

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, 2012
and ending June 30, 2013

Board of Education:

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Leann Tobin Vice President
Mark Bray Secretary
Stu Tolen Treasurer
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Seth Felix Member
Tom West..... Member

Budget Staff:

Mark MacHale Superintendent
Karin Slater Chief Financial Officer
Marilyn Stahn..... Accountant

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From: Mark MacHale, Superintendent of Schools
Date: May 24, 2012

To: RE-1J Governing Board

The 2012-2013 budget has been prepared in accordance with the following Board adopted budget goals:

- 1) Student achievement and learning are top priority
- 2) The District recognizes that staff is our most valuable asset.
- 3) As good stewards, we must maintain the district facilities to the best of our ability.

This year we are budgeting revenues to take into account a forecasted decline in student enrollment. The decline is expected to be 75 students, which using the declining enrollment averaging that CDE allows, converts to 71.25 FTE (full-time equivalent). Due to the economic conditions of the area, state, and nation as a whole, the budget will be based on this expected declining enrollment. This is a projected loss of revenue of \$472,500.

In addition, the state is requiring the District to budget a State Budget Stabilization Negative Factor (rescission) in the amount of \$7,394,900. This is the amount the District will realize as reduction in the state revenues. While the District must budget for this Negative Factor in the total, \$5,636,100 of this amount was already realized in the last three fiscal years. With an increase in the base student per pupil revenue of 3.7%, and the offsetting increase in the Negative Factor, the State is projecting flat revenue for the 2012-13 year.

The State had been projecting up until February, a decline in revenue of \$2.3 million for our District. Since the District had been saving for this \$2.3 million cut, we now have some funding available to add back into our budgets with the intent of increasing student achievement.

Coming from our savings account will be the funding for:

- 1) Steps for eligible employees \$811,900
- 2) Educational credits in the form of lanes and clock hours for eligible employees \$150,000
- 3) An added professional development day to the work calendar for instructional staff \$120,000
- 4) Additional allocation for curriculum related projects \$100,000
- 5) Some additional funding for school site operations \$75,000

Additional costs expected for the 2012-13 year which will also be funded from on-going savings:

- 1) Mandatory PERA increase for all employees .09% \$243,900
- 2) 14% increase in the District's contribution to employee medical \$390,000
- 3) 5 additional instructional staff \$286,000
- 4) Reinstate Title I interventionists \$319,000

Positions that were vacated this year due to attrition and limited term positions will be refilled as needed.

While we are not seeing any new sources of revenues, our existing revenues are remaining consistent. Our limited resources will be focused on increasing student achievement, recognizing our employees and maintaining our facilities to the best of our ability.

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DISTRICT GOALS

Montrose County School District RE-1J

The Board adopted the following goals during the 2011-2012 fiscal year:

Goal 1: District will score at or above average on all statewide indicators in three years (2014- 2015)

Goal 2: After reaching “Averages” each area will increase at a rate of 2% per year.

To accomplish the above goals, the District will continue to work on the following:

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 2011

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12
ECC	285													
Passage											3	8	8	3
Vista & Exp											1	16	55	89
Cottonwood		83	72	73	78	81	79							
Pomona		51	65	87	61	75	72							
Olathe Elem		75	73	59	74	69	94							
Johnson		97	87	93	81	108	86							
Northside		61	75	60	58	67	84							
Oak Grove		71	71	65	54	75	72							
Columbine								173	176	174				
Centennial								192	163	192				
Olathe Middle								86	100	98				
Montrose High											401	371	303	305
Olathe High											117	79	91	82
Peak Virtual							3	1	3	5	6	5	7	7
Enrollment Totals	285	438	443	437	406	475	490	452	442	469	528	479	464	486

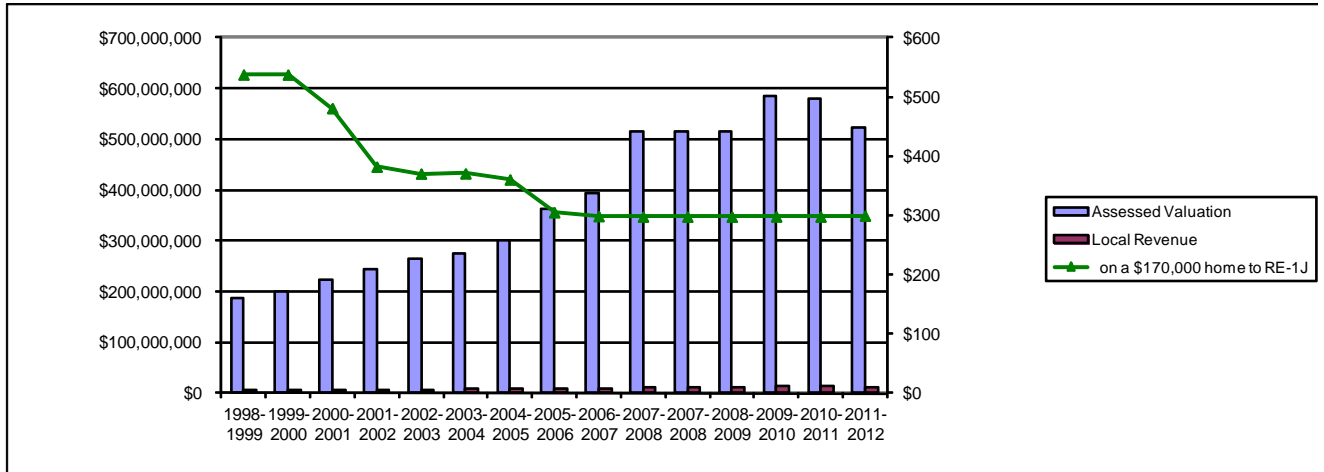
Oct count 2011	Oct count 2011 fte
285	97.5
22	22
161	156.5
466	423.5
411	385.5
444	406.5
552	503.5
405	374.5
408	372.5
523	520.5
547	545
284	282.5
1380	1367.5
369	367
37	34
6294	5858.5

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12
End of Year 10/11	286	433	446	409	489	492	449	444	472	511	479	470	423	419
October Count 10	277	441	453	410	497	500	468	442	481	509	494	492	442	509
1st Day August 10	268	433	450	405	487	488	466	445	480	510	490	471	424	468
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

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MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2012-2013 BUDGET ASSESSED VALUATION V.S. SCHOOL DISTRICT TAXES



SCHOOL DISTRICT TAXES ON \$170,000 HOME

	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Market Value of Home	\$170,000	\$170,000	\$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	0.0796	0.0796
Assessed Valuation	\$13,532	\$13,532	\$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	22.037	22.151
Property Tax Revenue	\$382	\$371	\$371	\$361	\$305	\$299	\$298	\$298	\$298	\$298	\$300
Mill Levy Special Bond	0.000	0.000	2.859	2.799	2.329	2.148	1.640	1.562	1.455	1.460	1.502
Property Tax Revenue	\$0	\$0	\$39	\$38	\$32	\$29	\$22	\$21	\$20	\$20	\$20
Total Property Tax Paid on a \$170,000 home to RE-	\$382	\$371	\$410	\$399	\$337	\$328	\$320	\$319	\$318	\$318	\$320

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

	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012
Market Value of Property	\$500,000	\$500,000	\$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	0.29	0.29
Assessed Valuation	\$145,000	\$145,000	\$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	22.037	22.151
Property Tax Revenue	\$4,710	\$4,710	\$4,213	\$4,098	\$3,972	\$3,976	\$3,194	\$3,193	\$3,197	\$3,195	\$3,212
Mill Levy Special Bond	0.000	0.000	2.859	2.799	2.329	2.148	1.640	1.562	1.455	1.460	1.502
Property Tax Revenue	\$429	\$65	\$32	\$0	\$0	\$415	\$238	\$226	\$211	\$212	\$218
Total Property Tax Paid on a \$500,000 business/ag	\$5,140	\$4,775	\$4,244	\$4,098	\$3,972	\$4,390	\$3,432	\$3,419	\$3,408	\$3,407	\$3,430

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET
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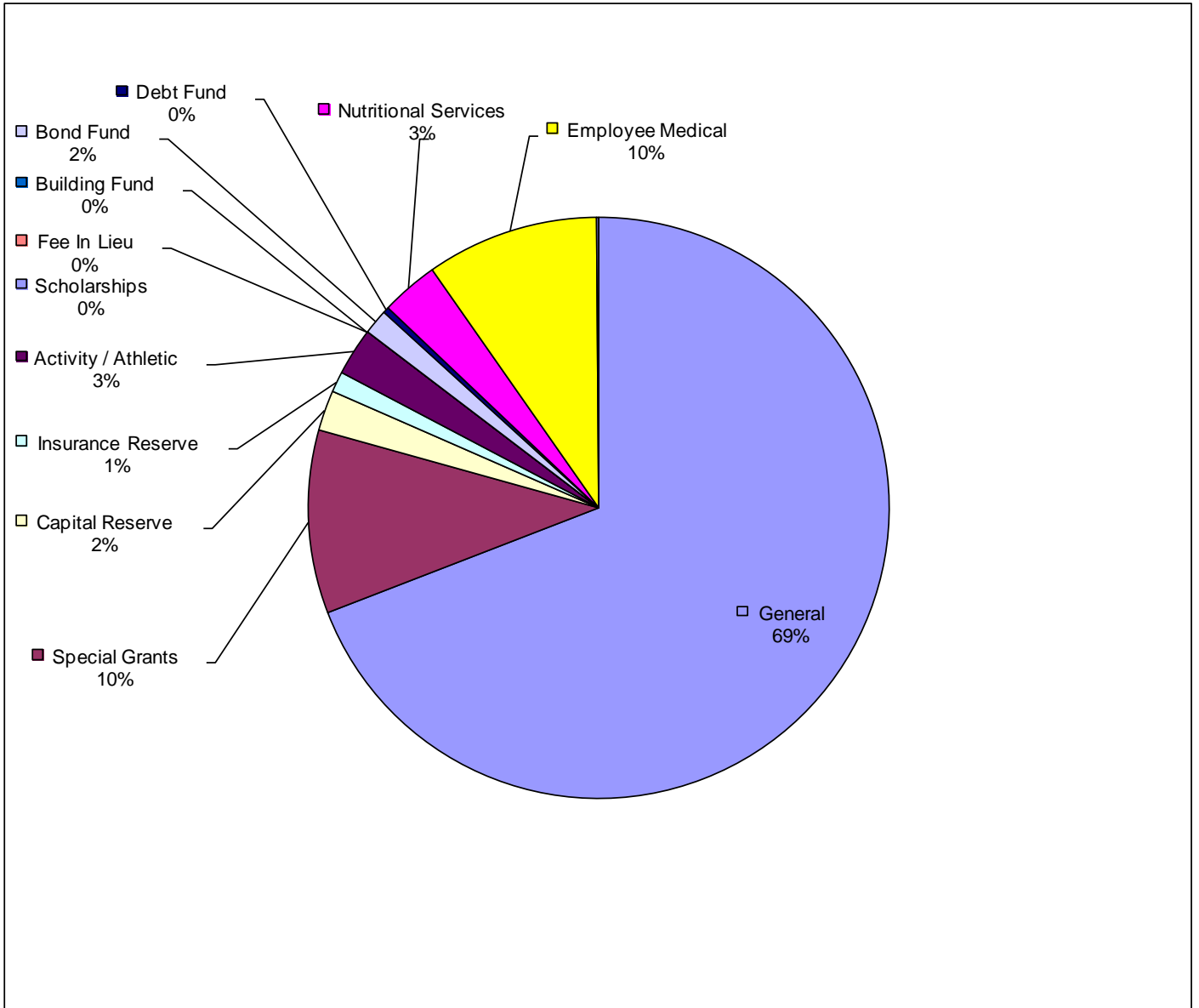
MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET
BUDGETARY ASSUMPTIONS AND COMMENTS

- Montrose County School District RE-1J maintains complete and separate accounting for each of its eleven major funds. Each fund's budget for 2012-2013 is included here, but the General Fund operating budget, which contains 69% 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 16.11% of total program funding (\$7,394,900) which in the budget has been included in State Equalization and as a separate line item as an offset to revenue.
- Five separate amounts are acknowledged and set aside as committed and restricted as shown on the separate Fund Balance and Reserves Schedule (pg 20). While required to be budgeted, it is not intended that these five amounts will be expended: (1) Fund Balance in Non-Spendable form; (2) An amount for irrevocably-committed retirement bonuses; (3) Board reserve (4) Board commitment for the second year of expenditures on the UVEA negotiated Contract; and (5) 3% for the TABOR emergency reserve.
- Colorado's Public School Finance Act of 1994 determines the per-pupil funding for the District. For the 2012-2013 year, total per-pupil funding will increase 3.7% from \$7,421 to \$7,696. The State Budget Stabilization Negative Factor brings the per-pupil funding to \$6,462. The budget reflects a decrease of 71.25 student FTE (full-time equivalent); therefore, General Fund per-pupil revenue is based on the \$7,696 times 5,957 FTE students or \$45.8 million. Including the Negative Factor results in net per-pupil revenue of \$38.5 million. Approximately 26% of this will be received from school district property taxes, 3% from specific ownership tax, and 71% from state equalization funding. Additional revenue is received for state categorical programs and from federal sources.
- Approximately 85% of General Fund expenditures are spent on salaries and benefits. The 2012-2013 budget for salaries and benefits reflects increases of 0.9% in PERA; 14% increase in Employee Medical; steps; and educational credits for lanes and clock hours. Positions that were vacated due to attrition will be refilled as needed.

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET**

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MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-ALL FUNDS
EXPENDITURES CHART



**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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	7,696,141	0	1,931,513	1,017,553	881,781	59,763	535,328	727,619	2,011,618	658,913	831,827	1,109,394	17,461,450
REVENUE														
Local	1000	12,850,300	580,000			1,600,000		-	842,000					15,872,300
Intermediate	2000	165,000					25,000							190,000
State	3000	27,298,900	325,000					-			32,000			27,655,900
Federal	4000	161,800	5,250,900							1,500,000				6,912,700
Interest	1000	4,000		800	100		100	200	100		-	40,000	20,000	65,300
Transfer In	5000											5,814,000		5,814,000
Finance Proceeds	1000			-				-						-
Other	1000			20,000									50,000	70,000
Sales & Revenues	1000				5,000						400,000			405,000
Total Revenue		40,480,000	6,155,900	20,800	5,100	1,600,000	25,100	200	842,100		1,932,000	5,854,000	70,000	56,985,200
Gross Funds Available		48,176,141	6,155,900	1,952,313	1,022,653	2,481,781	84,863	535,528	1,569,719	2,011,618	2,590,913	6,685,827	1,179,394	74,446,650
TRANSFER-OTHER FUNDS	5200	(1,975,500)		905,500	670,000	-	-	200,000		200,000				-
CHARTER SCHOOLS ALLOC														-
Passage Charter School	5600	(161,500)												(161,500)
Vista Charter School	5600	(1,111,300)												(1,111,300)
NET FUNDS AVAILABLE		44,927,841	6,155,900	2,857,813	1,692,653	2,481,781	84,863	735,528	1,569,719	2,211,618	2,590,913	6,685,827	1,179,394	73,173,850

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-ALL FUNDS
EXPENDITURES AND ENDING BALANCE**

FUND>	Program Code	General	Special Grants	Capital Reserve	Insurance Reserve	Activity / Athletic	Fee In Lieu	Building Fund	Bond Fund	QZAB Fund	Nutritional Services	Employee Medical	Expendable Scholarship	TOTAL
EXPENDITURES														
Instruction	0001-2099	24,477,700	2,568,200	300,000		1,600,000								28,945,900
Student Support	2100-2199	2,041,200	836,600											2,877,800
Instructional Support	2200-2299	1,384,200	1,570,600	75,000										3,029,800
General Administration	2300-2399	586,000	-											586,000
School Administration	2400-2499	2,583,900	-											2,583,900
Business	2500-2599	612,200	-											612,200
Operations & Maintenance	2600-2699	4,435,000	-	480,000										4,915,000
Student Transportation	2700-2799	1,768,300	-											1,768,300
Central supporting	2800-2899	512,100	2,300		83,990									598,390
Food Services	3100-3199	25,500	50,000											75,500
Community Svc/Facilities	3300-3399	-	543,600											543,600
Other	2900 & 3400	62,100	56,500											118,600
State Fiscal Emergency Reserve	2600-2699													-
Capital Outlay	4000-4999		528,100	500,000										1,028,100
Insurance Premiums	2600-2699				597,820							700,000		1,297,820
Principal and Interest	2600-2699			-					842,000	200,000				1,042,000
Claims	2600-2699				8,000							5,095,000		5,103,000
Food Expenses	2600-2699										1,932,000			1,932,000
Scholarships	2600-2699												70,000	70,000
Total Expenditures		38,488,200	6,155,900	1,355,000	689,810	1,600,000	-	-	842,000	200,000	1,932,000	5,795,000	70,000	57,127,910
NonSpendable Fund Balance		100,000												100,000
Board Committed: Retirement Bonus		500,000												500,000
Board Committed: Contingency Reserve		3,000,000												3,000,000
Board Committed:Second Yr Negotiated Contract		1,256,900												1,256,900
Restricted: TABOR Reserve		1,347,100												1,347,100
Total Appropriations		44,692,200	6,155,900	1,355,000	689,810	1,600,000	-	-	842,000	200,000	1,932,000	5,795,000	70,000	63,331,910
FUND BALANCE		6,504,341	-	1,502,813	1,002,843	881,781	84,863	735,528	727,719	2,011,618	658,913	890,827	1,109,394	16,110,640

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2012-2013 BUDGET-ALL FUNDS

FY2012-13 SUMMARY BUDGET															
SCHOOL DISTRICT	DISTRICT CODE 2180	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk- Management	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	30 Debt Service Fund	31 Bond Redemption	41 Building Fund	43 Capital Reserve	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	7,696,141.00	2,622,564.00	1,017,553.00	0.00	881,781.00	59,763.00	2,011,618.00	727,619.00	535,328.00	1,931,513.00	658,913.00	831,827.00	1,109,394.00	20,084,014.00
REVENUES															
Local Sources	1000 - 1999	12,854,300.00	144,500.00	5,100.00	580,000.00	1,600,000.00	100.00		842,100.00	200.00	20,800.00	400,000.00	5,854,000.00	70,000.00	22,371,100.00
Intermediate Sources	2000 - 2999	165,000.00					25,000.00								190,000.00
State Sources	3000 - 3999	27,298,900.00			325,000.00							32,000.00			27,655,900.00
Federal Sources	4000 - 4999	161,800.00	17,200.00		5,250,900.00							1,500,000.00			6,929,900.00
TOTAL REVENUES		40,480,000.00	161,700.00	5,100.00	6,155,900.00	1,600,000.00	25,100.00	0.00	842,100.00	200.00	20,800.00	1,932,000.00	5,854,000.00	70,000.00	57,146,900.00
TOTAL BEGINNING FUND BALANCE & REVENUES		48,176,141.00	2,784,264.00	1,022,653.00	6,155,900.00	2,481,781.00	84,863.00	2,011,618.00	1,569,719.00	535,528.00	1,952,313.00	2,590,913.00	6,685,827.00	1,179,394.00	77,230,914.00
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	(1,272,800.00)	1,272,800.00												0.00
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(1,975,500.00)		670,000.00				200,000.00		200,000.00	905,500.00				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)		44,927,841.00	4,057,064.00	1,692,653.00	6,155,900.00	2,481,781.00	84,863.00	2,211,618.00	1,569,719.00	735,528.00	2,857,813.00	2,590,913.00	6,685,827.00	1,179,394.00	77,230,914.00
EXPENDITURES															
Instruction - Program 0010 to 2099															
Salaries	0100	18,492,500.00	585,600.00		1,650,100.00										20,728,200.00
Employee Benefits	0200	4,934,300.00	181,600.00		385,000.00										5,500,900.00
Purchased Services	0300,0400, 0500	458,800.00	92,300.00		299,000.00	1,600,000.00									2,450,100.00
Supplies and Materials	0600	558,400.00	19,600.00		195,200.00										773,200.00
Property	0700	33,500.00			38,900.00						300,000.00				372,400.00
Other	0800, 0900	200.00												70,000.00	70,200.00
Total Instruction		24,477,700.00	879,100.00	0.00	2,568,200.00	1,600,000.00	0.00	0.00	0.00	0.00	300,000.00	0.00	0.00	70,000.00	29,895,000.00
Supporting Services															
Students - Program 2100															
Salaries	0100	1,485,100.00	44,000.00		195,200.00										1,724,300.00
Employee Benefits	0200	412,600.00	5,500.00		45,500.00										463,600.00
Purchased Services	0300,0400, 0500	131,200.00			499,400.00										630,600.00
Supplies and Materials	0600	11,800.00			88,700.00										100,500.00
Property	0700	300.00			7,800.00										8,100.00
Other	0800, 0900	200.00													200.00
Total Students		2,041,200.00	49,500.00	0.00	836,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,927,300.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2012-2013 BUDGET-ALL FUNDS

FY2012-13 SUMMARY BUDGET															
SCHOOL DISTRICT	DISTRICT CODE 2180	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	30 Debt Service Fund	31 Bond Redemption	41 Building Fund	43 Capital Reserve	51 Food Service	60 Internal Service	Fiduciary: Trust and Other Agency Funds: 70, 72, 73, 75-78	TOTAL
Instructional Staff - Program 2200															
Salaries	0100	850,700.00	35,700.00		1,055,400.00										1,941,800.00
Employee Benefits	0200	298,900.00	4,500.00		265,200.00										568,600.00
	0300,0400,														
Purchased Services	0500	178,800.00	120,000.00		201,700.00										500,500.00
Supplies and Materials	0600	47,700.00	7,250.00		30,600.00										85,550.00
Property	0700	800.00			11,800.00						75,000.00				87,600.00
Other	0800, 0900	7,300.00			5,900.00										13,200.00
Total Instructional Staff		1,384,200.00	167,450.00	0.00	1,570,600.00	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	0.00	3,197,250.00
General Administration - Program 2300															
Salaries	0100	338,900.00	80,500.00												419,400.00
Employee Benefits	0200	84,300.00	17,600.00												101,900.00
	0300,0400,														
Purchased Services	0500	119,200.00	1,200.00												120,400.00
Supplies and Materials	0600	21,300.00	500.00												21,800.00
Property	0700	1,100.00													1,100.00
Other	0800, 0900	21,200.00													21,200.00
Total School Administration		586,000.00	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	685,800.00
School Administration - Program 2400															
Salaries	0100	1,911,000.00													1,911,000.00
Employee Benefits	0200	576,200.00													576,200.00
	0300,0400,														
Purchased Services	0500	40,500.00	7,000.00												47,500.00
Supplies and Materials	0600	44,200.00													44,200.00
Property	0700	9,600.00	500.00												10,100.00
Other	0800, 0900	2,400.00	1,200.00												3,600.00
Total School Administration		2,583,900.00	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	2,592,600.00
Business Services - Program 2500															
Salaries	0100	373,700.00													373,700.00
Employee Benefits	0200	126,900.00													126,900.00
	0300,0400,														
Purchased Services	0500	86,800.00													86,800.00
Supplies and Materials	0600	18,300.00													18,300.00
Property	0700	6,000.00													6,000.00
Other	0800, 0900	500.00													500.00
Total Business Services		612,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	612,200.00
Operations and Maintenance - Program 2600															
Salaries	0100	1,834,100.00	12,000.00												1,846,100.00
Employee Benefits	0200	742,000.00	3,900.00												745,900.00
	0300,0400,														
Purchased Services	0500	371,000.00	6,200.00	597,820.00											975,020.00
Supplies and Materials	0600	1,476,000.00	15,800.00	8,000.00											1,499,800.00
Property	0700	11,800.00	300.00												12,100.00
Other	0800, 0900	100.00													100.00
Total Operations and Maintenance		4,435,000.00	38,200.00	605,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,079,020.00
Student Transportation - Program 2700															
Salaries	0100	34,100.00													34,100.00
Employee Benefits	0200	5,300.00													5,300.00
	0300,0400,														
Purchased Services	0500	1,523,900.00													1,523,900.00
Supplies and Materials	0600	205,000.00													205,000.00
Property	0700										480,000.00				480,000.00
Other	0800, 0900														0.00
Total Student Transportation		1,768,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	480,000.00	0.00	0.00	0.00	2,248,300.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2012-2013 BUDGET-ALL FUNDS

FY2012-13 SUMMARY BUDGET															
SCHOOL DISTRICT	DISTRICT CODE 2180	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk-Management	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	30 Debt Service Fund	31 Bond Redemption	41 Building Fund	43 Capital Reserve	51 Food Service	60 Internal Service	Fiduciary: Trust and Other Agency Funds: 70, 72, 73, 75-78	TOTAL
Central Support - Program 2800															
Salaries	0100	265,300.00		62,600.00											327,900.00
Employee Benefits	0200	83,800.00		17,390.00											101,190.00
	0300,0400														
Purchased Services	,0500	150,000.00	5,500.00	500.00	2,300.00								5,795,000.00		5,953,300.00
Supplies and Materials	0600	7,000.00		500.00											7,500.00
Property	0700	6,000.00		2,500.00											8,500.00
Other	0800, 0900			500.00											500.00
Total Central Support		512,100.00	5,500.00	83,990.00	2,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,795,000.00	0.00	6,398,890.00
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			40,100.00							685,400.00			736,500.00
Employee Benefits	0200	2,500.00			9,900.00							213,200.00			225,600.00
	0300,0400														
Purchased Services	,0500	8,100.00										102,000.00			110,100.00
Supplies and Materials	0600	4,000.00										791,400.00			795,400.00
Property	0700	7,000.00										140,000.00			147,000.00
Other	0800, 0900	55,000.00													55,000.00
Total Other Support		87,600.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,932,000.00	0.00	0.00	2,069,600.00
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				320,000.00										320,000.00
Employee Benefits	0200				65,200.00										65,200.00
	0300,0400														
Purchased Services	,0500				81,200.00										81,200.00
Supplies and Materials	0600				66,700.00										66,700.00
Property	0700				10,500.00										10,500.00
Other	0800, 0900														0.00
Total Community Services		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	0.00	543,600.00
Education for Adults - Program 3400															
Salaries	0100														0.00
Employee Benefits	0200														0.00
	0300,0400														
Purchased Services	,0500				56,500.00										56,500.00
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	56,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,500.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2012-2013 BUDGET-ALL FUNDS

FY2012-13 SUMMARY BUDGET															
SCHOOL DISTRICT	DISTRICT CODE 2180	10 General Fund	11 Charter School Fund	18 Insurance Reserve / Risk- Management	22 Governmental Designated Grants Fund	23 Pupil Activity	(26-29) Other Special Revenue	30 Debt Service Fund	31 Bond Redemption	41 Building Fund	43 Capital Reserve	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		104,900.00		528,100.00						500,000.00				1,133,000.00
Other	0800, 0900														0.00
Total Property		0.00	104,900.00	0.00	528,100.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	0.00	1,133,000.00
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														0.00
Property	0700														0.00
Other	0800, 0900							200,000.00	842,000.00						1,042,000.00
Total Other Uses		0.00	0.00	0.00	0.00	0.00	0.00	200,000.00	842,000.00	0.00	0.00	0.00	0.00	0.00	1,042,000.00
TOTAL EXPENDITURES		38,488,200.00	1,353,150.00	689,810.00	6,155,900.00	1,600,000.00	0.00	200,000.00	842,000.00	0.00	1,355,000.00	1,932,000.00	5,795,000.00	70,000.00	58,481,060.00
RESERVES															
Other Reserved Fund Balance - Program 9900	0840			1,002,843.00		881,781.00	84,863.00	2,011,618.00	727,719.00	735,528.00	1,502,813.00	658,913.00	890,827.00	1,109,394.00	9,606,299.00
Reserve for Encumbrance: 9400	0840		900,000.00												900,000.00
Reserved Fund Balance - Program 9100	0840														0.00
District Emergency Reserve - Program 9315	0840	4,256,900.00													4,256,900.00
Reserve for TABOR 3% - Program 9310	0840	1,347,100.00	115,900.00												1,463,000.00
Res. for TABOR - Multi-Year Obligations Program 9320	0840	600,000.00													600,000.00
TOTAL RESERVES		6,204,000.00	1,015,900.00	1,002,843.00	0.00	881,781.00	84,863.00	2,011,618.00	727,719.00	735,528.00	1,502,813.00	658,913.00	890,827.00	1,109,394.00	16,826,199.00
TOTAL EXPENDITURES & RESERVES		44,692,200.00	2,369,050.00	1,692,653.00	6,155,900.00	2,481,781.00	84,863.00	2,211,618.00	1,569,719.00	735,528.00	2,857,813.00	2,590,913.00	6,685,827.00	1,179,394.00	75,307,259.00
NON-APPROPRIATED RESERVE - Program 9200		235,641.00	1,688,014.00												1,923,655.00
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
2012-2013 BUDGET-ALL FUNDS
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**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET- GENERAL FUND
SUMMARY OF REVENUE AND EXPENDITURES**

	Source Code	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Adopted	2011-12 Projected	2012-13 Adopted
REVENUE							
Property Taxes (incl. Delinq./Interest)	1000	11,684,343	12,848,049	12,810,946	11,663,000	11,520,500	11,593,400
Specific Ownership Taxes	1000	1,783,388	1,595,103	1,253,688	1,496,100	1,300,000	1,011,100
Interest Earned	1000	28,387	6,180	1,804	4,000	1,200	4,000
Other Local Revenue	1000	280,782	233,125	376,622	172,000	282,800	245,800
Intermediate	2000	24,501	173,159	193,126	175,000	175,000	165,000
State Equalization	3000	28,293,982	28,280,329	25,146,640	30,357,100	32,100,800	33,139,200
State of Colorado Negative Factor	3010				(5,636,100)	(5,790,300)	(7,394,900)
State Categorical and Other	3000	1,676,857	1,508,380	1,613,043	1,554,000	1,544,800	1,554,600
Federal	4000	65,644	880,401	2,102,094	161,000	133,100	161,800
TOTAL REVENUE		43,837,884	45,524,726	43,497,963	39,946,100	41,267,900	40,480,000
Transfers to Other Funds	5000	(1,882,703)	(1,821,900)	(1,798,735)	(1,577,000)	(1,876,200)	(1,975,500)
Allocations to Charter Schools	5000	(1,580,153)	(1,759,211)	(1,574,407)	(1,273,200)	(1,356,700)	(1,272,800)
AVAILABLE REVENUE		40,375,028	41,943,615	40,124,821	37,095,900	38,035,000	37,231,700
EXPENDITURES							
	Program Code						
Instruction	0001-2099	25,179,424	25,127,644	23,801,029	23,021,000	23,021,000	24,477,700
Student Support	2100-2199	2,067,963	2,161,919	2,080,831	2,243,700	2,043,700	2,041,200
Instructional Support	2200-2299	1,629,947	1,544,665	1,410,082	1,361,300	1,361,300	1,384,200
General Administration	2300-2399	699,180	857,328	677,883	594,900	594,900	586,000
School Administration	2400-2499	2,356,486	2,467,975	2,473,469	2,356,600	2,416,100	2,583,900
Business	2500-2599	666,812	637,558	601,295	604,900	604,900	612,200
Operation and Maintenance	2600-2699	4,798,855	4,752,772	4,420,948	4,530,400	4,530,400	4,435,000
Student Transportation	2700-2799	1,518,514	1,691,457	1,710,595	1,821,200	1,821,200	1,768,300
Central Services	2800-2899	598,773	585,546	636,340	473,100	473,100	512,100
Other Expenditures	2900-4999	302,053	120,259	680,883	87,300	87,300	87,600
TOTAL EXPENDITURES		39,818,007	39,947,123	38,493,355	37,094,400	36,953,900	38,488,200
EXCESS (DEFICIT) OF REVENUE		557,021	1,996,492	1,631,466	1,500	1,081,100	(1,256,500)
Fund Balance-Beginning of Year		2,493,262	3,050,283	5,046,775	6,678,241	6,679,741	7,760,841
Fund Balance-Ending of Year		3,050,283	5,046,775	6,678,241	6,679,741	7,760,841	6,504,341
RESTRICTIONS ON FUND BALANCE							
Nonspendable Fund Balance				(106,366)		(100,000)	(100,000)
Board Committed: Retirement Bonus		(1,076,500)	(948,500)	(535,740)	(900,000)	(500,000)	(500,000)
Board Committed: Contingency Reserve		(1,277,200)	0	0	0	(3,000,000)	(3,000,000)
Board Committed: Second Yr Negotiated Contract							(1,256,900)
Restricted: TABOR Reserve		(1,277,200)	(1,276,800)	(1,231,902)	(1,298,300)	(1,293,400)	(1,347,100)
Ending Unassigned Fund Balance		(580,617)	2,821,475	4,804,233	4,481,441	2,867,441	300,341

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET- GENERAL FUND
FUND BALANCES AND REQUIRED RESERVES**

As of June 30, 2012, the General Fund shows a proposed fund balance of \$6,439,641. Of this Fund Balance, the following are committed and or reserved:

1. Non-spendable Fund Balance: The portion of fund balance that is inventory and prepaid i.e. in a non-spendable form.
2. Board Committed: Retirement Bonus. The Board has committed \$500,000 for unpaid, but “irrevocably committed” retirement bonuses.
3. Board Committed: Contingency Reserve. The Board has committed \$3,000,000 as a contingency reserve, only to be spent upon Board approval
4. Board Committed: Second Year of 2012-2013 Negotiated Contract. The Board and the UVEA agreed through the 2012-2013 negotiations to commit \$1,256,900 of unassigned fund balance to fund steps, lanes, and clock hours for eligible employees. In addition, one professional development day was added to the calendar for instructional staff. \$75,000 was allocated to school sites discretionary budgets and \$100,000 was allocated for Curriculum projects. Since these are on-going expenses in the 2012-13 year, \$1,256,900 is committed from fund balance for the 2013-14 fiscal year.
5. 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.

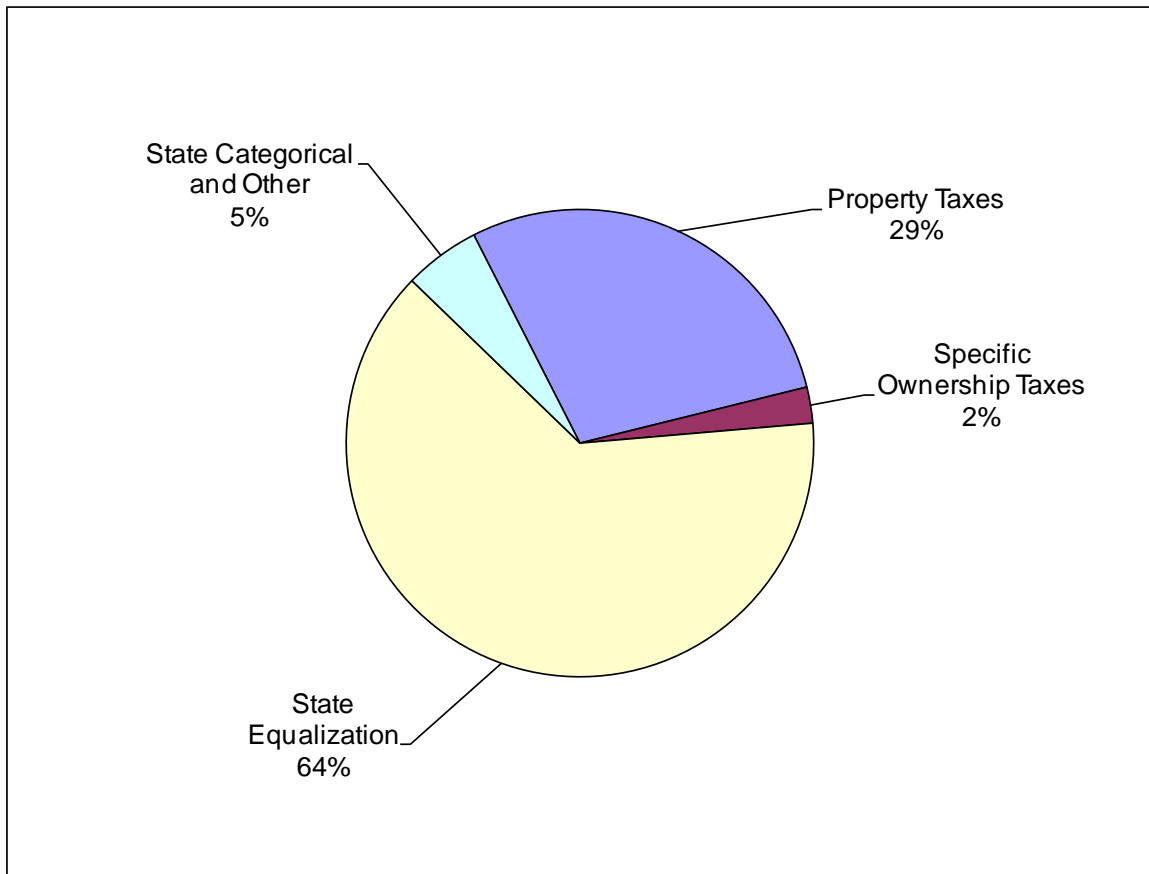
It is anticipated that during the 2012-13 year, General Fund expenditures will exceed revenues and that the net fund balance will decrease by \$1,256,500 to approximately \$6,439,641. This is due to the Negotiated Contract per item 4 listed above.

The table below shows the relationship between the General Fund and the five 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.

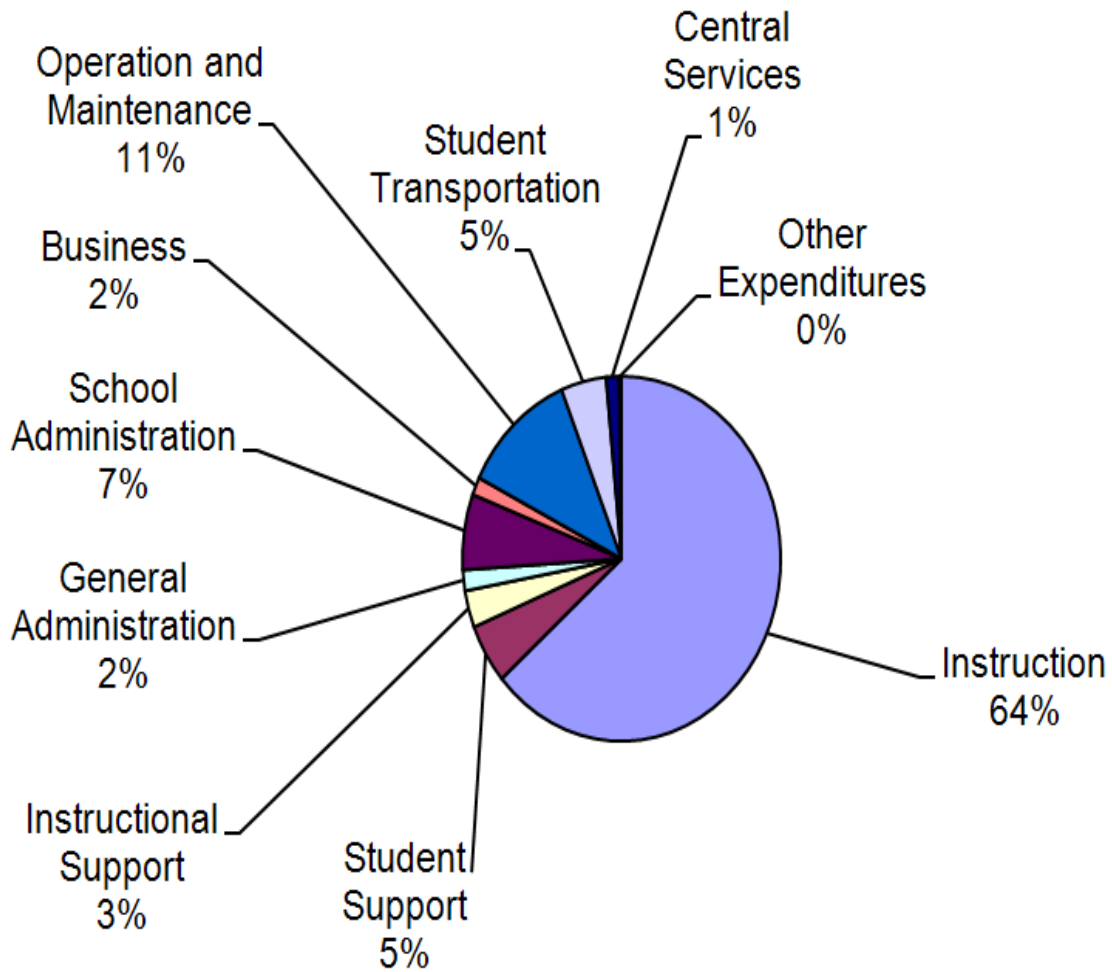
Source Code	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Adopted	2011-12 Projected	2012-13 Adopted
Fund Balance-Ending of Year	3,050,283	5,046,775	6,678,241	6,679,741	7,760,841	6,504,341
RESTRICTIONS ON FUND BALANCE						
Nonspendable Fund Balance			(106,366)	0	(100,000)	(100,000)
Board Committed: Retirement Bonus	(1,076,500)	(948,500)	(535,740)	(900,000)	(500,000)	(500,000)
Board Committed: Contingency Reserve	(1,277,200)	0	0	0	(3,000,000)	(3,000,000)
Board Committed: Second Yr Negotiated Contract						(1,256,900)
Restricted: TABOR Reserve	(1,277,200)	(1,276,800)	(1,231,902)	(1,298,300)	(1,293,400)	(1,347,100)
Ending Unrestricted Fund Balance	(580,617)	2,821,475	4,804,233	4,481,441	2,867,441	300,341

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET- GENERAL FUND

REVENUE



MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET- GENERAL FUND
EXPENDITURES



MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET- GENERAL FUND
REVENUE

General Fund Revenues	Source Code	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Adopted	2011-12 Projected	2012-13 Adopted
Local	1000						
Property Taxes		11,552,607	12,777,531	12,728,397	11,613,000	11,469,500	11,543,400
Specific Ownership		1,783,388	1,595,103	1,253,688	1,496,100	1,300,000	1,011,100
Penalty & Interest		131,736	70,518	82,549	50,000	51,000	50,000
Other		280,782	233,125	376,622	172,000	282,800	245,800
Total Local		13,748,513	14,676,277	14,441,256	13,331,100	13,103,300	12,850,300
Intermediate	2000						
Mineral Leases/Forest Service		24,501	173,159	193,126	175,000	175,000	165,000
State	3000						
Equalization		28,293,982	28,280,329	25,146,640	30,357,100	32,100,800	33,139,200
State of Colorado Negative Factor					(5,636,100)	(5,790,300)	(7,394,900)
Vocational Education		169,764	136,897	145,244	145,000	122,400	145,200
Special Education		888,684	847,970	884,948	885,000	884,900	885,000
Transportation		293,515	318,830	378,031	360,400	384,800	360,400
English Language Prof. Act		72,629	99,888	104,405	104,000	93,100	104,400
Gifted/Talented & Other		55,842	59,631	59,460	59,600	59,600	59,600
Other		43,005	45,164	40,955			
Total State		29,817,421	29,788,709	26,759,683	26,275,000	27,855,300	27,298,900
Federal	4000						
ARRA Education Stabilization Fund			0	1,661,063			
Medicaid		153,418	149,033	86,031	100,000	72,100	100,000
NJROTC		65,644	66,949	80,830	61,000	61,000	61,800
ARRA IDEA Maintenance Effort			664,419	0			
Other				274,170			
Total Federal		219,062	880,401	2,102,094	161,000	133,100	161,800
Other Financing Sources							
Transfer from Other Funds							
Interest	1000	28,387	6,180	1,804	4,000	1,200	4,000
		28,387	6,180	1,804	4,000	1,200	4,000
Total Revenues		43,837,884	45,524,726	43,497,963	39,946,100	41,267,900	40,480,000

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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	5958/FTE
PROGRAM									
Instruction	0001-2099	18,492,500	4,934,300	458,800	558,400	33,500	200	24,477,700	4,108.38
Student Support	2100-2199	1,485,100	412,600	131,200	11,800	300	200	2,041,200	342.60
Instructional Support	2200-2299	850,700	298,900	178,800	47,700	800	7,300	1,384,200	232.33
General Administration	2300-2399	338,900	84,300	119,200	21,300	1,100	21,200	586,000	98.36
School Administration	2400-2499	1,911,000	576,200	40,500	44,200	9,600	2,400	2,583,900	433.69
Business	2500-2599	373,700	126,900	86,800	18,300	6,000	500	612,200	102.75
Operations & Maintenance	2600-2699	1,834,100	742,000	371,000	1,476,000	11,800	100	4,435,000	744.38
Student Transportation	2700-2799	34,100	5,300	1,523,900	205,000	-	-	1,768,300	296.79
Central Services	2800-2899	265,300	83,800	150,000	7,000	6,000	-	512,100	85.95
Other	2900-4999	11,000	2,500	8,100	4,000	7,000	55,000	87,600	14.70
Total Expenditures		25,596,400	7,266,800	3,068,300	2,393,700	76,100	86,900	38,488,200	6,459.92

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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.

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	19,151,482	18,884,453	17,898,043	17,738,400	17,738,400	18,492,500
Benefits	0200-0299	4,603,057	4,953,484	4,720,311	4,713,100	4,713,100	4,934,300
Purchased Services	0300-0599	536,379	557,762	544,047	358,900	358,900	458,800
Supplies	0600-0699	822,468	671,686	559,851	192,100	192,100	558,400
Capital Outlay	0700-0799	65,848	60,225	78,702	18,300	18,300	33,500
Other	0800-0999	190	34	75	200	200	200
Total		25,179,424	25,127,644	23,801,029	23,021,000	23,021,000	24,477,700

Staff Positions

Teachers: 338

Teaching Assistants: 49

Total Instructional Staff: 387

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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.

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	1,608,783	1,652,662	1,574,946	1,605,100	1,505,100	1,485,100
Benefits	0200-0299	356,633	404,769	395,775	526,500	426,500	412,600
Purchased Services	0300-0599	88,527	90,430	93,493	100,300	100,300	131,200
Supplies	0600-0699	13,996	14,018	16,617	11,500	11,500	11,800
Capital Outlay	0700-0799		-		200	200	300
Other	0800-0999	24	40		100	100	200
Total		2,067,963	2,161,919	2,080,831	2,243,700	2,043,700	2,041,200

Staff Positions

Counselors:	12
Audiologist:	1
Nurse:	1
Health Techs	9
Psychologists:	4
Social Work/Therapists:	4
Vision Specialist:	1
Secretarial/Clerical:	5
Coordinators:	1

Total Student Support Staff: 38

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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>	<u>2008-09 Actual</u>	<u>2009-10 Actual</u>	<u>2010-11 Actual</u>	<u>2011-12 Adopted</u>	<u>2011-12 Projected</u>	<u>2012-13 Adopted</u>
Salaries	0001-0199	1,152,662	1,081,393	972,627	929,400	929,400	850,700
Benefits	0200-0299	251,739	257,688	246,877	289,400	289,400	298,900
Purchased Services	0300-0599	130,288	118,102	122,197	92,100	92,100	178,800
Supplies	0600-0699	82,914	83,049	64,354	41,800	41,800	47,700
Capital Outlay	0700-0799	3,236	650	3,942	1,900	1,900	800
Other	0800-0999	9,108	3,783	85	6,700	6,700	7,300
Total		1,629,947	1,544,665	1,410,082	1,361,300	1,361,300	1,384,200

Staff Positions

Deputy Superintendent:	1
Directors:	2
Athletic Directors	1.5
Librarians:	2
Media Paraprofessionals	10
Assessment:	1
Secretary/Clerical:	2
<u>Total Instructional Support Staff:</u>	<u>19.5</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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.

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	<u>Code</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Adopted</u>
Salaries	0001-0199	460,590	543,132	437,125	333,800	333,800	338,900
Benefits	0200-0299	77,240	98,881	83,698	119,700	119,700	84,300
Purchased Services	0300-0599	133,855	154,799	128,933	111,000	111,000	119,200
Supplies	0600-0699	22,489	37,535	20,939	11,300	11,300	21,300
Capital Outlay	0700-0799		4,368	1,908			1,100
Other	0800-0999	5,006	18,613	5,280	19,100	19,100	21,200
Total		699,180	857,328	677,883	594,900	594,900	586,000

Staff Positions

Superintendent:	1
Special Project/Communications:	1
Secretary/Receptionist:	3
<u>Total General Administrative Staff:</u>	<u>5</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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.

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	1,860,631	1,937,814	1,897,336	1,757,300	1,816,800	1,911,000
Benefits	0200-0299	382,795	429,001	445,661	561,200	561,200	576,200
Purchased Services	0300-0599	44,631	42,930	33,556	15,700	15,700	40,500
Supplies	0600-0699	57,087	43,461	58,734	14,700	14,700	44,200
Capital Outlay	0700-0799	5,235	5,438	18,261	5,100	5,100	9,600
Other	0800-0999	6,107	9,331	19,921	2,600	2,600	2,400
Total		2,356,486	2,467,975	2,473,469	2,356,600	2,416,100	2,583,900

Staff Positions

Principals:	10
Asst. Principals/Dean of Students:	5
Secretary/Clerical:	22
<u>Total School Administrative Staff:</u>	<u>37</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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.

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	425,201	414,537	393,561	383,900	383,900	373,700
Benefits	0200-0299	79,198	86,748	90,218	109,400	109,400	126,900
Purchased Services	0300-0599	125,618	100,990	89,541	87,100	87,100	86,800
Supplies	0600-0699	30,791	16,068	13,622	18,300	18,300	18,300
Capital Outlay	0700-0799	5,229	17,925	6,008	6,000	6,000	6,000
Other	0800-0999	775	1,290	8,345	200	200	500
Total		666,812	637,558	601,295	604,900	604,900	612,200

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
2012-2013 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.

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	2,149,083	2,173,673	2,026,517	1,906,600	1,906,600	1,834,100
Benefits	0200-0299	535,683	586,913	576,292	748,100	748,100	742,000
Purchased Services	0300-0599	573,079	503,470	477,234	403,300	403,300	371,000
Supplies	0600-0699	1,449,853	1,431,769	1,298,748	1,461,000	1,461,000	1,476,000
Capital Outlay	0700-0799	91,105	56,947	39,812	11,300	11,300	11,800
Other	0800-0999	52	-	2,345	100	100	100
Total		4,798,855	4,752,772	4,420,948	4,530,400	4,530,400	4,435,000

Staff Positions

Supervision:	1
Secretary/Clerical:	1
Custodians:	52
Groundskeepers:	2
Does not include seasonal grounds	
HVAC, Electrician, other maintenance:	6
Small Vehicle Maintenance	1
<u>Total O&M Staff:</u>	<u>63</u>

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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.

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	30,312	30,803	28,716	34,000	34,000	34,100
Benefits	0200-0299	4,186	4,543	4,523	6,000	6,000	5,300
Purchased Services	0300-0599	1,354,388	1,487,838	1,464,979	1,563,700	1,563,700	1,523,900
Supplies	0600-0699	129,628	168,273	212,144	217,500	217,500	205,000
Capital Outlay	0700-0799		-	233			0
Other	0800-0999						-
Total		1,518,514	1,691,457	1,710,595	1,821,200	1,821,200	1,768,300

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 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.

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	292,401	314,836	277,434	265,100	265,100	265,300
Benefits	0200-0299	62,911	74,931	193,039	86,300	86,300	83,800
Purchased Services	0300-0599	91,510	150,965	132,739	93,500	93,500	150,000
Supplies	0600-0699	21,165	16,104	19,597	19,200	19,200	7,000
Capital Outlay	0700-0799	129,640	11,561	12,078	8,000	8,000	6,000
Other	0800-0999	1,146	17,149	1,453	1,000	1,000	-
Total		598,773	585,546	636,340	473,100	473,100	512,100

Staff Positions

Substitute Caller:	1
Technology:	3
<u>Total Other Program Staff:</u>	<u>4</u>

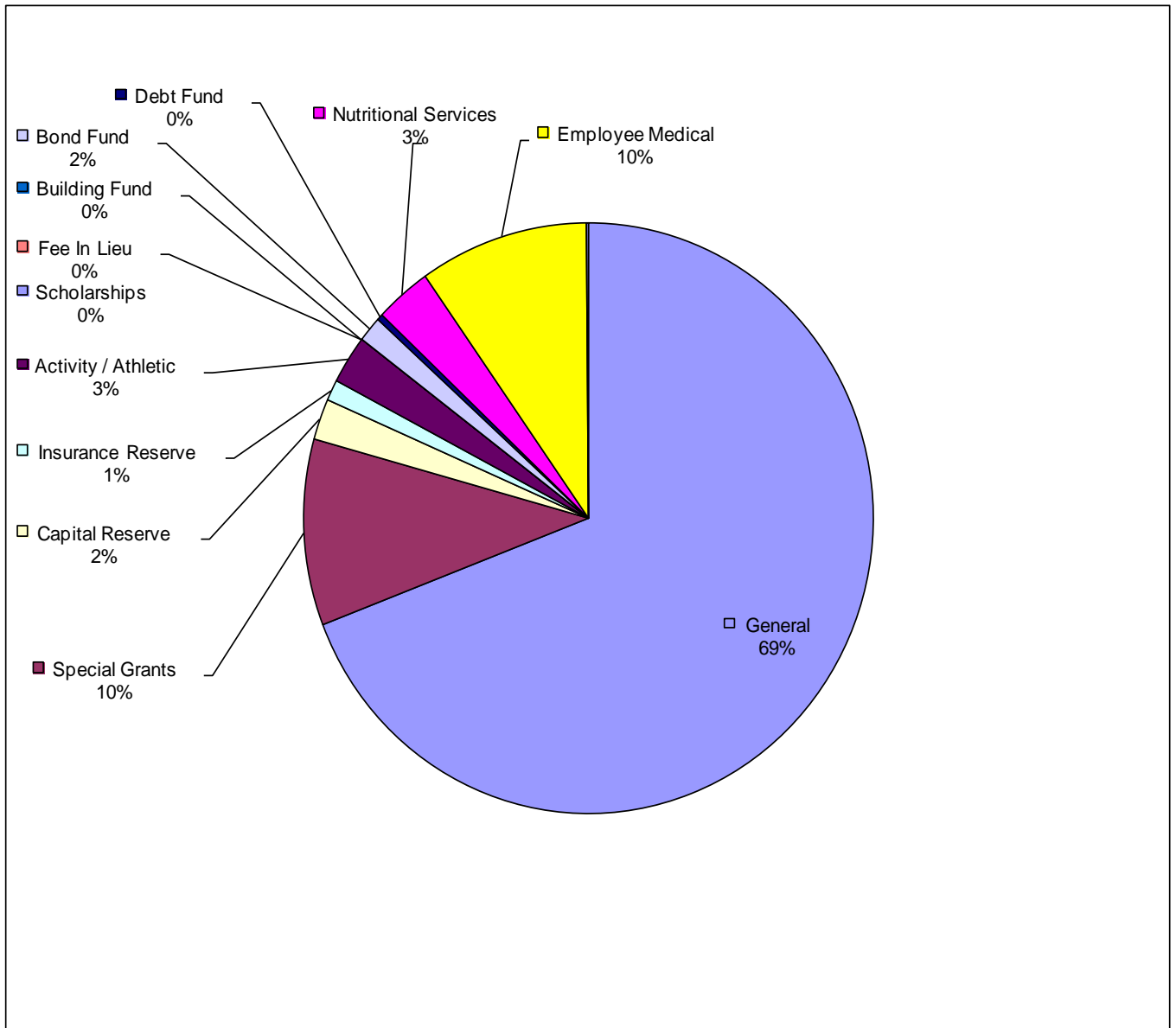
**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET- GENERAL FUND
OTHER PROGRAM CATEGORIES**

		2008-09	2009-10	2010-11	2011-12	2011-12	2012-13
	Code	Actual	Actual	Actual	Adopted	Projected	Adopted
Salaries	0001-0199	65,503	59,891	21,502	11,000	11,000	11,000
Benefits	0200-0299	9,351	47,525	3,368	2,200	2,200	2,500
Purchased Services	0300-0599	5,258	8,322	8,340	8,100	8,100	8,100
Supplies	0600-0699	4,475	4,521	4,296	4,000	4,000	4,000
Capital Outlay	0700-0799	217,466	-	642,964	7,000	7,000	7,000
Other	0800-0999	-	-	413	55,000	55,000	55,000
Total		302,053	120,259	680,883	87,300	87,300	87,600

Staff Positions

Part-Time Lunchroom Paras

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS



MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
GRANTS FUND BY PROGRAM

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	0	0	0	0	0	0
REVENUE							
Local	1000	573,348	984,488	593,690	558,000	558,000	580,000
County	2000						
State	3000	72,728	500,187	938,171	535,300	535,300	325,000
Federal	4000	4,286,893	4,666,335	5,302,378	4,460,600	4,460,600	5,250,900
Interest	1000						
Subtotal Revenue		4,932,969	6,151,010	6,834,239	5,553,900	5,553,900	6,155,900
Gross Funds Available		4,932,969	6,151,010	6,834,239	5,553,900	5,553,900	6,155,900
EXPENDITURES	Program Code						
Instruction	0001-2099	2,461,658	2,842,856	2,987,813	2,568,200	2,568,200	2,568,200
Student Support	2100-2199	585,334	912,392	823,239	836,600	836,600	836,600
Instructional Support	2200-2299	1,176,234	1,251,142	1,654,124	1,194,700	1,194,700	1,570,600
General Administration	2300-2399						
Business	2400-2499	1,089					
School Administration	2500-2599						
Operations & Maintenance	2600-2699	1,942	22,545	6,542			
Student Transportation	2700-2799	10,692	12,809	17,899	50,000	50,000	50,000
Central Supporting	2800-2899						
Food Services	3100-3199	3,403		3,996	2,300	2,300	2,300
Community Services	3300-3399	469,125	337,915	511,780	543,600	543,600	543,600
Capital Outlay	4000-4999	223,492	767,478	739,850	302,000	302,000	528,100
Other	2900 & 3400		3,873	88,996	56,500	56,500	56,500
Subtotal Expenditures		4,932,969	6,151,010	6,834,239	5,553,900	5,553,900	6,155,900
ENDING BALANCE		0	0	0	0	0	0
Pupil FTE		6113.6	6111.3	6074.5	5583	6029	5958
Per Pupil Expenditure		\$806.88	\$1,006.50	\$1,125.07	\$994.79	\$921.20	\$1,033.22

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
GRANTS FUND BY GRANT

	2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
	Actual	Actual	Actual	Adopted	Projected	Adopted
Local	573,348	984,488	593,690	558,000	558,000	580,000
State						
3112-CDE Capital Projects		0	0			
3114-CDE Capital Projects		0	0			
3116-CDE School Construction						
3183-VCS Expulsion Inverventior	40,913	211,140	199,237	110,000	110,000	0
3189-CDE BEST Construction		226,228	655,307	300,000	300,000	300,000
3908-Summer Middle School						
3954-ADAD			0	23,000	23,000	
3955-ECC COPAN	0	0	0			
3957-Rural Mental Health	31,815	52,603	52,013	52,300	52,300	
3958-Olathe CHIPRA Family		10,216	31,614	25,000	25,000	25,000
3959-Colorado PDD				25,000	25,000	
	72,728	500,187	938,171	535,300	535,300	325,000
Federal						
4010-Title I	1,083,760	1,299,731	1,173,360	1,344,600	1,344,600	1,263,200
4011-Migrant	50,972	13,422	13,961	13,500	13,500	50,000
4027-Idea Part B	997,047	1,008,317	1,025,977	1,147,600	1,147,600	1,837,500
4048-Carl Perkins	56,223	53,312	51,903	45,800	45,800	45,800
4173-Idea Preschool	29,357	30,817	28,308	30,300	30,300	55,100
4186-Title IV	20,589	18,681	1,830			
4298-Title (VI) or II-D						74,100
4318-Title II D	18,344	13,350	195,633			
4365-Title III	89,281	68,803	125,394	99,200	99,200	68,600
4367- Title II	297,166	252,865	268,766	305,500	305,500	244,200
4386-ARRA Title II D		27,760	0			
4389-ARRA Title I A		339,007	467,390			
4391-ARRA Idea Part B		159,593	412,043			
4392-ARRA Idea Preschool		26,704	17,230			
4395-ARRA Race to the Top						75,000
5002- ABE	107,356	106,465	114,559	114,600	114,600	114,600
5010- Title I School Improve	66,575	27,336	7,618			
5126-SWAP	154,312	146,424	175,588	133,200	133,200	176,000
5243-Tech Prep Carl Perkins			0			
5287-21st Century Learning	335,084	247,659	409,865	443,300	443,300	443,300
5332-Comp School Reform			0			
5357-Colo. Reading First	160,406	116	0			
6002-ABE EI Civics	14,793	14,793	15,699	15,700	15,700	15,700
6323-IDEA School Improve			123			
6397-ARRA NBPTS		1,600				
7276-Drug Free Community	35,722					
7365-Title III Set-Aside	20,695		0			
7938-School Based Health	71,170	73,274	74,194	64,500	64,500	75,000
8600-Head Start	678,041	695,903	712,715	702,800	702,800	712,800
8708-Head Start ARRA		40,403	10,222			
9003-Medicaid NES SBHC				20,000	20,000	20,000
	4,286,893	4,666,335	5,302,378	4,460,600	4,460,600	5,250,900
Total	4,932,969	6,151,010	6,834,239	5,553,900	5,553,900	6,155,900
Pupil FTE	6113.6	6111.3	6074.5	5583	6029	5958
Per Pupil Expenditure	\$806.88	\$1,006.50	\$1,125.07	\$994.79	\$921.20	\$1,033.22

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
CAPITAL RESERVE**

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	1,720,240	2,134,479	2,776,476	1,532,513	1,532,513	1,931,513
REVENUE							
Local (Donations)	1000						
County	2000						
State	3000						
Federal	4000						
Interest	1000	62,233	43,861	1,418	1,000	800	800
Transfer In	5000	23,432	21,506	20,830	20,000	20,000	20,000
Finance Proceeds	1000						
Sale of Assets	1000						
Other	1000		2,500				
Subtotal Revenue		85,665	67,867	22,248	21,000	20,800	20,800
Gross Funds Available		1,805,905	2,202,346	2,798,724	1,553,513	1,553,313	1,952,313
ALLOCATIONS		1,003,303	1,091,700	1,110,800	779,000	1,278,200	905,500
Transfer QZAB To New Fund				(2,011,618)			
Net Funds Available		2,809,208	3,294,046	1,897,906	2,332,513	2,831,513	2,857,813
EXPENDITURES							
Instruction	0001-2099				98,000	198,000	300,000
Student Support	2100-2199						
Instructional Support	2200-2299				76,000	76,000	75,000
General Administration	2300-2399						
School Administration	2400-2499						
Operations & Maintenance	2600-2699					300,000	480,000
Other	2900 & 3400						
Capital Outlay	4000-4999	467,392	517,570	365,393	626,000	326,000	500,000
Debt Service	5100	207,337	0		0	0	0
Other	2900 & 3400						
Subtotal Expenditures		674,729	517,570	365,393	800,000	900,000	1,355,000
Designated Fund Balance		565,418	946,721	1,532,513	1,532,513	1,931,513	1,502,813
QZAB Sinking Fund		1,569,061	1,829,755		0	0	0
ENDING BALANCE		2,134,479	2,776,476	1,532,513	1,532,513	1,931,513	1,502,813
Pupil FTE		6113.6	6111.3	6074.5	5583	6029	5958
Per Pupil Expenditure		\$110.37	\$84.69	\$60.15	\$143.29	\$149.28	\$227.43

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
INSURANCE RESERVE**

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	649,225	859,160	935,144	1,011,663	1,011,663	1,017,553
REVENUE							
Local	1000						
County	2000						
State	3000						
Federal	4000						
Interest	1000	2,275	7,711	2,583	1,500	1,500	100
Transfer In	5000						
Finance Proceeds	1000						
Sale of Assets	1000						
Other	1000	30,091	16,335	13,567	3,000	4,000	5,000
Subtotal Revenue		32,366	24,046	16,150	4,500	5,500	5,100
Gross Funds Available		681,591	883,206	951,294	1,016,163	1,017,163	1,022,653
ALLOCATIONS		879,400	730,200	688,000	598,000	598,000	670,000
Net Funds Available		1,560,991	1,613,406	1,639,294	1,614,163	1,615,163	1,692,653
EXPENDITURES	Program Code						
General Administration	2850	78,907	81,056	82,713	89,610	89,610	83,990
Insurance Premiums	2600	622,924	597,206	544,918	480,000	480,000	597,820
Claims & Loss Control	2600				28,000	28,000	8,000
Other	2900 & 3400						
Subtotal Expenditures		701,831	678,262	627,631	597,610	597,610	689,810
ENDING BALANCE		859,160	935,144	1,011,663	1,016,553	1,017,553	1,002,843
Pupil FTE		6113.6	6111.3	6074.5	5583	5583	5958
Per Pupil Expenditure		\$114.80	\$110.98	\$103.32	\$107.04	\$107.04	\$115.78

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
SCHOOL ACTIVITY FUNDS

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	560,209	599,892	727,588	881,781	881,781	881,781
REVENUE							
Local	1000	1,398,076	1,507,989	1,545,384	1,500,000	1,575,000	1,600,000
County	2000						
State	3000						
Federal	4000						
Interest	1000						
Subtotal Revenue		1,398,076	1,507,989	1,545,384	1,500,000	1,575,000	1,600,000
Gross Funds Available		1,958,285	2,107,881	2,272,972	2,381,781	2,456,781	2,481,781
Transfer-Other Funds	5200	34,992	34,991		0	0	0
Net Funds Available		1,993,277	2,142,872	2,272,972	2,381,781	2,456,781	2,481,781
EXPENDITURES	Program Code						
Instruction	0001-2099	1,393,385	1,415,284	1,391,191	1,500,000	1,575,000	1,600,000
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Other	2900 & 3400						
Subtotal Expenditures		1,393,385	1,415,284	1,391,191	1,500,000	1,575,000	1,600,000
ENDING BALANCE		599,892	727,588	881,781	881,781	881,781	881,781
Pupil FTE		6113.6	6111.3	6074.5	5583	6029	5958
Per Pupil Expenditure		\$227.92	\$231.58	\$229.02	\$268.67	\$261.24	\$268.55

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
FEE-IN-LIEU FUND

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	115,381	17,140	703	34,663	34,663	59,763
REVENUE							
Local	1000						
Intermediate	2000		40,501	33,981	25,000	25,000	25,000
State	3000						
Federal	4000						
Interest	1000	1,759	62	23	100	100	100
Subtotal Revenue		1,759	40,563	34,004	25,100	25,100	25,100
Gross Funds Available		117,140	57,703	34,707	59,763	59,763	84,863
Transfer-Other Funds		(100,000)	(57,000)		0	0	0
Net Funds Available		17,140	703	34,707	59,763	59,763	84,863
EXPENDITURES							
Program Code							
Instruction	0001-2099						
Student Support	2100-2199						
Instructional Support	2200-2299						
General Administration	2300-2399						
School Administration	2400-2499						
Business	2500-2599			44			
Principal and Interest	2500-2599						
Other	2900 & 3400						
Capital Outlay	4000-4999						
Subtotal Expenditures		0	0	44	0	0	0
ENDING BALANCE		17,140	703	34,663	59,763	59,763	84,863
Pupil FTE		6113.6	6111.3	6074.5	5583	5583	5958
Per Pupil Expenditure		\$0.00	\$0.00	\$0.01	\$0.00	\$0.00	\$0.00

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
BUILDING FUND**

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	1,035,879	554,288	134,532	335,128	335,128	535,328
REVENUE							
Local	1000	40,829					
County	2000						
State	3000	357,121	75,653				
Federal	4000						
Interest	1000	8,636	727	184	200	200	200
Transfer In	5200						
Finance Proceeds	1000			0	0	0	0
Subtotal Revenue		406,586	76,380	184	200	200	200
Gross Funds Available		1,442,465	630,668	134,716	335,328	335,328	535,528
Transfer-Other Funds		350,000	307,000	230,000	0	200,000	200,000
Net Funds Available		1,792,465	937,668	364,716	335,328	535,328	735,528
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	1,238,177	803,136	29,588	100,000		
Subtotal Expenditures		1,238,177	803,136	29,588	100,000	0	0
ENDING BALANCE		554,288	134,532	335,128	235,328	535,328	735,528
Pupil FTE		6113.6	6111.3	6074.5	5583	6029	5958
Per Pupil Expenditure		\$202.53	\$131.42	\$4.87	\$17.91	\$0.00	\$0.00

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
BOND FUND

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	692,549	706,161	721,410	727,519	727,519	727,619
REVENUE							
Local	1000	841,902	848,841	848,619	842,000	842,000	842,000
Intermediate	2000	226	95				
State	3000						
Federal	4000						
Interest	1000	7,157	983	254	500	100	100
Subtotal Revenue		849,285	849,919	848,873	842,500	842,100	842,100
Gross Funds Available		1,541,834	1,556,080	1,570,283	1,570,019	1,569,619	1,569,719
Transfer Other Funds							
Net Funds Available		1,541,834	1,556,080	1,570,283	1,570,019	1,569,619	1,569,719
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	835,673	834,670	842,764	840,000	842,000	842,000
Other	2900 & 3400						
Subtotal Expenditures		835,673	834,670	842,764	840,000	842,000	842,000
ENDING BALANCE		706,161	721,410	727,519	730,019	727,619	727,719
Pupil FTE		6113.6	6111.3	6074.5	5583	5583	5958
Per Pupil Expenditure		\$136.69	\$136.58	\$138.74	\$150.46	\$150.81	\$141.32

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
QZAB FUND

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code				2,011,618	2,011,618	2,011,618
REVENUE							
Local	1000						
Intermediate	2000						
State	3000						
Federal	4000						
Interest	1000						
Subtotal Revenue					0	0	0
Gross Funds Available					2,011,618	2,011,618	2,011,618
Transfer Other Funds					200,000	200,000	200,000
Transfer QZAB From Capital Reserve				2,011,618			
Net Funds Available				2,011,618	2,211,618	2,211,618	2,211,618
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	200,000
Other	2900 & 3400						
Subtotal Expenditures				0	200,000	200,000	200,000
ENDING BALANCE				2,011,618	2,011,618	2,011,618	2,011,618
Pupil FTE				6074.5	5583	6029	5958
Per Pupil Expenditure					\$35.82	\$33.17	\$33.57

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
NUTRITIONAL SERVICES

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	386,298	368,962	466,099	656,013	656,013	658,913
REVENUE							
Local	1000			67,590			
County	2000						
State	3000		34,895	32,958	32,000	32,000	32,000
Federal	4000	1,414,795	1,440,700	1,429,086	1,436,500	1,436,500	1,500,000
Interest	1000	561					
Sales and Revenues	1000	526,746	465,096	359,032	462,900	450,000	400,000
Other	1000						
Subtotal Revenue		1,942,102	1,940,691	1,888,666	1,931,400	1,918,500	1,932,000
Gross Funds Available		2,328,400	2,309,653	2,354,765	2,587,413	2,574,513	2,590,913
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	1,958,835	1,843,554	1,698,752	1,915,600	1,915,600	1,932,000
Other	2900 & 3400	603					
Subtotal Expenditures		1,959,438	1,843,554	1,698,752	1,915,600	1,915,600	1,932,000
ENDING BALANCE		368,962	466,099	656,013	671,813	658,913	658,913
Pupil FTE		6113.6	6111.3	6074.5	5,583	5,583	5958
Per Pupil Expenditure		\$320.50	\$301.66	\$279.65	\$343.11	\$343.11	\$324.27

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
EMPLOYEE MEDICAL**

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	2,828,984	2,271,706	2,281,870	1,486,827	1,486,827	831,827
REVENUE							
Local	1000						
County	2000						
State	3000						
Federal	4000						
Interest	1000	72,764	42,537	40,328	50,000	40,000	40,000
Transfer In	5200	4,273,975	4,879,139	4,824,280	5,100,000	5,100,000	5,814,000
Other	1000						
Subtotal Revenue		4,346,739	4,921,676	4,864,608	5,150,000	5,140,000	5,854,000
Gross Funds Available		7,175,723	7,193,382	7,146,478	6,636,827	6,626,827	6,685,827
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	839,426	625,051	566,339	700,000	700,000	700,000
Claims	2835	4,064,591	4,286,461	5,093,312	5,095,000	5,095,000	5,095,000
Services							
Other							
Subtotal Expenditures		4,904,017	4,911,512	5,659,651	5,795,000	5,795,000	5,795,000
ENDING BALANCE		2,271,706	2,281,870	1,486,827	841,827	831,827	890,827

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-OTHER FUNDS
SCHOLARSHIPS**

		2008-2009	2009-10	2010-11	2011-12	2011-12	2012-13
		Actual	Actual	Actual	Adopted	Projected	Adopted
BEGINNING BALANCE	Source Code	1,106,473	1,097,587	1,069,899	1,109,394	1,109,394	1,109,394
REVENUE							
Interest	1000	40,197	18,521	19,516	20,000	20,000	20,000
Other	1000	19,468	17,463	74,421	15,000	50,000	50,000
Subtotal Revenue		59,665	35,984	93,937	35,000	70,000	70,000
Gross Funds Available		1,166,138	1,133,571	1,163,836	1,144,394	1,179,394	1,179,394
EXPENDITURES	Program Code						
Scholarships	0050	65,881	63,672	53,730	40,000	70,000	70,000
General Administration	2600	2,670		712			
Subtotal Expenditures		68,551	63,672	54,442	40,000	70,000	70,000
ENDING BALANCE		1,097,587	1,069,899	1,109,394	1,104,394	1,109,394	1,109,394
Pupil FTE		6113.6	6111.3	6074.5	5,583	6,029	5958
Per Pupil Expenditure		\$11.21	\$10.42	\$8.96	\$7.16	\$11.61	\$11.75

MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-CHARTER SCHOOLS
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MONTROSE COUNTY SCHOOL DISTRICT RE-1J 2012-2013 BUDGET-CHARTER SCHOOLS

Passage Charter School 2012-2013 Adopted Budget July 1, 2012-June 30, 2013		
INCOME		
Per Pupil Revenue (based on 22 students)		
Per Pupil Operating (\$6,301)	\$	138,622.00
Capital & Insurance Funds (\$129)	\$	2,838.00
Title Funding		
Title I (Instructional)	\$	16,500.00
Title I (Materials & Supplies)	\$	500.00
Title II (A)	\$	140.00
PCS Child Care Center Income	\$	35,000.00
Food Program	\$	6,500.00
Grants Carried Over From 2012	\$	38,500.00
Grants-New for 2012-13	\$	40,000.00
Charter School Capital Construction Money	\$	1,980.00
Donations	\$	7,000.00
Interest-CD	\$	12,500.00
Reimbursed Expenses	\$	200.00
PCS Reserves	\$	6,994.00
TOTAL INCOME	\$	307,274.00
EXPENSES: Federal & State Programs		
Title Funding		
Title I (Instructional)	\$	16,500.00
Title I (Materials & Supplies)	\$	500.00
Title II (A)	\$	140.00
Food Program	\$	6,500.00
TOTAL Federal & State Programs	\$	23,640.00
EXPENSES: Operating		
Accounting/Audit	\$	5,150.00
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	\$	1,980.00
Equipment Repair/Maintenance	\$	1,500.00
Grant Writing	\$	4,700.00
Cleaning/Bldg Maintenance (exterior)	\$	1,800.00
Reimbursed Expenses	\$	200.00
Supplies:Office/Household	\$	1,200.00
Technology	\$	2,700.00
Telephone-Internet	\$	1,200.00
Utilities	\$	5,600.00
Contingency Fund	\$	10,000.00
TOTAL: OPERATING	\$	46,370.00
EXPENSES: PERSONNEL		
PCS Personnel-Wages	\$	161,503.00
PCS Personnel-Benefits	\$	43,561.00
TOTAL PERSONNEL	\$	205,064.00
EXPENSES: PROGRAMS		
Child Care Program	\$	3,000.00
Instruction Program	\$	25,000.00
Staff Development & Training	\$	3,000.00
Student Support & Development	\$	1,200.00
TOTAL: EXPENSES:PROGRAMS	\$	32,200.00
TOTAL EXPENSES	\$	307,274.00

Adopted 6/20/2012

**MONTROSE COUNTY SCHOOL DISTRICT RE-1J
2012-2013 BUDGET-CHARTER SCHOOLS**

Vista Charter School
Adopted Budget
July 1, 2012-June 30, 2013

VISTA CHARTER SCHOOL Budget Approved 2011-12 School Year	Category	Total Budget with Lanes and Steps 2012-2013	Total Budget with Lanes and Steps 2011-2012	Total Budgeted 2011-12
Salaries: Teachers, W/S Teacher, Advocates, Counselors, Paras, Registrar, Admin, Custodian, Subs, Tech; Summer curr; etc.	Salaries	\$ 665,586.81	\$ 655,097.01	\$ 636,079.00
Benefits: Teachers, W/S Tchrs; Advocates, Counselors, Paras, Registrar, Admin, Custodian; Subs; Summer curr; etc	Benefits	\$ 193,611.10	\$ 199,152.23	\$ 196,175.91
Maintenance and Repair Services	Maint/Repair	\$ 14,950.00	\$ 10,000.00	\$ 10,000.00
Instructional/Adm;Board;Maint;C ustodial: Supplies	Supplies	\$ 29,250.00	\$ 22,050.00	\$ 22,050.00
Purch Services- lawyers, archt, Board ed, technology, prof dvlpmt, tech filters, security, etc.	Services	\$ 51,450.00	\$ 47,450.00	\$ 47,450.00
Staff, Adm, Board Travel	Travel	\$ 4,850.00	\$ 5,150.00	\$ 5,150.00
Furniture and Equipment	Furntr/Eqmt	\$ 3,500.00	\$ 7,000.00	\$ 7,000.00
Gas, Water, Sewage, Electricity, Trash, Phone, Internet, etc.	Utilities	\$ 47,064.00	\$ 23,900.00	\$ 23,900.00
TABOR, Capital Reserve, Contingency for Emergency, Contingency; Unemplmt; etc.	Contingency	\$ 107,260.37	\$ 121,406.58	\$ 97,828.15
Money to save for building repair/payment	Buildg Acq	\$ -	\$ -	\$ -
Scholarship	Lake	\$ 2,000.00	\$ 80,000.00	\$ 80,000.00
Personal or Sick leave cash outs at end of year or resignation, Unemplmnt	Leave Reimb	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00
Potential charges from District for services rendered- Insurance, Acctg, ESL, SpEd, Payroll, Adm, Audits, Wrks Comp; etc.	Chrges RE1J	\$ 35,000.00	\$ 26,000.00	\$ 26,000.00
	Total Budget	\$ 1,164,322.28	\$ 1,207,005.82	\$ 1,161,433.06
INCOME				
	Std 172 FTE Revenue @ \$6481 PPR Total Revenue =>	\$ 1,111,292.00	\$ 1,093,117.00	\$ 1,093,117.00
	Capital Construction	\$ 800.00		
	Roger Lake Scholarship	\$ 2,000.00		
	EIP	\$ 50,000.00		
	Cash Reserves	\$ 617.00		
	Total Income	\$ 1,164,709.00		
	Revenue over/ (under) total budget		\$ (113,888.82)	\$ (68,316.06)
		\$ 386.72	\$ (0.00)	