

# **Proposed Budget Fiscal Year 2013-14**

Presentation to the Board of Education Work Session

Denver Public Schools

May 13, 2013



Discover a World of Opportunity™

# Presentation Update

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- This presentation is largely unchanged from the presentation given at the Board of Education Work Session on April 15<sup>th</sup>, 2013
- Where changes have been made they have been noted in red text

# Agenda

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## ■ Statutory and Regulatory

- Colorado and Federal Law, e.g. CRS 22-44
- US DoE, CDE, and DPS, e.g. CDE's Financial Policies and Procedures Handbook

## ■ Denver Plan: Strategic Management of Financial Resources

- Strategy 1: Ensure Fiscal Stability
- Strategy 2: Maximize Financial Resources
- Strategy 3: Align Resources with Goals
- Strategy 4: Increase Transparency

## ■ Summary of FY2013-14 Proposed Budget

## ■ Board Actions

## ■ Appendix

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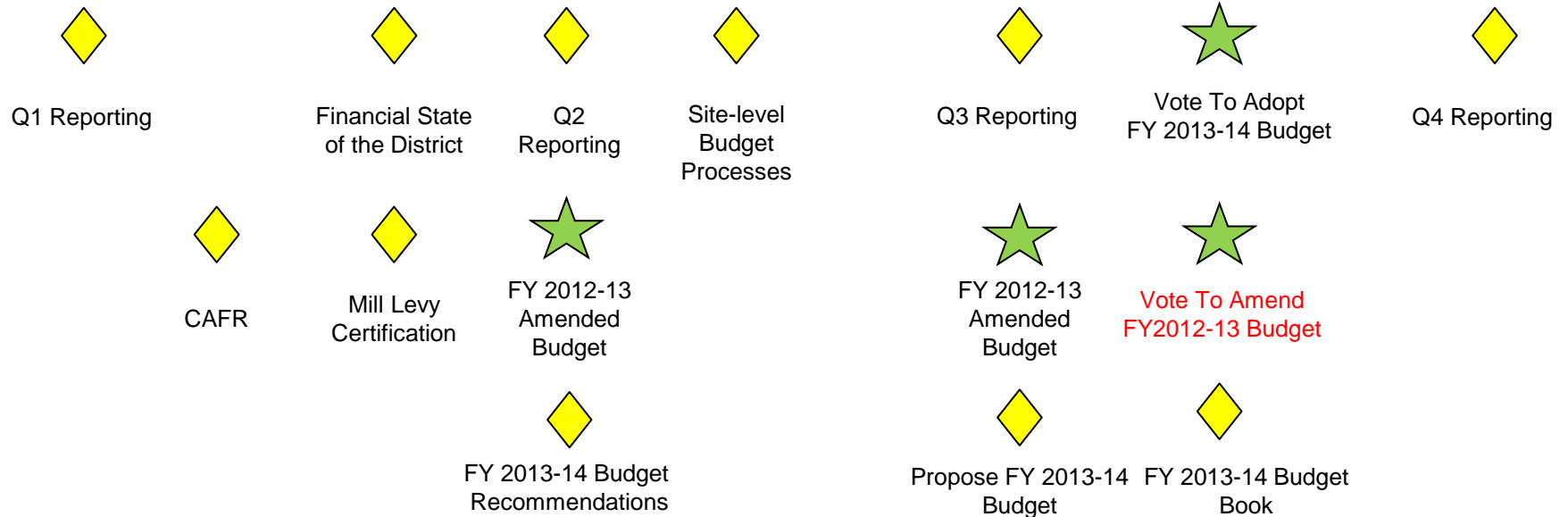
## ■ Appendix

# State Required Compliance

Statutory Requirements	DPS Compliance
<p><b><u>C.R.S. 22-44-103</u></b>            “The board of education of each school district shall adopt a budget and an appropriation resolution for each fiscal year, prior to the beginning of the fiscal year.”</p>	<p>This budget’s revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the federal government, and other sources using methods recommended in the Financial Policies and Procedures Handbook. This budget’s expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook.</p>
<p><b><u>C.R.S. 22-44-107(1)</u></b>            “The board of education of each school district shall adopt a budget and an appropriation resolution at the time it adopts the budget. The appropriation resolution shall specify the amount of money appropriated to each fund;...”</p>	<p>The budget resolutions include an appropriation resolution listing the amounts appropriated for each fund.</p>
<p><b><u>C.R.S. 22-44-110(1)</u></b>            “Any person paying school taxes in the school district is entitled to attend the meeting of the board of education at which the proposed budget for the district will be considered. At such meeting, the board shall review the functions and objects of the proposed budget. Any taxpayer or his representative is entitled to file or register objections to the proposed budget prior to its final adoption.”</p>	<p>A notice <b>was published</b> notifying the public that the proposed FY2013-14 budget is available for inspection at the Budget Office and that the proposed budget will be presented at the May 16<sup>th</sup> Board of Education meeting.</p>

# Overall Budgeting Process Timeline to the Board of Education

2012			2013						
Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Planning			Prep	Development		Finalization			



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## DPS Revenue Updated to Reflect SB260 – **NEW SLIDE**

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- The Proposed Budget that was presented in April contained revenue assumptions based on the Governor's Proposed Budget
  
- Since that presentation, the Legislature has passed SB 260 – School Finance Act for FY2013-14
  
- Major changes in SB 260 vs. the Governor's Proposed budget on a statewide basis include:
  - Negative Factor increasing \$33M
  - Total Program (after Negative Factor) decreasing \$42.6M
    - Local Share flat, all reductions are from State Share
  - Kindergarten students counted at .58 FTE (vs. .597 in the Governor's Proposed)
  - CPP Hold Harmless funding for kindergarten reinstated
  - Per pupil funding reduced by \$55 statewide



## DPS Revenue Updated to Reflect SB260 – **NEW SLIDE**

DPS	FY12-13	Governor's Budget	SB260 - Final	SB260 vs. Gov's
Funded Pupils	77,252	79,477	79,667	191
Total Program (before NF)	631,431,226	663,997,748	664,123,032	125,285
Negative Factor	(101,622,608)	(99,275,456)	(102,857,633)	(3,582,177)
Total Program (after NF)	529,808,618	564,722,292	561,265,400	(3,456,892)
Per Pupil Revenue	6,858	7,106	7,045	(60)
<i>*NF = Negative Factor</i>				

- The School Finance Act for FY2013-14 also includes additional funding for specific initiatives
  - Colorado Pre-School Program (“CPP”): Additional 3,200 statewide half-day slots are included in Funded Pupil Count
    - DPS’ projected share of these slots is approximately 600 half-day slots. Actual allocations will be made based on an application process
  - READ Act: \$16M of funding statewide that will be allocated based on reading achievement in individual districts. Allocations will not be known until this summer. DPS estimates its allocation to be between \$1.6M and \$4M
  - Special Education: \$20M of funding statewide for Tier B students. Based on DPS’ current share of Special Education funding, DPS estimates that it will receive approximately \$2M of this allocation

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## **Additional Resources for Student Supports**

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## Additional Resources for Student Supports – NEW SLIDE

- DPS will repurpose a portion the COPs reserve to add more resources to support students
- Over the next three years, \$1.5M each year will be allocated directly to schools in addition to the SBB funds specifically to provide these services
- Funds could be used to purchase supplementary resources including
  - Counselors
  - Nurses
  - Social Workers
  - Psychologists
  - Speech Pathologists
  - Other appropriate expenses

<i>Potential Use of Resources</i>	<i>Typical 1.0 FTE Exp*</i>	<i>One Additional Day**</i>
Mild Moderate Teacher	\$ 66,168	\$ 13,234
Nurse	66,484	13,297
Social Worker	76,493	15,299
Psychologist	76,493	15,299
Speech Pathologist	\$ 76,493	\$ 15,299
<i>*Includes Salary and Benefits of full time employee</i>		
<i>**Represents 0.2 FTE -- One additional day per week</i>		

## Proposed FY2013-14 Budget

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- Assumptions largely unchanged from presentation to Board of Education on January 14, 2013
  - Revenue updated to reflect SB 260 – decrease of approximately \$3.5M from Governor's budget
  - Expenditures updated to reflect repurposing of \$1.5M from PCOP reserve to fund additional student supports
- SBB formula largely unchanged from FY2012-13
  - SBB Base increased to maintain school purchasing power as it relates to compensation increases
  - Kindergarten students funded at 1.0 in SBB
  - New weights added to decentralize funds related to Negotiated Paras and Extracurricular stipends
  - Formula for Center Programs modified to increase equitability
  - Maintain ELL and ELO models that were implemented in FY2012-13
- DPS Finance Department received several questions from the BoE related to the FY2013-14 budget and answers were provided at the end of January
  - These answers are provided in Appendix D

# State of the State

## Governor's Proposed Budget November 2012

- Increase in Public School Total Program funding by \$253 million statewide
- Reduced Negative Factor by ~\$39M statewide
- Increase DPS per pupil funding from \$6,858 to \$7,106
- Increase of ~\$35M to DPS Total Program
- Formula to reach ~\$35M increase: (FY2012-13 funded pupil count of 77,252 x increased per pupil funding of \$248) + (increase in pupils for FY2013-14 of 2,225 x per pupil funding of \$7,106)

## March 2013 Economic Forecast Impact to DPS

- Colorado General Fund revenue is projected to grow 7.1% or \$582M from FY2011-12 to FY2012-13
- Colorado maintains a position as one of top states in economic performance
- Economic growth is expected to slow in 2013 due to recent federal tax rate increases and budget reductions, uncertainty surrounding the federal debt level, and the European financial crisis
- Under current law, excess FY2012-13 reserves are earmarked for transfer to the State Education Fund to be used for K-12 education

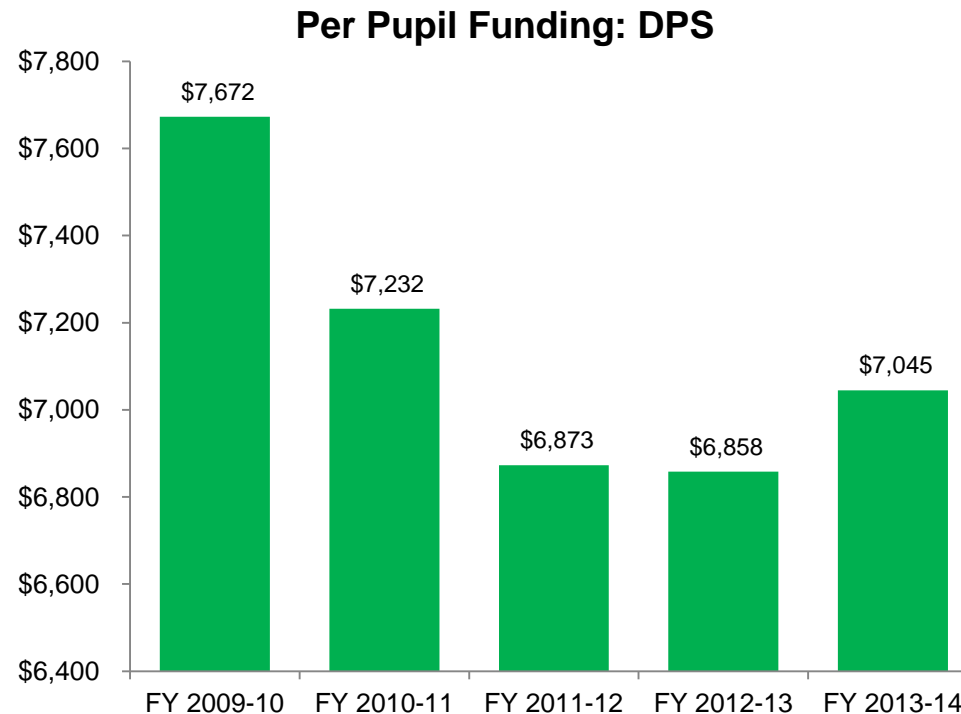
## SB 260 – School Finance Act

- FY2013-14 School Finance Act (SB13-260) has recently been **approved by the legislature. The numbers contained in this presentation represent information from SB260. DPS' revenue will be approximately \$3.5M less than that presented with the Governor's budget**
- Proposed future Public School Finance Act which will go into effect in FY2015-16 has **been passed by the legislature (SB13-213)**
  - Will revise state funding formula through new base, weights and categoricals
  - Implementation of new SFA is triggered by new revenue of ~\$1B on the ballot for November 2013
  - Provide increased funding for at-risk and English Language Learner students and full day kindergarten
  - Average Daily Membership count rather than October Count day

Sources: Information on Governor's Proposed Budget and March Economic Forecast are from the Colorado Office of State Planning and Budgeting  
Information on proposed School Finance Act is from Senator Johnston's office

## State Funding Cuts Impact to Per Pupil Funding: DPS

The State has decreased per pupil funding more than 10% from FY2009-10 to FY2012-13; however, per pupil funding is beginning to increase due to the improved economic performance of Colorado. Per Pupil funding is expected to increase by \$187 for DPS in FY2013-14.

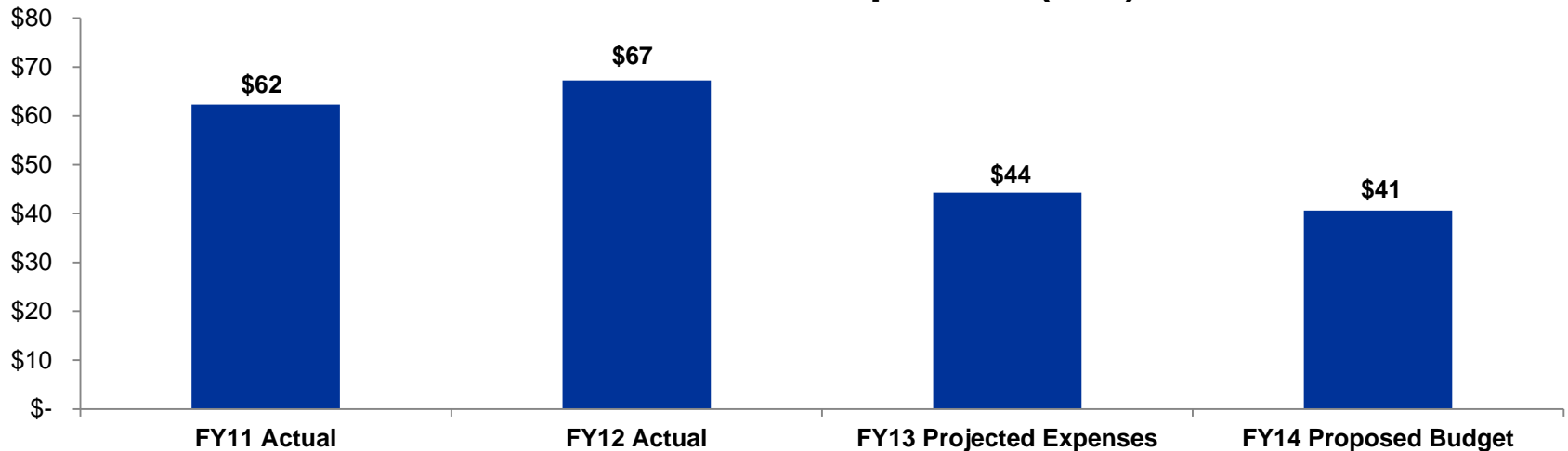


\* FY2010-11 funding is after the federal adjustment of \$21M; FY2010-11 funding would have been \$6,941 without this adjustment; FY2013-14 is projected per student funding based on the **SB 260**

The impact of per pupil reductions on overall District funding during this time period has been somewhat mitigated by enrollment increases.

# Overview of Federal Funding

## Title I, II, III and TIG Expenses (\$ M)



### Federal Funding

- Title I, II and III are expected to continue to decline due to increased caseload and reduced funding
- From FY2010-11 through FY2013-14 Title I's allocation has been reduced by \$11M
- Impact of sequestration will be mitigated by maximizing carryover from FY2012-13

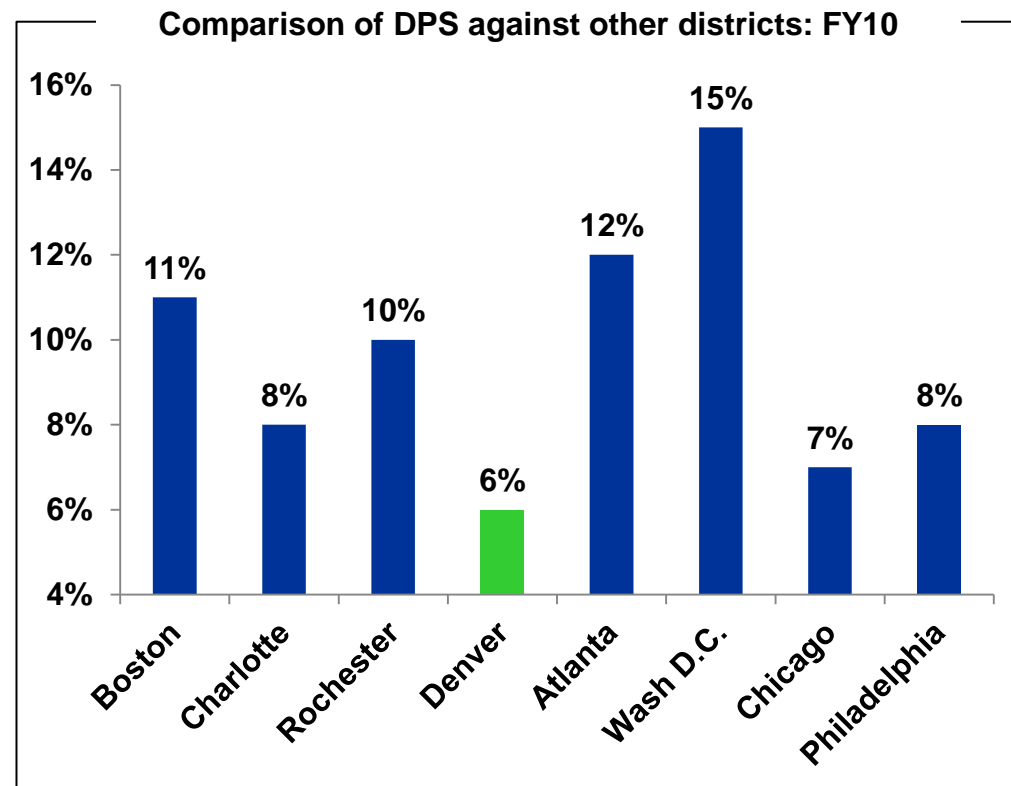
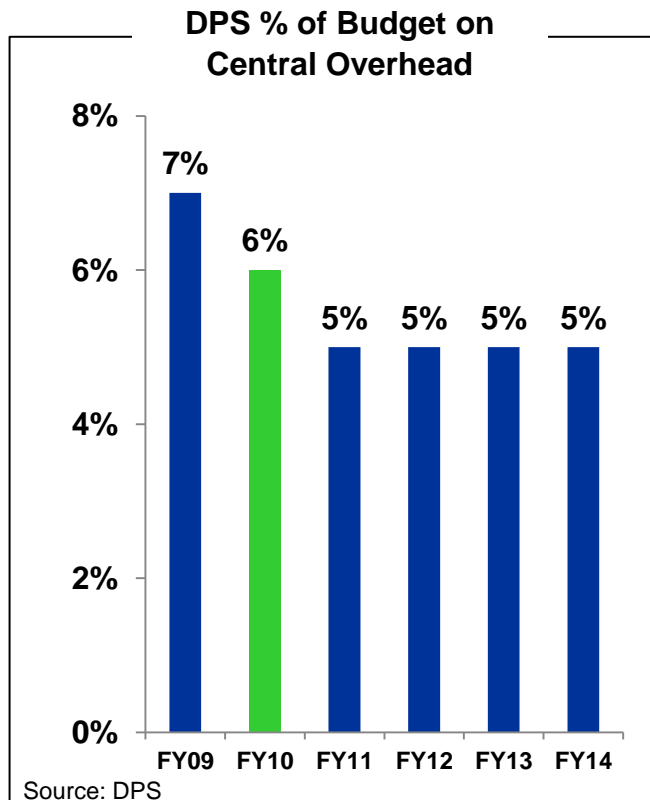
### Impact on DPS Budgets

- Reductions are being addressed by moving selected programs to the General Fund and 2012 Mill Levy, and by reducing per pupil allocations for Title I and II.
- Title I per-pupil allocations were reduced by \$35 and Title II was reduced by \$18
- The Title I allocation is now back to FY2009-10, pre-ARRA levels of approximately \$30M

## DPS Maximizes Spending Directly in the Classroom

DPS continues its practice of minimizing total spending on centrally budgeted services and remains among comparative urban districts with the lowest percentage of central funding in order to maximize funding in our classrooms.

### % of K12 Operating Budget for Central Overhead





# FY2013-14 Budget Expenditures by Cost Category

## DPS FY 2013-14 Budget Summary

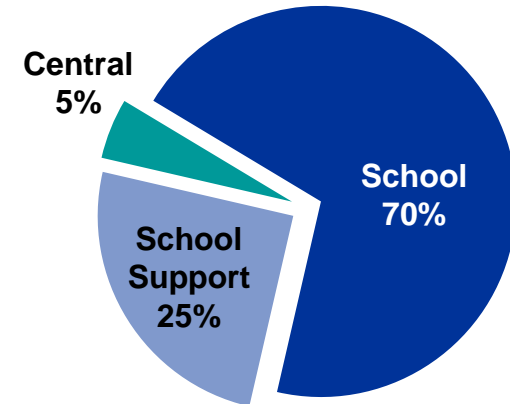
### Budgeted Revenues

General Fund (School Finance Act & State Categorical)	<b>Updated based on SB260</b>	
Mill Levy Override	\$ 7,181	
	1,583	
<b>Per Pupil Revenue</b>	<b>\$ 8,764</b>	

### Budgeted Expenditures

I. School		
School Direct	\$ 6,144	65%
ProComp (Teacher Salary and Benefits)	508	5%
II. School Support Services		
Special Education/Student Serv.	625	7%
Facilities, Utilities, Insurance	555	6%
Academic Support	509	5%
Transportation	259	3%
Community Engagement, Adult Ed, Voc Ed, Other Ed	139	1%
Other	252	3%
III. Central		
Central Support Services	428	5%
<b>Per Pupil Expenditures</b>	<b>\$ 9,419</b>	<b>100%</b>

### Expenditures by Category



Source: FY2013-14 Proposed Budget, K-12 @ 1.0

# DPS Maximizes Spending Directly in the Classroom

## Student Based Budgeting History

FY2007-08 – Implementation of SBB

2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
<p>Pension refinancing increases dollars available via SBB. Supplemental allocations added for:</p> <ul style="list-style-type: none"> <li>• Base Funding</li> <li>• Free Lunch</li> <li>• Gifted and Talented</li> <li>• At-Risk</li> <li>• Additional targeted funding for some underperforming schools</li> </ul> <p>RAM to SBB adjustment eliminated</p>	<p>Small School Factor continues to ratchet down as planned</p> <p>Facilitator requirements “loosened” to allow for additional site-level discretion</p> <p>Some schools begin budgeting on actual salaries</p> <p>Some Federal ARRA funds allocated directly through SBB</p>	<p>Final year for Small School Factor</p> <p>Central budget for Guest Teachers (substitutes) allocated directly to schools</p> <p>State lifts restrictions on instructional funding – more flexibility for schools</p>	<p>\$10 million added to SBB</p> <ul style="list-style-type: none"> <li>• Additional funding for at-risk students</li> <li>• Additional base funding</li> <li>• Performance allocation added to formula to incentivize SPF performance</li> </ul> <p>Refinements implemented to streamline SBB formula</p> <p>Additional site-level control over Mild Moderate and Nurse/Mental Health Staffing</p>	<p>ELL Weight added \$400 per ELL</p> <p>Multiple Pathways Centers transition to a weighted student formula</p> <p>ELA Focus Schools receive additional funding to compliment SBB allocation</p>	<p>Modified center program supplement to allocate funds based on programs within the school</p> <p>Kindergarten students funded at 1.00 for all SBB allocations</p> <p>Decentralized funds for Negotiated Para and Extracurricular stipends</p> <p>Additional funds related to passage of 2012 MLO rolled out through SBB</p> <ul style="list-style-type: none"> <li>• Tutoring</li> <li>• Arts</li> <li>• ECE</li> <li>• Enrichment / PE</li> <li>• Technology</li> </ul>

## FY2013-14 Budget Plans Aligned to Budget Task Force Principles

Guiding Principle	Budget Recommendations
<b>Direct more resources to schools</b>	<ul style="list-style-type: none"> <li>▪ Fund Kindergarten students within SBB as full 1.0 student</li> <li>▪ Increase to SBB Base to maintain school purchasing power due to rising average salaries</li> <li>▪ Funds for Negotiated Para and Extracurricular stipends converted to a per pupil basis and added to SBB</li> <li>▪ Center Program allocation modified to distribute funds based on the number of center programs at a school rather than total K-12 students at the school</li> <li>▪ Maintain ELL and ELO funding implemented FY2012-13</li> </ul>
<b>Increase school autonomy and accountability</b>	<ul style="list-style-type: none"> <li>▪ Provide increased flexibilities related to the Innovation menu of services and increases in autonomies from certain district procedures</li> <li>▪ Further rollout of Strategic School Design</li> </ul>
<b>Increase our investment in leadership</b>	<ul style="list-style-type: none"> <li>▪ TIF grant to provide salary incentives to teachers, principals and APs serving in high impact roles in high poverty schools</li> <li>▪ Implementation of Learn to Lead and REDDI programs for school leadership</li> </ul>
<b>Increase accountability of central administration</b>	<ul style="list-style-type: none"> <li>▪ Dell grant to fund continued implementation employee performance management initiatives</li> <li>▪ Further development and deepening implementation of cultural initiatives</li> </ul>
<b>Fund what works</b>	<ul style="list-style-type: none"> <li>▪ Implement 2012 Mill Levy initiatives in key areas such as early childhood and tutoring</li> <li>▪ Backfill selected federal cuts with General Fund in order to maintain critical programs</li> </ul>
<b>Raise revenues together</b>	<ul style="list-style-type: none"> <li>▪ Continue to aggressively pursue outside funding to support district initiatives</li> <li>▪ Successful implementation of 2012 Bond and Mill Levy programs</li> </ul>

# Increased Financial Transparency

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- DPS [Financial Transparency](#) website highlights

- [Comprehensive Adopted Budget Book –](#) FY2012-13 edition awarded a [Distinguished Budget Presentation Award](#) from the Government Finance Officers Association
- [Comprehensive Annual Financial Report \(CAFR\)](#)
- [Quarterly Financial Statements](#)
- [Payment Review Database](#)
- [Investments](#)
- [2012 General Obligation Bonds: Rating Agency Presentation](#)
- [Student Based Budgeting Summary](#) – Proposed FY2013-14 SBB
- [Additional Information](#)

- DPS Finance Department met with District SIAC on March 14<sup>th</sup> to discuss District budget priorities

- A follow up meeting with SIAC occurred on May 1<sup>st</sup>

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## General Fund

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## General Fund Proposed Budget

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- FY2013-14 enrollment growth projected at 3.1% for total funded pupils of 79,667 (up from 77,252 in FY2012-13)\*
- Per pupil revenue is currently projected to be up \$187 from FY2012-13 at \$7,045
- With enrollment growth and increases in per pupil revenue, General Fund revenue is projected to increase approximately \$31.5M
- Salaries and benefits are forecasted to increase due to compensation increases given to all employee groups, hiring to serve increased enrollment and new positions related to 2012 Mill Levy initiatives

NOTE: All revenue assumptions based on SB 260

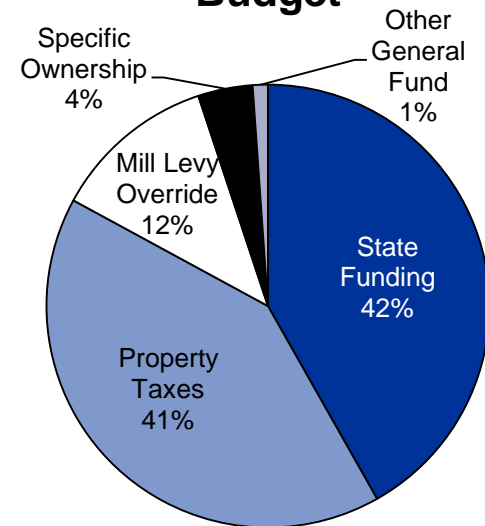
\* Funded Pupil Count is the student count used for funding purposes. DPS' overall enrollment is expected to be 86,597

# Summary of FY2012-13 Projected and Preliminary FY2013-14 Revenues

## General Fund Revenue (\$ M)

Source	FY2012-13	FY2013-14	% increase
State Funding	\$276.90	<b>\$295.38</b>	<b>6.67%</b>
Property Taxes	\$275.86	\$290.51	5.31%
Mill Levy Override	\$84.13	\$84.71	0.69%
Specific Ownership	\$27.32	\$28.13	2.96%
Other General Fund *	\$15.92	\$7.86	(50.63%)
<b>Total</b>	<b>\$680.13</b>	<b>\$706.59</b>	<b>3.89%</b>

## FY2013-14 General Fund Budget



## Revenue Forecast

- General Fund is inclusive of 1988, 1998, 2003 and 2012 Mill Levy Overrides (MLO) and does not include ProComp 2005 MLO
- FY2013-14 represents a preliminary view of the General Fund revenue forecast
- Projected state funds are based on **SB 260**
- NOTE: MLO funds are not factored into the computation for PPR for purposes of the State's funding of the school finance act
- \*NOTE: The decrease to "Other General Fund" is due to federal interest subsidies such as QZABs which will be recorded in Capital Reserve Fund for FY2013-14



# FY2013-14 Budget Assumptions

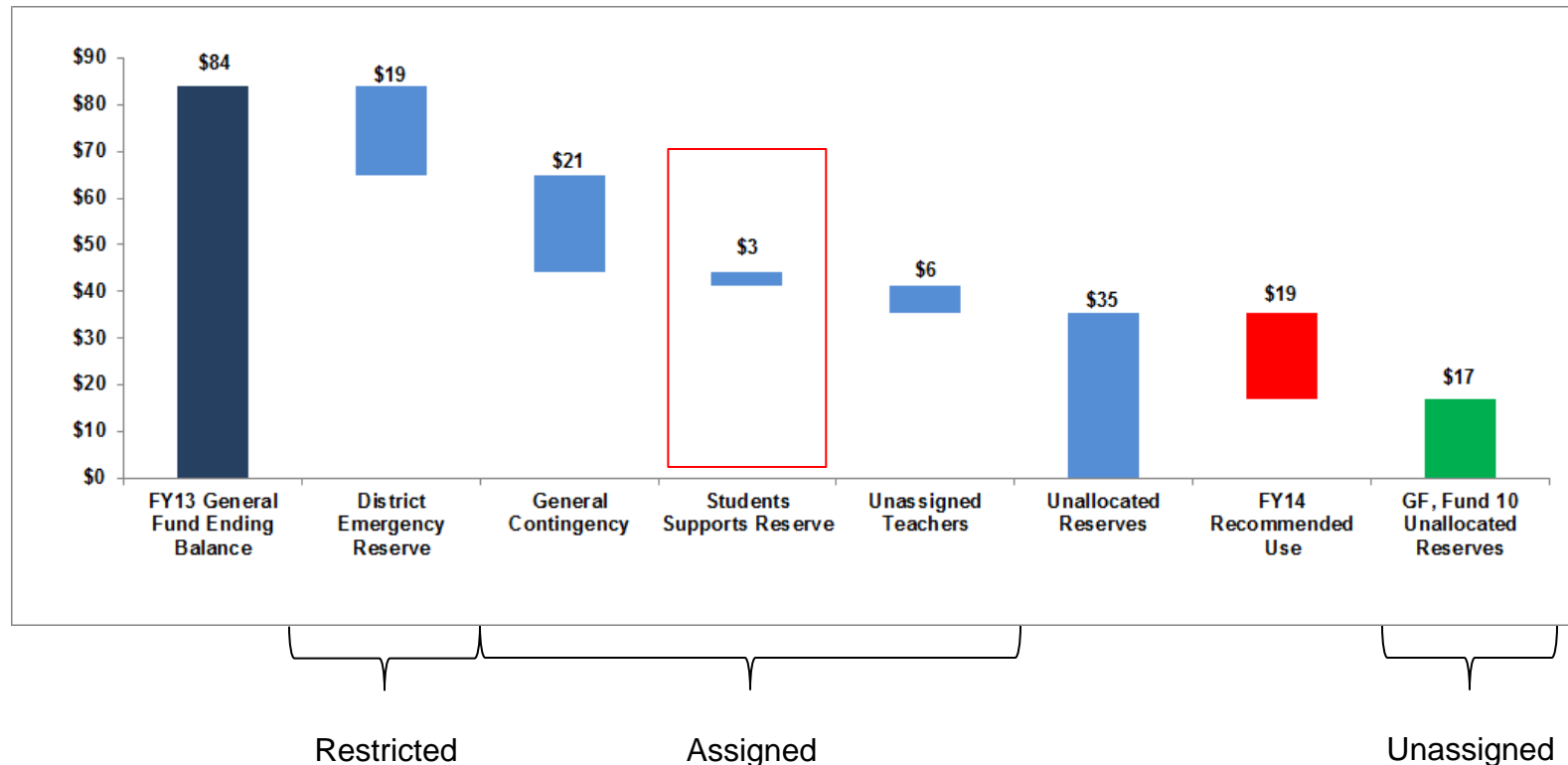
- Pursuant to CRS 22-44-105(2) and 22-44-107, 108, material herein are detailed assumptions and statements in order to validate anticipated revenues and proposed expenditures

Budget Input	Assumption
<b>Enrollment</b>	<ul style="list-style-type: none"> <li>▪ Funded Pupil Count – <b>79,667</b> (K=.58) per CDE forecast</li> <li>▪ Total Projected Enrollment – 86,597 (ECE &amp; K = 1.00)</li> <li>▪ FRL – 71.78% (including charters)</li> <li>▪ ELL – 27,899 (including charters)</li> <li>▪ CELA 1,2,3 – Students eligible for ELL per student weighting – 14,805</li> </ul>
<b>Pension Contributions</b>	<ul style="list-style-type: none"> <li>▪ Blended DPS Division statutory Contribution Rate scheduled to increase 0.9%, including increases of 0.4% for AED and 0.5% for SAED</li> </ul>
<b>Compensation Changes</b>	<ul style="list-style-type: none"> <li>▪ Per the current DCTA Bargaining Agreement, .5% COLA increase will be given as well as a step to all eligible employees. All other bargaining groups will receive an equivalent cost percentage increase</li> <li>▪ Average teacher salary increasing by .4% due to compensation increases given during FY2012-13 related to the latest DCTA agreement, combined with retirements and lower average starting salary for new hires</li> </ul>
<b>2012 Mill Levy Override</b>	<ul style="list-style-type: none"> <li>▪ Implementation of November voter-approved Mill Levy Override to increase revenue by ~\$49M for FY2013-14</li> <li>▪ Projects include enrichment programs in arts, music and physical education, early childhood and full-day kindergarten education, instructional support such as tutoring, and 21<sup>st</sup> century learning</li> </ul>

# FY2013-14 Budget Recommendations: Use of Fund Balance - **UPDATED**

When only analyzing General Fund: Fund 10, the recommended \$18.5M use of fund balance in FY2013-14 still maintains over \$16.5M of unallocated reserves

## Recommended Allocations of Operating Reserves (\$ M)



- Increased use of fund balance from the Proposed presented in April (\$3.5M): Reduction of State funding of \$3.5M+ \$1.5M for student supports - \$1.5M reduction in planned COP lease payments
- Fund balance terminology aligned with GASB 54 pronouncement and ~~proposed new~~ DPS Fund Balance policy

# Charter School Mill Levy Allocations – Adjustments from Historical Practices

- Charter Schools were historically excluded from certain Mill Levy funds. For example, the “Improving Graduation Rates” and “Improving Student Achievement” funds in the 2003 MLO
- Beginning FY2013-14, MLO funds will be shared pro-rata with all schools
- Only eligible schools will receive funds. For example, only schools offering Kindergarten will benefit from Kindergarten funds
- Maintenance and Repairs funding only benefits schools in DPS-managed facilities
- The budget reflects plans to share existing 1998 & 2003 MLO reserves with Charters on a one-time basis

1988

**\$12.1M**

General Fund –  
To be used as additional  
funding for all Alternative  
Education schools

1998

**\$17M**

Student Literacy

Technology

Maintenance of School  
Buildings

2003

**\$20M**

Elementary Arts

Extended Kindergarten

Textbooks

Repairs / Maintenance

High School Graduation

Academic Achievement

2012

**\$49M**

Enrichment Programs

Tutoring

Technology

ECE / Full Day  
Kindergarten

# General Projects Fund Proposed Budget

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## ■ Beginning Balance

- General Projects awards do not have time or spending constraints. All ending fund balances will carryover into FY2013-14
- Grants below \$100K are not budgeted for during budget development, FY2012-13 ending fund balances will be added to the current beginning balance at the start of the FY2013-14 fiscal year

## ■ Revenues

- Funds for ECE and Kinder allocations no longer transferred from Mill Levies into General Projects. These initiatives are now funded directly from the Mill Levies

## ■ Expenditures

- Due to the multi-year nature of these funds and that these funds are not designated for a specific purpose, actual expenditures are expected to be less than budgeted expenditures

## ■ Ending Balance

- Ending balances will carryover into the next fiscal year. Unspent dollars are not lost to the District

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## Grant Funds

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# Government Designated Purpose Grants Fund Proposed Budget

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## ■ Beginning Balance

- Federal revenue is received on a reimbursement basis. Unspent allocation dollars from FY2012-13 are budgeted for and recorded as new revenue in FY2013-14

## ■ Revenues

- Federal revenues continue to decline FY2013-14 due to reduced Federal allocations for formula grants
- Budgets for formula grants are inclusive of reduced budget allocations and sequestration cuts
- Grants with previously appropriated dollars are not subject to sequestration and yearly allocations are a function of the grant award

## ■ Expenditures

- Funds are expended in accordance with the approved grant applications and awards

## ■ Ending Balance

- Do not anticipate significant ending balance. Revenue will be received as it is expended

# Special Revenue Fund Proposed Budget

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## ■ Beginning Balance

- Carryover from FY2012-13 ending balance of \$3,732,548
- Grants below \$100K are not budgeted for during budget development, FY2012-13 ending fund balances will be added to the current beginning balance at the start of the FY2013-14 fiscal year

## ■ Revenues

- Budgeted revenue currently down year over year
- Notable changes:
  - Gates – Aligning Teacher Performance, Walton Transitions Grants and Dell – Performance Management end in FY2012-13
  - Funds for ECE and Kinder allocations no longer transferred from Mill Levies into Special Revenue. These initiatives are now funded directly from the Mill Levies

## ■ Expenditures

- Funds are expended in accordance with the approved grant applications and awards

## ■ Ending Balance

- Historically carryover approximately 20% of budgeted revenue due to slow implementation during the first year of the award

# Agenda

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## Capital Funds

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# Capital Projects Building Funds Proposed Budget

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## ■ Beginning Balance

- Projected to be \$484,842,639
- The beginning balance is reflective of the original amount of Series 2012B and 2012C General Obligation Bond proceeds less the FY-to date and projected building fund expenditures through June 30, 2013

## ■ Revenues

- No new revenue is expected to be generated in FY2013-14

## ■ Expenditures

- Expenditures are reflective of ongoing and new spending on approved Capacity (New Building/Renovation), Critical Maintenance, and Technology (Operational, Safety and Security, Educational Technology) projects as well as associated bond management costs

## ■ Ending Balance

- Ending fund balance of \$230,171,111 due to multi-year nature of projects funded through 2012 bond

# Capital Reserve Fund Proposed Budget

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## ■ Beginning Balance

- Beginning balance of \$107,993,884
- The beginning balance is reflective of the large revenue increase in late FY2012-13 from the issuance of \$35,195,000 of Series 2013A Lease Purchase COPs for the Downtown Campus and \$66,600,000 of Series 2013C COPs to finance the construction of new schools and related infrastructure in the Stapleton area

## ■ Revenues

- An estimated \$6,614,449 of direct subsidies associated with prior issuance of Direct Subsidy Bonds will be redirected from the general fund to the capital reserve fund and continue on a going forward basis. This will reduce the interfund transfer requirement from the general fund
- BEST Cash Grant revenue from CDE will be received into the Capital Reserve Fund on a reimbursement basis
- Sales of some DPS land and building assets, the proceeds of which are slated to repay pay principal on the outstanding Series 2013A COPs, are anticipated to occur

## ■ Expenditures

- The majority of planned expenditures for the renovation of the Downtown Campus and the construction of new schools at Stapleton are planned for FY2013-14.
- Principal and interest payments for the Series 2013A and interest payments for the 2013C COPs are planned

## ■ Ending Balance

- Projected to be \$15,958,422

# Bond Redemption Fund Proposed Budget

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## ■ Beginning Balance

- Carryover from FY2012-13 ending balance of \$103,888,967
- Sufficient reserves must be maintained to fund debt service payments and to satisfy bond sinking fund requirements through the subsequent property tax collection period

## ■ Revenues

- To remain consistent with FY2012-13 due to similar debt service

## ■ Expenditures

- Total FY2013-14 expenditures associated with debt service on all general obligation debt will be \$105,974,566

## ■ Ending Balance

- Projected at \$107,061,429
- Appropriate fund balance to protect against delayed receipt of property taxes

# Agenda

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## Other Major Funds

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# Special Revenue ProComp Trust Fund Proposed Budget

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## ■ Beginning Balance

- Projected to be \$49,155,554

## ■ Revenues

- The 2005 Mill Levy for ProComp is calculated based on prior year revenue plus CPI
- Based on 1.9% CPI, we are forecasting Mill Levy revenue of \$29,603,406. We are also forecasting an additional \$2,949,333 of revenue from investment returns for a grand total of \$32,552,739

## ■ Expenditures

- Expenditures include \$41,835,881 in salaries and benefits for payment of ProComp incentives. Remaining portion is for administrative expenses related to the operation of the ProComp program, which are approved by the Transition Team
- The FY2013-14 ProComp incentive payment expenditures have been forecasted using historical earn rates and current population demographics
- In a change of practice from prior years, these forecasts have been reviewed and approved by the Transition Team and the ProComp Trust Board in advance of the Board of Education presentation and subsequent vote

## ■ Ending Balance

- Projecting an ending balance of \$38,119,107. This \$11,036,447 use of fund balance is consistent with previous long-term projections, and we are forecasting a minimum fund balance of roughly \$10M to occur in FY2018-19

# Food Services Fund Proposed Budget

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## ■ Beginning Balance

- The beginning balance of \$2,318,380 is reflective of the contingency reserve kept to cover 3 months of operating expenses

## ■ Revenues

- The increase in revenue of approximately \$2,100,000 is associated with an increase in federal funding reimbursement for the rise in student population and the department programs such as “Breakfast in the Classroom” and “Fresh Fruit and Vegetables”

## ■ Expenditures

- The increase of approximately \$970,000 in expenditures is related to the rise in projected student population and the expected increased participation in the department programs listed above

## ■ Ending Balance

- The increase in ending fund balance reflects the effort to hold the required contingency reserve for the fund’s operational expenses

# Risk Management Fund Proposed Budget

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## ■ Beginning Balance

- Projection assumes no beginning balance for FY2013-14 as a reflection of planned spending of all available resources in FY2012-13

## ■ Revenues

- Revenue from General Fund projected to increase; this is a reflection of projected expenses consistent with FY2012-13 and zero beginning fund balance
- Revenue from General Fund of \$10,250,344 treated as an expense to General Fund

## ■ Expenditures

- Increased workers' compensation insurance from \$4.79M to \$5.15M due to revised forecast methodology for workers' compensation claim and IBNR costs
- The majority of planned expenditures for the fund are for workers' compensation, property, liability and other district insurance costs
- Projection assumes Risk Management department ~~director position will remain filled~~ will hire a new department director for FY2013-14; FY2012-13 vacancy savings for department from ~~position~~ vacancies are projected at \$45,000

## ■ Ending Balance

- Projected to be \$813,561

# Agenda

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## Other Funds

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# Pupil Activity Fund Proposed Budget

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## ■ Beginning Balance

- Projected slightly lower than FY2012-13 beginning fund balance due to increased salary expenses in FY2012-13
- Projected at \$615,000

## ■ Revenues

- Projected constant revenue of \$470,000; however \$150,000 is anticipated from ticketed events (gate receipts at athletic games) and additional revenue is from pay to play student fees
- Event attendance and participation fluctuate and thus unpredictability may lead to variances in revenue

## ■ Expenditures

- Fund will not maintain appropriated reserve for FY2013-14
- \$600,000 of projected increased expenditures due to expiration of SEI Grant for Athletics department in Special Revenue Fund at the end of FY2012-13 and the associated projects now being paid for out of Pupil Activity Fund
  - \$150,000 to maintain athletic scholarships (student fee support)
  - \$300,000 for coaches and professional development
  - \$150,000 for uniforms, equipment and supplies

## ■ Ending Balance

- Projected zero ending fund balance

# Warehouse/Reproduction Internal Service Fund Proposed Budget

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## ■ Beginning Balance

- The fund projects no beginning balance as a reflection of planned spending of all available resources in FY2012-13

## ■ Revenues

- Reduction of revenue represents the closing of the school supply store as a result of the decrease in school and department utilization of the warehouse school supply inventory

## ■ Expenditures

- Reduction of supplies and staff is also associated to the decreased use of the warehouse inventory and closing of the school supply store

## ■ Ending Balance

- The projected zero ending balance reflects the expectation of spending 100% of all proceeds within the fiscal year

# Department of Technology Services Service Bureau Internal Service Fund Proposed Budget

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- As of June 30, 2013, the DoTS fund will be fully expended and closed
- For FY2013-14, the fund will not exist and all future activity will be tracked in the District's General Projects Fund

# Private Purpose (Trust) Fund Proposed Budget

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## ■ Beginning Balance

- The expected beginning balance of \$8,401,266 illustrates a \$1,000,000 increase due to a carryover of higher than usual dividend and interest payments from FY2012-13

## ■ Revenues

- The increase of revenue is related to the expectation of higher investment interest and dividend returns due to improving market conditions

## ■ Expenditures

- Planned expenditures of \$2,711,956 are similar to FY2012-13

## ■ Ending Balance

- The increase in ending balance is a reflection of the increased investment interest and dividend revenue and stabilized expenses

# Permanent Government Fund Proposed Budget

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## ■ Beginning Balance

- Beginning balance is projected to be \$122,126 as expenditures and revenues are projected to be equal in FY2012-13

## ■ Revenues

- Dividend revenue for the fund is expected to be similar to FY2012-13

## ■ Expenditures

- The expenditures set aside will remain similar to previous years

## ■ Ending Balance

- Ending balance is expected decrease to \$94,759 as more funds have been made available for use

# Student Activity Fund Proposed Budget

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## ■ Beginning Balance

- For fiscal year end June 30, 2012 the balance of cash due to student groups was \$1,976,274
- Reported as an Agency Fund\* used to account for bank accounts maintained at each school where monies derived from school-sponsored student activities are deposited
- Beginning balance is considered a liability account as the funds in this account were raised by the student groups and should be spent on activities sponsored by the student group

## ■ Revenues and Expenditures

- Revenue maintained by each school's bank accounts
- Additions through cash receipts/deposits made by schools is projected to be \$4,862,829

## ■ Appropriation

- Proposed appropriation of \$5,553,352
- Amount derived by 1.5% increase to beginning balance and additions multiplied by estimated 80% spend rate

\*NOTE: Agency funds are used to account for situations where the government's role is purely custodial; all assets reported in an agency fund are offset by a liability to the party on whose behalf they are held

# Agenda

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## ■ Statutory and Regulatory

- Colorado and Federal Law, e.g. CRS 22-44
- US DoE, CDE, and DPS, e.g. CDE's Financial Policies and Procedures Handbook

## ■ Denver Plan: Strategic Management of Financial Resources

- Strategy 1: Ensure Fiscal Stability
- Strategy 2: Maximize Financial Resources
- Strategy 3: Align Resources with Goals
- Strategy 4: Increase Transparency

## ■ Summary of FY2013-14 Proposed Budget

## ■ Board Actions

## ■ Appendix

# Board of Education Actions

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- Proposed FY2013-14 budget presented at April 15<sup>th</sup> BoE work session
- ~~Within 10 days of the BoE work session,~~ On April 21<sup>st</sup> the District published a public 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.”
- Proposed FY2013-14 budget will be considered for approval at the May 16<sup>th</sup> BoE regular meeting
- Board Resolutions included in Appendix C



# Agenda

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## ■ Statutory and Regulatory

- Colorado and Federal Law, e.g. CRS 22-44
- US DoE, CDE, and DPS, e.g. CDE's Financial Policies and Procedures Handbook

## ■ Denver Plan: Strategic Management of Financial Resources

- Strategy 1: Ensure Fiscal Stability
- Strategy 2: Maximize Financial Resources
- Strategy 3: Align Resources with Goals
- Strategy 4: Increase Transparency

## ■ Summary of FY2013-14 Proposed Budget

## ■ Board Actions

## ■ Appendix

# Appendix

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- Appendix A: SBB comparison
- Appendix B: Enrollment Information and Fund Descriptions
- Appendix C: FY2013-14 Budget Appropriations and Resolutions
- Appendix D: Responses to Board of Education from January Work Session

# Agenda

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## Appendix A

### SBB Comparison

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## Appendix A: Proposed SBB factors and Comparison versus FY2012-13

Factor	FY2012-13	FY2013-14	Notes
<b>Base Per Pupil</b>	\$3,872 for all schools K-12 (K=0.5)	\$3,924 for all schools K-12 (K=1.0)	Adjusted due to increase in teachers salary to maintain purchasing power
<b>Instructional Dollars</b>	Included in Base	No change	
<b>Guest Teachers (Substitutes)</b>	\$52 ECE-13 (@ 1.00)	No change	
<b>Supplemental Base for Center Programs</b>	\$ Per Center Program per K-13 (K=0.5) ES - \$13      K8 - \$13 MS - \$14      6-13 - \$14 HS/Alt - \$11	\$7,480 x Number of Center Programs at the school	Formula changed because of an equity issue related to the funding of small schools related to large schools with similar needs related to center programs
<b>Student Based ELL Weight</b>	\$400 per CELA 1, 2, 3 Student	No change	
<b>PSN (Student Service Days) Staffing Allocation</b>	None	None	As of FY2011-12 - No specific PSN staffing allocation \$106 - \$119 included in Base \$52 - \$57 in FRL Supp Funds
<b>Mild Moderate Staffing Allocation</b>	None	None	As of FY2011-12 - No specific MM staffing allocation – School Leaders staff based on need and recommended levels

## Appendix A: Proposed SBB factors and Comparison versus FY2012-13

Factor	FY2012-13	FY2013-14	Notes
<b>Free and Reduced Lunch Supplemental Funds</b>	\$461 for Elementary \$496 for Secondary	No change	As of FY2011-12 allocated to free and reduced lunch students and K@1.0
<b>Gifted &amp; Talented Per Pupil</b>	\$120	No change	Per identified GT (gr. 1-8) in addition to .25 FTE allocation
<b>Targeted Interventions</b>	\$100,000-\$250,000 SPF "Orange" and "Red" schools	No change	
<b>Performance Allocation</b>	\$35 per student – SPF Green \$65 per student - SPF Blue \$95 per – growth to Orange \$100 per – growth to Yellow \$105 per – growth to Green \$115 per – growth to Blue	No change	Established in FY2011-12
<b>Extra Allocations (IB, Montessori, Arts)</b>	Supplemental funding provided through budget assistance (formally known as class size relief allocations)	No change	
<b>Small School Factor</b>	Supplemental funding provided through budget assistance	No change	
<b>Negotiated Para</b>	None	\$15.66 for K-5	Decentralized in FY2013-14 into SBB
<b>Extracurricular Pay</b>	None	\$39.79 for High Schools (9-12)	Decentralized in FY2013-14 into SBB

# Agenda

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## Appendix B

### Enrollment Information and Fund Descriptions

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# FY2013 -14 Budget Assumptions

## DPS Enrollment Trends

Type	2011-12	2012-13	Student Growth	% Growth	2013-14 Projected	Student Growth	% Growth
Alternative	2,183	2,113	(70)	(3%)	1,780	(333)	(16%)
Charter	10,076	11,806	1,730	17%	13,608	1,802	15%
Traditional	69,611	70,505	894	1%	71,209	704	1%
Overall	81,870	84,424	2,554	3%	86,597	2,173	3%

Projected Enrollment shown above is from DPS Planning and Analysis department projections

## Sources of Growth

**Source #1:** Significant growth in the FNE region (1,473). This has been due primarily to increases in capture rates in the area, rather than increases in population. SW also saw growth rates above 1%. NNE growth due to Stapleton.

**Source #2:** Charters accounted for three-fourths of the enrollment growth (1,802).

**Source #3:** The 16% enrollment decline in the alternative schools is due to no projections for RMSEL and PREP Academy Expulsion.

Region	FY2011-12	FY2012-13	Growth	% Growth
FNE	27,348	28,821	1,473	5.4%
NNE	9,462	9,498	36	0.4%
NW	14,170	14,301	131	0.9%
SE	10,536	10,584	48	0.5%
SW	19,345	19,722	377	1.9%
No District*	1,009	1,498	489	48.5%
Total**	81,870	84,424	2,554	3.1%

\* No District includes DPS Night School, ASCENT and community sites

# Description of the District's Funds

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**General Fund, Fund 10** – The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds. It includes the following sub funds:

**1998 Mill Levy Override, Fund 12** – November 1998 voter-approved mill levy override for student literacy, computers in schools and deferred building maintenance

**2003 Mill Levy Override, Fund 16** – November 2003 voter-approved mill levy override for arts/music teachers in all elementary schools, textbooks, repairs and maintenance, all-day kindergarten and early education, improving high school graduation rates, and improving academic achievement in under-performing schools

**2012 Mill Levy Override, Fund 14** – November 2012 voter-approved mill levy override for enrichment programs in arts, music and physical education, early childhood and full-day kindergarten education, instructional support such as tutoring and 21<sup>st</sup> century learning

**General Projects, Fund 13** – per GASB 54, this fund was created to distinguish projects based on funding sources. Funds that are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed and monies which have not been restricted, committed or assigned to a specific purpose

**Colorado Preschool Program, Fund 19** – Colorado General Assembly initiative to prepare four and five year old children with specific at-risk factors in need of language development

**Government Designated Purpose Grant Funds (GDPG)** – The GDPG is used to account for financial resources received from local, state, and federal grants. It includes the following sub funds:

**Emily Griffith Technical College (EGTC) State GDPG Fund 24** – State funding from Colorado Department of Higher Education (CDHE) and student paid tuition and fees to support the operations of Emily Griffith Technical College in providing approved postsecondary vocational programs



## Description of the District's Funds – (Continued)

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**State and Local GDPG Fund 25** – State categorical funding received to support students through initiatives including English Language Proficiency Act (ELPA) and Read to Achieve (RTA)

**Federal GDPG Funds 26, 27, 28** – Federal categorical funding received to support students through programs including Title 1, Teacher Quality, English Language Acquisition and IDEA. Each fund denotes a specific rolling fiscal year per fund accounting

**Pupil Activity Fund 23** – The pupil activity special revenue fund accounts for the revenue and expenditures of sponsoring athletic events at middle and high schools

**Special Revenue Fund 29** – The special revenue fund is used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt services or capital projects

**Bond Redemption Fund 31 (Debt Service Fund)** – The bond redemption fund (debt service fund) accounts for and reports financial resources that are restricted or committed for the payment of principal and interest on long-term general obligation debt of the School District as a result of the issuance of general obligation bonds

**Capital Projects Building Funds 41, 44, 45, 46, 47, 48** – The capital projects building fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure of capital outlays, including the acquisition or construction of capital facilities and other capital assets

**Capital Reserve Fund 43** – This capital projects fund is used to accumulate resources, primarily general fund support, for the acquisition, renovation and maintenance of capital assets as required by state statute

**Food Services Fund 51, 52, 53** – The food services fund accounts for the revenue and expenses related to providing breakfasts and lunches to District students and employees

## Description of the District's Funds – (Continued)

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**Warehouse/Reproduction Internal Service Fund 61** – This fund accounts for the revenue and expenses associated with central copying services, office supplies, postage and rental of equipment purchased by schools and departments

**Risk Management Fund 64 (Risk Fund)** – This fund covers the District and its employees; it contains property and liability insurance, worker's compensation premiums and claims within deductibles, and risk management services

**Department of Technology Services Service Bureau Internal Service Fund 66** –At the end of FY13, the DoTS fund will be fully expended; going forward, this fund will not exist and all future activity that has currently been recorded in this fund will be tracked in the District's General Projects Fund

**Private Purpose (Trust) Fund 71** – This fund is not for the benefit of DPS; the beneficiaries are individuals or other organizations (COBRA, retiree health and life insurance trusts, DCTA & Paraprofessionals education trusts)

**Special Revenue ProComp Trust Fund 75** – This special revenue fund is used to account for the proceeds of the voter-approved taxes from the 2005 Mill Levy Override. Its investments and expenditures are for the professional compensation system for teachers

**Permanent Government Fund 79** – This fund is used to account for and report resources that are restricted to the extent that only earnings and not principal may be used for purposes that support the District's programs

**Student Activity Fund** – This fund contains school sponsored activities including collections and/or donations. Activities include student fines, school stores, courtesy funds, book clubs, excursion charges, fundraisers, organization dues, etc.

# Agenda

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## Appendix C

### FY2013-14 Proposed Budget Appropriations and Resolutions

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# FY2013-14 Proposed Budget Appropriations

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General Fund	\$810,611,959
Govt Designated Purpose Grants	\$123,081,574
Special Revenue Fund	\$26,052,210
ProComp Trust Special Revenue Fund	\$43,589,186
Bond Redemption Fund	\$106,099,566
Building Fund	\$273,314,475
Capital Reserve Fund	\$130,050,848
Food Services Fund	\$39,139,053
Warehouse Internal Service Fund	\$1,093,421
Risk Management Fund	\$10,250,344
Pupil Activity Fund	\$1,085,000
Technology (DoTS) Internal Service Fund	\$-
Private Purpose (Trust) Fund	\$11,643,316
Governmental Permanent Fund	\$123,926
Student Activity Fund	\$5,553,352

# FY2013-2014 Adopted Budget Resolutions

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1. Intra-Fund Borrowing Authorization
2. Interest-Free Loan Program
3. TABOR Emergency Reserve
4. Setting Tuition Rates
5. Amending the Proposed Budget
6. Authorizing the Use of the Beginning Fund Balance
7. Adopting the Budget
8. Approving the Adopted Budget Appropriations
9. Identification and Filing
10. Parameters for Refunding of Series 2011A COPs
11. General Obligation Bonds - Master Refunding Bond

# Resolution 1 Intra-Fund Borrowing

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<b>Subject:</b>	Intra Fund Borrowing Authorization
<b>Sponsor/Department:</b>	Financial Services
<b>Action Sought:</b>	Approval item
<b>Contact:</b>	David D. Hart, Chief Financial Officer
<b>Phone:</b>	720-423-3490
<b>Approved by:</b>	
<b>Legal Review:</b>	
<b>Key Considerations:</b>	<p>To meet anticipated cash flow deficits in the General Fund, school districts are to utilize any other available cash and investments in other district funds which can be used to alleviate general fund cash deficits; this would include capital and insurance reserve fund balances, any other cash that is not legally segregated or pledged by contract or rule of the State Board of Education and the proceeds of short-term debt issued or anticipated to be issued by the district or by the State on behalf of the district for working capital purposes. The Board of Education must adopt a resolution to authorize such a borrowing. For FY 2013-2014, it is anticipated that the Risk Management Internal Service Fund and the Capital Reserve Fund will have up to \$11 million and \$15 million, respectively, of unencumbered moneys available at any time during some portion of the year. In addition, it is anticipated that the Special Revenue Fund and the Government Designated Purpose Grants Fund will have up to \$19 million and \$10 million, respectively, of unencumbered moneys available at any time during some portion of the year.</p>
<b>Budget/Staff Impact:</b>	None Required
<b>Recommendations:</b>	The Board approve the resolution authorizing the Chief Financial Officer to borrow unencumbered money from other district funds authorized by Colorado statutes.

# Resolution 2 Interest-Free Loan Program

<b>Subject:</b>	Authorize District Participation in State Treasurer's Interest Free Loan Program
<b>Sponsor/Department:</b>	Financial Services
<b>Action Sought:</b>	Approval Item
<b>Contact:</b>	David D. Hart, Chief Financial Officer
<b>Phone:</b>	720-423-3490
<b>Approved by:</b>	
<b>Legal Review:</b>	
<b>Key Considerations:</b>	<p>The District has estimated the anticipated Taxes and other revenues to be credited to the General Fund and the budgeted expenditures to be made from the General Fund in Fiscal Year 2012-13 and has concluded that cash flow management problems will occur during such period because the Taxes will not be received in time to pay the District's projected budgeted expenses. In accordance with the Loan Program Statutes and upon approval of an application to participate, the State Treasurer will make available to the District in any month of the budget year interest-free loans from the proceeds of Loan Program Notes to alleviate the cash flow deficits. A Loan cannot be made to the District unless the District has demonstrated, through the submission of actual or projected financial or budgetary statements required by the State Treasurer, that a General Fund cash deficit will exist for the month in which the Loan has been requested and the District's ability to repay the Loan by June 25, 2014.</p>
<b>Budget/Staff Impact:</b>	None required
<b>Recommendations:</b>	The Board approve the resolution authorizing the District to participate in the State Interest Free Loan Program.

# Resolution 3 Tabor Emergency Reserve

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<b>Subject:</b>	Fund TABOR Emergency Reserve with Real Property for the Fiscal Year beginning July 1, 2013
<b>Sponsor/Department:</b>	Financial Services
<b>Action Sought:</b>	Approval
<b>Contact:</b>	David D. Hart, Chief Financial Officer
<b>Phone:</b>	720-423-3409
<b>Approved by:</b>	David Suppes
<b>Legal Review:</b>	
<b>Key Considerations:</b>	The Board of Education will be asked to approve the designation of real property owned by the district as a portion of the district's TABOR emergency reserve in accordance with the section 20(5) of article X of the state's constitution (aka "TABOR") and Section 22-44-105(1)(c.5) of the Colorado Revised Statutes.



# Resolution 4 Setting Tuition Rates

<b>Subject:</b>	Set tuition rates for Non-Resident Students, Foreign Students and Special Education Services or the Fiscal Year beginning July 1, 2013
<b>Sponsor/Department:</b>	Financial Services
<b>Action Sought:</b>	Approval
<b>Contact:</b>	David D. Hart, Chief Financial Officer
<b>Phone:</b>	720-423-3409
<b>Approved by:</b>	David Suppes
<b>Legal Review:</b>	
<b>Key Considerations:</b>	<p>-Board Policy JFAB, Admission of Non-Residents, states in Section Two that after October 1, students residing in school districts within Colorado and outside of Denver may be enrolled in the Denver Public Schools subject to the conditions set forth in Section One and payment of tuition at a rate set annually by the Board of Education</p> <p>-Board Policy JFABB, Admission of Non-immigrant Foreign Students, states that "Foreign students on an F-1 visa may only attend high schools within the district and are required by law to pay the district for the full-unsubsidized per capita cost for providing education to the student for the period of his or her attendance." It also states that "Foreign students on a J-1 visa are not required by law to pay tuition".</p> <p>-Special education services provided by the Denver Public Schools to students of other school districts are billed to the other school districts</p>

# Resolution 5 Amending the Proposed Budget

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## ACTION

**Presented on May 13, 2013**

**May 16, 2013**

**RESOLUTION NO. \_\_\_\_\_**

Amending the Proposed Budget  
for the Fiscal Year Beginning  
July 1, 2013, and  
Ending June 30, 2014

**BE IT RESOLVED** that the Proposed Budget for the fiscal year 2013-2014, as presented by the Superintendent on April 15, 2013 be amended to include the modifications as set forth in the attached schedules.

# Resolution 6 Use of Beginning Fund Balance

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## ACTION

Presented on May 13, 2013

May 16, 2013

RESOLUTION NO. \_\_\_\_\_

Authorizing the Use of the  
Beginning Fund Balance During  
the Fiscal Year Beginning July 1, 2013, and  
Ending June 30, 2014

**WHEREAS**, CRS 22-44-105 requires budgets adopted for fiscal years beginning July 1, 2003, not provide for expenditures, interfund transfers or reserves in excess of available revenues and beginning fund balances;

**WHEREAS**, CRS 22-44-105 authorizes the use of a portion of the beginning fund balance in the proposed budget, subject to Board approval of a resolution stating the specific amount of beginning balance to be expended, the purpose for which the expenditure is needed, and the school district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit;

**WHEREAS**, the proposed budget for the General Fund contains expenditures of \$51,332,518 from the beginning fund balance, of which \$19,332,055 is use of 1998, 2003 and 2012 Mill Levy Reserves for its intended purposes, \$7,565,359 of General Project funds none of which would lead to an ongoing deficit;

**WHEREAS**, the proposed budget for the Special Revenue Fund contain expenditures of \$3,460,710 from the beginning fund balance for various programs, attributable to the timing of when expenditures occur, not for purposes that would lead to an ongoing deficit;

**WHEREAS**, the proposed budget for the Pupil Activity Fund contain expenditures of \$615,000 from the beginning fund balance for various programs, attributable to the timing of when expenditures occur, not for purposes that would lead to an ongoing deficit;

# Resolution 6 Use of Beg Fund Balance (cont.)

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**WHEREAS, the proposed budget for the Building Fund includes expenditures of \$254,671,528 of beginning fund balance** for various projects from the proceeds of the 2008 general obligation bond issue and related investment earnings with such expenditure not leading to an ongoing deficit;

**WHEREAS, the proposed budget for the Capital Reserve Fund contains expenditures of \$92,035,462 from the beginning fund balance** for one-time building projects, not for purposes that would lead to an ongoing deficit;

**WHEREAS, the proposed budget for the Governmental Permanent Fund contains expenditures of \$27,367 from beginning fund balance** for trust program purposes, with such expenditure not leading to an ongoing deficit;

**WHEREAS, the proposed budget for the ProComp Trust Fund contains an expenditure of \$11,036,447 from the beginning fund balance** for teacher professional compensation system expenditures, not for purposes that would lead to an ongoing deficit;

**NOW THEREFORE, BE IT RESOLVED:**

The Board authorizes the expenditure of a portion of the beginning fund balance of the General Fund, Special Revenue Fund, Pupil Activity Fund, ProComp Trust Fund, Building Fund, Capital Reserve Fund, and Governmental Permanent Fund, respectively, during the fiscal year beginning July 1, 2013.

# Resolution 7 Adopting the Budget

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## ACTION

Presented on May 13, 2013

May 16, 2013

RESOLUTION NO. \_\_\_\_\_

Adopting the Budget  
for the Fiscal Year Beginning  
July 1, 2013 and  
Ending June 30, 2014

**BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO** that the recommended budget for the ensuing fiscal year beginning July 1, 2013, and ending June 30, 2014, as presented at this meeting and as amended to this date, be, and it hereby is, adopted as the official budget of School District No. 1 in the City and County of Denver and State of Colorado for said fiscal year.

# Resolution 8 Approving the Adopted Budget Appropriations

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## ACTION

Presented on May 13, 2013

May 16, 2013

RESOLUTION NO. \_\_\_\_\_

Approving the Adopted Budget Appropriation for Expenditures During the Fiscal Year  
Beginning July 1, 2013, and Ending June 30, 2014

**WHEREAS, THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO** has duly adopted an official budget for the fiscal year beginning July 1, 2013, and ending June 30, 2014, as required by law;

**WHEREAS**, said Board of Education has adopted a resolution certifying the amounts necessary to be raised from levies against the assessed valuation of all taxable property within said School District. No. 1 to defray expenditures through December 31, 2013, of the said next ensuing fiscal year;

**WHEREAS**, said Board of Education is required by law to adopt a resolution appropriating the moneys to be expended during such ensuing fiscal year in each fund;

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO** that the amounts shown below be appropriated for the ensuing fiscal year beginning July 1, 2013, and ending June 30, 2014.

# Resolution 8 Approving the Adopted Budget Appropriations

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General Fund	\$810,611,959
Govt Designated Purpose Grants	\$123,081,574
Special Revenue Fund	\$26,052,210
ProComp Trust Special Revenue Fund	\$43,589,186
Bond Redemption Fund	\$106,099,566
Building Fund	\$273,314,475
Capital Reserve Fund	\$130,050,848
Food Services Fund	\$39,139,053
Warehouse Internal Service Fund	\$1,093,421
Risk Management Fund	\$10,250,344
Pupil Activity Fund	\$1,085,000
Technology (DoTS) Internal Service Fund	\$-
Private Purpose (Trust) Fund	\$11,643,316
Governmental Permanent Fund	\$123,926
Student Activity Fund	\$5,553,352

# Resolution 9 Setting Forth the Identification and Filing

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## ACTION

Presented on May 13, 2013

May 16, 2013

## RESOLUTION NO.

Setting Forth the Identification and Filing of  
Adopted Budget and Appropriation  
Resolution and Copies Thereof

**BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO that the following action be taken with respect to the Adopted Budget and Adopted Appropriation Resolution:**

- (1) That the words “Adopted Budget”, and the name of the school district, the date of adoption, and the signature of the President of the Board be entered upon the Adopted Budget.
- (2) That a copy of the Adopted Budget and the Appropriation Resolution be placed on file with the Secretary of this District in her office in the School Administration Building, 900 Grant Street, Denver, Colorado and shall be open for inspection during reasonable business hours.



# Resolution 10 Parameters for Refunding

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## ACTION

**Presented on May 13, 2013**

**May 16, 2013**

## RESOLUTION NO.

Setting Forth the Identification and Filing of  
Adopted Budget and Appropriation  
Resolution and Copies Thereof

**BE IT RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 1 IN THE CITY AND COUNTY OF DENVER AND STATE OF COLORADO that the following action be taken with respect to the FY2013-14 General Obligation bonds Master Refunding Bond Resolution.**

# Agenda

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## Appendix D

### Responses to Board of Education from January Work Session

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## Offsets to Federal, MCD and Other Programs

Detail of \$7M offset	Amount
Backfill for the ELA Academy \$2M (MCD requirement)	\$2M
Title I cliff (including 9th grade Academy, APEX, and PSR staff)	\$670K
Gates cliff (AnTS team and LEAP personnel)	\$650K
Dell cliff (Portal work)	\$155K
Broad/Walton cliffs (Strategic School Design)	\$250K
Additional Native Language Tutors	\$400K
Miscellaneous asks from academic departments	\$2.9M
<b>Total</b>	<b>\$7M</b>

Other significant programs being backfilled (not included in the \$7M)	Amount
ELA focus deans: \$500K absorbed in ELA budget	\$500K
FNE tutoring: \$2M to Mill Levy	\$2M
ARE staff : \$313K absorbed in ARE budget	\$313K
<b>Total</b>	<b>\$2.8M</b>

## Programmatic Reductions Not Backfilled

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Description	Amount
Title I and II - school allocations (1)	\$2.7M
Title III Immigrant (2)	\$550K
Reduction in statutory programs such as SES/choice that are % based	\$1.4M
<b>Total</b>	<b>\$4.6M</b>

(1) Title I allocations return to pre-ARRA levels

(2) FY2012-13 funding is carryover. Program was cut at the federal level at the end of FY2011-12. Impact includes PD expenses and books for Newcomer centers.

## **Title I Community Engagement – where does it go, what is the %**

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- Title I requires that 1% of the Title I allocation be spent on Parent Involvement, with 95% of it going directly to schools
- Parent Involvement allocations must be spent in alignment with the individual school UIPs
- Examples of allowable costs are published annually in the DPS Budget Guidance Manual and include:
  - Parent workshops
  - ESL and/or computer classes for parents
  - Family literacy
  - Educational materials for parent engagement
  - Attendance at Colorado State-wide Parent Coalition training programs

## Use of Title I-A ARRA Funds (part 1 of 2)

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The Title I-A ARRA use of funds was developed with input from a wide variety of stakeholders

### DPS used the Title I-A ARRA funds to:

Accelerate our work in alignment with the Denver Plan

Invest in initiatives aligned with the stated priorities and guidelines of the American Recovery and Reinvestment Act (ARRA)

Advance instructional practices and pilot innovative new strategies and/or build capacity for improvement of teachers, schools and the district such as:

- Progress monitoring software and tools such as STAR Early Literacy and the Tango platform for DRA2
- PCK professional development
- Peer Observers
- ELA Academy
- Credit Recovery including APEX software
- Diploma Plus for Multiple Pathways schools
- 9<sup>th</sup> and 6<sup>th</sup> grade Academies

## Use of Title I-A ARRA Funds (part 2 of 2)

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DPS developed a spending protocol which was embraced by CDE for the state which allowed program funding to be available into FY2011-12 instead of ending after FY2010-11

DPS was able to:

- Use the Title I-A ARRA funds more strategically
- Plan for a more gradual funding cliff
- Use all of the funds

## Use of CELA dollars (\$400 pp)

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**Purpose of funds:** to increase the academic achievement of English language learners in all schools, regardless of school program designation

Allowable Uses of Funds	Description of uses	FY2012-13 School Budgeted	FTE
Personnel	Hire additional personnel (teachers or paraprofessionals) to provide core instruction, intervention, remediation or acceleration for ELL students	\$6.2M	92.00
ELL Instructional Materials	Instructional resources to supplement and support ELA program implementation	\$356K	
ELA Professional Development	For all teachers and/or ELA coursework for designated teachers. ELL student performance data is evaluated to identify areas of instructional concern	\$67K	
Parental Involvement Activities	Parent activities with focus on increasing ELA parent	\$24K	



## FNE Turnaround – Sources and Uses of Funding

FNE Turnaround Expenses (in Millions)	2011-12	2012-13*	2013-14*
BluePrint Relationship	0.9	0.7	0.7
Tutoring, Extended Day & Year, & Other Efforts	5.6	4.5	4.5
District Start-up Needs Associated with Phase-in	1.5	0.4	-
Turnaround Support for SOAR, KIPP, & Oakland	0.6	0.4	0.4
<b>Grand Total</b>	<b>\$8.6</b>	<b>\$6.2</b>	<b>\$5.6</b>

District Offset Funding Sources (in Millions)	2011-12	2012-13*	2013-14*
1003g Tiered Intervention Grant	1.9	1.9	-
Targeted Intervention Funds -- General Fund	1.2	1.1	0.6
New School Mill Levy Start-up Funding	0.5	-	-
2012 Mill Levy Tutoring	-	-	3.8
Title I -- Turnaround	3.4	1.9	-
Anschutz Foundation	0.5	0.5	0.5
Gates Foundation	0.5	-	-
Foundation for Educational Excellence	0.1	0.1	0.1
Daniels Foundation	0.4	0.5	0.6
Walton Foundation Funding	0.1	0.2	-
<b>Grand Total</b>	<b>\$8.6</b>	<b>\$6.2</b>	<b>\$5.6</b>

\*Indicates projection

## Budget Assistance

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Description	Amount
General Education Budget Assistance Available	\$5.0M
Student Services Budget Assistance Available	\$1.7M
<b>Total</b>	<b>\$6.7M</b>

- A school may be allocated Budget Assistance under the following circumstances
  - **General Education Budget Assistance** - Based upon enrollment and available resources, adequate funding is not available to fund in a way that would ensure reasonable class size, sufficient staff to cover all core class requirements or adequately provide General Education
  - **Student Services Budget Assistance** - Schools may request additional resources to support the specific needs of their mild moderate population
- The Instructional Superintendents and budget office review applications under a rigorous process of assessing class size, UIP needs, instructional requirements, funding and other metrics

# Budget Assistance Awarded to Schools FY2012-13

School Name	Total
Archuleta	20,105
Asbury	16,328
Ashley	21,780
Barnum	14,731
Barrett	32,401
Beach Court	47,247
Bradley	163,252
Brown	60,654
C3	130,616
CEE Knight	78,868
Centennial	130,616
CLA	65,308
Colfax	32,654
College View	6,770
Columbian	140,784
Columbine	32,654
DCIS @ Montbello	20,105
DCIS at Ford	65,308
Denison	65,308
Denver Green School	65,308
Denver Online	44,340
Doull	20,105
DSA	261,232
ECSE Itinerant	65,308
Ellis	20,105
Escalante Biggs	31,560

School Name	Total
Fairmont	88,819
Fairview	144,176
Florence Crittenton	35,000
Garden Place	32,654
George Washington	229,235
Gilliam	65,308
Gilpin	25,000
Godsman	97,962
Grant	130,616
Grant Ranch	20,105
Green Valley	13,560
Greenlee	32,654
Gust	16,328
Hallet Knight	49,992
Henry World School	65,308
HTEC	65,308
Kaiser	84,384
Kennedy	65,308
Knapp	9,538
Lake	130,616
Lincoln	65,308
Lowry	15,470
McAuliffe	32,654
McKinley - Thatcher	109,962
Merrill	65,308
Montbello	195,924

School Name	Total
Noel	65,308
Noel Community Arts	163,270
Oakland Preschool	13,560
Palmer	32,654
Place Bridge	293,886
PREP	391,848
Randolph	106,695
Sandoval	130,616
Schmidt	10,168
Skinner	163,270
Smiley	359,194
Smith	105,242
Southmoor	32,654
Steck	22,393
Steele	133,674
Swansea	65,308
Swigert	52,759
Thomas Jefferson	70,105
Traylor	65,308
Trevista	42,000
Valdez	10,168
West	65,308
West Engagement Center	27,410
Westerly Creek	122,228
Whittier	130,616
<b>*2nd Semester Reserve</b>	<b>484,414</b>
<b>Total</b>	<b>\$ 6,700,000</b>

# Agenda

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## Appendix E

### Detailed Financial Schedules

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## Summary of Budget Appropriations by Fund

	FY 12-13		FY 12-13		FY 13-14	
	Adopted		Amended		Adopted	
Fund	Budget	Adjustments	Budget	Adjustments	Budget	
General Fund	\$ 709,464,258	\$ 34,614,549	\$ 744,078,807	\$ 66,533,152	\$ 810,611,959	
Govt Designated Purpose Grants	114,990,582	13,334,031	128,324,613	(5,243,039)	123,081,574	
Special Revenue Fund	26,643,018	15,877,045	42,520,063	(16,467,853)	26,052,210	
ProComp Trust Special Revenue Fund	32,055,039	9,951,241	42,006,280	1,582,906	43,589,186	
Bond Redemption Fund	70,757,652	74,146,304	144,903,956	(38,804,390)	106,099,566	
Building Fund	41,637,641	78,078,483	119,716,124	153,598,351	273,314,475	
Capital Reserve Fund	6,907,210	546,861	7,454,071	122,596,777	130,050,848	
Food Services Fund	32,478,202	4,534,860	37,013,062	2,125,991	39,139,053	
Warehouse Internal Service Fund	2,219,123	(638,876)	1,580,247	(486,826)	1,093,421	
Risk Management Internal Service Fund	10,429,558	-	10,429,558	(179,214)	10,250,344	
Pupil Activity Fund	1,129,643	39,937	1,169,580	(84,580)	1,085,000	
Technology (DoTS) Internal Service Fund	125,000	306,140	431,140	(431,140)	-	
Private Purpose (Trust) Fund	8,977,551	1,147,432	10,124,983	1,518,333	11,643,316	
Governmental Permanent Fund	122,924	1,164	124,088	(162)	123,926	
Student Activity Fund	6,657,477	-	6,657,477	(1,104,125)	5,553,352	
Total	\$ 1,064,594,878	\$ 231,939,171	\$ 1,296,534,049	\$ 285,154,181	\$ 1,581,688,230	



## General Fund Recommended Budget By Fund

	FY 12-13 Adopted Budget	FY 12-13 Amended Budget	General Operating Fund 10 & 19	1998 Mill Levy Override Fund 12	2003 Mill Levy Override Fund 16	2012 Mill Levy Override Fund 14	FY 13-14 Adopted Budget (Excl. Fund 13)	\$ Variance Increase/ (Decrease)	% Variance Increase/ (Decrease)	General Projects Fund 13	FY 13-14 Adopted Budget
<u>Revenues</u>											
Beginning Balance	138,028,407	141,273,684	83,491,862	5,977,428	16,240,127	34,200,000	139,909,417	(1,364,267)	-0.97%	7,565,359	147,474,776
<b>Local Support</b>											
Property Taxes	304,783,635	359,990,729	290,508,281	16,745,000	19,700,000	48,265,000	375,218,281	15,227,552	4.23%	-	375,218,281
Specific Ownership Taxes	26,957,513	27,315,197	28,134,653	-	-	-	28,134,653	819,456	3.00%	-	28,134,653
Other Local Support	11,563,002	14,251,279	6,297,756	-	-	-	6,297,756	(7,953,523)	-55.81%	7,186,456	13,484,212
<b>State Support</b>											
State Equalization	248,514,952	255,908,122	274,471,773	-	-	-	274,471,773	18,563,651	7.25%	-	274,471,773
State Categorical	19,104,994	20,302,445	20,911,519	-	-	-	20,911,519	609,074	3.00%	-	20,911,519
Charter School Capital Construction	600,000	692,189	722,913	-	-	-	722,913	30,724	4.44%	-	722,913
<b>Federal Support</b>											
Prior Year Federal Revenue	-	-	-	-	-	-	-	-	0.00%	-	-
ROTC and Build America Subsidy	7,381,578	7,381,578	1,014,921	-	-	-	1,014,921	(6,366,657)	-86.25%	-	1,014,921
Other Federal Support	-	-	-	-	-	-	-	-	0.00%	-	-
<b>Other Support</b>											
Other Miscellaneous	-	-	-	-	-	-	-	-	0.00%	-	-
<b>Total Current Year Revenues</b>	<b>618,905,674</b>	<b>685,841,539</b>	<b>622,061,816</b>	<b>16,745,000</b>	<b>19,700,000</b>	<b>48,265,000</b>	<b>706,771,816</b>	<b>20,930,277</b>	<b>3.05%</b>	<b>7,186,456</b>	<b>713,958,272</b>
<b>Total Available Resources</b>	<b>756,934,081</b>	<b>827,115,223</b>	<b>705,553,678</b>	<b>22,722,428</b>	<b>35,940,127</b>	<b>82,465,000</b>	<b>846,681,233</b>	<b>19,566,010</b>	<b>2.37%</b>	<b>14,751,815</b>	<b>861,433,048</b>
<u>Expenditures</u>											
Employee Salaries	368,427,368	382,815,366	371,273,825	10,262,746	9,610,531	26,824,571	417,971,673	35,156,307	9.18%	7,980,147	425,951,820
Employee Benefits	43,387,791	46,906,856	47,388,004	2,672,548	2,367,821	7,761,147	60,189,520	13,282,664	28.32%	2,084,604	62,274,124
Purchased Services	36,925,396	37,948,305	31,617,565	652,952	1,748,588	3,936,972	37,956,077	7,772	0.02%	1,085,173	39,041,250
Charter Schools	66,977,197	68,409,518	77,394,496	2,346,274	2,515,514	6,666,629	88,922,913	20,513,395	29.99%	-	88,922,913
Supplies & Materials	37,120,872	44,017,203	32,233,894	3,607,347	4,613,179	5,861,174	46,315,594	2,298,391	5.22%	957,978	47,273,572
Property	5,772,650	8,201,192	579,002	663,732	29,000	1,773,717	3,045,451	(5,155,741)	-62.87%	3,333,805	6,379,256
Other Expenses	907,101	1,519,890	1,010,495	10,665	117,060	475,000	1,613,220	93,330	6.14%	33,320	1,646,540
Debt Service Interest & Fees	52,851,544	52,851,544	48,724,112	-	-	-	48,724,112	(4,127,432)	-7.81%	-	48,724,112
Debt Service Principal	5,495,000	5,495,000	9,305,000	-	-	-	9,305,000	3,810,000	69.34%	-	9,305,000
Site Assigned Reserves	4,840,796	26,510,379	4,374,057	6,986	234,028	6,673,874	11,288,945	(15,221,434)	-57.42%	1,816,639	13,105,584
Additional Student Supports FY13-14	-	-	1,500,000	-	-	-	1,500,000	1,500,000	0.00%	-	1,500,000
<b>Total Current Year Expenditures</b>	<b>622,705,715</b>	<b>674,675,253</b>	<b>625,400,450</b>	<b>20,223,250</b>	<b>21,235,721</b>	<b>59,973,084</b>	<b>726,832,505</b>	<b>52,157,252</b>	<b>7.73%</b>	<b>17,291,666</b>	<b>744,124,171</b>
<u>Operating Reserves</u>											
CDE Audit	-	-	-	-	-	-	-	-	0.00%	-	-
School Location/Relocation Support	561,549	464,479	1,316,114	-	-	-	1,316,114	851,635	183.35%	-	1,316,114
School Carry Forward	7,000,000	-	9,000,000	-	-	-	9,000,000	9,000,000	0.00%	-	9,000,000
Unassigned Teachers	5,224,640	465,318	5,224,640	-	-	-	5,224,640	4,759,322	1022.81%	-	5,224,640
<b>Total Current Year Operating Reserves</b>	<b>12,786,189</b>	<b>929,797</b>	<b>15,540,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,540,754</b>	<b>14,610,957</b>	<b>1571.41%</b>	<b>-</b>	<b>15,540,754</b>
<u>Other Resources</u>											
Interfund Transfers	27,978,309	27,690,286	8,225,716	-	-	2,600,000	10,825,716	(16,864,570)	-60.90%	-	10,825,716
Transfer In From Other Funds	(8,315,733)	(9,545,857)	(2,660,000)	-	-	-	(2,660,000)	6,885,857	-72.13%	(2,539,851)	(5,199,851)
<b>Total Current Operating Budget &amp; Other Resources</b>	<b>655,154,480</b>	<b>693,749,479</b>	<b>646,506,920</b>	<b>20,223,250</b>	<b>21,235,721</b>	<b>62,573,084</b>	<b>750,538,975</b>	<b>56,789,496</b>	<b>8.19%</b>	<b>14,751,815</b>	<b>765,290,790</b>
<u>Appropriated Reserves - Restricted</u>											
District Emergency Reserve	18,567,170	20,575,246	19,010,133	504,900	594,000	1,470,000	21,579,033	1,003,787	4.88%	-	21,579,033
Charter TABOR Reserve	1,930,151	1,930,151	-	-	-	-	-	(1,930,151)	-100.00%	-	-
<u>Appropriated Reserves - Assigned</u>											
General Contingency	13,812,457	7,823,931	8,742,136	-	-	-	8,742,136	918,205	11.74%	-	8,742,136
Certificate of Participation	9,000,000	9,000,000	-	-	-	-	-	(9,000,000)	-100.00%	-	-
Utilities	2,000,000	2,000,000	2,000,000	-	-	-	2,000,000	-	0.00%	-	2,000,000
School Location/Relocation Support	2,000,000	2,000,000	3,000,000	-	-	-	3,000,000	1,000,000	50.00%	-	3,000,000
Unassigned Teachers	6,000,000	6,000,000	6,000,000	-	-	-	6,000,000	-	0.00%	-	6,000,000
Risk Fund Reserve	1,000,000	1,000,000	1,000,000	-	-	-	1,000,000	-	0.00%	-	1,000,000
Additional Student Supports FY14-15 & FY15-16	-	-	3,000,000	-	-	-	3,000,000	3,000,000	0.00%	-	3,000,000
<b>Total Appropriations</b>	<b>709,464,258</b>	<b>744,078,807</b>	<b>689,259,189</b>	<b>20,728,150</b>	<b>21,829,721</b>	<b>64,043,084</b>	<b>795,860,144</b>	<b>51,781,337</b>	<b>6.96%</b>	<b>14,751,815</b>	<b>810,611,959</b>
<u>Unappropriated Reserves - Unassigned</u>											
Other Reserves	47,469,823	83,036,416	16,294,489	1,994,278	14,110,406	18,421,916	50,821,089	(32,215,327)	-38.80%	-	50,821,089



## General Fund Summary

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Available Resources</u>					
<b>Beginning Balance</b>	138,028,407	3,245,277	141,273,684	6,201,092	147,474,776
<b>Local Support</b>					
Property Taxes	304,783,635	55,207,094	359,990,729	15,227,552	375,218,281
Specific Ownership Taxes	26,957,513	357,684	27,315,197	819,456	28,134,653
Other Local Support	11,563,002	2,688,277	14,251,279	(767,067)	13,484,212
<b>State Support</b>					
State Equalization	248,514,952	7,393,170	255,908,122	18,563,651	274,471,773
State Categorical	19,104,994	1,197,451	20,302,445	609,074	20,911,519
Charter School Capital Construction	600,000	92,189	692,189	30,724	722,913
<b>Federal Support</b>					
Prior Year Federal Revenue	-	-	-	-	-
ROTC and Build America Subsidy	7,381,578	-	7,381,578	(6,366,657)	1,014,921
Other Federal Support	-	-	-	-	-
<b>Other Support</b>					
Other Miscellaneous	-	-	-	-	-
<b>Total Current Resources</b>	618,905,674	66,935,865	685,841,539	28,116,733	713,958,272
<b>Total Available Resources</b>	756,934,081	70,181,142	827,115,223	34,317,825	861,433,048
<b>Expenditures</b>					
Employee Salaries	368,427,368	14,387,998	382,815,366	43,136,454	425,951,820
Employee Benefits	43,387,791	3,519,065	46,906,856	15,367,268	62,274,124
Purchased Services	36,925,396	1,022,909	37,948,305	1,092,945	39,041,250
Charter Schools	66,977,197	1,432,321	68,409,518	20,513,395	88,922,913
Supplies & Materials	37,120,872	6,896,331	44,017,203	3,256,369	47,273,572
Property	5,772,650	2,428,542	8,201,192	(1,821,936)	6,379,256
Other Expenses	907,101	612,789	1,519,890	126,650	1,646,540
Debt Service Interest & Fees	52,851,544	-	52,851,544	(4,127,432)	48,724,112
Debt Service Principal	5,495,000	-	5,495,000	-	9,305,000
Site Assigned Reserves	4,840,796	21,669,583	26,510,379	(13,404,795)	13,105,584
Additional Student Supports FY13-14	-	-	-	1,500,000	1,500,000
<b>Total Current Year Expenditures</b>	622,705,715	51,969,538	674,675,253	69,448,918	744,124,171
<b>Operating Reserves</b>					
CDE Audit	-	-	-	-	-
School Location/Relocation Support	561,549	(97,070)	464,479	851,635	1,316,114
School Carry Forward	7,000,000	(7,000,000)	-	9,000,000	9,000,000
Unassigned Teachers	5,224,640	(4,759,322)	465,318	4,759,322	5,224,640
<b>Total Current Year Operating Reserves</b>	12,786,189	(11,856,392)	929,797	14,610,957	15,540,754
<b>Other Resources</b>					
Interfund Transfers	27,978,309	(288,023)	27,690,286	(16,864,570)	10,825,716
Transfer In From Other Funds	(8,315,733)	(1,230,124)	(9,545,857)	4,346,006	(5,199,851)
<b>Total Current Operating Budget &amp; Other Resources</b>	655,154,480	38,594,999	693,749,479	71,541,311	765,290,790
<b>Appropriated Reserves - Restricted</b>					
District Emergency Reserve	18,567,170	2,008,076	20,575,246	1,003,787	21,579,033
Charter TABOR Reserve	1,930,151	-	1,930,151	(1,930,151)	-
<b>Appropriated Reserves - Assigned</b>					
General Contingency	13,812,457	(5,988,526)	7,823,931	918,205	8,742,136
Certificate of Participation	9,000,000	-	9,000,000	(9,000,000)	-
Utilities	2,000,000	-	2,000,000	-	2,000,000
School Location/Relocation Support	2,000,000	-	2,000,000	1,000,000	3,000,000
Unassigned Teachers	6,000,000	-	6,000,000	-	6,000,000
Risk Fund Reserve	1,000,000	-	1,000,000	-	1,000,000
Additional Student Supports FY14-15 & FY15-16	-	-	-	3,000,000	3,000,000
<b>Total Appropriations</b>	709,464,258	34,614,549	744,078,807	66,533,152	810,611,959
<b>Unappropriated Reserves - Unassigned</b>					
Other Reserves	47,469,823	35,566,593	83,036,416	(32,215,327)	50,821,089

Note: This General Fund Summary includes Funds 13 and 14



## General Projects Fund 13

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<b>Beginning Balance</b> <u>Available Resources</u>	8,561,855	3,388,561	11,950,416	(4,385,057)	7,565,359
<b>Local Support</b>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	6,251,428	1,654,736	7,906,164	(719,708)	7,186,456
<b>State Support</b>					
State Equalization	-	-	-	-	-
State Categorical	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<b>Federal Support</b>					
Prior Year Federal Revenue	-	-	-	-	-
ROTC and Build America Subsidy	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<b>Other Support</b>					
Other Miscellaneous	-	-	-	-	-
<b>Total Current Resources</b>	<u>6,251,428</u>	<u>1,654,736</u>	<u>7,906,164</u>	<u>(719,708)</u>	<u>7,186,456</u>
<b>Total Available Resources</b>	<u>14,813,283</u>	<u>5,043,297</u>	<u>19,856,580</u>	<u>(5,104,765)</u>	<u>14,751,815</u>
<b>Expenditures</b>					
Employee Salaries	12,124,297	2,095,927	14,220,224	(6,240,077)	7,980,147
Employee Benefits	3,076,766	532,226	3,608,992	(1,524,388)	2,084,604
Purchased Services	1,500,968	751,652	2,252,620	(1,167,447)	1,085,173
Charter Schools	-	-	-	-	-
Supplies & Materials	1,128,019	1,086,989	2,215,008	(1,257,030)	957,978
Property	2,967,791	364,603	3,332,394	1,411	3,333,805
Other Expenses	17,200	78,462	95,662	(62,342)	33,320
Debt Service Interest & Fees	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
Site Assigned Reserves	2,013,975	997,597	3,011,572	(1,194,933)	1,816,639
<b>Total Current Year Expenditures</b>	<u>22,829,016</u>	<u>5,907,456</u>	<u>28,736,472</u>	<u>(11,444,806)</u>	<u>17,291,666</u>
<b>Operating Reserves</b>					
CDE Audit	-	-	-	-	-
School Location/Relocation Support	-	-	-	-	-
School Carry Forward	-	-	-	-	-
Unassigned Teachers	-	-	-	-	-
<b>Total Current Year Operating Reserves</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Resources</b>					
Interfund Transfers	150,000	33,832	183,832	(183,832)	-
Transfer In From Other Funds	(8,165,733)	(1,146,278)	(9,312,011)	6,772,160	(2,539,851)
<b>Total Current Operating Budget &amp; Other Resources</b>	<u>14,813,283</u>	<u>4,795,010</u>	<u>19,608,293</u>	<u>(4,856,478)</u>	<u>14,751,815</u>
<b>Appropriated Reserves - Restricted</b>					
District Emergency Reserve	-	-	-	-	-
Charter TABOR Reserve	-	-	-	-	-
<b>Appropriated Reserves - Assigned</b>					
General Contingency	-	-	-	-	-
Certificate of Participation	-	-	-	-	-
Utilities	-	-	-	-	-
School Location/Relocation Support	-	-	-	-	-
Unassigned Teachers	-	-	-	-	-
<b>Total Appropriations</b>	<u>14,813,283</u>	<u>4,795,010</u>	<u>19,608,293</u>	<u>(4,856,478)</u>	<u>14,751,815</u>
<b>Unappropriated Reserves - Unassigned</b>					
Other Reserves	<u>-</u>	<u>248,287</u>	<u>248,287</u>	<u>(248,287)</u>	<u>-</u>

Note: Fund 13 was bifurcated from Fund 29, per GASB 54



# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
<b><u>INSTRUCTIONAL</u></b>						
Instructional Support Teams	15.14	2,646,670	1.66	34,563	16.80	2,681,233
Post Secondary Readiness	21.50	4,240,037	4.50	2,503,998	26.00	6,744,035
OSRI-School Reform & Innovation	11.00	1,206,556	3.50	1,155,049	14.50	2,361,605
Office of School Turnaround	18.00	1,775,858	(13.00)	214,017	5.00	1,989,875
Principal Development	1.00	525,160	-	778,372	1.00	1,303,532
College and Career Readiness	1.25	291,559	1.00	458,964	2.25	750,523
Balarat Outdoor Education Center	8.00	640,962	-	15,313	8.00	656,275
Athletics	5.00	765,606	-	456,985	5.00	1,222,591
Career & Technology Education - High Schools	2.00	567,020	-	208,601	2.00	775,621
Military Science Education	2.00	218,338	(2.00)	23,236	-	241,574
<b>Total Instructional</b>	<b>84.89</b>	<b>12,877,766</b>	<b>(4.34)</b>	<b>5,849,098</b>	<b>80.55</b>	<b>18,726,864</b>
<b><u>STUDENT SERVICES</u></b>						
Denver Kids, Inc.	5.25	414,492	(0.60)	10,489	4.65	424,981
Student Services Charter Schools	4.50	829,014	(1.50)	(160,847)	3.00	668,167
Early Childhood Education Special Education	8.20	2,223,093	(6.20)	(10,521)	2.00	2,212,572
Severe Disabilities	7.20	11,678,676	-	(329,734)	7.20	11,348,942
Psychological Services	4.60	639,442	-	11,380	4.60	650,822
School Nurse Services	9.10	529,411	(0.20)	98,658	8.90	628,069
Pupil Records	5.50	298,430	-	11,759	5.50	310,189
<b>Total Student Services</b>	<b>44.35</b>	<b>16,612,558</b>	<b>(8.50)</b>	<b>(368,817)</b>	<b>35.85</b>	<b>16,243,741</b>
<b><u>SUPERINTENDENT</u></b>						
Office of the Superintendent	5.00	786,972	(1.00)	(170,357)	4.00	616,615
Improving Student Achievement	-	91,252	-	-	-	91,252
<b>Total Superintendent</b>	<b>5.00</b>	<b>878,224</b>	<b>(1.00)</b>	<b>(170,357)</b>	<b>4.00</b>	<b>707,867</b>
<b><u>HUMAN RESOURCES</u></b>						
Personnel Services	62.38	6,334,096	6.18	255,605	68.56	6,589,701
Employee Benefits	6.00	632,823	-	12,213	6.00	645,036
Pro Comp Sys Development/Training	4.25	399,255	0.46	8,854	4.71	408,109
Teacher Effectiveness	4.00	534,022	0.75	447,796	4.75	981,818
<b>Total Human Resources</b>	<b>76.63</b>	<b>7,900,196</b>	<b>7.39</b>	<b>724,468</b>	<b>84.02</b>	<b>8,624,664</b>
<b><u>GENERAL COUNSEL</u></b>						
Legal Services	6.13	963,314	0.05	213,085	6.18	1,176,399
<b>Total General Counsel</b>	<b>6.13</b>	<b>963,314</b>	<b>0.05</b>	<b>213,085</b>	<b>6.18</b>	<b>1,176,399</b>
<b><u>LEADERSHIP AND ORGANIZATIONAL DEVELOPMENT</u></b>						
Office of Organizational Effectiveness	-	-	9.00	1,588,438	9.00	1,588,438
<b>Total Leadership and Organizational Development</b>	<b>-</b>	<b>-</b>	<b>9.00</b>	<b>1,588,438</b>	<b>9.00</b>	<b>1,588,438</b>
<b><u>COMMUNICATIONS/MEDIA RELATIONS/COMMUNITY ENGAGEMENT</u></b>						
Communications Office	7.19	842,918	4.00	477,597	11.19	1,320,515
Community Relations	6.00	780,123	1.00	13,637	7.00	793,760
Community Projects	-	-	4.00	581,258	4.00	581,258
Office of Parent Engagement	14.90	1,182,709	0.35	25,732	15.25	1,208,441
Multilingual Outreach	6.00	596,047	7.00	632,159	13.00	1,228,206
<b>Total Communications/Media Relations Officer</b>	<b>34.09</b>	<b>3,401,797</b>	<b>16.35</b>	<b>1,730,383</b>	<b>50.44</b>	<b>5,132,180</b>
<b><u>BOARD OF EDUCATION</u></b>						
Office of the Board of Education	0.88	279,849	0.12	549	1.00	280,398
Student Board of Education	-	18,000	-	-	-	18,000
Biennial November Election Fees	-	330,000	-	-	-	330,000
Internal Audit	3.00	368,915	-	6,177	3.00	375,092
<b>Total Board of Education</b>	<b>3.88</b>	<b>996,764</b>	<b>0.12</b>	<b>6,726</b>	<b>4.00</b>	<b>1,003,490</b>

# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
<b>CHIEF ACADEMIC OFFICER</b>						
Office of the Chief Academic Officer	4.00	1,836,524	-	-	4.00	1,836,524
Textbook Acquisition	-	102,871	-	-	-	102,871
Instructional Equipment Repairs	-	32,986	-	-	-	32,986
Allied Services	-	202,159	-	1,078	-	203,237
City Wide Marching Band	-	91,931	-	1,197	-	93,128
City Wide Music Groups	1.00	154,948	(0.08)	6,545	0.92	161,493
Assessment and Research	19.95	2,197,710	6.50	587,409	26.45	2,785,119
Humanities Curriculum	11.50	1,554,921	(2.50)	82,605	9.00	1,637,526
Math/Science Curriculum	6.00	646,539	1.00	121,167	7.00	767,706
CAO Strategic Projects	1.50	112,614	1.70	301,849	3.20	414,463
Teacher Framework	-	-	2.75	450,000	2.75	450,000
English Language Acquisition and Teacher Learning and Leadership	29.50	5,017,737	(0.50)	1,145,765	29.00	6,163,502
Gifted and Talented	5.00	379,650	1.50	167,045	6.50	546,695
Educational Technology	4.30	759,072	2.70	165,766	7.00	924,838
Community Partnerships/Extended Learning	1.14	147,564	-	2,615	1.14	150,179
<b>Total Chief Academic Officer</b>	<b>83.89</b>	<b>13,237,226</b>	<b>13.07</b>	<b>3,033,041</b>	<b>96.96</b>	<b>16,270,267</b>
<b>CHIEF OPERATING OFFICER</b>						
Assets Management	-	11,501	-	-	-	11,501
Budget Office	19.10	1,755,195	0.24	41,484	19.34	1,796,679
Chief Operating Officer	2.00	291,573	-	25,591	2.00	317,164
Choice and Enrollment Services	9.00	947,337	10.00	194,312	19.00	1,141,649
Construction Services	1.60	113,087	(0.30)	2,836	1.30	115,923
Custodial-DPS Schools	419.40	20,135,091	(24.40)	1,072,055	395.00	21,207,146
Custodial-Other	22.00	1,475,003	1.00	19,133	23.00	1,494,136
Disbursing Office	3.00	292,734	-	(24,436)	3.00	268,298
District Wide Copier Lease	-	(100,000)	-	-	-	(100,000)
District Wide Special Projects	-	297,662	-	-	-	297,662
Dots-CIO/CTO	4.00	420,686	(1.00)	10,206	3.00	430,892
Dots-Customer Relations Mgmt	33.00	3,032,153	(1.00)	(23,900)	32.00	3,008,253
Dots-Department-Wide	-	35,900	-	-	-	35,900
Dots-Info Systems Technology	35.00	3,649,858	-	92,969	35.00	3,742,827
Dots-Product Management	1.00	257,079	0.80	6,543	1.80	263,622
Dots-Technology Applications	25.00	3,440,370	6.00	79,037	31.00	3,519,407
Dots-Telecommunications	-	1,441,893	-	(20,834)	-	1,421,059
Facility Services	6.80	567,275	-	12,858	6.80	580,133
General Ledger Accounting	9.50	977,767	1.25	19,686	10.75	997,453
Grants Resource Center	0.25	122,491	0.75	435	1.00	122,926
Ikon Services	-	(10,000)	-	-	-	(10,000)
Maintenance	36.00	2,474,020	(0.70)	69,424	35.30	2,543,444
Operations - Utilities	-	15,424,715	-	624,323	-	16,049,038
Payroll Services	20.00	1,261,844	1.00	229,278	21.00	1,491,122
Planning and Analysis	6.00	501,003	-	12,919	6.00	513,922
Purchasing	7.45	646,550	1.10	90,557	8.55	737,107
Risk Management	0.50	-	(0.50)	-	-	-
Safety and Security	50.00	5,275,558	(0.80)	230,310	49.20	5,505,868
Shared Services	6.00	380,373	1.00	59,783	7.00	440,156
Strategy Program Office	5.00	774,415	(0.50)	34,309	4.50	808,724
Student Submissions	5.00	618,776	2.50	40,123	7.50	658,899
Telecom-Reimbursement	-	(1,300,000)	-	-	-	(1,300,000)
Transportation	184.00	19,830,614	(2.00)	1,061,123	182.00	20,891,737
Warehouse	1.66	123,410	-	2,064	1.66	125,474
<b>Total Chief Operating Officer</b>	<b>912.26</b>	<b>85,165,933</b>	<b>(5.56)</b>	<b>3,962,188</b>	<b>906.70</b>	<b>89,128,121</b>

# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
<b><u>SCHOOLS</u></b> - Allocation of CF, FA, and CSR determined in the fall						
<b>Total Elementary Schools</b>	<b>1,882.61</b>	<b>144,793,283</b>	<b>132.97</b>	<b>8,533,708</b>	<b>2,015.58</b>	<b>153,326,991</b>
Allocated General Fund SBB	1,821.12	134,015,290	170.10	16,679,226	1,991.22	150,694,516
Non-SBB School Funding (reserves, CF, dept transfers, etc.)	-	6,087,011	-	(5,212,528)	-	874,483
Allocated Class Size Relief Teacher funding ES	34.49	2,620,174	(10.13)	(862,182)	24.36	1,757,992
Allocated Unassigned Teacher funding ES	27.00	2,070,808	(27.00)	(2,070,808)	-	-
<b>Total Grades K-8 Schools</b>	<b>613.44</b>	<b>46,963,831</b>	<b>(5.73)</b>	<b>(1,767,596)</b>	<b>607.71</b>	<b>45,196,235</b>
Allocated General Fund SBB	593.63	42,961,965	2.53	1,229,905	596.16	44,191,870
Non-SBB School Funding (reserves, CF, dept transfers, etc.)	-	2,652,061	-	(2,436,173)	-	215,888
Allocated Class Size Relief Teacher funding K-8	15.31	1,012,379	(3.76)	(223,902)	11.55	788,477
Allocated Unassigned Teacher funding K-8	4.50	337,426	(4.50)	(337,426)	-	-
<b>Total Middle Schools</b>	<b>443.89</b>	<b>32,780,433</b>	<b>(32.14)</b>	<b>(3,253,776)</b>	<b>411.75</b>	<b>29,526,657</b>
Allocated General Fund SBB	412.68	30,244,570	(14.02)	(1,621,087)	398.66	28,623,483
Non-SBB School Funding (reserves, CF, dept transfers, etc.)	-	347,388	-	(325,394)	-	21,994
Allocated Class Size Relief Teacher funding MS	23.71	1,600,703	(10.62)	(719,523)	13.09	881,180
Allocated Unassigned Teacher funding MS	7.50	587,772	(7.50)	(587,772)	-	-
<b>Total Grades 6-12 Schools</b>	<b>379.49</b>	<b>27,623,954</b>	<b>50.20</b>	<b>1,080,476</b>	<b>429.69</b>	<b>28,704,430</b>
Allocated General Fund SBB	359.63	23,276,851	57.87	4,484,048	417.50	27,760,899
Non-SBB School Funding (reserves, CF, dept transfers, etc.)	-	2,946,389	-	(2,895,036)	-	51,353
Allocated Class Size Relief Teacher funding 6-12	12.86	943,558	(0.67)	(51,380)	12.19	892,178
Allocated Unassigned Teacher funding 6-12	7.00	457,156	(7.00)	(457,156)	-	-
<b>Total High Schools</b>	<b>791.57</b>	<b>58,882,100</b>	<b>(46.41)</b>	<b>(2,809,901)</b>	<b>745.16</b>	<b>56,072,199</b>
Allocated General Fund SBB	773.57	54,579,169	(41.27)	259,064	732.30	54,838,233
Non-SBB School Funding (reserves, CF, dept transfers, etc.)	-	2,931,253	-	(2,700,464)	-	230,789
Allocated Class Size Relief Teacher funding HS	8.50	653,290	4.36	349,887	12.86	1,003,177
Allocated Unassigned Teacher funding HS	9.50	718,388	(9.50)	(718,388)	-	-
<b>Total Alternative Schools</b>	<b>204.56</b>	<b>17,993,341</b>	<b>30.84</b>	<b>2,236,718</b>	<b>235.40</b>	<b>20,230,059</b>
Allocated General Fund SBB	-	15,652,725	-	3,234,400	-	18,887,125
Non-SBB School Funding (reserves, CF, dept transfers, etc.)	196.56	1,251,348	32.89	(326,254)	229.45	925,094
Allocated Class Size Relief Teacher funding Alt	8.00	566,804	(2.05)	(148,964)	5.95	417,840
Allocated Unassigned Teacher funding Alt	-	522,464	-	(522,464)	-	-
<b>Total Allocated General Fund SBB</b>	<b>3,960.63</b>	<b>300,730,570</b>	<b>175.21</b>	<b>24,265,556</b>	<b>4,135.84</b>	<b>324,996,126</b>
<b>Non-SBB School Funding (reserves, CF, dept transfers, etc.)</b>	<b>196.56</b>	<b>16,215,450</b>	<b>32.89</b>	<b>(13,895,849)</b>	<b>229.45</b>	<b>2,319,601</b>
<b>Total Allocated Class Size Relief Teacher Funding</b>	<b>102.87</b>	<b>7,396,908</b>	<b>(22.87)</b>	<b>(1,656,064)</b>	<b>80.00</b>	<b>5,740,844</b>
<b>Unassigned Teacher Funding</b>	<b>55.50</b>	<b>5,159,332</b>	<b>-</b>	<b>65,308</b>	<b>55.50</b>	<b>5,224,640</b>
<b>Unallocated Teacher Class Size Relief Funding</b>	<b>-</b>	<b>410,951</b>	<b>-</b>	<b>304,661</b>	<b>-</b>	<b>715,612</b>
<b><u>RESOURCES ALLOCATED TO SCHOOLS OUTSIDE OF SBB</u></b>						
Severe Disabilities	176.55	12,131,073	0.20	15,494	176.75	12,146,567
Office of the Chief Academic Officer - ELL Focus	-	-	15.50	1,856,714	15.50	1,856,714
OSRI-School Reform & Innovation	-	-	8.50	2,300,000	8.50	2,300,000
Student Services Charter Schools	46.10	3,199,823	10.80	969,012	56.90	4,168,835
Early Childhood Education Special Education	22.50	1,456,921	28.20	2,157,401	50.70	3,614,322
Teacher Learning and Leadership	45.40	3,712,350	5.10	847,223	50.50	4,559,573
Gifted and Talented	16.23	1,296,243	-	-	16.23	1,296,243
Military Science Education	29.00	2,751,231	-	50,690	29.00	2,801,921
Psychological Services	23.40	1,844,192	0.60	47,207	24.00	1,891,399
School Nurse Services	6.35	489,640	1.20	(88,013)	7.55	401,627
<b>Total Resources Allocated To Schools Outside Of SBB</b>	<b>365.53</b>	<b>26,881,473</b>	<b>70.10</b>	<b>8,155,729</b>	<b>435.63</b>	<b>35,037,202</b>

# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
<b>CHARTER/CONTRACT SCHOOLS</b>						
Charter/Contract Schools	10.70	68,749,406	(0.41)	11,584,941	10.29	80,334,347
<b>Total Charter/Contract Schools</b>	<b>10.70</b>	<b>68,749,406</b>	<b>(0.41)</b>	<b>11,584,941</b>	<b>10.29</b>	<b>80,334,347</b>
<b>DISTRICTWIDE BUDGETS</b>						
School Consolidation Costs	14.00	2,186,888	(14.00)	(870,774)	-	1,316,114
Teacher Extra Pay for Extra Curricular Activities	-	680,000	-	(680,000)	-	-
District Wide Teacher Substitutes	-	270,305	1.00	40	1.00	270,345
Principal Pay for Performance	-	2,883,572	-	448,853	-	3,332,425
District Wide Paid Leaves	-	3,336,507	1.40	89,383	1.40	3,425,890
Salary Turnover/Hire Lag - district wide	-	(21,422,352)	-	302,337	-	(21,120,015)
Employee Benefit -Fixed Charges - Unallocated retirement benefits and unemployment compensation	-	5,778,224	-	-	-	5,778,224
County Treasurer Property Tax Collection Fees	-	710,627	-	27,000	-	737,627
Pension Certificates of Participation (PCOPs) - Lease Payments, Annual Expenses, and Reserves	-	58,346,544	-	(317,432)	-	58,029,112
Offset share of PCOPs cost allocated to general fund school and dept budgets	-	(58,346,544)	-	317,432	-	(58,029,112)
Reserve for Compensation Increases for Active Employees	-	600,000	-	19,111	-	619,111
Contingency Reserve	-	45,648,747	-	(20,686,076)	-	24,962,672
Student Support	-	-	-	4,500,000	-	4,500,000
Unassigned Teachers	-	6,000,000	-	-	-	6,000,000
School Location/Relocation Support Reserve	-	2,000,000	-	1,000,000	-	3,000,000
School carry forward	-	-	-	9,000,000	-	9,000,000
Utilities	-	2,000,000	-	-	-	2,000,000
Certificate of Participation	-	9,000,000	-	(9,000,000)	-	-
Charter TABOR Reserve	-	1,930,151	-	(1,930,151)	-	-
Risk Finance Related Insurance	-	1,000,000	-	-	-	1,000,000
Risk Interfund Transfer	-	10,130,344	-	120,000	-	10,250,344
Transfer Out To General Projects - Extended Day Kindergarten	-	2,434,651	-	(2,434,651)	-	-
Transfer Out To General Projects - All Day Kindergarten	-	617,490	-	(617,490)	-	-
Transfer Out To Special Revenue Fund -ECE/Kindr Programs	-	2,965,963	-	(2,965,963)	-	-
Transfer In From Bond Redemption Fund	-	(60,000)	-	-	-	(60,000)
Transfer In From Mill Levy Fund 14	-	-	-	(2,600,000)	-	(2,600,000)
Transfer Out To State GDBG Fund - Emily Griffith Tech College	-	52,412	-	(52,412)	-	-
Transfer Out to Pupil Activity Fund	-	1,986,322	-	83,000	-	2,069,322
Transfer Out to Special Revenue Fund - General	-	609,755	-	(420,000)	-	189,755
Transfer Out to Special Revenue Fund - Athletics Activities Academics	-	2,200,000	-	(2,200,000)	-	-
Transfer Out To Special Revenue Fund - Organizational Effectiveness	-	32,705	-	(32,705)	-	-
Transfer Out To Special Revenue Fund - State ECEA	-	(9,965)	-	9,965	-	-
Transfer Out To Special Revenue Fund - Athletics / Denver Prep League	-	-	-	350,000	-	350,000
Transfer Out To Special Revenue Fund - Montessori Tuition Based	-	60,900	-	(60,900)	-	-
Transfer Out to Capital Reserve Fund	-	11,346,725	-	(6,969,937)	-	4,376,788
Transfer Out To Risk Management Internal Service Fund	-	(163,881)	-	163,881	-	-
Contingency Reserve - 3% per Board Policy	-	18,017,286	-	992,847	-	19,010,133
<b>Total Fixed/district wide Budgets/Reserves</b>	<b>14.00</b>	<b>112,823,376</b>	<b>(11.60)</b>	<b>(34,414,642)</b>	<b>2.40</b>	<b>78,408,735</b>
<b>TOTAL GENERAL OPERATING FUND 10</b>	<b>5,956.91</b>	<b>680,401,244</b>	<b>269.90</b>	<b>10,977,893</b>	<b>6,226.81</b>	<b>691,379,138</b>
<b>COLORADO PRESCHOOL &amp; KINDERGARTEN PROGRAM (CPKP)</b>						
Early Education - Contracted Service Providers	7.25	7,383,738	(8.75)	(2,632,198)	(1.50)	4,751,540
K-8 Schools	14.00	1,194,334	2.00	190,663	16.00	1,384,997
Elementary Schools	98.00	8,335,869	(10.00)	(712,464)	88.00	7,623,405
<b>Total Colorado Preschool &amp; Kindergarten Program (CPKP)</b>	<b>119.25</b>	<b>16,913,941</b>	<b>(16.75)</b>	<b>(3,153,999)</b>	<b>102.50</b>	<b>13,759,942</b>

# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
<b>RESOURCES ALLOCATED TO SCHOOLS OUTSIDE OF SBB</b>						
Early Education	14.25	1,019,790	(7.75)	(605,192)	6.50	414,598
<b>Total Resources Allocated To Schools Outside Of SBB</b>	<b>14.25</b>	<b>1,019,790</b>	<b>(7.75)</b>	<b>(605,192)</b>	<b>6.50</b>	<b>414,598</b>
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<b>TOTAL GENERAL FUNDS 10 &amp; 19</b>	<b>6,090.41</b>	<b>698,334,975</b>	<b>245.40</b>	<b>7,218,702</b>	<b>6,335.81</b>	<b>705,553,678</b>
<hr/>						
<b>1998 MILL LEVY OVERRIDE - OTHER SCHOOL ALLOCATIONS</b>						
<b>Student Literacy Development</b>						
Traditional Schools	52.56	4,172,016	2.57	289,179	55.13	4,461,195
Alternative Schools	0.20	101,637	0.14	35,673	0.34	137,310
School Tutorial - DPS Success	-	151,876	-	(8,039)	-	143,837
<b>Total 1998 Mill Levy Override - Other School Allocations</b>	<b>52.76</b>	<b>4,425,529</b>	<b>2.71</b>	<b>316,813</b>	<b>55.47</b>	<b>4,742,342</b>
<hr/>						
<b>1998 MILL LEVY OVERRIDE - LIBRARY</b>						
Library Materials - School and Boost Funds	-	856,397	-	409,883	-	1,266,280
<b>Total 1998 Mill Levy Override - Library</b>	<b>-</b>	<b>856,397</b>	<b>-</b>	<b>409,883</b>	<b>-</b>	<b>1,266,280</b>
<hr/>						
<b>1998 MILL LEVY OVERRIDE - TECHNOLOGY</b>						
Educational Technology	11.17	1,601,676	(0.12)	36,764	11.05	1,638,440
<b>Total 1998 Mill Levy Override - Technology</b>	<b>11.17</b>	<b>1,601,676</b>	<b>(0.12)</b>	<b>36,764</b>	<b>11.05</b>	<b>1,638,440</b>
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<b>1998 MILL LEVY OVERRIDE - TEXTBOOKS</b>						
Textbooks Acquisition	-	303,817	-	-	-	303,817
<b>Total 1998 Mill Levy Override - Textbooks</b>	<b>-</b>	<b>303,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>303,817</b>
<hr/>						
<b>1998 MILL LEVY OVERRIDE - OTHER STUDENT LITERACY PROGRAMS</b>						
Indian Education	4.22	257,082	0.26	6,433	4.48	263,515
Educational Resource Services	17.00	1,115,966	(1.00)	36,258	16.00	1,152,224
Library Automation	-	175,985	-	870	-	176,855
Costume Department	-	45,560	-	894	-	46,454
Credit Recovery	3.85	450,000	(3.85)	(48,509)	-	401,491
Textbook Acquisition Services	0.55	32,677	(0.10)	810	0.45	33,487
UNC Paraprofessional Program	-	272,687	-	7,219	-	279,906
EGTC	-	33,933	-	(33,933)	-	-
Support Service Receiving (support for library/textbook and technology acquisition)	3.00	210,005	0.10	4,755	3.10	214,760
Assessment Program - Benchmark Testing	3.00	360,939	-	6,394	3.00	367,333
9th Grade Academies	0.10	350,000	-	6,863	0.10	356,863
<b>Total 1998 Mill Levy Override - Other Student Literacy Programs</b>	<b>31.72</b>	<b>3,304,834</b>	<b>(4.59)</b>	<b>(11,946)</b>	<b>27.13</b>	<b>3,292,888</b>
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<b>1998 MILL LEVY OVERRIDE - OTHER TECHNOLOGY PROGRAMS</b>						
Educational Technology	4.00	476,745	-	40,625	4.00	517,370
Distance Learning	8.00	760,721	(1.50)	(110,147)	6.50	650,574
Dept of Technology Services-Info Systems Technology	6.00	1,060,596	-	16,187	6.00	1,076,783
Dept of Technology Services-Technology Application	1.00	109,108	-	4,643	1.00	113,751
Dept of Technology Services-Customer Relations Management	1.00	97,410	-	4,141	1.00	101,551
Dept of Technology Services-Product Management	1.00	112,165	-	4,798	1.00	116,963
Data Quality Management Team	4.00	353,866	0.50	8,999	4.50	362,865
<b>Total 1998 Mill Levy Override - Other Technology Programs</b>	<b>25.00</b>	<b>2,970,611</b>	<b>(1.00)</b>	<b>(30,754)</b>	<b>24.00</b>	<b>2,939,857</b>
<hr/>						
<b>1998 MILL LEVY OVERRIDE - MAINTENANCE</b>						
Deferred Building Maintenance	46.00	3,524,381	2.35	80,666	48.35	3,605,047
<b>Total 1998 Mill Levy Override - Maintenance</b>	<b>46.00</b>	<b>3,524,381</b>	<b>2.35</b>	<b>80,666</b>	<b>48.35</b>	<b>3,605,047</b>

# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
<b>1998 MILL LEVY OVERRIDE - CHARTER/CONTRACT SCHOOLS</b>						
Charter/Contract Schools	-	1,862,975	0.19	483,299	0.19	2,346,274
<b>Total 1998 Mill Levy Override - Charter/Contract Schools</b>	-	<b>1,862,975</b>	<b>0.19</b>	<b>483,299</b>	<b>0.19</b>	<b>2,346,274</b>
<b>1998 MILL LEVY OVERRIDE - DISTRICTWIDE BUDGETS</b>						
Salary Turnover / Hire Lag	-	(270,785)	-	270,785	-	-
County Treasurer Property Tax Collection Fees	-	39,796	-	-	-	39,796
Contingency Reserve	-	4,216,649	-	(2,173,862)	-	2,042,787
Contingency Reserve - 3% per Board Policy	-	504,900	-	-	-	504,900
<b>Total 1998 Mill Levy Override - Fixed/district wide Budgets/Reserves</b>	-	<b>4,490,560</b>	-	<b>(1,903,077)</b>	-	<b>2,587,483</b>
<b>TOTAL 1998 MILL LEVY OVERRIDE - FUND 12</b>	<b>166.65</b>	<b>23,340,780</b>	<b>(0.46)</b>	<b>(618,352)</b>	<b>166.19</b>	<b>22,722,428</b>
<b>2003 MILL LEVY OVERRIDE - CAPITAL IMPROVEMENTS/MAINTENANCE</b>						
Safety and Security	2.00	184,833	-	3,534	2.00	188,367
Dept of Technology Services	7.00	1,101,818	1.00	20,940	8.00	1,122,758
Support Service Receiving (Support for Textbook Acquisition)	0.34	18,366	(0.01)	439	0.33	18,805
Maintenance	9.35	632,391	-	15,076	9.35	647,467
<b>Total 2003 Mill Levy Override - Capital Improvements/Maintenance</b>	<b>18.69</b>	<b>1,937,408</b>	<b>0.99</b>	<b>39,989</b>	<b>19.68</b>	<b>1,977,397</b>
<b>2003 MILL LEVY OVERRIDE - IMPROVING STUDENT ACHIEVEMENT</b>						
Professional Development	-	839,449	-	(51,308)	-	788,141
School Startup Funds - ES	3.00	252,275	-	(57,275)	3.00	195,000
School Startup Funds - MS	3.60	320,606	(0.60)	(20,606)	3.00	300,000
School Startup Funds - 6-12	-	-	-	305,000	-	305,000
School Startup Funds - HS	2.00	227,119	(2.00)	(227,119)	-	-
AVID	2.75	459,740	-	144,182	2.75	603,922
School Improvement/Performance Mill Levy Grants	4.02	994,139	0.27	(152,612)	4.29	841,527
<b>Total 2003 Mill Levy Override - Improving Student Achievement</b>	<b>15.37</b>	<b>3,093,328</b>	<b>(2.33)</b>	<b>(59,738)</b>	<b>13.04</b>	<b>3,033,590</b>
<b>2003 MILL LEVY OVERRIDE - IMPROVING GRADUATION RATES</b>						
College Readiness	3.25	540,260	(1.00)	(155,406)	2.25	384,854
Assessment Program - Benchmark Testing	5.00	773,241	-	97,605	5.00	870,846
Concurrent Enrollment and Credit Recovery	2.88	1,110,780	(2.88)	54,028	-	1,164,808
2003 Mill Levy Instructional Support Teams	0.96	78,893	(0.02)	2,007	0.94	80,900
<b>Total 2003 Mill Levy Override - Improving Graduation Rates</b>	<b>12.09</b>	<b>2,503,174</b>	<b>(3.90)</b>	<b>(1,766)</b>	<b>8.19</b>	<b>2,501,408</b>
<b>2003 MILL LEVY OVERRIDE - ECE AND KINDER</b>						
Transfer to Special Revenue Fund (Extended Day Kindergarten)	-	1,129,930	-	(1,129,930)	-	-
Transfer to Special Revenue Fund (All Day Kindergarten)	-	1,575,361	-	(1,575,361)	-	-
<b>Total 2003 Mill Levy Override - ECE And Kinder</b>	-	<b>2,705,291</b>	-	<b>(2,705,291)</b>	-	-
<b>2003 MILL LEVY OVERRIDE - TEXTBOOKS</b>						
School Based Textbooks Purchases	-	762,143	-	(89,363)	-	672,780
District Wide Textbooks Purchases	-	2,729,407	-	-	-	2,729,407
<b>Total 2003 Mill Levy Override - Textbooks</b>	-	<b>3,491,550</b>	-	<b>(89,363)</b>	-	<b>3,402,187</b>
<b>2003 MILL LEVY OVERRIDE - ARTS AND MUSIC</b>						
Elementary Schools - Arts & Music	74.00	5,029,411	8.32	632,182	82.32	5,661,593
K-8 Schools - Arts & Music	23.00	1,565,280	(2.46)	(151,135)	20.54	1,414,145
Interdisciplinary Curriculum - Arts	3.00	673,344	0.88	11,074	3.88	684,418
<b>Total 2003 Mill Levy Override - Arts And Music</b>	<b>100.00</b>	<b>7,268,035</b>	<b>6.74</b>	<b>492,121</b>	<b>106.74</b>	<b>7,760,156</b>

# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
<b>2003 MILL LEVY OVERRIDE - ASSESSMENT MANAGEMENT FUND</b>						
Assessment Management Fund - ALT	-	10,200	-	(10,200)	-	-
Assessment Management Fund - ES	-	47,200	-	(47,200)	-	-
Assessment Management Fund - HS	-	8,100	-	(8,100)	-	-
Assessment Management Fund - K-8	-	10,550	-	(10,550)	-	-
Assessment Management Fund - MS	-	7,800	-	(7,800)	-	-
<b>Total 2003 Mill Levy Override - Arts And Music</b>	-	<b>83,850</b>	-	<b>(83,850)</b>	-	-
<b>2003 MILL LEVY OVERRIDE - CHARTER/CONTRACT SCHOOLS</b>						
Charter/Contract Schools	-	1,653,729	-	860,455	-	2,514,184
<b>Total 2003 Mill Levy Override - Charter/Contract Schools</b>	-	<b>1,653,729</b>	-	<b>860,455</b>	-	<b>2,514,184</b>
<b>2003 MILL LEVY OVERRIDE - DISTRICTWIDE BUDGETS</b>						
2003 Mill Levy County Treasurer Property Tax Collection Fees	-	46,799	-	-	-	46,799
Arts and Music - ML Contingency Reserve	-	5,426,914	-	-	-	5,426,914
Textbooks - ML Contingency Reserve	-	3,345,470	-	-	-	3,345,470
Improving Student Achievement - ML Contingency Reserve	-	235,343	-	-	-	235,343
Improving Graduation Rates - ML Contingency Reserve	-	1,236,676	-	-	-	1,236,676
General - ML Contingency Reserve	-	4,181,980	-	(315,977)	-	3,866,003
Contingency Reserve - 3% per Board Policy	-	594,000	-	-	-	594,000
<b>Total 2003 Mill Levy Override - District Wide Budgets</b>	-	<b>15,067,182</b>	-	<b>(315,977)</b>	-	<b>14,751,205</b>
<b>TOTAL 2003 MILL LEVY OVERRIDE - FUND 16</b>	<b>146.15</b>	<b>37,803,547</b>	<b>1.50</b>	<b>(1,863,420)</b>	<b>147.65</b>	<b>35,940,127</b>
<b>2012 MILL LEVY OVERRIDE - TUTORING</b>						
Office Of School Turnaround	-	-	5.00	1,640,692	5.00	1,640,692
Elementary Schools	-	-	23.04	2,555,000	23.04	2,555,000
K-8 Schools	-	-	14.87	1,155,000	14.87	1,155,000
6-12 Schools	-	-	2.00	175,000	2.00	175,000
Middle Schools	-	-	7.40	315,000	7.40	315,000
<b>Total 2012 Mill Levy Override - Tutoring</b>	-	-	<b>52.31</b>	<b>5,840,692</b>	<b>52.31</b>	<b>5,840,692</b>
<b>2012 MILL LEVY OVERRIDE - ARTS</b>						
Allied Services	-	-	2.20	243,646	2.20	243,646
Alternative Schools	-	-	6.03	529,286	6.03	529,286
K-8 Schools	-	-	2.14	142,425	2.14	142,425
Middle Schools	-	-	15.53	1,062,239	15.53	1,062,239
6-12 Schools	-	-	12.53	1,017,104	12.53	1,017,104
High Schools	-	-	22.59	2,060,161	22.59	2,060,161
<b>Total 2012 Mill Levy Override - Arts</b>	-	-	<b>61.02</b>	<b>5,054,861</b>	<b>61.02</b>	<b>5,054,861</b>
<b>2012 MILL LEVY OVERRIDE - TECHNOLOGY</b>						
Alternative Schools	-	-	0.42	99,500	0.42	99,500
Elementary Schools	-	-	14.32	1,690,150	14.32	1,690,150
K-8 Schools	-	-	4.16	475,900	4.16	475,900
Middle Schools	-	-	2.78	305,650	2.78	305,650
6-12 Schools	-	-	1.20	303,000	1.20	303,000
High Schools	-	-	2.59	598,750	2.59	598,750
<b>Total 2012 Mill Levy Override - Technology</b>	-	-	<b>25.47</b>	<b>3,472,950</b>	<b>25.47</b>	<b>3,472,950</b>
<b>2012 MILL LEVY OVERRIDE - PHYSICAL EDUCATION</b>						
Alternative Schools	-	-	5.18	473,126	5.18	473,126
Elementary Schools	-	-	39.43	2,807,631	39.43	2,807,631
K-8 Schools	-	-	9.42	698,984	9.42	698,984
Middle Schools	-	-	7.59	496,453	7.59	496,453
6-12 Schools	-	-	5.85	565,476	5.85	565,476

# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
High Schools	-	-	8.37	943,171	8.37	943,171
<b>Total 2012 Mill Levy Override - Physical Education</b>	-	-	<b>75.84</b>	<b>5,984,841</b>	<b>75.84</b>	<b>5,984,841</b>
<b>2012 MILL LEVY OVERRIDE - CHARTER/CONTRACT SCHOOLS</b>						
Charter/Contract Schools	-	-	0.50	6,666,629	0.50	6,666,629
<b>Total 2012 Mill Levy Override - Charter/Contract Schools</b>	-	-	<b>0.50</b>	<b>6,666,629</b>	<b>0.50</b>	<b>6,666,629</b>
<b>2012 MILL LEVY OVERRIDE - DISTRICTWIDE BUDGETS</b>						
General - ML Contingency Reserve	-	46,320,281	-	(22,898,365)	-	23,421,916
Contingency Reserve - 3% per Board Policy	-	1,459,060	-	10,940	-	1,470,000
Community Projects	-	-	1.00	115,232	1.00	115,232
Office Of Parent Engagement	-	-	11.00	600,000	11.00	600,000
Community Partnerships/Extend	-	-	1.00	60,847	1.00	60,847
College Ready	-	-	-	500,000	-	500,000
Textbook Acquisition	-	-	-	3,400,000	-	3,400,000
Allied Services	-	-	1.00	106,354	1.00	106,354
Career & Technology Ed-HS	-	-	6.00	500,000	6.00	500,000
Preschool - Special Ed	-	-	-	250,000	-	250,000
Salary Turnover	-	-	-	-	-	-
Educational Technology	-	-	2.00	200,000	2.00	200,000
Dots-Customer Relations Mgmt	-	-	5.00	310,000	5.00	310,000
County Treasurer Fees	-	-	-	121,275	-	121,275
Elementary Schools	-	-	92.03	9,057,385	4.50	9,057,385
K-8 Schools	-	-	13.50	1,228,626	13.50	1,228,626
Adult Voc Ed Technical	-	-	1.00	144,084	1.00	144,084
Charter Schools	-	-	-	6,592,215	-	6,592,215
Interfund Transfer	-	-	-	2,600,000	-	2,600,000
<b>Total 2012 Mill Levy Override - District Wide Budgets</b>	-	<b>47,779,341</b>	<b>133.53</b>	<b>(3,693,622)</b>	<b>133.53</b>	<b>44,085,719</b>
<b>RESOURCES ALLOCATED TO SCHOOLS OUTSIDE OF SBB</b>						
Office Of School Turnaround	-	-	316.00	11,359,308	316.00	11,359,308
<b>Total Resources Allocated To Schools Outside Of SBB</b>	-	-	<b>316.00</b>	<b>11,359,308</b>	<b>316.00</b>	<b>11,359,308</b>
<b>TOTAL 2012 MILL LEVY OVERRIDE - FUND 14</b>	-	<b>47,779,341</b>	<b>664.67</b>	<b>34,685,659</b>	<b>664.67</b>	<b>82,465,000</b>
<b>GENERAL PROJECTS</b>						
After School Program	-	3,134	-	(3,134)	-	-
All Day Kindergarten	26.50	2,549,017	(26.50)	(2,549,017)	-	-
Balarat Outdoor Education Center	-	81,992	-	(81,992)	-	-
Beacons Project	-	25,973	-	(25,973)	-	-
Bromwell Professional Development	-	646	-	(646)	-	-
Cal Frazier Super Fellows	-	1,411	-	(1,411)	-	-
Capital Improvement EGOS	-	201,863	-	33,060	-	234,923
CEC-Autobody Repair & Painting	-	9,617	-	(9,617)	-	-
CEC-Automechanics	-	9,214	-	(9,214)	-	-
CEC-Child Care	2.00	147,003	-	(14,539)	2.00	132,464
CEC-Restaurant Arts	-	37,720	-	(37,720)	-	-
Clearing	-	-	-	-	-	-
Community Engagement	-	1,098,465	8.00	(549,875)	8.00	548,590
Community Use Of Buildings	7.81	1,067,557	-	(144,557)	7.81	923,000
DAEOP Implementation	-	494,000	-	(494,000)	-	-
Denver Duck Drop	-	5,167	-	(5,167)	-	-
Distance Learning	-	59,907	-	(59,907)	-	-
DPS Technology Innovation Fund	-	(6)	-	6	-	-
DPS Wireless Spectrum Lease	-	361,313	-	55,664	-	416,977
Edison PTA Supplies & Books Gr	-	81	-	(81)	-	-



# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures
EGOS - Assessment & Counseling	2.00	558,749	1.00	51,500	3.00	610,249
EGOS - ESL	3.32	320,400	(2.82)	20,279	0.50	340,679
EGOS - Second Chance	23.10	2,786,444	5.40	93,814	28.50	2,880,258
EGOS Customized Training Prog	-	13,798	-	(1,999)	-	11,799
EGOS Foundation Reimbursement	-	8,690	-	(8,152)	-	538
EGOS Trust Fund	-	246,665	-	348	-	247,013
EGOS-DPW-Parking Revenue	-	104,750	-	(241)	-	104,509
Emerson St Summer School	-	(1,940)	-	1,940	-	-
Enrichment Program	-	2,571	-	(2,571)	-	-
Enterprise System Dvlp	-	238,653	-	-	-	238,653
Ext Day Tuition Paid Kindergar	56.00	5,402,323	(56.00)	(5,402,323)	-	-
Extended Day (245) Greenlee	-	138,740	-	(138,740)	-	-
Friends Of Manual High School	-	3,386	-	(3,386)	-	-
Grant Accounting	9.25	751,301	3.12	354,468	12.37	1,105,769
Groundfloor Media Award	-	1,200	-	(1,200)	-	-
GT Screening Fee Program	-	36,997	-	(36,997)	-	-
Hunt Alternative Funds	-	2,750	-	(2,750)	-	-
Jack Swigert Memorabilia	-	1,200	-	(1,200)	-	-
Jared Polis Award	-	(70)	-	70	-	-
Kaleidoscope Corner	41.86	4,799,394	2.09	1,081,012	43.95	5,880,406
Kaleidoscope Corner Camps	1.50	1,010,614	(1.50)	(1,010,614)	-	-
Kepner Garden	-	2,654	-	(2,654)	-	-
Kepner Outdoor Club	-	1,542	-	(1,542)	-	-
Library Book Fair-Ed Resource	-	34,654	-	(34,654)	-	-
Lindamood Bell	-	22,009	-	(22,009)	-	-
Martin & Gloria Family Sboe	-	691	-	(691)	-	-
Math Research	-	5,000	-	(5,000)	-	-
Medicaid Consortium Staff Budg	-	153	-	(153)	-	-
Metlife Ambassador	-	2,345	-	(2,345)	-	-
Microsoft Alliance	-	33,632	-	20	-	33,652
Miscellaneous Donations	5.20	1,602,553	(5.20)	(1,587,977)	-	14,576
Montbello Drumline/Cheer Misc	-	601	-	(601)	-	-
Montessori Tuition Based	-	190,534	-	(190,534)	-	-
Multicultural Outreach Office	-	19,424	-	(19,424)	-	-
NCLB - Supplemental Serv Prov	-	712,986	0.77	(259,258)	0.77	453,728
Neighborhood Center	0.40	74,038	(0.40)	(59,038)	-	15,000
PE Summer Institute	-	67,070	-	(67,070)	-	-
Pepsi Contract Implementation	-	116,438	-	(116,438)	-	-
PTA Funded	5.00	213,089	(5.00)	(213,089)	-	-
Pupil Activities Fund Cms	-	3,832	-	(3,832)	-	-
Qwest E-Rate	-	3,020,497	-	10,152	-	3,030,649
Retirement Dinner	-	5,312	-	(5,312)	-	-
Sale of Curriculum	-	96,203	-	(96,203)	-	-
SRSL Fellowship Grant	-	7	-	(7)	-	-
Staff Development	-	60,179	-	(60,179)	-	-
Student Attendance Grant	-	16,230	-	(16,230)	-	-
Student Services	-	49,792	-	(1,770)	-	48,022
Teacher In Residency	-	264,294	-	(264,294)	-	-
Tough Schools Partnerships	-	862	-	(862)	-	-
Translations	-	10,543	-	(10,543)	-	-
Tuition Billing	-	80,885	-	(80,885)	-	-
Vista Coffee	-	511	-	(511)	-	-
Wal-Mart Grant	-	398	-	(398)	-	-

# GENERAL FUND

PROGRAM OR ACTIVITY	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
	<u>Staff</u>	<u>Expenditures</u>	<u>Staff</u>	<u>Expenditures</u>	<u>Staff</u>	<u>Expenditures</u>
Waters Truck	-	20,212	-	-	-	20,212
Whole Foods Grant	-	2,011	-	(2,011)	-	-
Non-Project	-	(327,111)	-	327,111	-	-
Interfund Transfers	(2.00)	(9,128,179)	2.00	6,588,328	-	(2,539,851)
<b>TOTAL GENERAL PROJECTS - FUND 13</b>	<b>181.94</b>	<b>19,856,580</b>	<b>(75.04)</b>	<b>(5,104,765)</b>	<b>106.90</b>	<b>14,751,815</b>
<b>TOTAL GENERAL FUND</b>	<b>6,585.15</b>	<b>827,115,223</b>	<b>836.07</b>	<b>34,317,824</b>	<b>7,421.22</b>	<b>861,433,048</b>



## Government Designated Purpose Grants Funds 24, 25, 26, 27 and 28

	<b>FY 12-13 Adopted Budget</b>	<b>Adjustments</b>	<b>FY 12-13 Amended Budget</b>	<b>Adjustments</b>	<b>FY 13-14 Adopted Budget</b>
<b>Available Resources</b>					
<b>Beginning Balance</b>	7,564,425	2,514,516	10,078,941	484,280	10,563,221
<b><u>Local Support</u></b>					
Property Taxes	-	-	-	-	-
Specific Ownerships Taxes	-	-	-	-	-
Other Local Support	4,679,317	265	4,679,582	956,280	5,635,862
<b><u>State Support</u></b>					
State Equalization	-	-	-	-	-
State Revenue	9,833,583	4,439,875	14,273,458	(955,973)	13,317,485
Charter School Capital Construction	-	-	-	-	-
<b><u>Federal Support</u></b>					
Other Federal Support	92,913,257	6,379,375	99,292,632	(5,727,626)	93,565,006
<b><u>Other Support</u></b>					
Other Miscellaneous	-	-	-	-	-
<b>Total Current Resources</b>	<u>107,426,157</u>	<u>10,819,515</u>	<u>118,245,672</u>	<u>(5,727,319)</u>	<u>112,518,353</u>
<b>Total Available Resources</b>	<u>114,990,582</u>	<u>13,334,031</u>	<u>128,324,613</u>	<u>(5,243,039)</u>	<u>123,081,574</u>
<b><u>Expenditures</u></b>					
Employee Salaries	58,984,786	6,858,241	65,843,027	(9,854,151)	55,988,876
Employee Benefits	15,914,880	3,112,108	19,026,988	(3,456,537)	15,570,451
Purchased Services	21,235,213	(507,885)	20,727,328	4,995,070	25,722,398
Charter Schools	3,657,909	(1,970,218)	1,687,691	3,814,109	5,501,800
Supplies & Materials	3,978,376	1,524,660	5,503,036	(1,327,209)	4,175,827
Property	736,779	1,212,560	1,949,339	(1,156,454)	792,885
Other Expenses	3,429,210	942,579	4,371,789	(383,729)	3,988,060
Debt Service Interest & Fees	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	<u>107,937,153</u>	<u>11,172,045</u>	<u>119,109,198</u>	<u>(7,368,901)</u>	<u>111,740,297</u>
<b><u>Other Resources</u></b>					
Interfund Transfers	242,960	28,974	271,934	66,020	337,954
Transfer In From Other Funds	(150,000)	(81,386)	(231,386)	129,386	(102,000)
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>108,030,113</u>	<u>11,119,633</u>	<u>119,149,746</u>	<u>(7,173,495)</u>	<u>111,976,251</u>
<b><u>Appropriated Reserves - Assigned</u></b>					
Site Assigned Reserves	6,960,469	2,214,398	9,174,867	1,930,456	11,105,323
<b>Total Appropriations</b>	<u>114,990,582</u>	<u>13,334,031</u>	<u>128,324,613</u>	<u>(5,243,039)</u>	<u>123,081,574</u>
<b><u>Unappropriated Reserves - Unassigned</u></b>					
Other Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



## Government Designated Purpose Grants Fund by Project

	FY 12-13		Adjustments		FY 13-14	
	Amended Budget				Adopted Budget	
	Dollars	FTEs	Dollars	FTEs	Dollars	FTEs
<b>Revenues</b>						
<b>Beginning Balance</b>	10,078,941	-	484,280	-	10,563,221	-
Local Sources	4,679,582	-	956,280	-	5,635,862	-
State Sources	14,273,458	-	(955,973)	-	13,317,485	-
Federal Sources	99,292,632	-	(5,727,626)	-	93,565,006	-
<b>Total Revenues</b>	<b>128,324,613</b>	<b>-</b>	<b>(5,243,039)</b>	<b>-</b>	<b>123,081,574</b>	<b>-</b>
	<b>Dollars</b>	<b>FTEs</b>	<b>Dollars</b>	<b>FTEs</b>	<b>Dollars</b>	<b>FTEs</b>
<b>Expenditures</b>						
2009 Start School Grants	(30,812)	-	30,812	-	-	-
21st Century Community Learning	552,628	4.68	(126,227)	(1.37)	426,401	3.31
21st Century Community Learning	1,128,932	3.80	(39,609)	(1.34)	1,089,323	2.46
21st Century Community Learning	581,378	5.65	133,704	(0.02)	715,082	5.63
21st Century Community Learning	516,837	0.85	(94,492)	(0.20)	422,345	0.65
Americorp - Serve Colorado	1,574	-	(1,574)	-	-	-
Americorps	247,322	-	2,498	1.00	249,820	1.00
Arts Education Award	43	-	(43)	-	-	-
Arts Field Trip Fund	1,120	-	(1,120)	-	-	-
Building Capacity For Teacher Quality	201	-	(201)	-	-	-
Carl Perkins	1,300,729	5.58	(3)	(1.00)	1,300,726	4.58
Center For Excellence	9,170	-	(9,170)	-	-	-
Charter School Grant	2,214,700	-	(1,003,100)	-	1,211,600	-
City/DPS Americorps	(21)	-	21	-	-	-
Clearing	(51)	-	51	-	-	-
Colorado Council-The Arts Mini	690	-	(690)	-	-	-
Colorado Need Based Grant - EGOS	381,999	-	(204,999)	-	177,000	-
Colorado READ Act	47,765	-	(47,765)	-	-	-
Colorado Work Study	2,157,322	22.50	(1,950,472)	(1.50)	206,850	21.00
Colorado Work Study 2	-	-	39,789	-	39,789	-
Comp & Info Science & Engineering	-	-	54,388	0.10	54,388	0.10
Coordinated School Health	137	-	(137)	-	-	-
Crossing Guards	62,588	-	30,212	-	92,800	-
Cultural Affairs Grant	111	-	(111)	-	-	-
Denver County Jail Ed Services	733	-	(733)	-	-	-
DPS Sustainability Project-Iga	16,106	-	(16,106)	-	-	-
Drop Out Prevention & Student Engagement	143,343	0.50	(18,423)	1.00	124,920	1.50
Early Reading First	828,768	5.05	(743,510)	(0.05)	85,258	5.00
Expelled At Risk Students	773,311	8.00	(275,993)	(3.16)	497,318	4.84
Foreign Languages Assistance	108,724	-	(108,724)	-	-	-
FY12 Colorado Student Grant	53,038	-	(53,038)	-	-	-
Gear Up	6,911	-	(6,911)	-	-	-
Gear Up Grant	720,622	5.25	(82,426)	0.75	638,196	6.00
Head Start	1,687,114	18.95	8,274	(1.30)	1,695,388	17.65
Health Disparities Grant 2013	372,243	1.30	29,780	0.17	402,023	1.47
Innovation Fund	6,665,655	29.51	(3,313)	7.74	6,662,342	37.25
K-12 Tobacco Free & Healthy Sch	5	-	(5)	-	-	-
Mckinney-Vento Homeless Ed Ast	44,000	1.20	-	(0.20)	44,000	1.00
Morey Community Center	92,903	0.16	25,815	0.08	118,718	0.24
NSF	-	-	24,338	0.22	24,338	0.22
Park Hill Thriving Communities	649	-	(649)	-	-	-
Pell Grant - Temporary	1,600,000	-	(100,000)	-	1,500,000	-
Preschool	604,719	8.50	(52,379)	(2.50)	552,340	6.00
Race to the Top Phase 3	700,212	-	853,814	0.50	1,554,026	0.50



## Government Designated Purpose Grants Fund by Project

	FY 12-13		Adjustments		FY 13-14	
	Amended Budget				Adopted Budget	
Read To Achieve	339,390	-	(339,390)	-	-	-
Refugee & Entrant Assistance	144,526	0.30	(52,316)	(0.25)	92,210	0.05
Safe & Drug Free Schools National Program	49,171	-	(49,171)	-	-	-
Safe Routes To Schools	49,000	-	(100)	-	48,900	-
School Counselor Corporation	1,036,898	14.00	(216,443)	(3.75)	820,455	10.25
School Habitat Grant	276	-	(276)	-	-	-
School Improvement Grant	50,000	-	(50,000)	-	-	-
School to Work Alliance Program	581,250	8.28	18,761	(0.56)	600,011	7.72
State - Gifted and Talented	770,841	2.75	105,194	1.00	876,035	3.75
State ELPA (English Language Proficiency Act)	4,869,431	10.50	(245,315)	(1.00)	4,624,116	9.50
State Vocational ED - EGOS	17,886,113	70.16	3,370,180	(70.16)	21,256,293	-
Summer In The Parks Program	31,390	-	6,839	-	38,229	-
Sun Safety Colorado	136	-	(136)	-	-	-
TANF	158,868	0.20	4,903	(0.12)	163,771	0.08
TBI Fund Education Grant	6,150	-	(6,150)	-	-	-
Teacher Incentive Fund	3,315,369	20.59	3,183,479	(1.84)	6,498,848	18.75
Teacher Quality Partnerships	2,299,920	8.85	860,780	0.50	3,160,700	9.35
Tiered Intervention Grant	7,653,328	36.60	(4,633,984)	98.35	3,019,344	134.95
Title I	35,253,111	364.75	(4,210,366)	(89.35)	31,042,745	275.40
Title I - FNE Tutoring Program	1,961,379	49.00	(1,961,379)	(49.00)	-	-
Title I Part C	76,287	1.00	(981)	-	75,306	1.00
Title I Part D	570,357	10.50	47,643	(6.50)	618,000	4.00
Title I - Reallocated Funds Family Literacy Grant	634,149	1.25	(634,149)	(1.25)	-	-
Title II - B Math And Science Partner	50,000	-	(50,000)	-	-	-
Title II -Teacher Quality	4,938,872	38.91	(659,935)	(11.07)	4,278,937	27.84
Title III English Language Acquisition	2,545,785	10.00	(178,788)	(1.95)	2,366,997	8.05
Title III Set Aside: Immigrant	558,771	1.00	(558,771)	(1.00)	-	-
Title II - Part A-Teacher Quality	91,149	-	(91,149)	-	-	-
Title IX - Indian Education	184,569	1.14	(5,579)	0.58	178,990	1.72
Title VI - IDEA B - Main / Special Education	17,548,346	179.90	5,365,746	(2.45)	22,914,092	177.45
Tony Grampsa Youth Services	50,573	0.04	(506)	0.05	50,067	0.09
Urban Principal Leadership Program	952,295	5.00	(728,995)	(3.30)	223,300	1.70
Workforce Development - Tag	32,947	-	(19,664)	-	13,283	-
<b>Total Expenditures &amp; Reserves</b>	<b>128,284,065</b>	<b>956.20</b>	<b>(5,438,445)</b>	<b>(144.15)</b>	<b>122,845,620</b>	<b>812.05</b>
<b>Other Resources</b>						
Interfund Transfers (Transfers to other funds)	(40,548)	-	(195,406)	-	(235,954)	-
Interfund Transfers (Transfers from other funds)	-	-	-	-	-	-
<b>Total Current Year Expenditures &amp; Other Resources</b>	<b>128,324,613</b>	<b>956.20</b>	<b>(5,243,039)</b>	<b>(144.15)</b>	<b>123,081,574</b>	<b>812.05</b>



## Special Revenue Fund 29 Summary

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	3,714,975	4,911,340	8,626,315	(4,893,767)	3,732,548
<b><u>Local Support</u></b>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	23,112,767	10,921,595	34,034,362	(11,714,700)	22,319,662
<b><u>State Support</u></b>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<b><u>Federal Support</u></b>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<b><u>Other Support</u></b>					
Other Miscellaneous	-	-	-	-	-
<b>Total Current Year Revenues</b>	<u>23,112,767</u>	<u>10,921,595</u>	<u>34,034,362</u>	<u>(11,714,700)</u>	<u>22,319,662</u>
<b>Total Available Resources</b>	<u>26,827,742</u>	<u>15,832,935</u>	<u>42,660,677</u>	<u>(16,608,467)</u>	<u>26,052,210</u>
<u>Expenditures</u>					
Employee Salaries	17,932,736	3,532,695	21,465,431	(9,533,340)	11,932,091
Employee Benefits	4,658,219	1,329,870	5,988,089	(2,880,762)	3,107,327
Purchased Services	5,140,606	5,617,514	10,758,120	(4,237,352)	6,520,768
Charter Schools	30,000	(20,000)	10,000	(10,000)	-
Supplies & Materials	2,377,575	1,339,585	3,717,160	(1,296,892)	2,420,268
Property	1,499,068	973,283	2,472,351	(1,065,843)	1,406,508
Other Expenses	622,391	618,069	1,240,460	(307,295)	933,165
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	<u>32,260,595</u>	<u>13,391,016</u>	<u>45,651,611</u>	<u>(19,331,484)</u>	<u>26,320,127</u>
<u>Other Resources</u>					
Interfund Transfers	-	683,553	683,553	(683,553)	-
Transfer In From Other Funds	(6,572,489)	664,876	(5,907,613)	5,367,858	(539,755)
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>25,688,106</u>	<u>14,739,445</u>	<u>40,427,551</u>	<u>(14,647,179)</u>	<u>25,780,372</u>
<b><u>Appropriated Reserves - Assigned</u></b>					
Site Assigned Reserves	954,912	1,137,600	2,092,512	(1,820,674)	271,838
<b>Total Appropriations</b>	<u>26,643,018</u>	<u>15,877,045</u>	<u>42,520,063</u>	<u>(16,467,853)</u>	<u>26,052,210</u>
<b><u>Unappropriated Reserves - Unassigned</u></b>					
Other Reserves	<u>184,724</u>	<u>(44,110)</u>	<u>140,614</u>	<u>(140,614)</u>	<u>-</u>



## Special Revenue Fund 29 Project

		FY 12-13		Adjustments		FY 13-14	
		Amended Budget				Adopted Budget	
	<u>Revenues</u>	Dollars	FTEs	Dollars	FTEs	Dollars	FTEs
<b>Beginning Balance</b>		8,626,315	-	(4,893,767)	-	3,732,548	-
Other Local Sources		34,034,362	-	(11,714,700)	-	22,319,662	-
Other State Sources		-	-	-	-	-	-
<b>Total Revenues</b>		<u>42,660,677</u>	<u>-</u>	<u>(16,608,467)</u>	<u>-</u>	<u>26,052,210</u>	<u>-</u>
	<u>Expenditures</u>	Dollars	FTEs	Dollars	FTEs	Dollars	FTEs
1:1 Ipad Initiative		9,980	-	(9,980)	-	-	-
2009 ELA Summer Academy		19,584	-	(19,584)	-	-	-
21st Century Classroom Collaborative		334	-	(334)	-	-	-
A To Z Grant FY 13		56,835	-	(56,835)	-	-	-
Action For Healthy Kids		354	-	(354)	-	-	-
Adopt A School		5,580	-	(5,580)	-	-	-
Advanced Tuition Based Kinder		3,628,048	40.38	(3,628,048)	(40.38)	-	-
After School Activities CMS		3,122	-	(3,122)	-	-	-
After School Activities Morey		6,391	-	(6,391)	-	-	-
After School Programs Sandoval		611	-	(611)	-	-	-
Algebra II Grant		5,500	-	(5,500)	-	-	-
Aligning Teacher Performance		4,701,377	22.00	(4,701,377)	(22.00)	-	-
Anschutz Foundation Grant		55,000	1.00	(55,000)	(1.00)	-	-
Anschutz Foundation-Denison		156	-	(156)	-	-	-
Ashford Grant		1,500	-	(1,500)	-	-	-
Athletics Activities Academics		3,451,975	10.00	(2,467,557)	(10.00)	984,418	-
Attendance Initiative Award		1,183	-	(1,183)	-	-	-
Back To School Grant		1,000	-	(1,000)	-	-	-
Baseball Tomorrow Fund/MLB		18	-	(18)	-	-	-
Better Hearing For All		425	-	(425)	-	-	-
Biological Sciences Initiative		(112)	-	112	-	-	-
Broad Human Capital		33,424	-	(33,424)	-	-	-
Bromwell Community Fund		130,312	2.00	(130,312)	(2.00)	-	-
Bruce Randolph Autonomy Support		62	-	(62)	-	-	-
Bruce Randolph Travel Program		1,653	-	(1,653)	-	-	-
Bus Passes-Morgridge Family Foundation		1,142	-	(1,142)	-	-	-
CCTM Profess Dev Award		28	-	(28)	-	-	-
CDE/Qwest Foundation Weekend Backpack		6	-	(6)	-	-	-
Century Link Technology		4,912	-	(4,912)	-	-	-
Challenge Day Denver		9,022	-	(9,022)	-	-	-
Cheeryble Fund		22,000	-	(22,000)	-	-	-
Child Care For Parents		69	-	(69)	-	-	-
Child Protection		24,537	1.00	50,463	-	75,000	1.00
Chp+/Medicaid Enrollment		(1,784)	-	1,784	-	-	-
Clearing		1,018	-	(1,018)	-	-	-
Climbing Wall		209	-	(209)	-	-	-
Clout		1,332	-	(1,332)	-	-	-
Coach Across America		184	-	(184)	-	-	-



## Special Revenue Fund 29 Project

	FY 12-13		Adjustments		FY 13-14	
	Amended Budget				Adopted Budget	
COAPPP School Interventions	231	-	(231)	-	-	-
College For Every Student	1,537	-	(1,537)	-	-	-
Colorado Health Foundation Fitness Centers	1,315	-	(1,315)	-	-	-
Colorado Legacy Foundation Grant	210,755	-	78,245	1.00	289,000	1.00
Colorado Parking Association	3,110	-	(3,110)	-	-	-
Colorado Parks & Wildlife Award	(65)	-	65	-	-	-
Colorado Refugee English FY10	13,852	-	(13,852)	-	-	-
Colorado Refugee English FY11	(1)	-	1	-	-	-
Colorado Youth Matter	(528)	-	528	-	-	-
Community Transformation Grant	8,000	0.50	(8,000)	(0.50)	-	-
Compact Blue District-Charter	189,880	1.00	602,901	-	792,781	1.00
Computer Literacy Grant	5,000	-	(5,000)	-	-	-
Cresl Coffee Shop	27,729	-	271	-	28,000	-
Cricket Communications Award	1,000	-	(1,000)	-	-	-
Daniels Fund Retreat	489	-	(489)	-	-	-
DCIS Korean	50,000	-	(50,000)	-	-	-
DCIS-United Nation's Model Room	28,789	-	(28,789)	-	-	-
Dell Computers	223,575	-	(758)	0.20	222,817	0.20
Dell Data Culture Implementation	-	-	982,623	5.25	982,623	5.25
Dell Foundation Student Achievement	696,246	5.00	(473,436)	(2.00)	222,810	3.00
Dell IV Bldg Effective Data	252,697	-	(252,697)	-	-	-
Dell Phase III (Toolkit)	367,485	1.00	(269,679)	(0.25)	97,806	0.75
Delta Dental Colorado	5,268	-	(5,268)	-	-	-
Denver Kids, Inc	22,014	0.35	9,172	-	31,186	0.35
Denver Millennium Initiative	105,596	1.00	(105,596)	(1.00)	-	-
Denver Prep League	1,167,976	2.00	17,024	-	1,185,000	2.00
Denver Student Voices	3,660	-	(3,660)	-	-	-
Denver Teacher Fellowship	150,000	-	(150,000)	-	-	-
Denver Violin Project	1,612	-	(1,612)	-	-	-
Digital Citizenship Progm Manager	165,419	1.00	(80,419)	-	85,000	1.00
Disney Teacher Awards	690	-	(690)	-	-	-
Donnell - Kaye Foundation Grant	6,589	-	(6,589)	-	-	-
DPS Energy Challenge Support	3,243	-	(3,243)	-	-	-
Dps Energy Challenge Xcel Fund	10,000	-	(10,000)	-	-	-
DPS Success	(540)	-	540	-	-	-
Each One Teach One	16,180	-	(16,180)	-	-	-
Early Learners' Libraries Target	(6)	-	6	-	-	-
East Robotics Grant	93	-	(93)	-	-	-
Ecana Energy Education Grant	15,094	-	(15,094)	-	-	-
Edison Netbook Grant	4,831	-	(4,831)	-	-	-
Edison PTA Library Book Grant	46	-	(46)	-	-	-
Education City	12	-	(12)	-	-	-
El Pomar Foundation	1,341	-	(1,341)	-	-	-
ELA-S Book Award	1	-	(1)	-	-	-
Elementary Science	5,862	-	(5,862)	-	-	-
Eloise Pearson Trust	854	-	(854)	-	-	-





## Special Revenue Fund 29 Project

	FY 12-13		Adjustments		FY 13-14	
	Amended Budget				Adopted Budget	
Encana Cares Award	265	-	(265)	-	-	-
ESL For Parents Of Head Start	504	-	(504)	-	-	-
Excelsior Schools	(19,618)	-	19,618	-	-	-
Facing History	1,402	-	(1,402)	-	-	-
FB Howell Grant	760	-	(760)	-	-	-
Fee Fne Turnaround	50,000	-	(500)	-	49,500	-
Fidelity Charitable Grant	1,000	-	(1,000)	-	-	-
Fishing Club	3,259	-	(3,259)	-	-	-
FNE Anschutz	594,000	7.00	(99,000)	(7.00)	495,000	-
FNE Turnaround Philanthropic	495,000	-	99,000	-	594,000	-
Focus	743	-	(743)	-	-	-
Foreign Language Dictionaries	293	-	(293)	-	-	-
Foundation Grant	6	-	(6)	-	-	-
Friedman Ipad Grant	29,183	-	(29,183)	-	-	-
Friends Of Slavens School	54,999	1.00	(54,999)	(1.00)	-	-
Fuel Up To Play	4,858	-	(4,858)	-	-	-
Future Focus Grant	9,457	-	(9,457)	-	-	-
Future Focus Grant	8,256	-	(8,256)	-	-	-
Game Changers Project	2,892	-	(2,892)	-	-	-
Gamel Fund	1,841	-	(1,841)	-	-	-
Garden Grant	3,722	-	(3,722)	-	-	-
Garden Of Youth Red Apple	1,600	-	(1,600)	-	-	-
Gates	203	-	(203)	-	-	-
Gates II	60,628	6.00	(60,628)	(6.00)	-	-
Gay Education Advisory Council	1,194	-	(1,194)	-	-	-
Geography Leadership Cadre	24	-	(24)	-	-	-
Gilliam GED Scholarships-DCCR	385	-	(385)	-	-	-
Google Community Grants Fund	2,700	-	(2,700)	-	-	-
Great-West Great-Teachers Gmt	22,127	-	(22,127)	-	-	-
Green Schools	2	-	(2)	-	-	-
Green Up Our Schools	3,155	-	(3,155)	-	-	-
GT Scholarship	500	-	(500)	-	-	-
GW HS Dance Program	26,571	-	(26,571)	-	-	-
H1N1 - Influenza Surveillance	5,000	-	(5,000)	-	-	-
Health Agenda - KP Fund	107,407	-	75,627	3.00	183,034	3.00
Health Agenda Project #1	53,241	0.50	(15,609)	-	37,632	0.50
Health And Wellness Grant	4,685	-	(4,685)	-	-	-
Health Assistant Para	1,083	-	(1,083)	-	-	-
Health Educator Program	(637)	-	637	-	-	-
Healthy Eating & Active Living	1,456	-	(1,456)	-	-	-
Homework Club	6,884	-	(6,884)	-	-	-
Horace Mann Music Programs	6,509	-	(6,509)	-	-	-
IBM Award	3,000	-	(3,000)	-	-	-
IBM Reading Program	(176)	-	176	-	-	-
IKON Tech Grant	13,401	-	(13,401)	-	-	-
Indian Education Program	3,681	-	(3,681)	-	-	-



## Special Revenue Fund 29 Project

	FY 12-13			FY 13-14		
	Amended Budget		Adjustments	Adopted Budget		
Innovation Grant	(2,412)	-	2,412	-	-	-
Institute For Learning	944	-	(944)	-	-	-
Instructional Equipt Enhancmnt	88,127	-	(88,127)	-	-	-
Intensive Day School Project	703	-	(703)	-	-	-
Interntnl Baccalaureate Award	500	-	(500)	-	-	-
Invest In Kids	11,700	-	(11,700)	-	-	-
Investing In Innovation	200,000	-	200,000	2.00	400,000	2.00
Investing In Innovation - Chase	-	-	-	-	-	-
Investing In Innovation - CSR-CO	620,636	0.40	(620,636)	(0.40)	-	-
IT Diagnostic Grant	(249)	-	249	-	-	-
Janus Blended Learning Labs	700,000	2.00	-	1.93	700,000	3.93
Janus Educational Alliance	198,806	-	(198,806)	-	-	-
K12 (HB07-1309)	(405)	-	405	-	-	-
KCAA Development Grant/Piton	731	-	(731)	-	-	-
KCAA Development/Donnell Kaye	3,142	-	(3,142)	-	-	-
Kinder Morgan Foundation	22	-	(22)	-	-	-
Kitchen Community Award	2,000	-	(2,000)	-	-	-
Knobby Brown Grant To Polaris	12	-	(12)	-	-	-
Laura Bush Found America Library	5,000	-	(5,000)	-	-	-
Leadership Development	4,783	-	(4,783)	-	-	-
Lights On After School FY 12	480	-	(480)	-	-	-
Lights On After School Fy 13	394,518	-	(394,518)	-	-	-
Listening To Learn	250	-	(250)	-	-	-
Literacy & Preparatory Skills	20,000	0.36	(20,000)	(0.36)	-	-
LMC Tech Grant	(8,346)	-	8,346	-	-	-
Louden Family Foundation	2,382	-	(2,382)	-	-	-
Lowe's Grant	9,054	-	(9,054)	-	-	-
Make It Take It Lab - IRC	3,515	-	(3,515)	-	-	-
Making Connections-Denver	48,253	-	(48,253)	-	-	-
Manual High School	334,344	-	(159,017)	-	175,327	-
Manual Phase III	2,019	-	(2,019)	-	-	-
Mast EL	5,592	-	(5,592)	-	-	-
Math Research	5,736	-	(5,736)	-	-	-
Measures Of Effective Teaching	150,161	1.00	(150,161)	(1.00)	-	-
Medicaid	4,638,979	16.00	(138,979)	(1.00)	4,500,000	15.00
Medicaid/CHP, Outreach, Enroll	17,861	-	(17,861)	-	-	-
Mentorship Grant	5,000	-	(5,000)	-	-	-
Met Extension Research Grant	173,625	0.75	(52,662)	(0.50)	120,963	0.25
MFF Technology Support	1,142	-	(1,142)	-	-	-
Mile High United Way Award	208,275	-	(183,905)	-	24,370	-
Model Staffing Initiative	(96,205)	-	96,205	-	-	-
Montessori Tuition Based	125,776	-	(125,776)	-	-	-
Morgridge Grant	5,066	-	(5,066)	-	-	-
NBR Family Fund Grant	2,500	-	(2,500)	-	-	-
NCLB - Supplemental Service Provider	-	-	-	-	-	-
NEA Foundation Grant	6,475	-	(6,475)	-	-	-



## Special Revenue Fund 29 Project

	FY 12-13		Adjustments		FY 13-14	
	Amended Budget				Adopted Budget	
New Teacher Project FY 11	284,357	1.00	(284,357)	(1.00)	-	-
New Teacher Recruitment	554,224	-	(214,469)	-	339,755	-
NFL Grant	429	-	(429)	-	-	-
North Hs French Club	195	-	(195)	-	-	-
Nuggets Prep League-Merchandise	7,788	-	(7,788)	-	-	-
Numeracy Grant	214	-	(214)	-	-	-
NW Coalition	631	-	(631)	-	-	-
Oakland Hill Fund	3	-	(3)	-	-	-
Parent & Family Engagement Larrk	8,483	-	(8,483)	-	-	-
Partners For Breakfast (Bic)	354,907	-	(159,044)	-	195,863	-
Partnership For Great Schools	34,834	-	(34,834)	-	-	-
Peace Garden Grant	7,803	-	(7,803)	-	-	-
Performance Management / Dell	1,865,423	5.40	(1,637,499)	(5.40)	227,924	-
PIC, Zone, Avid Expenses	5,000	-	(5,000)	-	-	-
Polis Foundation Fund	1,752	-	(1,752)	-	-	-
Post Secondary / AP	2,906	-	(2,906)	-	-	-
Procomp	54,350	-	(54,350)	-	-	-
ProComp Fiscal Model	177	-	(177)	-	-	-
PTA Field Trip Transprtn Grant	2,003	-	(2,003)	-	-	-
PTA Funded	33,037	-	(33,037)	-	-	-
Pto Art Teacher	14,453	0.30	(14,453)	(0.30)	-	-
Qwest	466	-	(466)	-	-	-
Ramo Family Trust	(661)	-	661	-	-	-
Read 180	7,738	-	(7,738)	-	-	-
Read To Succeed	58,151	1.00	44,191	1.00	102,342	2.00
Reading Is Fundamental R.I.F.	10,500	-	(10,500)	-	-	-
Reading Recovery Empowerment	459,257	-	(459,257)	-	-	-
Ready Foods	91	-	(91)	-	-	-
Research Observatory	8,319	-	(8,319)	-	-	-
Riverside Church Grant	(106)	-	106	-	-	-
Rocky Mountain Health Foundation	(272)	-	272	-	-	-
Rose Community Foundation	7,941	-	-	-	7,941	-
Rose Community Foundation Grant	3,000	-	(3,000)	-	-	-
Safe Routes To School	2,000	-	(2,000)	-	-	-
Salazar Literacy Grant	(4,095)	-	4,095	-	-	-
Salazar Literacy Grant	13,015	-	(13,015)	-	-	-
SBSM CHF	232,764	-	(232,764)	-	-	-
School Based Immunization Project	102,832	-	(28,832)	-	74,000	-
School Health Liaison	5,696	0.50	34,196	-	39,892	0.50
School Partner Donation	1,450	-	(1,450)	-	-	-
School Renovations	30,000	-	(30,000)	-	-	-
School Supplies For Homeless	1,005	-	(1,005)	-	-	-
School Yard Habitat	185	-	(185)	-	-	-
Science Talent Search Award	4	-	(4)	-	-	-
Science Tracks	1,753	-	(1,753)	-	-	-
Science Tracks 11	363	-	(363)	-	-	-



## Special Revenue Fund 29 Project

	FY 12-13		Adjustments		FY 13-14	
	Amended Budget				Adopted Budget	
Science Tracks FY12	18,803	-	(18,803)	-	-	-
Science Tracks ULA	934	-	(934)	-	-	-
Scotland Trip	2,000	-	(2,000)	-	-	-
Serve Colorado Americorps	20,000	-	(20,000)	-	-	-
Sharing The Dream	1,020	-	(1,020)	-	-	-
Shoes For Students	54	-	(54)	-	-	-
Site Renovations	35,130	-	(35,130)	-	-	-
Slavens PTA	47,719	-	(47,719)	-	-	-
Sound Body Sound Mind	2,802	-	(2,802)	-	-	-
Sound Body Sound Mind Part II	774	-	(774)	-	-	-
Sound Body Sound Mind Revenue	8,515	-	(8,515)	-	-	-
Sound Body, Sound Mind, Anschutz	149,729	-	(149,729)	-	-	-
Spirit Of The Season	(45)	-	45	-	-	-
Sprite Spark Parks Project	4,770	-	(4,770)	-	-	-
Start Grant Match 3972	67	-	(67)	-	-	-
Strengthening Neighborhoods	6,336	-	(6,336)	-	-	-
Student Board Office Ed-Supplemental	(2,159)	-	2,159	-	-	-
Student Emergency Loan - Casey	10,000	-	-	-	10,000	-
Student Emergency Loan - Piton	30,000	-	(5,335)	-	24,665	-
Student Uniform Donations	1	-	(1)	-	-	-
Summer College Program - CSU	47,426	-	(47,426)	-	-	-
Summer Leadership - Principals	(132)	-	132	-	-	-
Summer Scholars	(4,563)	-	4,563	-	-	-
Superfoods	1,141	-	(1,141)	-	-	-
Supplemental Education Svcs	162	-	(162)	-	-	-
Support For The RBI	42,906	-	(42,906)	-	-	-
Susan Murdy Charitable Fund	15,000	-	(15,000)	-	-	-
Swigert International IB	98,600	-	(98,600)	-	-	-
Talent Academy Project	20,000	-	(20,000)	-	-	-
Target Grant	2,000	-	(2,000)	-	-	-
Teacher Quality Partnership DU	679,095	0.15	(593,913)	-	85,182	0.15
Teacher Recognition Award	4	-	(4)	-	-	-
Technical Assistance Grant	2,250	-	(2,250)	-	-	-
Technology Academy	6,235	-	(6,235)	-	-	-
Technology Grant	47	-	(47)	-	-	-
Teletch Community Foundation	4,500	-	(4,500)	-	-	-
The Broad Foundation	78,717	0.27	(50,667)	(0.01)	28,050	0.26
The Denver Foundation	500	-	(500)	-	-	-
Together Green Conservation Fellow	1,851	-	(1,851)	-	-	-
Transition Team Donations	549	-	(549)	-	-	-
Transportation Capital Equipment	482,647	-	-	-	482,647	-
Traylor Afterschool Program	634	-	(634)	-	-	-
Tuition Based	11,267,232	113.20	(3,267,232)	(40.17)	8,000,000	73.03
Tulsa Community Foundation	4,902	-	(4,902)	-	-	-
Tutoring Grant	8,500	-	(8,500)	-	-	-
UCAN Serve	148	-	(148)	-	-	-



## Special Revenue Fund 29 Project

	FY 12-13 Amended Budget		Adjustments		FY 13-14 Adopted Budget	
Unallocated	153,492	-	(153,492)	-	-	-
Unification Initiative	(6,831)	-	6,831	-	-	-
Unknown	(2,145)	0.50	2,145	(0.50)	-	-
Ustac Colorado Youth Tennis	1,000	-	(1,000)	-	-	-
Wallace Grant	3,109,510	15.85	1,417,984	19.60	4,527,494	35.45
Waller Vocal Music Program Grant	9,533	-	(9,533)	-	-	-
Wal-Mart Grant	3,800	-	(3,800)	-	-	-
Walton Grant	218,750	2.00	(48,807)	-	169,943	2.00
Walton Office Of School Reform	275,569	-	(275,569)	-	-	-
Walton Transition Grants	1,229,814	-	(1,229,814)	-	-	-
Wellness Coordinator	2,180	-	(2,180)	-	-	-
Wellness Grant	857	-	(857)	-	-	-
Wellness In DPS	(1,245)	-	1,245	-	-	-
Wellness Program	86,695	-	(86,695)	-	-	-
Wellness Team Sponsorship	8,574	-	(8,574)	-	-	-
Wells Fargo Foundation Grant	18	-	(18)	-	-	-
Westerra Grant	1,690	-	(1,690)	-	-	-
Whiz Kids Tutoring	14,613	-	(14,613)	-	-	-
Whole Foods Grant	31,691	-	(31,691)	-	-	-
Will & Jada Smith Family Award	1,765	-	(1,765)	-	-	-
Williams Foundation	22,063	-	(22,063)	-	-	-
Year End Budget Rec'D Funds	(285)	-	285	-	-	-
Year End Budget Rec'D Funds	10,608	-	(10,608)	-	-	-
YEZ - Youth Engagement Zone	40,000	-	(40,000)	-	-	-
<b>Total Expenditures &amp; Reserves</b>	<b>47,884,737</b>	<b>263.41</b>	<b>(21,292,772)</b>	<b>(109.79)</b>	<b>26,591,965</b>	<b>153.62</b>

	<u>Other Resources</u>					
	Dollars	FTEs	Dollars	FTEs	Dollars	FTEs
General Fund Transfer - State ECEA	(9,965)	-	9,965	-	-	-
Interfund Transfers (xfer from Fund 10) - Middle/High School Athletics	2,550,000	-	(2,200,000)	-	350,000	-
Interfund Transfers (xfer from Fund 10) - New Teacher Project	259,755	-	(70,000)	-	189,755	-
Interfund Transfers (xfer from Fund 10) - Tuition Based ECE	2,965,963	-	(2,965,963)	-	-	-
Interfund Transfers (xfer from Fund 13) - General Projects	(635,298)	-	635,298	-	-	-
Interfund Transfers (xfer from Fund 16) - ML Kindergarten	-	-	-	-	-	-
Interfund Transfers (xfer from Fund 24) - EGOS Second Chance	-	-	-	-	-	-
<b>Total Interfund Transfers</b>	<b>5,224,060</b>	<b>-</b>	<b>(4,684,305)</b>	<b>-</b>	<b>539,755</b>	<b>-</b>



## ProComp Trust Special Revenue Fund 75

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	59,681,708	(1,299,674)	58,382,034	(9,226,480)	49,155,554
<b><u>Local Support</u></b>					
Property Taxes	28,474,137	724,762	29,198,899	404,507	29,603,406
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	3,580,902	-	3,580,902	(631,569)	2,949,333
<b><u>State Support</u></b>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<b><u>Federal Support</u></b>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<b><u>Other Support</u></b>					
Other Miscellaneous	-	-	-	-	-
<b>Total Current Year Revenues</b>	<u>32,055,039</u>	<u>724,762</u>	<u>32,779,801</u>	<u>(227,062)</u>	<u>32,552,739</u>
<b>Total Available Resources</b>	<u>91,736,747</u>	<u>(574,912)</u>	<u>91,161,835</u>	<u>(9,453,542)</u>	<u>81,708,293</u>
<u>Expenditures</u>					
Employee Salaries	26,165,231	8,424,715	34,589,946	287,819	34,877,765
Employee Benefits	4,540,109	1,416,280	5,956,389	1,001,727	6,958,116
Purchased Services	144,300	10,246	154,546	116,589	271,135
Charter Schools	-	-	-	-	-
Supplies & Materials	1,205,399	100,000	1,305,399	176,771	1,482,170
Property	-	-	-	-	-
Other Expenses	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	<u>32,055,039</u>	<u>9,951,241</u>	<u>42,006,280</u>	<u>1,582,906</u>	<u>43,589,186</u>
<u>Other Resources</u>					
Interfund Transfers	-	-	-	-	-
Transfer In From Other Funds	-	-	-	-	-
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>32,055,039</u>	<u>9,951,241</u>	<u>42,006,280</u>	<u>1,582,906</u>	<u>43,589,186</u>
<b><u>Appropriated Reserves - Assigned</u></b>					
Site Assigned Reserves	-	-	-	-	-
<b>Total Appropriations</b>	<u>32,055,039</u>	<u>9,951,241</u>	<u>42,006,280</u>	<u>1,582,906</u>	<u>43,589,186</u>
<b><u>Unappropriated Reserves - Unassigned</u></b>					
Other Reserves	<u>59,681,708</u>	<u>(10,526,153)</u>	<u>49,155,555</u>	<u>(11,036,448)</u>	<u>38,119,107</u>



## Bond Redemption Fund 31

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	59,362,570	12,722,162	72,084,732	31,804,235	103,888,967
<u>Local Support</u>					
Property Taxes	73,272,652	35,936,539	109,209,191	2,837	109,212,028
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	150,000	129,000	279,000	(219,000)	60,000
<u>State Support</u>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<u>Federal Support</u>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<u>Other Support</u>					
Other Miscellaneous	-	67,220,000	67,220,000	(67,220,000)	-
<b>Total Current Year Revenues</b>	<u>73,422,652</u>	<u>103,285,539</u>	<u>176,708,191</u>	<u>(67,436,163)</u>	<u>109,272,028</u>
<b>Total Available Resources</b>	<u>132,785,222</u>	<u>116,007,701</u>	<u>248,792,923</u>	<u>(35,631,928)</u>	<u>213,160,995</u>
<u>Expenditures</u>					
Employee Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	65,000	403,241	468,241	(403,241)	65,000
Charter Schools	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Property	-	-	-	-	-
Other Expenses	-	66,816,759	66,816,759	(66,816,759)	-
Debt Service Interest & Fees	48,072,652	7,016,304	55,088,956	7,605,610	62,694,566
Debt Service Principal	22,470,000	-	22,470,000	20,810,000	43,280,000
<b>Total Current Year Expenditures</b>	<u>70,607,652</u>	<u>74,236,304</u>	<u>144,843,956</u>	<u>(38,804,390)</u>	<u>106,039,566</u>
<u>Other Resources</u>					
Interfund Transfers	150,000	(90,000)	60,000	-	60,000
Transfer In From Other Funds	-	-	-	-	-
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>70,757,652</u>	<u>74,146,304</u>	<u>144,903,956</u>	<u>(38,804,390)</u>	<u>106,099,566</u>
<u>Appropriated Reserves - Assigned</u>					
Site Assigned Reserves	-	-	-	-	-
<b>Total Appropriations</b>	<u>70,757,652</u>	<u>74,146,304</u>	<u>144,903,956</u>	<u>(38,804,390)</u>	<u>106,099,566</u>
<u>Unappropriated Reserves - Unassigned</u>					
Other Reserves	<u>62,027,570</u>	<u>41,861,397</u>	<u>103,888,967</u>	<u>3,172,462</u>	<u>107,061,429</u>



## Building Funds 41, 44, 45, 46, 47, 48

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	41,387,641	13,762,703	55,150,344	429,692,295	484,842,639
<u>Local Support</u>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	250,000	512,612,875	512,862,875	(512,862,875)	-
<u>State Support</u>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<u>Federal Support</u>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<u>Other Support</u>					
Other Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	250,000	512,612,875	512,862,875	(512,862,875)	-
<b>Total Available Resources</b>	41,637,641	526,375,578	568,013,219	(83,170,580)	484,842,639
<u>Expenditures</u>					
Employee Salaries	5,473,601	16,700	5,490,301	1,931,135	7,421,436
Employee Benefits	1,337,094	3,695	1,340,789	553,732	1,894,521
Purchased Services	1,794,400	-	1,794,400	(1,690,180)	104,220
Charter Schools	-	-	-	-	-
Supplies & Materials	1,693,800	13,542,126	15,235,926	(15,235,926)	-
Property	31,323,746	200,182	31,523,928	213,727,423	245,251,351
Other Expenses	15,000	-	15,000	(15,000)	-
Debt Service Interest & Fees	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	41,637,641	13,762,703	55,400,344	199,271,184	254,671,528
<u>Other Resources</u>					
Interfund Transfers	-	-	-	-	-
Transfer In From Other Funds	-	-	-	-	-
<b>Total Current Year Expenditures &amp; Other Resources</b>	41,637,641	13,762,703	55,400,344	199,271,184	254,671,528
<u>Appropriated Reserves - Assigned</u>					
Site Assigned Reserves	-	64,315,780	64,315,780	(45,672,833)	18,642,947
<b>Total Appropriations</b>	41,637,641	78,078,483	119,716,124	153,598,351	273,314,475
<u>Unappropriated Reserves - Unassigned</u>					
Other Reserves	-	448,297,095	448,297,095	(236,768,931)	211,528,164



## Capital Reserve Fund 43

	<b>FY 12-13 Adopted Budget</b>	<b>Adjustments</b>	<b>FY 12-13 Amended Budget</b>	<b>Adjustments</b>	<b>FY 13-14 Adopted Budget</b>
<u>Revenues</u>					
<b>Beginning Balance</b>	17,541,999	2,467,923	20,009,922	87,983,962	107,993,884
<u>Local Support</u>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	5,321,000	-	5,321,000	12,239,531	17,560,531
<u>State Support</u>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<u>Federal Support</u>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<u>Other Support</u>					
Other Miscellaneous	-	-	-	6,614,449	6,614,449
<b>Total Revenues</b>	<u>5,321,000</u>	<u>-</u>	<u>5,321,000</u>	<u>18,853,980</u>	<u>24,174,980</u>
<b>Total Available Resources</b>	<u>22,862,999</u>	<u>2,467,923</u>	<u>25,330,922</u>	<u>106,837,942</u>	<u>132,168,864</u>
<u>Expenditures</u>					
Employee Salaries	2,915,272	40,031	2,955,303	667,640	3,622,943
Employee Benefits	897,803	6,830	904,633	110,565	1,015,198
Purchased Services	6,341,844	(45,873)	6,295,971	2,114,626	8,410,597
Charter Schools	-	-	-	-	-
Supplies & Materials	4,668,571	28,000	4,696,571	(1,722,571)	2,974,000
Property	3,182,500	17,873	3,200,373	89,601,647	92,802,020
Other Expenses	-	-	-	-	-
Debt Service Interest & Fees	6,945	-	6,945	2,591,157	2,598,102
Debt Service Principal	241,000	-	241,000	8,923,370	9,164,370
<b>Total Current Year Expenditures</b>	<u>18,253,935</u>	<u>46,861</u>	<u>18,300,796</u>	<u>102,286,434</u>	<u>120,587,230</u>
<u>Other Resources</u>					
Interfund Transfers	-	-	-	-	-
Transfer In From Other Funds	(11,346,725)	-	(11,346,725)	6,969,937	(4,376,788)
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>6,907,210</u>	<u>46,861</u>	<u>6,954,071</u>	<u>109,256,371</u>	<u>116,210,442</u>
<u>Appropriated Reserves - Assigned</u>					
Site Assigned Reserves	-	500,000	500,000	13,340,406	13,840,406
<b>Total Appropriations</b>	<u>6,907,210</u>	<u>546,861</u>	<u>7,454,071</u>	<u>122,596,777</u>	<u>130,050,848</u>
<u>Unappropriated Reserves - Unassigned</u>					
Other Reserves	<u>15,955,789</u>	<u>1,921,062</u>	<u>17,876,851</u>	<u>(15,758,835)</u>	<u>2,118,016</u>



## Food Services Funds 51-53

	FY 11-12 Amended Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	3,219,366	(965,140)	2,254,226	64,154	2,318,380
<b><u>Local Support</u></b>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	2,700,000	-	2,700,000	518,801	3,218,801
<b><u>State Support</u></b>					
State Equalization	-	-	-	-	-
State Revenue	265,160	-	265,160	159,840	425,000
Charter School Capital Construction	-	-	-	-	-
<b><u>Federal Support</u></b>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	26,293,676	5,500,000	31,793,676	1,383,196	33,176,872
<b><u>Other Support</u></b>					
Other Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>29,258,836</u>	<u>5,500,000</u>	<u>34,758,836</u>	<u>2,061,837</u>	<u>36,820,673</u>
<b>Total Available Resources</b>	<u>32,478,202</u>	<u>4,534,860</u>	<u>37,013,062</u>	<u>2,125,991</u>	<u>39,139,053</u>
<u>Expenditures</u>					
Employee Salaries	12,381,331	-	12,381,331	(416,055)	11,965,276
Employee Benefits	3,234,370	-	3,234,370	1,156,122	4,390,492
Purchased Services	658,000	-	658,000	86,100	744,100
Charter Schools	-	-	-	-	-
Supplies & Materials	15,319,110	2,581,611	17,900,721	(129,913)	17,770,808
Property	475,500	-	475,500	74,500	550,000
Other Expenses	353,772	(309,012)	44,760	199,590	244,350
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	<u>32,422,083</u>	<u>2,272,599</u>	<u>34,694,682</u>	<u>970,344</u>	<u>35,665,026</u>
<u>Other Resources</u>					
Interfund Transfers	-	-	-	-	-
Transfer In From Other Funds	-	-	-	-	-
<b>Total Other Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>32,422,083</u>	<u>2,272,599</u>	<u>34,694,682</u>	<u>970,344</u>	<u>35,665,026</u>
<b><u>Appropriated Reserves - Assigned</u></b>					
Site Assigned Reserves	56,119	2,262,261	2,318,380	1,155,647	3,474,027
<b>Total Appropriations</b>	<u>32,478,202</u>	<u>4,534,860</u>	<u>37,013,062</u>	<u>2,125,991</u>	<u>39,139,053</u>
<b><u>Unappropriated Reserves - Unassigned</u></b>					
Other Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



## Warehouse Internal Service Fund 61

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	337,555	(638,876)	(301,321)	301,321	-
<b><u>Local Support</u></b>	-	-	-	-	-
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	1,881,568	-	1,881,568	(788,147)	1,093,421
<b><u>State Support</u></b>	-	-	-	-	-
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<b><u>Federal Support</u></b>	-	-	-	-	-
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<b><u>Other Support</u></b>	-	-	-	-	-
Other Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	1,881,568	-	1,881,568	(788,147)	1,093,421
<b>Total Available Resources</b>	2,219,123	(638,876)	1,580,247	(486,826)	1,093,421
<u>Expenditures</u>					
Employee Salaries	369,631	-	369,631	(271,972)	97,659
Employee Benefits	113,669	-	113,669	(77,980)	35,689
Purchased Services	223,460	-	223,460	(8,610)	214,850
Charter Schools	-	-	-	-	-
Supplies & Materials	1,144,808	(519,363)	625,445	7,278	632,723
Property	30,000	-	30,000	(17,500)	12,500
Other Expenses	337,555	(119,513)	218,042	(118,042)	100,000
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	2,219,123	(638,876)	1,580,247	(486,826)	1,093,421
<u>Other Resources</u>					
Interfund Transfers	-	-	-	-	-
Transfer In From Other Funds	-	-	-	-	-
<b>Total Expenditures &amp; Other Resources</b>	2,219,123	(638,876)	1,580,247	(486,826)	1,093,421
<b><u>Appropriated Reserves - Assigned</u></b>					
Site Assigned Reserves	-	-	-	-	-
<b>Total Appropriations</b>	2,219,123	(638,876)	1,580,247	(486,826)	1,093,421
<b><u>Unappropriated Reserves - Unassigned</u></b>					
Other Reserves	-	-	-	-	-



## Risk Management Internal Service Fund 64

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	1,506,655	(1,207,441)	299,214	(299,214)	-
<b><u>Local Support</u></b>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	8,922,903	1,207,441	10,130,344	120,000	10,250,344
<b><u>State Support</u></b>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<b><u>Federal Support</u></b>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<b><u>Other Support</u></b>					
Other Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	8,922,903	1,207,441	10,130,344	120,000	10,250,344
<b>Total Available Resources</b>	10,429,558	-	10,429,558	(179,214)	10,250,344
<u>Expenditures</u>					
Employee Salaries	573,686	(118,813)	454,873	15,878	470,751
Employee Benefits	146,979	(29,868)	117,111	10,938	128,049
Purchased Services	8,762,332	238,800	9,001,132	(278,149)	8,722,983
Charter Schools	-	-	-	-	-
Supplies & Materials	55,000	13,000	68,000	(8,000)	60,000
Property	74,000	(17,000)	57,000	(3,000)	54,000
Other Expenses	4,000	-	4,000	(3,000)	1,000
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	9,615,997	86,119	9,702,116	(265,333)	9,436,783
<u>Other Resources</u>					
Interfund Transfers	-	163,881	163,881	(163,881)	-
Transfer In From Other Funds	-	-	-	-	-
<b>Total Other Resources</b>	-	163,881	163,881	(163,881)	-
<b><u>Appropriated Reserves - Assigned</u></b>					
Site Assigned Reserves	813,561	(250,000)	563,561	250,000	813,561
<b>Total Appropriations</b>	10,429,558	-	10,429,558	(179,214)	10,250,344
<b><u>Unappropriated Reserves - Unassigned</u></b>					
Other Reserves	-	-	-	-	-



## Pupil Activity Fund 23

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	659,643	39,937	699,580	(84,580)	615,000
<u>Local Support</u>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	470,000	-	470,000	-	470,000
<u>State Support</u>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<u>Federal Support</u>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<u>Other Support</u>					
Other Miscellaneous	-	-	-	-	-
<b>Total Current Year Revenues</b>	470,000	-	470,000	-	470,000
<b>Total Available Resources</b>	1,129,643	39,937	1,169,580	(84,580)	1,085,000
<u>Expenditures</u>					
Employee Salaries	1,457,995	-	1,457,995	(11,524)	1,446,471
Employee Benefits	274,855	-	274,855	15,671	290,526
Purchased Services	439,700	(56,300)	383,400	305,050	688,450
Charter Schools	-	-	-	-	-
Supplies & Materials	203,772	105,682	309,454	274,646	584,100
Property	40,000	-	40,000	(15,225)	24,775
Other Expenses	140,000	(49,382)	90,618	29,382	120,000
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	2,556,322	-	2,556,322	598,000	3,154,322
<u>Other Resources</u>					
Interfund Transfers	-	-	-	-	-
Transfer In From Other Funds	(1,986,322)	-	(1,986,322)	(83,000)	(2,069,322)
<b>Total Current Year Expenditures &amp; Other Resources</b>	570,000	-	570,000	515,000	1,085,000
<u>Appropriated Reserves - Assigned</u>					
Site Assigned Reserves	559,643	39,937	599,580	(599,580)	-
<b>Total Appropriations</b>	1,129,643	39,937	1,169,580	(84,580)	1,085,000
<u>Unappropriated Reserves - Unassigned</u>					
Other Reserves	-	-	-	-	-



## DoTS Internal Service Fund 66

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	-	306,140	306,140	(306,140)	-
<u>Local Support</u>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	125,000	-	125,000	(125,000)	-
<u>State Support</u>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<u>Federal Support</u>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<u>Other Support</u>					
Other Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	125,000	-	125,000	(125,000)	-
<b>Total Available Resources</b>	125,000	306,140	431,140	(431,140)	-
<u>Expenditures</u>					
Employee Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Charter Schools	-	-	-	-	-
Supplies & Materials	-	82,891	82,891	(82,891)	-
Property	125,000	75,000	200,000	(200,000)	-
Other Expenses	-	-	-	-	-
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	125,000	157,891	282,891	(282,891)	-
<u>Other Resources</u>					
Interfund Transfers	-	148,249	148,249	(148,249)	-
Transfer In From Other Funds	-	-	-	-	-
<b>Total Current Year Expenditures &amp; Other Resources</b>	125,000	306,140	431,140	(431,140)	-
<u>Appropriated Reserves - Assigned</u>					
Site Assigned Reserves	-	-	-	-	-
<b>Total Appropriations</b>	125,000	306,140	431,140	(431,140)	-
<u>Unappropriated Reserves - Unassigned</u>					
Other Reserves	-	-	-	-	-



## Private Purpose (Trust) Fund 71

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	7,097,978	268,413	7,366,391	1,034,875	8,401,266
<u>Local Support</u>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	1,879,573	879,019	2,758,592	483,458	3,242,050
<u>State Support</u>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<u>Federal Support</u>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<u>Other Support</u>					
Other Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<u>1,879,573</u>	<u>879,019</u>	<u>2,758,592</u>	<u>483,458</u>	<u>3,242,050</u>
<b>Total Available Resources</b>	<u>8,977,551</u>	<u>1,147,432</u>	<u>10,124,983</u>	<u>1,518,333</u>	<u>11,643,316</u>
<u>Expenditures</u>					
Employee Salaries	-	-	-	-	-
Employee Benefits	2,200,659	-	2,200,659	154,037	2,354,696
Purchased Services	59,756	-	59,756	80	59,836
Charter Schools	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Property	-	-	-	-	-
Other Expenses	294,192	-	294,192	3,232	297,424
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	<u>2,554,607</u>	<u>-</u>	<u>2,554,607</u>	<u>157,349</u>	<u>2,711,956</u>
<u>Other Resources</u>					
Interfund Transfers	-	-	-	-	-
Transfer In From Other Funds	-	-	-	-	-
<b>Total Current Year Expenditures &amp; Other Resources</b>	<u>2,554,607</u>	<u>-</u>	<u>2,554,607</u>	<u>157,349</u>	<u>2,711,956</u>
<u>Appropriated Reserves - Assigned</u>					
Site Assigned Reserves	6,422,944	1,147,432	7,570,376	1,360,984	8,931,360
<b>Total Appropriations</b>	<u>8,977,551</u>	<u>1,147,432</u>	<u>10,124,983</u>	<u>1,518,333</u>	<u>11,643,316</u>
<u>Unappropriated Reserves - Unassigned</u>					
Other Reserves	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



## Governmental Permanent Fund 79

	FY 12-13 Adopted Budget	Adjustments	FY 12-13 Amended Budget	Adjustments	FY 13-14 Adopted Budget
<u>Revenues</u>					
<b>Beginning Balance</b>	121,062	1,164	122,226	(100)	122,126
<u>Local Support</u>					
Property Taxes	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Other Local Support	1,862	-	1,862	(62)	1,800
<u>State Support</u>					
State Equalization	-	-	-	-	-
State Revenue	-	-	-	-	-
Charter School Capital Construction	-	-	-	-	-
<u>Federal Support</u>					
Prior Year Federal Revenue	-	-	-	-	-
Other Federal Support	-	-	-	-	-
<u>Other Support</u>					
Other Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	1,862	-	1,862	(62)	1,800
<b>Total Available Resources</b>	122,924	1,164	124,088	(162)	123,926
<u>Expenditures</u>					
Employee Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	600	-	600	(600)	-
Charter Schools	-	-	-	-	-
Supplies & Materials	30,170	(1,638)	28,532	635	29,167
Property	-	-	-	-	-
Other Expenses	200	-	200	(200)	-
Debt Service Interest	-	-	-	-	-
Debt Service Principal	-	-	-	-	-
<b>Total Current Year Expenditures</b>	30,970	(1,638)	29,332	(165)	29,167
<u>Other Resources</u>					
Interfund Transfers	-	-	-	-	-
Transfer In From Other Funds	-	-	-	-	-
<b>Total Current Year Expenditures &amp; Other Resources</b>	30,970	(1,638)	29,332	(165)	29,167
<u>Appropriated Reserves - Assigned</u>					
Site Assigned Reserves	91,954	2,802	94,756	3	94,759
<b>Total Appropriations</b>	122,924	1,164	124,088	(162)	123,926
<u>Unappropriated Reserves - Unassigned</u>					
Other Reserves	-	-	-	-	-