



Financial Plan & Budget

Fiscal Year July 1, 2022 - June 30, 2023

School District 27J

18551 E. 160th Avenue • Brighton, CO 80601

www.sd27j.org

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FINANCIAL SECTION

GENERAL FUND

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$18,188,991	\$29,080,569	\$10,891,578	59.88%
Revenues				
Property Taxes	56,125,282	90,202,786	34,077,504	60.72%
Specific Ownership Taxes	4,000,000	4,000,000	-	0%
Other Local Sources	(65,000)	(53,208)	11,792	-18.14%
State Equalization	147,797,589	138,821,586	(8,976,003)	-6.07%
State Categorical	8,323,811	6,535,946	(1,787,865)	-21.48%
Miscellaneous	283,688	1,029,281	745,593	262.82%
Total Revenues	\$216,465,370	\$240,536,391	\$24,071,021	11.12%
Total Available Resources	\$234,654,361	\$269,616,960	\$34,962,599	14.90%
Expenditures				
Employee Salaries	103,910,735	119,904,888	15,994,153	15.39%
Employee Benefits	35,021,161	38,385,166	3,364,005	9.61%
Purchased Services	10,697,236	16,287,142	5,589,906	52.26%
Supplies & Materials	7,286,391	11,584,984	4,298,593	58.99%
Property	13,500	147,500	134,000	992.59%
Other	335,816	280,813	(55,003)	-16.38%
Total Expenditures	\$157,264,839	\$186,590,493	\$29,325,654	18.65%
Transfers				
Charter Schools	55,788,199	59,857,134	4,068,935	7.29%
Charter School Service Charges	(1,829,199)	(1,905,688)	(76,489)	-4.18%
Transfer/Allocations to Other Funds	6,976,157	5,653,076	(1,323,081)	-18.97%
Transfer to Transportation Fund	5,280,908	6,566,293	1,285,385	24.34%
Transfer to Activity Fund	765,704	815,756	50,052	6.54%
Transfer to Detention Center	165,569	146,817	(18,752)	-11.33%
Transfer to Print Shop	97,920	94,556	(3,364)	-3.44%
Total Transfers	\$67,245,258	\$71,227,944	\$3,982,686	5.92%
Total Expenditures and Transfers	\$224,510,097	\$257,818,437	\$33,308,340	14.84%
Reserves Designated				
TABOR Reserve	4,884,220	5,724,094	839,874	17.20%
Contingency Reserves- 3% Per Board Policy	5,042,647	5,921,082	878,435	17.42%
Career and Technical Education Reserve	217,397	153,347	(64,050)	-29.46%
Total Reserves Designated	\$10,144,264	\$11,798,523	\$1,654,259	16.31%
Total Appropriations	\$234,654,361	\$269,616,960	\$34,962,599	14.90%
Unassigned Reserve	\$ -	\$ -	\$ -	0%

School Finance Act



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

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

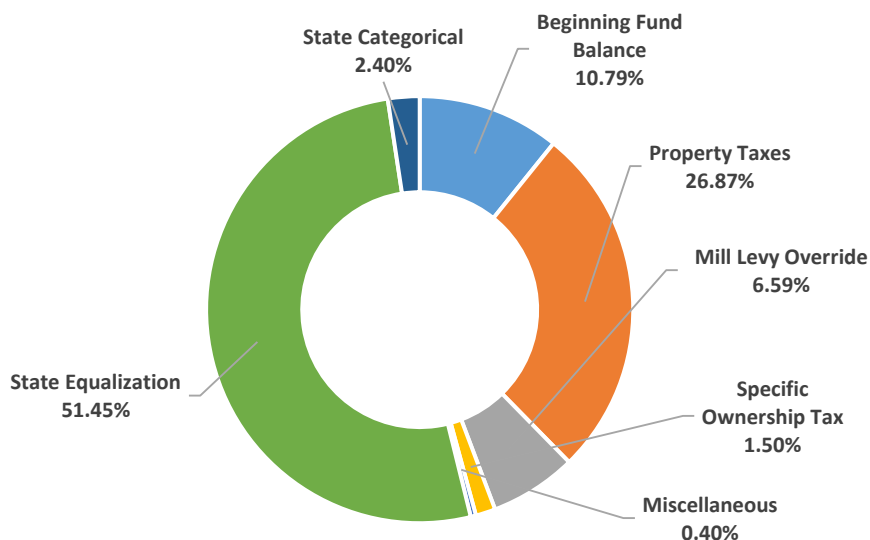
Funded K-12 Pupil Count for fiscal year 2022-2023	22,292
Per-Pupil Funding	\$9,372

Budget Stabilization Factor (\$8,162,302)

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

Total Program Funding and Available Resources

The District receives revenue from a variety of state and local sources. The largest of these sources is state equalization which accounts for 52% of total available resources for fiscal year 2022-2023. In addition to Total Program funding, the District has two voter-approved mill levy overrides, one for \$750,000 and recently voted \$17.74 million in the November 2022 election to be 8 mills in future years.



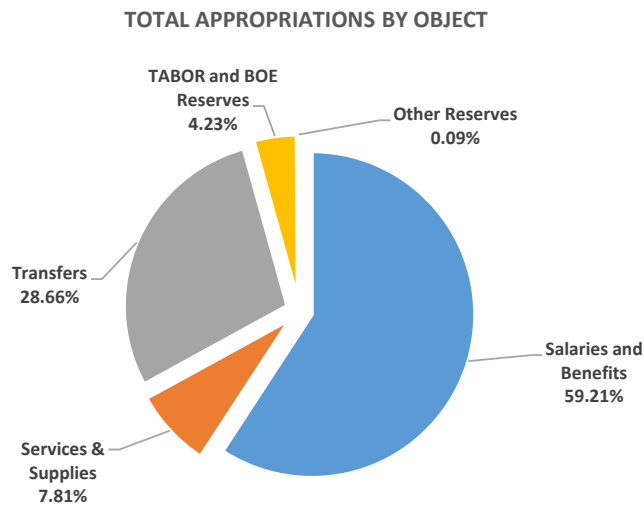
Fiscal Year 2022-2023 Amended Budget Appropriations



General Fund Only

Change from Adopted Budget FY 2022-2023

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
Total Available Resources		
Beginning Fund Balance	10,891,578	59.9%
Property Taxes	34,077,504	60.7%
Specific Ownership Taxes	-	0.0%
State Equalization	(8,976,003)	-6.1%
State Categorical	(1,787,865)	-21.5%
Other Resources	757,385	346.3%
	34,962,599	14.9%
Total Expenditures, Transfers and Reserves		
Salaries and Benefits	\$19,202,645	13.8%
Services & Supplies	(1,089,752)	-5.9%
Transfers	19,544,232	29.1%
TABOR and BOE Reserves	1,042,377	10.5%
Other Reserves	62,100	28.6%
	\$38,761,602	16.5%



Budgeted Fiscal Year-End Fund Balance


**Percent of General
Fund
Expenditures***

Components of Budgeted Ending Fund Balance

Restricted Fund Balances:

Per Board Policy	\$ 5,921,082	3.0%
TABOR**	5,724,094	3.0%

Assigned Fund Balances:

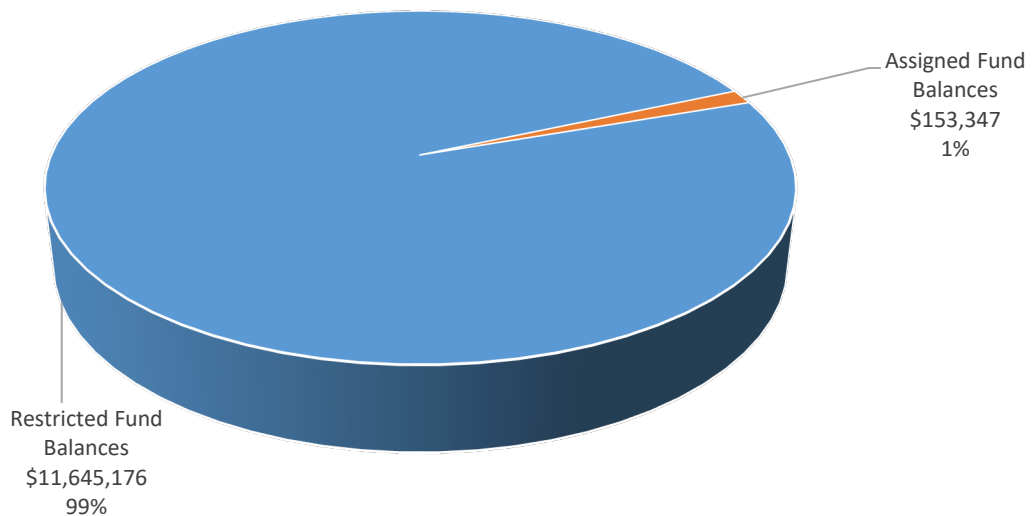
Special Education Reserve	-	-
Career and Technical Reserve	153,347	0.1%

Unassigned Fund Balances:

-	-
\$ 11,798,523	6.0%

**excluding Charter School Allocations*

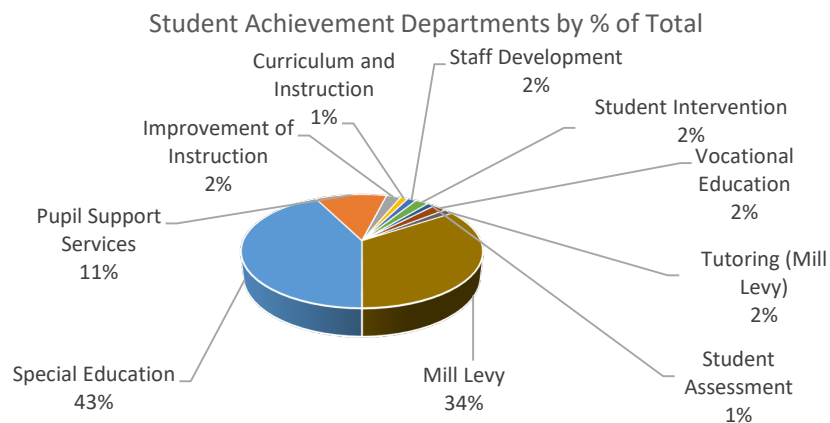
*** excludes Transfer to Transportation*



GENERAL FUND | Student Achievement

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Student Achievement				
Special Education	15,957,326	17,607,841	1,650,515	10.34%
Pupil Support Services	4,127,357	4,706,693	579,336	14.04%
Improvement of Instruction	488,427	941,283	452,856	92.72%
Curriculum and Instruction	1,183,440	508,747	(674,693)	-57.01%
Staff Development	494,468	574,975	80,507	16.28%
Student Intervention	815,071	875,019	59,948	7.35%
Student Assessment	379,247	498,323	119,076	31.40%
Vocational Education	735,423	873,434	138,011	18.77%
Tutoring (Mill Levy)	326,920	612,902	285,982	87.48%
Mill Levy	-	14,192,462	14,192,462	100%
Total Student Achievement	\$24,507,679	\$41,391,679	\$16,884,000	68.89%



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.

GENERAL FUND | Student Achievement (cont'd)

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

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

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

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

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

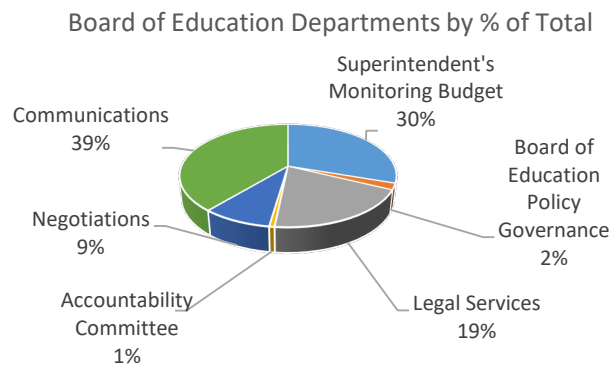
The Vocational Education department is a fast-growing department due to the increasing demand industries across the nation are putting on career readiness. The department has staff to oversee and coordinate vocational programming, which makes up just under 40% of its budget. Primary programs within the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

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

GENERAL FUND | Board of Education & Office of the Superintendent

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Board of Education				
Superintendent's Monitoring Budget	467,443	467,443	-	0%
Board of Education Policy Governance	31,000	31,000	-	0%
Legal Services	300,000	300,000	-	0%
Accountability Committee	10,355	10,355	-	0%
Negotiations	130,423	135,796	5,373	4.12%
Communications	552,536	601,638	49,102	8.89%
Total Board of Education	\$1,491,757	\$1,546,232	\$54,475	3.65%
Office of the Superintendent				
Office of the Superintendent	596,042	714,033	117,991	19.80%
Total Office of the Superintendent	\$596,042	\$714,033	\$117,991	19.80%



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

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

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

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

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

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

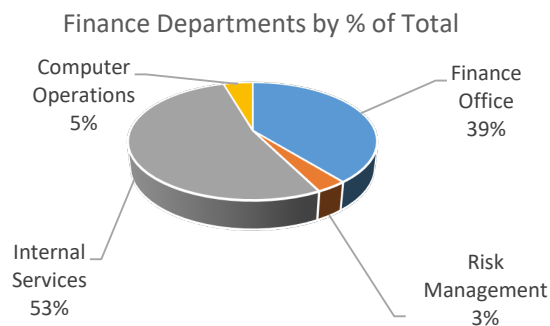
The Communications department is overseen by the District Superintendent and holds the budget for a staff of five employees including the Director and four support personnel. In addition to the staff, Communications is responsible for digital and print media for the District. These services primarily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

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

GENERAL FUND | Financial Services

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Financial Services				
Finance Office	1,374,133	1,494,734	120,601	8.78%
Risk Management	130,000	130,000	-	0%
Internal Services	2,017,066	2,022,133	5,067	0.25%
Computer Operations	-	172,945	172,945	100%
Total Financial Services	\$3,521,199	\$3,819,812	\$298,613	8.48%



The majority of the Finance Office budget accounts for the salaries and benefits of Finance, Payroll Accounting and Budget department staffs consisting of 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.

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

GENERAL FUND | Human Resources

Forecast of Revenues by Source and Expenditures by Object

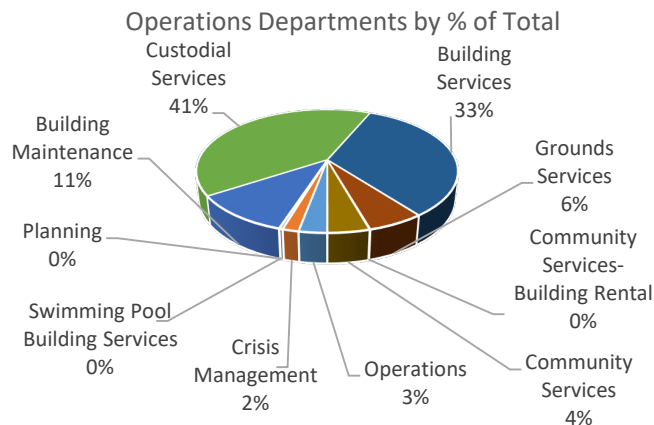
	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Human Resources				
Human Resources	1,275,063	1,383,526	108,463	8.51%
Total Human Resources	\$1,275,063	\$1,383,526	\$108,463	8.51%

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 software's, recruitment and open position advertising, onboarding services like background checks and fingerprinting and wellness programs.

GENERAL FUND | Operations

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Operations				
Operations	543,042	437,602	(105,440)	-19.42%
Crisis Management	306,961	249,911	(57,050)	-18.59%
Planning	53,350	53,350	-	0%
Swimming Pool Building Services	5,962	5,962	-	0%
Building Maintenance	1,537,136	1,608,428	71,292	4.64%
Custodial Services	6,616,197	6,069,335	(546,862)	-8.27%
Building Services	4,976,966	4,976,966	-	0%
Grounds Services	804,896	891,726	86,830	10.79%
Community Services-Building Rental	8,401	8,401	-	0%
Community Services	619,658	651,904	32,246	5.20%
Total Operations	\$15,472,569	\$14,953,585	(\$518,984)	-3.35%



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 electricity, maintenance supplies, and services required on an as-needed basis.

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

GENERAL FUND | Operations (cont'd)

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

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

Under the direction of the Grounds Supervisor, the Grounds Services department budget is allocated salaries and benefits for a cyclical/seasonal groundskeeper 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.

GENERAL FUND | Information Technology

Forecast of Revenues by Source and Expenditures by Object

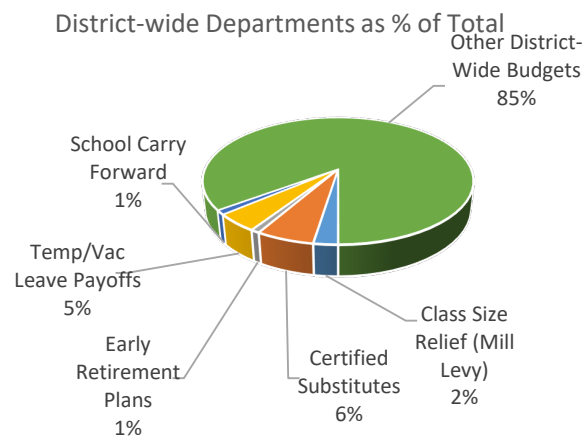
	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Information Technology				
Instructional/Informational Services	6,352,215	5,904,383	(447,832)	-7.05%
Total Information Technology	\$6,352,215	\$5,904,383	(\$447,832)	-7.05%

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

GENERAL FUND | District-Wide

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
District-Wide				
Class Size Relief (Mill Levy)	457,859	718,313	260,454	56.89%
Certified Substitutes	1,668,200	1,724,900	56,700	3.40%
Early Retirement Plans	266,549	266,549	-	0%
Temp/Vac Leave Payoffs	640,216	1,315,001	674,785	105.40%
School Carry Forward	325,922	325,922	-	0%
Other District-Wide Budgets	20,557,732	25,029,141	4,471,409	21.75%
Total District-Wide	\$23,916,478	\$29,379,826	\$5,463,348	22.84%



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

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

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

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

GENERAL FUND | District-wide (cont'd)

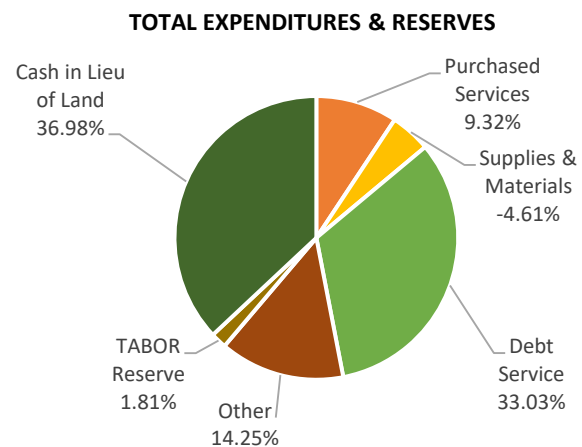
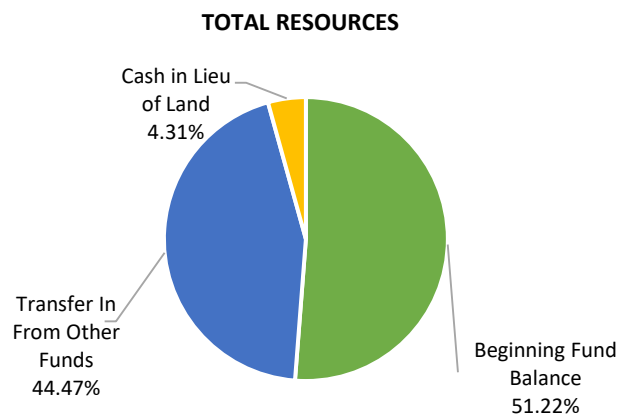
Other District-wide Budgets is a department designed to be a catch-all for the District as a whole for all other expenditures. This includes, but is not limited to, contingencies/reserves for extended day pay for staff that is not part of regular contract wages, increases in salaries and benefits, excess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

CAPITAL RESERVE FUND

Forecast of Revenues by Source and Expenditures by Object

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

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$1,214,465	\$2,199,845	\$985,380	81.14%
Revenues				
Transfer In From Other Funds	2,106,326	1,909,531	(196,795)	-9.34%
Cash in Lieu of Land	185,000	185,000	-	0%
Miscellaneous	15,000	15,000	-	0%
Total Revenues	\$2,306,326	\$2,109,531	(\$196,795)	-8.53%
Total Available Resources	\$3,520,791	\$4,309,376	\$788,585	22.40%
Expenditures				
Purchased Services	404,667	404,667	-	0%
Supplies & Materials	(199,251)	(200,000)	(749)	-0.38%
Property	336,000	367,702	31,702	9.44%
Debt Service	1,034,015	1,434,015	400,000	38.68%
Other	618,772	618,772	-	0%
Total Expenditures	\$2,194,203	\$2,625,156	\$430,953	19.64%
Reserves Designated				
TABOR Reserve	71,804	78,755	6,951	9.68%
Cash in Lieu of Land	1,254,784	1,605,465	350,681	27.95%
Total Reserves Designated	\$1,326,588	\$1,684,220	\$357,632	26.96%
Total Appropriations	\$3,520,791	\$4,309,376	\$788,585	22.40%



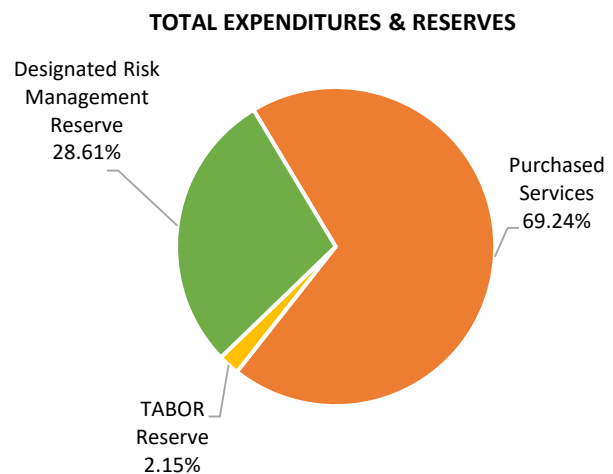
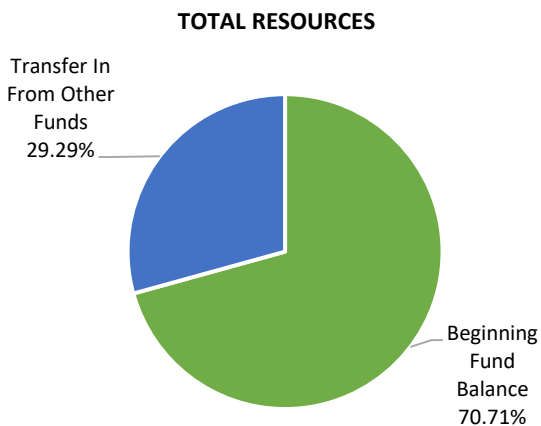
RISK MANAGEMENT INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

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

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

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$1,630,000	\$2,905,136	\$1,275,136	78.23%
Revenues				
Transfer In From Other Funds	2,406,964	1,203,482	(1,203,482)	-50.00%
Total Revenues	\$2,406,964	\$1,203,482	(\$1,203,482)	-50.00%
Total Available Resources	\$4,036,964	\$4,108,618	\$71,654	1.77%
Expenditures				
Purchased Services	2,754,048	2,772,975	18,927	0.69%
Supplies & Materials	-	3,500	3,500	100%
Other Expenditures	-	100,000	100,000	100%
Total Expenditures	\$2,754,048	\$2,876,475	\$122,427	4.45%
Reserves Designated				
TABOR Reserve	82,621	86,294	3,673	4.45%
Designated Risk Management Reserve	1,200,295	1,145,849	(54,446)	-4.54%
Total Reserves Designated	\$1,282,916	\$1,232,143	(\$50,773)	-3.96%
Total Appropriations	\$4,036,964	\$4,108,618	\$71,654	1.77%

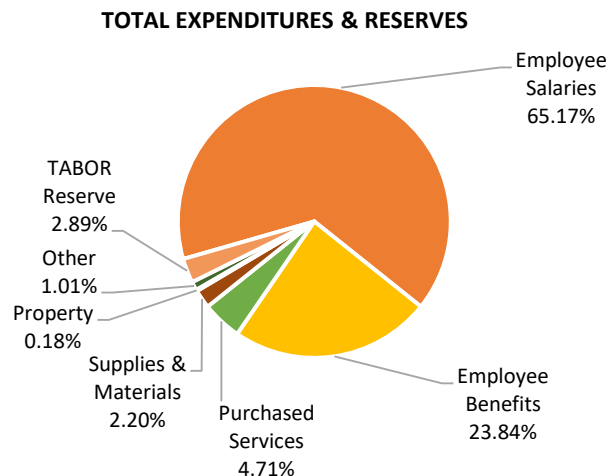
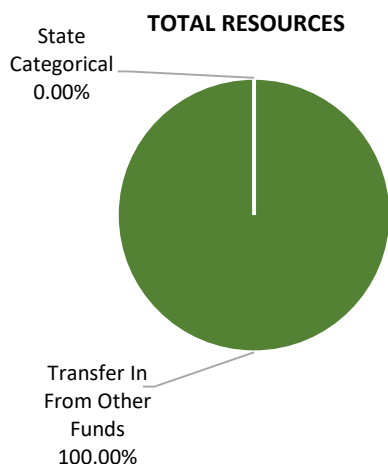


COLORADO PRESCHOOL PROGRAM FUND

Forecast of Revenues by Source and Expenditures by Object

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

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$407,000	\$311,093	(\$95,907)	-23.56%
Revenues				
State Categorical	27,662	-	(27,662)	-100.00%
Transfer In From Other Funds	2,462,867	2,540,063	77,196	3.13%
Total Revenues	\$2,490,529	\$2,540,063	\$49,534	1.99%
Total Available Resources	\$2,897,529	\$2,851,156	(\$46,373)	-1.60%
Expenditures				
Employee Salaries	1,779,348	1,858,219	78,871	4.43%
Employee Benefits	593,116	679,586	86,470	14.58%
Purchased Services	127,970	134,250	6,280	4.91%
Supplies & Materials	56,862	62,854	5,992	10.54%
Property	15,000	5,000	(10,000)	-66.67%
Other	241,645	28,763	(212,882)	-88.10%
Total Expenditures	\$2,813,941	\$2,768,672	(\$45,269)	-1.61%
Reserves Designated				
TABOR Reserve	83,588	82,484	(1,104)	-1.32%
Total Reserves Designated	\$83,588	\$82,484	(\$1,104)	-1.32%
Total Appropriations	\$2,897,529	\$2,851,156	(\$46,373)	-1.60%

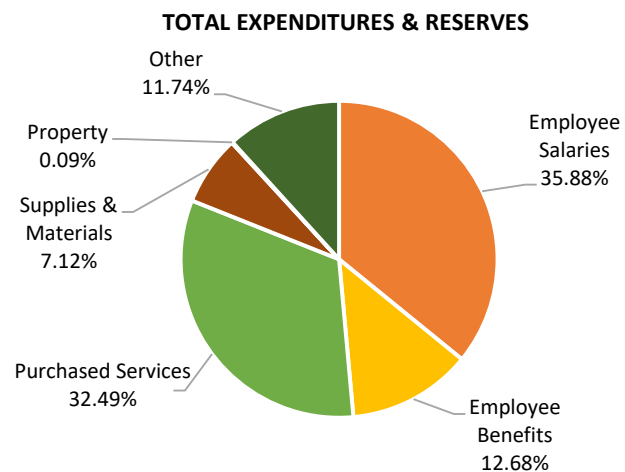
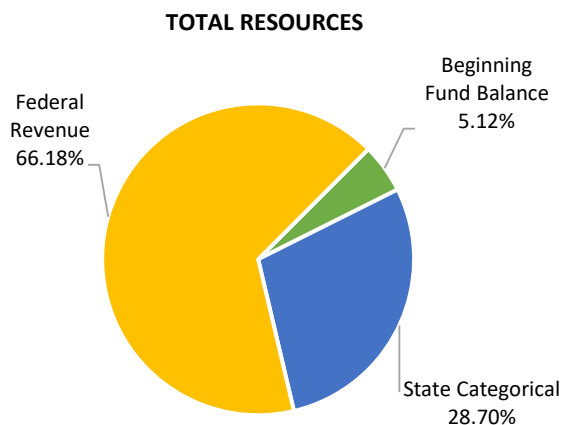


GOVERNMENT DESIGNATED GRANTS FUND

Forecast of Revenues by Source and Expenditures by Object

The Governmental Designated Grants Fund provides separate accounting for federal and state funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from ELPA, Title, IDEA B, Medicaid and ESSER in fiscal year 2023.

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$1,240,000	\$1,147,724	(\$92,276)	-7.44%
Revenues				
State Categorical	4,709,098	6,435,174	1,726,076	36.65%
Federal Revenue	16,836,287	14,843,206	(1,993,081)	-11.84%
Transfer In From Other Funds	-	-	-	0%
Miscellaneous	-	-	-	0%
Total Revenues	\$21,545,385	\$21,278,380	(\$267,005)	-1.24%
Total Available Resources	\$22,785,385	\$22,426,104	(\$359,281)	-1.58%
Expenditures				
Employee Salaries	8,821,861	8,045,668	(776,193)	-8.80%
Employee Benefits	2,828,306	2,843,124	14,818	0.52%
Purchased Services	6,405,543	7,286,176	880,633	13.75%
Supplies & Materials	1,241,756	1,597,288	355,532	28.63%
Property	-	20,000	20,000	100%
Other	3,487,919	2,633,848	(854,071)	-24.49%
Total Expenditures	\$22,785,385	\$22,426,104	(\$359,281)	-1.58%
Total Appropriations	\$22,785,385	\$22,426,104	(\$359,281)	-1.58%

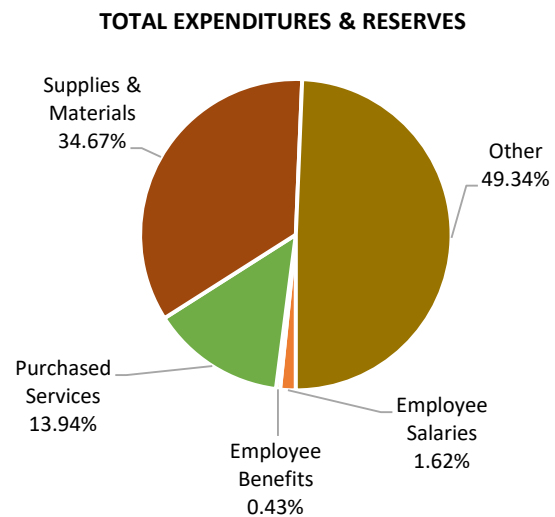
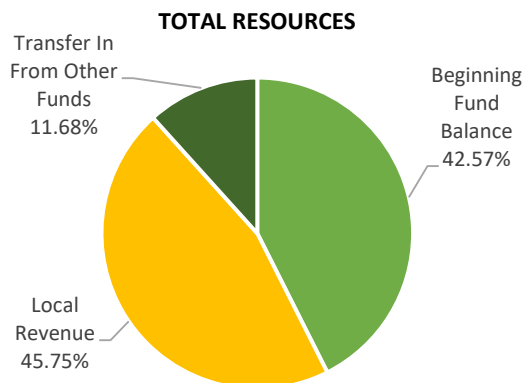


PUPIL ACTIVITY FUND

Forecast of Revenues by Source and Expenditures by Object

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

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$2,576,293	\$2,973,586	\$397,293	15.42%
Revenues				
Local Revenue	2,342,579	3,195,699	853,120	36.42%
Transfer In From Other Funds	765,704	815,756	50,052	6.54%
Total Revenues	\$3,108,283	\$4,011,455	\$903,172	29.06%
Total Available Resources	\$5,684,576	\$6,985,041	\$1,300,465	22.88%
Expenditures				
Employee Salaries	105,000	113,025	8,025	7.64%
Employee Benefits	30,200	29,902	(298)	-0.99%
Purchased Services	643,050	973,753	330,703	51.43%
Supplies & Materials	1,658,531	2,421,371	762,840	45.99%
Other	3,247,795	3,446,990	199,195	6.13%
Total Expenditures	\$5,684,576	\$6,985,041	\$1,300,465	22.88%
Total Appropriations	\$5,684,576	\$6,985,041	\$1,300,465	22.88%

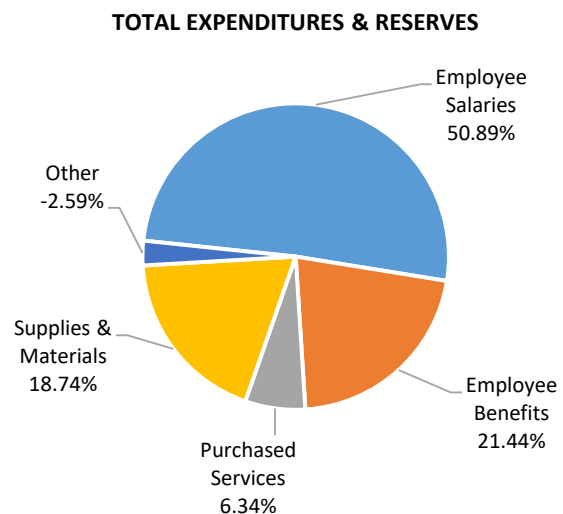
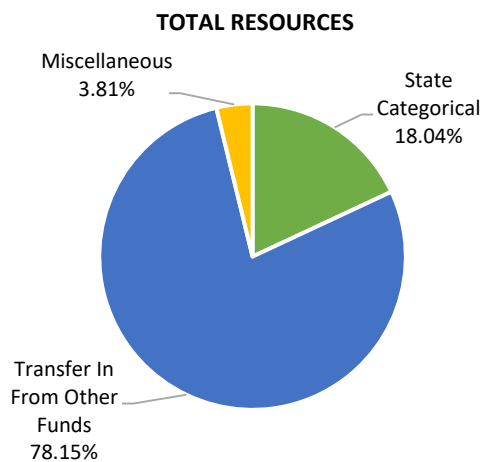


TRANSPORTATION FUND

Forecast of Revenues by Source and Expenditures by Object

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

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$ -	\$ -	\$ -	0%
Revenues				
State Categorical	1,480,940	1,516,218	35,278	2.38%
Transfer In From Other Funds	5,280,908	6,566,293	1,285,385	24.34%
Miscellaneous	1,040,398	320,000	(720,398)	-69.24%
Total Revenues	\$7,802,246	\$8,402,511	\$600,265	7.69%
Total Available Resources	\$7,802,246	\$8,402,511	\$600,265	7.69%
Expenditures				
Employee Salaries	4,241,378	4,508,819	267,441	6.31%
Employee Benefits	1,902,203	1,900,289	(1,914)	-0.10%
Purchased Services	542,997	562,105	19,108	3.52%
Supplies & Materials	1,345,418	1,661,048	315,630	23.46%
Other	(229,750)	(229,750)	-	0.00%
Total Expenditures	\$7,802,246	\$8,402,511	\$600,265	7.69%
Total Appropriations	\$7,802,246	\$8,402,511	\$600,265	7.69%



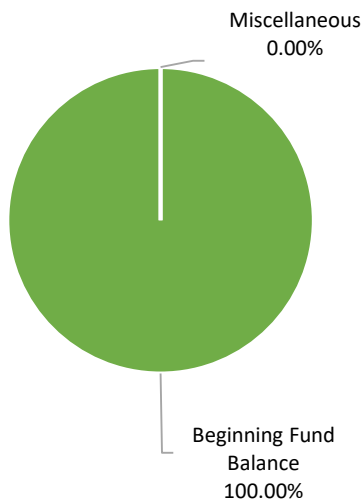
GROWTH IMPACT FUND

Forecast of Revenues by Source and Expenditures by Object

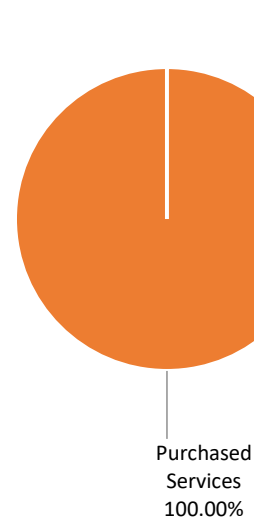
The Growth Impact Fund accounts for the revenue received from the City and County of Denver as the result of annexation by Denver of land previously within the District boundaries. Expenditures are typically for planning and research of future school sites.

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$7,300	\$4,673	(\$2,627)	-35.99%
Revenues				
Miscellaneous	-	-	-	0%
Total Revenues	\$ -	\$ -	\$ -	0%
Total Available Resources	\$7,300	\$4,673	(\$2,627)	-35.99%
Expenditures				
Purchased Services	7,300	4,673	(2,627)	-35.99%
Total Expenditures	\$7,300	\$4,673	(\$2,627)	-35.99%
Total Appropriations	\$7,300	\$4,673	(\$2,627)	-35.99%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



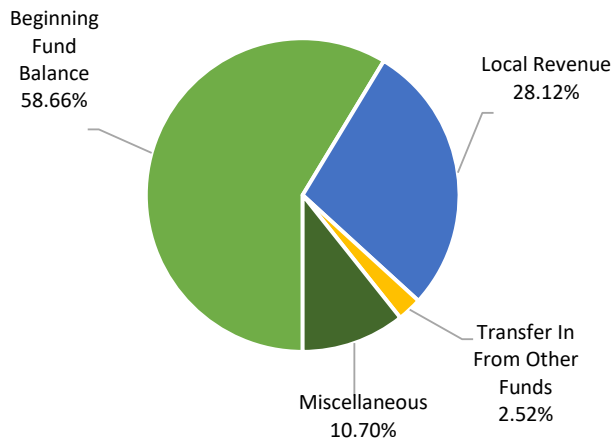
SPECIAL PROGRAMS FUND

Forecast of Revenues by Source and Expenditures by Object

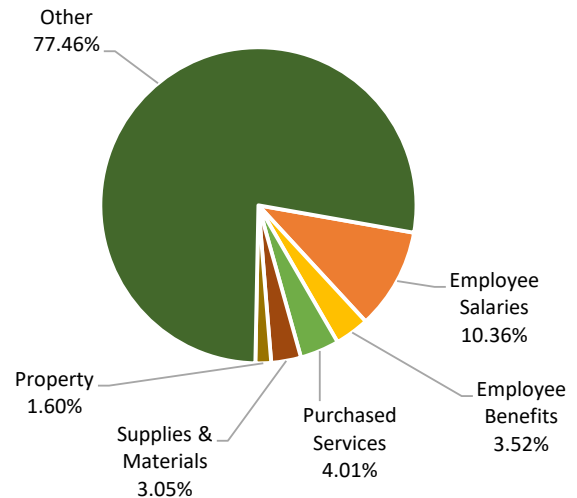
The Special Programs Fund accounts for all revenues and expenditures to provide a tuition-paid preschool program. The Special Program fund also accounts for the Adams County Detention Center, credit recovery, summer school program, oil and gas leases, and local grants.

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$6,161,940	\$3,411,220	(\$2,750,720)	-44.6%
Revenues				
Local Revenue	1,306,531	1,634,946	328,415	25.1%
Transfer In From Other Funds	165,569	146,817	(18,752)	-11.3%
Miscellaneous	698,000	622,027	(75,973)	-10.9%
Total Revenues	\$2,170,100	\$2,403,790	\$233,690	10.8%
Total Available Resources	\$8,332,040	\$5,815,010	(\$2,517,030)	-30.2%
Expenditures				
Employee Salaries	1,160,943	602,246	(558,697)	-48.1%
Employee Benefits	438,185	204,499	(233,686)	-53.3%
Purchased Services	3,430,173	233,081	(3,197,092)	-93.2%
Supplies & Materials	99,974	177,197	77,223	77.2%
Property	-	93,323	93,323	100%
Other	3,202,765	4,504,664	1,301,899	40.6%
Total Expenditures	\$8,332,040	\$5,815,010	(\$2,517,030)	-30.2%
Total Appropriations	\$8,332,040	\$5,815,010	(\$2,517,030)	-30.2%

TOTAL RESOURCES



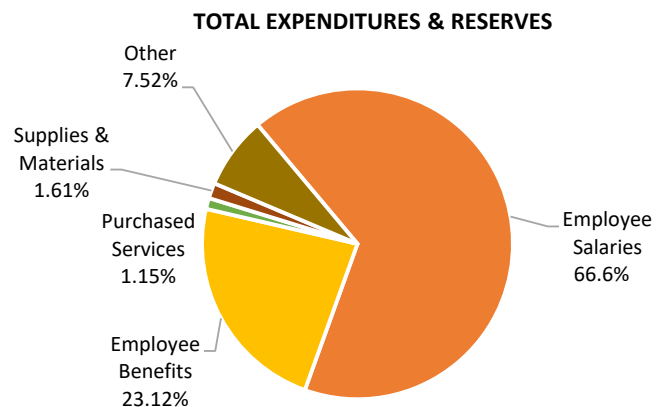
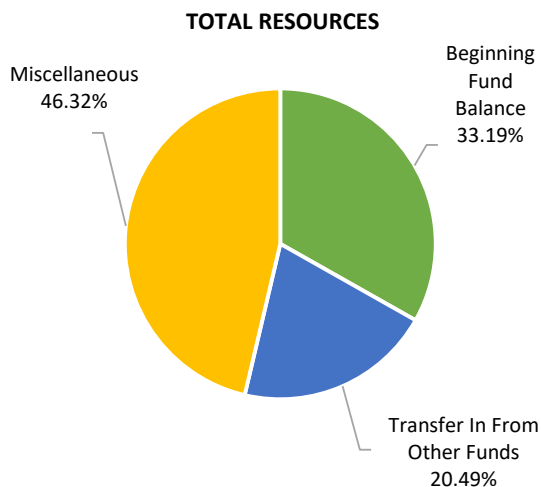
TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Detention Center

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$219,949	\$237,740	\$17,791	8.1%
Revenues				
Transfer In From Other Funds	165,569	146,817	(18,752)	-11.3%
Miscellaneous	325,000	331,829	6,829	2.1%
Total Revenues	\$490,569	\$478,646	(\$11,923)	-2.4%
Total Available Resources	\$710,518	\$716,386	\$5,868	0.8%
Expenditures				
Employee Salaries	451,488	477,176	25,688	5.7%
Employee Benefits	156,594	165,615	9,021	5.8%
Purchased Services	8,200	8,205	5	0.1%
Supplies & Materials	11,500	11,500	-	0%
Other	82,736	53,890	(28,846)	-34.9%
Total Expenditures	\$710,518	\$716,386	\$5,868	0.8%
Total Appropriations	\$710,518	\$716,386	\$5,868	0.8%

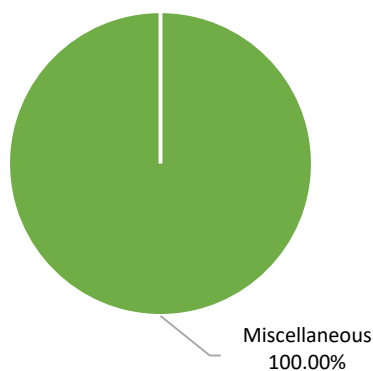


SPECIAL PROGRAMS FUND | Tuition-Based Preschool

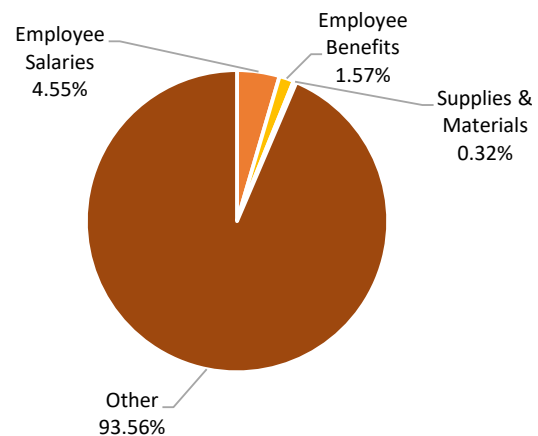
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$ -	\$47,630	\$47,630	100%
Revenues				
Miscellaneous	333,000	267,000	(66,000)	-19.8%
Total Revenues	\$333,000	\$267,000	(\$66,000)	-19.8%
Total Available Resources	\$333,000	\$314,630	(\$18,370)	-5.5%
Expenditures				
Employee Salaries	200,460	14,303	(186,157)	-92.9%
Employee Benefits	71,600	4,932	(66,668)	-93.1%
Supplies & Materials	15,000	1,000	(14,000)	-93.3%
Other	45,940	294,395	248,455	540.8%
Total Expenditures	\$333,000	\$314,630	(\$18,370)	-5.5%
Total Appropriations	\$333,000	\$314,630	(\$18,370)	-5.5%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

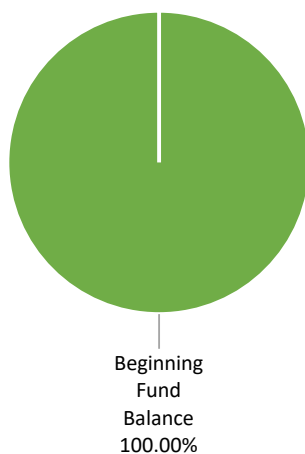


SPECIAL PROGRAMS FUND | Summer School

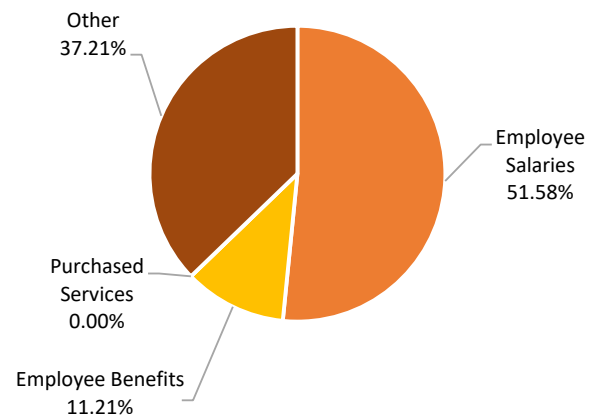
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$51,182	\$74,017	\$22,835	44.6%
Revenues				
Miscellaneous	-	-	-	0%
Total Revenues	\$ -	\$ -	\$ -	0%
Total Available Resources	\$51,182	\$74,017	\$22,835	44.6%
Expenditures				
Employee Salaries	18,000	38,179	20,179	112.1%
Employee Benefits	6,000	8,300	2,300	38.3%
Purchased Services	27,182	-	(27,182)	-100.0%
Other	-	27,538	27,538	100%
Total Expenditures	\$51,182	\$74,017	\$22,835	44.6%
Total Appropriations	\$51,182	\$74,017	\$22,835	44.6%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

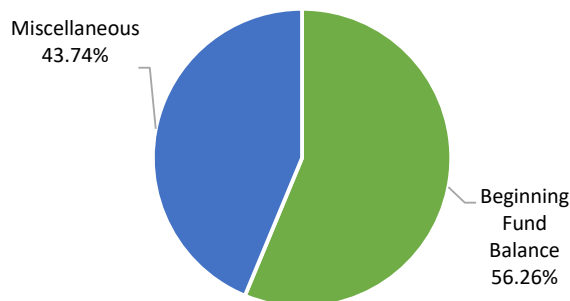


SPECIAL PROGRAMS FUND | Credit Recovery

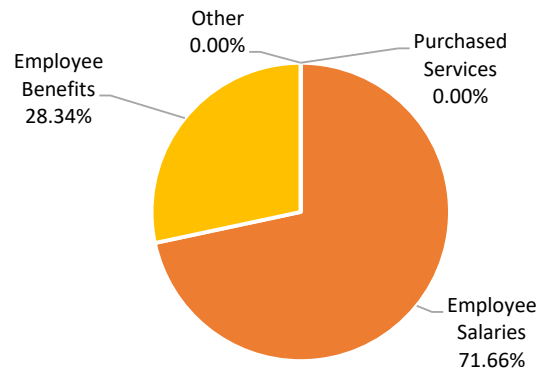
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$44,465	\$29,839	(\$14,626)	-32.9%
Revenues				
Miscellaneous	40,000	23,198	(16,802)	-42.0%
Total Revenues	\$40,000	\$23,198	(\$16,802)	-42.0%
Total Available Resources	\$84,465	\$53,037	(\$31,428)	-37.2%
Expenditures				
Employee Salaries	61,600	38,005	(23,595)	-38.3%
Employee Benefits	22,865	15,032	(7,833)	-34.3%
Purchased Services	-	-	-	0%
Other	-	-	-	0%
Total Expenditures	\$84,465	\$53,037	(\$31,428)	-37.2%
Total Appropriations	\$84,465	\$53,037	(\$31,428)	-37.2%

TOTAL RESOURCES



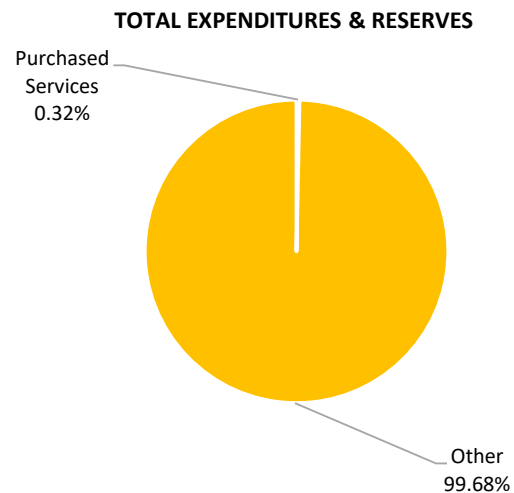
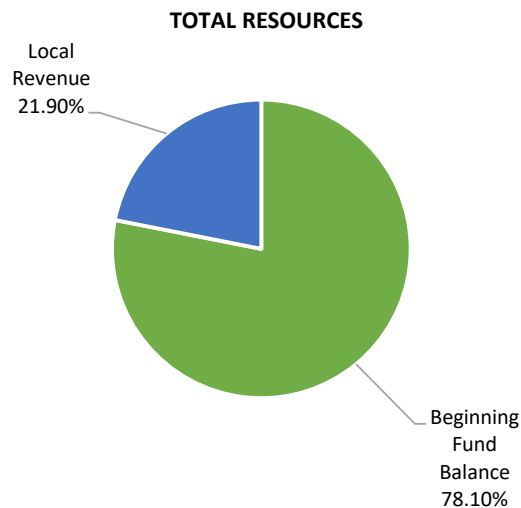
TOTAL EXPENDITURES & RESERVES



SPECIAL PROGRAMS FUND | Oil & Gas Lease

Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$2,014,341	\$2,473,596	\$459,255	22.8%
Revenues				
Local Revenue	100,000	693,497	593,497	593.5%
Total Revenues	\$100,000	\$693,497	\$593,497	593.5%
Total Available Resources	\$2,114,341	\$3,167,093	\$1,052,752	49.8%
Expenditures				
Purchased Services	10,000	10,000	-	0%
Other	2,104,341	3,157,093	1,052,752	50.0%
Total Expenditures	\$2,114,341	\$3,167,093	\$1,052,752	49.8%
Total Appropriations	\$2,114,341	\$3,167,093	\$1,052,752	49.8%

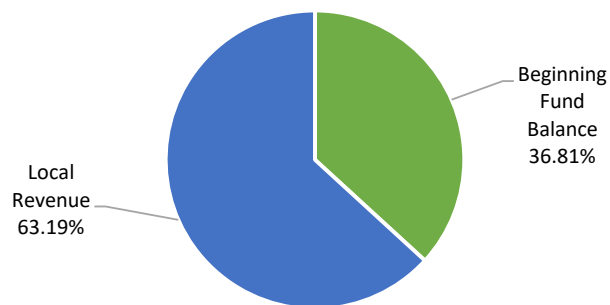


SPECIAL PROGRAMS FUND | Non-Governmental Grants

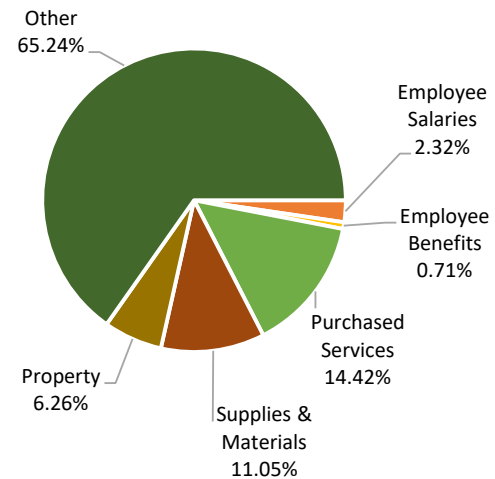
Forecast of Revenues by Source and Expenditures by Object

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$3,832,003	\$548,398	(\$3,283,605)	-85.7%
Revenues				
Local Revenue	1,206,531	941,449	(265,082)	-22.0%
Transfer In From Other Funds	-	-	-	0%
Total Revenues	\$1,206,531	\$941,449	(\$265,082)	-22.0%
Total Available Resources	\$5,038,534	\$1,489,847	(\$3,548,687)	-70.4%
Expenditures				
Employee Salaries	429,395	34,583	(394,812)	-91.9%
Employee Benefits	181,126	10,620	(170,506)	-94.1%
Purchased Services	3,384,791	214,876	(3,169,915)	-93.7%
Supplies & Materials	73,474	164,697	91,223	124.2%
Property	-	93,323	93,323	100%
Other	969,748	971,748	2,000	0.2%
Total Expenditures	\$5,038,534	\$1,489,847	(\$3,548,687)	-70.4%
Total Appropriations	\$5,038,534	\$1,489,847	(\$3,548,687)	-70.4%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES

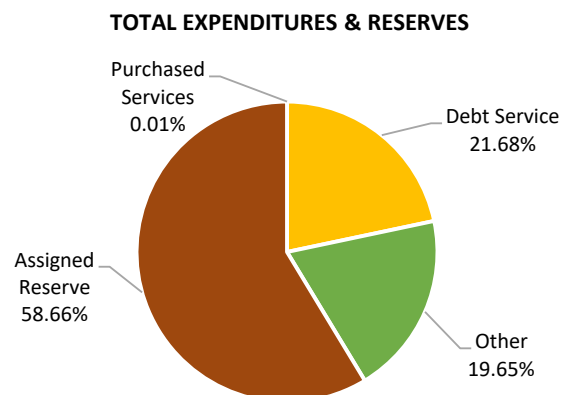
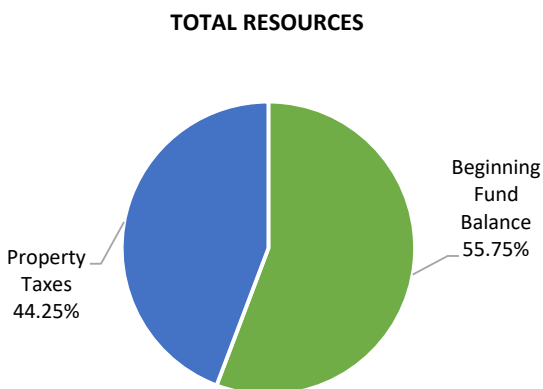


BOND REDEMPTION FUND

Forecast of Revenues by Source and Expenditures by Object

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.

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$73,009,812	\$73,122,781	\$112,969	0.2%
Revenues				
Property Taxes	44,553,969	58,041,452	13,487,483	30.3%
Miscellaneous	5,000	800,000	795,000	15900.0%
Total Revenues	\$44,558,969	\$58,841,452	\$14,282,483	32.1%
Total Available Resources	\$117,568,781	\$131,964,233	\$14,395,452	12.2%
Expenditures				
Purchased Services	11,000	11,400	400	3.6%
Debt Service	28,610,000	28,610,000	-	0%
Other	25,933,533	25,933,533	-	0%
Total Expenditures	\$54,554,533	\$54,554,933	\$400	0.0%
Reserves Designated				
Assigned Reserve	63,014,248	77,409,300	14,395,052	22.8%
Total Reserves Designated	\$63,014,248	\$77,409,300	\$14,395,052	22.8%
Total Appropriations	\$117,568,781	\$131,964,233	\$14,395,452	12.2%

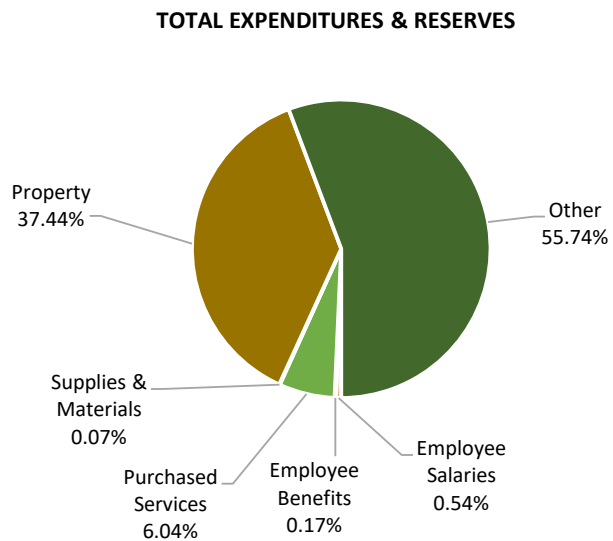
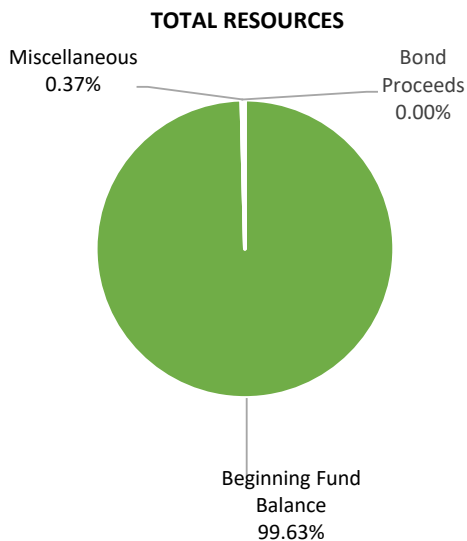


BUILDING FUND

Forecast of Revenues by Source and Expenditures by Object

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

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$278,716,577	\$297,983,012	\$19,266,435	6.9%
Revenues				
Bond Proceeds	-	-	-	0%
Miscellaneous	663,000	1,120,000	457,000	68.9%
Total Revenues	\$663,000	\$1,120,000	\$457,000	68.9%
Total Available Resources	\$279,379,577	\$299,103,012	\$19,723,435	7.1%
Expenditures				
Employee Salaries	1,987,402	1,625,126	(362,276)	-18.2%
Employee Benefits	694,121	500,787	(193,334)	-27.9%
Purchased Services	29,470,900	18,079,872	(11,391,028)	-38.7%
Supplies & Materials	254,000	211,866	(42,134)	-16.6%
Property	127,557,058	111,979,058	(15,578,000)	-12.2%
Other	119,416,096	166,706,303	47,290,207	39.6%
Total Expenditures	\$279,379,577	\$299,103,012	\$19,723,435	7.1%
Total Appropriations	\$279,379,577	\$299,103,012	\$19,723,435	7.1%

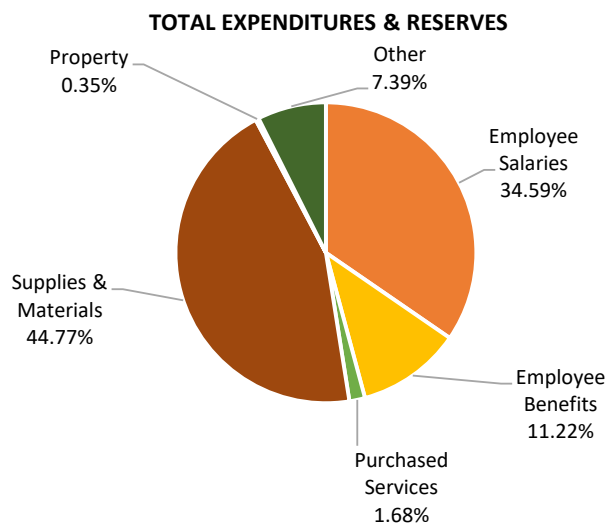
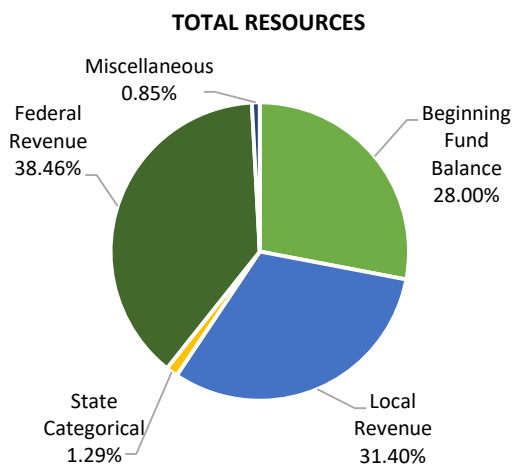


NUTRITION SERVICES FUND

Forecast of Revenues by Source and Expenditures by Object

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

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$2,162,276	\$2,271,178	\$108,902	5.0%
Revenues				
Local Revenue	2,546,640	2,546,848	208	0.0%
State Categorical	104,871	104,871	-	0%
Federal Revenue	3,328,804	3,119,750	(209,054)	-6.3%
Miscellaneous	594	68,672	68,078	11460.9%
Total Revenues	\$5,980,909	\$5,840,141	(\$140,768)	-2.4%
Total Available Resources	\$8,143,185	\$8,111,319	(\$31,866)	-0.4%
Expenditures				
Employee Salaries	2,800,447	2,805,823	5,376	0.2%
Employee Benefits	908,841	910,304	1,463	0.2%
Purchased Services	135,507	136,546	1,039	0.8%
Supplies & Materials	3,528,734	3,631,304	102,570	2.9%
Property	28,000	28,000	-	0%
Other	741,656	599,342	(142,314)	-19.2%
Total Expenditures	\$8,143,185	\$8,111,319	(\$31,866)	-0.4%
Total Appropriations	\$8,143,185	\$8,111,319	(\$31,866)	-0.4%

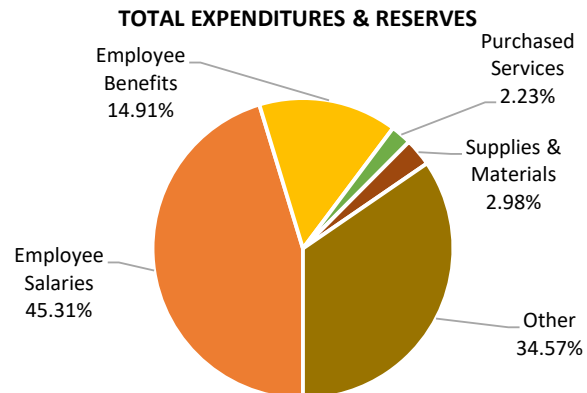
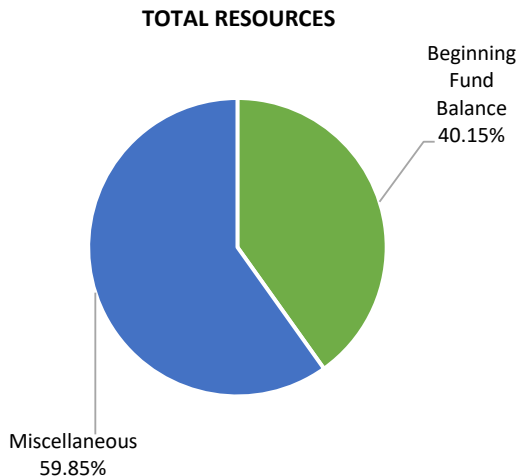


CHILDCARE PROGRAM FUND

Forecast of Revenues by Source and Expenditures by Object

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

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$649,629	\$817,797	\$168,168	25.9%
Revenues				
Miscellaneous	1,478,000	1,219,156	(258,844)	-17.5%
Total Revenues	\$1,478,000	\$1,219,156	(\$258,844)	-17.5%
Total Available Resources	\$2,127,629	\$2,036,953	(\$90,676)	-4.3%
Expenditures				
Employee Salaries	1,010,555	923,019	(87,536)	-8.7%
Employee Benefits	333,084	303,761	(29,323)	-8.8%
Purchased Services	9,640	45,355	35,715	370.5%
Supplies & Materials	78,997	60,675	(18,322)	-23.2%
Other	695,353	704,143	8,790	1.3%
Total Expenditures	\$2,127,629	\$2,036,953	(\$90,676)	-4.3%
Total Appropriations	\$2,127,629	\$2,036,953	(\$90,676)	-4.3%



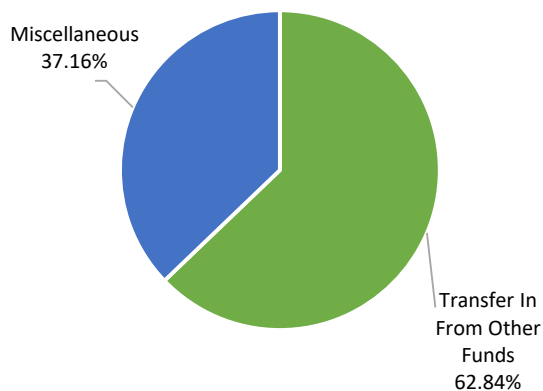
PRINT SHOP FUND

Forecast of Revenues by Source and Expenditures by Object

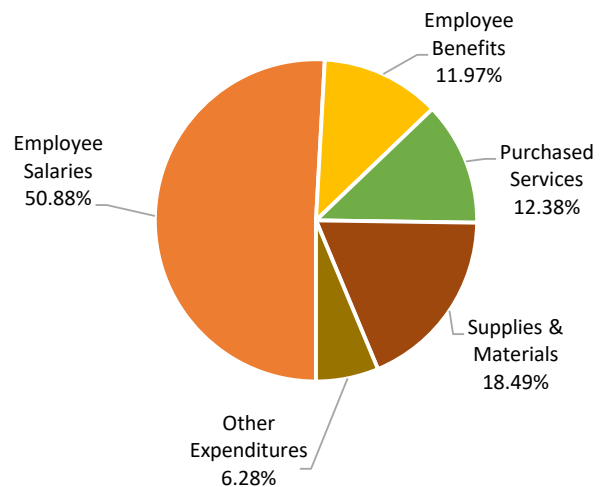
The Print Shop Fund accounts for the financial activities associated with the District Print Shop.

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$ -	\$ -	\$ -	0%
Revenues				
Transfer In From Other Funds	97,920	94,556	(3,364)	-3.4%
Miscellaneous	33,000	55,904	22,904	69.4%
Total Revenues	\$130,920	\$150,460	\$19,540	14.9%
Total Available Resources	\$130,920	\$150,460	\$19,540	14.9%
Expenditures				
Employee Salaries	76,831	76,548	(283)	-0.4%
Employee Benefits	17,789	18,008	219	1.2%
Purchased Services	8,633	18,633	10,000	115.8%
Supplies & Materials	22,000	27,815	5,815	26.4%
Other Expenditures	5,667	9,456	3,789	66.9%
Total Expenditures	\$130,920	\$150,460	\$19,540	14.9%
Total Appropriations	\$130,920	\$150,460	\$19,540	14.9%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



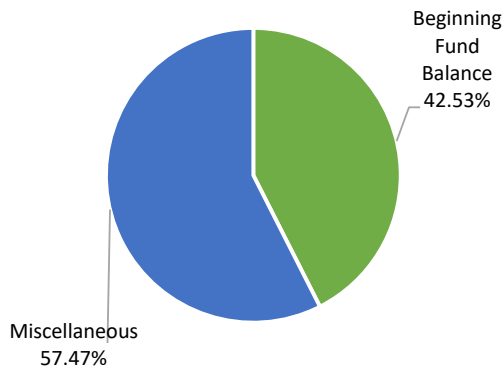
DENTAL INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

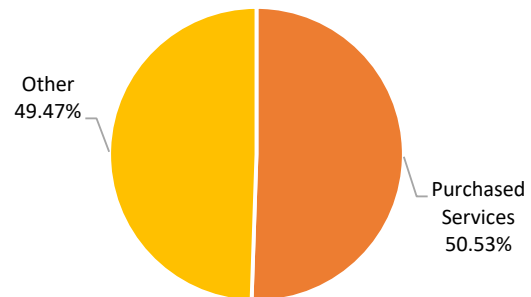
The Dental Insurance Fund accounts for the self-insured dental plan covering the District employees.

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$712,722	\$681,388	(\$31,334)	-4.4%
Revenues				
Miscellaneous	915,000	920,702	5,702	0.6%
Total Revenues	\$915,000	\$920,702	\$5,702	0.6%
Total Available Resources	\$1,627,722	\$1,602,090	(\$25,632)	-1.6%
Expenditures				
Purchased Services	984,141	809,593	(174,548)	-17.7%
Other	643,581	792,497	148,916	23.1%
Total Expenditures	\$1,627,722	\$1,602,090	(\$25,632)	-1.6%
Total Appropriations	\$1,627,722	\$1,602,090	(\$25,632)	-1.6%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



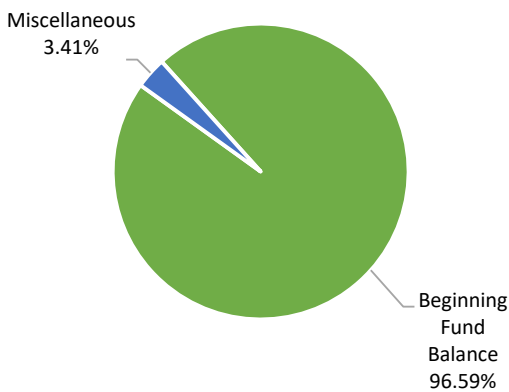
TRUST FUND

Forecast of Revenues by Source and Expenditures by Object

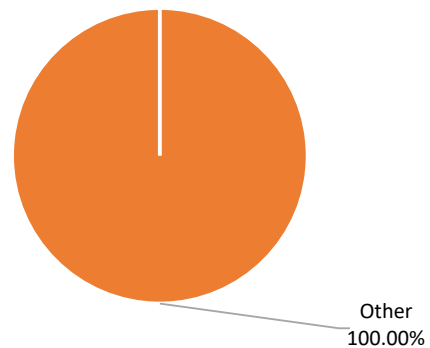
Trust funds are used to account for assets held on behalf of a trustee. This fund is used to account for the monies donated for student scholarships, the senior tutorial program, and any other donated, specific-purpose revenues.

	ADOPTED BUDGET 2022-2023	AMENDED BUDGET 2022-2023	Change from Prior Budget	
Beginning Fund Balance	\$26,707	\$26,797	\$90	0.3%
Revenues				
Miscellaneous	250	947	697	278.8%
Total Revenues	\$250	\$947	\$697	278.8%
Total Available Resources	\$26,957	\$27,744	\$787	2.9%
Expenditures				
Other	26,957	27,744	787	2.9%
Total Expenditures	\$26,957	\$27,744	\$787	2.9%
Total Appropriations	\$26,957	\$27,744	\$787	2.9%

TOTAL RESOURCES



TOTAL EXPENDITURES & RESERVES



SCHOOL SUMMARY

Forecast of School Expenditures by Object

		SALARIES					
	STAFF	ADMINIST-RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT	CRAFTS, TRADES, SERVICES
Northeast	24.15	309,308	1,673,454	-	148,339	81,216	-
South	18.83	186,032	1,165,815	-	202,017	89,223	-
Southeast	24.91	220,451	1,437,572	-	146,346	79,682	1,000
Henderson	16.59	144,511	1,141,326	-	132,061	59,074	-
Thimmig	25.40	217,519	1,550,961	-	82,213	98,758	-
Pennock	29.79	200,150	1,755,335	-	123,092	100,476	-
Second Creek	33.22	180,166	2,049,943	-	120,960	89,795	-
West Ridge	40.17	209,445	2,520,274	-	347,726	95,850	-
Turnberry	37.11	188,035	1,798,697	-	100,831	117,128	-
Brantner	32.59	84,232	1,929,192	-	107,038	61,031	708
Reunion	38.05	206,502	2,387,000	-	185,662	77,371	-
Padilla	26.13	101,009	1,413,496	-	57,131	59,578	-
Southlawn Elementary	19.92	114,988	795,886	-	33,308	70,755	-
Total Elementary	366.86	\$ 2,362,348	\$ 21,618,951	\$ -	\$ 1,786,724	\$ 1,079,937	\$ 1,708
Overland Trail	31.26	227,583	1,952,942	-	31,630	104,739	-
Vikan	33.47	300,570	2,018,245	-	73,011	126,692	23,435
Prairie View	37.75	156,421	2,197,051	-	33,652	104,128	68,132
Stuart	44.82	279,196	2,418,452	-	38,058	140,635	46,904
Quist	52.46	248,506	2,807,563	-	84,617	106,328	57,708
Total Middle	199.76	\$ 1,212,276	\$ 11,394,253	\$ -	\$ 260,968	\$ 582,522	\$ 196,179
Brighton	102.97	609,750	6,071,942	-	380,457	364,946	174,019
Prairie View	99.85	694,228	4,955,590	4,000	379,710	450,189	144,863
Innovations & Options	10.80	118,422	1,044,314	-	16,152	40,315	-
Riverdale Ridge	80.61	468,093	4,453,834	-	185,105	330,114	112,303
Total High	294.23	\$ 1,890,493	\$ 16,525,680	\$ 4,000	\$ 961,424	\$ 1,185,564	\$ 431,185
27J Online Academy	18.34	171,015	1,260,185	-	90,552	50,614	-
Total Online	18.34	\$ 171,015	\$ 1,260,185	\$ -	\$ 90,552	\$ 50,614	\$ -
TOTAL	879.19	\$ 5,636,132	\$ 50,799,069	\$ 4,000	\$ 3,099,668	\$ 2,898,637	\$ 629,072

BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
757,534	11,050	55,009	-	-	3,035,910
577,183	9,270	34,533	-	-	2,264,073
664,228	24,275	34,327	-	300	2,608,181
526,090	15,115	24,043	-	200	2,042,420
651,429	15,500	46,007	-	-	2,662,387
806,169	20,600	58,795	-	300	3,064,917
852,803	61,752	48,642	-	-	3,404,061
1,134,001	33,996	54,348	-	-	4,395,640
775,692	40,936	67,250	-	3,725	3,092,294
729,288	4,500	88,165	-	-	3,004,154
977,995	12,000	81,756	-	5,000	3,933,286
566,495	22,425	35,315	-	4,774	2,260,223
359,354	1,150	57,817	-	250	1,433,508
\$ 9,378,261	\$ 272,569	\$ 686,007	\$ -	\$ 14,549	\$ 37,201,054
799,244	25,228	45,767	-	11,300	3,198,433
881,419	5,200	78,798	-	-	3,507,370
887,257	26,318	41,559	-	-	3,514,518
979,032	9,925	87,420	-	130	3,999,752
1,122,726	56,263	57,900	-	6,500	4,548,111
\$ 4,669,678	\$ 122,934	\$ 311,444	\$ -	\$ 17,930	\$ 18,768,184
2,509,697	141,150	248,669	-	10,600	10,511,230
2,316,400	72,800	369,953	-	2,500	9,390,233
435,661	6,400	44,759	-	1,050	1,707,073
1,851,056	96,900	269,722	-	5,000	7,772,127
\$ 7,112,814	\$ 317,250	\$ 933,103	\$ -	\$ 19,150	\$ 29,380,663
507,157	14,350	46,004	-	5,000	2,144,877
\$ 507,157	\$ 14,350	\$ 46,004	\$ -	\$ 5,000	\$ 2,144,877
\$ 21,667,910	\$ 727,103	\$ 1,976,558	\$ -	\$ 56,629	\$ 87,494,778

NORTHEAST ELEMENTARY

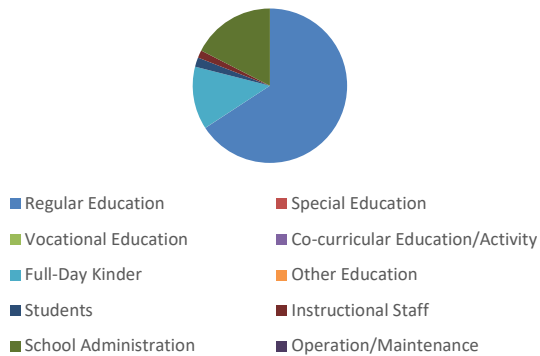
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
449			24.15	
Regular Education	1,951,457	63,229	19.51	1.15
Special Education	-	300	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	837	-	-	-
Full-Day Kinder	390,889	-	3.66	0.85
Other Education	-	1,250	-	-
Students	58,328	-	-	1.00
Instructional Staff	47,359	-	0.28	-
School Administration	518,386	3,875	1.65	2.21
Operation/Maintenance	-	-	-	-
Subtotal	\$2,967,256	\$68,654	25.10	5.21
Total Budget		\$3,035,910		30.31

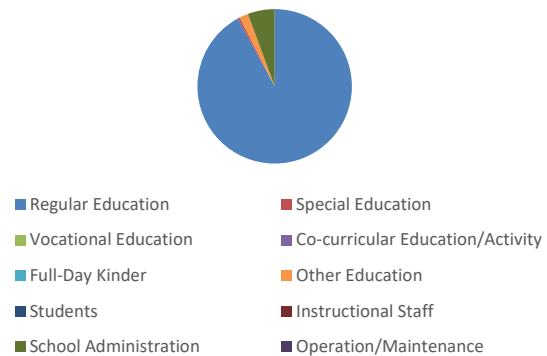
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District Allocation



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

School Allocation



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

School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	548	524	449	506	515

SOUTH ELEMENTARY

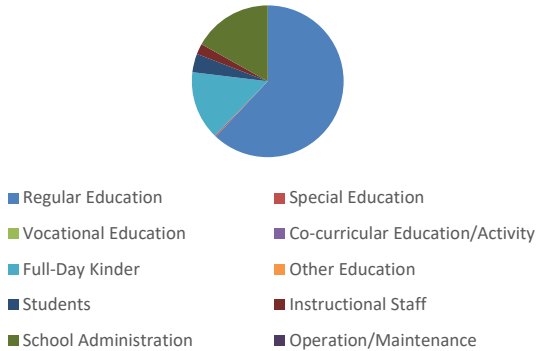
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	344	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				18.83	LINE
Regular Education		\$1,375,364	\$39,133	13.97	1.45
Special Education		5,669	-	0.02	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		935	-	-	-
Full-Day Kinder		325,318	85	2.41	0.50
Other Education		-	-	-	-
Students		87,622	25	0.02	1.00
Instructional Staff		50,236	3,960	0.36	-
School Administration		374,281	1,445	1.60	2.21
Operation/Maintenance		-	-	-	-
Subtotal		\$2,219,425	\$44,648	18.38	5.16
Total Budget			\$2,264,073		23.54

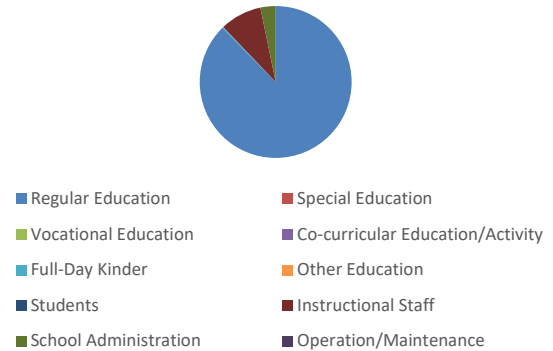
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	396	387	344	368	374



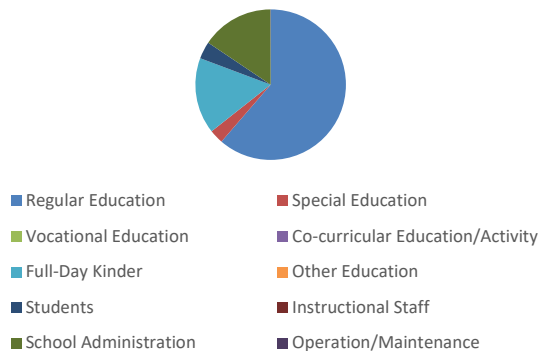
SOUTHEAST ELEMENTARY

Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023

Enrollment:	465	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$1,559,454	\$37,100	17.40	1.15
Special Education		76,719	500	1.00	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		179	-	-	-
Full-Day Kinder		415,556	650	3.57	-
Other Education		-	4,400	-	-
Students		94,278	200	-	1.00
Instructional Staff		-	3,000	-	-
School Administration		394,490	20,107	1.67	2.21
Operation/Maintenance		1,548	-	-	-
Subtotal		\$2,542,224	\$65,957	23.64	4.36
Total Budget			\$2,608,181		28.00

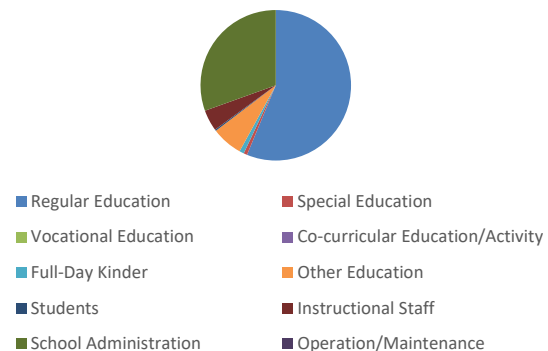
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The School allocation budget is determined by the school's administration and pays for certain salaries and benefits like overtime, cell phone stipends, and supplemental pay, as well as classroom programs, curricula, and supplies.

School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	497	513	465	510	526

HENDERSON ELEMENTARY

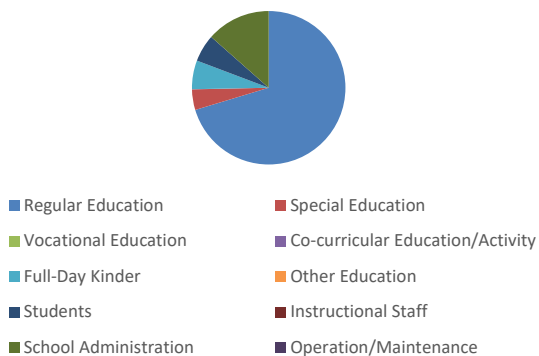
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	304	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				16.59	LINE
Regular Education		\$1,406,399	\$25,925	14.22	1.00
Special Education		86,582	65	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		721	-	-	-
Full-Day Kinder		121,127	-	2.54	0.15
Other Education		-	550	-	-
Students		115,238	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		269,605	15,608	0.93	2.50
Operation/Maintenance		-	600	-	-
Subtotal		\$1,999,672	\$42,748	17.69	4.65
Total Budget			\$2,042,420		22.34

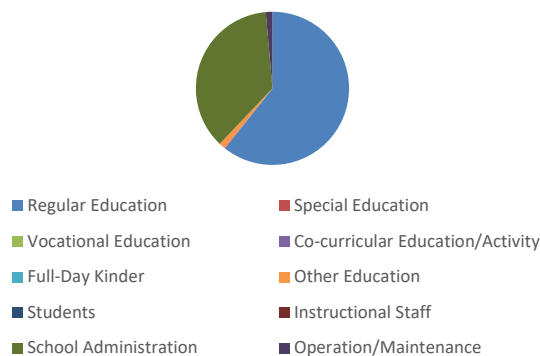
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	312	357	304	366	406

THIMMIG ELEMENTARY

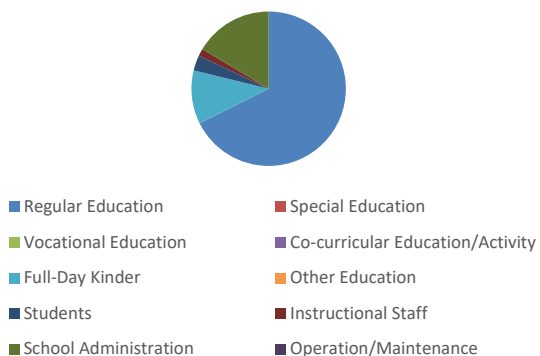
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment: 475	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$1,753,869	\$60,907	19.25	1.15
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	962	-	-	-
Full-Day Kinder	290,587	450	4.00	-
Other Education	-	200	-	-
Students	82,823	-	-	1.00
Instructional Staff	40,209	700	0.27	-
School Administration	425,955	5,725	1.90	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$2,594,405	\$67,982	25.42	4.15
Total Budget		\$2,662,387		29.57

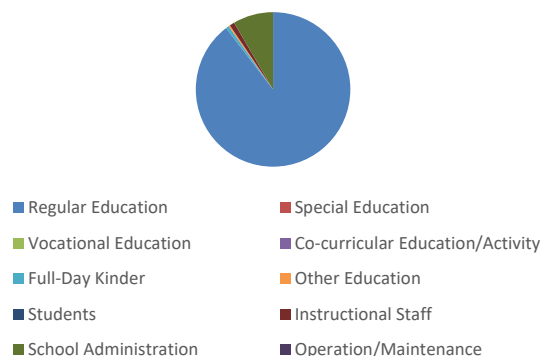
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School Allocation



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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	558	553	475	494	519

PENNOCK ELEMENTARY

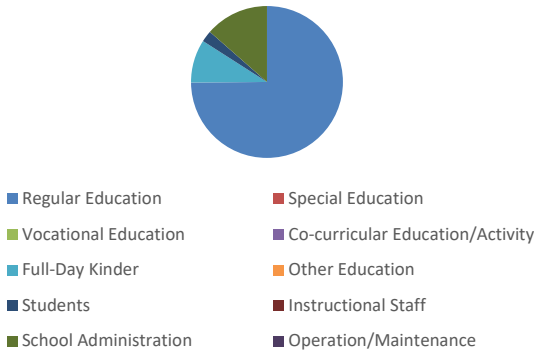
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	558	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				29.79	LINE
Regular Education		\$2,232,182	\$71,465	24.64	2.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		475	-	-	-
Full-Day Kinder		273,700	-	3.00	-
Other Education		-	1,230	-	-
Students		71,698	40	-	1.00
Instructional Staff		-	-	-	-
School Administration		403,677	10,450	1.83	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$2,981,732	\$83,185	29.47	5.15
Total Budget			\$3,064,917		34.62

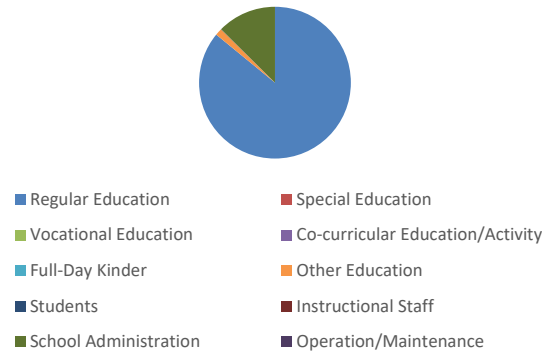
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	632	642	558	605	616

SECOND CREEK ELEMENTARY

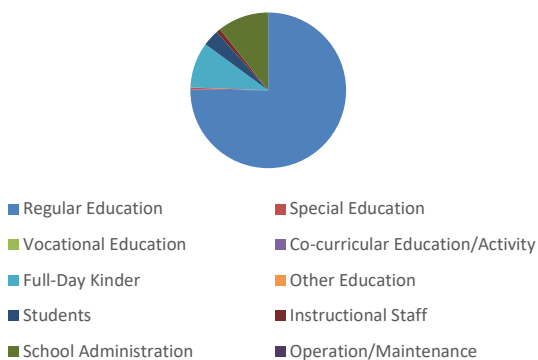
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment: 628	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,465,017	\$55,135	26.88	1.15
Special Education	12,322	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	1,238	-	-	-
Full-Day Kinder	311,320	200	3.57	-
Other Education	-	6,000	-	-
Students	111,348	625	-	1.00
Instructional Staff	28,877	42,977	0.27	-
School Administration	348,925	20,077	2.08	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$3,279,047	\$125,014	32.80	4.15
Total Budget		\$3,404,061		36.95

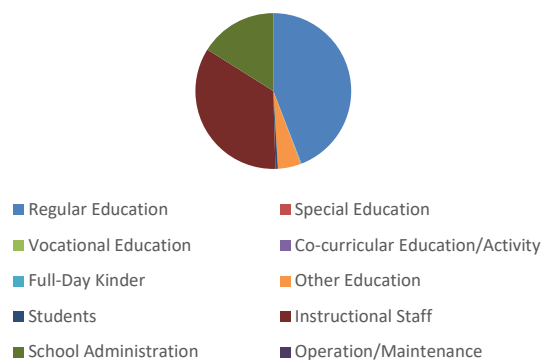
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	754	869	628	597	610

WEST RIDGE ELEMENTARY

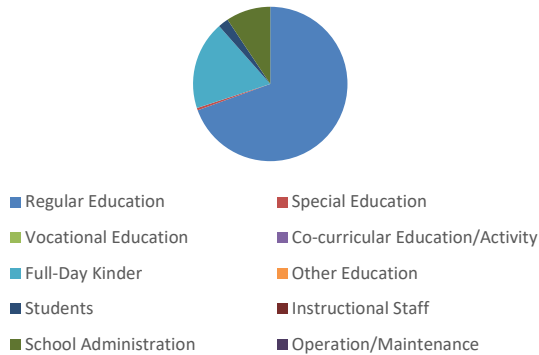
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	765	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,985,541	\$87,473	30.82	1.15
Special Education		21,022	300	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		749	-	-	-
Full-Day Kinder		795,825	800	7.16	-
Other Education		-	-	-	-
Students		93,984	600	-	1.00
Instructional Staff		-	4,021	-	-
School Administration		401,225	4,100	1.88	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,298,346	\$97,294	39.86	4.15
Total Budget			\$4,395,640		44.01

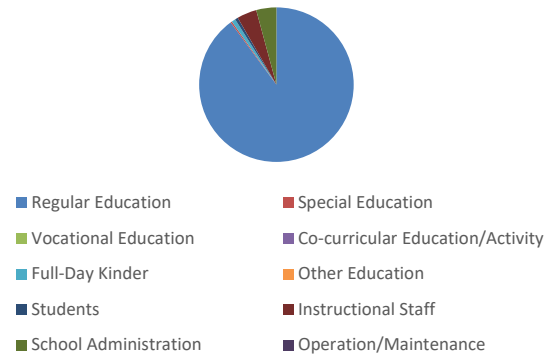
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	747	783	765	818	875

TURNBERRY ELEMENTARY

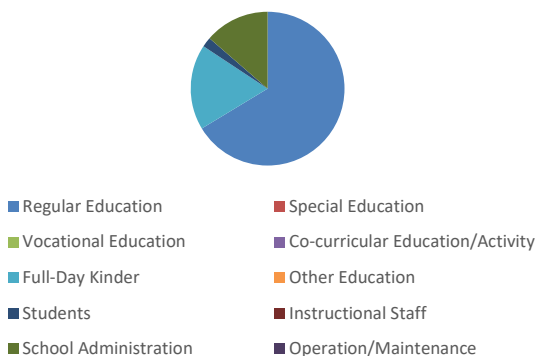
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	705	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,973,706	\$108,211	27.51	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		534,418	550	6.00	-
Other Education		-	600	-	-
Students		61,407	725	1.00	1.00
Instructional Staff		-	2,500	0.17	-
School Administration		405,727	4,450	2.11	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$2,975,258	\$117,036	36.79	4.15
Total Budget			\$3,092,294		40.94

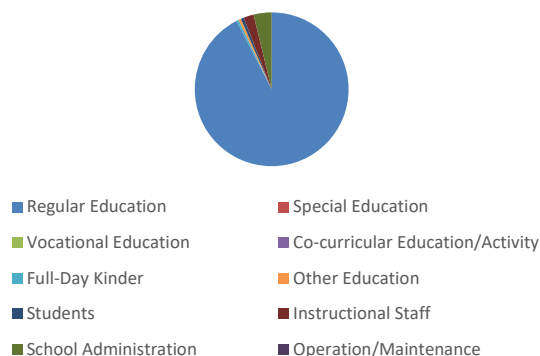
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	705	732	705	766	778

BRANTNER ELEMENTARY

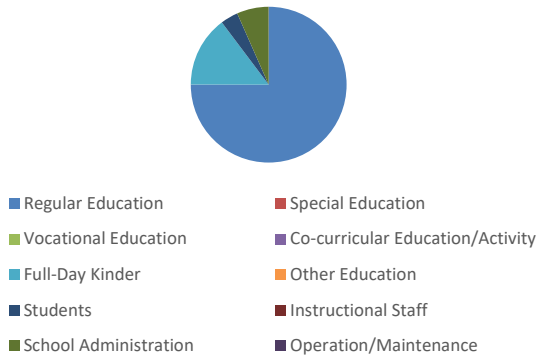
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	618	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,180,998	\$66,710	26.39	1.15
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		515	-	-	-
Full-Day Kinder		427,703	123	4.00	-
Other Education		-	-	-	-
Students		106,011	-	-	1.00
Instructional Staff		-	4,225	0.21	-
School Administration		191,733	25,428	1.78	2.00
Operation/Maintenance		708	-	-	-
Subtotal		\$2,907,668	\$96,486	32.38	4.15
Total Budget			\$3,004,154		36.53

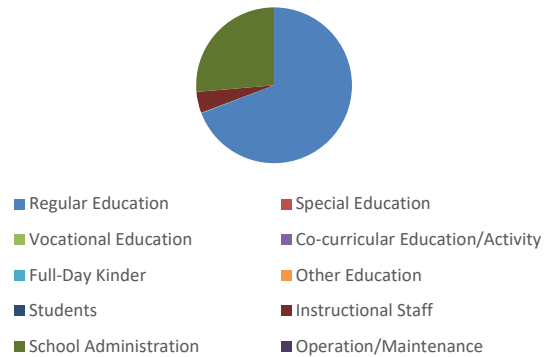
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	670	698	618	621	634

REUNION ELEMENTARY

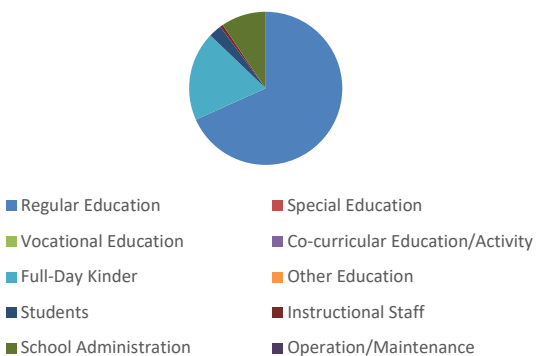
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment: 722	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$2,616,551	\$65,100	29.63	1.15
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	-	-	-	-
Full-Day Kinder	722,229	-	7.16	-
Other Education	-	800	-	-
Students	104,616	50	0.06	1.00
Instructional Staff	24,625	300	0.33	-
School Administration	363,379	35,636	1.83	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$3,831,400	\$101,886	39.01	4.15
Total Budget		\$3,933,286		43.16

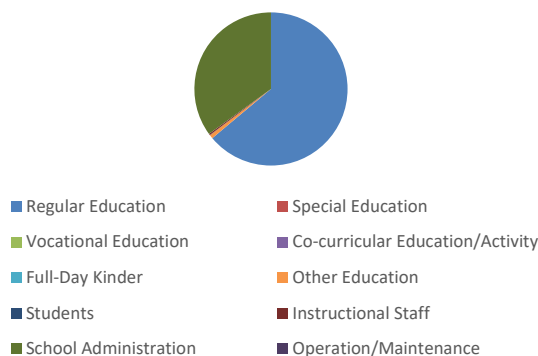
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	755	790	722	771	794

PADILLA ELEMENTARY

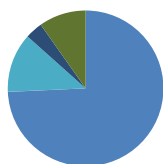
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
472			26.13	
Regular Education	\$1,629,813	\$56,414	20.20	1.15
Special Education	-	700	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	711	-	-	-
Full-Day Kinder	270,260	400	4.00	-
Other Education	-	-	-	-
Students	79,328	625	0	1.00
Instructional Staff	-	-	-	-
School Administration	214,673	7,299	0	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$2,194,785	\$65,438	24.47	4.15
Total Budget		\$2,260,223		28.62

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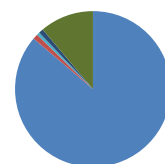
District Allocation



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

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School Allocation



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

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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	0	386	472	449	500

SOUTHLAWN ELEMENTARY

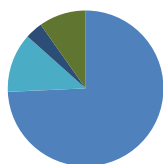
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment: 380	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education	\$793,653	\$46,620	14.83	1.15
Special Education	-	600	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	-	-	-	-
Full-Day Kinder	239,462	-	4	-
Other Education	-	-	-	-
Students	78,648	900	-	1.00
Instructional Staff	8,870	1,300	0	-
School Administration	252,258	11,197	1	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$1,372,891	\$60,617	19.84	4.15
Total Budget		\$1,433,508		23.99

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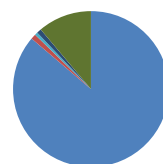
District Allocation



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

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School Allocation



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

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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	0	0	380	482	538

OVERLAND TRAIL MIDDLE SCHOOL

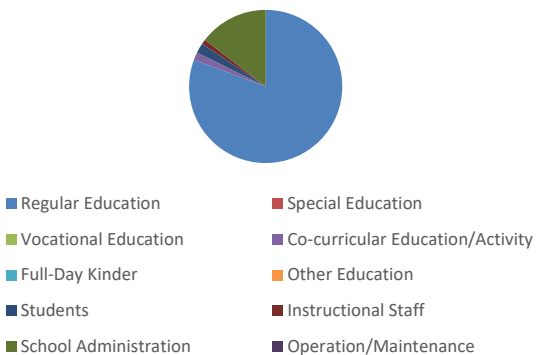
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	538	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,508,716	\$68,954	30.25	1.75
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		51,840	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		64,846	1,750	-	1.00
Instructional Staff		31,173	6,749	0.36	-
School Administration		454,113	10,292	1.91	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,110,688	\$87,745	32.52	4.75
Total Budget			\$3,198,433		37.27

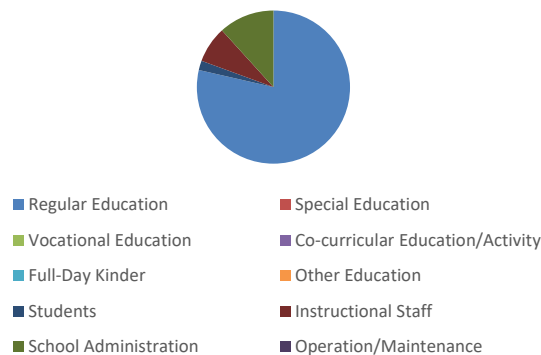
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	590	546	538	629	671

VIKAN MIDDLE SCHOOL

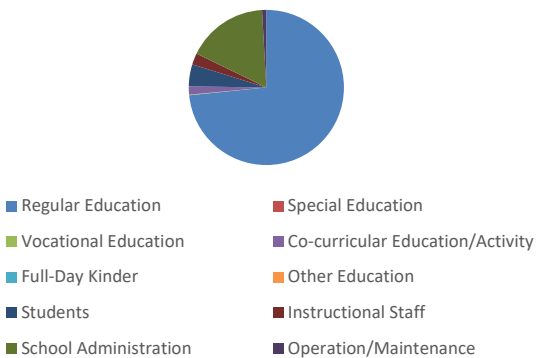
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	580	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,505,985	\$24,200	28.70	2.30
Special Education		-	-	-	-
Vocational Education		4,139	-	-	-
Co-curricular Education/Activity		58,329	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		156,656	-	-	1.00
Instructional Staff		81,287	100	0.51	1.00
School Administration		577,749	67,898	3.66	2.00
Operation/Maintenance		30,427	600	0.46	-
Subtotal		\$3,414,572	\$92,798	33.33	6.30
Total Budget			\$3,507,370		39.63

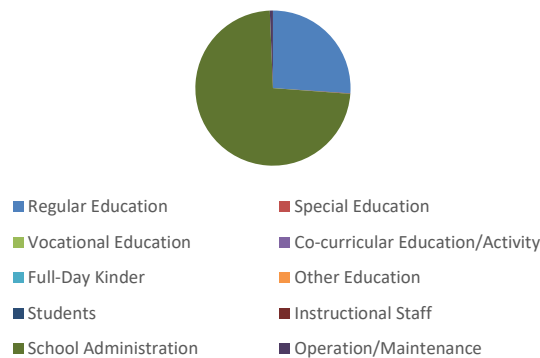
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Fiscal Year	School Enrollment				
	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	646	654	580	618	635

PRAIRIE VIEW MIDDLE SCHOOL

Forecast of General Fund Expenditures

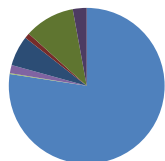
AMENDED BUDGET 2022-2023



Enrollment:	658	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$2,658,287	\$40,493	32.80	-
Special Education		-	100	0.20	-
Vocational Education		6,224	-	-	-
Co-curricular Education/Activity		57,971	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	500	-	-
Students		215,514	1,500	1.06	1.00
Instructional Staff		37,097	5,830	0.42	-
School Administration		359,610	32,494	2.23	2.00
Operation/Maintenance		98,898	-	0.92	-
Subtotal		\$3,433,601	\$80,917	37.63	3.00
Total Budget			\$3,514,518		40.63

* Above the line – Various positions given to individual schools based on needs. All schools receive their Principal, Principal’s Secretary, Counselor, and custodial staff. Elementary schools are also each receiving an Instructional Coach starting in FY 2022 to reduce their student-to-teacher ratio. Middle and High schools also received an Instructional Coach paid out of ESSER funding. Other district wide needs include Title, Vocational, Special Education, At-risk, and Nutrition services.

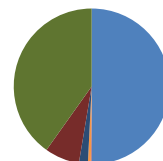
District Allocation



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

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School Allocation



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

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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	887	916	658	928	946

STUART MIDDLE SCHOOL

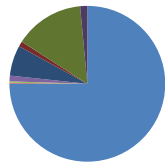
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	791	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,923,400	\$23,720	36.40	-
Special Education		5,859	-	-	-
Vocational Education		11,346	-	-	-
Co-curricular Education/Activity		45,926	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		246,024	-	2.00	1.00
Instructional Staff		42,379	2,062	0.42	-
School Administration		562,085	79,093	4.01	2.00
Operation/Maintenance		57,858	-	0.92	-
Subtotal		\$3,894,877	\$104,875	43.75	3.00
Total Budget			\$3,999,752		46.75

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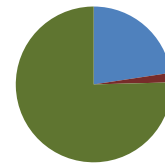
District Allocation



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

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School Allocation



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

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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	742	741	791	852	957

QUIST MIDDLE SCHOOL

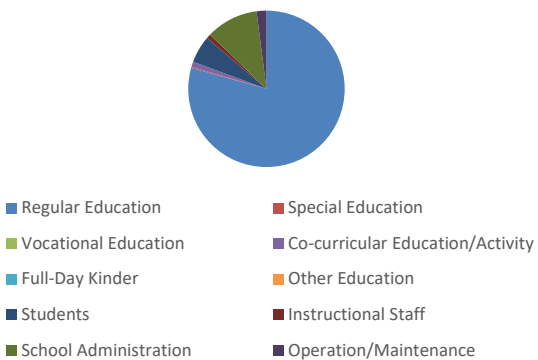
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	923	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
Regular Education		\$3,484,169	\$94,663	46.27	-
Special Education		9,194	-	0.10	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		48,916	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	12,000	-	-
Students		247,185	2,000	2.00	1.00
Instructional Staff		39,852	6,100	0.42	-
School Administration		474,479	40,021	2.69	2.00
Operation/Maintenance		89,232	300	0.92	-
Subtotal		\$4,393,027	\$155,084	52.40	3.00
Total Budget			\$4,548,111		55.40

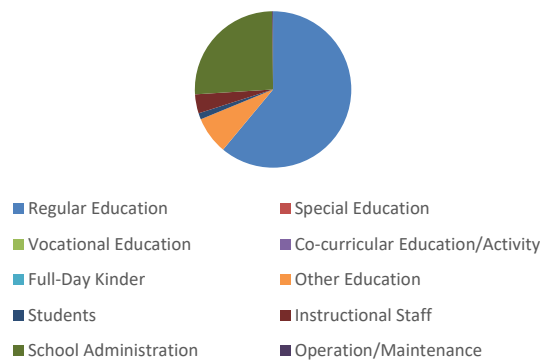
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	648	653	923	580	558

BRIGHTON HIGH SCHOOL

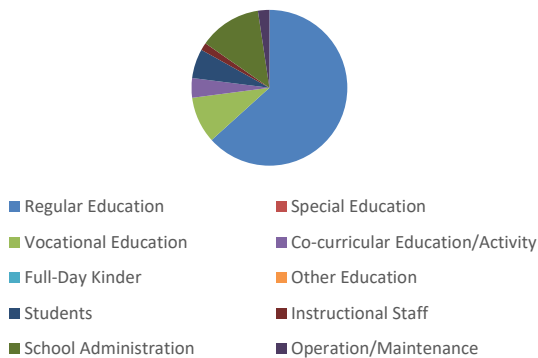
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	1,854	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
				102.97	
Regular Education		\$6,370,473	\$163,900	78.37	1.78
Special Education		-	2,800	-	-
Vocational Education		970,118	85,100	7.50	2.50
Co-curricular Education/Activity		409,010	59,000	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	3,800	-	-
Students		612,459	4,575	5.36	1.00
Instructional Staff		158,340	8,900	1.68	-
School Administration		1,304,890	114,469	11.47	2.00
Operation/Maintenance		238,196	5,200	2.38	-
Subtotal		\$10,063,486	\$447,744	106.76	7.28
Total Budget			\$10,511,230		114.04

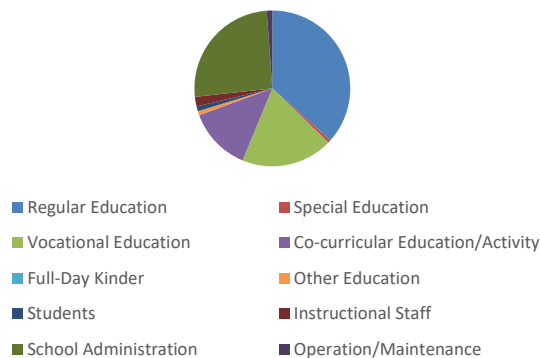
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School Allocation



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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1838	1881	1854	1830	1792

PRAIRIE VIEW HIGH SCHOOL

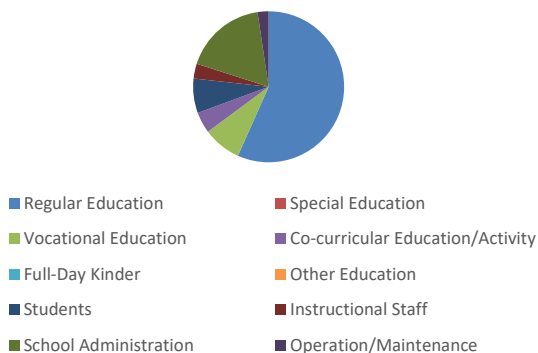
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
			99.85	
Regular Education	\$5,046,576	\$124,000	64.83	-
Special Education	-	2,500	-	-
Vocational Education	729,353	34,250	7.20	2.60
Co-curricular Education/Activity	403,251	60,000	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	-	-	-
Students	656,064	3,400	5.51	1.00
Instructional Staff	283,094	11,950	2.43	-
School Administration	1,577,439	245,953	14.09	2.00
Operation/Maintenance	209,603	2,800	2.84	-
Subtotal	\$8,905,380	\$484,853	96.90	5.60
Total Budget		\$9,390,233		102.50

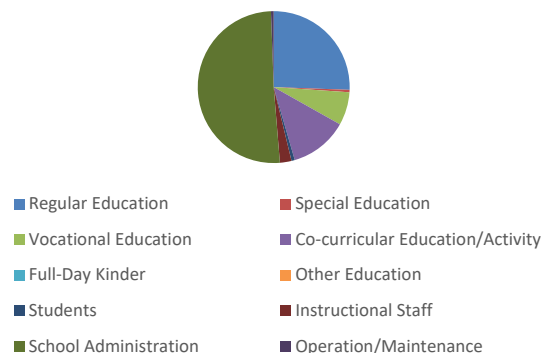
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1696	1724	1821	1714	1688

INNOVATIONS & OPTIONS

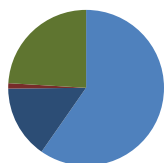
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	180	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				10.80	LINE
Regular Education		\$987,653	\$48,009	10.25	0.75
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		250,620	374	-	3.00
Instructional Staff		18,406	855	-	0.50
School Administration		398,090	3,066	0.25	3.65
Operation/Maintenance		-	-	-	-
Subtotal		\$1,654,769	\$52,304	10.50	7.90
Total Budget			\$1,707,073		18.40

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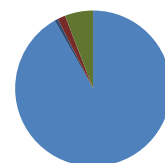
District Allocation



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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	227	199	180	222	220

RIVERDALE RIDGE HIGH SCHOOL

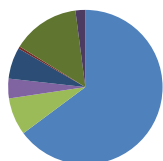
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	*ABOVE THE LINE
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	
1,463			80.61	
Regular Education	\$4,781,869	\$70,417	55.96	-
Special Education	-	6,200	-	-
Vocational Education	577,745	36,450	4.80	2.50
Co-curricular Education/Activity	304,112	-	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	10,000	-	-
Students	484,419	4,050	4.58	1.00
Instructional Staff	35,183	9,125	0.38	-
School Administration	1,042,986	256,135	8.85	2.00
Operation/Maintenance	151,936	1,500	2.16	-
Subtotal	\$7,378,250	\$393,877	76.73	5.50
Total Budget		\$7,772,127		82.23

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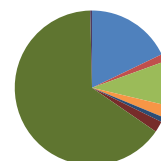
District Allocation



- Regular Education
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	1195	1332	1463	1581	1704

27J Online Academy

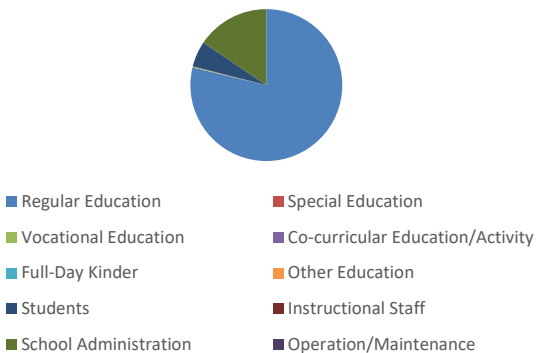
Forecast of General Fund Expenditures
AMENDED BUDGET 2022-2023



Enrollment:	297		STAFFING ALLOCATION	
	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
	DISTRICT	SCHOOL	18.34	LINE
Regular Education	\$1,636,380	\$36,000	16.55	0.15
Special Education	-	-	-	-
Vocational Education	4,118	-	-	-
Co-curricular Education/Activity	1,238	-	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	-	-	-
Students	113,596	-	-	1.00
Instructional Staff	-	-	-	-
School Administration	323,211	30,334	2.68	1.00
Operation/Maintenance	-	-	-	-
Subtotal	\$2,078,543	\$66,334	19.23	2.15
Total Budget		\$2,144,877		21.38

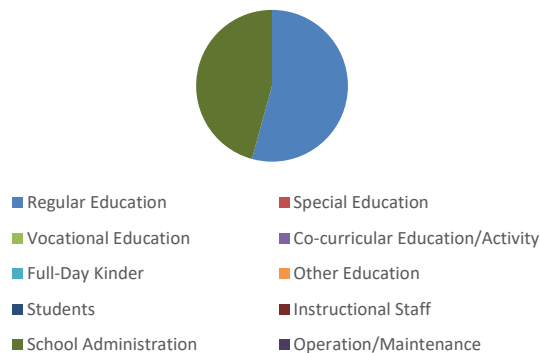
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School Enrollment					
Fiscal Year	CDE October Count			Projection	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Enrollment	0	390	297	382	371

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INFORMATIONAL SECTION

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service The payment of principal and interest on borrowed funds such as bonds.

Education Services Center (ESC) The central administrative offices of the District.

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

English Language Proficiency Act (ELPA) A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Fiscal Year Any period of 12 consecutive months designated as the budget year. The school district's budget year begins July 1 and ends June 30.

GLOSSARY (continued)

Fund A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance The fund equity of a government fund, which is the difference between governmental fund assets and liabilities. They are classified as non-spendable, restricted, committed, assigned and unassigned which depicts the relative strength of the spending constraints placed on the purposes for which resources can be used.

Grant A financial award from a federal, state, or local government agency, or any private foundation, corporation, or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

IDEA B A federal grant program governed by The Individuals with Disabilities Education Act providing free and appropriate educational services to children with disabilities.

Medicaid A health program which provides benefits to eligible low-income adults, children, pregnant women, elderly adults, and people with disabilities. Medicaid is jointly funded by a federal-state partnership and administered by states according to federal requirements.

Mill Levy The tax rate on real property per thousand dollars of assessed property value.

Mill Levy Override The process of districts raising additional property tax revenues by additional mill levy with voter approval.

Object The account code within the chart of accounts used to classify type of expenditures: salaries, benefits, purchased services, supplies, property, and other.

Per-Pupil Funding The amount of program funding of a Colorado school district for any budget year, divided by the funded pupil count of the district.

Property Tax The general property tax is levied on land and buildings located within the school district. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

Purchased Services Purchased Services include contracted services, utilities, staff training, maintenance, and repair items, and legal services that are not otherwise on the District's payroll.

Salaries and Wages Payments made to district employees for work performed.

Specific Ownership Tax (SOT) An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, on which tax is computed in accordance with state schedules applicable to each sale of personal property.

Source The account code within the chart of accounts used to classify type of revenues: local, intermediate, state, federal, and other.

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

Supplies and Materials Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas, such as maintenance supplies and transportation-related expenses, most materials are in relation to the student population.

Title A federal grant program that provides financial assistance to educational agencies and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

Total Program Funding The financial base of support for public education for school districts as calculated by the Public School Finance Act of 1994, as amended. This funding consists of property tax, specific ownership tax, and state aid.

Transfer Money that is taken from one fund under the control of the Board of Education and added to another fund under the Board's control.



Department of Finance

School District 27J
