



*Durango School District 9-R
Preliminary Budget
2016-17*

*Presented to the Board for Approval
Tuesday, June 28, 2016*

FINAL DRAFT

EXECUTIVE SUMMARY

The attached budget outlines the operational needs of the Durango School District 9-R in the current fiscal challenges of the State of Colorado's School Finance Act. Without a significant change in funding, the district will continue to find ways of reducing expenditures to invest in innovation and meet the needs of the school district.

The attached budget reflects the addition of 250 on-line students in the district through its newly approved Connections Academy On-Line School. Additionally, the district is projecting an increase of 25 FTE for the 2016-17 school year, a little less than half of the 58 FTE growth experienced in 2015-16. With the increase in on-line pupils, the district reflects a significant increase in revenue, however then passes through 95% of that revenue for operation of Colorado Connection Academy @ Durango. That expenditure is shown on page 19 – Alternative Options budget page. The remaining 5% is used by the district to cover costs of overseeing the program.

The district continues to work within its available resources to address learning needs of children, and close the achievement gap that exists amongst some groups of students. Major focuses of this budget include:

- Investment in staffing at middle schools to further drive improvement in student achievement
- Begin reinvestment into capital projects until further revenue enhancement can be achieved
- Continue to meet the needs of special education students who require additional supports required by their Individual Education Plans (IEPs)
- Focus on implementation of the 2016-17 District Action Plan to ensure that the district makes reasonable progress on its Results Policies**

To achieve this new or increased investment outlined above, the district made cuts at the elementary level due to a decline in enrollment and a correction to overstaffing scenarios. The district also achieved savings through a reduction in premiums it pays on behalf of its employees and the merger of the Custodial and Facilities Departments. Staffing cuts have been achieved in some non-instructional areas as well.

While the district continues to operate below its 15% reserve threshold, the district presents a balanced budget to the board. While a deficit of \$250,000 appears, these funds are designed for contingency purposes and will only be utilized in the event of an emergency. If the district doesn't spend these funds out of its fund balance, the district will have a balanced budget for the 2016-17 school year.

As with each school year, the district closely monitors its enrollment and will make necessary adjustments to the budget should additional revenues be realized or should a decline in enrollment occur. The board must adopt a final amended budget no later than January 31, 2017 should either of these conditions occur.

** | A copy of the Results Policies or 2016-17 District Action Plan can be found at www.DurangoSchools.org

Pupil Enrollment	Actual 2011-2012	Actual 2012-2013	Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-17
Per Pupil Revenue	\$6,351.55	\$6,345.95	\$6,534.34	\$6,882.32	\$7,154.80	\$7,311.40
Total Headcount*	4521.50	4570.50	4558.50	4624.50	4731.50	5006.50
Total Funded Pupil Count (La Plata)**	4792.70	4800.10	4795.10	4840.90	4886.20	5196.00
Increase (Decrease) From Previous Year	-0.71	0.15%	-0.10%	0.96%	0.94%	6.34%

	District Funded Pupil Count ***	Actual FTE w/o PS & online	Assessed Valuation	General Fund	Mill Levy Override	SB 184 Adjustment	Bond Redemption Fund	Total
2009	4,574.70	4,560.7	\$ 1,992,165,504	6.601	2.475	0.141	5.548	14.765
2010	4,536.90 -0.8%	4,430.1	\$ 2,198,992,650	6.601	2.283	0.471	5.129	14.484
2011	4,506.70 -0.7%	4,381.4	\$ 1,640,273,360	6.601	5.012	0.126	4.629	16.368
2012	4,443.70 -1.4%	4,266.3	\$ 1,565,209,950	6.601	5.226	0.071	4.470	16.368
2013	4,395.50 -1.1%	4,360.5	\$ 1,493,634,640	6.601	5.504	0.058	4.854	17.017
2014	4,362.10 -0.8%	4,325.0	\$ 1,283,819,050	6.601	6.404	0.045	6.040	19.090
2015	4,353.90 -0.2%	4,310.4	\$ 1,357,490,350	6.601	6.056	0.066	6.367	19.090
2016	4,412.00 1.33%	4,372.5	\$ 1,490,216,420	6.601	5.517	0.028	5.730	17.876
2017	4,733.00 7.28%		\$ 1,393,628,543	6.601				

Changes	Amount	Percentage
Assessed Valuation	\$ (96,587,877)	-7.12%
Dist. Funded Pupil Count	321.0	7.36% from prior year
Per Pupil Revenue	\$156.60	2.28%

Source: CDE School Finance Funding Worksheets:

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

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

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

GENERAL FUND
Summary of Revenues, Expenditures and Fund Balance

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Fund Balance	\$10,612,521	\$8,443,371	\$6,211,745	\$6,200,583	\$5,770,303	\$5,517,621
Net Revenue	\$34,623,896	\$37,712,964	\$39,737,844	\$40,623,698	\$41,097,299	\$43,017,366
Total Funds Available:	\$45,236,416	\$46,156,334	\$45,949,589	\$46,824,280	\$46,867,601	\$48,534,985
Expenditures	\$36,752,333	\$39,944,589	\$40,179,286	\$41,089,296	\$41,349,980	\$43,267,366
Total Appropriation/Expenditures	\$36,752,333	\$39,944,589	\$40,179,286	\$41,089,296	\$41,349,980	\$43,267,366
Ending Fund Balance:	\$8,484,083	\$6,211,745	\$5,770,303	\$5,734,984	\$5,517,621	\$5,267,619
Percent of General Fund Revenue	22.00%	15.75%	13.99%	13.58%	12.91%	11.74%
Ten Percent of General Fund Revenue	\$3,855,799	\$3,980,130	\$4,124,495	\$4,223,085	\$4,274,935	\$4,487,037
Fund Balance Increase/Decrease	(\$2,128,438)	(\$2,231,626)	(\$441,442)	(\$465,599)	(\$252,682)	(\$250,000)

**GENERAL FUND
Summary of Revenue**

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Local					
1. Property Taxes*	\$8,197,333	\$8,721,561	\$9,418,493	\$9,836,919	\$9,199,342
2. Property Taxes-hold harmless	\$2,621,262	\$2,621,262	\$2,621,262	\$2,621,262	\$2,621,262
3. Property Taxes-override	\$5,600,000	\$5,600,000	\$5,600,000	\$5,600,000	\$5,600,000
4. Delinquent Taxes and Interest	\$363,394	\$242,960	\$175,000	\$175,000	\$175,000
5. Specific Ownership Tax*	\$1,537,823	\$1,576,434	\$1,550,000	\$1,550,000	\$1,550,000
6. Specific Ownership Tax Bond Taxes	\$655,638	\$753,168	\$659,000	\$659,000	\$659,000
7. Indirect Costs	\$0	\$0	\$0	\$0	\$5,000
8. Earnings on Investments	\$12,363	\$9,303	\$9,500	\$12,500	\$12,500
9. Other Local Revenue	\$462,529	\$544,655	\$490,720	\$407,080	\$457,000
10. County Mineral Lease	\$27,278	\$37,598	\$37,598	\$33,409	\$33,409
11. Donation	\$250,000	\$0	\$0	\$200,000	\$0
12. BOCES Swap pass through	\$61,605	\$54,047	\$54,047	\$49,552	\$45,000
13. Rental Revenue from BOCES	\$50,000	\$66,144	\$66,144	\$66,144	\$66,144
Total Local Revenue	\$19,839,226	\$20,227,132	\$20,681,764	\$21,210,866	\$20,423,657
State					
1. Equalization*	\$19,138,711	\$20,074,131	\$20,650,222	\$20,678,140	\$23,771,592
2. SPED Tier B Funding	\$119,188	\$0	\$0	\$0	\$0
3. Career and Technical Education	\$40,091	\$172,040	\$129,030	\$168,208	\$186,000
4. Small Attendance Center	\$87,018	\$97,011	\$97,010	\$97,010	\$97,010
5. Transportation	\$297,694	\$311,457	\$305,110	\$346,491	\$346,491
6. English Language Learners	\$30,502	\$69,529	\$65,000	\$71,301	\$0
7. Full Day Kindergarten Hold Harmless	\$41,166	\$43,359	\$43,359	\$45,075	\$45,616
8. Other State Revenue	\$71,940	\$120,078	\$137,353	\$132,258	\$0
Total State Revenue	\$19,826,310	\$20,887,604	\$21,427,084	\$21,538,483	\$24,446,709
Federal					
Forest Service Reserve	\$135,763	\$130,209	\$122,000	\$0	\$0
Total Federal Revenue	\$135,763	\$130,209	\$122,000	\$0	\$0
Total Revenue	\$39,801,299	\$41,244,946	\$42,230,848	\$42,749,349	\$44,870,366
Less: Transfer to Special Activities Fund	\$0	\$245,282	\$0	\$0	\$0
Less: Transfer to Insurance Fund	\$180,835	\$0	\$0	\$0	\$0
Less: CO Preschool Program Allocation	\$0	\$0	\$0	\$0	\$0
Less: Transfer to Interscholastic Activities	\$638,000	\$899,000	\$864,000	\$908,900	\$950,000
Less: Transfer to Capital Projects	\$975,000	(\$41,000)	\$400,000	\$400,000	\$600,000
Less: Transfer to After School Program	\$0	\$63,500	\$50,500	\$50,500	\$30,000
Less: Transfer to Student Nutrition Services	\$294,500	\$340,320	\$292,650	\$292,650	\$273,000
Net Revenue	\$37,712,964	\$39,737,844	\$40,623,698	\$41,097,299	\$43,017,366
Revenue Per Enrollment	\$8,731.23	\$8,918.79	\$8,925.47	\$9,035.05	\$8,962.42

* Included in School Finance Act Formula

2009 Mill Levy 3A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL FUND
Summary of Expenditures

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Instructional Programs	\$28,879,734	\$28,493,281	\$29,358,727	\$29,511,194	\$31,386,012
Support Services Programs	\$9,680,970	\$10,257,290	\$10,525,319	\$10,562,936	\$10,581,354
Other Charges	\$1,383,885	\$1,428,716	\$1,205,250	\$1,275,850	\$1,300,000
Total Expenditures:	<u>\$39,944,589</u>	<u>\$40,179,286</u>	<u>\$41,089,296</u>	<u>\$41,349,980</u>	<u>\$43,267,366</u>
Excess (Deficit Spending)	(\$2,231,625)	(\$441,442)	(\$465,598)	(\$252,681)	(\$250,000)
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$8,763	\$8,688	\$8,684	\$8,739	\$8,642

INSTRUCTIONAL PROGRAMS

Page Description	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
7 Sunnyside Elementary School	\$1,088,729	\$1,030,475	\$1,020,781	\$1,085,337	\$1,097,677	\$1,061,458
8 Florida Mesa Elementary School	\$1,986,674	\$1,898,667	\$1,974,647	\$2,164,224	\$2,164,081	\$2,165,965
9 Fort Lewis Mesa Elementary School	\$907,114	\$844,398	\$943,376	\$1,059,936	\$1,037,000	\$967,303
10 Animas Valley Elementary School	\$1,500,123	\$1,297,675	\$1,520,736	\$1,600,616	\$1,577,274	\$1,580,397
11 Needham Elementary School	\$2,511,336	\$2,458,234	\$2,517,737	\$2,563,449	\$2,518,727	\$2,482,595
12 Park Elementary School	\$2,588,609	\$2,361,110	\$2,526,167	\$2,566,093	\$2,527,590	\$2,500,489
13 Riverview Elementary School	\$2,539,322	\$2,289,372	\$2,627,184	\$2,749,531	\$2,689,641	\$2,762,559
14 Miller Middle School	\$2,474,377	\$2,205,627	\$2,569,729	\$2,609,440	\$2,639,316	\$2,853,062
15 Escalante Middle School	\$2,879,485	\$2,366,412	\$2,897,418	\$3,011,237	\$2,993,631	\$3,149,749
16 Durango High School	\$5,760,580	\$5,311,347	\$5,425,338	\$5,490,953	\$5,455,654	\$5,465,214
17 Big Picture Program	\$507,995	\$489,731	\$582,041	\$643,225	\$655,741	\$650,593
18 Shared School	\$216,211	\$244,434	\$389,277	\$373,422	\$385,922	\$300,789
19 Alternative Options (incl Phoenix, HB, Gateway, DEI)	\$261,667	\$207,964	\$652,626	\$758,143	\$710,040	\$2,366,860
20 Summer School and After School	\$20,911	\$38,727	\$0	\$8,221	\$8,221	\$33,200
21 Post Secondary Options	\$354,483	\$303,309	\$32,352	\$60,000	\$60,000	\$95,000
22 Curriculum Adoption and Supplies	\$467,147	\$379,986	\$644,152	\$367,936	\$391,936	\$408,725
23 Assessment	\$32,764	\$100,845	\$60,470	\$142,324	\$178,258	\$43,614
24 Special Education and BOCES	\$663,366	\$3,225,636	\$731,184	\$598,690	\$685,690	\$832,663
25 Gifted and Talented	\$4,834	\$2,464	\$0	\$0	\$0	\$36,250
26 District Preschool	\$0	\$1,084,814	\$1,172,440	\$1,209,700	\$1,235,443	\$1,266,124
27 English Language Learners	\$6,922	\$393,439	\$61,263	\$68,000	\$71,101	\$0
28 Innovative Programs	\$269,413	\$345,067	\$144,363	\$228,250	\$428,250	\$363,403
	\$27,042,063	\$28,879,734	\$28,493,281	\$29,358,727	\$29,511,194	\$31,386,012
Students	4,571	4,559	4,625	4,732	4,732	5007
Cost Per Student	\$5,917	\$6,335	\$6,161	\$6,205	\$6,237	\$6,268

Location: 124 -Sunnyside Elementary School

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Instruction					
Salaries (100's)	\$759,583	\$735,721	\$785,804	\$789,372	\$771,431
- Substitutes/Stipends	\$15,858	\$20,226	\$9,975	\$20,000	\$20,000
- School Allocation	\$2,248	\$5,829	\$2,090	\$2,090	\$2,185
Benefits (200's)	\$234,930	\$240,718	\$270,968	\$267,460	\$249,122
- Substitutes/Stipends	\$3,511	\$3,843	\$1,945	\$4,200	\$4,200
- School Allocation	\$416	\$641	\$415	\$415	\$459
Subtotal Salaries & Benefits	\$1,016,545	\$1,006,979	\$1,071,197	\$1,083,537	\$1,047,397
Purchased Services (300-500's)	\$2,684	\$3,642	\$4,120	\$4,120	\$3,120
	\$2,684	\$3,642	\$4,120	\$4,120	\$3,120
Supplies (600's)	\$10,392	\$10,019	\$10,020	\$10,020	\$9,941
	\$10,392	\$10,019	\$10,020	\$10,020	\$9,941
Property (700's)	\$0	\$0	0	0	0
	\$0	\$0	\$0	\$0	\$0
Other Objects (800-900's)	\$854	\$141	0	0	\$1,000
	\$854	\$141	\$0	\$0	\$1,000
Subtotal Other Expenditures	\$13,930	\$13,802	\$14,140	\$14,140	\$14,061
Total Costs This Program	\$1,030,475	\$1,020,781	\$1,085,337	\$1,097,677	\$1,061,458
Students	159	151	149	155	157
Cost Per Student	\$6,481	\$6,760	\$7,284	\$7,082	\$6,761

Location: 125- Florida Mesa Elementary School

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$1,385,355	\$1,395,284	\$1,552,950	\$1,550,042	\$1,572,765
- Substitutes/Stipends	\$31,465	\$54,124	\$19,950	\$27,950	\$27,950
- School Allocation	\$2,310	\$7,969	\$6,000	\$6,000	\$4,318
Benefits	\$437,769	\$475,357	\$553,098	\$545,363	\$524,160
- Substitutes/Stipends	\$5,859	\$10,284	\$3,890	\$6,390	\$6,390
- School Allocation	\$426	\$611	\$725	\$725	\$907
Subtotal Salaries & Benefits	\$1,863,183	\$1,943,629	\$2,136,614	\$2,136,471	\$2,136,490
Purchased Services	\$7,967	\$13,489	\$9,060	\$9,060	\$9,060
	\$7,967	\$13,489	\$9,060	\$9,060	\$9,060
Supplies	\$11,466	\$15,782	\$15,551	\$15,551	\$18,915
	\$11,466	\$15,782	\$15,551	\$15,551	\$18,915
Property	\$15,273	\$1,325	\$3,000	\$3,000	\$1,500
	\$15,273	\$1,325	\$3,000	\$3,000	\$1,500
Other Objects	\$776	\$422	\$0	\$0	\$0
	\$776	\$422	\$0	\$0	\$0
Subtotal Other Expenditures	\$35,484	\$31,018	\$27,611	\$27,611	\$29,475
Total Costs This Program	\$1,898,667	\$1,974,647	\$2,164,224	\$2,164,081	\$2,165,965
Students	314	326	345	334	336
Cost Per Student	\$6,047	\$6,057	\$6,273	\$6,479	\$6,446

Location: 126 - Fort Lewis Elementary School

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$615,864	\$681,943	\$764,147	\$738,347	\$694,292
- Substitutes/Stipends	\$25,833	\$21,196	\$8,645	\$18,145	\$18,145
- School Allocation	\$1,045	\$4,457	\$2,000	\$2,000	\$950
Benefits	\$184,640	\$218,637	\$269,903	\$261,517	\$236,795
- Substitutes/Stipends	\$4,845	\$4,027	\$1,686	\$3,436	\$3,436
- School Allocation	\$195	\$686	\$228	\$228	\$200
Subtotal Salaries & Benefits	\$832,421	\$930,946	\$1,046,609	\$1,023,673	\$953,818
Purchased Services	\$2,411	\$4,289	\$3,000	\$3,000	\$2,700
	\$2,411	\$4,289	\$3,000	\$3,000	\$2,700
Supplies	\$6,754	\$7,906	\$8,777	\$8,777	\$10,135
	\$6,754	\$7,906	\$8,777	\$8,777	\$10,135
Property	\$1,887	\$120	\$1,050	\$1,050	\$400
	\$1,887	\$120	\$1,050	\$1,050	\$400
Other Objects	\$924	\$115	\$500	\$500	\$250
	\$924	\$115	\$500	\$500	\$250
Subtotal Other Expenditures	\$11,976	\$12,429	\$13,327	\$13,327	\$13,485
Total Costs This Program	\$844,398	\$943,376	\$1,059,936	\$1,037,000	\$967,303
Students	146	138	129	137	139
Cost Per Student	\$5,784	\$6,836	\$8,217	\$7,569	\$6,959

Location: 127 - Animas Valley Elementary School

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$943,711	\$1,085,462	\$1,151,215	\$1,116,475	\$1,128,188
- Substitutes/Stipends	\$21,418	\$36,729	\$15,960	\$25,960	\$25,960
- School Allocation	\$3,949	\$7,108	\$4,515	\$4,515	\$2,218
Benefits	\$299,808	\$358,017	\$404,791	\$403,439	\$392,518
- Substitutes/Stipends	\$3,961	\$6,978	\$3,112	\$5,862	\$5,862
- School Allocation	\$735	\$1,473	\$230	\$230	\$466
Subtotal Salaries & Benefits	\$1,273,582	\$1,495,768	\$1,579,823	\$1,556,481	\$1,555,212
Purchased Services	\$6,466	\$9,664	\$7,950	\$7,950	\$8,850
	\$6,466	\$9,664	\$7,950	\$7,950	\$8,850
Supplies	\$15,208	\$14,411	\$12,443	\$12,443	\$15,275
	\$15,208	\$14,411	\$12,443	\$12,443	\$15,275
Property	\$236	\$0	0	0	\$460
	\$236	\$0	\$0	\$0	\$460
Other Objects	\$2,183	\$894	\$400	\$400	\$600
	\$2,183	\$894	\$400	\$400	\$600
Subtotal Other Expenditures	\$24,093	\$24,968	\$20,793	\$20,793	\$25,185
Total Costs This Program	\$1,297,675	\$1,520,736	\$1,600,616	\$1,577,274	\$1,580,397
Students	260	267	255	259	261
Cost Per Student	\$4,991	\$5,696	\$6,277	\$6,090	\$6,055

Location: 128 - Needham Elementary School

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$1,790,310	\$1,846,801	\$1,864,807	\$1,815,758	\$1,796,343
- Substitutes/Stipends	\$56,863	\$31,441	\$22,610	\$31,110	\$31,110
- School Allocation	\$2,613	\$11,716	\$3,620	\$3,620	\$4,066
Benefits	\$554,742	\$576,202	\$629,642	\$623,519	\$602,055
- Substitutes/Stipends	\$10,569	\$6,131	\$4,409	\$6,359	\$6,359
- School Allocation	\$485	\$2,285	\$250	\$250	\$854
Subtotal Salaries & Benefits	\$2,415,581	\$2,474,576	\$2,525,337	\$2,480,615	\$2,440,787
Purchased Services	\$6,137	\$8,095	\$5,800	\$5,800	\$8,400
	\$6,137	\$8,095	\$5,800	\$5,800	\$8,400
Supplies	\$33,411	\$32,914	\$29,412	\$29,412	\$29,908
	\$33,411	\$32,914	\$29,412	\$29,412	\$29,908
Property	\$201	\$0	\$1,300	\$1,300	\$1,750
	\$201	\$0	\$1,300	\$1,300	\$1,750
Other Objects	\$2,904	\$2,152	\$1,600	\$1,600	\$1,750
	\$2,904	\$2,152	\$1,600	\$1,600	\$1,750
Subtotal Other Expenditures	\$42,652	\$43,162	\$38,112	\$38,112	\$41,808
Total Costs This Program	\$2,458,234	\$2,517,737	\$2,563,449	\$2,518,727	\$2,482,595
Students	454	442	418	440	442
Cost Per Student	\$5,415	\$5,696	\$6,133	\$5,724	\$5,617

Location: 129 - Park Elementary School

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$1,734,037	\$1,834,259	\$1,867,673	\$1,837,309	\$1,826,409
- Substitutes/Stipends	\$57,788	\$49,000	\$22,610	\$30,610	\$30,610
- School Allocation	\$4,403	\$9,925	\$6,500	\$6,500	\$6,653
Benefits	\$509,415	\$578,109	\$626,195	\$608,305	\$587,911
- Substitutes/Stipends	\$10,843	\$9,555	\$4,409	\$6,159	\$6,159
- School Allocation	\$818	\$1,935	\$500	\$500	\$1,397
Subtotal Salaries & Benefits	\$2,317,303	\$2,482,783	\$2,527,886	\$2,489,383	\$2,459,139
Purchased Services	\$11,418	\$12,057	\$8,600	\$8,600	\$11,950
	\$11,418	\$12,057	\$8,600	\$8,600	\$11,950
Supplies	\$29,728	\$30,165	\$24,607	\$24,607	\$22,900
	\$29,728	\$30,165	\$24,607	\$24,607	\$22,900
Property	\$1,128	\$620	\$4,000	\$4,000	\$5,500
	\$1,128	\$620	\$4,000	\$4,000	\$5,500
Other Objects	\$1,533	\$543	\$1,000	\$1,000	\$1,000
	\$1,533	\$543	\$1,000	\$1,000	\$1,000
Subtotal Other Expenditures	\$43,807	\$43,384	\$38,207	\$38,207	\$41,350
Total Costs This Program	\$2,361,110	\$2,526,167	\$2,566,093	\$2,527,590	\$2,500,489
Students	457	446	451	467	469
Cost Per Student	\$5,167	\$5,664	\$5,690	\$5,412	\$5,332

Location: 130 - Riverview Elementary School

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$1,672,715	\$1,889,375	\$1,983,678	\$1,929,928	\$2,003,353
- Substitutes/Stipends	\$29,700	\$49,458	\$22,610	\$30,610	\$30,610
- School Allocation	\$6,694	\$9,140	\$5,500	\$5,500	\$6,041
Benefits	\$530,023	\$626,742	\$694,506	\$678,566	\$672,554
- Substitutes/Stipends	\$5,522	\$9,644	\$4,409	\$6,209	\$6,209
- School Allocation	\$1,228	\$1,782	\$600	\$600	\$1,269
Subtotal Salaries & Benefits	\$2,245,882	\$2,586,141	\$2,711,303	\$2,651,413	\$2,720,036
Purchased Services	\$12,580	\$8,795	\$6,330	\$6,330	\$7,760
	\$12,580	\$8,795	\$6,330	\$6,330	\$7,760
Supplies	\$29,199	\$28,518	\$27,423	\$27,423	\$30,163
	\$29,199	\$28,518	\$27,423	\$27,423	\$30,163
Property	\$275	\$1,568	\$4,475	\$4,475	\$4,500
	\$275	\$1,568	\$4,475	\$4,475	\$4,500
Other Objects	\$1,436	\$2,161	\$0	\$0	\$100
	\$1,436	\$2,161	\$0	\$0	\$100
Subtotal Other Expenditures	\$43,490	\$41,042	\$38,228	\$38,228	\$42,523
Total Costs This Program	\$2,289,372	\$2,627,184	\$2,749,531	\$2,689,641	\$2,762,559
Students	465	462	442	457	459
Cost Per Student	\$4,923	\$5,687	\$6,221	\$5,885	\$6,019

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$1,644,626	\$1,875,598	\$1,889,659	\$1,905,889	\$2,069,661
- Substitutes/Stipends	\$20,861	\$32,566	\$19,950	\$29,950	\$29,950
- School Allocation	\$855	\$3,846	\$5,800	\$5,800	\$4,959
Benefits	\$498,502	\$612,301	\$646,991	\$648,687	\$692,551
- Substitutes/Stipends	\$3,887	\$6,350	\$3,890	\$5,840	\$5,840
- School Allocation	\$161	\$750	\$300	\$300	\$1,041
Subtotal Salaries & Benefits	\$2,168,892	\$2,531,411	\$2,566,590	\$2,596,466	\$2,804,002
Purchased Services	\$4,369	\$11,581	\$5,800	\$5,800	\$7,600
	\$4,369	\$11,581	\$5,800	\$5,800	\$7,600
Supplies	\$25,546	\$20,299	\$30,050	\$30,050	\$37,960
Fee Offset	\$0	\$0	\$4,000	\$4,000	
	\$25,546	\$20,299	\$34,050	\$34,050	\$37,960
Property	\$5,674	\$6,162	\$500	\$500	\$1,000
	\$5,674	\$6,162	\$500	\$500	\$1,000
Other Objects	\$1,146	\$275	\$2,500	\$2,500	\$2,500
	\$1,146	\$275	\$2,500	\$2,500	\$2,500
Subtotal Other Expenditures	\$36,735	\$38,317	\$42,850	\$42,850	\$49,060
Total Costs This Program	\$2,205,627	\$2,569,729	\$2,609,440	\$2,639,316	\$2,853,062
Students	412	436	447	458	460
Cost Per Student	\$5,353	\$5,894	\$5,838	\$5,763	\$6,202

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$1,764,470	\$2,110,649	\$2,170,310	\$2,148,631	\$2,270,732
- Substitutes/Stipends	\$20,242	\$30,204	\$21,945	\$31,945	\$31,945
- School Allocation	\$1,055	\$6,603	\$4,500	\$4,500	\$4,380
Benefits	\$530,232	\$685,165	\$750,703	\$742,776	\$780,000
- Substitutes/Stipends	\$3,761	\$5,890	\$4,279	\$6,279	\$6,279
- School Allocation	\$196	\$1,288	\$500	\$500	\$920
Subtotal Salaries & Benefits	\$2,319,955	\$2,839,799	\$2,952,237	\$2,934,631	\$3,094,256
Purchased Services	\$10,845	\$9,740	\$10,900	\$10,900	\$9,693
	\$10,845	\$9,740	\$10,900	\$10,900	\$9,693
Supplies	\$30,360	\$31,918	\$35,050	\$35,050	\$36,750
Fee Offset		\$2,019	\$4,000	\$4,000	
	\$30,360	\$33,937	\$39,050	\$39,050	\$36,750
Property	\$0	\$6,112	\$2,800	\$2,800	\$2,800
	\$0	\$6,112	\$2,800	\$2,800	\$2,800
Other Objects	\$5,251	\$7,830	\$6,250	\$6,250	\$6,250
	\$5,251	\$7,830	\$6,250	\$6,250	\$6,250
Subtotal Other Expenditures	\$46,456	\$57,620	\$59,000	\$59,000	\$55,493
Total Costs This Program	\$2,366,412	\$2,897,418	\$3,011,237	\$2,993,631	\$3,149,749
Students	501	499	506	481	483
Cost Per Student	\$4,723	\$5,806	\$5,951	\$6,224	\$6,521

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$3,798,126	\$3,917,298	\$3,958,879	\$3,912,711	\$3,939,043
- Substitutes/Stipends	\$65,173	\$58,194	\$39,900	\$54,900	\$54,900
- School Allocation	\$14,727	\$28,181	\$13,040	\$13,040	\$8,430
Benefits	\$1,169,422	\$1,247,577	\$1,307,733	\$1,300,102	\$1,308,112
- Substitutes/Stipends	\$12,132	\$11,348	\$7,781	\$11,281	\$11,281
- School Allocation	\$2,456	\$5,495	\$200	\$200	\$1,770
Subtotal Salaries & Benefits	\$5,062,036	\$5,268,094	\$5,327,533	\$5,292,234	\$5,323,536
Purchased Services	\$84,772	\$41,973	\$33,804	\$33,804	\$53,363
	\$84,772	\$41,973	\$33,804	\$33,804	\$53,363
Supplies	\$87,955	\$70,320	\$85,793	\$85,793	\$73,924
Fee Offset	\$39,426	\$25,463	\$25,000	\$25,000	
	\$127,381	\$95,783	\$110,793	\$110,793	\$73,924
Property	\$24,604	\$16,970	\$15,009	\$15,009	\$10,241
	\$24,604	\$16,970	\$15,009	\$15,009	\$10,241
Other Objects	\$12,555	\$2,519	\$3,814	\$3,814	\$4,150
	\$12,555	\$2,519	\$3,814	\$3,814	\$4,150
Subtotal Other Expenditures	\$249,312	\$157,245	\$163,420	\$163,420	\$141,678
Total Costs This Program	\$5,311,347	\$5,425,338	\$5,490,953	\$5,455,654	\$5,465,214
Students	1,112	1,110	1,052	1,030	1,032
Cost Per Student	\$4,776	\$4,888	\$5,220	\$5,297	\$5,296

Location: 321 - Big Picture School

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$357,554	\$425,908	\$463,346	\$473,907	\$472,277
- Substitutes/Stipends	\$4,500	\$3,303	\$4,655	\$4,655	\$4,655
- School Allocation	\$65	\$323	\$500	\$500	\$579
Benefits	\$114,394	\$142,105	\$158,932	\$160,887	\$157,369
- Substitutes/Stipends	\$837	\$677	\$908	\$908	\$908
- School Allocation	\$12	\$66	\$0	\$0	\$121
Subtotal Salaries & Benefits	\$477,363	\$572,381	\$628,341	\$640,857	\$635,909
Purchased Services	\$2,586	\$2,557	\$3,200	\$3,200	\$4,300
	\$2,586	\$2,557	\$3,200	\$3,200	\$4,300
Supplies	\$9,209	\$6,319	\$8,784	\$8,784	\$7,484
Fee Offset	\$9,209	\$6,319	\$8,784	\$8,784	\$7,484
Property	\$557	\$784	\$2,500	\$2,500	\$2,500
	\$557	\$784	\$2,500	\$2,500	\$2,500
Other Objects	\$15	\$0	\$400	\$400	\$400
	\$15	\$0	\$400	\$400	\$400
Subtotal Other Expenditures	\$12,368	\$9,660	\$14,884	\$14,884	\$14,684
Total Costs This Program	\$489,731	\$582,041	\$643,225	\$655,741	\$650,593
Students	83	81	96	91	96
Cost Per Student	\$5,900	\$7,186	\$6,700	\$7,206	\$6,777

Location: 505 - Shared School

Special Reporting Element: 11 - Regular Education

Program: 0060 General Integrated Education

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$192,687	\$292,713	\$278,107	\$288,607	\$215,267
Benefits	\$41,915	\$68,994	\$67,643	\$69,643	\$56,186
Subtotal Salaries & Benefits	\$234,601	\$361,708	\$345,750	\$358,250	\$271,453
Purchased Services	\$2,229	\$8,493	\$6,071	\$6,071	\$5,836
	\$2,229	\$8,493	\$6,071	\$6,071	\$5,836
Supplies	\$4,913	\$8,202	\$12,600	\$12,600	\$14,500
	\$4,913	\$8,202	\$12,600	\$12,600	\$14,500
Property	\$0	\$7,188	\$5,000	\$5,000	\$5,000
	\$0	\$7,188	\$5,000	\$5,000	\$5,000
Other Objects	\$2,690	\$3,685	\$4,000	\$4,000	\$4,000
	\$2,690	\$3,685	\$4,000	\$4,000	\$4,000
Subtotal Other Expenditures	\$9,833	\$27,569	\$27,671	\$27,671	\$29,336
Total Costs This Program	\$244,434	\$389,277	\$373,422	\$385,922	\$300,789
Students	215	187	188	201	203
Cost Per Student	\$1,137	\$2,082	\$1,986	\$1,920	\$1,482

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

Special Reporting Element: 12 - Special Education, 15 - Adult Ed for K-12, 19 - Other Education
 Program: 0033 Second Chance, 0034 Gateway 0060 - General Integrated Education, 1760 - Special Education

Program Description:

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

<u>Object Description</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>	<u>2016-17 Recommended Budget</u>
Salaries - Phoenix w/ stipend	\$4,921	\$39,260	\$101,065	\$61,065	\$61,065
- Homebound w/ stipend		\$55,213	\$65,200	\$67,950	\$67,950
- Detention Center	\$139,441	\$65,423	\$44,600	\$45,500	\$45,500
Benefits - Phoenix	\$908	\$13,148	\$31,217	\$18,794	\$18,794
- Homebound		\$16,961	\$17,426	\$17,846	\$17,846
- Detention Center	\$40,920	\$17,850	\$15,250	\$15,500	\$15,500
Subtotal Salaries & Benefits	\$186,190	\$207,855	\$274,758	\$226,656	\$226,656
Purchased Services - Phoenix	\$12,102	\$829	\$0	\$0	\$0
- Homebound	\$0	\$780	\$1,000	\$1,000	\$2,500
- Detention Center	\$2,707	\$0	\$0	\$0	\$0
- Connections Academy - DEC, eSchool, etc.		\$438,248	\$476,385	\$476,385	\$1,613,772 \$518,332
	\$14,809	\$439,857	\$477,385	\$477,385	\$2,134,604
Supplies - Phoenix	\$1,879	\$1,007	\$2,000	\$2,000	\$3,000
- Homebound	\$0	\$140	\$1,000	\$1,000	\$1,000
- Detention Center	\$5,086	\$1,010	\$1,000	\$1,000	\$1,000
	\$6,966	\$2,158	\$4,000	\$4,000	\$5,000
Property - Phoenix	\$0	\$2,757	\$2,000	\$2,000	\$600
- Detention Center	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,757	\$2,000	\$2,000	\$600
Other Objects - Phoenix	\$0	\$0	\$0	\$0	\$0
- Detention Center	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$21,774	\$444,771	\$483,385	\$483,385	\$2,140,204
Total Costs This Program	\$207,964	\$652,626	\$758,143	\$710,040	\$2,366,860
Students	13	53	53	90	342
Cost Per Student	\$15,997	\$12,314	\$14,305	\$7,889	\$6,921

Note: This busget supports students who are served through non-traditional means and ensures that students successfully meet the Colorado Academic Standards and are successful at achieving requirements for graduation from the school district as required in **Results Policy RP-03** .

Location: 501 - Special Programs, 600 - Central Office

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

Program: 0019 - Other General Education

Program: 0062 - Other General Integrated Education

Program Description:

Support services for summer or after school and homebound services.

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries-Summer or After School	\$9,086	\$0	\$6,000	\$6,000	\$20,000
Benefits-Summer or After School	\$1,690	\$0	\$1,221	\$1,221	\$4,200
Subtotal Salaries & Benefits	\$10,777	\$0	\$7,221	\$7,221	\$24,200
Purchased Services-Extended Learning	\$27,950	\$0	\$0	\$0	\$8,000
	\$27,950	\$0	\$0	\$0	\$8,000
Supplies-Summer or After School	\$0	\$0	\$1,000	\$1,000	\$1,000
	\$0	\$0	\$1,000	\$1,000	\$1,000
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$27,950	\$0	\$1,000	\$1,000	\$9,000
Total Costs This Program	\$38,727	\$0	\$8,221	\$8,221	\$33,200
Students	37	0	45	45	160
Cost Per Student	\$1,047		\$183	\$183	\$208

Notes: This budget will support limited opportunities during the 2016-17 school year, as well as the summer of 2017, for students who require additional instruction beyond the current school calendar and day to ensure their growth toward and mastery of the Colorado Academic Standards. (RP-01 & RP-03)

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

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services - Adult Learning Ctr	\$160,633	\$0			
- Concurrent Enrollment	\$142,676	\$32,352	\$60,000	\$60,000	\$75,000
	\$303,309	\$32,352	\$60,000	\$60,000	\$75,000
Supplies	\$0	\$0	\$0	\$0	
	\$0	\$0	\$0	\$0	\$0
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$20,000
	\$0	\$0	\$0	\$0	\$20,000
Subtotal Other Expenditures	\$303,309	\$32,352	\$60,000	\$60,000	\$95,000
Total Costs This Program	\$303,309	\$32,352	\$60,000	\$60,000	\$95,000
Students	57	60	65	65	90
Cost Per Student	\$5,368	\$539	\$923	\$923	\$1,056

Note: This budget supports students who wish to take advantage of coursework outside of what is currently offered in the Durango School District. This budget reflects tuition for students to attend Fort Lewis College, Southwest Colorado Community College, and San Juan College. We also will institute a bus to transport students to the Mancos Campus of SWCCC who are interested in specific trades programs.

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$7,938	\$0	\$0	\$0	\$0
Benefits	\$1,491	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$9,429	\$0	\$0	\$0	\$0
Purchased Services	\$58	\$43,548	\$16,374	\$40,374	\$126,550
	\$58	\$43,548	\$16,374	\$40,374	\$126,550
Supplies	\$370,500	\$600,604	\$251,463	\$251,463	\$282,175
	\$370,500	\$600,604	\$251,463	\$251,463	\$282,175
Property	\$0	\$0	\$100,099	\$100,099	\$0
	\$0	\$0	\$100,099	\$100,099	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$370,558	\$644,152	\$367,936	\$391,936	\$408,725
Total Costs This Program	\$379,986	\$644,152	\$367,936	\$391,936	\$408,725
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$83	\$139	\$78	\$83	\$82

Note: This budget supports the district in ensuring that instructional materials are in place for students in grades pK-12. This budget includes all materials, both physical and on-line, that are needed within classrooms across the district. (RP-01, 03)

Location: 600 - Other Services

Special Reporting Element: 15 - Regular Education

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

Program Description:

Support the academic assessment of students.

<u>Object Description</u>	2013-14	2014-15	0	2015-16	2015-16	2016-17
	Actual	Actual	0	Recommended Budget	Amended Budget	Recommended Budget
Salaries	\$44,620	\$23,660		\$14,815	\$29,010	\$7,119
Benefits	\$8,433	\$4,566		\$2,880	\$5,892	\$1,495
Subtotal Salaries & Benefits	\$53,053	\$28,226		\$17,695	\$34,902	\$8,614
Purchased Services	\$28,906	\$11,025		\$0	\$0	\$15,000
Read Act	\$3,500	\$21,219		\$71,628	\$90,356	\$0
	\$32,406	\$32,244		\$71,628	\$90,356	\$15,000
Supplies	\$0	\$0		\$0	\$0	\$0
- Read Act	\$15,386	\$0		\$7,000	\$7,000	
	\$15,386	\$0		\$7,000	\$7,000	\$0
Property	\$0	\$0		\$46,000	\$46,000	\$20,000
Donation	\$0	\$0		\$0	\$0	\$0
	\$0	\$0		\$46,000	\$46,000	\$20,000
Other Objects	\$0	\$0		\$0	\$0	\$0
	\$0	\$0		\$0	\$0	\$0
Subtotal Other Expenditures	\$47,792	\$32,244		\$124,628	\$143,356	\$35,000
Total Costs This Program	\$100,845	\$60,470		\$142,324	\$178,258	\$43,614
Students	4,559	4,625		4,732	4,732	5,007
Cost Per Student	\$22	\$13		\$30	\$38	\$9

Note: This budget covers access to the Alpine Achievement Data Warehouse, as well as substitutes necessary to support the administration of State assessment initiatives. The district has administered Scholastic Math and Scholastic Reading Inventory for the past two years to gain a perspective of student performance in a normed setting,. While the district is continuing this practice, these assessments were included in a contract paid for on the Curriculum Adoption page that includes access to these on-line assessments. There are funds included here to maintain our local assessment system for administration of our Common District Assessment items. (RP-01 & RP-03)

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

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$1,949,244	\$157,455	\$101,134	\$101,134	\$217,587
- Substitutes/Stipends	\$43,034	\$1,372	\$11,605	\$11,605	\$11,605
Benefits	\$680,527	\$62,141	\$46,206	\$46,206	\$84,926
- Substitutes/Stipends	\$7,768	\$281	\$488	\$1,888	\$1,888
Subtotal Salaries & Benefits	\$2,680,573	\$221,250	\$159,431	\$160,831	\$316,005
Purchased Services-eSchool	\$71,754	\$0	\$0	\$0	\$0
Special Education	\$455,352	\$499,309	\$416,508	\$502,108	\$470,908
	\$527,106	\$499,309	\$416,508	\$502,108	\$470,908
Supplies	\$13,523	\$7,346	\$17,250	\$17,250	\$21,500
	\$13,523	\$7,346	\$17,250	\$17,250	\$21,500
Property	\$0	\$1,259	\$2,400	\$2,400	\$19,000
	\$0	\$1,259	\$2,400	\$2,400	\$19,000
Other Objects	\$4,434	\$2,021	\$3,100	\$3,100	\$5,250
	\$4,434	\$2,021	\$3,100	\$3,100	\$5,250
Subtotal Other Expenditures	\$545,064	\$509,935	\$439,258	\$524,858	\$516,658
Total Costs This Program	\$3,225,636	\$731,184	\$598,690	\$685,690	\$832,663
Students	439	451	455	443	445
Cost Per Student	\$7,348	\$1,621	\$1,316	\$1,548	\$1,871

Note: This budget covers the cost of special service providers and related services in our contract with the San Juan BOCES. Also included are Special Service Providers hired by the district to support students with social emotional needs. The Pathways 18-21 program is also covered in this budget allowing the district to continue to serve students between 18-21 in making a successful transition to our community. (RP 01, 02, 03)

Location: 600 - Strategic Plan

Program: 0070 - Gifted and Talented Education

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$0	\$0	\$0	\$0	\$25,000
Benefits	\$0	\$0	\$0	\$0	\$7,250
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$32,250
Purchased Services	\$1,020	\$0	\$0	\$0	\$0
	\$1,020	\$0	\$0	\$0	\$0
Supplies	\$1,444	\$0	\$0	\$0	\$4,000
	\$1,444	\$0	\$0	\$0	\$4,000
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$2,464	\$0	\$0	\$0	\$4,000
Total Costs This Program	\$2,464	\$0	\$0	\$0	\$36,250
Students	300	273	273	275	277
Cost Per Student	\$8	\$0	\$0	\$0	\$131

Note: This budget is only a portion of funds used to support Gifted and Talented services in the district. The district receives approximately \$45,000 from the State for further support of such services for students in grades K-12. In this budget is a part-time GT Facilitator (TOSA) to further support teachers who support cluster classrooms in the district. (RP 01,02)

Location: 124-130, 501 Central Office

Program : 0040 Preschool, 2239 Admin

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

Program Description:

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

Object Description	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$686,961	\$747,096	\$787,994	\$795,691	\$810,028
- Substitutes/Stipends			\$6,650	\$2,150	\$0
Benefits	\$258,492	\$281,621	\$298,759	\$315,160	\$320,250
- Substitutes/Stipends			\$1,297	\$547	\$0
Subtotal Salaries & Benefits	\$945,453	\$1,028,717	\$1,094,700	\$1,113,548	\$1,130,278
Purchased Services	\$105,370	\$127,730	\$105,000	\$108,925	\$108,925
	\$105,370	\$127,730	\$105,000	\$108,925	\$108,925
Supplies	\$30,797	\$13,534	\$10,000	\$12,021	\$10,721
	\$30,797	\$13,534	\$10,000	\$12,021	\$10,721
Property	\$2,829	\$1,625	\$0	\$0	\$15,000
	\$2,829	\$1,625	\$0	\$0	\$15,000
Other Objects	\$366	\$834	\$0	\$950	\$1,200
	\$366	\$834	\$0	\$950	\$1,200
Subtotal Other Expenditures	\$139,361	\$143,723	\$115,000	\$121,896	\$135,846
Total Costs This Program	\$1,084,814	\$1,172,440	\$1,209,700	\$1,235,443	\$1,266,124
Students	189	262	262	262	262
Cost Per Student	\$5,740	\$4,475	\$4,617	\$4,715	\$4,833

Note: This budget supports all preschool staff in the district. Some of these costs are covered by the Colorado Preschool Program allocation and others are covered through tuition collected for students who don't meet the qualifications for CPP. Purchased services covers the payments to local preschool providers that serve students that meet the CPP requirements (RP 01,02)

Location: 501, 600 Central Office

Grant: 3139 & 40 -ELL

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$302,356	\$7,210	\$7,125	\$7,125	\$0
- Substitutes/Stipends	\$0	\$2,762	\$3,990	\$3,990	\$0
- Substitutes Testing	\$0	\$380	\$0	\$0	\$0
Benefits	\$90,732	\$1,378	\$1,445	\$1,445	\$0
- Substitutes/Stipends	\$0	\$528	\$790	\$790	\$0
- Substitutes Testing	\$0	\$75	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$393,088	\$12,334	\$13,350	\$13,350	\$0
Purchased Services	\$94	\$2,255	\$7,000	\$7,000	\$0
	\$94	\$2,255	\$7,000	\$7,000	\$0
Supplies	\$91	\$46,674	\$47,650	\$50,751	\$0
	\$91	\$46,674	\$47,650	\$50,751	\$0
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$166	\$0	\$0	\$0	\$0
	\$166	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$351	\$48,928	\$54,650	\$57,751	\$0
Total Costs This Program	\$393,439	\$61,263	\$68,000	\$71,101	\$0
Students	188	208	208	210	
Cost Per Student	\$2,093	\$295	\$327	\$339	

Note: English Language Proficiency Act funds are being moved to a grant account to be managed outside of the General Fund beginning in the 2016-17 school year. (RP-01)

Location: 124-130, 610 Innovative Programs

Program Description:

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

<u>Object Description</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>	<u>2016-17 Recommended Budget</u>
Salaries	\$160,207	\$2,850	\$73,493	\$73,493	0
- Substitutes/Stipends			\$5,000	\$5,000	\$13,075
Benefits	\$49,363	\$563	\$14,941	\$14,941	\$0
- Substitutes/Stipends			\$1,017	\$1,017	\$50,806
Subtotal Salaries & Benefits	\$209,570	\$3,413	\$94,450	\$94,450	\$63,881
Purchased Services	\$46,976	\$58,143	\$35,000	\$35,000	\$214,902
Donation				\$70,000	\$0
	\$46,976	\$58,143	\$35,000	\$105,000	\$214,902
Supplies	\$322	\$6,385	\$10,000	\$10,000	\$10,000
Donation				\$30,000	\$0
	\$322	\$6,385	\$10,000	\$40,000	\$10,000
Property	\$5,280	\$9,531	\$0	\$0	\$25,000
Donation				\$100,000	\$0
	\$5,280	\$9,531	\$0	\$100,000	\$25,000
Other Objects	\$82,920	\$66,891	\$88,800	\$88,800	\$49,620
	\$82,920	\$66,891	\$88,800	\$88,800	\$49,620
Subtotal Other Expenditures	\$135,498	\$140,950	\$133,800	\$333,800	\$299,522
Total Costs This Program	\$345,067	\$144,363	\$228,250	\$428,250	\$363,403
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$76	\$31	\$48	\$91	\$73

Note: In the 2010 Mill Levy Campaign, the community supported \$200,000 of newly raised funds be used to support "innovative programs" within the district. Such funds help offset the cost of new practices needed to address the needs of students in our district or within a specific school. While this started focused on International Bachallaurette and Expeditionary Learning, it has expanded to include programs like AVID, Thinking Strategies, Boettcher Residency Program, and Science/Technology/Engineering/Math initiatives. Boettcher residents who work all year in the district are provided with a benefits package reflected in the benefits section of this page. Currently, there are 9 such positions budgeted for the 2016-17 school year. (RP-01, 02, 03)

SUPPORT SERVICES PROGRAMS

<u>29</u> Page	Description	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
30	Student Support Services	\$148,480	\$297,422	\$355,831	\$430,986	\$430,986.39	\$363,644.34
31	Student Information System	\$165,772	\$202,614	\$334,858	\$251,325	\$251,325.35	\$289,299.35
32	Records Maintenance	\$32,244	\$429	\$8,036	\$5,500	\$5,500.00	\$0.00
33	Health Services	\$197,982	\$243,861	\$242,890	\$229,200	\$261,926.95	\$317,676.95
34	Central Operations	\$182,482	\$178,774	\$142,595	\$148,273	\$205,309.64	\$174,846.00
35	Curriculum and Instruction	\$142,895	\$312,610	\$804,389	\$847,858	\$847,858.00	\$850,516.86
36	Student Achievement	\$541,817	\$437,819	\$172,218	\$177,495	\$153,497.00	\$0.00
37	District Governance Services	\$179,832	\$220,889	\$188,453	\$187,417	\$204,217.00	\$200,203.75
38	Executive Administration Services	\$310,553	\$300,656	\$282,508	\$301,004	\$301,004.00	\$300,304.00
39	Finance Office and Courier	\$539,295	\$547,165	\$554,607	\$588,187	\$588,187.18	\$572,791.00
40	Communications	\$151,289	\$246,160	\$228,119	\$244,176	\$251,676.00	\$217,982.00
41	Human Resources	\$318,982	\$330,966	\$349,813	\$369,184	\$388,033.00	\$442,703.17
42	Educational Technology	\$1,319,970	\$800,937	\$995,741	\$935,587	\$897,217.40	\$997,001.59
43	Safety	\$0	\$52,505	\$54,740	\$51,000	\$11,000.00	\$20,000.00
44	Facilities	\$1,009,976	\$894,871	\$991,725	\$961,003	\$987,710.74	\$1,107,243.53
45	Custodial	\$2,874,383	\$1,714,032	\$1,849,236	\$1,987,256	\$2,005,865.29	\$1,897,484.00
46	Transportation	\$1,192,200	\$1,401,987	\$1,274,565	\$1,349,557	\$1,311,310.00	\$1,369,466.00
47	Utilities	\$0	\$1,497,271	\$1,426,965	\$1,460,312	\$1,460,311.80	\$1,460,191.00
		\$9,308,154	\$9,680,970	\$10,257,290	\$10,525,319	\$10,562,936	\$10,581,354
	Students	4,571	4,559	4,625	4,732	4,732	5,007
	Cost Per Student	\$2,036	\$2,123	\$2,218	\$2,225	\$2,232	\$2,113

Location: 600 - Central Office

Program: 2110 - Support Services Students

Program Description:

Student Services is a vital part of a comprehensive school program that advocates for the success of all students who are challenged by either the general education curriculum or the traditional school setting. The Student Services Division includes the following departments: Student Support Services, Health Services, Shared School Option, Alternative Options, Post-Secondary Options, Early Childhood Education, and Special Education. The budget for each of these departments supports the mission and vision of the Durango School District 9-R.

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$209,567	\$264,826	\$274,732	\$274,732	\$221,765
- Overtime/Stipend		\$0	\$6,000	\$6,000	\$3,554
Benefits	\$56,594	\$77,626	\$83,466	\$83,466	\$70,904
- Overtime/Stipend		\$0	\$1,800	\$1,800	\$746
Subtotal Salaries & Benefits	\$266,161	\$342,452	\$365,998	\$365,998	\$296,969
Purchased Services	\$17,266	\$11,773	\$63,288	\$63,288	\$62,525
Donation	\$7,250				
	\$24,516	\$11,773	\$63,288	\$63,288	\$62,525
Supplies	\$760	\$1,605	\$1,700	\$1,700	\$2,150
	\$760	\$1,605	\$1,700	\$1,700	\$2,150
Property	\$5,985	\$0	\$0	\$0	\$2,000
	\$5,985	\$0	\$0	\$0	\$2,000
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$31,261	\$13,379	\$64,988	\$64,988	\$66,675
Total Costs This Program	\$297,422	\$355,831	\$430,986	\$430,986	\$363,644
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$65	\$77	\$91	\$91	\$73

Notes: This budget supports the operation of the Student Serices Department that provides oversight to Special Education, At-Risk programs, Health Services, and Alternative Options/programs across the district. (RP 02 & RP 03)

Location: 600 - General Administration

Program: 2114 - Student Information

Program Description:

Support the student management system and student count.

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$140,855	\$115,350	\$117,576	\$117,576	\$122,565
Overtime - IC		\$0	\$300	\$300	\$275
Benefits	\$40,421	\$34,736	\$36,819	\$36,819	\$36,348
Overtime - IC		\$0	\$0	\$0	\$25
Subtotal Salaries & Benefits	\$181,275	\$150,086	\$154,694	\$154,694	\$154,694
Purchased Services	\$19,528	\$102,165	\$25,024	\$25,024	\$44,774
	\$19,528	\$102,165	\$25,024	\$25,024	\$44,774
Supplies	\$55	\$541	\$281	\$281	\$281
	\$55	\$541	\$281	\$281	\$281
Property	\$1,755	\$82,067	\$71,326	\$71,326	\$89,550
	\$1,755	\$82,067	\$71,326	\$71,326	\$89,550
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$21,339	\$184,772	\$96,631	\$96,631	\$134,605
Total Costs This Program	\$202,614	\$334,858	\$251,325	\$251,325	\$289,299
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$44	\$72	\$53	\$53	\$55

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

Location: 600 - General Administration
 Program: 2125 Records Maintenance

Program Description:
 Support electronically maintained student records and provide copies upon request.

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$429	\$7,935	\$5,500	\$5,500	\$0
	\$429	\$7,935	\$5,500	\$5,500	\$0
Supplies	\$0	\$100	\$0	\$0	\$0
	\$0	\$100	\$0	\$0	\$0
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$429	\$8,036	\$5,500	\$5,500	\$0
Total Costs This Program	\$429	\$8,036	\$5,500	\$5,500	\$0
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$0	\$2	\$1	\$1	\$3

Note: This budget is being discontinued during the 2016-17 School Year as costs are covered within the Durango High School budget where records are maintained for the district.

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$175,978	\$145,634	\$129,813	\$154,813	\$154,813
Benefits	\$58,307	\$49,344	\$44,846	\$52,574	\$52,574
Subtotal Salaries & Benefits	<u>\$234,285</u>	<u>\$194,978</u>	<u>\$174,660</u>	<u>\$207,387</u>	<u>\$207,387</u>
Purchased Services	\$7,394	\$45,208	\$51,240	\$51,240	\$103,990
	<u>\$7,394</u>	<u>\$45,208</u>	<u>\$51,240</u>	<u>\$51,240</u>	<u>\$103,990</u>
Supplies	\$1,748	\$2,560	\$2,100	\$2,100	\$5,100
	<u>\$1,748</u>	<u>\$2,560</u>	<u>\$2,100</u>	<u>\$2,100</u>	<u>\$5,100</u>
Property	\$0	\$0	\$1,200	\$1,200	\$1,200
	<u>\$0</u>	<u>\$0</u>	<u>\$1,200</u>	<u>\$1,200</u>	<u>\$1,200</u>
Other Objects	\$435	\$145			\$0
	<u>\$435</u>	<u>\$145</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$9,576</u>	<u>\$47,912</u>	<u>\$54,540</u>	<u>\$54,540</u>	<u>\$110,290</u>
Total Costs This Program	<u>\$243,861</u>	<u>\$242,890</u>	<u>\$229,200</u>	<u>\$261,927</u>	<u>\$317,677</u>
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$53	\$53	\$48	\$55	\$63

Notes: This budget covers the cost of our Health Service Nurses, as well as the costs to support the School Based Health Centers at Florida Mesa Elementary and Durango High School. This year, we have expanded our contract with AXIS Healthcare to increase Social Emotional supports within our schools. (RP 01,02,03)

Location: 600 - General Administration

Program: 2690 - Central Operations

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$130,023	\$112,119	\$114,361	\$155,547	\$133,772
Benefits	\$33,385	\$28,731	\$30,911	\$46,763	\$37,174
Subtotal Salaries & Benefits	\$163,409	\$140,850	\$145,273	\$202,310	\$170,946
Purchased Services	\$8,898	\$1,743	\$1,500	\$1,500	\$2,900
	\$8,898	\$1,743	\$1,500	\$1,500	\$2,900
Supplies	\$5,253	\$1	\$1,500	\$1,500	\$1,000
	\$5,253	\$1	\$1,500	\$1,500	\$1,000
Property	\$0	\$0	0	0	0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$1,214	\$0	0	0	0
	\$1,214	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$15,365	\$1,745	\$3,000	\$3,000	\$3,900
Total Costs This Program	\$178,774	\$142,595	\$148,273	\$205,310	\$174,846
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$39	\$31	\$31	\$43	\$35

Note: This budget supports our Chief Operations Officer in the Operations Division of the district.

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

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$117,037	\$269,242	\$269,346	\$269,346	\$336,787
Stipends/Substitutes	\$36,308	\$230,002	\$285,000	\$285,000	\$200,000
Benefits	\$31,137	\$76,604	\$79,148	\$79,148	\$98,965
Stipends/Substitutes	\$5,746	\$41,493	\$45,364	\$45,364	\$43,441
Subtotal Salaries & Benefits	\$190,228	\$617,340	\$678,858	\$678,858	\$679,193
Purchased Services	\$102,084	\$99,829	\$150,000	\$150,000	\$137,724
	\$102,084	\$99,829	\$150,000	\$150,000	\$137,724
Supplies	\$14,592	\$65,378	\$10,500	\$10,500	\$15,500
	\$14,592	\$65,378	\$10,500	\$10,500	\$15,500
Property	\$5,271	\$21,680	\$6,500	\$6,500	\$12,000
	\$5,271	\$21,680	\$6,500	\$6,500	\$12,000
Other Objects	\$435	\$162	\$2,000	\$2,000	\$6,100
	\$435	\$162	\$2,000	\$2,000	\$6,100
Subtotal Other Expenditures	\$122,382	\$187,048	\$169,000	\$169,000	\$171,324
Total Costs This Program	\$312,610	\$804,389	\$847,858	\$847,858	\$850,517
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$69	\$174	\$179	\$179	\$170

Note: This budget supports the operation of the Curriculum, Instruction, and Assessment Department. In addition to the leadership of this department, it includes Stipends for Instructional Leadership Team members, professional development for teachers and administrators, and substitutes costs to support teachers in their development.

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$110,639	\$100,590	\$88,570	\$88,570	\$0
Stipends - CFA/PD	\$8,000	\$15,184	\$18,000	\$18,000	\$0
Substitutes	\$0	\$2,268	\$5,000	\$5,000	\$0
Benefits	\$31,097	\$29,543	\$25,553	\$25,553	\$0
Benefits - CFA/PD	\$1,351	\$2,579			
Benefits - Substitutes	\$0	\$441	\$3,672	\$3,674	\$0
Subtotal Salaries & Benefits	\$151,087	\$150,605	\$140,795	\$140,797	\$0
Purchased Services	\$37,889	\$20,385	\$36,700	\$12,700	\$0
One Time - CFA	\$1,743		0	0	0
Professional Development	\$0		0	0	0
Donation	\$242,750				
	\$282,382	\$20,385	\$36,700	\$12,700	\$0
Supplies	\$2,588	\$628	0	0	0
ELL	\$0		0	0	0
Donation	\$0		0	0	0
	\$2,588	\$628	\$0	\$0	\$0
Property	\$1,043	\$601	0	0	0
Donation	\$0		0	0	0
	\$1,043	\$601	\$0	\$0	\$0
Other Objects	\$719	\$0	\$0	\$0	\$0
	\$719	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$286,732	\$21,613	\$36,700	\$12,700	\$0
Total Costs This Program	\$437,819	\$172,218	\$177,495	\$153,497	\$0
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$96	\$37	\$38	\$32	\$0

Note: This budget will be collapsed and combined with the Curriculum Instruction, and Assessment Department. While the departments merged two years ago, the budgets had been maintained separately which creates confusion in bugeting for the needs in the district.

Location: 600 - General Administration

Program: 2310 - District Governance Services

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$17,961	\$19,328	\$5,000	\$19,000	\$15,500
Benefits	\$3,214	\$3,471	\$1,017	\$3,817	\$3,304
Subtotal Salaries & Benefits	\$21,175	\$22,799	\$6,017	\$22,817	\$18,804
Purchased Services	\$179,437	\$147,596	\$162,900	\$162,900	\$162,900
	\$179,437	\$147,596	\$162,900	\$162,900	\$162,900
Supplies	\$2,810	\$5,683	\$5,500	\$5,500	\$5,500
	\$2,810	\$5,683	\$5,500	\$5,500	\$5,500
Property	\$345	\$206	\$0	\$0	\$0
	\$345	\$206	\$0	\$0	\$0
Other Objects	\$17,123	\$12,170	\$13,000	\$13,000	\$13,000
	\$17,123	\$12,170	\$13,000	\$13,000	\$13,000
Subtotal Other Expenditures	\$199,715	\$165,655	\$181,400	\$181,400	\$181,400
Total Costs This Program	\$220,889	\$188,453	\$187,417	\$204,217	\$200,204
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$48	\$41	\$40	\$43	\$40

Note: This budget reflects a number of required costs incurred by the district including Legal Services (District's attorney), County Treasurer's collection fees, Board Docs Application for managing agendas, minutes, policies, etc. It also covers overtime for the Board Clerk as needed. Currently budgeted are fees for the Colorado Association of School Boards at \$12,696 per year.

Location: 600 - General Administration

Program: 2320 - Executive Administration Services

Program Description:

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

Object Description	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$213,110	\$204,671	\$217,826	\$217,826	\$217,826
Benefits	\$52,886	\$52,269	\$60,678	\$60,678	\$60,678
Subtotal Salaries & Benefits	\$265,996	\$256,941	\$278,504	\$278,504	\$278,504
Purchased Services	\$25,929	\$13,775	\$14,700	\$14,700	\$10,950
	\$25,929	\$13,775	\$14,700	\$14,700	\$10,950
Supplies	\$7,991	\$11,567	\$7,800	\$7,800	\$8,450
	\$7,991	\$11,567	\$7,800	\$7,800	\$8,450
Property	\$170	\$0	\$0	\$0	\$2,000
	\$170	\$0	\$0	\$0	\$2,000
Other Objects	\$570	\$225	\$0	\$0	\$400
	\$570	\$225	\$0	\$0	\$400
Subtotal Other Expenditures	\$34,660	\$25,568	\$22,500	\$22,500	\$21,800
Total Costs This Program	\$300,656	\$282,508	\$301,004	\$301,004	\$300,304
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$65.95	\$61.09	\$63.62	\$63.61	\$59.98

Note: This budget supports the operation of the Superintendent's Office.

Location: 600 - General Administration

Program: 2510 - Business Services

Program: 2530 - Warehousing

Program Description:

Activities concerned with the fiscal operation of the school district. This program area includes budgeting, cash receiving, cash disbursing, financial and property accounting, payroll, inventory control, internal auditing, and managing of funds. The District Courier is split between this fund and Food Services.

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$360,785	\$357,039	\$363,702	\$363,702	\$348,990
Stipends/Overtime		\$6,710	\$3,100	\$3,100	\$2,075
Benefits	\$107,244	\$109,994	\$118,703	\$118,703	\$107,386
Overtime		\$1,376	\$675	\$675	\$390
Subtotal Salaries & Benefits	\$468,029	\$475,120	\$486,180	\$486,180	\$458,841
Purchased Services	\$65,632	\$17,216	\$26,990	\$26,990	\$35,000
	\$65,632	\$17,216	\$26,990	\$26,990	\$35,000
Supplies	\$12,447	\$13,633	\$10,365	\$10,365	\$8,700
	\$12,447	\$13,633	\$10,365	\$10,365	\$8,700
Property	\$490	\$48,396	\$64,652	\$64,652	\$70,250
	\$490	\$48,396	\$64,652	\$64,652	\$70,250
Other Objects	\$567	\$242	\$0	\$0	\$0
	\$567	\$242	\$0	\$0	\$0
Subtotal Other Expenditures	\$79,136	\$79,488	\$102,007	\$102,007	\$113,950
Total Costs This Program	\$547,165	\$554,607	\$588,187	\$588,187	\$572,791
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	#DIV/0!	\$120	\$124	\$124	\$114

Note: This budget covers the cost of operating the Finance Office for the district. It includes the annual license for the HR and Accounting database, fixed asset tracking program, and the Time Clocks timekeeping system. Budget includes supplies to support the payment of vendors and employees.

Location: 600 - General Administration

Program: 2820 - Communications

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$157,017	\$137,995	\$149,121	\$149,121	\$122,025
Stipends, Overtime, Substitutes		\$4,898	\$4,730	\$4,730	\$2,430
Benefits	\$47,166	\$42,564	\$51,035	\$48,535	\$39,147
Benefits -Stipends, Overtime, Substitutes		\$1,004	\$330	\$330	\$510
Subtotal Salaries & Benefits	\$204,183	\$186,461	\$205,216	\$202,716	\$164,112
Purchased Services	\$24,991	\$19,198	\$32,290	\$33,540	\$37,120
Donation	\$0				
	\$24,991	\$19,198	\$32,290	\$33,540	\$37,120
Supplies	\$3,724	\$1,697	\$2,950	\$2,950	\$2,950
	\$3,724	\$1,697	\$2,950	\$2,950	\$2,950
Property	\$607	\$2,546	\$0	\$0	\$0
	\$607	\$2,546	\$0	\$0	\$0
Other Objects	\$12,656	\$18,217	\$3,720	\$12,470	\$13,800
	\$12,656	\$18,217	\$3,720	\$12,470	\$13,800
Subtotal Other Expenditures	\$41,977	\$41,657	\$38,960	\$48,960	\$53,870
Total Costs This Program	\$246,160	\$228,119	\$244,176	\$251,676	\$217,982
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$54	\$49	\$52	\$53	\$44

Note: This budget covers the cost of our Communications Department as well as district website development and maintenance. This department supports all schools and departments with communication projects. Emergency management communication systems are included in this budget.

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$224,167	\$226,075	\$232,872	\$245,772	\$284,235
Stipends/Overtime		\$9,677	\$7,025	\$7,025	\$7,025
Benefits	\$59,555	\$62,203	\$67,426	\$73,376	\$69,218
Benefits - Stipends/Overtime		\$1,984	\$1,475	\$1,475	\$1,475
Subtotal Salaries & Benefits	\$283,722	\$299,937	\$308,799	\$327,648	\$361,953
Purchased Services	\$38,005	\$43,307	\$50,885	\$50,885	\$64,150
	\$38,005	\$43,307	\$50,885	\$50,885	\$64,150
Supplies	\$8,300	\$6,096	\$6,000	\$6,000	\$5,500
	\$8,300	\$6,096	\$6,000	\$6,000	\$5,500
Property	\$0	\$9	\$2,500	\$2,500	\$10,000
	\$0	\$9	\$2,500	\$2,500	\$10,000
Other Objects	\$939	\$463	\$1,000	\$1,000	\$1,100
	\$939	\$463	\$1,000	\$1,000	\$1,100
Subtotal Other Expenditures	\$47,244	\$49,876	\$60,385	\$60,385	\$80,750
Total Costs This Program	\$330,966	\$349,813	\$369,184	\$388,033	\$442,703
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$73	\$76	\$78	\$82	\$88

Note: This budget includes staff to support the Human Resource function of the district. It also includes cost of fingerprinting and background checks for staff and volunteers. This year, the district will be doing its own fingerprinting previously done by the police department. This will allow us to complete this more efficiently for staff and community members volunteering. The budget also includes costs for unemployment and workman's comp services.

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$404,356	\$539,828	\$594,684	\$560,835	\$594,684
Overtime		\$2,851	\$2,500	\$2,500	\$2,479
Benefits	\$121,720	\$166,160	\$193,082	\$179,562	\$193,082
Overtime		\$584	\$500	\$500	\$521
Subtotal Salaries & Benefits	\$526,076	\$709,424	\$790,766	\$743,397	\$790,766
Purchased Services	\$233,400	\$130,254	\$113,327	\$113,327	\$129,936
	\$233,400	\$130,254	\$113,327	\$113,327	\$129,936
Supplies	\$2,822	\$28,442	\$9,200	\$9,200	\$14,000
	\$2,822	\$28,442	\$9,200	\$9,200	\$14,000
Property	\$38,641	\$127,620	\$22,294	\$31,294	\$62,300
	\$38,641	\$127,620	\$22,294	\$31,294	\$62,300
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$274,862	\$286,317	\$144,821	\$153,821	\$206,236
Total Costs This Program	\$800,937	\$995,741	\$935,587	\$897,217	\$997,002
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$176	\$215	\$198	\$190	\$199

Note: This dearement manages the infrastructure and hardware to operate network and internet services. In addition to this funding, the district continues to reserve \$200,000 from the 2010 Mill Levy to support technology. The department has mad major efforts at updating the district's network infrastructure ce and continues to expand wireless connectivity in our schools.

Location: 600 - General Administration

Program: 2670 - Safety

Program Description:

Activities concerned with maintaining the safety of our facilities and campuses.

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$0	\$18,952	\$16,500	\$16,500	\$16,500
Benefits	\$0	\$6,233	\$3,500	\$3,500	\$3,500
Subtotal Salaries & Benefits	\$0	\$25,186	\$20,000	\$20,000	\$20,000
Purchased Services	\$50,450	\$50,000	\$50,000	\$10,000	\$15,000
	\$50,450	\$50,000	\$50,000	\$10,000	\$15,000
Supplies	\$1,955	\$3,360	\$1,000	\$1,000	\$1,000
	\$1,955	\$3,360	\$1,000	\$1,000	\$1,000
Property	\$0	\$0	\$0	\$0	\$4,000
	\$0	\$0	\$0	\$0	\$4,000
Other Objects	\$100	(\$23,806)	(\$20,000)	(\$20,000)	(\$20,000)
	\$100	(\$23,806)	(\$20,000)	(\$20,000)	(\$20,000)
Subtotal Other Expenditures	\$52,505	\$29,554	\$31,000	(\$9,000)	\$0
Total Costs This Program	\$52,505	\$54,740	\$51,000	\$11,000	\$20,000
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$12	\$12	\$11	\$2	\$4

Note: This budget supports the five member safety and security team housed in our secondary buildings. Personnel costs currently remain in the school budgets where assigned. This year, a program of training will be provided to increase the skill and competency of this team to further increase district safety and security across the district. Fees for K-9 searches are also covered by this budget. Crossing guards at our in-town schools are covered in this budget. The city currently provides the district \$20,000 to offset the costs of these individuals.

Location: 760 - Facilities

Program: 2600- Custodial, excl utilities

Program Description:

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$434,717	\$493,128	\$470,223	\$490,484	\$521,533
Stipends/Extra/Snow Removal		\$14,916	\$11,500	\$11,500	\$10,331
Benefits	\$141,272	\$166,094	\$158,715	\$165,161	\$173,951
Benefits - Snow Removal		\$3,058	\$2,000	\$2,000	\$2,169
Subtotal Salaries & Benefits	\$575,989	\$677,194	\$642,438	\$669,146	\$707,984
Purchased Services	\$183,650	\$161,077	\$210,000	\$210,000	\$231,811
	\$183,650	\$161,077	\$210,000	\$210,000	\$231,811
Supplies	\$108,232	\$121,333	\$91,900	\$91,900	\$133,449
	\$108,232	\$121,333	\$91,900	\$91,900	\$133,449
Property	\$26,747	\$23,620	\$16,665	\$16,665	\$34,000
	\$26,747	\$23,620	\$16,665	\$16,665	\$34,000
Other Objects	\$253	\$8,500	0	0	0
	\$253	\$8,500	\$0	\$0	\$0
Subtotal Other Expenditures	\$318,882	\$314,530	\$318,565	\$318,565	\$399,260
Total Costs This Program	\$894,871	\$991,725	\$961,003	\$987,711	\$1,107,244
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$196	\$214	\$203	\$209	\$221

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

Location: 100-999
 Program: 2620 - Custodial

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

<u>Object Description</u>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$1,105,279	\$1,176,926	\$1,300,094	\$1,268,462	\$1,245,709
Snow Removal/OT/Painting		\$27,655	\$15,276	\$15,276	\$31,000
Benefits	\$396,771	\$441,985	\$512,479	\$503,221	\$397,365
Snow Removal/OT/Painting		\$5,669	\$3,206	\$3,206	\$6,510
Subtotal Salaries & Benefits	\$1,502,050	\$1,652,235	\$1,831,056	\$1,790,165	\$1,680,584
Purchased Services	\$96,619	\$33,586	\$10,100	\$69,600	\$25,750
	\$96,619	\$33,586	\$10,100	\$69,600	\$25,750
Supplies (Painting)	\$114,225	\$147,051	\$136,100	\$136,100	\$181,150
	\$114,225	\$147,051	\$136,100	\$136,100	\$181,150
Property	\$1,138	\$16,363	\$10,000	\$10,000	\$10,000
	\$1,138	\$16,363	\$10,000	\$10,000	\$10,000
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$211,982	\$197,000	\$156,200	\$215,700	\$216,900
Total Costs This Program	\$1,714,032	\$1,849,236	\$1,987,256	\$2,005,865	\$1,897,484
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$376	\$400	\$420	\$424	\$379

Note: This budget includes custodial personnel located at schools and facilities across the district. It also includes all building cleaning products and small maintenance repair items, air filters, custodial equipment, playsoft materials for the playground, paper products and soaps. This year, it includes \$20,000 for painting efforts around the district.

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>	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Salaries	\$819,108	\$755,701	\$826,230	\$805,484	\$826,230
Overtime/Stipends			\$20,000	\$20,000	\$40,000
Benefits	\$299,418	\$304,030	\$351,121	\$333,621	\$351,121
Overtime/Stipends			\$4,100	\$4,100	\$8,400
Subtotal Salaries & Benefits	\$1,118,526	\$1,059,731	\$1,201,452	\$1,163,205	\$1,225,751
Purchased Services	\$16,506	\$37,831	\$15,390	\$15,390	\$22,000
	\$16,506	\$37,831	\$15,390	\$15,390	\$22,000
Supplies	\$352,700	\$300,633	\$258,615	\$258,615	\$258,615
Donation					
	\$352,700	\$300,633	\$258,615	\$258,615	\$258,615
Property	\$69,685	\$27,346	\$7,600	\$7,600	\$8,100
	\$69,685	\$27,346	\$7,600	\$7,600	\$8,100
Other Objects	(155,430)	(150,976)	(133,500)	(133,500)	(145,000)
	(155,430)	(150,976)	(133,500)	(133,500)	(145,000)
Subtotal Other Expenditures	\$283,461	\$214,834	\$148,105	\$148,105	\$143,715
Total Costs This Program	\$1,401,987	\$1,274,565	\$1,349,557	\$1,311,310	\$1,369,466
Students	1,447	1,439	1439	1439	1441
Cost Per Student	\$969	\$886	\$938	\$911	\$950

Note: This budget includes salaries for all personnell including drivers, supervision, and mechanics. During the 2016-17 school year, the district will initiate a new student tracking system to better track ridership and occupancy of our buses. Supplies in this budget includes purchase of gas and parts. All reimbursements collected as fees are budgeted under Other Objects as income (\$145,000) and are used to offset expenses of this department.

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

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

Program Description:

Utilities of District facilities including water/sewer, telephone, rubbish & recycling, natural gas, electricity, lease payments on energy project.

<u>Object Description</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>	<u>2016-17 Recommended Budget</u>
Salaries	\$0	\$0	\$0	\$0	\$0
Snow Removal	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
Snow Removal	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$342,046	\$335,658	\$331,054	\$331,054	\$310,829
	\$342,046	\$335,658	\$331,054	\$331,054	\$310,829
Supplies (natural gas, electricity)	\$918,213	\$845,364	\$865,017	\$865,017	\$866,500
	\$918,213	\$845,364	\$865,017	\$865,017	\$866,500
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$237,013	\$245,943	\$264,241	\$264,241	\$282,862
	\$237,013	\$245,943	\$264,241	\$264,241	\$282,862
Subtotal Other Expenditures	\$1,497,271	\$1,426,965	\$1,460,312	\$1,460,312	\$1,460,191
Total Costs This Program	\$1,497,271	\$1,426,965	\$1,460,312	\$1,460,312	\$1,460,191
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$328	\$309	\$309	\$309	\$292

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

OTHER CHARGES

Location: 580 - Certified, 680 - Support Staff

Location: 605 - Consolidated Expenditures

Location: 690 - Contingency

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

<u>Program Description</u>	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Recommended Budget</u>	<u>2015-16 Amended Budget</u>	<u>2016-17 Recommended Budget</u>
10 Priority Hiring Pool	\$0	\$32,815	\$0	\$0	\$0
2900 Leave Payouts - Classified	\$4,269	\$118,202	\$43,000	\$65,000	\$65,000
2500 School Carryover Funds	\$39,091	\$0	\$0	\$0	\$0
80 Copiers	\$69,529	\$28,638	\$35,000	\$32,000	\$35,000
2250 Student Assessment - School Vaul	\$766,387	\$0	\$0	\$0	\$0
2510 General Contingency	\$32,645	\$18,247	\$250,000	\$250,000	\$250,000
2850 Insurance Risk Management	\$0	\$616,445	\$617,250	\$623,850	\$650,000
2840 Mill Levy Technology	\$200,000	\$197,245	\$200,000	\$200,000	\$200,000
0090 Leave Payouts - Certified (ESIP & VSIP)	\$271,964	\$417,124	\$60,000	\$105,000	\$100,000
Total Other Charges	\$1,383,885	\$1,428,716	\$1,205,250	\$1,275,850	\$1,300,000
Students	4,559	4,625	4,732	4,732	5,007
Cost Per Student	\$304	\$309	\$255	\$270	\$260

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

OTHER BUDGETS

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Fund Balance:	\$441,598	\$427,345	\$387,345	\$386,757	\$351,757
Revenue:					
Other	\$498,881	\$454,761	\$450,000	\$465,000	\$550,000
Other - School Vault	\$0	\$405,000	\$0	\$0	\$0
Other - Interfund Transfer	\$0	\$245,282	\$0	\$0	\$0
Total Revenue:	\$498,881	\$1,105,043	\$450,000	\$465,000	\$550,000
Total Assets Available:	\$940,479	\$1,532,388	\$837,345	\$851,757	\$901,757
Expenditures:					
Other	\$513,134	\$495,349	\$450,000	\$500,000	\$550,000
Other - School Vault	\$0	\$650,282	\$0	\$0	\$0
Total Expenditures:	\$513,134	\$1,145,631	\$450,000	\$500,000	\$550,000
Ending Fund Balance:	\$427,345	\$386,757	\$387,345	\$351,757	\$351,757

Program Description:

Revenues consist of Designated Purpose Grants.

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$57,000
Revenues:					
Grants (Title, Read Act, ELPA)	\$1,888,423	\$1,365,244	\$1,450,000	\$1,465,273	\$1,665,300
Total Revenues:	\$1,888,423	\$1,365,244	\$1,450,000	\$1,465,273	\$1,665,300
Total Funds Available:	\$1,888,423	\$1,365,244	\$1,450,000	\$1,465,273	\$1,722,300
Salaries	\$600,000	\$691,289	\$685,000	\$615,707	\$900,000
Benefits	\$180,000	\$225,376	\$223,000	\$212,054	\$297,000
Subtotal Salaries & Benefits	\$780,000	\$916,665	\$908,000	\$827,761	\$1,197,000
Purchased Services	\$453,423	\$280,443	\$350,000	\$307,059	\$355,300
	\$453,423	\$280,443	\$350,000	\$307,059	\$355,300
Supplies	\$135,000	\$90,879	\$75,000	\$96,276	\$125,000
	\$135,000	\$90,879	\$75,000	\$96,276	\$125,000
Property	\$500,000	\$64,664	\$50,000	\$218,583	\$10,000
	\$500,000	\$64,664	\$50,000	\$218,583	\$10,000
Other Objects	\$20,000	\$12,594	\$10,000	\$15,594	\$35,000
	\$20,000	\$12,594	\$10,000	\$15,594	\$35,000
Subtotal Other Expenditures	\$1,108,423	\$448,579	\$485,000	\$637,512	\$525,300
Total Costs This Program	\$1,888,423	\$1,365,244	\$1,393,000	\$1,465,273	\$1,722,300
Ending Fund Balance:	\$0	\$0	\$57,000	\$0	\$0

Program Description:

Used to account for interscholastic activities.

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Fund Balance:	\$53,790	\$1,874	\$2,814	\$982	\$1,057
Revenues:					
Fees	\$66,316	\$63,558	\$84,808	\$84,808	\$84,808
Gate Receipts	\$41,153	\$41,881	\$42,000	\$42,000	\$42,000
Transfer from General Fund	\$638,000	\$899,000	\$864,000	\$908,900	\$950,000
Total Revenues:	\$745,468	\$1,004,439	\$990,808	\$1,035,708	\$1,076,808
Total Funds Available:	\$799,259	\$1,006,313	\$993,622	\$1,036,690	\$1,077,865
Expenditures:					
Elementary	\$0	\$0	\$0	\$5,900	\$5,900
Miller	\$77,896	\$78,850	\$84,724	\$84,724	\$84,724
Escalante	\$97,606	\$89,312	\$101,221	\$101,221	\$101,221
High School	\$621,882	\$837,169	\$804,788	\$843,788	\$880,000
Total Expenditures:	\$797,383	\$1,005,331	\$990,733	\$1,035,633	\$1,071,845
Ending Fund Balance:	\$1,875	\$982	\$2,889	\$1,057	\$6,020

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

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Fund Balance:	\$9,704,766	\$10,050,465	\$9,427,954	\$9,379,652	\$10,408,622
Revenue:					
Local Property Taxes (Net)	\$7,753,748	\$8,594,032	\$8,774,992	\$8,550,890	\$8,550,890
Earnings on Investments	\$7,454	\$7,557	\$7,250	\$10,500	\$12,500
Payment in Lieu of Taxes	\$226,797	\$0	\$0	\$0	\$0
Refunding Bond Proceeds	\$0	\$0	\$5,916,703	\$5,894,929	\$0
Total Revenue:	\$7,988,000	\$8,601,589	\$14,698,945	\$14,456,319	\$8,563,390
Total Funds Available:	\$17,692,765	\$18,652,054	\$24,126,899	\$23,835,970	\$18,972,012
Expenditures:					
Retirement of Bonds	\$5,070,000	\$4,270,000	\$5,475,000	\$5,495,000	\$5,495,000
Interest on Bonds Outstanding	\$2,569,300	\$3,392,150	\$2,165,775	\$2,035,170	\$2,035,170
Other-Paying Agent Fees	\$3,000	\$2,250	\$121,720	\$102,754	\$4,000
Payment Refunding Bond Escrow Agent	\$0	\$0	\$5,794,425	\$5,794,425	\$0
Early Redemption of Bonds	\$0	\$0	\$0	\$0	\$0
Special Items - Transfer to Cap. Projects		\$1,608,002	\$0	\$0	\$0
Total Expenditures:	\$7,642,300	\$9,272,402	\$13,556,920	\$13,427,349	\$7,534,170
Ending Fund Balance:	\$10,050,465	\$9,379,652	\$10,569,979	\$10,408,622	\$11,437,842

Program Description:

To account for capital projects and larger capital purchases.

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Fund Balance:	\$1,603,730	\$1,355,218	\$1,504,543	\$1,562,014	\$170,023
Revenues:					
Other Revenue	\$14,276	\$318,802	\$376,000	\$376,000	\$455,000
School Dedication Fees (taxes)	\$78,719	\$72,252	\$94,393	\$94,393	\$94,395
Best Grant or Other Awards	\$0	\$0	\$89,672	\$89,672	\$0
Allocation from General Fund	\$975,000	\$0	\$400,000	\$400,000	\$600,000
Transfer from Debt Service		\$1,608,002	\$0	\$0	\$0
Lease Revenue	\$0	\$0	\$0	\$0	\$1,900,000
Total Revenues:	\$1,067,995	\$1,999,056	\$960,065	\$960,065	\$3,049,395
Total Funds Available:	\$2,671,725	\$3,354,274	\$2,464,609	\$2,522,080	\$3,219,418
Expenditures:					
Projects-Current Fiscal Year	\$678,302	\$1,053,809	\$2,306,056	\$2,352,056	\$1,100,000
DHS & ESC Track/Field					\$1,900,000
Projects-Previous Fiscal Years	\$638,205	\$697,451	\$0	\$0	\$0
Total Expenditures:	\$1,316,507	\$1,751,260	\$2,306,056	\$2,352,056	\$3,000,000
Less: Transfer to General Fund		(41,000.00)			
Ending Fund Balance:	\$1,355,218	\$1,562,014	\$158,552	\$170,023	\$219,418

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Fund Balance:	(\$6,413)	(\$43,332)	\$3,119	\$28,720	\$26,698
Revenue:					
Food Sales	\$443,982	\$434,536	\$438,694	\$438,694	\$478,767
Reimbursements - Federal	\$683,188	\$652,489	\$644,490	\$644,490	\$826,298
Federal Farm to School	\$19,021	\$79,542	\$0	\$0	\$0
Reimbursements - State	\$21,326	\$25,268	\$25,061	\$25,061	\$15,985
U.S.D.A Commodities Received	\$87,855	\$93,949	\$88,509	\$88,509	\$109,000
Transfer from General Fund	\$294,500	\$340,320	\$292,650	\$292,650	\$273,000
Total Revenue:	\$1,549,873	\$1,626,105	\$1,489,404	\$1,489,404	\$1,703,050
 Total Funds Available:	 \$1,543,458	 \$1,582,772	 \$1,492,522	 \$1,518,124	 \$1,729,748
Expenditures:					
Salaries and Benefits	\$736,586	\$754,185	\$740,500	\$740,500	\$765,343
Purchased Services	\$34,331	\$19,075	\$38,226	\$38,228	\$33,750
Food	\$728,731	\$596,818	\$624,189	\$624,189	\$795,705
Depreciation-Capital Purchases	\$20,924		\$0	\$0	
Other Operating Expenses	\$2,754	\$104,431	\$88,509	\$88,509	\$109,000
Federal Farm to School	\$19,021	\$79,542	\$0	\$0	
Total Expenditures:	\$1,542,347	\$1,554,052	\$1,491,424	\$1,491,426	\$1,703,798
 Ending Fund Balance:	 \$1,111	 \$28,720	 \$1,098	 \$26,698	 \$25,950

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

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

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Net Position:	\$79,839	\$1,360	\$294	\$213	\$410
Revenue:					
Charges for Services	\$265,114	\$297,714	\$305,000	\$305,000	\$320,925
Transfer from General Fund		\$63,500	\$50,500	\$50,500	\$30,000
Total Revenue:	\$265,114	\$361,214	\$355,500	\$355,500	\$350,925
Total Funds Available:	\$344,953	\$362,574	\$355,794	\$355,794	\$351,335
Expenditures:					
Salaries and Benefits	\$325,333	\$344,270	\$345,740	\$326,831	\$333,335
Overhead Costs	\$0	\$0	\$0	\$0	\$0
Other	\$18,260	\$18,092	\$9,645	\$28,553	\$18,000
Total Expenditures:	\$343,593	\$362,361	\$355,385	\$355,385	\$351,335
Ending Net Position:	\$1,360	\$213	\$410	\$410	(\$0)

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Net Position:	\$2,636,668	\$2,928,278	\$3,074,278	\$3,189,684	\$2,668,184
Revenues					
Premium Payments - Health / Medical	\$3,805,963	\$4,056,879	\$4,100,000	\$4,160,000	\$4,082,805
Earnings on Investments	\$3,312	\$3,596	\$3,500	\$6,000	\$10,000
Total Revenues:	<u>\$3,809,275</u>	<u>\$4,060,475</u>	<u>\$4,103,500</u>	<u>\$4,166,000</u>	<u>\$4,092,805</u>
Total Funds Available:	<u>\$6,445,943</u>	<u>\$6,988,753</u>	<u>\$7,177,778</u>	<u>\$7,355,684</u>	<u>\$6,760,989</u>
Expenditures					
Claims	\$2,851,642	\$3,041,175	\$3,000,000	\$3,250,000	\$3,250,000
Administrative - Service Fees	\$633,298	\$724,895	\$705,000	\$705,000	\$810,750
Other Costs-Broker Fees	\$32,724	\$33,000	\$32,500	\$32,500	\$33,000
Contingency	\$0	\$0	\$750,000	\$700,000	\$700,000
Total Expenditures:	<u>\$3,517,665</u>	<u>\$3,799,069</u>	<u>\$4,487,500</u>	<u>\$4,687,500</u>	<u>\$4,793,750</u>
Ending Net Position:	<u>\$2,928,278</u>	<u>\$3,189,684</u>	<u>\$2,690,278</u>	<u>\$2,668,184</u>	<u>\$1,967,239</u>

Program Description:

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

	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Net Position:	\$0	\$40,500	\$63,046	\$94,046
Revenues				
Premium Payments - Dental	\$364,770	\$355,000	\$365,000	\$365,000
Earnings on Investments	\$0			
Total Revenues:	\$364,770	\$355,000	\$365,000	\$365,000
Total Funds Available:	\$364,770	\$395,500	\$428,046	\$459,046
Expenditures				
Claims	\$272,399	\$285,000	\$285,000	\$285,000
Administrative - Service Fees	\$29,325	\$29,000	\$29,000	\$30,000
Other Costs-Broker Fees	\$0	\$0	\$0	\$0
Contingency	\$0	\$20,000	\$20,000	\$20,000
Total Expenditures:	\$301,724	\$334,000	\$334,000	\$335,000
Ending Net Position:	\$63,046	\$61,500	\$94,046	\$124,046

Program Description:

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

	2013-14 Actual	2014-15 Actual	2015-16 Recommended Budget	2015-16 Amended Budget	2016-17 Recommended Budget
Beginning Fund Balance	\$285,354	\$262,165	\$282,165	\$291,582	\$282,165
Revenue:					
Other	\$533,424	\$681,471	\$650,000	\$650,000	\$650,000
Elementary Schools	\$0	\$0	\$0	\$0	\$0
Middle Schools	\$0	\$0	\$0	\$0	\$0
Senior High Schools	\$0	\$0	\$0	\$0	\$0
Transfer	\$0	\$0	\$0	\$0	\$0
Total Revenue:	\$533,424	\$681,471	\$650,000	\$650,000	\$650,000
 Total Assets Available:	 \$818,777	 \$943,636	 \$932,165	 \$941,582	 \$932,165
Expenditure:					
Other	\$556,612	\$652,054	\$650,000	\$675,000	\$675,002
Elementary Schools					
Middle Schools					
Senior High Schools					
Total Expenditures:	\$556,612	\$652,054	\$650,000	\$675,000	\$675,002
 Ending Fund Balance:	 \$262,165	 \$291,582	 \$282,165	 \$266,582	 \$257,163