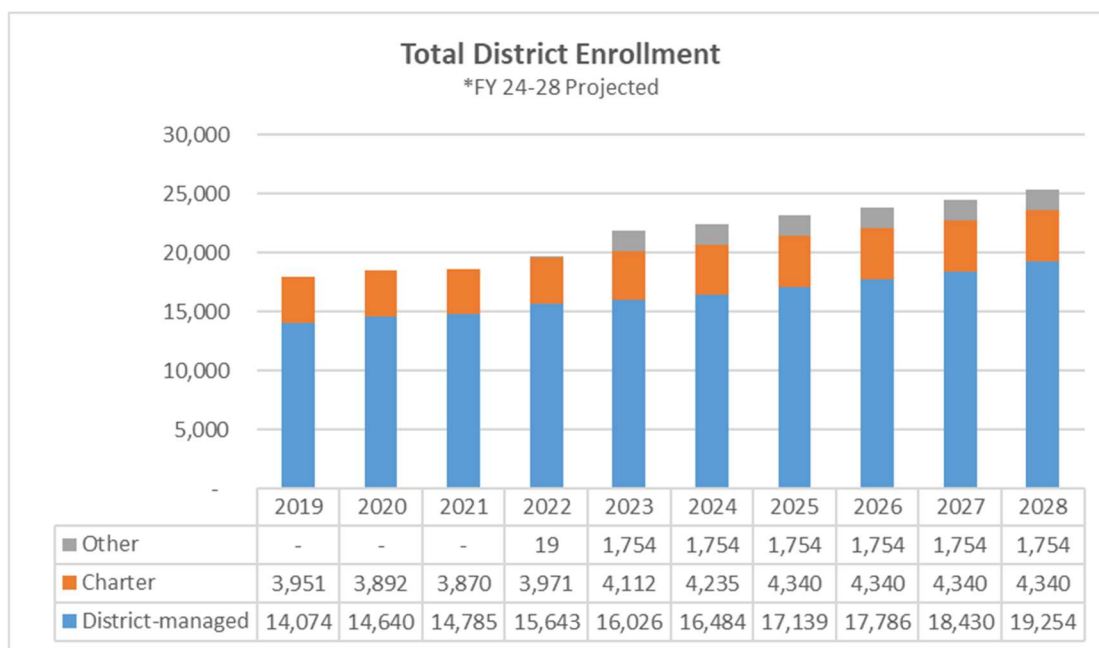


3. Focus on enrollment growth and add resources to support program changes.

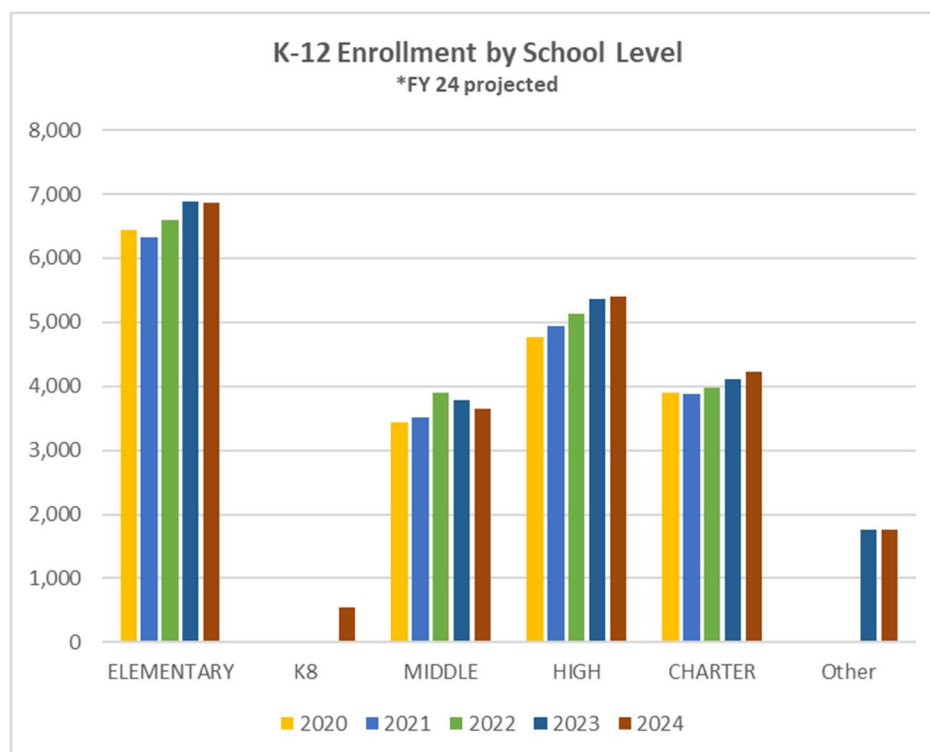
Enrollment growth continues to be a main aspect of the District's budget considerations. With growth, our mission becomes even more critical so students receive more focused instruction. We have made direct investments at the Elementary, Middle, High school levels in the previous four years to reach the above ratios. With the growth we project for this upcoming school year, we will hire an additional 24 Elementary level teachers to obtain and maintain these ratios.

With the exception of COVID-19-impacted school years of 2021 and 2022, 27J has increased its enrollment by 450+ K-12 students each year since fiscal year 2017 and we are projecting to continue at or above that number for at least the next five years. This is demonstrated in the following two graphs for growth in total and across school levels. Growth in K-12 enrollment of 856, 507, 123, 978, and 2,259 from 2019 to 2023 comes out to a total increase of 4,723 additional students to the District over those five years.

The first graph shows the total District enrollment broken down between three categories: District-managed schools, charter schools, and other educational facilities. The other educational facilities category was created due to the addition of the multi-district contract school, Colorado Connections academy in fiscal year 2023.

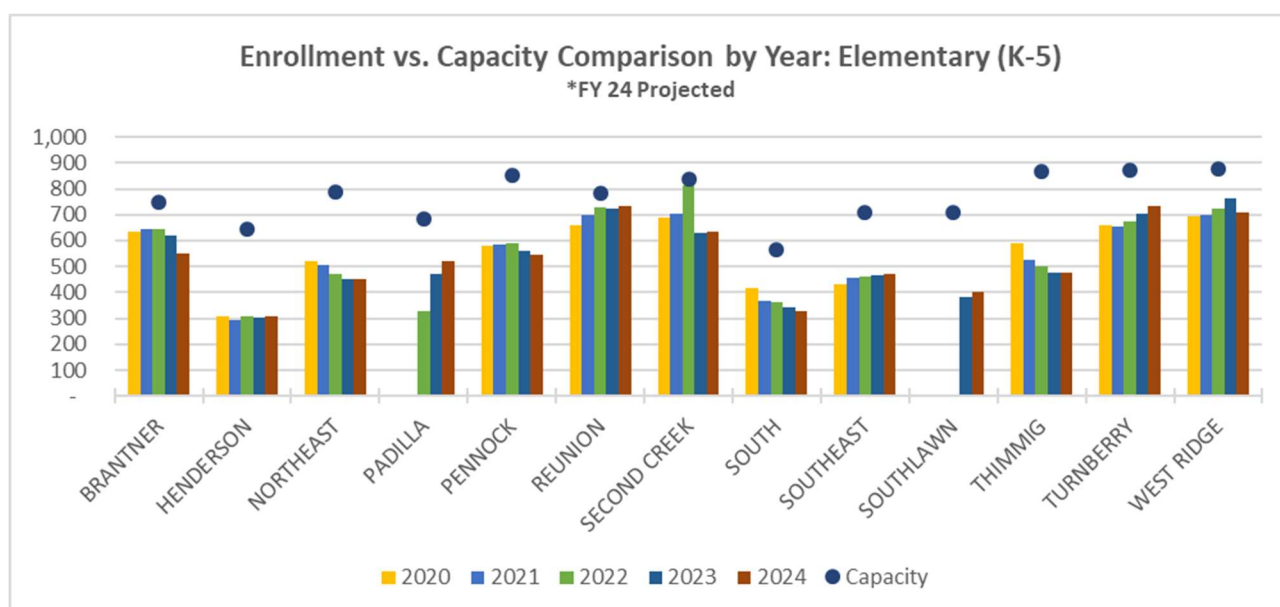


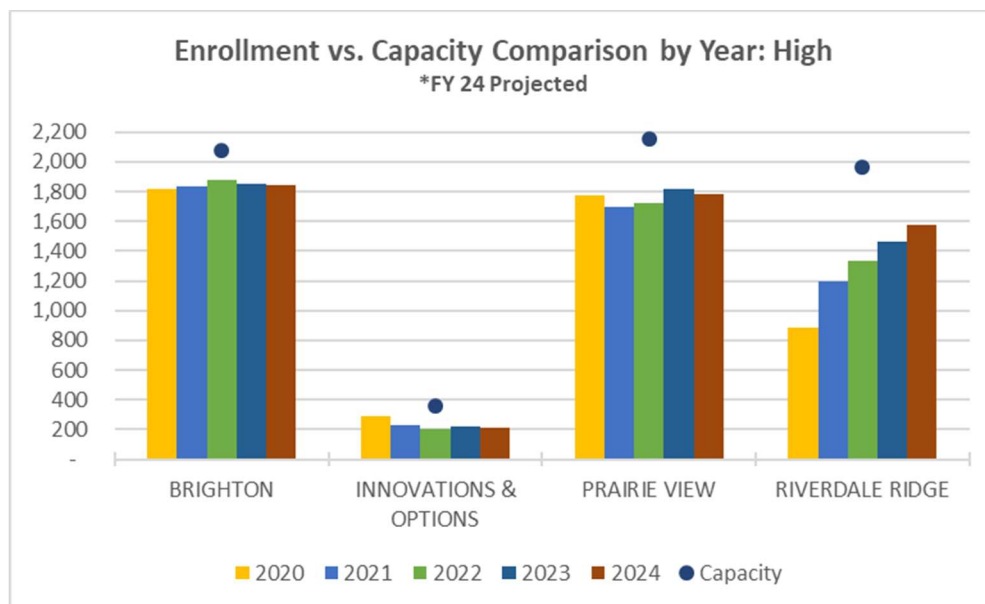
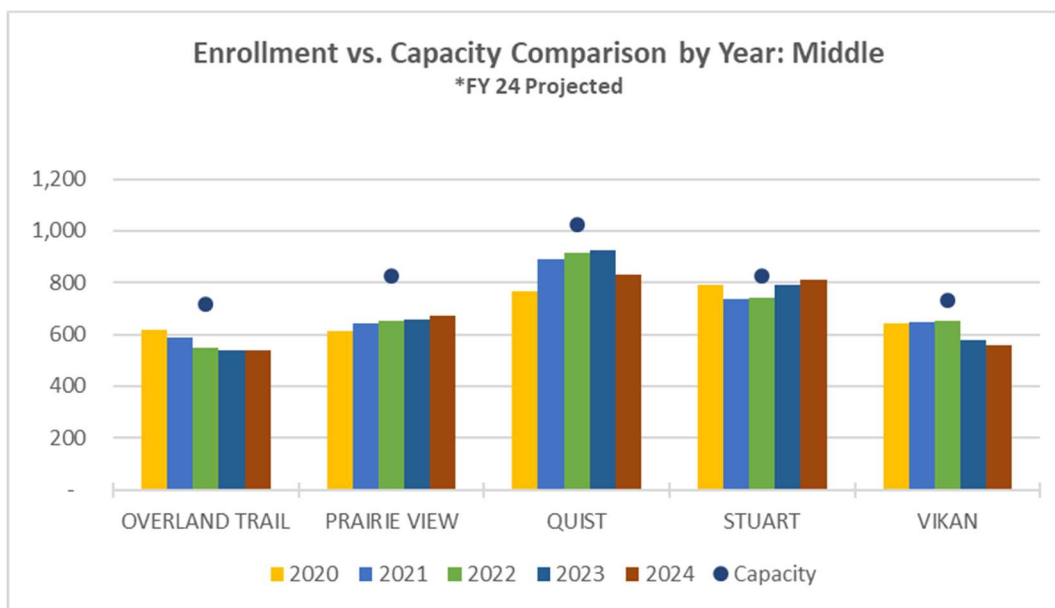
The second graph shows the year-over-year distribution of all students across each District-managed school level, at our District charter schools, and at the other educational facilities within the District.



We have experienced a consistent increase to total District enrollment and we project that trend to continue with the addition of the new District-managed K-8 Discovery Magnet School opening this fall. Charter enrollment has also seen a consistent increase since fiscal year 2022 with the addition of the STEAD School. We anticipate this trend to continue as the STEAD School adds additional grade levels.

With the aforementioned growth comes capacity constraints. The three graphs below show each school's yearly enrollment compared to its respective capacity. We have been able to avoid the schools exceeding their capacity due to voter-approved bond issuances. This allowed us to build new schools in high areas of growth and alleviate capacity constraints. From the 2015, 2017, and 2021 bond elections, we have opened Riverdale Ridge High, Reunion Elementary, Quist Middle, Padilla Elementary, Southlawn Elementary, and opening this year is the K-8 Discovery Magnet School. The impact new schools have on the over-populated schools is immediate and is evidenced within the graphs below by school level. The most recent bond election passed in 2021 will enable 27J to continue to be proactive about adding educational space for the consistent growth we expect through the next five years, specifically with the addition of a new middle school and high school.





FINANCIAL SECTION

General Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$27,932,369	\$28,363,381	\$21,207,020	\$29,080,569	\$39,945,545
Revenues					
Local Sources					
Property Taxes	43,591,409	55,527,661	56,375,045	90,202,786	90,202,786
Specific Ownership Taxes	4,791,582	4,362,289	3,746,716	4,000,000	4,250,000
Other Taxes	48,214	(53,916)	24,091	(53,208)	(50,000)
Other Local Revenue	484,345	329,732	340,655	232,988	410,507
State Sources					
State Equalization	106,808,650	90,588,760	115,982,915	138,821,586	149,117,230
State Categorical	6,220,796	4,473,363	9,260,098	6,535,946	6,601,412
Other Sources					
Transfer In From Other Funds	366,109	-	-	-	-
Interest on Investments	319,820	78,467	40,154	796,293	600,000
Total Revenues	\$162,630,925	\$155,306,356	\$185,769,674	\$240,536,391	\$251,131,935
Total Available Resources	\$190,563,294	\$183,669,737	\$206,976,694	\$269,616,960	\$291,077,480
Expenditures					
Employee Salaries	75,661,556	78,726,925	83,092,145	119,904,888	136,318,311
Employee Benefits	27,896,013	27,150,892	30,521,611	38,385,166	40,503,334
Purchased Services	9,321,415	10,275,482	10,654,852	16,287,142	16,004,631
Supplies & Materials	6,049,813	5,026,302	7,028,232	11,584,984	8,935,518
Property	37,227	63,068	56,025	147,500	11,777
Other	165,681	158,057	161,132	280,813	322,464
Total Expenditures	\$119,131,705	\$121,400,726	\$131,513,997	\$186,590,493	\$202,096,035
Transfers					
Charter Schools	32,137,492	30,401,586	34,760,360	59,857,134	64,132,601
Charter School Service Charges	(934,742)	(917,505)	(910,264)	(1,905,688)	(2,052,243)
Transfer to Capital Reserve Fund	1,979,360	861,786	1,498,616	1,909,531	1,755,078
Transfer to Risk Management Insurance Fund	1,421,376	2,233,428	2,406,964	1,203,482	2,820,094
Transfer to Colorado Preschool Program Fund	473,505	1,189,697	367,020	42,486	1,762,394
Transfer to Government Designated Purpose	-	290,558	-	-	-
Transfer to Activity Fund	691,933	150,000	705,704	815,756	815,756
Transfer to Transportation Fund	5,044,751	4,956,270	5,283,816	6,566,293	6,794,990
Transfer to Detention Center	221,751	227,934	146,817	146,817	271,466
Transfer to EOS (fund 28)	27,066	-	-	-	-
Transfer to Child Care Fund	-	390,433	-	-	-
Transfer to Print Shop	91,842	89,040	85,433	94,556	109,006
Allocation to Colorado Preschool Fund	1,913,872	1,188,792	2,076,230	2,497,577	-
Total Transfers	\$43,068,206	\$41,062,019	\$46,420,696	\$71,227,944	\$76,409,142
Total Expenditures and Transfers	\$162,199,911	\$162,462,745	\$177,934,693	\$257,818,437	\$278,505,177
Reserves Designated					
TABOR Reserve	4,327,870	3,902,784	4,986,655	5,724,094	6,310,270
Contingency Reserves- 3% Per Board Policy	3,939,406	3,979,826	4,577,150	5,921,082	6,112,032
Reserve for Multi-Year Obligations	829,176	-	-	-	-
Assigned Reserve	12,454,553	624,236	1,077,699	-	-
Career and Technical Education Reserve	381,700	298,320	298,320	153,347	150,000
Total Reserves Designated	\$21,932,705	\$8,805,166	\$10,939,824	\$11,798,523	\$12,572,302
Total Appropriations	\$184,132,616	\$171,267,911	\$188,874,517	\$269,616,960	\$291,077,480
Unassigned Reserve	\$6,430,678	\$12,401,826	\$18,102,177	\$ -	\$ -

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 2023-2024	21,414
Per-Pupil Funding	\$10,441

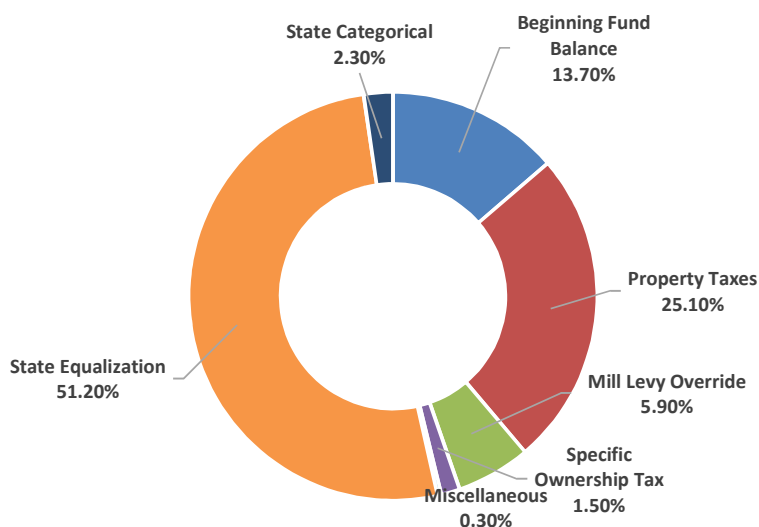
Budget Stabilization Factor

(\$3,768,911)

- > To balance the State Budget for fiscal year 2023-2024, The School Finance Act includes a decrease to the Budget Stabilization Factor.
- > Since 2010, the Budget Stabilization Factor will have decreased the District's revenue by over \$200 million through the end of fiscal year 2023-2024.

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 59% of Total Program funding and 51% of total available resources for fiscal year 2023-2024. In addition to Total Program funding, the District has two voter-approved mill levy overrides. A 2002 override for \$750,000 and a 2022 override for \$17,740,577. With the projected pupil count it will fund \$1,076 per student.



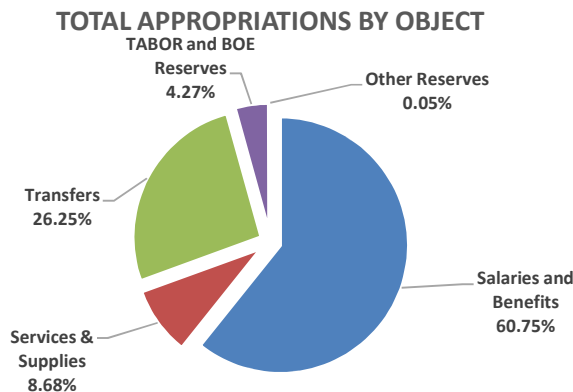
Fiscal Year 2023-2024 Proposed Budget Appropriations

General Fund Only

- > In-District enrollment projections, as compared to last year's October count, increased by 459 students.
- > Per-pupil funding is \$10,441, a \$1,069 per student year-over-year increase.

Change from Amended Budget FY 2022-2023

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
Total Available Resources		
Beginning Fund Balance	10,864,976	51.2%
Property Taxes	-	0.0%
Specific Ownership Taxes	250,000	6.7%
State Equalization	10,295,644	8.9%
State Categorical	65,466	0.7%
Other Resources	(15,566)	-3.8%
	21,460,520	10.4%
Total Expenditures, Transfers and Reserves		
Salaries and Benefits	18,531,592	16.3%
Services & Supplies	(3,026,049)	-16.9%
Transfers	5,181,198	11.2%
TABOR and BOE Reserves	777,126	8.1%
Other Reserves	(3,347)	-0.2%
	\$21,460,520	11.4%



Compensation increases for all employees, the opening of the K-8 Discovery Magnet School and the passing of the 2022 mill levy resulted in a 16% increase to salaries and benefits.

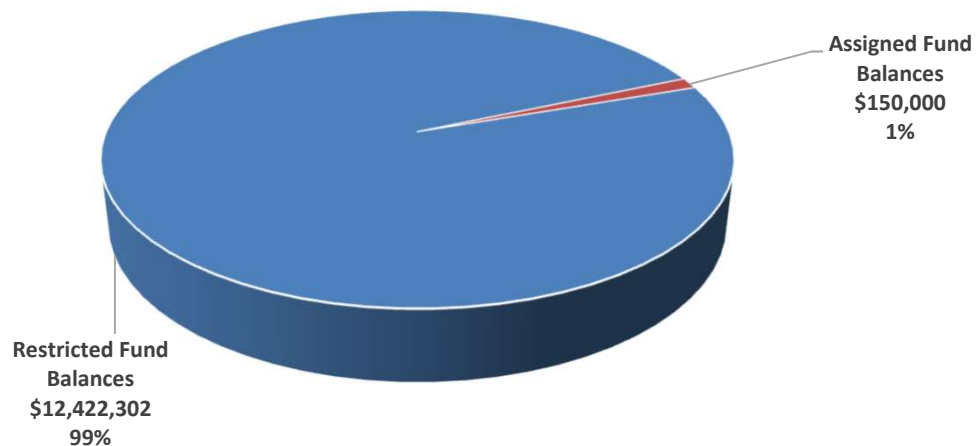
Budgeted salaries and benefits as a percentage of total expenditures (not including transfers) are 64%.

Budgeted Fiscal Year-End Fund Balance

		<u>Percent of General Fund Expenditures*</u>
Restricted Fund Balances:		
Per Board Policy	\$ 6,112,032	3.0%
TABOR**	6,310,270	3.0%
Assigned Fund Balances:		
Career and Technical Reserve	150,000	0.1%
Unassigned Fund Balances:		
	-	-
Total Ending Fund Balance	<u>\$ 12,572,302</u>	<u>6.1%</u>

*excluding Charter School Allocations

** excludes Transfer to Transportation

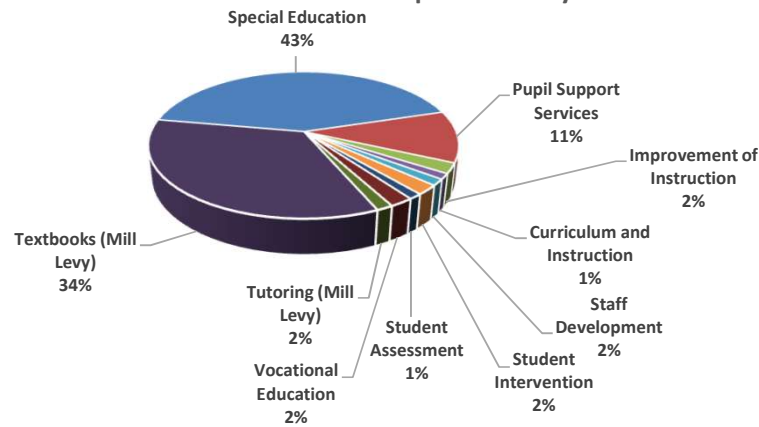


General Fund | Student Achievement

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Student Achievement					
Special Education	15,361,541	15,612,581	15,969,741	17,607,841	18,337,586
Pupil Support Services	3,972,907	4,032,241	4,210,405	4,706,693	5,233,561
Improvement of Instruction	513,760	520,211	508,331	941,283	996,016
Curriculum and Instruction	440,851	951,088	489,365	508,747	489,359
Staff Development	516,123	501,443	545,139	574,975	605,319
Student Intervention	854,335	902,910	799,882	875,019	1,240,915
Student Assessment	357,632	360,008	410,333	498,323	516,111
Literacy	-	26,537	4,946	-	-
Vocational Education	707,916	604,322	726,513	873,434	870,820
Tutoring (Mill Levy)	144,854	150,640	64,978	612,902	289,885
Textbooks (Mill Levy)	-	-	-	14,192,462	14,085,887
Total Student Achievement	\$22,869,919	\$23,661,981	\$23,729,633	\$41,391,679	\$42,665,459

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.

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

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

GENERAL FUND | Student Achievement (cont'd)

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

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

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

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

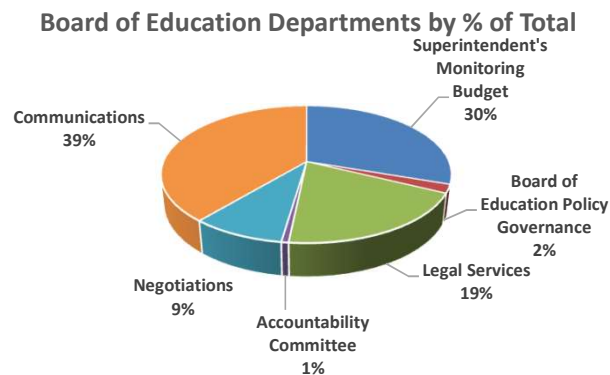
The Vocational Education department is a fast-growing department due to the increasing demand industries across the nation are putting on career readiness. The department has staff to oversee and coordinate vocational programming, which makes up just under 40% of its budget. Primary programs within the Vocational Education department include welding, auto mechanics, engineering, nursing/medical, among others. Equipment, machinery, hardware, specialized softwares and other various supplies make up the majority of the rest of this budget. With the passing of the 2022 Mill Levy, the voters approved to have \$2.2M allocated to support the Career Technical Education programs across our three comprehensive high schools.

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

General Fund | Board of Education & Office of the Superintendent

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Board of Education					
Superintendent's Monitoring Budget	248,952	319,582	459,949	467,443	467,443
Board of Education Policy Governance	20,538	2,946	21,722	31,000	44,000
Legal Services	183,969	128,728	92,947	300,000	300,000
Accountability Committee	1,512	(59)	146	10,355	10,355
Negotiations	126,546	123,575	120,389	135,796	148,443
Communications	236,675	317,477	409,746	601,638	652,326
Total Board of Education	\$818,192	\$892,249	\$1,104,899	\$1,546,232	\$1,622,567
Office of the Superintendent					
Office of the Superintendent	521,017	462,115	492,449	714,033	787,850
Total Office of the Superintendent	\$521,017	\$462,115	\$492,449	\$714,033	\$787,850



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 remains more financially efficient.

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

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

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

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

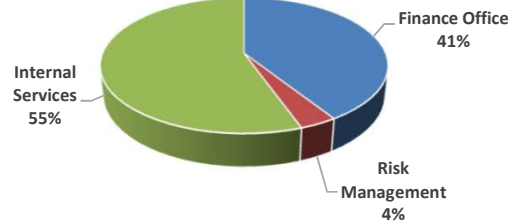
Office of the Superintendent comprises the salaries and benefits of the Superintendent and office support staff. In addition to employees, this department pays for various membership dues, donations to local community organizations made on behalf of the District and special projects and initiatives taken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

General Fund | Financial Services

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Financial Services					
Finance Office	1,185,219	1,220,043	1,310,444	1,494,734	1,611,376
Risk Management	18,097	247,360	116,289	130,000	130,000
Internal Services	459,011	650,331	378,933	2,022,133	1,643,603
Computer Operations	117,055	119,734	133,547	172,945	330,487
Total Financial Services	\$1,779,382	\$2,237,468	\$1,939,213	\$3,819,812	\$3,715,466

Financial Services Departments by % of
Total



The majority of the Finance Office budget accounts for the salaries and benefits of Finance, Payroll Accounting and Budget department staff consisting of between 15-20 employees at a given time. This makes up just over 90% of the department's budget with the remainder set aside for operating expenses for service and supply dollars such as bank service fees, statewide business association dues, conferences and office supplies.

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

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

General Fund | Human Resources

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Human Resources					
Human Resources	1,149,875	1,227,147	1,278,060	1,383,526	1,687,321
Total Human Resources	\$1,149,875	\$1,227,147	\$1,278,060	\$1,383,526	\$1,687,321

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

General Fund | Operations

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Operations					
Operations	338,475	437,268	466,304	437,602	529,216
Crisis Management	83,969	178,036	208,797	249,911	245,809
Swimming Pool	45,153	18,008	12,792	5,962	469
Building Maintenance	1,490,558	1,695,558	1,609,343	1,608,428	1,770,304
Custodial Services	326,267	245,704	5,343,148	6,069,335	6,303,524
Building Services	3,277,015	4,242,133	4,039,584	4,976,966	5,009,178
Grounds Services	692,560	742,744	697,969	891,726	939,476
Building Rental	10,831	-	3,687	8,401	8,401
Community Services	428,429	522,932	488,189	651,904	654,668
Total Operations	\$6,693,257	\$8,082,383	\$12,869,813	\$14,900,235	\$15,461,045

Operations Departments by % of Total



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

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

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

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

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

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

GENERAL FUND | Operations (cont'd)

Under the direction of the Grounds Supervisor, the Grounds Services department budget is allocated salaries and benefits for 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. With the passing of the 2022 Mill Levy, the voters approved to have \$5.3M allocated towards improving the safety and security measures for our students and staff.

General Fund | Information Technology

Forecast of Revenues by Source and Expenditures by Object

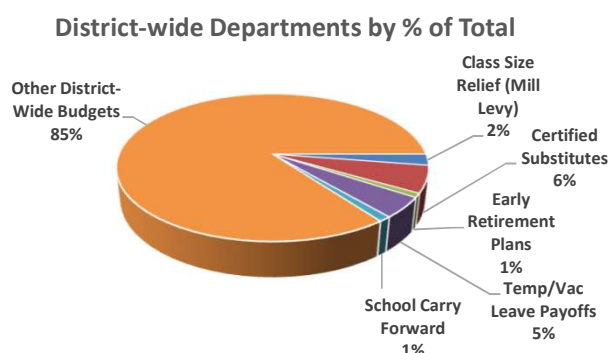
	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Information Technology					
Information Technology	5,712,790	4,593,321	6,376,409	5,904,383	6,639,532
Total Information Technology	\$5,712,790	\$4,593,321	\$6,376,409	\$5,904,383	\$6,639,532

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

General Fund | District-wide

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
District-wide					
Class Size Relief (Mill Levy)	635,339	78,603	283,659	718,313	142,102
Certified Substitutes	988,021	1,143,007	1,778,660	1,724,900	1,820,310
Early Retirement Plans	29,064	7,722	85,111	266,549	266,549
Temp/Vac Leave Payoffs	303,582	276,439	685,602	1,315,001	1,451,291
School Carry Forward	-	-	-	325,922	653,930
Other District-Wide Budgets	2,601,547	241,344	1,090,611	25,029,141	25,228,482
Total District-wide	\$4,557,553	\$1,747,115	\$3,923,643	\$29,379,826	\$29,562,664



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

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

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

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

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

Capital Reserve Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$1,455,928	\$1,691,266	\$1,214,465	\$2,199,845	\$1,530,967
Revenues					
Local Sources					
Other Local Revenue	857,302	49,921	64,605	15,000	15,000
Other Sources					
Transfer In From Other Funds	1,979,360	861,786	1,498,616	1,909,531	1,755,078
Cash in Lieu	475,390	184,206	353,428	185,000	75,000
Other Financing Sources	4,768,184	-	-	-	-
Total Revenues	\$8,080,236	\$1,095,913	\$1,916,649	\$2,109,531	\$1,845,078
Total Available Resources	\$9,536,164	\$2,787,179	\$3,131,114	\$4,309,376	\$3,376,045
Expenditures					
Employee Benefits	-	-	-	-	-
Purchased Services	786,683	720,964	601,093	404,667	397,728
Supplies & Materials	(255,227)	(234,214)	(149,899)	(200,000)	(350,000)
Property	1,486,298	129,035	87,361	367,702	859,350
Debt Service	1,042,284	872,610	297,880	1,434,015	400,000
COP Escrow	4,720,000	-	-	-	-
Other	64,860	84,319	94,835	618,772	500,000
Total Expenditures	\$7,844,898	\$1,572,714	\$931,270	\$2,625,156	\$1,807,078
Reserves Designated					
TABOR Reserve	-	-	-	78,755	54,212
Cash in Lieu	888,578	1,069,784	-	1,605,465	1,514,755
Total Reserves Designated	\$888,578	\$1,069,784	\$-	\$1,684,220	\$1,568,967
Total Appropriations	\$8,733,476	\$2,642,498	\$931,270	\$4,309,376	\$3,376,045

The Capital Reserve Fund is used to account for financial resources allocated primarily for the purchase of equipment, costs of repairs and maintenance or construction of capital facilities. These expenditures are exclusive of major projects accounted for through the Building Fund. Revenues are provided by transfer from the General Fund. Additional revenue comes from cash in lieu of land from new housing developments that build homes near the District's school sites.

Risk Management Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$791,642	\$1,361,031	\$2,261,400	\$2,905,136	\$1,277,000
Revenues					
Local Sources					
Other Local Revenue	30,890	227,694	126,730	-	15,000
Other Sources					
Transfer In From Other Funds	1,421,376	2,233,428	2,406,964	1,203,482	2,820,094
Total Revenues	\$1,452,266	\$2,461,122	\$2,533,694	\$1,203,482	\$2,835,094
Total Available Resources	\$2,243,908	\$3,822,153	\$4,795,094	\$4,108,618	\$4,112,094
Expenditures					
Purchased Services	1,741,957	2,563,988	2,560,039	2,772,975	3,263,130
Supplies & Materials	-	411	4,470	3,500	3,500
Other	-	-	-	100,000	25,000
Total Expenditures	\$1,741,957	\$2,564,399	\$2,564,509	\$2,876,475	\$3,291,630
Reserves Designated					
TABOR Reserve	-	-	76,615	86,294	85,753
Designated Risk Management Reserve	-	-	(76,615)	1,245,849	759,711
Total Reserves Designated	\$ -	\$ -	\$ -	\$1,332,143	\$845,464
Total Appropriations	\$1,741,957	\$2,564,399	\$2,564,509	\$4,208,618	\$4,137,094

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

Universal Preschool Program

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$287,197	\$308,330	\$294,481	\$311,093	\$653,037
Revenues					
State Sources					
State Grant	228,737	296,702	-	-	-
State Allocation	1,913,872	1,188,792	2,076,230	2,497,577	4,007,564
Other Sources					
Transfer In From Other Funds	473,505	1,189,697	367,020	42,486	1,762,394
Total Revenues	\$2,616,114	\$2,675,191	\$2,443,250	\$2,540,063	\$5,769,958
Total Available Resources	\$2,903,311	\$2,983,521	\$2,737,731	\$2,851,156	\$6,422,995
Expenditures					
Employee Salaries	1,651,279	1,682,437	1,672,072	1,858,219	4,085,817
Employee Benefits	563,146	598,010	606,408	679,586	1,357,363
Purchased Services	251,664	90,736	101,286	134,250	74,350
Supplies & Materials	115,361	302,692	42,860	62,854	71,237
Property	13,531	15,167	4,012	5,000	1,000
Other	(308,330)	-	(91,447)	28,763	646,150
Total Expenditures	\$2,286,651	\$2,689,042	\$2,335,191	\$2,768,672	\$6,235,917
Reserves Designated					
TABOR Reserve	308,330	-	91,447	82,484	187,078
Total Reserves Designated	\$308,330	\$-	\$91,447	\$82,484	\$187,078
Total Appropriations	\$2,594,981	\$2,689,042	\$2,426,638	\$2,851,156	\$6,422,995

Beginning in FY2023, the Colorado Preschool (CPP) will no longer be funded through the Colorado Department of Education. Universal Preschool (UPK) will now be funded through the Colorado Department of Early Childhood. Every child in the state will be eligible the year before they are eligible for kindergarten for up to 15 hours a week of free preschool.

Government Designated Grants Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$2,699,416	\$1,162,659	\$1,104,060	\$1,147,724	\$1,012,717
Revenues					
State Sources					
State Categorical	2,572,907	3,577,785	4,416,438	6,435,174	5,554,820
Federal Sources					
Federal Revenue	6,190,034	20,550,188	14,624,708	14,843,206	11,152,731
Other Sources					
Transfer In From Other Funds	-	267,622	-	-	-
Interest on Investments	3,162	9,343	-	-	-
Total Revenues	\$8,766,103	\$24,404,938	\$19,041,146	\$21,278,380	\$16,707,551
Total Available Resources	\$11,465,519	\$25,567,597	\$20,145,206	\$22,426,104	\$17,720,268
Expenditures					
Employee Salaries	4,379,695	7,462,673	8,597,213	8,045,668	6,312,643
Employee Benefits	1,506,137	2,472,772	3,052,589	2,843,124	2,253,375
Purchased Services	3,402,398	7,242,922	6,412,037	7,286,176	5,483,664
Supplies & Materials	526,015	7,116,525	895,129	1,597,288	1,247,337
Property	-	-	26,729	20,000	-
Other	161,377	168,653	148,782	2,633,848	2,423,249
Total Expenditures	\$9,975,622	\$24,463,545	\$19,132,479	\$22,426,104	\$17,720,268
Total Appropriations	\$9,975,622	\$24,463,545	\$19,132,479	\$22,426,104	\$17,720,268

The Governmental Designated Grants Fund provides separate accounting for federal and state-funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from Title, IDEA, ELPA, Medicaid, ESSER and ARP in fiscal year 2024.

Pupil Activity Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$1,825,899	\$2,480,965	\$2,428,683	\$2,973,586	\$2,973,586
Revenues					
Local Sources					
Other Local Revenue	2,695,983	1,316,050	2,990,897	3,188,199	3,438,874
Other Sources					
Transfer In From Other Funds	691,935	150,000	705,704	815,756	815,756
Interest on Investments	8,074	270	684	7,500	7,500
Total Revenues	\$3,395,992	\$1,466,320	\$3,697,285	\$4,011,455	\$4,262,130
Total Available Resources	\$5,221,891	\$3,947,285	\$6,125,968	\$6,985,041	\$7,235,716
Expenditures					
Employee Salaries	125,707	34,464	106,945	113,025	179,506
Employee Benefits	27,272	7,667	23,542	29,902	50,928
Purchased Services	839,468	387,403	861,287	973,753	1,026,589
Supplies & Materials	1,528,509	964,870	1,948,305	2,421,396	2,554,096
Property	15,255	6,551	14,001	-	-
Other	204,713	117,636	198,298	3,446,965	3,424,597
Total Expenditures	\$2,740,924	\$1,518,591	\$3,152,378	\$6,985,041	\$7,235,716
Total Appropriations	\$2,740,924	\$1,518,591	\$3,152,378	\$6,985,041	\$7,235,716

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

Transportation Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Local Sources					
Other Local Revenue	403,623	123,931	317,676	320,000	425,000
State Sources					
State Categorical	1,484,551	1,561,318	1,578,356	1,516,218	1,500,000
Other Sources					
Transfer In From Other Funds	5,044,751	4,956,270	5,283,816	6,566,293	6,794,990
Total Revenues	\$6,932,925	\$6,641,519	\$7,179,848	\$8,402,511	\$8,719,990
Total Available Resources	\$6,932,925	\$6,641,519	\$7,179,848	\$8,402,511	\$8,719,990
Expenditures					
Employee Salaries	4,396,908	4,146,074	4,176,229	4,508,819	5,196,825
Employee Benefits	1,870,070	1,854,691	1,755,947	1,900,289	1,962,507
Purchased Services	180,798	166,833	512,799	562,105	715,219
Supplies & Materials	651,439	561,696	928,509	1,661,048	1,129,776
Other	(166,291)	(87,686)	(193,636)	(229,750)	(284,337)
Total Expenditures	\$6,932,924	\$6,641,608	\$7,179,848	\$8,402,511	\$8,719,990
Total Appropriations	\$6,932,924	\$6,641,608	\$7,179,848	\$8,402,511	\$8,719,990

The Transportation Fund accounts for the expenses of transporting students to and from school and after-school events. Funding is provided by the State in categorical funding, fees, and transfer from the General Fund to cover excess transportation costs. This also includes transportation (in-district and outside entities) for students who require specialized services.

Growth Impact Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$95,823	\$68,364	\$44,937	\$4,673	\$ -
Revenues					
Other Sources					
Interest on Investments	1,094	97	164	-	-
Total Revenues	\$1,094	\$97	\$164	\$ -	\$ -
Total Available Resources	\$96,917	\$68,461	\$45,101	\$4,673	\$ -
Expenditures					
Purchased Services	26,165	23,508	35,610	4,673	-
Supplies & Materials	2,319	11	4,669	-	-
Other	69	5	149	-	-
Total Expenditures	\$28,553	\$23,524	\$40,428	\$4,673	\$ -
Total Appropriations	\$28,553	\$23,524	\$40,428	\$4,673	\$ -

The Growth Impact Fund accounts for the revenue received from the City and County of Denver as the result of annexation by Denver of land previously within the District boundaries. The District no longer receives this revenue, but funds from prior years have sustained the operation of this fund and will continue to do so until depleted. Expenditures are for planning and research of future school sites. As of the end of fiscal year 2023, these funds have been depleted.

Special Programs Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$883,450	\$1,062,779	\$2,410,886	\$3,411,220	\$3,912,148
Revenues					
Local Sources					
Other Local Revenue	1,075,619	2,411,589	6,429,584	2,256,973	1,449,683
Other Sources					
Transfer In From Other Funds	(117,292)	250,870	146,817	146,817	271,466
Total Revenues	\$958,327	\$2,662,459	\$6,576,401	\$2,403,790	\$1,721,149
Total Available Resources	\$1,841,777	\$3,725,238	\$8,987,287	\$5,815,010	\$5,633,297
Expenditures					
Employee Salaries	492,012	680,091	601,657	602,246	605,456
Employee Benefits	182,821	196,838	220,004	204,499	217,479
Purchased Services	21,196	295,508	2,682,694	233,081	114,809
Supplies & Materials	82,970	138,915	92,625	177,197	116,993
Property	-	1,000	1,978,426	93,323	-
Other	-	3,000	661	4,504,664	4,578,560
Total Expenditures	\$778,999	\$1,315,352	\$5,576,067	\$5,815,010	\$5,633,297
Total Appropriations	\$778,999	\$1,315,352	\$5,576,067	\$5,815,010	\$5,633,297

The Special Programs Fund accounts for specific local programs and grants. These programs include the Adams County Detention Center, Tuition-Based Preschool, Summer School, Credit Recovery, Oil & Gas leases and Non-Governmental (local) grants.

Special Programs Fund | Detention Center

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$96,728	\$202,448	\$259,213	\$237,740	\$115,770
Revenues					
Local Sources					
Other Local Revenue	330,211	323,059	330,733	331,829	396,467
Other Sources					
Transfer In From Other Funds	221,751	227,934	146,817	146,817	271,466
Total Revenues	\$551,962	\$550,993	\$477,550	\$478,646	\$667,933
Total Available Resources	\$648,690	\$753,441	\$736,763	\$716,386	\$783,703
Expenditures					
Employee Salaries	324,812	363,808	358,972	477,176	516,938
Employee Benefits	107,034	117,378	125,778	165,615	190,552
Purchased Services	334	4,509	2,257	8,205	100
Supplies & Materials	14,062	8,534	12,016	11,500	11,000
Other	-	-	-	53,890	65,113
Total Expenditures	\$446,242	\$494,229	\$499,023	\$716,386	\$783,703
Total Appropriations	\$446,242	\$494,229	\$499,023	\$716,386	\$783,703

Special Programs Fund | Tuition-based Preschool

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$1,180	\$ -	\$81,781	\$47,630	\$221,419
Revenues					
Local Sources					
Other Local Revenue	154,865	155,113	190,371	267,000	24,000
Total Revenues	\$154,865	\$155,113	\$190,371	\$267,000	\$24,000
Total Available Resources	\$156,045	\$155,113	\$272,152	\$314,630	\$245,419
Expenditures					
Employee Salaries	99,699	54,399	157,113	14,303	-
Employee Benefits	56,350	18,932	64,535	4,932	-
Supplies & Materials	-	-	2,874	1,000	5,400
Other	-	-	-	294,395	240,019
Total Expenditures	\$156,049	\$73,331	\$224,522	\$314,630	\$245,419
Total Appropriations	\$156,049	\$73,331	\$224,522	\$314,630	\$245,419

Special Programs Fund | Summer School

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$60,117	\$57,971	\$63,523	\$74,017	\$69,313
Revenues					
Local Sources					
Other Local Revenue	2,595	17,435	16,793	-	-
Total Revenues	\$2,595	\$17,435	\$16,793	\$-	\$-
Total Available Resources	\$62,712	\$75,406	\$80,316	\$74,017	\$69,313
Expenditures					
Employee Salaries	4,092	9,803	7,566	38,179	29,813
Employee Benefits	899	2,080	1,597	8,300	9,500
Purchased Services	(250)	-	(2,864)	-	30,000
Other	-	-	-	27,538	-
Total Expenditures	\$4,741	\$11,883	\$6,299	\$74,017	\$69,313
Total Appropriations	\$4,741	\$11,883	\$6,299	\$74,017	\$69,313

Special Programs Fund | Credit Recovery

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$45,053	\$23,408	\$56,216	\$29,839	\$19,121
Revenues					
Local Sources					
Other Local Revenue	59,790	60,620	50,255	23,198	29,216
Total Revenues	\$59,790	\$60,620	\$50,255	\$23,198	\$29,216
Total Available Resources	\$104,843	\$84,028	\$106,471	\$53,037	\$48,337
Expenditures					
Employee Salaries	51,582	10,524	55,162	38,005	38,005
Employee Benefits	15,981	4,104	21,468	15,032	10,332
Purchased Services	13,870	13,184	-	-	-
Total Expenditures	\$81,433	\$27,812	\$76,630	\$53,037	\$48,337
Total Appropriations	\$81,433	\$27,812	\$76,630	\$53,037	\$48,337

Special Programs Fund | Oil & Gas

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$202,999	\$450,834	\$1,434,160	\$2,473,596	\$2,911,396
Revenues					
Local Sources					
Other Local Revenue	247,835	984,566	1,039,436	693,497	400,000
Total Revenues	\$247,835	\$984,566	\$1,039,436	\$693,497	\$400,000
Total Available Resources	\$450,834	\$1,435,400	\$2,473,596	\$3,167,093	\$3,311,396
Expenditures					
Purchased Services	-	1,240	-	10,000	10,000
Other	-	-	-	3,157,093	3,301,396
Total Expenditures	\$ -	\$1,240	\$ -	\$3,167,093	\$3,311,396
Total Appropriations	\$ -	\$1,240	\$ -	\$3,167,093	\$3,311,396

Special Programs Fund | Non-Governmental Grants

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$477,373	\$328,118	\$515,993	\$548,398	\$575,129
Revenues					
Local Sources					
Other Local Revenue	280,323	870,796	4,801,996	941,449	600,000
Other Sources					
Transfer In From Other Funds	(339,043)	22,936	-	-	-
Total Revenues	(\$58,720)	\$893,732	\$4,801,996	\$941,449	\$600,000
Total Available Resources	\$418,653	\$1,221,850	\$5,317,989	\$1,489,847	\$1,175,129
Expenditures					
Employee Salaries	11,827	241,557	22,844	34,583	20,700
Employee Benefits	2,557	54,344	6,626	10,620	7,095
Purchased Services	7,242	276,575	2,683,301	214,876	74,709
Supplies & Materials	68,908	130,381	77,735	164,697	100,593
Property	-	1,000	1,978,426	93,323	-
Other	-	3,000	661	971,748	972,032
Total Expenditures	\$90,534	\$706,857	\$4,769,593	\$1,489,847	\$1,175,129
Total Appropriations	\$90,534	\$706,857	\$4,769,593	\$1,489,847	\$1,175,129

Bond Redemption Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$24,494,347	\$35,876,607	\$55,381,481	\$73,122,781	\$85,701,600
Revenues					
Local Sources					
Property Taxes	35,971,319	45,933,691	44,770,287	58,171,452	58,171,452
Specific Ownership Taxes	-	-	-	-	-
Other Taxes	39,280	(44,877)	21,957	(130,000)	(130,000)
Other Sources					
Interest on Investments	230,203	10,498	58,168	800,000	1,200,000
Total Revenues	\$36,240,802	\$45,899,312	\$44,850,412	\$58,841,452	\$59,241,452
Total Available Resources	\$60,735,149	\$81,775,919	\$100,231,893	\$131,964,233	\$144,943,052
Expenditures					
Purchased Services	6,300	6,265	7,500	11,400	11,400
Debt Service	9,070,000	10,960,000	10,050,000	28,610,000	26,105,000
Other	15,782,241	15,428,173	17,051,612	25,933,533	24,591,523
Total Expenditures	\$24,858,541	\$26,394,438	\$27,109,112	\$54,554,933	\$50,707,923
Reserves Designated					
Assigned Reserve	-	-	-	77,409,300	94,235,129
Total Reserves Designated	\$ -	\$ -	\$ -	\$77,409,300	\$94,235,129
Total Appropriations	\$24,858,541	\$26,394,438	\$27,109,112	\$131,964,233	\$144,943,052

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

Building Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$72,935,723	\$32,734,798	\$29,078,740	\$297,983,012	\$187,945,000
Revenues					
Other Sources					
Interest on Investments	986,816	95,955	94,103	1,120,000	1,832,000
Bond Issuance/Refinancing	-	-	301,283,117	-	-
Total Revenues	\$986,816	\$95,955	\$301,377,220	\$1,120,000	\$1,832,000
Total Available Resources	\$73,922,539	\$32,830,753	\$330,455,960	\$299,103,012	\$189,777,000
Expenditures					
Employee Salaries	1,144,249	684,646	1,114,098	1,625,126	1,644,633
Employee Benefits	351,473	217,936	349,861	500,787	572,745
Purchased Services	5,126,985	1,225,572	9,173,876	18,079,872	16,989,850
Supplies & Materials	2,263,441	2,203,608	1,590,283	211,866	11,050
Property	32,301,593	(579,750)	18,841,201	111,979,058	62,675,000
Other	-	-	-	166,706,303	107,883,722
Total Expenditures	\$41,187,741	\$3,752,012	\$31,069,319	\$299,103,012	\$189,777,000
Total Appropriations	\$41,187,741	\$3,752,012	\$31,069,319	\$299,103,012	\$189,777,000

The Building Fund accounts for the financial resources allocated for the acquisition or construction of major capital facilities, other than those financed by proprietary or special revenue funds. Monies for this fund are provided through voter-approved elections and will provide funding for construction of new schools, existing school renovations and expansions, major repairs and upkeep and Career and Technical Education buildings throughout the District.

Nutrition Services Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$1,880,206	\$1,627,277	\$1,851,506	\$2,271,178	\$3,002,732
Revenues					
Local Sources					
Other Local Revenue	2,163,985	165,026	363,415	2,549,520	853,088
State Sources					
State Categorical	101,789	53,347	52,731	104,871	58,000
Federal Sources					
Federal Revenue	3,286,382	5,186,333	7,026,429	3,119,750	7,394,534
Other Sources					
Interest on Investments	21,079	1,844	3,531	66,000	55,500
Total Revenues	\$5,573,235	\$5,406,550	\$7,446,106	\$5,840,141	\$8,361,122
Total Available Resources	\$7,453,441	\$7,033,827	\$9,297,612	\$8,111,319	\$11,363,854
Expenditures					
Employee Salaries	2,206,024	2,004,452	2,400,701	2,805,823	3,208,745
Employee Benefits	704,002	667,862	774,701	910,304	1,004,845
Purchased Services	133,455	97,596	113,381	136,546	132,604
Supplies & Materials	2,701,167	2,374,885	3,693,299	3,631,304	4,267,145
Property	81,945	33,658	40,217	28,000	28,000
Other	(428)	3,876	4,135	599,342	2,722,515
Total Expenditures	\$5,826,165	\$5,182,329	\$7,026,434	\$8,111,319	\$11,363,854
Total Appropriations	\$5,826,165	\$5,182,329	\$7,026,434	\$8,111,319	\$11,363,854

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

Childcare Program Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$726,008	\$121,066	\$382,951	\$817,797	\$750,000
Revenues					
Local Sources					
Other Local Revenue	863,700	752,634	1,337,365	1,219,156	1,364,000
Other Sources					
Transfer In From Other Funds	-	390,433	-	-	-
Total Revenues	\$863,700	\$1,143,067	\$1,337,365	\$1,219,156	\$1,364,000
Total Available Resources	\$1,589,708	\$1,264,133	\$1,720,316	\$2,036,953	\$2,114,000
Expenditures					
Employee Salaries	998,839	637,796	610,333	923,019	1,164,069
Employee Benefits	292,992	223,569	213,203	303,761	375,420
Purchased Services	37,967	12,558	8,616	45,355	46,258
Supplies & Materials	75,028	7,259	43,412	60,675	61,799
Other	63,818	-	-	704,143	466,454
Total Expenditures	\$1,468,644	\$881,182	\$875,564	\$2,036,953	\$2,114,000
Total Appropriations	\$1,468,644	\$881,182	\$875,564	\$2,036,953	\$2,114,000

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

Print Shop Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Local Sources					
Other Local Revenue	44,393	30,925	37,611	55,904	35,000
Other Sources					
Transfer In From Other Funds	91,842	89,040	85,433	94,556	109,006
Total Revenues	\$136,235	\$119,965	\$123,044	\$150,460	\$144,006
Total Available Resources	\$136,235	\$119,965	\$123,044	\$150,460	\$144,006
Expenditures					
Employee Salaries	70,735	72,525	72,920	76,548	80,925
Employee Benefits	15,763	16,527	16,608	18,008	28,081
Purchased Services	13,593	10,575	-	18,633	10,000
Supplies & Materials	32,481	16,413	-	27,815	20,000
Other	3,663	3,925	-	9,456	5,000
Total Expenditures	\$136,235	\$119,965	\$89,528	\$150,460	\$144,006
Total Appropriations	\$136,235	\$119,965	\$89,528	\$150,460	\$144,006

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

Dental Insurance Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$595,586	\$665,645	\$641,931	\$681,388	\$908,517
Revenues					
Local Sources					
Other Local Revenue	-	-	912,960	920,702	932,533
Total Revenues	\$ -	\$ -	\$912,960	\$920,702	\$932,533
Total Available Resources	\$595,586	\$665,645	\$1,554,891	\$1,602,090	\$1,841,050
Expenditures					
Purchased Services	836,961	938,510	-	809,593	831,926
Other	-	-	-	792,497	1,009,124
Total Expenditures	\$836,961	\$938,510	\$ -	\$1,602,090	\$1,841,050
Total Appropriations	\$836,961	\$938,510	\$ -	\$1,602,090	\$1,841,050

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

Trust Fund

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Beginning Fund Balance	\$25,913	\$26,627	\$26,690	\$26,797	\$26,798
Revenues					
Other Sources					
Interest on Investments	714	63	109	947	1,162
Total Revenues	\$714	\$63	\$109	\$947	\$1,162
Total Available Resources	\$26,627	\$26,690	\$26,799	\$27,744	\$27,960
Expenditures					
Total Expenditures	\$ -	\$ -	\$ -	\$27,744	\$27,960
Total Appropriations	\$ -	\$ -	\$ -	\$27,744	\$27,960

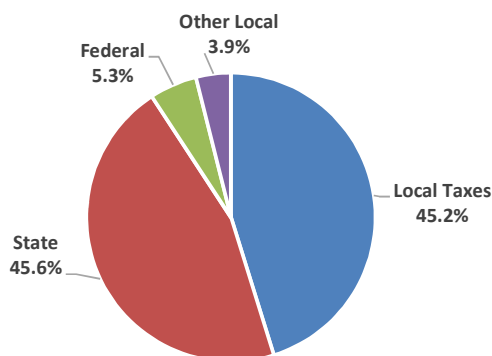
Trust funds are used to account for assets held on behalf of a trustee. This fund is used to account for the monies donated for student scholarships, the senior tutorial program, and any other donated, specific-purpose revenues.

Consolidated Revenue | All Funds | PROPOSED BUDGET 2023-2024

Forecast of Revenues by Source

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Revenues					
Local Sources					
Property Taxes	79,562,728	101,461,352	101,145,332	148,374,238	148,374,238
Specific Ownership Taxes	4,791,582	4,362,289	3,746,716	4,000,000	4,250,000
Other Taxes	87,494	(98,793)	46,048	(183,208)	(180,000)
Other Local Revenue	7,390,597	6,159,981	13,468,347	10,117,282	10,137,840
State Sources					
State Equalization	106,808,650	90,588,760	115,982,915	138,821,586	149,117,230
State Categorical	10,608,780	9,962,515	15,307,623	14,592,209	13,714,232
Federal Sources					
Federal Revenue	9,476,416	25,736,521	21,651,137	17,962,956	18,547,265
Other Sources					
Interest on Investments	1,570,962	196,537	196,913	2,790,740	3,696,162
Cash in Lieu	475,390	184,206	353,428	185,000	75,000
Other Financing Sources	4,768,184	-	-	-	-
Bond Issuance/Refinancing	-	-	301,283,117	-	-
Total Revenues	\$225,540,783	\$238,553,368	\$573,181,576	\$336,660,803	\$347,731,967

FY 23-24 Revenue Sources



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

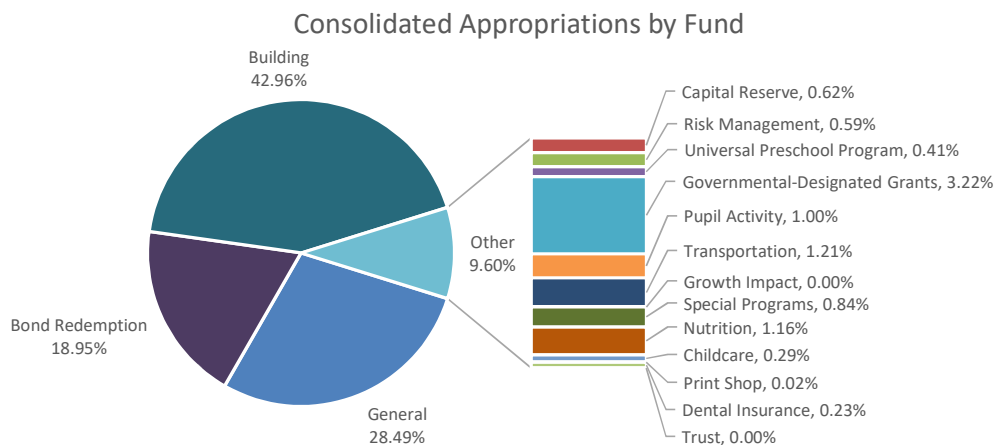
Local revenue consists of property taxes, specific ownership taxes (vehicle registration fees), Bond issuance proceeds and non-tax sources like student fees, facility usage, cash in lieu of land and investment interest.

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

Consolidated Appropriations | PROPOSED BUDGET 2023-2024

Forecast of Expenditures by Fund

	AUDITED ACTUALS 2019-2020	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AMENDED BUDGET 2022-2023	PROPOSED BUDGET 2023-2024
Expenditures					
Fund					
General	119,131,705	121,400,726	131,513,997	198,389,016	214,668,337
Capital Reserve	7,844,898	1,572,714	931,270	4,309,376	3,376,045
Risk Management	1,741,957	2,564,399	2,564,509	4,108,618	4,112,094
Universal Preschool Program	2,594,981	2,689,042	2,426,638	2,851,156	6,422,995
Governmental-Designated Grants	9,975,622	24,463,545	19,132,479	22,426,104	17,720,268
Pupil Activity	2,740,924	1,518,591	3,152,378	6,985,041	7,235,716
Transportation	6,932,924	6,641,608	7,179,848	8,402,511	8,719,990
Growth Impact	28,553	23,524	40,428	4,673	-
Special Programs	778,999	1,315,352	5,576,067	5,815,010	5,633,297
Bond Redemption	24,858,541	26,394,438	27,109,112	131,964,233	144,943,052
Building	41,187,741	3,752,012	31,069,319	299,103,012	189,777,000
Nutrition	5,826,165	5,182,329	7,026,434	8,111,319	11,363,853
Childcare	1,468,644	881,182	875,564	2,036,953	2,114,000
Print Shop	136,235	119,965	89,528	150,460	144,006
Dental Insurance	836,961	938,510	-	1,602,090	1,841,050
Trust	-	-	-	27,744	27,960
Total Appropriations	\$226,084,850	\$199,457,937	\$238,687,571	\$696,287,316	\$618,099,663



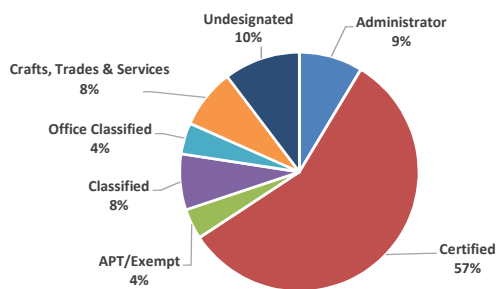
27J Schools has been able to pass multiple Bond elections to support the substantial population (enrollment) growth within the District over the last several years. It is a unique situation compared to many other districts in the state, and, as a result, the Bond Redemption and Building Funds make up approximately 62% of 27J's total expenditures. The Building Fund solely pays for the construction of new schools and infrastructure and major repair and renovation of existing schools and the Bond Redemption Fund pays for principal and interest of that Bond debt. The remaining 38% of total expenditures is made up of General Fund and all other funds pay for overall operations of the District and its many locations and programs.

Salaries & Benefits by Job Class | All Funds | PROPOSED BUDGET 2023-2024

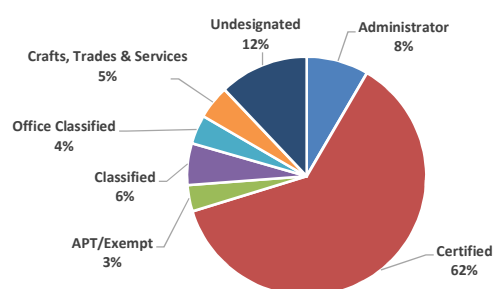
Forecast of Expenditures by Fund by Job Class

	Administrator	Certified	APT/Exempt	Classified	Office Classified	Crafts, Trades & Services	Undesignated	Total
Fund								
General	14,876,419	109,377,093	6,259,733	9,985,098	6,908,893	8,084,575	21,329,835	176,821,646
Universal Preschool Program	129,294	2,817,010	-	2,363,836	133,040	-	-	5,443,180
Governmental-Designated Grants	1,299,577	5,459,183	46,575	971,166	778,293	11,224	-	8,566,018
Pupil Activity	-	25,772	-	202,963	-	1,699	-	230,434
Transportation	667,899	128	-	818,501	560,119	5,112,684	-	7,159,331
Special Programs	71,550	629,549	-	1,700	119,536	600	-	822,935
Building	468,387	-	1,706,326	-	34,065	8,600	-	2,217,378
Nutrition	337,990	-	310,532	-	234,048	3,331,018	-	4,213,588
Childcare	-	-	232,129	1,306,860	500	-	-	1,539,489
Print Shop	-	-	-	-	-	109,006	-	109,006
Total	\$17,851,116	\$118,308,734	\$8,555,295	\$15,650,123	\$8,768,494	\$16,659,407	\$21,329,835	\$207,123,005

Salaries & Benefits by Job Class | All Funds



Salaries & Benefits by Job Class | General Fund



Teachers (certified employees) make up the largest part of 27J's salaries and benefits. As part of the budget every year, compensation is a vital priority as 27J strives to attract and retain the highest-quality educators. Three of the previous four years, though limited, employees have received compensation increases. In fiscal year 2023-2024, the District has committed a significant investment into compensation increases in order to combat cost-of-living increases, low benchmarking and recognition of the tremendous efforts all staff have shown over the last two-plus years.

SCHOOL SUMMARY

Forecast of School Expenditures by Object

SALARIES						
	STAFF	ADMINIST-RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT
Northeast	25.73	311,201	1,953,188	-	166,426	88,811
South	19.09	198,682	1,416,731	-	225,813	97,712
Southeast	26.82	235,272	1,742,346	-	155,194	86,868
Henderson	17.91	154,290	1,384,580	-	145,464	64,832
Thimmig	27.04	194,151	1,845,582	-	94,366	106,045
Pennock	30.85	207,778	2,065,546	-	132,922	83,905
Second Creek	35.81	192,312	2,360,867	-	134,993	99,150
West Ridge	39.70	223,688	2,917,580	-	413,111	103,745
Turnberry	41.21	200,765	2,153,416	-	112,477	127,651
Brantner	31.07	101,608	2,253,482	-	129,172	69,203
Reunion	40.95	220,491	2,759,960	-	202,844	84,459
Padilla	29.60	107,824	1,742,559	-	80,036	63,426
Southlawn	22.58	122,739	1,131,613	-	53,874	84,600
Total Elementary	388.36	2,470,801	\$25,727,450	\$ -	\$2,046,692	\$1,160,407
Discovery	33.06	191,468	2,417,273	-	16,372	81,140
Total K-8	33.06	\$191,468	\$2,417,273	\$ -	\$16,372	\$81,140
Overland Trail	31.08	242,956	2,203,885	-	32,725	115,000
Vikan	31.52	320,872	2,310,444	-	82,618	140,983
Prairie View	37.52	183,540	2,522,384	-	32,871	117,326
Stuart	45.14	295,829	2,599,992	-	38,355	154,165
Quist	46.21	265,296	3,057,748	-	88,928	151,221
Total Middle	191.47	\$1,308,493	\$12,694,453	\$ -	\$275,497	\$678,695
Brighton	100.37	651,077	6,609,336	-	425,260	420,590
Prairie View	96.61	759,669	5,448,025	4,000	366,662	500,885
Innovations & Options	10.64	126,475	1,127,614	-	18,045	44,034
Riverdale Ridge	85.36	517,837	4,862,739	-	204,365	365,460
Total High	292.98	\$2,055,058	\$18,047,714	\$4,000	\$1,014,332	\$1,330,969
27J Online Academy	14.68	199,238	1,300,381	-	95,951	55,069
Total Online	14.68	\$199,238	\$1,300,381	\$ -	\$95,951	\$55,069
TOTAL	920.55	\$6,225,059	\$60,187,271	\$4,000	\$3,448,845	\$3,306,279

CRAFTS, TRADES, SERVICES	BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
-	787,471	10,800	42,131	-	-	3,360,028
-	601,258	10,070	28,952	-	-	2,579,219
-	691,873	17,850	31,954	-	300	2,961,656
-	548,824	13,200	21,148	-	125	2,332,463
-	680,575	12,350	36,952	-	-	2,970,021
-	838,951	21,154	56,100	-	300	3,406,657
-	963,629	25,400	38,641	-	-	3,814,991
-	1,215,222	31,646	46,566	-	-	4,951,557
-	828,029	32,750	46,060	-	3,875	3,505,024
-	780,479	4,150	57,942	-	-	3,396,036
-	1,043,836	11,800	68,880	-	5,000	4,397,271
-	622,068	25,450	29,919	-	5,074	2,676,356
-	426,673	5,100	41,742	-	250	1,866,591
\$0	10,028,888	\$221,720	\$546,987	\$ -	\$14,924	\$42,217,870
-	947,005	16,500	60,616	-	-	3,730,374
\$0	\$947,005	\$16,500	\$60,616	\$ -	\$0	\$3,730,374
-	881,610	29,923	50,075	-	11,250	3,567,425
100	977,212	9,700	71,725	-	-	3,913,655
1,333	975,665	25,571	40,300	5,000	2,000	3,905,989
-	1,022,126	26,800	73,313	-	1,200	4,211,780
-	1,176,576	32,763	44,343	-	6,500	4,823,375
\$1,433	\$5,033,189	\$124,757	\$279,756	\$ 5,000	\$20,950	\$20,422,224
113,769	2,651,765	132,650	201,061	-	10,450	11,215,958
162,108	2,462,241	70,650	227,691	-	2,500	10,004,431
-	453,497	5,720	21,600	-	1,050	1,798,035
122,397	1,969,916	87,956	181,020	-	5,000	8,316,691
\$398,274	\$7,537,419	\$296,976	\$631,372	\$ -	\$19,000	\$31,335,115
-	511,746	11,850	16,483	-	3,000	2,193,718
\$ -	\$511,746	\$11,850	\$16,483	\$ -	\$3,000	\$2,193,718
\$399,707	24,058,247	\$671,803	\$1,535,214	\$ 5,000	\$57,874	\$99,899,301

NORTHEAST ELEMENTARY

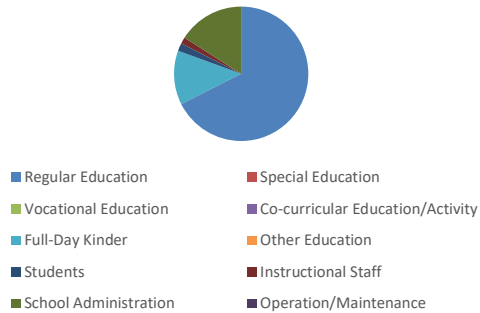
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	452	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
Regular Education		\$2,232,210	\$50,039	19.28	0.65
Special Education		-	300	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		917	-	-	-
Full-Day Kinder		430,761	-	2.66	0.85
Other Education		-	615	-	-
Students		62,568	-	-	1.00
Instructional Staff		50,849	-	0.28	-
School Administration		528,144	3,625	1.64	2.21
Operation/Maintenance		-	-	-	-
Subtotal		\$3,305,449	\$54,579	23.86	4.71
Total Budget			\$3,360,028		28.57

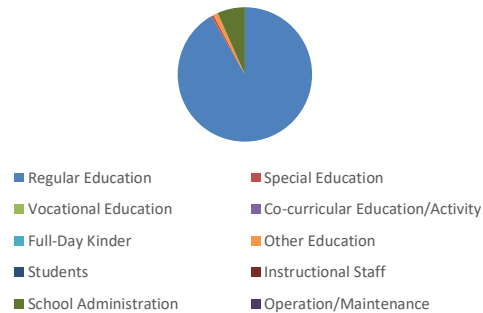
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District Allocation



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School Allocation



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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	471	449	452	431	452

SOUTH ELEMENTARY

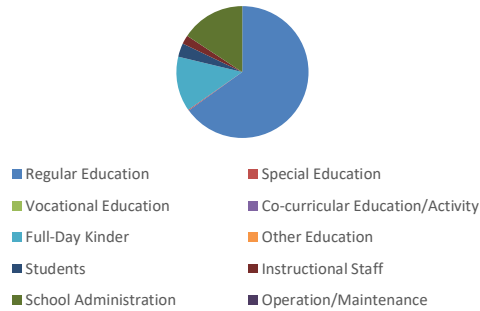
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	329	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,652,897	\$34,498	15.17	0.95
Special Education		4,794	-	0.02	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,065	-	-	-
Full-Day Kinder		341,315	74	2.41	0.50
Other Education		-	-	-	-
Students		85,707	25	0.02	1.00
Instructional Staff		53,981	3,912	0.36	-
School Administration		399,733	1,218	1.60	2.21
Operation/Maintenance		-	-	-	-
Subtotal		\$2,539,492	\$39,727	19.58	4.66
Total Budget			\$2,579,219		24.24

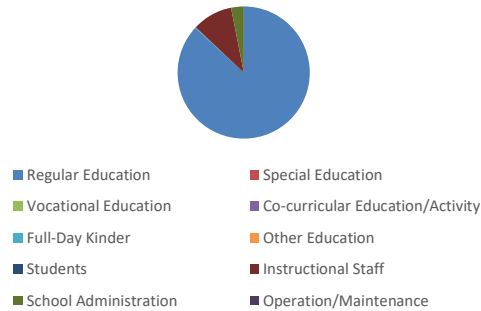
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	362	344	329	329	335

SOUTHEAST ELEMENTARY

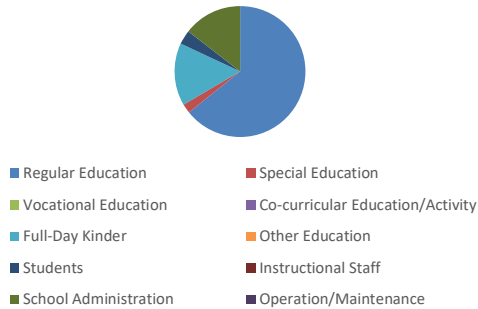
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
472			26.82	LINE
Regular Education	\$1,867,231	\$30,200	17.68	0.65
Special Education	64,830	500	1.02	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	100	-	-	-
Full-Day Kinder	449,148	650	2.57	-
Other Education	-	3,250	-	-
Students	101,795	200	-	1.00
Instructional Staff	-	2,700	-	-
School Administration	421,557	19,494	1.67	2.21
Operation/Maintenance	-	-	-	-
Subtotal	\$2,904,662	\$56,994	22.94	3.86
Total Budget		\$2,961,656		26.80

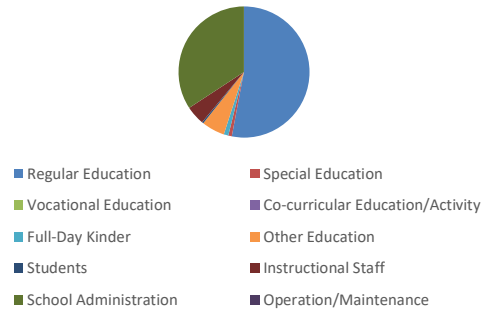
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	463	465	472	499	541

HENDERSON ELEMENTARY

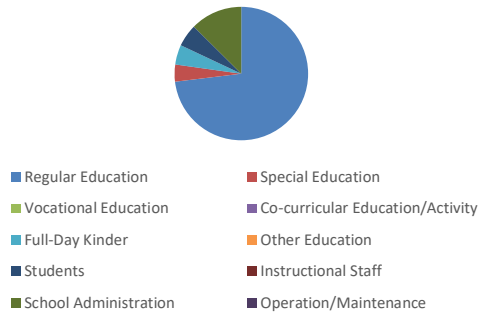
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	310	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,676,093	\$23,548	14.22	0.50
Special Education		94,840	35	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		816	-	-	-
Full-Day Kinder		110,186	-	2.54	0.15
Other Education		-	400	-	-
Students		124,932	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		288,164	13,100	0.93	2.30
Operation/Maintenance		-	350	-	-
Subtotal		\$2,295,030	\$37,433	17.69	3.95
Total Budget			\$2,332,463		21.64

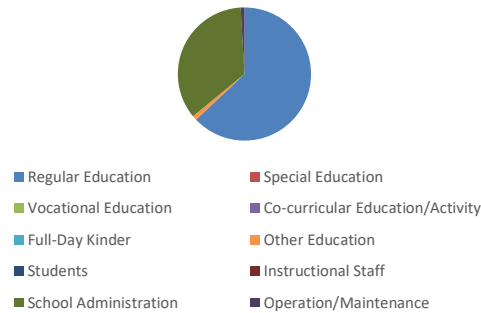
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	310	304	310	351	396

THIMMIG ELEMENTARY

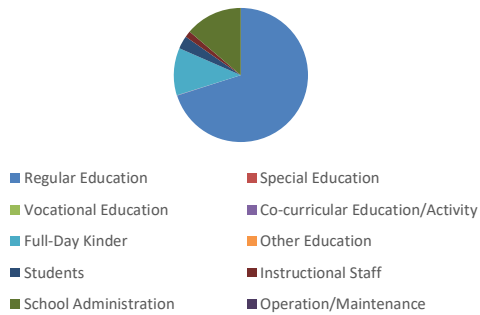
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	476	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,040,088	\$48,202	20.25	0.65
Special Education		-	850	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,080	-	-	-
Full-Day Kinder		332,539	450	4.00	-
Other Education		-	550	-	-
Students		92,923	1,050	-	1.00
Instructional Staff		43,509	700	0.27	-
School Administration		402,803	5,275	1.90	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$2,912,944	\$57,077	26.42	3.65
Total Budget			\$2,970,021		30.07

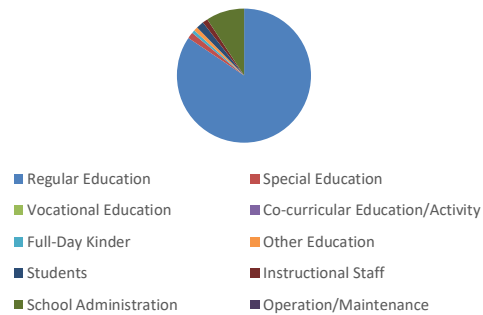
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	502	475	476	499	524

PENNOCK ELEMENTARY

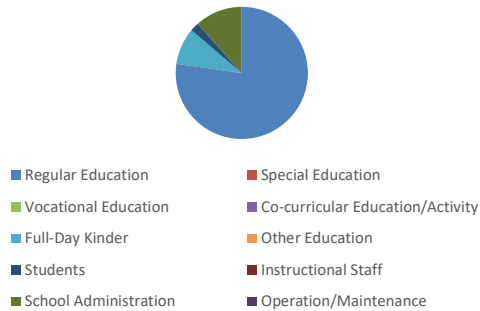
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	545	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,568,379	\$69,029	25.92	1.65
Special Education		-	65	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		506	-	-	-
Full-Day Kinder		298,747	-	3.00	-
Other Education		-	1,250	-	-
Students		73,071	65	-	1.00
Instructional Staff		-	-	-	-
School Administration		385,145	10,400	1.83	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,325,848	\$80,809	30.75	4.65
Total Budget			\$3,406,657		35.40

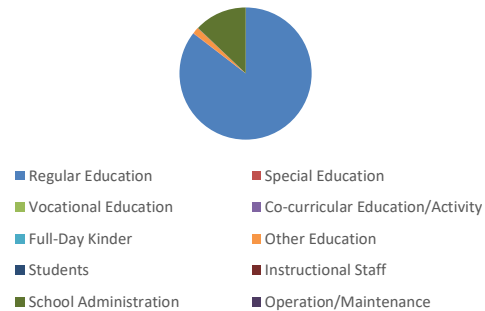
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	588	558	545	542	559

SECOND CREEK ELEMENTARY

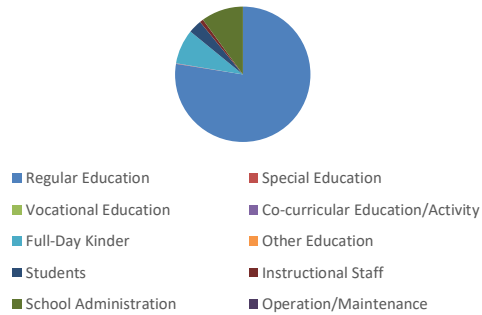
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	635	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,895,056	\$47,400	26.60	0.65
Special Education		5,345	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,354	-	-	-
Full-Day Kinder		309,403	200	4.57	-
Other Education		-	6,000	-	-
Students		118,928	625	-	1.00
Instructional Staff		31,664	8,250	0.27	-
School Administration		376,566	14,201	2.08	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,738,315	\$76,676	33.52	3.65
Total Budget			\$3,814,991		37.17

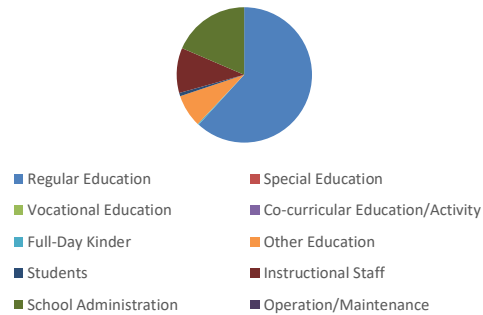
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	812	628	635	640	667

WEST RIDGE ELEMENTARY

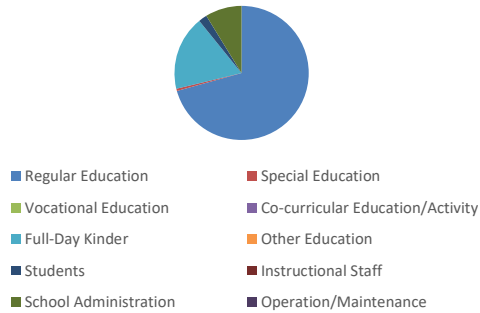
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	709	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$3,438,521	\$76,266	31.88	0.65
Special Education		26,884	300	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		891	-	-	-
Full-Day Kinder		869,894	1,300	5.87	-
Other Education		-	150	-	-
Students		102,178	500	-	1.00
Instructional Staff		-	3,946	-	-
School Administration		427,577	3,150	1.88	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,865,945	\$85,612	39.63	3.65
Total Budget			\$4,951,557		43.28

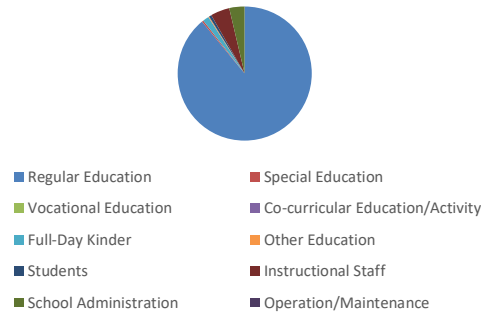
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	721	765	709	736	806

TURNBERRY ELEMENTARY

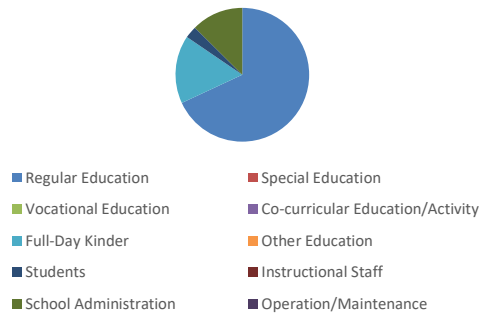
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	733	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,324,476	\$80,985	29.16	0.65
Special Education		-	100	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		563,373	300	6.00	-
Other Education		-	400	-	-
Students		98,899	725	1.00	1.00
Instructional Staff		-	2,400	0.17	-
School Administration		429,766	3,600	2.17	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,416,514	\$88,510	38.50	3.65
Total Budget			\$3,505,024		42.15

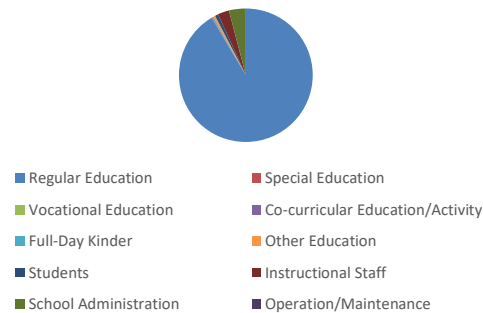
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	674	705	733	745	785

BRANTNER ELEMENTARY

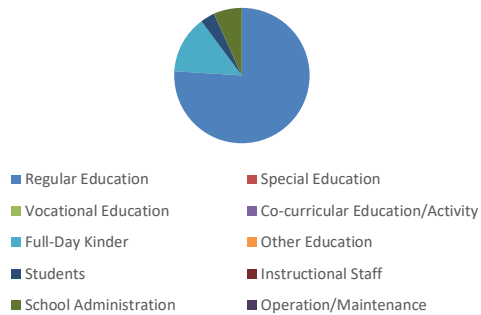
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	552	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,529,847	\$47,827	24.39	0.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		673	-	-	-
Full-Day Kinder		459,509	80	4.00	-
Other Education		-	125	-	-
Students		115,091	-	-	1.00
Instructional Staff		-	7,842	0.16	-
School Administration		224,263	10,780	1.78	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,329,382	\$66,654	30.33	3.65
Total Budget			\$3,396,036		33.98

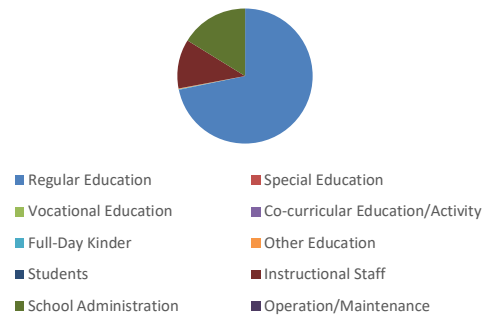
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	645	618	552	536	558

REUNION ELEMENTARY

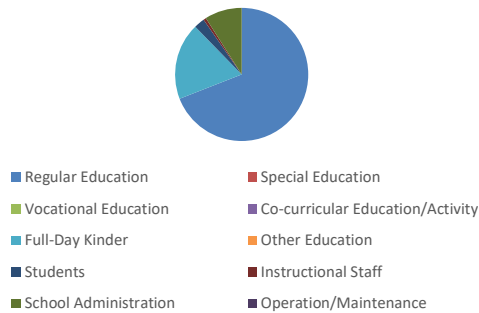
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	733	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,975,702	\$55,050	30.63	0.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		804,260	-	7.16	-
Other Education		-	800	-	-
Students		113,999	50	0.06	1.00
Instructional Staff		26,240	300	0.33	-
School Administration		388,561	32,310	1.83	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,308,761	\$88,510	40.01	3.65
Total Budget			\$4,397,271		43.66

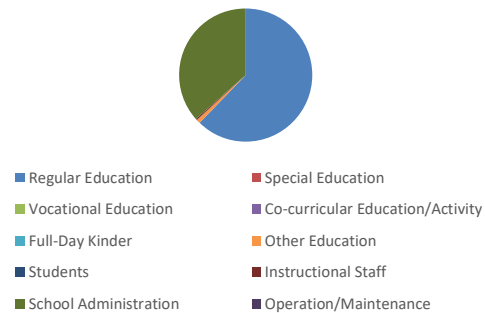
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	728	722	733	779	817

PADILLA ELEMENTARY

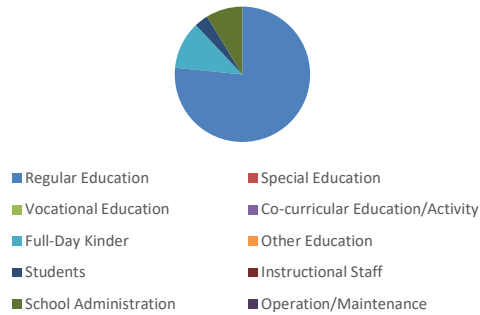
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	522	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,000,792	\$55,268	25.00	0.65
Special Education		-	1,325	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		814	-	-	-
Full-Day Kinder		297,217	500	4.00	-
Other Education		-	1,230	-	-
Students		86,238	525	0	1.00
Instructional Staff		-	-	-	-
School Administration		228,263	4,184	0.25	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$2,613,324	\$63,032	29.27	3.65
Total Budget			\$2,676,356		32.92

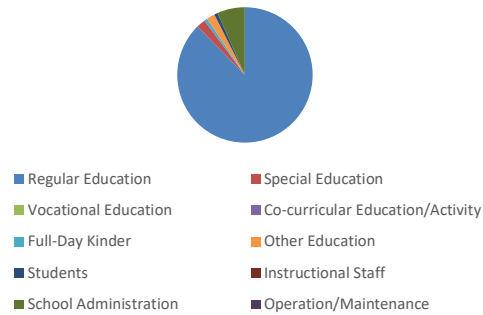
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	329	472	522	651	725

SOUTHLAWN ELEMENTARY

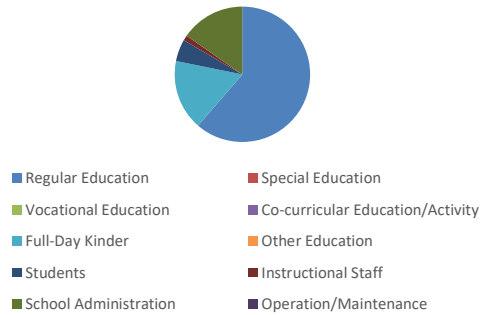
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	403	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,115,102	\$39,650	16.82	0.65
Special Education		-	800	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		306,213	-	3.00	-
Other Education		-	-	-	-
Students		94,575	900	-	1.00
Instructional Staff		23,074	1,300	0	-
School Administration		278,965	6,012	2.07	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$1,817,929	\$48,662	22.17	3.65
Total Budget			\$1,866,591		25.82

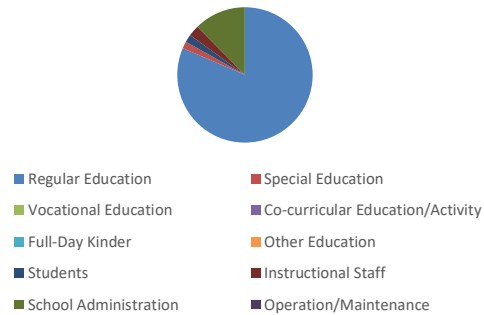
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	0	380	403	480	536

DISCOVERY MAGNET

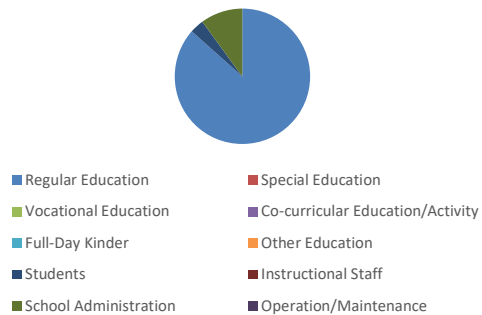
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	550	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$3,158,235	\$62,400	30.16	0.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	3.00	-
Other Education		-	-	-	-
Students		122,218	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		368,021	19,500	1.81	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,648,474	\$81,900	34.97	3.65
Total Budget			\$3,730,374		38.62

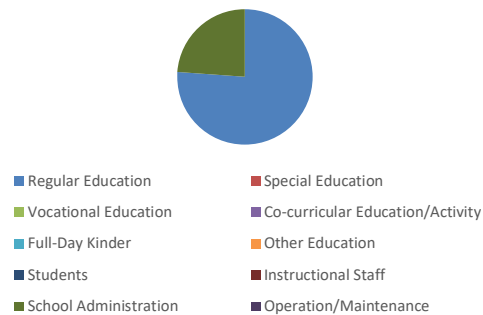
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024-2025	2025-2026
Enrollment	0	0	550	674	696

OVERLAND TRAIL MIDDLE SCHOOL

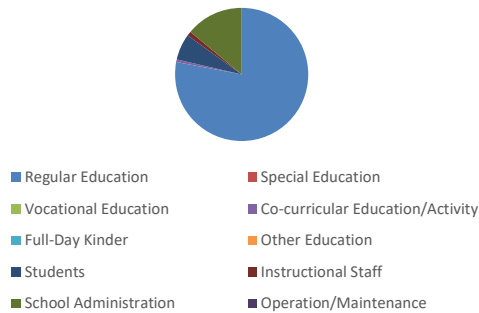
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	540	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,707,903	\$74,848	29.75	2.75
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		22,046	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		219,774	1,500	-	2.00
Instructional Staff		36,271	6,000	0.36	-
School Administration		485,532	13,550	1.89	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,471,527	\$95,898	32.00	6.75
Total Budget			\$3,567,425		38.75

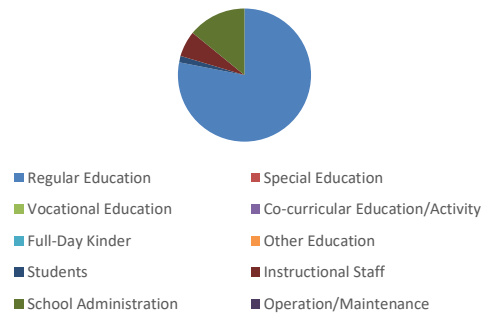
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	546	538	540	564	612

VIKAN MIDDLE SCHOOL

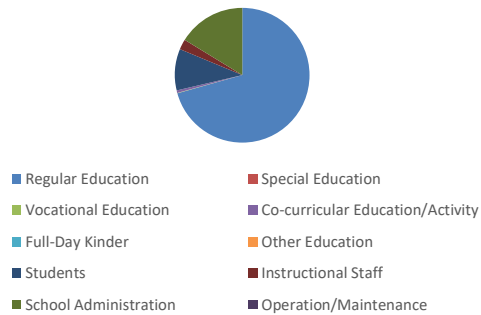
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	556	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,701,918	\$25,900	29.20	3.30
Special Education		-	-	-	-
Vocational Education		5,416	-	-	-
Co-curricular Education/Activity		21,346	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		380,924	-	-	2.00
Instructional Staff		95,819	600	-	1.00
School Administration		620,258	61,375	2.24	1.80
Operation/Maintenance		-	100	-	-
Subtotal		\$3,825,680	\$87,975	31.44	8.10
Total Budget			\$3,913,655		39.54

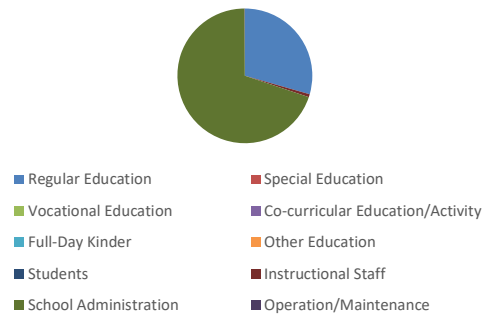
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	653	580	556	517	495

PRAIRIE VIEW MIDDLE SCHOOL

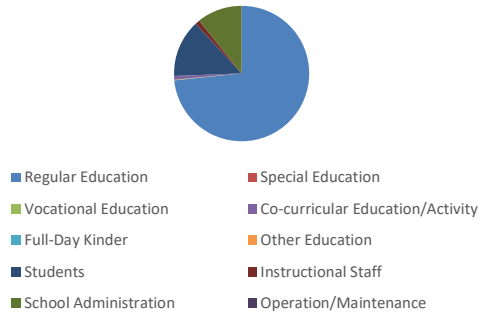
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	671	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,800,401	\$46,407	33.00	-
Special Education		-	500	-	-
Vocational Education		6,519	-	-	-
Co-curricular Education/Activity		33,196	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		524,678	500	1.06	2.00
Instructional Staff		41,777	5,200	-	-
School Administration		409,677	35,462	3.61	2.00
Operation/Maintenance		1,653	19	-	-
Subtotal		\$3,817,902	\$88,088	37.67	4.00
Total Budget			\$3,905,989		41.67

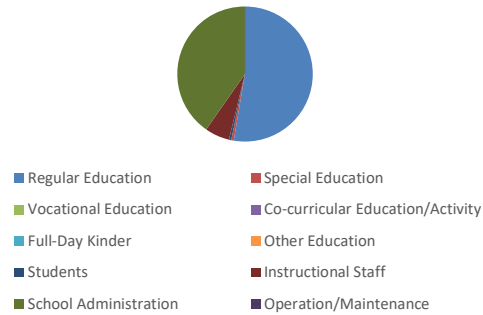
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	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	654	658	671	546	548

STUART MIDDLE SCHOOL

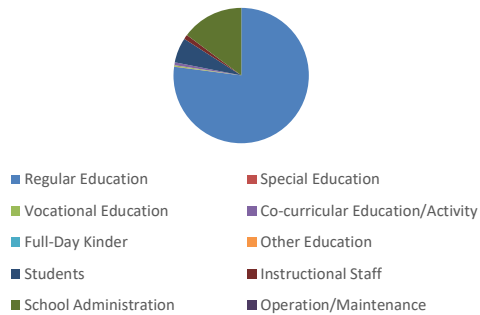
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	810	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$3,162,767	\$30,963	38.40	-
Special Education		5,265	-	-	-
Vocational Education		12,473	-	-	-
Co-curricular Education/Activity		27,870	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	2,300	-	-
Students		244,560	500	2.00	1.00
Instructional Staff		45,978	700	0.42	-
School Administration		606,553	71,850	4.03	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,105,467	\$106,313	44.85	3.00
Total Budget			\$4,211,780		47.85

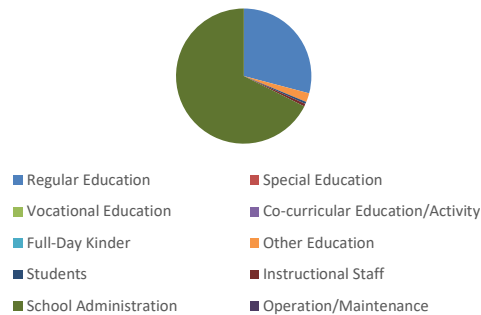
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	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	742	791	810	1070	1247

QUIST MIDDLE SCHOOL

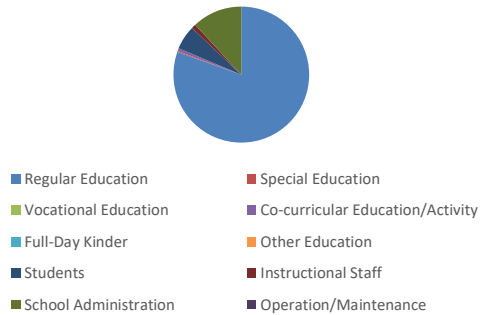
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	829	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$3,790,329	\$63,206	41.80	-
Special Education		10,008	-	0.10	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		35,999	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	12,000	-	-
Students		268,375	1,000	2.00	1.00
Instructional Staff		49,425	3,200	0.42	-
School Administration		560,432	29,400	2.63	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,714,569	\$108,806	46.95	3.00
Total Budget			\$4,823,375		49.95

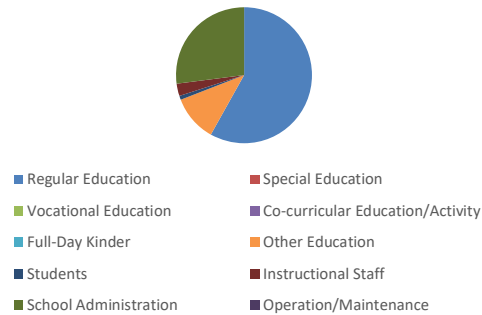
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District Allocation



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		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	917	923	829	813	823

BRIGHTON HIGH SCHOOL

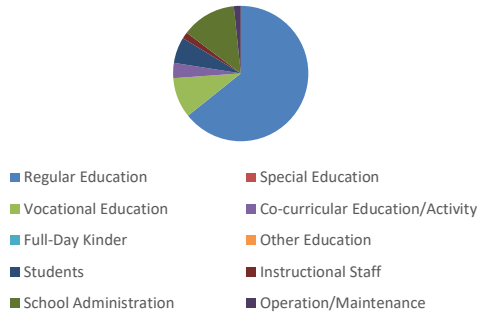
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	1,847	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$6,958,797	\$155,500	76.79	1.78
Special Education		-	2,500	-	-
Vocational Education		1,040,793	85,450	6.50	2.50
Co-curricular Education/Activity		396,656	52,000	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	3,800	-	-
Students		671,225	4,175	5.55	1.00
Instructional Staff		171,986	8,800	1.26	-
School Administration		1,408,556	69,686	11.47	2.00
Operation/Maintenance		181,033	5,000	0.46	-
Subtotal		\$10,829,047	\$386,911	102.03	7.28
Total Budget			\$11,215,958		109.31

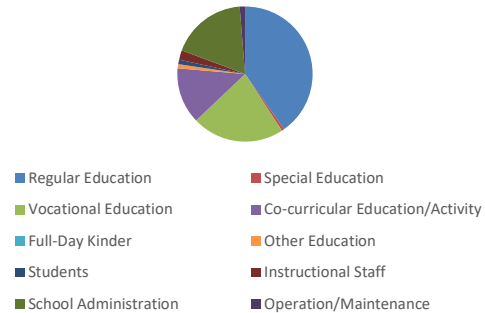
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	1881	1854	1847	1813	1681

PRAIRIE VIEW HIGH SCHOOL

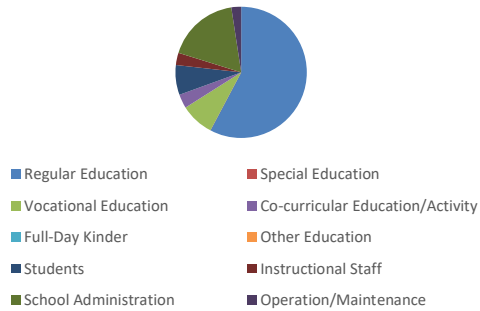
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	1,779	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$5,581,735	\$121,300	70.02	-
Special Education		(278)	1,900	-	-
Vocational Education		798,779	33,750	6.20	2.60
Co-curricular Education/Activity		331,417	60,000	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		710,508	2,700	5.49	1.00
Instructional Staff		290,592	10,400	2.43	-
School Administration		1,721,742	106,841	12.54	2.00
Operation/Maintenance		230,245	2,800	0.46	-
Subtotal		\$9,664,740	\$339,691	97.14	5.60
Total Budget			\$10,004,431		102.74

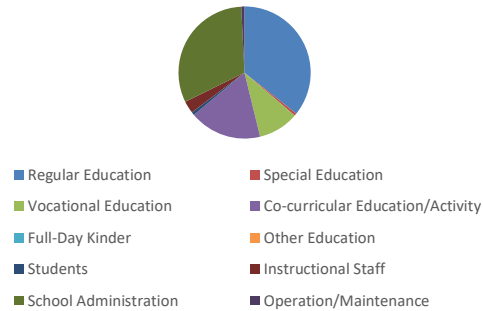
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	1724	1821	1779	1798	1833

INNOVATIONS & OPTIONS

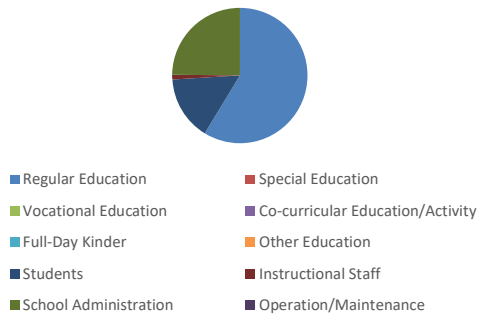
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	180	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,037,915	\$23,800	10.50	2.50
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	1,210	-	-
Students		270,766	200	-	2.00
Instructional Staff		20,813	1,060	-	0.26
School Administration		438,842	3,430	0.14	3.14
Operation/Maintenance		-	-	-	-
Subtotal		\$1,768,335	\$29,700	10.64	7.90
Total Budget			\$1,798,035		18.54

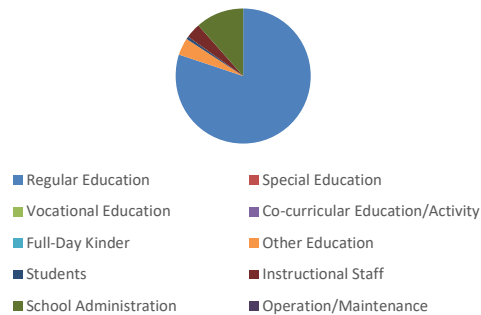
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	199	180	180	180	180

RIVERDALE RIDGE HIGH SCHOOL

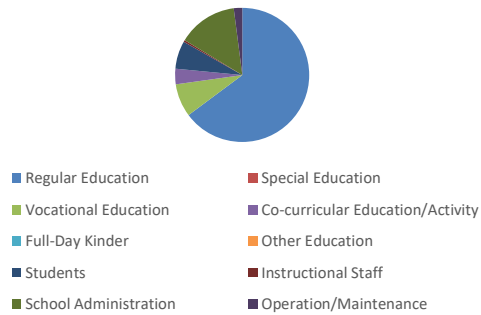
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	1,575	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$5,189,142	\$74,910	60.97	-
Special Education		-	7,900	-	-
Vocational Education		637,197	55,055	4.50	2.50
Co-curricular Education/Activity		300,166	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	10,000	-	-
Students		538,905	4,095	5.32	1.00
Instructional Staff		38,478	9,125	0.38	-
School Administration		1,143,545	143,446	9.32	2.00
Operation/Maintenance		163,227	1,500	0.35	-
Subtotal		\$8,010,660	\$306,031	80.84	5.50
Total Budget			\$8,316,691		86.34

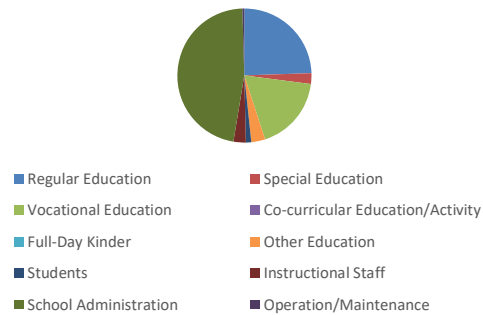
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	1332	1463	1575	1661	1685

27J Online Academy

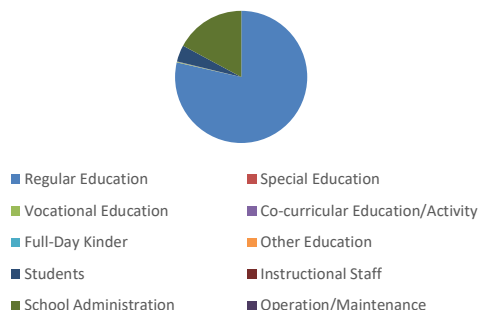
Forecast of General Fund Expenditures
PROPOSED BUDGET 2023-2024



Enrollment:	246	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,697,021	\$24,150	12.55	0.15
Special Education		-	-	-	-
Vocational Education		4,884	-	-	-
Co-curricular Education/Activity		988	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		87,196	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		371,340	8,138	2.17	1.00
Operation/Maintenance		-	-	-	-
Subtotal		\$2,161,430	\$32,288	14.72	2.15
Total Budget			\$2,193,718		16.87

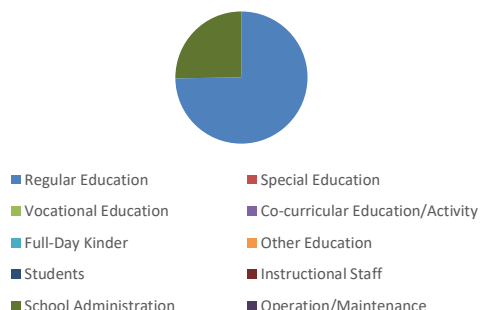
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Enrollment	390	297	246	250	250

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
