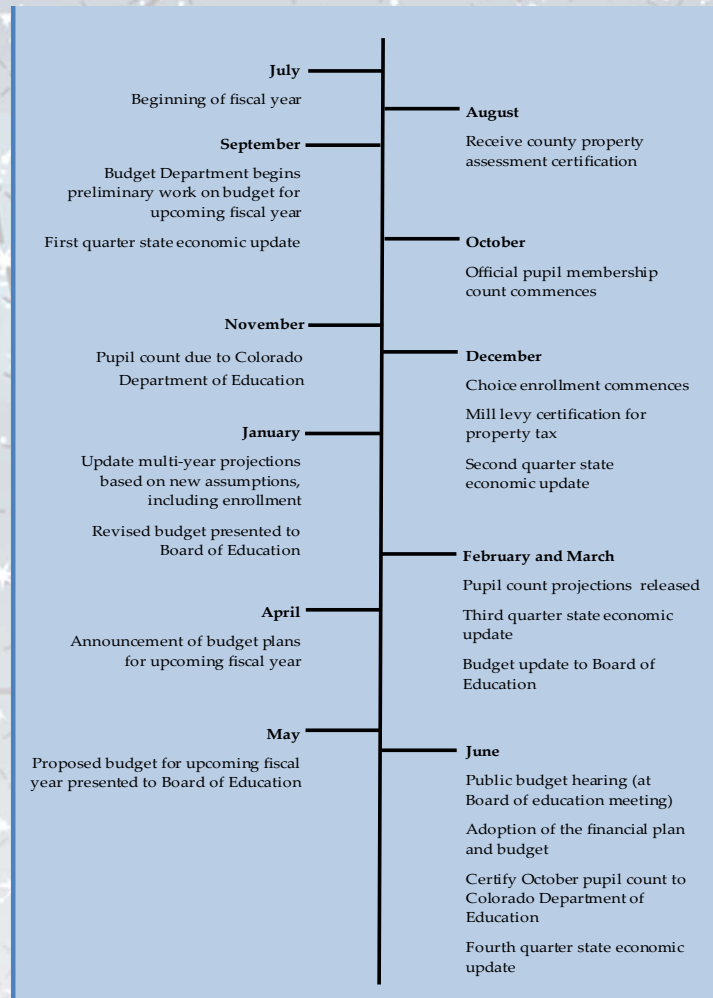
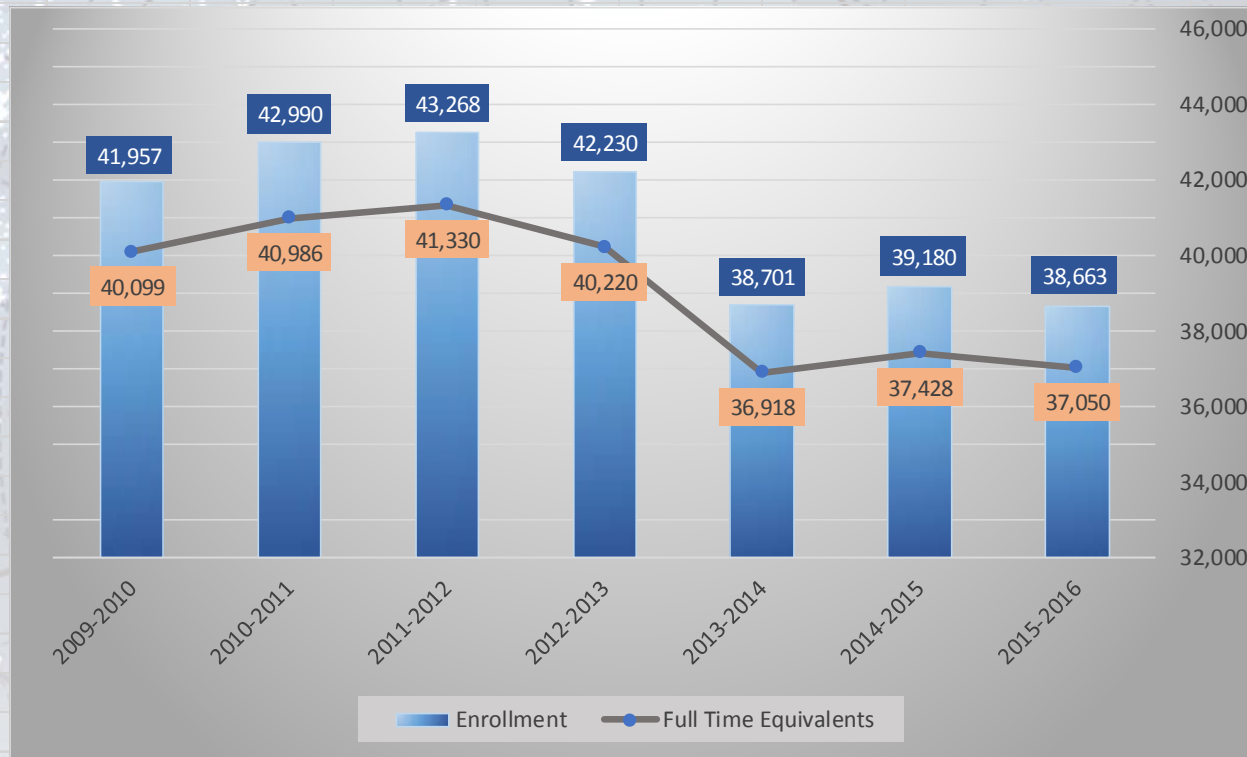


# The Budget Cycle



# District Pupil Count History (including District Approved Charters)



# Revenue Assumptions – Per Pupil Revenue





# FY 2016-2017 Public School Finance Based on Adoption of HB16-1422

## Funding Per Pupil - Adams 12 Five Star Schools

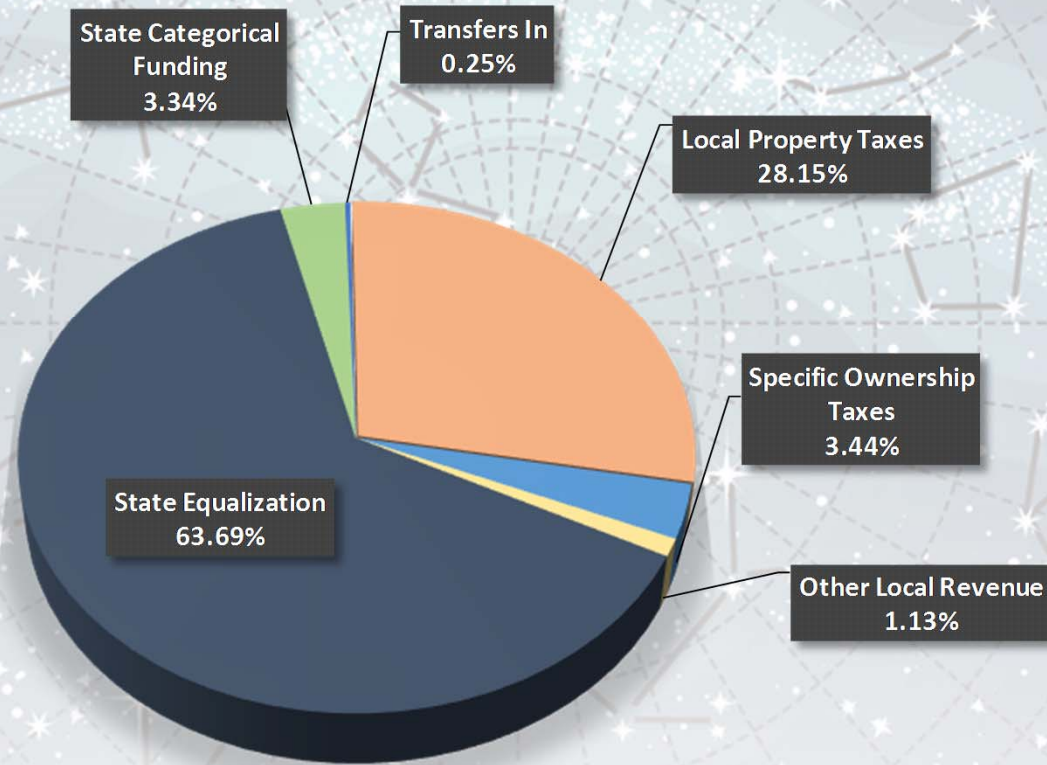
Funding per Pupil - (2009-2010 Actual)	\$	6,877.17
2009-2010 - first year Negative Factor in place		
Funding per Pupil (2016-2017 Estimate)	\$	7,259.97
Funding per Pupil Increase Since FY 2009-10	\$	382.80

5.57%  
Increase

Based on the School Finance formula the funding in 2016-2017 is estimated to be approximately \$383 more per pupil, or 5.57% above the per pupil funding level in 2009-10, while the consumer price index over the last seven years has increased 16.40%. Projection assumes School Finance funding increase for inflation and enrollment plus a proportionate share of statewide Negative Factor reduction.

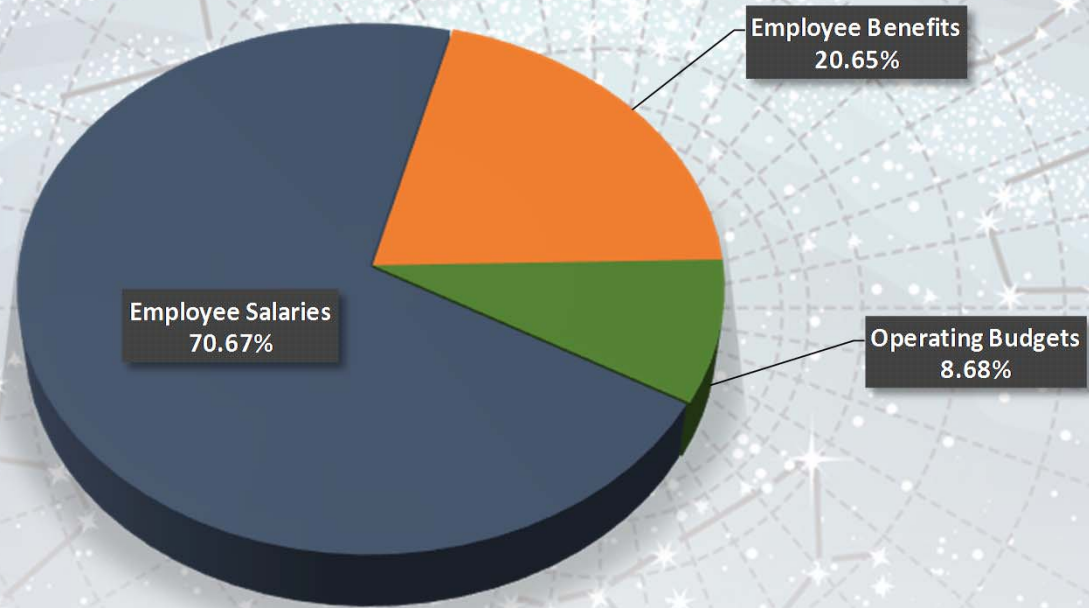
# Budget Overview

## General Fund Revenue Sources FY 2016-2017



# Budget Overview

## General Fund Expenditures by Object FY 2016-2017

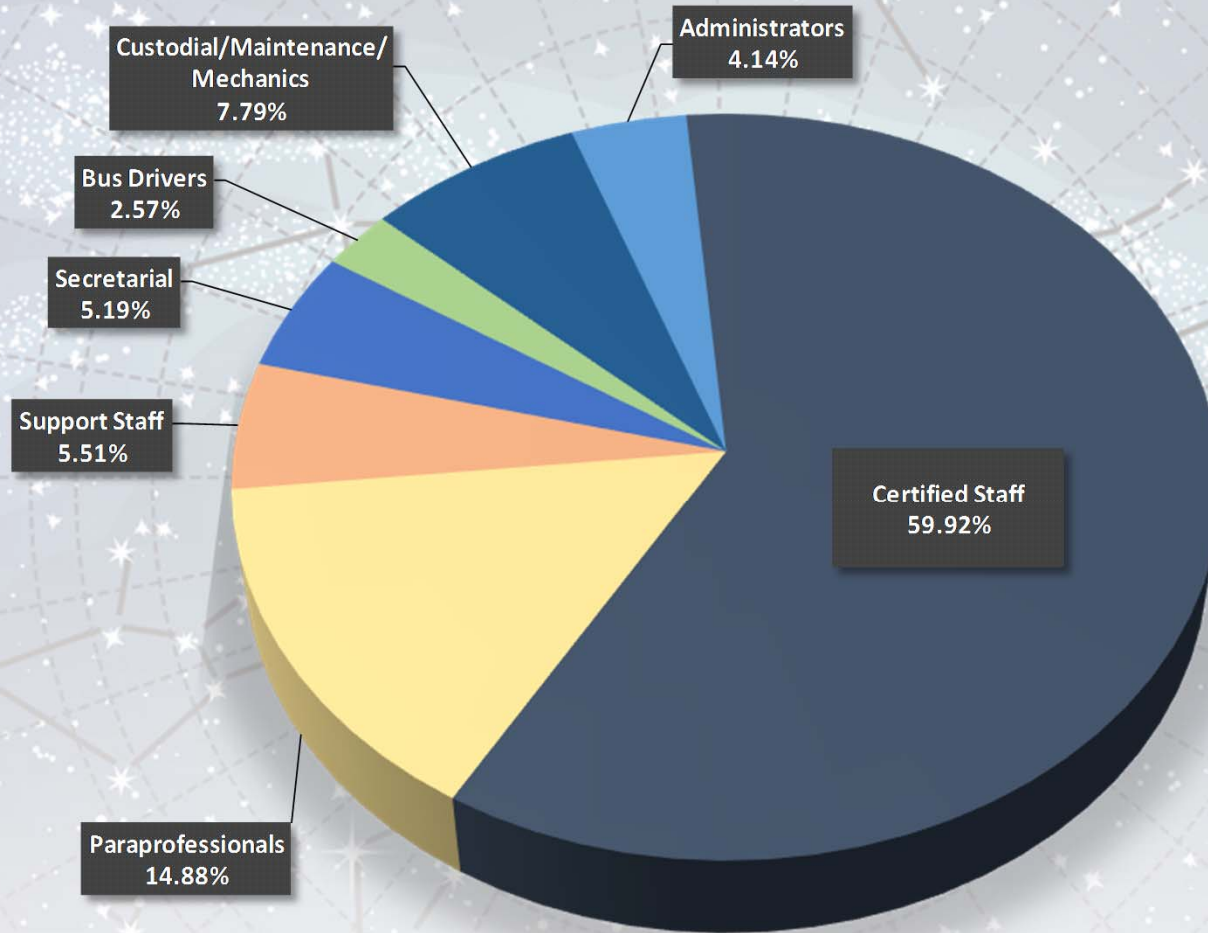


Salaries and Benefits are 91.32% of General Fund Operating Expenditures

Note: does not include transfers to other funds and Charter Schools



# General Fund Staffing



# Appropriation Summary – All Funds

(\$ In Millions)	2015-2016 Budget	2016-2017 Budget	Inc. (Dec.)	2016-2017 % Change
General Fund	\$ 341.71	\$ 352.92	\$ 11.21	3%
Insurance Reserve Fund	3.99	5.53	1.54	39%
Capital Reserve Fund	33.25	45.23	11.98	36%
Governmental Designated-Purpose Grants Fund	24.82	27.04	2.22	9%
Interscholastic Athletic Fund	1.04	1.12	0.09	8%
Pupil Activity Special Revenue Fund	-	8.79	8.79	-
Other Special Revenue and Local Grant Fund	-	1.42	1.42	-
Extended Day Kindergarten Program Fund	-	2.23	2.23	-
Food Service Fund	12.58	15.85	3.28	26%
Before, After and Summer Enrichment Program Fund	8.70	10.84	2.15	25%
Bond Redemption Fund	69.01	104.39	35.38	51%
Transportation Fund	12.46	-	(12.46)	-100%
Pupil Activity Agency Fund	7.21	2.30	(4.91)	-68%
<b>Total Appropriations</b>	<b>\$ 507.54</b>	<b>\$ 575.36</b>	<b>\$ 67.82</b>	<b>97%</b>



# Other Funds – Description and Purpose

Fund	Description and Purpose
Insurance Reserve Fund	Self insured portion of insurance costs and resources for overall risk management
Capital Reserve Fund	Ongoing capital needs such as facility improvements, renovations and equipment needs
Governmental Designated-Purpose Grant Fund	Federal, State and Local grants to supplement student achievement goals
Interscholastic Athletic Fund	High school athletic programs and middle school intramural sports
Pupil Activity Special Revenue Fund	Student fees for materials and supplies and intrascholastic and interscholastic activities
Other Special Revenue and Local Grant Fund	Activities associated with self-funded high school lunch programs, school vending sales and small local grants
Extended Day Kindergarten Program Fund	Tuition and expenses related to providing all day kindergarten
Food Service Fund	Nutrition program to provide breakfasts, lunches and snacks to students
Before, After and Summer Enrichment Fund	Fee-based school program for childcare and enrichment outside of school day
Bond Redemption-Debt Service Fund*	Property taxes levied to pay for debt service costs of general obligation bonds
Transportation Fund*	Transport students to and from school and activities, manage and maintain district fleet
Pupil Activity Agency Fund	Fiduciary fund for parent groups and booster club activities