



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

Student Based Allocation Version

Approved by the Board - June 20, 2017

Executive Summary – 2017-18 Preliminary Budget

The 2017-18 Preliminary Budget reflects positive news in the district's fiscal situation. With the addition of the 2016 Mill Levy funds approved by voters, a one-time infusion of revenue as a result of HB 17-267 (Sustainability of Rural Colorado) of \$905,468, and an increase in per pupil funding of approximately \$240 per student, the district is in a good position to reinvest in critical programs for students and address infrastructure needs in the coming year.

The district was proud of its partnership with its employee association achieving significant change in the compensation systems for both Licensed and Support Staff. This budget reflects roughly twice the increase in past years that has resulted from the implementation of a new salary structure. Every employee has achieved no less than a 4% raise with many of them making more significant gains as our starting salary changes from \$36,600 to no less than \$40,000. Support staff also received a significant increase of \$0.69/hour regardless of the position, more than double the raise achieved under the old salary system, as well as the beginning of a career advancement program. Both employee groups will now have the ability to progress more rapidly on the salary scale based upon their personal development. No longer will survival of another year be the major factor to movement. It is important to note however that movement will not occur each year for every employee. This will contain costs for the district on overall salary investment in future years as it should not exceed the current annual investment in additional salary costs.

This budget also reflects a significant re-investment in programs that have seen their decline over the past few years as a result of financial strain. We have been able to restore lost programs and expand current programs that have proven positive for our students. Included in that is expansion of world language programs, culinary arts education, early childhood education training for high school students, an expanded animal science track, a renewed focus on computer science, expansion of our current engineering programming at DHS, and the beginning of pre-med programs through the district's employing its own Athletic Trainer/Teacher. The district also looks forward to increasing computer education at the elementary level with a pilot being funded at three elementary schools that will identify key skills across the K-5 level to ensure competency. Once identified, the district hopes to increase its investment in staffing at our seven elementary schools to ensure all students become literate in these technology skills.

Another significant development in this budget is the assumption of Special Education funding and responsibility that has resulted from Durango's separation from the San Juan BOCES. In the past Federal and State funds for students with special needs have been received by the San Juan BOCES on behalf of the district and used to fund its priorities with regard to student service and staffing. This year, the district will directly receive its \$1,614,183 of funding and will be responsible for all aspects of the educational process for its special education students. These overall charges are reflected on Exceptional Student Services page of the budget

The district has continued its efforts at moving our educational system to a competency based model where by students work toward clearly defined "performance indicators" and progress through our system with common expectations in grades preK through 12. The district has invested a significant amount of funding in outside resources over the past few years. This year will make a beginning of skilling up our own Specialists who will assume the responsibility of supporting staff and begin a phase out of outside supports. This reflects a significant investment in our Curriculum, Instruction, and Assessment budget, as well as the development of a new department focused on Culture and Equity. The Culture and Equity Department will oversee the supports in place for students with second language learning needs, students from minority backgrounds, and students from poverty – all of which have continued to show less growth in our system than

their peers. You will notice a significant increase in the funding of these areas for the 2017-18 school year, expected to decline in subsequent years.

This budget also reflects the addition of Juniper School - a Durango School District 9-R authorized charter school serving students in grades K-5. This additional school option has helped decrease class sizes at our schools, predominately in-town schools that were seeing significant increase in class size due to a lack of available space. This accounts for \$1,063,095 in pass through funding. Additionally, Colorado Connections Academy will increase its service to an additional 200 students which accounts for an additional \$1,403,417 in pass through funding.

The district continues to budget for a contingency. A fund balance exists in the Capital Projects budget of \$202,285. The district also reserves \$200,000 outside of Capital Projects which reflects a total contingency of \$402,285. These funds are allocated by the board so that emergency situations could be addressed. Should such situations not occur, the district does contribute any leftover funds back into fund balance for the next school year.

As done in past years with other mill levies, the district is continuing to provide explanation for how these additional locally raised funds are being spent with great detail outlined on page 3A and page 3A2. Both mill levies had clear spending expectations outlined to voters in their respective ballot initiatives and the district is focused on ensuring that such spending occurs within those limits.

With the infusion of \$905,468 in one-time funding through HB 17-267 (Sustainability of Rural Colorado), the district has tracked these one-time expenses. These expenses – some of which have already been explained - include the following:

- \$99,000 for a one-year commitment to maintain and expand community library services at Fort Lewis Elementary and Sunnyside Elementary as a result of cuts in county funding.
- \$451,268 in investment in the transition of Curriculum, Instruction, and Assessment resources to shift responsibilities from outside organizations to internal staffing resources
- \$173,291 of additional investment in technology/security infrastructure.
- \$90,000 of contribution toward Safety and Security Services which includes a contribution of \$40,000 to School Resource Officers provided by Durango Police Department and the La Plata County Sheriff's Office.
- \$65,000 to restore school budgets to pre-recession levels of funding allowing increased discretionary spending on the parts of schools
- \$26,909 in support of investment in necessary furniture and infrastructure costs for the newly acquired San Juan BOCES space within Central Office.

With the increased investment in our employees and programs for students, we are pleased to continue to maintain a fund balance of at least 15% of revenues. This fund balance, which exceeds state requirements, will support the district in reducing major cuts should another down-turn in the economy take place leading to significant declines in state revenue. The projected fund balance at the end of the 2017-18 school year will reflect 16.09% of revenues.

As with all information, stakeholders are encouraged to reach out if questions exist. Additional information on district budgets, spending and other financial transparency issues can be found on the district website at www.durangoschools.org under the Finance Department.

Pupil Enrollment	Actual 2012-2013	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Projected 2017-2018
Per Pupil Revenue	\$6,345.95	\$6,534.34	\$6,882.32	\$7,154.80	\$7,307.26	\$7,551.32
Total Headcount*	4570.50	4558.50	4624.50	4731.50	4811.50	4991.80
Total Funded Pupil Count (La Plata)**	4800.10	4795.10	4840.90	4886.20	5273.50	5461.80
Increase (Decrease) From Previous Year	0.15%	-0.10%	0.96%	0.94%	7.93%	3.57%

	District Funded Pupil Count ***		Actual FTE w/o PS & online	Assessed Valuation	General Fund	Mill Levy Override	SB 184 Adjustment	Bond Redemption Fund	Total
2009	4,574.70		4,560.7	\$ 1,992,165,504	6.601	2.475	0.141	5.548	14.765
2010	4,536.90	-0.8%	4,430.1	\$ 2,198,992,650	6.601	2.283	0.471	5.129	14.484
2011	4,506.70	-0.7%	4,381.4	\$ 1,640,273,360	6.601	5.012	0.126	4.629	16.368
2012	4,443.70	-1.4%	4,266.3	\$ 1,565,209,950	6.601	5.226	0.071	4.470	16.368
2013	4,395.50	-1.1%	4,360.5	\$ 1,493,634,640	6.601	5.504	0.058	4.854	17.017
2014	4,362.10	-0.8%	4,325.0	\$ 1,283,819,050	6.601	6.404	0.045	6.040	19.090
2015	4,353.90	-0.2%	4,310.4	\$ 1,357,490,350	6.601	6.056	0.066	6.367	19.090
2016	4,412.00	1.33%	4,372.5	\$ 1,490,216,420	6.601	5.517	0.028	5.730	17.876
2017	4,811.50	9.05%	4,341.0	\$ 1,326,636,540	6.601	7.501	0.017	5.755	19.874
2018	4,991.80	3.75%	4,341.0	\$ 1,326,636,540	6.601	7.501	0.017	5.755	19.874

Changes	Amount	Percentage
Assessed Valuation	\$ -	0.00%
Dist. Funded Pupil Count	180.3	4.13% from prior year
Per Pupil Revenue	\$244.06	3.55%

Source: CDE School Finance Funding Worksheets:

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

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

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

GENERAL FUND
Summary of Revenues, Expenditures and Fund Balance

	2016-17 Amended Budget	2017-2018 Recommended Budget
Beginning Fund Balance	\$7,161,580	\$8,304,837
Net Revenue (Net of Transfers out)	\$45,697,124	\$49,249,474
Total Funds Available:	<u>\$52,858,704</u>	<u>\$57,554,311</u>
Expenditures	<u>\$44,553,867</u>	<u>\$49,249,474</u>
Total Appropriation/Expenditures	<u>\$44,553,867</u>	<u>\$49,249,474</u>
Ending Fund Balance:	\$8,304,837	\$8,304,837
Percent of General Fund Revenue	17.33%	16.09%
Ten Percent of General Fund Revenue	\$4,792,712	\$5,160,447
Fund Balance Increase/Decrease	\$1,143,257	\$0

**GENERAL FUND
Summary of Revenue**

	2016-17 Amended Budget	2017-18 Recommended Budget
Local		
1. Property Taxes*	\$8,757,128	\$8,227,710
2. Property Taxes-hold harmless	\$2,621,262	\$2,621,262
3. Property Taxes-override	\$7,330,000	\$7,503,000
4. Delinquent Taxes and Interest	\$175,000	\$220,000
5. Specific Ownership Tax*	\$1,550,000	\$1,600,000
6. Specific Ownership Tax Bond Taxes	\$659,000	\$659,000
7. Indirect Costs	\$5,000	\$90,000
8. Earnings on Investments	\$26,880	\$35,000
9. Other Local Revenue	\$407,080	\$113,506
Preschool Tuition		\$263,000
Special Education Tuition		\$30,574
10. County Mineral Lease	\$44,467	\$44,467
11. Donation	\$164,800	\$200,000
12. BOCES Swap pass through	\$45,000	\$120,500
13. Rental Revenue from BOCES	\$66,144	\$0
Total Local Revenue	\$21,851,761	\$21,728,019
State		
1. Equalization*	\$25,290,368	\$28,249,525
2. Career and Technical Education	\$186,000	\$200,000
3. Small Attendance Center	\$97,010	\$97,010
4. Transportation	\$333,836	\$333,836
5. Full Day Kindergarten Hold Harmless	\$45,616	\$45,616
6. Other State Revenue		\$905,468
Total State Revenue	\$25,952,830	\$29,831,455
Federal		
Forest Service Reserves	\$122,533	\$45,000
Total Federal Revenue	\$122,533	\$45,000
Total Revenue	\$47,927,124	\$51,604,474
Less: Transfer to Interscholastic Activities	\$ 975,000	\$ 1,000,000
Less: Transfer to Capital Projects	\$ 1,100,000	\$ 1,200,000
Less: Transfer to After School Program	\$ 30,000	\$ 30,000
Less: Transfer to Student Nutrition Services	\$ 125,000	\$ 125,000
Net Revenue	\$ 45,697,124	\$ 49,249,474
Revenue Per Enrollment	\$ 9,087.43	\$ 9,784.69

2009 Mill Levy 3A

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

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

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

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

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

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

Use of 2016 Mill Levy Override Funds – 2017-18

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GENERAL FUND
Summary of Expenditures**

	2016-17 Amended Budget	2017-18 Recommended Budget
Instructional Programs	\$34,704,544	\$38,785,544
Support Services Programs		
Board & Executive Admin	\$532,107	\$528,700
Student Services	\$1,910,134	\$2,328,620
Operations	\$6,440,082	\$7,301,610
Other Charges	\$967,000	\$305,000
Total Expenditures:	<u>\$44,553,867</u>	<u>\$49,249,474</u>
Excess (Deficit Spending)	\$1,143,257	\$0
Students	5,274	5,274
Cost Per Student	\$8,449	\$9,338

INSTRUCTIONAL PROGRAMS/SCHOOL BASED EXPENSES

Page	Description	2016-17 Amended Budget	2017-2018 Proposed Budget
7	Sunnyside Elementary School	\$1,302,598	\$1,387,438
8	Florida Mesa Elementary School	\$2,393,583	\$2,332,302
9	Fort Lewis Mesa Elementary School	\$1,197,766	\$1,278,574
10	Animas Valley Elementary School	\$1,944,809	\$2,133,549
11	Needham Elementary School	\$2,847,093	\$2,923,397
12	Park Elementary School	\$2,819,396	\$2,956,260
13	Riverview Elementary School	\$3,160,038	\$3,334,329
14	Miller Middle School	\$3,065,145	\$3,168,767
15	Escalante Middle School	\$3,454,775	\$3,625,791
16	Durango High School	\$6,335,369	\$6,591,512
17	Big Picture Program	\$721,735	\$740,372
18	Shared School	\$318,336	\$323,304
19	On-Line School & Charter Schools	\$2,086,434	\$4,586,738
20	Alternative Options (incl Phoenix, HB, Gateway, DEC)	\$772,912	\$646,362
21	Summer School and After School Programming	\$57,400	\$84,782
22	Post Secondary Options	\$95,000	\$195,000
23	Curriculum, Instruction, and Assessment	\$525,789	\$712,009
24	Exceptional Student Education	\$891,756	\$941,995
25	Culture & Equity Programs	\$0	\$56,321
26	Gifted and Talented	\$58,100	\$105,335
27	District Preschool	\$243,107	\$244,663
28	Innovative Programs	\$413,403	\$416,744
	Total Budget	\$34,704,544	\$38,785,544
	Students	5274	5274
	Cost Per Student	\$6,580	\$7,354

Location: 124 - Sunnyside Elementary School

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$911,836	\$984,079
	District Substitutes	\$20,000	\$13,230
	School Allocated Subs	\$2,185	\$2,185
Benefits			
	Regular Employees	\$280,230	\$299,430
	District Substitutes	\$4,200	\$2,778
	School Allocated Subs	\$459	\$459
Subtotal - Salaries and Benefits		\$1,218,910	\$1,302,162
Purchased Services			
	General Purchased Services	\$3,120	\$2,820
Subtotal - Purchased Services		\$3,120	\$2,820
Supplies			
	School Based Supplies	\$10,516	\$11,735
	Custodial Supplies	\$6,500	\$7,580
	Utilities	\$62,552	\$62,141
Subtotal - Supplies		\$79,568	\$81,456
Property			
	Technology	\$0	\$0
	Other	\$0	\$0
Subtotal - Property		\$0	\$0
Other Objects		\$1,000	\$1,000
Total Expenditures		\$83,688	\$85,276
Total Operating Costs		\$1,302,598	\$1,387,438
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$15,336	\$14,736
	Student Services	\$55,051	\$64,905
	Operations	\$185,607	\$203,515
TOTAL COSTS		\$255,994	\$283,156
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		152	147
Total Cost Per Student		\$10,254	\$11,365
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 125 - Florida Mesa Elementary

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$1,686,419	\$1,635,380
	District Substitutes	\$27,950	\$33,345
	School Allocated Subs	\$4,318	\$5,025
Benefits			
	Regular Employees	\$555,946	\$538,754
	District Substitutes	\$6,390	\$7,002
	School Allocated Subs	\$907	\$1,256
Subtotal - Salaries and Benefits		\$2,281,930	\$2,220,762
Purchased Services			
	General Purchased Services	\$9,060	\$10,660
Subtotal - Purchased Services		\$9,060	\$10,660
Supplies			
	School Based Supplies	\$30,130	\$23,855
	Custodial Supplies	\$9,000	\$10,800
	Utilities	\$61,963	\$61,724
Subtotal - Supplies		\$101,093	\$96,379
Property			
	Technology	\$1,500	\$3,000
	Other		
Subtotal - Property		\$1,500	\$3,000
Other Objects		\$0	\$1,500
Total Expenditures		\$111,653	\$111,539
Total Operating Costs		\$2,393,583	\$2,332,302
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$34,102	\$33,081
	Student Services	\$122,417	\$145,704
	Operations	\$412,732	\$456,870
TOTAL COSTS		\$569,250	\$635,655
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		338	330
Total Cost Per Student		\$8,766	\$8,994
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 126 - Fort Lewis Mesa Elementary

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$820,305	\$879,244
	District Substitutes	\$18,145	\$13,095
	School Allocated Subs	\$950	\$1,300
Benefits			
	Regular Employees	\$274,842	\$296,478
	District Substitutes	\$3,436	\$2,750
	School Allocated Subs	\$200	\$325
Subtotal - Salaries and Benefits		\$1,117,878	\$1,193,192
Purchased Services			
	General Purchased Services	\$2,700	\$9,335
Subtotal - Purchased Services		\$2,700	\$9,335
Supplies			
	School Based Supplies	\$8,075	\$11,875
	Custodial Supplies	\$6,500	\$5,100
	Utilities	\$61,963	\$58,472
Subtotal - Supplies		\$76,538	\$75,447
Property			
	Technology	\$400	\$400
	Other	\$0	\$0
Subtotal - Property		\$400	\$400
Other Objects		\$250	\$200
Total Expenditures		\$79,888	\$85,382
Total Operating Costs		\$1,197,766	\$1,278,574
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$15,134	\$14,836
	Student Services	\$54,327	\$65,346
	Operations	\$183,165	\$204,899
TOTAL COSTS		\$252,626	\$285,082
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		150	148
Total Cost Per Student		\$9,669	\$10,565
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 127 - Animas Valley Elementary School

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$1,393,547	\$1,564,114
	District Substitutes	\$25,960	\$26,055
	School Allocated Subs	\$2,218	\$4,100
Benefits			
	Regular Employees	\$429,638	\$435,766
	District Substitutes	\$5,862	\$5,472
	School Allocated Subs	\$466	\$200
Subtotal - Salaries and Benefits		\$1,857,691	\$2,035,707
Purchased Services			
	General Purchased Services	\$8,850	\$12,050
Subtotal - Purchased Services		\$8,850	\$12,050
Supplies			
	School Based Supplies	\$16,425	\$21,540
	Custodial Supplies	\$6,500	\$10,000
	Utilities	\$54,283	\$52,953
Subtotal - Supplies		\$77,208	\$84,493
Property			
	Technology	\$0	\$0
	Other	\$460	\$500
Subtotal - Property		\$460	\$500
Other Objects		\$600	\$800
Total Expenditures		\$87,118	\$97,843
Total Operating Costs		\$1,944,809	\$2,133,549
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$29,562	\$29,372
	Student Services	\$106,119	\$129,368
	Operations	\$357,782	\$405,645
TOTAL COSTS		\$493,462	\$564,385
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		293	293
Total Cost Per Student		\$8,322	\$9,208
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 128 - Needham Elementary School

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$2,022,494	\$2,082,271
	District Substitutes	\$31,110	\$36,110
	School Allocated Subs	\$4,066	\$4,020
Benefits			
	Regular Employees	\$665,011	\$672,049
	District Substitutes	\$6,359	\$7,583
	School Allocated Subs	\$854	\$1,180
Subtotal - Salaries and Benefits		\$2,729,894	\$2,803,213
Purchased Services			
	General Purchased Services	\$8,400	\$12,340
Subtotal - Purchased Services		\$8,400	\$12,340
Supplies			
	School Based Supplies	\$31,358	\$30,435
	Custodial Supplies	\$8,500	\$9,500
	Utilities	\$65,441	\$64,369
Subtotal - Supplies		\$105,299	\$104,304
Property			
	Technology	\$0	\$0
	Other	\$1,750	\$2,400
Subtotal - Property		\$1,750	\$2,400
Other Objects		\$1,750	\$1,140
Total Expenditures		\$117,199	\$120,184
Total Operating Costs		\$2,847,093	\$2,923,397
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$46,108	\$40,700
	Student Services	\$165,516	\$179,260
	Operations	\$558,043	\$562,088
TOTAL COSTS		\$769,667	\$782,049
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		457	406
Total Cost Per Student		\$7,914	\$9,127
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 129 - Park Elementary School

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$2,023,660	\$2,126,451
	District Substitutes	\$30,610	\$41,850
	School Allocated Subs	\$6,653	\$3,800
Benefits			
	Regular Employees	\$641,231	\$648,537
	District Substitutes	\$6,159	\$8,789
	School Allocated Subs	\$1,397	\$1,200
Subtotal - Salaries and Benefits		\$2,709,710	\$2,830,627
Purchased Services			
	General Purchased Services	\$11,950	\$27,830
Subtotal - Purchased Services		\$11,950	\$27,830
Supplies			
	School Based Supplies	\$23,475	\$25,975
	Custodial Supplies	\$8,500	\$12,000
	Utilities	\$59,261	\$58,929
Subtotal - Supplies		\$91,236	\$96,904
Property			
	Technology	\$5,500	
	Other		\$600
Subtotal - Property		\$5,500	\$600
Other Objects		\$1,000	\$300
Total Expenditures		\$109,686	\$125,634
Total Operating Costs		\$2,819,396	\$2,956,260
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$50,345	\$46,815
	Student Services	\$180,728	\$206,194
	Operations	\$609,329	\$646,540
TOTAL COSTS		\$840,402	\$899,549
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		499	467
Total Cost Per Student		\$7,334	\$8,257
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 130 - Riverview Elementary School

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$2,246,690	\$2,406,731
	District Substitutes	\$30,610	\$43,915
	School Allocated Subs	\$6,041	\$5,600
Benefits			
	Regular Employees	\$732,143	\$739,621
	District Substitutes	\$6,209	\$9,222
	School Allocated Subs	\$1,269	\$1,400
Subtotal - Salaries and Benefits		\$3,022,962	\$3,206,489
Purchased Services			
	General Purchased Services	\$7,760	\$12,125
Subtotal - Purchased Services		\$7,760	\$12,125
Supplies			
	School Based Supplies	\$31,213	\$35,685
	Custodial Supplies	\$8,500	\$10,440
	Utilities	\$70,003	\$69,590
Subtotal - Supplies		\$109,716	\$115,715
Property			
	Technology	\$19,500	\$0
	Other	\$0	\$0
Subtotal - Property		\$19,500	\$0
Other Objects		\$100	\$0
Total Expenditures		\$137,076	\$127,840
Total Operating Costs		\$3,160,038	\$3,334,329
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$101	\$0
	Student Services	\$362	\$0
	Operations	\$1,221	\$0
TOTAL COSTS		\$1,684	\$0
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		502	488
Total Cost Per Student		\$6,298	\$6,833
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 212 - Miller Middle School

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$2,173,574	\$2,247,954
	District Substitutes	\$29,950	\$42,120
	School Allocated Subs	\$4,959	\$4,800
Benefits			
	Regular Employees	\$691,667	\$698,398
	District Substitutes	\$5,840	\$8,845
	School Allocated Subs	\$1,040	\$1,350
Subtotal - Salaries and Benefits		\$2,907,030	\$3,003,468
Purchased Services			
	General Purchased Services	\$7,600	\$14,125
Subtotal - Purchased Services		\$7,600	\$14,125
Supplies			
	School Based Supplies	\$37,960	\$41,200
	Custodial Supplies	\$10,500	\$10,500
	Utilities	\$98,555	\$95,475
Subtotal - Supplies		\$147,015	\$147,175
Property			
	Technology		
	Other	\$1,000	\$1,500
Subtotal - Property		\$1,000	\$1,500
Other Objects		\$2,500	\$2,500
Total Expenditures		\$158,115	\$165,300
Total Operating Costs		\$3,065,145	\$3,168,767
Central Costs Attributed to the Schools:			
	Activities and Athletics	\$88,090	\$74,793
	Board & Exec Services	\$46,915	\$43,206
	Student Services	\$168,413	\$190,299
	Operations	\$567,812	\$596,700
TOTAL COSTS		\$871,230	\$904,997
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		465	431
Total Cost Per Student		\$8,465	\$9,452
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Division: School Operations
DEPARTMENT/SCHOOL: Escalante Middle School

Location 213 - Escalante Middle School

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$2,381,991	\$2,532,299
	District Substitutes	\$31,945	\$44,550
	School Allocated Subs	\$4,380	\$2,500
Benefits			
	Regular Employees	\$787,199	\$793,898
	District Substitutes	\$6,279	\$9,356
	School Allocated Subs	\$920	\$1,125
Subtotal - Salaries and Benefits		\$3,212,714	\$3,383,727
Purchased Services			
	General Purchased Services	\$9,693	\$13,900
Subtotal - Purchased Services		\$9,693	\$13,900
Supplies			
	School Based Supplies	\$47,060	\$42,800
	Custodial Supplies	\$10,500	\$10,500
	Utilities	165758	\$168,514
Subtotal - Supplies		\$223,318	\$221,814
Property			
	Technology		
	Other	\$2,800	\$3,800
Subtotal - Property		\$2,800	\$3,800
Other Objects		\$6,250	\$2,550
Total Expenditures		\$242,061	\$242,064
Total Operating Costs		\$3,454,775	\$3,625,791
Central Costs Attributed to the Schools:			
	Activities and Athletics	\$104,215	\$88,939
	Board & Exec Services	\$50,345	\$48,519
	Student Services	\$180,728	\$213,700
	Operations	\$609,329	\$670,076
TOTAL COSTS		\$944,617	\$1,021,233
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		499	484
Total Cost Per Student		\$8,816	\$9,601
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 211 - Durango High School

Amended Budget Proposed Budget

DESCRIPTION OF WORK:

Category	Sub Category	2016-17	2017-18
Salaries			
	Regular Employees	\$4,292,983	\$4,447,474
	District Substitutes	\$54,900	\$101,274
	School Allocated Subs	\$8,430	\$6,500
Benefits			
	Regular Employees	\$1,416,684	\$1,429,735
	District Substitutes	\$11,281	\$21,267
	School Allocated Subs	\$1,770	\$1,625
Subtotal - Salaries and Benefits		\$5,786,048	\$6,007,875
Purchased Services			
	General Purchased Services	\$53,663	\$79,998
Subtotal - Purchased Services		\$53,663	\$79,998
Supplies			
	School Based Supplies	\$73,924	\$84,650
	Custodial Supplies	\$32,000	\$24,000
	Utilities	\$348,943	\$348,678
	Fee Offset	\$26,400	\$26,400
Subtotal - Supplies		\$481,267	\$483,728
Property			
	Technology	\$0	\$0
	Other	\$10,241	\$14,621
Subtotal - Property		\$10,241	\$14,621
Other Objects		\$4,150	\$5,290
Total Expenditures		\$549,321	\$583,637
Total Operating Costs		\$6,335,369	\$6,591,512
Central Costs Attributed to the Schools:			
	Activities and Athletics	\$953,066	\$904,379
	Board & Exec Services	\$108,459	\$115,283
	Student Services	\$389,343	\$507,757
	Operations	\$1,312,683	\$1,592,122
TOTAL COSTS		\$2,763,551	\$3,119,542
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		1075	1150
Total Cost Per Student		\$8,464	\$8,444
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 321 - Big Picture School

Amended Budget Proposed Budget

DESCRIPTION OF WORK:

Category	Sub Category	2016-17	2017-18
Salaries			
	Regular Employees	\$501,630	\$509,045
	District Substitutes	\$4,655	\$9,450
	School Allocated Subs	\$579	\$555
Benefits			
	Regular Employees	\$158,408	\$159,436
	District Substitutes	\$908	\$1,985
	School Allocated Subs	\$121	\$139
Subtotal - Salaries and Benefits		\$666,301	\$680,609
Purchased Services			
	General Purchased Services	\$4,300	\$8,989
Subtotal - Purchased Services		\$4,300	\$8,989
Supplies			
	School Based Supplies	\$7,484	\$5,770
	Custodial Supplies	\$2,000	\$6,500
	Utilities	\$38,750	\$37,104
Subtotal - Supplies		\$48,234	\$49,374
Property			
	Technology		
	Other	\$2,500	\$1,000
Subtotal - Property		\$2,500	\$1,000
Other Objects		\$400	\$400
Total Expenditures		\$55,434	\$59,763
Total Operating Costs		\$721,735	\$740,372
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$9,686	\$9,624
	Student Services	\$34,769	\$42,387
	Operations	\$117,226	\$132,908
TOTAL COSTS		\$161,681	\$184,918
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		96	96
Total Cost Per Student		\$9,202	\$9,638
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

Location 585 - Durango Shared School
 DESCRIPTION OF WORK:

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$230,000	\$250,000
	District Substitutes		\$5,000
	School Allocated Subs		
Benefits			
	Regular Employees	\$59,000	\$37,718
	District Substitutes		\$1,250
	School Allocated Subs		
Subtotal - Salaries and Benefits		\$289,000	\$293,968
Purchased Services			
	General Purchased Services	\$5,836	\$5,836
Subtotal - Purchased Services		\$5,836	\$5,836
Supplies			
	School Based Supplies	\$14,500	\$14,500
	Custodial Supplies		
	Utilities		
Subtotal - Supplies		\$14,500	\$14,500
Property			
	Technology		
	Other	\$5,000	\$5,000
Subtotal - Property		\$5,000	\$5,000
Other Objects		\$4,000	\$4,000
Total Expenditures		\$29,336	\$29,336
Total Operating Costs		\$318,336	\$323,304
Central Costs Attributed to the Schools:			
	Board & Exec Services	\$20,481	\$20,350
	Student Services	\$73,522	\$89,630
	Operations	\$247,883	\$281,044
TOTAL COSTS		\$341,887	\$391,024
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		203	203
Total Cost Per Student		\$3,252	\$3,519
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

<u>Category</u>	<u>Sub Category</u>	<u>Amended Budget 2016-17</u>	<u>Proposed Budget 2017-18</u>
Colorado Connection Academy @ Durango	On-Line Funding to CCA	\$1,930,071	\$3,333,488
Colorado Charter School Institute Mill Levy Sharing	Mountain Middle School	\$65,013	\$99,432
	Animas High School	\$91,350	\$90,723
The Juniper School	Pass through 97%	\$0	\$1,063,095
<i>Total Expenditures</i>		\$2,086,434	\$4,586,738
Total Grant Funding (Title I):		\$0	\$0
Number of Students:		769	1142
Cost per Student		\$2,713.18	\$4,016.41

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

DESCRIPTION OF WORK: This budget includes the operation of (1) the Phoenix program - a program that Services students who are expelled or at risk of expulsion; Homebound for students who require academic supports at home an are unable to attend school; Gateway to College - a program that Services students who have determined that a traditional school is not successful and complete their high school requirements while earning some college credits; and the DeNeir Detention Center where we Services students who are detained while awaiting adjudication.

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$185,323	\$195,323
	District Substitutes		\$3,000
	School Allocated Subs		
Benefits			
	Regular Employees	\$61,157	\$61,157
	District Substitutes		
	School Allocated Subs		\$750
Subtotal - Salaries and Benefits		\$246,480	\$260,230
Purchased Services			
	General Purchased Services	\$520,832	\$382,282
Subtotal - Purchased Services		\$520,832	\$382,282
Supplies			
	School Based Supplies	\$5,000	\$3,250
	Custodial Supplies		
	Utilities		
Subtotal - Supplies		\$5,000	\$3,250
Property			
	Technology		
	Other	\$600	\$600
Subtotal - Property		\$600	\$600
Other Objects		\$0	\$0
Total Expenditures		\$526,432	\$386,132
Total Operating Costs		\$772,912	\$646,362
Number of Students:		100	100
Total Cost Per Student		\$7,729.12	\$6,463.62
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budge 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$40,000	\$48,400
	District Substitutes		
	School Allocated Subs		
Benefits			
	Regular Employees	\$8,400	\$10,382
	District Substitutes		
	School Allocated Subs		
Subtotal - Salaries and Benefits		\$48,400	\$58,782
Purchased Services			
	General Purchased Services	\$8,000	\$25,000
Subtotal - Purchased Services		\$8,000	\$25,000
Supplies			
	School Based Supplies	\$1,000	\$1,000
	Custodial Supplies		
	Utilities		
Subtotal - Supplies		\$1,000	\$1,000
Property			
	Technology		
	Other		
Subtotal - Property		\$0	\$0
Other Objects		\$0	\$0
Total Expenditures		\$9,000	\$26,000
Total Operating Costs		\$57,400	\$84,782

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees		
	District Substitutes		
	School Allocated Subs		
Benefits			
	Regular Employees		
	District Substitutes		
	School Allocated Subs		
Subtotal - Salaries and Benefits		\$0	\$0
Purchased Services			
	General Purchased Services	\$75,000	\$175,000
Subtotal - Purchased Services		\$75,000	\$175,000
Supplies			
	School Based Supplies		
	Custodial Supplies		
	Utilities		
Subtotal - Supplies		\$0	\$0
Property			
	Technology		
	Other		
Subtotal - Property		\$0	\$0
Other Objects		\$20,000	\$20,000
Total Expenditures		\$95,000	\$195,000
Total Operating Costs		\$95,000	\$195,000
Number of Students:		75	200
Total Cost Per Student		\$1,266.67	\$975.00

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees		\$280,749
	Substitutes	\$0	\$6,000
Benefits			
	Regular Employees		\$84,225
	Substitutes	\$0	\$354
Subtotal - Salaries and Benefits		\$0	\$371,328
Purchased Services			
	General Purchased Services	\$150,000	\$159,011
Subtotal - Purchased Services		\$150,000	\$159,011
Supplies			
	Materials & Supplies	\$332,175	\$209,835
Subtotal - Supplies		\$332,175	\$209,835
Property			
	Technology	\$0	\$0
	Other	\$0	\$0
Subtotal - Property		\$0	\$0
Other Objects		\$43,614	\$73,879
Total Expenditures		\$525,789	\$442,725
Offset by Title Grant			\$102,043
Total General Fund Operating Costs		\$525,789	\$712,010
Number of Students:		5274	5274
Total Cost Per Student		\$100	\$135
Staffing			
	Licensed FTE		3

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$217,587	\$1,884,164
	District Substitutes	\$11,605	
Benefits			
	Regular Employees	\$84,926	\$565,249
	District Substitutes	\$1,888	
Subtotal - Salaries and Benefits		\$316,006	\$2,449,413
Purchased Services			
	General Purchased Services	\$530,000	\$78,515
Subtotal - Purchased Services		\$530,000	\$78,515
Supplies			
	School Based Supplies	\$21,500	\$23,000
	Custodial Supplies		
	Utilities		
Subtotal - Supplies		\$21,500	\$23,000
Property			
	Technology		
	Other	\$19,000	\$0
Subtotal - Property		\$19,000	\$0
Other Objects		\$5,250	\$5,250
Total Expenditures		\$575,750	\$106,765
Total Grant(IDEA & ECEA) to Offset Costs			\$1,614,183
Total General Fund Operating Costs		\$891,756	\$941,995
Number of Students:		519	519
Total Cost Per Student		\$1,718.22	\$1,815.02
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Stipends		\$20,000
	District Substitutes		\$14,093
	School Allocated Subs		
Benefits			
	Stipends		\$6,000
	District Substitutes		\$4,228
	School Allocated Subs		
Subtotal - Salaries and Benefits		\$0	\$44,321
Purchased Services			
	General Purchased Services		\$2,000
Subtotal - Purchased Services		\$0	\$2,000
Supplies			
	School Based Supplies		\$10,000
Subtotal - Supplies		\$0	\$10,000
Property			
	Technology		
	Other		
Subtotal - Property		\$0	\$0
Other Objects		\$0	\$0
Total Expenditures		\$0	\$12,000
Total Grant Funding (Title I):		\$0	\$0
Total General Fund Operating Costs		\$0	\$56,321
Number of Students:		1	1
Total Cost Per Student		\$0	\$56,321
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$31,100	\$52,770
	District Substitutes		
	School Allocated Subs		
Benefits			
	Regular Employees	\$13,000	\$15,831
	District Substitutes		
	School Allocated Subs		
Subtotal - Salaries and Benefits		\$44,100	\$68,602
Purchased Services			
	General Purchased Services	\$10,000	\$32,733
Subtotal - Purchased Services		\$10,000	\$32,733
Supplies			
		\$4,000	\$4,000
Subtotal - Supplies		\$4,000	\$4,000
Property			
	Technology		
	Other		
Subtotal - Property		\$0	\$0
Other Objects		\$0	\$0
Total Expenditures		\$14,000	\$36,733
Total Operating Costs		\$58,100	\$105,335
Number of Students:		198	198
Total Cost Per Student		\$293	\$532
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$71,582	\$83,018
	District Substitutes		
	School Allocated Subs		
Benefits			
	Regular Employees	\$30,678	\$22,545
	District Substitutes		
	School Allocated Subs		
Subtotal - Salaries and Benefits		\$102,261	\$105,563
Purchased Services			
	General Purchased Services	\$108,925	\$98,700
Subtotal - Purchased Services		\$108,925	\$98,700
Supplies			
		\$10,721	\$14,000
Subtotal - Supplies		\$10,721	\$14,000
Property			
	Technology		
	Other	\$20,000	\$25,000
Subtotal - Property		\$20,000	\$25,000
Other Objects		\$1,200	\$1,400
Total Expenditures		\$140,846	\$139,100
Total Operating Costs		\$243,107	\$244,663
Number of Students:		160	176
Total Cost Per Student		\$1,519.42	\$1,390.13
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$0	\$0
	District Substitutes	\$13,075	\$13,376
	School Allocated Subs		
Benefits			
	Regular Employees		
	District Substitutes	\$50,806	\$3,344
	School Allocated Subs		
Subtotal - Salaries and Benefits		\$63,881	\$16,720
Purchased Services			
	General Purchased Services	\$264,902	\$363,400
Subtotal - Purchased Services		\$264,902	\$363,400
Supplies			
		\$10,000	\$10,000
Subtotal - Supplies		\$10,000	\$10,000
Property			
	Technology		
	Other	\$25,000	\$0
Subtotal - Property		\$25,000	\$0
Other Objects		\$49,620	\$26,624
Total Expenditures		\$349,522	\$400,024
Total Operating Costs		\$413,403	\$416,744
Number of Students:		5274	5274
Total Cost Per Student		\$78.39	\$79.02
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

<u>Page</u>	<u>Description</u>	2016-17 Amended Budget	2017-18 Proposed Budget
30	<i>District Governance Services</i>	\$210,570	\$210,570
31	<i>Executive Administration Services</i>	\$321,537	\$318,130
Total Governance/Admin		\$532,107	\$528,700
Cost Per Student		\$101	\$100
32	<i>Office of Student Support (General Admin)</i>	\$363,644	\$294,668
33	Student Information System	\$293,543	\$371,980
34	Culture & Equity	\$0	\$224,938
35	Health Services	\$355,103	\$274,142
36	Curriculum, Instruction, and Assessment	\$897,844	\$1,162,891
Total Support Services Division		\$1,910,134	\$2,328,620
Cost Per Student		\$362	\$442
37	<i>Office of Operations</i>	\$165,857	\$215,361
38	Finance Office	\$606,341	\$711,249
39	Communications	\$218,978	\$211,112
40	Human Resources	\$439,416	\$439,634
41	Technology	\$997,002	\$1,370,293
42	Safety	\$23,207	\$186,500
43	Facilities	\$1,125,078	\$1,143,583
44	Custodial	\$563,863	\$649,307
45	Transportation	\$1,281,455	\$1,367,582
46	Utilities	\$368,885	\$371,990
47	Insurance/Risk Management	\$650,000	\$635,000
Total Operations Division		\$6,440,082	\$7,301,610
Cost per Student		\$1,221	\$1,384
Total Support Services		\$8,882,323	\$10,158,929
Students		5,274	5,274
Cost Per Student		\$1,684	\$1,926

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$7,000	\$7,000
	District Substitutes		
	Overtime	\$0	\$0
Benefits			
	Regular Employees	\$2,170	\$2,170
	District Substitutes		
	Overtime	\$0	\$0
Subtotal - Salaries and Benefits		\$9,170	\$9,170
Purchased Services			
	General Purchased Services	\$182,900	\$182,900
Subtotal - Purchased Services		\$182,900	\$182,900
Supplies		\$5,500	\$5,500
Subtotal - Supplies		\$5,500	\$5,500
Property			
	Technology		
	Other	\$0	\$0
Subtotal - Property		\$0	\$0
Other Objects		\$13,000	\$13,000
Total Expenditures		\$201,400	\$201,400
Total Operating Costs		\$210,570	\$210,570
Number of Students:		5,274	5,274
Total Cost Per Student		\$39.93	\$39.93
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$233,684	\$230,277
	District Substitutes		
	Overtime		
Benefits			
	Regular Employees	\$60,678	\$60,678
	District Substitutes		
	Overtime		
Subtotal - Salaries and Benefits		\$294,362	\$290,955
Purchased Services			
	General Purchased Services	\$14,700	\$15,900
Subtotal - Purchased Services		\$14,700	\$15,900
Supplies			
	Department Supplies	\$8,450	\$7,250
Subtotal - Supplies		\$8,450	\$7,250
Property			
	Technology		
	Other	\$3,500	\$3,500
Subtotal - Property		\$3,500	\$3,500
Other Objects		\$525	\$525
Total Expenditures		\$27,175	\$27,175
Total Operating Costs		\$321,537	\$318,130
Number of Students:		5,274	5,274
Total Cost Per Student		\$60.97	\$60.32
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$221,765	\$152,127
	District Substitutes		
	Overtime	\$3,554	\$0
Benefits			
	Regular Employees	\$70,904	\$71,650
	District Substitutes		
	Overtime	\$746	
Subtotal - Salaries and Benefits		\$296,969	\$223,777
Purchased Services			
	General Purchased Services	\$62,525	\$66,891
Subtotal - Purchased Services		\$62,525	\$66,891
Supplies			
	Department Supplies	\$2,150	\$3,500
Subtotal - Supplies		\$2,150	\$3,500
Property			
	Technology		
	Other	\$2,000	\$500
Subtotal - Property		\$2,000	\$500
Other Objects		\$0	\$0
Total Expenditures		\$66,675	\$70,891
Total Operating Costs		\$363,644	\$294,668
Number of Students:		5,274	5,274
Total Cost Per Student		\$68.95	\$55.87
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$122,565	\$124,544
	District Substitutes		
	Overtime		
Benefits			
	Regular Employees	\$36,373	\$36,373
	District Substitutes		
	Overtime		
Subtotal - Salaries and Benefits		\$158,938	\$160,917
Purchased Services			
	General Purchased Services	\$44,774	\$67,950
Subtotal - Purchased Services		\$44,774	\$67,950
Supplies			
	Department Supplies	\$281	\$341
Subtotal - Supplies		\$281	\$341
Property			
	Technology		
	Other	\$89,550	\$142,772
Subtotal - Property		\$89,550	\$142,772
Other Objects		\$0	\$0
Total Expenditures		\$134,605	\$211,063
Total Operating Costs		\$293,543	\$371,980
Number of Students:		5,274	5,274
Total Cost Per Student		\$55.66	\$70.53
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees		\$140,771
	District Substitutes		
	Overtime		
Benefits			
	Regular Employees		\$42,231
	District Substitutes		\$0
	Overtime		
Subtotal - Salaries and Benefits		\$0	\$183,002
Purchased Services			
	General Purchased Services		\$37,036
Subtotal - Purchased Services		\$0	\$37,036
Supplies			\$3,900
	Department Supplies		
Subtotal - Supplies		\$0	\$3,900
Property			
	Technology		
	Other		
Subtotal - Property		\$0	\$0
Other Objects		\$0	\$1,000
Total Expenditures		\$0	\$41,936
Total Operating Costs		\$0	\$224,938
Number of Students:		5,274	5,274
Total Cost Per Student		\$0.00	\$42.65
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$179,813	\$165,208
	District Substitutes		
	Overtime		
Benefits			
	Regular Employees	\$65,000	\$52,574
	District Substitutes		
	Overtime		
Subtotal - Salaries and Benefits		\$244,813	\$217,782
Purchased Services			
	General Purchased Services	\$103,990	\$49,560
Subtotal - Purchased Services		\$103,990	\$49,560
Supplies			
	Department Supplies	\$5,100	\$5,500
Subtotal - Supplies		\$5,100	\$5,500
Property			
	Technology		
	Other	\$1,200	\$1,300
Subtotal - Property		\$1,200	\$1,300
Other Objects		\$0	\$0
Total Expenditures		\$110,290	\$56,360
Total Operating Costs		\$355,103	\$274,142
**** This Expense is offset by Medicaid School Health Services, in 2016-2017 we received over \$299,475****			
Number of Students:		5,274	5,274
Total Cost Per Student		\$67.33	\$51.98
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

DESCRIPTION OF WORK: Includes non-student expenses in ensuring that we have a Guaranteed Viable Curriculum, increase the quality of instruction, and have effective systems to track student learning over time. Staff who do not directly work with students are reflected in this portion of the budget as well as additional compensation for teacher leaders and substitutes for Professional Development.

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$440,000	\$188,249
	District Substitutes	\$200,000	\$281,820
	Overtime		
Benefits			
	Regular Employees	\$14,520	\$15,950
	District Substitutes	\$42,000	\$70,455
	Overtime		
Subtotal - Salaries and Benefits		\$696,520	\$556,474
Purchased Services			
	General Purchased Services	\$167,724	\$574,467
Subtotal - Purchased Services		\$167,724	\$574,467
Supplies			
	Department Supplies	\$15,500	\$7,550
Subtotal - Supplies		\$15,500	\$7,550
Property			
	Technology		
	Other	\$12,000	\$12,800
Subtotal - Property		\$12,000	\$12,800
Other Objects		\$6,100	\$11,600
Total Expenditures		\$201,324	\$606,417
Total General Fund Operating Costs		\$897,844	\$1,162,891
Number of Students:		5,274	5,274
Total Cost Per Student		\$170.24	\$220.50
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$124,782	\$155,326
	District Substitutes		
	Overtime		
Benefits			
	Regular Employees	\$37,175	\$57,175
	District Substitutes		
	Overtime		
Subtotal - Salaries and Benefits		\$161,957	\$212,501
Purchased Services			
	General Purchased Services	\$2,900	\$2,360
Subtotal - Purchased Services		\$2,900	\$2,360
Supplies			
	Department Supplies	\$1,000	\$500
Subtotal - Supplies		\$1,000	\$500
Property			
	Technology		
	Other	\$0	\$0
Subtotal - Property		\$0	\$0
Other Objects		\$0	\$0
Total Expenditures		\$3,900	\$2,860
Total Operating Costs		\$165,857	\$215,361
Number of Students:		5,274	5,274
Total Cost Per Student		\$31.45	\$40.83
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$370,219	\$477,202
	District Substitutes		
	Overtime	\$2,075	\$0
Benefits			
	Regular Employees	\$122,172	\$122,562
	District Substitutes		
	Overtime	\$390	\$0
Subtotal - Salaries and Benefits		\$494,856	\$599,764
Purchased Services			
	General Purchased Services	\$32,535	\$34,785
Subtotal - Purchased Services		\$32,535	\$34,785
Supplies			
	Department Supplies	\$8,700	\$6,450
Subtotal - Supplies		\$8,700	\$6,450
Property			
	Technology		
	Other	\$70,250	\$70,250
Subtotal - Property		\$70,250	\$70,250
Other Objects		\$0	\$0
Total Expenditures		\$111,485	\$111,485
Total Operating Costs		\$606,341	\$711,249
Number of Students:		5,274	5,274
Total Cost Per Student		\$114.97	\$134.86
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$122,601	\$126,955
	District Substitutes		
	Overtime	\$3,000	\$5,400
Benefits			
	Regular Employees	\$38,997	\$39,507
	District Substitutes		
	Overtime	\$510	
Subtotal - Salaries and Benefits		\$165,108	\$171,862
Purchased Services			
	General Purchased Services	\$37,120	\$23,700
Subtotal - Purchased Services		\$37,120	\$23,700
Supplies			
	Department Supplies	\$2,950	\$1,750
Subtotal - Supplies		\$2,950	\$1,750
Property			
	Technology		
	Other	\$0	\$0
Subtotal - Property		\$0	\$0
Other Objects		\$13,800	\$13,800
Total Expenditures		\$53,870	\$39,250
Total Operating Costs		\$218,978	\$211,112
Number of Students:		5,274	5,274
Total Cost Per Student		\$41.52	\$40.03
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$279,473	\$286,716
	District Substitutes		
	Overtime	\$7,025	\$0
Benefits			
	Regular Employees	\$70,693	\$72,168
	District Substitutes		
	Overtime	\$1,475	\$0
Subtotal - Salaries and Benefits		\$358,666	\$358,884
Purchased Services			
	General Purchased Services	\$64,150	\$64,150
Subtotal - Purchased Services		\$64,150	\$64,150
Supplies			
	Department Supplies	\$5,500	\$5,500
Subtotal - Supplies		\$5,500	\$5,500
Property			
	Technology		
	Other	\$10,000	\$10,000
Subtotal - Property		\$10,000	\$10,000
Other Objects		\$1,100	\$1,100
Total Expenditures		\$80,750	\$80,750
Total Operating Costs		\$439,416	\$439,634
Number of Students:		5,274	5,274
Total Cost Per Student		\$83.32	\$83.36
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

DIVISION: Operations
 DEPARTMENT/SCHOOL: Technology

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

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$594,684	\$610,671
	District Substitutes		
	Overtime	\$2,479	\$0
Benefits			
	Regular Employees	\$193,082	\$193,082
	District Substitutes		
	Overtime	\$521	
Subtotal - Salaries and Benefits		\$790,766	\$803,753
Purchased Services			
	General Purchased Services	\$129,936	\$141,740
Subtotal - Purchased Services		\$129,936	\$141,740
Supplies			
	Department Supplies	\$14,000	\$4,800
Subtotal - Supplies		\$14,000	\$4,800
Property			
	Technology		
	Other	\$62,300	\$420,000
Subtotal - Property		\$62,300	\$420,000
Other Objects		\$0	\$0
Total Expenditures		\$206,236	\$566,540
Total Operating Costs		\$997,002	\$1,370,293
Number of Students:		5,274	5,274
Total Cost Per Student		\$189.04	\$259.82
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

DIVISION: Operations
DEPARTMENT/SCHOOL: Safety

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

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

Category	Sub Category	Amended Budget Proposed Budget	
		2016-17	2017-18
Salaries			
	Regular Employees	\$16,500	\$135,000
	District Substitutes		
	Overtime		
Benefits			
	Regular Employees	\$3,500	\$48,500
	District Substitutes		
	Overtime		
Subtotal - Salaries and Benefits		\$20,000	\$183,500
Purchased Services			
	General Purchased Services	\$15,000	\$15,000
Subtotal - Purchased Services		\$15,000	\$15,000
Supplies			
	Department Supplies	\$4,207	\$4,000
Subtotal - Supplies		\$4,207	\$4,000
Property			
	Technology		
	Other	\$4,000	\$4,000
Subtotal - Property		\$4,000	\$4,000
Other Objects		-\$20,000	-\$20,000
Total Expenditures		\$3,207	\$3,000
Total Operating Costs		\$23,207	\$186,500
Number of Students:		5,274	5,274
Total Cost Per Student		\$4.40	\$35.36
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Salaries			
	Regular Employees	\$537,199	\$584,882
	District Substitutes		
	Overtime	\$10,331	\$0
Benefits			
	Regular Employees	\$176,120	\$178,289
	District Substitutes		
	Overtime	\$2,169	\$0
Subtotal - Salaries and Benefits		\$725,818	\$763,171
Purchased Services			
	General Purchased Services	\$231,811	\$225,911
Subtotal - Purchased Services		\$231,811	\$225,911
Supplies			
	Department Supplies	\$133,449	\$120,500
Subtotal - Supplies		\$133,449	\$120,500
Property			
	Technology		
	Other	\$34,000	\$34,000
Subtotal - Property		\$34,000	\$34,000
Other Objects		\$0	\$1
Total Expenditures		\$399,260	\$380,412
Total Operating Costs		\$1,125,078	\$1,143,583
Number of Students:		5,274	5,274
Total Cost Per Student		\$213.33	\$216.83
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$157,404	\$311,833
	District Substitutes		
	Overtime		
Benefits			
	Regular Employees	\$67,459	\$72,352
	District Substitutes		
	Overtime		
Subtotal - Salaries and Benefits		\$224,863	\$384,185
Purchased Services			
	General Purchased Services	\$246,850	\$174,972
Subtotal - Purchased Services		\$246,850	\$174,972
Supplies			
	Department Supplies	\$72,150	\$70,150
Subtotal - Supplies		\$72,150	\$70,150
Property			
	Technology		
	Other	\$20,000	\$20,000
Subtotal - Property		\$20,000	\$20,000
Other Objects		\$0	\$0
Total Expenditures		\$339,000	\$265,122
Total Operating Costs		\$563,863	\$649,307
Number of Students:		5,274	5,274
Total Cost Per Student		\$106.91	\$123.11
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees	\$733,119	\$788,083
	District Substitutes		
	Overtime	\$40,000	\$12,000
Benefits			
	Regular Employees	\$356,221	\$364,621
	District Substitutes		
	Overtime	\$8,400	\$0
Subtotal - Salaries and Benefits		\$1,137,740	\$1,164,704
Purchased Services			
	General Purchased Services	\$22,000	\$158,300
Subtotal - Purchased Services		\$22,000	\$158,300
Supplies			
	Department Supplies	\$258,615	\$119,578
Subtotal - Supplies		\$258,615	\$119,578
Property			
	Technology		
	Other	\$8,100	\$45,000
Subtotal - Property		\$8,100	\$45,000
Other Objects		-\$145,000	-\$120,000
Total Expenditures		\$143,715	\$202,878
Total Operating Costs		\$1,281,455	\$1,367,582
Number of Students:		5,274	5,274
Total Cost Per Student		\$242.98	\$259.31
Staffing			
Administrative FTE			
Licensed FTE			
Classified FTE			

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

Category	Sub Category	Amended Budget 2016-17	Proposed Budget 2017-18
Purchased Services			
	General Purchased Services	\$38,151	\$40,059
Subtotal - Purchased Services		\$38,151	\$40,059
Supplies			
	Department Supplies	\$47,872	\$49,069
Subtotal - Supplies		\$47,872	\$49,069
Property			
	Technology		
	Other	\$0	\$1
Subtotal - Property		\$0	\$1
Other Objects		\$282,862	\$282,862
Total Expenditures		\$368,885	\$371,990
Total Operating Costs		\$368,885	\$371,990
Number of Students:		5,274	5,274
Total Cost Per Student		\$69.94	\$70.53

Staffing
Administrative FTE
Licensed FTE
Classified FTE

DESCRIPTION OF WORK: This budget covers the cost of liability insurance and risk management expenses for the district. It also includes \$40,000 for contribution to both County and City SRO's.

Category	Sub Category	Amended Budget	Proposed Budget
		2016-17	2017-18
Salaries			
	Regular Employees		
	District Substitutes		
	Overtime		
Benefits			
	Regular Employees		
	District Substitutes		
	Overtime		
Subtotal - Salaries and Benefits		\$0	\$0
Purchased Services			
	General Purchased Services	\$650,000	\$635,000
Subtotal - Purchased Services		\$650,000	\$635,000
Supplies			
	Department Supplies		
Subtotal - Supplies		\$0	\$0
Property			
	Technology		
	Other		
Subtotal - Property		\$0	\$0
Other Objects		\$0	\$0
Total Expenditures		\$650,000	\$635,000
Total Operating Costs		\$650,000	\$635,000
Number of Students:		5,274	5,274
Total Cost Per Student		\$123.25	\$120.40
Staffing			
	Administrative FTE		
	Licensed FTE		
	Classified FTE		

Program Description:

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

<u>Program</u>	<u>Description</u>	<u>2016-17 Amended Budget</u>	<u>2017-18 Proposed Budget</u>
2900	Leave Payouts - Classified	\$52,000	\$20,000
2500	School Carryover Funds	\$0	\$0
	One Time Stipend - 16-17	\$330,000	\$0
80	Copiers	\$35,000	\$35,000
2250	Student Assessment - School Vault	\$0	\$0
2510	General Contingency	\$250,000	\$200,000
2840	Mill Levy Technology	\$200,000	\$0
0090	Leave Payouts - Certified (ESIP & VSIP)	\$100,000	\$50,000
	Total Other Charges	\$967,000	\$305,000
	Students	5,274	5,274
	Cost Per Student	\$335	\$430

Note: Leave payouts have been split into two different program areas to capture the costs associated with certified and classified staff. Leave payouts are one-time costs. The actual copier costs support copiers in all facilities across the district. Schools pay a per copy cost that covers toner and Services as well as paper. Insurance risk management (property, workers' compensation, unemployment, etc) were accounted for in Fund 18 and are now accounted for here. Mill Levy Technology funds are tracked here for transparency. General Contingency provides funds in case of an emergency should a system fail or a facility require outside supports that are not accounted for in a budget.

OTHER BUDGETS

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Fund Balance:	\$441,598	\$427,345	\$386,756	\$351,757	\$446,163	\$446,296
Revenue:						
Other	\$498,881	\$454,761	\$496,755	\$550,000	\$550,000	\$518,692
Other - School Vault	\$0	\$405,000	\$0	\$0	\$0	\$0
Other - Interfund Transfer	\$0	\$245,282	\$0	\$0	\$0	\$0
Total Revenue:	\$498,881	\$1,105,043	\$496,755	\$550,000	\$550,000	\$518,692
Total Assets Available:	\$940,479	\$1,532,388	\$883,511	\$901,757	\$996,163	\$964,988
Expenditures:						
Other	\$513,134	\$495,349	\$437,348	\$550,000	\$550,000	\$484,526
Other - School Vault	\$0	\$650,282	\$0	\$0	\$0	\$0
Total Expenditures:	\$513,134	\$1,145,631	\$437,348	\$550,000	\$550,000	\$484,526
Ending Fund Balance:	\$427,345	\$386,757	\$446,163	\$351,757	\$446,163	\$480,463

Program Description:

Revenues consist of Designated Purpose Grants.

	2013-14 Actual	2014-15 Actual	2015-16 Actuals	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Fund Balance:	\$0	\$0	\$0	\$57,000	\$0	\$0
Revenues:						
Grants (Title, Read Act, ELPA)	\$1,888,423	\$1,365,244	\$1,484,280	\$1,665,300	\$1,665,300	\$1,017,702
ESS: IDEA/ECEA						\$1,614,183
Title I						\$477,240
Title II Part A						\$102,043
Title III						\$15,777
Title IV						\$11,816
Title VI						\$40,722
Total Revenues:	\$1,888,423	\$1,365,244	\$1,484,280	\$1,665,300	\$1,665,300	\$3,279,483
Total Funds Available:	\$1,888,423	\$1,365,244	\$1,484,280	\$1,722,300	\$1,665,300	\$3,279,483
Salaries	\$600,000	\$691,289	\$708,183	\$900,000	\$900,000	\$900,000
Benefits	\$180,000	\$225,376	\$225,706	\$297,000	\$297,000	\$297,000
Subtotal Salaries & Benefits	\$780,000	\$916,665	\$933,889	\$1,197,000	\$1,197,000	\$1,197,000
Purchased Services	\$453,423	\$280,443	\$321,114	\$355,300	\$355,300	\$298,300
	\$453,423	\$280,443	\$321,114	\$355,300	\$355,300	\$298,300
Supplies	\$135,000	\$90,879	\$116,755	\$125,000	\$125,000	\$125,000
	\$135,000	\$90,879	\$116,755	\$125,000	\$125,000	\$125,000
Property	\$500,000	\$64,664	\$93,142	\$10,000	\$10,000	\$10,000
	\$500,000	\$64,664	\$93,142	\$10,000	\$10,000	\$10,000
Other Objects	\$20,000	\$12,594	\$19,381	\$35,000	\$35,000	\$35,000
	\$20,000	\$12,594	\$19,381	\$35,000	\$35,000	\$35,000
Subtotal Other Expenditures	\$1,108,423	\$448,579	\$550,392	\$525,300	\$525,300	\$468,300
ESS (IDEA/ ECEA Expenses						\$1,614,183
Total Costs This Program	\$1,888,423	\$1,365,244	\$1,484,281	\$1,722,300	\$1,722,300	\$3,279,483
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0

Program Description:

Used to account for interscholastic activities.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Fund Balance:	\$53,790	\$1,874	\$983	\$1,057	\$0	\$15,000
Revenues:						
Fees	\$66,316	\$63,558	\$83,851	\$84,808	\$108,300	\$84,808
Gate Receipts	\$41,153	\$41,881	\$41,448	\$42,000	\$34,939	\$42,000
Transfer from General Fund	\$638,000	\$899,000	\$965,224	\$950,000	\$1,010,000	\$1,000,000
Total Revenues:	\$745,468	\$1,004,439	\$1,090,522	\$1,076,808	\$1,153,239	\$1,126,808
Total Funds Available:	\$799,259	\$1,006,313	\$1,091,505	\$1,077,865	\$1,153,239	\$1,141,808
Expenditures:						
Elementary	\$0	\$0	\$5,139	\$5,900	\$4,579	\$ -
Miller	\$77,896	\$78,850	\$82,333	\$84,724	\$88,090	\$ 74,792.93
Escalante	\$97,606	\$89,312	\$97,246	\$101,221	\$104,215	\$ 88,938.77
High School	\$621,882	\$837,169	\$906,787	\$880,000	\$953,066	\$ 904,378.93
Total Expenditures:	\$797,383	\$1,005,331	\$1,091,505	\$1,071,845	\$1,149,950	\$1,068,111
Ending Fund Balance:	\$1,875	\$983	\$0	\$6,020	\$3,289	\$73,697

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

DHS	\$ 889,378.93
Escalante	\$ 88,938.77
Miller	\$ 74,792.93
Elementary	\$ -

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)).

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Fund Balance:	\$9,704,766	\$10,050,465	\$9,379,652	\$10,408,622	\$10,460,540	\$11,399,180
Revenue:						
Local Property Taxes (Net)	\$7,753,748	\$8,594,032	\$8,587,797	\$8,550,890	\$8,550,890	\$8,379,872
Earnings on Investments	\$7,454	\$7,557	\$21,622	\$12,500	\$12,500	\$50,000
Payment in Lieu of Taxes	\$226,797	\$0	\$0	\$0	\$0	\$0
Refunding Bond Proceeds	\$0	\$0	\$5,898,819	\$0	\$0	\$0
Total Revenue:	\$7,988,000	\$8,601,589	\$14,508,238	\$8,563,390	\$8,563,390	\$8,429,872
Total Funds Available:	\$17,692,765	\$18,652,054	\$23,887,889	\$18,972,012	\$19,023,930	\$19,829,053
Expenditures:						
Retirement of Bonds	\$5,070,000	\$4,270,000	\$5,495,000	\$5,495,000	\$5,495,000	\$5,495,000
Interest on Bonds Outstanding	\$2,569,300	\$3,392,150	\$2,035,170	\$2,035,170	\$2,125,750	\$2,125,750
Other-Paying Agent Fees	\$3,000	\$2,250	\$102,754	\$4,000	\$4,000	\$4,000
Payment Refunding Bond Escrow Agent	\$0	\$0	\$5,794,425	\$0	\$0	\$0
Early Redemption of Bonds	\$0	\$0	\$0	\$0	\$0	\$0
Special Items - Transfer to Cap. Projects		\$1,608,002	\$0	\$0	\$0	\$0
Total Expenditures:	\$7,642,300	\$9,272,402	\$13,427,349	\$7,534,170	\$7,624,750	\$7,624,750
Ending Fund Balance:	\$10,050,465	\$9,379,652	\$10,460,540	\$11,437,842	\$11,399,180	\$12,204,303

Program Description:

To account for capital projects and larger capital purchases.

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Fund Balance:	\$1,603,730	\$1,355,218	\$1,562,014	\$170,023	\$2,167,857	\$574,174
Revenues:						
Other Revenue (PILT and Fund Raising)	\$14,276	\$318,802	\$626,019	\$455,000	\$555,000	\$350,000
Juniper						
School Dedication Fees (taxes)	\$78,719	\$72,252	\$106,348	\$94,395	\$94,395	\$94,395
Best Grant or Other Awards	\$0	\$0	\$74,815	\$0	\$0	\$0
Allocation from General Fund	\$975,000	\$0	\$400,000	\$600,000	\$1,600,000	\$1,200,000
Transfer from Debt Servicesice		\$1,608,002	\$0	\$0	\$0	\$0
Lease Revenue	\$0	\$0	\$1,900,000	\$1,900,000	\$0	\$0
Total Revenues:	\$1,067,995	\$1,999,056	\$3,107,182	\$3,049,395	\$2,249,395	\$1,644,395
Total Funds Available:	\$2,671,725	\$3,354,274	\$4,669,196	\$3,219,418	\$4,417,252	\$2,218,569
Expenditures:						
Projects-Current Fiscal Year	\$678,302	\$1,053,809	\$352,557	\$1,100,000	\$1,100,000	\$1,504,284
DHS & ESC Track/Field			\$1,919,890	\$1,900,000	\$2,227,295	\$0
School Bus & Transportation Projects			\$228,892		\$300,000	\$300,000
Loan Payment on Stadium			\$0		\$212,000	\$212,000
Projects-Previous Fiscal Years	\$638,205	\$697,451	\$0	\$0		
Total Expenditures:	\$1,316,507	\$1,751,260	\$2,501,339	\$3,000,000	\$3,839,295	\$2,016,284
Less: Transfer to General Fund		(41,000.00)				
Ending Fund Balance:	\$1,355,218	\$1,562,014	\$2,167,857	\$219,418	\$577,957	\$202,285

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Fund Balance:	(\$6,413)	(\$43,332)	\$28,720	\$26,698	\$180,767	\$133,997
Revenue:						
Food Sales	\$443,982	\$434,536	\$480,740	\$478,767	\$478,767	\$500,000
Reimbursements - Federal	\$683,188	\$652,489	\$738,737	\$826,298	\$826,298	\$845,000
Federal Farm to School	\$19,021	\$79,542	\$0	\$0	\$0	\$0
Reimbursements - State	\$21,326	\$25,268	\$26,841	\$15,985	\$15,985	\$17,000
U.S.D.A Commodities Received	\$87,855	\$93,949	\$93,231	\$109,000	\$109,000	\$110,000
Transfer from General Fund	\$294,500	\$340,320	\$292,650	\$273,000	\$125,000	\$125,000
Total Revenue:	\$1,549,873	\$1,626,105	\$1,632,199	\$1,703,050	\$1,555,050	\$1,597,000
Total Funds Available:	\$1,543,458	\$1,582,772	\$1,660,919	\$1,729,748	\$1,735,817	\$1,730,997
Expenditures:						
Salaries and Benefits	\$736,586	\$754,185	\$720,765	\$765,343	\$838,275	\$789,775
Purchased Services	\$34,331	\$19,075	\$18,775	\$33,750	\$27,000	\$26,600
Food	\$728,731	\$596,818	\$559,773	\$795,705	\$618,000	\$618,000
Depreciation-Capital Purchases	\$20,924	\$0	\$0			
Other Operating Expenses	\$2,754	\$104,431	\$180,840	\$109,000	\$138,330	\$138,330
Federal Farm to School	\$19,021	\$79,542	\$0			\$48,900
Total Expenditures:	\$1,542,347	\$1,554,052	\$1,480,153	\$1,703,798	\$1,621,605	\$1,621,605
Ending Fund Balance:	\$1,111	\$28,720	\$180,767	\$25,950	\$114,212	\$109,392

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:

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

	2013-14 Actual	2014-15 Actual	2015-16 Actuals	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Net Position:	\$79,839	\$1,360	\$213	\$328	\$9,455	\$5,688
Revenue:						
Charges for Services	\$265,114	\$297,714	\$319,874	\$320,925	\$320,925	\$304,879
Transfer from General Fund		\$63,500	\$50,500	\$30,000	\$30,000	\$30,000
Total Revenue:	\$265,114	\$361,214	\$370,374	\$350,925	\$350,925	\$334,879
Total Funds Available:	\$344,953	\$362,574	\$370,587	\$351,253	\$360,380	\$340,567
Expenditures:						
Salaries and Benefits	\$325,333	\$344,270	\$332,731	\$333,335	\$333,335	\$315,669
Overhead Costs	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$18,260	\$18,092	\$28,401	\$18,000		\$23,097
Total Expenditures:	\$343,593	\$362,361	\$361,132	\$351,335	\$350,835	\$338,766
	\$1,360	\$213	\$9,455	(\$82)	\$9,545	\$1,802

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Net Position:	\$2,636,668	\$2,928,278	\$3,189,684	\$2,668,184	\$3,908,808	\$3,908,808
Revenues						
Premium Payments - Health / Medical	\$3,805,963	\$4,056,879	\$4,703,865	\$4,082,805	\$4,082,805	\$4,082,805
Earnings on Investments	\$3,312	\$3,596	\$10,626	\$10,000	\$11,000	\$11,000
Total Revenues:	<u>\$3,809,275</u>	<u>\$4,060,475</u>	<u>\$4,714,491</u>	<u>\$4,092,805</u>	<u>\$4,093,805</u>	<u>\$4,093,805</u>
Total Funds Available:	<u>\$6,445,943</u>	<u>\$6,988,753</u>	<u>\$7,904,175</u>	<u>\$6,760,989</u>	<u>\$8,002,613</u>	<u>\$8,002,613</u>
Expenditures						
Claims	\$2,851,642	\$3,041,175	\$3,178,114	\$3,250,000	\$4,500,000	\$3,250,000
Administrative - Service Fees	\$633,298	\$724,895	\$784,082	\$810,750	\$810,750	\$810,750
Other Costs-Broker Fees/EAP	\$32,724	\$33,000	\$33,171	\$33,000	\$29,399	\$33,000
Contingency	\$0	\$0	\$0	\$700,000	\$109,851	\$700,000
Total Expenditures:	<u>\$3,517,665</u>	<u>\$3,799,069</u>	<u>\$3,995,367</u>	<u>\$4,793,750</u>	<u>\$5,450,000</u>	<u>\$4,793,750</u>
Ending Net Position:	<u>\$2,928,278</u>	<u>\$3,189,684</u>	<u>\$3,908,808</u>	<u>\$1,967,239</u>	<u>\$2,552,613</u>	<u>\$3,208,863</u>

Program Description:

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

	2014-15 Actual	2015-16 Actual	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Net Position:	\$0	\$63,046	\$94,046	\$122,180	\$122,180
Revenues					
Premium Payments - Dental	\$364,770	\$363,822	\$365,000	\$365,000	\$365,000
Earnings on Investments	\$0	\$15			
Total Revenues:	\$364,770	\$363,837	\$365,000	\$365,000	\$365,000
Total Funds Available:	\$364,770	\$426,883	\$459,046	\$487,180	\$487,180
Expenditures					
Claims	\$272,399	\$275,047	\$285,000	\$285,000	\$285,000
Administrative - Service Fees	\$29,325	\$29,657	\$30,000	\$30,000	\$30,000
Other Costs-Broker Fees	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$20,000	\$20,000	\$20,000
Total Expenditures:	\$301,724	\$304,704	\$335,000	\$335,000	\$335,000
Ending Net Position:	\$63,046	\$122,179	\$124,046	\$152,180	\$152,180

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Accepted Budget	2016-17 Amended Budget	2017-18 Proposed Budget
Beginning Fund Balance	\$285,354	\$262,165	\$291,584	\$282,165	\$324,488	\$324,488
Revenue:						
Other	\$533,424	\$681,471	\$2,210	\$650,000	\$650,000	\$650,000
Elementary Schools	\$0	\$0	\$61,953	\$0	\$0	\$0
Middle Schools	\$0	\$0	\$20,395	\$0	\$0	\$0
Senior High Schools	\$0	\$0	\$446,472	\$0	\$0	\$0
Transfer	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue:	\$533,424	\$681,471	\$531,031	\$650,000	\$650,000	\$650,000
 Total Assets Available:	 \$818,777	 \$943,636	 \$822,615	 \$932,165	 \$974,488	 \$974,488
Expenditure:						
Other	\$556,612	\$652,054	\$1,398	\$675,002	\$675,002	\$675,002
Elementary Schools			\$52,708			
Middle Schools			\$14,673			
Senior High Schools			\$429,348			
Total Expenditures:	\$556,612	\$652,054	\$498,127	\$675,002	\$675,002	\$675,002
 Ending Fund Balance:	 \$262,165	 \$291,582	 \$324,488	 \$257,163	 \$299,486	 \$299,486