



*Durango School District 9-R
Amended Budget*

2015-16

Approved - January 26, 2016

FINAL

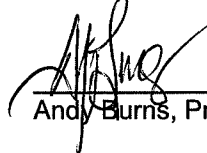
RESOLUTION

BE IT RESOLVED by the Board of Education of Durango School District No. 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, 2015 and ending June 30, 2016.

	<u>Amount</u>
General Fund	
General Fund	\$41,349,980
Special Activities Fund	<u>465,000</u>
Total General Fund	41,814,980
Special Revenue Funds	
Food Service	1,491,426
Governmental Designated Grant	1,465,273
Interscholastic Activities	<u>1,035,633</u>
Total Special Revenue Fund	3,992,332
Debt Service Fund	13,427,349
Capital Projects Fund	2,352,056
Enterprise Funds	
After School Enrichment Program	355,385
Internal Service Fund	
Dental Insurance Fund	334,000
Health Insurance Fund	<u>4,687,500</u>
Total Internal Service Fund	5,021,500
Trust and Agency	
Pupil Activity	675,000

Dated this 26th day of January, 2016

The Durango School District 9-R
La Plata County, Colorado

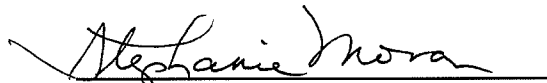


Andy Burns, President

Attest:

I, Stephanie Moran, 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 26th of January, 2016.

Durango School District 9-R
La Plata County, Colorado


Stephanie Moran, Secretary

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 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 Health Insurance Fund and are sufficient to allow for the expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED:

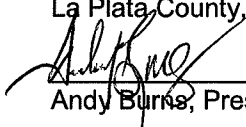
In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2015-16 Beginning Fund Balances for the following funds:

1. General Fund, in the amount of \$252,682 for the purpose of advancing employees one step in combination with wage-driven benefits;
2. Special Activities Fund, in the amount of \$35,000, for the purpose of supporting school supplies and activities;
3. Food Service Fund, in the amount of \$2,022 for the purpose of advancing employees wages and related benefits;
4. Capital Projects Fund, in the amount of \$1,391,991 for the purpose of supporting anticipated capital improvements;
5. Health Insurance Fund, in the amount of \$521,500 for the purpose of paying increasing claims;
6. Activity Funds, in the amount of \$25,000 for the purpose of supporting supplies.

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit or decrease the fund balance in these funds to an unacceptable level.

Dated this 26th day of January, 2016.

Durango School District 9-R
La Plata County, Colorado



Andy Burns, President

Attest:

I, Stephanie Moran, 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 26th of January, 2016.

Durango School District 9-R
La Plata County, Colorado



Stephanie Moran, Secretary

**GENERAL
FUND BUDGET**

Pupil Enrollment	Actual 2011-2012	Actual 2012-2013	Actual 2013-14	Actual 2014-15	Actual 2015-16
Per Pupil Revenue	\$6,351.55	\$6,345.95	\$6,534.34	\$6,882.32	\$7,154.80
Total Headcount*	4521.50	4570.50	4558.50	4624.50	4731.50
Total Funded Pupil Count (La Plata)**	4792.70	4800.10	4795.10	4840.90	4886.20
Increase (Decrease) From Previous Year	-0.71	0.15%	-0.10%	0.96%	0.94%

	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	4,430.1	\$ 2,198,992,650	6.601	2.283	0.471	5.129	14.484
2011	4,506.70	4,381.4	\$ 1,640,273,360	6.601	5.012	0.126	4.629	16.368
2012	4,443.70	4,266.3	\$ 1,565,209,950	6.601	5.226	0.071	4.470	16.368
2013	4,395.50	4,360.5	\$ 1,493,634,640	6.601	5.504	0.058	4.854	17.017
2014	4,362.10	4,325.0	\$ 1,283,819,050	6.601	6.404	0.045	6.040	19.090
2015	4,353.90	4,310.4	\$ 1,357,490,350	6.601	6.056	0.066	6.367	19.090
2016	4,412.00	4,372.5	\$ 1,490,216,420	6.601	5.517	0.028	5.730	17.876

Changes	Amount	Percentage
Assessed Valuation	\$ 132,726,070	9.78%
Dist. Funded Pupil Count	58.1	1.33% from prior year
Per Pupil Revenue	\$272.48	3.96%

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Fund Balance	\$10,612,521	\$8,443,371	\$6,211,745	\$6,200,583	\$5,770,303
Net Revenue	\$34,623,896	\$37,712,964	\$39,737,844	\$40,623,698	\$41,097,299
Total Funds Available:	\$45,236,416	\$46,156,334	\$45,949,589	\$46,824,280	\$46,867,601
Expenditures	\$36,793,045	\$39,944,589	\$40,179,286	\$41,089,296	\$41,349,980
Total Appropriation/Expenditures	\$36,793,045	\$39,944,589	\$40,179,286	\$41,089,296	\$41,349,980
Ending Fund Balance:	\$8,443,371	\$6,211,745	\$5,770,303	\$5,734,984	\$5,517,621
Percent of General Fund Revenue	21.90%	15.75%	13.99%	13.58%	12.91%
Ten Percent of General Fund Revenue	\$3,855,799	\$3,980,130	\$4,124,495	\$4,223,085	\$4,274,935
Fund Balance Increase/Decrease	(\$2,169,150)	(\$2,231,626)	(\$441,442)	(\$465,599)	(\$252,682)

**GENERAL FUND
Summary of Revenue**

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Local					
1. Property Taxes*	\$10,027,491	\$8,197,333	\$8,721,561	\$9,418,493	\$9,836,919
2. Property Taxes-hold harmless	\$2,559,424	\$2,621,262	\$2,621,262	\$2,621,262	\$2,621,262
3. Property Taxes-override	\$5,469,085	\$5,600,000	\$5,600,000	\$5,600,000	\$5,600,000
4. Delinquent Taxes and Interest	\$150,565	\$363,394	\$242,960	\$175,000	\$175,000
5. Specific Ownership Tax*	\$1,411,073	\$1,537,823	\$1,576,434	\$1,550,000	\$1,550,000
6. Specific Ownership Tax Bond Taxes	\$544,587	\$655,638	\$753,168	\$659,000	\$659,000
7. Indirect Costs	\$11,681	\$0	\$0	\$0	\$0
8. Earnings on Investments	\$21,033	\$12,363	\$9,303	\$9,500	\$12,500
9. Other Local Revenue	\$319,672	\$462,529	\$544,655	\$490,720	\$407,080
10. County Mineral Lease	\$36,240	\$27,278	\$37,598	\$37,598	\$33,409
11. Donation	\$150,000	\$250,000	\$0	\$0	\$200,000
12. BOCES Swap pass through	\$78,736	\$61,605	\$54,047	\$54,047	\$49,552
13. Rental Revenue from BOCES	\$50,000	\$50,000	\$66,144	\$66,144	\$66,144
Total Local Revenue	\$20,829,585	\$19,839,226	\$20,227,132	\$20,681,764	\$21,210,866
State					
1. Equalization*	\$17,038,215	\$19,138,711	\$20,074,131	\$20,650,222	\$20,678,140
2. SPED Tier B Funding	\$0	\$119,188	\$0	\$0	\$0
3. Career and Technical Education	\$80,313	\$40,091	\$172,040	\$129,030	\$168,208
4. Small Attendance Center	\$107,489	\$87,018	\$97,011	\$97,010	\$97,010
5. Transportation	\$302,148	\$297,694	\$311,457	\$305,110	\$346,491
6. English Language Learners	\$22,396	\$30,502	\$69,529	\$65,000	\$71,301
7. Full Day Kindergarten Hold Harmless	\$39,979	\$41,166	\$43,359	\$43,359	\$45,075
8. Other State Revenue		\$71,940	\$120,078	\$137,353	\$132,258
Total State Revenue	\$17,590,540	\$19,826,310	\$20,887,604	\$21,427,084	\$21,538,483
Federal					
Forest Service Reserve	\$137,861	\$135,763	\$130,209	\$122,000	\$0
Total Federal Revenue	\$137,861	\$135,763	\$130,209	\$122,000	\$0
Total Revenue	\$38,557,986	\$39,801,299	\$41,244,946	\$42,230,848	\$42,749,349
Less: Transfer to Special Activities Fund	\$0	\$0	\$245,282	\$0	\$0
Less: Transfer to Insurance Fund	\$690,800	\$180,835	\$0	\$0	\$0
Less: CO Preschool Program Allocation	\$520,731	\$0	\$0	\$0	\$0
Less: Transfer to Interscholastic Activities	\$673,000	\$638,000	\$899,000	\$864,000	\$908,900
Less: Transfer to Capital Projects	\$1,926,560	\$975,000	(\$41,000)	\$400,000	\$400,000
Less: Transfer to After School Program	\$0	\$0	\$63,500	\$50,500	\$50,500
Less: Transfer to Student Nutrition Services	\$123,000	\$294,500	\$340,320	\$292,650	\$292,650
Net Revenue	\$34,623,895	\$37,712,964	\$39,737,844	\$40,623,698	\$41,097,299
Revenue Per Enrollment	\$8,436.27	\$8,731.23	\$8,918.79	\$8,925.47	\$9,035.05

* Included in School Finance Act Formula

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 three 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 bring the International Baccalaureate (IB) program to Florida Mesa, Needham, Animas Valley, Miller and Durango High School, paying for staff training and program fees. 3A funds were used to pay for staff training and program fees for Expeditionary Learning at Escalante and Durango High School. 3A funds were also used to support other staff trainings to improve student performance.

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 reserves, 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 reserve 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 business 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.

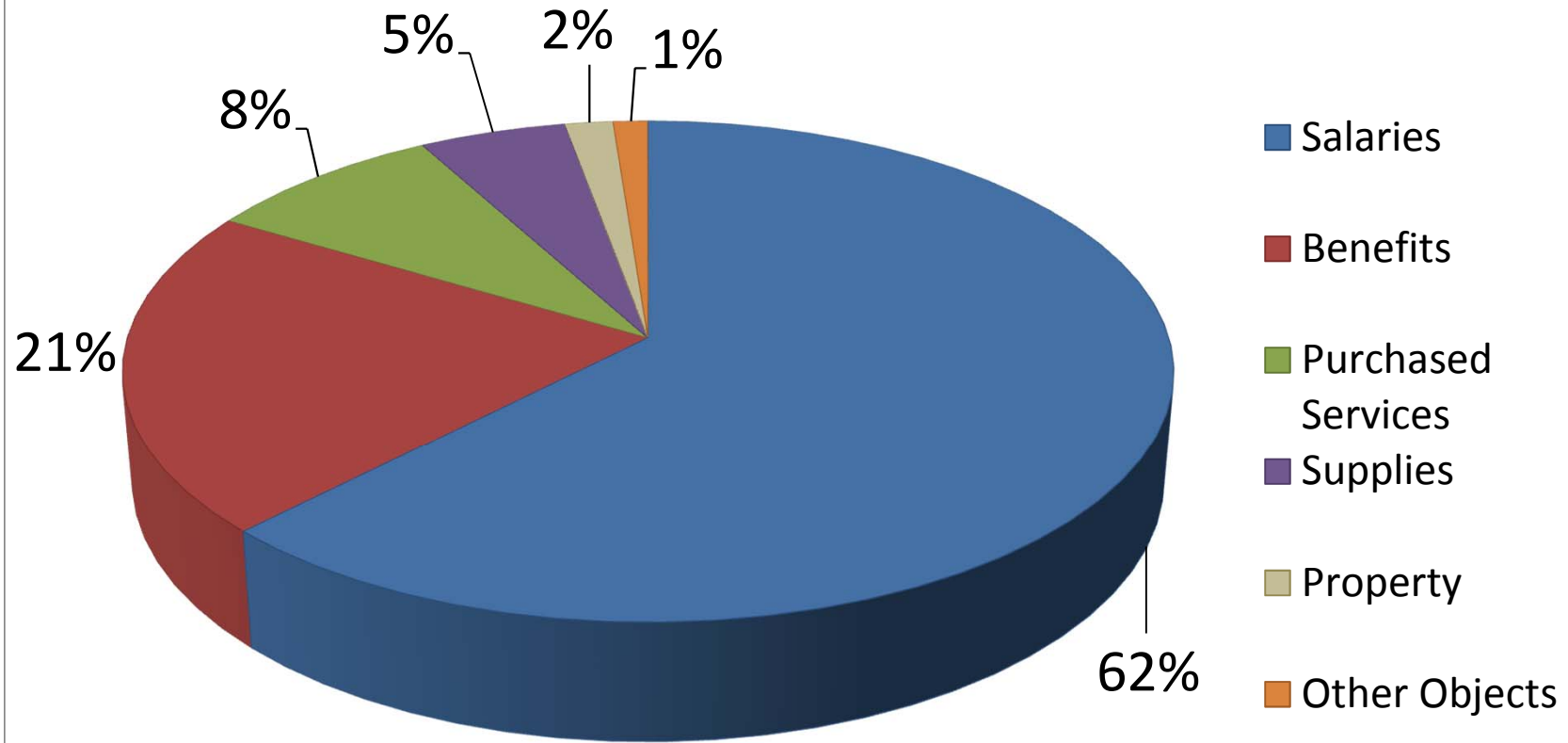
In compliance with C.R.S. 22-44-105 (1) (d.5) a standardized budget summary sheet is included with the adopted budget.

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

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Recommended</u> <u>Budget</u>	<u>2015-16</u> <u>Amended</u> <u>Budget</u>
Instructional Programs	\$27,042,063	\$28,879,734	\$28,493,281	\$29,358,727	\$29,511,194
Support Services Programs	\$9,308,154	\$9,680,970	\$10,257,290	\$10,525,319	\$10,562,936
Other Charges	\$442,828	\$1,383,885	\$1,428,716	\$1,205,250	\$1,275,850
Total Expenditures:	<u>\$36,793,045</u>	<u>\$39,944,589</u>	<u>\$40,179,286</u>	<u>\$41,089,296</u>	<u>\$41,349,980</u>
Excess (Deficit Spending)	(\$1,181,896)	(\$2,231,625)	(\$441,442)	(\$465,598)	(\$252,681)
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$8,050	\$8,763	\$8,688	\$8,684	\$8,739

General Fund Budget % By Expense Type



INSTRUCTIONAL PROGRAMS

Page Description	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
7 Sunnyside Elementary School	\$1,088,729	\$1,030,475	\$1,020,781	\$1,085,337	\$1,097,677
8 Florida Mesa Elementary School	\$1,986,674	\$1,898,667	\$1,974,647	\$2,164,224	\$2,164,081
9 Fort Lewis Mesa Elementary School	\$907,114	\$844,398	\$943,376	\$1,059,936	\$1,037,000
10 Animas Valley Elementary School	\$1,500,123	\$1,297,675	\$1,520,736	\$1,600,616	\$1,577,274
11 Needham Elementary School	\$2,511,336	\$2,458,234	\$2,517,737	\$2,563,449	\$2,518,727
12 Park Elementary School	\$2,588,609	\$2,361,110	\$2,526,167	\$2,566,093	\$2,527,590
13 Riverview Elementary School	\$2,539,322	\$2,289,372	\$2,627,184	\$2,749,531	\$2,689,641
14 Miller Middle School	\$2,474,377	\$2,205,627	\$2,569,729	\$2,609,440	\$2,639,316
15 Escalante Middle School	\$2,879,485	\$2,366,412	\$2,897,418	\$3,011,237	\$2,993,631
16 Durango High School	\$5,760,580	\$5,311,347	\$5,425,338	\$5,490,953	\$5,455,654
17 Big Picture Program	\$507,995	\$489,731	\$582,041	\$643,225	\$655,741
18 Shared School	\$216,211	\$244,434	\$389,277	\$373,422	\$385,922
19 Alternative Options (incl Phoenix, HB, Gateway, DEI)	\$261,667	\$207,964	\$652,626	\$758,143	\$710,040
20 Summer School	\$20,911	\$38,727	\$0	\$8,221	\$8,221
21 Post Secondary Options	\$354,483	\$303,309	\$32,352	\$60,000	\$60,000
22 Curriculum Adoption and Supplies	\$467,147	\$379,986	\$644,152	\$367,936	\$391,936
23 Assessment	\$32,764	\$100,845	\$60,470	\$142,324	\$178,258
24 Special Education and BOCES	\$663,366	\$3,225,636	\$731,184	\$598,690	\$685,690
25 Gifted and Talented	\$4,834	\$2,464	\$0	\$0	\$0
26 District Preschool	\$0	\$1,084,814	\$1,172,440	\$1,209,700	\$1,235,443
27 English Language Learners	\$6,922	\$393,439	\$61,263	\$68,000	\$71,101
28 Innovative Programs	\$269,413	\$345,067	\$144,363	\$228,250	\$428,250
	\$27,042,063	\$28,879,734	\$28,493,281	\$29,358,727	\$29,511,194
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$5,917	\$6,335	\$6,161	\$6,205	\$6,237

INSTRUCTIONAL PROGRAMS

Page	Description	Salaries	Benefits	Purchased Services	Supplies	Property	Other Objects	Total
7	Sunnyside Elementary School	\$811,462	\$272,075	\$4,120	\$10,020	\$0	\$0	\$1,097,677
8	Florida Mesa Elementary School	\$1,583,992	\$552,479	\$9,060	\$15,551	\$3,000	\$0	\$2,164,081
9	Fort Lewis Mesa Elementary School	\$758,492	\$265,181	\$3,000	\$8,777	\$1,050	\$500	\$1,037,000
10	Animas Valley Elementary School	\$1,146,950	\$409,531	\$7,950	\$12,443	\$0	\$400	\$1,577,274
11	Needham Elementary School	\$1,850,488	\$630,128	\$5,800	\$29,412	\$1,300	\$1,600	\$2,518,727
12	Park Elementary School	\$1,874,419	\$614,964	\$8,600	\$24,607	\$4,000	\$1,000	\$2,527,590
13	Riverview Elementary School	\$1,966,038	\$685,375	\$6,330	\$27,423	\$4,475	\$0	\$2,689,641
14	Miller Middle School	\$1,941,639	\$654,827	\$5,800	\$34,050	\$500	\$2,500	\$2,639,316
15	Escalante Middle School	\$2,185,076	\$749,555	\$10,900	\$39,050	\$2,800	\$6,250	\$2,993,631
16	Durango High School	\$3,980,651	\$1,311,582	\$33,804	\$110,793	\$15,009	\$3,814	\$5,455,654
17	Big Picture Program	\$479,062	\$161,795	\$3,200	\$8,784	\$2,500	\$400	\$655,741
18	Shared School	\$288,607	\$69,643	\$6,071	\$12,600	\$5,000	\$4,000	\$385,922
19	Alternative Options	\$174,515	\$52,141	\$477,385	\$4,000	\$2,000	\$0	\$710,040
20	Special Programs	\$6,000	\$1,221	\$0	\$1,000	\$0	\$0	\$8,221
21	Post-Secondary Options	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000
22	Curriculum Adoption and Supplies	\$0	\$0	\$40,374	\$251,463	\$100,099	\$0	\$391,936
23	Assessment	\$29,010	\$5,892	\$90,356	\$7,000	\$46,000	\$0	\$178,258
24	Special Education and BOCES	\$112,738	\$48,093	\$502,108	\$17,250	\$2,400	\$3,100	\$685,690
25	Gifted and Talented	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	District Preschool	\$797,841	\$315,707	\$108,925	\$12,021	\$0	\$950	\$1,235,443
27	English Language Learners	\$11,115	\$2,235	\$7,000	\$50,751	\$0	\$0	\$71,101
28	Innovative Programs	\$78,493	\$15,958	\$105,000	\$40,000	\$100,000	\$88,800	\$428,250
		\$20,076,589	\$6,818,381	\$1,495,783	\$716,994	\$290,133	\$113,314	\$29,511,194

Students 4,732

Cost Per Student \$4,243 \$1,441 \$316 \$152 \$61 \$24 \$6,237

Location: 124 -Sunnyside Elementary School

Program Description:

Planned learning activities and experiences provided for elementary school students grades K through five.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$818,789	\$759,583	\$735,721	\$785,804	\$789,372
- Substitutes/Stipends		\$15,858	\$20,226	\$9,975	\$20,000
- School Allocation		\$2,248	\$5,829	\$2,090	\$2,090
Benefits	\$249,530	\$234,930	\$240,718	\$270,968	\$267,460
- Substitutes/Stipends		\$3,511	\$3,843	\$1,945	\$4,200
- School Allocation		\$416	\$641	\$415	\$415
Subtotal Salaries & Benefits	\$1,068,319	\$1,016,545	\$1,006,979	\$1,071,197	\$1,083,537
Purchased Services	\$2,664	\$2,684	\$3,642	\$4,120	\$4,120
	\$2,664	\$2,684	\$3,642	\$4,120	\$4,120
Supplies	\$15,909	\$10,392	\$10,019	\$10,020	\$10,020
	\$15,909	\$10,392	\$10,019	\$10,020	\$10,020
Property	\$499	\$0	\$0	\$0	\$0
	\$499	\$0	\$0	\$0	\$0
Other Objects	\$1,338	\$854	\$141	\$0	\$0
	\$1,338	\$854	\$141	\$0	\$0
Subtotal Other Expenditures	\$20,410	\$13,930	\$13,802	\$14,140	\$14,140
Total Costs This Program	\$1,088,729	\$1,030,475	\$1,020,781	\$1,085,337	\$1,097,677
Students	155	159	151	149	155
Cost Per Student	\$7,024	\$6,481	\$6,760	\$7,284	\$7,082

Location: 125- Florida Mesa Elementary School

Program Description:

Planned learning activities and experiences provided for elementary school students grades K through five.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$1,489,403	\$1,385,355	\$1,395,284	\$1,552,950	\$1,550,042
- Substitutes/Stipends		\$31,465	\$54,124	\$19,950	\$27,950
- School Allocation		\$2,310	\$7,969	\$6,000	\$6,000
Benefits	\$454,341	\$437,769	\$475,357	\$553,098	\$545,363
- Substitutes/Stipends		\$5,859	\$10,284	\$3,890	\$6,390
- School Allocation		\$426	\$611	\$725	\$725
Subtotal Salaries & Benefits	\$1,943,743	\$1,863,183	\$1,943,629	\$2,136,614	\$2,136,471
Purchased Services	\$5,353	\$7,967	\$13,489	\$9,060	\$9,060
	\$5,353	\$7,967	\$13,489	\$9,060	\$9,060
Supplies	\$34,715	\$11,466	\$15,782	\$15,551	\$15,551
	\$34,715	\$11,466	\$15,782	\$15,551	\$15,551
Property	\$2,263	\$15,273	\$1,325	\$3,000	\$3,000
	\$2,263	\$15,273	\$1,325	\$3,000	\$3,000
Other Objects	\$601	\$776	\$422	\$0	\$0
	\$601	\$776	\$422	\$0	\$0
Subtotal Other Expenditures	\$42,931	\$35,484	\$31,018	\$27,611	\$27,611
Total Costs This Program	\$1,986,674	\$1,898,667	\$1,974,647	\$2,164,224	\$2,164,081
Students	306	314	326	345	334
Cost Per Student	\$6,492	\$6,047	\$6,057	\$6,273	\$6,479

Location: 126 - Fort Lewis Elementary School

Program Description:

Planned learning activities and experiences provided for elementary school students grades K through five.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$685,140	\$615,864	\$681,943	\$764,147	\$738,347
- Substitutes/Stipends		\$25,833	\$21,196	\$8,645	\$18,145
- School Allocation		\$1,045	\$4,457	\$2,000	\$2,000
Benefits	\$208,638	\$184,640	\$218,637	\$269,903	\$261,517
- Substitutes/Stipends		\$4,845	\$4,027	\$1,686	\$3,436
- School Allocation		\$195	\$686	\$228	\$228
Subtotal Salaries & Benefits	\$893,778	\$832,421	\$930,946	\$1,046,609	\$1,023,673
Purchased Services	\$2,520	\$2,411	\$4,289	\$3,000	\$3,000
	\$2,520	\$2,411	\$4,289	\$3,000	\$3,000
Supplies	\$8,766	\$6,754	\$7,906	\$8,777	\$8,777
	\$8,766	\$6,754	\$7,906	\$8,777	\$8,777
Property	\$116	\$1,887	\$120	\$1,050	\$1,050
	\$116	\$1,887	\$120	\$1,050	\$1,050
Other Objects	\$1,933	\$924	\$115	\$500	\$500
	\$1,933	\$924	\$115	\$500	\$500
Subtotal Other Expenditures	\$13,336	\$11,976	\$12,429	\$13,327	\$13,327
Total Costs This Program	\$907,114	\$844,398	\$943,376	\$1,059,936	\$1,037,000
Students	148	146	138	129	137
Cost Per Student	\$6,129	\$5,784	\$6,836	\$8,217	\$7,569

Location: 127 - Animas Valley Elementary School

Program Description:

Planned learning activities and experiences provided for elementary school students grades K through five.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$1,124,769	\$943,711	\$1,085,462	\$1,151,215	\$1,116,475
- Substitutes/Stipends		\$21,418	\$36,729	\$15,960	\$25,960
- School Allocation		\$3,949	\$7,108	\$4,515	\$4,515
Benefits	\$342,763	\$299,808	\$358,017	\$404,791	\$403,439
- Substitutes/Stipends		\$3,961	\$6,978	\$3,112	\$5,862
- School Allocation		\$735	\$1,473	\$230	\$230
Subtotal Salaries & Benefits	\$1,467,531	\$1,273,582	\$1,495,768	\$1,579,823	\$1,556,481
Purchased Services	\$7,586	\$6,466	\$9,664	\$7,950	\$7,950
	\$7,586	\$6,466	\$9,664	\$7,950	\$7,950
Supplies	\$18,944	\$15,208	\$14,411	\$12,443	\$12,443
	\$18,944	\$15,208	\$14,411	\$12,443	\$12,443
Property	\$3,301	\$236	\$0	0	0
	\$3,301	\$236	\$0	\$0	\$0
Other Objects	\$2,761	\$2,183	\$894	\$400	\$400
	\$2,761	\$2,183	\$894	\$400	\$400
Subtotal Other Expenditures	\$32,591	\$24,093	\$24,968	\$20,793	\$20,793
Total Costs This Program	\$1,500,123	\$1,297,675	\$1,520,736	\$1,600,616	\$1,577,274
Students	249	260	267	255	259
Cost Per Student	\$6,025	\$4,991	\$5,696	\$6,277	\$6,090

Location: 128 - Needham Elementary School

Program Description:

Planned learning activities and experiences provided for elementary school students grades K through five.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$1,907,963	\$1,790,310	\$1,846,801	\$1,864,807	\$1,815,758
- Substitutes/Stipends		\$56,863	\$31,441	\$22,610	\$31,110
- School Allocation		\$2,613	\$11,716	\$3,620	\$3,620
Benefits	\$555,761	\$554,742	\$576,202	\$629,642	\$623,519
- Substitutes/Stipends		\$10,569	\$6,131	\$4,409	\$6,359
- School Allocation		\$485	\$2,285	\$250	\$250
Subtotal Salaries & Benefits	\$2,463,724	\$2,415,581	\$2,474,576	\$2,525,337	\$2,480,615
Purchased Services	\$5,920	\$6,137	\$8,095	\$5,800	\$5,800
	\$5,920	\$6,137	\$8,095	\$5,800	\$5,800
Supplies	\$38,625	\$33,411	\$32,914	\$29,412	\$29,412
	\$38,625	\$33,411	\$32,914	\$29,412	\$29,412
Property	\$799	\$201	\$0	\$1,300	\$1,300
	\$799	\$201	\$0	\$1,300	\$1,300
Other Objects	\$2,268	\$2,904	\$2,152	\$1,600	\$1,600
	\$2,268	\$2,904	\$2,152	\$1,600	\$1,600
Subtotal Other Expenditures	\$47,612	\$42,652	\$43,162	\$38,112	\$38,112
Total Costs This Program	\$2,511,336	\$2,458,234	\$2,517,737	\$2,563,449	\$2,518,727
Students	425	454	442	418	440
Cost Per Student	\$5,909	\$5,415	\$5,696	\$6,133	\$5,724

Location: 129 - Park Elementary School

Program Description:

Planned learning activities and experiences provided for elementary school students grades K through five.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$1,957,254	\$1,734,037	\$1,834,259	\$1,867,673	\$1,837,309
- Substitutes/Stipends		\$57,788	\$49,000	\$22,610	\$30,610
- School Allocation		\$4,403	\$9,925	\$6,500	\$6,500
Benefits	\$575,291	\$509,415	\$578,109	\$626,195	\$608,305
- Substitutes/Stipends		\$10,843	\$9,555	\$4,409	\$6,159
- School Allocation		\$818	\$1,935	\$500	\$500
Subtotal Salaries & Benefits	\$2,532,545	\$2,317,303	\$2,482,783	\$2,527,886	\$2,489,383
Purchased Services	\$12,310	\$11,418	\$12,057	\$8,600	\$8,600
	\$12,310	\$11,418	\$12,057	\$8,600	\$8,600
Supplies	\$34,262	\$29,728	\$30,165	\$24,607	\$24,607
	\$34,262	\$29,728	\$30,165	\$24,607	\$24,607
Property	\$6,995	\$1,128	\$620	\$4,000	\$4,000
	\$6,995	\$1,128	\$620	\$4,000	\$4,000
Other Objects	\$2,497	\$1,533	\$543	\$1,000	\$1,000
	\$2,497	\$1,533	\$543	\$1,000	\$1,000
Subtotal Other Expenditures	\$56,063	\$43,807	\$43,384	\$38,207	\$38,207
Total Costs This Program	\$2,588,609	\$2,361,110	\$2,526,167	\$2,566,093	\$2,527,590
Students	436	457	446	451	467
Cost Per Student	\$5,937	\$5,167	\$5,664	\$5,690	\$5,412

Location: 130 - Riverview Elementary School

Program Description:

Planned learning activities and experiences provided for elementary school students grades K through five.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$1,898,609	\$1,672,715	\$1,889,375	\$1,983,678	\$1,929,928
- Substitutes/Stipends		\$29,700	\$49,458	\$22,610	\$30,610
- School Allocation		\$6,694	\$9,140	\$5,500	\$5,500
Benefits	\$584,086	\$530,023	\$626,742	\$694,506	\$678,566
- Substitutes/Stipends		\$5,522	\$9,644	\$4,409	\$6,209
- School Allocation		\$1,228	\$1,782	\$600	\$600
Subtotal Salaries & Benefits	\$2,482,694	\$2,245,882	\$2,586,141	\$2,711,303	\$2,651,413
Purchased Services	\$11,128	\$12,580	\$8,795	\$6,330	\$6,330
	\$11,128	\$12,580	\$8,795	\$6,330	\$6,330
Supplies	\$35,557	\$29,199	\$28,518	\$27,423	\$27,423
	\$35,557	\$29,199	\$28,518	\$27,423	\$27,423
Property	\$9,125	\$275	\$1,568	\$4,475	\$4,475
	\$9,125	\$275	\$1,568	\$4,475	\$4,475
Other Objects	\$817	\$1,436	\$2,161	\$0	\$0
	\$817	\$1,436	\$2,161	\$0	\$0
Subtotal Other Expenditures	\$56,628	\$43,490	\$41,042	\$38,228	\$38,228
Total Costs This Program	\$2,539,322	\$2,289,372	\$2,627,184	\$2,749,531	\$2,689,641
Students	453	465	462	442	457
Cost Per Student	\$5,606	\$4,923	\$5,687	\$6,221	\$5,885

Location: 212 - Miller Middle School

Program Description:

Planned learning activities and experiences provided for middle school students grades six through eight.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$1,865,176	\$1,644,626	\$1,875,598	\$1,889,659	\$1,905,889
- Substitutes/Stipends		\$20,861	\$32,566	\$19,950	\$29,950
- School Allocation		\$855	\$3,846	\$5,800	\$5,800
Benefits	\$545,492	\$498,502	\$612,301	\$646,991	\$648,687
- Substitutes/Stipends		\$3,887	\$6,350	\$3,890	\$5,840
- School Allocation		\$161	\$750	\$300	\$300
Subtotal Salaries & Benefits	\$2,410,668	\$2,168,892	\$2,531,411	\$2,566,590	\$2,596,466
Purchased Services	\$5,904	\$4,369	\$11,581	\$5,800	\$5,800
	\$5,904	\$4,369	\$11,581	\$5,800	\$5,800
Supplies	\$51,924	\$25,546	\$20,299	\$30,050	\$30,050
Fee Offset		\$0	\$0	\$4,000	\$4,000
	\$51,924	\$25,546	\$20,299	\$34,050	\$34,050
Property	\$1,172	\$5,674	\$6,162	\$500	\$500
	\$1,172	\$5,674	\$6,162	\$500	\$500
Other Objects	\$4,709	\$1,146	\$275	\$2,500	\$2,500
	\$4,709	\$1,146	\$275	\$2,500	\$2,500
Subtotal Other Expenditures	\$63,709	\$36,735	\$38,317	\$42,850	\$42,850
Total Costs This Program	\$2,474,377	\$2,205,627	\$2,569,729	\$2,609,440	\$2,639,316
Students	421	412	436	447	458
Cost Per Student	\$5,884	\$5,353	\$5,894	\$5,838	\$5,763

Location: 213 - Escalante Middle School

Program Description:

Planned learning activities and experiences provided for middle school students grades six through eight.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$2,173,315	\$1,764,470	\$2,110,649	\$2,170,310	\$2,148,631
- Substitutes/Stipends		\$20,242	\$30,204	\$21,945	\$31,945
- School Allocation		\$1,055	\$6,603	\$4,500	\$4,500
Benefits	\$644,174	\$530,232	\$685,165	\$750,703	\$742,776
- Substitutes/Stipends		\$3,761	\$5,890	\$4,279	\$6,279
- School Allocation		\$196	\$1,288	\$500	\$500
Subtotal Salaries & Benefits	\$2,817,489	\$2,319,955	\$2,839,799	\$2,952,237	\$2,934,631
Purchased Services	\$9,793	\$10,845	\$9,740	\$10,900	\$10,900
	\$9,793	\$10,845	\$9,740	\$10,900	\$10,900
Supplies	\$38,061	\$30,360	\$31,918	\$35,050	\$35,050
Fee Offset			\$2,019	\$4,000	\$4,000
	\$38,061	\$30,360	\$33,937	\$39,050	\$39,050
Property	\$8,744	\$0	\$6,112	\$2,800	\$2,800
	\$8,744	\$0	\$6,112	\$2,800	\$2,800
Other Objects	\$5,399	\$5,251	\$7,830	\$6,250	\$6,250
	\$5,399	\$5,251	\$7,830	\$6,250	\$6,250
Subtotal Other Expenditures	\$61,997	\$46,456	\$57,620	\$59,000	\$59,000
Total Costs This Program	\$2,879,485	\$2,366,412	\$2,897,418	\$3,011,237	\$2,993,631
Students	461	501	499	506	481
Cost Per Student	\$6,246	\$4,723	\$5,806	\$5,951	\$6,224

Location: 311 - Durango High School

Program Description:

Planned learning activities and experiences provided for high school students grades nine through twelve.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$4,303,827	\$3,798,126	\$3,917,298	\$3,958,879	\$3,912,711
- Substitutes/Stipends		\$65,173	\$58,194	\$39,900	\$54,900
- School Allocation	\$0	\$14,727	\$28,181	\$13,040	\$13,040
Benefits	\$1,289,459	\$1,169,422	\$1,247,577	\$1,307,733	\$1,300,102
- Substitutes/Stipends		\$12,132	\$11,348	\$7,781	\$11,281
- School Allocation	\$0	\$2,456	\$5,495	\$200	\$200
Subtotal Salaries & Benefits	\$5,593,286	\$5,062,036	\$5,268,094	\$5,327,533	\$5,292,234
Purchased Services	\$52,251	\$84,772	\$41,973	\$33,804	\$33,804
	\$52,251	\$84,772	\$41,973	\$33,804	\$33,804
Supplies	\$89,160	\$87,955	\$70,320	\$85,793	\$85,793
Fee Offset		\$39,426	\$25,463	\$25,000	\$25,000
	\$89,160	\$127,381	\$95,783	\$110,793	\$110,793
Property	\$22,053	\$24,604	\$16,970	\$15,009	\$15,009
	\$22,053	\$24,604	\$16,970	\$15,009	\$15,009
Other Objects	\$3,831	\$12,555	\$2,519	\$3,814	\$3,814
	\$3,831	\$12,555	\$2,519	\$3,814	\$3,814
Subtotal Other Expenditures	\$167,295	\$249,312	\$157,245	\$163,420	\$163,420
Total Costs This Program	\$5,760,580	\$5,311,347	\$5,425,338	\$5,490,953	\$5,455,654
Students	1,077	1,112	1,110	1,052	1,030
Cost Per Student	\$5,351	\$4,776	\$4,888	\$5,220	\$5,297

Location: 321 - Big Picture School

Program Description:

Planned learning activities and experiences as an alternative education program for secondary students.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$352,952	\$357,554	\$425,908	\$463,346	\$473,907
- Substitutes/Stipends		\$4,500	\$3,303	\$4,655	\$4,655
- School Allocation		\$65	\$323	\$500	\$500
Benefits	\$110,020	\$114,394	\$142,105	\$158,932	\$160,887
- Substitutes/Stipends		\$837	\$677	\$908	\$908
- School Allocation		\$12	\$66	\$0	\$0
Subtotal Salaries & Benefits	\$462,972	\$477,363	\$572,381	\$628,341	\$640,857
Purchased Services	\$21,527	\$2,586	\$2,557	\$3,200	\$3,200
	\$21,527	\$2,586	\$2,557	\$3,200	\$3,200
Supplies	\$22,037	\$9,209	\$6,319	\$8,784	\$8,784
Fee Offset					
	\$22,037	\$9,209	\$6,319	\$8,784	\$8,784
Property	\$1,444	\$557	\$784	\$2,500	\$2,500
	\$1,444	\$557	\$784	\$2,500	\$2,500
Other Objects	\$15	\$15	\$0	\$400	\$400
	\$15	\$15	\$0	\$400	\$400
Subtotal Other Expenditures	\$45,023	\$12,368	\$9,660	\$14,884	\$14,884
Total Costs This Program	\$507,995	\$489,731	\$582,041	\$643,225	\$655,741
Students	72	83	81	96	91
Cost Per Student	\$7,055	\$5,900	\$7,186	\$6,700	\$7,206

Location: 505 - Shared School

Special Reporting Element: 11 - Regular Education

Program: 0060 General Integrated Education

Program Description:

We estimate serving 200+ students through our Shared School Option enrichment program for homeschooled students as well as students attending Shared School as part of our private school partnerships. The increase in this budget reflects the purchase of 20 computers to support technology education. In addition, the budget includes money for transportation.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$165,144	\$192,687	\$292,713	\$278,107	\$288,607
Benefits	\$35,336	\$41,915	\$68,994	\$67,643	\$69,643
Subtotal Salaries & Benefits	\$200,481	\$234,601	\$361,708	\$345,750	\$358,250
Purchased Services	\$9,078	\$2,229	\$8,493	\$6,071	\$6,071
	\$9,078	\$2,229	\$8,493	\$6,071	\$6,071
Supplies	\$1,879	\$4,913	\$8,202	\$12,600	\$12,600
	\$1,879	\$4,913	\$8,202	\$12,600	\$12,600
Property	\$0	\$0	\$7,188	\$5,000	\$5,000
	\$0	\$0	\$7,188	\$5,000	\$5,000
Other Objects	\$4,774	\$2,690	\$3,685	\$4,000	\$4,000
	\$4,774	\$2,690	\$3,685	\$4,000	\$4,000
Subtotal Other Expenditures	\$15,731	\$9,833	\$27,569	\$27,671	\$27,671
Total Costs This Program	\$216,211	\$244,434	\$389,277	\$373,422	\$385,922
Students	209	215	187	188	201
Cost Per Student	\$1,035	\$1,137	\$2,082	\$1,986	\$1,920

Location: 501 - Special Programs, 461 - SW BOCES Eschool, 503 - Phoenix Program, 970 Detention Center (Robert E. Denier), 501.19.0062 Homebound

Special Reporting Element: 12 - Special Education, 15 - Adult Ed for K-12, 19 - Other Education

Program: 0033 Second Chance, 0034 Gateway 0060 - General Integrated Education, 1760 - Special Education

Program Description:

Alternative Options reflects a name change from Alternative Program – Phoenix and DeNier. Alternative Options now includes all programming designed to support alternatives pathways to success other than the traditional school setting. Included are: Phoenix Alternative Learning Center, Durango Education Center (GED), Homebound Instruction, Gateway to College, and Southwest Colorado eSchool. This realignment of programming will provide us with a complete view of the cost associated with our alternative options programming.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries - Phoenix w/ stipend	\$66,818	\$4,921	\$39,260	\$101,065	\$61,065
- Homebound w/ stipend			\$55,213	\$65,200	\$67,950
- Detention Center	\$124,705	\$139,441	\$65,423	\$44,600	\$45,500
Benefits - Phoenix	\$23,720	\$908	\$13,148	\$31,217	\$18,794
- Homebound			\$16,961	\$17,426	\$17,846
- Detention Center	\$33,117	\$40,920	\$17,850	\$15,250	\$15,500
Subtotal Salaries & Benefits	\$248,360	\$186,190	\$207,855	\$274,758	\$226,656
Purchased Services - Phoenix	\$461	\$12,102	\$829	\$0	\$0
- Homebound	\$0	\$0	\$780	\$1,000	\$1,000
- Detention Center	\$534	\$2,707	\$0	\$0	\$0
eSchool, Gateway to College			\$438,248	\$476,385	\$476,385
	\$994	\$14,809	\$439,857	\$477,385	\$477,385
Supplies - Phoenix	\$2,406	\$1,879	\$1,007	\$2,000	\$2,000
- Homebound	\$0	\$0	\$140	\$1,000	\$1,000
- Detention Center	\$5,126	\$5,086	\$1,010	\$1,000	\$1,000
	\$7,533	\$6,966	\$2,158	\$4,000	\$4,000
Property - Phoenix	\$279	\$0	\$2,757	\$2,000	\$2,000
- Detention Center	\$4,501	\$0	\$0	\$0	\$0
	\$4,780	\$0	\$2,757	\$2,000	\$2,000
Other Objects - Phoenix	\$0	\$0	\$0	\$0	\$0
- Detention Center	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$13,307	\$21,774	\$444,771	\$483,385	\$483,385
Total Costs This Program	\$261,667	\$207,964	\$652,626	\$758,143	\$710,040
Students	18	13	53	53	90
Cost Per Student	\$14,537	\$15,997	\$12,314	\$14,305	\$7,889

Note: # of students served being evaluated.

Location: 501 - Special Programs, 600 - Central Office

Special Reporting Element: 11 - Regular Education, 19 - Other Education

Program: 0019 - Other General Education

Program: 0062 - Other General Integrated Education

Program Description:

Support services for summer or after school and homebound services.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries-Summer or After School	\$7,000	\$9,086	\$0	\$6,000	\$6,000
Benefits-Summer or After School	\$1,255	\$1,690	\$0	\$1,221	\$1,221
Subtotal Salaries & Benefits	\$8,255	\$10,777	\$0	\$7,221	\$7,221
Purchased Services-Extended Learning		\$27,950	\$0	\$0	\$0
	\$0	\$27,950	\$0	\$0	\$0
Supplies-Summer or After School	\$12,656	\$0	\$0	\$1,000	\$1,000
	\$12,656	\$0	\$0	\$1,000	\$1,000
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$12,656	\$27,950	\$0	\$1,000	\$1,000
Total Costs This Program	\$20,911	\$38,727	\$0	\$8,221	\$8,221
Students		37	0	45	45
Cost Per Student		\$1,047		\$183	\$183

Location: 501 - Special Programs
 Special Reporting Element: 19 - Other Education
 Program: 0034 -Other General High School Education

Program Description:

This budget reflects the costs associated with concurrent enrollment. Students who meet specific criteria apply to take classes at Fort Lewis College, Southwest Colorado Community College, or San Juan College for both high school and college credit.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services - Adult Learning Ctr	\$297,568	\$160,633	\$0		
- Concurrent Enrollment	\$56,916	\$142,676	\$32,352	\$60,000	\$60,000
	\$354,483	\$303,309	\$32,352	\$60,000	\$60,000
Supplies	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$354,483	\$303,309	\$32,352	\$60,000	\$60,000
Total Costs This Program	\$354,483	\$303,309	\$32,352	\$60,000	\$60,000
Students	51	57	60	65	65
Cost Per Student	\$7,019	\$5,368	\$539	\$923	\$923

Location: 601 - Curriculum Adoption, 602 - Curriculum Supplies

Special Reporting Element: 11 - Regular Education

Program: 0010, 0020, 0030, 0060 - General Elementary, Middle, High and Integrated Education

Program Description:

Oversee the adoption and purchase of curriculum materials and supplies.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$5,112	\$7,938	\$0	\$0	\$0
Benefits	\$863	\$1,491	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$5,975	\$9,429	\$0	\$0	\$0
Purchased Services	\$1,670	\$58	\$43,548	\$16,374	\$40,374
	\$1,670	\$58	\$43,548	\$16,374	\$40,374
Supplies	\$459,503	\$370,500	\$600,604	\$251,463	\$251,463
	\$459,503	\$370,500	\$600,604	\$251,463	\$251,463
Property	\$0	\$0	\$0	\$100,099	\$100,099
	\$0	\$0	\$0	\$100,099	\$100,099
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$461,173	\$370,558	\$644,152	\$367,936	\$391,936
Total Costs This Program	\$467,147	\$379,986	\$644,152	\$367,936	\$391,936
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$102	\$83	\$139	\$78	\$83

Note:

Location: 600 - Other Services

Special Reporting Element: 15 - Regular Education

Program: 0060 - General Intergrated Education, Grant: 3026 Read Act

Program Description:

Support the academic assessment of students.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	0 0 0	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$0	\$0	\$0		\$0	\$0
- Read Act		\$44,620	\$23,660		\$14,815	\$29,010
Benefits	\$0	\$0	\$0		\$0	\$0
- Read Act		\$8,433	\$4,566		\$2,880	\$5,892
Subtotal Salaries & Benefits	\$0	\$53,053	\$28,226		\$17,695	\$34,902
Purchased Services	\$14,000	\$28,906	\$11,025		\$0	\$0
- Read Act		\$3,500	\$21,219		\$71,628	\$90,356
	\$14,000	\$32,406	\$32,244		\$71,628	\$90,356
Supplies	\$6,562	\$0	\$0		\$0	\$0
- Read Act		\$15,386	\$0		\$7,000	\$7,000
	\$6,562	\$15,386	\$0		\$7,000	\$7,000
Property	\$0	\$0	\$0		\$46,000	\$46,000
Donation	\$12,202	\$0	\$0		\$0	\$0
	\$12,202	\$0	\$0		\$46,000	\$46,000
Other Objects	\$0	\$0	\$0		\$0	\$0
	\$0	\$0	\$0		\$0	\$0
Subtotal Other Expenditures	\$32,764	\$47,792	\$32,244		\$124,628	\$143,356
Total Costs This Program	\$32,764	\$100,845	\$60,470		\$142,324	\$178,258
Students	4,571	4,559	4,625		4,732	4,732
Cost Per Student	\$7	\$22	\$13		\$30	\$38

Note:

Location: 600 - Central Office - Special Education,
 Special Reporting Element: , 12 - Special Education
 Program: 1700 - Special Education

Program Description:

The Special Education allocation is used to support district-wide staff and their benefits. The allocation also supports "Pathways to Independence" a special education program offered by the Durango School District 9-R for students 18-21 years of age who need to continue to develop independent life skills. The program is located in the Commons Building in downtown Durango, which provides a community experience for our students. \$40,283 for the Pathways to Independence program is included in the budget. Students from this program are also engaged in an entrepreneurial business venture, Common Grounds, the coffee cart located at the Durango Public Library.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$45,385	\$1,949,244	\$157,455	\$101,134	\$101,134
- Substitutes/Stipends		\$43,034	\$1,372	\$11,605	\$11,605
Benefits	\$15,225	\$680,527	\$62,141	\$46,206	\$46,206
- Substitutes/Stipends		\$7,768	\$281	\$488	\$1,888
Subtotal Salaries & Benefits	\$60,610	\$2,680,573	\$221,250	\$159,431	\$160,831
Purchased Services-eSchool	\$56,152	\$71,754	\$0	\$0	\$0
Special Education	\$525,992	\$455,352	\$499,309	\$416,508	\$502,108
	\$582,144	\$527,106	\$499,309	\$416,508	\$502,108
Supplies	\$18,937	\$13,523	\$7,346	\$17,250	\$17,250
	\$18,937	\$13,523	\$7,346	\$17,250	\$17,250
Property	\$1,675	\$0	\$1,259	\$2,400	\$2,400
	\$1,675	\$0	\$1,259	\$2,400	\$2,400
Other Objects	\$0	\$4,434	\$2,021	\$3,100	\$3,100
	\$0	\$4,434	\$2,021	\$3,100	\$3,100
Subtotal Other Expenditures	\$602,756	\$545,064	\$509,935	\$439,258	\$524,858
Total Costs This Program	\$663,366	\$3,225,636	\$731,184	\$598,690	\$685,690
Students	423	439	451	455	443
Cost Per Student	\$1,568	\$7,348	\$1,621	\$1,316	\$1,548

Location: 600 - Strategic Plan

Program: 0070 - Gifted and Talented Education

Program Description:

Planned learning activities and experiences for pupils identified as being gifted or talented in areas of general academic, fine arts and vocational and technical. Also includes activities assisting instructional staff in planning, developing, and evaluating the gifted and talented program.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$4,670	\$1,020	\$0	\$0	\$0
	\$4,670	\$1,020	\$0	\$0	\$0
Supplies	\$164	\$1,444	\$0	\$0	\$0
	\$164	\$1,444	\$0	\$0	\$0
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$4,834	\$2,464	\$0	\$0	\$0
Total Costs This Program	\$4,834	\$2,464	\$0	\$0	\$0
Students	200	300	273	273	275
Cost Per Student	\$24	\$8	\$0	\$0	\$0

Note:

Location: 124-130, 501 Central Office

Program : 0040 Preschool, 2239 Admin

Grant/Project Code: 0000 Non-CPP Eligible, 3141 - CPP Eligible

Program Description:

This budget supports both expenses of preschool students covered and not covered by the Colorado Preschool Program CPP. Originally CPP costs were required to be charged to fund 19.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$0	\$686,961	\$747,096	\$787,994	\$795,691
- Substitutes/Stipends				\$6,650	\$2,150
Benefits	\$0	\$258,492	\$281,621	\$298,759	\$315,160
- Substitutes/Stipends				\$1,297	\$547
Subtotal Salaries & Benefit	\$0	\$945,453	\$1,028,717	\$1,094,700	\$1,113,548
Purchased Services	\$0	\$105,370	\$127,730	\$105,000	\$108,925
	\$0	\$105,370	\$127,730	\$105,000	\$108,925
Supplies	\$0	\$30,797	\$13,534	\$10,000	\$12,021
	\$0	\$30,797	\$13,534	\$10,000	\$12,021
Property	\$0	\$2,829	\$1,625	\$0	\$0
	\$0	\$2,829	\$1,625	\$0	\$0
Other Objects	\$0	\$366	\$834	\$0	\$950
	\$0	\$366	\$834	\$0	\$950
Subtotal Other Expenditure	\$0	\$139,361	\$143,723	\$115,000	\$121,896
Total Costs This Program	\$0	\$1,084,814	\$1,172,440	\$1,209,700	\$1,235,443
Students		189	262	262	262
Cost Per Student		\$5,740	\$4,475	\$4,617	\$4,715

Note: Purchased services covers the payments to local preschool providers that serve students that meet the CPP requirements

Location: 501, 600 Central Office
 Grant: 3139 & 40 -ELL

Program Description:

English Language Learner programs and instruction to facilitate students' acquisition of English in the areas of speaking, listening, reading and writing while they master academic content.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$0	\$302,356	\$7,210	\$7,125	\$7,125
- Substitutes/Stipends	\$0	\$0	\$2,762	\$3,990	\$3,990
- Interpreters	\$4,103	\$0	\$0	\$0	\$0
- Substitutes Testing	\$0	\$0	\$380	\$0	\$0
Benefits	\$0	\$90,732	\$1,378	\$1,445	\$1,445
- Substitutes/Stipends	\$0	\$0	\$528	\$790	\$790
- Interpreters	\$726	\$0	\$0	\$0	\$0
- Substitutes Testing	\$0	\$0	\$75	\$0	\$0
Subtotal Salaries & Benefits	\$4,829	\$393,088	\$12,334	\$13,350	\$13,350
Purchased Services	\$1,573	\$94	\$2,255	\$7,000	\$7,000
	\$1,573	\$94	\$2,255	\$7,000	\$7,000
Supplies	\$520	\$91	\$46,674	\$47,650	\$50,751
	\$520	\$91	\$46,674	\$47,650	\$50,751
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$166	\$0	\$0	\$0
	\$0	\$166	\$0	\$0	\$0
Subtotal Other Expenditures	\$2,093	\$351	\$48,928	\$54,650	\$57,751
Total Costs This Program	\$6,922	\$393,439	\$61,263	\$68,000	\$71,101
Students	168	188	208	208	210
Cost Per Student	\$41	\$2,093	\$295	\$327	\$339

Location: 124-130, 610 Innovative Programs

Program Description:

Oversee the implementation of instructional programs that provide an engaging, authentic learning environment.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$16,588	\$160,207	\$2,850	\$73,493	\$73,493
- Substitutes/Stipends				\$5,000	\$5,000
Benefits	\$2,904	\$49,363	\$563	\$14,941	\$14,941
- Substitutes/Stipends				\$1,017	\$1,017
Subtotal Salaries & Benefits	\$19,492	\$209,570	\$3,413	\$94,450	\$94,450
Purchased Services	\$89,690	\$46,976	\$58,143	\$35,000	\$35,000
Donation	\$47,981				\$70,000
	\$137,670	\$46,976	\$58,143	\$35,000	\$105,000
Supplies	\$8,000	\$322	\$6,385	\$10,000	\$10,000
Donation					\$30,000
	\$8,000	\$322	\$6,385	\$10,000	\$40,000
Property	\$0	\$5,280	\$9,531	\$0	\$0
Donation	\$18,951				\$100,000
	\$18,951	\$5,280	\$9,531	\$0	\$100,000
Other Objects	\$85,300	\$82,920	\$66,891	\$88,800	\$88,800
	\$85,300	\$82,920	\$66,891	\$88,800	\$88,800
Subtotal Other Expenditures	\$249,921	\$135,498	\$140,950	\$133,800	\$333,800
Total Costs This Program	\$269,413	\$345,067	\$144,363	\$228,250	\$428,250
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$59	\$76	\$31	\$48	\$91

SUPPORT SERVICES PROGRAMS

<u>Page</u>	<u>Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
30	Student Support Services	\$148,480	\$297,422	\$355,831	\$430,986	\$430,986.39
31	Student Information System	\$165,772	\$202,614	\$334,858	\$251,325	\$251,325.35
32	Records Maintenance	\$32,244	\$429	\$8,036	\$5,500	\$5,500.00
33	Health Services	\$197,982	\$243,861	\$242,890	\$229,200	\$261,926.95
34	Central Operations	\$182,482	\$178,774	\$142,595	\$148,273	\$205,309.64
35	Curriculum and Instruction	\$142,895	\$312,610	\$804,389	\$847,858	\$847,858.00
36	Student Achievement	\$541,817	\$437,819	\$172,218	\$177,495	\$153,497.00
37	District Governance Services	\$179,832	\$220,889	\$188,453	\$187,417	\$204,217.00
38	Executive Administration Services	\$310,553	\$300,656	\$282,508	\$301,004	\$301,004.00
39	Finance Office and Courier	\$539,295	\$547,165	\$554,607	\$588,187	\$588,187.18
40	Communications	\$151,289	\$246,160	\$228,119	\$244,176	\$251,676.00
41	Human Resources	\$318,982	\$330,966	\$349,813	\$369,184	\$388,033.00
42	Educational Technology	\$1,319,970	\$800,937	\$995,741	\$935,587	\$897,217.40
43	Safety	\$0	\$52,505	\$54,740	\$51,000	\$11,000.00
44	Facilities	\$1,009,976	\$894,871	\$991,725	\$961,003	\$987,710.74
45	Custodial	\$2,874,383	\$1,714,032	\$1,849,236	\$1,987,256	\$2,005,865.29
46	Transportation	\$1,192,200	\$1,401,987	\$1,274,565	\$1,349,557	\$1,311,310.00
47	Utilities	\$0	\$1,497,271	\$1,426,965	\$1,460,312	\$1,460,311.80
		\$9,308,154	\$9,680,970	\$10,257,290	\$10,525,319	\$10,562,936
	Students	4,571	4,559	4,625	4,732	4,732
	Cost Per Student	\$2,036	\$2,123	\$2,218	\$2,225	\$2,232

SUPPORT SERVICES PROGRAMS

<u>Page</u>	<u>Description</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Purchased Services</u>	<u>Supplies</u>	<u>Property</u>	<u>Other Objects</u>	<u>Total</u>
30	Student Services	\$280,732	\$85,266	\$63,288	\$1,700	\$0	\$0	\$430,986
31	Student Information System	\$117,876	\$36,819	\$25,024	\$281	\$71,326	\$0	\$251,325
32	Records Maintenance	\$0	\$0	\$5,500	\$0	\$0	\$0	\$5,500
33	Health Services	\$154,813	\$52,574	\$51,240	\$2,100	\$1,200	\$0	\$261,927
34	Central Operations	\$155,547	\$46,763	\$1,500	\$1,500	\$0	\$0	\$205,310
35	Curriculum and Instruction	\$554,346	\$124,512	\$150,000	\$10,500	\$6,500	\$2,000	\$847,858
36	Student Achievement	\$111,570	\$29,227	\$12,700	\$0	\$0	\$0	\$153,497
37	District Governance Services	\$19,000	\$3,817	\$162,900	\$5,500	\$0	\$13,000	\$204,217
38	Executive Administration Services	\$217,826	\$60,678	\$14,700	\$7,800	\$0	\$0	\$301,004
39	Finance Office and Courier	\$366,802	\$119,378	\$26,990	\$10,365	\$64,652	\$0	\$588,187
40	Communications	\$153,851	\$48,865	\$33,540	\$2,950	\$0	\$12,470	\$251,676
41	Human Resources	\$252,797	\$74,851	\$50,885	\$6,000	\$2,500	\$1,000	\$388,033
42	Educational Technology	\$563,335	\$180,062	\$113,327	\$9,200	\$31,294	\$0	\$897,217
43	Safety	\$16,500	\$3,500	\$10,000	\$1,000	\$0	(\$20,000)	\$11,000
44	Facilities	\$501,984	\$167,161	\$210,000	\$91,900	\$16,665	\$0	\$987,711
45	Custodial	\$1,283,738	\$506,428	\$69,600	\$136,100	\$10,000	\$0	\$2,005,865
46	Transportation	\$825,484	\$337,721	\$15,390	\$258,615	\$7,600	(\$133,500)	\$1,311,310
47	Utilities	\$0	\$0	\$331,054	\$865,017	\$0	\$264,241	\$1,460,312
		<u>\$5,576,200</u>	<u>\$1,877,622</u>	<u>\$1,347,638</u>	<u>\$1,410,528</u>	<u>\$211,737</u>	<u>\$139,211</u>	<u>\$10,562,936</u>
		4,732						
	Cost Per Student	\$1,179	\$397	\$285	\$298	\$45	\$29	\$2,232

Location: 600 - Central Office

Program: 2110 - Support Services Students

Program Description:

Student Services is a vital part of a comprehensive school program that advocates for the success of all students who are challenged by either the general education curriculum or the traditional school setting. We are committed to improving student achievement by providing direction, consultation, problem-solving strategies, and alternative options to educational pathways. Our programs include prevention, intervention, transition, and follow-up services for students and their families. The Student Services Division includes the following departments: Student Support Services, Health Services, Shared School Option, Alternative Options, Post-Secondary Options, and Special Education. The budget for each of these departments supports the mission and vision of the Durango School District 9-R.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$104,218	\$209,567	\$264,826	\$274,732	\$274,732
- Substitutes/Stipends			\$0	\$6,000	\$6,000
Benefits	\$25,037	\$56,594	\$77,626	\$83,466	\$83,466
- Substitutes/Stipends			\$0	\$1,800	\$1,800
Subtotal Salaries & Benefits	<u>\$129,255</u>	<u>\$266,161</u>	<u>\$342,452</u>	<u>\$365,998</u>	<u>\$365,998</u>
Purchased Services	\$16,451	\$17,266	\$11,773	\$63,288	\$63,288
Donation		\$7,250			
	<u>\$16,451</u>	<u>\$24,516</u>	<u>\$11,773</u>	<u>\$63,288</u>	<u>\$63,288</u>
Supplies	\$2,225	\$760	\$1,605	\$1,700	\$1,700
	<u>\$2,225</u>	<u>\$760</u>	<u>\$1,605</u>	<u>\$1,700</u>	<u>\$1,700</u>
Property	\$550	\$5,985	\$0	\$0	\$0
	<u>\$550</u>	<u>\$5,985</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$19,225</u>	<u>\$31,261</u>	<u>\$13,379</u>	<u>\$64,988</u>	<u>\$64,988</u>
Total Costs This Program	<u>\$148,480</u>	<u>\$297,422</u>	<u>\$355,831</u>	<u>\$430,986</u>	<u>\$430,986</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$32	\$65	\$77	\$91	\$91

Location: 600 - General Administration

Program: 2114 - Student Information

Program Description:

Support the student management system and student count.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$121,926	\$140,855	\$115,350	\$117,576	\$117,576
Overtime - IC			\$0	\$300	\$300
Benefits	\$33,894	\$40,421	\$34,736	\$36,819	\$36,819
Overtime - IC			\$0	\$0	\$0
Subtotal Salaries & Benefits	\$155,820	\$181,275	\$150,086	\$154,694	\$154,694
Purchased Services	\$9,944	\$19,528	\$102,165	\$25,024	\$25,024
	\$9,944	\$19,528	\$102,165	\$25,024	\$25,024
Supplies	\$8	\$55	\$541	\$281	\$281
	\$8	\$55	\$541	\$281	\$281
Property	\$0	\$1,755	\$82,067	\$71,326	\$71,326
	\$0	\$1,755	\$82,067	\$71,326	\$71,326
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$9,952	\$21,339	\$184,772	\$96,631	\$96,631
Total Costs This Program	\$165,772	\$202,614	\$334,858	\$251,325	\$251,325
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$36	\$44	\$72	\$53	\$53

Note: This budget supports the replacement of the student information system Infinite Campus and includes training costs (purchased services) and software costs (property).

Location: 600 - General Administration
 Program: 2125 Records Maintenance

Program Description:

Support electronically maintained student records and provide copies upon request.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$16,322	\$0	\$0	\$0	\$0
Benefits	\$5,809	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$22,131	\$0	\$0	\$0	\$0
Purchased Services	\$8,837	\$429	\$7,935	\$5,500	\$5,500
	<u>\$8,837</u>	<u>\$429</u>	<u>\$7,935</u>	<u>\$5,500</u>	<u>\$5,500</u>
Supplies	\$1,277	\$0	\$100	\$0	\$0
	<u>\$1,277</u>	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>
Property	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	\$10,114	\$429	\$8,036	\$5,500	\$5,500
Total Costs This Program	\$32,244	\$429	\$8,036	\$5,500	\$5,500
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$7	\$0	\$2	\$1	\$1

Note: Purchased Services covers the cost of training and maintenance of equipment used to archive student records.

Location: 600 - General Administration
 Program: 2130 Health Care

Program Description:

Oversee district health services which include the School Based Health Centers, nurses, and health education.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$140,962	\$175,978	\$145,634	\$129,813	\$154,813
Benefits	\$45,392	\$58,307	\$49,344	\$44,846	\$52,574
Subtotal Salaries & Benefits	<u>\$186,354</u>	<u>\$234,285</u>	<u>\$194,978</u>	<u>\$174,660</u>	<u>\$207,387</u>
Purchased Services	\$7,531	\$7,394	\$45,208	\$51,240	\$51,240
	<u>\$7,531</u>	<u>\$7,394</u>	<u>\$45,208</u>	<u>\$51,240</u>	<u>\$51,240</u>
Supplies	\$906	\$1,748	\$2,560	\$2,100	\$2,100
	<u>\$906</u>	<u>\$1,748</u>	<u>\$2,560</u>	<u>\$2,100</u>	<u>\$2,100</u>
Property	\$2,612	\$0	\$0	\$1,200	\$1,200
	<u>\$2,612</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,200</u>	<u>\$1,200</u>
Other Objects	\$580	\$435	\$145		
	<u>\$580</u>	<u>\$435</u>	<u>\$145</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$11,628</u>	<u>\$9,576</u>	<u>\$47,912</u>	<u>\$54,540</u>	<u>\$54,540</u>
Total Costs This Program	<u>\$197,982</u>	<u>\$243,861</u>	<u>\$242,890</u>	<u>\$229,200</u>	<u>\$261,927</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$43	\$53	\$53	\$48	\$55

Location: 600 - General Administration

Program: 2690 - Central Operations

Program Description:

Activities performed by the Chief of Operations overseeing personnel, instructional programs and operational programs including facilities, custodial, transportation and food services.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$129,826	\$130,023	\$112,119	\$114,361	\$155,547
Benefits	\$31,986	\$33,385	\$28,731	\$30,911	\$46,763
Subtotal Salaries & Benefits	<u>\$161,812</u>	<u>\$163,409</u>	<u>\$140,850</u>	<u>\$145,273</u>	<u>\$202,310</u>
Purchased Services	\$12,756	\$8,898	\$1,743	\$1,500	\$1,500
	<u>\$12,756</u>	<u>\$8,898</u>	<u>\$1,743</u>	<u>\$1,500</u>	<u>\$1,500</u>
Supplies	\$5,518	\$5,253	\$1	\$1,500	\$1,500
	<u>\$5,518</u>	<u>\$5,253</u>	<u>\$1</u>	<u>\$1,500</u>	<u>\$1,500</u>
Property	\$1,330	\$0	\$0	0	0
	<u>\$1,330</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$1,066	\$1,214	\$0	0	0
	<u>\$1,066</u>	<u>\$1,214</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$20,669</u>	<u>\$15,365</u>	<u>\$1,745</u>	<u>\$3,000</u>	<u>\$3,000</u>
Total Costs This Program	<u>\$182,482</u>	<u>\$178,774</u>	<u>\$142,595</u>	<u>\$148,273</u>	<u>\$205,310</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$40	\$39	\$31	\$31	\$43

Note:

Location: 600 - General Administration
 Program: 2212 - Curriculum Development

Program Description:

This budget supports the purchase of the Destiny Textbook Management component for each of the 9-R schools in order to barcode curriculum adoption purchases. By barcoding curriculum adoption purchases, each school as well as the district will be able to track inventory of the materials and shift texts/materials/resources to district schools as enrollment changes in the different grade levels from year to year. This system will also keep track of the Teacher Resources for adoption purchases so if teachers change assignments or leave the district, the Teacher Resources can be recovered and used for the replacing teacher. This expenditure is recommended because the district has been replacing student and teacher materials at a rate exceeding normal use because there has been no way to account for how many students or teacher curriculum materials exist for a particular content area, where they are, and or how to access them.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$97,845	\$117,037	\$269,242	\$269,346	\$269,346
Stipends/Substitutes		\$36,308	\$230,002	\$285,000	\$285,000
Benefits	\$25,023	\$31,137	\$76,604	\$79,148	\$79,148
Stipends/Substitutes		\$5,746	\$41,493	\$45,364	\$45,364
Subtotal Salaries & Benefits	<u>\$122,867</u>	<u>\$190,228</u>	<u>\$617,340</u>	<u>\$678,858</u>	<u>\$678,858</u>
Purchased Services	\$18,523	\$102,084	\$99,829	\$150,000	\$150,000
	<u>\$18,523</u>	<u>\$102,084</u>	<u>\$99,829</u>	<u>\$150,000</u>	<u>\$150,000</u>
Supplies	\$556	\$14,592	\$65,378	\$10,500	\$10,500
	<u>\$556</u>	<u>\$14,592</u>	<u>\$65,378</u>	<u>\$10,500</u>	<u>\$10,500</u>
Property	\$350	\$5,271	\$21,680	\$6,500	\$6,500
	<u>\$350</u>	<u>\$5,271</u>	<u>\$21,680</u>	<u>\$6,500</u>	<u>\$6,500</u>
Other Objects	\$600	\$435	\$162	\$2,000	\$2,000
	<u>\$600</u>	<u>\$435</u>	<u>\$162</u>	<u>\$2,000</u>	<u>\$2,000</u>
Subtotal Other Expenditures	<u>\$20,028</u>	<u>\$122,382</u>	<u>\$187,048</u>	<u>\$169,000</u>	<u>\$169,000</u>
Total Costs This Program	<u>\$142,895</u>	<u>\$312,610</u>	<u>\$804,389</u>	<u>\$847,858</u>	<u>\$847,858</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$31	\$69	\$174	\$179	\$179

Note:

STUDENT ACHIEVEMENT

Location: 600 - General Administration

Program: 2215 - Student Achievemnt

Program Description:

Training, support, and supervision related to curriculum alignment and assessment activities. Those activities include staff training related to tracking, assessment development, data analysis, and alignment and use of curriculum materials

Object Description	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$79,723	\$110,639	\$100,590	\$88,570	\$88,570
Stipends - CFA/PD	\$162,690	\$8,000	\$15,184	\$18,000	\$18,000
Substitutes	\$9,455	\$0	\$2,268	\$5,000	\$5,000
Benefits	\$0	\$31,097	\$29,543	\$25,553	\$25,553
Benefits - CFA/PD	\$0	\$1,351	\$2,579		
Benefits - Substitutes	\$0	\$0	\$441	\$3,672	\$3,674
Subtotal Salaries & Benefits	\$251,867	\$151,087	\$150,605	\$140,795	\$140,797
Purchased Services	\$232,800	\$37,889	\$20,385	\$36,700	\$12,700
One Time - CFA	\$19,607	\$1,743		0	0
Professional Development	\$1,159	\$0		0	0
Donation	\$21,505	\$242,750			
	\$275,071	\$282,382	\$20,385	\$36,700	\$12,700
Supplies	\$2,835	\$2,588	\$628	0	0
ELL	\$869	\$0		0	0
Donation	\$1,711	\$0		0	0
	\$5,415	\$2,588	\$628	\$0	\$0
Property	\$0	\$1,043	\$601	0	0
Donation	\$9,149	\$0		0	0
	\$9,149	\$1,043	\$601	\$0	\$0
Other Objects	\$314	\$719	\$0	\$0	\$0
	\$314	\$719	\$0	\$0	\$0
Subtotal Other Expenditures	\$289,950	\$286,732	\$21,613	\$36,700	\$12,700
Total Costs This Program	\$541,817	\$437,819	\$172,218	\$177,495	\$153,497
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$119	\$96	\$37	\$38	\$32

Note:

Location: 600 - General Administration
 Program: 2310 - District Governance Services

Program Description:

Activities of the elected body which has been created according to state law and vested with responsibilities for educational planning and policy making for a school district.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$2,420	\$17,961	\$19,328	\$5,000	\$19,000
Benefits	\$421	\$3,214	\$3,471	\$1,017	\$3,817
Subtotal Salaries & Benefits	\$2,841	\$21,175	\$22,799	\$6,017	\$22,817
Purchased Services	\$154,857	\$179,437	\$147,596	\$162,900	\$162,900
	\$154,857	\$179,437	\$147,596	\$162,900	\$162,900
Supplies	\$3,797	\$2,810	\$5,683	\$5,500	\$5,500
	\$3,797	\$2,810	\$5,683	\$5,500	\$5,500
Property	\$6,215	\$345	\$206	\$0	\$0
	\$6,215	\$345	\$206	\$0	\$0
Other Objects	\$12,123	\$17,123	\$12,170	\$13,000	\$13,000
	\$12,123	\$17,123	\$12,170	\$13,000	\$13,000
Subtotal Other Expenditures	\$176,991	\$199,715	\$165,655	\$181,400	\$181,400
Total Costs This Program	\$179,832	\$220,889	\$188,453	\$187,417	\$204,217
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$39	\$48	\$41	\$40	\$43

Note:

Location: 600 - General Administration
 Program: 2320 - Executive Administration Services

Program Description:

Activities performed by the superintendent in generally directing and managing all affairs of the school district. These include all personnel and materials in the office of the chief executive officer and community relations and development.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$220,436	\$213,110	\$204,671	\$217,826	\$217,826
Benefits	\$49,520	\$52,886	\$52,269	\$60,678	\$60,678
Subtotal Salaries & Benefits	<u>\$269,956</u>	<u>\$265,996</u>	<u>\$256,941</u>	<u>\$278,504</u>	<u>\$278,504</u>
Purchased Services	\$27,349	\$25,929	\$13,775	\$14,700	\$14,700
	<u>\$27,349</u>	<u>\$25,929</u>	<u>\$13,775</u>	<u>\$14,700</u>	<u>\$14,700</u>
Supplies	\$9,413	\$7,991	\$11,567	\$7,800	\$7,800
	<u>\$9,413</u>	<u>\$7,991</u>	<u>\$11,567</u>	<u>\$7,800</u>	<u>\$7,800</u>
Property	\$2,930	\$170	\$0	\$0	\$0
	<u>\$2,930</u>	<u>\$170</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$905	\$570	\$225	\$0	\$0
	<u>\$905</u>	<u>\$570</u>	<u>\$225</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$40,597</u>	<u>\$34,660</u>	<u>\$25,568</u>	<u>\$22,500</u>	<u>\$22,500</u>
Total Costs This Program	<u>\$310,553</u>	<u>\$300,656</u>	<u>\$282,508</u>	<u>\$301,004</u>	<u>\$301,004</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$67.94	\$65.95	\$61.09	\$63.62	\$63.61

Note:

Location: 600 - General Administration

Program: 2510 - Business Services

Program: 2530 - Warehousing

Program Description:

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. The District Courier is split between this fund and Food Services.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$362,354	\$360,785	\$357,039	\$363,702	\$363,702
Stipends/Overtime			\$6,710	\$3,100	\$3,100
Benefits	\$101,914	\$107,244	\$109,994	\$118,703	\$118,703
Overtime			\$1,376	\$675	\$675
Subtotal Salaries & Benefits	<u>\$464,268</u>	<u>\$468,029</u>	<u>\$475,120</u>	<u>\$486,180</u>	<u>\$486,180</u>
Purchased Services	\$54,838	\$65,632	\$17,216	\$26,990	\$26,990
	<u>\$54,838</u>	<u>\$65,632</u>	<u>\$17,216</u>	<u>\$26,990</u>	<u>\$26,990</u>
Supplies	\$9,368	\$12,447	\$13,633	\$10,365	\$10,365
	<u>\$9,368</u>	<u>\$12,447</u>	<u>\$13,633</u>	<u>\$10,365</u>	<u>\$10,365</u>
Property	\$7,123	\$490	\$48,396	\$64,652	\$64,652
	<u>\$7,123</u>	<u>\$490</u>	<u>\$48,396</u>	<u>\$64,652</u>	<u>\$64,652</u>
Other Objects	\$3,699	\$567	\$242	\$0	\$0
	<u>\$3,699</u>	<u>\$567</u>	<u>\$242</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$75,027</u>	<u>\$79,136</u>	<u>\$79,488</u>	<u>\$102,007</u>	<u>\$102,007</u>
Total Costs This Program	<u>\$539,295</u>	<u>\$547,165</u>	<u>\$554,607</u>	<u>\$588,187</u>	<u>\$588,187</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$118	#DIV/0!	\$120	\$124	\$124

Note: Property includes the annual license for the HR and Accounting database \$39,000, fixed asset tracking program \$7,000, Time Clocks timekeeping system \$15,112. Budget includes supplies to support the payment of vendors and employees. In addition, rather than switching to new HR and Accounting software we have chosen to retrain staff on our current program \$20,000 (purchased service).

Location: 600 - General Administration

Program: 2820 - Communications

Program Description:

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.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$85,764	\$157,017	\$137,995	\$149,121	\$149,121
Stipends, Overtime, Substitutes			\$4,898	\$4,730	\$4,730
Benefits	\$24,669	\$47,166	\$42,564	\$51,035	\$48,535
Benefits -Stipends, Overtime, Substitutes			\$1,004	\$330	\$330
Subtotal Salaries & Benefits	<u>\$110,433</u>	<u>\$204,183</u>	<u>\$186,461</u>	<u>\$205,216</u>	<u>\$202,716</u>
Purchased Services	\$26,495	\$24,991	\$19,198	\$32,290	\$33,540
Donation	\$6,237	\$0			
	<u>\$32,731</u>	<u>\$24,991</u>	<u>\$19,198</u>	<u>\$32,290</u>	<u>\$33,540</u>
Supplies	\$3,758	\$3,724	\$1,697	\$2,950	\$2,950
	<u>\$3,758</u>	<u>\$3,724</u>	<u>\$1,697</u>	<u>\$2,950</u>	<u>\$2,950</u>
Property	\$3,659	\$607	\$2,546	\$0	\$0
	<u>\$3,659</u>	<u>\$607</u>	<u>\$2,546</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$708	\$12,656	\$18,217	\$3,720	\$12,470
	<u>\$708</u>	<u>\$12,656</u>	<u>\$18,217</u>	<u>\$3,720</u>	<u>\$12,470</u>
Subtotal Other Expenditures	<u>\$40,856</u>	<u>\$41,977</u>	<u>\$41,657</u>	<u>\$38,960</u>	<u>\$48,960</u>
Total Costs This Program	<u>\$151,289</u>	<u>\$246,160</u>	<u>\$228,119</u>	<u>\$244,176</u>	<u>\$251,676</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$33	\$54	\$49	\$52	\$53

Note:

Location: 600 - General Administration

Program: 2830 - Human Resources

Program Description:

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.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$208,544	\$224,167	\$226,075	\$232,872	\$245,772
Stipends/Overtime			\$9,677	\$7,025	\$7,025
Benefits	\$55,590	\$59,555	\$62,203	\$67,426	\$73,376
Benefits - Stipends/Overtime			\$1,984	\$1,475	\$1,475
Subtotal Salaries & Benefits	<u>\$264,134</u>	<u>\$283,722</u>	<u>\$299,937</u>	<u>\$308,799</u>	<u>\$327,648</u>
Purchased Services	\$31,483	\$38,005	\$43,307	\$50,885	\$50,885
	<u>\$31,483</u>	<u>\$38,005</u>	<u>\$43,307</u>	<u>\$50,885</u>	<u>\$50,885</u>
Supplies	\$17,238	\$8,300	\$6,096	\$6,000	\$6,000
	<u>\$17,238</u>	<u>\$8,300</u>	<u>\$6,096</u>	<u>\$6,000</u>	<u>\$6,000</u>
Property	\$5,152	\$0	\$9	\$2,500	\$2,500
	<u>\$5,152</u>	<u>\$0</u>	<u>\$9</u>	<u>\$2,500</u>	<u>\$2,500</u>
Other Objects	\$975	\$939	\$463	\$1,000	\$1,000
	<u>\$975</u>	<u>\$939</u>	<u>\$463</u>	<u>\$1,000</u>	<u>\$1,000</u>
Subtotal Other Expenditures	<u>\$54,848</u>	<u>\$47,244</u>	<u>\$49,876</u>	<u>\$60,385</u>	<u>\$60,385</u>
Total Costs This Program	<u>\$318,982</u>	<u>\$330,966</u>	<u>\$349,813</u>	<u>\$369,184</u>	<u>\$388,033</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$70	\$73	\$76	\$78	\$82

Note:

Location: 600 - General Administration
 Program: 2840 - Information Services

Program Description:

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.

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$500,446	\$404,356	\$539,828	\$594,684	\$560,835
Overtime			\$2,851	\$2,500	\$2,500
Benefits	\$147,802	\$121,720	\$166,160	\$193,082	\$179,562
Overtime			\$584	\$500	\$500
Subtotal Salaries & Benefits	<u>\$648,248</u>	<u>\$526,076</u>	<u>\$709,424</u>	<u>\$790,766</u>	<u>\$743,397</u>
Purchased Services	\$198,786	\$233,400	\$130,254	\$113,327	\$113,327
	<u>\$198,786</u>	<u>\$233,400</u>	<u>\$130,254</u>	<u>\$113,327</u>	<u>\$113,327</u>
Supplies	\$27,930	\$2,822	\$28,442	\$9,200	\$9,200
	<u>\$27,930</u>	<u>\$2,822</u>	<u>\$28,442</u>	<u>\$9,200</u>	<u>\$9,200</u>
Property	\$445,007	\$38,641	\$127,620	\$22,294	\$31,294
	<u>\$445,007</u>	<u>\$38,641</u>	<u>\$127,620</u>	<u>\$22,294</u>	<u>\$31,294</u>
Other Objects	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$671,722</u>	<u>\$274,862</u>	<u>\$286,317</u>	<u>\$144,821</u>	<u>\$153,821</u>
Total Costs This Program	<u>\$1,319,970</u>	<u>\$800,937</u>	<u>\$995,741</u>	<u>\$935,587</u>	<u>\$897,217</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$289	\$176	\$215	\$198	\$190

Note:

Location: 600 - General Administration

Program: 2670 - Safety

Program Description:

Oversee the implementation of instructional programs that provide an engaging, authentic learning

<u>Object Description</u>	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Salaries	\$0	\$0	\$18,952	\$16,500	\$16,500
Benefits	\$0	\$0	\$6,233	\$3,500	\$3,500
Subtotal Salaries & Benefits	\$0	\$0	\$25,186	\$20,000	\$20,000
Purchased Services	\$0	\$50,450	\$50,000	\$50,000	\$10,000
	\$0	\$50,450	\$50,000	\$50,000	\$10,000
Supplies	\$0	\$1,955	\$3,360	\$1,000	\$1,000
	\$0	\$1,955	\$3,360	\$1,000	\$1,000
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$100	(\$23,806)	(\$20,000)	(\$20,000)
	\$0	\$100	(\$23,806)	(\$20,000)	(\$20,000)
Subtotal Other Expenditures	\$0	\$52,505	\$29,554	\$31,000	(\$9,000)
Total Costs This Program	\$0	\$52,505	\$54,740	\$51,000	\$11,000
Students		4,559	4,625	4,732	4,732
Cost Per Student		\$12	\$12	\$11	\$2

Note: District paid crossing guards and SRO costs. Other objects reflect reimbursement from city for crossing guards. Radios budgeted in property.

Location: 760 - Facilities

Program: 2600- Custodial, excl utilities

Program Description:

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.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$451,009	\$434,717	\$493,128	\$470,223	\$490,484
Stipends/Extra/Snow Removal			\$14,916	\$11,500	\$11,500
Benefits	\$142,117	\$141,272	\$166,094	\$158,715	\$165,161
Benefits - Snow Removal			\$3,058	\$2,000	\$2,000
Subtotal Salaries & Benefits	<u>\$593,126</u>	<u>\$575,989</u>	<u>\$677,194</u>	<u>\$642,438</u>	<u>\$669,146</u>
Purchased Services	\$198,011	\$183,650	\$161,077	\$210,000	\$210,000
	<u>\$198,011</u>	<u>\$183,650</u>	<u>\$161,077</u>	<u>\$210,000</u>	<u>\$210,000</u>
Supplies	\$176,056	\$108,232	\$121,333	\$91,900	\$91,900
	<u>\$176,056</u>	<u>\$108,232</u>	<u>\$121,333</u>	<u>\$91,900</u>	<u>\$91,900</u>
Property	\$42,296	\$26,747	\$23,620	\$16,665	\$16,665
	<u>\$42,296</u>	<u>\$26,747</u>	<u>\$23,620</u>	<u>\$16,665</u>	<u>\$16,665</u>
Other Objects	\$486	\$253	\$8,500	0	0
	<u>\$486</u>	<u>\$253</u>	<u>\$8,500</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$416,850</u>	<u>\$318,882</u>	<u>\$314,530</u>	<u>\$318,565</u>	<u>\$318,565</u>
Total Costs This Program	<u>\$1,009,976</u>	<u>\$894,871</u>	<u>\$991,725</u>	<u>\$961,003</u>	<u>\$987,711</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$221	\$196	\$214	\$203	\$209

Note: Purchased Services covers payments of contracted services for annual inspection dues, hood cleaning, well water testing and management, elevator inspections. Supplies includes maintenance supplies and central office. Supplies supports purchase of filters, lawn and electrical supplies.

Location: 100-999
 Program: 2620 - Custodial

Program Description:
 Activities concerned with keeping schools and grounds clean and safe.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$797,151	\$1,105,279	\$1,176,926	\$1,300,094	\$1,268,462
Snow Removal/OT			\$27,655	\$15,276	\$15,276
Benefits	\$310,177	\$396,771	\$441,985	\$512,479	\$503,221
Snow Removal/OT			\$5,669	\$3,206	\$3,206
Subtotal Salaries & Benefits	<u>\$1,107,329</u>	<u>\$1,502,050</u>	<u>\$1,652,235</u>	<u>\$1,831,056</u>	<u>\$1,790,165</u>
Purchased Services	\$693,491	\$96,619	\$33,586	\$10,100	\$69,600
	<u>\$693,491</u>	<u>\$96,619</u>	<u>\$33,586</u>	<u>\$10,100</u>	<u>\$69,600</u>
Supplies	\$957,248	\$114,225	\$147,051	\$136,100	\$136,100
	<u>\$957,248</u>	<u>\$114,225</u>	<u>\$147,051</u>	<u>\$136,100</u>	<u>\$136,100</u>
Property	\$0	\$1,138	\$16,363	\$10,000	\$10,000
	<u>\$0</u>	<u>\$1,138</u>	<u>\$16,363</u>	<u>\$10,000</u>	<u>\$10,000</u>
Other Objects	\$116,315	\$0	\$0	\$0	\$0
	<u>\$116,315</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$1,767,054</u>	<u>\$211,982</u>	<u>\$197,000</u>	<u>\$156,200</u>	<u>\$215,700</u>
Total Costs This Program	<u>\$2,874,383</u>	<u>\$1,714,032</u>	<u>\$1,849,236</u>	<u>\$1,987,256</u>	<u>\$2,005,865</u>
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$629	\$376	\$400	\$420	\$424

Note: Includes all building cleaning products and small maintenance repair items, air filters, custodial equipment, playsoft materials for the playground, paper products and soaps. The replacement of playground materials and landscaping mulch was deferred for several years and it must be done 14-15 to meet safety requirements.

Location: 770 Transportation
 Program: 2700 - Student Transportation

Program Description:

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.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries	\$721,111	\$819,108	\$755,701	\$826,230	\$805,484
Overtime				\$20,000	\$20,000
Benefits	\$259,789	\$299,418	\$304,030	\$351,121	\$333,621
Overtime				\$4,100	\$4,100
Subtotal Salaries & Benefits	<u>\$980,900</u>	<u>\$1,118,526</u>	<u>\$1,059,731</u>	<u>\$1,201,452</u>	<u>\$1,163,205</u>
Purchased Services	\$27,494	\$16,506	\$37,831	\$15,390	\$15,390
	<u>\$27,494</u>	<u>\$16,506</u>	<u>\$37,831</u>	<u>\$15,390</u>	<u>\$15,390</u>
Supplies	\$331,971	\$352,700	\$300,633	\$258,615	\$258,615
Donation					
	<u>\$331,971</u>	<u>\$352,700</u>	<u>\$300,633</u>	<u>\$258,615</u>	<u>\$258,615</u>
Property	\$0	\$69,685	\$27,346	\$7,600	\$7,600
	<u>\$0</u>	<u>\$69,685</u>	<u>\$27,346</u>	<u>\$7,600</u>	<u>\$7,600</u>
Other Objects	(148,166)	(155,430)	(150,976)	(133,500)	(133,500)
	<u>(148,166)</u>	<u>(155,430)</u>	<u>(150,976)</u>	<u>(133,500)</u>	<u>(133,500)</u>
Subtotal Other Expenditures	<u>\$211,299</u>	<u>\$283,461</u>	<u>\$214,834</u>	<u>\$148,105</u>	<u>\$148,105</u>
Total Costs This Program	<u>\$1,192,200</u>	<u>\$1,401,987</u>	<u>\$1,274,565</u>	<u>\$1,349,557</u>	<u>\$1,311,310</u>
Students	1,441	1,447	1,439	1439	1439
Cost Per Student	\$827	\$969	\$886	\$938	\$911

Note: Supplies includes purchase of gas and parts. Cameras were installed in vehicles in 2013-14, this was a one-time expense and is not budgeted in 2014-15. All reimbursements are budgeted under Other Objects and are not used to offset purchased services.

Location: 100-999 Objects 0411, 0421, 0531, 0620, 0622, 0833, 0913

Program: 2600 & 5100 - Operation and Maintenance, Debt Service

Program Description:

Utilities of District facilities including water/sewer, telephone, rubbish & recycling, natural gas,

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>
Salaries		\$0	\$0	\$0	\$0
Snow Removal		\$0	\$0	\$0	\$0
Benefits		\$0	\$0	\$0	\$0
Snow Removal		\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits		\$0	\$0	\$0	\$0
Purchased Services		\$342,046	\$335,658	\$331,054	\$331,054
		\$342,046	\$335,658	\$331,054	\$331,054
Supplies (natural gas, electricity)		\$918,213	\$845,364	\$865,017	\$865,017
		\$918,213	\$845,364	\$865,017	\$865,017
Property		\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
Other Objects		\$237,013	\$245,943	\$264,241	\$264,241
		\$237,013	\$245,943	\$264,241	\$264,241
Subtotal Other Expenditures		\$1,497,271	\$1,426,965	\$1,460,312	\$1,460,312
Total Costs This Program		\$1,497,271	\$1,426,965	\$1,460,312	\$1,460,312
Students		4,559	4,625	4,732	4,732
Cost Per Student		\$328	\$309	\$309	\$309

Note: Purchased Services includes payment of contracted services, water, and telephone service, natural gas, and electricity. Other Objects include cost of energy conservation lease payments.

OTHER CHARGES

Location: 580 - Certified, 680 - Support Staff
 Location: 605 - Consolidated Expenditures
 Location: 690 - Contingency

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

Program Description	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
10 Priority Hiring Pool	\$0	\$0	\$32,815	\$0	\$0
90 Leave Payouts - Classified	\$205,527	\$4,269	\$118,202	\$43,000	\$65,000
60 District Mileage	\$0	\$0	\$0	\$0	\$0
60 El Pomar Music Match		\$0	\$0	\$0	\$0
2500 School Carryover Funds	\$0	\$39,091	\$0	\$0	\$0
60 Projects from Donations	\$0	\$0	\$0	\$0	\$0
80 Copiers	\$37,409	\$69,529	\$28,638	\$35,000	\$32,000
2250 Student Assessment - School Vault		\$766,387	\$0	\$0	\$0
2510 General Contingency	\$0	\$32,645	\$18,247	\$250,000	\$250,000
2850 Insurance Risk Management		\$0	\$616,445	\$617,250	\$623,850
2600 Facilities repair projects	\$40,711	\$0	\$0	\$0	\$0
2840 Mill Levy Technology	\$159,180	\$200,000	\$197,245	\$200,000	\$200,000
0090 Leave Payouts - Certified (ESIP & VSIP)		\$271,964	\$417,124	\$60,000	\$105,000
Total Other Charges	\$442,828	\$1,383,885	\$1,428,716	\$1,205,250	\$1,275,850
Students	4,571	4,559	4,625	4,732	4,732
Cost Per Student	\$97	\$304	\$309	\$255	\$270

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 copier costs will decrease as machines came off lease and we canceled contract with Optimizon. Insurance risk management (property, workers' compensation, unemployment, etc) were accounted for in Fund 18 and are now accounted for here.

OTHER CHARGES SUPPORT SERVICES

Program	Title	Salaries	Benefits	Purchased Services	Supplies	Property	Other Objects	Total
0010	Priority Hiring Pool			-	-	-	-	\$0
0090	Leave Payouts	\$52,000	\$13,000		-	-	-	\$65,000
0060	District Mileage	-	-		-	-	-	\$0
2500	School Carryover Funds			-		-	-	\$0
0060	Projects from Donations	-	-	-	-	-		\$0
0080	Copiers	-	-	\$32,000	-			\$32,000
2250	Academic Student Assessment			\$0				\$0
	School Vault - Donation			\$0				\$0
	School Vault - Development			\$0				\$0
2510	General Contingency	-	-	-	-	-	\$250,000	\$250,000
2850	Insurance Risk Management	-	-	\$623,850	-	-		\$623,850
2840	Mill Levy Technology	-	-	-	-	\$200,000		\$200,000
2900	Leave Payouts	\$84,000	\$21,000					\$105,000
Total other Charges		\$136,000	\$34,000	\$655,850	\$0	\$200,000	\$250,000	\$1,275,850
Students		4,732						
Cost Per Student		\$29	\$7	\$139	\$0	\$42	\$53	\$270

OTHER BUDGETS

Program Description:

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Fund Balance:	\$465,122	\$441,598	\$427,345	\$387,345	\$386,757
Revenue:					
Other	\$507,600	\$498,881	\$454,761	\$450,000	\$465,000
Other - School Vault	\$0	\$0	\$405,000	\$0	\$0
Other - Interfund Transfer	\$0	\$0	\$245,282	\$0	\$0
Total Revenue:	<u>\$507,600</u>	<u>\$498,881</u>	<u>\$1,105,043</u>	<u>\$450,000</u>	<u>\$465,000</u>
Total Assets Available:	<u>\$972,722</u>	<u>\$940,479</u>	<u>\$1,532,388</u>	<u>\$837,345</u>	<u>\$851,757</u>
Expenditures:					
Other	\$531,124	\$513,134	\$495,349	\$450,000	\$500,000
Other - School Vault	\$0	\$0	\$650,282	\$0	\$0
Total Expenditures:	<u>\$531,124</u>	<u>\$513,134</u>	<u>\$1,145,631</u>	<u>\$450,000</u>	<u>\$500,000</u>
Ending Fund Balance:	<u>\$441,598</u>	<u>\$427,345</u>	<u>\$386,757</u>	<u>\$387,345</u>	<u>\$351,757</u>

Program Description:

Revenues consist of Designated Purpose Grants.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Revenues:					
Grants	\$1,471,668	\$1,888,423	\$1,365,244	\$1,450,000	\$1,465,273
Total Revenues:	\$1,471,668	\$1,888,423	\$1,365,244	\$1,450,000	\$1,465,273
Total Funds Available:	\$1,471,668	\$1,888,423	\$1,365,244	\$1,450,000	\$1,465,273
Salaries	\$673,325	\$600,000	\$691,289	\$685,000	\$615,707
Benefits	\$193,223	\$180,000	\$225,376	\$223,000	\$212,054
Subtotal Salaries & Benefits	\$866,548	\$780,000	\$916,665	\$908,000	\$827,761
Purchased Services	\$343,312	\$453,423	\$280,443	\$350,000	\$307,059
	\$343,312	\$453,423	\$280,443	\$350,000	\$307,059
Supplies	\$88,106	\$135,000	\$90,879	\$75,000	\$96,276
	\$88,106	\$135,000	\$90,879	\$75,000	\$96,276
Property	\$145,065	\$500,000	\$64,664	\$50,000	\$218,583
	\$145,065	\$500,000	\$64,664	\$50,000	\$218,583
Other Objects	\$28,637	\$20,000	\$12,594	\$10,000	\$15,594
	\$28,637	\$20,000	\$12,594	\$10,000	\$15,594
Subtotal Other Expenditures	\$605,120	\$1,108,423	\$448,579	\$485,000	\$637,512
Total Costs This Program	\$1,471,668	\$1,888,423	\$1,365,244	\$1,393,000	\$1,465,273
Ending Fund Balance:	\$0	\$0	\$0	\$57,000	\$0

Program Description:

Used to account for interscholastic activities.

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Recommended</u> <u>Budget</u>	<u>2015-16</u> <u>Amended</u> <u>Budget</u>
Beginning Fund Balance:	\$31,903	\$53,790	\$1,874	\$2,814	\$982
Revenues:					
Fees	\$68,364	\$66,316	\$63,558	\$84,808	\$84,808
Gate Receipts	\$47,613	\$41,153	\$41,881	\$42,000	\$42,000
Transfer from General Fund	\$673,000	\$638,000	\$899,000	\$864,000	\$908,900
Total Revenues:	<u>\$788,976</u>	<u>\$745,468</u>	<u>\$1,004,439</u>	<u>\$990,808</u>	<u>\$1,035,708</u>
Total Funds Available:	<u>\$820,879</u>	<u>\$799,259</u>	<u>\$1,006,313</u>	<u>\$993,622</u>	<u>\$1,036,690</u>
Expenditures:					
Elementary	\$0	\$0	\$0	\$0	\$5,900
Miller	\$72,556	\$77,896	\$78,850	\$84,724	\$84,724
Escalante	\$98,768	\$97,606	\$89,312	\$101,221	\$101,221
High School	\$595,764	\$621,882	\$837,169	\$804,788	\$843,788
Total Expenditures:	<u>\$767,089</u>	<u>\$797,383</u>	<u>\$1,005,331</u>	<u>\$990,733</u>	<u>\$1,035,633</u>
Ending Fund Balance:	<u>\$53,790</u>	<u>\$1,875</u>	<u>\$982</u>	<u>\$2,889</u>	<u>\$1,057</u>

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.

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)).

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Fund Balance:	\$12,289,942	\$9,704,766	\$10,050,465	\$9,427,954	\$9,379,652
Revenue:					
Local Property Taxes (Net)	\$7,260,027	\$7,753,748	\$8,594,032	\$8,774,992	\$8,550,890
Earnings on Investments	\$15,445	\$7,454	\$7,557	\$7,250	\$10,500
Payment in Lieu of Taxes	\$241,737	\$226,797	\$0	\$0	\$0
Refunding Bond Proceeds	\$0	\$0	\$0	\$5,916,703	\$5,894,929
Total Revenue:	\$7,517,209	\$7,988,000	\$8,601,589	\$14,698,945	\$14,456,319
Total Funds Available:	\$19,807,151	\$17,692,765	\$18,652,054	\$24,126,899	\$23,835,970
Expenditures:					
Retirement of Bonds	\$5,240,000	\$5,070,000	\$4,270,000	\$5,475,000	\$5,495,000
Interest on Bonds Outstanding	\$2,825,235	\$2,569,300	\$3,392,150	\$2,165,775	\$2,035,170
Other-Paying Agent Fees	\$2,150	\$3,000	\$2,250	\$121,720	\$102,754
Payment Refunding Bond Escrow Agent	\$0	\$0	\$0	\$5,794,425	\$5,794,425
Early Redemption of Bonds	\$2,035,000	\$0	\$0	\$0	\$0
Special Items - Transfer to Cap. Projects			\$1,608,002	\$0	\$0
Total Expenditures:	\$10,102,385	\$7,642,300	\$9,272,402	\$13,556,920	\$13,427,349
Ending Fund Balance:	\$9,704,766	\$10,050,465	\$9,379,652	\$10,569,979	\$10,408,622

Program Description:

To account for capital projects and larger capital purchases.

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Fund Balance:	\$524,978	\$1,603,730	\$1,355,218	\$1,504,543	\$1,562,014
Revenues:					
Other Revenue	\$5,000	\$14,276	\$318,802	\$376,000	\$376,000
School Dedication Fees (taxes)	\$47,170	\$78,719	\$72,252	\$94,393	\$94,393
Best Grant or Other Awards	\$0	\$0	\$0	\$89,672	\$89,672
Allocation from General Fund	\$1,926,560	\$975,000	\$0	\$400,000	\$400,000
Transfer from Debt Service			\$1,608,002	\$0	\$0
Lease Revenue	\$3,052,303	\$0	\$0	\$0	\$0
Total Revenues:	\$5,031,033	\$1,067,995	\$1,999,056	\$960,065	\$960,065
Total Funds Available:	\$5,556,011	\$2,671,725	\$3,354,274	\$2,464,609	\$2,522,080
Expenditures:					
Projects-Current Fiscal Year	\$3,846,772	\$678,302	\$1,053,809	\$2,306,056	\$2,352,056
Projects-Previous Fiscal Years	\$105,509	\$638,205	\$697,451	\$0	\$0
Total Expenditures:	\$3,952,281	\$1,316,507	\$1,751,260	\$2,306,056	\$2,352,056
Less: Transfer to General Fund			(41,000.00)		
Ending Fund Balance:	\$1,603,730	\$1,355,218	\$1,562,014	\$158,552	\$170,023

Program Description:

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Fund Balance:	\$60,459	(\$6,413)	(\$43,332)	\$3,119	\$28,720
Revenue:					
Food Sales	\$479,526	\$443,982	\$434,536	\$438,694	\$438,694
Reimbursements - Federal	\$700,306	\$683,188	\$652,489	\$644,490	\$644,490
Federal Farm to School		\$19,021	\$79,542	\$0	\$0
Reimbursements - State	\$23,521	\$21,326	\$25,268	\$25,061	\$25,061
U.S.D.A Commodities Received	\$90,444	\$87,855	\$93,949	\$88,509	\$88,509
Transfer from General Fund	\$123,000	\$294,500	\$340,320	\$292,650	\$292,650
Total Revenue:	\$1,416,797	\$1,549,873	\$1,626,105	\$1,489,404	\$1,489,404
Total Funds Available:	\$1,477,255	\$1,543,458	\$1,582,772	\$1,492,522	\$1,518,124
Expenditures:					
Salaries and Benefits	\$653,974	\$736,586	\$754,185	\$740,500	\$740,500
Purchased Services	\$30,929	\$34,331	\$19,075	\$38,226	\$38,228
Food	\$695,556	\$728,731	\$596,818	\$624,189	\$624,189
Depreciation-Capital Purchases	\$20,924	\$20,924		\$0	\$0
Other Operating Expenses	\$82,285	\$2,754	\$104,431	\$88,509	\$88,509
Federal Farm to School		\$19,021	\$79,542	\$0	\$0
Total Expenditures:	\$1,483,669	\$1,542,347	\$1,554,052	\$1,491,424	\$1,491,426
Ending Fund Balance:	(\$6,413)	\$1,111	\$28,720	\$1,098	\$26,698

Note: Depreciation expense is not required in a special revenue fund. Purchased services includes the annual support fee for Infinite Campus and Nutrikids

2014-15 Beginning Fund Balance was restated due to a change in accounting principle.

Program Description:

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Net Position:	\$56,241	\$79,839	\$1,360	\$294	\$213
Revenue:					
Charges for Services	\$219,083	\$265,114	\$297,714	\$305,000	\$305,000
Transfer from General Fund			\$63,500	\$50,500	\$50,500
Total Revenue:	\$219,083	\$265,114	\$361,214	\$355,500	\$355,500
Total Funds Available:	\$275,324	\$344,953	\$362,574	\$355,794	\$355,794
Expenditures:					
Salaries and Benefits	\$172,420	\$325,333	\$344,270	\$345,740	\$326,831
Overhead Costs	\$2,011	\$0	\$0	\$0	\$0
Other	\$21,054	\$18,260	\$18,092	\$9,645	\$28,553
Total Expenditures:	\$195,485	\$343,593	\$362,361	\$355,385	\$355,385
Ending Net Position:	\$79,839	\$1,360	\$213	\$410	\$410

Program Description:

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Net Position:	\$2,347,621	\$2,636,668	\$2,928,278	\$3,074,278	\$3,189,684
Revenues					
Premium Payments - Health / Medical	\$3,374,412	\$3,805,963	\$4,056,879	\$4,100,000	\$4,160,000
Earnings on Investments	\$4,517	\$3,312	\$3,596	\$3,500	\$6,000
Total Revenues:	\$3,378,929	\$3,809,275	\$4,060,475	\$4,103,500	\$4,166,000
Total Funds Available:	\$5,726,550	\$6,445,943	\$6,988,753	\$7,177,778	\$7,355,684
Expenditures					
Claims	\$2,552,949	\$2,851,642	\$3,041,175	\$3,000,000	\$3,250,000
Administrative - Service Fees	\$492,934	\$633,298	\$724,895	\$705,000	\$705,000
Other Costs-Broker Fees	\$44,000	\$32,724	\$33,000	\$32,500	\$32,500
Contingency	\$0	\$0	\$0	\$750,000	\$700,000
Total Expenditures:	\$3,089,882	\$3,517,665	\$3,799,069	\$4,487,500	\$4,687,500
Ending Net Position:	<u>\$2,636,668</u>	<u>\$2,928,278</u>	<u>\$3,189,684</u>	<u>\$2,690,278</u>	<u>\$2,668,184</u>

Program Description:

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

	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Net Position:	\$0	\$40,500	\$63,046
Revenues			
Premium Payments - Dental	\$364,770	\$355,000	\$365,000
Earnings on Investments	\$0		
Total Revenues:	\$364,770	\$355,000	\$365,000
Total Funds Available:	\$364,770	\$395,500	\$428,046
Expenditures			
Claims	\$272,399	\$285,000	\$285,000
Administrative - Service Fees	\$29,325	\$29,000	\$29,000
Other Costs-Broker Fees	\$0	\$0	\$0
Contingency	\$0	\$20,000	\$20,000
Total Expenditures:	\$301,724	\$334,000	\$334,000
Ending Net Position:	\$63,046	\$61,500	\$94,046

Program Description:

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

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget
Beginning Fund Balance	\$786,315	\$285,354	\$262,165	\$282,165	\$291,582
Revenue:					
Other	\$528,739	\$533,424	\$681,471	\$650,000	\$650,000
Elementary Schools	\$0	\$0	\$0	\$0	\$0
Middle Schools	\$0	\$0	\$0	\$0	\$0
Senior High Schools	\$0	\$0	\$0	\$0	\$0
Transfer	(\$465,122)	\$0	\$0	\$0	\$0
Total Revenue:	\$63,617	\$533,424	\$681,471	\$650,000	\$650,000
Total Assets Available:	\$849,932	\$818,777	\$943,636	\$932,165	\$941,582
Expenditure:					
Other	\$564,578	\$556,612	\$652,054	\$650,000	\$675,000
Elementary Schools					
Middle Schools					
Senior High Schools					
Total Expenditures:	\$564,578	\$556,612	\$652,054	\$650,000	\$675,000
Ending Fund Balance:	\$285,354	\$262,165	\$291,582	\$282,165	\$266,582

FY2015-2016 UNIFORM BUDGET SUMMARY REPORT

SCHOOL DISTRICT:	DISTRICT CODE	10	12	21	22	23	31	43	56	63	64	74	TOTAL
		General Fund	Special Activities Fund	Food Service	Gov. Designated Grants Fund	Pupil Activity	Bond Redemption	Capital Projects	After School Program	Dental Insurance Fund	Health Insurance Fund	Pupil Activity Agency	
Adopted 1/26/2016	1520	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget	FY2015-2016 Budget
Budgeted Pupil Count	4,412.0												
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/Source	5,770,303	386,757	28,720	0	983	9,379,652	1,562,014	213	63,046	3,189,684	291,584	20,672,956
REVENUES													
Local Sources	1000 - 1999	21,088,025	465,000	438,694	443,001	126,808	8,561,390	150,000	305,000	365,000	4,166,000	650,000	36,758,919
Intermediate Sources	2000 - 2999	73,289	0	0	0	0	0	320,393	0	0	0	0	393,682
State Sources	3000 - 3999	21,538,483	0	25,061	254,235	0	0	89,672	0	0	0	0	21,907,451
Federal Sources	4000 - 4999	49,552	0	732,999	768,037	0	0	0	0	0	0	0	1,550,588
TOTAL REVENUES		42,749,349	465,000	1,196,754	1,465,273	126,808	8,561,390	560,065	305,000	365,000	4,166,000	650,000	60,610,639
TOTAL BEGINNING FUND BALANCE & REVENUES		48,519,652	851,757	1,225,474	1,465,273	127,791	17,941,043	2,122,079	305,213	428,046	7,355,684	941,584	81,283,595
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	0	0	0	0	0	0	0	0	0	0	0	0
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(1,652,050)	0	292,650	0	908,900	0	400,000	50,500	0	0	0	(0)
Other Sources	5100,5400, 5500,5900, 5990, 5991	0	0	0	0	0	5,894,929	0	0	0	0	0	5,894,929
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		46,867,602	851,757	1,518,123	1,465,273	1,036,691	23,835,971	2,522,079	355,713	428,046	7,355,684	941,584	87,178,523
EXPENDITURES													
Instruction - Program 0010 to 2099													
Salaries	0100	16,051,705	0	0	434,877	408,535	0	0	0	0	0	0	16,895,117
Employee Benefits	0200	5,489,742	0	0	150,184	78,997	0	0	0	0	0	0	5,718,923
Purchased Services and Supplies	0300,0400, 0500	1,343,009	0	0	121,510	139,760	0	0	0	0	0	0	1,604,279
Materials	0600	579,683	295,328	0	58,696	24,594	0	0	0	0	0	675,000	1,633,301
Property	0700	170,839	0	0	368	0	0	1,000	0	0	0	0	172,207
Other	0800, 0900	23,164	0	0	15,594	112,140	0	0	0	0	0	0	150,898
Total Instruction	57%	23,658,142	295,328	0	781,228	764,026	0	1,000	0	0	0	675,000	26,174,725

SCHOOL DISTRICT:	DISTRICT CODE	10 General Fund	12 Special Activities Fund	21 Food Service	22 Gov. Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Projects	56 After School Program	63 Dental Insurance Fund	64 Health Insurance Fund	74 Pupil Activity Agency	TOTAL
Business Services - Program 2500													
	0100	366,802	0	0	0	0	0	0	0	0	0	0	366,802
	0200	119,378	0	0	0	0	0	0	0	0	0	0	119,378
	0300,0400,												
	0500	26,990	0	0	4,000	0	0	0	0	0	0	0	30,990
Purchased Services and Supplies and													
	0600	10,365	10,802	0	0	0	0	0	0	0	0	0	21,167
	0700	64,652	0	0	0	0	0	11,000	0	0	0	0	75,652
	0800, 0900	250,000	0	0	0	0	0	0	0	0	0	0	250,000
Total Business Services													
	2%	838,187	10,802	0	4,000	0	0	11,000	0	0	0	0	863,989
Operations and Maintenance - Program 2600													
	0100	1,986,454	0	0	0	0	0	0	0	0	0	0	1,986,454
	0200	748,700	0	0	0	0	0	0	0	0	0	0	748,700
	0300,0400,												
	0500	660,671	0	0	0	0	0	329,700	0	0	0	0	990,371
Purchased Services and Supplies and													
	0600	1,098,550	52,203	0	0	0	0	0	0	0	0	0	1,150,754
	0700	26,665	0	0	0	0	0	26,000	0	0	0	0	52,665
	0800, 0900	0	0	0	0	0	0	0	0	0	0	0	0
Total Operations and Maintenance													
	11%	4,521,041	52,203	0	0	0	0	355,700	0	0	0	0	4,928,944
Student Transportation - Program 2700													
	0100	825,484	0	0	0	0	0	0	0	0	0	0	825,484
	0200	337,721	0	0	0	0	0	0	0	0	0	0	337,721
	0300,0400,												
	0500	15,390	0	0	0	0	0	0	0	0	0	0	15,390
Purchased Services and Supplies and													
	0600	258,615	0	0	0	0	0	0	0	0	0	0	258,615
	0700	7,600	0	0	0	0	0	151,000	0	0	0	0	158,600
	0800, 0900	(133,500)	0	0	0	0	0	0	0	0	0	0	(133,500)
Total Student Transportation													
	3%	1,311,310	0	0	0	0	0	151,000	0	0	0	0	1,462,310
Central Support - Program 2800													
	0100	969,983	0	0	0	0	0	0	0	0	0	0	969,983
	0200	303,778	0	0	0	0	0	0	0	0	0	0	303,778
	0300,0400												
	,0500	821,402	0	0	0	0	0	0	0	314,000	3,737,500	0	4,872,902
Purchased Services and Supplies and													
	0600	18,150	11,501	0	0	0	0	0	0	0	0	0	29,651
	0700	233,794	113,274	0	0	0	0	138,874	0	0	0	0	485,943
	0800, 0900	13,470	0	0	0	0	0	0	0	20,000	750,000	0	783,470
Total Central Support													
	6%	2,360,577	124,776	0	0	0	0	138,874	0	334,000	4,487,500	0	7,445,727

SCHOOL DISTRICT:	DISTRICT CODE	10 General Fund	12 Special Activities Fund	21 Food Service	22 Gov. Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Projects	56 After School Program	63 Dental Insurance Fund	64 Health Insurance Fund	74 Pupil Activity Agency	TOTAL
Other Support - Program 2900													
	0100	84,000	0	0	0	0	0	0	0	0	0	0	84,000
	0200	21,000	0	0	0	0	0	0	0	0	0	0	21,000
	0300,0400												
	,0500	0	0	0	0	0	0	0	0	0	0	0	0
	0600	0	0	0	3,500	0	0	0	0	0	0	0	3,500
	0700	0	0	0	0	0	0	0	0	0	0	0	0
	0800, 0900	0	0	0	0	0	0	0	0	0	0	0	0
	0%	105,000	0	0	3,500	0	0	0	0	0	0	0	108,500
Food Service Operations - Program 3100													
	0100	0	0	502,053	0	0	0	0	0	0	0	0	502,053
	0200	0	0	238,447	0	0	0	0	0	0	0	0	238,447
	0300,0400												
	,0500	0	0	38,228	0	0	0	0	0	0	0	0	38,228
	0600	0	0	712,698	0	0	0	0	0	0	0	0	712,698
	0700	0	0	0	0	0	0	0	0	0	0	0	0
	0800, 0900	0	0	0	0	0	0	0	0	0	0	0	0
	0%	0	0	1,491,426	0	0	0	0	0	0	0	0	1,491,426
Enterprise Operations - Program 3200													
	0100	0	0	0	0	0	0	0	0	0	0	0	0
	0200	0	0	0	0	0	0	0	0	0	0	0	0
	0300,0400												
	,0500	0	0	0	8,650	0	0	0	0	0	0	0	8,650
	0600	0	0	0	7,900	0	0	0	0	0	0	0	7,900
	0700	0	0	0	2,861	0	0	40,000	0	0	0	0	42,861
	0800, 0900	0	0	0	0	0	0	0	0	0	0	0	0
	0%	0	0	0	19,411	0	0	40,000	0	0	0	0	59,411
Community Services - Program 3300													
	0100	0	0	0	0	0	0	0	241,011	0	0	0	241,011
	0200	0	0	0	0	0	0	0	85,820	0	0	0	85,820
	0300,0400												
	,0500	0	0	0	5,045	0	0	0	20,930	0	0	0	25,975
	0600	0	0	0	1,350	0	0	0	6,600	0	0	0	7,950
	0700	0	0	0	0	0	0	0	0	0	0	0	0
	0800, 0900	0	0	0	0	0	0	0	1,023	0	0	0	1,023
	0%	0	0	0	6,395	0	0	0	355,385	0	0	0	361,780

SCHOOL DISTRICT:	DISTRICT CODE	10 General Fund	12 Special Activities Fund	21 Food Service	22 Gov. Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Projects	56 After School Program	63 Dental Insurance Fund	64 Health Insurance Fund	74 Pupil Activity Agency	TOTAL
Education for Adults - Program 3400													
Salaries	0100	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits	0200	0	0	0	0	0	0	0	0	0	0	0	0
	0300,0400												
Purchased Services	,0500	0	0	0	0	0	0	0	0	0	0	0	0
Supplies and													
Materials	0600	0	0	0	0	0	0	0	0	0	0	0	0
Property	0700	0	0	0	0	0	0	0	0	0	0	0	0
Other	0800, 0900	0	0	0	0	0	0	0	0	0	0	0	0
Total Education for Adults Services	0%	0	0	0	0	0	0	0	0	0	0	0	0
Total Supporting Services	42%	17,427,597	204,672	1,491,426	480,138	271,607	0	696,574	355,385	334,000	4,487,500	0	25,748,898
Property - Program 4000													
Salaries	0100	0	0	0	0	0	0	0	0	0	0	0	0
Employee Benefits	0200	0	0	0	0	0	0	0	0	0	0	0	0
	0300,0400												
Purchased Services	,0500	0	0	0	0	0	0	0	0	0	0	0	0
Supplies and													
Materials	0600	0	0	0	0	0	0	0	0	0	0	0	0
Property	0700	0	0	0	203,907	0	0	1,654,482	0	0	0	0	1,858,389
Other	0800, 0900	0	0	0	0	0	0	0	0	0	0	0	0
Total Property	0%	0	0	0	203,907	0	0	1,654,482	0	0	0	0	1,858,389
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure													
Salaries	0100	0.00	0	0	0	0	0	0	0	0	0	0	N/A
Employee Benefits	0200	0.00	0	0	0	0	0	0	0	0	0	0	N/A
	0300,0400												
Purchased Services	,0500	0.00	0	0	0	0	102,754	0	0	0	0	0	N/A
Supplies and													
Materials	0600	0.00	0	0	0	0	0	0	0	0	0	0	N/A
Property	0700	0.00	0	0	0	0	0	0	0	0	0	0	N/A
Other	0800, 0900	264,241	0	0	0	0	13,324,595	0	0	0	0	0	13,588,836
Total Other Uses	1%	264,241	0	0	0	0	13,427,349	0	0	0	0	0	13,691,590
TOTAL EXPENDITURES	100%	41,349,980	500,000	1,491,426	1,465,273	1,035,633	13,427,349	2,352,056	355,385	334,000	4,487,500	675,000	67,473,602

SCHOOL DISTRICT:	DISTRICT CODE	10 General Fund	12 Special Activities Fund	21 Food Service	22 Gov. Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	43 Capital Projects	56 After School Program	63 Dental Insurance Fund	64 Health Insurance Fund	74 Pupil Activity Agency	TOTAL
RESERVES													
Other Reserved Fund													
Balance - Program 9900													
	0840	0	0	0	0	0	0	0	0	94,046	2,868,184	0	2,962,230
Other Restricted Reserves: 932X													
	0840	0	0	0	0	0	10,408,622	170,023	0	0	0	266,584	10,845,229
Reserved Fund													
Balance - Program 9100													
	0840	3,215,878	0	0	0	0	0	0	0	0	0	0	3,215,878
District Emergency Reserve - Program 9315													
Reserve for TABOR 3% - Program 9321													
	0840	1,300,000	0	0	0	0	0	0	0	0	0	0	1,300,000
Res. for TABOR - Multi-Year Obligations Program 9322													
	0840	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RESERVES		4,515,878	0	0	0	0	10,408,622	170,023	0	94,046	2,868,184	266,584	18,323,337
TOTAL EXPENDITURES & RESERVES													
		45,865,858	500,000	1,491,426	1,465,273	1,035,633	23,835,971	2,522,079	355,385	428,046	7,355,684	941,584	85,796,939
NON-APPROPRIATED RESERVE - Program 9200													
		1,001,743	351,757	26,697	0	1,058	0	0	329	0	0	0	1,381,584
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))													
		0	0	0	(0)	0	0	0	0	0	(0)	0	0

% OF GENERAL FUND EXPENSES ALLOCATED TO:

Instruction*: 57%
 Support: 42%
 Other: 1%

*Instruction defined by CDE Financial Policies and Procedures Handbook.