



Financial Plan & Budget

Fiscal Year July 1, 2024 - June 30, 2025
Proposed Budget

School District 27J
18551 E. 160th Avenue • Brighton, CO 80601
www.sd27j.org

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ORGANIZATIONAL SECTION

Proposed Budget 2024 - 2025

MESSAGE FROM THE DEPUTY SUPERINTENDENT



William Pierce
Deputy Superintendent

Thank you for reviewing the 27J Schools annual budget for the 2024-2025 school year.

The 2023-2024 school year budget was buoyed by a significant community investment through the 2022 mill levy override. This community investment of \$17.74 million had a direct impact on teachers and school support staff salaries, the safety of our students, and the newly opened STEM/CTE centers at each of our 27J comprehensive high schools. As a result, 27J staff turnover is at a ten year low of 13 percent. Every 27J school has an armed security presence. Our STEM/CTE campuses have the teachers and supply investments to ensure every student has the opportunity to gain industry and career-focused job-ready skills.

As our team prepared for the 2024-2025 school year, we have again used our mission of “In partnership with our families and the community, we empower EVERY student today to take control of their future tomorrow” to guide our decisions.

We have been intentional to increase compensation for the teachers and school support staff that serve our students every day. Our beginning teacher salary will increase from \$52,002 to \$55,121. We will invest in our schools with an additional 47 educators beyond staffing increases associated with student growth. These investments are largely targeted to support culturally and linguistically diverse (CLD) and special education students.

Our transportation department will receive additional funding for more buses, drivers, and maintenance staff to provide transportation for more students who need it. These additions align with our continued growth in student enrollment.

We made investments in various departments including facilities, grounds, transportation, technology, finance, and communication to provide greater responsiveness, and client service, to responsibly protect assets. From 2017 through 2023, the district invested nearly every dollar in our schools through class size reduction, additional counselors, CLD assistance, and special education support. We are finally able to invest in our essential departments so we can better support school staff and our community.

We are very thankful for the involvement of and leadership of our community members on the Bond Oversight and Mill Levy Oversight committees, who ensure taxpayer investments achieve the ballot promises to our community. Their diligent oversight of the \$515 million bond issue election of 2021 and the 2022 mill levy totaling \$24 million to help ensure our long-term success for students in Brighton, Thornton and Commerce City.

Board of Education

MISSION STATEMENT



Tom Green
Board President
District 1



Starr Trujillo
Director
District 2



Ashley Conn
Director
District 4



Annie Jensen
Director
District 6



Rachel Wilhelm
Director
District 7



Mandy Thomas
Board Vice President
District 5

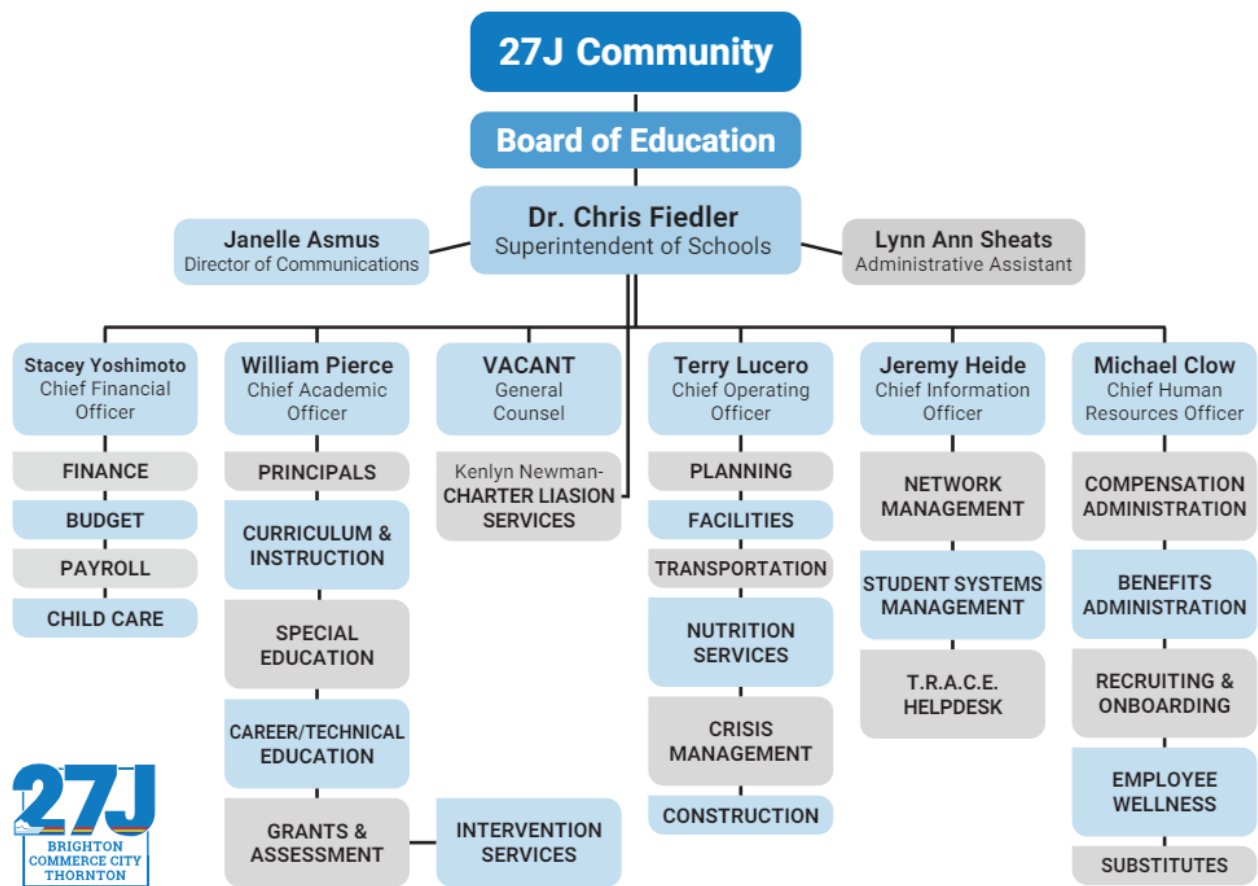


Melinda Carbajal
Director
District 3

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

ORGANIZATIONAL CHART

27J SCHOOLS • ORGANIZATIONAL CHART



DISTRICT FACTS & INFORMATION

Mission Statement

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

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

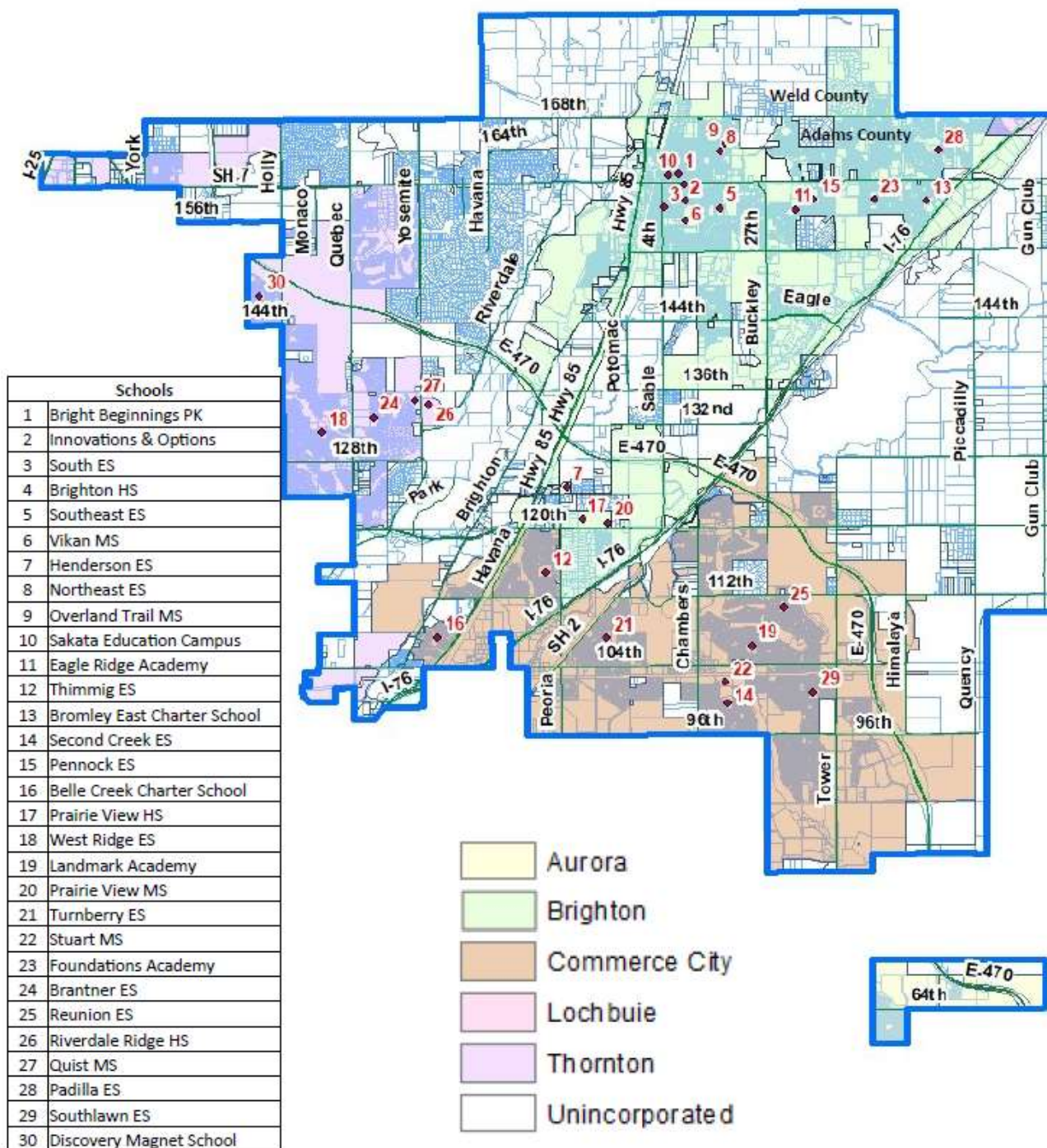
27J Schools is the thirteenth largest in Colorado (among 186 school districts) in terms of enrollment and the second largest in Adams County. During the 2023-2024 school year the District served over 20,000 students. The District has 13 elementary schools, five middle schools, one K-8 school, four high schools (three comprehensive high schools and one alternative high school), an online school and six charter schools.

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

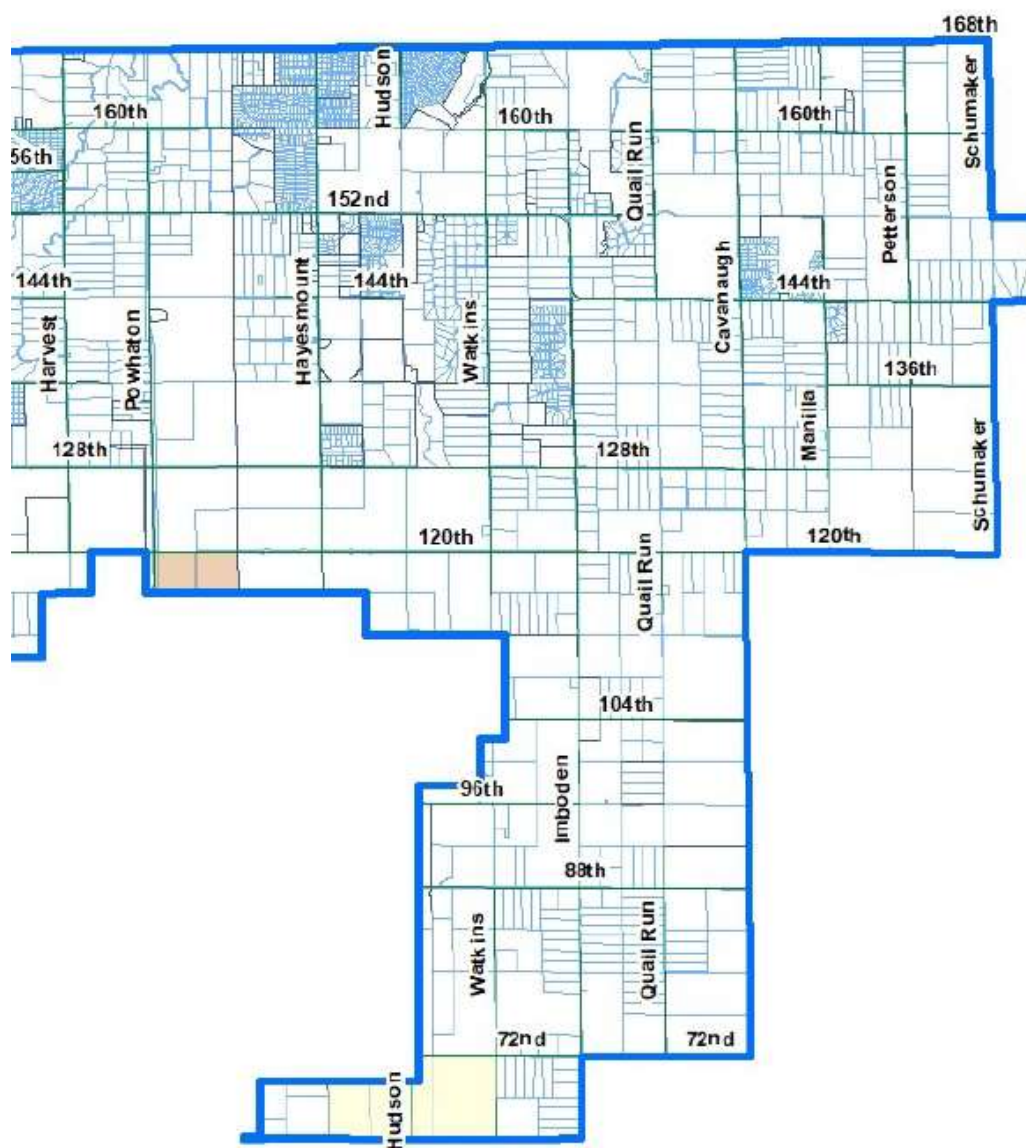
In addition, the District offers preschool programs through the Universal Preschool Program (UPK) and provides educational programming for the residents of the Prairie Vista Youth Services Center (PVYSC). The PVYSC serves students from fourteen school districts across Adams County by offering language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

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

DISTRICT MAP



27J Schools and Jurisdictions



TIMELINE OF COLORADO SCHOOL FINANCE

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



Gallagher Amendment

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

School Finance Act

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

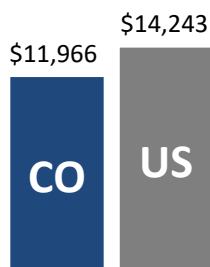
Referendum C

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

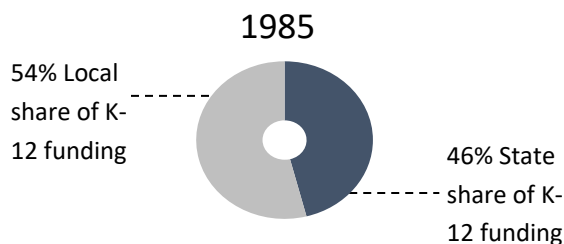
"Budget Stabilization Factor"

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

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



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



RAR (Residential Assessment Rate)

21% assessment rate



TABOR (Taxpayer's Bill of Rights)

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

RAR 12.86%, average mill levy = 38 mills



Amendment 23

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

Mill Stabilization

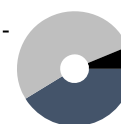
SB07-199 fixed the 1994 school finance law that automatically cut local property taxes (mill levies) when collections were estimated to exceed TABOR provision on property tax collections.

51% Local share of K-12 funding

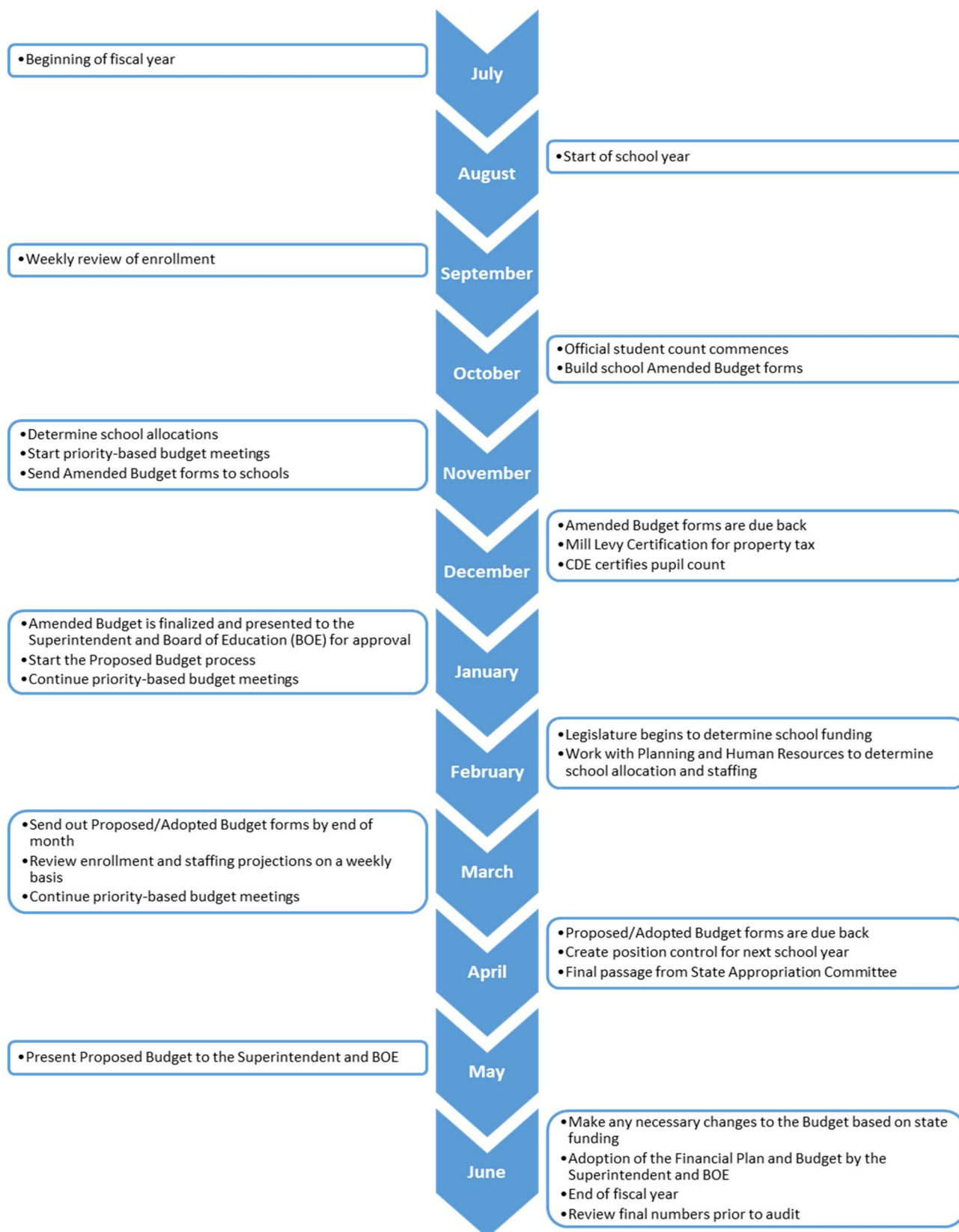
2021

12% Federal share of K-12 funding

37% State share of K-12 funding



BUDGET DEVELOPMENT PROCESS



SCHOOL BUDGET ALLOCATION

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

1. Maximize resources in direct instruction and support of students.

2. Student to Teacher ratios:

⇒ **Elementary 19:1**

⇒ **Middle 20:1**

⇒ **High 21:1**

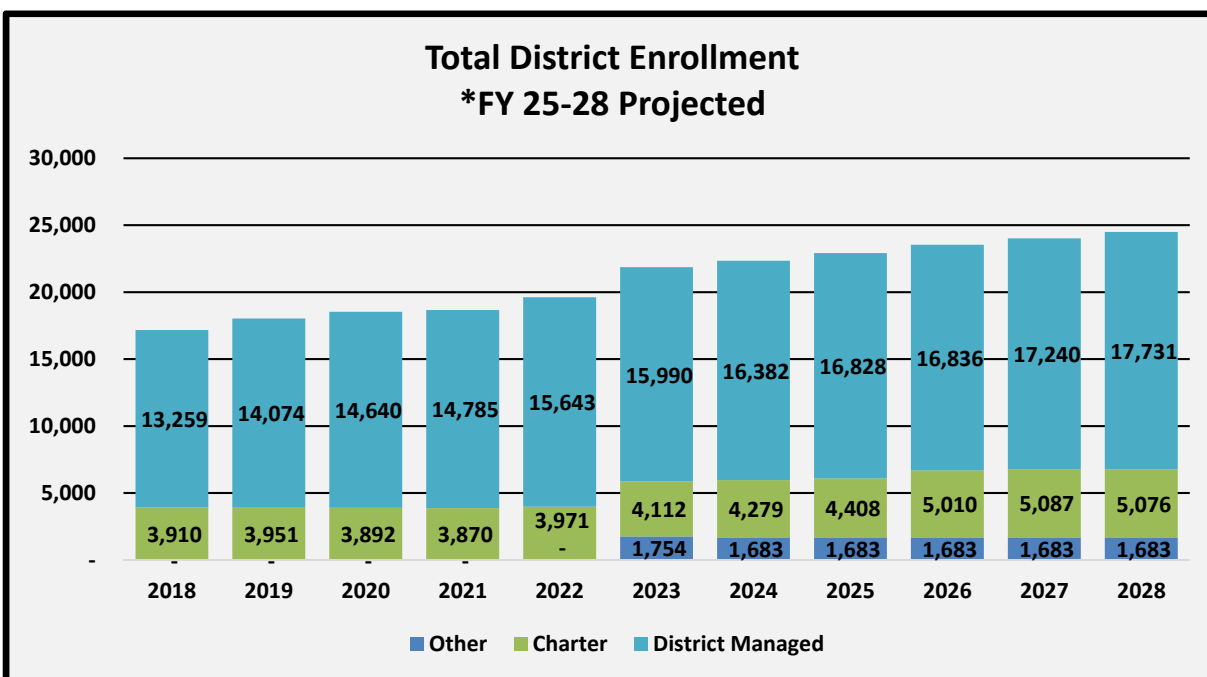


3. Focus on enrollment growth and add resources to support program changes.

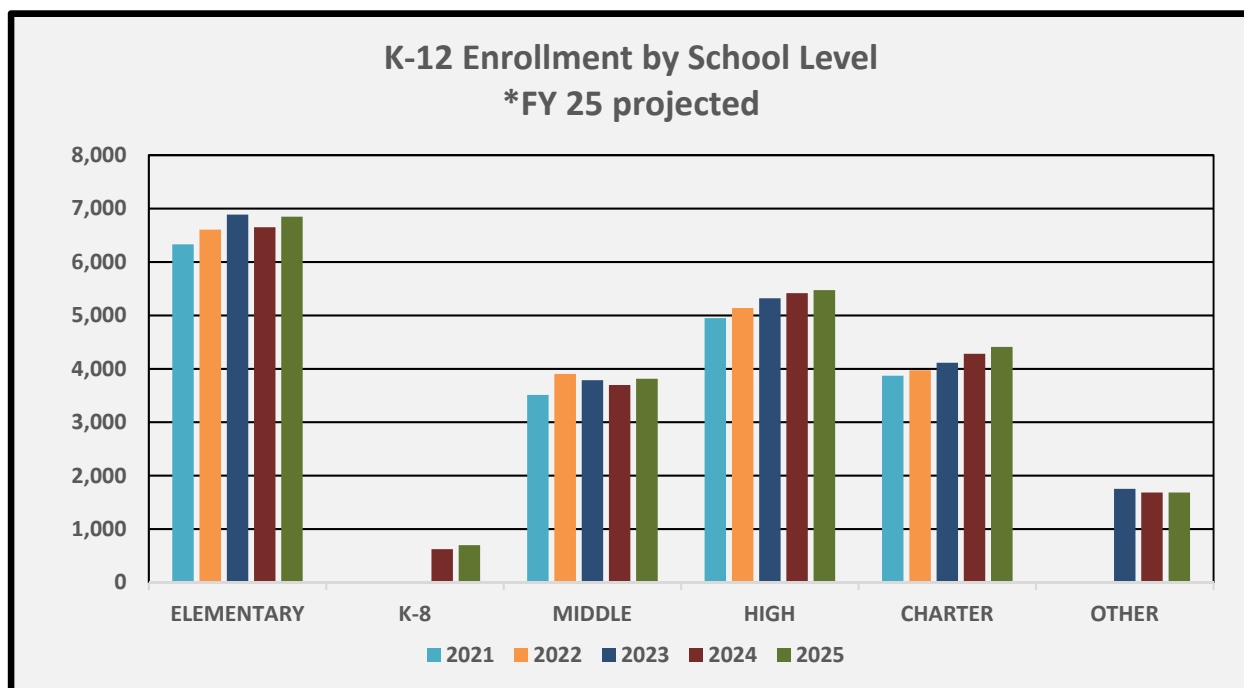
Enrollment growth continues to be a main aspect of the District's budget considerations. With growth, our mission becomes even more critical so students receive more focused instruction. We have made direct investments at the Elementary, Middle, and High school levels in the previous four years to reach the above ratios. With the growth we project for this upcoming school year, we will hire an additional 20 certified staff to obtain and maintain these ratios.

With the exception of COVID-19-impacted school years of 2021 and 2022, 27J has increased its enrollment by 450+ K-12 students each year since fiscal year 2017 and we are projecting to continue at or above that number for at least the next five years. This is demonstrated in the following two graphs for growth in total and across school levels. Growth in K-12 enrollment of 507, 123, 959, 2,242 and 448 from 2020 to 2024 comes out to a total increase of 4,723 additional students to the District over those five years.

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

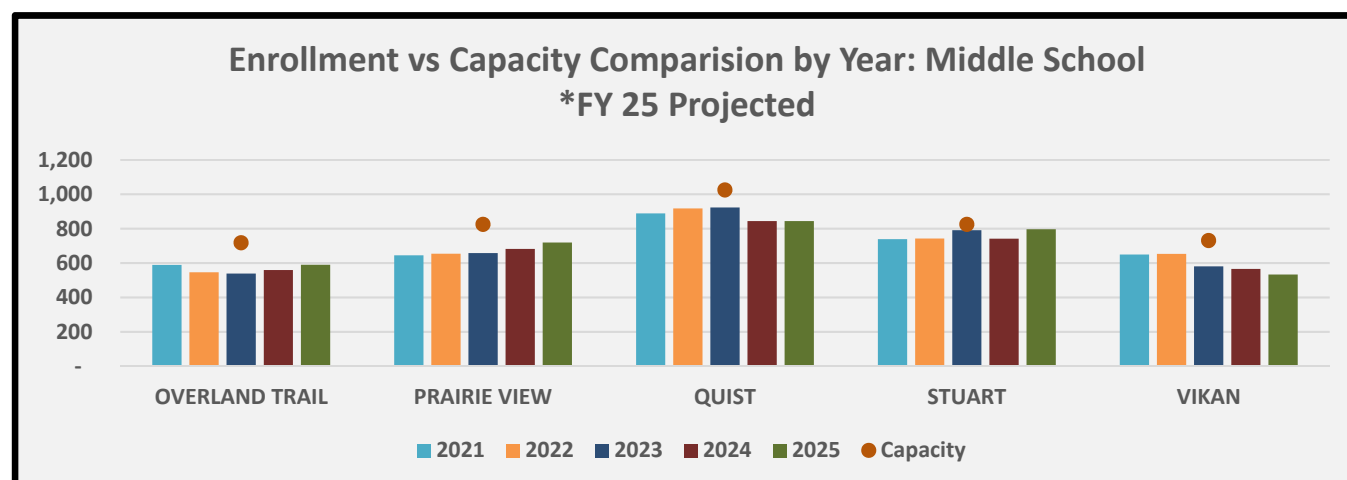
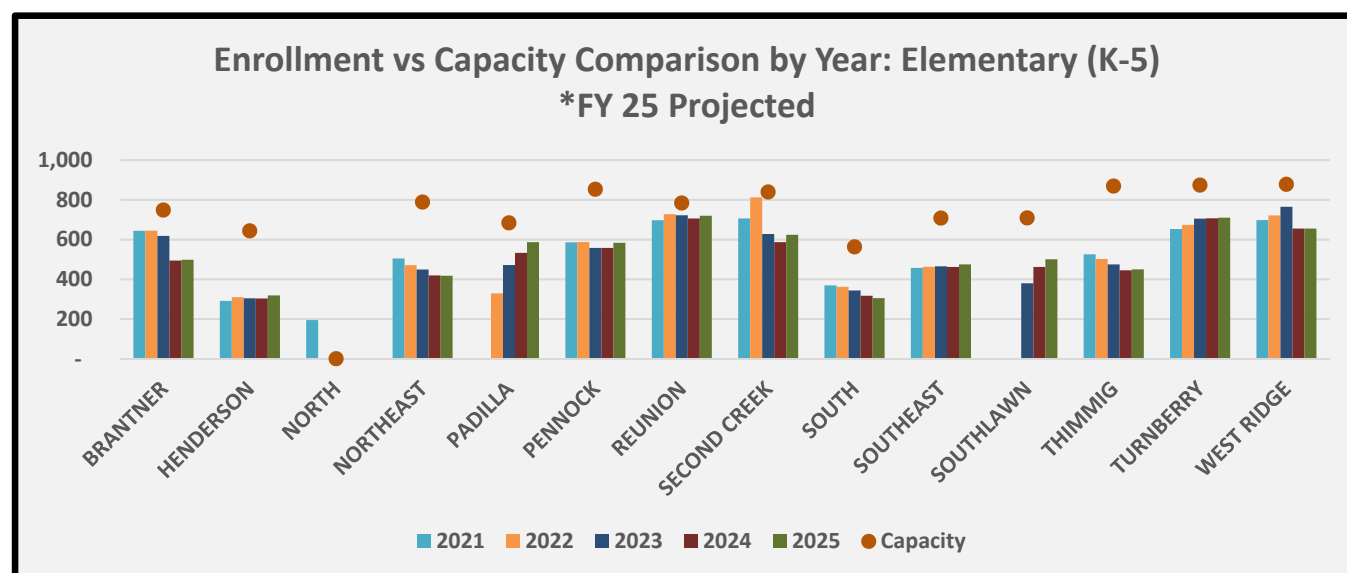


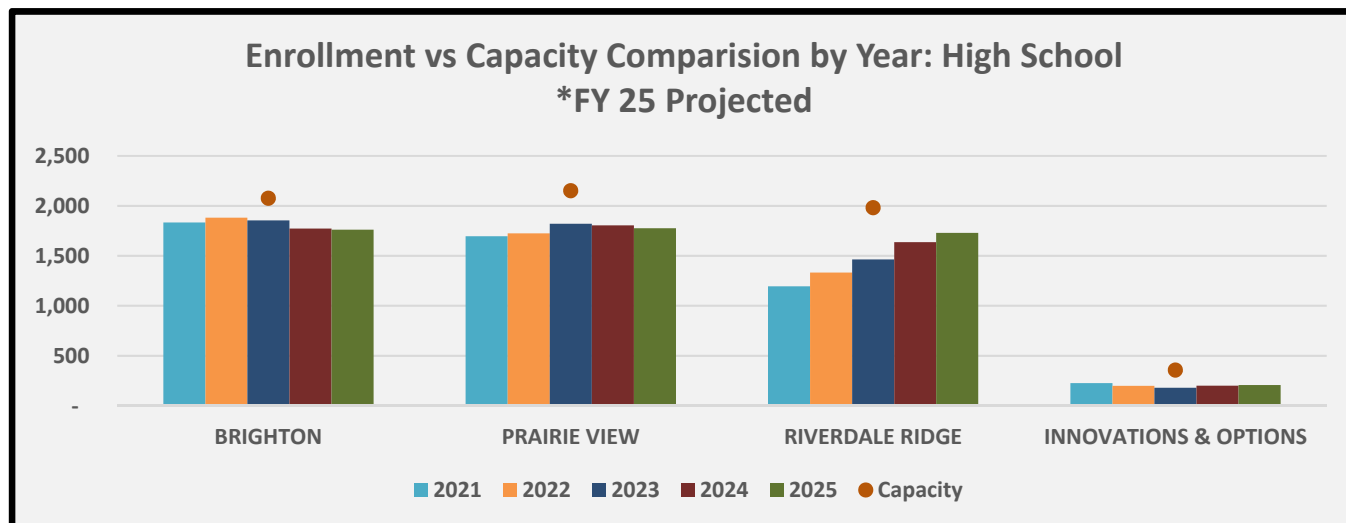
The second graph shows the year-over-year distribution of all students across each District-managed school level, at our District charter schools, and at the other educational facilities within the District.



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

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





FINANCIAL SECTION

GENERAL FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$28,363,381	\$21,207,020	\$29,080,540	\$50,348,202	\$50,712,107
Revenues					
Local Sources					
Property Taxes	55,527,661	56,375,045	83,576,773	106,626,663	106,626,663
Specific Ownership Taxes	4,362,289	3,746,716	5,537,768	5,000,000	6,305,872
Other Taxes	(53,916)	24,091	(195,700)	(75,453)	(175,453)
Other Local Revenue	329,732	340,655	367,939	430,507	430,507
State Sources					
State Equalization	90,588,760	115,982,915	138,396,222	149,113,660	165,565,588
State Categorical	4,473,363	9,260,098	12,462,786	8,350,014	8,350,014
Other Sources					
Interest on Investments	78,467	40,154	1,013,278	1,000,000	1,923,473
Other Financing Sources	-	38,569	523,972	-	-
Total Revenues	\$155,306,356	\$185,808,243	\$241,683,038	\$270,445,391	\$289,026,664
Total Available Resources	\$183,669,737	\$207,015,263	\$270,763,578	\$320,793,593	\$339,738,771
Expenditures					
Employee Salaries	78,726,925	83,092,145	92,876,316	128,032,836	133,000,377
Employee Benefits	27,150,892	30,521,611	37,725,867	42,311,891	45,753,775
Purchased Services	10,275,482	10,654,852	12,575,483	24,039,464	14,624,267
Supplies & Materials	5,026,302	7,028,232	7,703,439	11,879,505	15,618,788
Property	63,068	56,025	676,243	11,777	140,500
Debt Service	-	-	627,208	-	-
Other	158,057	161,132	303,265	347,159	320,820
Total Expenditures	\$121,400,726	\$131,513,997	\$152,487,821	\$206,622,632	\$209,458,527
Transfers					
Charter Schools	30,401,586	34,760,360	57,187,048	65,635,634	71,562,583
Charter School Service Charges	(917,505)	(910,264)	(1,715,514)	(1,804,384)	(1,939,086)
Transfer to Capital Reserve Fund	861,786	1,498,616	1,909,531	1,755,078	3,148,822
Transfer to Risk Management Insurance Fund	2,233,428	2,406,964	1,203,482	2,820,094	4,280,427
Transfer to Universal Preschool Program Fund	1,189,697	367,020	42,486	1,615,303	1,947,377
Transfer to Government Designated Purpose	290,558	-	-	21,067	-
Transfer to Activity Fund	150,000	705,704	815,756	815,756	938,756
Transfer to Transportation Fund	4,956,270	5,283,816	5,739,473	6,903,480	9,140,752
Transfer to Detention Center	227,934	146,817	146,817	271,466	336,780
Transfer to Child Care Fund	390,433	-	-	-	-
Transfer to Print Shop	89,040	85,433	100,927	109,006	121,480
Allocation to Colorado Preschool Fund	1,188,792	2,076,230	2,497,577	-	-
Total Transfers	\$41,062,019	\$46,420,696	\$67,927,583	\$78,142,500	\$89,537,891
Total Expenditures and Transfers	\$162,462,745	\$177,934,693	\$220,415,404	\$284,765,132	\$298,996,418
Reserves Designated					
TABOR Reserve	3,902,784	4,986,655	5,724,094	6,310,270	6,500,000
Contingency Reserves- 3% Per Board Policy	3,979,826	4,577,150	5,921,082	6,112,032	6,056,743
Assigned for Subsequent Year Expenditures	624,236	779,379	14,146,816	23,456,159	28,185,610
Career and Technical Education Reserve	298,320	298,320	153,347	150,000	-
Total Reserves Designated	\$8,805,166	\$10,641,504	\$25,945,339	\$36,028,461	\$40,742,353
Total Appropriations	\$171,267,911	\$188,576,197	\$246,360,743	\$320,793,593	\$339,738,771
Unassigned Reserve	\$12,401,826	\$18,439,066	\$24,402,835	\$ -	\$ -

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.

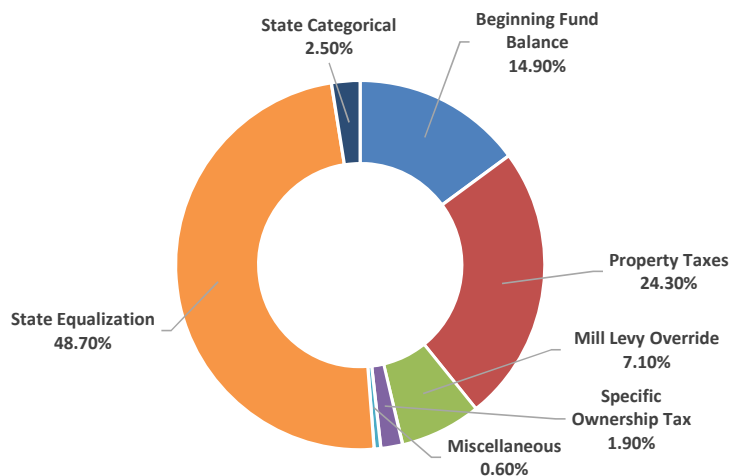
The following outlines 27J Schools Total Program funding formula components:

Funded K-12 Pupil Count for fiscal year 2024-2025	22,919
Per-Pupil Funding	\$11,224
Budget Stabilization Factor	\$0

- > For Fiscal year 2024-2025, The School Finance Act includes the elimination of the Budget Stabilization Factor.
- > Since 2010, the Budget Stabilization Factor has decreased the District's revenue by over \$200 million.

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 48.7% of Total Program funding and 48.7% of total available resources for fiscal year 2024-2025. In addition to Total Program funding, the District has two voter-approved mill levy overrides. A 2002 override for \$750,000 and a 2022 override for a maximum of 8 mills. In 2024-2025 the 2022 Mill Levy Override is projected to provide an additional \$24,200,380 which calculates to be \$1,138/student for school year 2024-2025.



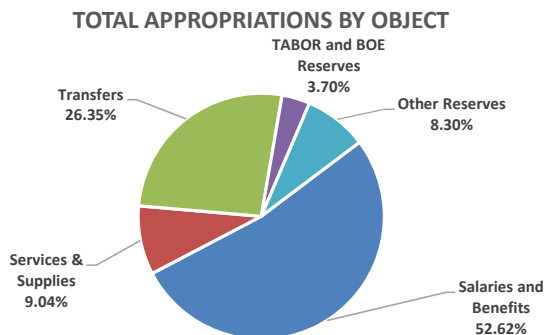
FISCAL YEAR 2024-2025 BUDGET APPROPRIATIONS

General Fund Only

- > In-District Enrollment projections, as compared to last year's October count, increased by 1,625 students.
- > Per-pupil funding is \$11,224, a \$783 per student year-over-year increase.

Change from Amended Budget FY 2023-2024

	<u>\$ Incr (Decr)</u>	<u>% Incr (Decr)</u>
Total Available Resources		
Beginning Fund Balance	363,905	0.7%
Property Taxes	-	0.0%
Specific Ownership Taxes	1,305,872	26.1%
State Equalization	16,451,928	11.0%
State Categorical	-	0.0%
Other Resources	823,473	60.8%
	18,945,178	5.9%
Total Expenditures, Transfers and Reserves		
Salaries and Benefits	8,409,425	4.9%
Services & Supplies	(5,573,530)	-15.4%
Transfers	11,395,391	14.6%
TABOR and BOE Reserves	134,441	1.1%
Other Reserves	4,579,451	19.40%
	\$18,945,178	5.9%



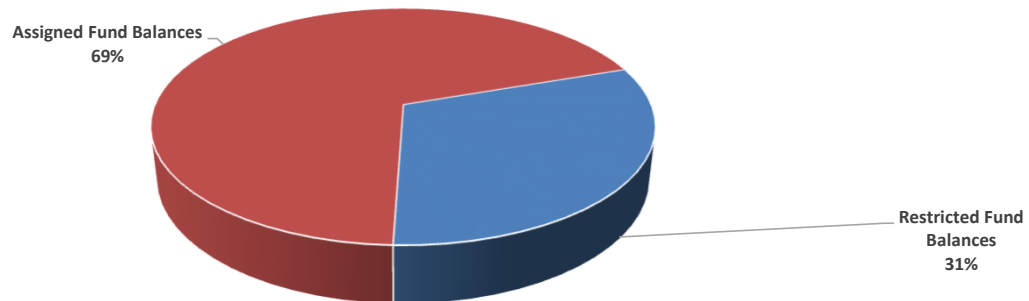
Budgeted salaries and benefits as a percentage of total expenditures (not including transfers) are 55.8%.

BUDGETED FISCAL YEAR-END FUND BALANCE CHECK

		<u>Percent of General Fund Expenditures*</u>
Restricted Fund Balances:		
Per Board Policy	\$ 6,056,743	3.0%
TABOR**	6,500,000	3.2%
Assigned Fund Balances:		
Career and Technical Reserve	-	0.0%
Assigned for Subsequent Year Expenditures	28,185,610	14.0%
Unassigned Fund Balances:		
	-	-
Total Ending Fund Balance	<u>\$ 40,742,353</u>	<u>20.2%</u>

*excluding Charter School Allocations

** excludes Transfer to Transportation

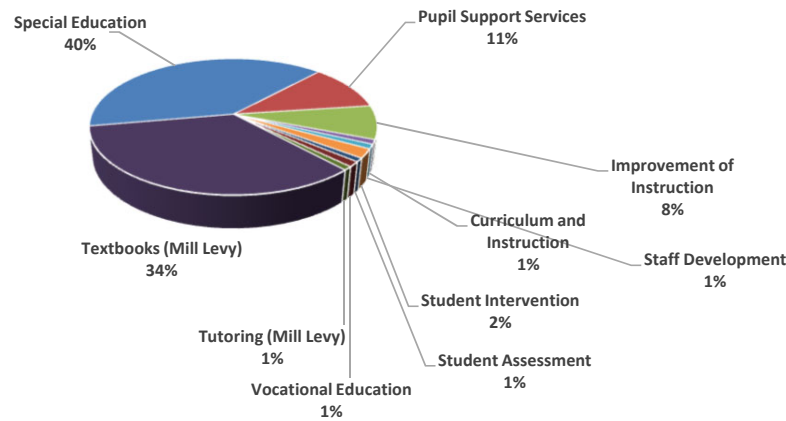


GENERAL FUND | STUDENT ACHIEVEMENT

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
STUDENT ACHIEVEMENT					
Special Education	15,612,581	16,295,215	18,298,758	19,002,526	22,852,143
Pupil Support Services	4,032,241	3,991,100	4,854,024	5,233,562	6,299,756
Improvement of Instruction	520,211	280,971	878,257	2,196,016	4,581,252
Curriculum and Instruction	951,088	638,249	411,405	489,358	600,675
Staff Development	501,443	2,029,281	503,418	605,319	607,806
Student Intervention	902,910	736,039	925,418	1,240,915	1,235,652
Student Assessment	360,008	281,773	467,406	516,112	504,524
Vocational Education	604,322	911,407	644,854	870,820	695,852
Tutoring (Mill Levy)	150,640	44,822	106,635	289,885	499,155
Textbooks (Mill Levy)	-	-	45,645	14,085,887	19,634,680
Total STUDENT ACHIEVEMENT	\$23,661,981	\$25,240,407	\$27,135,820	\$44,530,400	\$57,511,495

Student Achievement Departments by % of Total



The Special Education department is the largest District budget within the General Fund. Comprising 130-175 teachers, specialists and speech therapists at all locations across the District, this staff fluctuates regularly based on Special Education student enrollment. All of these 27J staff make up roughly 80% of the Special Education budget. The majority of the remaining budget allocation the department uses to pay outside agencies that provide specialized services that in-district personnel/programs cannot provide.

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

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

GENERAL FUND | Student Achievement (cont'd)

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

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

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

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

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

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

GENERAL FUND | BOARD OF EDUCATION & OFFICE OF THE SUPERINTENDENT

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
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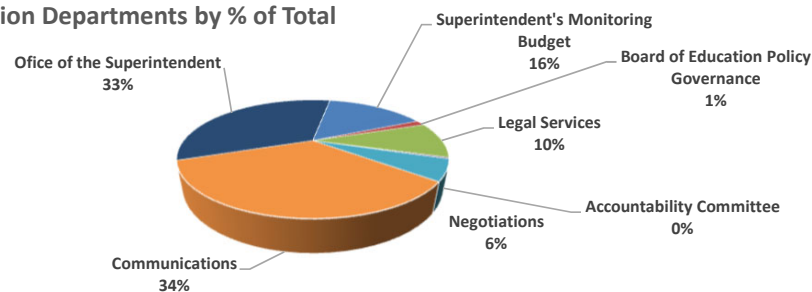
BOARD OF EDUCATION

Superintendent's Monitoring Budget	319,582	578,870	557,266	467,443	467,443
Board of Education Policy Governance	2,946	16,618	25,813	44,000	44,000
Legal Services	128,728	58,774	210,306	300,000	300,000
Accountability Committee	(59)	3,600	92	10,355	10,355
Negotiations	123,575	198,983	136,295	148,443	170,940
Communications	317,477	382,958	535,900	652,326	1,024,063
Total BOARD OF EDUCATION	\$892,249	\$1,239,803	\$1,465,672	\$1,622,567	\$2,016,801

OFFICE OF THE SUPERINTENDENT

Office of the Superintendent	462,115	414,737	681,658	787,849	1,000,721
Total OFFICE OF THE SUPERINTENDENT	\$462,115	\$414,737	\$681,658	\$787,849	\$1,000,721

Board of Education Departments by % of Total



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

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

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

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

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

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

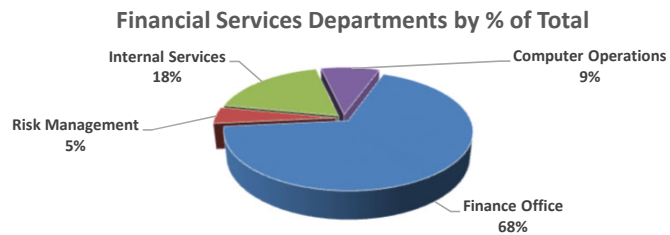
GENERAL FUND | Board of Education & Office of the Superintendent (cont'd)

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

GENERAL FUND | FINANCIAL SERVICES

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
FINANCIAL SERVICES					
Finance Office	1,220,043	1,310,444	1,509,425	1,612,932	1,949,368
Risk Management	247,360	116,289	-	130,000	130,000
Internal Services	650,331	383,836	283,535	2,042,084	528,162
Computer Operations	119,734	133,547	136,200	330,487	263,000
Total FINANCIAL SERVICES	\$2,237,468	\$1,944,116	\$1,929,160	\$4,115,503	\$2,870,530



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

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

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

GENERAL FUND | HUMAN RESOURCES

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
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HUMAN RESOURCES

Human Resources	1,227,147	1,383,117	1,360,731	1,687,321	1,943,951
Total HUMAN RESOURCES	\$1,227,147	\$1,383,117	\$1,360,731	\$1,687,321	\$1,943,951

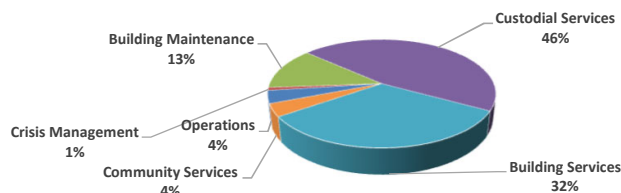
The Human Resources department is staffed by personnel who provide HR support and assistance for all other employees in the District. Salaries and benefits costs within the Human Resources department are the major consideration, making up nearly 85% of its total amount allocated. The remaining 15% comprises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

GENERAL FUND | OPERATIONS

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
OPERATIONS					
Operations	437,268	874,596	514,326	529,216	658,042
Crisis Management	178,036	2,102,414	213,196	245,809	151,094
Planning Department	-	-	21,985	53,350	58,686
Swimming Pool	18,008	312,913	6,965	5,519	5,519
Building Maintenance	1,695,558	1,558,001	1,995,851	1,770,305	2,198,044
Custodial Services	245,704	4,241,385	5,825,585	6,616,355	8,039,021
Building Services	4,242,133	1,621,596	4,830,292	5,009,180	5,624,130
Grounds Services	742,744	708,662	867,684	939,475	1,321,192
Building Rental	-	68,771	1,747	8,401	8,401
Community Services	522,932	226,639	546,658	654,668	654,668
Total OPERATIONS	\$8,082,383	\$11,714,977	\$14,824,289	\$15,832,278	\$18,718,797

Operations Departments by % of Total



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

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

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

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

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

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

GENERAL FUND | Operations (cont'd)

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

The District contracts with local law enforcement offices to provide security resource officers at all district schools. The Community Services department houses the budget for those contract expenditures. The cities of Thornton, Brighton and Commerce City each provide officers for 27J's schools within their jurisdiction. With the passing of the 2022 Mill Levy, the voters approved to have a portion allocated towards improving the safety and security measures for our students and staff.

GENERAL FUND | INFORMATION TECHNOLOGY

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
INFORMATION TECHNOLOGY					
Information Technology	4,593,321	4,630,452	7,613,104	6,639,532	13,116,133
Total INFORMATION TECHNOLOGY	\$4,593,321	\$4,630,452	\$7,613,104	\$6,639,532	\$13,116,133

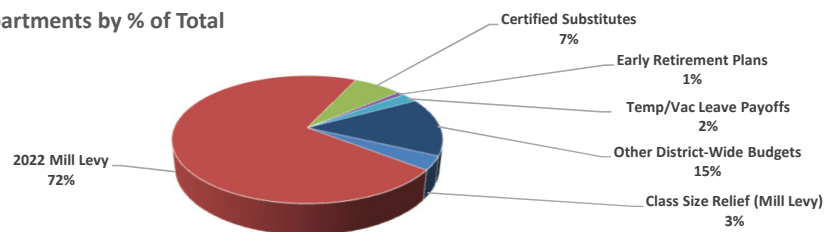
Within the Information Technology department is allocated technology hardware and ancillary equipment, staff and student software programs, and licensing and maintenance services. Along with the supplies and services paid for by this department, the IT staff is comprised of 25-35 employees tasked with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

GENERAL FUND | DISTRICT-WIDE

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
DISTRICT-WIDE					
Class Size Relief (Mill Levy)	78,603	602,819	233,799	142,104	938,477
2022 Mill Levy	-	-	-	-	19,184,077
Certified Substitutes	1,143,007	35,203	1,756,039	1,820,310	1,855,029
Early Retirement Plans	7,722	4,577	-	266,549	266,549
Temp/Vac Leave Payoffs	276,439	986,232	411,619	1,451,292	612,772
School Carry Forward	-	-	-	653,930	-
Other District-Wide Budgets	241,344	5,298,535	6,445,954	65,575,667	3,964,126
Total DISTRICT-WIDE	\$1,747,115	\$6,927,366	\$8,847,411	\$69,909,852	\$26,821,030

District-wide Departments by % of Total



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

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

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

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

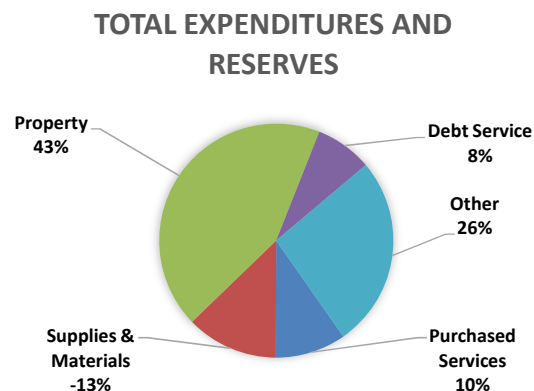
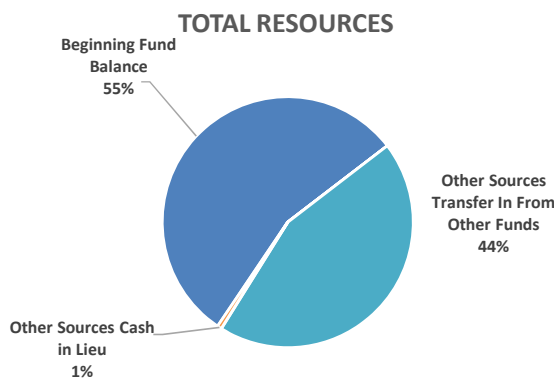
Other District-wide Budgets is a department designed to be a catch-all for the District as a whole for all other expenditures. This includes, but is not limited to, contingencies/reserves for extended day pay for staff that is not part of regular contract wages, increases in salaries and benefits, excess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

CAPITAL RESERVE FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$1,691,266	\$1,214,465	\$2,199,844	\$3,444,714	\$3,920,673
Revenues					
Local Sources					
Other Local Revenue	49,921	64,605	21,625	-	-
Other Sources					
Transfer In From Other Funds	861,786	1,498,616	1,909,531	1,755,078	3,148,822
Cash in Lieu	184,206	353,428	376,435	40,000	40,000
Total Revenues	\$1,095,913	\$1,916,649	\$2,307,591	\$1,795,078	\$3,188,822
Total Available Resources	\$2,787,179	\$3,131,114	\$4,507,435	\$5,239,792	\$7,109,495
Expenditures					
Purchased Services	720,964	601,093	505,573	461,728	397,728
Supplies & Materials	(234,214)	(149,899)	(276,822)	(355,000)	(516,582)
Property	129,035	87,361	441,256	859,350	1,753,094
Debt Service	872,610	297,880	304,820	311,923	319,191
Other	84,297	94,857	87,894	600,310	1,073,524
Total Expenditures	\$1,572,714	\$931,270	\$1,062,721	\$1,878,311	\$3,026,955
Reserves Designated					
TABOR Reserve	-	-	-	1,524,581	2,173,006
Cash in Lieu	888,578	1,069,784	1,420,465	1,836,900	1,909,534
Total Reserves Designated	\$888,578	\$1,069,784	\$1,420,465	\$3,361,481	\$4,082,540
Total Appropriations	\$2,461,292	\$2,001,054	\$2,483,186	\$5,239,792	\$7,109,495

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

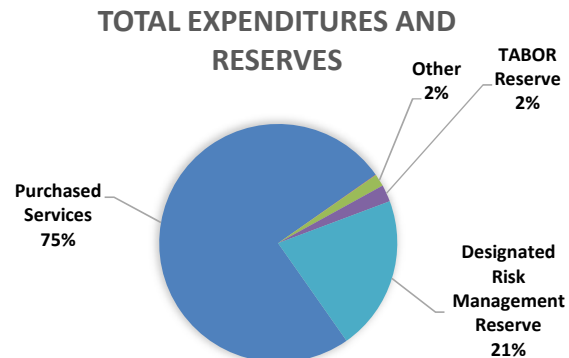
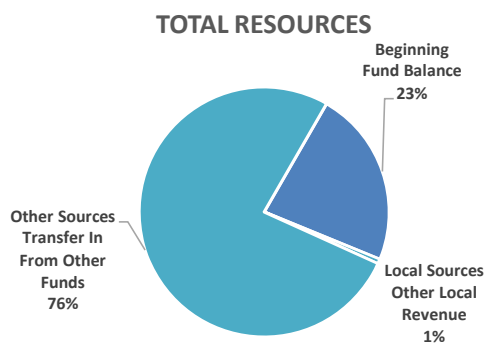


RISK MANAGEMENT FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$1,361,031	\$2,261,400	\$2,905,136	\$1,619,636	\$1,277,438
Revenues					
Local Sources					
Equity Pool Gain/Loss	1,003,646	674,550	369,684	-	
Other Local Revenue	227,694	126,730	20,017	35,000	35,000
Other Sources					
Transfer In From Other Funds	2,233,428	2,406,964	1,203,482	2,820,094	4,280,427
Total Revenues	\$3,464,768	\$3,208,244	\$1,593,183	\$2,855,094	\$4,315,427
Total Available Resources	\$4,825,799	\$5,469,644	\$4,498,319	\$4,474,730	\$5,592,865
Expenditures					
Purchased Services	2,563,918	2,560,109	2,795,624	3,212,204	4,193,080
Supplies & Materials	411	4,470	3,699	3,500	3,500
Other	-	-	79,360	-	94,286
Total Expenditures	\$2,564,399	\$2,564,509	\$2,878,683	\$3,215,704	\$4,290,866
Total Expenditures and Transfers	\$2,564,399	\$2,564,509	\$2,878,683	\$3,215,704	\$4,290,866
Reserves Designated					
TABOR Reserve	-	-	-	85,753	128,726
Designated Risk Management Reserve	-	-	79,360	1,173,273	1,173,273
Total Reserves Designated	\$ -	\$ -	\$79,360	\$1,259,026	\$1,301,999
Total Appropriations	\$2,564,399	\$2,564,509	\$2,958,043	\$4,474,730	\$5,592,865

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



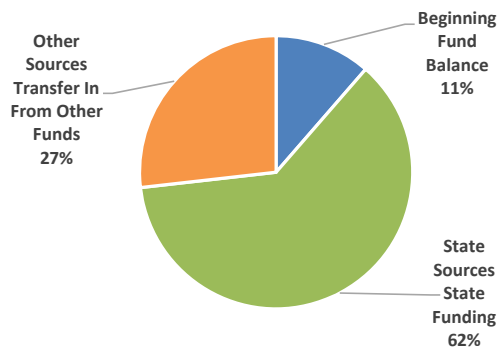
UNIVERSAL PRESCHOOL PROGRAM

Forecast of Revenues by Source and Expenditures by Object

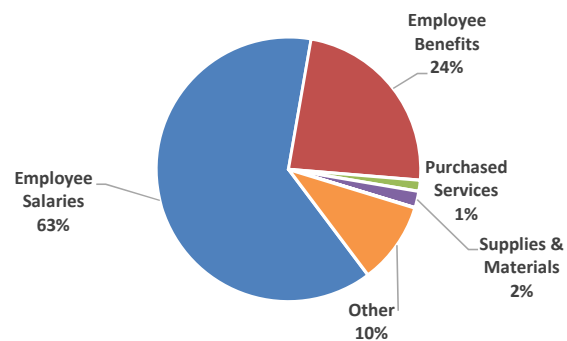
	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$308,330	\$294,481	\$311,093	\$827,453	\$827,248
Revenues					
State Sources					
State Funding	1,485,494	2,076,230	2,497,577	4,049,147	4,490,402
Other Sources					
Transfer In From Other Funds	1,189,697	367,020	42,486	1,615,303	1,947,377
Total Revenues	\$2,675,191	\$2,443,250	\$2,540,063	\$5,664,450	\$6,437,779
Total Available Resources	\$2,983,521	\$2,737,731	\$2,851,156	\$6,491,903	\$7,265,027
Expenditures					
Employee Salaries	1,682,437	1,672,072	1,351,314	4,032,532	4,455,741
Employee Benefits	598,010	606,408	483,089	1,431,144	1,667,188
Purchased Services	90,736	101,286	122,692	31,950	94,350
Supplies & Materials	302,692	42,860	60,670	55,000	143,000
Property	15,167	4,012	5,564	500	2,500
Other	-	-	373	753,699	707,248
Total Expenditures	\$2,689,042	\$2,426,638	\$2,023,702	\$6,304,825	\$7,070,027
Reserves Designated					
Restricted for UPK		-	-	187,078	195,000
Total Reserves Designated	\$ -	\$ -	\$ -	\$187,078	\$195,000
Total Appropriations	\$2,689,042	\$2,426,638	\$2,023,702	\$6,491,903	\$7,265,027

Beginning in FY2023, the Colorado Preschool (CPP) is longer funded through the Colorado Department of Education. Universal Preschool (UPK) is now funded through the Colorado Department of Early Childhood. Every child in the state will be eligible the year before they are eligible for kindergarten for up to 15 hours a week of free preschool.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES

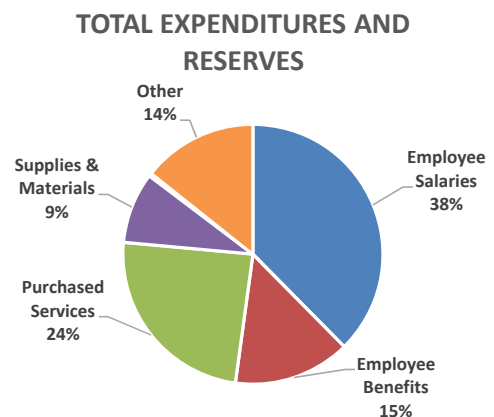
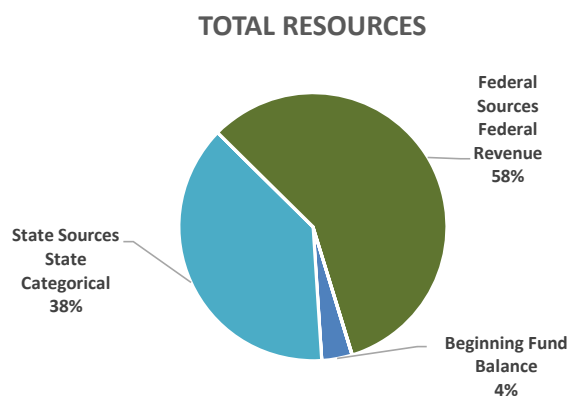


GOVERNMENT DESIGNATED GRANTS FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$1,162,659	\$1,104,060	\$1,012,717	\$649,697	\$649,697
Revenues					
State Sources					
State Equalization	-	-	-	-	-
State Categorical	3,577,785	4,416,438	4,716,705	6,865,632	6,790,574
State Allocation	-	-	-	-	-
Audit Adjustment & Other	-	-	-	-	-
Federal Sources					
Federal Revenue	20,550,188	14,624,708	14,056,475	11,139,120	10,224,142
Other Sources					
Transfer In From Other Funds	267,622	-	-	21,067	-
Total Revenues	\$24,404,938	\$19,041,146	\$18,773,180	\$18,025,819	\$17,014,716
Total Available Resources	\$25,567,597	\$20,145,206	\$19,785,897	\$18,675,516	\$17,664,413
Expenditures					
Employee Salaries	7,462,673	8,597,213	8,181,691	6,494,721	6,638,672
Employee Benefits	2,472,772	3,052,589	3,211,225	2,368,272	2,577,697
Purchased Services	7,242,922	6,412,037	6,097,727	5,670,658	4,291,321
Supplies & Materials	7,116,525	895,129	693,359	1,376,737	1,566,817
Property	-	26,729	779,481	23,000	59,504
Other	168,653	148,782	172,719	2,742,128	2,530,402
Total Expenditures	\$24,463,545	\$19,132,479	\$19,136,202	\$18,675,516	\$17,664,413
Total Appropriations	\$24,463,545	\$19,132,479	\$19,136,202	\$18,675,516	\$17,664,413

The Governmental Designated Grants Fund provides separate accounting for federal and state-funded grant programs. These specific purpose monies must be used for the purpose for which they are granted. The District will receive funding from Title, IDEA, ELPA, Medicaid, ESSER and ARP in fiscal year 2025.



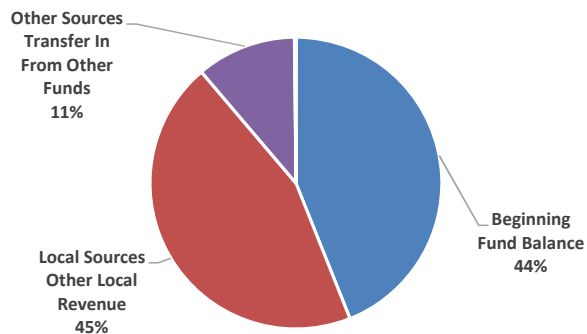
PUPIL ACTIVITY FUND

Forecast of Revenues by Source and Expenditures by Object

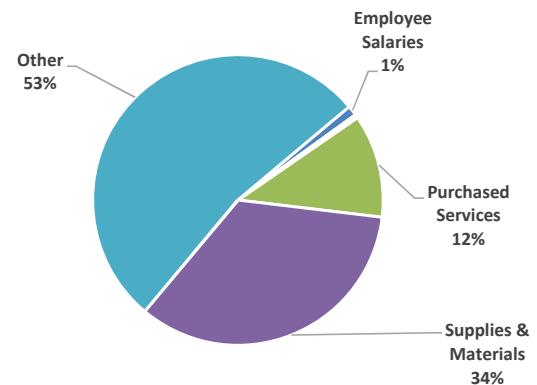
	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$2,480,965	\$2,428,683	\$2,973,598	\$3,479,961	\$3,730,283
Revenues					
Local Sources					
Other Local Revenue	1,316,050	2,990,897	3,629,504	3,180,130	3,802,616
Other Sources					
Transfer In From Other Funds	150,000	705,704	815,759	815,756	938,756
Interest on Investments	270	684	11,520	12,000	12,000
Total Revenues	\$1,466,320	\$3,697,285	\$4,456,783	\$4,007,886	\$4,753,372
Total Available Resources	\$3,947,285	\$6,125,968	\$7,430,381	\$7,487,847	\$8,483,655
Expenditures					
Employee Salaries	34,464	106,945	149,232	206,928	94,723
Employee Benefits	7,667	23,542	33,728	53,835	33,154
Purchased Services	387,403	861,287	1,105,766	1,180,566	975,635
Supplies & Materials	964,870	1,948,305	2,352,399	2,728,764	2,900,700
Other	117,636	198,298	309,309	3,317,754	4,479,443
Total Expenditures	\$1,518,591	\$3,152,378	\$3,950,434	\$7,487,847	\$8,483,655
Total Appropriations	\$1,518,591	\$3,152,378	\$3,950,434	\$7,487,847	\$8,483,655

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

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES

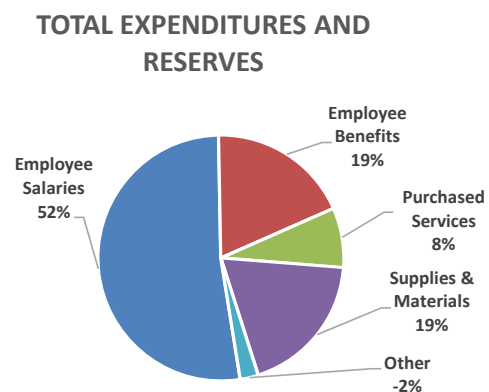
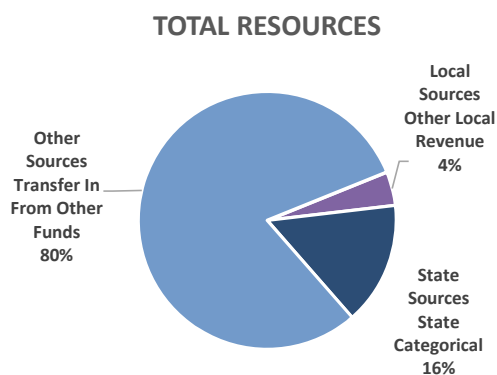


TRANSPORTATION FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Local Sources					
Other Local Revenue	123,931	317,676	772,467	485,909	485,909
State Sources					
State Equalization	-	-	-	-	-
State Categorical	1,561,318	1,578,356	1,510,263	1,751,046	1,751,046
State Allocation	-	-	-	-	-
Audit Adjustment & Other	-	-	-	-	-
Federal Sources					
Federal Revenue	-	-	-	-	-
Other Sources					
Transfer In From Other Funds	4,956,270	5,283,816	5,739,473	6,903,480	9,140,752
Total Revenues	\$6,641,519	\$7,179,848	\$8,022,203	\$9,140,435	\$11,377,707
Total Available Resources	\$6,641,519	\$7,179,848	\$8,022,203	\$9,140,435	\$11,377,707
Expenditures					
Employee Salaries	4,146,074	4,176,229	4,550,011	5,206,014	6,190,588
Employee Benefits	1,854,691	1,755,947	1,873,446	1,962,920	2,218,117
Purchased Services	166,833	512,799	758,651	850,696	931,635
Supplies & Materials	561,696	928,509	1,140,394	1,405,141	2,236,703
Other	(87,686)	(193,636)	(300,298)	(284,336)	(284,336)
Total Expenditures	\$6,641,608	\$7,179,848	\$8,022,204	\$9,140,435	\$11,377,707
Total Appropriations	\$6,641,608	\$7,179,848	\$8,022,204	\$9,140,435	\$11,377,707

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



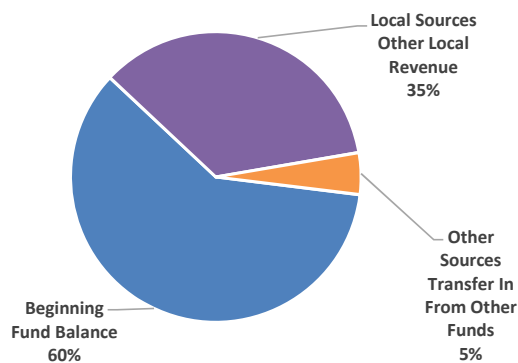
SPECIAL PROGRAMS FUND

Forecast of Revenues by Source and Expenditures by Object

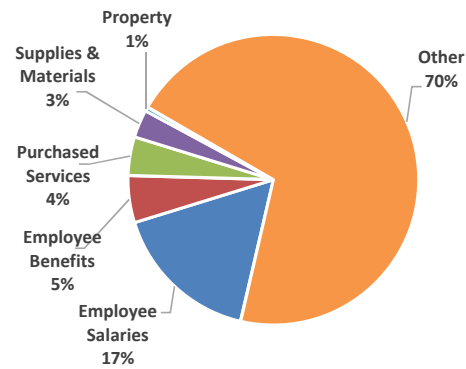
	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$1,062,779	\$2,410,886	\$3,421,760	\$4,431,283	\$4,357,619
Revenues					
Local Sources					
Other Local Revenue	2,411,589	6,429,584	2,065,962	943,475	2,561,076
Other Sources					
Transfer In From Other Funds	250,870	146,817	146,817	271,466	336,780
Total Revenues	\$2,662,459	\$6,576,401	\$2,212,779	\$1,214,941	\$2,897,856
Total Available Resources	\$3,725,238	\$8,987,287	\$5,634,539	\$5,646,224	\$7,255,475
Expenditures					
Employee Salaries	680,091	601,657	531,877	763,366	1,205,565
Employee Benefits	196,838	220,004	175,446	182,783	379,343
Purchased Services	295,508	2,682,694	213,189	341,040	313,053
Supplies & Materials	138,915	92,625	225,786	402,027	224,438
Property	1,000	1,978,426	45,385	44,000	34,535
Other	3,000	661	11,575	3,913,008	5,098,541
Total Expenditures	\$1,315,352	\$5,576,067	\$1,203,258	\$5,646,224	\$7,255,475
Total Appropriations	\$1,315,352	\$5,576,067	\$1,203,258	\$5,646,224	\$7,255,475

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

TOTAL RESOURCES



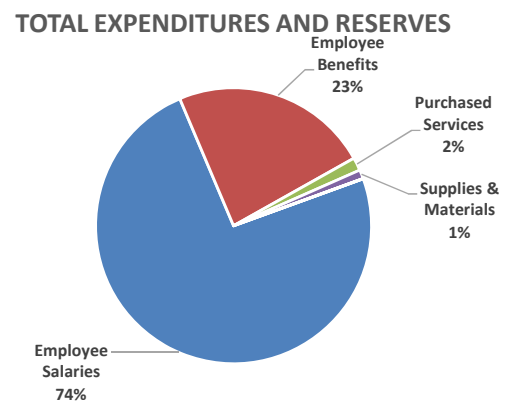
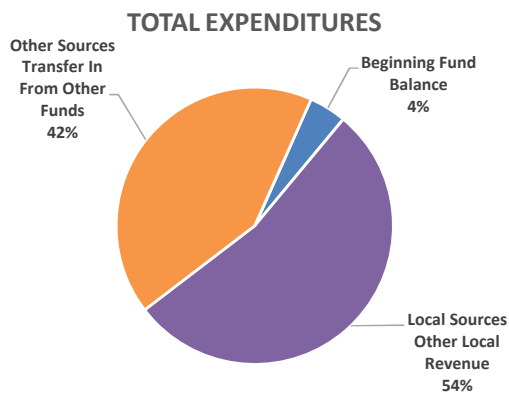
TOTAL EXPEDITURES AND RESERVES



SPECIAL PROGRAMS FUND | DETENTION CENTER

Forecast of Revenues by Source and Expenditures by Object

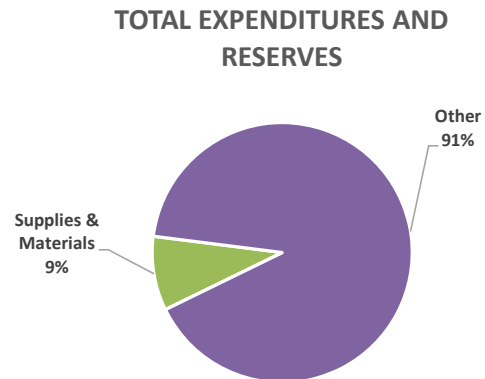
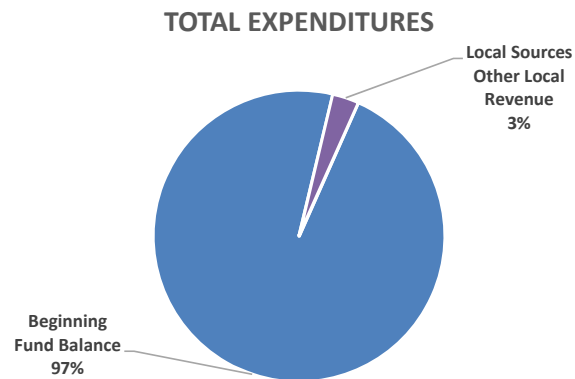
	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$202,448	\$259,213	\$237,736	\$95,177	\$35,000
Revenues					
Local Sources					
Other Local Revenue	323,059	330,733	332,167	396,731	428,946
Other Sources					
Transfer In From Other Funds	227,934	146,817	146,817	271,466	336,780
Total Revenues	\$550,993	\$477,550	\$478,984	\$668,197	\$765,726
Total Available Resources	\$753,441	\$736,763	\$716,720	\$763,374	\$800,726
Expenditures					
Employee Salaries	363,808	358,972	456,411	547,925	594,032
Employee Benefits	117,378	125,778	151,672	174,083	186,044
Purchased Services	4,509	2,257	3,224	8,100	12,100
Supplies & Materials	8,534	12,016	9,885	8,000	8,550
Other	-	-	-	25,266	-
Total Expenditures	\$494,229	\$499,023	\$621,192	\$763,374	\$800,726
Total Appropriations	\$494,229	\$499,023	\$621,192	\$763,374	\$800,726



SPECIAL PROGRAMS FUND | TUITION-BASED PRESCHOOL

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$ -	\$81,781	\$47,630	\$262,907	\$262,907
Revenues					
Local Sources					
Other Local Revenue	155,113	190,371	246,425	14,750	8,000
Total Revenues	\$155,113	\$190,371	\$246,425	\$14,750	\$8,000
Total Available Resources	\$155,113	\$272,152	\$294,055	\$277,657	\$270,907
Expenditures					
Employee Salaries	54,399	157,113	21,624	-	-
Employee Benefits	18,932	64,535	7,044	-	-
Supplies & Materials	-	2,874	2,481	60,000	25,000
Other	-	-	-	217,657	245,907
Total Expenditures	\$73,331	\$224,522	\$31,149	\$277,657	\$270,907
Total Appropriations	\$73,331	\$224,522	\$31,149	\$277,657	\$270,907

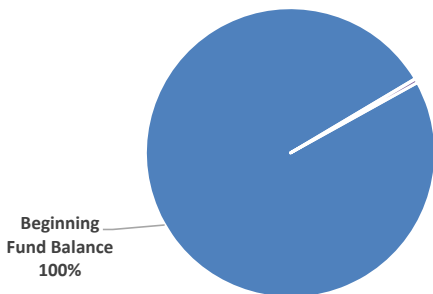


SPECIAL PROGRAMS FUND | SUMMER SCHOOL

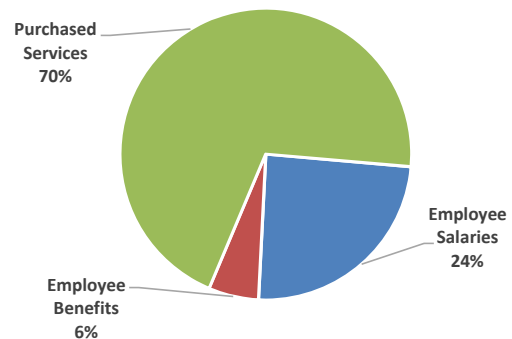
Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$57,971	\$63,523	\$74,017	\$86,471	\$86,471
Revenues					
Local Sources					
Other Local Revenue	17,435	16,793	22,776	-	(400)
State Sources					
Total Revenues	\$17,435	\$16,793	\$22,776	\$-	(\$400)
Total Available Resources	\$75,406	\$80,316	\$96,793	\$86,471	\$86,071
Expenditures					
Employee Salaries	9,803	7,566	8,088	21,000	21,000
Employee Benefits	2,080	1,597	1,784	5,200	4,800
Purchased Services	-	(2,864)	450	60,271	60,271
Total Expenditures	\$11,883	\$6,299	\$10,322	\$86,471	\$86,071
Total Appropriations	\$11,883	\$6,299	\$10,322	\$86,471	\$86,071

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES

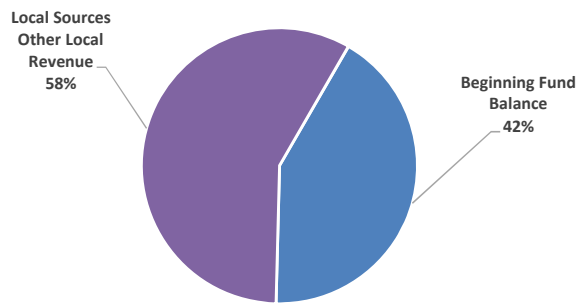


SPECIAL PROGRAMS FUND | CREDIT RECOVERY

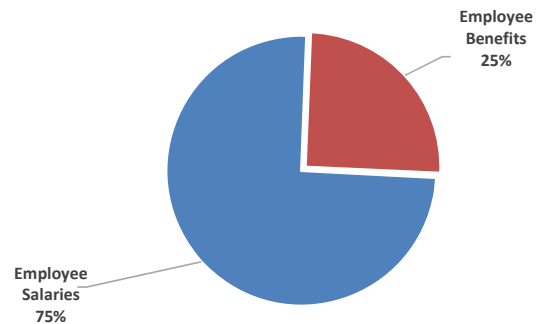
Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$23,408	\$56,216	\$29,839	\$41,302	\$41,301
Revenues					
Local Sources					
Other Local Revenue	60,620	50,255	59,730	-	56,868
Total Revenues	\$60,620	\$50,255	\$59,730	\$-	\$56,868
Total Available Resources	\$84,028	\$106,471	\$89,569	\$41,302	\$98,169
Expenditures					
Employee Salaries	10,524	55,162	35,634	-	73,423
Employee Benefits	4,104	21,468	12,635	-	24,646
Purchased Services	13,184	-	-	41,302	100
Total Expenditures	\$27,812	\$76,630	\$48,269	\$41,302	\$98,169
Total Appropriations	\$27,812	\$76,630	\$48,269	\$41,302	\$98,169

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES

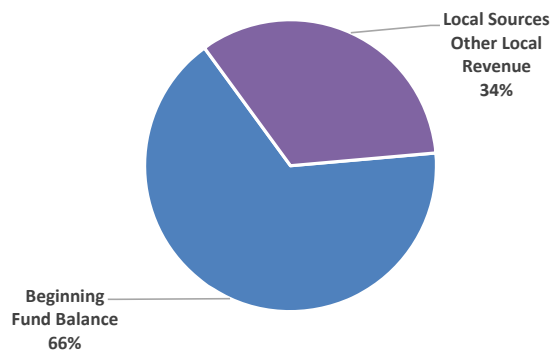


SPECIAL PROGRAMS FUND | OIL & GAS

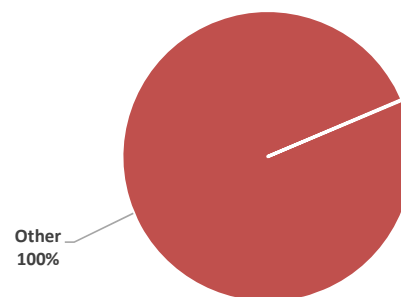
Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$450,834	\$1,434,160	\$2,484,140	\$3,208,730	\$3,208,730
Revenues					
Local Sources					
Other Local Revenue	984,566	1,039,436	727,890	-	1,627,297
Total Revenues	\$984,566	\$1,039,436	\$727,890	\$-	\$1,627,297
Total Available Resources	\$1,435,400	\$2,473,596	\$3,212,030	\$3,208,730	\$4,836,027
Expenditures					
Purchased Services	1,240	-	3,300	10,000	3,000
Other	-	-	-	3,198,730	4,833,027
Total Expenditures	\$1,240	\$-	\$3,300	\$3,208,730	\$4,836,027
Total Appropriations	\$1,240	\$-	\$3,300	\$3,208,730	\$4,836,027

TOTAL RESOURCES



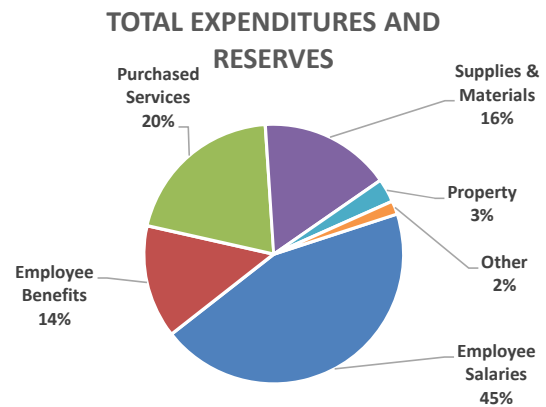
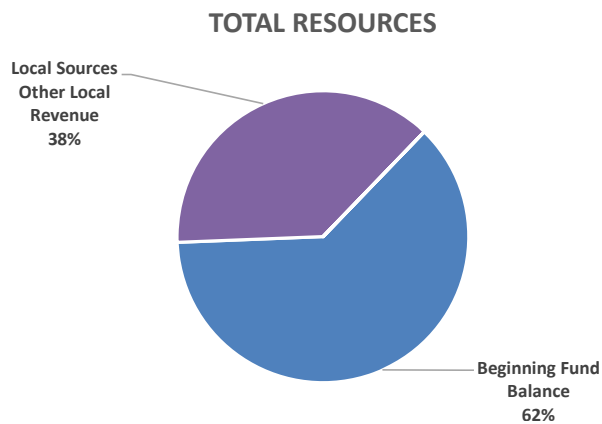
TOTAL EXPENDITURES AND RESERVES



SPECIAL PROGRAMS FUND | NON-GOVERNMENTAL GRANTS

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$328,118	\$515,993	\$548,398	\$736,696	\$723,210
Revenues					
Local Sources					
Other Local Revenue	870,796	4,801,996	676,974	531,994	440,365
Other Sources					
Transfer In From Other Funds	22,936	-	-	-	-
Total Revenues	\$893,732	\$4,801,996	\$676,974	\$531,994	\$440,365
Total Available Resources	\$1,221,850	\$5,317,989	\$1,225,372	\$1,268,690	\$1,163,575
Expenditures					
Employee Salaries	241,557	22,844	10,120	194,441	517,110
Employee Benefits	54,344	6,626	2,311	3,500	163,853
Purchased Services	276,575	2,683,301	206,215	221,367	237,582
Supplies & Materials	130,381	77,735	213,420	334,027	190,888
Property	1,000	1,978,426	45,385	44,000	34,535
Other	3,000	661	11,575	471,355	19,607
Total Expenditures	\$706,857	\$4,769,593	\$489,026	\$1,268,690	\$1,163,575
Total Appropriations	\$706,857	\$4,769,593	\$489,026	\$1,268,690	\$1,163,575

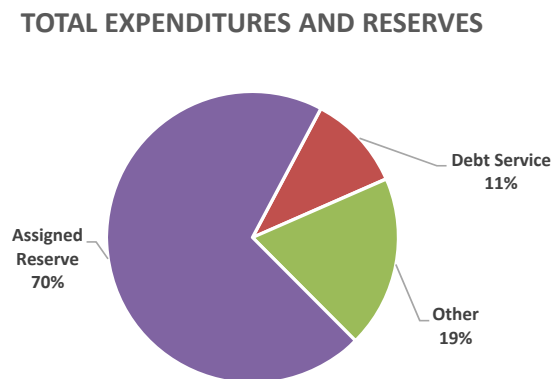
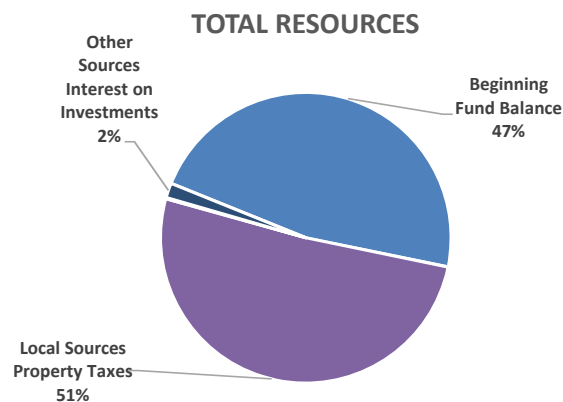


BOND REDEMPTION FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$35,876,607	\$55,381,481	\$73,122,783	\$74,287,490	\$58,522,096
Revenues					
Local Sources					
Property Taxes	45,933,691	44,770,287	54,040,301	63,477,598	63,477,598
Other Taxes	(44,877)	21,957	(130,629)	(130,000)	(156,754)
Other Sources					
Interest on Investments	10,498	58,168	1,806,687	1,500,000	2,040,000
Total Revenues	\$45,899,312	\$44,850,412	\$55,716,359	\$64,847,598	\$65,360,844
Total Available Resources	\$81,775,919	\$100,231,893	\$128,839,142	\$139,135,088	\$123,882,940
Expenditures					
Purchased Services	6,265	7,500	8,100	11,500	11,500
Debt Service	10,960,000	10,050,000	28,610,000	26,105,000	13,205,000
Other	15,428,173	17,051,612	25,933,553	24,591,523	23,610,138
Total Expenditures	\$26,394,438	\$27,109,112	\$54,551,653	\$50,708,023	\$36,826,638
Reserves Designated					
Assigned Reserve	-	-	-	88,427,065	87,056,302
Total Reserves Designated	\$ -	\$ -	\$ -	\$88,427,065	\$87,056,302
Total Appropriations	\$26,394,438	\$27,109,112	\$54,551,653	\$139,135,088	\$123,882,940

The Bond Redemption Fund mill levy for property tax collections in 2024 is set at 22.069 to provide funding for payment of general obligation long-term debt principal and interest obligations.

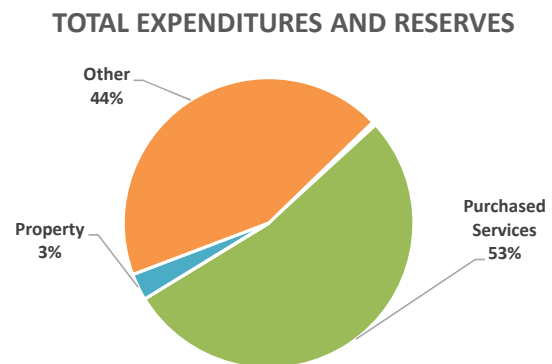
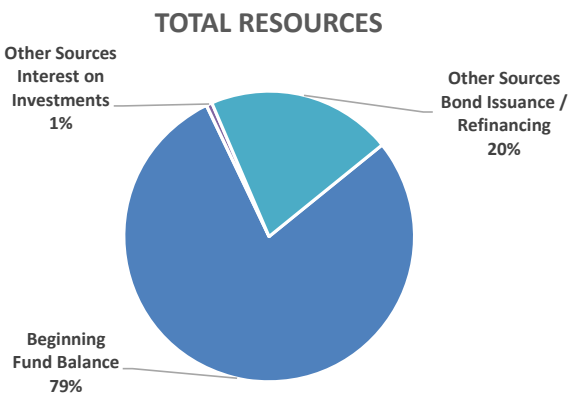


BUILDING FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$32,734,798	\$29,078,740	\$297,983,012	\$179,433,269	\$381,794,729
Revenues					
Other Sources					
Interest on Investments	95,955	(1,309,525)	6,128,113	2,509,997	3,117,329
Bond Issuance / Refinancing	-	301,283,117	-	-	100,000,000
Total Revenues	\$95,955	\$299,973,592	\$6,128,113	\$2,509,997	\$103,117,329
Total Available Resources	\$32,830,753	\$329,052,332	\$304,111,125	\$181,943,266	\$484,912,058
Expenditures					
Employee Salaries	684,646	1,114,098	1,651,570	1,644,633	1,478,682
Employee Benefits	217,936	349,861	519,639	572,745	476,972
Purchased Services	1,225,572	9,173,876	20,646,362	17,408,850	257,259,711
Supplies & Materials	2,203,608	1,590,283	308,168	11,050	-
Property	(579,750)	18,841,201	101,552,135	63,601,677	14,568,057
Other	-	-	-	98,704,311	211,128,636
Total Expenditures	\$3,752,012	\$31,069,319	\$124,677,874	\$181,943,266	\$484,912,058
Total Appropriations	\$3,752,012	\$31,069,319	\$124,677,874	\$181,943,266	\$484,912,058

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

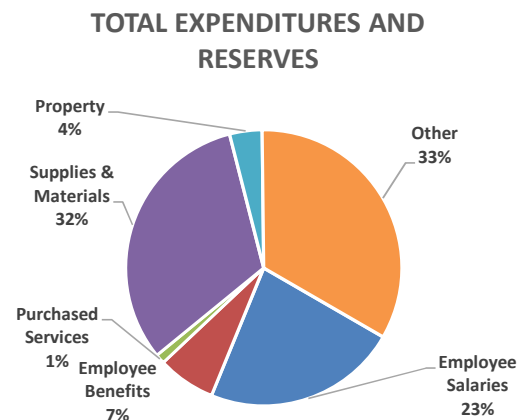
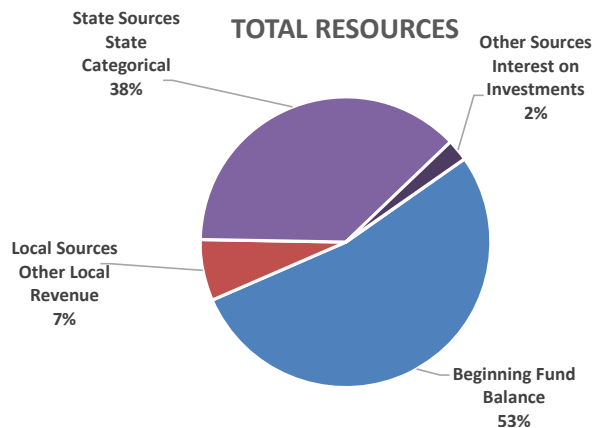


NUTRITION SERVICES FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$1,627,277	\$1,851,506	\$2,271,169	\$5,097,610	\$5,160,360
Revenues					
Local Sources					
Other Local Revenue	165,026	363,415	3,110,273	647,974	660,617
State Sources					
State Categorical	53,347	52,731	114,612	2,896,893	3,644,732
Federal Sources					
Federal Revenue	5,186,333	7,026,429	7,059,076	4,868,260	5,530,361
Other Sources					
Interest on Investments	1,844	3,531	136,929	207,000	235,000
Total Revenues	\$5,406,550	\$7,446,106	\$10,420,890	\$8,620,127	\$10,070,710
Total Available Resources	\$7,033,827	\$9,297,612	\$12,692,059	\$13,717,737	\$15,231,070
Expenditures					
Employee Salaries	2,004,452	2,400,701	2,671,342	2,910,704	3,479,461
Employee Benefits	667,862	774,701	855,648	921,860	1,034,484
Purchased Services	97,596	113,381	117,128	187,890	171,120
Supplies & Materials	2,374,885	3,693,299	3,947,085	4,531,113	4,862,480
Property	33,658	40,217	-	603,000	580,000
Other	3,876	4,135	3,233	4,563,170	5,103,525
Total Expenditures	\$5,182,329	\$7,026,434	\$7,594,436	\$13,717,737	\$15,231,070
Total Appropriations	\$5,182,329	\$7,026,434	\$7,594,436	\$13,717,737	\$15,231,070

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



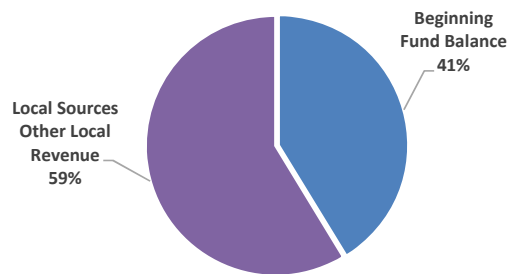
CHILDCARE PROGRAM FUND

Forecast of Revenues by Source and Expenditures by Object

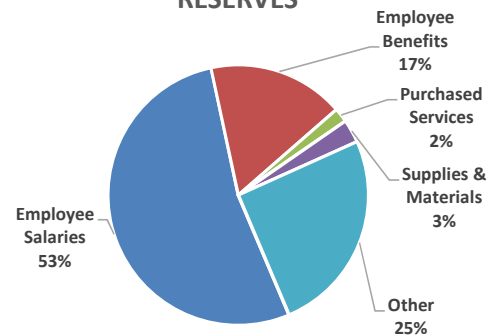
	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$121,066	\$382,951	\$844,754	\$958,952	\$958,952
Revenues					
Local Sources					
Other Local Revenue	752,634	1,337,365	1,329,842	1,364,000	1,364,000
Other Sources					
Transfer In From Other Funds	390,433	-	-	-	-
Total Revenues	\$1,143,067	\$1,337,365	\$1,329,842	\$1,364,000	\$1,364,000
Total Available Resources	\$1,264,133	\$1,720,316	\$2,174,596	\$2,322,952	\$2,322,952
Expenditures					
Employee Salaries	637,796	610,333	831,220	1,231,697	1,231,697
Employee Benefits	223,569	213,203	300,902	394,269	394,269
Purchased Services	12,558	8,616	34,987	41,458	41,458
Supplies & Materials	7,259	43,412	43,708	67,116	67,116
Other	-	-	4,827	588,412	588,412
Total Expenditures	\$881,182	\$875,564	\$1,215,644	\$2,322,952	\$2,322,952
Total Appropriations	\$881,182	\$875,564	\$1,215,644	\$2,322,952	\$2,322,952

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.

TOTAL RESOURCES



TOTAL EXPENDITURES AND RESERVES

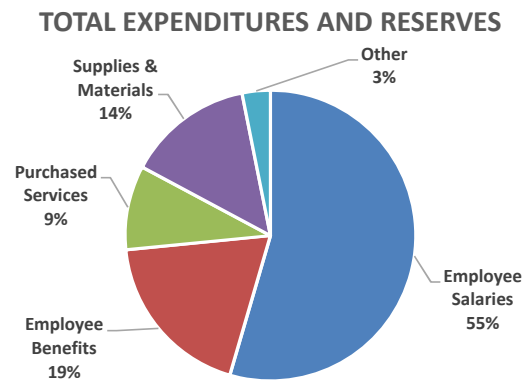
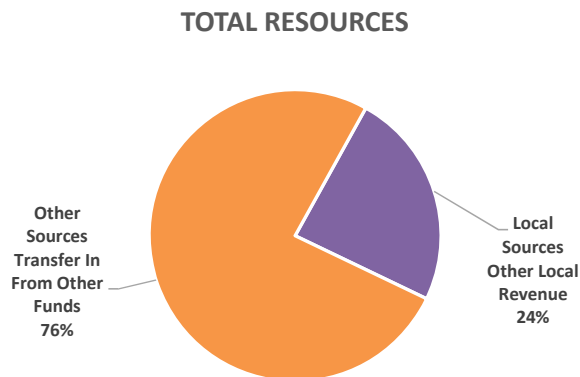


PRINT SHOP FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Local Sources					
Other Local Revenue	30,925	37,611	27,847	39,100	38,501
Other Sources					
Transfer In From Other Funds	89,040	85,433	100,927	109,006	121,480
Total Revenues	\$119,965	\$123,044	\$128,774	\$148,106	\$159,981
Total Available Resources	\$119,965	\$123,044	\$128,774	\$148,106	\$159,981
Expenditures					
Employee Salaries	72,525	72,920	75,495	81,025	87,213
Employee Benefits	16,527	16,608	17,514	28,081	30,268
Purchased Services	10,575	11,374	10,552	14,000	15,000
Supplies & Materials	16,413	18,188	21,075	20,000	22,500
Other	3,925	3,954	4,138	5,000	5,000
Total Expenditures	\$119,965	\$123,044	\$128,774	\$148,106	\$159,981
Total Appropriations	\$119,965	\$123,044	\$128,774	\$148,106	\$159,981

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

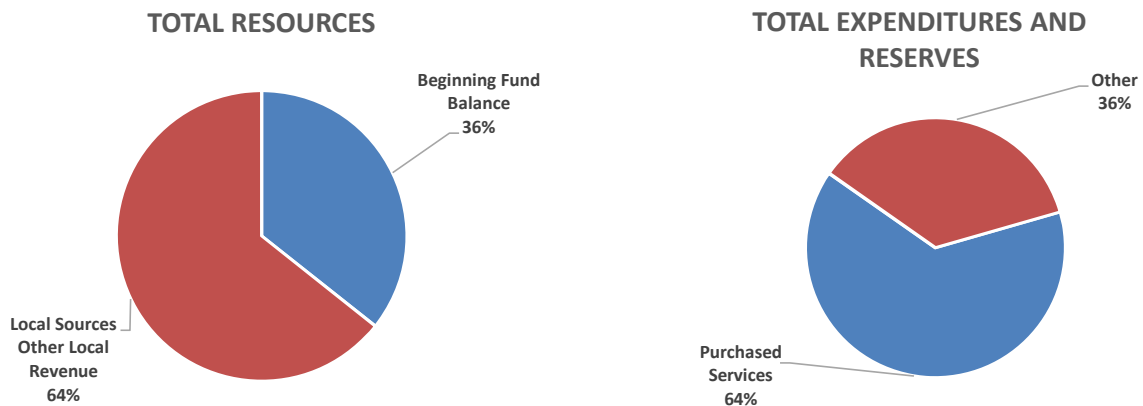


DENTAL INSURANCE FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$665,645	\$641,931	\$681,388	\$729,528	\$615,179
Revenues					
Local Sources					
Other Local Revenue	914,797	912,960	935,093	991,552	1,108,990
Total Revenues	\$914,797	\$912,960	\$935,093	\$991,552	\$1,108,990
Total Available Resources	\$1,580,442	\$1,554,891	\$1,616,481	\$1,721,080	\$1,724,169
Expenditures					
Purchased Services	938,510	873,503	886,952	1,034,572	1,106,312
Other	-	-	-	686,508	617,857
Total Expenditures	\$938,510	\$873,503	\$886,952	\$1,721,080	\$1,724,169
Total Appropriations	\$938,510	\$873,503	\$886,952	\$1,721,080	\$1,724,169

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



TRUST FUND

Forecast of Revenues by Source and Expenditures by Object

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Beginning Fund Balance	\$26,627	\$26,690	\$26,797	\$28,529	\$31,016
Revenues					
Other Sources					
Interest on Investments	63	109	1,731	2,487	2,524
Total Revenues	\$63	\$109	\$1,731	\$2,487	\$2,524
Total Available Resources	\$26,690	\$26,799	\$28,528	\$31,016	\$33,540
Expenditures					
Other	-	-	-	31,016	33,540
Total Expenditures	\$ -	\$ -	\$ -	\$31,016	\$33,540
Total Appropriations	\$ -	\$ -	\$ -	\$31,016	\$33,540

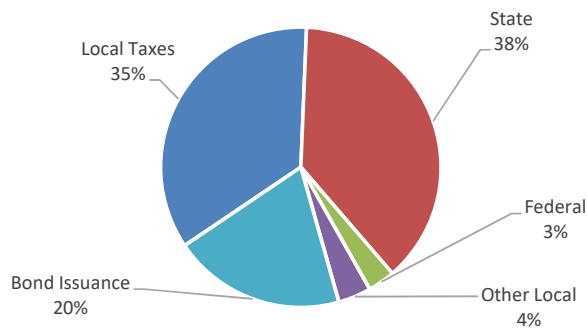
Trust funds are used to account for assets held on behalf of a trustee. This fund is used to account for the monies donated for student scholarships, the senior tutorial program, and any other donated, specific-purpose revenues.

Consolidated Revenue | All Funds | PROPOSEDBUDGET 2024-2025

Forecast of Revenues by Source

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Revenues					
Local Sources					
Property Taxes	101,461,352	101,145,332	137,617,074	170,104,261	170,104,261
Specific Ownership Taxes	4,362,289	3,746,716	5,537,768	5,000,000	6,305,872
Other Taxes	(98,793)	46,048	(326,329)	(205,453)	(332,207)
Other Local Revenue	7,074,778	13,468,347	10,888,482	9,273,797	11,765,684
State Sources					
State Equalization	90,588,760	115,982,915	138,396,222	149,113,660	165,565,588
State Categorical	9,962,515	15,307,623	18,870,715	23,912,732	25,026,768
Federal Sources					
Federal Revenue	25,736,521	21,651,137	21,115,551	16,007,380	15,754,503
Other Sources					
Interest on Investments	196,537	196,913	5,424,358	5,231,484	7,330,326
Cash in Lieu	184,206	353,428	376,435	40,000	40,000
Bond Issuance/Refinancing	-	301,283,117	-	-	100,000,000
Total Revenues	\$239,468,165	\$573,181,576	\$337,900,276	\$378,477,861	\$501,560,795

FY 24-25 Revenue Sources



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

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

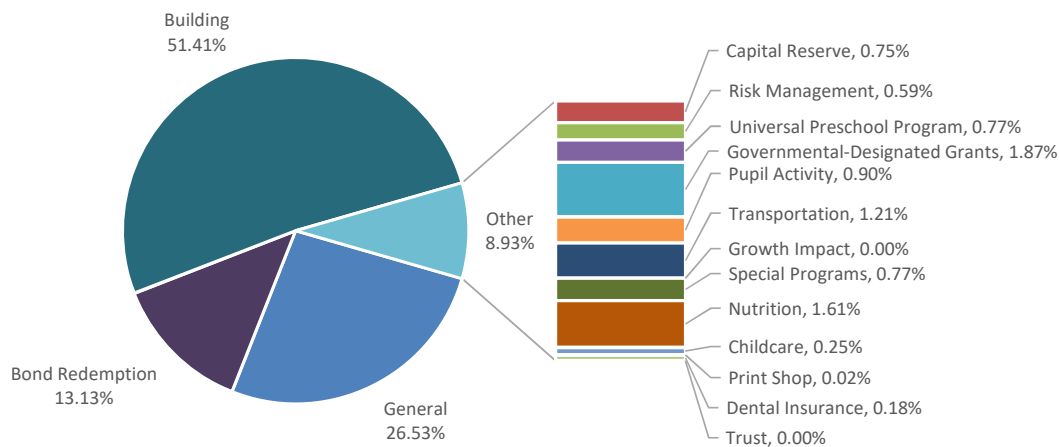
Funding from the state is received via categorical and equalization revenue. Equalization revenue is received via the Colorado School Finance Act. Categorical funding provides support for specific programs that districts offer such as gifted and talented, special education, transportation and vocational.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

Consolidated Appropriations | PROPOSEDBUDGET 2024-2025

Forecast of Expenditures by Fund

	AUDITED ACTUALS 2020-2021	AUDITED ACTUALS 2021-2022	AUDITED ACTUALS 2022-2023	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
Expenditures					
Fund					
General	121,400,726	131,513,997	152,487,821	242,651,093	250,200,858
Capital Reserve	1,572,714	931,270	1,062,721	5,239,792	7,109,495
Risk Management	2,564,399	2,564,509	2,878,683	4,474,730	5,592,865
Universal Preschool Program	2,689,042	2,426,638	2,023,702	6,491,903	7,265,027
Governmental-Designated Grants	24,463,545	19,132,479	19,136,202	18,675,516	17,664,413
Pupil Activity	1,518,591	3,152,378	3,950,434	7,487,581	8,483,655
Transportation	6,641,608	7,179,848	8,022,204	9,140,435	11,377,707
Growth Impact	23,524	40,428	6,731	-	-
Special Programs	1,315,352	5,576,067	1,203,258	5,646,223	7,255,474
Bond Redemption	26,394,438	27,109,112	54,551,653	139,135,088	123,882,940
Building	3,752,012	31,069,319	124,677,874	181,943,264	484,912,058
Nutrition	5,182,329	7,026,434	7,594,436	13,717,737	15,231,070
Childcare	881,182	875,564	1,215,644	2,322,952	2,322,952
Print Shop	119,965	123,044	128,774	148,106	159,981
Dental Insurance	938,510	873,503	886,952	1,721,080	1,724,169
Trust	-	-	-	31,016	33,540
Total Appropriations	\$199,457,937	\$239,594,590	\$379,827,089	\$638,826,516	\$943,216,204

Consolidated Appropriations by Fund



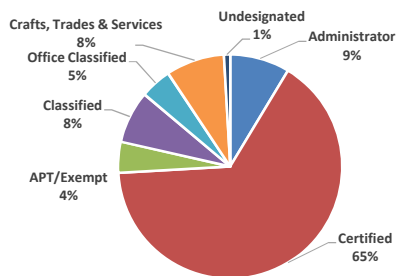
27J Schools has been able to pass multiple Bond elections to support the substantial population (enrollment) growth within the District over the last several years. It is a unique situation compared to many other districts in the state, and, as a result, the Bond Redemption and Building Funds make up approximately 64% of 27J's total expenditures. The Building Fund solely pays for the construction of new schools and infrastructure and major repair and renovation of existing schools and the Bond Redemption Fund pays for principal and interest of that Bond debt. The remaining 36% of total expenditures is made up of General Fund and all other funds pay for overall operations of the District and its many locations and programs.

Salaries & Benefits by Job Class | All Funds | PROPOSEDBUDGET 2024-2025

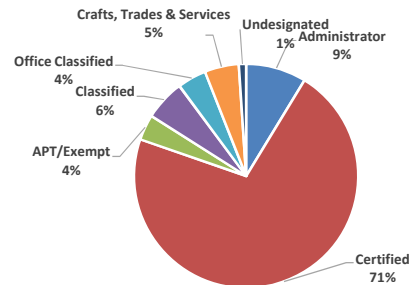
Forecast of Expenditures by Fund by Job Class

	Administrator	Certified	APT/Exempt	Classified	Office Classified	Crafts, Trades & Services	Undesignated	Total
Fund								
General	16,532,440	135,783,899	6,956,680	11,144,591	7,888,325	9,371,105	1,993,804	189,670,844
Universal Preschool Program	153,700	3,441,393	-	2,387,186	140,650	-	-	6,122,929
Governmental-Designated Grants	1,129,107	5,815,598	254,895	1,087,995	886,574	12,200	-	9,186,369
Pupil Activity	-	106,936	-	20,941	-	-	-	127,877
Transportation	669,256	128	400,751	893,325	560,119	5,885,126	-	8,408,705
Special Programs	132,557	988,678	204,225	-	257,948	1,500	-	1,584,908
Building	354,865	-	1,570,567	-	30,222	-	-	1,955,654
Nutrition	332,249	-	375,750	-	293,500	3,512,446	-	4,513,945
Childcare	-	-	232,129	1,393,337	500	-	-	1,625,966
Print Shop	-	-	-	-	-	117,481	-	117,481
Total	\$19,304,174	\$146,136,632	\$9,994,997	\$16,927,375	\$10,057,838	\$18,899,858	\$1,993,804	\$223,314,678

Salaries & Benefits by Job Class | All Funds



Salaries & Benefits by Job Class | General Fund



Teachers (certified employees) make up the largest part of 27J's salaries and benefits. As part of the budget every year, compensation is a vital priority as 27J strives to attract and retain the highest-quality educators. In fiscal year 2023-2024, the District committed a significant investment into compensation increases in order to combat cost-of-living increases, low benchmarking and recognition of the tremendous efforts all staff have shown over the years. In fiscal year 2024-2025, the District plans to continue this investment.

SCHOOL SUMMARY

Forecast of School Expenditures by Object

		SALARIES				
	STAFF	ADMINIST-RATORS	CERTIFIED	OTHER PROFESSIONAL	PARAs	OFFICE/ ADMIN. SUPPORT
Northeast	23.94	237,726	1,934,542	-	194,065	120,642
South	17.82	237,126	1,292,103	-	301,662	114,901
Southeast	26.98	235,494	2,057,680	-	243,679	121,479
Henderson	18.38	237,673	1,451,297	-	134,022	71,189
Thimmig	25.67	127,637	2,098,995	-	87,803	147,092
Pennock	32.91	238,566	2,579,812	-	197,133	142,308
Second Creek	35.23	238,566	2,663,799	-	271,900	133,360
West Ridge	36.85	237,006	2,866,387	-	216,248	121,896
Turnberry	40.00	237,056	3,220,155	-	67,506	162,857
Brantner	28.23	238,506	2,179,350	-	124,669	112,325
Reunion	40.26	237,786	3,059,061	-	248,340	116,804
Padilla	33.02	237,786	2,554,594	-	192,025	101,289
Southlawn	27.74	237,006	2,133,633	-	167,332	117,036
Total Elementary	387.03	\$ 2,977,933	\$ 30,091,406	\$ -	\$ 2,446,383	\$ 1,583,180
Discovery	27.84	249,708	3,104,372	-	208,018	103,770
Total K-8	27.84	\$ 249,708	\$ 3,104,372	\$ -	\$ 208,018	\$ 103,770
Overland Trail	33.33	250,428	2,956,095	-	37,688	126,312
Vikan	30.12	249,928	2,703,388	-	96,237	140,157
Prairie View	39.67	363,926	3,163,531	-	41,280	150,388
Stuart	44.19	362,988	3,471,748	-	102,790	148,996
Quist	46.71	250,528	3,887,280	-	10,973	149,882
Total Middle	194.02	\$ 1,477,798	\$ 16,182,041	\$ -	\$ 288,968	\$ 715,736
Brighton	95.78	776,606	7,567,007	43,416	481,602	411,688
Prairie View	95.97	904,730	7,150,446	-	331,389	480,981
Innovations & Options	11.88	141,927	1,414,233	-	37,992	106,885
Riverdale Ridge	92.19	776,406	6,986,727	-	280,350	446,602
Total High	295.82	\$ 2,599,670	\$ 23,118,414	\$ 43,416	\$ 1,131,333	\$ 1,446,156
27J Online Academy	2.75	249,708	1,772,101	-	26,976	128,674
Total Online	2.75	\$ 249,708	\$ 1,772,101	\$ -	\$ 26,976	\$ 128,674
TOTAL	907.46	\$ 7,554,817	\$ 74,268,333	\$ 43,416	\$ 4,101,677	\$ 3,977,516

CRAFTS, TRADES, SERVICES	BENEFITS	PURCHASE SERVICES	SUPPLIES	PROPERTY	OTHER	SCHOOL TOTAL
-	870,109	12,300	36,345	-	-	3,405,729
-	680,980	18,600	18,029	-	-	2,663,400
-	930,342	24,615	25,869	-	150	3,639,307
-	663,127	14,450	20,925	-	100	2,592,783
896	861,380	17,600	30,921	-	-	3,372,325
-	1,104,531	24,275	50,536	-	1,500	4,338,661
-	1,157,143	23,800	41,125	-	-	4,529,693
-	1,204,061	21,810	51,775	-	500	4,719,682
-	1,290,663	29,400	47,383	-	4,550	5,059,571
-	928,875	7,375	48,924	-	-	3,640,023
-	1,281,537	16,200	62,097	-	6,000	5,027,823
-	1,079,607	27,765	33,081	-	6,100	4,232,246
-	929,368	12,900	46,690	-	250	3,644,215
\$ 896	\$ 12,981,721	\$ 251,090	\$ 513,700	\$ -	\$ 19,150	\$ 50,865,459
-	1,282,639	16,500	58,738	-	-	5,023,745
\$ -	\$ 1,282,639	\$ 16,500	\$ 58,738	\$ -	\$ -	\$ 5,023,745
-	1,179,348	22,850	62,836	-	12,250	4,647,807
-	1,115,103	15,300	55,056	-	-	4,375,168
-	1,300,225	28,500	47,470	-	1,500	5,096,820
300	1,429,998	16,495	82,143	-	-	5,615,459
-	1,503,762	34,975	48,300	-	1,000	5,886,700
\$ 300	\$ 6,528,435	\$ 118,120	\$ 295,805	\$ -	\$ 14,750	\$ 25,621,953
6,758	3,242,534	93,350	211,571	-	10,200	12,844,732
2,603	3,101,194	99,800	200,496	-	6,550	12,278,189
-	595,205	8,520	22,455	-	1,700	2,328,919
1,652	2,967,087	103,335	187,651	-	5,000	11,754,809
\$ 11,013	\$ 9,906,020	\$ 305,005	\$ 622,173	\$ -	\$ 23,450	\$ 39,206,649
-	761,312	10,065	17,024	-	3,500	2,969,361
\$ -	\$ 761,312	\$ 10,065	\$ 17,024	\$ -	\$ 3,500	\$ 2,969,361
\$ 12,209	\$ 31,460,128	\$ 700,780	\$ 1,507,440	\$ -	\$ 60,850	\$ 123,687,166

NORTHEAST ELEMENTARY

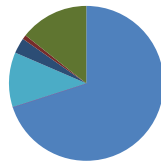
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
418			23.94	
Regular Education	\$2,349,705	\$46,224	19.28	0.65
Special Education	-	350	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	993	-	-	-
Full-Day Kinder	383,874	-	2.66	0.85
Other Education	-	-	-	-
Students	109,476	-	-	1.00
Instructional Staff	28,220	-	0.28	-
School Administration	482,987	3,900	1.64	2.21
Operation/Maintenance	-	-	-	-
Subtotal	\$3,355,255	\$50,474	23.86	4.71
Total Budget		\$3,405,729		28.57

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

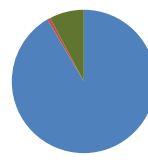
District Allocation



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

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

School Allocation



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

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

School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	449	419	418	444	457

SOUTH ELEMENTARY

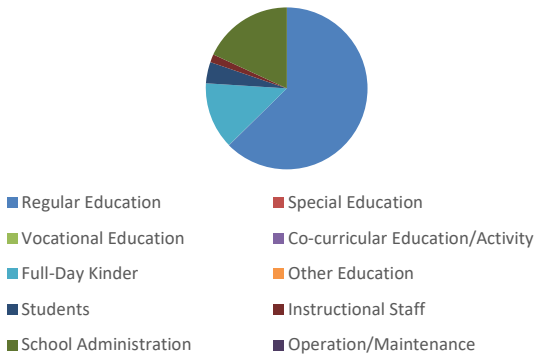
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	305	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL	17.82	LINE
Regular Education		\$1,644,957	\$28,729	14.86	0.95
Special Education		-	-	0.02	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,368	-	-	-
Full-Day Kinder		349,773	-	2.41	0.50
Other Education		-	-	-	-
Students		111,984	-	0.02	1.00
Instructional Staff		43,252	5,000	0.36	-
School Administration		475,237	3,100	1.60	2.21
Operation/Maintenance		-	-	-	-
Subtotal		\$2,626,571	\$36,829	19.27	4.66
Total Budget			\$2,663,400		23.93

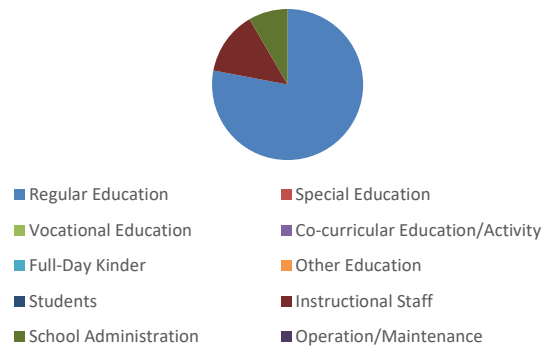
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District Allocation



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		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	344	317	305	275	265

SOUTHEAST ELEMENTARY

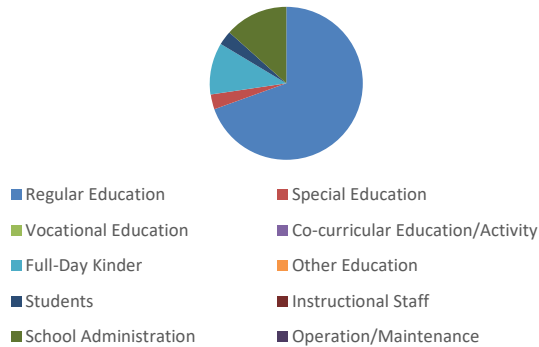
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
475			26.98	
Regular Education	\$2,489,646	\$34,200	20.86	0.65
Special Education	111,896	600	1.09	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	1,050	-	-	-
Full-Day Kinder	390,033	550	2.58	-
Other Education	-	3,250	-	-
Students	108,540	150	-	1.00
Instructional Staff	-	4,000	-	-
School Administration	479,579	15,814	1.67	2.21
Operation/Maintenance	-	-	-	-
Subtotal	\$3,580,743	\$58,564	26.20	3.86
Total Budget		\$3,639,307		30.06

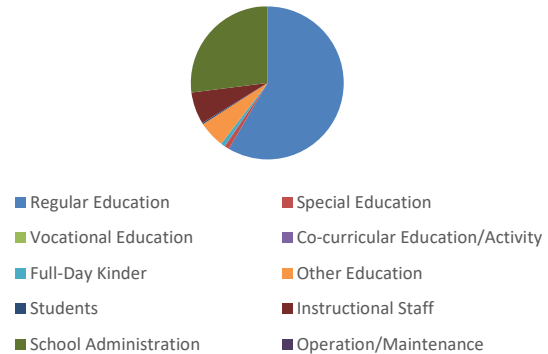
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District Allocation



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

School Allocation



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

Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	465	462	475	565	607

HENDERSON ELEMENTARY

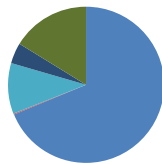
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	319	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL		
				18.38	LINE
Regular Education		\$1,755,953	\$23,050	14.82	0.50
Special Education		4,728	35	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,188	-	-	-
Full-Day Kinder		268,122	75	2.30	0.15
Other Education		-	315	-	-
Students		109,291	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		414,981	13,045	0.93	2.30
Operation/Maintenance		-	2,000	-	-
Subtotal		\$2,554,263	\$38,520	18.05	3.95
Total Budget			\$2,592,783		22.00

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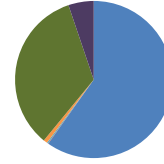
District Allocation



- 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		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	304	303	319	323	343

THIMMIG ELEMENTARY

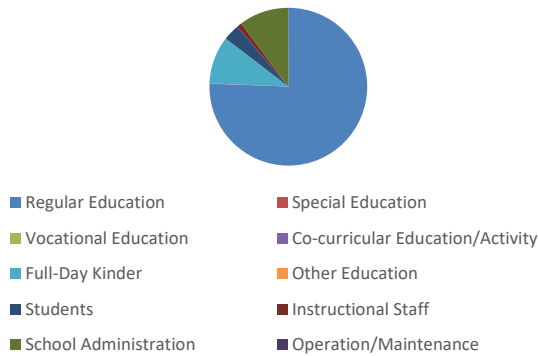
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	450	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL	25.67	LINE
Regular Education		\$2,506,958	\$44,615	21.58	0.65
Special Education		-	1,250	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,368	-	-	-
Full-Day Kinder		325,620	-	3.00	-
Other Education		-	2,300	-	-
Students		109,765	800	-	1.00
Instructional Staff		33,093	600	0.27	-
School Administration		338,766	5,980	0.51	2.00
Operation/Maintenance		1,210	-	-	-
Subtotal		\$3,316,780	\$55,545	25.36	3.65
Total Budget			\$3,372,325	29.01	

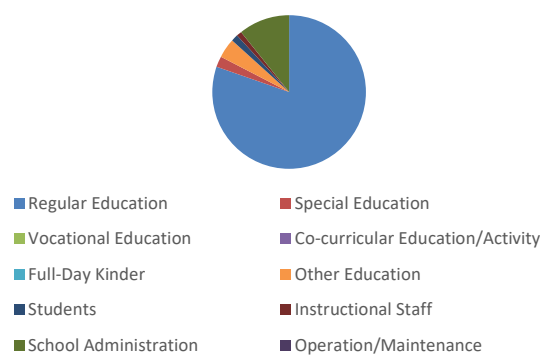
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District Allocation



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School Allocation



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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	475	445	450	441	461

PENNOCK ELEMENTARY

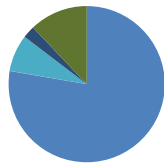
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	584	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL	32.91	LINE
Regular Education		\$3,308,563	\$58,811	24.42	1.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,267	-	-	-
Full-Day Kinder		326,320	-	3.00	-
Other Education		-	3,750	-	-
Students		108,540	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		512,074	19,335	1.83	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,256,765	\$81,896	29.25	4.65
Total Budget			\$4,338,661	33.90	

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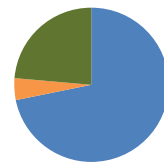
District Allocation



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

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School Allocation



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

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	558	558	584	606	618

SECOND CREEK ELEMENTARY

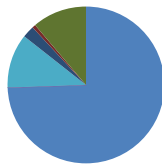
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
624			35.23	
Regular Education	\$3,315,206	\$50,825	27.25	0.65
Special Education	-	375	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	1,131	-	-	-
Full-Day Kinder	498,263	200	4.58	-
Other Education	-	4,000	-	-
Students	108,540	625	-	1.00
Instructional Staff	32,156	7,650	0.27	-
School Administration	499,049	11,673	2.08	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$4,454,345	\$75,348	34.18	3.65
Total Budget		\$4,529,693		37.83

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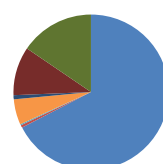
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
- Full-Day Kinder
- Other Education
- Students
- Instructional Staff
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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		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	628	587	624	550	594

WEST RIDGE ELEMENTARY

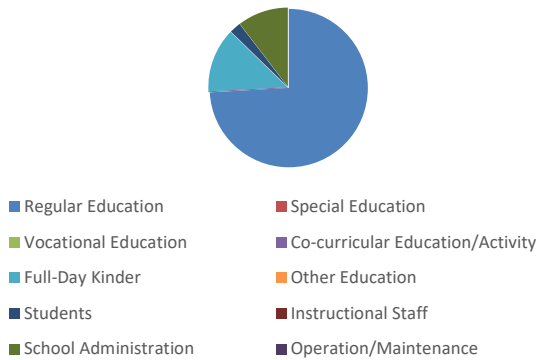
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	655	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$3,437,503	\$72,845	30.30	1.65
Special Education		-	50	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		1,278	1,000	-	-
Full-Day Kinder		609,172	650	5.58	-
Other Education		-	-	-	-
Students		108,540	500	-	1.00
Instructional Staff		-	2,300	-	-
School Administration		481,683	4,161	1.88	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,638,176	\$81,506	37.76	4.65
Total Budget			\$4,719,682		42.41

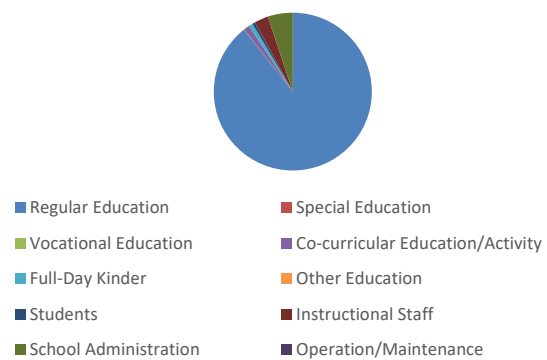
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School Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	765	655	655	709	724

TURNBERRY ELEMENTARY

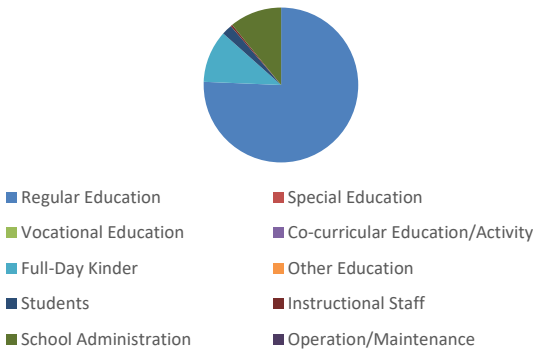
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	710	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
				40.00	LINE
Regular Education		\$3,763,039	\$78,533	30.13	0.65
Special Education		-	200	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		543,400	300	6.00	-
Other Education		-	700	-	-
Students		109,401	675	1.00	1.00
Instructional Staff		18,452	1,550	0.17	-
School Administration		539,545	3,775	2.17	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,973,838	\$85,733	39.47	3.65
Total Budget			\$5,059,571		43.12

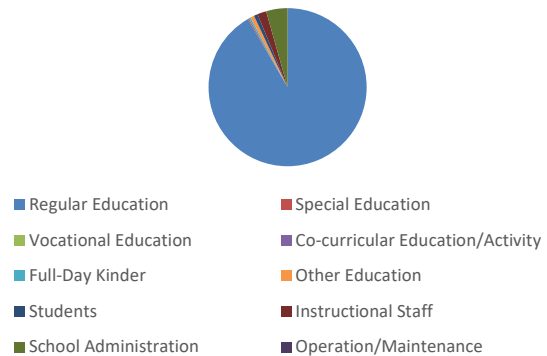
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School Allocation



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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	705	707	710	688	704

BRANTNER ELEMENTARY

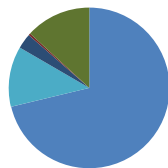
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE
498			28.23	LINE
Regular Education	\$2,550,001	\$44,424	23.14	0.65
Special Education	-	-	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	1,040	-	-	-
Full-Day Kinder	434,710	80	4.00	-
Other Education	-	350	-	-
Students	108,540	-	-	1.00
Instructional Staff	14,110	7,500	0.16	-
School Administration	471,489	7,780	1.78	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$3,579,889	\$60,134	29.08	3.65
Total Budget		\$3,640,023		32.73

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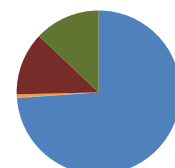
District Allocation



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

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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	618	494	498	538	592

REUNION ELEMENTARY

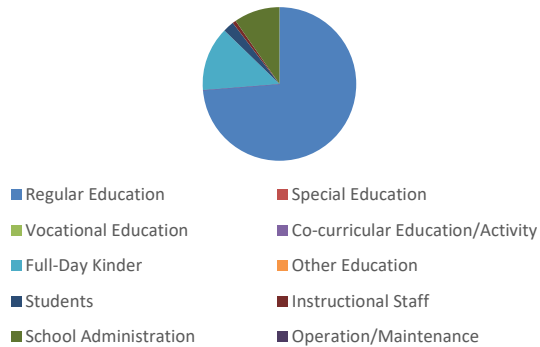
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	720	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL		
Regular Education		\$3,641,350	\$53,000	31.63	0.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		844	-	-	-
Full-Day Kinder		669,156	-	6.16	-
Other Education		-	1,500	-	-
Students		115,052	-	0.06	1.00
Instructional Staff		35,818	300	0.33	-
School Administration		477,575	33,227	1.83	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,939,796	\$88,027	40.01	3.65
Total Budget			\$5,027,823		43.66

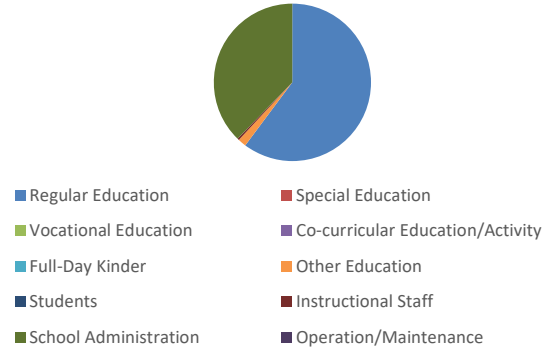
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	722	706	720	652	662

PADILLA ELEMENTARY

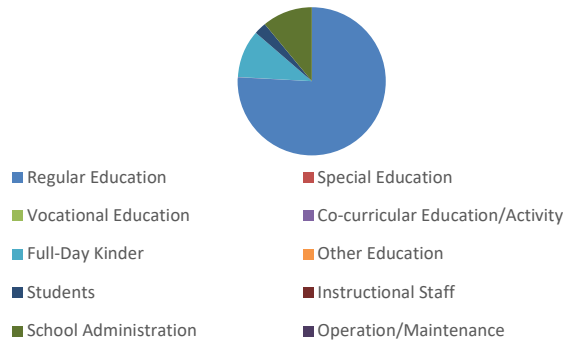
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
587			33.02	
Regular Education	\$3,157,614	\$59,774	26.65	1.15
Special Education	-	1,146	-	-
Vocational Education	-	-	-	-
Co-curricular Education/Activity	1,188	-	-	-
Full-Day Kinder	435,560	400	4.00	-
Other Education	-	1,845	-	-
Students	110,711	425	0.02	1.00
Instructional Staff	-	-	-	-
School Administration	456,293	7,291	0.25	2.00
Operation/Maintenance	-	-	-	-
Subtotal	\$4,161,365	\$70,881	30.92	4.15
Total Budget		\$4,232,246		35.07

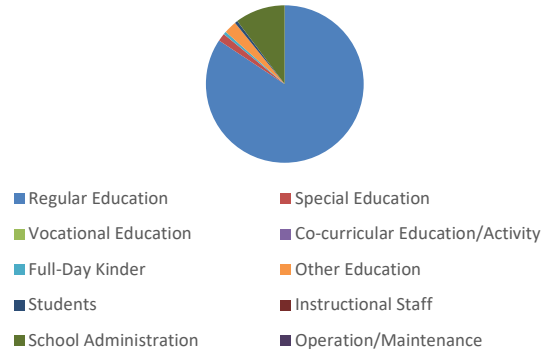
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	472	533	587	666	682

SOUTHLAWN ELEMENTARY

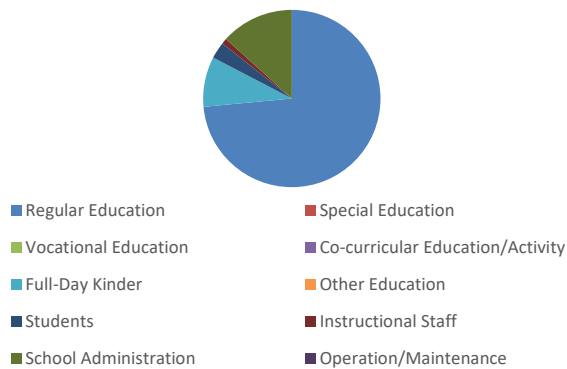
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	501	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$2,634,666	\$44,985	17.68	0.65
Special Education		-	600	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		325,720	-	4.00	-
Other Education		-	350	-	-
Students		108,540	800	-	1.00
Instructional Staff		36,904	1,675	0.34	-
School Administration		477,889	12,085	2.07	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$3,583,720	\$60,495	24.09	3.65
Total Budget			\$3,644,215		27.74

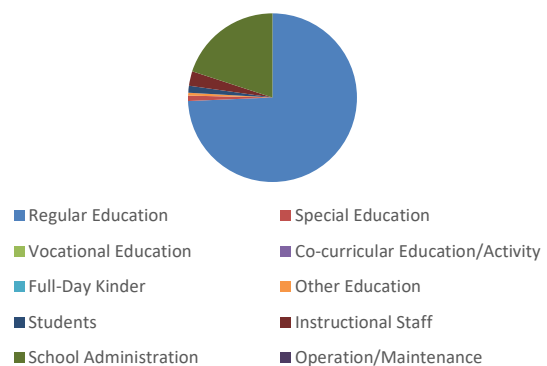
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	380	462	501	427	470

DISCOVERY MAGNET

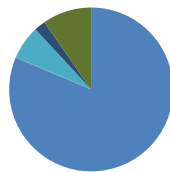
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	697	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$4,017,872	\$46,589	32.30	0.65
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		8,752	-	-	-
Full-Day Kinder		326,220	-	3.00	-
Other Education		-	2,600	-	-
Students		108,540	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		478,749	34,423	1.69	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,940,133	\$83,612	36.99	3.65
Total Budget			\$5,023,745		40.64

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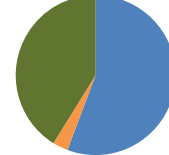
District Allocation



- 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
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	0	623	697	707	707

OVERLAND TRAIL MIDDLE SCHOOL

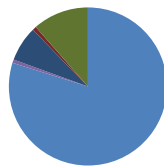
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	590	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL	33.33	LINE
Regular Education		\$3,627,770	\$64,700	28.75	1.75
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		32,657	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		325,620	1,500	-	2.00
Instructional Staff		39,074	6,000	0.36	-
School Administration		520,224	30,261	1.89	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$4,545,346	\$102,461	31.00	5.75
Total Budget			\$4,647,807		36.75

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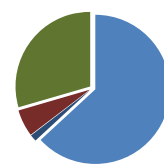
District Allocation



- Regular Education
- Special Education
- Vocational Education
- Co-curricular Education/Activity
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School Allocation

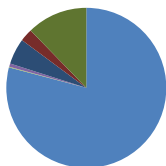


- Regular Education
- Special Education
- Vocational Education
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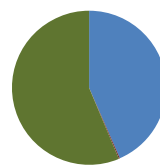
School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	538	559	590	614	622

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- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
- Other Education
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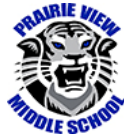
- Regular Education
- Vocational Education
- Full-Day Kinder
- Students
- School Administration
- Special Education
- Co-curricular Education/Activity
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PRAIRIE VIEW MIDDLE SCHOOL

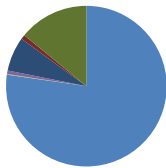
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	719	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL	39.67	LINE
Regular Education		\$3,866,991	\$52,850	34.00	-
Special Education		-	1,000	-	-
Vocational Education		7,821	-	-	-
Co-curricular Education/Activity		35,788	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		343,158	1,250	1.00	2.00
Instructional Staff		45,587	7,500	-	-
School Administration		703,086	31,789	3.61	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$5,002,431	\$94,389	38.61	4.00
Total Budget			\$5,096,820	42.61	

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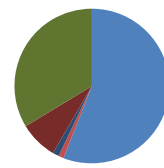
District Allocation



- Regular Education
- Special Education
- Vocational Education
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	658	682	719	782	774

STUART MIDDLE SCHOOL

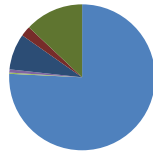
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	796	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL	44.19	LINE
Regular Education		\$4,176,494	\$47,405	38.40	-
Special Education		-	120	-	-
Vocational Education		15,643	-	-	-
Co-curricular Education/Activity		37,208	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	1,450	-	-
Students		440,475	-	2.00	2.00
Instructional Staff		125,371	125	0.42	-
School Administration		715,792	54,975	3.71	2.00
Operation/Maintenance		-	400	-	-
Subtotal		\$5,510,984	\$104,475	44.53	4.00
Total Budget			\$5,615,459		48.53

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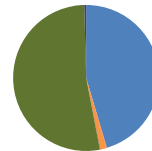
District Allocation



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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	791	741	796	900	907

QUIST MIDDLE SCHOOL

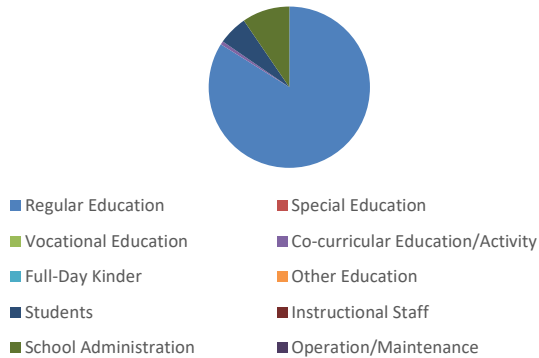
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION	
Enrollment:	844	RESOURCE ALLOCATION		*ABOVE THE
		DISTRICT	SCHOOL	
				LINE
Regular Education		\$4,847,076	\$67,075	43.50
Special Education		-	-	-
Vocational Education		-	-	-
Co-curricular Education/Activity		39,756	-	-
Full-Day Kinder		-	-	-
Other Education		-	14,500	-
Students		338,535	1,000	2.00
Instructional Staff		-	3,200	0.42
School Administration		550,558	25,000	2.28
Operation/Maintenance		-	-	-
Subtotal		\$5,775,925	\$110,775	48.20
Total Budget			\$5,886,700	51.20

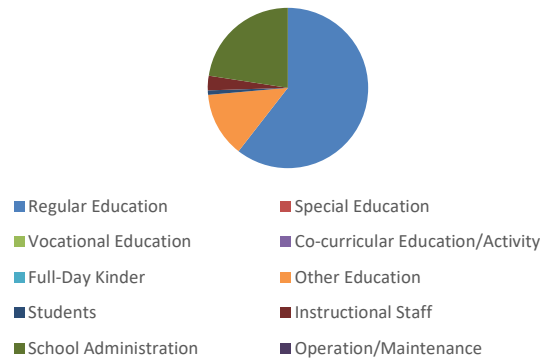
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	923	844	844	798	802

BRIGHTON HIGH SCHOOL

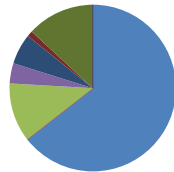
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION	
Enrollment:	1,761	RESOURCE ALLOCATION		*ABOVE THE LINE
		DISTRICT	SCHOOL	
			95.78	
Regular Education		\$8,034,122	\$154,871	74.80
Special Education		361	2,500	-
Vocational Education		1,433,833	48,700	7.70
Co-curricular Education/Activity		486,693	52,000	-
Full-Day Kinder		-	-	-
Other Education		-	6,750	-
Students		743,322	3,750	5.55
Instructional Staff		137,420	7,250	1.26
School Administration		1,631,862	93,150	11.79
Operation/Maintenance		4,398	3,750	-
Subtotal		\$12,472,011	\$372,721	101.10
Total Budget			\$12,844,732	108.38

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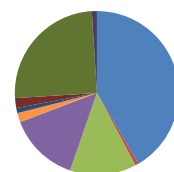
District Allocation



- Regular Education
- Special Education
- Vocational Education
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	1854	1773	1761	1652	1686

PRAIRIE VIEW HIGH SCHOOL

Forecast of General Fund Expenditures

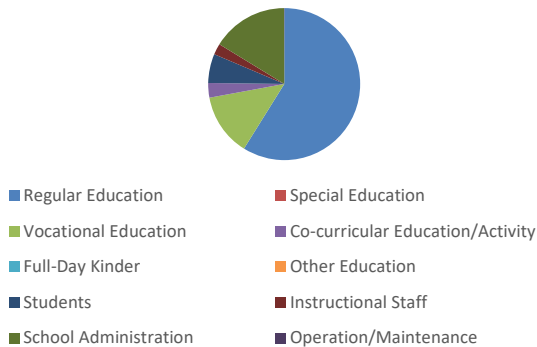
PROPOSED BUDGET 2024-2025



Enrollment:	RESOURCE ALLOCATION		STAFFING ALLOCATION	
	DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
1,776			95.97	
Regular Education	\$7,030,794	\$114,500	67.77	-
Special Education	-	2,200	-	-
Vocational Education	1,579,254	23,500	10.00	2.30
Co-curricular Education/Activity	371,437	60,950	-	-
Full-Day Kinder	-	-	-	-
Other Education	-	-	-	-
Students	738,800	2,650	5.49	1.00
Instructional Staff	282,204	6,300	2.63	-
School Administration	1,934,744	127,596	14.87	2.00
Operation/Maintenance	1,759	1,500	-	-
Subtotal	\$11,938,993	\$339,196	100.76	5.30
Total Budget		\$12,278,189		106.06

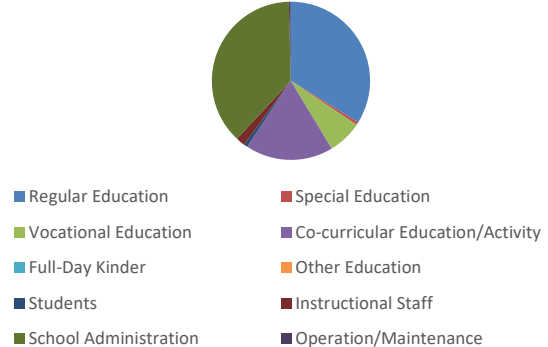
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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	1821	1805	1776	1746	1860

INNOVATIONS & OPTIONS

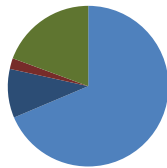
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



Enrollment:	206	RESOURCE ALLOCATION		STAFFING ALLOCATION	
		DISTRICT	SCHOOL	BY TE (Teacher Equiv)	*ABOVE THE LINE
Regular Education		\$1,574,811	\$27,605	10.50	2.50
Special Education		-	-	-	-
Vocational Education		-	-	-	-
Co-curricular Education/Activity		-	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	700	-	-
Students		225,933	200	-	2.00
Instructional Staff		50,274	1,130	-	0.26
School Administration		443,965	4,300	0.19	3.14
Operation/Maintenance		-	-	-	-
Subtotal		\$2,294,984	\$33,935	10.69	7.90
Total Budget			\$2,328,919		18.59

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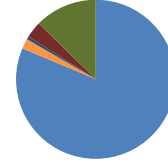
District Allocation



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Fiscal Year	School Enrollment				
	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	180	200	206	206	206

RIVERDALE RIDGE HIGH SCHOOL

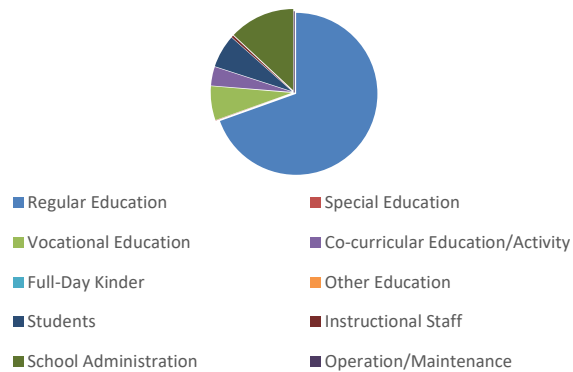
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



			STAFFING ALLOCATION		
Enrollment:	1,729	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL		
				92.19	LINE
Regular Education		\$7,943,186	\$71,400	62.99	-
Special Education		1,078	5,000	-	-
Vocational Education		768,755	50,000	5.50	2.50
Co-curricular Education/Activity		424,603	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	10,000	-	-
Students		748,233	4,000	5.35	1.00
Instructional Staff		41,245	9,125	0.38	-
School Administration		1,495,389	180,416	9.32	2.00
Operation/Maintenance		880	1,500	-	-
Subtotal		\$11,423,368	\$331,441	83.54	5.50
Total Budget			\$11,754,809		89.04

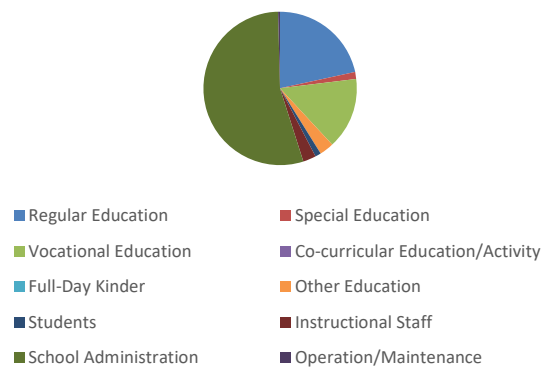
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School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	1463	1636	1729	1703	1647

27J Online Academy

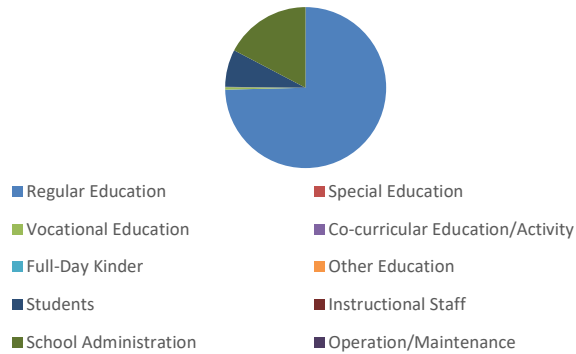
Forecast of General Fund Expenditures
PROPOSED BUDGET 2024-2025



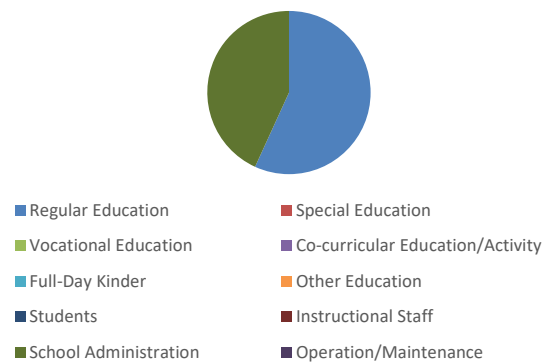
			STAFFING ALLOCATION		
Enrollment:	331	RESOURCE ALLOCATION		BY TE (Teacher Equiv)	*ABOVE THE
		DISTRICT	SCHOOL	2.75	LINE
Regular Education		\$2,189,254	\$20,215	12.61	2.00
Special Education		-	-	-	-
Vocational Education		13,448	-	-	-
Co-curricular Education/Activity		1,608	-	-	-
Full-Day Kinder		-	-	-	-
Other Education		-	-	-	-
Students		220,587	-	-	1.00
Instructional Staff		-	-	-	-
School Administration		508,894	15,354	1.68	2.00
Operation/Maintenance		-	-	-	-
Subtotal		\$2,933,792	\$35,569	14.29	5.00
Total Budget			\$2,969,361		19.29

* Above the line – Various positions given to individual schools based on needs. All schools receive their Principal, Principal's Secretary, and custodial staff. Other needs include, Title Schools, Vocational Programs, and Counselors. Schools receive additional staffing allocations not included above through other funds outside of General Fund. Some of those staff positions include Special Education, At-risk, Preschool, Child Care and Credit Recovery. 27J Online Academy currently has its principal, registrar, counselor and instruction coach funded through ESSER.

District Allocation



School Allocation



School Enrollment					
Fiscal Year	CDE October Count		Projection		
	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Enrollment	297	306	331	331	331

INFORMATIONAL SECTION

GLOSSARY

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.

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.

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

GLOSSARY (continued)

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.

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.

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



Department of Finance

School District 27J
