



*Durango School District 9-R
Amended Budget
FYE 06/30/2014
Board Approved - January 21, 2014*

FINAL

EXECUTIVE SUMMARY OF CHANGES
Dan Snowberger, Superintendent

The 2013-14 budget revision being requested by the Superintendent currently shows both increased revenues and expenses not originally accounted for in the proposed budget approved by the board in June 2013. This summary captures the major changes made in the revised budget. Additional changes resulted from a difference in actual costs compared to projected costs in the original budget.

During the 2013-14 school year, a budget was developed to focus on decreased deficit spending. At the same time, the district attempted to position itself to better track costs of special population by separating them out from the school budget page. This led to the creation of a number of new budget reporting pages in the current format. Under this budget revision document, the district is further desiring to create transparency for utility costs which originally appeared under the custodial budget on page 45. All utility costs are now reflected on page 47 thereby allowing the district to accurately track these costs, including the energy efficiency initiative that was completed last year and financed at a cost of \$237,000 per year.

This year, the district has undergone some major transitions in the Special Education program. Increased costs in that program both on page 24 and page 30 of the budget. While a number of Special Education programs were restructured, the district did embark on the creation of a new transition program for students who are 18-21, as well as reviewing staffing across the district to ensure that we have supports to meet the needs of all students. After evaluating student needs, the district hired additional support staff including a Social Worker and Behavior Therapist to better support high needs or challenging students within our schools. Another challenge has been students who arrive in the district at the start of the year who sometimes require the allocation of additional resources. In the budget approved in June of 2013, no such staffing was accounted for to meet the needs of new students. The costs of the additional staffing required to support students increased the overall budget by \$345,887.

This year, the district also eliminated a few positions requiring that four teachers be declared as "excess" and placed in a priority hiring pool. Procedures outlined under Senate Bill 10-191 requires that non-probationary teachers who are no longer needed because of position cuts be paid for one year during which time they assume responsibility for securing a new position. The district may place them in any position they fit during this time period. Since three of the four teachers were not needed to fill teaching positions, the district used them as Instructional Paraprofessionals working with high needs Special Education students. Due to excess costs of the higher teacher salaries as compared to that of an instructional paraprofessional, the district has absorb additional costs (\$109,106) for the 2013-14 school year. At the end of the year, the district will no longer maintain these employees in "excess" positions thereby eliminating this additional cost.

Finally, the district has embarked in a venture to develop a new software tool to transform educational assessment. This tool, SchoolVault is a one-time investment cost. While the district hoped to secure outside funding to cover the cost of this tool, it has been necessary to use reserve funds to achieve its development. In September, the district received a donation from the Marc & Jane Katz Family Foundation that was used to offset development costs. The district intends to complete Phase I of this software and allow other districts, on a fee for service basis, to begin using it in the fall of 2014 thereby regaining its investment over time.

Description of Increased Cost	Cost
Increased Special Education Funding (Page 24 & Page 30 – Salaries)	\$345,887
District investment in School Vault Initiative (Page 48 – Program 2250)	\$369,525
Excess costs of Surplused Teaching Staff (Page 24 – Salaries)	\$109,106
TOTAL	\$824,518

**GENERAL
FUND BUDGET**

1. Pupil Enrollment

October Count for Fiscal Year	Actual 2011-2012	Actual 2012-2013	Estimated 2013-14	Increase (Decrease)	Actual 2013-14	Estimated FTE
Preschool - Colorado PPS	164	164	164	2	166	112.0
Preschool - Special Education	28	40	40	(17)	23	25.5
Kindergarten	379	437	436	(72)	364	182.0
Grades One - Five	1,706	1,726	1,836	24	1,860	1,860.0
Grades One - Five half time	126	132	135	9	144	69.0
Total Elementary School	2,403	2,499	2,611	(54)	2,557	2,248.5
Grades Six - Eight	900	881	865	16	881	881.0
Grades Six - Eight half time	34	32	32	(2)	30	15.0
Total Middle School	934	913	897	14	911	896.0
Grades Nine - Twelve	1,230	1,199	1,167	(7)	1,160	1,160.0
Grades Nine - Twelve half time	51	45	45	(3)	42	21.0
Total Senior High School	1,281	1,244	1,212	(10)	1,202	1,181.0
Total Enrollment	4,618	4,656	4,720	-50	4,670	4,325.5
Increase (Decrease) From Previous Year	-0.71	0.82%	1.37%		-1.06%	

	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 @	4,360.5	\$ 1,493,634,640	6.601	5.504	0.058	4.854	17.017
2014	4,362.10 @	4,325.5	\$ 1,283,819,050	6.601	6.404	0.045	6.040	19.090

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

Changes	Amount	Percentage
Assessed Valuation	\$(209,815,590)	-9.54%
Funded Pupil Count	(33.4)	-0.75%

Final levies were established, per statute, in December 2013.

Final student counts were established, per statute, after the October count date.

GENERAL FUND
Summary of Revenues, Expenditures and Fund Balance

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Fund Balance	\$9,435,347	\$10,612,524	\$8,065,254	\$8,443,371
Net Revenue	<u>\$36,518,386</u>	<u>\$34,623,896</u>	<u>\$35,611,149</u>	<u>\$36,569,452</u>
Total Funds Available:	<u>\$45,953,733</u>	<u>\$45,236,419</u>	<u>\$43,676,402</u>	<u>\$45,012,822</u>
Expenditures	<u>\$35,341,209</u>	<u>\$36,793,048</u>	<u>\$37,287,403</u>	<u>\$38,559,551</u>
Total Appropriation/Expenditures	<u>\$35,341,209</u>	<u>\$36,793,048</u>	<u>\$37,287,403</u>	<u>\$38,559,551</u>
Ending Fund Balance:	\$10,612,524	\$8,443,371	\$6,388,999	\$6,453,271
Percent of General Fund Revenue	27.01%	21.90%	16.47%	16.36%
Ten Percent of General Fund Revenue	\$3,929,702	\$3,855,799	\$3,878,240	\$3,944,020
Fund Balance Increase/Decrease w/out School Vault & Donation	\$1,177,177	(\$2,169,153)	(\$1,676,255)	(\$1,990,100) (\$1,620,575)

**GENERAL FUND
Summary of Revenue**

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

Revenue Per Enrollment	\$8,326	\$8,281	\$8,217	\$8,445.44
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* Included in School Finance Act Formula

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Instructional Programs	\$26,491,996	\$27,058,985	\$27,721,498	\$28,273,344
Support Services Programs	\$8,319,646	\$9,291,235	\$8,661,905	\$9,070,932
Other Charges	<u>\$529,567</u>	<u>\$442,828</u>	<u>\$904,000</u>	<u>\$1,215,275</u>
Total Expenditures:	<u><u>\$35,341,209</u></u>	<u><u>\$36,793,048</u></u>	<u><u>\$37,287,403</u></u>	<u><u>\$38,559,551</u></u>
Students	4,618	4,656	4,720	4,670
Cost Per Student	\$7,653	\$7,902	\$7,900	\$8,257

INSTRUCTIONAL PROGRAMS

Page Description	2011-12 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget	Budget Increase (Decrease)	Percent Change
7 Sunnyside Elementary School	\$1,051,967	\$1,088,729	\$999,532	\$1,014,265	\$14,733	1.47%
8 Florida Mesa Elementary School	\$1,779,318	\$1,986,674	\$1,882,604	\$1,953,683	\$71,079	3.78%
9 Fort Lewis Mesa Elementary School	\$936,575	\$907,114	\$857,753	\$849,811	(\$7,942)	-0.93%
10 Animas Valley Elementary School	\$1,442,299	\$1,500,123	\$1,292,639	\$1,308,997	\$16,358	1.27%
11 Needham Elementary School	\$2,310,480	\$2,511,336	\$2,384,868	\$2,433,530	\$48,662	2.04%
12 Park Elementary School	\$2,415,940	\$2,588,609	\$2,361,838	\$2,370,352	\$8,514	0.36%
13 Riverview Elementary School	\$2,393,564	\$2,539,322	\$2,307,894	\$2,279,793	(\$28,101)	-1.22%
14 Miller Middle School	\$2,649,377	\$2,474,377	\$2,259,049	\$2,177,440	(\$81,609)	-3.61%
15 Escalante Middle School	\$2,804,773	\$2,879,485	\$2,454,580	\$2,363,487	(\$91,093)	-3.71%
16 Durango High School	\$5,806,028	\$5,760,580	\$5,319,821	\$5,297,753	(\$22,068)	-0.41%
17 Big Picture Program	\$415,857	\$507,995	\$449,329	\$433,829	(\$15,500)	-3.45%
18 Shared School	\$194,055	\$216,211	\$205,100	\$204,700	(\$400)	-0.20%
19 Alternative Programs - Phoenix & Denier	\$259,754	\$261,667	\$303,319	\$190,004	(\$113,315)	-37.36%
20 Summer School & Homebound	\$33,695	\$37,832	\$62,419	\$62,419	\$0	0.00%
21 Post Secondary Alternative Options	\$400,612	\$354,483	\$285,000	\$323,032	\$38,032	13.34%
22 Curriculum Adoption and Supplies	\$644,786	\$467,147	\$305,000	\$370,000	\$65,000	21.31%
23 Assessment	\$16,662	\$32,764	\$39,377	\$59,377	\$20,000	50.79%
24 Special Education and BOCES	\$529,757	\$663,366	\$2,814,853	\$3,259,846	\$444,993	15.81%
25 Gifted and Talented	\$5,753	\$4,834	\$11,000	\$11,000	\$0	0.00%
26 District Preschool	\$0	\$0	\$291,762	\$489,501	\$197,739	67.77%
27 English Language Learners	\$0	\$6,922	\$461,763	\$462,959	\$1,196	0.26%
28 Innovative Programs	\$400,744	\$269,413	\$372,000	\$357,567	(\$14,433)	-3.88%
	\$26,491,996	\$27,058,985	\$27,721,498	\$28,273,344	\$551,844	2.08%
Students	4,351	4,656	4,720	4,670	(50)	-1.15%

Cost Per Student

\$6,089

\$5,812

\$5,873

\$6,054

(\$215)

-3.53%

INSTRUCTIONAL PROGRAMS

Page	Description	Salaries	Benefits	Purchased Services	Supplies	Property	Other Objects	Total
7	Sunnyside Elementary School	\$766,050	\$234,243	\$3,090	\$10,307	\$400	\$175	\$1,014,265
8	Florida Mesa Elementary School	\$1,468,454	\$451,770	\$4,100	\$23,200	\$6,159	\$0	\$1,953,683
9	Fort Lewis Mesa Elementary School	\$644,164	\$192,256	\$3,585	\$8,025	\$650	\$1,130	\$849,811
10	Animas Valley Elementary School	\$988,795	\$295,952	\$5,600	\$16,543	\$0	\$2,107	\$1,308,997
11	Needham Elementary School	\$1,841,167	\$547,695	\$5,200	\$34,750	\$1,400	\$3,318	\$2,433,530
12	Park Elementary School	\$1,802,786	\$515,955	\$14,500	\$33,512	\$3,000	\$600	\$2,370,352
13	Riverview Elementary School	\$1,711,152	\$523,649	\$10,089	\$32,704	\$2,000	\$199	\$2,279,793
14	Miller Middle School	\$1,630,101	\$489,827	\$8,000	\$37,862	\$6,000	\$5,650	\$2,177,440
15	Escalante Middle School	\$1,781,640	\$523,581	\$10,200	\$38,866	\$5,100	\$4,100	\$2,363,487
16	Durango High School	\$3,908,287	\$1,175,551	\$84,851	\$124,829	\$1,000	\$3,234	\$5,297,753
17	Big Picture Program	\$320,885	\$100,120	\$5,400	\$5,924	\$1,500	\$0	\$433,829
18	Shared School	\$158,600	\$33,390	\$4,971	\$7,739	\$0	\$0	\$204,700
19	Alternative Education - Phoenix & Den	\$115,044	\$33,460	\$35,000	\$6,500	\$0	\$0	\$190,004
20	Special Programs	\$21,180	\$3,939	\$31,300	\$6,000	\$0	\$0	\$62,419
21	Adult Education	\$0	\$0	\$323,032	\$0	\$0	\$0	\$323,032
22	Curriculum Adoption and Supplies	\$4,600	\$900	\$500	\$364,000	\$0	\$0	\$370,000
23	Assessment	\$0	\$0	\$44,127	\$15,250	\$0	\$0	\$59,377
24	Special Education and BOCES	\$2,014,743	\$609,627	\$599,376	\$33,500	\$0	\$2,600	\$3,259,846
25	Gifted and Talented	\$2,375	\$428	\$2,197	\$4,535	\$1,465	\$0	\$11,000
26	District Preschool	\$338,396	\$127,230	\$0	\$20,700	\$2,850	\$325	\$489,501
27	English Language Learners	\$362,693	\$95,566	\$3,600	\$1,100	\$0	\$0	\$462,959
28	Innovative Programs	\$161,239	\$48,728	\$87,750	\$0	\$0	\$59,850	\$357,567
		\$20,042,351	\$6,003,867	\$1,286,468	\$825,845	\$31,524	\$83,288	\$28,273,344

Students 4,670

Cost Per Student \$4,292 \$1,286 \$275 \$177 \$7 \$18 \$6,054

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

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$1,326,775	\$1,489,403	\$1,365,816	\$1,444,954
- Substitutes/Stipends			\$24,000	\$20,000
- School Allocation	\$847		\$3,500	\$3,500
Benefits	\$404,755	\$454,341	\$450,719	\$446,660
- Substitutes/Stipends			\$4,464	\$4,464
- School Allocation			\$646	\$646
Subtotal Salaries & Benefits	<u>\$1,732,377</u>	<u>\$1,943,743</u>	<u>\$1,849,145</u>	<u>\$1,920,224</u>
Purchased Services	\$6,952	\$5,353	\$4,100	\$4,100
	<u>\$6,952</u>	<u>\$5,353</u>	<u>\$4,100</u>	<u>\$4,100</u>
Supplies	\$35,576	\$34,715	\$18,200	\$23,200
	<u>\$35,576</u>	<u>\$34,715</u>	<u>\$18,200</u>	<u>\$23,200</u>
Property	\$689	\$2,263	\$11,159	\$6,159
	<u>\$689</u>	<u>\$2,263</u>	<u>\$11,159</u>	<u>\$6,159</u>
Other Objects	\$3,724	\$601	\$0	\$0
	<u>\$3,724</u>	<u>\$601</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>
Total Costs This Program	<u>\$1,779,318</u>	<u>\$1,986,674</u>	<u>\$1,882,604</u>	<u>\$1,953,683</u>
Students	292	306	327	314
Cost Per Student	\$6,094	\$6,492	\$5,757	\$6,222

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$696,697	\$685,140	\$624,250	\$632,264
- Substitutes/Stipends			\$10,000	\$10,000
- School Allocation	\$1,743		\$1,900	\$1,900
Benefits	\$209,775	\$208,638	\$206,003	\$190,046
- Substitutes/Stipends			\$1,860	\$1,860
- School Allocation			\$350	\$350
Subtotal Salaries & Benefits	<u>\$908,215</u>	<u>\$893,778</u>	<u>\$844,363</u>	<u>\$836,421</u>
Purchased Services	\$4,734	\$2,520	\$3,700	\$3,585
	<u>\$4,734</u>	<u>\$2,520</u>	<u>\$3,700</u>	<u>\$3,585</u>
Supplies	\$19,669	\$8,766	\$8,410	\$8,025
	<u>\$19,669</u>	<u>\$8,766</u>	<u>\$8,410</u>	<u>\$8,025</u>
Property	\$672	\$116	\$650	\$650
	<u>\$672</u>	<u>\$116</u>	<u>\$650</u>	<u>\$650</u>
Other Objects	\$3,285	\$1,933	\$630	\$1,130
	<u>\$3,285</u>	<u>\$1,933</u>	<u>\$630</u>	<u>\$1,130</u>
Subtotal Other Expenditures	<u>\$28,360</u>	<u>\$13,336</u>	<u>\$13,390</u>	<u>\$13,390</u>
Total Costs This Program	<u>\$936,575</u>	<u>\$907,114</u>	<u>\$857,753</u>	<u>\$849,811</u>
Students	152	148	136	146
Cost Per Student	\$6,162	\$6,129	\$6,307	\$5,821

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$1,069,251	\$1,124,769	\$934,241	\$966,795
- Substitutes/Stipends			\$18,000	\$18,000
- School Allocation	\$4,173		\$3,799	\$4,000
Benefits	\$329,916	\$342,763	\$308,300	\$292,104
- Substitutes/Stipends			\$3,348	\$3,348
- School Allocation	\$500		\$701	\$500
Subtotal Salaries & Benefits	<u>\$1,403,840</u>	<u>\$1,467,531</u>	<u>\$1,268,389</u>	<u>\$1,284,747</u>
Purchased Services	\$11,037	\$7,586	\$5,300	\$5,600
	<u>\$11,037</u>	<u>\$7,586</u>	<u>\$5,300</u>	<u>\$5,600</u>
Supplies	\$24,408	\$18,944	\$16,950	\$16,543
	<u>\$24,408</u>	<u>\$18,944</u>	<u>\$16,950</u>	<u>\$16,543</u>
Property	\$0	\$3,301	\$0	\$0
	<u>\$0</u>	<u>\$3,301</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$3,014	\$2,761	\$2,000	\$2,107
	<u>\$3,014</u>	<u>\$2,761</u>	<u>\$2,000</u>	<u>\$2,107</u>
Subtotal Other Expenditures	<u>\$38,459</u>	<u>\$32,591</u>	<u>\$24,250</u>	<u>\$24,250</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>
Students	245	249	250	260
Cost Per Student	\$5,887	\$6,025	\$5,171	\$5,035

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$1,737,420	\$1,907,963	\$1,730,407	\$1,804,430
- Substitutes/Stipends			\$27,000	\$30,000
- School Allocation	\$3,453		\$4,590	\$6,737
Benefits	\$499,352	\$555,761	\$571,034	\$542,673
- Substitutes/Stipends			\$5,022	\$5,022
- School Allocation			\$847	\$0
Subtotal Salaries & Benefits	<u>\$2,240,225</u>	<u>\$2,463,724</u>	<u>\$2,338,900</u>	<u>\$2,388,862</u>
Purchased Services	\$7,412	\$5,920	\$8,200	\$5,200
	<u>\$7,412</u>	<u>\$5,920</u>	<u>\$8,200</u>	<u>\$5,200</u>
Supplies	\$50,937	\$38,625	\$35,050	\$34,750
	<u>\$50,937</u>	<u>\$38,625</u>	<u>\$35,050</u>	<u>\$34,750</u>
Property	\$9,956	\$799	\$0	\$1,400
	<u>\$9,956</u>	<u>\$799</u>	<u>\$0</u>	<u>\$1,400</u>
Other Objects	\$1,950	\$2,268	\$2,718	\$3,318
	<u>\$1,950</u>	<u>\$2,268</u>	<u>\$2,718</u>	<u>\$3,318</u>
Subtotal Other Expenditures	<u>\$70,255</u>	<u>\$47,612</u>	<u>\$45,968</u>	<u>\$44,668</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>
Students	390	425	447	454
Cost Per Student	\$5,924	\$5,909	\$5,335	\$5,360

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$1,810,963	\$1,957,254	\$1,722,121	\$1,775,796
- Substitutes/Stipends			\$28,000	\$24,000
- School Allocation	\$5,983		\$4,500	\$2,990
Benefits	\$534,883	\$575,291	\$551,079	\$509,918
- Substitutes/Stipends			\$5,208	\$5,208
- School Allocation			\$830	\$828
Subtotal Salaries & Benefits	<u>\$2,351,829</u>	<u>\$2,532,545</u>	<u>\$2,311,738</u>	<u>\$2,318,741</u>
Purchased Services	\$11,805	\$12,310	\$14,600	\$14,500
	<u>\$11,805</u>	<u>\$12,310</u>	<u>\$14,600</u>	<u>\$14,500</u>
Supplies	\$44,416	\$34,262	\$31,900	\$33,512
	<u>\$44,416</u>	<u>\$34,262</u>	<u>\$31,900</u>	<u>\$33,512</u>
Property	\$4,846	\$6,995	\$3,000	\$3,000
	<u>\$4,846</u>	<u>\$6,995</u>	<u>\$3,000</u>	<u>\$3,000</u>
Other Objects	\$3,044	\$2,497	\$600	\$600
	<u>\$3,044</u>	<u>\$2,497</u>	<u>\$600</u>	<u>\$600</u>
Subtotal Other Expenditures	<u>\$64,111</u>	<u>\$56,063</u>	<u>\$50,100</u>	<u>\$51,612</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>
Students	408	436	482	457
Cost Per Student	\$5,921	\$5,937	\$4,900	\$5,187

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$1,789,191	\$1,898,609	\$1,682,910	\$1,679,196
- Substitutes/Stipends			\$28,000	\$28,000
- School Allocation	\$5,754		\$5,034	\$3,956
Benefits	\$530,355	\$584,086	\$538,531	\$517,752
- Substitutes/Stipends			\$5,208	\$5,208
- School Allocation			\$929	\$689
Subtotal Salaries & Benefits	<u>\$2,325,300</u>	<u>\$2,482,694</u>	<u>\$2,260,612</u>	<u>\$2,234,801</u>
Purchased Services	\$10,825	\$11,128	\$13,689	\$10,089
	<u>\$10,825</u>	<u>\$11,128</u>	<u>\$13,689</u>	<u>\$10,089</u>
Supplies	\$37,388	\$35,557	\$30,394	\$32,704
	<u>\$37,388</u>	<u>\$35,557</u>	<u>\$30,394</u>	<u>\$32,704</u>
Property	\$16,185	\$9,125	\$3,000	\$2,000
	<u>\$16,185</u>	<u>\$9,125</u>	<u>\$3,000</u>	<u>\$2,000</u>
Other Objects	\$3,866	\$817	\$199	\$199
	<u>\$3,866</u>	<u>\$817</u>	<u>\$199</u>	<u>\$199</u>
Subtotal Other Expenditures	<u>\$68,264</u>	<u>\$56,628</u>	<u>\$47,282</u>	<u>\$44,992</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>
Students	421	453	463	465
Cost Per Student	\$5,685	\$5,606	\$4,985	\$4,903

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$1,971,330	\$1,865,176	\$1,639,084	\$1,605,363
- Substitutes/Stipends			\$28,000	\$20,000
- School Allocation	\$1,887		\$4,000	\$4,738
Benefits	\$560,908	\$545,492	\$524,507	\$484,619
- Substitutes/Stipends			\$5,208	\$5,208
- School Allocation			\$738	\$0
Subtotal Salaries & Benefits	<u>\$2,534,125</u>	<u>\$2,410,668</u>	<u>\$2,201,537</u>	<u>\$2,119,928</u>
Purchased Services	\$12,509	\$5,904	\$8,000	\$8,000
	<u>\$12,509</u>	<u>\$5,904</u>	<u>\$8,000</u>	<u>\$8,000</u>
Supplies	\$73,440	\$51,924	\$30,862	\$30,862
			\$7,000	\$7,000
	<u>\$73,440</u>	<u>\$51,924</u>	<u>\$37,862</u>	<u>\$37,862</u>
Property	\$28,257	\$1,172	\$6,000	\$6,000
	<u>\$28,257</u>	<u>\$1,172</u>	<u>\$6,000</u>	<u>\$6,000</u>
Other Objects	\$1,046	\$4,709	\$5,650	\$5,650
	<u>\$1,046</u>	<u>\$4,709</u>	<u>\$5,650</u>	<u>\$5,650</u>
Subtotal Other Expenditures	<u>\$115,252</u>	<u>\$63,709</u>	<u>\$57,512</u>	<u>\$57,512</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>
Students	419	421	425	412
Cost Per Student	\$6,323	\$5,884	\$5,315	\$5,285

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$2,108,010	\$2,173,315	\$1,785,736	\$1,755,583
- Substitutes/Stipends			\$28,000	\$22,000
- School Allocation	\$2,900		\$10,175	\$4,057
Benefits	\$614,172	\$644,174	\$571,436	\$516,496
- Substitutes/Stipends			\$5,208	\$5,208
- School Allocation			\$1,877	\$1,877
Subtotal Salaries & Benefits	<u>\$2,725,082</u>	<u>\$2,817,489</u>	<u>\$2,402,432</u>	<u>\$2,305,221</u>
Purchased Services	\$12,698	\$9,793	\$15,750	\$10,200
	<u>\$12,698</u>	<u>\$9,793</u>	<u>\$15,750</u>	<u>\$10,200</u>
Supplies	\$48,140	\$38,061	\$23,048	\$31,866
			\$7,000	\$7,000
	<u>\$48,140</u>	<u>\$38,061</u>	<u>\$30,048</u>	<u>\$38,866</u>
Property	\$13,090	\$8,744	\$6,000	\$5,100
	<u>\$13,090</u>	<u>\$8,744</u>	<u>\$6,000</u>	<u>\$5,100</u>
Other Objects	\$5,763	\$5,399	\$400	\$4,100
	<u>\$5,763</u>	<u>\$5,399</u>	<u>\$400</u>	<u>\$4,100</u>
Subtotal Other Expenditures	<u>\$79,691</u>	<u>\$61,997</u>	<u>\$52,148</u>	<u>\$58,266</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>
Students	477	461	440	499
Cost Per Student	\$5,880	\$6,246	\$5,579	\$4,736

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$4,278,738	\$4,303,827	\$3,773,243	\$3,810,207
- Substitutes/Stipends			\$115,000	\$85,000
- School Allocation	\$27,777	\$0	\$13,080	\$13,080
Benefits	\$1,288,316	\$1,289,459	\$1,207,438	\$1,151,748
- Substitutes/Stipends			\$21,390	\$21,390
- School Allocation	\$8,098	\$0	\$2,413	\$2,413
Subtotal Salaries & Benefits	<u>\$5,602,929</u>	<u>\$5,593,286</u>	<u>\$5,132,564</u>	<u>\$5,083,838</u>
Purchased Services	\$31,259	\$52,251	\$69,535	\$84,851
	<u>\$31,259</u>	<u>\$52,251</u>	<u>\$69,535</u>	<u>\$84,851</u>
Supplies	\$117,020	\$89,160	\$72,088	\$84,829
Fee Offset			\$40,000	\$40,000
	<u>\$117,020</u>	<u>\$89,160</u>	<u>\$112,088</u>	<u>\$124,829</u>
Property	\$49,787	\$22,053	\$1,000	\$1,000
	<u>\$49,787</u>	<u>\$22,053</u>	<u>\$1,000</u>	<u>\$1,000</u>
Other Objects	\$5,033	\$3,831	\$4,634	\$3,234
	<u>\$5,033</u>	<u>\$3,831</u>	<u>\$4,634</u>	<u>\$3,234</u>
Subtotal Other Expenditures	<u>\$203,099</u>	<u>\$167,295</u>	<u>\$187,257</u>	<u>\$213,914</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>
Students	1,108	1,077	1,085	1,110
Cost Per Student	\$5,240	\$5,351	\$4,903	\$4,773

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

Location: 505 - Shared School

Special Reporting Element: 11 - Regular Education

Program: 0060 General Integrated Education

Program Description:

Provide elective courses to home school and private school children.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$147,757	\$165,144	\$159,000	\$158,600
Benefits	\$31,168	\$35,336	\$33,390	\$33,390
Subtotal Salaries & Benefits	\$178,925	\$200,481	\$192,390	\$191,990
Purchased Services	\$2,523	\$9,078	\$4,971	\$4,971
	<u>\$2,523</u>	<u>\$9,078</u>	<u>\$4,971</u>	<u>\$4,971</u>
Supplies	\$4,660	\$1,879	\$7,739	\$7,739
	<u>\$4,660</u>	<u>\$1,879</u>	<u>\$7,739</u>	<u>\$7,739</u>
Property	\$6,000	\$0	\$0	\$0
	<u>\$6,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$1,947	\$4,774	\$0	\$0
	<u>\$1,947</u>	<u>\$4,774</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	\$15,130	\$15,731	\$12,710	\$12,710
Total Costs This Program	\$194,055	\$216,211	\$205,100	\$204,700
Students	177	209	211	213
Cost Per Student	\$1,096.36	\$1,034.50	\$972.04	\$961.03

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:

Provide an alternative educational program for 6th-12th grade expelled students, students who have been denied enrollment for behavior, or those unable to attend for other reasons including ongoing legal proceedings.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries - Phoenix	\$64,297	\$66,818	\$69,357	\$53,055
- Detention Center	\$124,531	\$124,705	\$145,132	\$61,989
Benefits - Phoenix	\$18,433	\$23,720	\$22,888	\$15,342
- Detention Center	\$33,802	\$33,117	\$46,442	\$18,118
Subtotal Salaries & Benefits	<u>\$241,063</u>	<u>\$248,360</u>	<u>\$283,819</u>	<u>\$148,504</u>
Purchased Services - Phoenix	\$379	\$461	\$12,500	\$35,000
- Detention Center	\$894	\$534		
	<u>\$1,273</u>	<u>\$994</u>	<u>\$12,500</u>	<u>\$35,000</u>
Supplies - Phoenix	\$2,961	\$2,406	\$2,000	\$2,000
- Detention Center	\$7,282	\$5,126	\$5,000	\$4,500
	<u>\$10,243</u>	<u>\$7,533</u>	<u>\$7,000</u>	<u>\$6,500</u>
Property - Phoenix	\$0	\$279	\$0	\$0
- Detention Center	\$7,175	\$4,501	\$0	\$0
	<u>\$7,175</u>	<u>\$4,780</u>	<u>\$0</u>	<u>\$0</u>
Other Objects - Phoenix	\$0	\$0	\$0	\$0
- Detention Center	\$0	\$0	\$0	\$0
	<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>
Total Costs This Program	<u>\$259,754</u>	<u>\$261,667</u>	<u>\$303,319</u>	<u>\$190,004</u>
Students	24	18	22	11
Cost Per Student	\$10,823.08	\$14,537.06	\$13,787.23	\$17,273.05

Note: Supplies are used to support the students and staff in the program. Purchased Services is used to support student travel and 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 school, homebound services and post-secondary coursework for students.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries-Summer School	\$11,113	\$7,000	\$11,180	\$11,180
Homebound	\$3,954	\$12,549	\$10,000	\$10,000
Benefits-Summer School	\$1,860	\$1,255	\$2,079	\$2,079
Homebound	\$661	\$2,227	\$1,860	\$1,860
Subtotal Salaries & Benefits	\$17,588	\$23,030	\$25,119	\$25,119
Purchased Services-Summer School	\$0		\$30,000	\$30,000
Homebound	\$589	\$1,146	\$1,300	\$1,300
	\$589	\$1,146	\$31,300	\$31,300
Supplies-Summer School	\$14,500	\$12,656	\$5,000	\$5,000
Homebound	\$1,018	\$1,000	\$1,000	\$1,000
	\$15,518	\$13,656	\$6,000	\$6,000
Property	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$16,107	\$14,802	\$37,300	\$37,300
Total Costs This Program	\$33,695	\$37,832	\$62,419	\$62,419
Students				35
Cost Per Student				\$1,783.40

Note: Purchased Services-Post Secondary includes tuition costs paid to FLC and SCCC on behalf of students.

Purchased Services-Homebound includes APEX class costs for students eligible for homebound instruction services.

Supplies includes contract costs for APEX learning which is used for summer school courses at the high school.

Location: 501 - Special Programs

Special Reporting Element: 19 - Other Education

Program: 0033 -Other General High School Education

Program Description:

Alternative education program for students who have dropped out of school. This program in partnership with the Durango Adult Education Center (DAEC) for GED preparation.

Funding is based on October Count attendance at DAEC.

<u>Object Description</u>	2011-12 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget
Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0
Purchased Services - Adult Learning Ctr	\$357,510	\$297,568	\$225,000	\$180,000
- Concurrent Enrollment	\$43,102	\$56,916	\$60,000	\$143,032
	\$400,612	\$354,483	\$285,000	\$323,032
Supplies	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Property	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$400,612	\$354,483	\$285,000	\$323,032
Total Costs This Program	\$400,612	\$354,483	\$285,000	\$323,032
Students	65	51	53	55
Cost Per Student	\$6,211.04	\$7,019.47	\$5,428.57	\$5,927.19

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$29,788	\$5,112	\$0	\$4,600
Benefits	\$4,970	\$863	\$0	\$900
Subtotal Salaries & Benefits	<u>\$34,758</u>	<u>\$5,975</u>	<u>\$0</u>	<u>\$5,500</u>
Purchased Services	\$7,394	\$1,670	\$5,000	\$500
	<u>\$7,394</u>	<u>\$1,670</u>	<u>\$5,000</u>	<u>\$500</u>
Supplies	\$487,132	\$459,503	\$300,000	\$364,000
	<u>\$487,132</u>	<u>\$459,503</u>	<u>\$300,000</u>	<u>\$364,000</u>
Property	\$115,502	\$0	\$0	\$0
	<u>\$115,502</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$610,028</u>	<u>\$461,173</u>	<u>\$305,000</u>	<u>\$364,500</u>
Total Costs This Program	<u>\$644,786</u>	<u>\$467,147</u>	<u>\$305,000</u>	<u>\$370,000</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$144.77	\$104.00	\$66.94	\$82.15

Note: Supplies budget covers the purchase of district adopted textbooks and materials. (SP 3.1)

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$0	\$0	\$950	\$0
Benefits	\$0	\$0	\$177	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$1,127	\$0
Purchased Services	\$0	\$14,000	\$38,250	\$44,127
	\$0	\$14,000	\$38,250	\$44,127
Supplies	\$16,662	\$6,562	\$0	\$15,250
	\$16,662	\$6,562	\$0	\$15,250
Property	\$0	\$0	\$0	\$0
Donation		\$12,202	\$0	\$0
	\$0	\$12,202	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$16,662	\$32,764	\$38,250	\$59,377
Total Costs This Program	\$16,662	\$32,764	\$39,377	\$59,377
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$3.74	\$7.29	\$8.64	\$13.18

Note: Purchased Services of \$30,000 to support online credit recovery system and will support with other school based assessments. (SP 3.2) Supplies account of \$9,000 will pay for supplies for the DIBELS and PLAN tests. (SP 3.2) Includes READAct Aid

Location: 600 - Central Office - Special Education, 506 - BOCES eSchool

Special Reporting Element: 11 - Regular Education, 12 - Special Education

Program: 0060 - General Integrated Education, 1700 - Special Education

Program Description:

Instructional activities designed primarily to deal with pupils having special needs at the elementary and secondary levels. (1) Significant limited intellectual capacity; (2) Significant emotional, behavioral, perceptual, communicative or speech disorder; (3) Physical, visual, hearing, and multiple handicaps.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	(\$355)	\$45,385	\$1,647,674	\$2,009,743
- Substitutes/Stipends			\$26,000	\$5,000
Benefits	(\$62)	\$15,225	\$527,256	\$608,697
- Substitutes/Stipends			\$4,836	\$930
Subtotal Salaries & Benefits	(\$417)	\$60,610	\$2,205,766	\$2,624,370
Purchased Services-eSchool	\$56,946	\$56,152	\$57,087	\$74,376
Special Education	\$450,543	\$525,992	\$525,000	\$525,000
	\$507,489	\$582,144	\$582,087	\$599,376
Supplies	\$20,376	\$18,937	\$25,000	\$33,500
	\$20,376	\$18,937	\$25,000	\$33,500
Property	\$0	\$1,675	\$0	\$0
	\$0	\$1,675	\$0	\$0
Other Objects	\$2,309	\$0	\$2,000	\$2,600
	\$2,309	\$0	\$2,000	\$2,600
Subtotal Other Expenditures	\$530,174	\$602,756	\$609,087	\$635,476
Total Costs This Program	\$529,757	\$663,366	\$2,814,853	\$3,259,846
Students	400	400	400	439
Cost Per Student	\$1,324.39	\$1,658.41	\$7,037.13	\$7,425.62

Note: Purchased Services covers the cost of eSchool students for on-line learning experiences. It also covers 9-R'sshare of BOCES special education related services and out of district placed students. Supply account covers the purchase of specialized equipment that is needed to meet student IEP goals. The property account covers cell phone technology and other adaptive equipment needs for special education programs. Finally, Other Objects supports crisis training for district staff and adaptive skiing experiences for special education students.

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$0	\$0	\$0	\$2,375
Benefits	\$0	\$0	\$0	\$428
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$2,803
Purchased Services	\$5,327	\$4,670	\$5,000	\$2,197
	\$5,327	\$4,670	\$5,000	\$2,197
Supplies	\$426	\$164	\$6,000	\$4,535
	\$426	\$164	\$6,000	\$4,535
Property	\$0	\$0	\$0	\$1,465
	\$0	\$0	\$0	\$1,465
Other Objects	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$5,753	\$4,834	\$11,000	\$8,197
Total Costs This Program	\$5,753	\$4,834	\$11,000	\$11,000
Students	200	200	200	310
Cost Per Student	\$28.77	\$24.17	\$55.00	\$35.48

Note: Purchased Services 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

Program Description:

This budget supports expenses of

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries		\$0	\$195,000	\$331,347
- Substitutes/Stipends			\$8,000	\$7,049
Benefits		\$0	\$64,350	\$125,742
- Substitutes/Stipends			\$1,488	\$1,488
Subtotal Salaries & Benefits		\$0	\$268,838	\$465,626
Purchased Services		\$0	\$3,500	\$0
		\$0	\$3,500	\$0
Supplies		\$0	\$12,000	\$20,700
		\$0	\$12,000	\$20,700
Property		\$0	\$6,674	\$2,850
		\$0	\$6,674	\$2,850
Other Objects		\$0	\$750	\$325
		\$0	\$750	\$325
Subtotal Other Expenditures		\$0	\$22,924	\$23,875
Total Costs This Program		\$0	\$291,762	\$489,501
Students			40	40
Cost Per Student			\$7,294	\$12,238

Location: 124-130, 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

<u>Object Description</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$0	\$329,350	\$343,743
- Substitutes/Stipends		\$6,000	\$6,000
- Interpreters	\$4,103	\$12,000	\$12,000
- Substitutes Testing		\$950	\$950
Benefits	\$0	\$105,392	\$92,195
- Substitutes/Stipends		\$1,116	\$1,116
- Interpreters	\$726	\$2,080	\$2,080
- Substitutes Testing		\$175	\$175
Subtotal Salaries & Benefits	<u>\$4,829</u>	<u>\$457,063</u>	<u>\$458,259</u>
Purchased Services	\$1,573	\$3,600	\$3,600
	<u>\$1,573</u>	<u>\$3,600</u>	<u>\$3,600</u>
Supplies	\$520	\$1,000	\$1,100
	<u>\$520</u>	<u>\$1,000</u>	<u>\$1,100</u>
Property	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$0	\$100	\$0
	<u>\$0</u>	<u>\$100</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$2,093</u>	<u>\$4,700</u>	<u>\$4,700</u>
Total Costs This Program	<u><u>\$6,922</u></u>	<u><u>\$461,763</u></u>	<u><u>\$462,959</u></u>
Students	168	168	186
Cost Per Student	\$41	\$2,749	\$2,489

Location: 124-130, 610 Strategic Plan

Program Description:

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

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$104,822	\$16,588	\$170,000	\$161,239
Benefits	\$25,506	\$2,904	\$54,400	\$48,728
Subtotal Salaries & Benefits	<u>\$130,328</u>	<u>\$19,492</u>	<u>\$224,400</u>	<u>\$209,967</u>
Purchased Services	\$229,650	\$89,690	\$112,000	\$87,750
Donation		\$47,981		
	<u>\$229,650</u>	<u>\$137,670</u>	<u>\$112,000</u>	<u>\$87,750</u>
Supplies	\$5,716	\$8,000	\$600	\$0
Donation				
	<u>\$5,716</u>	<u>\$8,000</u>	<u>\$600</u>	<u>\$0</u>
Property	\$0	\$0	\$0	\$0
Donation		\$18,951		
	<u>\$0</u>	<u>\$18,951</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$35,050	\$85,300	\$35,000	\$59,850
	<u>\$35,050</u>	<u>\$85,300</u>	<u>\$35,000</u>	<u>\$59,850</u>
Subtotal Other Expenditures	<u>\$270,416</u>	<u>\$249,921</u>	<u>\$147,600</u>	<u>\$147,600</u>
Total Costs This Program	<u>\$400,744</u>	<u>\$269,413</u>	<u>\$372,000</u>	<u>\$357,567</u>
Students	4,485	4,492	4,556	4,504
Cost Per Student	\$89	\$60	\$82	\$79

SUPPORT SERVICES PROGRAMS

<u>Page</u>	<u>Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>	<u>Budget Increase (Decrease)</u>	<u>Percent Change</u>
30	Student Support Services	\$155,494	\$148,480	\$212,026	\$289,620	\$77,594	40.99%
31	Student Information System	\$152,673	\$165,772	\$202,841	\$223,221	\$20,380	11.67%
32	Records Maintenance	\$37,890	\$32,244	\$5,000	\$5,000	\$0	0.00%
33	Health Services	\$171,976	\$197,982	\$148,812	\$168,812	\$20,000	12.00%
34	Assistant Superintendent	\$219,422	\$182,482	\$207,970	\$179,870	(\$28,100)	-11.22%
35	Curriculum and Instruction	\$73,687	\$142,895	\$243,900	\$331,340	\$87,440	115.57%
36	Student Achievement	\$64,938	\$541,817	\$197,219	\$183,716	(\$13,503)	-13.08%
37	Board of Education	\$223,332	\$179,832	\$185,125	\$185,125	\$0	0.00%
38	Office of the Superintendent	\$338,367	\$310,553	\$284,501	\$289,532	\$5,031	1.39%
39	Finance Office and Courier	\$511,473	\$539,295	\$562,184	\$531,347	(\$30,837)	-5.78%
40	Communications	\$28,920	\$151,289	\$236,975	\$250,257	\$13,282	8.10%
41	Human Resources	\$308,538	\$318,982	\$337,959	\$340,098	\$2,139	0.72%
42	Educational Technology	\$815,240	\$1,319,970	\$815,800	\$810,445	(\$5,355)	-0.62%
43	Safety	\$0	\$0	\$56,000	\$56,000	\$0	0.00%
44	Facilities	\$1,177,351	\$1,009,976	\$986,807	\$937,934	(\$48,873)	-4.14%
45	Custodial	\$2,834,300	\$2,857,464	\$2,913,038	\$1,676,427	(\$1,236,611)	-40.33%
46	Transportation	\$1,206,045	\$1,192,200	\$1,065,748	\$1,203,637	\$137,889	10.64%
47	Utilities		\$0	\$0	\$1,408,552	\$1,408,552	
		<u>\$8,319,646</u>	<u>\$9,291,235</u>	<u>\$8,661,905</u>	<u>\$9,070,932</u>	<u>\$409,027</u>	4.54%
	Students	4,236		4,241		5	0.11%
	Cost Per Student	\$1,964		\$2,042		199	10.13%

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	\$210,167	\$49,203	\$20,000	\$1,000	\$1,000	\$1,000	\$282,370
31	Student Information System	\$142,065	\$39,807	\$40,000	\$1,000	\$0	\$350	\$223,221
32	Records Maintenance	\$0	\$0	\$5,000	\$0	\$0	\$0	\$5,000
33	Health Services	\$129,500	\$28,173	\$7,339	\$2,000	\$1,000	\$800	\$168,812
34	Assistant Superintendent	\$129,966	\$32,804	\$12,000	\$4,000	\$0	\$1,100	\$179,870
35	Curriculum and Instruction	\$117,037	\$35,585	\$91,000	\$5,000	\$4,000	\$900	\$253,522
36	Student Achievement	\$113,431	\$30,415	\$37,650	\$1,400	\$0	\$820	\$183,716
37	Board of Education	\$3,900	\$725	\$154,000	\$6,000	\$500	\$20,000	\$185,125
38	Office of the Superintendent	\$211,838	\$51,644	\$17,000	\$8,000	\$1,050	\$0	\$289,532
39	Finance Office and Courier	\$358,030	\$99,762	\$60,505	\$10,000	\$1,500	\$1,550	\$531,347
40	Communications	\$157,847	\$48,550	\$29,650	\$2,350	\$800	\$11,060	\$250,257
41	Human Resources	\$222,800	\$58,948	\$45,000	\$8,350	\$3,600	\$1,400	\$340,098
42	Educational Technology	\$401,448	\$121,197	\$240,000	\$7,000	\$40,000	\$800	\$810,445
43	Safety	\$1,100	\$75	\$48,825	\$0	\$5,000	\$1,000	\$56,000
44	Facilities	\$456,001	\$147,033	\$199,400	\$130,000	\$4,500	\$1,000	\$937,934
45	Custodial	\$1,047,404	\$399,954	\$81,445	\$142,625	\$5,000	\$0	\$1,676,427
46	Transportation	\$704,158	\$240,879	\$8,000	\$330,100	\$68,500	(\$148,000)	\$1,203,637
47	Utilities	\$0	\$0	\$301,754	\$869,785	\$0	\$237,013	\$1,408,552
		<u>\$4,406,691</u>	<u>\$1,384,753</u>	<u>\$1,398,567</u>	<u>\$1,528,610</u>	<u>\$136,450</u>	<u>\$130,793</u>	<u>\$8,985,864</u>
		9,353	9,353	9,353	9,353	9,353	9,353	9,353
		\$471	\$148	\$150	\$163	\$15	\$14	\$961

Location: 600 - Central Office

Program: 2110 - Support Services Students

Program Description:

Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$96,370	\$104,218	\$155,993	\$210,167
Benefits	\$25,681	\$25,037	\$43,033	\$49,203
Subtotal Salaries & Benefits	\$122,051	\$129,255	\$199,026	\$259,370
Purchased Services	\$14,482	\$16,451	\$10,000	\$20,000
Donation				\$7,250
	\$14,482	\$16,451	\$10,000	\$27,250
Supplies	\$18,961	\$2,225	\$1,000	\$1,000
	\$18,961	\$2,225	\$1,000	\$1,000
Property	\$0	\$550	\$1,000	\$1,000
	\$0	\$550	\$1,000	\$1,000
Other Objects	\$0	\$0	\$1,000	\$1,000
	\$0	\$0	\$1,000	\$1,000
Subtotal Other Expenditures	\$33,443	\$19,225	\$13,000	\$30,250
Total Costs This Program	\$155,494	\$148,480	\$212,026	\$289,620
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$34.91	\$33.05	\$46.54	\$64.30

Note: Purchased Services covers costs related to district first aid/CPR instruction, Snowboard Outreach Society participation and transportation, therapy referrals, and professional development with agencies to support students and staff. The Supplies account supports programming listed above.

Location: 600 - General Administration

Program: 2114 - Student Information

Program Description:

Support the student management system and student count.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$119,714	\$121,926	\$124,230	\$142,065
Benefits	\$32,495	\$33,894	\$37,261	\$39,807
Subtotal Salaries & Benefits	\$152,209	\$155,820	\$161,491	\$181,871
Purchased Services	\$464	\$9,944	\$40,000	\$40,000
	<u>\$464</u>	<u>\$9,944</u>	<u>\$40,000</u>	<u>\$40,000</u>
Supplies	\$0	\$8	\$1,000	\$1,000
	<u>\$0</u>	<u>\$8</u>	<u>\$1,000</u>	<u>\$1,000</u>
Property	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$0	\$0	\$350	\$350
	<u>\$0</u>	<u>\$0</u>	<u>\$350</u>	<u>\$350</u>
Subtotal Other Expenditures	\$464	\$9,952	\$41,350	\$41,350
Total Costs This Program	<u>\$152,673</u>	<u>\$165,772</u>	<u>\$202,841</u>	<u>\$223,221</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$34	\$37	\$45	\$50

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$19,307	\$16,322	\$0	\$0
Benefits	\$6,215	\$5,809	\$0	\$0
Subtotal Salaries & Benefits	\$25,522	\$22,131	\$0	\$0
Purchased Services	\$4,874	\$8,837	\$5,000	\$5,000
	<u>\$4,874</u>	<u>\$8,837</u>	<u>\$5,000</u>	<u>\$5,000</u>
Supplies	\$5,432	\$1,277	\$0	\$0
	<u>\$5,432</u>	<u>\$1,277</u>	<u>\$0</u>	<u>\$0</u>
Property	\$2,062	\$0	\$0	\$0
	<u>\$2,062</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	\$12,368	\$10,114	\$5,000	\$5,000
Total Costs This Program	<u>\$37,890</u>	<u>\$32,244</u>	<u>\$5,000</u>	<u>\$5,000</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$8.51	\$7.18	\$1.10	\$1.11

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

Location: 600 - General Administration

Program: 2130 Health Care

Program Description:

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

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$130,965	\$140,962	\$113,500	\$129,500
Benefits	\$34,246	\$45,392	\$24,173	\$28,173
Subtotal Salaries & Benefits	\$165,211	\$186,354	\$137,673	\$157,673
Purchased Services	\$5,001	\$7,531	\$7,339	\$7,339
	\$5,001	\$7,531	\$7,339	\$7,339
Supplies	\$875	\$906	\$2,000	\$2,000
	\$875	\$906	\$2,000	\$2,000
Property	\$639	\$2,612	\$1,000	\$1,000
	\$639	\$2,612	\$1,000	\$1,000
Other Objects	\$250	\$580	\$800	\$800
	\$250	\$580	\$800	\$800
Subtotal Other Expenditures	\$6,765	\$11,628	\$11,139	\$11,139
Total Costs This Program	\$171,976	\$197,982	\$148,812	\$168,812
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$39	\$44	\$33	\$37

Location: 600 - General Administration
 Program: 2210 - Assistant Superintendent

Program Description:

Activities performed by the Assistant Superintendent in general overseeing personnel, curricular materials, consolidated grant, and community partnerships.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$146,876	\$129,826	\$149,370	\$129,966
Benefits	\$37,419	\$31,986	\$41,500	\$32,804
Subtotal Salaries & Benefits	\$184,295	\$161,812	\$190,870	\$162,770
Purchased Services	\$25,948	\$12,756	\$12,000	\$12,000
	<u>\$25,948</u>	<u>\$12,756</u>	<u>\$12,000</u>	<u>\$12,000</u>
Supplies	\$6,479	\$5,518	\$4,000	\$4,000
	<u>\$6,479</u>	<u>\$5,518</u>	<u>\$4,000</u>	<u>\$4,000</u>
Property	\$985	\$1,330	\$0	\$0
	<u>\$985</u>	<u>\$1,330</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$1,715	\$1,066	\$1,100	\$1,100
	<u>\$1,715</u>	<u>\$1,066</u>	<u>\$1,100</u>	<u>\$1,100</u>
Subtotal Other Expenditures	\$35,127	\$20,669	\$17,100	\$17,100
Total Costs This Program	\$219,422	\$182,482	\$207,970	\$179,870
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$49	\$41	\$46	\$40

Note: Purchased Services covers district wide professional development opportunities provided to staff.

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

Program Description:

Supports curriculum instruction implementation and supports learning activities aligned with common core standards.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$50,337	\$97,845	\$130,000	\$117,037
Substitutes/Stipends				\$65,666
Benefits	\$11,428	\$25,023	\$25,000	\$35,585
Substitutes/Stipends				\$12,153
Subtotal Salaries & Benefits	<u>\$61,765</u>	<u>\$122,867</u>	<u>\$155,000</u>	<u>\$230,440</u>
Purchased Services	\$9,128	\$18,523	\$79,000	\$91,000
	<u>\$9,128</u>	<u>\$18,523</u>	<u>\$79,000</u>	<u>\$91,000</u>
Supplies	\$2,051	\$556	\$5,000	\$5,000
	<u>\$2,051</u>	<u>\$556</u>	<u>\$5,000</u>	<u>\$5,000</u>
Property	\$499	\$350	\$4,000	\$4,000
	<u>\$499</u>	<u>\$350</u>	<u>\$4,000</u>	<u>\$4,000</u>
Other Objects	\$244	\$600	\$900	\$900
	<u>\$244</u>	<u>\$600</u>	<u>\$900</u>	<u>\$900</u>
Subtotal Other Expenditures	<u>\$11,922</u>	<u>\$20,028</u>	<u>\$88,900</u>	<u>\$100,900</u>
Total Costs This Program	<u><u>\$73,687</u></u>	<u><u>\$142,895</u></u>	<u><u>\$243,900</u></u>	<u><u>\$331,340</u></u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$17	\$32	\$54	\$74

Note: This budget has been adjusted to reflect current expenses incurred as the department of curriculum and instruction is currently not being operated in 9-R due to reassignment of Executive Director.

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$50,066	\$79,723	\$82,691	\$105,431
Stipends - CFA/PD		\$162,690	\$30,000	\$8,000
Substitutes		\$9,455	\$1,900	\$0
Benefits	\$12,779	\$0	\$22,407	\$29,064
Benefits - CFA/PD		\$0	\$9,000	\$1,351
Benefits - Substitutes		\$0	\$351	\$0
Subtotal Salaries & Benefits	\$62,845	\$251,867	\$146,349	\$143,846
Purchased Services	\$1,684	\$232,800	\$28,650	\$28,650
One Time - CFA		\$19,607	\$10,000	\$0
Professional Development		\$1,159	\$10,000	\$9,000
School Vault - Contingency Funded				
School Vault - Donation		\$21,505	\$0	
	\$1,684	\$275,071	\$48,650	\$37,650
Supplies	\$409	\$2,835	\$1,500	\$1,400
ELL		\$869	\$0	\$0
Donation		\$1,711	\$0	\$0
	\$409	\$5,415	\$1,500	\$1,400
Property	\$0	\$0	\$0	\$0
Donation		\$9,149	\$0	\$0
	\$0	\$9,149	\$0	\$0
Other Objects	\$0	\$314	\$720	\$820
	\$0	\$314	\$720	\$820
Subtotal Other Expenditures	\$2,093	\$289,950	\$50,870	\$39,870
Total Costs This Program	\$64,938	\$541,817	\$197,219	\$183,716
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$15	\$121	\$43	\$41

Note: Stipends with benefits of \$204,000 support teachers in the development of common formative assessment questions. (SP 3.2) Salary & Benefits for interpreters of \$16,080 support communication with non-English speaking parents. (SP 1.3) Purchased Services of \$36,000 supports the development of common formative assessment questions by non-staff members. (SP 3.2) Purchased Services (donation by the Katz Foundation) of \$26,000 supports the development of district-wide curricula and assessment system aligned to the CAS and includes instructional strategies (SP 3.1, 3.2, 3.4) Property (donation by Katz Foundation) of \$19,500 is used to purchase technology equipment to implement a district-wide system for curriculum, instruction, and assessment. (SP 3)

Location: 600 - General Administration

Program: 2310 - Board of Educaiton

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$3,586	\$2,420	\$3,900	\$3,900
Benefits	\$603	\$421	\$725	\$725
Subtotal Salaries & Benefits	\$4,189	\$2,841	\$4,625	\$4,625
Purchased Services	\$197,409	\$154,857	\$160,000	\$154,000
	<u>\$197,409</u>	<u>\$154,857</u>	<u>\$160,000</u>	<u>\$154,000</u>
Supplies	\$8,227	\$3,797	\$6,000	\$6,000
	<u>\$8,227</u>	<u>\$3,797</u>	<u>\$6,000</u>	<u>\$6,000</u>
Property	\$1,643	\$6,215	\$500	\$500
	<u>\$1,643</u>	<u>\$6,215</u>	<u>\$500</u>	<u>\$500</u>
Other Objects	\$11,864	\$12,123	\$14,000	\$20,000
	<u>\$11,864</u>	<u>\$12,123</u>	<u>\$14,000</u>	<u>\$20,000</u>
Subtotal Other Expenditures	\$219,143	\$176,991	\$180,500	\$180,500
Total Costs This Program	<u>\$223,332</u>	<u>\$179,832</u>	<u>\$185,125</u>	<u>\$185,125</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$50	\$40	\$41	\$41

Note: Purchased Services covers costs that include an annual fee for the use of BoardDocs, taping of regular school board meetings, and the audit. 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 - Office of the Superintendent

Program Description:

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

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$249,802	\$220,436	\$205,408	\$211,838
Benefits	\$52,119	\$49,520	\$53,043	\$51,644
Subtotal Salaries & Benefits	\$301,921	\$269,956	\$258,451	\$263,482
Purchased Services	\$25,242	\$27,349	\$17,000	\$17,000
	<u>\$25,242</u>	<u>\$27,349</u>	<u>\$17,000</u>	<u>\$17,000</u>
Supplies	\$6,567	\$9,413	\$8,000	\$8,000
	<u>\$6,567</u>	<u>\$9,413</u>	<u>\$8,000</u>	<u>\$8,000</u>
Property	\$4,233	\$2,930	\$0	\$1,050
	<u>\$4,233</u>	<u>\$2,930</u>	<u>\$0</u>	<u>\$1,050</u>
Other Objects	\$404	\$905	\$1,050	\$0
	<u>\$404</u>	<u>\$905</u>	<u>\$1,050</u>	<u>\$0</u>
Subtotal Other Expenditures	\$36,446	\$40,597	\$26,050	\$26,050
Total Costs This Program	<u>\$338,367</u>	<u>\$310,553</u>	<u>\$284,501</u>	<u>\$289,532</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$76	\$69	\$62	\$64

Note: Purchased Services covered the all staff breakfast held during Convocation. In addition, this year additional costs were incurred for the consultation and development of the Common Formative Assessment.

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.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$349,892	\$362,354	\$374,909	\$358,030
Benefits	\$98,586	\$101,914	\$123,720	\$99,762
Subtotal Salaries & Benefits	\$448,478	\$464,268	\$498,629	\$457,792
Purchased Services	\$47,471	\$54,838	\$50,505	\$60,505
	<u>\$47,471</u>	<u>\$54,838</u>	<u>\$50,505</u>	<u>\$60,505</u>
Supplies	\$14,450	\$9,368	\$10,000	\$10,000
	<u>\$14,450</u>	<u>\$9,368</u>	<u>\$10,000</u>	<u>\$10,000</u>
Property	\$689	\$7,123	\$1,500	\$1,500
	<u>\$689</u>	<u>\$7,123</u>	<u>\$1,500</u>	<u>\$1,500</u>
Other Objects	\$385	\$3,699	\$1,550	\$1,550
	<u>\$385</u>	<u>\$3,699</u>	<u>\$1,550</u>	<u>\$1,550</u>
Subtotal Other Expenditures	\$62,995	\$75,027	\$63,555	\$73,555
Total Costs This Program	\$511,473	\$539,295	\$562,184	\$531,347
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$115	\$120	\$123	\$118

Note: Purchased Services of \$55,398 includes maintenance of the finance and human resources program, postage for payments, and staff trainings. (SP 7.2, 7.4)

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$0	\$85,764	\$144,953	\$156,347
Stipends, Overtime, Substitutes			\$1,500	\$1,500
Benefits	\$0	\$24,669	\$46,385	\$48,273
Benefits -Stipends, Overtime, Substitutes			\$277	\$277
Subtotal Salaries & Benefits	<u>\$0</u>	<u>\$110,433</u>	<u>\$193,115</u>	<u>\$206,397</u>
Purchased Services	\$26,733	\$26,495	\$38,210	\$29,650
Donation		\$6,237	\$0	\$0
	<u>\$26,733</u>	<u>\$32,731</u>	<u>\$38,210</u>	<u>\$29,650</u>
Supplies	\$1,710	\$3,758	\$2,350	\$2,350
	<u>\$1,710</u>	<u>\$3,758</u>	<u>\$2,350</u>	<u>\$2,350</u>
Property	\$157	\$3,659	\$800	\$800
	<u>\$157</u>	<u>\$3,659</u>	<u>\$800</u>	<u>\$800</u>
Other Objects	\$320	\$708	\$2,500	\$11,060
	<u>\$320</u>	<u>\$708</u>	<u>\$2,500</u>	<u>\$11,060</u>
Subtotal Other Expenditures	<u>\$28,920</u>	<u>\$40,856</u>	<u>\$43,860</u>	<u>\$43,860</u>
Total Costs This Program	<u>\$28,920</u>	<u>\$151,289</u>	<u>\$236,975</u>	<u>\$250,257</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$6	\$34	\$52	\$56

Note: Purchased Services of \$34,750 covers printing/binding and duplication, which 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. (SP 1)

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$198,885	\$208,544	\$201,463	\$211,800
Stipends			\$11,000	\$11,000
Benefits	\$51,910	\$55,590	\$65,100	\$56,902
Benefits - Stipends			\$2,046	\$2,046
Subtotal Salaries & Benefits	<u>\$250,795</u>	<u>\$264,134</u>	<u>\$279,609</u>	<u>\$281,748</u>
Purchased Services	\$40,887	\$31,483	\$45,000	\$45,000
	<u>\$40,887</u>	<u>\$31,483</u>	<u>\$45,000</u>	<u>\$45,000</u>
Supplies	\$13,899	\$17,238	\$8,350	\$8,350
	<u>\$13,899</u>	<u>\$17,238</u>	<u>\$8,350</u>	<u>\$8,350</u>
Property	\$2,697	\$5,152	\$3,600	\$3,600
	<u>\$2,697</u>	<u>\$5,152</u>	<u>\$3,600</u>	<u>\$3,600</u>
Other Objects	\$260	\$975	\$1,400	\$1,400
	<u>\$260</u>	<u>\$975</u>	<u>\$1,400</u>	<u>\$1,400</u>
Subtotal Other Expenditures	<u>\$57,743</u>	<u>\$54,848</u>	<u>\$58,350</u>	<u>\$58,350</u>
Total Costs This Program	<u>\$308,538</u>	<u>\$318,982</u>	<u>\$337,959</u>	<u>\$340,098</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$69	\$71	\$74	\$76

Note: Purchased Services of \$31,020 includes fees for online background checks, fingerprinting processing fees and our contracted services fee for TALX Unemployment. (SP 6.8)

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$450,477	\$500,446	\$400,000	\$401,448
Benefits	\$132,010	\$147,802	\$128,000	\$121,197
Subtotal Salaries & Benefits	<u>\$582,487</u>	<u>\$648,248</u>	<u>\$528,000</u>	<u>\$522,645</u>
Purchased Services	\$220,554	\$198,786	\$240,000	\$240,000
	<u>\$220,554</u>	<u>\$198,786</u>	<u>\$240,000</u>	<u>\$240,000</u>
Supplies	\$8,678	\$27,930	\$7,000	\$7,000
	<u>\$8,678</u>	<u>\$27,930</u>	<u>\$7,000</u>	<u>\$7,000</u>
Property	\$3,521	\$445,007	\$40,000	\$40,000
	<u>\$3,521</u>	<u>\$445,007</u>	<u>\$40,000</u>	<u>\$40,000</u>
Other Objects	\$0	\$0	\$800	\$800
	<u>\$0</u>	<u>\$0</u>	<u>\$800</u>	<u>\$800</u>
Subtotal Other Expenditures	<u>\$232,753</u>	<u>\$671,722</u>	<u>\$287,800</u>	<u>\$287,800</u>
Total Costs This Program	<u><u>\$815,240</u></u>	<u><u>\$1,319,970</u></u>	<u><u>\$815,800</u></u>	<u><u>\$810,445</u></u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$183	\$294	\$179	\$180

Note: Purchased Services of \$230,585.29 is divided into four primary areas (Licensing, Maintenance and Service, Hardware/Software, and Other Purchased Services). Licensing accounted for \$117,259.77 which includes our Microsoft EES for Windows and Office upgrades (\$26,000.00), Anti-virus/Security/Email applications [Kaspersky/Novell/Groupwise] (\$34,819.60), and Student Information System-[SMS] (\$22,078.00). Our Maintenance and Service costs of \$95,067.52 include our Internet access and service from Brainstorm and FastTrack (\$77,607.52) {SP 3.7} and our information back-up systems [Avamar] (\$14,210.00). The \$11,808.00 from the Hardware/Software category includes the purchases of ASUS tablets for use at the middle schools {SP 3.7} and the balance of the expenditures are for our Other Purchased Services \$6,450.00.

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$0	\$0	\$0	\$1,100
Benefits	\$0	\$0	\$0	\$75
Purchased Services	\$0	\$0	\$50,000	\$48,825
	\$0	\$0	\$50,000	\$48,825
Supplies	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Property	\$0	\$0	\$5,000	\$5,000
	\$0	\$0	\$5,000	\$5,000
Other Objects	\$0	\$0	\$1,000	\$1,000
	\$0	\$0	\$1,000	\$1,000
Subtotal Other Expenditures	\$0	\$0	\$56,000	\$54,825
Total Costs This Program	\$0	\$0	\$56,000	\$56,000
Students			4,556	4,504
Cost Per Student			\$12	\$12

Note: Purchased Services includes professional development for innovative programs and covers training costs for IB and Expeditionary Learning. Other Objects includes payment of fees for Innovative Program providers.

Location: 760 - Facilities

Program: 2600- Custodial

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$446,778	\$451,009	\$480,843	\$451,001
Snow Removal			\$5,000	\$5,000
Benefits	\$141,564	\$142,117	\$165,141	\$146,110
Benefits - Snow Removal			\$923	\$923
Subtotal Salaries & Benefits	<u>\$588,342</u>	<u>\$593,126</u>	<u>\$651,907</u>	<u>\$603,034</u>
Purchased Services	\$236,415	\$198,011	\$199,400	\$199,400
	<u>\$236,415</u>	<u>\$198,011</u>	<u>\$199,400</u>	<u>\$199,400</u>
Supplies	\$203,487	\$176,056	\$130,000	\$130,000
	<u>\$203,487</u>	<u>\$176,056</u>	<u>\$130,000</u>	<u>\$130,000</u>
Property	\$108,258	\$42,296	\$4,500	\$4,500
	<u>\$108,258</u>	<u>\$42,296</u>	<u>\$4,500</u>	<u>\$4,500</u>
Other Objects	\$40,849	\$486	\$1,000	\$1,000
	<u>\$40,849</u>	<u>\$486</u>	<u>\$1,000</u>	<u>\$1,000</u>
Subtotal Other Expenditures	<u>\$589,009</u>	<u>\$416,850</u>	<u>\$334,900</u>	<u>\$334,900</u>
Total Costs This Program	<u>\$1,177,351</u>	<u>\$1,009,976</u>	<u>\$986,807</u>	<u>\$937,934</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$264	\$225	\$217	\$208

Note: Purchased Services covers payment of contracted services, central office water, and telephone service. Supplies includes maintenance supplies and central office natural gas and electricity. Other Objects includes payment of energy saving lease.

Location: 100-999 All Locations except 760

Program: 2600 - Custodial

Program Description:

Activities concerned with keeping schools and grounds clean and usable.

<u>Object Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$827,245	\$797,151	\$897,348	\$1,042,904
Snow Removal			\$4,500	\$4,500
Benefits	\$315,417	\$310,177	\$378,637	\$399,124
Snow Removal			\$830	\$830
Subtotal Salaries & Benefits	<u>\$1,142,662</u>	<u>\$1,107,329</u>	<u>\$1,281,315</u>	<u>\$1,447,358</u>
Purchased Services	\$640,809	\$693,491	\$347,710	\$81,445
	<u>\$640,809</u>	<u>\$693,491</u>	<u>\$347,710</u>	<u>\$81,445</u>
Supplies	\$1,074,873	\$940,330	\$1,061,000	\$142,625
	<u>\$1,074,873</u>	<u>\$940,330</u>	<u>\$1,061,000</u>	<u>\$142,625</u>
Property	\$0	\$0	\$10,000	\$5,000
	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$5,000</u>
Other Objects	(\$24,044)	\$116,315	\$213,013	\$0
	<u>(\$24,044)</u>	<u>\$116,315</u>	<u>\$213,013</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>
Total Costs This Program	<u>\$2,834,300</u>	<u>\$2,857,464</u>	<u>\$2,913,038</u>	<u>\$1,676,427</u>
Students	4,454	4,454	4,454	4,454
Cost Per Student	\$636	\$642	\$654	\$376

Note: Purchased Services includes payment of contracted services, water, and telephone service.

Supplies include cleaning supplies, natural gas, and electricity. Other Objects include cost of

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries	\$712,657	\$721,111	\$621,916	\$704,158
Benefits	\$271,469	\$259,789	\$205,232	\$240,879
Subtotal Salaries & Benefits	\$984,126	\$980,900	\$827,148	\$945,037
Purchased Services	\$3,141	\$27,494	\$1,200	\$8,000
	<u>\$3,141</u>	<u>\$27,494</u>	<u>\$1,200</u>	<u>\$8,000</u>
Supplies	\$375,776	\$331,971	\$338,600	\$330,100
Donation				
	<u>\$375,776</u>	<u>\$331,971</u>	<u>\$338,600</u>	<u>\$330,100</u>
Property	\$7,641	\$0	\$48,500	\$68,500
	<u>\$7,641</u>	<u>\$0</u>	<u>\$48,500</u>	<u>\$68,500</u>
Other Objects	(\$164,639)	(\$148,166)	(\$149,700)	(\$148,000)
	<u>(\$164,639)</u>	<u>(\$148,166)</u>	<u>(\$149,700)</u>	<u>(\$148,000)</u>
Subtotal Other Expenditures	\$221,919	\$211,299	\$238,600	\$258,600
Total Costs This Program	\$1,206,045	\$1,192,200	\$1,065,748	\$1,203,637
Students	1,455	1,441	1,439	1,445
Cost Per Student	\$829	\$827	\$741	\$833

Note: Supplies includes purchase of gas and parts.

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

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>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Salaries				\$0
Snow Removal				\$0
Benefits				\$0
Snow Removal				\$0
Subtotal Salaries & Benefits				\$0
Purchased Services				\$301,754
				\$301,754
Supplies (natural gas, electricity)				\$869,785
				\$869,785
Property				\$0
				\$0
Other Objects				\$237,013
				\$237,013
Subtotal Other Expenditures				\$1,408,552
Total Costs This Program				\$1,408,552
Students				4,454
Cost Per Student				\$316

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

OTHER CHARGES

Location: 501 - Special Programs

Location: 502 - Other Services

Location: 605 - Consolidated Expenditures

<u>Program Description</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
10 Addn'l Instructional Staff		\$0	\$0	\$0
60 Leave Payouts	\$237,901	\$205,527	\$230,000	\$118,000
60 District Mileage	\$1,327	\$0	\$0	\$0
60 El Pomar Music Match	\$7,500		\$0	
60 School Carryover Funds		\$0	\$55,000	\$45,000
60 Projects from Donations	\$580	\$0	\$0	\$0
80 Copiers	\$63,351	\$37,409	\$90,000	\$40,000
2250 Student Assessment - School Vault				\$612,275
2510 General Contingency	\$0	\$0	\$300,000	\$200,000
2600 Facilities repair projects		\$40,711	\$29,000	
2840 Mill Levy Technology	\$218,908	\$159,180	\$200,000	\$200,000
Total Other Charges	<u>\$529,567</u>	<u>\$442,828</u>	<u>\$904,000</u>	<u>\$1,215,275</u>
Students	4,454	4,492	4,556	4,504
Cost Per Student	\$119	\$99	\$198	\$270

OTHER CHARGES SUPPORT SERVICES

Program	Title	Salaries	Benefits	Purchased Services	Supplies	Property	Other Objects	Total
10	Addn'l Instructional Staff	-	-	-	-	-	-	\$0
60	Leave Payouts	\$118,000	-	-	-	-	-	\$118,000
60	District Mileage	-	-	\$0	-	-	-	\$0
	School Carryover Funds	-	-	-	\$45,000	-	-	\$45,000
	Projects from Donations	-	-	-	-	-	-	\$0
	Copiers	-	-	\$40,000	-	-	-	\$40,000
2250	Student Assessment							\$612,275
	School Vault - Donation			\$242,750				
	School Vault - Development			\$369,525				
2510	General Contingency	-	-	-	-	-	\$200,000	\$200,000
2840	Mill Levy Technology	-	-	-	-	\$200,000	-	\$200,000
Total other Charges		<u>\$118,000</u>	<u>\$0</u>	<u>\$652,275</u>	<u>\$45,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$1,215,275</u>
Students		4,504						
Cost Per Student		\$26.20	\$0	\$145	\$10	\$44	\$44	\$270

OTHER BUDGETS

Program Description:

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

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Fund Balance-Transfer	\$0	\$465,122	\$723,555	\$441,598
Other	\$0	\$507,600	\$900,000	\$625,000
Elementary Schools	\$0	\$0	\$0	\$0
Middle Schools	\$0	\$0	\$0	\$0
Senior High Schools	\$0	\$0	\$0	\$0
Total Revenue:	<u>\$0</u>	<u>\$507,600</u>	<u>\$900,000</u>	<u>\$625,000</u>
Total Assets Available:	<u>\$0</u>	<u>\$972,722</u>	<u>\$1,623,555</u>	<u>\$1,066,598</u>
Other	\$0	\$531,124	\$1,623,555	\$525,000
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>
Ending Fund Balance:	<u>\$0</u>	<u>\$441,598</u>	<u>\$0</u>	<u>\$541,598</u>

Program Description:

Established in accordance with provisions of C.R.S. 22-45-103 (e) for the payment for loss of, or damage to, the property of the school district; and payments for loss control, workers compensation and other legal claims for judgment.

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Fund Balance:	\$147,350	\$282,913	\$360,829	\$384,343
Revenues:				
Other Revenues	\$112,128			
Allocation from General Fund	\$690,800	\$690,800	\$640,800	\$435,800
Total Revenues:	<u>\$802,928</u>	<u>\$690,800</u>	<u>\$640,800</u>	<u>\$435,800</u>
Total Funds Available:	<u>\$950,278</u>	<u>\$973,713</u>	<u>\$1,001,629</u>	<u>\$820,143</u>
Expenditures:				
Salaries and Benefits	\$29,120	\$24,795	\$30,000	\$21,000
Insurance Premium-Property/Liabi	\$221,819	\$212,456	\$225,000	\$225,000
Insurance Premiums-Workers Cor	\$315,973	\$252,027	\$290,000	\$290,000
Deductibles	(\$7,586)	\$33,219	\$50,000	\$50,000
Unemployment Insurance costs	\$59,986	\$12,752	\$65,000	\$20,000
Other Purchased Services	\$43,386	\$48,463	\$45,000	\$45,000
Supplies and Office Expenses	\$4,667	\$5,058	\$0	\$0
Safety		\$600	\$0	\$0
Total Expenditures:	<u>\$667,365</u>	<u>\$589,370</u>	<u>\$705,000</u>	<u>\$651,000</u>
Ending Committed Fund Balance:	<u>\$282,913</u>	<u>\$384,343</u>	<u>\$296,629</u>	<u>\$169,143</u>

Location: 600 - Centralized Services

Program Description:

Continue to expand early learning activities that promote student achievement. This program is designed to strengthen the language development of preschool age children to increase their readiness to enter into kindergarten.

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Fund Balance:	\$90,035	\$70,246	\$33,011	\$33,616
Revenue:				
Colorado Preschool Program	\$520,708	\$520,731	\$534,451	\$627,449
CPP-Full Day Kindergarten	\$0	\$0	\$0	\$0
Transfer to General Fund	\$0	\$0	\$0	\$0
Total Revenue:	<u>\$520,708</u>	<u>\$520,731</u>	<u>\$534,451</u>	<u>\$627,449</u>
Total Funds Available:	<u>\$610,743</u>	<u>\$590,977</u>	<u>\$567,462</u>	<u>\$661,065</u>
Expenditures:				
Salaries and Benefits	\$341,917	\$344,202	\$424,835	\$504,835
Private Provider Contracts	\$153,965	\$160,155	\$142,627	\$142,627
General Administrative Costs	\$36,987	\$0	\$0	\$0
Equipment		\$43,887	\$0	\$0
Dues and Fees		\$814	\$0	\$0
Instructional Supplies	\$7,629	\$8,302	\$0	\$8,500
Playground Surface		\$0	\$0	\$0
Total Expenditures:	<u>\$540,498</u>	<u>\$557,361</u>	<u>\$567,462</u>	<u>\$655,962</u>
Ending Restricted Fund Balance:	<u>\$70,245</u>	<u>\$33,616</u>	<u>\$0</u>	<u>\$5,103</u>

Program Description:

Revenues consist of Designated Purpose Grants.

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Fund Balance:	\$0	\$0	\$0	\$0
Revenues:				
Grants	\$1,399,844	\$1,471,668	\$2,000,000	\$2,000,000
Total Revenues:	<u>\$1,399,844</u>	<u>\$1,471,668</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
Total Funds Available:	<u>\$1,399,844</u>	<u>\$1,471,668</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
Salaries	<u>\$580,002</u>	<u>\$673,325</u>	<u>\$600,000</u>	<u>\$600,000</u>
Benefits	<u>\$170,220</u>	<u>\$193,223</u>	<u>\$180,000</u>	<u>\$180,000</u>
Subtotal Salaries & Benefits	<u>\$750,222</u>	<u>\$866,548</u>	<u>\$780,000</u>	<u>\$780,000</u>
Purchased Services	<u>\$277,649</u>	<u>\$343,312</u>	<u>\$495,000</u>	<u>\$495,000</u>
	<u>\$277,649</u>	<u>\$343,312</u>	<u>\$495,000</u>	<u>\$495,000</u>
Supplies	<u>\$180,479</u>	<u>\$88,106</u>	<u>\$150,000</u>	<u>\$150,000</u>
	<u>\$180,479</u>	<u>\$88,106</u>	<u>\$150,000</u>	<u>\$150,000</u>
Property	<u>\$178,467</u>	<u>\$145,065</u>	<u>\$550,000</u>	<u>\$550,000</u>
	<u>\$178,467</u>	<u>\$145,065</u>	<u>\$550,000</u>	<u>\$550,000</u>
Other Objects	<u>\$13,027</u>	<u>\$28,637</u>	<u>\$25,000</u>	<u>\$25,000</u>
	<u>\$13,027</u>	<u>\$28,637</u>	<u>\$25,000</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>
Total Costs This Program	<u>\$1,399,844</u>	<u>\$1,471,668</u>	<u>\$2,000,000</u>	<u>\$2,000,000</u>
Ending Restricted Fund Balances:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

INTERSCHOLASTIC ACTIVITY FUND

Program Description:

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

	2011-12 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget
Beginning Fund Balance:	\$58,638	\$31,903	\$60,729	\$53,790
Revenues:				
Fees	\$48,500	\$68,364	\$67,000	\$69,000
Gate Receipts	\$36,118	\$47,613	\$45,000	\$48,000
Transfer from General Fund	\$673,000	\$673,000	\$673,000	\$633,000
Total Revenues:	<u>\$757,618</u>	<u>\$788,976</u>	<u>\$785,000</u>	<u>\$750,000</u>
Total Funds Available:	<u>\$816,256</u>	<u>\$820,879</u>	<u>\$845,729</u>	<u>\$803,790</u>
Expenditures:				
District		\$0	\$60,729	\$0
Miller	\$78,195	\$72,556	\$86,640	\$76,556
Escalante	\$84,730	\$98,768	\$86,640	\$104,967
High School	\$621,428	\$595,764	\$611,720	\$602,000
Total Expenditures:	<u>\$784,353</u>	<u>\$767,089</u>	<u>\$845,729</u>	<u>\$783,523</u>
Ending Committed Fund Balance:	<u>\$31,903</u>	<u>\$53,790</u>	<u>\$0</u>	<u>\$20,267</u>

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)).

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

Program Description:

To account for capital projects and larger capital purchases.

	2011-12 Actual	2012-13 Actual	2013-14 Approved Budget	2013-14 Amended Budget
Beginning Fund Balance:	\$471,359	\$524,978	\$1,740,212	\$1,604,270
Revenues:				
Other Revenue	\$9,449	\$5,000	\$5,000	\$14,514
Fee in Lieu of Land Dedication	\$37,740	\$47,710	\$45,000	\$45,000
State Historical Grant-Admin Bldg	\$84,211	\$0	\$0	\$0
Allocation from General Fund	\$771,128	\$1,926,560	\$1,200,000	\$975,000
Lease Revenue		\$3,052,303	\$0	\$0
Total Revenues:	<u>\$902,528</u>	<u>\$5,031,573</u>	<u>\$1,250,000</u>	<u>\$1,034,514</u>
 Total Funds Available:	 <u>\$1,373,887</u>	 <u>\$5,556,551</u>	 <u>\$2,990,212</u>	 <u>\$2,638,783</u>
 Expenditures:				
Projects-Current Fiscal Year	\$589,427	\$3,846,772	\$1,639,000	\$1,500,713
Projects-Previous Fiscal Years	\$259,482	\$105,509	\$1,247,995	\$1,114,804
Total Expenditures:	<u>\$848,909</u>	<u>\$3,952,281</u>	<u>\$2,886,995</u>	<u>\$2,615,517</u>
 Ending Committed Fund Balance:	 <u>\$524,978</u>	 <u>\$1,604,270</u>	 <u>\$103,217</u>	 <u>\$23,266</u>

Current Year Projects

Transportation - 1 Bus or up to 2 Minis/Suburbans			\$125,000	\$55,525
District Wide - Roof Repair			\$700,000	\$685,000
Elevator - Admin Building			\$100,000	\$0
Asphalt repair work			\$25,000	\$25,000
Carpet replacement			\$30,000	\$30,000
Music instuments and equipment			\$150,000	\$148,591
Hermosa Meadows road work			\$40,000	\$0
Phone System			\$425,000	\$425,000
Technology - Carts			\$44,000	\$44,597
Baker Lane road project			\$0	\$87,000

2012-13 Projects

Technolgy - Obsolescence	\$179,999		\$0	\$0
Transportation - 1 Bus	\$123,490		\$0	\$0
Durango High School-Track	\$68,318		\$231,682	\$231,682
District Wide Roof Repair	\$160,632		\$448,358	\$317,128
District Office - Remodel	\$90,206		\$0	\$0
District Wide - Energy Savings Projects	\$3,052,303		\$0	\$0
District Office - Technology Upgrade	\$7,763		\$0	\$0
Asbestos Abatement-Miller, Ft Lewis Mesa and Needham	\$31,249		\$33,344	\$66,000
School Security Systems	\$0		\$200,000	\$200,000
PA System - Miller and Escalante	\$0		\$45,000	\$45,000
Door Replacements - Durango High	\$31,181		\$12,819	\$13,652
Bathroom Floor Covering (epoxy) - Escalante	\$15,346		\$30,000	\$29,654
Replace Floor Structure in Cafeteria and Kitchen - Needham	\$24,561		\$142,104	\$107,000
Vehicle Replacements - Facilities, Courier, and SPED or Food Service.	\$61,724		\$0	\$0

Prior Years

Sunnyside - Easement Projects		\$0	\$104,688	\$104,688
District Wide Roof Repair	\$153,459	\$105,509	\$0	\$0

Total Projects	<u>\$153,459</u>	<u>\$3,952,281</u>	<u>\$2,886,995</u>	<u>\$2,615,517</u>
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Program Description:

An "Enterprise" Fund used to record financial transactions related to Nutrition Services operations.

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Net Assets:	\$78,836	\$60,459	\$2,237	(\$6,413)
Revenue:				
Food Sales	\$507,094	\$479,526	\$477,000	\$480,000
Reimbursements - Federal	\$664,764	\$700,306	\$725,000	\$702,300
Federal Farm to School				\$100,000
Reimbursements - State	\$23,898	\$23,521	\$22,500	\$23,500
U.S.D.A Commodities Received	\$90,095	\$90,444	\$90,000	\$90,000
Transfer from General Fund	\$123,000	\$123,000	\$123,000	\$199,500
Total Revenue:	<u>\$1,408,851</u>	<u>\$1,416,797</u>	<u>\$1,437,500</u>	<u>\$1,595,300</u>
 Total Funds Available:	 <u>\$1,487,687</u>	 <u>\$1,477,255</u>	 <u>\$1,439,736</u>	 <u>\$1,588,886</u>
Expenditures:				
Salaries and Benefits	\$638,853	\$653,974	\$670,000	\$667,054
Purchased Services	\$12,423	\$30,929	\$12,000	\$30,015
Food	\$622,584	\$695,556	\$605,000	\$687,526
Depreciation-Capital Purchases	\$20,924	\$20,924	\$21,000	\$21,000
Other Operating Expenses	\$132,443	\$82,285	\$130,000	\$83,000
Federal Farm to School				\$100,000
Total Expenditures:	<u>\$1,427,227</u>	<u>\$1,483,669</u>	<u>\$1,438,000</u>	<u>\$1,588,595</u>
 Ending Net Position:	 <u>\$60,460</u>	 <u>(\$6,413)</u>	 <u>\$1,736</u>	 <u>\$291</u>

Program Description:

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

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Fund Balance:	<u>\$36,786</u>	<u>\$56,241</u>	<u>\$57,679</u>	<u>\$79,839</u>
Revenue:				
Charges for Services	<u>\$200,628</u>	<u>\$219,083</u>	<u>\$225,000</u>	<u>\$225,000</u>
Total Revenue:	<u>\$200,628</u>	<u>\$219,083</u>	<u>\$225,000</u>	<u>\$225,000</u>
 Total Funds Available:	 <u>\$237,414</u>	 <u>\$275,324</u>	 <u>\$282,679</u>	 <u>\$304,839</u>
Expenditures:				
Salaries and Benefits	\$163,299	\$172,420	\$220,781	\$185,000
Overhead Costs	\$0	\$2,011	\$25,000	\$25,000
Other	<u>\$17,874</u>	<u>\$21,054</u>	<u>\$20,000</u>	<u>\$20,000</u>
Total Expenditures:	<u>\$181,173</u>	<u>\$195,485</u>	<u>\$265,781</u>	<u>\$230,000</u>
 Ending Fund Balance:	 <u><u>\$56,241</u></u>	 <u><u>\$79,839</u></u>	 <u><u>\$16,898</u></u>	 <u><u>\$74,839</u></u>

Program Description:

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

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Net Assets:	<u>\$1,150,716</u>	<u>\$2,347,621</u>	<u>\$2,648,737</u>	<u>\$2,636,668</u>
Revenues				
Premium Payments - Health / Medical	\$3,345,829	\$3,374,412	\$3,434,748	\$3,434,748
Earnings on Investments	\$2,672	\$4,517	\$5,000	\$5,000
Total Revenues:	<u>\$3,348,501</u>	<u>\$3,378,929</u>	<u>\$3,439,748</u>	<u>\$3,439,748</u>
Total Funds Available:	<u>\$4,499,217</u>	<u>\$5,726,550</u>	<u>\$6,088,485</u>	<u>\$6,076,416</u>
Expenditures				
Claims	\$1,759,015	\$2,552,949	\$2,700,000	\$2,700,000
Administrative - Service Fees	\$357,581	\$492,934	\$555,000	\$555,000
Other Costs-Broker Fees	\$35,000	\$44,000	\$25,000	\$44,000
Contingency		\$0	\$750,000	\$750,000
Total Expenditures:	<u>\$2,151,596</u>	<u>\$3,089,882</u>	<u>\$4,030,000</u>	<u>\$4,049,000</u>
Ending Restricted Net Assets:	<u><u>\$2,347,621</u></u>	<u><u>\$2,636,668</u></u>	<u><u>\$2,058,485</u></u>	<u><u>\$2,027,416</u></u>

Program Description:

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

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Approved Budget</u>	<u>2013-14 Amended Budget</u>
Beginning Assets	\$911,578	\$786,315	\$124,410	\$285,354
Other	\$99,301	\$528,739	\$300,000	\$450,000
Elementary Schools	\$119,072	\$0	\$0	\$0
Middle Schools	\$135,616	\$0	\$0	\$0
Senior High Schools	\$662,713	\$0	\$0	\$0
Transfer		(\$465,122)	\$0	\$0
Total Revenue:	<u>\$1,016,702</u>	<u>\$63,617</u>	<u>\$300,000</u>	<u>\$450,000</u>
 Total Assets Available:	<u>\$1,928,280</u>	<u>\$849,932</u>	<u>\$424,410</u>	<u>\$735,354</u>
 Other	\$230,789	\$564,578	\$424,410	\$415,000
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>
 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>