



***Durango School District 9-R
Adopted Budget
2018-2019***

Board Approval Received June 19, 2018

RESOLUTION

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, interfund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of beginning fund balance in the budget stating the amount to be used, the purpose for which the expenditure is needed and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.

WHEREAS, the Board of Education has determined the beginning fund balances in the Food Service Fund, Debt Service Fund, After School Enrichment Fund, Interscholastic Fund and Capital Projects Fund are sufficient to allow for expenditures and the action will not lead to an ongoing deficit.

NOW, THEREFORE, BE IT RESOLVED: In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the FY2018-2019 Beginning Fund Balances for the following funds:

1. Food Service Fund, in the amount of \$24,605 for the purpose of operating the Student Nutrition Program;
2. Debt Service Fund, in the amount of \$348,818 to continue to pay down the District's debt responsibilities;
3. After School Enrichment Fund, in the amount of \$14,850 to fund necessary program expenses beyond revenues.
4. Interscholastic Fund, in the amount of \$6,548 to fund necessary program expenses beyond revenues.
5. Capital Projects Fund, in the amount of \$855,605 to fund necessary capital expenditures for the FY18/19 fiscal year.

Dated this 19th day of June, 2018

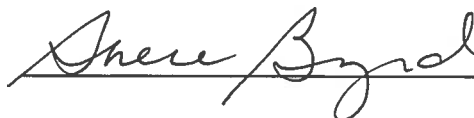
The Durango School District 9-R
La Plata County, Colorado



Nancy Stubbs, President

Attest: I, Shere Byrd, Secretary to the Board of Directors of Durango School District 9-R of La Plata County, Colorado, do hereby certify that the foregoing resolution was adopted at the meeting of said school board on 19th day of June, 2018.

Durango School District 9-R
La Plata County, Colorado



Shere Byrd, Secretary

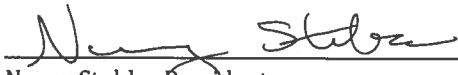
RESOLUTION

BE IT RESOLVED by the Board of Education of Durango School District 9-R of La Plata County that the amounts shown below in the following schedule be appropriated to each fund for the ensuing fiscal year beginning July 1, 2018 and ending June 30, 2019.

	<u>Amount</u>
General Fund	
General Fund	\$54,191,960
Special Activities Fund	<u>\$570,000</u>
Total General Fund	\$54,761,960
Special Revenue Funds	
Food Service	\$1,621,605
Governmental Designated Grant	3,740,000
Interscholastic Activities	<u>\$1,476,548</u>
Total Special Revenue Fund	\$6,838,153
Debt Service Fund	\$8,064,412
Capital Projects Fund	\$2,400,000
Enterprise Funds	
After School Enrichment Program	\$331,245
Internal Service Fund	
Dental Insurance Fund	\$370,000
Health Insurance Fund	<u>\$6,343,750</u>
Total Internal Service Fund	\$6,713,750
Trust and Agency	
Pupil Activity	\$675,002

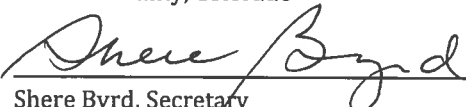
Dated this 19th day of June, 2018

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


Nancy Stubbs, President

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Durango School District 9-R
La Plata County, Colorado


Shere Byrd, Secretary

RESOLUTION/ORDINANCE FOR BUDGETARY TRANSFERS

(Pursuant to Section 29-1-109, C.R.S.)

A RESOLUTION/ORDINANCE APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR DURANGO SCHOOL DISTRICT 9-R OF LA PLATA COUNTY, COLORADO FY 2018-19.

WHEREAS,

There is a need to transfer budgeted and appropriated moneys from one fund to another fund.

AND WHEREAS,

The money for the transfers will come from unanticipated *revenues* and decrease of expenditures.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE PRESIDENT OF THE BOARD OF EDUCATION OF DURANGO SCHOOL DISTRICT 9-R;

Section 1. That the sum of \$3,646,630 is hereby transferred from the General Fund to the:

Capital Projects Fund:	\$1,150,000
Food Services Fund:	\$ 275,000
Interscholastic Activities Fund:	\$1,100,000
After School Enrichment Program Fund:	\$ 45,000
Charter School Allocation	\$ 976,630

Dated this 19th day of June, 2018

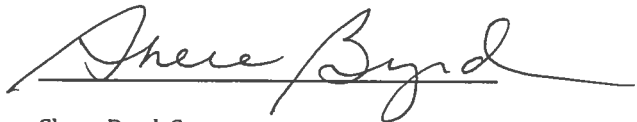
The Durango School District 9-R
La Plata County, Colorado



Nancy Stubbs, President

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Durango School District 9-R
La Plata County, Colorado



Shere Byrd, Secretary

Executive Summary

The 2018-19 Budget shows positive gains in Colorado K-12 funding due to additional revenues and some positive legislation that has brought down the Budget Stabilization Factor, or negative factor as it has been referred to in the past. Along with growth of online pupils and modest growth in the 9-R schools, the district has seen a growth in revenue of about 6.4% over last year's revenues.

Additionally, through HB 18-1379, the state renewed its commitment to Rural/Small Rural school districts through the distribution of \$30 million in an effort to alleviate the impact of the past recession on rural districts. The budget reflects \$843,521 of this one-time funding that the district will use to cover costs not expected to continue in the 2019-20 school year.

The budget shows a 10% increase in mill levy override funds as outlined in the board's commitment to the 2016 3A mill levy. Although the mill levy authorizes the district to levy up to 25% of total program, the district committed to regulate growth to no more than 10% to ensure that local taxpayers do not incur significant increases in any one year as the district grows. Uses of those funds are outlined on Page 3A and 3A2 of this budget document.

This budget also includes an increase in our district-sponsored statewide online school, Colorado Connections Academy@Durango. Next year, this school is anticipated to grow to over 800 students. With that growth, the district will realize a sizable increase in funding; however, Colorado Connections Academy@Durango operates as a pass-through for the district, meaning that 95% is forwarded to the organization to operate the school. This leads to an income of \$5,963,860 with a corresponding expense on Page 19 of the budget document of \$5,665,663.

The 2018-19 budget outlines several major key initiatives the district will undertake during the school year. Those include:

- Increased support for social emotional learning needs,
- movement to a living wage for support staff,
- transition to a new compensation system by support staff,
- progression on licensed salary schedule for teachers and licensed staff,
- a one-time transitional stipend for licensed staff,
- continued expansion of programming for post-secondary & workforce readiness,
- equitable teacher planning time at DHS, and
- additional staff, as identified by building leaders and instructional leadership teams

With labor costs being over 85% of the budget, the salary movement for all employees continues to have a great impact on the budget. Most specifically, the district has increased its General Fund transfer to two departments-- Food and Nutrition Services (Fund 21; Page A2) and After-School Enrichment (Fund 56; Page A7) to offset increased personnel costs for those departments. The budget reflects an increase in breakfast costs and after-school Kids Camp services to offset some of this increase. That said, the district should be able to manage future personnel cost increases through the 2016 mill levy growth. The budget reflects a one-time \$500 stipend for licensed staff, which will be paid for through our Rural/Small Rural school district allocation. Although this increase is not being applied to base salaries, it does have a direct fiscal impact. The district, along with the Finance Advisory Committee, will strive to maintain approximately 85% of its annual budget on staff salaries and benefits.

The district is proud of its continued focus on the Results Policies outlined by the Board of Education and the targeting of resources to ensure we continue to see student outcomes increase. The Board and the superintendent remain open to feedback and questions on the use of funds in Durango 9-R and continue to seek ways to increase transparency. If you have questions, please reach out to the Executive Assistant to the Superintendent and Board Clerk at (970) 375-3819 or at SBerggren@durangoschools.org.

Per Pupil Revenue						
	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-17	Actual 2017-2018	Projected 2018-2019
Per Pupil Revenue	\$6,534	\$6,882	\$7,155	\$7,307	\$7,582	\$7,954
Increase (Decrease) From Previous Year	2.88%	5.06%	3.81%	2.09%	3.62%	4.68%

Funded Pupil Count						
	4****	4****			2****	
FTE Pupil Count excluding preschool	4,216.50	4,148.50	4,249.00	4,341.00	4,305.50	4,336.00
Difference Due to Averaging	5.70	38.90	0.00	0.00	17.75	0.00
Actual/Average Funded Pupil Count	4,222.20	4,187.40	4,249.00	4,341.00	4,323.25	4,336.00
Full Day Kindergarten Factor (FTE * 0.16)	31.40	28.00	32.20	28.96	30.32	29.70
CPP Pupil Count	97.00	119.00	119.00	119.00	119.00	123.00
On-line Multi-District Pupil Count (Connections Academy)	11.50	<u>19.50</u>	<u>11.50</u>	<u>322.50</u>	<u>526.00</u>	<u>825.00</u>
District Funded Pupil Count	4,362.10	4,353.90	4,411.70	4,811.46	4,998.57	5,313.70
Increase (Decrease) From Previous Year	-17.91%	-0.19%	1.33%	9.06%	3.89%	6.30%
Charter Institute Online Pupil Count (MMS and AHS)	<u>433.00</u>	<u>487.00</u>	<u>474.50</u>	<u>462.00</u>	<u>504.00</u>	<u>524.20</u>
Total Funded Pupil Count	<u>4,795.10</u>	<u>4,840.90</u>	<u>4,886.20</u>	<u>5,273.46</u>	<u>5,502.57</u>	<u>5,837.90</u>
Total Charter School Funded Pupil Count					<u>107.00</u>	<u>107.00</u>

**** (Number of years averaged)

Assessed Valuation and Mill Levies								
	District Funded Pupil Count	Percent Change in Assessed Value	Assessed Valuation	General Fund	Mill Levy Override	SB 184 Adjustment	Bond Redemption Fund	Total
2009	4,574.70		\$ 1,992,165,504	6.601	2.475	0.141	5.548	14.765
2010	4,536.90	9.41%	\$ 2,198,992,650	6.601	2.283	0.471	5.129	14.484
2011	4,506.70	-34.06%	\$ 1,640,273,360	6.601	5.012	0.126	4.629	16.368
2012	4,443.70	-4.80%	\$ 1,565,209,950	6.601	5.226	0.071	4.470	16.368
2013	5,313.70	-4.79%	\$ 1,493,634,640	6.601	5.504	0.058	4.854	17.017
2014	4,362.10	-16.34%	\$ 1,283,819,050	6.601	6.404	0.045	6.040	19.090
2015	4,353.90	5.43%	\$ 1,357,490,350	6.601	6.056	0.066	6.367	19.090
2016	4,411.70	8.91%	\$ 1,490,216,420	6.601	5.517	0.028	5.730	17.876
2017	4,811.46	-12.33%	\$ 1,326,636,540	6.601	7.501	0.017	5.755	19.874
2018	4,998.57	-0.35%	\$ 1,321,951,920	6.601	7.846	0.058	5.776	20.281
2019	5,313.70	0.00%	\$ 1,321,951,920	6.601	8.432	0.058	5.776	20.867

Source: CDE School Finance
La Plata County Assessor

GENERAL FUND
Summary of Revenues, Expenditures and Fund Balance

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Fund Balance	\$5,770,303	\$7,161,574	\$7,946,983	\$7,946,983	\$7,986,909
Net Revenue (Net of Transfers out)	\$41,224,064	\$44,463,006	\$48,417,851	\$49,051,367	\$54,191,960
Total Funds Available:	\$46,994,367	\$51,624,580	\$56,364,834	\$56,998,350	\$62,178,869
Expenditures	\$39,832,793	\$43,677,597	\$48,377,925	\$48,945,394	\$54,191,960
Total Appropriation/Expenditures	\$39,832,793	\$43,677,597	\$48,377,925	\$48,945,394	\$54,191,960
Ending Fund Balance:	\$7,161,574	\$7,946,983	\$7,986,909	\$8,052,956	\$7,986,909
Percent of General Fund Revenue	16.68%	16.45%	15.34%	15.43%	13.81%
Percent of GF without CCA@Durango	16.68%	17.14%	16.45%	16.55%	15.28%
Fifteen Percent of General Fund Revenue	\$6,183,610	\$6,669,451	\$7,262,678	\$7,357,705	\$8,128,794
Change in Fund Balance	\$1,391,271	\$785,409	\$39,926	\$105,973	\$0

**GENERAL FUND
Summary of Revenue**

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Local					
1. Property Taxes*	\$9,855,564	\$8,660,656	\$8,726,205	\$8,726,205	\$9,019,229
2. Property Taxes-hold harmless	\$2,584,308	\$2,582,930	\$2,621,431	\$2,621,431	\$2,621,081
3. Property Taxes-override	\$5,521,189	\$7,147,294	\$7,750,604	\$7,750,604	\$8,525,664
4. Delinquent Taxes and Interest	\$226,759	\$209,662	\$200,000	\$220,000	\$201,687
5. Specific Ownership Tax*	\$1,568,489	\$1,695,563	\$1,800,000	\$1,731,381	\$1,812,322
6. Specific Ownership Tax Bond Taxes	\$766,970	\$751,274	\$750,000	\$700,000	\$750,000
7. Indirect Costs	\$0	\$101,544	\$200,000	\$232,510	\$242,180
8. Earnings on Investments	\$24,816	\$74,309	\$134,100	\$125,000	\$130,000
9. Other Local Revenue	\$678,723	\$642,139	\$407,080	\$453,561	\$550,000
10. County Mineral Lease	\$33,409	\$44,467	\$44,467	\$44,467	\$44,468
12. BOCES Swap pass through	\$49,552	\$120,502	\$134,379	\$134,379	\$134,000
13. Rental Revenue	\$66,144	\$60,632	\$0	\$0	\$0
	<u>\$21,375,924</u>	<u>\$22,090,972</u>	<u>\$22,768,266</u>	<u>\$22,739,538</u>	<u>\$24,030,631</u>
State					
1. Equalization*	\$20,874,848	\$25,383,015	\$27,842,364	\$27,842,364	\$ 32,141,115
2. Career and Technical Education	\$186,897	\$180,575	\$102,000	\$240,000	\$220,000
3. Small Attendance Center	\$88,770	\$116,004	\$109,957	\$97,010	\$105,000
4. Transportation	\$360,744	\$336,922	\$333,836	\$350,000	\$333,836
5. Full Day Kindergarten Hold Harmless	\$45,255	\$46,058	\$47,573	\$47,573	\$50,092
6. Other State Revenue	\$0	\$21,927	\$830,000	\$835,922	\$837,915
	<u>\$21,556,514</u>	<u>\$26,084,501</u>	<u>\$29,265,730</u>	<u>\$29,412,869</u>	<u>\$33,687,958</u>
Federal					
Forest Service Reserve	\$0	\$122,533	\$25,000	\$25,105	\$120,000
	<u>\$0</u>	<u>\$122,533</u>	<u>\$25,000</u>	<u>\$25,105</u>	<u>\$120,000</u>
Total Revenue	\$42,932,438	\$48,298,006	\$52,058,996	\$52,177,512	\$57,838,590
Less: Charter School Allocation	\$0	\$0	\$971,145	\$971,145	\$976,630
Less: Transfer to Insurance Fund	\$0	\$250,000	\$0	\$0	\$0
Less: Transfer to Interscholastic Activities	\$965,224	\$1,075,000	\$1,000,000	\$1,000,000	\$1,100,000
Less: Transfer to Capital Projects	\$400,000	\$2,350,000	\$1,500,000	\$1,000,000	\$1,250,000
Less: Transfer to After School Program	\$50,500	\$35,000	\$45,000	\$30,000	\$45,000
Less: Transfer to Student Nutrition Services	\$292,650	\$125,000	\$125,000	\$125,000	\$275,000
	<u>\$41,224,064</u>	<u>\$44,463,006</u>	<u>\$48,417,851</u>	<u>\$49,051,367</u>	<u>\$54,191,960</u>
Revenue Per Enrollment	9,922	6,370	9,871	9,893	10,967

* 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	%	2010-2011	2011-2012	%
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	\$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	\$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				\$1,328,865		

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

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

Use of 2016 Mill Levy Funds

In 2018-19, the district will collect \$2,123,000, an increase of \$193,000 over the previous year's collection. These funds are being used in the following four priority areas as outlined below:

Investing in critical programs that support college and workforce readiness- \$292,500

*Early Childhood Education- DHS
World Language - Chinese & Spanish (DHS)
Culinary Arts- Expansion at DHS/Miller
Family & Consumer Studies - Miller
Industrial Arts- Expansion at Escalante
Agriculture- Expansion at Escalante*

Minimizing class sizes and loss of more educational programs- \$889,920

*Music increase (Miller, Escalante, DHS)
Equity in Planning Time- DHS
Social- Emotional Learning- (7.5 FTE)*

Maintaining our ability to attract, retain and train high quality staff- \$605,580

*Salary Advancement beyond the \$750,000
Excludes one-time transitional stipend
Attendance incentives - \$225,580
Early Childhood Program at DHS - \$65,000
Food & Nutrition Services- Salary Adjustment - \$150,000*

Ensuring safe and effective schools - \$335,000

*Increased Security Staff (1 DHS)
Networked Locking Mechanisms
Visitor Entry Verification System
Protective Film for Entry Windows*

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 accepted 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.

In compliance with the provisions of section 1118(b) of the Every Student Succeeds Act (ESSA) to ensure that the budget methodology used by the District meets the federal requirements surrounding Supplement not Supplant guidelines.

GENERAL FUND
Summary of Expenditures

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Instructional Programs	\$31,442,615	\$34,467,300	\$38,609,481	\$39,260,991	\$43,554,004
Support Services Programs	\$8,097,741	\$8,347,675	\$9,563,444	\$9,479,403	\$10,197,033
Other Charges	\$292,437	\$862,622	\$205,000	\$205,000	\$440,923
Total Expenditures:	<u>\$39,832,793</u>	<u>\$43,677,597</u>	<u>\$48,377,925</u>	<u>\$48,945,394</u>	<u>\$54,191,960</u>
Excess (Deficit Spending)	\$1,391,270	\$785,408	\$39,925	\$105,972	(\$1)
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$9,029	\$9,078	\$9,678	\$9,792	\$10,199

GENERAL FUND Student Based Allocation Model

Durango School District 9-R follows a student based allocation model for staffing and discretionary funds. During budget development enrollment projections for the coming year are developed at the individual school sites by grade level. These projections correlate to the total teacher staff, enrichment staff, intervention, social/emotional and classified support staff allocated for the site. Principals will have the ability to fill those FTE's with the appropriate employees, but are not held to certain salary level for each employee. They do not have control over any mid year adjustments to budgets for salaries if the District realizes savings from the staffing.

Supply budgets are similarly disbursed with a formula derived amount based on the school type (elementary, middle, high school, combined) and teacher count. Principals do have the ability to adjust the budgets for those lines as needed during the adjustment process, but do not have carryover funds into the next budget cycle from any savings.

By utilizing these methods, the District ensures all schools are treated equitably and meet the supplement, not supplant rules as prescribed by the Federal Government in the "Every Student Succeeds Act".

INSTRUCTIONAL PROGRAMS/SCHOOL BASED EXPENSES

Page Description	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
7 Sunnyside Elementary School	\$1,381,889	\$1,335,402	\$1,399,359	\$1,409,980	\$1,310,608
8 Florida Mesa Elementary School	\$2,377,417	\$2,407,422	\$2,549,126	\$2,652,203	\$2,653,516
9 Fort Lewis Elementary School	\$1,262,052	\$1,219,009	\$1,232,514	\$1,230,836	\$1,425,297
10 Animas Valley Elementary School	\$1,930,642	\$1,990,628	\$2,034,588	\$2,094,654	\$2,205,771
11 Needham Elementary School	\$2,801,495	\$2,850,324	\$2,682,650	\$2,724,433	\$2,930,497
12 Park Elementary School	\$2,840,807	\$2,877,883	\$3,004,956	\$2,992,816	\$3,212,288
13 Riverview Elementary School	\$3,052,091	\$3,201,320	\$3,276,719	\$3,289,157	\$3,479,400
14 Miller Middle School	\$2,817,068	\$3,095,959	\$2,725,676	\$3,105,842	\$3,226,128
15 Escalante Middle School	\$3,303,559	\$3,477,061	\$3,549,067	\$3,663,521	\$4,188,455
16 Durango High School	\$6,090,812	\$6,285,464	\$7,016,705	\$6,990,808	\$7,837,579
17 Big Picture High School	\$679,255	\$688,512	\$816,455	\$844,599	\$931,397
18 Durango Shared School	\$414,395	\$308,333	\$322,525	\$327,351	\$343,020
19 Alternative Options	\$656,475	\$2,755,715	\$4,620,166	\$4,532,454	\$6,310,651
20 Summer and After School	\$11,098	\$27,848	\$84,467	\$84,467	\$60,048
21 Post Secondary Options	\$96,335	\$90,353	\$131,672	\$131,672	\$289,620
22 Curriculum Materials & Supplies	\$325,508	\$387,180	\$1,807,976	\$1,807,976	\$451,314
23 Assessment	\$10,805	\$0	\$0	\$0	\$17,274
24 Exceptional Student Services	\$740,529	\$862,599	\$751,258	\$751,258	\$990,584
25 Instructional Improvement (Previously Culture & Equity)	\$0	\$0	\$12,000	\$12,000	\$1,080,192
26 Gifted and Talented	\$0	\$41,761	\$92,868	\$92,968	\$97,002
27 District Preschool	\$215,256	\$223,363	\$285,591	\$285,591	\$313,363
28 Innovative Programs	\$435,127	\$341,164	\$213,142	\$236,405	\$200,000
	<u>\$31,442,615</u>	<u>\$34,467,300</u>	<u>\$38,609,481</u>	<u>\$39,260,991</u>	<u>\$43,554,004</u>
Students	4,412	4,811	4,999	4,999	5,314
Cost per Student	\$7,127	\$7,164	\$7,724	\$7,854	\$8,197

INSTRUCTIONAL PROGRAMS

Page	Description	Salaries	Benefits	Purchased Services	Supplies	Property	Other Objects	Total
7	Sunnyside Elementary School	\$928,906	\$302,126	\$2,630	\$76,946	\$0	\$0	\$1,310,608
8	Florida Mesa Elementary School	\$1,924,007	\$624,789	\$10,660	\$89,560	\$3,000	\$1,500	\$2,653,516
9	Fort Lewis Mesa Elementary School	\$1,016,272	\$330,420	\$5,200	\$73,405	\$0	\$0	\$1,425,297
10	Animas Valley Elementary School	\$1,604,371	\$516,600	\$8,750	\$74,950	\$600	\$500	\$2,205,771
11	Needham Elementary School	\$2,124,833	\$689,739	\$8,825	\$103,865	\$2,000	\$1,235	\$2,930,497
12	Park Elementary School	\$2,342,308	\$761,315	\$15,750	\$91,700	\$715	\$500	\$3,212,288
13	Riverview Elementary School	\$2,534,909	\$826,296	\$9,000	\$108,695	\$0	\$500	\$3,479,400
14	Miller Middle School	\$2,314,134	\$753,974	\$16,100	\$135,920	\$3,500	\$2,500	\$3,226,128
15	Escalante Middle School	\$2,964,718	\$966,438	\$11,500	\$237,980	\$5,520	\$2,300	\$4,188,455
16	Durango High School	\$5,507,222	\$1,796,498	\$56,100	\$463,110	\$9,400	\$5,250	\$7,837,579
17	Big Picture Program	\$673,561	\$219,036	\$1,400	\$35,900	\$500	\$1,000	\$931,397
18	Shared School	\$244,400	\$73,320	\$5,700	\$9,600	\$5,000	\$5,000	\$343,020
19	Alternative Options	\$ 215,537.92	\$71,128	\$6,019,735	\$3,750	\$500	\$0	\$6,310,651
20	Special Programs	\$48,400	\$10,648	\$0	\$1,000	\$0	\$0	\$60,048
21	Post-Secondary Options	\$0	\$0	\$255,120	\$0	\$0	\$34,500	\$289,620
22	Curriculum Adoption and Supplies	\$0	\$0	\$143,812	\$307,502	\$0	\$0	\$451,314
23	Assessment	\$7,624	\$250	\$2,700	\$500	\$6,200	\$0	\$17,274
24	Special Education and BOCES	\$495,785	\$160,424	\$249,225	\$60,200	\$16,200	\$8,750	\$990,584
25	Instructional Improvement	\$366,518	\$96,106	\$600,187	\$17,000	\$0	\$380	\$1,080,192
26	Gifted and Talented	\$61,583	\$18,783	\$15,636	\$1,000	\$0	\$0	\$97,002
27	District Preschool	\$97,530	\$32,185	\$134,200	\$22,030	\$25,600	\$1,818	\$313,363
28	Innovative Programs	\$4,800	\$1,000	\$169,200	\$6,500	\$0	\$18,500	\$200,000
		\$25,477,419	\$8,251,074	\$7,741,430	\$1,921,113	\$78,735	\$84,233	\$43,554,004
	Students	5,314	5,314	5,314	5,314	5,314	5,314	5,314
	Cost Per Student	\$4,794	\$1,553	\$1,457	\$362	\$15	\$16	\$8,196

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>	<u>2015-16 Actuals</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$892,202	\$911,340	\$974,238	\$984,079	\$908,806
- Substitutes/Stipends	\$0	\$14,370	\$17,820	\$18,000	\$18,000
- School Allocation	\$0	\$2,792	\$2,163	\$2,185	\$2,100
Benefits	\$299,264	\$320,771	\$319,063	\$322,286	\$297,777
- Substitutes/Stipends	\$0	\$2,996	\$3,707	\$3,744	\$3,960
- School Allocation	\$0	\$456	\$454	\$459	\$389
Subtotal Salaries & Benefits	\$1,191,466	\$1,252,725	\$1,317,445	\$1,330,753	\$1,231,032
Purchased Services	\$3,386	\$7,833	\$2,792	\$2,820	\$2,630
	\$3,386	\$7,833	\$2,792	\$2,820	\$2,630
Supplies	\$9,833	\$10,353	\$11,618	\$11,735	\$9,946
Custodial Supplies	\$126,816	\$6,657	\$7,504	\$7,580	\$7,000
Utilities	\$48,560	\$56,092	\$60,000	\$56,092	\$60,000
	\$185,209	\$73,102	\$79,122	\$75,407	\$76,946
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$1,828	\$1,742	\$0	\$1,000	\$0
	\$1,828	\$1,742	\$0	\$1,000	\$0
Subtotal Other Expenditures	\$190,423	\$82,677	\$81,914	\$79,227	\$79,576
Total Costs This Program	\$1,381,889	\$1,335,402	\$1,399,359	\$1,409,980	\$1,310,608

Central Costs Attributed to the Schools:

Governance Services	\$17,297	\$16,802	\$15,775	\$15,261	\$13,459
Student Support Services	\$61,841	\$57,060	\$49,584	\$51,045	\$42,427
Operations	\$219,445	\$215,252	\$208,263	\$208,263	\$183,104
TOTAL CENTRAL COST	\$298,583	\$289,114	\$273,622	\$274,569	\$238,991

Students	157	154	149	149	131
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Cost Per Student	\$8,802	\$8,671	\$9,392	\$9,463	\$10,005
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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>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$1,616,161	\$1,651,724	\$1,834,920	\$1,891,670	\$1,884,982
- Substitutes/Stipends	\$0	\$53,465	\$33,012	\$33,345	\$34,000
- School Allocation	\$0	\$3,145	\$5,025	\$5,025	\$5,025
Benefits	\$544,184	\$570,769	\$619,522	\$619,522	\$617,309
- Substitutes/Stipends	\$0	\$11,147	\$6,936	\$6,936	\$7,480
- School Allocation	\$0	\$189	\$1,256	\$1,256	\$0
Subtotal Salaries & Benefits	\$2,160,345	\$2,290,439	\$2,500,670	\$2,557,754	\$2,548,796
Purchased Services	\$8,278	\$40,611	\$10,340	\$10,660	\$10,660
	\$8,278	\$40,611	\$10,340	\$10,660	\$10,660
Supplies	\$18,685	\$15,635	\$23,139	\$23,855	\$21,560
Custodial Supplies	\$131,036	\$10,678	\$10,476	\$10,800	\$8,000
Utilities	\$57,721	\$44,634	\$60,000	\$44,634	\$60,000
	\$207,442	\$70,947	\$33,615	\$79,289	\$89,560
Property	\$889	\$3,125	\$3,000	\$3,000	\$3,000
	\$889	\$3,125	\$3,000	\$3,000	\$3,000
Other Objects	\$463	\$2,300	\$1,500	\$1,500	\$1,500
	\$463	\$2,300	\$1,500	\$1,500	\$1,500
Subtotal Other Expenditures	\$217,072	\$116,983	\$48,456	\$94,449	\$104,720
Total Costs This Program	\$2,377,417	\$2,407,422	\$2,549,126	\$2,652,203	\$2,653,516

Central Costs Attributed to the Schools:

Governance Services	\$36,797	\$38,732	\$38,432	\$37,179	\$37,296
Student Support Services	\$131,559	\$131,534	\$120,798	\$124,358	\$117,566
Operations	\$466,845	\$496,198	\$507,380	\$507,380	\$507,380
TOTAL CENTRAL COST	\$635,202	\$666,464	\$666,609	\$668,917	\$662,242

Students	334	355	363	363	363
Cost Per Student	\$7,118	\$6,781	\$7,022	\$7,306	\$7,310

Location: 126 - Fort Lewis Elementary School

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$816,779	\$835,898	\$843,041	\$843,041	\$985,172
- Substitutes/Stipends	\$0	\$13,480	\$21,000	\$21,000	\$30,000
- School Allocation	\$0	\$1,423	\$1,300	\$1,300	\$1,100
Benefits	\$280,038	\$285,317	\$276,096	\$276,096	\$323,820
- Substitutes/Stipends	\$0	\$2,811	\$4,368	\$4,368	\$6,600
- School Allocation	\$0	\$297	\$325	\$325	\$0
Subtotal Salaries & Benefits	\$1,096,817	\$1,139,226	\$1,146,130	\$1,146,130	\$1,346,692
Purchased Services	\$3,801	\$9,818	\$4,003	\$4,085	\$5,200
	\$3,801	\$9,818	\$4,003	\$4,085	\$5,200
Supplies	\$9,696	\$6,469	\$16,783	\$17,125	\$8,305
Custodial Supplies	\$97,394	\$4,454	\$4,998	\$5,100	\$5,100
Utilities	\$53,176	\$57,796	\$60,000	\$57,796	\$60,000
	\$160,266	\$68,719	\$81,781	\$80,021	\$73,405
Property	\$0	\$0	\$400	\$400	\$0
	\$0	\$0	\$400	\$400	\$0
Other Objects	\$1,168	\$1,246	\$200	\$200	\$0
	\$1,168	\$1,246	\$200	\$200	\$0
Subtotal Other Expenditures	\$165,235	\$79,783	\$86,384	\$84,706	\$78,605
Total Costs This Program	\$1,262,052	\$1,219,009	\$1,232,514	\$1,230,836	\$1,425,297
Central Costs Attributed to the Schools:					
Governance Services	\$15,094	\$16,366	\$14,822	\$14,339	\$13,049
Student Support Services	\$53,963	\$55,578	\$46,589	\$47,962	\$41,132
Operations	\$191,490	\$209,661	\$195,684	\$195,684	\$177,513
TOTAL CENTRAL COST	\$260,547	\$281,605	\$257,095	\$257,984	\$231,693
Students	137	150	140	140	127
Cost Per Student	\$9,212	\$8,127	\$8,804	\$8,792	\$11,223

Location: 127 - Animas Valley Elementary School

Program Description:

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

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$1,277,595	\$1,358,079	\$1,458,458	\$1,488,222	\$1,566,121
- Substitutes/Stipends	\$0	\$41,642	\$35,000	\$26,055	\$35,000
- School Allocation	\$0	\$3,512	\$4,100	\$4,100	\$3,250
Benefits	\$444,275	\$475,480	\$487,393	\$487,393	\$508,900
- Substitutes/Stipends	\$0	\$8,682	\$5,419	\$5,419	\$7,700
- School Allocation	\$0	\$732	\$200	\$200	\$0
Subtotal Salaries & Benefits	\$1,721,870	\$1,888,127	\$1,990,570	\$2,011,389	\$2,120,971
Purchased Services	\$7,023	\$38,248	\$4,312	\$4,400	\$8,750
	\$7,023	\$38,248	\$4,312	\$4,400	\$8,750
Supplies	\$17,212	\$15,363	\$28,606	\$29,190	\$17,950
Custodial Supplies	\$133,196	\$8,984	\$9,800	\$10,000	\$8,000
Utilities	\$49,618	\$38,375	\$49,000	\$38,375	\$49,000
	\$200,026	\$62,722	\$38,406	\$77,565	\$74,950
Property	\$0	\$460	\$500	\$500	\$600
	\$0	\$460	\$500	\$500	\$600
Other Objects	\$1,723	\$1,071	\$800	\$800	\$500
	\$1,723	\$1,071	\$800	\$800	\$500
Subtotal Other Expenditures	\$208,772	\$102,501	\$44,018	\$83,265	\$84,800
Total Costs This Program	\$1,930,642	\$1,990,628	\$2,034,588	\$2,094,654	\$2,205,771

Central Costs Attributed to the Schools:

Governance Services	\$28,535	\$31,968	\$28,903	\$27,961	\$27,741
Student Support Services	\$102,017	\$108,562	\$90,848	\$93,526	\$87,446
Operations	\$362,015	\$409,538	\$381,583	\$381,583	\$377,390
TOTAL CENTRAL COST	\$492,567	\$550,068	\$501,334	\$503,070	\$492,577

Students	259	293	273	273	270
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Cost Per Student	\$7,454	\$6,794	\$7,453	\$7,673	\$8,170
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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>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$1,933,172	\$1,999,034	\$1,935,838	\$1,935,838	\$2,074,463
- Substitutes/Stipends	\$0	\$50,711	\$45,000	\$45,000	\$45,000
- School Allocation	\$0	\$5,126	\$4,020	\$4,020	\$5,370
Benefits	\$643,530	\$668,317	\$633,987	\$633,987	\$679,639
- Substitutes/Stipends	\$0	\$10,573	\$9,360	\$9,360	\$9,900
- School Allocation	\$0	\$1,069	\$175	\$175	\$200
Subtotal Salaries & Benefits	\$2,576,702	\$2,734,830	\$2,628,380	\$2,628,380	\$2,814,572
Purchased Services	\$8,222	\$37,076	\$11,970	\$12,340	\$8,825
	\$8,222	\$37,076	\$11,970	\$12,340	\$8,825
Supplies	\$27,424	\$26,450	\$29,522	\$30,435	\$29,865
Custodial Supplies	\$123,355	\$9,127	\$9,310	\$9,500	\$10,000
Utilities	\$61,926	\$40,238	\$64,000	\$40,238	\$64,000
	\$212,705	\$75,815	\$38,832	\$80,173	\$103,865
Property	\$444	\$894	\$2,328	\$2,400	\$2,000
	\$444	\$894	\$2,328	\$2,400	\$2,000
Other Objects	\$3,422	\$1,709	\$1,140	\$1,140	\$1,235
	\$3,422	\$1,709	\$1,140	\$1,140	\$1,235
Subtotal Other Expenditures	\$224,793	\$115,494	\$54,270	\$96,053	\$115,925
Total Costs This Program	\$2,801,495	\$2,850,324	\$2,682,650	\$2,724,433	\$2,930,497

Central Costs Attributed to the Schools:

Governance Services	\$48,476	\$49,861	\$45,737	\$44,246	\$42,433
Student Support Services	\$173,311	\$169,327	\$143,760	\$147,997	\$133,760
Operations	\$615,006	\$638,768	\$603,824	\$603,824	\$577,267
TOTAL CENTRAL COST	\$836,793	\$857,956	\$793,320	\$796,066	\$753,460

Students	440	457	432	432	413
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Cost Per Student	\$6,367	\$6,237	\$6,210	\$6,307	\$7,096
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Location: 129 - Park Elementary School

Program Description:

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

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$1,969,248	\$1,988,297	\$2,133,047	\$2,133,047	\$2,296,008
- Substitutes/Stipends	\$0	\$67,426	\$41,850	\$41,850	\$42,000
- School Allocation	\$0	\$7,180	\$3,800	\$3,800	\$4,300
Benefits	\$642,768	\$668,187	\$698,573	\$698,573	\$751,825
- Substitutes/Stipends	\$0	\$14,058	\$8,705	\$8,705	\$9,240
- School Allocation	\$0	\$1,497	\$250	\$250	\$250
Subtotal Salaries & Benefits	\$2,612,016	\$2,746,645	\$2,886,225	\$2,886,225	\$3,103,623
Purchased Services	\$12,495	\$52,582	\$26,995	\$27,830	\$15,750
	\$12,495	\$52,582	\$26,995	\$27,830	\$15,750
Supplies	\$23,790	\$22,370	\$25,196	\$25,975	\$29,200
Custodial Supplies	\$130,222	\$11,602	\$11,640	\$12,000	\$8,500
Utilities	\$56,946	\$39,886	\$54,000	\$39,886	\$54,000
	\$210,958	\$73,858	\$90,836	\$77,861	\$91,700
Property	\$3,028	\$1,343	\$600	\$600	\$715
	\$3,028	\$1,343	\$600	\$600	\$715
Other Objects	\$2,310	\$3,455	\$300	\$300	\$500
	\$2,310	\$3,455	\$300	\$300	\$500
Subtotal Other Expenditures	\$228,791	\$131,238	\$118,731	\$106,591	\$108,665
Total Costs This Program	\$2,840,807	\$2,877,883	\$3,004,956	\$2,992,816	\$3,212,288

Central Costs Attributed to the Schools:

Governance Services	\$51,450	\$54,661	\$48,172	\$46,601	\$45,310
Student Support Services	\$183,946	\$185,630	\$151,413	\$155,876	\$142,828
Operations	\$652,745	\$700,268	\$635,972	\$635,972	\$616,404
TOTAL CENTRAL COST	\$888,141	\$940,560	\$835,557	\$838,449	\$804,542

Students	467	501	455	455	441
Cost Per Student	\$6,083	\$5,744	\$6,604	\$6,578	\$7,284

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>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$2,125,928	\$2,240,120	\$2,344,702	\$2,356,484	\$2,494,409
- Substitutes/Stipends	\$0	\$44,225	\$30,000	\$40,905	\$35,000
- School Allocation	\$0	\$5,840	\$7,870	\$7,910	\$5,500
Benefits	\$704,770	\$754,942	\$767,889	\$771,748	\$817,396
- Substitutes/Stipends	\$0	\$9,221	\$8,465	\$8,508	\$7,700
- School Allocation	\$0	\$1,218	\$1,637	\$1,645	\$1,200
Subtotal Salaries & Benefits	\$2,830,698	\$3,055,566	\$3,160,564	\$3,187,200	\$3,361,205
Purchased Services	\$7,429	\$55,925	\$9,310	\$9,500	\$9,000
	\$7,429	\$55,925	\$9,310	\$9,500	\$9,000
Supplies	\$26,103	\$28,183	\$34,614	\$35,685	\$38,195
Custodial Supplies	\$108,435	\$10,037	\$10,231	\$10,440	\$8,500
Utilities	\$75,179	\$46,332	\$62,000	\$46,332	\$62,000
	\$209,717	\$84,552	\$106,846	\$92,457	\$108,695
Property	\$3,395	\$3,469	\$0	\$0	\$0
	\$3,395	\$3,469	\$0	\$0	\$0
Other Objects	\$852	\$1,808	\$0	\$0	\$500
	\$852	\$1,808	\$0	\$0	\$500
Subtotal Other Expenditures	\$221,393	\$145,754	\$116,156	\$101,957	\$118,195
Total Costs This Program	\$3,052,091	\$3,201,320	\$3,276,719	\$3,289,157	\$3,479,400

Central Costs Attributed to the Schools:

Governance Services	\$50,349	\$54,770	\$50,924	\$49,264	\$48,598
Student Support Services	\$180,007	\$186,001	\$160,066	\$164,783	\$153,192
Operations	\$638,768	\$701,666	\$672,313	\$672,313	\$661,131
TOTAL CENTRAL COST	\$869,123	\$942,437	\$883,303	\$886,361	\$862,921

Students	457	502	481	481	473
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Cost Per Student	\$6,679	\$6,377	\$6,812	\$6,838	\$7,356
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Location: 212 - Miller Middle School

Program Description:

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

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$1,886,194	\$2,130,751	\$1,966,206	\$2,184,673	\$2,267,504
- Substitutes/Stipends	\$0	\$51,771	\$42,000	\$42,120	\$42,000
- School Allocation	\$0	\$3,134	\$4,800	\$4,800	\$4,630
Benefits	\$617,218	\$718,810	\$629,186	\$715,480	\$744,234
- Substitutes/Stipends	\$0	\$10,794	\$13,440	\$8,761	\$9,240
- School Allocation	\$0	\$653	\$1,536	\$1,350	\$500
Subtotal Salaries & Benefits	\$2,503,412	\$2,915,913	\$2,657,168	\$2,957,184	\$3,068,108
Purchased Services	\$7,747	\$53,746	\$13,843	\$14,125	\$16,100
	\$7,747	\$53,746	\$13,843	\$14,125	\$16,100
Supplies	\$24,632	\$36,625	\$40,376	\$41,200	\$43,920
Custodial Supplies	\$190,240	\$8,846	\$10,290	\$10,500	\$10,000
Utilities	\$87,646	\$78,833	\$82,000	\$78,833	\$82,000
	\$302,518	\$124,304	\$50,666	\$130,533	\$135,920
Property	\$499	\$723	\$1,500	\$1,500	\$3,500
	\$499	\$723	\$1,500	\$1,500	\$3,500
Other Objects	\$2,892	\$1,273	\$2,500	\$2,500	\$2,500
	\$2,892	\$1,273	\$2,500	\$2,500	\$2,500
Subtotal Other Expenditures	\$313,656	\$180,046	\$68,509	\$148,658	\$158,020
Total Costs This Program	\$2,817,068	\$3,095,959	\$2,725,676	\$3,105,842	\$3,226,128
Central Costs Attributed to the Schools:					
Governance Services	\$50,459	\$49,970	\$48,172	\$46,601	\$48,393
Student Support Services	\$180,401	\$169,698	\$151,413	\$155,876	\$152,544
Operations	\$640,165	\$640,165	\$635,972	\$635,972	\$658,336
TOTAL CENTRAL COST	\$871,025	\$859,833	\$835,557	\$838,449	\$859,273
Students	458	458	455	455	471
Cost Per Student	\$6,151	\$6,760	\$5,990	\$6,826	\$6,850

Location: 213 - Escalante Middle School

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$2,177,623	\$2,375,734	\$2,589,105	\$2,602,116	\$2,921,918
- Substitutes/Stipends	\$0	\$30,957	\$34,000	\$44,550	\$40,000
- School Allocation	\$0	\$2,822	\$2,488	\$2,500	\$2,800
Benefits	\$729,917	\$799,934	\$847,932	\$852,193	\$957,138
- Substitutes/Stipends	\$0	\$6,455	\$1,241	\$1,247	\$8,800
- School Allocation	\$0	\$588	\$1,119	\$1,125	\$500
Subtotal Salaries & Benefits	\$2,907,540	\$3,216,490	\$3,475,885	\$3,503,731	\$3,931,155
Purchased Services	\$13,915	\$115,127	\$10,696	\$10,750	\$11,500
	\$13,915	\$115,127	\$10,696	\$10,750	\$11,500
Supplies	\$31,356	\$41,167	\$45,720	\$45,950	\$57,480
Custodial Supplies	\$168,549	\$9,845	\$10,448	\$10,500	\$10,500
Utilities	\$172,153	\$86,240	\$170,000	\$86,240	\$170,000
	\$372,058	\$137,252	\$56,168	\$142,690	\$237,980
Property	\$1,563	\$4,653	\$3,781	\$3,800	\$5,520
	\$1,563	\$4,653	\$3,781	\$3,800	\$5,520
Other Objects	\$8,483	\$3,539	\$2,537	\$2,550	\$2,300
	\$8,483	\$3,539	\$2,537	\$2,550	\$2,300
Subtotal Other Expenditures	\$396,019	\$260,571	\$73,182	\$159,790	\$257,300
Total Costs This Program	\$3,303,559	\$3,477,061	\$3,549,067	\$3,663,521	\$4,188,455

Central Costs Attributed to the Schools:

Governance Services	\$52,993	\$55,643	\$50,289	\$48,650	\$54,865
Student Support Services	\$189,461	\$188,965	\$158,069	\$162,728	\$172,948
Operations	\$672,313	\$712,848	\$663,927	\$663,927	\$746,394
TOTAL CENTRAL COST	\$914,767	\$957,456	\$872,285	\$875,304	\$974,207

Students	481	510	475	475	534
Cost Per Student	\$6,868	\$6,818	\$7,472	\$7,713	\$7,844

Location: 311 - Durango High School

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$4,001,967	\$4,233,647	\$4,810,051	\$4,834,222	\$5,439,222
- Substitutes/Stipends	\$0	\$41,171	\$60,000	\$91,274	\$60,000
- School Allocation	\$0	\$6,072	\$6,468	\$6,500	\$8,000
Benefits	\$1,296,359	\$1,391,475	\$1,575,292	\$1,583,208	\$1,781,298
- Substitutes/Stipends	\$0	\$8,584	\$18,890	\$18,985	\$13,200
- School Allocation	\$0	\$1,266	\$1,617	\$1,625	\$2,000
Subtotal Salaries & Benefits	\$5,298,326	\$5,682,215	\$6,472,317	\$6,535,814	\$7,303,719
Purchased Services	\$49,074	\$228,479	\$78,398	\$79,998	\$56,100
	\$49,074	\$228,479	\$78,398	\$79,998	\$56,100
Supplies	\$80,982	\$87,391	\$82,957	\$84,650	\$133,110
Custodial Supplies	\$319,236	\$22,415	\$23,520	\$24,000	\$30,000
Utilities	\$330,751	\$220,035	\$300,000	\$220,035	\$300,000
Fee Offset	\$0	\$26,400	\$40,000	\$26,400	\$0
	\$730,969	\$356,241	\$446,477	\$355,085	\$463,110
Property	\$11,067	\$15,770	\$14,329	\$14,621	\$9,400
	\$11,067	\$15,770	\$14,329	\$14,621	\$9,400
Other Objects	\$1,376	\$2,759	\$5,184	\$5,290	\$5,250
	\$1,376	\$2,759	\$5,184	\$5,290	\$5,250
Subtotal Other Expenditures	\$792,486	\$603,249	\$544,388	\$454,994	\$533,860
Total Costs This Program	\$6,090,812	\$6,285,464	\$7,016,705	\$6,990,808	\$7,837,579
Central Costs Attributed to the Schools:					
Governance Services	\$113,697	\$118,435	\$121,299	\$121,299	\$127,359
Student Support Services	\$406,493	\$398,308	\$366,387	\$377,186	\$374,397
Operations	\$1,442,468	\$1,502,571	\$1,538,913	\$1,538,913	\$1,615,788
TOTAL CENTRAL COST	\$1,962,659	\$2,019,314	\$2,026,599	\$2,037,398	\$2,117,544
Students	1,032	1,075	1,101	1,101	1,156
Cost Per Student	\$5,902	\$5,847	\$6,373	\$6,350	\$6,780

Location: 321 - Big Picture High School

Program Description:

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

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$477,316	\$470,581	\$587,661	\$587,661	\$663,911
- Substitutes/Stipends	\$0	\$14,200	\$5,000	\$9,450	\$5,000
- School Allocation	\$0	\$0	\$5,555	\$5,555	\$4,650
Benefits	\$157,204	\$154,762	\$192,459	\$192,459	\$217,936
- Substitutes/Stipends	\$0	\$2,961	\$1,966	\$1,966	\$1,100
- School Allocation	\$0	\$0	\$1,155	\$1,155	\$0
Subtotal Salaries & Benefits	\$634,520	\$642,504	\$793,796	\$798,246	\$892,597
Purchased Services	\$3,988	\$6,354	\$8,989	\$8,989	\$1,400
	\$3,988	\$6,354	\$8,989	\$8,989	\$1,400
Supplies	\$5,189	\$6,909	\$5,770	\$5,770	\$6,400
Custodial Supplies	\$3,051	\$3,766	\$6,500	\$6,500	\$4,500
Utilities	\$28,335	\$23,694	\$25,000	\$23,694	\$25,000
	\$36,575	\$34,369	\$12,270	\$35,964	\$35,900
Property	\$4,172	\$5,285	\$1,000	\$1,000	\$500
	\$4,172	\$5,285	\$1,000	\$1,000	\$500
Other Objects	\$0	\$0	\$400	\$400	\$1,000
	\$0	\$0	\$400	\$400	\$1,000
Subtotal Other Expenditures	\$44,735	\$46,008	\$22,659	\$46,353	\$38,800
Total Costs This Program	\$679,255	\$688,512	\$816,455	\$844,599	\$931,397
Central Costs Attributed to the Schools:					
Governance Services	\$10,026	\$9,929	\$9,317	\$9,013	\$9,555
Student Support Services	\$35,844	\$33,717	\$29,284	\$30,147	\$30,120
Operations	\$127,194	\$127,194	\$123,001	\$123,001	\$129,990
TOTAL CENTRAL COST	\$173,064	\$170,840	\$161,602	\$162,162	\$169,665
Students	91	91	88	88	93
Cost Per Student	\$7,464	\$7,566	\$9,278	\$9,598	\$10,015

Location: 505 - Durango Shared School

Program Description:

Planned learning activities and experiences provided for homeschooled students as well as students attending Shared School as part of our private school partnership.

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$316,487	\$237,403	\$235,000	\$235,000	\$244,400
- Substitutes/Stipends	\$0	\$0	\$5,000	\$5,000	\$0
- School Allocation	\$0	\$0	\$0	\$0	\$0
Benefits	\$76,861	\$57,547	\$56,965	\$56,965	\$73,320
- Substitutes/Stipends	\$0	\$0	\$1,060	\$1,050	\$0
- School Allocation	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$393,348	\$294,950	\$298,025	\$298,015	\$317,720
Purchased Services	\$5,110	\$4,325	\$4,000	\$5,836	\$5,700
	\$5,110	\$4,325	\$4,000	\$5,836	\$5,700
Supplies	\$8,183	\$6,768	\$12,500	\$14,500	\$9,600
Custodial Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
	\$8,183	\$6,768	\$12,500	\$14,500	\$9,600
Property	\$5,418	\$825	\$4,000	\$5,000	\$5,000
	\$5,418	\$825	\$4,000	\$5,000	\$5,000
Other Objects	\$2,336	\$1,465	\$4,000	\$4,000	\$0
	\$2,336	\$1,465	\$4,000	\$4,000	\$5,000
Subtotal Other Expenditures	\$21,047	\$13,383	\$24,500	\$29,336	\$25,300
Total Costs This Program	\$414,395	\$308,333	\$322,525	\$327,351	\$343,020
Central Costs Attributed to the Schools:					
Governance Services	\$22,145	\$18,984	\$16,410	\$15,875	\$15,925
Student Support Services	\$79,172	\$64,470	\$51,580	\$53,101	\$50,200
Operations	\$280,946	\$243,207	\$216,650	\$216,650	\$216,650
TOTAL CENTRAL COST	\$382,262	\$326,661	\$284,640	\$285,626	\$282,776
Students	201	174	155	155	155
Cost Per Student	\$2,062	\$1,772	\$2,081	\$2,112	\$2,213

ALTERNATIVE OPTIONS

Location: 462 - Connections Academy, 501 - Special Programs- Second Chance(15) & Homebound(19), 503 - Phoenix Program, 506 - Tuition on Line, & 970 Detention Center (Robert E. Denier)

Program Description:

Alternative Options 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.

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries					
- Phoenix	\$60,189	\$165,701	\$95,248	\$78,452	\$99,058
- Homebound/Stipends	\$58,113	\$0	\$62,000	\$3,000	\$64,480
- Detention Center	\$45,500	\$0	\$50,000	\$56,069	\$52,000
Benefits					
- Phoenix	\$18,653	\$52,117	\$28,574	\$27,410	\$32,689
- Homebound/Stipends	\$17,933	\$0	\$18,600	\$624	\$21,278
- Detention Center	\$15,285	\$0	\$16,500	\$17,655	\$17,160
Subtotal Salaries & Benefits	\$215,673	\$217,818	\$270,922	\$183,210	\$286,665
Purchased Services	\$0	\$504,580	\$464,223	\$464,223	\$0
- Phoenix	\$835	\$0	\$0	\$0	\$5,320
- Homebound	\$1,185	\$0	\$0	\$0	\$1,700
- Detention Center	\$0	\$0	\$0	\$0	\$0
- Connection Academy	\$0	\$2,030,873	\$3,690,516	\$3,690,516	\$5,842,715
- DEC, On-line Courses, etc.	\$436,869	\$0	\$190,155	\$190,155	\$170,000
	\$438,889	\$2,535,453	\$4,344,894	\$4,344,894	\$6,019,735
Supplies	\$0	\$598	\$3,750	\$3,750	\$250
- Phoenix	\$754	\$0	\$0	\$0	\$2,000
- Homebound	\$529	\$0	\$0	\$0	\$0
- Detention Center	\$630	\$0	\$0	\$0	\$1,500
- Connection Academy	\$0	\$0	\$0	\$0	\$0
	\$1,913	\$598	\$3,750	\$3,750	\$3,750
Property	\$0	\$1,846	\$600	\$600	\$0
- Phoenix	\$0	\$0	\$0	\$0	\$500
- Homebound	\$0	\$0	\$0	\$0	\$0
- Detention Center	\$0	\$0	\$0	\$0	\$0
- Connection Academy	\$0	\$0	\$0	\$0	\$0
	\$0	\$1,846	\$600	\$600	\$500
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$440,802	\$2,537,897	\$4,349,244	\$4,349,244	\$6,023,985
Total Costs This Program	\$656,475	\$2,755,715	\$4,620,166	\$4,532,454	\$6,310,651
Students	201	174	679	679	980
Cost Per Student	\$3,266	\$15,837	\$6,804	\$6,675	\$6,439

SUMMER & AFTER SCHOOL INSTRUCTION

Location: 501 - Summer and After School Enrichment(11)

Program Description:

This budget supports teachers throughout the district who serve students after hours or who work in a Summer School program servicing students who require credit recovery or intervention.

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$9,094	\$22,244	\$48,400	\$48,400	\$48,400
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$0
- School Allocation	\$0	\$0	\$0	\$0	\$0
Benefits	\$1,856	\$5,068	\$10,067	\$10,067	\$10,648
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$0
- School Allocation	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$10,950	\$27,312	\$58,467	\$58,467	\$59,048
Purchased Services	\$0	\$0	\$25,000	\$25,000	\$0
	\$0	\$0	\$25,000	\$25,000	\$0
Supplies	\$148	\$536	\$1,000	\$1,000	\$1,000
Custodial Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
	\$148	\$536	\$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	\$148	\$536	\$26,000	\$26,000	\$1,000
Total Costs This Program	\$11,098	\$27,848	\$84,467	\$84,467	\$60,048
Students	37	160	155	155	155
Cost Per Student	\$300	\$174	\$545	\$545	\$387

Location: 501 - Summer and After School Enrichment(19)

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>	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$0	\$0	\$0	\$0	\$0
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$0
- School Allocation	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$0
- School Allocation	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$96,335	\$81,481	\$111,672	\$111,672	\$255,120
	\$96,335	\$81,481	\$111,672	\$111,672	\$255,120
Supplies	\$0	\$0	\$0	\$0	\$0
Custodial Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Property	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects	\$0	\$8,872	\$20,000	\$20,000	\$34,500
	\$0	\$8,872	\$20,000	\$20,000	\$34,500
Subtotal Other Expenditures	\$96,335	\$90,353	\$131,672	\$131,672	\$289,620
Total Costs This Program	\$96,335	\$90,353	\$131,672	\$131,672	\$289,620
Students	4,412	4811.46	4998.57	4,999	5,314
Cost Per Student	\$22	\$19	\$26	\$26	\$55

CURRICULUM MATERIALS AND SUPPLIES

Location: 601 - Curriculum Adoption(11), 602 - Curriculum Supplies(11)

Program Description:

Oversee the adoption and purchase of curriculum materials and supplies.

Object Description	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$0	\$0	\$269,618	\$269,618	\$0
- Substitutes/Stipends	\$0	\$0	\$205,344	\$205,344	\$0
- School Allocation	\$0	\$0	\$78,330	\$78,330	\$0
Benefits	\$0	\$0	\$86,278	\$86,278	\$0
- Substitutes/Stipends	\$0	\$0	\$42,712	\$42,712	\$0
- School Allocation	\$0	\$0	\$16,449	\$16,449	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$698,731	\$698,731	\$0
Purchased Services	\$109,436	\$141,551	\$1,016,002	\$1,016,002	\$143,812
	\$109,436	\$141,551	\$1,016,002	\$1,016,002	\$143,812
Supplies	\$216,072	\$245,629	\$90,480	\$90,480	\$307,502
Custodial Supplies	\$0	\$0		\$0	\$0
Utilities	\$0	\$0		\$0	\$0
Fee Offset	\$0	\$0		\$0	\$0
	\$216,072	\$245,629	\$90,480	\$90,480	\$307,502
Property	\$0	\$0	\$1,443	\$1,443	\$0
	\$0	\$0	\$1,443	\$1,443	\$0
Other Objects	\$0	\$0	\$1,320	\$1,320	\$0
	\$0	\$0	\$1,320	\$1,320	\$0
Subtotal Other Expenditures	\$325,508	\$387,180	\$1,109,245	\$1,109,245	\$451,314
Total Costs This Program	\$325,508	\$387,180	\$1,807,976	\$1,807,976	\$451,314
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$74	\$80	\$362	\$362	\$85

ASSESSMENT

Location: 600 - Other Services(15)

Program Description:

Support the academic assessment of students.

<u>Object Description</u>	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$0	\$0	\$0	\$0	\$0
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$7,624
- School Allocation	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$250
- School Allocation	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$7,874
Purchased Services	\$0	\$0	\$0	\$0	\$2,700
	\$0	\$0	\$0	\$0	\$2,700
Supplies	\$0	\$0	\$0	\$0	\$500
Custodial Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$500
Property	\$10,805	\$0	\$0	\$0	\$6,200
	\$10,805	\$0	\$0	\$0	\$6,200
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$10,805	\$0	\$0	\$0	\$9,400
Total Costs This Program	\$10,805	\$0	\$0	\$0	\$17,274
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$2	\$0	\$0	\$0	\$3

Location: 600 -Exceptional Student Services(12)

Program Description:

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

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$165,026	\$180,212	\$408,194	\$408,194	\$494,131
- Substitutes/Stipends	\$0	\$812	\$1,590	\$1,590	\$1,654
Benefits	\$60,877	\$66,251	\$136,745	\$136,745	\$159,928
- Substitutes/Stipends	\$0	\$338	\$331	\$331	\$496
Subtotal Salaries & Benefits	\$225,903	\$247,613	\$546,860	\$546,860	\$656,209
Purchased Services	\$496,870	\$516,483	\$148,090	\$148,090	\$249,225
	\$496,870	\$516,483	\$148,090	\$148,090	\$249,225
Supplies	\$12,081	\$27,900	\$39,420	\$39,420	\$60,200
Custodial Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
	\$12,081	\$27,900	\$39,420	\$39,420	\$60,200
Property - Technology	\$0	\$0	\$4,818	\$4,818	\$16,200
Property - other	\$2,205	\$63,026	\$3,320	\$3,320	\$0
	\$2,205	\$63,026	\$8,138	\$8,138	\$16,200
Other Objects	\$3,470	\$7,577	\$8,750	\$8,750	\$8,750
	\$3,470	\$7,577	\$8,750	\$8,750	\$8,750
Subtotal Other Expenditures	\$514,626	\$614,986	\$204,398	\$204,398	\$334,375
Total Costs This Program	\$740,529	\$862,599	\$751,258	\$751,258	\$990,584
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$168	\$179	\$150	\$150	\$186

INSTRUCTIONAL IMPROVEMENT (Previous Culture & Equity)

Location: 600 -(22)(2211)

Program Description:

Activities associated with the professional and training of instructional personnel.

<u>Object Description</u>	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$0	\$0	\$0	\$0	\$140,655
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$225,863
Benefits	\$0	\$0	\$0	\$0	\$46,416
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$49,690
Subtotal Salaries & Benefits	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$462,625</u>
Purchased Services	\$0	\$0	\$2,000	\$2,000	\$600,187
	<u>\$0</u>	<u>\$0</u>	<u>\$2,000</u>	<u>\$2,000</u>	<u>\$600,187</u>
Supplies	\$0	\$0	\$10,000	\$10,000	\$17,000
Custodial Supplies	\$0	\$0		\$0	\$0
Utilities	\$0	\$0		\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$17,000</u>
Property - Technology	\$0	\$0	\$0	\$0	\$0
Property - other	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Other Objects	\$0	\$0	\$0	\$0	\$380
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$380</u>
Subtotal Other Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$617,567</u>
Total Costs This Program	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$12,000</u></u>	<u><u>\$12,000</u></u>	<u><u>\$1,080,192</u></u>
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$0	\$0	\$2	\$2	\$203

Location: 600 -Gifted and Talented(16)

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.

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries	\$0	\$31,056	\$50,561	\$50,561	\$52,583
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$9,000
Benefits	\$0	\$10,487	\$15,574	\$15,674	\$17,353
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$1,430
Subtotal Salaries & Benefits	\$0	\$41,543	\$66,135	\$66,235	\$80,366
Purchased Services	\$0	\$0	\$24,733	\$24,733	\$15,636
	\$0	\$0	\$24,733	\$24,733	\$15,636
Supplies	\$0	\$0	\$2,000	\$2,000	\$1,000
Custodial Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$2,000	\$2,000	\$1,000
Property - Technology	\$0	\$0	\$0	\$0	\$0
Property - other	\$0	\$218	\$0	\$0	\$0
	\$0	\$218	\$0	\$0	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$0	\$218	\$26,733	\$26,733	\$16,636
Total Costs This Program	\$0	\$41,761	\$92,868	\$92,968	\$97,002
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$0	\$9	\$19	\$19	\$18

Location: 501 -District Preschool(11)(22)

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$75,795	\$80,315	\$95,618	\$95,618	\$97,530
- Substitutes/Stipends	\$0	\$0	\$0	\$0	\$0
Benefits	\$21,522	\$22,692	\$25,443	\$25,443	\$32,185
- Substitutes/Stipends	\$0	\$0	\$0	\$0	
Subtotal Salaries & Benefits	<u>\$97,317</u>	<u>\$103,007</u>	<u>\$121,061</u>	<u>\$121,061</u>	<u>\$129,715</u>
Purchased Services	\$107,716	\$97,660	\$124,130	\$124,130	\$134,200
	<u>\$107,716</u>	<u>\$97,660</u>	<u>\$124,130</u>	<u>\$124,130</u>	<u>\$134,200</u>
Supplies	\$9,366	\$11,984	\$14,000	\$14,000	\$22,030
Custodial Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
	<u>\$9,366</u>	<u>\$11,984</u>	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$22,030</u>
Property - Technology	\$0	\$9,436	\$0	\$0	\$0
Property - other	\$0	\$0	\$25,000	\$25,000	\$25,600
	<u>\$0</u>	<u>\$9,436</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,600</u>
Other Objects	\$857	\$1,276	\$1,400	\$1,400	\$1,818
	<u>\$857</u>	<u>\$1,276</u>	<u>\$1,400</u>	<u>\$1,400</u>	<u>\$1,818</u>
Subtotal Other Expenditures	<u>\$117,939</u>	<u>\$120,356</u>	<u>\$164,530</u>	<u>\$164,530</u>	<u>\$183,648</u>
Total Costs This Program	<u>\$215,256</u>	<u>\$223,363</u>	<u>\$285,591</u>	<u>\$285,591</u>	<u>\$313,363</u>
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$49	\$46	\$57	\$57	\$59

Location: 610 - Innovative Programs(22)

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries	\$91,376	\$0	\$0	\$0	\$0
- Substitutes/Stipends	\$0	\$24,704	\$4,256	\$4,729	\$4,800
Benefits	\$0	\$0	\$0	\$0	\$0
- Substitutes/Stipends	\$25,171	\$5,101	\$886	\$984	\$1,000
Subtotal Salaries & Benefits	\$116,547	\$29,805	\$5,142	\$5,713	\$5,800
Purchased Services	\$187,692	\$279,256	\$195,000	\$205,486	\$169,200
	\$187,692	\$279,256	\$195,000	\$205,486	\$169,200
Supplies	\$4,360	\$5,483	\$6,500	\$6,686	\$6,500
Custodial Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
	\$4,360	\$5,483	\$6,500	\$6,686	\$6,500
Property - Technology	\$63,000	\$0	\$0	\$0	\$0
Property - other	\$0	\$0	\$0	\$0	\$0
	\$63,000	\$0	\$0	\$0	\$0
Other Objects	\$63,528	\$26,620	\$6,500	\$18,520	\$18,500
	\$63,528	\$26,620	\$6,500	\$18,520	\$18,500
Subtotal Other Expenditures	\$318,580	\$311,359	\$208,000	\$230,692	\$194,200
Total Costs This Program	\$435,127	\$341,164	\$213,142	\$236,405	\$200,000
Central Costs Attributed to the Schools:					
Governance Services	\$486,045	\$530,087	\$550,702	\$550,702	\$585,420
Student Support Services	\$1,737,720	\$1,782,738	\$1,663,407	\$1,712,435	\$1,720,965
Operations	\$6,166,413	\$6,725,174	\$6,986,705	\$6,986,705	\$7,427,175
TOTAL CENTRAL COST					
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$99	\$71	\$43	\$47	\$38

<u>Page</u>	<u>Description</u>	<u>2015-16 Actuals</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
30	Board of Education	\$189,395	\$204,864	\$195,830	\$210,570	\$201,200
31	Office of Superintendent	\$296,650	\$320,088	\$333,379	\$333,660	\$344,752
	Total Governance/Admin	\$486,045	\$524,952	\$529,209	\$544,230	\$545,952
	Cost Per Student	\$110	\$109	\$106	\$102	\$103
32	Office of Student Services	\$331,501	\$262,373	\$333,739	\$337,814	\$349,835
33	Student Information Systems	\$237,556	\$307,557	\$374,187	\$384,708	\$342,587
34	Instruction & Professional Development	\$0	\$0	\$260,951	\$249,467	\$247,856
35	Health Services	\$245,073	\$259,429	\$255,860	\$297,428	\$56,800
36	Curriculum, Instruction and Assessment	\$923,590	\$953,379	\$438,670	\$443,018	\$723,886
	Total Support Services Division	\$1,737,720	\$1,782,738	\$1,663,407	\$1,712,435	\$1,720,965
	Cost Per Student	\$394	\$371	\$333	\$343	\$324
37	Office of Operations	\$202,084	\$163,950	\$203,832	\$206,275	\$221,586
38	Finance Office	\$585,037	\$552,757	\$664,300	\$633,810	\$711,115
39	Communications	\$233,423	\$217,877	\$214,209	\$216,331	\$221,805
40	Human Resources	\$383,804	\$456,926	\$480,045	\$483,641	\$491,396
41	Technology	\$897,535	\$935,542	\$1,299,213	\$1,372,540	\$1,417,340
42	Safety and Security	\$8,893	\$17,931	\$184,850	\$213,495	\$299,539
43	Facilities	\$953,141	\$1,086,934	\$1,414,049	\$1,175,204	\$1,376,780
44	Custodial	\$464,680	\$419,944	\$612,858	\$615,756	\$672,058
45	Transportation	\$1,143,197	\$1,276,952	\$1,370,415	\$1,377,597	\$1,486,499
46	General Utilities	\$346,682	\$352,611	\$355,651	\$356,682	\$362,000
47	Insurance Risk Management	\$655,500	\$558,561	\$571,407	\$571,407	\$670,000
48	Other Charges	\$292,437	\$862,622	\$205,000	\$205,000	\$440,923
	Total Operations Division	\$6,166,413	\$6,902,607	\$7,575,828	\$7,427,738	\$8,371,039
	Cost Per Student	\$1,398	\$1,435	\$1,516	\$1,486	\$1,575
	Total Support Services Programs	\$8,390,178	\$9,210,297	\$9,768,444	\$9,684,403	\$10,637,956
	Students	4,412	4,811	4,999	4,999	5,314
	Cost Per Student	\$1,902	\$1,914	\$1,954	\$1,937	\$2,002

SUPPORT SERVICES PROGRAMS

<u>Page</u>	<u>Description</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Purchased Services</u>	<u>Supplies</u>	<u>Property</u>	<u>Other Objects</u>	<u>Total</u>
30	Board of Education	\$1,000	\$300	\$173,400	\$5,500	\$0	\$21,000	\$201,200
31	Office of Superintendent	\$248,107	\$69,470	\$14,700	\$8,450	\$3,500	\$525	\$344,752
32	Office of Student Services	\$203,570	\$56,999	\$87,416	\$1,350	\$500	\$0	\$349,835
33	Student Information Systems	\$129,720	\$36,304	\$51,250	\$341	\$124,973	\$0	\$342,587
34	Instruction & Professional Development	\$169,076	\$53,320	\$14,560	\$6,100	\$4,800	\$0	\$247,856
35	Health Services	\$2,000	\$0	\$49,800	\$5,000	\$0	\$0	\$56,800
36	Curriculum, Instruction and Assessment	\$467,303	\$146,103	\$85,600	\$8,000	\$2,100	\$14,780	\$723,886
37	Office of Operations	\$160,621	\$53,005	\$6,760	\$1,200	\$0	\$0	\$221,586
38	Finance Office	\$423,500	\$139,440	\$116,925	\$8,750	\$21,500	\$1,000	\$711,115
39	Communications	\$137,556	\$45,169	\$16,000	\$1,450	\$1,500	\$20,130	\$221,805
40	Human Resources	\$305,403	\$99,793	\$54,600	\$7,500	\$23,000	\$1,100	\$491,396
41	Technology	\$634,400	\$209,172	\$119,368	\$6,200	\$448,200	\$0	\$1,417,340
42	Safety and Security	\$101,950	\$35,589	\$32,000	\$20,000	\$105,000	\$5,000	\$299,539
43	Facilities	\$618,917	\$203,181	\$418,942	\$86,450	\$49,290	\$0	\$1,376,780
44	Custodial	\$324,566	\$106,392	\$100,100	\$75,500	\$65,500	\$0	\$672,058
45	Transportation	\$919,695	\$301,134	\$31,300	\$291,600	\$107,770	(\$165,000)	\$1,486,499
46	General Utilities	\$ -	\$0	\$37,000	\$35,000	\$0	\$290,000	\$362,000
47	Insurance Risk Management	\$0	\$0	\$670,000	\$0	\$0	\$0	\$670,000
48	Other Charges	\$ 120,000.00	\$0	\$35,000	\$0	\$0	\$285,923	\$440,923
		\$4,967,384	\$1,555,370	\$2,114,721	\$568,391	\$957,633	\$474,458	\$10,637,956
	Students	5,314	5,314	5,314	5,314	5,314	5,314	5,314
	Cost Per Student	\$935	\$293	\$398	\$107	\$180	\$89	\$2,002

Location: 600 - Board of Education(23)(2310)

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	\$20,371	\$1,767	\$0	\$0	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$3,500	\$7,000	\$1,000
Benefits Regular	\$4,022	\$363	\$0	\$0	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$1,000	\$2,170	\$300
Subtotal Salaries & Benefits	\$24,393	\$2,130	\$4,500	\$9,170	\$1,300
Purchased Services	\$150,856	\$168,299	\$171,380	\$180,400	\$173,400
	\$150,856	\$168,299	\$171,380	\$180,400	\$173,400
Supplies	\$9,162	\$8,112	\$5,225	\$5,500	\$5,500
	\$9,162	\$8,112	\$5,225	\$5,500	\$5,500
Property - Technology	\$0	\$1,584	\$0	\$0	\$0
Property - other	\$0	\$0	\$0	\$0	\$0
	\$0	\$1,584	\$0	\$0	\$0
Other Objects	\$4,984	\$24,739	\$14,725	\$15,500	\$21,000
	\$4,984	\$24,739	\$14,725	\$15,500	\$21,000
Subtotal Other Expenditures	\$165,002	\$202,734	\$191,330	\$201,400	\$199,900
Total Costs This Program	\$189,395	\$204,864	\$195,830	\$210,570	\$201,200
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$43	\$43	\$39	\$42	\$38

OFFICE OF SUPERINTENDENT

Location: 600 - Office of Superintendent(23)(2320)

Program Description:

This budget supports the Superintendent's office which includes the Superintendent, the Executive Assistant, and the Board Clerk.

<u>Object Description</u>	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Regular	\$217,312	\$233,684	\$243,242	\$243,242	\$248,107
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Benefits Regular	\$56,943	\$61,294	\$63,234	\$63,243	\$69,470
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	<u>\$274,255</u>	<u>\$294,978</u>	<u>\$306,476</u>	<u>\$306,485</u>	<u>\$317,577</u>
Purchased Services	\$14,678	\$11,163	\$14,553	\$14,700	\$14,700
	<u>\$14,678</u>	<u>\$11,163</u>	<u>\$14,553</u>	<u>\$14,700</u>	<u>\$14,700</u>
Supplies	\$7,617	\$9,815	\$8,366	\$8,450	\$8,450
	<u>\$7,617</u>	<u>\$9,815</u>	<u>\$8,366</u>	<u>\$8,450</u>	<u>\$8,450</u>
Property - Technology	\$0	\$3,600	\$0	\$0	\$3,500
Property - other	\$0	\$0	\$3,465	\$3,500	\$0
	<u>\$0</u>	<u>\$3,600</u>	<u>\$3,465</u>	<u>\$3,500</u>	<u>\$3,500</u>
Other Objects	\$100	\$532	\$520	\$525	\$525
	<u>\$100</u>	<u>\$532</u>	<u>\$520</u>	<u>\$525</u>	<u>\$525</u>
Subtotal Other Expenditures	<u>\$22,395</u>	<u>\$25,110</u>	<u>\$26,903</u>	<u>\$27,175</u>	<u>\$27,175</u>
Total Costs This Program	<u>\$296,650</u>	<u>\$320,088</u>	<u>\$333,379</u>	<u>\$333,660</u>	<u>\$344,752</u>
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$67	\$67	\$67	\$67	\$65

Location: 600 - Office of Student Services(21)(2110)

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	\$220,787	\$173,181	\$197,127	\$197,127	\$201,070
District Substitutes/Stipend	\$0	\$688	\$0	\$0	\$2,500
Overtime	\$0	\$0	\$0	\$0	\$0
Benefits Regular	\$65,078	\$49,814	\$55,196	\$55,196	\$56,999
District Substitutes	\$0	\$143	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$285,865	\$223,826	\$252,323	\$252,323	\$260,569
Purchased Services	\$43,879	\$35,585	\$77,416	\$81,491	\$87,416
	\$43,879	\$35,585	\$77,416	\$81,491	\$87,416
Supplies	\$1,757	\$2,962	\$3,500	\$3,500	\$1,350
	\$1,757	\$2,962	\$3,500	\$3,500	\$1,350
Property - Technology	\$0	\$0	\$500	\$500	\$500
Property - other	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$500	\$500	\$500
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$45,636	\$38,547	\$81,416	\$85,491	\$89,266
Total Costs This Program	\$331,501	\$262,373	\$333,739	\$337,814	\$349,835
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$75	\$55	\$67	\$68	\$66

STUDENT INFORMATION SYSTEMS

Location: 600 - Office of Student Services(21)(2114)

Program Description:

This budget supports all systems and programs used to maintain student information within the district.

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Regular	\$117,566	\$119,737	\$135,645	\$135,645	\$129,420
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$300
Benefits Regular	\$36,138	\$36,812	\$38,000	\$38,000	\$36,238
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$66
Subtotal Salaries & Benefits	\$153,704	\$156,549	\$173,645	\$173,645	\$166,024
Purchased Services	\$12,745	\$53,558	\$64,268	\$67,650	\$51,250
	\$12,745	\$53,558	\$64,268	\$67,650	\$51,250
Supplies	\$131	\$250	\$641	\$641	\$341
	\$131	\$250	\$641	\$641	\$341
Property - Technology	\$70,976	\$97,200	\$135,633	\$142,772	\$124,973
Property - other	\$0	\$0	\$0	\$0	\$0
	\$70,976	\$97,200	\$135,633	\$142,772	\$124,973
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$83,852	\$151,008	\$200,542	\$211,063	\$176,564
Total Costs This Program	\$237,556	\$307,557	\$374,187	\$384,708	\$342,587
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$54	\$64	\$75	\$77	\$64

SUPERVISION OF IMPROVEMENT OF INSTRUCTION

Location: 600 - Improvement of Instruction (22)(2211)

Program Description:

Activities associated with directing, managing and supervision the improvement of instruction services.

Object Description	2015-16 Actual	2016-17 Actuals	**	**	2018-19 Proposed Budget
			2017-18 Estimated Actuals	2017-18 Amended Budget	
Salaries Regular	\$0	\$0	\$160,000	\$162,134	\$146,576
District Substitutes	\$0	\$0	\$0	\$0	\$22,500
Overtime	\$0	\$0	\$0	\$0	\$0
Benefits Regular	\$0	\$0	\$45,397	\$45,397	\$48,370
District Substitutes	\$0	\$0	\$0	\$0	\$4,950
Overtime	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$205,397	\$207,531	\$222,396
Purchased Services	\$0	\$0	\$18,518	\$37,036	\$14,560
	\$0	\$0	\$18,518	\$37,036	\$14,560
Supplies	\$0	\$0	\$18,518	\$3,900	\$6,100
	\$0	\$0	\$18,518	\$3,900	\$6,100
Property - Technology	\$0	\$0	\$0	\$0	\$4,800
Property - other	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$4,800
Other Objects	\$0	\$0	\$18,518	\$1,000	\$0
	\$0	\$0	\$18,518	\$1,000	\$0
Subtotal Other Expenditures	\$0	\$0	\$55,554	\$41,936	\$25,460
Total Costs This Program	\$0	\$0	\$260,951	\$249,467	\$247,856
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$0	\$0	\$52	\$50	\$47

** Indicates this was previously dedicated to Culture and Equity program.

Location: 600 - Health Services(21)(2130)

Program Description:

Oversee district health services which includes the School Based Health Centers, nurses, social emotional health supports and health education.

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	\$149,040	\$150,857	\$150,000	\$181,254	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$2,000
Benefits Regular	\$49,816	\$51,507	\$49,500	\$59,814	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$198,856	\$202,364	\$199,500	\$241,068	\$2,000
Purchased Services	\$44,686	\$52,266	\$49,560	\$49,560	\$49,800
	\$44,686	\$52,266	\$49,560	\$49,560	\$49,800
Supplies	\$345	\$3,571	\$5,500	\$5,500	\$5,000
	\$345	\$3,571	\$5,500	\$5,500	\$5,000
Property - Technology	\$0	\$1,228	\$1,300	\$1,300	\$0
Property - other	\$1,186	\$0	\$0	\$0	\$0
	\$1,186	\$1,228	\$1,300	\$1,300	\$0
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$46,217	\$57,065	\$56,360	\$56,360	\$54,800
Total Costs This Program	\$245,073	\$259,429	\$255,860	\$297,428	\$56,800
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$56	\$54	\$51	\$60	\$11

Location: 600 - Curriculum, Instruction, and Assessment (22)(2212)

Program Description:

Includes non-student expenses ensuring that we have a guaranteed viable curriculum and have effective systems to track student learning over time.

<u>Object Description</u>	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Regular	\$606,446	\$606,143	\$292,923	\$292,923	\$393,603
District Substitutes	\$0	\$15,408	\$0	\$0	\$24,000
Stipends/Overtime	\$0	\$0	\$5,418	\$5,418	\$49,700
Benefits Regular	\$144,896	\$159,270	\$85,000	\$84,948	\$129,889
District Substitutes	\$0	\$3,215	\$0	\$0	\$5,280
Stipends/Overtime	\$0	\$0	\$1,127	\$1,127	\$10,934
Subtotal Salaries & Benefits	\$751,342	\$784,036	\$384,468	\$384,416	\$613,406
Purchased Services	\$156,199	\$133,055	\$30,702	\$30,702	\$85,600
	\$156,199	\$133,055	\$30,702	\$30,702	\$85,600
Supplies	\$12,023	\$16,426	\$13,500	\$13,500	\$8,000
	\$12,023	\$16,426	\$13,500	\$13,500	\$8,000
Property - Technology	\$2,683	\$18,551	\$5,000	\$5,000	\$2,100
Property - other	\$0	\$0	\$0	\$0	\$0
	\$2,683	\$18,551	\$5,000	\$5,000	\$2,100
Other Objects	\$1,343	\$1,311	\$5,000	\$9,400	\$14,780
	\$1,343	\$1,311	\$5,000	\$9,400	\$14,780
Subtotal Other Expenditures	\$172,248	\$169,343	\$54,202	\$58,602	\$110,480
Total Costs This Program	\$923,590	\$953,379	\$438,670	\$443,018	\$723,886
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$209	\$198	\$88	\$89	\$136

Location: 600 - Office of Operations(26)(2690)

Program Description:

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

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Regular	\$155,153	\$127,960	\$157,472	\$157,472	\$160,621
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Benefits Regular	\$45,526	\$34,391	\$38,500	\$40,943	\$53,005
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$200,679	\$162,351	\$195,972	\$198,415	\$213,626
Purchased Services	\$1,353	\$1,438	\$7,360	\$7,360	\$6,760
	\$1,353	\$1,438	\$7,360	\$7,360	\$6,760
Supplies	\$52	\$161	\$500	\$500	\$1,200
	\$52	\$161	\$500	\$500	\$1,200
Property - Technology	\$0	\$0	\$0	\$0	\$0
Property - other	\$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	\$1,405	\$1,599	\$7,860	\$7,860	\$7,960
Total Costs This Program	\$202,084	\$163,950	\$203,832	\$206,275	\$221,586
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$46	\$34	\$41	\$41	\$42

Location: 600 - Finance Office(25)(2510)

Program Description:

Activities concerned with the fiscal operations of the school district. This program area includes budgeting, cash receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, management of funds, internal and external financial reporting.

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	\$350,635	\$345,637	\$413,000	\$375,000	\$420,000
District Substitutes	\$0	\$87	\$0	\$0	\$0
Overtime	\$0	\$4,062	\$3,000	\$3,000	\$3,500
Benefits Regular	\$109,601	\$104,568	\$123,000	\$108,750	\$138,600
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$668	\$900	\$690	\$840
Subtotal Salaries & Benefits	<u>\$460,236</u>	<u>\$455,022</u>	<u>\$539,900</u>	<u>\$487,440</u>	<u>\$562,940</u>
Purchased Services	\$92,380	\$74,515	\$96,280	\$116,000	\$116,925
	<u>\$92,380</u>	<u>\$74,515</u>	<u>\$96,280</u>	<u>\$116,000</u>	<u>\$116,925</u>
Supplies	\$9,290	\$17,664	\$8,000	\$10,000	\$8,750
	<u>\$9,290</u>	<u>\$17,664</u>	<u>\$8,000</u>	<u>\$10,000</u>	<u>\$8,750</u>
Property - Technology	\$0	\$2,832	\$3,120	\$3,120	\$3,500
Property - other	\$23,131	\$0	\$17,000	\$17,250	\$18,000
	<u>\$23,131</u>	<u>\$2,832</u>	<u>\$20,120</u>	<u>\$20,370</u>	<u>\$21,500</u>
Other Objects	\$0	\$2,724	\$0	\$0	\$1,000
	<u>\$0</u>	<u>\$2,724</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>
Subtotal Other Expenditures	<u>\$124,801</u>	<u>\$97,735</u>	<u>\$124,400</u>	<u>\$146,370</u>	<u>\$148,175</u>
Total Costs This Program	<u>\$585,037</u>	<u>\$552,757</u>	<u>\$664,300</u>	<u>\$633,810</u>	<u>\$711,115</u>
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$133	\$115	\$133	\$127	\$134

Location: 600 - Communications(28)(2820)

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	\$138,733	\$122,279	\$132,408	\$132,408	\$135,056
District Substitutes	\$0	\$6,767	\$2,500	\$2,500	\$2,500
Overtime	\$0	\$322	\$0	\$0	\$0
Benefits Regular	\$43,986	\$36,821	\$38,398	\$38,398	\$44,569
District Substitutes	\$0	\$1,411	\$575	\$575	\$600
Overtime	\$0	\$67	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$182,719	\$167,667	\$173,881	\$173,881	\$182,725
Purchased Services	\$39,352	\$35,189	\$22,515	\$23,700	\$16,000
	\$39,352	\$35,189	\$22,515	\$23,700	\$16,000
Supplies	\$2,240	\$2,279	\$1,663	\$1,750	\$1,450
	\$2,240	\$2,279	\$1,663	\$1,750	\$1,450
Property - Technology	\$0	\$0	\$0	\$0	\$1,500
Property - other	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$1,500
Other Objects	\$9,112	\$12,742	\$16,150	\$17,000	\$20,130
	\$9,112	\$12,742	\$16,150	\$17,000	\$20,130
Subtotal Other Expenditures	\$50,704	\$50,210	\$40,328	\$42,450	\$39,080
Total Costs This Program	\$233,423	\$217,877	\$214,209	\$216,331	\$221,805
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$53	\$45	\$43	\$43	\$42

HUMAN RESOURCES

Location: 600 - Human Resources(28)(2830)

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	\$253,780	\$280,235	\$284,447	\$284,447	\$294,403
District Substitutes	\$0	\$3,495	\$0	\$0	\$3,000
Overtime	\$0	\$5,215	\$7,000	\$7,000	\$8,000
Benefits Regular	\$72,392	\$84,999	\$87,000	\$85,334	\$97,153
District Substitutes	\$0	\$729	\$0	\$0	\$720
Overtime	\$0	\$1,087	\$1,610	\$1,610	\$1,920
Subtotal Salaries & Benefits	\$326,172	\$375,760	\$380,057	\$378,391	\$405,196
Purchased Services	\$53,066	\$42,126	\$84,218	\$88,650	\$54,600
	\$53,066	\$42,126	\$84,218	\$88,650	\$54,600
Supplies	\$2,190	\$5,848	\$5,225	\$5,500	\$7,500
	\$2,190	\$5,848	\$5,225	\$5,500	\$7,500
Property - Technology	\$0	\$32,134	\$9,500	\$10,000	\$23,000
Property - other	\$1,422	\$0	\$0	\$0	\$0
	\$1,422	\$32,134	\$9,500	\$10,000	\$23,000
Other Objects	\$954	\$1,058	\$1,045	\$1,100	\$1,100
	\$954	\$1,058	\$1,045	\$1,100	\$1,100
Subtotal Other Expenditures	\$57,632	\$81,166	\$99,988	\$105,250	\$86,200
Total Costs This Program	\$383,804	\$456,926	\$480,045	\$483,641	\$491,396
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$87	\$95	\$96	\$97	\$92

Location: 600 - Technology(28)(2840)

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.

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Regular	\$560,146	\$579,336	\$575,000	\$620,000	\$632,400
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$156	\$0	\$0	\$2,000
Benefits Regular	\$177,267	\$183,360	\$186,000	\$186,000	\$208,692
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$32	\$0	\$0	\$480
Subtotal Salaries & Benefits	\$737,413	\$762,884	\$761,000	\$806,000	\$843,572
Purchased Services	\$116,545	\$120,620	\$134,653	\$141,740	\$119,368
	\$116,545	\$120,620	\$134,653	\$141,740	\$119,368
Supplies	\$16,898	\$5,586	\$4,560	\$4,800	\$6,200
	\$16,898	\$5,586	\$4,560	\$4,800	\$6,200
Property - Technology	\$26,679	\$46,452	\$399,000	\$420,000	\$448,200
Property - other	\$0	\$0	\$0	\$0	\$0
	\$26,679	\$46,452	\$399,000	\$420,000	\$448,200
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$160,122	\$172,658	\$538,213	\$566,540	\$573,768
Total Costs This Program	\$897,535	\$935,542	\$1,299,213	\$1,372,540	\$1,417,340
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$203	\$194	\$260	\$275	\$267

Location: 600 - Safety and Security(26)(2670)

Program Description:

This budget supports the Safety and Security Department. It includes the coordinator of Safety and Security as well as a Security Specialist II who can support schools as needed for security matters. It also includes the cost of crossing guards and reflects the contribution from the City towards the Crossing Guards positions.

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	(\$892)	\$0	\$115,000	\$131,150	\$118,450
District Substitutes	\$0	\$0	\$0	\$0	\$0
City of Durango Funding	\$0	\$0	(\$10,000)	(\$16,500)	(\$16,500)
Benefits Regular	(\$605)	\$12	\$35,000	\$39,345	\$39,089
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	(\$2,400)	(\$3,500)	(\$3,500)
Subtotal Salaries & Benefits	(\$1,497)	\$12	\$137,600	\$150,495	\$137,539
Purchased Services	\$4,543	\$10,050	\$41,250	\$55,000	\$32,000
	\$4,543	\$10,050	\$41,250	\$55,000	\$32,000
Supplies	\$5,747	\$7,769	\$3,000	\$4,000	\$20,000
	\$5,747	\$7,769	\$3,000	\$4,000	\$20,000
Property - Technology	\$0	\$0	\$3,000	\$4,000	\$5,000
Property - other	\$0	\$0	\$0	\$0	\$100,000
	\$0	\$0	\$3,000	\$4,000	\$105,000
Other Objects	\$100	\$100	\$0	\$0	\$5,000
	\$100	\$100	\$0	\$0	\$5,000
Subtotal Other Expenditures	\$10,390	\$17,919	\$47,250	\$63,000	\$162,000
Total Costs This Program	\$8,893	\$17,931	\$184,850	\$213,495	\$299,539
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$2	\$4	\$37	\$43	\$56

Location: 760 - Facilities(26)(2600)

Program Description:

Activities concerned with keeping the physical plant open, comfortable and safe for use. Maintaining 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>	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Regular	\$502,126	\$534,857	\$580,766	\$583,766	\$607,117
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$13,739	\$7,500	\$7,500	\$11,800
Benefits Regular	\$165,034	\$177,354	\$180,900	\$180,967	\$200,349
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$2,865	\$1,500	\$1,560	\$2,832
Subtotal Salaries & Benefits	\$667,160	\$728,815	\$770,666	\$773,793	\$822,098
Purchased Services	\$149,384	\$185,095	\$471,393	\$225,911	\$418,942
	\$149,384	\$185,095	\$471,393	\$225,911	\$418,942
Supplies	\$127,331	\$117,778	\$118,090	\$120,500	\$86,450
	\$127,331	\$117,778	\$118,090	\$120,500	\$86,450
Property - Technology	\$0	\$781	\$0	\$0	\$2,000
Property - other	\$9,266	\$54,465	\$53,900	\$55,000	\$47,290
	\$9,266	\$55,246	\$53,900	\$55,000	\$49,290
Other Objects	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Subtotal Other Expenditures	\$285,981	\$358,119	\$643,383	\$401,411	\$554,682
Total Costs This Program	\$953,141	\$1,086,934	\$1,414,049	\$1,175,204	\$1,376,780
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$216	\$226	\$283	\$235	\$259

Location: 765 - Custodial(26)(2620)

Program Description:

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

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	\$286,629	\$257,489	\$305,000	\$305,833	\$318,066
District Substitutes	\$0	\$3,828	\$3,000	\$3,000	\$3,500
Overtime	\$0	\$3,824	\$3,000	\$3,000	\$3,000
Benefits Regular	\$98,000	\$86,320	\$100,925	\$100,925	\$104,962
District Substitutes	\$0	\$798	\$600	\$624	\$770
Overtime	\$0	\$797	\$600	\$624	\$660
Subtotal Salaries & Benefits	<u>\$384,629</u>	<u>\$353,056</u>	<u>\$413,125</u>	<u>\$414,006</u>	<u>\$430,958</u>
Purchased Services	\$20,372	\$7,085	\$110,484	\$111,600	\$100,100
	<u>\$20,372</u>	<u>\$7,085</u>	<u>\$110,484</u>	<u>\$111,600</u>	<u>\$100,100</u>
Supplies	\$49,881	\$58,778	\$69,449	\$70,150	\$75,500
	<u>\$49,881</u>	<u>\$58,778</u>	<u>\$69,449</u>	<u>\$70,150</u>	<u>\$75,500</u>
Property - Technology	\$0	\$0	\$0	\$0	\$0
Property - other	\$9,798	\$1,025	\$19,800	\$20,000	\$65,500
	<u>\$9,798</u>	<u>\$1,025</u>	<u>\$19,800</u>	<u>\$20,000</u>	<u>\$65,500</u>
Other Objects	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal Other Expenditures	<u>\$80,051</u>	<u>\$66,888</u>	<u>\$199,733</u>	<u>\$201,750</u>	<u>\$241,100</u>
Total Costs This Program	<u>\$464,680</u>	<u>\$419,944</u>	<u>\$612,858</u>	<u>\$615,756</u>	<u>\$672,058</u>
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$105	\$87	\$123	\$123	\$126

Location: 770 - Transportation(27)(2700)

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. Included are trips between home and school and trips to school activities.

<u>Object Description</u>	<u>2015-16 Actual</u>	<u>2016-17 Actuals</u>	<u>2017-18 Estimated Actuals</u>	<u>2017-18 Amended Budget</u>	<u>2018-19 Proposed Budget</u>
Salaries Regular	\$806,417	\$698,242	\$863,000	\$863,649	\$898,195
District Substitutes	\$0	\$659	\$0	\$0	\$0
Overtime	\$0	\$131,230	\$40,000	\$40,000	\$21,500
Benefits Regular	\$312,812	\$298,447	\$305,000	\$305,000	\$296,404
District Substitutes	\$0	\$137	\$0	\$0	\$0
Overtime	\$0	\$27,361	\$8,300	\$8,320	\$4,730
Subtotal Salaries & Benefits	\$1,119,229	\$1,156,076	\$1,216,300	\$1,216,969	\$1,220,829
Purchased Services	\$3,419	\$59,503	\$29,400	\$30,000	\$31,300
	\$3,419	\$59,503	\$29,400	\$30,000	\$31,300
Supplies	\$206,566	\$247,343	\$245,615	\$250,628	\$291,600
	\$206,566	\$247,343	\$245,615	\$250,628	\$291,600
Property - Technology	\$0	\$19,794	\$10,780	\$11,000	\$107,770
Property - other	\$6,609	\$1,024	\$33,320	\$34,000	\$0
	\$6,609	\$20,818	\$44,100	\$45,000	\$107,770
Other Objects	(\$192,626)	(\$206,788)	(\$165,000)	(\$165,000)	(\$165,000)
	(\$192,626)	(\$206,788)	(\$165,000)	(\$165,000)	(\$165,000)
Subtotal Other Expenditures	\$23,968	\$120,876	\$154,115	\$160,628	\$265,670
Total Costs This Program	\$1,143,197	\$1,276,952	\$1,370,415	\$1,377,597	\$1,486,499
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$259	\$265	\$274	\$276	\$280

GENERAL UTILITIES (NON-SCHOOL BASED)

Location: 600- General Utilities(26)(2600)

Location: 800 - General Lease(51)(5100)

Program Description:

Utilities of district facilities including water, sewer, telephone, rubbish, recycling, natural gas, electricity, lease payments on energy project. All school based utilities are included on the individual school page.

<u>Object Description</u>	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Regular	\$0	\$0	\$0	\$0	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Benefits Regular	\$0	\$0	\$0	\$0	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$31,608	\$35,973	\$35,000	\$35,973	\$37,000
	\$31,608	\$35,973	\$35,000	\$35,973	\$37,000
Supplies	\$50,833	\$33,058	\$33,000	\$33,058	\$35,000
	\$50,833	\$33,058	\$33,000	\$33,058	\$35,000
Property - Technology	\$0	\$0	\$0	\$0	\$0
Property - other	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Other Objects (McKinstry Lease)	\$264,241	\$283,580	\$287,651	\$287,651	\$290,000
	\$264,241	\$283,580	\$287,651	\$287,651	\$290,000
Subtotal Other Expenditures	\$346,682	\$352,611	\$355,651	\$356,682	\$362,000
Total Costs This Program	\$346,682	\$352,611	\$355,651	\$356,682	\$362,000
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$79	\$73	\$71	\$71	\$68

INSURANCE RISK MANAGEMENT

Location: 605- Insurance Risk Management(28)(2850)

Program Description:

This budget covers the cost of liability insurance and risk management expenses for the district.

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Regular	\$0	\$0	\$0	\$0	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Benefits Regular	\$0	\$0	\$0	\$0	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$655,500	\$558,561	\$571,407	\$571,407	\$670,000
	\$655,500	\$558,561	\$571,407	\$571,407	\$670,000
Supplies	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Property - Technology	\$0	\$0	\$0	\$0	\$0
Property - other	\$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	\$655,500	\$558,561	\$571,407	\$571,407	\$670,000
Total Costs This Program	\$655,500	\$558,561	\$571,407	\$571,407	\$670,000
Students	4,412	4,811	4,999	4,999	5,314
Cost Per Student	\$149	\$116	\$114	\$114	\$126

OTHER CHARGES

Location: 580- Leave Payouts -Certified(19)(0090)
 Location: 680- Leave Payouts -Classified(29)(2900)
 Location: 605- Other Charges(23)(2300)
 Location: 690- Other Charges(25)(2510)

Program Description:

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

Object Description	2015-16 Actual	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Salaries Leave Payouts - Certified	\$3,067	\$64,525	\$50,000	\$50,000	\$80,000
Leave Payouts - Classified	\$40,837	\$50,204	\$20,000	\$20,000	\$40,000
One Time Stipends	\$0	\$342,247	\$0	\$0	\$0
Benefits Regular	\$0	\$0	\$0	\$0	\$0
District Substitutes	\$0	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$0
Subtotal Salaries & Benefits	\$43,904	\$456,976	\$70,000	\$70,000	\$120,000
Purchased Services - Copiers	\$7,998	\$1,763	\$35,000	\$35,000	\$35,000
	\$7,998	\$1,763	\$35,000	\$35,000	\$35,000
Supplies	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
Property - Mill Levy Technology	\$200,000	\$200,140	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0
	\$200,000	\$200,140	\$0	\$0	\$0
Other Objects					
- Staffing Reserve	\$0	\$0	\$0	\$0	\$150,000
- General Contingency	\$40,535	\$203,743	\$100,000	\$100,000	\$135,923
	\$40,535	\$203,743	\$100,000	\$100,000	\$285,923
Subtotal Other Expenditures	\$248,533	\$405,646	\$135,000	\$135,000	\$320,923
Total Costs This Program	\$292,437	\$862,622	\$205,000	\$205,000	\$440,923

Students	475	462	504	504	524
Cost Per Student	\$616	\$1,867	\$407	\$407	\$841

OTHER BUDGETS

SPECIAL PROJECTS FUND - GENERAL

Program Description:

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

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Fund Balance:	\$386,756	\$446,163	\$439,900	\$439,899	\$454,900
Revenue:					
Other	\$496,755	\$555,134	\$500,000	\$570,000	\$570,000
Total Revenue:	\$496,755	\$555,134	\$500,000	\$570,000	\$570,000
Total Assets Available:	\$883,511	\$1,001,297	\$939,900	\$1,009,899	\$1,024,900
Expenditures:					
Other	\$437,348	\$561,397	\$485,000	\$570,000	\$570,000
Total Expenditures:	\$437,348	\$561,397	\$485,000	\$570,000	\$570,000
Ending Fund Balance:	\$446,163	\$439,900	\$454,900	\$439,899	\$454,900

FOOD SERVICE FUND

Program Description:

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

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Fund Balance:	\$28,720	\$180,767	\$221,391	\$221,391	\$133,997
Revenue:					
Food Sales	\$480,740	\$538,787	\$570,000	\$540,000	\$500,000
Reimbursements - Federal	\$738,737	\$815,489	\$835,000	\$845,000	\$845,000
Reimbursements - State	\$26,841	\$27,063	\$30,000	\$30,000	\$17,000
U.S.D.A Commodities Received	\$93,231	\$102,832	\$110,000	\$110,000	\$110,000
Transfer from General Fund	\$292,650	\$125,000	\$125,000	\$125,000	\$275,000
	<u>\$1,632,199</u>	<u>\$1,609,171</u>	<u>\$1,670,000</u>	<u>\$1,650,000</u>	<u>\$1,747,000</u>
Total Funds Available:	<u>\$1,660,919</u>	<u>\$1,789,938</u>	<u>\$1,891,391</u>	<u>\$1,871,391</u>	<u>\$1,880,997</u>
Expenditures:					
Salaries and Benefits	\$720,765	\$773,478	\$810,000	\$800,000	\$789,775
Purchased Services	\$18,775	\$13,888	\$18,000	\$27,000	\$26,600
Food	\$559,773	\$738,220	\$700,000	\$700,000	\$618,000
Other Operating Expenses	\$180,840	\$42,962	\$130,000	\$138,330	\$138,330
Farm to School	\$0	\$0	\$48,900	\$48,900	\$48,900
	<u>\$1,480,153</u>	<u>\$1,568,548</u>	<u>\$1,706,900</u>	<u>\$1,714,230</u>	<u>\$1,621,605</u>
Ending Fund Balance:	<u>\$180,767</u>	<u>\$221,391</u>	<u>\$184,491</u>	<u>\$157,161</u>	<u>\$259,392</u>

GRANT SERVICES FUND

Program Description:

Revenues consist of Designated Purpose Grants.

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Fund Balance:	\$0	\$0	\$0	\$0	\$0
Revenues:					
All Grants	\$1,484,280	\$1,600,960		\$ 4,356,795	
Private/ Local			\$ 316,478		\$ 270,000
State			\$ 1,826,112		\$ 1,600,000
Federal			\$ 1,393,949		\$ 1,870,000
Total Revenues:	\$1,484,280	\$1,600,960	\$ 3,536,539	\$ 4,356,795	\$ 3,740,000
Total Funds Available:	\$1,484,280	\$1,600,960	\$ 3,536,539	\$ 4,356,795	\$ 3,740,000
Salaries	\$708,183	\$753,720	\$ 1,298,767	\$ 1,600,000	\$ 1,373,487
Benefits	\$225,706	\$229,573	\$ 404,127	\$ 497,859	\$ 427,377
Subtotal Salaries & Benefits	\$933,889	\$983,293	\$ 1,702,894	\$ 2,097,859	\$ 1,800,863
Purchased Services	\$321,114	\$346,590	\$ 284,105	\$ 350,000	\$ 300,450
	\$321,114	\$346,590	\$ 284,105	\$ 350,000	\$ 300,450
Supplies	\$116,755	\$93,740	\$ 121,759	\$ 150,000	\$ 128,764
	\$116,755	\$93,740	\$ 121,759	\$ 150,000	\$ 128,764
Property	\$93,142	\$164,199	\$ 97,408	\$ 120,000	\$ 103,012
	\$93,142	\$164,199	\$ 97,408	\$ 120,000	\$ 103,012
Other Objects	\$19,381	\$13,138	\$ 40,586	\$ 50,000	\$ 42,921
	\$19,381	\$13,138	\$ 40,586	\$ 50,000	\$ 42,921
Subtotal Other Expenditures	\$550,392	\$617,667	\$ 543,859	\$ 670,000	\$ 575,148
ESS (IDEA/ ECEA Expenses)			\$ 1,289,786	\$ 1,588,936	\$ 1,363,989
Total Costs This Program	\$1,484,281	\$1,600,960	\$ 3,536,539	\$ 4,356,795	\$ 3,740,000
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0

INTERSCHOLASTIC ACTIVITIES FUND

Program Description:

Used to account for interscholastic activities.

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Fund Balance:	\$ 983	\$0	\$ 3,259	\$ 3,279	\$ 6,548
Revenues:					
Fees	\$ 83,851	\$ 85,523	\$ 108,300	\$ 84,808	\$ 116,000
Gate Receipts	\$ 41,448	\$ 34,939	\$ 34,939	\$ 42,000	\$ 42,000
Fundraising	\$0	\$0	\$0	\$0	\$ 112,000
DHS Track Equipment Donation	\$0	\$ 22,777	\$0	\$0	\$0
Transfer from Capital Projects Fund	\$0	\$0	\$0	\$0	\$ 100,000
Transfer from General Fund	\$ 965,224	\$ 1,075,000	\$ 1,010,000	\$ 1,100,000	\$ 1,100,000
	<u>\$1,090,522</u>	<u>\$1,218,239</u>	<u>\$1,153,239</u>	<u>\$1,226,808</u>	<u>\$1,470,000</u>
Total Funds Available:	<u>\$1,091,505</u>	<u>\$1,218,239</u>	<u>\$1,156,498</u>	<u>\$1,230,087</u>	<u>\$1,476,548</u>
Expenditures					
Stadium Lease Payment	\$0	\$0	\$0	\$0	\$ 212,000
Admin	\$0	\$ 66,191	\$0	\$0	\$0
Elementary	\$ 5,139	\$ 4,580	\$ 4,579	\$0	\$ 4,580
Miller	\$ 82,333	\$ 88,688	\$ 88,090	\$ 100,000	\$ 88,000
Escalante	\$ 97,246	\$ 107,194	\$ 104,215	\$ 101,000	\$ 104,000
High School	\$ 906,787	\$ 948,327	\$ 953,066	\$ 985,500	\$ 1,067,968
	<u>\$ 1,091,505</u>	<u>\$ 1,214,980</u>	<u>\$1,149,950</u>	<u>\$1,186,500</u>	<u>\$1,476,548</u>
	<u>\$0</u>	<u>\$3,259</u>	<u>\$6,548</u>	<u>\$43,587</u>	<u>\$0</u>

DEBT SERVICE FUND

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)).

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Fund Balance:	\$9,379,652	\$10,460,541	\$10,486,381	\$10,486,381	\$10,682,738
Revenue:					
Local Property Taxes (Net)	\$8,587,797	\$7,591,467	\$7,635,594	\$7,607,833	\$7,635,594
Earnings on Investments	\$21,622	\$59,117	\$80,000	\$75,000	\$80,000
Refunding Bond Proceeds	\$5,898,819	\$0	\$0	\$0	\$0
	<u>\$14,508,238</u>	<u>\$7,650,584</u>	<u>\$7,715,594</u>	<u>\$7,682,833</u>	<u>\$7,715,594</u>
Total Funds Available:	<u>\$23,887,890</u>	<u>\$18,111,125</u>	<u>\$18,201,975</u>	<u>\$18,169,214</u>	<u>\$18,398,332</u>
Expenditures:					
Retirement of Bonds	\$5,495,000	\$5,750,000	\$5,865,000	\$5,865,000	\$6,650,000
Interest on Bonds Outstanding	\$2,035,170	\$1,872,944	\$1,652,437	\$1,652,437	\$1,410,412
Other-Paying Agent Fees	\$102,754	\$1,800	\$1,800	\$4,000	\$4,000
Payment Refunding Bond Escrow Agent	\$5,794,425	\$0	\$0	\$0	\$0
	<u>\$13,427,349</u>	<u>\$7,624,744</u>	<u>\$7,519,237</u>	<u>\$7,521,437</u>	<u>\$8,064,412</u>
Ending Fund Balance:	<u>\$10,460,541</u>	<u>\$10,486,381</u>	<u>\$10,682,738</u>	<u>\$10,647,777</u>	<u>\$10,333,920</u>

CAPITAL PROJECTS FUND

Program Description:

To account for capital projects and larger capital purchases.

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Fund Balance:	\$1,562,014	\$2,167,857	\$1,507,367	\$1,507,367	\$1,060,367
Revenues:					
Other Revenue (PILT and Fund Raising)	\$626,019	\$88,883	\$50,000	\$350,000	\$350,000
School Dedication Fees (taxes)	\$106,348	\$392,528	\$95,000	\$100,000	\$94,395
Best Grant or Other Awards	\$74,815	\$14,857	\$0	\$0	\$0
Transfer from General Fund	\$400,000	\$2,350,000	\$1,850,000	\$1,850,000	\$1,100,000
Lease Revenue	\$1,900,000	\$0	\$0	\$0	\$0
	<u>\$3,107,182</u>	<u>\$2,846,268</u>	<u>\$1,995,000</u>	<u>\$2,300,000</u>	<u>\$1,544,395</u>
 Total Funds Available:	 \$4,669,196	 \$5,014,125	 \$3,502,367	 \$3,807,367	 \$2,604,762
Expenditures:					
Projects-Current Fiscal Year	\$1,180,992	\$1,299,787	\$1,680,000	\$1,689,767	\$1,900,000
DHS & ESC Track/Field	\$1,091,455	\$1,876,392	\$0	\$0	\$0
School Bus & Transportation Projects	\$228,892	\$118,505	\$300,000	\$300,000	\$150,000
Transfer to Interscholastic Activities	\$0	\$0	\$0	\$0	\$100,000
Loan Payment on Stadium	\$0	\$212,074	\$212,000	\$212,000	\$0
Contingency/Technology	\$0	\$0	\$250,000	\$250,000	\$250,000
	<u>\$2,501,339</u>	<u>\$3,506,758</u>	<u>\$2,442,000</u>	<u>\$2,451,767</u>	<u>\$2,400,000</u>
 Ending Fund Balance:	 \$2,167,857	 \$1,507,367	 \$1,060,367	 \$1,355,600	 \$204,762

AFTER SCHOOL ENRICHMENT FUND

Program Description:

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

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Net Position:	\$213	\$9,455	\$2,420	\$2,420	\$7,420
Revenue:					
Charges for Services	\$319,874	\$249,024	\$230,000	\$310,000	\$293,825
Transfer from General Fund	\$50,500	\$35,000	\$80,000	\$50,000	\$30,000
	<u>\$370,374</u>	<u>\$284,024</u>	<u>\$310,000</u>	<u>\$360,000</u>	<u>\$323,825</u>
Total Funds Available:	<u>\$370,587</u>	<u>\$293,479</u>	<u>\$312,420</u>	<u>\$362,420</u>	<u>\$331,245</u>
Expenditures:					
Salaries and Benefits	\$332,731	\$276,435	\$290,000	\$333,335	\$315,579
Other	\$28,401	\$14,624	\$15,000	\$0	\$15,667
	<u>\$361,132</u>	<u>\$291,059</u>	<u>\$305,000</u>	<u>\$350,835</u>	<u>\$331,245</u>
	<u>\$9,455</u>	<u>\$2,420</u>	<u>\$7,420</u>	<u>\$11,585</u>	<u>(\$0)</u>

DENTAL INSURANCE FUND

Program Description:

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

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Net Position:	\$63,046	\$122,179	\$179,091	\$179,091	\$235,216
Revenues					
Premium Payments - Dental	\$363,822	\$376,409	\$385,000	\$365,000	\$385,000
Earnings on Investments	\$15	\$70	\$125	\$1,500	\$500
	<u>\$363,837</u>	<u>\$376,479</u>	<u>\$385,125</u>	<u>\$366,500</u>	<u>\$385,500</u>
Total Funds Available:	<u>\$426,883</u>	<u>\$498,658</u>	<u>\$564,216</u>	<u>\$545,591</u>	<u>\$620,716</u>
Expenditures					
Claims	\$275,047	\$289,256	\$299,000	\$310,000	\$315,000
Administrative - Service Fees	\$29,657	\$30,311	\$30,000	\$30,000	\$35,000
Contingency	\$0	\$0	\$0	\$20,000	\$20,000
	<u>\$304,704</u>	<u>\$319,567</u>	<u>\$329,000</u>	<u>\$360,000</u>	<u>\$370,000</u>
Ending Net Position:	<u>\$122,179</u>	<u>\$179,091</u>	<u>\$235,216</u>	<u>\$185,591</u>	<u>\$250,716</u>

HEALTH INSURANCE FUND

Program Description:

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

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Net Position:	\$3,189,684	\$3,037,247	\$2,387,331	\$2,387,331	\$1,597,028
Revenues					
Premium Payments - Health / Medical	\$4,268,084	\$4,290,775	\$4,899,218	\$4,800,000	\$5,500,000
Earnings on Investments	\$10,626	\$22,331	\$28,000	\$26,500	\$28,000
Transfer from General Fund	\$0	\$250,000	\$0	\$0	\$0
	<u>\$4,278,710</u>	<u>\$4,563,106</u>	<u>\$4,927,218</u>	<u>\$4,826,500</u>	<u>\$5,528,000</u>
Total Funds Available:	\$7,468,394	\$7,600,353	\$7,314,549	\$7,213,831	\$7,125,028
Expenditures					
Claims	\$3,613,893	\$4,372,227	\$4,781,037	\$4,765,858	\$5,000,000
Administrative - Service Fees	\$784,082	\$840,795	\$911,484	\$810,750	\$810,750
Other Costs-Broker Fees/EAP	\$33,172	\$0	\$25,000	\$33,000	\$33,000
Contingency	\$0	\$0	\$0	\$500,000	\$500,000
	<u>\$4,431,147</u>	<u>\$5,213,022</u>	<u>\$5,717,521</u>	<u>\$6,109,608</u>	<u>\$6,343,750</u>
Ending Net Position:	<u>\$3,037,247</u>	<u>\$2,387,331</u>	<u>\$1,597,028</u>	<u>\$1,104,223</u>	<u>\$781,278</u>

STUDENT ACTIVITY FUND

Program Description:

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

	2015-16 Actuals	2016-17 Actuals	2017-18 Estimated Actuals	2017-18 Amended Budget	2018-19 Proposed Budget
Beginning Fund Balance	\$291,584	\$324,488	\$375,610	\$324,488	\$350,608
Revenue:					
Other	\$531,030	\$582,320	\$650,000	\$650,000	\$650,000
	\$531,031	\$582,321	\$650,000	\$650,000	\$650,000
Total Assets Available:	\$822,615	\$906,809	\$1,025,610	\$974,488	\$1,000,608
Expenditure:					
Other	\$498,127	\$531,199	\$675,002	\$675,002	\$675,002
	\$498,127	\$531,199	\$675,002	\$675,002	\$675,002
Ending Fund Balance:	\$324,488	\$375,610	\$350,608	\$299,486	\$325,606