

Adopted Budget
of
Montrose County School District RE-1J

930 Colorado Avenue
PO Box 10,000
Montrose, CO 81402-9701

For the fiscal year beginning July 1, 2011
and ending June 30, 2012

Board of Education:

Kjersten Davis..... President
Barbara Bynum..... Vice President
Michael Benziger Secretary
Steve Arnold Treasurer
Mark BrayMember
Leann Tobin.....Member
Stu Tolen.....Member

Budget Staff:

Dr. George Voorhis..... Superintendent
Karin Slater Chief Financial Officer
Marilyn Stahn..... Accountant

Table of Contents

Introduction	1
Enrollment, Property Taxes, Assessed Valuation	5
Budgetary Assumptions and Comments.....	9
Summary Statements of All Funds	12
General Fund	
Summary of Revenue and Expenditures	19
Statement of Fund Balances and Required Reserves	20
Revenue Detail.....	23
Total Expenditures by Program and by Object	24
Detailed Expenditures by Program with Staffing.....	25
Other Funds	
Special Grants	36
Capital Reserve.....	38
Insurance Reserve.....	39
Activities.....	40
Fee in Lieu	41
Building	42
Bond.....	43
QZAB.....	44
Nutritional Services	45
Employee Medical	46
Scholarship	47
Charter Schools	
Passage Charter School	49
Vista Charter School.....	50

From: George Voorhis, Superintendent of Schools
Date: May 31, 2011

To: RE-1J Governing Board

This year we are budgeting revenues to take into account a forecasted decline in student enrollment. The decline is expected to be 320 students which using the declining enrollment averaging that CDE allows, converts to 91.4 FTE (full-time equivalent). This is precluded by the largest decline in spring student enrollment in the last eleven years. Due to the economic conditions of the area, state, and nation as a whole, the district will be budgeted based on this expected declining enrollment. This is a projected loss of revenue of \$588,000.

In addition, the state is requiring the District to budget a State Budget Stabilization Negative Factor (rescission) in the amount of \$5,636,100. This is the amount the District will realize as reduction in the state revenues. While the District must budget for this rescission in the total, \$3,545,200 of this amount was already realized in the last two fiscal years. This results in an actual cut for the current year of \$2,090,900. PERA cost increases will also reduce available revenues by \$260,000.

The American Reinvestment and Recovery Act (ARRA) which assisted the District in the last two fiscal years will not be available for this current year. The total of the federal funds that will not be available going into the 2011-2012 fiscal year is \$3.3 million consisting of the following: 1) the Title and IDEA 2010-2011 ARRA funds were approximately \$1,705,000. 2) Federal Ed Jobs funds were \$1.2 million and 3) ARRA State Stabilization funds were \$460,000.

The overall budget reductions the district will face in the 2011-2012 year in the General Fund will be \$3.7 million. This is a combination state budget cuts in the "per pupil funding", declining enrollment, loss of federal stimulus funds and the mandatory PERA increase. Through attrition, the District was able to recognize the savings of 32 staff positions by not re-filling these vacancies. Other costs savings included: reducing site discretionary budgets, postponing technology and textbook adoption purchases, and the use of previously reserved funds for this year's expected shortfall.

Construction in the school district as a result of the 2002 voter approved construction plan to provide space for new students and upgrade existing facilities was completed in early August with the completion of the cafeteria at Cottonwood Elementary School. We are current on the deferred maintenance issues that have confronted this district over the last 10 years. Therefore, due to the budget situation of the district, we will not apply for state capital construction grants, as these require matching funds. The intent is to apply in future years for projects that may develop.

The 2011-2012 budget, as in previous years, continues to be a long term strategy of well spent tax dollars towards learning, instruction and our children's success. This can be done with the help of our supportive community, and our professional and committed teaching and support staff.

DISTRICT GOALS

Montrose County School District RE-1J

1. Attain optimum achievement for all students
 - ❖ Maximize instructional time
 - ❖ Maximize instructional effectiveness
 - ❖ Hire, support and retain the highest quality personnel
 - ❖ Strive for effective class size with emphasis on kindergarten through third grade
 - ❖ Expect high performance from all students and staff
 - ❖ Increase minority student achievement
2. Create relevant learning environments for all students
 - ❖ Increase the emphasis on literacy in secondary schools
 - ❖ Maintain current emphasis on literacy in primary grades
 - ❖ Examine both new and existing alternative programs
 - ❖ Explore distance learning programs and opportunities
 - ❖ Continue to maintain and improve a safe school learning environment
3. Continue to develop and maintain a standards-driven curriculum that includes a comprehensive student achievement assessment system
 - ❖ Continue to refine an articulated and coordinated curriculum
 - ❖ Develop strategies to meet needs of students not meeting benchmarks and standards
 - ❖ Develop strategies to meet needs of students who meet or exceed benchmarks
 - ❖ Encourage innovative programs and assess their effectiveness
 - ❖ Explore relevant graduation standards
4. Develop and maintain a strong, relevant staff development program
 - ❖ Align staff development with district standards as well as district, building and individual goals
 - ❖ Use assessment results and academically sound instructional methods as a guide for the staff development program
5. Maintain and incorporate relevant technology to meet district standards and goals
 - ❖ Incorporate relevant technology across the curriculum
 - ❖ Maintain a sound technology plan and infrastructure
6. Develop and implement an ongoing facilities plan
 - ❖ Determine short-term and long-term facilities needs
 - ❖ Communicate with the public concerning facilities needs, costs and funding sources
 - ❖ Conduct annual reviews of the plan
 - ❖ Continue to improve and maintain existing facilities
7. Improve communication district wide

- ❖ Promote regular communication among staff and between buildings and levels
 - ❖ Encourage improved communication between schools and families
 - ❖ Promote regular communication between the district and the community
8. Continue to develop and maintain an improved program of certificated/licensed and classified staff performance evaluations
- Certificated/Licensed
- ❖ Research effective evaluation models
 - ❖ Explore alternative models of evaluation
 - ❖ Review current job descriptions and modify as needed
 - ❖ Review and modify the current evaluation format and process
 - ❖ Incorporate standards-based criteria into the evaluation format
9. Maintain fiscal responsibility
- ❖ Develop the budget consistent with District goals

Montrose County School District RE-1J

October Count 2010

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12
ECC	277													
Passage											5	11	5	7
Vista & Exp											4	22	47	108
Cottonwood		76	76	80	82	86	105							
Pomona		60	78	60	75	78	77							
Olathe Elem		76	60	77	82	97	85							
Johnson		88	110	77	115	88	84							
Northside		78	61	63	63	78	53							
Oak Grove		63	68	53	80	73	64							
Columbine								172	187	163				
Centennial								172	193	237				
Olathe Middle								98	101	109				
Montrose High											389	347	298	314
Olathe High											96	112	92	80
Enrollment Totals	277	441	453	410	497	500	468	442	481	509	494	492	442	509

Oct count 2010	Oct count 2010 fte
----------------	--------------------

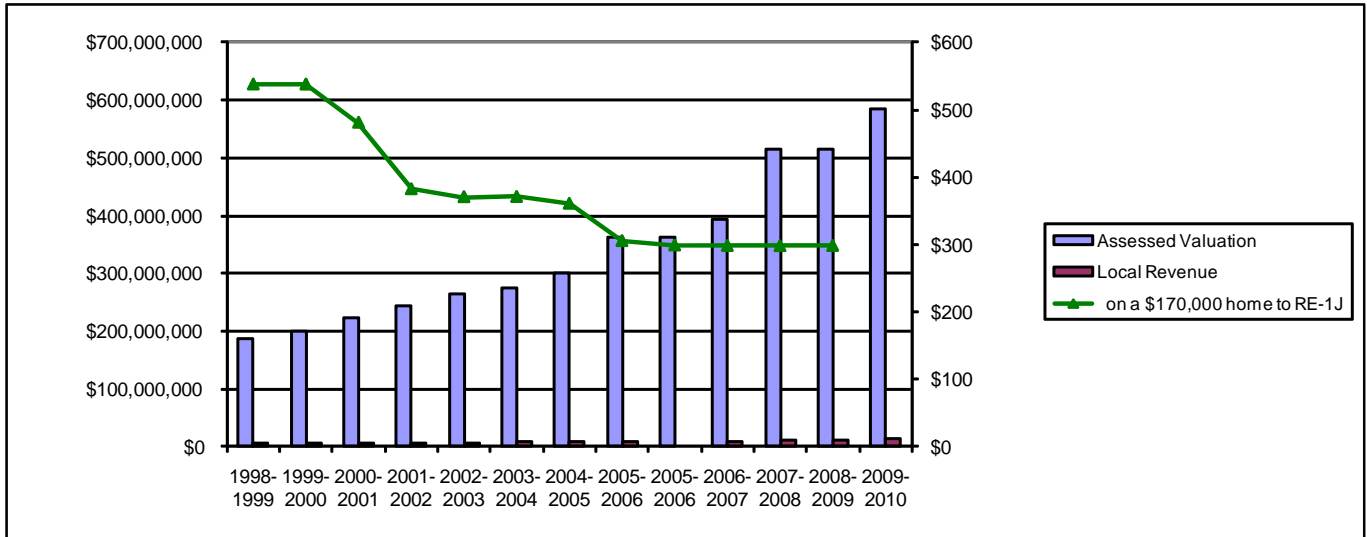
277	93
28	28
181	174.5
505	467
428	398
477	439
562	518
396	357
401	369.5
522	518.5
602	598.5
308	307
1348	1331.5
380	371.5
6415	5971

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12
End of Year 09/10	283	448	422	494	484	468	461	494	517	486	515	455	425	359
October Count 09	288	450	437	505	488	473	479	501	516	492	574	447	425	446
1st Day August 09	275	488	478	560	529	527	514	524	558	515	623	453	444	455
End of Year 08/09	273	426	512	490	486	473	496	512	486	444	501	428	401	337
October Count 08	276	439	516	504	493	475	495	513	493	439	549	431	429	460
1st Day August 08	261	434	501	498	488	473	490	507	489	431	517	424	409	440
End of Year 07/08	260	500	505	485	458	482	496	487	429	451	490	432	435	360
October Count 07	251	487	508	467	455	479	488	492	437	450	561	441	452	417
1st Day August 07	240	458	498	455	446	468	479	484	423	437	508	419	423	390
End of Year 06/07	256	471	460	450	466	471	491	433	432	465	475	449	401	331
October Count 06	246	465	458	438	460	472	487	434	438	472	526	465	398	415
1st Day August 06	238	461	447	434	451	461	474	427	426	467	486	454	393	373

6311
6521
6943
6265
6512
6362
6270
6385
6128
6051
6174
5992

(page left blank)

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET
ASSESSED VALUATION V.S. SCHOOL DISTRICT TAXES



SCHOOL DISTRICT TAXES ON \$170,000 HOME

	<u>2001-2002</u>	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
Market Value of Home	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
Adjustment	0.0796	0.0796	0.0796	0.0796	0.0796	0.0796	0.0796	0.0796	0.0796
Assessed Valuation	\$13,532	\$13,532	\$13,532	\$13,532	\$13,532	\$13,532	\$13,532	\$13,532	\$13,532
Mill Levy Operating	28.261	27.396	27.418	26.667	22.575	22.091	22.029	22.018	22.047
Property Tax Revenue	\$382	\$371	\$371	\$361	\$305	\$299	\$298	\$298	\$298
Mill Levy Special Bond	0.000	0.000	2.859	2.799	2.329	2.148	1.640	1.562	1.455
Property Tax Revenue	\$0	\$0	\$39	\$38	\$32	\$29	\$22	\$21	\$20
Total Property Tax Paid on a \$170,000 home to RE-	\$382	\$371	\$410	\$399	\$337	\$328	\$320	\$319	\$318

SCHOOL DISTRICT TAXES ON \$500,000 BUSINESS OR AGRICULTURE

	<u>2001-2002</u>	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
Market Value of Property	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Adjustment	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29
Assessed Valuation	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000	\$145,000
Mill Levy Operating	28.261	27.396	27.418	26.667	22.575	22.091	22.029	22.018	22.047
Property Tax Revenue	\$4,710	\$4,710	\$4,213	\$4,098	\$3,972	\$3,976	\$3,194	\$3,193	\$3,197
Mill Levy Special Bond	0.000	0.000	2.859	2.799	2.329	2.148	1.640	1.562	1.455
Property Tax Revenue	\$429	\$65	\$32	\$0	\$0	\$415	\$238	\$226	\$211
Total Property Tax Paid on a \$500,000 business/aç	\$5,140	\$4,775	\$4,244	\$4,098	\$3,972	\$4,390	\$3,432	\$3,419	\$3,408

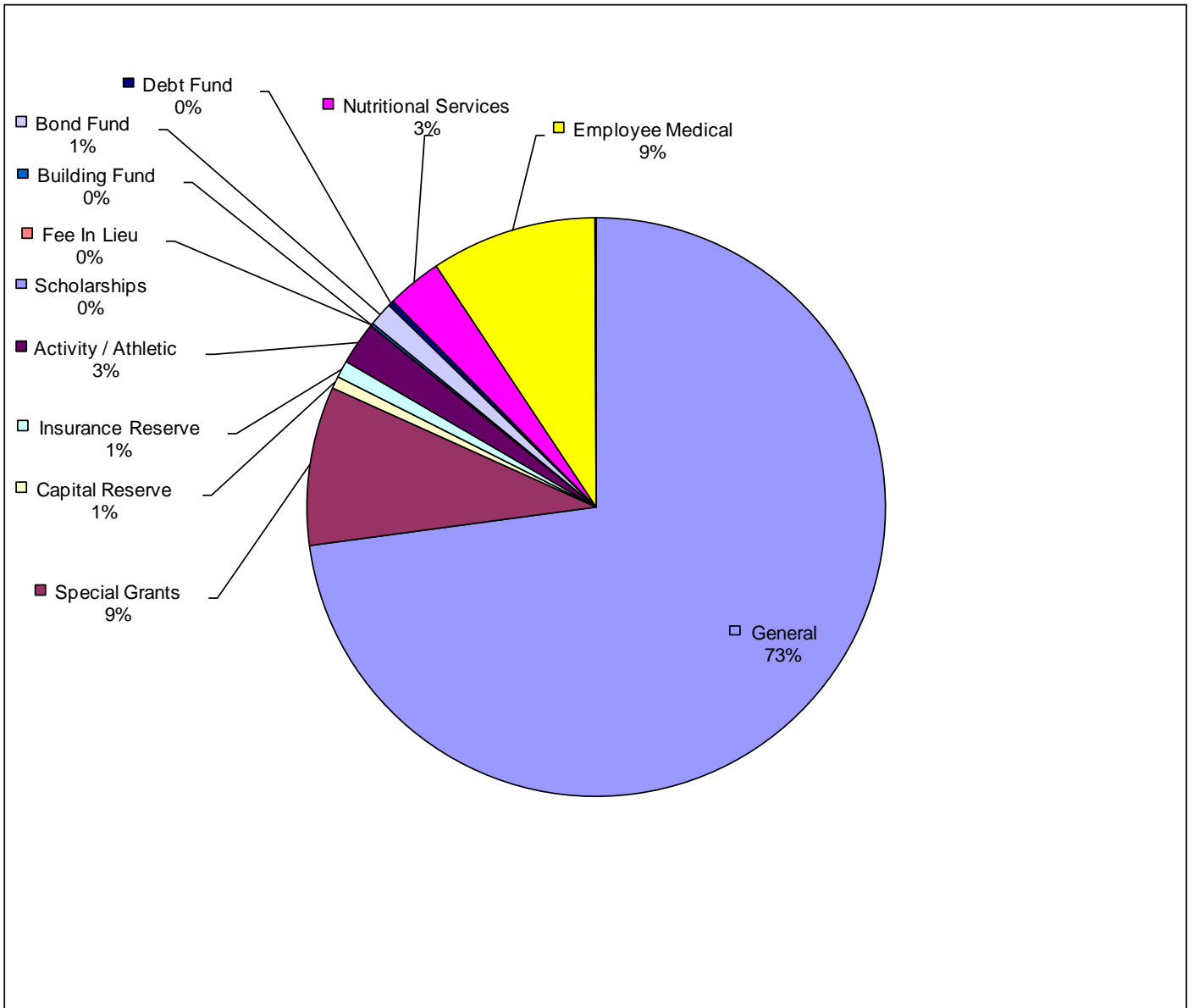
MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET
(page left blank)

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET
BUDGETARY ASSUMPTIONS AND COMMENTS

- Montrose County School District RE-1J maintains complete and separate accounting for each of its eleven major funds. Each fund's budget for 2011-2012 is included here, but the General Fund operating budget, which contains 73% of the District's total expenditures, is shown in greater detail.
- To conform more closely to the District's annual audited financial statements and to more accurately compare revenues and expenditures within one fiscal year, the General Fund Summary Statement is based on GAAP (Generally-Accepted Accounting Principles) standards.
- The state established a State Budget Stabilization Negative Factor in the amount of 12.97% of total program funding (\$5,536,100) which in the budget has been included in State Equalization and as a separate line item as an expenditure.
- Two separate amounts are acknowledged and set aside as committed and restricted as shown on the separate Fund Balance and Reserves Schedule. While required to be budgeted, it is not intended that these two amounts will be expended: (1) An amount for irrevocably-committed retirement bonuses; and (2) 3% for the TABOR emergency reserve.
- Colorado's Public School Finance Act of 1994 determines the per-pupil funding for the District. For the 2011-2012 year, total per-pupil funding will increase 1.9% from \$7,253 to \$7,388. The State Budget Stabilization Negative Factor brings the per-pupil funding to \$6,430. The budget reflects a decrease of 91.4 student FTE (full-time equivalent); therefore General Fund per-pupil revenue is based on the \$7,388 times 5883.3 FTE students or \$43,466,232. Approximately 26% of this will be received from school district property taxes, 3% from specific ownership tax, 71% from state equalization funding. Additional revenue is received for state categorical programs and from federal sources.
- Approximately 86% of General Fund expenditures are spent on salaries and benefits. The 2011-2012 budget for salaries and benefits reflects an increase of .9% in PERA. No increase was budgeted for steps, lanes, clock hours, or a cost of living. Positions that were vacated due to attrition were not refilled where possible.

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET
(page left blank)

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-ALL FUNDS
EXPENDITURES CHART**



**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-ALL FUNDS
BEGINNING BALANCES AND REVENUE**

<u>FUND></u>		<u>General</u>	<u>Special Grants</u>	<u>Capital Reserve</u>	<u>Insurance Reserve</u>	<u>Activity / Athletic</u>	<u>Fee In Lieu</u>	<u>Building Fund</u>	<u>Bond Fund</u>	<u>QZAB Fund</u>	<u>Nutritional Services</u>	<u>Employee Medical</u>	<u>Scholarship</u>	<u>TOTAL</u>
BEGINNING BALANCE	Source Code	5,745,575	0	746,821	937,544	634,892	3,703	121,288	722,161	1,829,755	386,512	1,275,706	1,092,587	13,496,544
REVENUE														
Local	1000	13,331,100	558,000			1,500,000		-	842,000					16,231,100
Intermediate	2000	175,000					25,000							200,000
State	3000	31,911,100	535,300					-			32,000			32,478,400
Federal	4000	161,000	4,460,600							1,436,500				6,058,100
Interest	1000	4,000		1,000	1,500		100	200	500		-	50,000	20,000	77,300
Transfer In	5000											5,100,000		5,100,000
Finance Proceeds	1000			-				-						-
Other	1000			20,000									15,000	35,000
Sales & Revenues	1000				3,000					462,900				465,900
Total Revenue		45,582,200	5,553,900	21,000	4,500	1,500,000	25,100	200	842,500	1,931,400	5,150,000	35,000		60,645,800
Gross Funds Available		51,327,775	5,553,900	767,821	942,044	2,134,892	28,803	121,488	1,564,661	1,829,755	2,317,912	6,425,706	1,127,587	74,142,344
TRANSFER-OTHER FUNDS	5200	(1,577,000)		779,000	598,000	-	-	-		200,000				-
CHARTER SCHOOLS ALLOC														-
Passage Charter School	5600	(180,000)												(180,000)
Vista Charter School	5600	(1,093,200)												(1,093,200)
NET FUNDS AVAILABLE		48,477,575	5,553,900	1,546,821	1,540,044	2,134,892	28,803	121,488	1,564,661	2,029,755	2,317,912	6,425,706	1,127,587	72,869,144

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-ALL FUNDS
EXPENDITURES AND ENDING BALANCE**

<u>FUND></u>	<u>Program Code</u>	<u>General</u>	<u>Special Grants</u>	<u>Capital Reserve</u>	<u>Insurance Reserve</u>	<u>Activity / Athletic</u>	<u>Fee In Lieu</u>	<u>Building Fund</u>	<u>Bond Fund</u>	<u>QZAB Fund</u>	<u>Nutritional Services</u>	<u>Employee Medical</u>	<u>Expendable Scholarship</u>	<u>TOTAL</u>
EXPENDITURES														
Instruction	0001-2099	23,021,000	2,568,200	98,000										25,687,200
Student Support	2100-2199	2,243,700	836,600											3,080,300
Instructional Support	2200-2299	1,361,300	1,194,700	76,000										2,632,000
General Administration	2300-2399	594,900	-		89,610									684,510
School Administration	2400-2499	2,356,600	-											2,356,600
Business	2500-2599	604,900	-											604,900
Operations & Maintenance	2600-2699	4,530,400	-											4,530,400
Student Transportation	2700-2799	1,821,200	-											1,821,200
Central supporting	2800-2899	473,100	2,300											475,400
Food Services	3100-3199	25,200	50,000											75,200
Community Svc/Facilities	3300-3399	-	543,600											543,600
Other	2900 & 3400	62,100	56,500											118,600
State Fiscal Emergency Reserve	2600-2699	5,636,100												5,636,100
Capital Outlay	4000-4999		302,000	626,000			-	100,000	-					1,028,000
Insurance Premiums	2600-2699				480,000							700,000		1,180,000
Principal and Interest	2600-2699			-					840,000	200,000				1,040,000
Claims	2600-2699				28,000							5,095,000		5,123,000
Food Expenses	2600-2699									1,915,600				1,915,600
Services	2600-2699					1,500,000								1,500,000
Scholarships	2600-2699												40,000	40,000
Total Expenditures		42,730,500	5,553,900	800,000	597,610	1,500,000	-	100,000	840,000	200,000	1,915,600	5,795,000	40,000	60,072,610
Board Committed: Retirement Bonus		900,000												900,000
Restricted: Emergency Reserve		1,495,600												1,495,600
Total Appropriations		45,126,100	5,553,900	800,000	597,610	1,500,000	-	100,000	840,000	200,000	1,915,600	5,795,000	40,000	62,468,210
FUND BALANCE		5,747,075	-	746,821	942,434	634,892	28,803	21,488	724,661	1,829,755	402,312	630,706	1,087,587	12,796,534

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2011-2012 BUDGET-ALL FUNDS

SCHOOL DISTRICT	DISTRICT CODE 2180	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Capital Reserve	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	30 Debt Service Fund	31 Bond Redemption	41 Building Fund	51 Food Service	60 Internal Service	Fiduciary: Trust and Other Agency Funds: 70, 72, 73, 75-78	TOTAL
Budgeted Pupil Count	5,883.3														
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/Source	5,745,575.00	2,643,614.00	937,544.00	746,821.00	0.00	634,892.00	3,703.00	1,829,755.00	722,161.00	121,288.00	386,512.00	1,275,706.00	1,092,587.00	16,140,158.00
REVENUES															
Local Sources	1000 - 1999	13,335,100.00	55,000.00	4,500.00	21,000.00	558,000.00	1,500,000.00	100.00		842,500.00	200.00	462,900.00	5,150,000.00	35,000.00	21,964,300.00
Intermediate Sources	2000 - 2999	175,000.00						25,000.00							200,000.00
State Sources	3000 - 3999	31,911,100.00				535,300.00						32,000.00			32,478,400.00
Federal Sources	4000 - 4999	161,000.00	5,400.00			4,460,600.00						1,436,500.00			6,063,500.00
TOTAL REVENUES		45,582,200.00	60,400.00	4,500.00	21,000.00	5,553,900.00	1,500,000.00	25,100.00	0.00	842,500.00	200.00	1,931,400.00	5,150,000.00	35,000.00	60,706,200.00
TOTAL BEGINNING FUND BALANCE & REVENUES		51,327,775.00	2,704,014.00	942,044.00	767,821.00	5,553,900.00	2,134,892.00	28,803.00	1,829,755.00	1,564,661.00	121,488.00	2,317,912.00	6,425,706.00	1,127,587.00	76,846,358.00
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700,5800	(1,273,200.00)	1,273,200.00												0.00
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(1,577,000.00)		598,000.00	779,000.00				200,000.00						0.00
Other Sources	5100,5400,5500,5900,5990,5991														0.00
AVAILABLE BEGINNING FUND BALANCE & REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)		48,477,575.00	3,977,214.00	1,540,044.00	1,546,821.00	5,553,900.00	2,134,892.00	28,803.00	2,029,755.00	1,564,661.00	121,488.00	2,317,912.00	6,425,706.00	1,127,587.00	76,846,358.00
EXPENDITURES															
Instruction - Program 0010 to 2099															
Salaries	0100	17,738,400.00	585,600.00			1,651,700.00									19,975,700.00
Employee Benefits	0200	4,713,100.00	181,600.00			381,900.00									5,276,600.00
	0300,0400,														
Purchased Services	0500	358,900.00	92,300.00			299,700.00	1,500,000.00								2,250,900.00
Supplies and Materials	0600	192,100.00	19,600.00			195,700.00									407,400.00
Property	0700	18,300.00			98,000.00	39,200.00									155,500.00
Other	0800, 0900	200.00												40,000.00	40,200.00
Total Instruction		23,021,000.00	879,100.00	0.00	98,000.00	2,568,200.00	1,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	28,106,300.00
Supporting Services															
Students - Program 2100															
Salaries	0100	1,605,100.00	44,000.00			194,500.00									1,843,600.00
Employee Benefits	0200	526,500.00	5,500.00			44,500.00									576,500.00
	0300,0400,														
Purchased Services	0500	100,300.00				500,400.00									600,700.00
Supplies and Materials	0600	11,500.00				89,400.00									100,900.00
Property	0700	200.00				7,800.00									8,000.00
Other	0800, 0900	100.00													100.00
Total Students		2,243,700.00	49,500.00	0.00	0.00	836,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,129,800.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2011-2012 BUDGET-ALL FUNDS

SCHOOL DISTRICT	DISTRICT CODE 2180	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Capital Reserve	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	30 Debt Service Fund	31 Bond Redemption	41 Building Fund	51 Food Service	60 Internal Service	Fiduciary: Trust and Other Agency Funds: 70, 72, 73, 75-78	TOTAL
Instructional Staff - Program 2200															
Salaries	0100	929,400.00	35,700.00			805,600.00									1,770,700.00
Employee Benefits	0200	289,400.00	4,500.00			197,000.00									490,900.00
	0300,0400,														
Purchased Services	0500	92,100.00	120,000.00			154,100.00									366,200.00
Supplies and Materials	0600	41,800.00	7,250.00			23,000.00									72,050.00
Property	0700	1,900.00			76,000.00	10,000.00									87,900.00
Other	0800, 0900	6,700.00				5,000.00									11,700.00
Total Instructional Staff		1,361,300.00	167,450.00	0.00	76,000.00	1,194,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,799,450.00
General Administration - Program 2300															
Salaries	0100	333,800.00	80,500.00												414,300.00
Employee Benefits	0200	119,700.00	17,600.00												137,300.00
	0300,0400,														
Purchased Services	0500	111,000.00	1,200.00												112,200.00
Supplies and Materials	0600	11,300.00	500.00												11,800.00
Property	0700														0.00
Other	0800, 0900	19,100.00													19,100.00
Total School Administration		594,900.00	99,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	694,700.00
School Administration - Program 2400															
Salaries	0100	1,757,300.00													1,757,300.00
Employee Benefits	0200	561,200.00													561,200.00
	0300,0400,														
Purchased Services	0500	15,700.00	7,000.00												22,700.00
Supplies and Materials	0600	14,700.00													14,700.00
Property	0700	5,100.00	500.00												5,600.00
Other	0800, 0900	2,600.00	1,200.00												3,800.00
Total School Administration		2,356,600.00	8,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,365,300.00
Business Services - Program 2500															
Salaries	0100	383,900.00													383,900.00
Employee Benefits	0200	109,400.00													109,400.00
	0300,0400,														
Purchased Services	0500	87,100.00													87,100.00
Supplies and Materials	0600	18,300.00													18,300.00
Property	0700	6,000.00													6,000.00
Other	0800, 0900	200.00													200.00
Total Business Services		604,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	604,900.00
Operations and Maintenance - Program 2600															
Salaries	0100	1,906,600.00	12,000.00												1,918,600.00
Employee Benefits	0200	748,100.00	3,900.00												752,000.00
	0300,0400,														
Purchased Services	0500	403,300.00	6,200.00	485,000.00											894,500.00
Supplies and Materials	0600	1,461,000.00	15,800.00	21,000.00											1,497,800.00
Property	0700	11,300.00	300.00	2,000.00											13,600.00
Other	0800, 0900	100.00													100.00
Total Operations and Maintenance		4,530,400.00	38,200.00	508,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,076,600.00
Student Transportation - Program 2700															
Salaries	0100	34,000.00													34,000.00
Employee Benefits	0200	6,000.00													6,000.00
	0300,0400,														
Purchased Services	0500	1,563,700.00				50,000.00									1,613,700.00
Supplies and Materials	0600	217,500.00													217,500.00
Property	0700														0.00
Other	0800, 0900														0.00
Total Student Transportation		1,821,200.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,871,200.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2011-2012 BUDGET-ALL FUNDS

SCHOOL DISTRICT	DISTRICT CODE 2180	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Capital Reserve	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	30 Debt Service Fund	31 Bond Redemption	41 Building Fund	51 Food Service	60 Internal Service	Fiduciary: Trust and Other Agency Funds: 70, 72, 73, 75-78	TOTAL
Central Support - Program 2800															
Salaries	0100	265,100.00		62,500.00											327,600.00
Employee Benefits	0200	86,300.00		16,110.00											102,410.00
	0300,0400														
Purchased Services	,0500	93,500.00	5,500.00	7,500.00											5,901,500.00
Supplies and Materials	,0600	19,200.00		500.00									5,795,000.00		19,700.00
Property	,0700	8,000.00		2,500.00											10,500.00
Other	0800, 0900	1,000.00		500.00											1,500.00
Total Central Support		473,100.00	5,500.00	89,610.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,795,000.00	0.00	6,363,210.00
Other Support - Program 2900															
Salaries	0100														0.00
Employee Benefits	0200														0.00
	0300,0400														
Purchased Services	,0500														0.00
Supplies and Materials	,0600														0.00
Property	,0700														0.00
Other	0800, 0900														0.00
Total Other Support		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Operations - Program 3100															
Salaries	0100	11,000.00				1,500.00						685,400.00			697,900.00
Employee Benefits	0200	2,200.00				800.00						213,200.00			216,200.00
	0300,0400														
Purchased Services	,0500	8,100.00										102,000.00			110,100.00
Supplies and Materials	,0600	4,000.00										775,000.00			779,000.00
Property	,0700	7,000.00										140,000.00			147,000.00
Other	0800, 0900	55,000.00													55,000.00
Total Food Service Operations		87,300.00	0.00	0.00	0.00	2,300.00	0.00	0.00	0.00	0.00	0.00	1,915,600.00	0.00	0.00	2,005,200.00
Enterprise Operations - Program 3200															
Salaries	0100														0.00
Employee Benefits	0200														0.00
	0300,0400														
Purchased Services	,0500														0.00
Supplies and Materials	,0600														0.00
Property	,0700														0.00
Other	0800, 0900														0.00
Total Enterprise Operations		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services - Program 3300															
Salaries	0100					320,900.00									320,900.00
Employee Benefits	0200					64,200.00									64,200.00
	0300,0400														
Purchased Services	,0500					81,300.00									81,300.00
Supplies and Materials	,0600					66,800.00									66,800.00
Property	,0700					10,400.00									10,400.00
Other	0800, 0900														0.00
Total Community Services		0.00	0.00	0.00	0.00	543,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	543,600.00
Education for Adults - Program 3400															
Salaries	0100														0.00
Employee Benefits	0200														0.00
	0300,0400														
Purchased Services	,0500														0.00
Supplies and Materials	,0600														0.00
Property	,0700														0.00
Other	0800, 0900														0.00
Total Education for Adults Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Supporting Services		14,073,400.00	369,150.00	597,610.00	76,000.00	2,627,200.00	0.00	0.00	0.00	0.00	0.00	1,915,600.00	5,795,000.00	0.00	25,453,960.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2011-2012 BUDGET-ALL FUNDS

SCHOOL DISTRICT	DISTRICT CODE 2180	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	21 Capital Reserve	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	30 Debt Service Fund	31 Bond Redemption	41 Building Fund	51 Food Service	60 Internal Service	Fiduciary: Trust and Other Agency Funds: 70, 72, 73, 75-78	TOTAL
Property - Program 4000															
Salaries	0100														0.00
Employee Benefits	0200														0.00
	0300,0400														
Purchased Services	,0500														0.00
Supplies and Materials	0600														0.00
Property	0700		106,400.00		626,000.00	302,000.00					100,000.00				1,134,400.00
Other	0800, 0900														0.00
Total Property		0.00	106,400.00	0.00	626,000.00	302,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	1,134,400.00
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure															
Salaries	0100														0.00
Employee Benefits	0200														0.00
	0300,0400														
Purchased Services	,0500														0.00
Supplies and Materials	0600	5,636,100.00													5,636,100.00
Property	0700														0.00
Other	0800, 0900					56,500.00			200,000.00	840,000.00					1,096,500.00
Total Other Uses		5,636,100.00	0.00	0.00	0.00	56,500.00	0.00	0.00	200,000.00	840,000.00	0.00	0.00	0.00	0.00	6,732,600.00
TOTAL EXPENDITURES		42,730,500.00	1,354,650.00	597,610.00	800,000.00	5,553,900.00	1,500,000.00	0.00	200,000.00	840,000.00	100,000.00	1,915,600.00	5,795,000.00	40,000.00	61,427,260.00
RESERVES															
Other Reserved Fund Balance - Program 9900	0840			942,434.00	746,821.00		634,892.00	28,803.00	1,829,755.00	724,661.00	21,488.00	402,312.00	630,706.00	1,087,587.00	7,049,459.00
Reserve for Encumbrance: 9400	0840		1,200,000.00												1,200,000.00
Reserved Fund Balance - Program 9100	0840														0.00
District Emergency Reserve - Program 9315	0840														0.00
Reserve for TABOR 3% - Program 9310	0840	1,495,600.00	40,700.00												1,536,300.00
Res. for TABOR - Multi-Year Obligations Program 9320	0840	900,000.00													900,000.00
TOTAL RESERVES		2,395,600.00	1,240,700.00	942,434.00	746,821.00	0.00	634,892.00	28,803.00	1,829,755.00	724,661.00	21,488.00	402,312.00	630,706.00	1,087,587.00	10,685,759.00
TOTAL EXPENDITURES & RESERVES		45,126,100.00	2,595,350.00	1,540,044.00	1,546,821.00	5,553,900.00	2,134,892.00	28,803.00	2,029,755.00	1,564,661.00	121,488.00	2,317,912.00	6,425,706.00	1,127,587.00	72,113,019.00
NON-APPROPRIATED RESERVE - Program 9200		3,351,475.00	1,381,864.00												4,733,339.00
TOTAL AVAILABLE BEGINNING FUND BALANCE & REVENUES LESS TOTAL EXPENDITURES & RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-ALL FUNDS
(page left blank)

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
SUMMARY OF REVENUE AND EXPENDITURES**

	Source Code	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Adopted	2010-11 Projected	2011-12 Adopted
REVENUE							
Property Taxes (incl. Delinq./Interest)	1000	11,197,143	11,684,343	12,848,049	13,070,800	13,083,800	11,663,000
Specific Ownership Taxes	1000	1,651,264	1,783,388	1,595,103	1,690,300	1,100,000	1,496,100
Interest Earned	1000	124,207	28,387	6,180	5,000	5,000	4,000
Other Local Revenue	1000	266,923	280,782	233,125	132,600	132,600	172,000
Intermediate	2000	3,436	24,501	173,159	174,000	174,000	175,000
State Equalization	3000	26,274,130	28,293,982	28,280,329	28,869,600	28,869,600	30,357,100
State Categorical and Other	3000	1,494,804	1,676,857	1,508,380	1,305,000	1,554,000	1,554,000
Federal	4000	58,162	65,644	880,401	181,000	1,851,000	161,000
TOTAL REVENUE		41,070,069	43,837,884	45,524,726	45,428,300	46,770,000	45,582,200
Allocation to Capital/Insurance Reserve	5000	(2,156,242)	(1,882,703)	(1,821,900)	(1,798,800)	(1,798,800)	(1,577,000)
Charter Schools & Other Transfers	5000	(1,541,837)	(1,580,153)	(1,759,211)	(1,651,900)	(1,651,900)	(1,273,200)
AVAILABLE REVENUE		37,371,990	40,375,028	41,943,615	41,977,600	43,319,300	42,732,000
EXPENDITURES							
	Program Code						
Instruction	0001-2099	23,473,764	25,179,424	25,127,644	24,490,900	25,140,900	23,021,000
Student Support	2100-2199	2,054,102	2,067,963	2,161,919	2,170,500	2,170,500	2,243,700
Instructional Support	2200-2299	1,814,299	1,629,947	1,544,665	1,659,500	1,659,500	1,361,300
General Administration	2300-2399	721,858	699,180	857,328	793,700	793,700	594,900
School Administration	2400-2499	2,328,721	2,356,486	2,467,975	2,419,300	2,419,300	2,356,600
Business	2500-2599	592,650	666,812	637,558	629,700	629,700	604,900
Operation and Maintenance	2600-2699	4,529,641	4,798,855	4,752,772	4,719,000	4,719,000	4,530,400
Student Transportation	2700-2799	1,563,995	1,518,514	1,691,457	1,876,400	1,876,400	1,821,200
Central Services	2800-2899	202,685	598,773	585,546	580,200	580,200	473,100
Other Expenditures	2900-4999	76,634	302,053	120,259	99,600	99,600	87,300
State Budget Stabilization-Negative Factor 3110				0	2,531,700	2,531,700	5,636,100
TOTAL EXPENDITURES		37,358,349	39,818,007	39,947,123	41,970,500	42,620,500	42,730,500
EXCESS (DEFICIT) OF REVENUE		13,641	557,021	1,996,492	7,100	698,800	1,500
Fund Balance-Beginning of Year		2,479,621	2,493,262	3,050,283	5,046,775	5,046,775	5,745,575
Fund Balance-Ending of Year		2,493,262	3,050,283	5,046,775	5,053,875	5,745,575	5,747,075
RESTRICTIONS ON FUND BALANCE							
Board Committed: Retirement Bonus		(1,380,000)	(1,076,500)	(948,500)	(1,380,000)	(1,380,000)	(900,000)
Board Committed: Contingency Reserve		(1,307,500)	(1,277,200)	0	0	0	0
Restricted: TABOR Reserve		(1,307,500)	(1,277,200)	(1,276,800)	(1,469,000)	(1,491,700)	(1,495,600)
Ending Unrestricted Fund Balance		(1,501,738)	(580,617)	2,821,475	2,204,875	2,873,875	3,351,475

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
FUND BALANCES AND REQUIRED RESERVES**

1. Board Committed: Retirement Bonus. As of June 30, 2012, the General Fund shows a proposed fund balance of \$5,747,075. The Board has committed \$900,000 for unpaid, but “irrevocably committed” retirement bonuses.
2. TABOR Reserve. Under Section 20, Article X of the Colorado Constitution, the District is required to reserve 3% of “...its fiscal-year spending excluding bonded debt service”. Interpretation of the TABOR Amendment varies, primarily with respect to whether it applies to all of the District’s funds or just the General Fund; and, as to whether the unpaid teachers’ salary accrual at the end of any given fiscal year may be used to show coverage of the reserve.

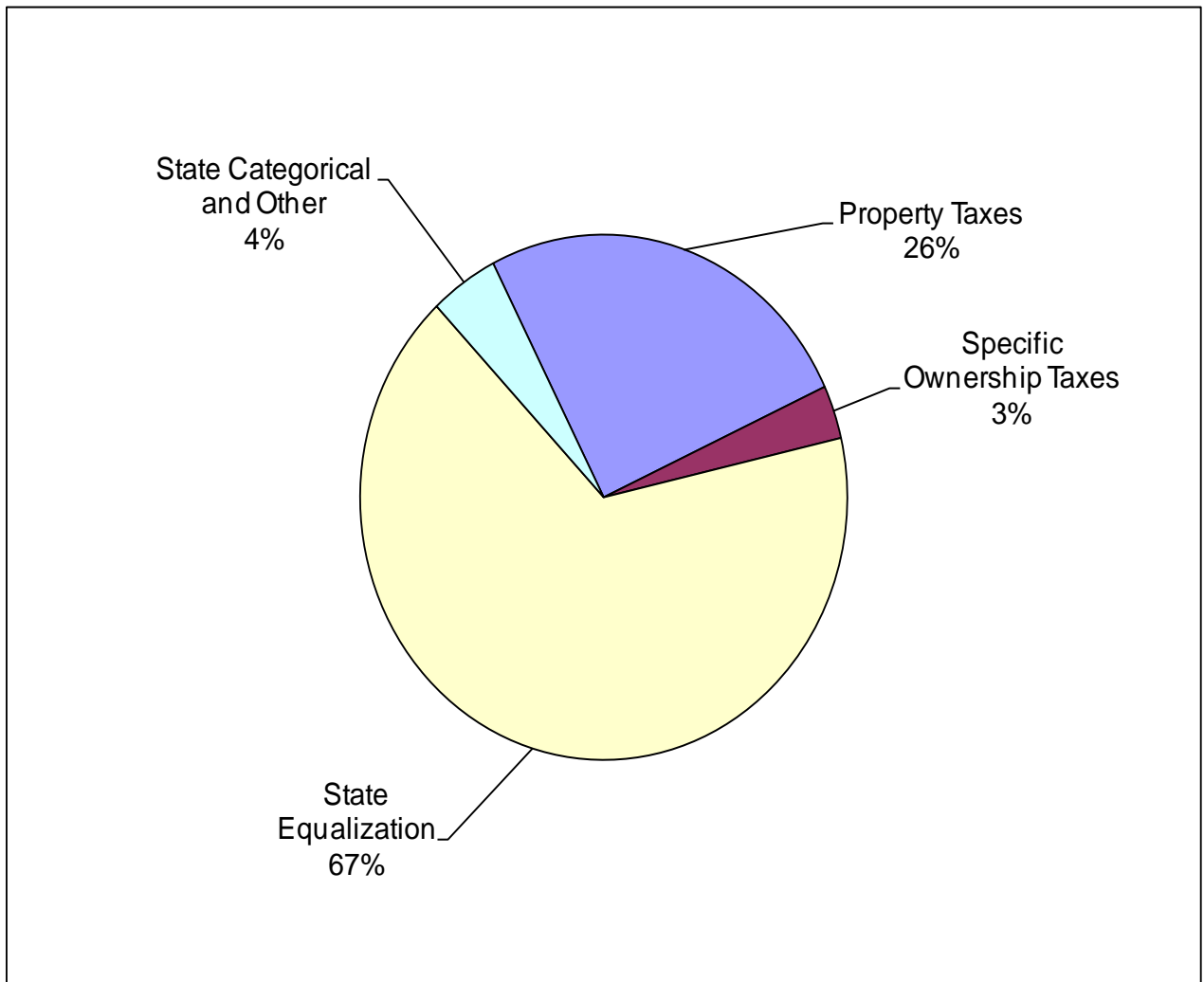
It is anticipated that during the 2011-2012 year, General Fund revenues will exceed expenditures and that the net fund balance will increase by \$1,500 to approximately \$5,747,075.

The table below shows the relationship between the General Fund and the two above-explained reserve amounts. Using a GAAP-basis (which counts the teachers’ salary accrual as spent), there is coverage of reserves by the General Fund. This had not been the case prior to the 2009-2010 year, when on a GAAP-basis, the reserves were not covered. The cash budget basis was being used to cover these reserves.

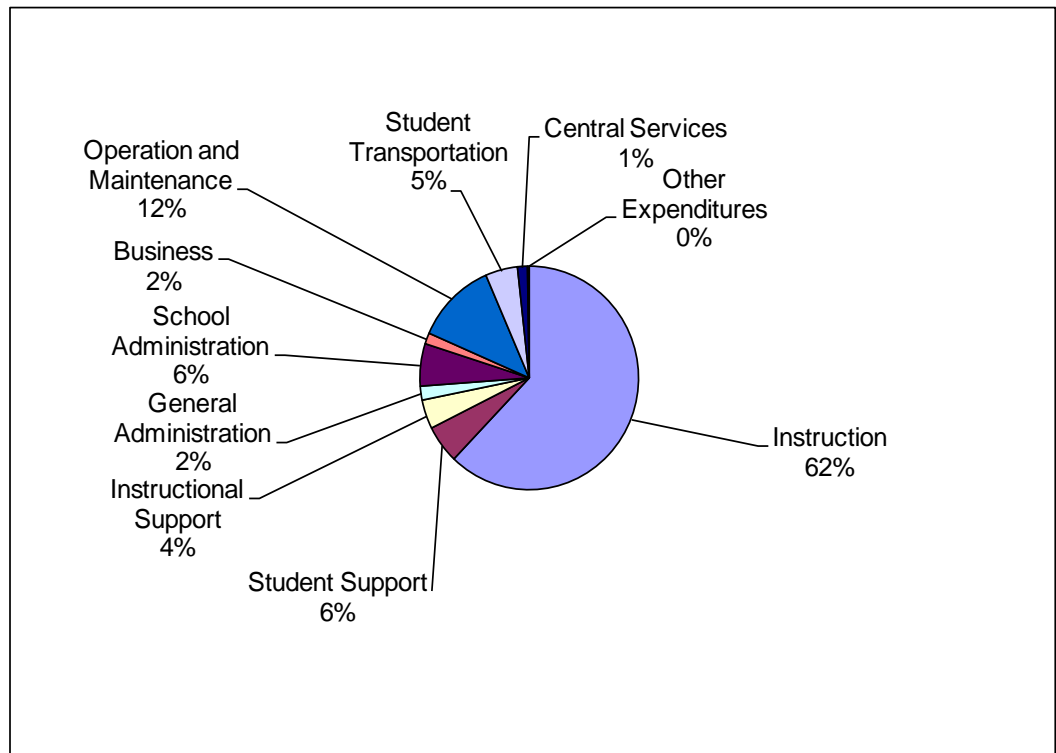
Source Code	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Adopted	2010-11 Projected	2011-12 Adopted
Fund Balance-Ending of Year	2,493,262	3,050,283	5,046,775	5,053,875	5,745,575	5,747,075
RESTRICTIONS ON FUND BALANCE						
Board Committed: Retirement Bonus	(1,380,000)	(1,076,500)	(948,500)	(1,380,000)	(1,380,000)	(900,000)
Board Committed: Contingency Reserve	(1,307,500)	(1,277,200)	0	0	0	0
Restricted: TABOR Reserve	(1,307,500)	(1,277,200)	(1,276,800)	(1,469,000)	(1,491,700)	(1,495,600)
Ending Unrestricted Fund Balance	(1,501,738)	(580,617)	2,821,475	2,204,875	2,873,875	3,351,475

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND

REVENUE



MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
EXPENDITURES



**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND**

REVENUE

General Fund Revenues	Source Code	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Adopted	2010-11 Projected	2011-12 Adopted
Local	1000						
Property Taxes		11,156,723	11,552,607	12,777,531	13,020,800	13,020,800	11,613,000
Specific Ownership		1,651,264	1,783,388	1,595,103	1,690,300	1,100,000	1,496,100
Penalty & Interest		40,420	131,736	70,518	50,000	63,000	50,000
Other		266,923	280,782	233,125	132,600	132,600	172,000
Total Local		13,115,330	13,748,513	14,676,277	14,893,700	14,316,400	13,331,100
Intermediate	2000						
Mineral Leases/Forest Service		3,436	24,501	173,159	174,000	174,000	175,000
State	3000						
Equalization		26,274,130	28,293,982	28,280,329	28,869,600	28,869,600	30,357,100
Vocational Education		104,379	169,764	136,897	120,000	145,000	145,000
Special Education		828,127	888,684	847,970	760,000	885,000	885,000
Transportation		284,671	293,515	318,830	280,000	360,400	360,400
English Language Prof. Act		68,465	72,629	99,888	90,000	104,000	104,000
Gifted/Talented & Other		52,928	55,842	59,631	55,000	59,600	59,600
Other		3,180	43,005	45,164			
Total State		27,615,880	29,817,421	29,788,709	30,174,600	30,423,600	31,911,100
Federal	4000						
ARRA Education Stabilization Fund				0	0	1,660,000	
Medicaid		153,054	153,418	149,033	130,000	130,000	100,000
NJROTC		58,162	65,644	66,949	51,000	61,000	61,000
ARRA IDEA Maintenance Effort				664,419	0	0	
Other							
Total Federal		211,216	219,062	880,401	181,000	1,851,000	161,000
Other Financing Sources							
Transfer from Other Funds							
Interest	1000	124,207	28,387	6,180	5,000	5,000	4,000
		124,207	28,387	6,180	5,000	5,000	4,000
Total Revenues		41,070,069	43,837,884	45,524,726	45,428,300	46,770,000	45,582,200

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND**

EXPENDITURES BY PROGRAM AND BY OBJECT

	Code	0001-0199	0200-0299	0300-0599	0600-0699	0700-0799	0800-0999		Per Student
				Purchased		Capital			
OBJECT>		Salaries	Benefits	Services	Supplies	Outlay	Other	Total	5883/FTE
PROGRAM									
Instruction	0001-2099	17,738,400	4,713,100	358,900	192,100	18,300	200	23,021,000	3,913.14
Student Support	2100-2199	1,605,100	526,500	100,300	11,500	200	100	2,243,700	381.39
Instructional Support	2200-2299	929,400	289,400	92,100	41,800	1,900	6,700	1,361,300	231.40
General Administration	2300-2399	333,800	119,700	111,000	11,300	-	19,100	594,900	101.12
School Administration	2400-2499	1,757,300	561,200	15,700	14,700	5,100	2,600	2,356,600	400.58
Business	2500-2599	383,900	109,400	87,100	18,300	6,000	200	604,900	102.82
Operations & Maintenance	2600-2699	1,906,600	748,100	403,300	1,461,000	11,300	100	4,530,400	770.08
Student Transportation	2700-2799	34,000	6,000	1,563,700	217,500	-	-	1,821,200	309.57
Central Services	2800-2899	265,100	86,300	93,500	19,200	8,000	1,000	473,100	80.42
Other	2900-4999	11,000	2,200	8,100	4,000	7,000	55,000	87,300	14.84
Total Expenditures		24,964,600	7,161,900	2,833,700	1,991,400	57,800	85,000	37,094,400	6,305.35
Per Student/5883 FTE averaging		4,243.52	1,217.39	481.68	338.50	9.82	14.45	6,305.35	
Per Student/5609 FTE without averaging		4,450.81	1,276.86	505.21	355.04	10.30	15.15	6,613.37	

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
INSTRUCTIONAL PROGRAM**

Instructional program expenditures include costs of all activities that are related to direct interaction between staff and students. Costs for teachers and teaching assistants, instructional supplies and equipment, out-of-district tuition, and student athletic and activity travel are all charged here.

		2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	18,123,781	19,151,482	18,884,453	18,429,000	18,929,000	17,738,400
Benefits	0200-0299	3,884,610	4,603,057	4,953,484	4,899,200	5,049,200	4,713,100
Purchased Services	0300-0599	678,747	536,379	557,762	566,600	566,600	358,900
Supplies	0600-0699	681,445	822,468	671,686	543,800	543,800	192,100
Capital Outlay	0700-0799	104,981	65,848	60,225	51,700	51,700	18,300
Other	0800-0999	200	190	34	600	600	200
Total		23,473,764	25,179,424	25,127,644	24,490,900	25,140,900	23,021,000

Staff Positions

Teachers: 321

Teaching Assistants: 47

Total Instructional Staff: 368

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
STUDENT SUPPORT**

Student Support includes those activities designed to assess and improve the well being of students and to supplement the teaching process. Functional areas include: attendance, social work, student accounting, guidance, health, and psychology.

		2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	1,590,015	1,608,783	1,652,662	1,656,200	1,656,200	1,605,100
Benefits	0200-0299	355,711	356,633	404,769	400,400	400,400	526,500
Purchased Services	0300-0599	90,001	88,527	90,430	93,500	93,500	100,300
Supplies	0600-0699	18,325	13,996	14,018	19,300	19,300	11,500
Capital Outlay	0700-0799	-	-	-	700	700	200
Other	0800-0999	50	24	40	400	400	100
Total		2,054,102	2,067,963	2,161,919	2,170,500	2,170,500	2,243,700

Staff Positions

Counselors:	8
Audiologist:	1
Nurse/Health Techs:	11
Psychologists:	5
Social Work/Therapists:	5
Speech Pathologist	2
Vision Specialist	1
Administrative:	2
Truancy	1
<u>Total Student Support Staff:</u>	<u>36</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
INSTRUCTIONAL SUPPORT**

Instructional Support includes those activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Functional areas include curriculum development, staff training, assessment and testing, and library, audio/visual; and other media services. Also included is supervision of instructional services, special education, adult and vocational education, and athletic programs.

	<u>Code</u>	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Adopted	2010-11 Projected	2011-12 Adopted
Salaries	0001-0199	1,277,675	1,152,662	1,081,393	1,080,300	1,080,300	929,400
Benefits	0200-0299	285,261	251,739	257,688	345,300	345,300	289,400
Purchased Services	0300-0599	132,670	130,288	118,102	141,200	141,200	92,100
Supplies	0600-0699	104,430	82,914	83,049	84,200	84,200	41,800
Capital Outlay	0700-0799	6,432	3,236	650	2,700	2,700	1,900
Other	0800-0999	7,831	9,108	3,783	5,800	5,800	6,700
Total		1,814,299	1,629,947	1,544,665	1,659,500	1,659,500	1,361,300

Staff Positions

Asst. Superintendent:	1
Directors:	4
Librarians:	3
Library Assistants:	11
Assessment:	1
Secy/Clerical:	3
<u>Total Instructional Support Staff:</u>	<u>23</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
GENERAL ADMINISTRATION**

Activities in this expenditure category include District Governance, including Board of Education, elections, legal and audit; and Executive Administration, which includes the superintendent and assistant superintendent.

		2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
	<u>Code</u>	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	461,466	460,590	543,132	502,200	502,200	333,800
Benefits	0200-0299	75,839	77,240	98,881	107,100	107,100	119,700
Purchased Services	0300-0599	125,046	133,855	154,799	132,300	132,300	111,000
Supplies	0600-0699	30,591	22,489	37,535	31,000	31,000	11,300
Capital Outlay	0700-0799	1,019		4,368	3,600	3,600	
Other	0800-0999	27,897	5,006	18,613	17,500	17,500	19,100
Total		721,858	699,180	857,328	793,700	793,700	594,900

Staff Positions

Superintendent:	1
Director:	1
Secretary/Receptionist:	3
<u>Total General Administrative Staff:</u>	<u>5</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
SCHOOL ADMINISTRATION**

Expenditures in this category are for the overall administration of schools and the coordination of school instruction with the District's instructional goals.

		2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	1,822,233	1,860,631	1,937,814	1,832,300	1,832,300	1,757,300
Benefits	0200-0299	367,776	382,795	429,001	466,000	466,000	561,200
Purchased Services	0300-0599	59,110	44,631	42,930	46,500	46,500	15,700
Supplies	0600-0699	60,134	57,087	43,461	54,100	54,100	14,700
Capital Outlay	0700-0799	11,788	5,235	5,438	12,400	12,400	5,100
Other	0800-0999	7,680	6,107	9,331	8,000	8,000	2,600
Total		2,328,721	2,356,486	2,467,975	2,419,300	2,419,300	2,356,600

Staff Positions

Principals:	10
Asst. Principals:	4
Secretary/Clerical:	24
<u>Total School Administrative Staff:</u>	<u>38</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
BUSINESS SERVICES**

Includes expenditures associated with general financial management, payroll services, budget, accounting, purchasing, warehousing, and property accounting. Also includes central office supplies, and District-wide telephone costs.

		2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	379,383	425,201	414,537	377,700	377,700	383,900
Benefits	0200-0299	75,257	79,198	86,748	103,900	103,900	109,400
Purchased Services	0300-0599	114,283	125,618	100,990	122,300	122,300	87,100
Supplies	0600-0699	23,207	30,791	16,068	18,900	18,900	18,300
Capital Outlay	0700-0799	-	5,229	17,925	6,000	6,000	6,000
Other	0800-0999	520	775	1,290	900	900	200
Total		592,650	666,812	637,558	629,700	629,700	604,900

Staff Positions

Chief Financial Officer:	1
Accountant:	1
Accounting/Payroll:	3
Warehouse:	2
<u>Total Business Office Staff:</u>	<u>7</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
OPERATION AND MAINTENANCE**

This category includes expenditures necessary to keep the District’s physical plant open, comfortable, and safe for use; and to keep grounds, buildings, and equipment in effective working condition and state of repair. Includes security services and vehicle operation and maintenance (but not vehicles for student transportation), and utilities costs for all district facilities.

		2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	1,987,449	2,149,083	2,173,673	2,036,900	2,036,900	1,906,600
Benefits	0200-0299	506,007	535,683	586,913	689,500	689,500	748,100
Purchased Services	0300-0599	540,886	573,079	503,470	435,400	435,400	403,300
Supplies	0600-0699	1,363,382	1,449,853	1,431,769	1,519,100	1,519,100	1,461,000
Capital Outlay	0700-0799	131,917	91,105	56,947	38,000	38,000	11,300
Other	0800-0999	-	52	-	100	100	100
Total		4,529,641	4,798,855	4,752,772	4,719,000	4,719,000	4,530,400

Staff Positions

Supervision:	2
Secy/Clerical:	1
Custodians:	45
Groundskeepers:	1
HVAC, Elect., other maint:	2
 <u>Total O&M Staff:</u>	 <u>51</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
STUDENT TRANSPORTATION**

Costs include all activities concerned with the transportation of students to and from their places of residence and the schools where enrolled. Included are costs for transportation between schools when necessary. The current contract with First Student, Inc. is included in this category. No full-time staff is included, but crossing guards, activity bus drivers and bus paras are charged here.

		2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	31,236	30,312	30,803	34,000	34,000	34,000
Benefits	0200-0299	4,051	4,186	4,543	6,500	6,500	6,000
Purchased Services	0300-0599	1,325,326	1,354,388	1,487,838	1,647,600	1,647,600	1,563,700
Supplies	0600-0699	199,392	129,628	168,273	188,300	188,300	217,500
Capital Outlay	0700-0799	3,990		-			
Other	0800-0999						
Total		1,563,995	1,518,514	1,691,457	1,876,400	1,876,400	1,821,200

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
CENTRAL SERVICES**

Costs include activities which support the other instructional and supporting service programs of the district. Included are costs for the personnel office, technology department and the sub-caller.

		2007-08	2008-09	2009-10	2010-11	2010-11	2011-12
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	22,646	292,401	314,836	312,500	312,500	265,100
Benefits	0200-0299	7,706	62,911	74,931	84,200	84,200	86,300
Purchased Services	0300-0599	131,158	91,510	150,965	156,500	156,500	93,500
Supplies	0600-0699	40,775	21,165	16,104	12,000	12,000	19,200
Capital Outlay	0700-0799	400	129,640	11,561	15,000	15,000	8,000
Other	0800-0999		1,146	17,149			1,000
Total		202,685	598,773	585,546	580,200	580,200	473,100

Staff Positions

Substitute Caller	1
Director	1
Technology	3
<u>Total Other Program Staff:</u>	<u>5</u>

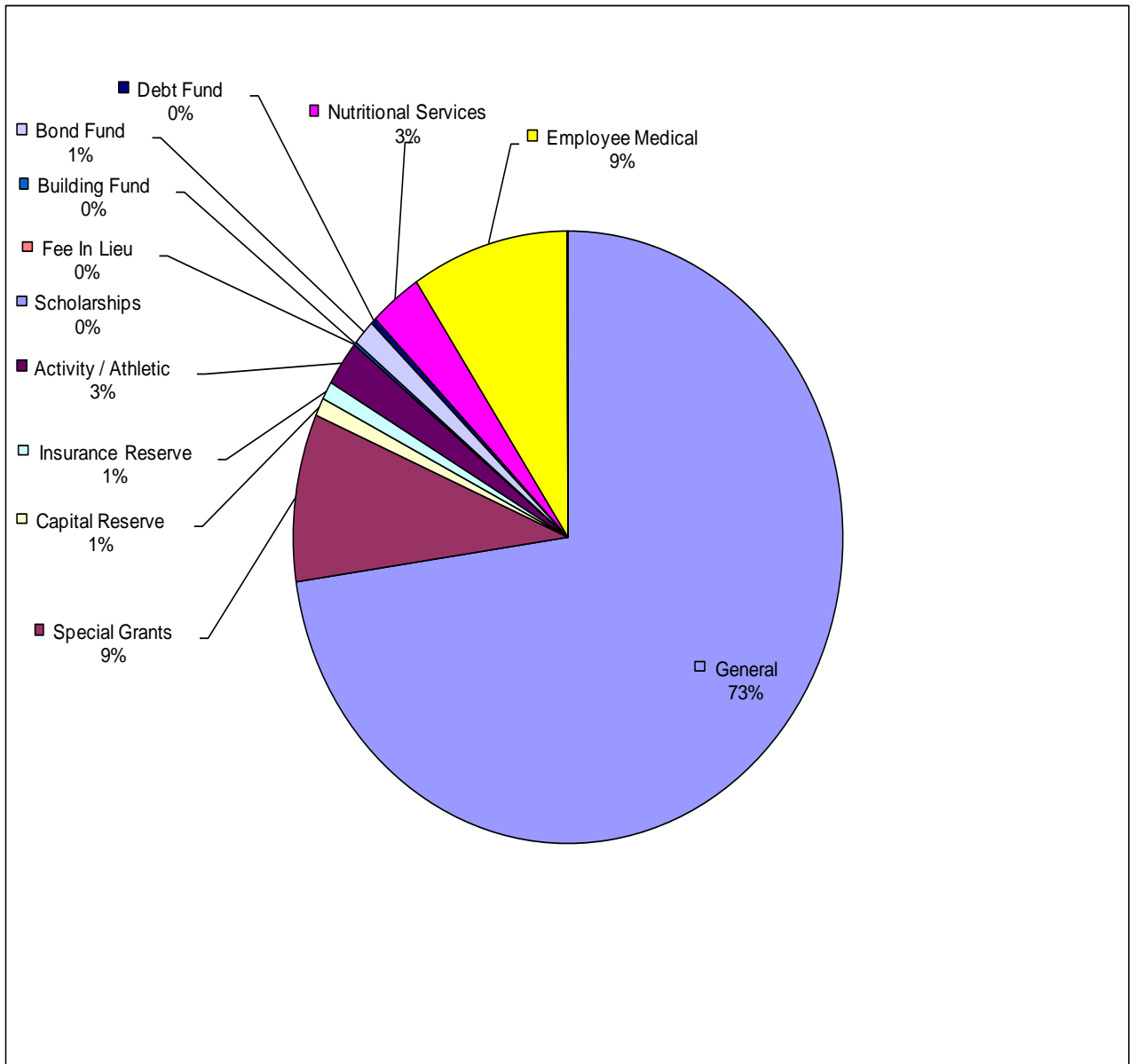
**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET- GENERAL FUND
OTHER PROGRAM CATEGORIES**

	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	27,471	65,503	59,891	21,000	21,000	11,000
Benefits	0200-0299	3,682	9,351	47,525	4,000	4,000	2,200
Purchased Services	0300-0599	6,264	5,258	8,322	6,600	6,600	8,100
Supplies	0600-0699	6,907	4,475	4,521	5,500	5,500	4,000
Capital Outlay	0700-0799	32,309	217,466	-	7,500	7,500	7,000
Other	0800-0999	-	-	-	55,000	55,000	55,000
Total		76,633	302,053	120,259	99,600	99,600	87,300

Staff Positions

Part-Time Lunchroom Paras

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2011-2012 BUDGET-OTHER FUNDS



MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
GRANTS FUND BY PROGRAM

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	0	0	0	0	0	0
REVENUE							
Local	1000	499,261	573,348	984,488	1,100,000	1,100,000	558,000
County	2000						
State	3000	264,722	72,728	500,187	588,700	588,700	535,300
Federal	4000	4,977,559	4,286,893	4,666,335	5,005,900	5,005,900	4,460,600
Interest	1000						
Subtotal Revenue		5,741,542	4,932,969	6,151,010	6,694,600	6,694,600	5,553,900
Gross Funds Available		5,741,542	4,932,969	6,151,010	6,694,600	6,694,600	5,553,900
EXPENDITURES							
Instruction	0001-2099	2,998,907	2,461,658	2,842,856	2,620,000	2,620,000	2,568,200
Student Support	2100-2199	341,444	585,334	912,392	1,541,600	1,541,600	836,600
Instructional Support	2200-2299	1,432,831	1,176,234	1,251,142	1,200,000	1,200,000	1,194,700
General Administration	2300-2399						
Business	2400-2499		1,089				
School Administration	2500-2599	6,347					
Operations & Maintenance	2600-2699	5,068	1,942	22545			
Student Transportation	2700-2799	61,564	10,692	12,809	1,000	1,000	50,000
Central Supporting	2800-2899						
Food Services	3100-3199	0	3,403				2,300
Community Services	3300-3399	672,178	469,125	337,915	360,000	360,000	543,600
Capital Outlay	4000-4999	223,203	223,492	767,478	972,000	972,000	302,000
Other	2900 & 3400			3,873			56,500
Subtotal Expenditures		5,741,542	4,932,969	6,151,010	6,694,600	6,694,600	5,553,900
ENDING BALANCE		0	0	0	0	0	0
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5583
Per Pupil Expenditure		\$978.45	\$806.88	\$1,006.50	\$1,109.11	\$1,120.49	\$994.79

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS**

GRANTS FUND BY GRANT

	2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
	Actual	Actual	Actual	Adopted	Projected	Adopted
Local	499,261	573,348	984,488	1,100,000	1,100,000	558,000
State						
3112-CDE Capital Projects	0		0	0	0	
3114-CDE Capital Projects	126,287		0	0	0	
3116-CDE School Construction	41,221					
3183-VCS Expulsion Invention		40,913	211,140	190,000	190,000	110,000
3189-CDE BEST Construction			226,228	330,000	330,000	300,000
3908-Summer Middle School	72,214					
3954-ADAD	25,000			23,700	23,700	23,000
3955-ECC COPAN	0	0	0	0	0	
3957-Rural Mental Health		31,815	52,603	20,000	20,000	52,300
3958-Olathe CHIPRA Family			10,216	25,000	25,000	25,000
3959-Colorado PDD						25,000
	264,722	72,728	500,187	588,700	588,700	535,300
Federal						
4010-Title I	1,074,323	1,083,760	1,299,731	1,344,600	1,344,600	1,344,600
4011-Migrant	46,909	50,972	13,422	13,500	13,500	13,500
4027-Idea Part B	982,393	997,047	1,008,317	1,147,600	1,147,600	1,147,600
4048-Carl Perkins	54,890	56,223	53,312	53,900	53,900	45,800
4173-Idea Preschool	27,157	29,357	30,817	30,300	30,300	30,300
4186-Title IV	25,761	20,589	18,681	20,400	20,400	
4298-Title (VI) or II-D	8,124					
4318-Title II D	8,689	18,344	13,350	12,500	12,500	
4365-Title III	92,971	89,281	68,803	99,200	99,200	99,200
4367- Title II	278,414	297,166	252,865	305,500	305,500	305,500
4386-ARRA Title II D			27,760	28,100	28,100	
4389-ARRA Title I A			339,007	350,000	350,000	
4391-ARRA Idea Part B			159,593	245,000	245,000	
4392-ARRA Idea Preschool			26,704			
5002- ABE	114,479	107,356	106,465	99,400	99,400	114,600
5010- Title I School Improve	62,872	66,575	27,336	52,100	52,100	
5126-SWAP	138,831	154,312	146,424	133,200	133,200	133,200
5243-Tech Prep Carl Perkins	3,003			0	0	
5287-21st Century Learning	462,386	335,084	247,659	293,300	293,300	443,300
5332-Comp School Reform	6,568			6,500	6,500	
5357-Colo. Reading First	718,441	160,406	116	0	0	
6002-ABE El Civics	15,250	14,793	14,793	14,700	14,700	15,700
6323-IDEA School Improve	3,000			0	0	
6397-ARRA NBPTS			1,600			
7276-Drug Free Community	107,880	35,722				
7365-Title III Set-Aside	12,655	20,695		300	300	
7938-School Based Health	56,728	71,170	73,274	64,500	64,500	64,500
8600-Head Start	675,835	678,041	695,903	676,300	676,300	702,800
8708-Head Start ARRA			40,403	15,000	15,000	
9003-Medicaid NES SBHC						20,000
	4,977,559	4,286,893	4,666,335	5,005,900	5,005,900	4,460,600
Total	5,741,542	4,932,969	6,151,010	6,694,600	6,694,600	5,553,900
Pupil FTE	5868	6113.6	6111.3	6036	5974.7	5583
Per Pupil Expenditure	\$978.45	\$806.88	\$1,006.50	\$1,109.11	1,120	995

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
CAPITAL RESERVE**

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	1,498,477	1,720,240	2,134,479	2,776,476	2,776,476	746,821
REVENUE							
Local (Donations)	1000						
County	2000						
State	3000						
Federal	4000						
Interest	1000	101,125	62,233	43,861	1,000	1,000	1,000
Transfer In	5000	28,148	23,432	21,506	32,000	32,000	20,000
Finance Proceeds	1000						
Sale of Assets	1000						
Other	1000			2,500			
Subtotal Revenue		129,273	85,665	67,867	33,000	33,000	21,000
Gross Funds Available		1,627,750	1,805,905	2,202,346	2,809,476	2,809,476	767,821
ALLOCATIONS		1,024,254	1,003,303	1,091,700	1,110,800	910,800	779,000
Transfer QZAB To New Fund						(1,829,755)	
Net Funds Available		2,652,004	2,809,208	3,294,046	3,920,276	1,890,521	1,546,821
EXPENDITURES							
	Program Code						
Instruction	0001-2099						98,000
Student Support	2100-2199						
Instructional Support	2200-2299						76,000
General Administration	2300-2399						
School Administration	2400-2499						
Other	2900 & 3400						
Capital Outlay	4000-4999	888,687	467,392	517,570	1,143,700	1,143,700	626,000
Debt Service	5100	43,077	207,337	0	200,000	0	0
Other	2900 & 3400						
Subtotal Expenditures		931,764	674,729	517,570	1,343,700	1,143,700	800,000
Unreserved Fund Balance		411,874	565,418	946,721	946,821	746,821	746,821
QZAB Sinking Fund		1,308,366	1,569,061	1,829,755	1,829,755	0	0
ENDING BALANCE		1,720,240	2,134,479	2,776,476	2,776,576	746,821	746,821
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5583
Per Pupil Expenditure		\$158.79	\$110.37	\$84.69	\$222.61	\$191.42	\$143.29

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
INSURANCE RESERVE**

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	579,768	649,225	859,160	935,144	935,144	937,544
REVENUE							
Local	1000						
County	2000						
State	3000						
Federal	4000						
Interest	1000	11,611	2,275	7,711	6,700	6,700	1,500
Transfer In	5000						
Finance Proceeds	1000						
Sale of Assets	1000						
Other	1000	33,232	30,091	16,335	7,000	7,000	3,000
Subtotal Revenue		44,843	32,366	24,046	13,700	13,700	4,500
Gross Funds Available		624,611	681,591	883,206	948,844	948,844	942,044
ALLOCATIONS		720,000	879,400	730,200	688,000	688,000	598,000
Net Funds Available		1,344,611	1,560,991	1,613,406	1,636,844	1,636,844	1,540,044
EXPENDITURES	Program Code						
General Administration	2850	75,322	78,907	81,056	85,300	85,300	89,610
Insurance Premiums	2600	595,753	622,924	597,206	587,000	587,000	480,000
Claims & Loss Control	2600	24,311			27,000	27,000	28,000
Other	2900 & 3400						
Subtotal Expenditures		695,386	701,831	678,262	699,300	699,300	597,610
ENDING BALANCE		649,225	859,160	935,144	937,544	937,544	942,434
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5583
Per Pupil Expenditure		\$118.50	\$114.80	\$110.98	\$115.85	\$117.04	\$107.04

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
SCHOOL ACTIVITY FUNDS**

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	468,881	560,209	599,892	599,892	634,892	634,892
REVENUE							
Local	1000	1,420,444	1,398,076	1,507,989	1,500,000	1,500,000	1,500,000
County	2000						
State	3000						
Federal	4000						
Interest	1000						
Subtotal Revenue		1,420,444	1,398,076	1,507,989	1,500,000	1,500,000	1,500,000
Gross Funds Available		1,889,325	1,958,285	2,107,881	2,099,892	2,134,892	2,134,892
Transfer-Other Funds	5200	34,991	34,992	34,991	35,000	0	0
Net Funds Available		1,924,316	1,993,277	2,142,872	2,134,892	2,134,892	2,134,892
EXPENDITURES	Program Code						
Instruction	0001-2099						
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Services	1800-2000	1,364,107	1,393,385	1,415,284	1,500,000	1,500,000	1,500,000
Other	2900 & 3400						
Subtotal Expenditures		1,364,107	1,393,385	1,415,284	1,500,000	1,500,000	1,500,000
ENDING BALANCE		560,209	599,892	727,588	634,892	634,892	634,892
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5583
Per Pupil Expenditure		\$232.47	\$227.92	\$231.58	\$248.51	\$251.06	\$268.67

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
FEE-IN-LIEU FUND

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	48,460	115,381	17,140	703	703	3,703
REVENUE							
Local	1000						
Intermediate	2000	319,515		40,501	50,000	50,000	25,000
State	3000						
Federal	4000						
Interest	1000	7,406	1,759	62	3,000	3,000	100
Subtotal Revenue		326,921	1,759	40,563	53,000	53,000	25,100
Gross Funds Available		375,381	117,140	57,703	53,703	53,703	28,803
Transfer-Other Funds		(260,000)	(100,000)	(57,000)	(50,000)	(50,000)	0
Net Funds Available		115,381	17,140	703	3,703	3,703	28,803
EXPENDITURES	Program Code						
Instruction	0001-2099						
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Principal and Interest	5100						
Other	2900 & 3400						
Capital Outlay	4000-4999						
Subtotal Expenditures		0	0	0	0	0	0
ENDING BALANCE		115,381	17,140	703	3,703	3,703	28,803
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5583
Per Pupil Expenditure		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS**

BUILDING FUND

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	624,472	1,035,879	554,288	554,288	41,088	121,288
REVENUE							
Local	1000	2,511,512	40,829				
County	2000						
State	3000		357,121	75,653	76,000		
Federal	4000						
Interest	1000	14,902	8,636	727	800	200	200
Transfer In	5200						
Finance Proceeds	1000				0	0	0
Subtotal Revenue		2,526,414	406,586	76,380	76,800	200	200
Gross Funds Available		3,150,886	1,442,465	630,668	631,088	41,288	121,488
Transfer-Other Funds		510,000	350,000	307,000	310,000	280,000	0
Net Funds Available		3,660,886	1,792,465	937,668	941,088	321,288	121,488
EXPENDITURES							
	Program Code						
Instruction	0001-2099						
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Principal and Interest	5100						
Other	2900 & 3400						
Capital Outlay	4000	2,625,007	1,238,177	803,136	900,000	200,000	100,000
Subtotal Expenditures		2,625,007	1,238,177	803,136	900,000	200,000	100,000
ENDING BALANCE		1,035,879	554,288	134,532	41,088	121,288	21,488
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5583
Per Pupil Expenditure		\$447.34	\$202.53	\$131.42	\$149.11	\$33.47	\$17.91

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS**

BOND FUND

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	679,973	692,549	706,161	706,161	714,161	722,161
REVENUE							
Local	1000	832,295	841,902	848,841	850,000	850,000	842,000
Intermediate	2000	238	226	95			
State	3000						
Federal	4000						
Interest	1000	20,012	7,157	983	1,000	1,000	500
Subtotal Revenue		852,545	849,285	849,919	851,000	851,000	842,500
Gross Funds Available		1,532,518	1,541,834	1,556,080	1,557,161	1,565,161	1,564,661
Transfer Other Funds							
Net Funds Available		1,532,518	1,541,834	1,556,080	1,557,161	1,565,161	1,564,661
EXPENDITURES	Program Code						
Instruction	0001-2099						
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Principal and Interest	5100	839,969	835,673	834,670	843,000	843,000	840,000
Other	2900 & 3400						
Subtotal Expenditures		839,969	835,673	834,670	843,000	843,000	840,000
ENDING BALANCE		692,549	706,161	721,410	714,161	722,161	724,661
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5583
Per Pupil Expenditure		\$143.14	\$136.69	\$136.58	\$139.66	\$141.09	\$150.46

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
QZAB FUND

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code					0	1,829,755
REVENUE							
Local	1000						
Intermediate	2000						
State	3000						
Federal	4000						
Interest	1000						
Subtotal Revenue						0	0
Gross Funds Available						0	1,829,755
Transfer Other Funds						200,000	200,000
Transfer QZAB From Capital Reserve						1,829,755	
Net Funds Available						2,029,755	2,029,755
EXPENDITURES	Program Code						
Instruction	0001-2099						
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Principal and Interest	5100					200,000	200,000
Other	2900 & 3400						
Subtotal Expenditures						200,000	200,000
ENDING BALANCE						1,829,755	1,829,755
Pupil FTE						5974.7	5583
Per Pupil Expenditure						\$33.47	\$35.82

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
Nutritional Services

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	533,060	386,298	368,962	368,962	377,962	386,512
REVENUE							
Local	1000					110,000	
County	2000						
State	3000			34,895	9,000		32,000
Federal	4000	1,282,060	1,414,795	1,440,700	1,450,000	1,623,000	1,436,500
Interest	1000	4,792	561		0	0	
Sales and Revenues	1000	579,457	526,746	465,096	500,000	616,750	462,900
Other	1000						
Subtotal Revenue		1,866,309	1,942,102	1,940,691	1,959,000	2,349,750	1,931,400
Gross Funds Available		2,399,369	2,328,400	2,309,653	2,327,962	2,727,712	2,317,912
EXPENDITURES							
	Program Code						
Instruction	0001-2099						
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Food Expenses	3100	2,013,071	1,958,835	1,843,554	1,950,000	2,341,200	1,915,600
Other	2900 & 3400		603				
Subtotal Expenditures		2,013,071	1,959,438	1,843,554	1,950,000	2,341,200	1,915,600
ENDING BALANCE		386,298	368,962	466,099	377,962	386,512	402,312
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5,583
Per Pupil Expenditure		\$343.06	\$320.50	\$301.66	\$323.06	\$391.85	\$343.11

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
EMPLOYEE MEDICAL**

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	1,682,633	2,828,984	2,271,706	2,271,706	2,260,706	1,275,706
REVENUE							
Local	1000						
County	2000						
State	3000						
Federal	4000						
Interest	1000	100,232	72,764	42,537	59,000	50,000	50,000
Transfer In	5200	4,625,668	4,273,975	4,879,139	4,900,000	4,830,000	5,100,000
Other	1000						
Subtotal Revenue		4,725,900	4,346,739	4,921,676	4,959,000	4,880,000	5,150,000
Gross Funds Available		6,408,533	7,175,723	7,193,382	7,230,706	7,140,706	6,425,706
EXPENDITURES							
	Program Code						
Instruction	0001-2099						
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Premiums & Administration	2835	743,843	839,426	625,051	838,000	570,000	700,000
Claims	2835	2,835,706	4,064,591	4,286,461	4,132,000	5,295,000	5,095,000
Services							
Other							
Subtotal Expenditures		3,579,549	4,904,017	4,911,512	4,970,000	5,865,000	5,795,000
ENDING BALANCE		2,828,984	2,271,706	2,281,870	2,260,706	1,275,706	630,706

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-OTHER FUNDS
SCHOLARSHIPS**

		2007-2008	2008-2009	2009-10	2010-11	2010-11	2011-12
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	1,046,052	1,106,473	1,097,587	1,097,587	1,097,587	1,092,587
REVENUE							
Interest	1000	56,092	40,197	18,521	40,000	20,000	20,000
Other	1000	51,659	19,468	17,463	10,000	15,000	15,000
Subtotal Revenue		107,751	59,665	35,984	50,000	35,000	35,000
Gross Funds Available		1,153,803	1,166,138	1,133,571	1,147,587	1,132,587	1,127,587
EXPENDITURES							
	Program Code						
Scholarships	0050	46,330	65,881	63,672	50,000	40,000	40,000
General Administration	2600	1,000	2,670				
Subtotal Expenditures		47,330	68,551	63,672	50,000	40,000	40,000
ENDING BALANCE		1,106,473	1,097,587	1,069,899	1,097,587	1,092,587	1,087,587
Pupil FTE		5868	6113.6	6111.3	6036	5974.7	5,583
Per Pupil Expenditure		\$8.07	\$11.21	\$10.42	\$8.28	\$6.69	\$7.16

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2011-2012 BUDGET-CHARTER SCHOOLS
(page left blank)

MONTROSE COUNTY SCHOOL DISTRICT RE-1J

2011-2012 BUDGET-CHARTER SCHOOLS

Passage Charter School
Adopted Budget
July 1, 2011-June 30, 2012

INCOME		
Per Pupil Revenue (based on 22 students)		
Per Pupil Operating (\$6,302)	\$	138,644.00
Capital & Insurance Funds (\$128)	\$	2,817.00
Title Funding		
Title I (Instructional)	\$	8,500.00
Title I (Materials & Supplies)	\$	500.00
Title II (A)	\$	124.00
PCS Child Care Center Income	\$	45,000.00
Food Program	\$	5,400.00
Grants Carried Over From 2010-11	\$	73,000.00
Grants-New for 2011-12	\$	19,500.00
Charter School Capital Construction Money	\$	1,958.00
Donations	\$	7,000.00
Interest-CD	\$	2,800.00
Reimbursed Expenses	\$	200.00
PCS Reserves	\$	11,044.00
TOTAL INCOME	\$	316,487.00
 EXPENSES: Federal & State Programs		
Title Funding		
Title I (Instructional)	\$	8,500.00
Title I (Materials & Supplies)	\$	500.00
Title II (A)	\$	124.00
Food Program	\$	5,400.00
TOTAL Federal & State Programs	\$	14,524.00
 EXPENSES: Operating		
Accounting/Audit	\$	4,950.00
Administrative & Board Expense & Fundraising	\$	1,200.00
Capital & Insurance Funds :		
Special Education \$7,040 Wk Comp/Liability \$2,100	\$	9,140.00
Charter School Capital Construction project	\$	1,958.00
Equipment Repair/Maintenance	\$	1,200.00
Grant Writing	\$	4,200.00
Cleaning/Bldg Maintainance (exterior)	\$	2,000.00
Reimbursed Expenses	\$	200.00
Supplies:Office/Household	\$	800.00
Technology	\$	1,500.00
Telephone-Internet	\$	1,200.00
Utilities	\$	5,600.00
Contingency Fund	\$	10,000.00
TOTAL: OPERATING	\$	43,948.00
 EXPENSES: PERSONNEL		
PCS Personnel-Wages	\$	155,438.00
PCS Personnel-Benefits	\$	45,077.00
TOTAL PERSONNEL	\$	200,515.00
 EXPENSES: PROGRAMS		
Child Care Program	\$	3,000.00
Instruction Program	\$	3,000.00
SSUF (Contractual Services)	\$	25,000.00
SSUF (Operating,Travel, Equipment)	\$	25,000.00
Staff Development & Training	\$	500.00
Student Support & Development	\$	1,000.00
TOTAL: EXPENSES:PROGRAMS	\$	57,500.00
 TOTAL EXPENSES	 \$	 316,487.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J

2011-2012 BUDGET-CHARTER SCHOOLS

VISTA Charter School
ADOPTED BUDGET FOR 2011-12

Adopted 2011-12 Budget reduction in PPR and numbers will be reflected in the decrease by **	Adopted for 2011-12 with a salary freeze	Projected for 2010-11	Percent Change b/t last year and this year
1-11-931-00-0030-07 VCS FURNITURE AND FIXTURES	\$ 1,500.00	\$ 4,000.00	-62.5%
1-11-931-00-0030-07 VCS INSTRTL TECH EQUIPMT	\$ 4,500.00	\$ 20,000.00	-77.5%
1-11-931-00-0030-07 VCS FURNITURE	\$ 500.00	\$ 2,000.00	-75.0%
11-931-00-0051-087C Roger Lake Scholoraship Award flow through	TBD		
1-11-931-00-1900-05 STUDENT ACTIVITIES TRAVEL **	\$ 350.00	\$ 350.00	0.0%
1-11-931-00-1900-06 STUDENT ACTIVITIES SUPPLIES **	\$ 1,500.00	\$ 6,500.00	-76.9%
1-11-931-00-0030-01 VCS TEACHER SALARY--	\$ 297,449.00	\$ 337,420.00	-11.8%
1-11-931-00-0030-01 VCS SUB TEACHER SALARY	\$ 2,500.00	\$ 2,000.00	25.0%
1-11-931-00-0030-01 VCS STUDENT ADVOCATE SALARY	\$ 97,914.00	\$ 88,014.00	11.2%
1-11-931-00-0030-01 VCS PARA SALARY	\$ 30,671.00	\$ 33,672.00	-8.9%
1-11-931-00-0030-01 VCS SUB PARA SALARY	\$ 800.00	\$ 1,600.00	-50.0%
1-11-931-00-0030-01 VCS TEACHER SICK LEAVE PAY BENEFIT	\$ 800.00	\$ 800.00	0.0%
1-11-931-00-0030-02 VCS TEACHER LIFE INSURANCE	\$ 600.00	\$ 600.00	0.0%
1-11-931-00-0030-02 VCS STUDENT ADVOC LIFE INS	\$ 800.00	\$ 600.00	33.3%
1-11-931-00-0030-02 VCS PARA LIFE INSURANCE	\$ 200.00	\$ 150.00	33.3%
1-11-931-00-0030-02 VCS TEACHER MEDICARE	\$ 3,600.00	\$ 3,600.00	0.0%
1-11-931-00-0030-02 VCS SUB TEACHER MEDICARE	\$ 100.00	\$ 75.00	33.3%
1-11-931-00-0030-02 VCS STUDENT ADVOCATE MEDICARE	\$ 2,000.00	\$ 1,400.00	42.9%
1-11-931-00-0030-02 VCS PARA MEDICARE	\$ 400.00	\$ 400.00	0.0%
1-11-931-00-0030-02 VCS SUB PARA MEDICARE	\$ 35.00	\$ 35.00	0.0%
1-11-931-00-0030-02 VCS TEACHER PERA	\$ 37,963.12	\$ 37,587.25	1.0%
1-11-931-00-0030-02 VCS SUB TEACHER PERA	\$ 500.00	\$ 275.00	81.8%
1-11-931-00-0030-02 VCS STUDENT ADVOCATE PERA	\$ 15,000.00	\$ 12,982.07	15.5%
1-11-931-00-0030-02 VCS PARA PERA	\$ 2,626.00	\$ 2,600.00	1.0%
1-11-931-00-0030-02 VCS SUB PARA PERA	\$ 225.00	\$ 217.15	3.6%
1-11-931-00-0030-02 VCS TEACHER HEALTH BENEFITS-	\$ 34,500.00	\$ 34,500.00	0.0%
1-11-931-00-0030-02 VCS STUDENT ADVOC HEALTH	\$ 30,000.00	\$ 18,000.00	66.7%
1-11-931-00-0030-02 VCS PARA HEALTH BENEFIT-	\$ 10,600.00	\$ 10,600.00	0.0%
1-11-931-00-0030-03 VCS PURCHASED SERVICES	\$ 32,000.00	\$ 10,000.00	220.0%
1-11-931-00-0030-03 VCS OTHER PROF SERV	\$ 2,000.00	\$ 6,000.00	-66.7%
1-11-931-00-0030-04 VCS INSTRUCTIONAL REPAIR/MAINTENANCE-	\$ 500.00	\$ 1,000.00	-50.0%
1-11-931-00-0030-05 VCS STUDENT TRAVEL -	\$ 500.00	\$ 1,000.00	-50.0%
1-11-931-00-0030-05 VCS Student Tuition within District	\$ 250.00	\$ 500.00	-50.0%
1-11-931-00-0030-06 INSTRUCTIONAL SUPPLIES	\$ 5,000.00	\$ 10,000.00	-50.0%
1-11-931-00-0030-06 VCS TEXTBOOKS Periodicals-SUPPLIES	\$ 5,000.00	\$ 10,000.00	-50.0%

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2011-2012 BUDGET-CHARTER SCHOOLS

1-11-931-00-0030-06	VCS INSTRL SUPPLIES- Electronic Media Mat'l **	\$ 500.00	\$ 2,500.00	-80.0%
1-11-931-00-2122-01	VCS 1.5 COUNSELORS SALARY	\$ 43,954.00	\$ 47,754.00	-8.0%
1-11-931-00-2122-02	VCS 1.5 COUNSELOR LIFE INSURANCE	\$ 200.00	\$ 500.00	-60.0%
1-11-931-00-2122-02	VCS 1.5 COUNSELOR MEDICARE	\$ 800.00	\$ 1,000.00	-20.0%
1-11-931-00-2122-02	VCS 1.5 COUNSELOR PERA	\$ 4,500.00	\$ 6,000.00	-25.0%
1-11-931-00-2122-02	VCS 1.5 COUNSELOR HEALTH BENEFIT	\$ -	\$ 6,500.00	-100.0%
1-11-931-2212-0150-	VCS TEACHER CURRICULA DVLMT STIPEND	\$ 1,500.00	\$ 5,000.00	-70.0%
1-11-931-00-2213-01	VCS SECRETARY SALARY	\$ 34,210.00	\$ 35,160.00	-2.7%
1-11-931-00-2225-01	VCS TECHNOLOGY SUPPORT SERV	\$ -	\$ 500.00	-100.0%
1-11-931-00-2213-02	VCS SECRETARY LIFE INSURANCE	\$ 100.00	\$ 100.00	0.0%
	VCS TEACHER CURRICULA DVLMT - MEDICARE	\$ 75.00	\$ 75.00	0.0%
	VCS TEACHER CURRICULA DVLMT - PERA	\$ 100.00	\$ 700.00	-85.7%
1-11-931-00-2213-02	VCS SECRETARY MEDICARE		\$ -	
1-11-931-00-2213-02	VCS SECRETARY PERA	\$ 4,202.81	\$ 4,161.20	1.0%
1-11-931-00-2213-02	VCS SECRETARY HEALTH BENEFITS-	\$ -	\$ 5,200.00	-100.0%
1-11-931-00-2225-02	VCS TECH SUPPORT LIFE INSURANCE	\$ -	\$ 5.00	-100.0%
1-11-931-00-2225-02	VCS TECHNOLOGY SUPPORT SERV Medicare	\$ -	\$ 5.00	-100.0%
1-11-931-00-2225-02	VCS TECHNOLOGY SUPPORT SERV	\$ -	\$ 5.00	-100.0%
1-11-931-00-2225-02	VCS TECH SUPPORT HEALTH INSURANCE	\$ -	\$ 5.00	-100.0%
1-11-931-00-2213-03	VCS PROFESSIONAL or EDUCATION SERVICES	\$ 1,000.00	\$ 2,200.00	-54.5%
1-11-931-00-2239-03	VCS OTHER PROFESSIONAL SERVICES	\$ 1,500.00	\$ 2,500.00	-40.0%
1-11-931-00-2239-03	VCS ADM PURCHASE NON-PROF SERVICES	\$ 1,000.00	\$ 900.00	11.1%
1-11-931-00-2239-03	VCS INDIRECT PROFESSIONAL SERVICES	\$ 26,000.00	\$ 21,500.00	20.9%
1-11-931-00-2239-04	VCS ADMIN TECH EQ MAINT AND REPAIR	\$ 250.00	\$ 800.00	-68.8%
1-11-931-00-2239-04	VCS RENT EXPENSE	\$ 80,000.00	\$ 80,000.00	0.0%
1-11-931-00-2213-05	WORKERS COMP	\$ -	\$ 5.00	-100.0%
1-11-931-00-2213-05	VCS INSTRUCTIONAL STAFF IN-STATE TRAVEL	\$ 1,500.00	\$ 3,250.00	-53.8%
1-11-931-00-2213-05	VCS INSTRUCTIONAL STAFF OUT- STATE TRAVEL	\$ 50.00	\$ 1,500.00	-96.7%
1-11-931-00-2239-05	VCS PHONE & FAX SERVICE	\$ 5,000.00	\$ 4,000.00	25.0%
1-11-931-00-2239-05	VCS POSTAGE MACHINE	\$ 400.00	\$ 500.00	-20.0%
1-11-931-00-2239-05	VCS ONLINE SERVICES	\$ 1,200.00	\$ 1,200.00	0.0%
1-11-931-00-2239-05	VCS ADMIN IN-STATE TRAVEL	\$ 1,500.00	\$ 2,500.00	-40.0%
1-11-931-00-2239-05	VCS ADMIN OUT OF STATE TRAVEL	\$ 50.00	\$ 1,000.00	-95.0%
1-11-931-00-2239-05	VCS ADMIN MILEAGE REIMB	\$ 500.00		
1-11-931-00-2239-06	VCS ADMIN SUPPLIES	\$ 7,000.00	\$ 7,000.00	0.0%
1-11-931-00-2239-06	VCS ADMIN TECH SUPPORT ELEC MEDIA MAT'L	\$ 250.00	\$ 500.00	-50.0%
1-11-931-00-2311-05	VCS BOARD IN-STATE TRAVEL	\$ 1,200.00	\$ 1,200.00	0.0%
1-11-931-00-2311-06	VCS BOARD SUPPLIES	\$ 500.00	\$ 500.00	0.0%
1-11-931-00-2239-01	VCS PRINC SALARY	\$ 80,481.00	\$ 86,981.00	-7.5%
1-11-931-00-2239-02	VCS PRINC LIFE INS BENEFIT	\$ 150.00	\$ 150.00	0.0%

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2011-2012 BUDGET-CHARTER SCHOOLS

1-11-931-00-2239-02	VCS PRINC MEDICARE	\$ 1,200.00	\$ 1,200.00	0.0%
1-11-931-00-2239-02	VCS PRINC PERA	\$ 11,221.94	\$ 11,110.83	1.0%
1-11-931-00-2239-02	VCS PRINC HEALTH BENEFITS-	\$ 5,000.00	\$ 5,765.00	-13.3%
1-11-931-00-2410-03	VCS ADM PROFESSIONAL SERVICES	\$ 2,500.00	\$ 4,500.00	-44.4%
1-11-931-00-2410-04	VCS REPAIRS MAINTENANCE SERVICES	\$ 4,500.00	\$ 9,500.00	-52.6%
1-11-931-00-2410-07	VCS ADMIN TECHNOLOGY EQUIPMT	\$ 500.00	\$ 1,000.00	-50.0%
1-11-931-00-2410-08	VCS DUES AND FEES-CLCS	\$ 1,200.00	\$ 1,200.00	0.0%
1-11-931-00-2600-04	VCS MAINTENANCE REPAIRS-	\$ 2,500.00	\$ 2,500.00	0.0%
1-11-931-00-2600-04	VCS COPIER SERVICES REPAIRS-	\$ 500.00	\$ 500.00	0.0%
1-11-931-00-2600-06	VCS MAINTENANCE SUPPLIES	\$ 250.00	\$ 750.00	-66.7%
1-11-931-00-2620-01	VCS CUSTODIAL SALARY .	\$ 12,000.00	\$ 12,000.00	0.0%
1-11-931-00-2620-02	VCS CUSTODIAL LIFE INSURANCE	\$ 50.00	\$ 50.00	0.0%
1-11-931-00-2620-02	VCS CUSTODIAL MEDICARE	\$ 150.00	\$ 150.00	0.0%
1-11-931-00-2620-02	VCS CUSTODIAL PERA	\$ 1,212.00	\$ 1,200.00	1.0%
1-11-931-00-2620-02	VCS CUSTODIAL HEALTH BENEFITS	\$ 2,500.00	\$ 1,500.00	66.7%
1-11-931-00-2620-04	VCS WATER AND SEWER i	\$ 2,000.00	\$ 1,800.00	11.1%
1-11-931-00-2620-04	VCS GARBAGE PICKUP- TRASH PICKUP	\$ 1,200.00	\$ 1,200.00	0.0%
1-11-931-00-2620-06	VCS CUSTODIAL SUPPLIES	\$ 1,800.00	\$ 1,800.00	0.0%
1-11-931-00-2620-06	VCS NATURAL GAS	\$ 6,000.00	\$ 6,000.00	0.0%
1-11-931-00-2620-06	ELECTRICITY	\$ 8,000.00	\$ 7,500.00	6.7%
	VCS UNEMPLOYMENT INSURANCE	\$ 5,000.00	\$ 5,000.00	0.0%
1-11-931-00-2850-05	VCS WORKERS COMPENSATION INSURANCE	\$ 500.00	\$ 5,500.00	-90.9%
1-11-931-00-4500-07	VCS NEW CONSTRUCTION/RENOVATION	\$ 1,500.00	\$ 6,500.00	-76.9%
1-11-931-00-4500-07	NEW CONSTRUCTION GRANT-		TBD	
1-11-931-00-9310-00	VCS RESERVE FOR TABOR-- SEE BELOW		\$ -	
1-11-931-00-9320-00	VCS RESERVE FOR RETIREMENT	\$ -	\$ -	
1-11-931-00-9900-00	VCS RESERVE CAPITAL INSURANCE	\$ 40,000.00	\$ 52,500.00	-23.8%
1-11-931-00-9900-00	VCS RESERVE CONTINGENCY		\$ -	
1-11-931-00-9900-00	VCS RESERVE FOR LEAVE	\$ 3,500.00	\$ 15,000.00	-76.7%
	11.931.00.0030.0199.201.0000.0 VCS TEACHER SICK LEAVE PAY			
1-11-931-00-9900-08	VCS CONTINGENCY RESERVE	\$ 838.57	\$ 15.75	5224.3%
	Sum of all budgeted costs: Sum of (c4-c108)	\$1,038,178.44	\$ 1,147,575.25	-9.5%
	TABOR (3% of total budgeted cost)	\$ 31,145.35	\$ 34,427.26	-9.5%
	TOTAL BUDGET	\$ 1,069,323.80	\$ 1,182,002.50	-9.5%