



*Durango School District 9-R
Proposed Budget
2014-15*

Board Approved: June 10, 2014

EXECUTIVE SUMMARY OF 2014-15 BUDGET

Dan Snowberger, Superintendent

The 2013-14 school year has been one in which critical long range decisions needed to be made regarding the development of a sustainable budget. No major initiative exists to close the major loss of revenues during the past five years. The Student Success Act (HB 14-1292) is a good effort on the part of the legislature to close the negative factor caused during the recession and begin our road to increased K-12 funding.

With almost 84% of the 2013-14 budget being reflected in salaries and benefits, we no longer had the ability to avoid significant cuts to staff. The evaluation of funding and the establishment of a staffing methodology led to the elimination of 24 licensed positions and reduction of administrative salaries through reclassification and consolidation of duties at the administrative level.

To accomplish reduction in staffing at the licensed level, the district offered two incentive packages – one to target those near the end of their career and one targeted at middle range employees who may consider separation. These packages were intended to ensure that newer staff willing to make a long-term commitment to the district could be maintained recognizing the challenge of attracting new staff members to our community with its high cost of living. Thirteen individuals took advantage of these packages and ultimately separated from the district. The incentives for that separation will cost the district \$342,694 in one-time expense for the 2014-15 school year. Unfortunately, 5 staff who had attained a non-probationary status were displaced through program reduction. As a result, the district must commit one year's employment to these individuals and maintain salary and benefits as they attempt to find new employment. The cost for these staff members is \$258,647 and will also reflect one time spending. All together, this one time expenditure reflects a total impact of \$601,341 on the 2014-15 budget.

While it would be easy to refuse to consider any new funding, an analysis of other needs led to the renewal of investments in areas that have seen significant reduction over time. This includes the area of technology, curriculum, and service staff to support the important work that happens in our classrooms. Major investments in the upcoming budget year include a text book adoption in the area of elementary mathematics. The district has seen lagging performance in this area and must make major shifts in ensuring that students at all levels are engaged in mastery of the new Colorado Academic Standards. In addition to the cost of materials, the district will make an investment in instructional coaches to support a successful implementation as well as continue professional development at the secondary level. The district will also implement a new Student Information System – *Infinite Campus* – next school year which will allow easier access to data by all staff, as well as an effective, reliable communication system through a parent portal where real-time data can be accessed on attendance, grades, and discipline.

While the focus has been on balancing the budget, the one-time expenses incurred in reducing staff will lead to controlled deficit spending that will not exceed the 15% cap set by the Board of Education in its Operational Expectations. The proposed budget reflects a deficit spending of \$395,192 which will prevent the district from further cuts and allow us to move forward with a sustainable workforce and critical funding necessary to meet the district's results and operational expectation policies. While this amount in no way covers the entire "one-time expense" outlined above, it will lead to sustainability and some room for future investments in meeting the needs of our students.

As we move forward, it will be critical that we address the issue of compensation within the district. This newly proposed budget once again reflects a salary and benefit cost of 80% of the total spending in the district. Failure to examine new structures for pay advancement and compensation overall will only cause that portion of the budget to continue to rise and require some other action a few more years down the road. The board has committed to engaging in this conversation, along with our association leaders, in the coming year.

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, 2014 and ending June 30, 2015.

	<u>Amount</u>
General Fund	
General Fund	\$39,662,123
Special Activities Fund	<u>335,000</u>
Total General Fund	<u>39,997,123</u>
Special Revenue Funds	
Food Service	1,597,746
Governmental Designated Grant	1,750,000
Interscholastic Activities	965,156
Debt Service Fund	7,665,150
Capital Projects Fund	2,275,445
Enterprise Funds	
After School Enrichment Program	318,000
Internal Service Fund	
Health Insurance Fund	4,157,500
Trust and Agency	
Pupil Activity	350,000

Dated this 10th day of June, 2014

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

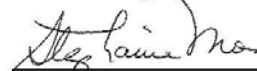


Andy Burns, President

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 10th of June, 2014.

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, Interscholastic Activity Fund, Capital Projects Fund, After School Program 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:

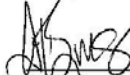
In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY 2014-15 Beginning Fund Balances for the following funds:

1. General Fund, in the amount of \$395,192 for the purpose of program needs, contingency, and carry-over funds;
2. Interscholastic Activity Fund, in the amount of \$13,156 for the purpose of program needs;
3. Capital Projects Fund, in the amount of \$1,069,212 for the purpose prior year and current projects;
4. After School Enrichment Program Fund, in the amount of \$6,000 for the purpose of paying for program support;
5. Health Insurance Fund, in the amount of \$449,000 as a contingency for health costs;

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 10th day of June, 2014.

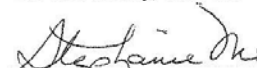
Durango School District 9-R
La Plata County, Colorado


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 10th of June, 2014.

Durango School District 9-R
La Plata County, Colorado


Stephanie Moran, Secretary

**GENERAL
FUND BUDGET**

1. Pupil Enrollment

October Count for Fiscal Year	Actual 2011-2012	Actual 2012-2013	Actual 2013-14	Increase (Decrease)	Estimated 2014-15	Estimated FTE
Preschool - Colorado PPS	164	164	166	70	236	117.8
Preschool - Special Education	28	40	23	3	26	25.5
Kindergarten	379	437	364	4	368	199.8
Grades One - Five	1,706	1,726	1,860	36	1,860	1,860.0
Grades One - Five half time	126	132	144	0	144	69.0
Total Elementary School	2,403	2,499	2,557	112	2,633	2,272.1
Grades Six - Eight	900	881	881	40	957	881.0
Grades Six - Eight half time	34	32	30	0	30	30.0
Total Middle School	934	913	911	40	987	911.0
Grades Nine - Twelve	1,230	1,199	1,160	(57)	1,103	1,160.0
Grades Nine - Twelve half time	51	45	42	0	42	21.0
Total Senior High School	1,281	1,244	1,202	(57)	1,145	1,181.0
Total Enrollment	4,618	4,656	4,670	95	4,765	4,364.1
Increase (Decrease) From Previous Year	-0.71	0.82%	0.30%		2.04%	

	District Funded Pupil Count	Actual FTE	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 @	4,399.1	\$ 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	4,392.00 @	4,364.1	\$ 1,300,669,642	6.601	6.320	0.045	5.874	18.840

* 2 Year Averaging ^ 4 Year Averaging
 # 3 Year Averaging @ 5 Year Averaging

Changes	Amount	Percentage
Assessed Valuation	\$ 16,850,592	0.77%
Funded Pupil Count	29.9	0.69%

GENERAL FUND
Summary of Revenues, Expenditures and Fund Balance

	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Beginning Fund Balance	\$9,435,347	\$10,612,524	\$8,065,254	\$8,443,371	\$8,443,371	\$6,668,123
Net Revenue	\$36,518,386	\$34,623,896	\$35,611,149	\$36,569,452	\$37,065,111	\$39,266,932
Total Funds Available:	<u>\$45,953,733</u>	<u>\$45,236,419</u>	<u>\$43,676,402</u>	<u>\$45,012,822</u>	<u>\$45,508,481</u>	<u>\$45,935,055</u>
Expenditures	<u>\$35,341,209</u>	<u>\$36,793,048</u>	<u>\$37,287,403</u>	<u>\$38,559,551</u>	<u>\$38,840,358</u>	<u>\$39,662,123</u>
Total Appropriation/Expenditures	<u>\$35,341,209</u>	<u>\$36,793,048</u>	<u>\$37,287,403</u>	<u>\$38,559,551</u>	<u>\$38,840,358</u>	<u>\$39,662,123</u>
Ending Fund Balance:	\$10,612,524	\$8,443,371	\$6,388,999	\$6,453,271	\$6,668,123	\$6,272,932
Percent of General Fund Revenue	27.01%	21.90%	16.47%	16.36%	16.78%	15.18%
Ten Percent of General Fund Revenue	\$3,929,702	\$3,855,799	\$3,878,240	\$3,944,020	\$3,973,186	\$4,133,643
Fund Balance Increase/Decrease	\$1,177,177	(\$2,169,153)	(\$1,676,255)	(\$1,990,100)	(\$1,775,247)	(\$395,192)

**GENERAL FUND
Summary of Revenue**

	2011-2012 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Recommended Budget
Local						
1. Property Taxes*	\$10,502,762	\$10,027,491	\$9,518,643	\$8,474,490	\$8,474,490	\$8,585,720
2. Property Taxes-hold harmless	\$2,643,679	\$2,559,424	\$2,621,262	\$2,621,262	\$2,621,262	\$2,621,262
3. Property Taxes-override	\$5,649,074	\$5,469,085	\$5,600,000	\$5,600,000	\$5,600,000	\$5,600,000
4. Delinquent Taxes and Interest	\$143,714	\$150,565	\$100,000	\$135,000	\$135,000	\$145,000
5. Specific Ownership Tax*	\$1,499,135	\$1,411,073	\$1,091,216	\$1,411,230	\$1,411,230	\$1,450,000
6. Specific Ownership Tax Bond Taxes	\$580,595	\$544,587	\$500,000	\$544,000	\$544,000	\$544,000
7. Indirect Costs		\$11,681	\$15,000	\$15,000	\$0	\$0
8. Earnings on Investments	\$118,254	\$21,033	\$30,000	\$21,033	\$11,200	\$11,200
9. Other Local Revenue	\$344,253	\$319,672	\$650,000	\$650,000	\$650,000	\$650,000
10. County Mineral Lease	\$40,727	\$36,240	\$36,200	\$27,278	\$27,278	\$27,278
11. Donation	\$180,000	\$150,000	\$0	\$250,000	\$250,000	\$0
12. BOCES Swap pass through	\$100,820	\$78,736	\$78,736	\$61,605	\$61,605	\$61,605
13. Rental Revenue from BOCES	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$66,144
Total Local Revenue	\$21,853,013	\$20,829,585	\$20,291,057	\$19,860,898	\$19,836,065	\$19,762,210
State						
1. Equalization*	\$16,859,207	\$17,038,215	\$17,675,343	\$18,740,483	\$19,061,417	\$20,737,228
2. SPED Tier B Funding		\$0	\$119,000	\$119,000	\$119,000	\$119,000
3. Career and Technical Education	\$12,429	\$80,313	\$80,000	\$40,090	\$40,090	\$40,090
4. Small Attendance Center	\$80,389	\$107,489	\$100,000	\$107,489	\$107,489	\$107,489
5. Transportation	\$267,093	\$302,148	\$297,000	\$291,013	\$291,013	\$291,013
6. English Language Learners	\$21,317	\$22,396	\$20,000	\$30,682	\$30,682	\$35,000
7. Full Day Kindergarten Hold Harmless	\$40,011	\$39,979	\$40,000	\$40,745	\$41,166	\$43,463
8. Other State Revenue				\$71,940	\$71,940	\$71,940
Total State Revenue	\$17,280,446	\$17,590,540	\$18,331,343	\$19,441,442	\$19,762,797	\$21,445,223
Federal						
Forest Service Reserve	\$163,563	\$137,861	\$160,000	\$137,861	\$133,000	\$129,000
Total Federal Revenue	\$163,563	\$137,861	\$160,000	\$137,861	\$133,000	\$129,000
Total Revenue	\$39,297,022	\$38,557,986	\$38,782,400	\$39,440,201	\$39,731,862	\$41,336,432
Less: Transfer to Insurance Fund	\$690,800	\$690,800	\$640,800	\$435,800	\$235,800	\$0
Less: Colorado Preschool Programs Allocati	\$520,708	\$520,731	\$534,451	\$627,449	\$623,451	\$0
Less: Transfer to Interscholastic Activities	\$673,000	\$673,000	\$673,000	\$633,000	\$633,000	\$840,000
Less: Transfer to Capital Projects	\$771,128	\$1,926,560	\$1,200,000	\$975,000	\$975,000	\$1,015,000
Less: Transfer to Student Nutrition Services	\$123,000	\$123,000	\$123,000	\$199,500	\$199,500	\$214,500
Net Revenue	\$36,518,386	\$34,623,895	\$35,611,149	\$36,569,452	\$37,065,111	\$39,266,932
Revenue Per Enrollment	\$8,509.53	\$8,281.35	\$8,304.58	\$8,445.44	\$8,507.89	\$8,674.83

* 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. 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 22-44-304 (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.

GENERAL FUND
Summary of Expenditures

	<u>2011-2012</u> Actual	<u>2012-13</u> Actual	<u>2013-14</u> Approved Budget	<u>2013-14</u> Amended Budget	<u>2013-14</u> Estimated Actual	<u>2014-15</u> Recommended Budget
Instructional Programs	\$26,491,996	\$27,058,985	\$27,721,498	\$28,273,344	\$28,210,863	\$27,662,389
Support Services Programs	\$8,319,646	\$9,291,235	\$8,661,905	\$9,070,932	\$9,078,048	\$10,138,407
Other Charges	<u>\$529,567</u>	<u>\$442,828</u>	<u>\$904,000</u>	<u>\$1,215,275</u>	<u>\$1,261,074</u>	<u>\$1,861,327</u>
Total Expenditures:	<u>\$35,341,209</u>	<u>\$36,793,048</u>	<u>\$37,287,403</u>	<u>\$38,559,551</u>	<u>\$38,549,985</u>	<u>\$39,662,123</u>
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$7,653	\$7,902	\$7,984	\$8,257	\$8,255	\$8,323

INSTRUCTIONAL PROGRAMS

Page Description	2011-2012 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Recommended Budget	Budget Increase (Decrease)	Percent Change
7 Sunnyside Elementary School	\$1,051,967	\$1,088,729	\$999,532	\$1,014,265	\$1,012,743	\$1,047,845	\$33,580	3.31%
8 Florida Mesa Elementary School	\$1,779,318	\$1,986,674	\$1,882,604	\$1,953,683	\$1,953,224	\$1,799,856	(\$153,828)	-7.87%
9 Fort Lewis Mesa Elementary School	\$936,575	\$907,114	\$857,753	\$849,811	\$850,573	\$885,810	\$36,000	4.24%
10 Animas Valley Elementary School	\$1,442,299	\$1,500,123	\$1,292,639	\$1,308,997	\$1,309,003	\$1,490,801	\$181,805	13.89%
11 Needham Elementary School	\$2,310,480	\$2,511,336	\$2,384,868	\$2,433,530	\$2,430,164	\$2,472,112	\$38,582	1.59%
12 Park Elementary School	\$2,415,940	\$2,588,609	\$2,361,838	\$2,370,352	\$2,364,541	\$2,378,420	\$8,068	0.34%
13 Riverview Elementary School	\$2,393,564	\$2,539,322	\$2,307,894	\$2,279,793	\$2,274,108	\$2,667,890	\$388,097	17.02%
14 Miller Middle School	\$2,649,377	\$2,474,377	\$2,259,049	\$2,177,440	\$2,154,478	\$2,431,481	\$254,041	11.67%
15 Escalante Middle School	\$2,804,773	\$2,879,485	\$2,454,580	\$2,363,487	\$2,357,173	\$2,683,678	\$320,191	13.55%
16 Durango High School	\$5,806,028	\$5,760,580	\$5,319,821	\$5,297,753	\$5,289,040	\$5,155,262	(\$142,491)	-2.69%
17 Big Picture Program	\$415,857	\$507,995	\$449,329	\$433,829	\$432,829	\$568,406	\$134,578	31.02%
18 Shared School	\$194,055	\$216,211	\$205,100	\$204,700	\$204,261	\$371,613	\$166,913	81.54%
19 Alternative Options	\$259,754	\$261,667	\$303,319	\$190,004	\$190,008	\$459,125	\$269,122	141.64%
20 Summer School & Homebound	\$33,695	\$37,832	\$62,419	\$62,419	\$62,419	\$110,250	\$47,831	76.63%
21 Post Secondary Options	\$400,612	\$354,483	\$285,000	\$323,032	\$306,032	\$70,000	(\$253,032)	-78.33%
22 Curriculum Adoption and Supplies	\$644,786	\$467,147	\$305,000	\$370,000	\$370,000	\$845,220	\$475,220	128.44%
23 Assessment	\$16,662	\$32,764	\$39,377	\$59,377	\$59,379	\$67,900	\$8,523	14.35%
24 Special Education and BOCES	\$529,757	\$663,366	\$2,814,853	\$3,259,845	\$3,269,850	\$971,493	(\$2,288,353)	-70.20%
25 Gifted and Talented	\$5,753	\$4,834	\$11,000	\$11,000	\$11,000	\$9,100	(\$1,900)	-17.27%
26 District Preschool	\$0	\$0	\$291,762	\$489,501	\$489,507	\$952,281	\$462,780	94.54%
27 English Language Learners	\$0	\$6,922	\$461,763	\$462,959	\$462,963	\$22,000	(\$440,959)	-95.25%
28 Innovative Programs	\$400,744	\$269,413	\$372,000	\$357,567	\$357,569	\$201,845	(\$155,722)	-43.55%
	\$26,491,996	\$27,058,985	\$27,721,498	\$28,273,344	\$28,210,863	\$27,662,389	(\$610,955)	-2.16%
Students	4,618	4,656	4,670	4,670	4,670	4,765		0.00%

Cost Per Student

\$5,737

\$5,812

\$5,936

\$6,054

\$6,041

\$5,805

(\$236)

-4.11%

INSTRUCTIONAL PROGRAMS

Page	Description	Salaries	Benefits	Purchased Services	Supplies	Property	Other Objects	Total
7	Sunnyside Elementary School	\$780,460	\$253,008	\$3,400	\$10,977	\$0	\$0	\$1,047,845
8	Florida Mesa Elementary School	\$1,327,317	\$439,549	\$11,300	\$17,690	\$4,000	\$0	\$1,799,856
9	Fort Lewis Mesa Elementary School	\$662,791	\$208,738	\$3,410	\$8,262	\$2,110	\$500	\$885,810
10	Animas Valley Elementary School	\$1,103,147	\$362,149	\$7,400	\$17,205	\$400	\$500	\$1,490,801
11	Needham Elementary School	\$1,847,477	\$576,934	\$7,750	\$36,850	\$0	\$3,100	\$2,472,112
12	Park Elementary School	\$1,782,735	\$548,021	\$8,875	\$32,790	\$5,000	\$1,000	\$2,378,420
13	Riverview Elementary School	\$1,973,576	\$648,969	\$10,876	\$33,269	\$1,000	\$200	\$2,667,890
14	Miller Middle School	\$1,798,580	\$581,121	\$5,200	\$43,080	\$1,000	\$2,500	\$2,431,481
15	Escalante Middle School	\$1,994,845	\$638,463	\$10,900	\$30,670	\$4,200	\$4,600	\$2,683,678
16	Durango High School	\$3,786,947	\$1,217,186	\$51,050	\$90,025	\$4,250	\$5,804	\$5,155,262
17	Big Picture Program	\$421,994	\$135,994	\$3,400	\$7,019	\$0	\$0	\$568,406
18	Shared School	\$278,932	\$63,320	\$5,622	\$11,740	\$10,000	\$2,000	\$371,613
19	Alternative Options	\$2,600	\$400	\$452,525	\$2,000	\$1,600	\$0	\$459,125
20	Special Programs	\$56,775	\$10,475	\$36,500	\$6,500	\$0	\$0	\$110,250
21	Post-Secondary Options	\$0	\$0	\$70,000	\$0	\$0	\$0	\$70,000
22	Curriculum Adoption and Supplies	\$168,571	\$48,329	\$250	\$628,070	\$0	\$0	\$845,220
23	Assessment	\$1,950	\$350	\$64,600	\$1,000	\$0	\$0	\$67,900
24	Special Education and BOCES	\$301,914	\$111,529	\$538,050	\$17,400	\$0	\$2,600	\$971,493
25	Gifted and Talented	\$0	\$0	\$6,100	\$3,000	\$0	\$0	\$9,100
26	District Preschool	\$670,149	\$166,232	\$94,500	\$20,400	\$0	\$1,000	\$952,281
27	English Language Learners	\$5,000	\$1,000	\$10,000	\$6,000	\$0	\$0	\$22,000
28	Innovative Programs	\$10,000	\$1,845	\$115,680	\$15,000	\$0	\$59,320	\$201,846
		\$18,975,759	\$6,013,610	\$1,517,388	\$1,038,947	\$33,560	\$83,124	\$27,662,389
	Students	4,765						
	Cost Per Student	\$3,982	\$1,262	\$318	\$218	\$7	\$17	\$5,805

Location: 124 -Sunnyside Elementary School

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$794,526	\$818,789	\$729,981	\$753,665	\$753,665	\$767,235
- Substitutes/Stipends			\$10,200	\$10,200	\$10,200	\$10,640
- School Allocation	\$970		\$2,185	\$2,185	\$2,185	\$2,585
Benefits	\$232,806	\$249,530	\$240,894	\$231,943	\$231,943	\$250,531
- Substitutes/Stipends			\$1,897	\$1,897	\$1,897	\$2,075
- School Allocation	\$165		\$403	\$403	\$403	\$403
Subtotal Salaries & Benefits	<u>\$1,028,467</u>	<u>\$1,068,319</u>	<u>\$985,560</u>	<u>\$1,000,293</u>	<u>\$1,000,293</u>	<u>\$1,033,468</u>
Purchased Services	\$3,761	\$2,664	\$3,090	\$3,090	\$2,500	\$3,400
	<u>\$3,761</u>	<u>\$2,664</u>	<u>\$3,090</u>	<u>\$3,090</u>	<u>\$2,500</u>	<u>\$3,400</u>
Supplies	\$18,405	\$15,909	\$10,307	\$10,307	\$9,950	\$10,977
	<u>\$18,405</u>	<u>\$15,909</u>	<u>\$10,307</u>	<u>\$10,307</u>	<u>\$9,950</u>	<u>\$10,977</u>
Property	\$0	\$499	\$400	\$400	\$0	\$0
	<u>\$0</u>	<u>\$499</u>	<u>\$400</u>	<u>\$400</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$1,334	\$1,338	\$175	\$175	\$0	\$0
	<u>\$1,334</u>	<u>\$1,338</u>	<u>\$175</u>	<u>\$175</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$23,500</u>	<u>\$20,410</u>	<u>\$13,972</u>	<u>\$13,972</u>	<u>\$12,450</u>	<u>\$14,377</u>
Total Costs This Program	<u>\$1,051,967</u>	<u>\$1,088,729</u>	<u>\$999,532</u>	<u>\$1,014,265</u>	<u>\$1,012,743</u>	<u>\$1,047,845</u>
Students	154	155	144	159	159	151
Cost Per Student	\$6,831	\$7,024	\$6,941	\$6,379	\$6,369	\$6,939

Location: 125- Florida Mesa Elementary School

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$1,326,775	\$1,489,403	\$1,365,816	\$1,444,954	\$1,444,952	\$1,304,197
- Substitutes/Stipends			\$24,000	\$20,000	\$20,000	\$18,620
- School Allocation	\$847		\$3,500	\$3,500	\$3,502	\$4,500
Benefits	\$404,755	\$454,341	\$450,719	\$446,660	\$446,660	\$435,918
- Substitutes/Stipends			\$4,464	\$4,464	\$4,464	\$3,631
- School Allocation			\$646	\$646	\$646	\$0
Subtotal Salaries & Benefits	<u>\$1,732,377</u>	<u>\$1,943,743</u>	<u>\$1,849,145</u>	<u>\$1,920,224</u>	<u>\$1,920,224</u>	<u>\$1,766,866</u>
Purchased Services	\$6,952	\$5,353	\$4,100	\$4,100	\$4,500	\$11,300
	<u>\$6,952</u>	<u>\$5,353</u>	<u>\$4,100</u>	<u>\$4,100</u>	<u>\$4,500</u>	<u>\$11,300</u>
Supplies	\$35,576	\$34,715	\$18,200	\$23,200	\$12,500	\$17,690
	<u>\$35,576</u>	<u>\$34,715</u>	<u>\$18,200</u>	<u>\$23,200</u>	<u>\$12,500</u>	<u>\$17,690</u>
Property	\$689	\$2,263	\$11,159	\$6,159	\$16,000	\$4,000
	<u>\$689</u>	<u>\$2,263</u>	<u>\$11,159</u>	<u>\$6,159</u>	<u>\$16,000</u>	<u>\$4,000</u>
Other Objects	\$3,724	\$601	\$0	\$0	\$0	\$0
	<u>\$3,724</u>	<u>\$601</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$46,941</u>	<u>\$42,931</u>	<u>\$33,459</u>	<u>\$33,459</u>	<u>\$33,000</u>	<u>\$32,990</u>
Total Costs This Program	<u>\$1,779,318</u>	<u>\$1,986,674</u>	<u>\$1,882,604</u>	<u>\$1,953,683</u>	<u>\$1,953,224</u>	<u>\$1,799,856</u>
Students	292	306	327	314	314	326
Cost Per Student	\$6,094	\$6,492	\$5,757	\$6,222	\$6,220	\$5,521

Location: 126 - Fort Lewis Elementary School

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$696,697	\$685,140	\$624,250	\$632,264	\$632,264	\$651,893
- Substitutes/Stipends			\$10,000	\$10,000	\$10,000	\$9,310
- School Allocation	\$1,743		\$1,900	\$1,900	\$1,900	\$1,588
Benefits	\$209,775	\$208,638	\$206,003	\$190,046	\$190,046	\$206,922
- Substitutes/Stipends			\$1,860	\$1,860	\$1,860	\$1,815
- School Allocation			\$350	\$350	\$350	\$0
Subtotal Salaries & Benefits	\$908,215	\$893,778	\$844,363	\$836,421	\$836,421	\$871,528
Purchased Services	\$4,734	\$2,520	\$3,700	\$3,585	\$3,250	\$3,410
	\$4,734	\$2,520	\$3,700	\$3,585	\$3,250	\$3,410
Supplies	\$19,669	\$8,766	\$8,410	\$8,025	\$9,250	\$8,262
	\$19,669	\$8,766	\$8,410	\$8,025	\$9,250	\$8,262
Property	\$672	\$116	\$650	\$650	\$652	\$2,110
	\$672	\$116	\$650	\$650	\$652	\$2,110
Other Objects	\$3,285	\$1,933	\$630	\$1,130	\$1,000	\$500
	\$3,285	\$1,933	\$630	\$1,130	\$1,000	\$500
Subtotal Other Expenditures	\$28,360	\$13,336	\$13,390	\$13,390	\$14,152	\$14,282
Total Costs This Program	\$936,575	\$907,114	\$857,753	\$849,811	\$850,573	\$885,810
Students	152	148	136	146	146	138
Cost Per Student	\$6,162	\$6,129	\$6,307	\$5,821	\$5,826	\$6,419

Location: 127 - Animas Valley Elementary School

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$1,069,251	\$1,124,769	\$934,241	\$966,795	\$966,795	\$1,081,987
- Substitutes/Stipends			\$18,000	\$18,000	\$18,000	\$15,960
- School Allocation	\$4,173		\$3,799	\$4,000	\$4,000	\$5,200
Benefits	\$329,916	\$342,763	\$308,300	\$292,104	\$292,104	\$359,037
- Substitutes/Stipends			\$3,348	\$3,348	\$3,348	\$3,112
- School Allocation	\$500		\$701	\$500	\$500	\$0
Subtotal Salaries & Benefits	<u>\$1,403,840</u>	<u>\$1,467,531</u>	<u>\$1,268,389</u>	<u>\$1,284,747</u>	<u>\$1,284,747</u>	<u>\$1,465,296</u>
Purchased Services	\$11,037	\$7,586	\$5,300	\$5,600	\$5,600	\$7,400
	<u>\$11,037</u>	<u>\$7,586</u>	<u>\$5,300</u>	<u>\$5,600</u>	<u>\$5,600</u>	<u>\$7,400</u>
Supplies	\$24,408	\$18,944	\$16,950	\$16,543	\$16,545	\$17,205
	<u>\$24,408</u>	<u>\$18,944</u>	<u>\$16,950</u>	<u>\$16,543</u>	<u>\$16,545</u>	<u>\$17,205</u>
Property	\$0	\$3,301	\$0	\$0	\$2	\$400
	<u>\$0</u>	<u>\$3,301</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2</u>	<u>\$400</u>
Other Objects	\$3,014	\$2,761	\$2,000	\$2,107	\$2,109	\$500
	<u>\$3,014</u>	<u>\$2,761</u>	<u>\$2,000</u>	<u>\$2,107</u>	<u>\$2,109</u>	<u>\$500</u>
Subtotal Other Expenditures	<u>\$38,459</u>	<u>\$32,591</u>	<u>\$24,250</u>	<u>\$24,250</u>	<u>\$24,256</u>	<u>\$25,505</u>
Total Costs This Program	<u>\$1,442,299</u>	<u>\$1,500,123</u>	<u>\$1,292,639</u>	<u>\$1,308,997</u>	<u>\$1,309,003</u>	<u>\$1,490,801</u>
Students	245	249	250	260	260	267
Cost Per Student	\$5,887	\$6,025	\$5,171	\$5,035	\$5,035	\$5,584

Location: 128 - Needham Elementary School

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$1,737,420	\$1,907,963	\$1,730,407	\$1,804,430	\$1,804,428	\$1,820,407
- Substitutes/Stipends			\$27,000	\$30,000	\$30,000	\$23,940
- School Allocation	\$3,453		\$4,590	\$6,737	\$6,739	\$3,130
Benefits	\$499,352	\$555,761	\$571,034	\$542,673	\$542,673	\$572,266
- Substitutes/Stipends			\$5,022	\$5,022	\$5,022	\$4,668
- School Allocation			\$847	\$0	\$0	\$0
Subtotal Salaries & Benefits	<u>\$2,240,225</u>	<u>\$2,463,724</u>	<u>\$2,338,900</u>	<u>\$2,388,862</u>	<u>\$2,388,862</u>	<u>\$2,424,412</u>
Purchased Services	\$7,412	\$5,920	\$8,200	\$5,200	\$4,900	\$7,750
	<u>\$7,412</u>	<u>\$5,920</u>	<u>\$8,200</u>	<u>\$5,200</u>	<u>\$4,900</u>	<u>\$7,750</u>
Supplies	\$50,937	\$38,625	\$35,050	\$34,750	\$32,500	\$36,850
	<u>\$50,937</u>	<u>\$38,625</u>	<u>\$35,050</u>	<u>\$34,750</u>	<u>\$32,500</u>	<u>\$36,850</u>
Property	\$9,956	\$799	\$0	\$1,400	\$1,402	\$0
	<u>\$9,956</u>	<u>\$799</u>	<u>\$0</u>	<u>\$1,400</u>	<u>\$1,402</u>	<u>\$0</u>
Other Objects	\$1,950	\$2,268	\$2,718	\$3,318	\$2,500	\$3,100
	<u>\$1,950</u>	<u>\$2,268</u>	<u>\$2,718</u>	<u>\$3,318</u>	<u>\$2,500</u>	<u>\$3,100</u>
Subtotal Other Expenditures	<u>\$70,255</u>	<u>\$47,612</u>	<u>\$45,968</u>	<u>\$44,668</u>	<u>\$41,302</u>	<u>\$47,700</u>
Total Costs This Program	<u>\$2,310,480</u>	<u>\$2,511,336</u>	<u>\$2,384,868</u>	<u>\$2,433,530</u>	<u>\$2,430,164</u>	<u>\$2,472,112</u>
Students	390	425	447	454	454	442
Cost Per Student	\$5,924	\$5,909	\$5,335	\$5,360	\$5,353	\$5,593

Location: 129 - Park Elementary School

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$1,810,963	\$1,957,254	\$1,722,121	\$1,775,796	\$1,775,796	\$1,756,460
- Substitutes/Stipends			\$28,000	\$24,000	\$24,000	\$23,275
- School Allocation	\$5,983		\$4,500	\$2,990	\$2,990	\$3,000
Benefits	\$534,883	\$575,291	\$551,079	\$509,918	\$509,918	\$542,857
- Substitutes/Stipends			\$5,208	\$5,208	\$5,208	\$4,539
- School Allocation			\$830	\$828	\$828	\$625
Subtotal Salaries & Benefits	<u>\$2,351,829</u>	<u>\$2,532,545</u>	<u>\$2,311,738</u>	<u>\$2,318,741</u>	<u>\$2,318,741</u>	<u>\$2,330,755</u>
Purchased Services	\$11,805	\$12,310	\$14,600	\$14,500	\$10,200	\$8,875
	<u>\$11,805</u>	<u>\$12,310</u>	<u>\$14,600</u>	<u>\$14,500</u>	<u>\$10,200</u>	<u>\$8,875</u>
Supplies	\$44,416	\$34,262	\$31,900	\$33,512	\$32,500	\$32,790
	<u>\$44,416</u>	<u>\$34,262</u>	<u>\$31,900</u>	<u>\$33,512</u>	<u>\$32,500</u>	<u>\$32,790</u>
Property	\$4,846	\$6,995	\$3,000	\$3,000	\$2,500	\$5,000
	<u>\$4,846</u>	<u>\$6,995</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$2,500</u>	<u>\$5,000</u>
Other Objects	\$3,044	\$2,497	\$600	\$600	\$600	\$1,000
	<u>\$3,044</u>	<u>\$2,497</u>	<u>\$600</u>	<u>\$600</u>	<u>\$600</u>	<u>\$1,000</u>
Subtotal Other Expenditures	<u>\$64,111</u>	<u>\$56,063</u>	<u>\$50,100</u>	<u>\$51,612</u>	<u>\$45,800</u>	<u>\$47,665</u>
Total Costs This Program	<u>\$2,415,940</u>	<u>\$2,588,609</u>	<u>\$2,361,838</u>	<u>\$2,370,352</u>	<u>\$2,364,541</u>	<u>\$2,378,420</u>
Students	408	436	482	457	457	446
Cost Per Student	\$5,921	\$5,937	\$4,900	\$5,187	\$5,174	\$5,333

Location: 129 - Riverview Elementary School

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$1,789,191	\$1,898,609	\$1,682,910	\$1,679,196	\$1,679,196	\$1,937,566
- Substitutes/Stipends			\$28,000	\$28,000	\$28,000	\$29,260
- School Allocation	\$5,754		\$5,034	\$3,956	\$3,956	\$6,750
Benefits	\$530,355	\$584,086	\$538,531	\$517,752	\$517,752	\$643,263
- Substitutes/Stipends			\$5,208	\$5,208	\$5,208	\$5,706
- School Allocation			\$929	\$689	\$689	\$0
Subtotal Salaries & Benefits	<u>\$2,325,300</u>	<u>\$2,482,694</u>	<u>\$2,260,612</u>	<u>\$2,234,801</u>	<u>\$2,234,801</u>	<u>\$2,622,545</u>
Purchased Services	\$10,825	\$11,128	\$13,689	\$10,089	\$10,005	\$10,876
	<u>\$10,825</u>	<u>\$11,128</u>	<u>\$13,689</u>	<u>\$10,089</u>	<u>\$10,005</u>	<u>\$10,876</u>
Supplies	\$37,388	\$35,557	\$30,394	\$32,704	\$26,800	\$33,269
	<u>\$37,388</u>	<u>\$35,557</u>	<u>\$30,394</u>	<u>\$32,704</u>	<u>\$26,800</u>	<u>\$33,269</u>
Property	\$16,185	\$9,125	\$3,000	\$2,000	\$2,002	\$1,000
	<u>\$16,185</u>	<u>\$9,125</u>	<u>\$3,000</u>	<u>\$2,000</u>	<u>\$2,002</u>	<u>\$1,000</u>
Other Objects	\$3,866	\$817	\$199	\$199	\$500	\$200
	<u>\$3,866</u>	<u>\$817</u>	<u>\$199</u>	<u>\$199</u>	<u>\$500</u>	<u>\$200</u>
Subtotal Other Expenditures	<u>\$68,264</u>	<u>\$56,628</u>	<u>\$47,282</u>	<u>\$44,992</u>	<u>\$39,307</u>	<u>\$45,345</u>
Total Costs This Program	<u>\$2,393,564</u>	<u>\$2,539,322</u>	<u>\$2,307,894</u>	<u>\$2,279,793</u>	<u>\$2,274,108</u>	<u>\$2,667,890</u>
Students	421	453	463	465	465	462
Cost Per Student	\$5,685	\$5,606	\$4,985	\$4,903	\$4,891	\$5,775

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$1,971,330	\$1,865,176	\$1,639,084	\$1,605,363	\$1,605,363	\$1,770,405
- Substitutes/Stipends			\$28,000	\$20,000	\$20,000	\$23,275
- School Allocation	\$1,887		\$4,000	\$4,738	\$4,738	\$4,900
Benefits	\$560,908	\$545,492	\$524,507	\$484,619	\$484,619	\$576,582
- Substitutes/Stipends			\$5,208	\$5,208	\$5,208	\$4,539
- School Allocation			\$738	\$0	\$0	\$0
Subtotal Salaries & Benefits	<u>\$2,534,125</u>	<u>\$2,410,668</u>	<u>\$2,201,537</u>	<u>\$2,119,928</u>	<u>\$2,119,928</u>	<u>\$2,379,701</u>
Purchased Services	\$12,509	\$5,904	\$8,000	\$8,000	\$4,250	\$5,200
	<u>\$12,509</u>	<u>\$5,904</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$4,250</u>	<u>\$5,200</u>
Supplies	\$73,440	\$51,924	\$30,862	\$30,862	\$19,500	\$43,080
Fee Offset			\$7,000	\$7,000	\$7,000	
	<u>\$73,440</u>	<u>\$51,924</u>	<u>\$37,862</u>	<u>\$37,862</u>	<u>\$26,500</u>	<u>\$43,080</u>
Property	\$28,257	\$1,172	\$6,000	\$6,000	\$2,600	\$1,000
	<u>\$28,257</u>	<u>\$1,172</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$2,600</u>	<u>\$1,000</u>
Other Objects	\$1,046	\$4,709	\$5,650	\$5,650	\$1,200	\$2,500
	<u>\$1,046</u>	<u>\$4,709</u>	<u>\$5,650</u>	<u>\$5,650</u>	<u>\$1,200</u>	<u>\$2,500</u>
Subtotal Other Expenditures	<u>\$115,252</u>	<u>\$63,709</u>	<u>\$57,512</u>	<u>\$57,512</u>	<u>\$34,550</u>	<u>\$51,780</u>
Total Costs This Program	<u>\$2,649,377</u>	<u>\$2,474,377</u>	<u>\$2,259,049</u>	<u>\$2,177,440</u>	<u>\$2,154,478</u>	<u>\$2,431,481</u>
Students	419	421	425	412	412	436
Cost Per Student	\$6,323	\$5,884	\$5,315	\$5,285	\$5,229	\$5,577

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$2,108,010	\$2,173,315	\$1,785,736	\$1,755,583	\$1,755,583	\$1,958,540
- Substitutes/Stipends			\$28,000	\$22,000	\$22,000	\$24,605
- School Allocation	\$2,900		\$10,175	\$4,057	\$4,057	\$11,700
Benefits	\$614,172	\$644,174	\$571,436	\$516,496	\$516,496	\$633,465
- Substitutes/Stipends			\$5,208	\$5,208	\$5,208	\$4,798
- School Allocation			\$1,877	\$1,877	\$1,877	\$200
Subtotal Salaries & Benefits	<u>\$2,725,082</u>	<u>\$2,817,489</u>	<u>\$2,402,432</u>	<u>\$2,305,221</u>	<u>\$2,305,221</u>	<u>\$2,633,308</u>
Purchased Services	\$12,698	\$9,793	\$15,750	\$10,200	\$10,300	\$10,900
	<u>\$12,698</u>	<u>\$9,793</u>	<u>\$15,750</u>	<u>\$10,200</u>	<u>\$10,300</u>	<u>\$10,900</u>
Supplies	\$48,140	\$38,061	\$23,048	\$31,866	\$29,800	\$30,670
Fee Offset			\$7,000	\$7,000	\$7,002	
	<u>\$48,140</u>	<u>\$38,061</u>	<u>\$30,048</u>	<u>\$38,866</u>	<u>\$36,802</u>	<u>\$30,670</u>
Property	\$13,090	\$8,744	\$6,000	\$5,100	\$1,000	\$4,200
	<u>\$13,090</u>	<u>\$8,744</u>	<u>\$6,000</u>	<u>\$5,100</u>	<u>\$1,000</u>	<u>\$4,200</u>
Other Objects	\$5,763	\$5,399	\$400	\$4,100	\$3,850	\$4,600
	<u>\$5,763</u>	<u>\$5,399</u>	<u>\$400</u>	<u>\$4,100</u>	<u>\$3,850</u>	<u>\$4,600</u>
Subtotal Other Expenditures	<u>\$79,691</u>	<u>\$61,997</u>	<u>\$52,148</u>	<u>\$58,266</u>	<u>\$51,952</u>	<u>\$50,370</u>
Total Costs This Program	<u>\$2,804,773</u>	<u>\$2,879,485</u>	<u>\$2,454,580</u>	<u>\$2,363,487</u>	<u>\$2,357,173</u>	<u>\$2,683,678</u>
Students	477	461	440	499	501	479
Cost Per Student	\$5,880	\$6,246	\$5,579	\$4,736	\$4,705	\$5,603

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$4,278,738	\$4,303,827	\$3,773,243	\$3,810,207	\$3,810,205	\$3,718,576
- Substitutes/Stipends			\$115,000	\$85,000	\$85,000	\$60,800
- School Allocation	\$27,777	\$0	\$13,080	\$13,080	\$13,082	\$7,571
Benefits	\$1,288,316	\$1,289,459	\$1,207,438	\$1,151,748	\$1,151,748	\$1,205,330
- Substitutes/Stipends			\$21,390	\$21,390	\$21,390	\$11,856
- School Allocation	\$8,098	\$0	\$2,413	\$2,413	\$2,413	\$0
Subtotal Salaries & Benefits	<u>\$5,602,929</u>	<u>\$5,593,286</u>	<u>\$5,132,564</u>	<u>\$5,083,838</u>	<u>\$5,083,838</u>	<u>\$5,004,133</u>
Purchased Services	\$31,259	\$52,251	\$69,535	\$84,851	\$78,000	\$51,050
	<u>\$31,259</u>	<u>\$52,251</u>	<u>\$69,535</u>	<u>\$84,851</u>	<u>\$78,000</u>	<u>\$51,050</u>
Supplies	\$117,020	\$89,160	\$72,088	\$84,829	\$74,100	\$90,025
Fee Offset			\$40,000	\$40,000	\$40,002	
	<u>\$117,020</u>	<u>\$89,160</u>	<u>\$112,088</u>	<u>\$124,829</u>	<u>\$114,102</u>	<u>\$90,025</u>
Property	\$49,787	\$22,053	\$1,000	\$1,000	\$4,600	\$4,250
	<u>\$49,787</u>	<u>\$22,053</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$4,600</u>	<u>\$4,250</u>
Other Objects	\$5,033	\$3,831	\$4,634	\$3,234	\$8,500	\$5,804
	<u>\$5,033</u>	<u>\$3,831</u>	<u>\$4,634</u>	<u>\$3,234</u>	<u>\$8,500</u>	<u>\$5,804</u>
Subtotal Other Expenditures	<u>\$203,099</u>	<u>\$167,295</u>	<u>\$187,257</u>	<u>\$213,914</u>	<u>\$205,202</u>	<u>\$151,129</u>
Total Costs This Program	<u>\$5,806,028</u>	<u>\$5,760,580</u>	<u>\$5,319,821</u>	<u>\$5,297,753</u>	<u>\$5,289,040</u>	<u>\$5,155,262</u>
Students	1,108	1,077	1,085	1,110	1,112	1,058
Cost Per Student	\$5,240	\$5,351	\$4,903	\$4,773	\$4,756	\$4,873

Location: 321 - Big Picture School

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$307,457	\$352,952	\$322,550	\$315,815	\$315,815	\$416,183
- Substitutes/Stipends			\$4,500	\$4,500	\$4,500	\$5,130
- School Allocation			\$570	\$570	\$570	\$681
Benefits	\$94,110	\$110,020	\$106,442	\$99,177	\$99,177	\$134,993
- Substitutes/Stipends			\$837	\$837	\$837	\$1,000
- School Allocation			\$106	\$106	\$106	
Subtotal Salaries & Benefits	\$401,567	\$462,972	\$435,005	\$421,005	\$421,005	\$557,987
Purchased Services	\$3,870	\$21,527	\$2,400	\$5,400	\$5,400	\$3,400
	\$3,870	\$21,527	\$2,400	\$5,400	\$5,400	\$3,400
Supplies	\$7,943	\$22,037	\$7,924	\$2,924	\$2,424	\$7,019
Fee Offset			\$3,000	\$3,000	\$3,500	
	\$7,943	\$22,037	\$10,924	\$5,924	\$5,924	\$7,019
Property	\$1,943	\$1,444	\$1,000	\$1,500	\$500	
	\$1,943	\$1,444	\$1,000	\$1,500	\$500	\$0
Other Objects	\$534	\$15	\$0	\$0	\$0	\$0
	\$534	\$15	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$14,290	\$45,023	\$14,324	\$12,824	\$11,824	\$10,419
Total Costs This Program	\$415,857	\$507,995	\$449,329	\$433,829	\$432,829	\$568,406
Students	64	72	80	81	83	74
Cost Per Student	\$6,498	\$7,055	\$5,617	\$5,356	\$5,215	\$7,681

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$147,757	\$165,144	\$159,000	\$158,600	\$158,600	\$278,932
Benefits	\$31,168	\$35,336	\$33,390	\$33,390	\$33,390	\$63,320
Subtotal Salaries & Benefits	<u>\$178,925</u>	<u>\$200,481</u>	<u>\$192,390</u>	<u>\$191,990</u>	<u>\$191,990</u>	<u>\$342,252</u>
Purchased Services	\$2,523	\$9,078	\$4,971	\$4,971	\$4,971	\$5,622
	<u>\$2,523</u>	<u>\$9,078</u>	<u>\$4,971</u>	<u>\$4,971</u>	<u>\$4,971</u>	<u>\$5,622</u>
Supplies	\$4,660	\$1,879	\$7,739	\$7,739	\$4,800	\$11,740
	<u>\$4,660</u>	<u>\$1,879</u>	<u>\$7,739</u>	<u>\$7,739</u>	<u>\$4,800</u>	<u>\$11,740</u>
Property	\$6,000	\$0	\$0	\$0	\$0	\$10,000
	<u>\$6,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>
Other Objects	\$1,947	\$4,774	\$0	\$0	\$2,500	\$2,000
	<u>\$1,947</u>	<u>\$4,774</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$2,000</u>
Subtotal Other Expenditures	<u>\$15,130</u>	<u>\$15,731</u>	<u>\$12,710</u>	<u>\$12,710</u>	<u>\$12,271</u>	<u>\$29,362</u>
Total Costs This Program	<u>\$194,055</u>	<u>\$216,211</u>	<u>\$205,100</u>	<u>\$204,700</u>	<u>\$204,261</u>	<u>\$371,613</u>
Students	177	209	211	213	215	187
Cost Per Student	\$1,096	\$1,035	\$972	\$961	\$950	\$1,993

Note: Shared School Budget covers the cost of staff and materials necessary to provide enrichment services to both home school and private school students who have chosen to participate in this program. Currently, this budget reflects services for home school students in grades K-6 and at Columbine Christian, Liberty School, and Durango Montessori. It also includes a new principal appointed to oversee the program for the 2014-15 school year.

Location: 503 - Phoenix Program, 970 and 971 Detention Center (Robert E. Denier)

Special Reporting Element: 12 - Special Education, 19 - Other Education

Program: 0060 - General Integrated Education, 1760 - Special Education

Program Description:

This budget covers costs for students who seek alternative programming other than the traditional classroom of a 9-R school.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$64,297	\$66,818	\$69,357	\$53,055	\$53,057	\$2,600
- Detention Center	\$124,531	\$124,705	\$145,132	\$61,989	\$61,989	\$0
Benefits	\$18,433	\$23,720	\$22,888	\$15,342	\$15,344	\$400
- Detention Center	\$33,802	\$33,117	\$46,442	\$18,118	\$18,118	\$0
Subtotal Salaries & Benefits	<u>\$241,063</u>	<u>\$248,360</u>	<u>\$283,819</u>	<u>\$148,504</u>	<u>\$148,508</u>	<u>\$3,000</u>
Purchased Services - Phoenix	\$379	\$461	\$12,500	\$35,000	\$35,000	\$1,243
- Detention Center	\$894	\$534				
eSchool, Gateway to College						\$451,282
	<u>\$1,273</u>	<u>\$994</u>	<u>\$12,500</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$452,525</u>
Supplies - Phoenix	\$2,961	\$2,406	\$2,000	\$2,000	\$2,000	\$2,000
- Detention Center	\$7,282	\$5,126	\$5,000	\$4,500	\$4,500	\$0
	<u>\$10,243</u>	<u>\$7,533</u>	<u>\$7,000</u>	<u>\$6,500</u>	<u>\$6,500</u>	<u>\$2,000</u>
Property - Phoenix	\$0	\$279	\$0	\$0	\$0	\$1,600
- Detention Center	\$7,175	\$4,501	\$0	\$0	\$0	\$0
	<u>\$7,175</u>	<u>\$4,780</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,600</u>
Other Objects - Phoenix	\$0	\$0	\$0	\$0	\$0	\$0
- Detention Center	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$18,691</u>	<u>\$13,307</u>	<u>\$19,500</u>	<u>\$41,500</u>	<u>\$41,500</u>	<u>\$456,125</u>
Total Costs This Program	<u>\$259,754</u>	<u>\$261,667</u>	<u>\$303,319</u>	<u>\$190,004</u>	<u>\$190,008</u>	<u>\$459,125</u>
Students	24	18	22	11	13	15
Cost Per Student	\$10,823	\$14,537	\$13,787	\$17,273	\$14,616	\$30,608

Note: 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 is with a complete view of the cost associated with our alternative options programming.

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 before/after school academic support.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries-Summer or After School	\$11,113	\$7,000	\$11,180	\$11,180	\$11,180	\$56,775
Homebound	\$3,954	\$12,549	\$10,000	\$10,000	\$10,000	
Benefits-Summer or After School	\$1,860	\$1,255	\$2,079	\$2,079	\$2,079	\$10,475
Homebound	\$661	\$2,227	\$1,860	\$1,860	\$1,860	
Subtotal Salaries & Benefits	<u>\$17,588</u>	<u>\$23,030</u>	<u>\$25,119</u>	<u>\$25,119</u>	<u>\$25,119</u>	<u>\$67,250</u>
Purchased Services-Summer School	\$0		\$30,000	\$30,000	\$30,000	\$35,500
Homebound	\$589	\$1,146	\$1,300	\$1,300	\$1,300	\$1,000
	<u>\$589</u>	<u>\$1,146</u>	<u>\$31,300</u>	<u>\$31,300</u>	<u>\$31,300</u>	<u>\$36,500</u>
Supplies-Summer or After School	\$14,500	\$12,656	\$5,000	\$5,000	\$5,000	\$5,000
Homebound	\$1,018	\$1,000	\$1,000	\$1,000	\$1,000	\$1,500
	<u>\$15,518</u>	<u>\$13,656</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,500</u>
Property	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$16,107</u>	<u>\$14,802</u>	<u>\$37,300</u>	<u>\$37,300</u>	<u>\$37,300</u>	<u>\$43,000</u>
Total Costs This Program	<u>\$33,695</u>	<u>\$37,832</u>	<u>\$62,419</u>	<u>\$62,419</u>	<u>\$62,419</u>	<u>\$110,250</u>
Students				35	37	Unknown
Cost Per Student				\$1,783	\$1,687	

Note: This fund will support programs requested by schools to support students in extended learning opportunities either during the summer or before/after school. An application process will exist for schools to submit requests to offer such support services outside of the school day/year. Academic targets and focus of the service will be identified through this application process.

Location: 501 - Special Programs

Special Reporting Element: 19 - Other Education

Program: 0033 -Other General High School Education

Program Description:

Costs associated with students who attend college courses at local institutions.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services - Adult Learning Ctr	\$357,510	\$297,568	\$225,000	\$180,000	\$163,000	\$0
- Concurrent Enrollment	\$43,102	\$56,916	\$60,000	\$143,032	\$143,032	\$70,000
	\$400,612	\$354,483	\$285,000	\$323,032	\$306,032	\$70,000
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Property	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$400,612	\$354,483	\$285,000	\$323,032	\$306,032	\$70,000
Total Costs This Program	\$400,612	\$354,483	\$285,000	\$323,032	\$306,032	\$70,000
Students	65	51	53	55	57	30
Cost Per Student	\$6,211	\$7,019	\$5,429	\$5,927	\$5,416	\$2,333

Note: 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.

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$29,788	\$5,112	\$0	\$4,600	\$4,600	\$168,571
Benefits	\$4,970	\$863	\$0	\$900	\$900	\$48,329
Subtotal Salaries & Benefits	\$34,758	\$5,975	\$0	\$5,500	\$5,500	\$216,900
Purchased Services	\$7,394	\$1,670	\$5,000	\$500	\$500	\$250
	\$7,394	\$1,670	\$5,000	\$500	\$500	\$250
Supplies	\$487,132	\$459,503	\$300,000	\$364,000	\$364,000	\$628,070
	\$487,132	\$459,503	\$300,000	\$364,000	\$364,000	\$628,070
Property	\$115,502	\$0	\$0	\$0	\$0	\$0
	\$115,502	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$610,028	\$461,173	\$305,000	\$364,500	\$364,500	\$628,320
Total Costs This Program	\$644,786	\$467,147	\$305,000	\$370,000	\$370,000	\$845,220
Students	4,454	4,492	4,504	4,504	4,504	4,530
Cost Per Student	\$145	\$104	\$68	\$82	\$82	\$187

Note: This budget reflects an Elementary Math Materials Adoption for the 2014-15 school year. Supplies budget covers the purchase of district adopted textbooks and materials. This budget includes the replacement of math curriculum that is aligned with Colorado Academic Standards. This budget also includes reserve teacher staffing should classes grow at any school and require the addition of a teacher. As presented, this budget reflects three full time teacher salaries in reserve.

Location: 600 - Other Services

Special Reporting Element: 15 - Regular Education

Program: 0060 - General Intergrated Education

Program Description:

Support the academic assessment of students.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$0	\$0	\$950	\$0	\$0	\$1,950
Benefits	\$0	\$0	\$177	\$0	\$0	\$350
Subtotal Salaries & Benefits	\$0	\$0	\$1,127	\$0	\$0	\$2,300
Purchased Services	\$0	\$14,000	\$38,250	\$44,127	\$44,127	\$64,600
	\$0	\$14,000	\$38,250	\$44,127	\$44,127	\$64,600
Supplies	\$16,662	\$6,562	\$0	\$15,250	\$15,252	\$1,000
	\$16,662	\$6,562	\$0	\$15,250	\$15,252	\$1,000
Property	\$0	\$0	\$0	\$0	\$0	\$0
Donation		\$12,202	\$0	\$0	\$0	\$0
	\$0	\$12,202	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$16,662	\$32,764	\$38,250	\$59,377	\$59,379	\$65,600
Total Costs This Program	\$16,662	\$32,764	\$39,377	\$59,377	\$59,379	\$67,900
Students	4,454	4,492	4,504	4,504	4,504	4,530
Cost Per Student	\$4	\$7	\$9	\$13	\$13	\$15

Note: Purchased services within this budget reflect costs of Alpine Achievement Data Warehouse System, Accuplacer assessment for seniors who still require remediation to enter college bearing course, Scholastic Math and Reading Inventories for rising 5th graders and 8th graders, and DIBELS for grades 4 & 5.

Location: 600 - Central Office - Special Education, 506 - BOCES
 Special Reporting Element: 11 - Regular Education, 12 - Special Education
 Program: 0060 - General Integrated Education, 1700 - Special Education

Program Description:

The district contracts with the San Juan BOCES for Support Services. The district employees some support staff through this budget for oversight of Special Education programming

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	(\$355)	\$45,385	\$1,647,674	\$2,009,743	\$2,009,743	\$292,901
- Substitutes/Stipends			\$26,000	\$5,000	\$20,000	\$9,013
Benefits	(\$62)	\$15,225	\$527,256	\$608,697	\$604,789	\$109,029
- Substitutes/Stipends			\$4,836	\$930	\$4,838	\$2,500
Subtotal Salaries & Benefits	(\$417)	\$60,610	\$2,205,766	\$2,624,370	\$2,639,370	\$413,443
Purchased Services-eSchool	\$56,946	\$56,152	\$57,087	\$74,376	\$74,376	\$0
- Special Education	\$450,543	\$525,992	\$525,000	\$525,000	\$525,002	\$538,050
	\$507,489	\$582,144	\$582,087	\$599,376	\$599,378	\$538,050
Supplies	\$20,376	\$18,937	\$25,000	\$33,500	\$28,502	\$17,400
	\$20,376	\$18,937	\$25,000	\$33,500	\$28,502	\$17,400
Property	\$0	\$1,675	\$0	\$0	\$0	\$0
	\$0	\$1,675	\$0	\$0	\$0	\$0
Other Objects	\$2,309	\$0	\$2,000	\$2,600	\$2,600	\$2,600
	\$2,309	\$0	\$2,000	\$2,600	\$2,600	\$2,600
Subtotal Other Expenditures	\$530,174	\$602,756	\$609,087	\$635,476	\$630,480	\$558,050
Total Costs This Program	\$529,757	\$663,366	\$2,814,853	\$3,259,845	\$3,269,850	\$971,493
Students	400	400	400	439	441	443
Cost Per Student	\$1,324	\$1,658	\$7,037	\$7,426	\$7,415	\$2,193

Note: The Special Education allocation is used to support district-wide staff and their benefits. A shift of school based staff back to school budgets is occurring in this proposed budget - hence the major decrease in allocation. This 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.

Location: 600 - Strategic Plan

Program: 0070 - Gifted and Talented Educaiton

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$0	\$0	\$0	\$2,375	\$2,375	\$0
Benefits	\$0	\$0	\$0	\$428	\$428	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$2,803	\$2,803	\$0
Purchased Services	\$5,327	\$4,670	\$5,000	\$2,197	\$2,197	\$6,100
	<u>\$5,327</u>	<u>\$4,670</u>	<u>\$5,000</u>	<u>\$2,197</u>	<u>\$2,197</u>	<u>\$6,100</u>
Supplies	\$426	\$164	\$6,000	\$4,535	\$4,533	\$3,000
	<u>\$426</u>	<u>\$164</u>	<u>\$6,000</u>	<u>\$4,535</u>	<u>\$4,533</u>	<u>\$3,000</u>
Property	\$0	\$0	\$0	\$1,465	\$1,467	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,465</u>	<u>\$1,467</u>	<u>\$0</u>
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	\$5,753	\$4,834	\$11,000	\$8,197	\$8,197	\$9,100
Total Costs This Program	<u>\$5,753</u>	<u>\$4,834</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$9,100</u>
Students	200	200	200	310	300	304
Cost Per Student	\$29	\$24	\$55	\$35	\$37	\$30

Note: We continue to shift support for gifted students to schools and other district program categories. Students are gifted during their entire educational experience so funding for such programs and support cannot be reflected in a single budget. This budget contains purchased services which covers competition registration and travel for students and staff across the district, including support to Destination Imagination, History Day, Science Fair, Lego League, Geo Bee, etc. The supplies account covers materials necessary to support the previous competitions and student events.

Location: 124-130, 501 Central Office
 Program : 0040 Preschool, 2239 Admin

Program Description:

This budget covers all preschool programming offered within the district. It now reflects both CPP funded students and tuition based students. Revenues for tuition is covered on the revenues page #3.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries		\$0	\$195,000	\$331,347	\$331,347	\$663,100
- Substitutes/Stipends			\$8,000	\$7,049	\$7,049	\$7,049
Benefits		\$0	\$64,350	\$125,742	\$125,742	\$164,744
- Substitutes/Stipends			\$1,488	\$1,488	\$1,488	\$1,488
Subtotal Salaries & Benefits		\$0	\$268,838	\$465,626	\$465,626	\$836,381
Purchased Services		\$0	\$3,500	\$0	\$0	\$94,500
		\$0	\$3,500	\$0	\$0	\$94,500
Supplies		\$0	\$12,000	\$20,700	\$20,702	\$20,400
		\$0	\$12,000	\$20,700	\$20,702	\$20,400
Property		\$0	\$6,674	\$2,850	\$2,852	\$0
		\$0	\$6,674	\$2,850	\$2,852	\$0
Other Objects		\$0	\$750	\$325	\$327	\$1,000
		\$0	\$750	\$325	\$327	\$1,000
Subtotal Other Expenditures		\$0	\$22,924	\$23,875	\$23,881	\$115,900
Total Costs This Program		\$0	\$291,762	\$489,501	\$489,507	\$952,281
Students*			40	40	42	261
Cost Per Student			\$7,294	\$12,238	\$11,655	\$3,649

Note: 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, hence the major increase in this budget. Purchased services covers the payments to local preschool providers that serve students that meet the CPP requirements.

Location: 600 Central Office
 Grant: 3140 -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>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$0	\$329,350	\$343,743	\$343,743	\$0
- Substitutes/Stipends		\$6,000	\$6,000	\$6,000	\$0
- Interpreters	\$4,103	\$12,000	\$12,000	\$12,000	\$0
- Substitutes Testing		\$950	\$950	\$950	\$5,000
Benefits	\$0	\$105,392	\$92,195	\$92,195	\$0
- Substitutes/Stipends		\$1,116	\$1,116	\$1,116	\$0
- Interpreters	\$726	\$2,080	\$2,080	\$2,080	\$0
- Substitutes Testing		\$175	\$175	\$175	\$1,000
Subtotal Salaries & Benefits	<u>\$4,829</u>	<u>\$457,063</u>	<u>\$458,259</u>	<u>\$458,259</u>	<u>\$6,000</u>
Purchased Services	\$1,573	\$3,600	\$3,600	\$3,602	\$10,000
	<u>\$1,573</u>	<u>\$3,600</u>	<u>\$3,600</u>	<u>\$3,602</u>	<u>\$10,000</u>
Supplies	\$520	\$1,000	\$1,100	\$1,102	\$6,000
	<u>\$520</u>	<u>\$1,000</u>	<u>\$1,100</u>	<u>\$1,102</u>	<u>\$6,000</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	\$100	\$0	\$0	\$0
	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$2,093</u>	<u>\$4,700</u>	<u>\$4,700</u>	<u>\$4,704</u>	<u>\$16,000</u>
Total Costs This Program	<u><u>\$6,922</u></u>	<u><u>\$461,763</u></u>	<u><u>\$462,959</u></u>	<u><u>\$462,963</u></u>	<u><u>\$22,000</u></u>
Students	168	168	186	188	190
Cost Per Student	\$41	\$2,749	\$2,489	\$2,463	\$116

Note: The 2014-15 budget has migrated ELL staff back to the school site budgets, hence the major decrease in this page. This budget covers expenses not covered in school budgets for the education of English Language Learners.

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$104,822	\$16,588	\$170,000	\$161,239	\$161,239	\$10,000
Benefits	\$25,506	\$2,904	\$54,400	\$48,728	\$48,728	\$1,845
Subtotal Salaries & Benefits	<u>\$130,328</u>	<u>\$19,492</u>	<u>\$224,400</u>	<u>\$209,967</u>	<u>\$209,967</u>	<u>\$11,845</u>
Purchased Services	\$229,650	\$89,690	\$112,000	\$87,750	\$87,750	\$115,680
Donation		\$47,981				
	<u>\$229,650</u>	<u>\$137,670</u>	<u>\$112,000</u>	<u>\$87,750</u>	<u>\$87,750</u>	<u>\$115,680</u>
Supplies	\$5,716	\$8,000	\$600	\$0	\$0	\$15,000
Donation						
	<u>\$5,716</u>	<u>\$8,000</u>	<u>\$600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,000</u>
Property	\$0	\$0	\$0	\$0	\$0	\$0
Donation		\$18,951				
	<u>\$0</u>	<u>\$18,951</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$35,050	\$85,300	\$35,000	\$59,850	\$59,852	\$59,320
	<u>\$35,050</u>	<u>\$85,300</u>	<u>\$35,000</u>	<u>\$59,850</u>	<u>\$59,852</u>	<u>\$59,320</u>
Subtotal Other Expenditures	<u>\$270,416</u>	<u>\$249,921</u>	<u>\$147,600</u>	<u>\$147,600</u>	<u>\$147,602</u>	<u>\$190,000</u>
Total Costs This Program	<u>\$400,744</u>	<u>\$269,413</u>	<u>\$372,000</u>	<u>\$357,567</u>	<u>\$357,569</u>	<u>\$201,845</u>
Students	4,485	4,492	4,504	4,504	4,504	4,530
Cost Per Student	\$89	\$60	\$83	\$79	\$79	\$45

Note: This budget has also seen some changes for the 2014-15 school year. No longer is school specific staff unique to innovative programs reflected in this budget. Individual staff now are reflected in the school staffing budgets. This fund continues to cover professional development and licensing fees for innovative program options. Unlike prior years, some funds are available for schools currently not implementing a formal innovative program (IB, Expeditionary Learning, and STEAM) to apply for funds to implement innovative practices within their schools. This could include fees for professional development or other associated costs.

SUPPORT SERVICES PROGRAMS

29 <u>Page</u>	<u>Description</u>	2011-2012 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Recommended Budget	Budget Increase (Decrease)	Percent Change
30	Student Support Services	\$155,494	\$148,480	\$212,026	\$289,620	\$289,620	\$362,971	\$73,352	25.33%
31	Student Information System	\$152,673	\$165,772	\$202,841	\$223,221	\$222,146	\$355,487	\$132,265	59.25%
32	Records Maintenance	\$37,890	\$32,244	\$5,000	\$5,000	\$2,000	\$10,500	\$5,500	110.00%
33	Health Services	\$171,976	\$197,982	\$148,812	\$168,812	\$168,312	\$259,137	\$90,325	53.51%
34	Central Operations	\$219,422	\$182,482	\$207,970	\$179,870	\$179,876	\$171,940	(\$7,929)	-4.41%
35	Curriculum and Instruction	\$73,687	\$142,895	\$243,900	\$331,340	\$327,447	\$644,804	\$313,464	94.60%
36	Student Achievement	\$64,938	\$541,817	\$197,219	\$183,716	\$182,896	\$210,003	\$26,288	14.31%
37	District Governance Services	\$223,332	\$179,832	\$185,125	\$185,125	\$185,129	\$221,225	\$36,100	19.50%
38	Executive Administration Services	\$338,367	\$310,553	\$284,501	\$289,532	\$289,540	\$303,039	\$13,508	4.67%
39	Finance Office and Courier	\$511,473	\$539,295	\$562,184	\$531,347	\$531,353	\$567,370	\$36,023	6.78%
40	Communications	\$28,920	\$151,289	\$236,975	\$250,257	\$250,263	\$258,203	\$7,946	3.18%
41	Human Resources	\$308,538	\$318,982	\$337,959	\$340,098	\$340,104	\$371,408	\$31,309	9.21%
42	Educational Technology	\$815,240	\$1,319,970	\$815,800	\$810,445	\$809,651	\$936,812	\$126,367	15.59%
43	Safety	\$0	\$0	\$56,000	\$56,000	\$50,115	\$58,000	\$2,000	3.57%
44	Facilities	\$1,177,351	\$1,009,976	\$986,807	\$937,934	\$975,034	\$1,021,302	\$83,368	8.89%
45	Custodial	\$2,834,300	\$2,857,464	\$2,913,038	\$1,676,427	\$1,627,407	\$1,757,940	\$81,513	4.86%
46	Transportation	\$1,206,045	\$1,192,200	\$1,065,748	\$1,203,637	\$1,238,604	\$1,260,948	\$57,311	4.76%
47	Utilities		\$0	\$0	\$1,408,552	\$1,408,552	\$1,367,318	(\$41,234)	-2.93%
		\$8,319,646	\$9,291,235	\$8,661,905	\$9,070,932	\$9,078,048	\$10,138,407	\$1,067,475	11.77%
	Students	4,618	4,656	4,670	4,670	4,670	4,765		0.00%
	Cost Per Student	\$1,802	\$1,996	\$1,855	\$1,942	\$1,944	\$2,128	\$184	10.20%

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	\$259,061	\$79,524	\$23,386	\$1,000	\$0	\$0	\$362,971
31	Student Information System	\$116,539	\$33,355	\$94,820	\$1,000	\$109,423	\$350	\$355,487
32	Records Maintenance	\$4,200	\$800	\$5,500	\$0	\$0	\$0	\$10,500
33	Health Services	\$147,546	\$50,651	\$58,439	\$2,000	\$0	\$500	\$259,137
34	Central Operations	\$132,561	\$35,380	\$4,000	\$0	\$0	\$0	\$171,940
35	Curriculum and Instruction	\$365,307	\$82,099	\$148,348	\$13,500	\$33,350	\$2,200	\$644,804
36	Student Achievement	\$152,021	\$43,032	\$13,200	\$250	\$1,500	\$0	\$210,003
37	District Governance Services	\$5,100	\$825	\$182,800	\$5,500	\$7,000	\$20,000	\$221,225
38	Executive Administration Services	\$217,132	\$58,158	\$17,000	\$9,700	\$1,050	\$0	\$303,039
39	Finance Office and Courier	\$360,114	\$115,111	\$18,800	\$12,025	\$60,820	\$500	\$567,370
40	Communications	\$162,865	\$51,507	\$20,310	\$2,950	\$2,700	\$17,870	\$258,203
41	Human Resources	\$233,578	\$65,380	\$58,700	\$7,350	\$5,000	\$1,400	\$371,408
42	Educational Technology	\$459,097	\$143,221	\$24,200	\$38,850	\$271,444	\$0	\$936,812
43	Safety	\$16,500	\$3,500	\$53,000	\$1,000	\$4,000	(\$20,000)	\$58,000
44	Facilities	\$516,068	\$173,984	\$205,950	\$102,300	\$23,000	\$0	\$1,021,302
45	Custodial	\$1,132,331	\$415,709	\$13,300	\$191,150	\$5,450	\$0	\$1,757,940
46	Transportation	\$775,282	\$285,467	\$31,800	\$306,500	\$10,900	(\$149,000)	\$1,260,948
47	Utilities	\$0	\$0	\$313,994	\$807,381	\$0	\$245,943	\$1,367,318
		<u>\$5,055,302</u>	<u>\$1,637,702</u>	<u>\$1,287,548</u>	<u>\$1,502,456</u>	<u>\$535,637</u>	<u>\$119,763</u>	<u>\$10,138,407</u>
		4,765						
		\$1,061	\$344	\$270	\$315	\$112	\$25	\$2,128

Location: 600 - Central Office

Program: 2110 - Support Services Students

Program Description:

Student Services Department provides oversight to Special Education, Post-Secondary Options, Alternative Programs, and Health Services.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$96,370	\$104,218	\$155,993	\$210,167	\$210,167	\$253,161
Stipends						\$5,900
Benefits	\$25,681	\$25,037	\$43,033	\$49,203	\$49,203	\$78,424
Stipends						\$1,100
Subtotal Salaries & Benefits	\$122,051	\$129,255	\$199,026	\$259,370	\$259,370	\$338,585
Purchased Services	\$14,482	\$16,451	\$10,000	\$20,000	\$20,000	\$23,386
Donation				\$7,250	\$7,250	\$0
	\$14,482	\$16,451	\$10,000	\$27,250	\$27,250	\$23,386
Supplies	\$18,961	\$2,225	\$1,000	\$1,000	\$1,000	\$1,000
	\$18,961	\$2,225	\$1,000	\$1,000	\$1,000	\$1,000
Property	\$0	\$550	\$1,000	\$1,000	\$1,000	\$0
	\$0	\$550	\$1,000	\$1,000	\$1,000	\$0
Other Objects	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0
	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0
Subtotal Other Expenditures	\$33,443	\$19,225	\$13,000	\$30,250	\$30,250	\$24,386
Total Costs This Program	\$155,494	\$148,480	\$212,026	\$289,620	\$289,620	\$362,971
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$34	\$32	\$45	\$62	\$62	\$76

Note: 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 2014-2015 proposed budget for each of these departments supports the mission and vision of the Durango School District 9-R. This budget includes administrative support and operational expenses for the department.

Location: 600 - General Administration
 Program: 2114 - Student Information

Program Description:
 Support the student management system and student count.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$119,714	\$121,926	\$124,230	\$142,065	\$142,065	\$114,539
Overtime - IC						\$2,000
Benefits	\$32,495	\$33,894	\$37,261	\$39,807	\$39,807	\$32,955
Overtime - IC						\$400
Subtotal Salaries & Benefits	\$152,209	\$155,820	\$161,491	\$181,871	\$181,871	\$149,894
Purchased Services	\$464	\$9,944	\$40,000	\$40,000	\$39,500	\$94,820
	\$464	\$9,944	\$40,000	\$40,000	\$39,500	\$94,820
Supplies	\$0	\$8	\$1,000	\$1,000	\$500	\$1,000
	\$0	\$8	\$1,000	\$1,000	\$500	\$1,000
Property	\$0	\$0	\$0	\$0	\$0	\$109,423
	\$0	\$0	\$0	\$0	\$0	\$109,423
Other Objects	\$0	\$0	\$350	\$350	\$275	\$350
	\$0	\$0	\$350	\$350	\$275	\$350
Subtotal Other Expenditures	\$464	\$9,952	\$41,350	\$41,350	\$40,275	\$205,593
Total Costs This Program	\$152,673	\$165,772	\$202,841	\$223,221	\$222,146	\$355,487
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$33	\$36	\$43	\$48	\$48	\$75

Note: This budget supports the replacement of the student information system with *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>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$19,307	\$16,322	\$0	\$0	\$0	\$4,200
Benefits	\$6,215	\$5,809	\$0	\$0	\$0	\$800
Subtotal Salaries & Benefits	\$25,522	\$22,131	\$0	\$0	\$0	\$5,000
Purchased Services	\$4,874	\$8,837	\$5,000	\$5,000	\$2,000	\$5,500
	\$4,874	\$8,837	\$5,000	\$5,000	\$2,000	\$5,500
Supplies	\$5,432	\$1,277	\$0	\$0	\$0	\$0
	\$5,432	\$1,277	\$0	\$0	\$0	\$0
Property	\$2,062	\$0	\$0	\$0	\$0	\$0
	\$2,062	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$12,368	\$10,114	\$5,000	\$5,000	\$2,000	\$5,500
Total Costs This Program	\$37,890	\$32,244	\$5,000	\$5,000	\$2,000	\$10,500
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$8	\$7	\$1	\$1	\$0	\$2

Note: Purchased Services covers the cost of training and maintenance of equipment used to archive student records. The Salaries budget is used for overtime for existing staff who carry out this function.

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$130,965	\$140,962	\$113,500	\$129,500	\$129,500	\$147,546
Benefits	\$34,246	\$45,392	\$24,173	\$28,173	\$28,173	\$50,651
Subtotal Salaries & Benefits	\$165,211	\$186,354	\$137,673	\$157,673	\$157,673	\$198,198
Purchased Services	\$5,001	\$7,531	\$7,339	\$7,339	\$7,339	\$58,439
	\$5,001	\$7,531	\$7,339	\$7,339	\$7,339	\$58,439
Supplies	\$875	\$906	\$2,000	\$2,000	\$2,000	\$2,000
	\$875	\$906	\$2,000	\$2,000	\$2,000	\$2,000
Property	\$639	\$2,612	\$1,000	\$1,000	\$500	\$0
	\$639	\$2,612	\$1,000	\$1,000	\$500	\$0
Other Objects	\$250	\$580	\$800	\$800	\$800	\$500
	\$250	\$580	\$800	\$800	\$800	\$500
Subtotal Other Expenditures	\$6,765	\$11,628	\$11,139	\$11,139	\$10,639	\$60,939
Total Costs This Program	\$171,976	\$197,982	\$148,812	\$168,812	\$168,312	\$259,137
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$37	\$43	\$32	\$36	\$36	\$54

Note: This budget supports the health service providers within the district. Currently, the budget reflects four Registered Nurses that provide support at all schools across the district. Due to decreasing Medicaid funds, the costs associated with maintaining the same level of services has increased in this budget. It does not reflect a change in program, but a change in other revenue sources that have been used in the past. It also includes a contribution of \$45,000 to support the school based health centers at DHS and Florida Mesa.

Location: 600 - General Administration

Program: 2690 - Central Operations

Program Description:

Activities performed at the Central Office level overseeing personnel engaged in support operations within the district.

<u>Object Description</u>	2011-2012 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Recommended Budget
Salaries	\$146,876	\$129,826	\$149,370	\$129,966	\$129,966	\$132,561
Benefits	\$37,419	\$31,986	\$41,500	\$32,804	\$32,804	\$35,380
Subtotal Salaries & Benefits	<u>\$184,295</u>	<u>\$161,812</u>	<u>\$190,870</u>	<u>\$162,770</u>	<u>\$162,770</u>	<u>\$167,940</u>
Purchased Services	\$25,948	\$12,756	\$12,000	\$12,000	\$12,002	\$4,000
	<u>\$25,948</u>	<u>\$12,756</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$12,002</u>	<u>\$4,000</u>
Supplies	\$6,479	\$5,518	\$4,000	\$4,000	\$4,002	\$0
	<u>\$6,479</u>	<u>\$5,518</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$4,002</u>	<u>\$0</u>
Property	\$985	\$1,330	\$0	\$0	\$0	\$0
	<u>\$985</u>	<u>\$1,330</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$1,715	\$1,066	\$1,100	\$1,100	\$1,102	\$0
	<u>\$1,715</u>	<u>\$1,066</u>	<u>\$1,100</u>	<u>\$1,100</u>	<u>\$1,102</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$35,127</u>	<u>\$20,669</u>	<u>\$17,100</u>	<u>\$17,100</u>	<u>\$17,106</u>	<u>\$4,000</u>
Total Costs This Program	<u>\$219,422</u>	<u>\$182,482</u>	<u>\$207,970</u>	<u>\$179,870</u>	<u>\$179,876</u>	<u>\$171,940</u>
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$48	\$39	\$45	\$39	\$39	\$36

Note: With the reduction of the Assistant Superintendent position, this budget has been transitioned to support the Operations Division in categories not directly connected to a department under its oversight.

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

Program Description:

Costs in this budget reflect supports for curriculum and instruction.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$50,337	\$97,845	\$130,000	\$117,037	\$117,037	\$149,507
Stipends/Substitutes				\$65,666	\$65,666	\$215,800
Benefits	\$11,428	\$25,023	\$25,000	\$35,585	\$32,500	\$42,099
Stipends/Substitutes				\$12,153	\$12,153	\$40,000
Subtotal Salaries & Benefits	\$61,765	\$122,867	\$155,000	\$230,440	\$227,355	\$447,406
Purchased Services	\$9,128	\$18,523	\$79,000	\$91,000	\$91,000	\$148,348
	\$9,128	\$18,523	\$79,000	\$91,000	\$91,000	\$148,348
Supplies	\$2,051	\$556	\$5,000	\$5,000	\$5,002	\$13,500
	\$2,051	\$556	\$5,000	\$5,000	\$5,002	\$13,500
Property	\$499	\$350	\$4,000	\$4,000	\$4,000	\$33,350
	\$499	\$350	\$4,000	\$4,000	\$4,000	\$33,350
Other Objects	\$244	\$600	\$900	\$900	\$90	\$2,200
	\$244	\$600	\$900	\$900	\$90	\$2,200
Subtotal Other Expenditures	\$11,922	\$20,028	\$88,900	\$100,900	\$100,092	\$197,398
Total Costs This Program	\$73,687	\$142,895	\$243,900	\$331,340	\$327,447	\$644,804
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$16	\$31	\$52	\$71	\$70	\$135

Note: 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 budget also reflects funds to support stipends for teacher leaders who participate in Curriculum Councils. Training for teachers on curricular programs is reflected in this budget, including training for the new Math adoption.

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$50,066	\$79,723	\$82,691	\$105,431	\$105,431	\$110,121
Stipends - CFA/PD		\$162,690	\$30,000	\$8,000	\$8,000	\$16,500
Substitutes		\$9,455	\$1,900	\$0	\$0	\$25,400
Benefits	\$12,779	\$0	\$22,407	\$29,064	\$29,064	\$34,932
Benefits - CFA/PD		\$0	\$9,000	\$1,351	\$1,351	\$3,500
Benefits - Subsitutes		\$0	\$351	\$0	\$0	\$4,600
Subtotal Salaries & Benefits	\$62,845	\$251,867	\$146,349	\$143,846	\$143,846	\$195,053
Purchased Services	\$1,684	\$232,800	\$28,650	\$28,650	\$28,650	\$13,200
One Time - CFA		\$19,607	\$10,000	\$0	\$0	\$0
Professional Development		\$1,159	\$10,000	\$9,000	\$9,000	\$0
Donation		\$21,505	\$0			
	\$1,684	\$275,071	\$48,650	\$37,650	\$37,650	\$13,200
Supplies	\$409	\$2,835	\$1,500	\$1,400	\$1,400	\$250
ELL		\$869	\$0	\$0	\$0	\$0
Donation		\$1,711	\$0	\$0	\$0	\$0
	\$409	\$5,415	\$1,500	\$1,400	\$1,400	\$250
Property	\$0	\$0	\$0	\$0	\$0	\$1,500
Donation		\$9,149	\$0	\$0	\$0	\$0
	\$0	\$9,149	\$0	\$0	\$0	\$1,500
Other Objects	\$0	\$314	\$720	\$820	\$0	\$0
	\$0	\$314	\$720	\$820	\$0	\$0
Subtotal Other Expenditures	\$2,093	\$289,950	\$50,870	\$39,870	\$39,050	\$14,950
Total Costs This Program	\$64,938	\$541,817	\$197,219	\$183,716	\$182,896	\$210,003
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$14	\$116	\$42	\$39	\$39	\$44

Note: This budget reflects costs for the continued support of assessment processes around the district. It includes time to engage teachers in the development process of common formative assessments in the coming year. There are no costs associated with State mandated assessments incurred by the district.

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>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$3,586	\$2,420	\$3,900	\$3,900	\$3,900	\$5,100
Benefits	\$603	\$421	\$725	\$725	\$725	\$825
Subtotal Salaries & Benefits	\$4,189	\$2,841	\$4,625	\$4,625	\$4,625	\$5,925
Purchased Services	\$197,409	\$154,857	\$160,000	\$154,000	\$154,002	\$182,800
	<u>\$197,409</u>	<u>\$154,857</u>	<u>\$160,000</u>	<u>\$154,000</u>	<u>\$154,002</u>	<u>\$182,800</u>
Supplies	\$8,227	\$3,797	\$6,000	\$6,000	\$6,002	\$5,500
	<u>\$8,227</u>	<u>\$3,797</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,002</u>	<u>\$5,500</u>
Property	\$1,643	\$6,215	\$500	\$500	\$500	\$7,000
	<u>\$1,643</u>	<u>\$6,215</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>	<u>\$7,000</u>
Other Objects	\$11,864	\$12,123	\$14,000	\$20,000	\$20,000	\$20,000
	<u>\$11,864</u>	<u>\$12,123</u>	<u>\$14,000</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$20,000</u>
Subtotal Other Expenditures	\$219,143	\$176,991	\$180,500	\$180,500	\$180,504	\$215,300
Total Costs This Program	<u>\$223,332</u>	<u>\$179,832</u>	<u>\$185,125</u>	<u>\$185,125</u>	<u>\$185,129</u>	<u>\$221,225</u>
Students	4,618	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$48	\$39	\$40	\$40	\$40	\$46

Note: Purchased Services covers costs that include an annual fee for the use of BoardDocs, county tax collection fees, and the audit. Based on actual costs, some of these fees are increasing for the coming year. A major part of this budget is legal services for the District. Anytime our attorney is accessed by central office or board members, fees are incurred and attributed to this budget. As this is an unknown need and hard to predict, the dollars in this line item have been increased to ensure that the district operate within budgetary parameters. Should this fund not be needed, it will revert back to the general fund at the end of the year. Additional fees will be incurred for the redrawing of Director Districts that is done every four years as well as the cost of the Colorado Association of School Boards (CASB) Policy Review Project.

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.

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$220,436	\$205,408	\$211,838	\$211,838	\$217,132
Benefits	\$49,520	\$53,043	\$51,644	\$51,646	\$58,158
Subtotal Salaries & Benefits	\$269,956	\$258,451	\$263,482	\$263,484	\$275,289
Purchased Services	\$27,349	\$17,000	\$17,000	\$17,002	\$17,000
	\$27,349	\$17,000	\$17,000	\$17,002	\$17,000
Supplies	\$9,413	\$8,000	\$8,000	\$8,002	\$9,700
	\$9,413	\$8,000	\$8,000	\$8,002	\$9,700
Property	\$2,930	\$0	\$1,050	\$1,052	\$1,050
	\$2,930	\$0	\$1,050	\$1,052	\$1,050
Other Objects	\$905	\$1,050	\$0	\$0	\$0
	\$905	\$1,050	\$0	\$0	\$0
Subtotal Other Expenditures	\$40,597	\$26,050	\$26,050	\$26,056	\$27,750
Total Costs This Program	\$310,553	\$284,501	\$289,532	\$289,540	\$303,039
Students	4,656	4,670	4,670	4,670	4,765
Cost Per Student	\$66.70	\$61	\$62	\$62	\$65

Note: Purchased Services covered the all staff BBQ held following convocation. Costs for other community meetings and district level meetings are covered through this budget. Purchased services also includes copy costs and travel for required travel associated with the office of the Superintendent.

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 also budgeted here.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$349,892	\$362,354	\$374,909	\$358,030	\$358,030	\$356,364
Overtime						\$3,750
Benefits	\$98,586	\$101,914	\$123,720	\$99,762	\$99,762	\$114,361
Overtime						\$750
Subtotal Salaries & Benefits	\$448,478	\$464,268	\$498,629	\$457,792	\$457,792	\$475,225
Purchased Services	\$47,471	\$54,838	\$50,505	\$60,505	\$60,505	\$18,800
	\$47,471	\$54,838	\$50,505	\$60,505	\$60,505	\$18,800
Supplies	\$14,450	\$9,368	\$10,000	\$10,000	\$10,002	\$12,025
	\$14,450	\$9,368	\$10,000	\$10,000	\$10,002	\$12,025
Property	\$689	\$7,123	\$1,500	\$1,500	\$1,502	\$60,820
	\$689	\$7,123	\$1,500	\$1,500	\$1,502	\$60,820
Other Objects	\$385	\$3,699	\$1,550	\$1,550	\$1,552	\$500
	\$385	\$3,699	\$1,550	\$1,550	\$1,552	\$500
Subtotal Other Expenditures	\$62,995	\$75,027	\$63,555	\$73,555	\$73,561	\$92,145
Total Costs This Program	\$511,473	\$539,295	\$562,184	\$531,347	\$531,353	\$567,370
Students	4,618	4,670	4,670	4,670	4670	4,765
Cost Per Student	\$111	\$115	\$120	\$114	\$112	\$119

Note: Property includes the annual license for the HR and Accounting database \$36,000, fixed asset tracking program and funds to purchase a new secure check printer.

Location: 600 - General Administration

Program: 2811 and 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>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$0	\$85,764	\$144,953	\$156,347	\$156,345	\$162,465
Stipends, Overtime, Substitutes			\$1,500	\$1,500	\$1,502	\$400
Benefits	\$0	\$24,669	\$46,385	\$48,273	\$48,271	\$51,407
Benefits -Stipends, Overtime, Substitutes			\$277	\$277	\$279	\$100
Subtotal Salaries & Benefits	<u>\$0</u>	<u>\$110,433</u>	<u>\$193,115</u>	<u>\$206,397</u>	<u>\$206,397</u>	<u>\$214,373</u>
Purchased Services	\$26,733	\$26,495	\$38,210	\$29,650	\$29,650	\$20,310
Donation		\$6,237	\$0	\$0	\$0	
	<u>\$26,733</u>	<u>\$32,731</u>	<u>\$38,210</u>	<u>\$29,650</u>	<u>\$29,650</u>	<u>\$20,310</u>
Supplies	\$1,710	\$3,758	\$2,350	\$2,350	\$2,352	\$2,950
	<u>\$1,710</u>	<u>\$3,758</u>	<u>\$2,350</u>	<u>\$2,350</u>	<u>\$2,352</u>	<u>\$2,950</u>
Property	\$157	\$3,659	\$800	\$800	\$802	\$2,700
	<u>\$157</u>	<u>\$3,659</u>	<u>\$800</u>	<u>\$800</u>	<u>\$802</u>	<u>\$2,700</u>
Other Objects	\$320	\$708	\$2,500	\$11,060	\$11,062	\$17,870
	<u>\$320</u>	<u>\$708</u>	<u>\$2,500</u>	<u>\$11,060</u>	<u>\$11,062</u>	<u>\$17,870</u>
Subtotal Other Expenditures	<u>\$28,920</u>	<u>\$40,856</u>	<u>\$43,860</u>	<u>\$43,860</u>	<u>\$43,866</u>	<u>\$43,830</u>
Total Costs This Program	<u>\$28,920</u>	<u>\$151,289</u>	<u>\$236,975</u>	<u>\$250,257</u>	<u>\$250,263</u>	<u>\$258,203</u>
Students	4,618	4,670	4,670	4,670	4,670	4,765
Cost Per Student	\$6	\$32	\$51	\$54	\$54	\$54

Note: Purchased Services of \$20,310 includes The 9-R Communicator, direct mailers, inserts, Realtor's Guide, Student & Family Success Guide and school brochures, consultant fees, postage, travel and software maintenance.

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$198,885	\$208,544	\$201,463	\$211,800	\$211,798	\$218,578
Stipends/Overtime			\$11,000	\$11,000	\$11,002	\$15,000
Benefits	\$51,910	\$55,590	\$65,100	\$56,902	\$56,900	\$61,880
Benefits - Stipends/Overtime			\$2,046	\$2,046	\$2,048	\$3,500
Subtotal Salaries & Benefits	\$250,795	\$264,134	\$279,609	\$281,748	\$281,748	\$298,958
Purchased Services	\$40,887	\$31,483	\$45,000	\$45,000	\$45,000	\$58,700
	\$40,887	\$31,483	\$45,000	\$45,000	\$45,000	\$58,700
Supplies	\$13,899	\$17,238	\$8,350	\$8,350	\$8,352	\$7,350
	\$13,899	\$17,238	\$8,350	\$8,350	\$8,352	\$7,350
Property	\$2,697	\$5,152	\$3,600	\$3,600	\$3,602	\$5,000
	\$2,697	\$5,152	\$3,600	\$3,600	\$3,602	\$5,000
Other Objects	\$260	\$975	\$1,400	\$1,400	\$1,402	\$1,400
	\$260	\$975	\$1,400	\$1,400	\$1,402	\$1,400
Subtotal Other Expenditures	\$57,743	\$54,848	\$58,350	\$58,350	\$58,356	\$72,450
Total Costs This Program	\$308,538	\$318,982	\$337,959	\$340,098	\$340,104	\$371,408
Students	4,618	4,670	4,670	4,670	4,670	4,765
Cost Per Student	\$67	\$68	\$72	\$73	\$73	\$78

Note: Purchased Services includes fees for online background checks, fingerprinting processing fees and our contracted services fee for processing unemployment claims. In addition, \$3000.00 was placed in the budget to reflect the stipends we pay for sub orientation. (\$25 per person for the orientation) The monies we pay for facilitator services for negotiations were previously charged into the BOE budget. Those fees were removed from the BOE budget and placed into the HR budget.

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>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$450,477	\$500,446	\$400,000	\$401,448	\$401,448	\$456,297
Overtime						\$2,800
Benefits	\$132,010	\$147,802	\$128,000	\$121,197	\$121,197	\$142,521
Overtime						\$700
Subtotal Salaries & Benefits	\$582,487	\$648,248	\$528,000	\$522,645	\$522,645	\$602,318
Purchased Services	\$220,554	\$198,786	\$240,000	\$240,000	\$240,002	\$24,200
	\$220,554	\$198,786	\$240,000	\$240,000	\$240,002	\$24,200
Supplies	\$8,678	\$27,930	\$7,000	\$7,000	\$7,002	\$38,850
	\$8,678	\$27,930	\$7,000	\$7,000	\$7,002	\$38,850
Property	\$3,521	\$445,007	\$40,000	\$40,000	\$40,002	\$271,444
	\$3,521	\$445,007	\$40,000	\$40,000	\$40,002	\$271,444
Other Objects	\$0	\$0	\$800	\$800	\$0	\$0
	\$0	\$0	\$800	\$800	\$0	\$0
Subtotal Other Expenditures	\$232,753	\$671,722	\$287,800	\$287,800	\$287,006	\$334,494
Total Costs This Program	\$815,240	\$1,319,970	\$815,800	\$810,445	\$809,651	\$936,812
Students	4,618	4,670	4,670	4,670	4,670	4,765
Cost Per Student	\$177	\$283	\$175	\$174	\$173	\$197

Note: Budget includes implementation costs of Microsoft Active Directory, replacement of obsolete desktops, network equipment, servers. Addition of 10 carts and 300 laptops and licenses for current software applications. An additional \$200,000 is allocated through 3A funds that further enhances technology advancement within the district.

Location: 600 - General Administration

Program: 2890 - Safety

Program Description:

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

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$0	\$0	\$0	\$1,100	\$1,100	\$16,500
Benefits	\$0	\$0	\$0	\$75	\$75	\$3,500
Purchased Services	\$0	\$0	\$50,000	\$48,825	\$48,825	\$53,000
	\$0	\$0	\$50,000	\$48,825	\$48,825	\$53,000
Supplies	\$0	\$0	\$0	\$0	\$115	\$1,000
	\$0	\$0	\$0	\$0	\$115	\$1,000
Property	\$0	\$0	\$5,000	\$5,000	\$0	\$4,000
	\$0	\$0	\$5,000	\$5,000	\$0	\$4,000
Other Objects	\$0	\$0	\$1,000	\$1,000	\$0	(\$20,000)
	\$0	\$0	\$1,000	\$1,000	\$0	(\$20,000)
Subtotal Other Expenditures	\$0	\$0	\$56,000	\$54,825	\$48,940	\$38,000
Total Costs This Program	\$0	\$0	\$56,000	\$56,000	\$50,115	\$58,000
Students			4,670	4,670	4,670	4,765
Cost Per Student			\$12	\$12	\$11	\$12

Note: District paid crossing guards and LaPlata County Sheriff SRO costs. Other Objects reflect reimbursement from city for crossing guards. Radios are 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>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$446,778	\$451,009	\$480,843	\$451,001	\$451,001	\$509,818
Snow Removal			\$5,000	\$5,000	\$5,000	\$6,250
Benefits	\$141,564	\$142,117	\$165,141	\$146,110	\$146,110	\$172,734
Benefits - Snow Removal			\$923	\$923	\$923	\$1,250
Subtotal Salaries & Benefits	<u>\$588,342</u>	<u>\$593,126</u>	<u>\$651,907</u>	<u>\$603,034</u>	<u>\$603,034</u>	<u>\$690,052</u>
Purchased Services	\$236,415	\$198,011	\$199,400	\$199,400	\$215,000	\$205,950
	<u>\$236,415</u>	<u>\$198,011</u>	<u>\$199,400</u>	<u>\$199,400</u>	<u>\$215,000</u>	<u>\$205,950</u>
Supplies	\$203,487	\$176,056	\$130,000	\$130,000	\$140,000	\$102,300
	<u>\$203,487</u>	<u>\$176,056</u>	<u>\$130,000</u>	<u>\$130,000</u>	<u>\$140,000</u>	<u>\$102,300</u>
Property	\$108,258	\$42,296	\$4,500	\$4,500	\$16,000	\$23,000
	<u>\$108,258</u>	<u>\$42,296</u>	<u>\$4,500</u>	<u>\$4,500</u>	<u>\$16,000</u>	<u>\$23,000</u>
Other Objects	\$40,849	\$486	\$1,000	\$1,000	\$1,000	\$0
	<u>\$40,849</u>	<u>\$486</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$589,009</u>	<u>\$416,850</u>	<u>\$334,900</u>	<u>\$334,900</u>	<u>\$372,000</u>	<u>\$331,250</u>
Total Costs This Program	<u>\$1,177,351</u>	<u>\$1,009,976</u>	<u>\$986,807</u>	<u>\$937,934</u>	<u>\$975,034</u>	<u>\$1,021,302</u>
Students	4,618	4,670	4,670	4,670	4,670	4,765
Cost Per Student	\$255	\$216	\$211	\$201	\$209	\$214

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 usable.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$827,245	\$797,151	\$897,348	\$1,042,904	\$1,039,000	\$1,111,431
Snow Removal			\$4,500	\$4,500	\$4,502	\$20,900
Benefits	\$315,417	\$310,177	\$378,637	\$399,124	\$354,000	\$411,709
Snow Removal			\$830	\$830	\$832	\$4,000
Subtotal Salaries & Benefits	<u>\$1,142,662</u>	<u>\$1,107,329</u>	<u>\$1,281,315</u>	<u>\$1,447,358</u>	<u>\$1,398,334</u>	<u>\$1,548,040</u>
Purchased Services	\$640,809	\$693,491	\$347,710	\$81,445	\$81,445	\$13,300
	<u>\$640,809</u>	<u>\$693,491</u>	<u>\$347,710</u>	<u>\$81,445</u>	<u>\$81,445</u>	<u>\$13,300</u>
Supplies	\$1,074,873	\$940,330	\$1,061,000	\$142,625	\$142,627	\$191,150
	<u>\$1,074,873</u>	<u>\$940,330</u>	<u>\$1,061,000</u>	<u>\$142,625</u>	<u>\$142,627</u>	<u>\$191,150</u>
Property	\$0	\$0	\$10,000	\$5,000	\$5,002	\$5,450
	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$5,000</u>	<u>\$5,002</u>	<u>\$5,450</u>
Other Objects	(\$24,044)	\$116,315	\$213,013	\$0	\$0	\$0
	<u>(\$24,044)</u>	<u>\$116,315</u>	<u>\$213,013</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$1,691,638</u>	<u>\$1,750,136</u>	<u>\$1,631,723</u>	<u>\$229,069</u>	<u>\$229,073</u>	<u>\$209,900</u>
Total Costs This Program	<u>\$2,834,300</u>	<u>\$2,857,464</u>	<u>\$2,913,038</u>	<u>\$1,676,427</u>	<u>\$1,627,407</u>	<u>\$1,757,940</u>
Students	4,618	4,670	4,670	4,670	4,670	4,765
Cost Per Student	\$614	\$612	\$624	\$359	\$348	\$369

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 in 2014-15 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>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries	\$712,657	\$721,111	\$621,916	\$704,158	\$720,000	\$775,282
Benefits	\$271,469	\$259,789	\$205,232	\$240,879	\$260,000	\$285,467
Subtotal Salaries & Benefits	\$984,126	\$980,900	\$827,148	\$945,037	\$980,000	\$1,060,748
Purchased Services	\$3,141	\$27,494	\$1,200	\$8,000	\$8,000	\$31,800
	\$3,141	\$27,494	\$1,200	\$8,000	\$8,000	\$31,800
Supplies	\$375,776	\$331,971	\$338,600	\$330,100	\$330,100	\$306,500
Donation	\$375,776	\$331,971	\$338,600	\$330,100	\$330,100	\$306,500
Property	\$7,641	\$0	\$48,500	\$68,500	\$68,502	\$10,900
	\$7,641	\$0	\$48,500	\$68,500	\$68,502	\$10,900
Other Objects	(\$164,639)	(\$148,166)	(\$149,700)	(\$148,000)	(\$147,998)	(\$149,000)
	(\$164,639)	(\$148,166)	(\$149,700)	(\$148,000)	(\$147,998)	(\$149,000)
Subtotal Other Expenditures	\$221,919	\$211,299	\$238,600	\$258,600	\$258,604	\$200,200
Total Costs This Program	\$1,206,045	\$1,192,200	\$1,065,748	\$1,203,637	\$1,238,604	\$1,260,948
Students	1,455	1,441	1,439	1,445	1,447	1,449
Cost Per Student	\$829	\$827	\$741	\$833	\$856	\$870

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, natural gas, electricity, lease payments on energy project.

<u>Object Description</u>	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Salaries				\$0	\$0	\$0
Snow Removal				\$0	\$0	\$0
Benefits				\$0	\$0	\$0
Snow Removal				\$0	\$0	\$0
Subtotal Salaries & Benefits				\$0	\$0	\$0
Purchased Services				\$301,754	\$301,754	\$313,994
				\$301,754	\$301,754	\$313,994
Supplies (natural gas, electricity)				\$869,785	\$869,785	\$807,381
				\$869,785	\$869,785	\$807,381
Property				\$0	\$0	\$0
				\$0	\$0	\$0
Other Objects				\$237,013	\$237,013	\$245,943
				\$237,013	\$237,013	\$245,943
Subtotal Other Expenditures				\$1,408,552	\$1,408,552	\$1,367,318
Total Costs This Program				\$1,408,552	\$1,408,552	\$1,367,318
Students	4,618	4,670	4,670	4,670	4,670	4,765
Cost Per Student				\$302	\$302	\$287

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, 690 - Support Staff
 Location: 605 - Consolidated Expenditures
 Location: 690 - Contingency

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

Program Description	2011-2012 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Recommended Budget
10 Priority Hiring Pool		\$0	\$0	\$0	\$0	\$258,647
90 Leave Payouts - Classified	\$237,901	\$205,527	\$230,000	\$118,000	\$118,000	\$20,290
60 District Mileage	\$1,327	\$0	\$0	\$0	\$0	\$0
60 El Pomar Music Match	\$7,500		\$0			
2500 School Carryover Funds		\$0	\$55,000	\$45,000	\$45,000	\$45,000
60 Projects from Donations	\$580	\$0	\$0	\$0	\$0	\$0
80 Copiers	\$63,351	\$37,409	\$90,000	\$40,000	\$57,112	\$82,286
2250 Student Assessment - School Vault				\$612,275	\$640,962	\$0
2510 General Contingency	\$0	\$0	\$300,000	\$200,000	\$200,000	\$300,000
2510 Insurance Risk Management						\$612,250
2600 Facilities repair projects		\$40,711	\$29,000			\$0
2840 Mill Levy Technology	\$218,908	\$159,180	\$200,000	\$200,000	\$200,000	\$200,160
2900 Leave Payouts - Certified (ESIP & VSIP)						\$342,694
Total Other Charges	\$529,567	\$442,828	\$904,000	\$1,215,275	\$1,261,074	\$1,861,327
Students	4,618	4,670	4,670	4,670	4,670	4,765
Cost Per Student	\$115	\$95	\$194	\$260	\$270	\$391

Note: Priority hiring pool staff are those that have been laid off that will be used as full-time substitutes in 2014-15. These are one-time costs. 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 rise as machines are coming off leases in December and may need to be replaced. Insurance risk management (property, workers' compensation, unemployment, etc) were accounted for in Fund 18. We consolidated those budgeted costs in the General Fund.

OTHER CHARGES SUPPORT SERVICES

Program	Title	Salaries	Benefits	Purchased Services	Supplies	Property	Other Objects	Total
10	Priority Hiring Pool	\$203,920.77	\$54,726.23	-	-	-	-	\$258,647.00
90	Leave Payouts	\$20,000.00	\$290.00		-	-	-	\$20,290.00
60	District Mileage	-	-	\$0.00	-	-	-	\$0.00
	School Carryover Funds			-	\$45,000.00	-	-	\$45,000.00
	Projects from Donations	-	-	-	-	-		\$0.00
	Copiers	-	-	\$42,285.84	-	\$40,000.00		\$82,285.84
2250	Academic Student Assessment							\$0.00
	School Vault - Donation			\$0.00				
	School Vault - Development			\$0.00				
2510	General Contingency	-	-	-	-	-	\$300,000.00	\$300,000.00
2510	Insurance Risk Management						\$612,250.00	\$612,250.00
2840	Mill Levy Technology	-	-	-	-	\$200,160.00		\$200,160.00
2900		\$338,010.00	\$4,683.65					\$342,693.65
Total other Charges		\$561,931	\$59,700	\$42,286	\$45,000	\$240,160	\$912,250	\$1,861,326
Students		4,765						
Cost Per Student		\$117.93	\$13	\$9	\$9	\$50	\$191	\$391

OTHER BUDGETS

Program Description:

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

	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Beginning Fund Balance-Transfer	\$0	\$465,122	\$723,555	\$441,598	\$468,467	\$499,865
Other	\$0	\$507,600	\$900,000	\$625,000	\$352,484	\$350,000
Elementary Schools	\$0	\$0	\$0	\$0	\$0	\$0
Middle Schools	\$0	\$0	\$0	\$0	\$0	\$0
Senior High Schools	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue:	<u>\$0</u>	<u>\$507,600</u>	<u>\$900,000</u>	<u>\$625,000</u>	<u>\$352,484</u>	<u>\$350,000</u>
Total Assets Available:	<u>\$0</u>	<u>\$972,722</u>	<u>\$1,623,555</u>	<u>\$1,066,598</u>	<u>\$820,951</u>	<u>\$849,865</u>
Other	\$0	\$531,124	\$1,623,555	\$525,000	\$321,086	\$335,000
Elementary Schools	\$0					
Middle Schools	\$0					
Senior High Schools	\$0					
Total Expenditures:	<u>\$0</u>	<u>\$531,124</u>	<u>\$1,623,555</u>	<u>\$525,000</u>	<u>\$321,086</u>	<u>\$335,000</u>
Ending Fund Balance:	<u><u>\$0</u></u>	<u><u>\$441,598</u></u>	<u><u>\$0</u></u>	<u><u>\$541,598</u></u>	<u><u>\$499,865</u></u>	<u><u>\$514,865</u></u>

Program Description:

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

	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Beginning Net Assets:	\$78,836	\$60,459	\$2,237	(\$6,413)	(\$6,413)	\$273
Revenue:						
Food Sales	\$507,094	\$479,526	\$477,000	\$480,000	\$480,002	\$486,909
Reimbursements - Federal	\$664,764	\$700,306	\$725,000	\$702,300	\$702,300	\$688,175
Federal Farm to School				\$100,000	\$5,000	\$94,998
Reimbursements - State	\$23,898	\$23,521	\$22,500	\$23,500	\$23,500	\$22,951
U.S.D.A Commodities Received	\$90,095	\$90,444	\$90,000	\$90,000	\$90,000	\$90,459
Transfer from General Fund	\$123,000	\$123,000	\$123,000	\$199,500	\$199,500	\$214,500
Total Revenue:	<u>\$1,408,851</u>	<u>\$1,416,797</u>	<u>\$1,437,500</u>	<u>\$1,595,300</u>	<u>\$1,500,302</u>	<u>\$1,597,992</u>
 Total Funds Available:	 <u>\$1,487,687</u>	 <u>\$1,477,255</u>	 <u>\$1,439,736</u>	 <u>\$1,588,886</u>	 <u>\$1,493,888</u>	 <u>\$1,598,264</u>
Expenditures:						
Salaries and Benefits	\$638,853	\$653,974	\$670,000	\$667,054	\$683,400	\$714,187
Purchased Services	\$12,423	\$30,929	\$12,000	\$30,015	\$30,015	\$41,617
Food	\$622,584	\$695,556	\$605,000	\$687,526	\$671,200	\$656,310
Depreciation-Capital Purchases	\$20,924	\$20,924	\$21,000	\$21,000	\$21,000	\$0
Other Operating Expenses	\$132,443	\$82,285	\$130,000	\$83,000	\$83,000	\$90,634
Federal Farm to School				\$100,000	\$5,000	\$94,998
Total Expenditures:	<u>\$1,427,227</u>	<u>\$1,483,669</u>	<u>\$1,438,000</u>	<u>\$1,588,595</u>	<u>\$1,493,615</u>	<u>\$1,597,746</u>
Ending Net Assets:	<u>\$60,460</u>	<u>(\$6,413)</u>	<u>\$1,736</u>	<u>\$291</u>	<u>\$273</u>	<u>\$518</u>

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

Program Description:

Revenues consist of Designated Purpose Grants.

	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0
Revenues:						
Grants	\$1,399,844	\$1,471,668	\$2,000,000	\$2,000,000	\$1,888,423	\$1,750,000
Total Revenues:	<u>\$1,399,844</u>	<u>\$1,471,668</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$1,888,423</u>	<u>\$1,750,000</u>
Total Funds Available:	<u>\$1,399,844</u>	<u>\$1,471,668</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$1,888,423</u>	<u>\$1,750,000</u>
Salaries	\$580,002	\$673,325	\$600,000	\$600,000	\$600,000	\$575,000
Benefits	\$170,220	\$193,223	\$180,000	\$180,000	\$180,000	\$170,000
Subtotal Salaries & Benefits	<u>\$750,222</u>	<u>\$866,548</u>	<u>\$780,000</u>	<u>\$780,000</u>	<u>\$780,000</u>	<u>\$745,000</u>
Purchased Services	\$277,649	\$343,312	\$495,000	\$495,000	\$453,423	\$475,000
	<u>\$277,649</u>	<u>\$343,312</u>	<u>\$495,000</u>	<u>\$495,000</u>	<u>\$453,423</u>	<u>\$475,000</u>
Supplies	\$180,479	\$88,106	\$150,000	\$150,000	\$135,000	\$125,000
	<u>\$180,479</u>	<u>\$88,106</u>	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$135,000</u>	<u>\$125,000</u>
Property	\$178,467	\$145,065	\$550,000	\$550,000	\$500,000	\$380,000
	<u>\$178,467</u>	<u>\$145,065</u>	<u>\$550,000</u>	<u>\$550,000</u>	<u>\$500,000</u>	<u>\$380,000</u>
Other Objects	\$13,027	\$28,637	\$25,000	\$25,000	\$20,000	\$25,000
	<u>\$13,027</u>	<u>\$28,637</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$20,000</u>	<u>\$25,000</u>
Subtotal Other Expenditures	<u>\$649,622</u>	<u>\$605,120</u>	<u>\$1,220,000</u>	<u>\$1,220,000</u>	<u>\$1,108,423</u>	<u>\$1,005,000</u>
Total Costs This Program	<u>\$1,399,844</u>	<u>\$1,471,668</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>	<u>\$1,888,423</u>	<u>\$1,750,000</u>
Ending Restricted Fund Balances:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Program Description:

Used to account for competition activities between schools at the secondary level.

	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Beginning Fund Balance:	\$58,638	\$31,903	\$60,729	\$53,790	\$53,790	\$13,267
Revenues:						
Fees	\$48,500	\$68,364	\$67,000	\$69,000	\$68,000	\$67,000
Gate Receipts	\$36,118	\$47,613	\$45,000	\$48,000	\$42,000	\$45,000
Transfer from General Fund	\$673,000	\$673,000	\$673,000	\$633,000	\$633,000	\$840,000
Total Revenues:	<u>\$757,618</u>	<u>\$788,976</u>	<u>\$785,000</u>	<u>\$750,000</u>	<u>\$743,000</u>	<u>\$952,000</u>
Total Funds Available:	<u>\$816,256</u>	<u>\$820,879</u>	<u>\$845,729</u>	<u>\$803,790</u>	<u>\$796,790</u>	<u>\$965,267</u>
Expenditures:						
District		\$0	\$60,729	\$0	\$0	\$117,325
Miller	\$78,195	\$72,556	\$86,640	\$76,556	\$76,556	\$95,405
Escalante	\$84,730	\$98,768	\$86,640	\$104,967	\$104,967	\$109,511
High School	\$621,428	\$595,764	\$611,720	\$602,000	\$602,000	\$642,915
Total Expenditures:	<u>\$784,353</u>	<u>\$767,089</u>	<u>\$845,729</u>	<u>\$783,523</u>	<u>\$783,523</u>	<u>\$965,156</u>
Ending Committed Fund Balance:	<u>\$31,903</u>	<u>\$53,790</u>	<u>\$0</u>	<u>\$20,267</u>	<u>\$13,267</u>	<u>\$111</u>

Note: This budget now includes the Activity Director's salary 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.

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)).

	2011-2012 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget	2013-14 Estimated Actual	2014-15 Recommended Budget
Beginning Fund Balance:	\$13,039,846	\$12,289,942	\$9,396,458	\$9,704,766	\$9,704,766	\$9,545,763
Revenue:						
Local Property Taxes (Net)	\$7,124,198	\$7,260,027	\$7,250,000	\$7,250,000	\$7,250,000	\$7,754,267
Earnings on Investments	\$0	\$15,445	\$12,000	\$12,000	\$6,500	\$6,500
Payment in Lieu of Taxes	\$235,167	\$241,737	\$105,000	\$105,000	\$226,797	\$226,797
Refunding Bond Proceeds	\$19,525,499	\$0	\$0	\$0	\$0	\$0
Total Revenue:	\$26,884,864	\$7,517,209	\$7,367,000	\$7,367,000	\$7,483,297	\$7,987,564
Total Funds Available:	\$39,924,710	\$19,807,151	\$16,763,458	\$17,071,766	\$17,188,063	\$17,533,327
Expenditures:						
Retirement of Bonds	\$5,045,000	\$5,240,000	\$5,070,000	\$5,070,000	\$5,070,000	\$4,270,000
Interest on Bonds Outstanding	\$3,059,536	\$2,825,235	\$2,569,300	\$2,569,300	\$2,569,300	\$3,392,150
Other-Paying Agent Fees	\$145,069	\$2,150	\$15,000	\$15,000	\$3,000	\$3,000
Payment Refunding Bond Escrow Agent	\$19,385,162	\$0	\$0	\$0	\$0	\$0
Early Redemption of Bonds		\$2,035,000	\$0	\$0	\$0	\$0
Total Expenditures:	\$27,634,767	\$10,102,385	\$7,654,300	\$7,654,300	\$7,642,300	\$7,665,150
Ending Restricted Fund Balances:	\$12,289,943	\$9,704,766	\$9,109,158	\$9,417,466	\$9,545,763	\$9,868,177

Program Description:

To account for capital projects and larger capital purchases.

	<u>2011-2012</u> Actual	<u>2012-13</u> Actual	<u>2013-14</u> Approved Budget	<u>2013-14</u> Amended Budget	<u>2013-14</u> Estimated Actual	<u>2014-15</u> Recommended Budget
Beginning Fund Balance:	\$471,359	\$524,978	\$1,740,212	\$1,604,270	\$1,604,270	\$1,095,660
Revenues:						
Other Revenue	\$9,449	\$5,000	\$5,000	\$14,514	\$12,514	\$112,514
School Dedication Fees (taxes)	\$37,740	\$47,710	\$45,000	\$45,000	\$78,719	\$78,719
State Historical Grant-Admin Bldg	\$84,211	\$0	\$0	\$0	\$0	\$0
Allocation from General Fund	\$771,128	\$1,926,560	\$1,200,000	\$975,000	\$975,000	\$1,015,000
Lease Revenue		\$3,052,303	\$0	\$0	\$0	\$0
Total Revenues:	<u>\$902,528</u>	<u>\$5,031,573</u>	<u>\$1,250,000</u>	<u>\$1,034,514</u>	<u>\$1,066,233</u>	<u>\$1,206,233</u>
 Total Funds Available:	<u>\$1,373,887</u>	<u>\$5,556,551</u>	<u>\$2,990,212</u>	<u>\$2,638,783</u>	<u>\$2,670,503</u>	<u>\$2,301,893</u>
 Expenditures:						
Projects-Current Fiscal Year	\$589,427	\$3,846,772	\$1,639,000	\$1,500,713	\$844,453	\$1,272,100
Projects-Previous Fiscal Years	\$259,482	\$105,509	\$1,247,995	\$1,114,804	\$730,390	\$1,003,345
Total Expenditures:	<u>\$848,909</u>	<u>\$3,952,281</u>	<u>\$2,886,995</u>	<u>\$2,615,517</u>	<u>\$1,574,843</u>	<u>\$2,275,445</u>
 Ending Committed Fund Balance:	<u>\$524,978</u>	<u>\$1,604,270</u>	<u>\$103,217</u>	<u>\$23,266</u>	<u>\$1,095,660</u>	<u>\$26,448</u>

Note: Fund includes projects for roofs, boilers, chillers, carpet, window replacements. It also includes funds for vehicles, remodeling projects, food service equipment, or technology infrastructure purchases to name a few of the types of capital projects.

Program Description:

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

	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Beginning Fund Balance:	\$36,786	\$56,241	\$57,679	\$79,839	\$79,839	\$6,753
Revenue:						
Charges for Services	\$200,628	\$219,083	\$225,000	\$225,000	\$284,226	\$312,000
Total Revenue:	<u>\$200,628</u>	<u>\$219,083</u>	<u>\$225,000</u>	<u>\$225,000</u>	<u>\$284,226</u>	<u>\$312,000</u>
Total Funds Available:	<u>\$237,414</u>	<u>\$275,324</u>	<u>\$282,679</u>	<u>\$304,839</u>	<u>\$364,065</u>	<u>\$318,753</u>
Expenditures:						
Salaries and Benefits	\$163,299	\$172,420	\$220,781	\$185,000	\$329,248	\$303,000
Overhead Costs	\$0	\$2,011	\$25,000	\$25,000	\$0	\$0
Other	\$17,874	\$21,054	\$20,000	\$20,000	\$28,064	\$15,000
Total Expenditures:	<u>\$181,173</u>	<u>\$195,485</u>	<u>\$265,781</u>	<u>\$230,000</u>	<u>\$357,312</u>	<u>\$318,000</u>
Ending Fund Balance:	<u>\$56,241</u>	<u>\$79,839</u>	<u>\$16,898</u>	<u>\$74,839</u>	<u>\$6,753</u>	<u>\$753</u>

Program Description:

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

	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Beginning Net Assets:	\$1,150,716	\$2,347,621	\$2,648,737	\$2,636,668	\$2,636,668	\$3,160,959
Revenues						
Premium Payments - Health / Medical	\$3,345,829	\$3,374,412	\$3,434,748	\$3,434,748	\$3,788,291	\$3,705,000
Earnings on Investments	\$2,672	\$4,517	\$5,000	\$5,000	\$3,500	\$3,500
Total Revenues:	<u>\$3,348,501</u>	<u>\$3,378,929</u>	<u>\$3,439,748</u>	<u>\$3,439,748</u>	<u>\$3,791,791</u>	<u>\$3,708,500</u>
Total Funds Available:	<u>\$4,499,217</u>	<u>\$5,726,550</u>	<u>\$6,088,485</u>	<u>\$6,076,416</u>	<u>\$6,428,459</u>	<u>\$6,869,459</u>
Expenditures						
Claims	\$1,759,015	\$2,552,949	\$2,700,000	\$2,700,000	\$2,550,000	\$2,635,000
Administrative - Service Fees	\$357,581	\$492,934	\$555,000	\$555,000	\$685,000	\$740,000
Other Costs-Broker Fees	\$35,000	\$44,000	\$25,000	\$44,000	\$32,500	\$32,500
Contingency		\$0	\$750,000	\$750,000	\$0	\$750,000
Total Expenditures:	<u>\$2,151,596</u>	<u>\$3,089,882</u>	<u>\$4,030,000</u>	<u>\$4,049,000</u>	<u>\$3,267,500</u>	<u>\$4,157,500</u>
Ending Restricted Net Assets:	<u>\$2,347,621</u>	<u>\$2,636,668</u>	<u>\$2,058,485</u>	<u>\$2,027,416</u>	<u>\$3,160,959</u>	<u>\$2,711,959</u>

Program Description:

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

	<u>2011-2012 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>2013-14 Estimated Actual</u>	<u>2014-15 Recommended Budget</u>
Beginning Assets	\$911,578	\$786,315	\$124,410	\$285,354	\$286,817	\$294,373
Other	\$99,301	\$528,739	\$300,000	\$450,000	\$383,433	\$350,000
Elementary Schools	\$119,072	\$0	\$0	\$0	\$0	\$0
Middle Schools	\$135,616	\$0	\$0	\$0	\$0	\$0
Senior High Schools	\$662,713	\$0	\$0	\$0	\$0	\$0
Transfer		(\$465,122)	\$0	\$0	\$0	\$0
Total Revenue:	<u>\$1,016,702</u>	<u>\$63,617</u>	<u>\$300,000</u>	<u>\$450,000</u>	<u>\$383,433</u>	<u>\$350,000</u>
Total Assets Available:	<u>\$1,928,280</u>	<u>\$849,932</u>	<u>\$424,410</u>	<u>\$735,354</u>	<u>\$670,250</u>	<u>\$644,373</u>
Other	\$230,789	\$564,578	\$424,410	\$415,000	\$375,877	\$350,000
Elementary Schools	\$105,292					
Middle Schools	\$138,377					
Senior High Schools	\$660,842					
Total Expenditures:	<u>\$1,135,300</u>	<u>\$564,578</u>	<u>\$424,410</u>	<u>\$415,000</u>	<u>\$375,877</u>	<u>\$350,000</u>
Ending Assets:	<u><u>\$792,980</u></u>	<u><u>\$285,354</u></u>	<u><u>\$0</u></u>	<u><u>\$320,354</u></u>	<u><u>\$294,373</u></u>	<u><u>\$294,373</u></u>

FY2014-15 SUMMARY BUDGET												
SCHOOL DISTRICT	DISTRICT CODE	10 General Fund	12 Special Activities Fund	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	Capital Reserve Capital Projects	56 After School Enrichment	21 Food Service	64 Risk Related Activity	74 Pupil Activity Agency	TOTAL
Budgeted Pupil Count	4,765.0											
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/Source	6,668,124	427,345	0	13,267	9,545,763	1,095,660	6,753	273	3,160,771	262,165	21,573,961
REVENUES												
Local Sources	1000 - 1999	19,673,326	350,000	130,000	112,000	7,760,767	191,233	312,000	486,909	3,708,500	550,000	33,274,735
Intermediate Sources	2000 - 2999	27,278				226,797			0			254,075
State Sources	3000 - 3999	21,445,223		70,000					22,951			21,538,174
Federal Sources	4000 - 4999	190,605		1,550,000					873,631			2,614,236
TOTAL REVENUES		41,336,432	350,000	1,750,000	112,000	7,987,564	191,233	312,000	1,383,491	3,708,500	550,000	57,681,220
TOTAL BEGINNING FUND BALANCE & REVENUES		48,004,556	777,345	1,750,000	125,267	17,533,327	1,286,893	318,753	1,383,764	6,869,271	812,165	79,255,181
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700,5800											0
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(2,069,500)			840,000		1,015,000		214,500			1,175,251
Other Sources	5100,5400,5500,5900,5990,5991											0
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		45,935,056	777,345	1,750,000	965,267	17,533,327	2,301,893	318,753	1,598,264	6,869,271	812,165	80,430,432
EXPENDITURES												
Instruction - Program 0010 to 2099												
Salaries	0100	16,020,376		334,103	335,121							16,715,418
Employee Benefits	0200	4,781,695		81,370	62,089							4,929,335
	0300,0400,0500											
Purchased Services	0500	1,426,307		124,470	132,450							1,683,228
Supplies and Materials	0600	871,829	278,371	97,495	23,090						535,000	1,805,786
Property	0700	24,260		322,928	49,804	15,000						411,992
Other	0800,0900	21,254		25,000	110,700							156,954
Total Instruction		23,145,721	278,371	985,367	713,254	0	15,000	0	0	0	535,000	25,702,713
Supporting Services												
Students - Program 2100												
Salaries	0100	1,709,148		72,399								1,781,547
Employee Benefits	0200	527,278		25,199								552,476
	0300,0400,0500											
Purchased Services	0500	192,246		197,060								389,306
Supplies and Materials	0600	12,800		19,005								31,805
Property	0700	110,673										110,673
Other	0800,0900	1,200										1,200
Total Students		2,553,345	0	313,662	0	0	0	0	0	0	0	2,867,007
Instructional Staff - Program 2200												
Salaries	0100	1,028,174		167,881	103,863							1,299,918
Employee Benefits	0200	227,180		63,431	26,005							316,616
	0300,0400,0500											
Purchased Services	0500	423,728		149,194	71,984							644,906
Supplies and Materials	0600	79,850	978	6,000	25,050							111,878
Property	0700	38,300										38,300
Other	0800,0900	61,250			25,000							86,250
Total Instructional Staff		1,858,482	978	386,506	251,902	0	0	0	0	0	0	2,497,868
General Administration - Program 2300												
Salaries	0100	222,232										222,232
Employee Benefits	0200	58,982										58,982
	0300,0400,0500											
Purchased Services	0500	239,800										239,800

**FY2014-15 SUMMARY
BUDGET**

SCHOOL DISTRICT	DISTRICT CODE	10 General Fund	12 Special Activities Fund	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	Capital Reserve Capital Projects	56 After School Enrichment	21 Food Service	64 Risk Related Activity	74 Pupil Activity Agency	TOTAL
Supplies and Materials	0600	15,200										15,200
Property	0700	8,050										8,050
Other	0800, 0900	20,000										20,000
Total School Administration		564,264	0	0	0	0	0	0	0	0	0	564,264
School Administration - Program 2400												
Salaries	0100	2,092,626		617								2,093,243
Employee Benefits	0200	582,956										582,956
	0300,0400,											
Purchased Services	0500	28,775										28,775
Supplies and Materials	0600	28,697										28,697
Property	0700	3,000										3,000
Other	0800, 0900	3,700										3,700
Total School Administration		2,739,754	0	617	0	0	0	0	0	0	0	2,740,371
Business Services - Program 2500												
Salaries	0100	360,864										366,683
Employee Benefits	0200	114,361										118,542
	0300,0400,											
Purchased Services	0500	63,900		4,276								113,176
Supplies and Materials	0600	11,925	55,650									67,575
Property	0700	60,820										60,820
Other	0800, 0900	150,500										150,500
Total Business Services		762,370	55,650	4,276	0	0	0	0	0	0	0	897,296
Operations and Maintenance - Program 2600												
Salaries	0100	1,786,479										1,786,479
Employee Benefits	0200	619,553										619,553
	0300,0400,											
Purchased Services	0500	586,844					296,950					883,794
Supplies and Materials	0600	1,106,546										1,106,546
Property	0700	32,750					1,369,495					1,402,245
Other	0800, 0900	0										0
Total Operations and Maintenance		4,132,173	0	0	0	0	1,666,445	0	0	0	0	5,798,618
Student Transportation - Program 2700												
Salaries	0100	775,282										775,282
Employee Benefits	0200	285,467										285,467
	0300,0400,											
Purchased Services	0500	12,800										12,800
Supplies and Materials	0600	306,500										306,500
Property	0700	10,900					125,000					135,900
Other	0800, 0900	(130,000)										(130,000)
Total Student Transportation		1,260,949	0	0	0	0	125,000	0	0	0	0	1,385,949
Central Support - Program 2800												
Salaries	0100	878,713										878,713
Employee Benefits	0200	257,513										257,513
	0300,0400,											
Purchased Services	,0500	818,884								3,407,500		4,856,384
Supplies and Materials	0600	49,150	0									49,150
Property	0700	355,304					469,000					824,304
Other	0800, 0900	19,270								750,000		769,270
Total Central Support		2,378,833	0	0	0	0	469,000	0	0	4,157,500	0	7,635,333
Other Support - Program 2900												
Salaries	0100	20,290										20,290
Employee Benefits	0200											0
	0300,0400,											
Purchased Services	,0500											0
Supplies and Materials	0600			2,500								2,500
Property	0700											0
Other	0800, 0900											0
Total Other Support		20,290	0	2,500	0	0	0	0	0	0	0	22,790
Food Service Operations - Program 3100												
Salaries	0100								490,156			490,156
Employee Benefits	0200								224,031			224,031
	0300,0400,											
Purchased Services	,0500								41,617			41,617
Supplies and Materials	0600								656,310			656,310



**FY2014-15 SUMMARY
BUDGET**

SCHOOL DISTRICT	DISTRICT CODE	10 General Fund	12 Special Activities Fund	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	Capital Reserve Capital Projects	56 After School Enrichment	21 Food Service	64 Risk Related Activity	74 Pupil Activity Agency	TOTAL
Property	0700								94,998			94,998
Other	0800, 0900								90,634			90,634
Total Other Support		0	0	0	0	0	0	0	1,597,746	0	0	1,597,746
Enterprise Operations - Program 3200												
Salaries	0100											0
Employee Benefits	0200											0
	0300,0400											
Purchased Services	,0500											0
Supplies and Materials	0600											0
Property	0700											0
Other	0800, 0900											0
Total Enterprise Operations		0	0	0	0	0	0	0	0	0	0	0
Community Services - Program 3300												
Salaries	0100							242,400				242,400
Employee Benefits	0200							60,600				60,600
	0300,0400											
Purchased Services	,0500											0
Supplies and Materials	0600							15,000				15,000
Property	0700											0
Other	0800, 0900							0				0
Total Community Services		0	0	0	0	0	0	318,000	0	0	0	318,000
Education for Adults - Program 3400												
Salaries	0100											0
Employee Benefits	0200											0
	0300,0400											
Purchased Services	,0500											0
Supplies and Materials	0600											0
Property	0700											0
Other	0800, 0900											0
Total Education for Adults Services		0	0	0	0	0	0	0	0	0	0	0
Total Supporting Services		16,270,459	56,629	707,561	251,902	0	2,260,445	318,000	1,597,746	4,157,500	0	26,325,242
Property - Program 4000												
Salaries	0100											0
Employee Benefits	0200											0
	0300,0400											
Purchased Services	,0500											0
Supplies and Materials	0600											0
Property	0700			57,072								57,072
Other	0800, 0900											0
Total Property		0	0	57,072	0	0	0	0	0	0	0	57,072
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure												
Salaries	0100											0
Employee Benefits	0200											0
	0300,0400											
Purchased Services	,0500					3,000						3,000
Supplies and Materials	0600											0
Property	0700											0
Other	0800, 0900	245,943				7,662,150						7,908,093
Total Other Uses		245,943	0	0	0	7,665,150	0	0	0	0	0	7,911,093
TOTAL EXPENDITURES		39,662,123	335,000	1,750,000	965,156	7,665,150	2,275,445	318,000	1,597,746	4,157,500	535,000	59,996,120
RESERVES												
Other Reserved Fund Balance - Program 9900	0840											0
Reserve for Encumbrance: 9400	0840											0
Reserved Fund Balance - Program 9100	0840											0
District Emergency Reserve - Program 9315	0840											0
Reserve for TABOR 3% - Program 9310	0840											0
Res. for TABOR - Multi-Year Obligations Program 9320	0840											0
TOTAL RESERVES		0	0	0	0	0	0	0	0	0	0	0



FY2014-15 SUMMARY BUDGET												
SCHOOL DISTRICT	DISTRICT CODE	10 General Fund	12 Special Activities Fund	22 Governmental Designated Grants Fund	23 Pupil Activity	31 Bond Redemption	Capital Reserve Capital Projects	56 After School Enrichment	21 Food Service	64 Risk Related Activity	74 Pupil Activity Agency	TOTAL
TOTAL EXPENDITURES & RESERVES		39,662,123	335,000	1,750,000	965,156	7,665,150	2,275,445	318,000	1,597,746	4,157,500	535,000	59,996,120
NON-APPROPRIATED RESERVE - Program 9200												0
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))		6,272,933	442,345	0	111	9,868,177	26,448	753	518	2,711,771	277,165	20,434,312

