



*Durango School District 9-R
Amended Budget
2017-2018*

Student Based Allocation Version

*Approved by the Board of Education
Tuesday, January 23, 2018*

Final

Executive Summary – 2017-18 Amended Budget

The following budget is presented to the Board of Education reflecting changes realized following the adoption of the budget on June 2017. These changes include the following:

- Adjusting revenue based on actual student count
- Adjustments to salary and benefits based on staff hired since adoption of the budget with actual salary amounts reflected accurately
- Consideration of actual staffing following new positions being granted based upon student need
- Revision to address projected spending in areas based upon trends and actual expenses from the past year
- Adjustment of benefits which had been under-projected in the budget development process

To ensure a balanced budget, corresponding cuts were made to proposed budgets to address any new expense not covered through increased revenue. One of the major adjustments that led to recovering funds for reallocation focused on an over-projection of utility costs based upon actuals. With a mild winter so far and trends of current usage, this reduction is made with a high level of confidence that adequate allocation exists to cover expenses projected.

This revised budget focuses on a Student Based Allocation method distributing costs to the building that can be adequately connected to each site. This includes custodial staff, custodial supplies, and utilities being allocated at each site versus past practice which was to show those costs centrally. At the bottom of each school page, re-allocation of support service costs not directly connected to schools are indicated to provide a true picture of the cost per student in relationship to total district operation. This does not include non-school instructional costs reflected on summary page 6 that support specific aspects of the instructional program or development of teachers.

This budget maintains a contingency of operations expenses of \$100,000. It is important to note that this budget creates a contingency line of \$250,000 within its Capital Projects budget which would be used should a significant facility issue (i.e., loss of boiler, damage to building, etc.) be experienced and not fall within current budgeted spending.

This budget currently ties with the audited financials of the district in reflecting actual expenses from last year and reflects appropriate balances in all funds. Moving forward, expenses and revenues will continue to be monitored and any additional amendments will be brought to the board should situations require such action.

RESOLUTION

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of beginning fund balance in the budget stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balances in the General Fund, Food Service Fund, Capital Projects Fund, and Interscholastic Fund and are sufficient to allow for the expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED: In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2017-2018 Beginning Fund Balances for the following funds:

1. Health Insurance Fund \$1,283,108 – The use of these funds will be used to pay for one-time expenditures,
2. Capital Projects Fund \$1,001,767 – The use of these funds will be used to pay for one-time use expenditures,
3. Student Activity Fund \$50,000 – The use of these funds will be used to pay for one-time expenditures.
4. Food Service Fund \$64,230 – The use of these funds will be used to pay for one-time expenditures.

Dated this 23rd day of January, 2018.

Durango School District 9-R
La Plata County, Colorado


Nancy Stubbs, President

Attest:

I, Shere Byrd, Secretary to the Board of Directors of Durango School District 9-R of La Plata County, Colorado, do hereby certify that the following resolution was adopted at the meeting of said school board on the 23rd of January, 2018.

Durango School District 9-R
La Plata County, Colorado


Shere Byrd, Secretary

RESOLUTION

BE IT RESOLVED by the Board of Education of Durango School District 9-R of La Plata County that the amounts shown below in the following schedule be appropriated to each fund for the ensuing fiscal year beginning July 1, 2017 and ending June 30, 2018.

	<u>Amount</u>
General Fund	
General Fund	52,177,512
Special Activities Fund	<u>570,000</u>
Total General Fund	52,747,512
Special Revenue Funds	
Food Service	1,714,230
Governmental Designated Grant	4,356,775
Interscholastic Activities	<u>1,115,000</u>
Total Special Revenue Fund	7,186,005
Debt Service Fund	7,521,437
Capital Projects Fund	2,451,767
Enterprise Funds	
After School Enrichment Program	337,565
Internal Service Fund	
Dental Insurance Fund	360,000
Health Insurance Fund	<u>6,109,608</u>
Total Internal Service Fund	6,469,608
Trust and Agency	
Pupil Activity	700,000

Dated this 23rd day of January, 2018

Durango School District 9-R
La Plata County, Colorado


Nancy Stubbs, President

Attest:

I, Shere Byrd, Secretary to the Board of Directors of Durango School District 9-R of La Plata County, Colorado, do hereby certify that the foregoing resolution was adopted at the meeting of said school board on the 23rd of January, 2018.

Durango School District 9-R
La Plata County, Colorado


Shere Byrd, Secretary

RESOLUTION/ORDINANCE FOR BUDGETARY TRANSFERS

(Pursuant to Section 29-1-109, C.R.S.)

A RESOLUTION/ORDINANCE APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR DURANGO SCHOOL DISTRICT 9-R OF LA PLATA COUNTY, COLORADO FY 2017-18.

WHEREAS,

There is a need to transfer budgeted and appropriated moneys from one fund to another fund.

AND WHEREAS,

The money for the transfers will come from unanticipated revenues and decrease of expenditures.


NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE PRESIDENT OF THE BOARD OF EDUCATION OF DURANGO SCHOOL DISTRICT 9-R;

Section 1. That the sum of \$ 2,155,000 is hereby transferred from the General Fund to the:

Capital Projects Fund:	\$1,000,000
Food Services Fund:	\$ 125,000
Interscholastic Activities Fund:	\$1,000,000
After School Enrichment Program Fund:	\$ 30,000

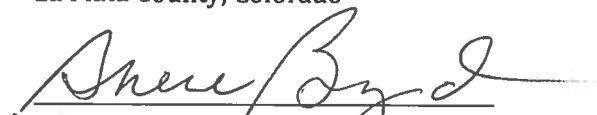
Dated this 23rd day of January, 2018

Durango School District 9-R
La Plata County, Colorado


Nancy Stubbs, President

Attest: I, Shere Byrd, Secretary to the Board of Directors of Durango School District 9-R of La Plata County, Colorado, do hereby certify that the foregoing resolution was adopted at the meeting of said school board on 23rd day of January 2018.

Durango School District 9-R
La Plata County, Colorado


Shere Byrd, Secretary

Pupil Enrollment	Actual 2012-2013	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-2018
Per Pupil Revenue	\$6,345.95	\$6,534.34	\$6,882.32	\$7,154.80	\$7,307.26	\$7,581.59
Total Headcount*	4570.50	4558.50	4624.50	4731.50	4811.50	4980.80
Total Funded Pupil Count (La Plata)**	4800.10	4795.10	4840.90	4886.20	5273.50	5484.80
Increase (Decrease) From Previous Year	0.15%	-0.10%	0.96%	0.94%	7.93%	4.01%

	District Funded Pupil Count ***		Actual FTE w/o PS & online	Assessed Valuation	General Fund	Mill Levy Override	SB 184 Adjustment	Bond Redemption Fund	Total
2009	4,574.70		4,560.7	\$ 1,992,165,504	6.601	2.475	0.141	5.548	14.765
2010	4,536.90	-0.8%	4,430.1	\$ 2,198,992,650	6.601	2.283	0.471	5.129	14.484
2011	4,506.70	-0.7%	4,381.4	\$ 1,640,273,360	6.601	5.012	0.126	4.629	16.368
2012	4,443.70	-1.4%	4,266.3	\$ 1,565,209,950	6.601	5.226	0.071	4.470	16.368
2013	4,395.50	-1.1%	4,360.5	\$ 1,493,634,640	6.601	5.504	0.058	4.854	17.017
2014	4,362.10	-0.8%	4,325.0	\$ 1,283,819,050	6.601	6.404	0.045	6.040	19.090
2015	4,353.90	-0.2%	4,310.4	\$ 1,357,490,350	6.601	6.056	0.066	6.367	19.090
2016	4,412.00	1.33%	4,372.5	\$ 1,490,216,420	6.601	5.517	0.028	5.730	17.876
2017	4,811.50	9.05%	4,341.0	\$ 1,326,636,540	6.601	7.501	0.017	5.755	19.874
2018	4,998.60	3.89%	4,305.5	\$ 1,321,951,920	6.601	7.846	0.058	5.776	20.281

Changes	Amount	Percentage
Assessed Valuation	\$ (4,684,620)	-0.35%
Dist. Funded Pupil Count	187.1	3.89% from prior year
Per Pupil Revenue	\$274.33	3.75%

Source: CDE School Finance Funding Worksheets:

*Total Headcount includes headcounts for preschool, kindergarten, grades 1-12 and online pupils.

** Total Funded Pupil Count includes 9-R, Animas High, and Mountain Middle School students for Total Program Funding/Override

Calculations

*** District Funded Pupil Count includes average funded pupil count or Oct FTE Count, whichever is greater, plus full day kindergarten factor, CPP, on-line count.

GENERAL FUND
Summary of Revenues, Expenditures and Fund Balance

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Fund Balance	\$7,161,580	\$7,161,580	\$8,304,837	\$7,946,987
Net Revenue (Net of Transfers out)	\$45,697,124	\$44,463,006	\$49,249,474	\$49,051,367
Total Funds Available:	\$52,858,704	\$51,624,586	\$57,554,311	\$56,998,353
Expenditures	\$43,922,378	\$43,677,599	\$49,249,474	\$49,051,367
Total Appropriation/Expenditures	\$43,922,378	\$43,677,599	\$49,249,474	\$49,051,367
Ending Fund Balance:	\$8,936,326	\$7,946,987	\$8,304,837	\$7,946,986
Percent of General Fund Revenue	18.65%	16.45%	16.09%	15.23%
Ten Percent of General Fund Revenue	\$4,792,712	\$4,829,801	\$5,160,447	\$5,217,751
Fund Balance Increase/Decrease	\$1,774,746	\$785,407	\$0	\$0

**GENERAL FUND
Summary of Revenue**

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Approved Budget	2017-18 Amended Budget
Local				
1. Property Taxes*	\$8,757,128	\$8,660,656	\$8,227,710	\$8,726,205
2. Property Taxes-hold harmless	\$2,621,262	\$2,582,930	\$2,621,262	\$2,621,431
3. Property Taxes-override	\$7,330,000	\$7,147,294	\$7,503,000	\$7,750,604
4. Delinquent Taxes and Interest	\$175,000	\$209,662	\$220,000	\$220,000
5. Specific Ownership Tax*	\$1,550,000	\$1,695,563	\$1,600,000	\$1,031,381
Other Specific Ownership Tax				\$700,000
6. Specific Ownership Tax Bond Taxes	\$659,000	\$751,274	\$659,000	\$700,000
7. Indirect Costs	\$5,000	\$101,544	\$90,000	\$232,510
8. Earnings on Investments	\$26,880	\$74,309	\$35,000	\$125,000
9. Other Local Revenue	\$407,080	\$173,084	\$113,506	\$159,987
Preschool Tuition	\$0	\$262,599	\$263,000	\$263,000
Special Education Tuition	\$0	\$41,656	\$30,574	\$30,574
10. County Mineral Lease	\$44,467	\$44,467	\$44,467	\$44,467
11. Donation	\$164,800	\$164,800	\$200,000	\$0
12. BOCES Swap pass through	\$45,000	\$120,502	\$120,500	\$134,379
13. Rental Revenue from BOCES	\$66,144	\$60,632	\$0	\$0
Total Local Revenue	\$21,851,761	\$22,090,972	\$21,728,019	\$22,739,538
State				
1. Equalization*	\$25,290,368	\$25,383,015	\$28,249,525	\$27,842,364
2. Career and Technical Education	\$186,000	\$180,575	\$200,000	\$240,000
3. Small Attendance Center	\$97,010	\$116,004	\$97,010	\$97,010
4. Transportation	\$333,836	\$336,922	\$333,836	\$350,000
5. Full Day Kindergarten Hold Harmless	\$45,616	\$46,058	\$45,616	\$47,573
6. Other State Revenue	\$0	\$21,927	\$905,468	\$835,922
Total State Revenue	\$25,952,830	\$26,084,501	\$29,831,455	\$29,412,869
Federal				
Forest Service Reserves	\$122,533	\$122,533	\$45,000	\$25,105
Total Federal Revenue	\$122,533	\$122,533	\$45,000	\$25,105
Total Revenue	\$47,927,124	\$48,298,006	\$51,604,474	\$52,177,512
Less: Charter School Allocation	0.00	0.00	0.00	971,145.00
Less: Transfer to Interscholastic Activities	975,000.00	1,075,000.00	1,000,000.00	1,000,000.00
Less: Transfer to Capital Projects	1,100,000.00	2,350,000.00	1,200,000.00	1,000,000.00
Less: Transfer to After School Program	30,000.00	35,000.00	30,000.00	30,000.00
Less: Transfer to Health Insurance Fund	250,000.00	250,000.00	0.00	0.00
Less: Transfer to Student Nutrition Services	125,000.00	125,000.00	125,000.00	125,000.00
Net Revenue	45,697,124.00	44,463,006.00	49,249,474.34	49,051,366.64

2009 Mill Levy 3A

In 2009, the voters in Durango School District 9-R approved a mill levy providing \$3.2 million dollars in additional funding to achieve three critical objectives. Those objectives are:

- Retain staff - \$1.3 million to improve salary schedules
- Keep Class Size Low - \$1.5 million to maintain low class size
- Invest in Innovative Programs & Technology - \$400,000

Attract and Retain staff: For the 2011-2012 fiscal year, \$1.2 million of 3A funding was added to the salaries and associated benefits (PERA and Medicare) for all staff. How this affected staff is shown in the table below. Once this money was added to the salary schedule it is there into the future, unless salary schedules were to be reduced. We continue use 3A, State, and other local monies to maintain competitive salaries and benefits to retain and attract quality staff.

	Lowest Step			Highest Step		
	2010-2011	2011-2012	% increase	2010-2011	2011-2012	% increase
Certified Staff	\$35,356	\$36,600	3.50%	\$63,736	\$70,000	9.80%
Classified Staff	\$9.71/hr	\$10.00/hr	3.00%	\$23.51/hr	\$24.33/hr	3.50%
Professional/Technical Staff	\$24,455	\$25,311	3.50%	\$62,742	\$64,942	3.50%
Administration	\$64,688	\$66,305	2.50%	\$113,809	\$116,648	2.50%
	Average salary			Estimated Increase		
	2010-2011	2011-2012				
Certified Staff	\$45,427	\$48,055		\$853,574		
Classified Staff	\$19,367	\$20,142		\$163,471		
Professional/Technical Staff	\$42,000	\$43,038		\$15,051		
Administration	\$76,455	\$80,574		\$107,094		
Estimated Salary increase 3A				\$1,139,190		
PERA and Medicare on increase (16.65%)				\$189,675		
Total estimated increase paid from 3A funds				<u>\$1,328,865</u>		

Maintain small class sizes: From the 2010-2011 to the 2011-2012 school year state, funding dropped \$340.89 per student. This reduction, along with a reduction in the number of students, worked out to a \$2,224,576 decrease in state funding to district. The district continues to use \$1.5 million of 3A funds to maintain class sizes that are at or below state and regional averages.

Technology and Innovative Programs: Over the past five years the district has used 3A technology funds to increase the access speed at all the schools, infrastructure, and to increase the number of computers and tablets available in the district. The innovative program funds have been used to offset the cost of new practices needed to address the needs of students in our district or within a specific school. While this started focused on International Baccalaureate and Expeditionary Learning, it has expanded to include programs like AVID, Thinking Strategies, Boettcher Residency Program, and Science/Technology/Engineering/Math initiatives.

Use of 2016 Mill Levy Override Funds – 2017-18

- **INVESTING IN CRITICAL PROGRAMS THAT SUPPORT COLLEGE AND WORKFORCE READY GRADUATES - \$357,500**

In working with our leadership team, we continue to analyze career pathways that will both engage children in learning and keep them motivated at school. Preparing students for 21st Century careers involves practical learning pathways that students can use both through post-secondary pursuit as well as through immediate entrance in a career.

For the 2017-18 school year, the district is currently planning on expanding program at the secondary level in the following pathways:

- Chinese Culture Language at both Durango High School and Escalante Middle School
- Culinary Arts
- Early Childhood Education track for high school students
- Animal Science
- Computer Science
- Expanded Engineering Track
- Athletic Trainer/Health Teacher

Furthermore, we plan to expand technology education in a pilot format to clearly map skills for students at the elementary level in grades K-5. Animas Valley, Sunnyside Elementary, and Fort Lewis Mesa will be included in this pilot through additional FTE to ensure that all students have opportunities for direct instruction.

- **MINIMIZING INCREASED CLASS SIZES AND LOSS OF MORE EDUCATIONAL PROGRAMS - \$0.00**

For the 2017-18 school year, class sizes will be managed through the loss of students to choice entities – The Juniper School and Mountain Middle School. In many cases, the issue of class size was most impactful at our in-town schools where no additional rooms existed to expand classroom capacity. While no particular investment is needed in this aspect for the 2017-18 school year, this will remain an important allowable expense as state funding continues to fluctuate. The addition of critical programs is one indication of our ability as a result of this additional revenue to prevent further loss and actually restore programs lost in the past.

- **MAINTAINING OUR ABILITY TO ATTRACT, RETAIN, AND TRAIN HIGH QUALITY STAFF - \$755,345**

With the changing of salary schedules for our licensed ranks, there will be a need for investing funds to transition our teachers to a scale that allows incentives for activities that increase effectiveness in the classroom. Additionally, the district will invest in career advancement opportunities for its support staff. This plan has been developed in partnership with a Support Leadership Team (SLT) during the past school year. This will lead to an investment in staff members who also develop their skills and effectiveness as part of our organization

- **ENSURING SAFE, EFFECTIVE, INNOVATIVE LEARNING ENVIRONMENTS AND INFRASTRUCTURE - \$600,000**

During the 2016-17 school year, the district budgeted \$600,000 for capital projects. These funds are used for general upkeep of district property and replacement of critical systems. With the passage of the mill levy in 2016, the district adjusted the budget to achieve a total investment in 16-17 of \$1,200,000. For the 2017-18 school year, the district will invest an additional \$600,000 in capital projects.

- **Sharing funds with our Public School CSI Schools in Durango School District 9-R - \$190,155**

Based upon the commitment to the voters in the Mill Levy campaign, Durango 9-R will share proportionally funds with Mountain Middle School and Animas High School to assist them in meeting the same four objectives above.

Durango School District 9-R**Compliance Statements**

In compliance with C.R.S. 22-44-105, this budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the Federal Government and other sources using methods recommended in the Financial Policies and Procedures Handbook. This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted Services, and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

In compliance with C.R.S. 22-44-105, this budget includes the actual audited revenues, expenditures and fund balances for the last completed fiscal year and the current budget shall not provide for expenditures, interfund transfers, or reServiceses, in excess of available revenues and beginning fund balance. The figures are contained in the District's annual audit available for review in the District offices, the Colorado Department of Education, or the State Auditor's Office.

In compliance with C.R.S. 22-44-105, the budget was prepared in compliance with the revenue, expenditures, tax limitation and reServiceese requirements of Section 20 of Article X of the Constitution.

In compliance with C.R.S. 22-44-105(1)(d.5) the budget document includes a budget summary for each fund.

In compliance with C.R.S 22-44-108(1) submit the proposed budget to the board of education no later than June 1.

In compliance with C.R.S 22-44-109(1) the board of education shall cause to be published a notice stating that the proposed budget is on file at the principal administrative offices of the school district; that the proposed budget is available for inspection during reasonable buisness hours; that any person paying school taxes in the district may file or register an objection thereto at any time prior to its adoption; and that the board of education of the school district will consider adoption of the proposed budget for the ensuing fiscal year on the date, time and place specified in the notice.

In compliance with C.R.S. 22-44-110(4) adopt the school district budget and appropriation resolution no later than June 30.

In compliance with C.R.S 22-44-304 (1) (a) (I) and C.R.S 22-44-304 (3) the budget document will be posted on-line in a downloadable format for free public access within 60 days after completion.

In compliance with C.R.S. 22-44-110 (5) after the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures, at any time prior to January 31 of the fiscal year for which the budget was adopted.

In compliance with C.R.S. 22-44-105 (1) (d.5) a standardized budget summary sheet is included with the adopted budget.

In compliance with C.R.S. 22-44-204(3) the financial policies and procedures handbook adopted by the state board of education shall be used by every school district in the state in the development of the budget for the district, in the keeping of financial records of the district, and in the periodic presentation of financial information to the board of education of the district.

**GENERAL FUND
Summary of Expenditures**

	2016-17 Amended Budget	2016-17 Actual Expense	2017-18 Adopted Budget	2017-18 Amended Budget
Instructional Programs	\$34,862,231	\$34,467,300	\$38,785,545	\$39,366,964
Support Services Programs				
Board & Executive Admin	\$532,107	\$524,951	\$528,700	\$544,230
Student Services	\$1,771,323	\$1,782,738	\$2,328,619	\$1,712,435
Operations	\$5,789,717	\$6,039,988	\$7,301,610	\$7,222,738
Other Charges	\$967,000	\$862,622	\$305,000	\$205,000
Total Expenditures:	<u>\$43,922,378</u>	<u>\$43,677,599</u>	<u>\$49,249,474</u>	<u>\$49,051,367</u>
Excess (Deficit Spending)	\$1,774,746	\$785,407	\$0	\$0
Students	4,812	4,812	4,999	4,999
Cost Per Student	\$9,128	\$9,077	\$9,853	\$9,812

INSTRUCTIONAL PROGRAMS/SCHOOL BASED EXPENSES

Page	Description	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
7	Sunnyside Elementary School	\$1,302,598	\$1,335,402	\$1,387,438	\$1,409,980
8	Florida Mesa Elementary School	\$2,393,583	\$2,407,422	\$2,332,302	\$2,652,203
9	Fort Lewis Mesa Elementary School	\$1,197,766	\$1,219,009	\$1,278,574	\$1,230,836
10	Animas Valley Elementary School	\$1,944,809	\$1,990,628	\$2,133,549	\$2,094,654
11	Needham Elementary School	\$2,847,093	\$2,850,324	\$2,923,397	\$2,724,433
12	Park Elementary School	\$2,819,396	\$2,877,883	\$2,956,260	\$2,992,816
13	Riverview Elementary School	\$3,160,038	\$3,201,320	\$3,334,329	\$3,289,158
14	Miller Middle School	\$3,065,145	\$3,095,959	\$3,168,767	\$3,211,817
15	Escalante Middle School	\$3,454,775	\$3,477,061	\$3,625,791	\$3,663,522
16	Durango High School	\$6,335,369	\$6,285,464	\$6,591,513	\$6,990,808
17	Big Picture Program	\$721,735	\$688,512	\$740,373	\$844,600
18	Shared School	\$318,336	\$308,333	\$323,304	\$327,351
19	On-Line School & Charter Schools	\$2,086,434	\$2,030,873	\$4,586,738	\$3,880,671
20	Alternative Options (incl Phoenix, HB, Gateway, DEC)	\$772,912	\$724,842	\$646,362	\$651,783
21	Summer School/After School Programming	\$57,400	\$27,848	\$84,782	\$84,467
22	Post Secondary Options	\$95,000	\$90,353	\$195,000	\$131,672
23	Curriculum & Instruction Materials	\$482,175	\$387,180	\$712,009	\$1,807,974
24	Exceptional Student Education	\$1,074,456	\$862,599	\$941,995	\$751,259
25	Culture & Equity Programs	\$0	\$0	\$56,321	\$12,000
26	Gifted and Talented	\$58,100	\$41,761	\$105,335	\$92,968
27	District Preschool	\$258,107	\$223,363	\$244,663	\$285,591
28	Innovative Programs	\$417,003	\$341,164	\$416,744	\$236,405
	Total Budget	\$34,862,231	\$34,467,300	\$38,785,546	\$39,366,964
	Students	4,812	4,812	4,999	4,999
	Cost Per Student	\$7,246	\$7,164	\$7,759	\$7,876

Location: 124 - Sunnyside Elementary School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for elementary school students grades K through five.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$911,836	\$911,340	\$984,079	\$984,079
	District Substitutes	\$20,000	\$14,370	\$13,230	\$18,000
	School Allocated Subs	\$2,185	\$2,792	\$2,185	\$2,185
Benefits					
	Regular Employees	\$280,230	\$320,771	\$299,431	\$322,286
	District Substitutes	\$4,200	\$2,996	\$2,778	\$3,744
	School Allocated Subs	\$459	\$456	\$459	\$459
Subtotal - Salaries and Benefits		\$1,218,910	\$1,252,725	\$1,302,162	\$1,330,753
Purchased Services (300-500)					
	Purchased Services	\$3,120	\$7,833	\$2,820	\$2,820
Subtotal - Purchased Services		\$3,120	\$7,833	\$2,820	\$2,820
Supplies (600)					
	School Based Supplies	\$10,516	\$10,353	\$11,735	\$11,735
	Custodial Supplies	\$6,500	\$6,657	\$7,580	\$7,580
	Utilities	\$62,552	\$56,092	\$62,141	\$56,092
Subtotal - Supplies		\$79,568	\$73,102	\$81,456	\$75,407
Property					
	Technology	\$0	\$0	\$0	\$0
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$0	\$0	\$0	\$0
Other	District Provided Transportation	\$1,000	\$1,742	\$1,000	\$1,000
Total Expenditures		\$83,688	\$82,677	\$85,276	\$79,227
Total Operating Costs		\$1,302,598	\$1,335,402	\$1,387,438	\$1,409,980
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$17,029	\$16,800	\$15,758	\$16,221
	Student Services	\$56,688	\$57,054	\$69,407	\$51,041
	Operations	\$185,290	\$193,300	\$217,632	\$215,281
Total Central Costs		\$259,008	\$267,153	\$302,797	\$282,543
Total Grant Funding (Title I):		\$42,132	\$42,132	\$31,136	\$31,136
Number of Students:		154	154	149	149
Total Cost Per Student		\$10,140	\$10,406	\$11,344	\$11,359

Note: Salary adjusted for new position added this fall.

Location 125 - Florida Mesa Elementary

DESCRIPTION OF WORK: Planned learning activities and experiences provided for elementary school students grades K through five.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expenses	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$1,686,419	\$1,651,724	\$1,635,380	\$1,891,670
	District Substitutes	\$27,950	\$53,465	\$33,345	\$33,345
	School Allocated Subs	\$4,318	\$3,145	\$5,025	\$5,025
Benefits					
	Regular Employees	\$555,946	\$570,769	\$538,754	\$619,522
	District Substitutes	\$6,390	\$11,147	\$7,002	\$6,936
	School Allocated Subs	\$907	\$189	\$1,256	\$1,256
Subtotal - Salaries and Benefits		\$2,281,930	\$2,290,439	\$2,220,762	\$2,557,754
Purchased Services (300 - 500)					
	Purchased Services	\$9,060	\$40,611	\$10,660	\$10,660
Subtotal - Purchased Services		\$9,060	\$40,611	\$10,660	\$10,660
Supplies (600)					
	School Based Supplies	\$30,130	\$15,635	\$23,855	\$23,855
	Custodial Supplies	\$9,000	\$10,678	\$10,800	\$10,800
	Utilities	\$61,963	\$44,634	\$61,724	\$44,634
Subtotal - Supplies		\$101,093	\$70,947	\$96,379	\$79,289
Property					
	Technology	\$1,500	\$3,125	\$3,000	\$3,000
	Other				
Subtotal - Property		\$1,500	\$3,125	\$3,000	\$3,000
Other Objects		\$0	\$2,300	\$1,500	\$1,500
Total Expenditures		\$111,653	\$116,983	\$111,539	\$94,449
Total Operating Costs		\$2,393,583	\$2,407,422	\$2,332,302	\$2,652,203
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$39,256	\$38,728	\$38,391	\$39,519
	Student Services	\$130,677	\$131,520	\$169,092	\$124,348
	Operations	\$427,130	\$445,593	\$530,203	\$524,476
TOTAL COSTS		\$597,063	\$615,841	\$737,686	\$688,342
Total Grant Funding (Title I):		\$136,497	\$136,497	\$89,490	\$89,490
Number of Students:		355	355	363	363
Total Cost Per Student		\$8,424.36	\$8,516.23	\$8,457.27	\$9,202.60

Location 126 - Fort Lewis Mesa Elementary

DESCRIPTION OF WORK: Planned learning activities and experiences provided for elementary school students grades K through five.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$820,305	\$835,898	\$879,244	\$843,041
	District Substitutes	\$18,145	\$13,480	\$13,095	\$21,000
	School Allocated Subs	\$950	\$1,423	\$1,300	\$1,300
Benefits					
	Regular Employees	\$274,842	\$285,317	\$296,478	\$276,096
	District Substitutes	\$3,436	\$2,811	\$2,750	\$4,368
	School Allocated Subs	\$200	\$297	\$325	\$325
Subtotal - Salaries and Benefits		\$1,117,878	\$1,139,226	\$1,193,192	\$1,146,130
Purchased Services					
	Purchased Services	\$2,700	\$9,818	\$9,335	\$4,085
Subtotal - Purchased Services		\$2,700	\$9,818	\$9,335	\$4,085
Supplies					
	School Based Supplies	\$8,075	\$6,469	\$11,875	\$17,125
	Custodial Supplies	\$6,500	\$4,454	\$5,100	\$5,100
	Utilities	\$61,963	\$57,796	\$58,472	\$57,796
Subtotal - Supplies		\$76,538	\$68,719	\$75,447	\$80,021
Property					
	Technology	\$400	\$0	\$400	\$0
	Other	\$0	\$0	\$0	\$400
Subtotal - Property		\$400	\$0	\$400	\$400
Other Objects		\$250	\$1,246	\$200	\$200
Total Expenditures		\$79,888	\$79,783	\$85,382	\$84,706
Total Operating Costs		\$1,197,766	\$1,219,009	\$1,278,574	\$1,230,836
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$16,587	\$16,364	\$14,807	\$15,241
	Student Services	\$55,216	\$55,572	\$65,214	\$47,958
	Operations	\$180,477	\$188,279	\$204,486	\$202,277
TOTAL COSTS		\$252,280	\$260,214	\$284,507	\$265,476
Total Grant Funding (Title I):		\$65,250	\$65,250	\$48,980	\$48,980
Number of Students:		150	150	140	140
Total Cost Per Student		\$9,667	\$9,861	\$11,165	\$10,688

Location 127 - Animas Valley Elementary School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for elementary school students grades K through five.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$1,393,547	\$1,358,079	\$1,564,114	\$1,488,222
	District Substitutes	\$25,960	\$41,642	\$26,055	\$26,055
	School Allocated Subs	\$2,218	\$3,512	\$4,100	\$4,100
Benefits					
	Regular Employees	\$429,638	\$475,480	\$435,766	\$487,393
	District Substitutes	\$5,862	\$8,682	\$5,472	\$5,419
	School Allocated Subs	\$466	\$732	\$200	\$200
Subtotal - Salaries and Benefits		\$1,857,691	\$1,888,127	\$2,035,707	\$2,011,389
Purchased Services					
	Purchased Services	\$8,850	\$38,248	\$12,050	\$4,400
Subtotal - Purchased Services		\$8,850	\$38,248	\$12,050	\$4,400
Supplies					
	School Based Supplies	\$16,425	\$15,363	\$21,540	\$29,190
	Custodial Supplies	\$6,500	\$8,984	\$10,000	\$10,000
	Utilities	\$54,283	\$38,375	\$52,953	\$38,375
Subtotal - Supplies		\$77,208	\$62,722	\$84,493	\$77,565
Property					
	Technology	\$460	\$460	\$0	\$0
	Other	\$0	\$0	\$500	\$500
Subtotal - Property		\$460	\$460	\$500	\$500
Other Objects		\$600	\$1,071	\$800	\$800
Total Expenditures		\$87,118	\$102,501	\$97,843	\$83,265
Total Operating Costs		\$1,944,809	\$1,990,628	\$2,133,549	\$2,094,654
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$32,400	\$31,964	\$28,873	\$29,721
	Student Services	\$107,855	\$108,550	\$127,168	\$93,518
	Operations	\$352,533	\$367,772	\$398,748	\$394,440
TOTAL COSTS		\$492,787	\$508,285	\$554,788	\$517,679
Total Grant Funding (Title I):		\$76,667	\$76,667	\$74,750	\$74,750
Number of Students:		293	293	273	273
Total Cost Per Student		\$8,319	\$8,529	\$9,847	\$9,569

Location 128 - Needham Elementary School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for elementary school students grades K through five.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$2,022,494	\$1,999,034	\$2,082,271	\$1,935,838
	District Substitutes	\$31,110	\$50,711	\$36,110	\$45,000
	School Allocated Subs	\$4,066	\$5,126	\$4,020	\$4,020
Benefits					
	Regular Employees	\$665,011	\$668,317	\$672,049	\$633,987
	District Substitutes	\$6,359	\$10,573	\$7,583	\$9,360
	School Allocated Subs	\$854	\$1,069	\$1,180	\$175
Subtotal - Salaries and Benefits		\$2,729,894	\$2,734,830	\$2,803,213	\$2,628,380
Purchased Services					
	Purchased Services	\$8,400	\$37,076	\$12,340	\$12,340
Subtotal - Purchased Services		\$8,400	\$37,076	\$12,340	\$12,340
Supplies					
	School Based Supplies	\$31,358	\$26,450	\$30,435	\$30,435
	Custodial Supplies	\$8,500	\$9,127	\$9,500	\$9,500
	Utilities	\$65,441	\$40,238	\$64,369	\$40,238
Subtotal - Supplies		\$105,299	\$75,815	\$104,304	\$80,173
Property					
	Technology	\$1,750	\$894	\$0	\$0
	Other	\$0		\$2,400	\$2,400
Subtotal - Property		\$1,750	\$894	\$2,400	\$2,400
Other Objects		\$1,750	\$1,709	\$1,140	\$1,140
Total Expenditures		\$117,199	\$115,494	\$120,184	\$96,053
Total Operating Costs		\$2,847,093	\$2,850,324	\$2,923,397	\$2,724,433
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$50,535	\$49,855	\$45,689	\$47,031
	Student Services	\$168,224	\$169,308	\$201,233	\$147,984
	Operations	\$549,855	\$573,623	\$630,985	\$624,169
TOTAL COSTS		\$768,614	\$792,786	\$877,907	\$819,184
Total Grant Funding (Title I):		\$0	\$0	\$70,875	\$70,875
Number of Students:		457	457	432	432
Total Cost Per Student		\$7,912	\$7,972	\$8,799	\$8,203

Location 129 - Park Elementary School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for elementary school students grades K through five.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$2,023,660	\$1,988,297	\$2,126,451	\$2,133,047
	District Substitutes	\$30,610	\$67,426	\$41,850	\$41,850
	School Allocated Subs	\$6,653	\$7,180	\$3,800	\$3,800
Benefits					
	Regular Employees	\$641,231	\$668,187	\$648,537	\$698,573
	District Substitutes	\$6,159	\$14,058	\$8,789	\$8,705
	School Allocated Subs	\$1,397	\$1,497	\$1,200	\$250
Subtotal - Salaries and Benefits		\$2,709,710	\$2,746,645	\$2,830,627	\$2,886,225
Purchased Services					
	Purchased Services	\$11,950	\$52,582	\$27,830	\$27,830
Subtotal - Purchased Services		\$11,950	\$52,582	\$27,830	\$27,830
Supplies					
	School Based Supplies	\$23,475	\$22,370	\$25,975	\$25,975
	Custodial Supplies	\$8,500	\$11,602	\$12,000	\$12,000
	Utilities	\$59,261	\$39,886	\$58,929	\$39,886
Subtotal - Supplies		\$91,236	\$73,858	\$96,904	\$77,861
Property					
	Technology	\$5,500	\$1,343	\$0	\$0
	Other		\$0	\$600	\$600
Subtotal - Property		\$5,500	\$1,343	\$600	\$600
Other Objects		\$1,000	\$3,455	\$300	\$300
Total Expenditures		\$109,686	\$131,238	\$125,634	\$106,591
Total Operating Costs		\$2,819,396	\$2,877,883	\$2,956,260	\$2,992,816
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$55,400	\$54,655	\$48,121	\$49,535
	Student Services	\$184,421	\$185,609	\$211,947	\$155,863
	Operations	\$602,795	\$628,852	\$664,579	\$657,401
TOTAL COSTS		\$842,616	\$869,116	\$924,647	\$862,798
Total Grant Funding (Title I):		\$100,870	\$100,870	\$119,110	\$119,110
Number of Students:		501	501	455	455
Total Cost Per Student		\$7,309	\$7,479	\$8,529	\$8,474

Location 130 - Riverview Elementary School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for elementary school students grades K through five.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$2,246,690	\$2,240,120	\$2,406,731	\$2,356,484
	District Substitutes	\$30,610	\$44,225	\$43,915	\$40,905
	School Allocated Subs	\$6,041	\$5,840	\$5,600	\$7,910
Benefits					
	Regular Employees	\$732,143	\$754,942	\$739,621	\$771,748
	District Substitutes	\$6,209	\$9,221	\$9,222	\$8,508
	School Allocated Subs	\$1,269	\$1,218	\$1,400	\$1,645
Subtotal - Salaries and Benefits		\$3,022,962	\$ 3,055,566	\$3,206,489	\$3,187,201
Purchased Services					
	General Purchased Services	\$7,760	\$55,925	\$12,125	\$9,500
Subtotal - Purchased Services		\$7,760	\$55,925	\$12,125	\$9,500
Supplies					
	School Based Supplies	\$31,213	\$28,183	\$35,685	\$35,685
	Custodial Supplies	\$8,500	\$10,037	\$10,440	\$10,440
	Utilities	\$70,003	\$46,332	\$69,590	\$46,332
Subtotal - Supplies		\$109,716	\$84,552	\$115,715	\$92,457
Property					
	Technology	\$19,500	\$3,469	\$0	\$0
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$19,500	\$3,469	\$0	\$0
Other Objects		\$100	\$1,808	\$0	\$0
Total Expenditures		\$137,076	\$145,754	\$127,840	\$101,957
Total Operating Costs		\$3,160,038	\$3,201,320	\$3,334,329	\$3,289,158
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$55,511	\$54,764	\$50,871	\$52,365
	Student Services	\$184,789	\$185,980	\$224,058	\$164,769
	Operations	\$603,998	\$630,107	\$702,555	\$694,966
TOTAL COSTS		\$844,298	\$870,851	\$977,484	\$912,101
Total Grant Funding (Title I):		\$0	\$0	\$0	\$0
Number of Students:		502	502	481	481
Total Cost Per Student		\$7,977	\$8,112	\$8,964	\$8,734

Location 212 - Miller Middle School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for middle school students grades six through eight.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$2,173,574	\$2,130,751	\$2,247,954	\$2,184,673
	District Substitutes	\$29,950	\$51,771	\$42,120	\$42,120
	School Allocated Subs	\$4,959	\$3,134	\$4,800	\$4,800
Benefits					
	Regular Employees	\$691,667	\$718,810	\$698,398	\$715,480
	District Substitutes	\$5,840	\$10,794	\$8,845	\$8,761
	School Allocated Subs	\$1,040	\$653	\$1,350	\$1,350
Subtotal - Salaries and Benefits		\$2,907,030	\$2,915,913	\$3,003,468	\$2,957,184
Purchased Services					
	Purchased Services	\$7,600	\$53,746	\$14,125	\$14,125
Subtotal - Purchased Services		\$7,600	\$53,746	\$14,125	\$14,125
Supplies					
	School Based Supplies	\$37,960	\$36,625	\$41,200	\$41,200
	Custodial Supplies	\$10,500	\$8,846	\$10,500	\$10,500
	Utilities	\$98,555	\$78,833	\$95,475	\$78,833
Subtotal - Supplies		\$147,015	\$124,304	\$147,175	\$236,508
Property					
	Technology	\$1,000	\$723	\$1,500	\$1,500
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$1,000	\$723	\$1,500	\$1,500
Other Objects		\$2,500	\$1,273	\$2,500	\$2,500
Total Expenditures		\$158,115	\$180,046	\$165,300	\$254,633
Total Operating Costs		\$3,065,145	\$3,095,959	\$3,168,767	\$3,211,817
Central Costs Attributed to the Schools:					
	Activities and Athletics	\$84,724	\$88,668	\$74,793	\$75,000
	Board & Exec Services	\$50,645	\$49,964	\$48,121	\$49,535
	Student Services	\$168,592	\$169,679	\$211,947	\$155,863
	Operations	\$551,058	\$574,878	\$664,579	\$657,401
TOTAL COSTS		\$855,019	\$883,189	\$999,440	\$937,798
Total Grant Funding (Title I):		\$0	\$0	\$0	\$0
Number of Students:		458	458	455	455
Total Cost Per Student		\$8,559	\$8,688	\$9,161	\$9,120

Location 213 - Escalante Middle School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for middle school students grades six through eight.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$2,381,991	\$2,375,734	\$2,532,299	\$2,602,116
	District Substitutes	\$31,945	\$30,957	\$44,550	\$44,550
	School Allocated Subs	\$4,380	\$2,822	\$2,500	\$2,500
Benefits					
	Regular Employees	\$787,199	\$799,934	\$793,898	\$852,193
	District Substitutes	\$6,279	\$6,455	\$9,356	\$1,247
	School Allocated Subs	\$920	\$588	\$1,125	\$1,125
Subtotal - Salaries and Benefits		\$3,212,714	\$3,216,490	\$3,383,727	\$3,503,732
Purchased Services					
	Purchased Services	\$9,693	\$115,127	\$13,900	\$10,750
Subtotal - Purchased Services		\$9,693	\$115,127	\$13,900	\$10,750
Supplies					
	School Based Supplies	\$47,060	\$41,167	\$42,800	\$45,950
	Custodial Supplies	\$10,500	\$9,845	\$10,500	\$10,500
	Utilities	\$165,758	\$86,240	\$168,514	\$86,240
Subtotal - Supplies		\$223,318	\$137,252	\$221,814	\$142,690
Property					
	Technology	\$2,800	\$4,653	\$2,800	\$2,800
	Other	\$0	\$0	\$1,000	\$1,000
Subtotal - Property		\$2,800	\$4,653	\$3,800	\$3,800
Other Objects		\$6,250	\$3,539	\$2,550	\$2,550
Total Expenditures		\$242,061	\$260,571	\$242,064	\$159,790
Total Operating Costs		\$3,454,775	\$3,477,061	\$3,625,791	\$3,663,522
Central Costs Attributed to the Schools:					
	Activities and Athletics	\$101,221	\$107,195	\$88,939	\$90,000
	Board & Exec Services	\$56,395	\$55,637	\$50,237	\$51,712
	Student Services	\$187,734	\$188,944	\$221,263	\$162,714
	Operations	\$613,623	\$640,148	\$693,792	\$686,297
TOTAL COSTS		\$958,974	\$991,924	\$1,054,230	\$990,723
Total Grant Funding (Title I):		\$0	\$0	\$0	\$0
Number of Students:		510	510	475	475
Total Cost Per Student		\$8,654	\$8,763	\$9,853	\$9,798

Location 211 - Durango High School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for high school students in grades nine through twelve.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$4,292,983	\$4,233,647	\$4,447,474	\$4,834,222
	District Substitutes	\$54,900	\$41,171	\$101,274	\$91,274
	School Allocated Subs	\$8,430	\$6,072	\$6,500	\$6,500
Benefits					
	Regular Employees	\$1,416,684	\$1,391,475	\$1,429,735	\$1,583,208
	District Substitutes	\$11,281	\$8,584	\$21,267	\$18,985
	School Allocated Subs	\$1,770	\$1,266	\$1,625	\$1,625
Subtotal - Salaries and Benefits		\$5,786,048	\$5,682,215	\$6,007,875	\$6,535,813
Purchased Services					
	Purchased Services	\$53,663	\$228,479	\$79,998	\$79,998
Subtotal - Purchased Services		\$53,663	\$228,479	\$79,998	\$79,998
Supplies					
	School Based Supplies	\$73,924	\$87,391	\$84,650	\$84,650
	Custodial Supplies	\$32,000	\$22,415	\$24,000	\$24,000
	Utilities	\$348,943	\$220,035	\$348,678	\$220,035
	Fee Offset	\$26,400	\$26,400	\$26,400	\$26,400
Subtotal - Supplies		\$481,267	\$356,241	\$483,728	\$355,085
Property					
	Technology	\$10,241	\$15,770	\$0	\$0
	Other	\$0	\$0	\$14,621	\$14,621
Subtotal - Property		\$10,241	\$15,770	\$14,621	\$14,621
Other Objects		\$4,150	\$2,759	\$5,290	\$5,290
Total Expenditures		\$549,321	\$603,249	\$583,637	\$454,994
Total Operating Costs		\$6,335,369	\$6,285,464	\$6,591,513	\$6,990,808
Central Costs Attributed to the Schools:					
	Activities and Athletics	\$900,000	\$1,014,518	\$904,379	\$950,000
	Board & Exec Services	\$118,873	\$117,274	\$116,443	\$119,863
	Student Services	\$395,713	\$398,263	\$512,865	\$377,154
	Operations	\$1,293,422	\$1,349,332	\$1,608,136	\$1,590,765
TOTAL COSTS		\$2,708,008	\$2,879,388	\$3,141,823	\$3,037,782
Total Grant Funding (Title I):		\$0	\$0	\$0	\$0
Number of Students:		1,075	1,075	1,101	1,101
Total Cost Per Student		\$8,412	\$8,525	\$8,840	\$9,109

Location 321 - Big Picture School

DESCRIPTION OF WORK: Planned learning activities and experiences provided for high school students in grades nine through twelve.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$501,630	\$470,581	\$509,045	\$587,661
	District Substitutes	\$4,655	\$14,200	\$9,450	\$9,450
	School Allocated Subs/Extra Hours	\$579	\$0	\$555	\$5,555
Benefits					
	Regular Employees	\$158,408	\$154,762	\$159,436	\$192,459
	District Substitutes	\$908	\$2,961	\$1,985	\$1,966
	School Allocated Subs/Extra Hours	\$121	\$0	\$139	\$1,155
Subtotal - Salaries and Benefits		\$666,301	\$642,504	\$680,609	\$798,247
Purchased Services					
	Purchased Services	\$4,300	\$6,354	\$8,989	\$8,989
Subtotal - Purchased Services		\$4,300	\$6,354	\$8,989	\$8,989
Supplies					
	School Based Supplies	\$7,484	\$6,909	\$5,770	\$5,770
	Custodial Supplies	\$2,000	\$3,766	\$6,500	\$6,500
	Utilities	\$38,750	\$23,694	\$37,104	\$23,694
Subtotal - Supplies		\$48,234	\$34,369	\$49,374	\$35,964
Property					
	Technology	\$2,500	\$5,285	\$0	\$0
	Other	\$0	\$0	\$1,000	\$1,000
Subtotal - Property		\$2,500	\$5,285	\$1,000	\$1,000
Other Objects		\$400	\$0	\$400	\$400
Total Expenditures		\$55,434	\$46,008	\$59,763	\$46,353
Total Operating Costs		\$721,735	\$688,512	\$740,373	\$844,600
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$10,063	\$9,927	\$9,307	\$9,580
	Student Services	\$33,498	\$33,713	\$40,992	\$30,145
	Operations	\$109,490	\$114,223	\$128,534	\$127,146
TOTAL COSTS		\$153,050	\$157,863	\$178,833	\$166,871
Total Grant Funding (Title I):		\$0	\$0	\$0	0
Number of Students:		91	91	88	88
Total Cost Per Student		\$9,613	\$9,301	\$10,446	\$11,494

Location 585 - Durango Shared School
 Special Reporting Element 11 - Regular Education Program: 0060 General Integrated Education

DESCRIPTION OF WORK:

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$230,000	\$237,403	\$250,000	\$235,000
	District Substitutes	\$0	\$0	\$5,000	\$5,000
	School Allocated Subs	\$0	\$0	\$0	\$0
Benefits					
	Regular Employees	\$59,000	\$57,547	\$37,718	\$56,965
	District Substitutes	\$0	\$0	\$1,250	\$1,050
	School Allocated Subs	\$0	\$0	\$0	\$0
Subtotal - Salaries and Benefits		\$289,000	\$294,950	\$293,968	\$298,015
Purchased Services					
	Purchased Services	\$5,836	\$4,325	\$5,836	\$5,836
Subtotal - Purchased Services		\$5,836	\$4,325	\$5,836	\$5,836
Supplies					
	School Based Supplies	\$14,500	\$6,768	\$14,500	\$14,500
	Custodial Supplies	\$0	\$0	\$0	\$0
	Utilities	\$0	\$0	\$0	\$0
Subtotal - Supplies		\$14,500	\$6,768	\$14,500	\$14,500
Property					
	Technology	\$5,000	\$825	\$0	\$0
	Other	\$0	\$0	\$5,000	\$5,000
Subtotal - Property		\$5,000	\$825	\$5,000	\$5,000
Other Objects		\$4,000	\$1,465	\$4,000	\$4,000
Total Expenditures		\$29,336	\$13,383	\$29,336	\$29,336
Total Operating Costs		\$318,336	\$308,333	\$323,304	\$327,351
Central Costs Attributed to the Schools:					
	Board & Exec Services	\$19,241	\$18,982	\$16,393	\$16,875
	Student Services	\$64,050	\$64,463	\$72,202	\$53,096
	Operations	\$209,354	\$218,404	\$226,395	\$223,950
TOTAL COSTS		\$292,645	\$301,849	\$314,990	\$293,920
Total Grant Funding (Title I):		\$0	\$0	\$0	0
Number of Students:		174	174	155	155
Total Cost Per Student		\$3,511	\$3,507	\$4,118	\$4,008

DESCRIPTION OF WORK: This budget page captures the transfer of funds to outside entities that service the educational needs of our students.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expenses	Accepted Budget	Amended Budget
Colorado Connection Academy @ Durango	On-Line Funding to CCA	\$1,930,071	\$2,030,873	\$3,333,488	\$3,690,516
Colorado Charter School Institute Mill Levy Sharing	Mountain Middle School	\$65,013	\$0	\$99,432	\$99,432
	Animas High School	\$91,350	\$0	\$90,723	\$90,723
The Juniper School	Pass through 97%	\$0	\$0	\$1,063,095	\$0
Total Expenditures		\$2,086,434	\$2,030,873	\$4,586,738	\$3,880,671

Number of Students: 830 830 1,156 1,148

Location 503 - Phoenix Program 970 - Detention Center 501 - Special Programs

DESCRIPTION OF WORK: This budget includes the operation of the Phoenix program - a program that serves students who are expelled or at risk of expulsion; Homebound for students who require academic supports at home and are unable to attend school; Gateway to College - a program that serves students who have determined that a traditional school is not successful and complete their high school requirements while earning some college credits; Durango Adult Education Center that serves students seeking a General Education Diploma in lieu of a high school diploma; and the DeNeir Detention Center where students who are detained while awaiting adjudication are served.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expenses	Accepted Budget	Amended Budget
Salaries					
	Regular Employees	\$185,323	\$165,701	\$195,323	\$134,521
	District Substitutes	\$0	\$0	\$3,000	\$3,000
	School Allocated Subs	\$0	\$0	\$0	\$0
Benefits					
	Regular Employees	\$61,157	\$52,117	\$61,157	\$45,065
	District Substitutes	\$0	\$0	\$0	\$624
	School Allocated Subs	\$0	\$0	\$750	\$0
Subtotal - Salaries and Benefits		\$246,480	\$217,818	\$260,230	\$183,210
Purchased Services					
	General Purchased Services	\$520,832	\$504,580	\$382,282	\$464,223
Subtotal - Purchased Services		\$520,832	\$504,580	\$382,282	\$464,223
Supplies					
	School Based Supplies	\$5,000	\$598	\$3,250	\$3,750
	Custodial Supplies	\$0	\$0	\$0	\$0
	Utilities	\$0	\$0	\$0	\$0
Subtotal - Supplies		\$5,000	\$598	\$3,250	\$3,750
Property					
	Technology	\$600	\$1,846	\$0	\$0
	Other	\$0	\$0	\$600	\$600
Subtotal - Property		\$600	\$1,846	\$600	\$600
Other	District Provided Transportation			\$0	\$0
Total Expenditures		\$526,432	\$507,024	\$386,132	\$468,573
Total Operating Costs		\$772,912	\$724,842	\$646,362	\$651,783

Note: Staff member resigned at mid year. Not being replaced.

DESCRIPTION OF WORK: This budget supports teachers throughout the district who serves students after hours or who work in a Summer School program servicing students who require credit recovery or intervention.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$40,000	\$22,244	\$48,400	\$48,400
	District Substitutes	\$0	\$0	\$0	\$0
	School Allocated Subs	\$0	\$0	\$0	\$0
Benefits					
	Regular Employees	\$8,400	\$5,068	\$10,382	\$10,067
	District Substitutes	\$0	\$0	\$0	\$0
	School Allocated Subs	\$0	\$0	\$0	\$0
Subtotal - Salaries and Benefits		\$48,400	\$27,312	\$58,782	\$58,467
Purchased Services					
	Purchased Services	\$8,000	\$0	\$25,000	\$25,000
Subtotal - Purchased Services		\$8,000	\$0	\$25,000	\$25,000
Supplies					
	School Based Supplies	\$1,000	\$536	\$1,000	\$1,000
Subtotal - Supplies		\$1,000	\$536	\$1,000	\$1,000
Property					
	Technology	\$0	\$0	\$0	\$0
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$0	\$0	\$0	\$0
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$9,000	\$536	\$26,000	\$26,000
Total Operating Costs		\$57,400	\$27,848	\$84,782	\$84,467

DESCRIPTION OF WORK: This budget supports students who attend Fort Lewis College, Southwest Colorado Community College (Pueblo Community College) and San Juan College in concurrent enrollment classes.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Purchased Services					
	Concurrent Enrollment	\$75,000	\$81,481	\$175,000	\$111,672
Subtotal - Purchased Services		\$75,000	\$81,481	\$175,000	\$111,672
Supplies					
	School Based Supplies	\$0	\$0	\$0	\$0
	Custodial Supplies	\$0	\$0	\$0	\$0
	Utilities	\$0	\$0	\$0	\$0
Subtotal - Supplies		\$0	\$0	\$0	\$0
Property					
	Technology	\$0	\$0	\$0	\$0
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$0	\$0	\$0	\$0
Other	District Provided Transportation	\$20,000	\$8,872	\$20,000	\$20,000
Total Expenditures		\$95,000	\$90,353	\$195,000	\$131,672

DESCRIPTION OF WORK: This budget includes the cost of curriculum materials purchased and provided to schools, as well as the cost of support specialists who support the delivery of effective instruction and the guaranteed viable curriculum.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$0	\$0	\$280,749	\$269,618
	Substitutes	\$0	\$0	\$6,000	\$205,344
	Stipends/Overtime	\$0	\$0	\$0	\$78,330
Benefits					
	Regular Employees	\$0	\$0	\$84,225	\$86,278
	Substitutes	\$0	\$0	\$0	\$42,712
	Stipends/Overtime	\$0	\$0	\$354	\$16,449
Subtotal - Salaries and Benefits		\$0	\$0	\$371,328	\$698,730
Purchased Services					
	General Purchased Services	\$150,000	\$141,551	\$159,011	\$1,016,002
Subtotal - Purchased Services		\$150,000	\$141,551	\$159,011	\$1,016,002
Supplies					
	Materials & Supplies	\$332,175	\$245,629	\$209,835	\$90,480
Subtotal - Supplies		\$332,175	\$245,629	\$209,835	\$90,480
Property					
	Technology	\$0	\$0	\$0	\$0
	Other	\$0	\$0	\$0	\$1,443
Subtotal - Property		\$0	\$0	\$0	\$1,443
Other Objects		\$0	\$0	\$73,879	\$1,320
Total Expenditures		\$482,175	\$387,180	\$814,053	\$1,109,244
Offset by Title Grant				\$102,043	
Total General Fund Operating Costs		\$482,175	\$387,180	\$712,010	\$1,807,975
Total Grant Funding (Title I):		\$0	\$0	\$0	\$0

Note: This budget includes expenses directly related to student materials and supports for teachers. This includes professional development activities and substitutes to support students during their teachers' absence.

DESCRIPTION OF WORK: This budget supports the Special Education Department staff who work with students both who have been identified with a disability, and those who are in the process of identification. This budget includes therapists and costs of services purchased through outside contractors. It does not include school based teachers or paraprofessionals, however does include positions in reserve should the need arise for allocation of staff to buildings based upon student need after the first of the year.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$283,399	\$180,212	\$1,884,164	\$408,194
	District Substitutes	\$2,500	\$812	\$0	\$90
	Stipend	\$0	\$0	\$0	\$1,500
Benefits					
	Regular Employees	\$109,700	\$66,251	\$565,249	\$136,745
	District Substitutes	\$0	\$169	\$0	\$19
	Stipend	\$0	\$169	\$0	\$312
Subtotal - Salaries and Benefits		\$395,599	\$247,613	\$2,449,413	\$546,861
Purchased Services					
	General Purchased Services	\$537,500	\$516,483	\$78,515	\$148,090
Subtotal - Purchased Services		\$537,500	\$516,483	\$78,515	\$148,090
Supplies					
	Supplies	\$21,500	\$27,900	\$23,000	\$39,420
Subtotal - Supplies		\$21,500	\$27,900	\$23,000	\$39,420
Property					
	Technology	\$114,607	\$63,026	\$0	\$4,818
	Other	\$0	\$0	\$0	\$3,320
Subtotal - Property		\$114,607	\$63,026	\$0	\$8,138
Other Objects		\$5,250	\$7,577	\$5,250	\$8,750
Total Expenditures		\$678,857	\$614,986	\$106,765	\$204,398
Total Grant(IDEA & ECEA) to Offset Costs				\$1,614,183	
Total General Fund Operating Costs		\$1,074,456	\$862,599	\$941,995	\$751,259

DESCRIPTION OF WORK: This new department formed in 2017-18 will oversee the district's work in closing the achievement gap for subgroups that have been underperforming. Specifically, those subgroups are second language learners, students from poverty who have fall under Title I Services, and students from minority background. This department will also oversee Gifted and Talented programming, however those costs are covered in a separate budget.

Category	Sub Category	2017-18 Adopted Budget	2017-18 Amended Budget
Salaries			
	Stipends	\$20,000	\$0
	District Substitutes	\$14,093	\$0
	School Allocated Subs	\$0	\$0
Benefits			
	Stipends	\$6,000	\$0
	District Substitutes	\$4,228	\$0
	School Allocated Subs	\$0	\$0
Subtotal - Salaries and Benefits		\$44,321	\$0
Purchased Services			
	General Purchased Services	\$2,000	\$2,000
Subtotal - Purchased Services		\$2,000	\$2,000
Supplies			
	School Based Supplies	\$10,000	\$10,000
Subtotal - Supplies		\$10,000	\$10,000
Property			
	Technology	\$0	\$0
	Other	\$0	\$0
Subtotal - Property		\$0	\$0
Other Objects		\$0	\$0
Total Expenditures		\$12,000	\$12,000
Total General Fund Operating Costs		\$56,321	\$12,000

Program: 2110 - Support Services Students

DESCRIPTION OF WORK: This program supports the programming of Gifted and Talented Students in the district. This does not include the state grant for GT Education that is managed separately on our Grant page.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	All Salaries	\$31,100	\$31,056	\$52,770	\$50,561
Benefits					
	All Benefits	\$13,000	\$10,487	\$15,831	\$15,674
Subtotal - Salaries and Benefits		\$44,100	\$41,543	\$68,602	\$66,235
Purchased Services					
	General Purchased Services	\$10,000	\$0	\$32,733	\$24,733
Subtotal - Purchased Services		\$10,000	\$0	\$32,733	\$24,733
Supplies					
	Supplies	\$4,000	\$0	\$4,000	\$2,000
Subtotal - Supplies		\$4,000	\$0	\$4,000	\$2,000
Property					
	Technology	\$0	\$0	\$0	\$0
	Other	\$0	\$218	\$0	\$0
Subtotal - Property		\$0	\$218	\$0	\$0
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$14,000	\$218	\$36,733	\$26,733
Total Operating Costs		\$58,100	\$41,761	\$105,335	\$92,968

Program: 2110 - Support Services Students

DESCRIPTION OF WORK: This budget supports the oversight and operation of preschool classrooms throughout the district, as well as private preschool placement when qualification for state funding is determined. Individual preschool staff who serve at school sites are reflected in the school budgets and do not appear on this page.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$79,716	\$80,315	\$83,018	\$95,618
	District Substitutes	\$0	\$0	\$0	\$0
	School Allocated Subs	\$0	\$0	\$0	\$0
Benefits					
	Regular Employees	\$22,545	\$22,692	\$22,545	\$25,443
	District Substitutes	\$0	\$0	\$0	\$0
	School Allocated Subs	\$0	\$0	\$0	\$0
Subtotal - Salaries and Benefits		\$102,261	\$103,007	\$105,563	\$121,061
Purchased Services					
	General Purchased Services	\$108,925	\$97,660	\$98,700	\$124,130
Subtotal - Purchased Services		\$108,925	\$97,660	\$98,700	\$124,130
Supplies					
		\$10,721	\$11,984	\$14,000	\$14,000
Subtotal - Supplies		\$10,721	\$11,984	\$14,000	\$14,000
Property					
	Technology	\$35,000	\$9,436	\$0	\$0
	Other	\$0	\$0	\$25,000	\$25,000
Subtotal - Property		\$35,000	\$9,436	\$25,000	\$25,000
Other Objects		\$1,200	\$1,276	\$1,400	\$1,400
Total Expenditures		\$155,846	\$120,356	\$139,100	\$164,530
Total Operating Costs		\$258,107	\$223,363	\$244,663	\$285,591

Please note between the 2016-17 Accepted Budget and the 2016-17 Amended budget Direct service cost was moved to the school page.

Program: 2110 - Support Services Students

DESCRIPTION OF WORK: In 2010, voters approved an allocation from the Mill Levy to support innovative programs and practices within the district. This budget is managed by the CIA team and allocated to schools based upon request through an application process.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$0	\$0	\$0	0
	Substitutes/ Stipends	\$13,075	\$24,704	\$13,376	\$4,729
Benefits					
	Regular Employees	\$0	\$0	\$0	\$0
	Substitutes/ Stipends	\$50,806	\$5,101	\$3,344	\$984
Subtotal - Salaries and Benefits		\$63,881	\$29,805	\$16,720	\$5,713
Purchased Services					
	General Purchased Services	\$268,502	\$279,256	\$363,400	\$205,486
Subtotal - Purchased Services		\$268,502	\$279,256	\$363,400	\$205,486
Supplies					
	Supplies	\$10,000	\$5,483	\$10,000	\$6,686
Subtotal - Supplies		\$10,000	\$5,483	\$10,000	\$6,686
Property					
	Technology	\$25,000	\$0	\$0	\$0
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$25,000	\$0	\$0	\$0
Other Objects		\$49,620	\$26,620	\$26,624	\$18,520
Total Expenditures		\$353,122	\$311,359	\$400,024	\$230,692
Total Operating Costs		\$417,003	\$341,164	\$416,744	\$236,405

Page	Description	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
30	District Governance Services	\$210,570	\$204,863	\$210,570	\$210,570
31	Executive Administration Services	\$321,537	\$320,088	\$318,130	\$333,660
Total Governance/Admin		\$532,107	\$524,951	\$528,700	\$544,230
Cost Per Student		\$111	\$109	\$106	\$109
32	Office of Student Support (General Admin	\$177,444	\$262,373	\$294,668	\$337,814
33	Student Information System	\$321,268	\$307,557	\$371,980	\$384,708
34	Culture & Equity	\$0	\$0	\$224,938	\$249,467
35	Health Services	\$355,103	\$259,429	\$274,142	\$297,428
36	Curriculum, Instruction, and Assessment	\$917,508	\$953,379	\$1,162,891	\$443,018
Total Support Services Division		\$1,771,323	\$1,782,738	\$2,328,619	\$1,712,435
Cost Per Student		\$368	\$370	\$466	\$343
37	Office of Operations	\$165,857	\$163,950	\$215,361	\$206,275
38	Finance Office	\$606,341	\$552,757	\$711,249	\$633,810
39	Communications	\$218,978	\$217,877	\$211,112	\$216,331
40	Human Resources	\$438,916	\$456,926	\$439,634	\$483,641
41	Technology	\$997,002	\$935,542	\$1,370,293	\$1,372,540
42	Safety	\$23,207	\$17,931	\$186,500	\$213,495
43	Facilities	\$1,125,078	\$1,086,934	\$1,143,583	\$1,175,205
44	Custodial	\$563,863	\$419,945	\$649,307	\$615,756
45	Transportation	\$1,281,455	\$1,276,954	\$1,367,582	\$1,377,596
46	Utilities	\$368,885	\$352,611	\$371,990	\$356,682
47	Insurance/Risk Management	\$135	\$558,561	\$635,000	\$571,407
Total Operations Division		\$5,789,717	\$6,039,988	\$7,301,610	\$7,222,738
Cost per Student		\$1,203	\$1,255	\$1,461	\$1,445
Total Support Services		\$8,093,147	\$8,347,677	\$10,158,929	\$9,479,403
Number of Students		4812	4812	4999	4999
Total Cost Per Student		\$1,682	\$1,735	\$2,032	\$1,896

DESCRIPTION OF WORK: This budget supports the operation of the Board of Education, as well as statutorily required fees that include County Treasurer collection fees, the annual audit, and election participation costs from the County Clerk. This budget also includes the legal fees incurred by the district through its contracted counsel.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$7,000	\$1,767	\$7,000	\$0
	District Substitutes				
	Overtime	\$0	\$0	\$0	\$7,000
Benefits					
	Regular Employees	\$2,170	\$363	\$2,170	\$0
	District Substitutes				
	Overtime	\$0	\$0	\$0	\$2,170
Subtotal - Salaries and Benefits		\$9,170	\$2,130	\$9,170	\$9,170
Purchased Services					
	General Purchased Services	\$182,900	\$168,299	\$182,900	\$180,400
Subtotal - Purchased Services		\$182,900	\$168,299	\$182,900	\$180,400
Supplies		\$5,500	\$8,112	\$5,500	\$5,500
Subtotal - Supplies		\$5,500	\$8,112	\$5,500	\$5,500
Property					
	Technology	\$0	\$1,584	\$0	\$0
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$0	\$1,584	\$0	
Other Objects		\$13,000	\$24,739	\$13,000	\$15,500
Total Expenditures		\$201,400	\$202,734	\$201,400	\$201,400
Total Operating Costs		\$210,570	\$204,864	\$210,570	\$210,570
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$43.76	\$42.57	\$42.12	\$42.12

DESCRIPTION OF WORK: This budget supports the Superintendent's office which includes the Superintendent, his Executive Assistant, and the Board Clerk.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$233,684	\$233,684	\$230,277	\$243,242
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime	\$0	\$0	\$0	\$0
Benefits					
	Regular Employees	\$60,678	\$61,294	\$60,678	\$63,243
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime	\$0	\$0	\$0	\$0
Subtotal - Salaries and Benefits		\$294,362	\$294,978	\$290,955	\$306,485
Purchased Services					
	General Purchased Services	\$14,700	\$11,163	\$15,900	\$14,700
Subtotal - Purchased Services		\$14,700	\$11,163	\$15,900	\$14,700
Supplies					
	Department Supplies	\$8,450	\$9,815	\$7,250	\$8,450
Subtotal - Supplies		\$8,450	\$9,815	\$7,250	\$8,450
Property					
	Technology	\$3,500	\$3,600	\$0	\$0
	Other	\$0	\$0	\$3,500	\$3,500
Subtotal - Property		\$3,500	\$3,600	\$3,500	\$3,500
Other Objects		\$525	\$532	\$525	\$525
Total Expenditures		\$27,175	\$25,110	\$27,175	\$27,175
Total Operating Costs		\$321,537	\$320,088	\$318,130	\$333,660
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$66.82	\$66.52	\$63.64	\$66.75

Note: Change in salary for Superintendent and adjustment for actuals in benefits

DESCRIPTION OF WORK: This budget supports the Chief of Student Services, the Administrative Assistant, and general costs associated with the oversight and support of the Student Services Division.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$105,940	\$173,181	\$152,127	\$197,127
	District Substitutes	\$2,500	\$688	\$0	\$0
	Overtime	\$0	\$0	\$0	\$0
Benefits					
	Regular Employees	\$30,829	\$49,814	\$71,650	\$55,196
	District Substitutes	\$0	\$143	\$0	\$0
	Overtime	\$0	\$0	\$0	\$0
Subtotal - Salaries and Benefits		\$139,269	\$223,826	\$223,777	\$252,323
Purchased Services					
	General Purchased Services	\$36,025	\$35,585	\$66,891	\$81,491
Subtotal - Purchased Services		\$36,025	\$35,585	\$66,891	\$81,491
Supplies					
	Department Supplies	\$2,150	\$2,962	\$3,500	\$3,500
Subtotal - Supplies		\$2,150	\$2,962	\$3,500	\$3,500
Property					
	Technology	\$0	\$0	\$500	\$500
Subtotal - Property		\$0	\$0	\$500	\$500
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$38,175	\$38,547	\$70,891	\$85,491
Total Operating Costs		\$177,444	\$262,373	\$294,668	\$337,814
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$36.88	\$54.52	\$58.95	\$67.58

Note: Addition of Grants Fiscal Coordinator position to department to manage Federal & State grants revenue. Offset by indirect corsts collected on revenue page.

DESCRIPTION OF WORK: Student management system and student count supports. Includes cost of all systems and programs used to maintain student information within the district.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$122,840	\$119,737	\$124,544	\$135,645
	District Substitutes				
	Overtime				
Benefits					
	Regular Employees	\$36,373	\$36,812	\$36,373	\$38,000
	District Substitutes				
	Overtime				
Subtotal - Salaries and Benefits		\$159,213	\$156,549	\$160,917	\$173,645
Purchased Services					
	General Purchased Services	\$72,224	\$53,558	\$67,950	\$67,650
Subtotal - Purchased Services		\$72,224	\$53,558	\$67,950	\$67,650
Supplies					
	Department Supplies	\$281	\$250	\$341	\$641
Subtotal - Supplies		\$281	\$250	\$341	\$641
Property					
	Technology	\$89,550	\$97,200	\$142,772	\$142,772
Subtotal - Property		\$89,550	\$97,200	\$142,772	\$142,772
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$162,055	\$151,008	\$211,063	\$211,063
Total Operating Costs		\$321,268	\$307,557	\$371,980	\$384,708
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$66.76	\$63.91	\$74.41	\$76.96

Note: Change in cost of position in department. Includes Director, Coordinator of Native American Education Program Coordinator & Administrative Assistant

DESCRIPTION OF WORK: This new department formed in 2017-18 will oversee the district's work in closing the achievement gap for subgroups that have been underperforming. Specifically, those subgroups are second language learners, students from poverty who have fall under Title I services, and students from minority backgrounds. This department will also oversee Gifted and Talented programming, however those costs are covered in a separate budget.

Category	Sub Category	2017-18 Adopted Budget	2017-18 Amended Budget
Salaries			
	Regular Employees	\$140,771	\$162,134
	District Substitutes	\$0	\$0
	Overtime	\$0	\$0
Benefits			
	Regular Employees	\$42,231	\$45,397
	District Substitutes	\$0	\$0
	Overtime	\$0	\$0
Subtotal - Salaries and Benefits		\$183,002	\$207,531
Purchased Services			
	General Purchased Services	\$37,036	\$37,036
Subtotal - Purchased Services		\$37,036	\$37,036
Supplies			
	Department Supplies	\$3,900	\$3,900
Subtotal - Supplies		\$3,900	\$3,900
Property			
	Technology	\$0	\$0
Subtotal - Property		\$0	\$0
Other Objects		\$1,000	\$1,000
Total Expenditures		\$41,936	\$41,936
Total Operating Costs		\$224,938	\$249,467
Number of Students:		4,999	4,999
Total Cost Per Student		\$45.00	\$49.90

Note: Added balance of Native American Education Coordinator

DESCRIPTION OF WORK: Oversee district health services which includes the School Based Health Centers, nurses, social emotional health supports, and health education.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$192,239	\$150,857	\$165,208	\$181,254
	District Substitutes				
	Overtime				
Benefits					
	Regular Employees	\$52,574	\$51,507	\$52,574	\$59,814
	District Substitutes				
	Overtime				
Subtotal - Salaries and Benefits		\$244,813	\$202,364	\$217,782	\$241,068
Purchased Services					
	General Purchased Services	\$103,990	\$52,266	\$49,560	\$49,560
Subtotal - Purchased Services		\$103,990	\$52,266	\$49,560	\$49,560
Supplies					
	Department Supplies	\$5,100	\$3,571	\$5,500	\$5,500
Subtotal - Supplies		\$5,100	\$3,571	\$5,500	\$5,500
Property					
	Technology	\$1,200	\$1,228	\$1,300	\$1,300
Subtotal - Property		\$1,200	\$1,228	\$1,300	\$1,300
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$110,290	\$57,065	\$56,360	\$56,360
Total Operating Costs		\$355,103	\$259,429	\$274,142	\$297,428
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$73.80	\$53.91	\$54.84	\$59.50

**** This Expense is offset by Medicaid School Health Services. In 2016-2017 we received over \$299,475****

DESCRIPTION OF WORK: Includes non-student expenses in ensuring that we have a guaranteed viable curriculum, increase the quality of instruction, and have effective systems to track student learning over time.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$354,114	\$606,143	\$188,249	\$292,923
	District Substitutes	\$197,500	\$15,408	\$281,820	\$0
	Overtime/Stipends	\$0	\$0	\$0	\$5,418
Benefits					
	Regular Employees	\$101,227	\$159,270	\$15,950	\$84,948
	District Substitutes	\$49,793	\$3,215	\$70,455	\$0
	Overtime/Stipends	\$0	\$0	\$0	\$1,127
Subtotal - Salaries and Benefits		\$702,634	\$784,036	\$556,474	\$384,416
Purchased Services					
	General Purchased Services	\$167,724	\$133,055	\$574,467	\$30,702
Subtotal - Purchased Services		\$167,724	\$133,055	\$574,467	\$30,702
Supplies					
	Department Supplies	\$15,500	\$16,426	\$7,550	\$13,500
Subtotal - Supplies		\$15,500	\$16,426	\$7,550	\$13,500
Property					
	Technology	\$25,550	\$18,551	\$12,800	\$5,000
	Other	\$0	\$0	0	\$0
Subtotal - Property		\$25,550	\$18,551	\$12,800	\$5,000
Other Objects		\$6,100	\$1,311	\$11,600	\$9,400
Total Expenditures		\$214,874	\$169,343	\$606,417	\$58,602
Total General Fund Operating Costs		\$917,508	\$953,379	\$1,162,891	\$443,018
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$190.67	\$198.13	\$232.62	\$88.62

DESCRIPTION OF WORK: This budget supports the Chief Operations Officer, the Administrative Assistant, and general costs associated with the oversight and support of the Operations Division.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$124,782	\$127,960	\$155,326	\$157,472
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime	\$0	\$0	\$0	\$0
Benefits					
	Regular Employees	\$37,175	\$34,391	\$57,175	\$40,943
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime	\$0	\$0	\$0	\$0
Subtotal - Salaries and Benefits		\$161,957	\$162,351	\$212,501	\$198,415
Purchased Services					
	General Purchased Services	\$2,900	\$1,438	\$2,360	\$7,360
Subtotal - Purchased Services		\$2,900	\$1,438	\$2,360	\$7,360
Supplies					
	Department Supplies	\$1,000	\$161	\$500	\$500
Subtotal - Supplies		\$1,000	\$161	\$500	\$500
Property					
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$0	\$0	\$0	\$0
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$3,900	\$1,599	\$2,860	\$7,860
Total Operating Costs		\$165,857	\$163,950	\$215,361	\$206,275
Number of Students:		4,812	4,812	4,999	5274
Total Cost Per Student		\$34.47	\$34.07	\$43.08	\$39.11

Note: Secretary had not been charged to this account. Also, no travel budget had been provided.

DESCRIPTION OF WORK: Activities concerned with the fiscal operation of the school district. This program area includes budgeting, cash receiving, cash disbursing, financial and property accounting, payroll, inventory control, internal auditing, and managing of funds.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$370,219	\$345,637	\$477,202	\$375,000
	District Substitutes	\$0	\$87	\$0	\$0
	Overtime	\$2,075	\$4,062	\$0	\$3,000
Benefits					
	Regular Employees	\$122,172	\$104,568	\$122,562	\$108,750
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime	\$390	\$668	\$0	\$690
Subtotal - Salaries and Benefits		\$494,856	\$455,022	\$599,764	\$487,440
Purchased Services					
	General Purchased Services	\$32,535	\$74,515	\$34,785	\$116,000
Subtotal - Purchased Services		\$32,535	\$74,515	\$34,785	\$116,000
Supplies					
	Department Supplies	\$8,700	\$17,664	\$6,450	\$10,000
Subtotal - Supplies		\$8,700	\$17,664	\$6,450	\$10,000
Property					
	Technology	\$70,250	\$2,832	\$3,000	\$3,120
	Other	\$0	\$0	\$67,250	\$17,250
Subtotal - Property		\$70,250	\$2,832	\$70,250	\$20,370
Other Objects		\$0	\$2,724	\$0	\$0
Total Expenditures		\$111,485	\$97,735	\$111,485	\$146,370
Total Operating Costs		\$606,341	\$552,757	\$711,249	\$633,810
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$126.01	\$114.87	\$142.28	\$126.79

Note: Removed Grants Fiscal Coordinator. Adjusted supply budget that had been over spent. Shifted salary funds to purchased services to cover contracted services. Funds were shifted from Property to Purchased Services based on where fees had been charged.

DESCRIPTION OF WORK: Communications budget supports branding, marketing, public relations efforts within our school community and our community at large, increasing awareness on programs and initiatives and creating communication protocols that promote consistent, transparent and trustworthy behavior with both internal and external constituents.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$122,511	\$122,279	\$126,955	\$132,408
	District Substitutes	\$2,940	\$6,767	\$0	\$2,500
	Overtime	\$150	\$322	\$5,400	\$0
Benefits					
	Regular Employees	\$38,863	\$36,821	\$39,507	\$38,398
	District Substitutes	\$613	\$1,411	\$0	\$575
	Overtime	\$31	\$67	\$0	\$0
Subtotal - Salaries and Benefits		\$165,108	\$167,667	\$171,862	\$173,881
Purchased Services					
	General Purchased Services	\$37,120	\$35,189	\$23,700	\$23,700
Subtotal - Purchased Services		\$37,120	\$35,189	\$23,700	\$23,700
Supplies					
	Department Supplies	\$2,950	\$2,279	\$1,750	\$1,750
Subtotal - Supplies		\$2,950	\$2,279	\$1,750	\$1,750
Property					
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$0	\$0	\$0	\$0
Other Objects		\$13,800	\$12,742	\$13,800	\$17,000
Total Expenditures		\$53,870	\$50,210	\$39,250	\$42,450
Total Operating Costs		\$218,978	\$217,877	\$211,112	\$216,331
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$45.51	\$45.28	\$42.23	\$43.27

Note: Salaries adjusted for actual. Increased fees in Other Objects accounted for.

DESCRIPTION OF WORK: Activities concerned with maintaining an effective staff for the district including such activities as recruiting and placement, staff transfers, and assistance in the management of human resources.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$278,973	\$280,235	\$286,716	\$284,447
	District Substitutes	\$0	\$3,495	\$0	\$0
	Overtime	\$7,025	\$5,215	\$0	\$7,000
Benefits					
	Regular Employees	\$70,693	\$84,999	\$72,168	\$85,334
	District Substitutes	\$0	\$729	\$0	\$0
	Overtime	\$1,475	\$1,087	\$0	\$1,610
Subtotal - Salaries and Benefits		\$358,166	\$375,760	\$358,884	\$378,391
Purchased Services					
	General Purchased Services	\$64,150	\$42,126	\$64,150	\$88,650
Subtotal - Purchased Services		\$64,150	\$42,126	\$64,150	\$88,650
Supplies					
	Department Supplies	\$5,500	\$5,848	\$5,500	\$5,500
Subtotal - Supplies		\$5,500	\$5,848	\$5,500	\$5,500
Property					
	Technology	\$10,000	\$32,134	\$10,000	\$10,000
Subtotal - Property		\$10,000	\$32,134	\$10,000	\$10,000
Other Objects		\$1,100	\$1,058	\$1,100	\$1,100
Total Expenditures		\$80,750	\$81,166	\$80,750	\$105,250
Total Operating Costs		\$438,916	\$456,926	\$439,634	\$483,641
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$91.21	\$94.96	\$87.94	\$96.75

Note: Salaries adjusted for actual. Added RANDA customization and Talent Ed module cost to purchased services
Overtime had been missed in this budget.

Location: 600 - Central Office
Program: 2110 - Support Services Students

DESCRIPTION OF WORK: Activities concerned with preparing data for storage, storing data, and retrieving data for reproduction as information management and reporting. This includes activities related to networks and networking of information systems.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$595,684	\$579,336	\$610,671	\$620,000
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime	\$2,000	\$156	\$0	\$0
Benefits					
	Regular Employees	\$192,665	\$183,360	\$193,082	\$186,000
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime	\$417	\$32	\$0	\$0
Subtotal - Salaries and Benefits		\$790,766	\$762,884	\$803,753	\$806,000
Purchased Services					
	General Purchased Services	\$129,936	\$120,620	\$141,740	\$141,740
Subtotal - Purchased Services		\$129,936	\$120,620	\$141,740	\$141,740
Supplies					
	Department Supplies	\$14,000	\$5,586	\$4,800	\$4,800
Subtotal - Supplies		\$14,000	\$5,586	\$4,800	\$4,800
Property					
	Other	\$62,300	\$46,452	\$420,000	\$420,000
Subtotal - Property		\$62,300	\$46,452	\$420,000	\$420,000
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$206,236	\$172,658	\$566,540	\$566,540
Total Operating Costs		\$997,002	\$935,542	\$1,370,293	\$1,372,540
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$207.19	\$194.42	\$274.11	\$274.56

Location: 600 - Central Office
Program: 2110 - Support Services Students

DESCRIPTION OF WORK: This budget supports the Safety and Security Department. It includes the coordinator of Safety & Security as well as a Security Specialist II who can support schools as needed for security matters. It also includes the cost of crossing guards and reflects the contribution from the City toward the Crossing Guards positions. Purchased Services include K9 detection services. Many of these services were previously contracted from the San Juan BOCES.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$16,500	\$0	\$135,000	\$131,150
	District Substitutes	\$0	\$0	\$0	\$0
	City of Dgo Funding	-\$16,500	\$0	\$0	-\$16,500
Benefits					
	Regular Employees	\$3,500	\$12	\$48,500	\$39,345
	District Substitutes	\$0	\$0	\$0	\$0
	City of Dgo Funding	-\$3,500	\$0	\$0	-\$3,500
Subtotal - Salaries and Benefits		\$0	\$12	\$183,500	\$150,495
Purchased Services					
	General Purchased Services	\$15,000	\$10,050	\$15,000	\$55,000
Subtotal - Purchased Services		\$15,000	\$10,050	\$15,000	\$55,000
Supplies					
	Department Supplies	\$4,207	\$7,769	\$4,000	\$4,000
Subtotal - Supplies		\$4,207	\$7,769	\$4,000	\$4,000
Property					
	Other	\$4,000	\$0	\$4,000	\$4,000
Subtotal - Property		\$4,000	\$0	\$4,000	\$4,000
Other Objects		\$0	\$100	-\$20,000	\$0
Total Expenditures		\$23,207	\$17,931	\$3,000	\$63,000
Total Operating Costs		\$23,207	\$17,931	\$186,500	\$213,495
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$4.82	\$3.73	\$37.31	\$42.71

Note: Adjustment based on department need. This fund is reimbursed \$20,000 from the City of Durango to cover crossing guard salaries for in-town schools.

DESCRIPTION OF WORK: Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair. These include the activities of minor remodeling and maintaining safety in buildings, on the grounds, and in the vicinity of schools.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$537,199	\$534,857	\$584,882	\$583,766
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime/On Call	\$10,331	\$13,739	\$0	\$7,500
Benefits					
	Regular Employees	\$176,120	\$177,354	\$178,289	\$180,967
	District Substitutes	\$0	\$0	\$0	\$0
	Overtime	\$2,169	\$2,865	\$0	\$1,560
Subtotal - Salaries and Benefits		\$725,818	\$728,815	\$763,171	\$773,794
Purchased Services					
	General Purchased Services	\$231,811	\$185,095	\$225,911	\$225,911
Subtotal - Purchased Services		\$231,811	\$185,095	\$225,911	\$225,911
Supplies					
	Department Supplies	\$133,449	\$117,778	\$120,500	\$120,500
Subtotal - Supplies		\$133,449	\$117,778	\$120,500	\$120,500
Property					
	Technology	\$2,000	\$781	\$0	\$0
	Other	\$32,000	\$54,465	\$34,000	\$55,000
Subtotal - Property		\$34,000	\$55,246	\$34,000	\$55,000
Other Objects		\$0	\$0	\$1	\$0
Total Expenditures		\$399,260	\$358,119	\$380,412	\$401,411
Total Operating Costs		\$1,125,078	\$1,086,934	\$1,143,583	\$1,175,205
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$233.81	\$225.88	\$228.76	\$235.09

Note: Adjusted based on actual expenditures. Benefits projection increased based on actuals. All school facility maintenance charges were moved back to this budget.

DESCRIPTION OF WORK: Activities concerned with keeping schools and grounds clean and safe. This includes oversight, roving custodians to fill in when absences occur, and general equipment. All school based supplies and staff are reflected in the individual budgets for each school.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$152,511	\$257,489	\$311,833	\$305,833
	District Substitutes	\$0	\$3,828	\$0	\$3,000
	Overtime	\$0	\$3,824	\$0	\$3,000
Benefits					
	Regular Employees	\$72,352	\$86,320	\$72,352	\$100,925
	District Substitutes	\$0	\$798	\$0	\$624
	Overtime	\$0	\$797	\$0	\$624
Subtotal - Salaries and Benefits		\$224,863	\$353,056	\$384,185	\$414,006
Purchased Services					
	General Purchased Services	\$246,850	\$7,085	\$174,972	\$111,600
Subtotal - Purchased Services		\$246,850	\$7,085	\$174,972	\$111,600
Supplies					
	Department Supplies	\$72,150	\$58,778	\$70,150	\$70,150
Subtotal - Supplies		\$72,150	\$58,778	\$70,150	\$70,150
Property					
	Technology	\$0	\$0	\$0	\$0
	Other	\$20,000	\$1,025	\$20,000	\$20,000
Subtotal - Property		\$20,000	\$1,025	\$20,000	\$20,000
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$339,000	\$66,888	\$265,122	\$201,750
Total Operating Costs		\$563,863	\$419,944	\$649,307	\$615,756
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$117.18	\$87.27	\$129.89	\$123.18

DESCRIPTION OF WORK: Activities concerned with the transportation of students to and from school in vehicles owned and operated by the district or contracted by the district. This includes all school activities. Included are trips between home and school and trips to school activities.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Salaries					
	Regular Employees	\$724,654	\$698,242	\$788,083	\$863,649
	District Substitutes	\$0	\$659	\$0	\$0
	Overtime/Stipends	\$48,465	\$131,230	\$12,000	\$40,000
Benefits					
	Regular Employees	\$356,221	\$298,447	\$364,621	\$305,000
	District Substitutes	\$0	\$137	\$0	\$0
	Overtime	\$8,400	\$27,361	\$0	\$8,320
Subtotal - Salaries and Benefits		\$1,137,740	\$1,156,076	\$1,164,704	\$1,216,969
Purchased Services					
	General Purchased Services	\$42,000	\$59,503	\$158,300	\$30,000
Subtotal - Purchased Services		\$42,000	\$59,503	\$158,300	\$30,000
Supplies					
	Department Supplies	\$258,615	\$247,343	\$119,578	\$250,628
Subtotal - Supplies		\$258,615	\$247,343	\$119,578	\$250,628
Property					
	Technology	\$8,100	\$19,794	\$0	\$11,000
	Other	\$0	\$1,024	\$45,000	\$34,000
Subtotal - Property		\$8,100	\$20,818	\$45,000	\$45,000
Other Objects		-\$165,000	-\$206,788	-\$120,000	-\$165,000
Total Expenditures		\$143,715	\$120,876	\$202,878	\$160,628
Total Operating Costs		\$1,281,455	\$1,276,952	\$1,367,582	\$1,377,596
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$266.30	\$265.37	\$273.57	\$275.57

Note: Salaries adjusted based on differentials paid for out of town and regional driving. Also adjusted the retention/ recruitment stipends. Moved expenses from purchased services to supplies based upon actuals.

DESCRIPTION OF WORK: Utilities of district facilities including water/sewer, telephone, rubbish & recycling, natural gas, electricity, lease payments on energy project. All school based utilities are included on the individual school page.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Purchased Services					
	General Purchased Services	\$38,151	\$35,973	\$40,059	\$35,973
Subtotal - Purchased Services		\$38,151	\$35,973	\$40,059	\$35,973
Supplies					
	Department Supplies	\$47,872	\$33,058	\$49,069	\$33,058
Subtotal - Supplies		\$47,872	\$33,058	\$49,069	\$33,058
Property					
	Technology				
	Other	\$0	\$0	\$1	\$0
Subtotal - Property		\$0	\$0	\$1	\$0
Other Objects		\$282,862	\$283,580	\$282,862	\$287,651
Total Expenditures		\$368,885	\$352,611	\$371,990	\$356,682
Total Operating Costs		\$368,885	\$352,611	\$371,990	\$356,682
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$76.66	\$73.28	\$74.41	\$71.35

DESCRIPTION OF WORK: This budget covers the cost of liability insurance and risk management expenses for the district.

Category	Sub Category	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
Purchased Services					
	General Purchased Services	\$650,000	\$558,561	\$635,000	\$571,407
Subtotal - Purchased Services		\$650,000	\$558,561	\$635,000	\$571,407
Supplies					
	Department Supplies	\$0	\$0	\$0	\$0
Subtotal - Supplies		\$0	\$0	\$0	\$0
Property					
	Technology	\$0	\$0	\$0	\$0
	Other	\$0	\$0	\$0	\$0
Subtotal - Property		\$0	\$0	\$0	\$0
Other Objects		\$0	\$0	\$0	\$0
Total Expenditures		\$650,000	\$558,561	\$635,000	\$571,407
Total Operating Costs		\$135.08	\$116.08	\$127.03	\$114.30
Number of Students:		4,812	4,812	4,999	4,999
Total Cost Per Student		\$0.03	\$0.02	\$0.03	\$0.02

Program Description: District-wide non-departmental expenses that are often one-time costs that should not impact annual program costs for compatibility purposes.

Program	Description	2016-17		2017-18	
		Amended Budget	Actual Expense	Adopted Budget	Amended Budget
2900	Leave Payouts - Classified	\$52,000	\$50,204	\$20,000	\$20,000
	One Time Stipend - 16-17	\$330,000	\$342,247	\$0	\$0
80	Copiers	\$35,000	\$1,763	\$35,000	\$35,000
2510	General Contingency	\$250,000	\$203,743	\$200,000	\$100,000
2840	Mill Levy Technology	\$200,000	\$200,140	\$0	\$0
0090	Leave Payouts - Certified	\$100,000	\$64,525	\$50,000	\$50,000
Total Other Charges		\$967,000	\$862,622	\$305,000	\$205,000
Students		4,812	4,812	4,999	4,999
Cost Per Student		\$200.96	\$179.26	\$61.01	\$41.01

Note: Leave payouts have been split into two different program areas to capture the costs associated with certified and classified staff. Leave payouts are one-time costs. The actual copier costs support copiers in all facilities across the district. Schools pay a per copy cost that covers toner and Services as well as paper. Mill Levy Technology funds have been moved to Page 41 Technology budget, General Contingency provides funds in case of an unplanned expense. Capital projects fund also has a contingency in the event of a system failure in the amount of \$250,000.

OTHER BUDGETS

Student Activity Fund - General

Program Description:

To record financial transactions related to school-sponsored pupil intra- and interscholastic athletics, school fees, and other activities.

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Fund Balance:	\$446,163	\$446,162	\$477,831	\$439,899
Revenue:				
Other	\$550,000	\$555,134	\$518,692	\$570,000
Total Revenue:	\$550,000	\$555,134	\$518,692	\$570,000
Total Assets Available:	\$996,163	\$1,001,296	\$996,523	\$1,009,899
Expenditures:				
Other	\$550,000	\$561,397	\$484,526	\$570,000
Total Expenditures:	\$550,000	\$561,397	\$484,526	\$570,000
Ending Fund Balance:	\$446,163	\$439,899	\$511,998	\$439,899

GRANT SERVICES FUND

Program Description:

Revenues consist of Designated Purpose Grants.

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Fund Balance:	\$0	\$0	\$0	\$0
Revenues:				
Grants (Title, Read Act, ELPA, etc	\$1,665,300	\$1,600,958	\$1,017,702	\$2,100,020
ESS: IDEA/ECEA			\$1,614,183	\$1,588,916
Title I			\$477,240	\$495,461
Title II Part A			\$102,043	\$103,874
Title III			\$15,777	\$15,777
Title IV			\$11,816	\$11,816
Title VI			\$40,722	\$40,931
Total Revenues:	\$1,665,300	\$1,600,958	\$3,279,483	\$4,356,795
Total Funds Available:	\$1,665,300	\$1,600,958	\$3,279,483	\$4,356,795
Salaries	\$900,000	\$753,718	\$900,000	\$1,600,000
Benefits	\$297,000	\$229,573	\$297,000	\$497,859
Subtotal Salaries & Benefits	\$1,197,000	\$983,291	\$1,197,000	\$2,097,859
Purchased Services	\$355,300	\$346,590	\$298,300	\$350,000
	\$355,300	\$346,590	\$298,300	\$350,000
Supplies	\$125,000	\$93,740	\$125,000	\$150,000
	\$125,000	\$93,740	\$125,000	\$150,000
Property	\$10,000	\$164,199	\$10,000	\$120,000
	\$10,000	\$164,199	\$10,000	\$120,000
Other Objects	\$35,000	\$13,138	\$35,000	\$50,000
	\$35,000	\$13,138	\$35,000	\$50,000
Subtotal Other Expenditures	\$525,300	\$617,667	\$468,300	\$670,000
ESS (IDEA/ ECEA Expenses	\$0	\$0	\$1,614,183	\$1,588,916
Total Costs This Program	\$1,722,300	\$1,600,958	\$3,279,483	\$4,356,775
Ending Fund Balance:	\$0	\$0	\$0	\$0

INTERSCHOLASTIC ACTIVITIES FUND

Program Description:

Used to account for interscholastic activities.

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Fund Balance:	\$0		\$15,000	\$3,279
Revenues:				
Fees	\$84,808	\$85,523	\$84,808	\$85,000
Gate Receipts	\$42,000	\$34,939	\$42,000	\$42,000
Transfer from General Fund	\$1,075,000	\$1,075,000	\$1,000,000	\$1,000,000
Other - Private Donation	\$0	\$22,777	\$0	\$0
Total Revenues:	\$1,201,808	\$1,218,239	\$1,126,808	\$1,127,000
Total Funds Available:	\$1,201,808	\$1,218,239	\$1,141,808	\$1,130,279
Expenditures:				
Elementary	\$5,900	\$4,580	\$0	\$0
Miller	\$84,724	\$88,668	\$74,793	\$75,000
Escalante	\$101,221	\$107,195	\$88,939	\$90,000
High School	\$900,000	\$1,014,518	\$904,379	\$950,000
Total Expenditures:	\$1,091,845	\$1,214,961	\$1,068,111	\$1,115,000
Ending Fund Balance:	\$109,963	\$3,278	\$73,697	\$15,279

This budget now includes the Activity Director and Activities Administrative Assistant salaries and benefits that have historically been accounted for in the General Fund (Fund 10 - High School Salaries and Benefits) to Interscholastic Activity Fund to properly recognize the total costs of the program. Additional resources were added to create a more competitive salary schedule to bring them more in line with regional and state stipends. Student fees were increased at both middle schools and high school.

DEBT SERVICE FUND

Program Description:

To finance and account for payments of principal and interest on all long-term debt as authorized by (C.R.S. 22-45-103 (b)).

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Fund Balance:	\$10,460,540	\$10,460,540	\$11,489,760	\$10,486,381
Revenue:				
Local Property Taxes (Net)	\$8,550,890	\$7,591,466	\$8,379,872	\$7,607,833
Earnings on Investments	\$12,500	\$59,117	\$50,000	\$75,000
Payment in Lieu of Taxes	\$0	\$0	\$0	\$0
Refunding Bond Proceeds	\$0	\$0	\$0	\$0
Total Revenue:	\$8,563,390	\$7,650,583	\$8,429,872	\$7,682,833
Total Funds Available:	\$19,023,930	\$18,111,123	\$19,919,633	\$18,169,214
Expenditures:				
Retirement of Bonds	\$5,495,000	\$5,750,000	\$5,495,000	\$5,865,000
Interest on Bonds Outstanding	\$2,035,170	\$1,872,944	\$2,125,750	\$1,652,437
Other-Paying Agent Fees	\$4,000	\$1,800	\$4,000	\$4,000
Payment Refunding Bond Escrow Agent	\$0	\$0	\$0	\$0
Early Redemption of Bonds	\$0	\$0	\$0	\$0
Special Items - Transfer to Cap. Projects	\$0	\$0	\$0	\$0
Total Expenditures:	\$7,534,170	\$7,624,744	\$7,624,750	\$7,521,437
Ending Fund Balance:	\$11,489,760	\$10,486,381	\$12,294,883	\$10,647,777

CAPITAL PROJECTS FUND

Program Description:

To account for capital projects and larger capital purchases.

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Fund Balance:	\$2,167,857	\$2,167,857	\$574,174	\$1,507,369
Revenues:				
Other Revenue (PILT and Fund Raising)	\$555,000	\$88,883	\$350,000	\$350,000
School Dedication Fees (taxes)	\$94,395	\$392,528	\$94,395	\$100,000
Best Grant or Other Awards	\$0	\$14,857	\$0	\$0
Allocation from General Fund	\$2,350,000	\$2,350,000	\$1,200,000	\$1,000,000
Lease Revenue	\$0	\$0	\$0	\$0
Total Revenues:	\$2,999,395	\$2,846,268	\$1,644,395	\$1,450,000
Total Funds Available:	\$5,167,252	\$5,014,125	\$2,218,569	\$2,957,369
Expenditures:				
Projects-Current Fiscal Year	\$1,100,000	\$1,299,787	\$1,504,284	\$1,689,767
DHS & ESC Track/Field	\$2,227,295	\$1,876,392	\$0	\$0
School Bus & Transportation Projects	\$300,000	\$118,505	\$300,000	\$300,000
Loan Payment on Stadium	\$212,000	\$212,074	\$212,000	\$212,000
Projects-Previous Fiscal Years	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$250,000
Total Expenditures:	\$3,839,295	\$3,506,758	\$2,016,284	\$2,451,767
Less: Transfer to General Fund				
Ending Fund Balance:	\$1,327,957	\$1,507,367	\$202,285	\$505,602

FOOD SERVICE FUND

Program Description:

A "Special Revenue" Fund used to record financial transactions related to Nutrition Services operations. These are restricted or committed resources.

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Fund Balance:	\$180,767	\$180,767	\$133,997	\$221,391
Revenue:				
Food Sales	\$478,767	\$538,789	\$500,000	\$540,000
Reimbursements - Federal	\$826,298	\$815,489	\$845,000	\$845,000
Federal Farm to School	\$0	\$0	\$0	\$0
Reimbursements - State	\$15,985	\$27,063	\$17,000	\$30,000
U.S.D.A Commodities Received	\$109,000	\$102,832	\$110,000	\$110,000
Transfer from General Fund	\$125,000	\$125,000	\$125,000	\$125,000
Total Revenue:	\$1,555,050	\$1,609,173	\$1,597,000	\$1,650,000
 Total Funds Available:	 \$1,735,817	 \$1,789,940	 \$1,730,997	 \$1,871,391
Expenditures:				
Salaries and Benefits	\$765,343	\$773,478	\$789,775	\$800,000
Purchased Services	\$33,750	\$13,890	\$26,600	\$27,000
Food	\$795,705	\$781,149	\$618,000	\$700,000
Depreciation-Capital Purchases				
Commodities			\$110,000	\$110,000
Other Operating Expenses	\$109,000	\$31	\$28,330	\$77,230
Federal Farm to School	\$0	\$0	\$48,900	\$0
Total Expenditures:	\$1,703,798	\$1,568,548	\$1,621,605	\$1,714,230
 Ending Fund Balance:	 \$32,019	 \$221,392	 \$109,392	 \$157,161

After School Enrichment Fund

Program Description:

An "Enterprise" fund used to account for the after school program held at the elementary schools.

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Net Position:	\$9,455	\$9,455	\$5,688	\$2,420
Revenue:				
Charges for Services	\$320,925	\$249,024	\$304,879	\$310,000
Transfer from General Fund	\$35,000	\$35,000	\$30,000	\$30,000
Total Revenue:	\$355,925	\$284,024	\$334,879	\$340,000
Total Funds Available:	\$365,380	\$293,479	\$340,567	\$342,420
Expenditures:				
Salaries and Benefits	\$333,335	\$276,434	\$315,669	\$315,669
Purchased Services	\$10,125	\$9,826	\$0	\$0
Supplies	\$6,844	\$3,654	\$0	\$0
Other	\$2,000	\$1,145	\$23,097	\$21,896
Total Expenditures:	\$352,304	\$291,059	\$338,766	\$337,565
	\$13,076	\$2,420	\$1,802	\$4,855

Health Insurance Fund

Program Description:

To account for premium payments and claim costs related to the self-funded health insurance programs.

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Net Position:	\$3,908,808	\$3,037,247	\$3,908,808	\$2,387,331
Revenues				
Premium Payments - Health / Medical	\$4,082,805	\$4,290,775	\$4,082,805	\$4,800,000
Earnings on Investments	\$11,000	\$22,331	\$11,000	\$26,500
Transfer from General Fund	0	\$250,000	0	0
Total Revenues:	\$4,093,805	\$4,563,106	\$4,093,805	\$4,826,500
Total Funds Available:	\$8,002,613	\$7,600,353	\$8,002,613	\$7,213,831
Expenditures				
Claims	\$3,906,250	\$4,372,227	\$3,250,000	\$4,765,858
Administrative - Service Fees	\$810,750	\$807,372	\$810,750	\$810,750
Other Costs-Broker Fees & EAP	\$33,000	\$33,423	\$33,000	\$33,000
Contingency	\$700,000	\$0	\$700,000	\$500,000
Total Expenditures:	\$5,450,000	\$5,213,022	\$4,793,750	\$6,109,608
Ending Net Position:	\$2,552,613	\$2,387,331	\$3,208,863	\$1,104,223

Program Description:

To account for premium payments and claim costs related to the self-funded dental insurance programs.

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Net Position:	\$122,180	\$122,180	\$122,180	\$179,091
Revenues				
Premium Payments - Dental	\$365,000	\$376,409	\$365,000	\$365,000
Earnings on Investments		69		\$1,500
Total Revenues:	\$365,000	\$376,478	\$365,000	\$366,500
Total Funds Available:	\$487,180	\$498,658	\$487,180	\$545,591
Expenditures				
Claims	\$285,000	\$289,256	\$285,000	\$310,000
Administrative - Service Fees	\$30,000	\$30,311	\$30,000	\$30,000
Other Costs-Broker Fees	\$0	\$0	\$0	\$0
Contingency	\$20,000	\$0	\$20,000	\$20,000
Total Expenditures:	\$335,000	\$319,567	\$335,000	\$360,000
Ending Net Position:	\$152,180	\$179,091	\$152,180	\$185,591

Activity Fund

Program Description:

To record financial transactions related to clubs and other supporting programs where the district is holding funds

	2016-17 Amended Budget	2016-17 Actuals	2017-18 Adopted Budget	2017-18 Amended Budget
Beginning Fund Balance	\$324,488	\$339,308	\$324,488	\$390,407
Revenue:				
Other	\$650,000	\$2,541	\$650,000	\$650,000
Elementary Schools	\$0	\$51,507	\$0	\$0
Middle Schools	\$0	\$34,691	\$0	\$0
Senior High Schools	\$0	\$493,581	\$0	\$0
Transfer	\$0		\$0	\$0
Total Revenue:	\$650,000	\$582,320	\$650,000	\$650,000
 Total Assets Available:	 \$974,488	 \$921,628	 \$974,488	 \$1,040,407
Expenditure:				
Other	\$675,002	844	\$675,002	\$700,000
Elementary Schools		71,635		\$0
Middle Schools		31,700		\$0
Senior High Schools		427,042		\$0
Total Expenditures:	\$675,002	\$531,221	\$675,002	\$700,000
 Ending Fund Balance:	 \$299,486	 \$390,407	 \$299,486	 \$340,407