

ACTION

**June 17, 2010
Finance
2010-11 Proposed Bud-Amend**

RESOLUTION NO. _____

Amending the Proposed Budget
for the Fiscal Year Beginning
July 1, 2010, and
Ending June 30, 2011

BE IT RESOLVED that the Proposed Budget for the fiscal year 2010-2011, as presented by the Superintendent on May 20, 2010 be amended to include the modifications as set forth in the attached schedules.

Denver Public Schools

DEPARTMENT OF FINANCIAL SERVICES

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TO: Tom Boasberg, Superintendent; David Suppes, Chief Operating Officer
FROM: Brett J. Fuhrman, Chief Financial Officer
DATE: June 11, 2010
SUBJECT: Fiscal Year 2010-2011 Recommended Budget

Executive Summary

As statutorily required, we are submitting recommended adjustments to amend the Proposed Budget approved by the board on May 20, 2010. The Recommended Budget includes the following key changes:

- Reflect the district's tentative agreement with the Denver Classroom Teachers Association (DCTA) for compensation increases for school year 2010-11 as well as the anticipated compensation increases for non-teaching employee groups.
- Reflect the State of Colorado's cut in the amount of 6.31% to the School Finance Act formula funding approved by the legislature in May 2010.

The Recommended Budget results in an \$885 million Operational budget (across all funds) for Denver Public Schools for fiscal year 2010-11. Of this amount, approximately 94% is allocated directly to or in direct support of its schools.

	Charter and Contract					Total
	School	Schools	School Support	Total to Schools	Central	
Operating						
General Fund	322,677,847	73,475,885	156,436,329	552,590,061	38,450,169	591,040,230
Mill Levies	48,338,204	2,381,888	18,807,498	69,527,590	2,703,592	72,231,182
Other Government	49,300,156	2,611,550	107,564,749	159,476,455	3,297,060	162,773,515
Other Non-Government	18,054,301	-	37,240,737	55,295,038	4,581,314	59,876,352
Total Operating	\$ 438,370,508	\$ 78,469,323	\$ 320,049,313	\$ 836,889,144	\$ 49,032,135	\$ 885,921,279
% of Total	49.48%	8.86%	36.13%	94.47%	5.53%	
Capital						248,494,487
Bonds						74,545,919
Restricted Cash						2,168,105
	\$ 438,370,508	\$ 78,469,323	\$ 320,049,313	\$ 836,889,144	\$ 49,032,135	\$ 1,211,129,790 *

* Please note that the summary above does not include interfund transfers or reserves.

Budget Process Overview

January – Consistent with prior years the majority of the budget decisions related to the fiscal year 2010-11 Recommended Budget were presented to the Board of Education in January 2010.

February – The district’s budget timeline continues to accommodate an earlier staffing calendar; thus, school and departmental budgets were issued early February prior to the legislature’s action on the funding of school districts for next year. In addition, the Chief Financial Officer reviewed the key budget assumptions and proposed changes for the fiscal year 2010-11 budget to the Denver School Improvement Accountability Council (SIAC).

March-April – The district presented any significant changes and provided updates related to the School Finance Act to the Board of Education.

May – Presentation of the proposed fiscal year 2010-11 budget to the Board of Education.

June – Presentation of the recommended budget for the 2010-11 school year to the Board of Education for adoption.

During Fiscal Year 2010-11 – Presentation of the amended fiscal year 2010-11 budget and, as needed, supplemental adjustments in the form of a supplemental fiscal year 2010-11 budget.

Key Assumptions

Revenues

- Funded Pupil Count is projected to increase to 73,039.4 from 70,961.9 (based on school and planning office estimates). Funded pupil count is K-12 students with kindergarten funded at .58.
 - ECE through 12 membership (all students at 1.0) is projected to increase to 80,222 from 78,737, or an increase of 1.9% (prior year actual increase was 3.4%)
- A 6.31% cut in State Funding based on School Finance Formula as approved by the legislature in May 2010. This cut is after an increase of 0.4% (cost of living decrease of -0.6% + 1% required by Amendment 23) in funding as compared to fiscal year 2009-10.
- Increased estimated total property tax collection rate from 98.0% to 98.5% based on actual experience year-to-date.
- Specific Ownership Taxes projected to remain flat.

Expenditures

- Budgeted pension costs reflect Contribution Rate of 18.11%, including PCOPs.
- Inflationary based costs such as utilities, fuel, software licenses projected to remain within inflation or slightly below due to cost-management initiatives.
- Utilization of approximately \$5 million of fund reserves generated through cost controls in fiscal year 2009-10.
- Maintaining Board Policy required 3% General Fund reserve.

Summary of the Fiscal Year 2010-2011 Budget (by fund)

	FY09-10 Supplemental Budget	Adjustments		FY10-11 Recommended Budget
General Fund	\$ 729,145,664	\$ 1,511,953	A	\$ 730,657,617
ARRA Fund	59,434,714	(20,703,031)	B	38,731,683
Governmental Grants Fund	105,696,974	(885,934)	C	104,811,040
Special Revenue Fund	67,183,719	(7,663,449)	C	59,520,270
ProComp Trust Special Revenue Fund	91,465,757	246,534		91,712,291
Pupil Activity Fund	2,637,983	(100,624)		2,537,359
Bond Redemption Fund	131,575,559	(1,186,677)		130,388,882
Building Fund	342,540,779	(42,723,981)	D	299,816,798
Capital Reserve Fund	30,454,274	(5,155,000)	E	25,299,274
Food Services Fund	29,445,140	(466,294)		28,978,846
Self-Insurance Internal Service Fund	14,843,069	(1,100,657)	F	13,742,412
Warehouse Internal Service Fund	2,870,349	(81,390)		2,788,959
Technology (DoTS) Internal Service Fund	214,512	(139,512)		75,000
Private Purpose (Trust) Fund	12,757,164	(3,945,848)	G	8,811,316
Governmental Permanent Fund	122,563	1,407		123,970
Student Activity Fund	6,670,501	-		6,670,501
Total	\$ 1,627,058,721	\$ (82,392,503)		\$ 1,544,666,218

A - The \$1.5 million increase in the General Fund is primarily due to: (1) \$15.0 million of additional funds due to projected increased enrollment; (2) \$5.7 million increased beginning revenue balance from 2009-10 savings (due primarily to budgeting a state rescission reserve greater than the actual state cut in 09-10); (3) \$1.8 million increase due to the anticipated increase in the total tax collection rate from 98.0% to 98.5%; (4) \$2.6 million increase in the Federal Build America subsidy reflecting a full year subsidy whereas the fiscal year 2009-10 budget only reflects half of a year; and the aforementioned increases offset by (5) (\$23.3) million associated with the 6.31% decrease in School Finance Act (after the \$12.8 million or 2.31% was reduced in fiscal year 2009-10 resulting in a reduction of 4.00%).

B – In fiscal year 2009-10 the district budgeted for Title I and Title VI ARRA Funds that were to be expended across three fiscal years from July 2009 to September 2011. The district anticipates spending all ARRA funds, as required, by September 2011 (fiscal year 2011-12).

C – Many local, state and federal grants have a plan year ending June 30, 2010 with no new revenues approved for fiscal year 2010-11 at this time. Several of these grants have applications in process that the district anticipates to be awarded in the fall. Unspent dollars from fiscal year 2009-10 will be calculated and included in the fiscal year 2010-11 Amended Budget after the district completes the Comprehensive Annual Financial Report in the fall.

D - The decrease in the Building Fund is due the implementation of the 2008 Bond program. To date, the district has issued approximately \$424 million of the November 2008 voter authorized \$454 million of General Obligation Bonds.

E – The decrease in the Capital Reserve Fund is primarily due to a one-year delay in the purchase of new school buses (\$2.6 million) and a reduction of selected facility, IT and security projects (\$2.3 million) due to use of bond surplus funds.

F – The decrease in the Self-Insurance Internal Service Fund is due to a reduction in premiums and claims based on actual experience from the last two fiscal years. In order to capture these reduced costs and therefore the associated savings, the district is reducing its transfer from the General Fund and utilizing \$0.3 million of its reserves in fiscal year 2010-11.

G – The decrease in the Private Purpose (Trust) Fund is due to the PERA merger that was effective January 1, 2010 and, thus, a reduction in costs associated with retiree healthcare. The district is currently paying 1.02% for retiree healthcare whereas before the merger it was paying 1.90%.

Acknowledgement of the Unknown

Due to this timing a number of assumptions had to be made and these unknowns include the following:

- **Beginning Balance for each Fund** – This is the balance remaining after comparing available resources to actual expenditures through June 30, 2010. The actual beginning balances will be known once the annual independent financial audit for the fiscal year ending June 30, 2010 is completed in late October.
- **Employee Compensation** – The district is currently negotiating with the classified bargaining groups and has yet to make decisions for the non-bargaining employees on the amount of compensation increases the district will incur for the coming year.
- **Student Enrollment and State Funding** – The revenues in the Recommended Budget are based on legislation approved in May 2010. Most of the State funds allocated are based on the actual October 1, 2010, funded pupil count or pupil membership count to be submitted to the state in mid-November and some of the categorical funding is based on reimbursement of actual 2009-10 expenditures. The amount of revenues from these sources in the fiscal year 2010-11 Recommended Budget are based on projected enrollment counts. Whether the enrollment projections that underlie the School Finance Act formula funding projections and school staffing decisions will be realized is unknown at this time. In the fall, schools' student based budgeting resource adjustments will be based on a mid-September actual student count. These changes, in addition to the actual School Finance revenue allocations certified by the State of Colorado in December, will be included in the fiscal year 2010-11 Amended Budget. In light of economic uncertainty, the State may need to make further reductions, or rescissions, to K-12 funding.
- **Specific Ownership Tax and Property Tax Collections** – The amount of specific ownership taxes and the rate of collection of assessed property taxes are based on a minimal increase to the amount anticipated in the 2009-10 Final Budget, which reflects actual current collection activity. These revenue sources will be constantly monitored and any changes in these assumptions will be reflected in future 2010-11 budgets.
- **Mill Levies** - The Board of Education will certify before December 15, 2010, the 2010 General Fund and Bond Redemption Fund Mill Levies for 2011 property tax collection. A summary of the district's estimated Mill Levy components for calendar year 2011 property tax collections is shown below. These levies comply with the requirements of the School Finance Act and TABOR, and assume an approximate no increase or decrease in the 2010 assessed valuation (this compares to the last two non-reassessment year increases of .21% and 1.61% for 2007 and 2009 tax

collections, respectively). The assessed valuation projection is subject to change depending upon the preliminary County certification to be received in August and the final certification due in early December. The Mill Levies for 2011 property tax collections are required to be certified by the Board by no later than December 15, 2010.

	2010 <u>Collection Year</u>	2011 (Est.) <u>Collection Year</u>
Assessed Value	\$ 11,270,854,510	\$ 11,270,854,510
General Fund mills		
School Finance Act mills	25.541	25.541
1988 Override Election mills	1.073	1.073
1998 Override Election mills	1.508	1.508
2003 Override Election mills	1.774	1.774
2005 Override Election mills	2.492	2.477
Tax Abatements mills	<u>0.524</u>	<u>0.524</u>
Total General Fund mills	<u>32.912</u>	<u>32.897</u>
Bond Redemption Fund mills	<u>6.35</u>	<u>6.35</u>

Attached Documents

Attached are the following documents:

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- 10 Summary of the Adjustments by Revenue Source and Expenditure/Reserve Category to the General Fund
- 11 Summary of the Adjustments Explanation
- 12-18 Comparison of FY2009-2010 Supplemental to Recommended (Adopted) General Fund Balances by Program or Activity
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- 43-47 2009-2010 Enrollment Projections by School (Schedule B)
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Other Information

- 54 Historical Mill Levy Data
- 55 Historical All Funds

Requested Board of Education Action

The Board of Education is requested to approve the following five Resolutions:

- Resolution Amending the Proposed Budget for the Fiscal Year Beginning July 1, 2010, and Ending June 30, 2011 [*the purpose is to approve the specific revenues and expenditures of all the funds*]
- Resolution Authorizing the Use of the Beginning Fund Balance During the Fiscal Year Beginning July 1, 2010, and Ending June 30, 2011 [*in accordance with SB 03-149, the purpose is to authorize the expenditure of the beginning fund balance of specified funds as anticipated in the recommended budget, to state the purpose for which the expenditure is made and to*

state the District's plan to ensure the use of beginning fund balance will not lead to an ongoing deficit]

- Resolution to Adopting the Budget for the Fiscal Year Beginning July 1, 2010 and Ending June 30, 2011 [***the purpose is to adopt the recommended budget as presented and amended in the above two resolutions]***
- Resolution the Appropriation for Expenditures during the Fiscal Year Beginning July 1, 2010 and Ending June 30, 2011 [***the purpose is to appropriate the moneys available to be expended in each fund]***
- Resolution for the Identification and Filing of the Adopted Budget and Appropriation Resolution and Copies Thereof [***the purpose is to direct that the Adopted Budget be labeled as such and signed by the Board President and to cause the Board Secretary to have this budget on file for public inspection]***

DESCRIPTION OF THE DISTRICT'S SIXTEEN FUNDS

General Fund - inclusive of 4 sub-funds

General Operating Fund – used for general operations

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

2003 Mill Levy Override Fund - November 2003 voter-approved mill levy override for arts/music teachers in all elementary schools, textbooks,

2005 Mill Levy Override Fund – receipt and transfer of November 2005 voter-approved mill levy override property taxes to the Special Revenue ProComp Trust Fund

American Recovery and Reinvestment Act (ARRA) Fund - temporary funding (2-years) to advance reforms and improve teaching and learning for students to meet state academic achievement standards. It is supported by federal reimbursement of expenditures.

Government Designated Purpose Grants Fund - local, state, federal grants and Emily Griffith Opportunity School (EGOS)

Special Revenue Fund - non-government grants, tuition-based/fee-based programs, federal e-rate and local enterprise activities

Special Revenue ProComp Trust Fund – receipt of voter-approved taxes from the 2005 Mill Levy Override Fund, its investment, and its expenditure for the professional compensation system for teachers

Pupil Activity Fund - high school athletics; gate receipts, pay-to-play and General Operating Fund support

Bond Redemption Fund - separate mill levy for general obligation bond (GOB) debt

Building Fund - GOB proceeds and earnings for capital projects (ballot question)

DESCRIPTION OF THE DISTRICT'S SIXTEEN FUNDS

Capital Reserve Fund - 1996 certificates of participation (COP) lease payments, vehicle, large equipment acquisition, equipment, building maintenance.

Food Services Fund - student breakfast, lunch programs funded by federal government and food sales

Self-Insurance Internal Service Fund - contains the following categories: property, liability insurance, worker's comp premiums and claims within deductibles and risk management services purchased by other District funds

Warehouse/Reproduction Internal Service Fund - class max, central copying services purchased by schools and departments

Department of Technology Services Service Bureau Internal Service Fund - reimbursable enterprise activities

Private Purpose (Trust) Fund - funds not for DPS; benefit individuals or other organizations (COBRA, retiree health and life trusts, DCTA & Paraprofessionals education trusts)

Government Permanent Fund - endowed funds; restricted use of earnings

Student Activity Fund - school sponsored activities (student clubs, etc.)

GENERAL FUND RECOMMENDED BUDGET

	Fiscal Year 2009-2010	Fiscal Year 2010-2011					Variance	Explanation Code
	Total Supplemental Budget	Recommended Budget (@ 6/17/10)						
		General Operating Fund	1998 Override Mill Levy Fund	2003 Override Mill Levy Fund	2005 Override Mill Levy Fund	Total Recommended Budget		
AVAILABLE RESOURCES								
Beginning Balance	\$ 67,828,348	\$ 52,454,544	\$ 3,834,487	\$ 17,254,437	\$ -	\$ 73,543,468	\$ 5,715,120	A
Local Support:								
Current Property Taxes								
School Finance Act	287,868,895	287,868,895				287,868,895	-	
Mill Levy Override	77,187,028	12,099,253	17,000,000	20,000,000	27,919,248	77,018,501	(168,527)	B
Tax Abatement Recovery	5,909,581	5,909,581				5,909,581	-	
Delinquent Taxes	(8,380,053)	(5,291,627)	(329,489)	(383,218)	(533,403)	(6,537,737)	1,842,316	B
Specific Ownership Taxes								
School Finance Act	16,803,404	17,031,586				17,031,586	228,182	B
Other Specific Ownership Taxes	8,834,992	8,606,810				8,606,810	(228,182)	B
Income from Temporary Investments	130,000	50,000	10,000	10,000		70,000	(60,000)	
Tuition	198,889	198,889				198,889	-	
Transfer in from Bond Redemption Fund	224,796					100,000	(124,796)	
Charges for services	7,395,196	7,392,794				7,392,794	(2,402)	
Other Receipts	2,539,035	2,654,028				2,654,028	114,993	
State Support:								
State Equalization	236,431,796	228,237,067				228,237,067	(8,194,729)	C
Special Education	13,616,935	13,547,802				13,547,802	(69,133)	
Pupil Transportation	4,341,374	4,363,789				4,363,789	22,415	
Social Services Reimbursement	98,060	98,060				98,060	-	
Vocational Education	772,690	772,690				772,690	-	
Amendment 23 Funding-Charter School Capital Const	1,057,016	648,252				648,252	(408,764)	
Federal Support:								
Federal ROTC	853,961	1,014,921				1,014,921	160,960	
Federal Build America Subsidy	2,271,500	4,956,000				4,956,000	2,684,500	D
Other Support								
Indirect Cost Reimbursements from Other Funds	3,162,221	3,162,221				3,162,221	-	
Total Current Year Revenues	661,317,316	593,421,011	16,680,511	19,626,782	27,385,845	657,114,149	(4,203,167)	
Total Available Resources	\$ 729,145,664	\$ 645,875,555	\$ 20,514,998	\$ 36,881,219	\$ 27,385,845	\$ 730,657,617	\$ 1,511,953	
EXPENDITURES AND RESERVES								
Full Time Salaries	298,342,547	282,734,958	8,994,465	7,083,809		298,813,232	470,685	
Daily-Hourly & Overtime Salaries	41,444,307	35,722,493	1,279,807	772,249		37,774,549	(3,669,758)	E
Compensation Increases	12,864,432	5,802,233				5,802,233	(7,062,199)	F
Purchased Services	97,725,888	91,548,241	2,017,979	2,931,480	69,428	96,567,128	(1,158,760)	E
Supplies & Materials	61,758,558	42,519,068	2,943,248	5,879,570		51,341,886	(10,416,672)	E
Capital Outlay	4,319,272	1,463,401	578,060	35,074		2,076,535	(2,242,737)	E
Other Expenses	4,289,536	4,632,592	100	150,240		4,782,932	493,396	
Interfund Transfers	59,844,773	29,482,667		5,569,765	27,316,417	62,368,849	2,524,076	G
Lease Payments - Pension COP's	63,105,001	64,006,699				64,006,699	901,698	
Employee Benefits	44,569,795	46,184,952	2,561,447	1,910,725		50,657,124	6,087,329	H
Contingency Reserve	21,004,610	20,457,435	1,639,477	11,959,503		34,056,415	13,051,805	I
Contingency Reserve - 3% per Board Policy	18,035,028	19,390,665	500,415	588,804		20,479,884	2,444,856	J
TABOR Reserve	1,841,917	1,930,151				1,930,151	88,234	
Total Expenditures and Reserves	\$ 729,145,664	\$ 645,875,555	\$ 20,514,998	\$ 36,881,219	\$ 27,385,845	\$ 730,657,617	\$ 1,511,953	
Full-Time Personnel	6,071.25	5,619.65	166.73	130.31	0.00	5,916.69	(154.56)	K
Mill Levy	32.912	27.138	1.508	1.774	2.477	32.897	(0.015)	

GENERAL FUND RECOMMENDED BUDGET EXPLANATIONS

General Fund - Available Resources

A	Change in beginning balance revenue is primarily due to the district budgeting a state rescission reserve greater than the actual cut experienced in Fiscal Year 09-10 (cut was budgeted at 3.5% and actual cut was 2.31%).
B	Variance due to a slight increase in estimated property tax collections based on trend of actual property tax collections from Fiscal Year 09-10 (from 98.0% to 98.5%). The Fiscal Year 10-11 budget assumes no change in assessed valuation.
C	The decrease is due to the 6.31% cut in the School Finance Act formula funding offset by the projected increase in student enrollment.
D	The increase is due to a full year of the Federal Build America subsidy in Fiscal Year 10-11 as compared to a half year in Fiscal Year 09-10.

General Fund - Expenditures And Reserves

E	These expenditure categories were the most impacted by the budget cuts within schools and departments (on average school budgets were reduced 3.5% and centrally budgeted costs were reduced 7-8%).
F	The district budgets compensation increases in line with anticipated revenue increases. For instance, the School Finance Act increased a total of 2.62% in Fiscal Year 09-10 and is projected to increase .4% in Fiscal Year 10-11.
G	Increase is due to a change in the accounting of Childhood Education and Kindergarten programs in order to provide better tracking and planning.
H	Variance is primarily due to increased pension costs for PERA as statutorily required in SB10-1.
I	Increase in one time funds primarily due to 2008 Pension Certificates of Participation (PCOPs) actual interest rate below budgeted interest rate in Fiscal Year 09-10.
J	The calculation of the 3% Contingency per Board Policy in Fiscal Year 10-11 based on total revenues for General Fund (prior years calculations were based on recurring revenue).

General Fund - Full-Time Personnel

K	Reduction of FTEs primarily due to (A) the change in accounting for Elementary Childhood Education and Kindergarten programs the FTEs in the General Operating Funds are now funded from the Special Revenue Fund (120 FTEs); and (B) reductions of primarily budgeted vacant positions within the Student Services Department (30 FTEs).
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GENERAL FUND

PROGRAM OR ACTIVITY	Supplemental Budget FY 2009-2010		Adjustments		Recommended Budget FY 2010-2011		Explanation Code
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures	
<u>SUPERINTENDENT</u>							
Office of the Superintendent	5.00	826,501	-	(8,572)	5.00	817,929	
Fund for Improving Student Achievement	-	396,496	-	(282,440)	-	114,056	A
Community Relations	3.50	478,490	0.11	26,095	3.61	504,585	
<u>GENERAL COUNSEL</u>							
Legal Services	5.45	1,125,701	1.00	(24,402)	6.45	1,101,299	
<u>COMMUNICATIONS/MEDIA RELATIONS OFFICER</u>							
Communications Office	5.19	710,898	-	(113,580)	5.19	597,318	
<u>BOARD OF EDUCATION</u>							
Office of the Board of Education	1.00	210,931	-	(15,047)	1.00	195,884	
Biennial November Election Fees	-	333,662	-	(253,662)	-	80,000	B
Internal Audit	4.00	434,932	-	(6,687)	4.00	428,245	
<u>CHIEF ACADEMIC OFFICER</u>							
Office of the Chief Academic Officer	5.50	830,321	(0.50)	(152,745)	5.00	677,576	
Textbook Acquisition	-	102,871	-	-	-	102,871	
DEEP Program	-	20,379	-	-	-	20,379	
Instructional Support Teams	9.50	2,097,276	5.60	296,501	15.10	2,393,777	C
Transfer to Special Revenue Fund (ECE/Kinder Programs)	2.45	162,079	(2.45)	4,456,677	-	4,618,756	D
Transfer to Pupil Activity Fund (high school athletic program support)	-	1,967,359	-	-	-	1,967,359	
Transfer to Special Revenue Fund (middle school athletic program support)	-	350,000	-	-	-	350,000	
Instructional Support - other school support	1.60	1,391,542	(1.60)	(994,477)	-	397,065	A
Instructional Equipment Repairs	-	38,807	-	-	-	38,807	
Arts and Physical Education Support	-	15,370	1.00	217,426	1.00	232,796	C
City Wide Marching Band	-	87,703	-	2,318	-	90,021	
City Wide Music Groups	-	116,542	1.00	42,458	1.00	159,000	
Assessment & Research	13.60	1,420,873	(1.28)	99,305	12.32	1,520,178	
Humanities Curriculum	3.08	1,412,657	(0.48)	129,248	2.60	1,541,905	
Math/Science Curriculum	6.00	587,540	(1.00)	(86,381)	5.00	501,159	
Interdisciplinary Curriculum	1.50	930,355	(0.60)	(863,326)	0.90	67,029	E
Alternative Education/Constituency Services	5.00	447,169	-	8,342	5.00	455,511	
Post Secondary Readiness	3.50	630,613	4.50	815,525	8.00	1,446,138	F
Office of School Turnaround	-	-	1.00	150,526	1.00	150,526	
Multilingual Outreach	5.00	375,254	-	(763)	5.00	374,491	
Balarat Outdoor Education Center	8.00	613,677	-	17,278	8.00	630,955	
Career & Technology Education - High Schools	3.25	683,158	-	98,972	3.25	782,130	
English Language Acq Services - central support and district wide staff development	15.00	1,221,974	(0.50)	(41,592)	14.50	1,180,382	
Gifted & Talented - central support and itinerant teachers	16.25	1,395,493	(1.50)	(28,755)	14.75	1,366,738	
Educational Technology	1.00	149,873	3.00	279,296	4.00	429,169	G
Community Partnerships/Extended Learning	2.00	384,490	(0.20)	(177,930)	1.80	206,560	
Character Education	3.50	325,939	(3.50)	(325,939)	-	-	E
Principal Staff Development	1.00	292,262	-	3,011	1.00	295,273	
Teacher Learning and Leadership	1.00	80,815	1.00	174,884	2.00	255,699	
Teacher Performance Assessment	-	-	0.50	29,276	0.50	29,276	
Military Science Education - central support and high school programs	30.00	2,581,438	-	331,116	30.00	2,912,554	H
Program Evaluation	0.50	68,797	(0.50)	(68,797)	-	-	
Denver Kids, Inc.	4.75	378,824	-	26,800	4.75	405,624	

GENERAL FUND

PROGRAM OR ACTIVITY	Supplemental Budget FY 2009-2010		Adjustments		Recommended Budget FY 2010-2011		Explanation Code
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures	
	Special Education System wide Costs - out-of-district placed student tuition and other contracts	-	3,225,909	-	91	-	
Special Education System wide Costs	7.00	1,747,081	-	(163,249)	7.00	1,583,832	
Student Services Charter Schools	37.75	2,578,147	9.50	1,010,047	47.25	3,588,194	I
Early Childhood Education Special Education	13.00	1,586,826	1.00	196,583	14.00	1,783,409	
Severe Disabilities	171.00	16,802,848	(21.40)	(847,268)	149.60	15,955,580	J
Identified Perception Communicative Disorder	11.35	1,159,241	(5.00)	(406,898)	6.35	752,343	E
Speech & Language	79.10	5,566,732	(3.30)	(73,733)	75.80	5,492,999	
Alternative Placement Services	1.50	293,059	(0.50)	(19,579)	1.00	273,480	
Psychological Services	32.10	2,706,053	(1.75)	(182,583)	30.35	2,523,470	
School Nurse Services	20.40	1,209,035	(4.65)	(97,468)	15.75	1,111,567	
Pupil Records	6.50	311,676	(0.25)	12,102	6.25	323,778	
Prevention and Intervention	2.23	337,873	(0.10)	5,332	2.13	343,205	
CHIEF OPERATING OFFICER							
Office of the Chief Operating Officer	3.75	445,354	(0.90)	68,207	2.85	513,561	
Disbursing Office	3.00	283,449	-	6,215	3.00	289,664	
Athletics Office	5.00	715,714	(1.00)	(17,486)	4.00	698,228	
Grants Resource Center	0.80	70,009	-	3,700	0.80	73,709	
Planning & Analysis Department	7.00	679,817	(3.00)	(340,054)	4.00	339,763	K
Office of School Reform and Innovation	11.25	1,186,071	(2.25)	(240,736)	9.00	945,335	K
Strategy Office	1.00	351,941	2.75	122,308	3.75	474,249	
Strategy Program Office	2.50	229,987	(0.50)	101,065	2.00	331,052	
Data Quality Management Team	-	-	4.00	443,376	4.00	443,376	L
District wide Student Assignment	1.00	137,323	2.50	195,143	3.50	332,466	
Strategic Planning	3.00	233,684	(3.00)	(233,684)	-	-	J
Financial Services/Budget Office	19.25	1,672,367	2.00	144,238	21.25	1,816,605	
General Accounting Office	10.00	808,396	-	(100,120)	10.00	708,276	
Accounts Payable Office	7.00	448,062	-	18,349	7.00	466,411	
District wide Special Projects	3.00	97,433	-	200,229	3.00	297,662	K
Personnel Services Office	44.50	4,427,912	(1.30)	9,102	43.20	4,437,014	
Transfer to Special Revenue Fund (New Teacher Project)	-	189,755	-	70,000	-	259,755	
Pro Comp System Development/Training	2.50	317,193	(0.50)	6,296	2.00	323,489	
Employee Benefits Office	7.00	650,051	-	15,842	7.00	665,893	
Teacher Effectiveness	1.00	302,222	-	(223,920)	1.00	78,302	K
Payroll Office	14.00	942,861	1.00	91,718	15.00	1,034,579	
Facility Services	7.70	692,191	(1.40)	(73,906)	6.30	618,285	
Facility Maintenance	44.00	3,110,932	0.85	235,021	44.85	3,345,953	K
Facility Operations - district wide support	21.40	1,170,154	(2.20)	34,870	19.20	1,205,024	
Facility Operations - school support	397.20	19,505,429	5.60	1,084,381	402.80	20,589,810	K
Facility Operations - district wide utilities	-	17,204,793	-	(1,032,038)	-	16,172,755	K
Facility Construction Services	3.60	340,281	0.20	(26,895)	3.80	313,386	
Transfer to Capital Reserve Fund	-	17,797,125	-	(5,155,000)	-	12,642,125	M
Pupil Transportation	183.00	17,710,215	6.00	1,058,593	189.00	18,768,808	C
Pupil Transportation - fuel	-	1,600,000	-	-	-	1,600,000	C
Safety & Security - district wide staffing and central support	43.00	4,077,770	-	316,137	43.00	4,393,907	C
Fixed Assets	-	11,845	-	-	-	11,845	
Purchasing	8.46	614,299	-	20,998	8.46	635,297	
IKON Services	-	-	-	(10,000)	-	(10,000)	
District Wide Copier Lease	-	-	-	(100,000)	-	(100,000)	
Warehouse (central receiving/delivery and mail delivery)	2.68	160,787	-	6,163	2.68	166,950	
Transfer to Special Revenue Fund (DoTS Federal E-Rate Match)	-	600,000	-	(600,000)	-	-	N

GENERAL FUND

PROGRAM OR ACTIVITY	Supplemental Budget FY 2009-2010		Adjustments		Recommended Budget FY 2010-2011		Explanation Code
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures	
Dept of Technology Services - CIO/CTO	4.00	433,437	-	(8,278)	4.00	425,159	
Dept of Technology Services - E-Rate telecom expense reimbursements	-	(1,700,000)	-	(331,000)	-	(2,031,000)	E
Dept of Technology Services - District Wide	-	49,035	-	(7,335)	-	41,700	
Information Systems Technology	35.00	3,893,443	0.70	(26,488)	35.70	3,866,955	
Dept of Technology Services - District Wide telephone/fax services	-	2,614,476	-	(1,183,000)	-	1,431,476	E
Dept of Technology Services - Applications	23.75	3,288,118	-	(55,255)	23.75	3,232,863	
Dept of Technology Services - Customer Relations Management	29.00	2,654,507	1.50	195,949	30.50	2,850,456	
Dept of Technology Services - Production Management	4.00	522,984	-	(27,886)	4.00	495,098	
TRADITIONAL SCHOOLS - Allocation of carry forward balances, fall adjustments, and additional class-size determined in the fall							
Elementary Schools	1,706.57	121,420,134	2.21	3,615,791	1,708.78	125,035,925	O
Allocated Class Size Relief Teacher funding ES	43.50	2,580,304	(43.50)	(2,580,304)	-	-	P
Grades K-8 Schools	606.64	42,756,460	(38.88)	(1,762,776)	567.76	40,993,684	O
Allocated Class Size Relief Teacher funding K-8	14.00	870,464	(14.00)	(870,464)	-	-	P
Middle Schools	495.86	34,870,126	(22.19)	(1,331,258)	473.67	33,538,868	O
Allocated Class Size Relief Teacher funding MS	19.50	1,212,432	(19.50)	(1,212,432)	-	-	P
Grades 6-12 Schools	208.84	14,642,423	13.02	1,131,016	221.86	15,773,439	O
Allocated Class Size Relief Teacher funding 6-12	14.00	870,464	(14.00)	(870,464)	-	-	P
High Schools	791.86	55,495,031	(21.16)	(399,766)	770.70	55,095,265	O
Allocated Class Size Relief Teacher funding HS	38.50	2,455,952	(38.50)	(2,455,952)	-	-	P
Unallocated Teacher Class Size Relief Fund	7.20	447,681	87.80	5,816,970	95.00	6,264,651	P
ALTERNATIVE SCHOOLS							
Transfer to Emily Griffith Opportunity School (Second Chance Program)	-	2,904,673	-	(102,413)	-	2,802,260	
Alternative Transition High School (Emerson Street)	12.50	910,757	(6.50)	(524,729)	6.00	386,028	Q
Graduation Equivalency Diploma Program	-	19,951	-	2,398	-	22,349	
DPS On-Line High School	5.00	540,738	1.00	25,220	6.00	565,958	
DPS Night School	-	142,996	-	(6,428)	-	136,568	
Career Education Center	53.70	4,259,095	(4.07)	55,965	49.63	4,315,060	
Gilliam Center for Juvenile Justice	12.00	781,538	(0.80)	(16,352)	11.20	765,186	
Contemporary Learning Academy (CLA)	41.48	2,860,703	(0.54)	143,114	40.94	3,003,817	
Multiple Pathways Center #1	-	-	20.45	2,213,000	20.45	2,213,000	Q
Prep Academy	10.50	822,102	3.10	253,538	13.60	1,075,640	Q
CHARTER/CONTRACT SCHOOLS							
Academy of Urban Learning	-	742,724	-	23,381	-	766,105	
Aims Community College Youth Opportunity Academy	-	631,195	-	(9,695)	-	621,500	
Cesar Chavez Academy Denver	-	2,475,878	-	277,660	-	2,753,538	R
Colorado High School	-	1,594,286	-	(113,990)	-	1,480,296	
Community Challenge	-	1,580,710	-	(168,875)	-	1,411,835	
Denver Language School	-	-	-	1,032,889	-	1,032,889	R
Denver School of Science & Technology	-	5,953,337	-	1,346,074	-	7,299,411	R
Denver Venture Charter School	-	992,677	-	231,633	-	1,224,310	R
Manny Martinez MS	-	1,670,737	-	(106,427)	-	1,564,310	
Envision Leadership Prep (MS)	-	1,409,978	-	1,096,462	-	2,506,440	R
Girls Athletic Leadership School	-	-	-	1,079,675	-	1,079,675	R
Highline Academy	-	3,458,873	-	(234,817)	-	3,224,056	R
Justice High School Denver	-	747,915	-	21,075	-	768,990	
KIPP - Sunshine Peak Academy	-	2,921,571	-	(234,996)	-	2,686,575	R
KIPP Denver Collegiate High School	-	1,009,508	-	832,222	-	1,841,730	R

GENERAL FUND

PROGRAM OR ACTIVITY	Supplemental Budget FY 2009-2010		Adjustments		Recommended Budget FY 2010-2011		Explanation Code
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures	
Life Skills Center of Denver	-	2,384,159	-	(89,040)	-	2,295,119	
Northeast Academy	-	3,411,510	-	(244,590)	-	3,166,920	R
Odyssey	-	1,662,889	-	(109,575)	-	1,553,314	
Omar D. Blair	-	5,859,186	-	(296,881)	-	5,562,305	R
Pioneer	-	2,088,665	-	(78,322)	-	2,010,343	
PS-1	-	1,743,791	-	(417,188)	-	1,326,603	R
Ridgeview Academy	-	2,922,333	-	(289,932)	-	2,632,401	R
Rocky Mountain School of Expeditionary Learning	-	2,272,999	-	55,205	-	2,328,204	R
Skyland Community High School	-	646,623	-	70,255	-	716,878	R
SOAR	-	-	-	1,271,137	-	1,271,137	R
Southwest Early College	-	2,587,429	-	(702,083)	-	1,885,346	R
West Denver Prep	-	2,568,889	-	(179,394)	-	2,389,495	R
West Denver Prep #2	-	948,471	-	678,953	-	1,627,424	R
West Denver Prep #3	-	-	-	860,107	-	860,107	R
West Denver Prep #4	-	-	-	860,107	-	860,107	R
Wyatt-Edison	-	5,239,053	-	(570,195)	-	4,668,858	R
Connections Academy	-	6,168,879	-	179,307	-	6,348,186	R
Escuela Tlatelolco Centro De Estudios	-	572,836	-	3,390	-	576,226	R
Florence Crittenton	8.38	1,334,868	2.02	(199,616)	10.40	1,135,252	R
<u>DISTRICTWIDE BUDGETS</u>							
Reserve for Potential CDE Audit Results	-	1,300,000	-	(100,000)	-	1,200,000	
Educational Program Initiatives (Primarily funded with one time funds)	-	2,180,000	-	(1,180,000)	-	1,000,000	A
School Consolidation Costs (Primarily funded with one time funds)	3.00	5,129,641	(3.00)	(629,641)	-	4,500,000	A
Teacher Extra Pay for Extra Curricular Activities	-	175,181	-	473,965	-	649,146	I
District wide teacher substitutes	-	3,914,617	-	(3,542,571)	-	372,046	S
Principal Pay for Performance	-	1,800,000	-	-	-	1,800,000	
District wide Paid Leaves	-	3,180,996	-	130,214	-	3,311,210	
Employee Benefit -Fixed Charges - unallocated retirement benefits and unemployment compensation	-	(34,384,644)	-	39,063,881	-	4,679,237	T
Technology Improvements (Primarily funded with one time funds)	-	1,424,700	-	(424,700)	-	1,000,000	A
County Treasurer Property Tax Collection Fees	-	686,347	-	66,860	-	753,207	
1997/2008 Pension Certificates of Participation (PCOPs) - Lease Payments, Annual Expenses, and Reserves	-	63,105,001	-	901,698	-	64,006,699	U
Compensation increases for active employees	-	12,864,432	-	(7,062,199)	-	5,802,233	V
Contingency Reserve - 3% per Board Policy	-	16,945,809	-	2,444,856	-	19,390,665	W
Contingency Reserve Earmarked - Arts Programs	-	95,767	-	-	-	95,767	
TABOR Reserve (charter and contract schools)	-	1,841,917	-	88,234	-	1,930,151	
State Rescission Reserve (Non-recurring unspent funds from prior year)	-	7,312,872	-	9,230,168	-	16,543,040	X
Transfer to Self-Insurance Fund (Support for Property/Liability/Worker's Comp)	-	7,843,472	-	(1,001,060)	-	6,842,412	Y
Salary Turnover/Hire Lag - district wide	-	(7,193,648)	-	(18,309)	-	(7,211,957)	
Offset share of PCOPs cost allocated to general fund school and dept budgets	-	-	-	(36,471,625)	-	(36,471,625)	T
TOTAL GENERAL OPERATING FUND 10	5,595.42	\$ 620,433,416	(107.84)	\$ 6,815,516	5,487.58	\$ 627,248,932	
<u>COLORADO PRESCHOOL & KINDERGARTEN PROGRAM (CPKP)</u>							
Early Education - central support, contracted service providers	9.42	4,976,923	3.65	353,759	13.07	5,330,682	D
Charter Schools	-	100,736	-	(100,736)	-	-	
Grades K-8 Schools	19.00	1,781,955	(3.50)	(394,420)	15.50	1,387,535	D
Elementary Schools	102.50	9,618,625	1.00	(337,553)	103.50	9,281,072	D
Reserve for Preschool Programs	-	3,035,576	-	(408,242)	-	2,627,334	D

GENERAL FUND

PROGRAM OR ACTIVITY	Supplemental Budget FY 2009-2010		Adjustments		Recommended Budget FY 2010-2011		Explanation Code
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures	
TOTAL GENERAL FUNDS 10 & 19	5,726.34	\$ 639,947,231	(106.69)	\$ 5,928,324	5,619.65	\$ 645,875,555	
<u>1998 MILL LEVY OVERRIDE - OTHER SCHOOL ALLOCATIONS</u>							
<u>Student Literacy Development</u>							
Traditional Schools	54.19	4,104,968	1.16	21,991	55.35	4,126,959	
Alternative Schools	2.00	144,236	(1.16)	(64,196)	0.84	80,040	
<u>Other School Allocations</u>							
K-3 Reading Assistance (Charter Schools)	-	420,433	-	118,145	-	538,578	
School Tutorial - DPS Success	-	240,513	-	2,273	-	242,786	
<u>1998 MILL LEVY OVERRIDE - LIBRARY</u>							
Library Materials - School and Boost funds	-	987,637	-	5,998	-	993,635	
<u>1998 MILL LEVY OVERRIDE - TECHNOLOGY</u>							
Educational Technology	11.01	1,798,147	(1.47)	(60,852)	9.54	1,737,295	
<u>1998 MILL LEVY OVERRIDE - TEXTBOOKS</u>							
Textbooks for Alternative Schools (funded from 2003 MF in FY10-11)	-	63,763	-	(63,763)	-	-	
Textbooks for Emily Griffith (funded from 2003 MF in FY10-11)	-	27,195	-	7,719	-	34,914	
Textbooks for Charter Schools	-	471,385	-	70,823	-	542,208	
Textbook Boost - District wide	-	425,299	-	26,523	-	451,822	
<u>1998 MILL LEVY OVERRIDE - OTHER STUDENT LITERACY PROGRAMS</u>							
Indian Education	3.12	243,517	0.89	9,915	4.01	253,432	
Educational Resource Services	17.00	1,070,142	(1.00)	28,664	16.00	1,098,806	
Library Automation	-	177,235	-	(4,360)	-	172,875	
Costume Department	-	40,972	-	4,161	-	45,133	
Credit Recovery	3.26	450,000	(0.76)	-	2.50	450,000	
Textbook Acquisition Services	0.54	32,194	-	483	0.54	32,677	
UNC Paraprofessional Program	-	250,000	-	22,687	-	272,687	
Central Receiving (support for library/textbook and technology acquisition)	3.50	200,017	-	7,973	3.50	207,990	
Assessment Program - Benchmark Testing	3.80	350,000	-	7,938	3.80	357,938	
9th Grade Academies	-	350,000	-	-	-	350,000	
<u>1998 MILL LEVY OVERRIDE - OTHER TECHNOLOGY PROGRAMS</u>							
Educational Technology	4.00	466,225	-	6,252	4.00	472,477	
Distance Learning	9.22	733,738	(0.22)	20,009	9.00	753,747	
Dept of Technology Services-Info Systems Technology	5.00	1,059,708	(0.35)	(6,587)	4.65	1,053,121	
Dept of Technology Services-Technology Application	1.00	105,266	-	2,275	1.00	107,541	
Dept of Technology Services-Customer Relations Management	1.00	77,825	-	17,559	1.00	95,384	
Dept of Technology Services-Product Management	1.00	113,285	-	1,688	1.00	114,973	
Data Quality Management Team	4.00	343,152	-	7,280	4.00	350,432	
<u>1998 MILL LEVY OVERRIDE - MAINTENANCE</u>							
Deferred Building Maintenance	45.00	3,562,811	1.00	103,518	46.00	3,666,329	
<u>1998 MILL LEVY OVERRIDE - DISTRICTWIDE BUDGETS</u>							
Salary Turnover / Hire Lag	-	(250,000)	-	(20,785)	-	(270,785)	
County Treasurer Property Tax Collection Fees	-	42,112	-	-	-	42,112	
Savings due to Reduction in Employer Pension Contribution Rate	-	(450,100)	-	450,100	-	-	Z

GENERAL FUND

PROGRAM OR ACTIVITY	Supplemental Budget FY 2009-2010		Adjustments		Recommended Budget FY 2010-2011		Explanation Code
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures	
Contingency Reserve	-	3,331,222	-	(1,691,745)	-	1,639,477	AA
Contingency Reserve - 3% per Board Policy	-	500,415	-	-	-	500,415	
TOTAL 1998 MILL LEVY OVERRIDE - FUND 12	168.64	\$ 21,483,312	(1.91)	\$ (968,314)	166.73	\$ 20,514,998	
<u>2003 MILL LEVY OVERRIDE - CAPITAL IMPROVEMENTS/MAINTENANCE</u>							
Safety and Security	2.00	183,006	-	337	2.00	183,343	
Dept of Technology Services	6.00	1,082,880	(1.00)	13,255	5.00	1,096,135	
Central Receiving (support for textbook acquisition)	0.30	18,143	0.05	53	0.35	18,196	
Maintenance	10.00	700,000	-	12,810	10.00	712,810	
<u>2003 MILL LEVY OVERRIDE - IMPROVING STUDENT ACHIEVEMENT</u>							
Professional Development	-	439,449	0.50	-	0.50	439,449	
AVID	2.00	450,000	0.25	(3,211)	2.25	446,789	
School Improvement/Performance Mill Levy Grants	7.94	1,883,912	(4.08)	(480,767)	3.86	1,403,145	AB
<u>2003 MILL LEVY OVERRIDE - IMPROVING GRADUATION RATES</u>							
College Readiness	7.53	550,000	(5.53)	-	2.00	550,000	
Assessment Program - Benchmark Testing	3.00	850,000	0.35	4,076	3.35	854,076	
Concurrent Enrollment and Credit Recovery	1.50	850,000	(0.40)	693,211	1.10	1,143,211	AC
2003 Mill Levy Instructional Support Teams	1.00	74,276	(0.10)	1,624	0.90	75,900	
<u>2003 MILL LEVY OVERRIDE - ECE AND KINDER</u>							
Transfer to Special Revenue Fund (ECE/Kinder Elementary)	37.50	3,119,597	(37.50)	242,959	-	3,362,556	D
Transfer to Special Revenue Fund (ECE/Kinder Charter Schools)	-	154,909	-	110,815	-	265,724	
Transfer to Special Revenue Fund (Early Childhood Learning)	-	490,913	-	1,468,395	-	1,959,308	D
Transfer to Special Revenue Fund (Montessori Programs)	-	120,522	-	-	-	120,522	
Transfer to Special Revenue Fund (Advanced Kindergarten)	-	127,379	-	-	-	127,379	
Early Childhood Education - Central Support	1.25	208,164	(1.25)	(208,164)	-	-	D
<u>2003 MILL LEVY OVERRIDE - TEXTBOOKS</u>							
School Based Text Books Purchases	-	616,540	-	25,980	-	642,520	
District wide Textbooks Purchases	-	2,853,720	-	(25,980)	-	2,827,740	
<u>2003 MILL LEVY OVERRIDE - ARTS AND MUSIC</u>							
Elementary Schools - Arts & Music	68.50	4,434,917	4.00	556,562	72.50	4,991,479	AD
K-8 Schools - Arts & Music	23.00	1,489,548	1.50	191,145	24.50	1,680,693	
Charter Schools - Arts & Music	-	615,152	-	95,320	-	710,472	
Instructional Support Teams - Arts	3.00	262,138	(3.00)	(262,138)	-	-	AE
Interdisciplinary Curriculum - Arts	1.75	404,005	0.25	267,937	2.00	671,942	AD
<u>2003 MILL LEVY OVERRIDE - DISTRICTWIDE BUDGETS</u>							
2003 Mill Levy County Treasurer Property Tax Collection Fees	-	49,523	-	-	-	49,523	
Arts and Music - ML Contingency Reserve	-	5,579,724	-	(1,615,714)	-	3,964,010	AF
Textbooks - ML Contingency Reserve	-	2,868,301	-	(1,868,301)	-	1,000,000	AF
Improving Student Achievement - ML Contingency Reserve	-	1,862,978	-	1,574,324	-	3,437,302	AB
Improving Graduation Rates - ML Contingency Reserve	-	2,802,772	-	(943,990)	-	1,858,782	AF
ECE and Kinder - ML Contingency Reserve	-	2,482,160	-	(2,482,160)	-	-	D
General - ML Contingency Reserve	-	1,981,686	-	(282,277)	-	1,699,409	AF
Contingency Reserve - 3% per Board Policy	-	588,804	-	-	-	588,804	

GENERAL FUND

PROGRAM OR ACTIVITY	Supplemental Budget FY 2009-2010		Adjustments		Recommended Budget FY 2010-2011		Explanation Code
	Staff	Expenditures	Staff	Expenditures	Staff	Expenditures	
TOTAL 2003 MILL LEVY OVERRIDE - FUND 16	176.27	\$ 40,195,118	(45.96)	\$ (3,313,899)	130.31	\$ 36,881,219	
<u>2005 MILL LEVY OVERRIDE</u>							
Transfer to ProComp Trust Special Revenue Fund (ProComp share of Teachers Salaries and Benefit)	-	27,453,575	-	(137,158)	-	27,316,417	
County Treasurer Fees	-	66,428	-	3,000	-	69,428	
TOTAL 2005 MILL LEVY OVERRIDE - FUND 17	-	\$ 27,520,003	-	\$ (134,158)	-	\$ 27,385,845	
TOTAL GENERAL FUND	6,071.25	\$ 729,145,664	(154.56)	\$ 1,511,953	5,916.69	\$ 730,657,617	

GENERAL OPERATING FUND EXPLANATIONS

Fund 10 - General Operating Fund

A	Fiscal Year 2009-2010 Supplemental Budget included one time funds that are anticipated to be spent.
B	Fiscal Year 2009-2010 Supplemental Budget included costs related to the 2009 Board of Education election.
C	Alignment of operating expenses and staff to reflect organizational restructuring. No net increase to the district overall.
D	Change in the accounting of Childhood Education and Kindergarten programs in order to provide better tracking and planning. Funds transferred to Special Revenue Fund. No net increase to the district overall
E	Reductions due to budget cuts (on average, departmental budgets were reduced 7-8%).
F	Increased funding to support Denver Scholarship Foundation initiatives.
G	Transfer of staff to General Operating Fund from the Special Revenue Fund.
H	Alignment of operating expenses with requirements as outlined by the United States Army.
I	Increased costs associated with increasing enrollment in district charter schools. Expenses offset by revenues received from charter schools.
J	Alignment of operating expenses and staff to reflect organizational restructuring. No net decrease to the district overall.
K	Reallocation of resources within a central office organization.
L	Centrally budgeted costs to guide strategic management of additional district resources and programs.
M	Interfund transfer to Capital Reserve Fund reduced to reflect delayed transportation expenditures and reduced facility costs due to surplus bond funds.
N	Interfund transfer to Special Revenue Fund to fund the required Qwest E-rate match is made every other year.
O	Traditional school student based budgets adjusted for cut in Student Based Budgeting allocations and projected enrollment (recalculated in September 2010 based on student enrollment).
P	Allocation of teacher class size relief funds not reflected in school budget until Fall Adjustments are made in September 2010.
Q	Alignment of operating expenses with district initiative to provide improved alternative education options.
R	Charter school budgets adjusted for change in School Finance Act formula funding and estimated enrollment (recalculated in December 2010 based on actual student enrollment).
S	Decentralization of funds for guest teachers (teacher substitutes) into school budgets.
T	Adjustment due to a change in the districts budgeting practice (moving toward a fully loaded benefit rate for employees) to more accurately reflect the cost of personnel. No net increase to the district overall.
U	Increase due to scheduled increase in principal due related to the 1997 PCOPs.
V	The district budgets compensation increases in line with anticipated revenue increases. For instance, the School Finance Act increased a total of 2.62% in Fiscal Year 09-10 and anticipated to increase .4% in Fiscal Year 10-11.
W	Fiscal Year 10-11 3% Contingency per Board Policy as calculated for funds based on total revenue for General Funds (prior years calculations were based on recurring revenue).
X	Non-recurring unspent funds from prior year allocated for future state rescissions or cuts.
Y	Interfund transfer to Self Insurance Fund reduced to reflect lower than budgeted actual expenditures.

Fund 12 - 1998 Mill Levy

Z	Adjustment due to a change in the districts budgeting practice (moving toward a fully loaded benefit rate for employees) to more accurately reflect the cost of personnel. No net decrease to the district overall.
AA	Unspent funds from prior years restricted to expenditures aligned to the 1998 Mill Levy ballot initiatives.

Fund 16 - 2003 Mill Levy

AB	Allocation of funds for newly approved school improvement and performance grants will occur in July 2010.
AC	Alignment of operating expenses and staff to reflect organizational restructuring. No net increase to the district overall.
AD	Increase in allocation of teacher FTEs due to projected increase in student enrollment.
AE	Alignment of operating expenses and staff to reflect organizational restructuring. No net decrease to the district overall.
AF	Planned use of contingency reserve funds to support 2003 Mill Levy program to offset increasing compensation costs.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) FUND

The American Recovery and Reinvestment Act of 2009 (ARRA) fund is used to record the financial transactions to advance reforms and improve teaching and learning for students to meet state academic achievement standards. It is supported by federal reimbursement of expenditures.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$ -	-	\$ 21,147,725	-	\$ 21,147,725	-
Title I A	31,942,014	-	(31,942,014)	-	-	-
Title II	872,962	-	-	-	872,962	-
Title VI	16,049,719	-	(7,049,719)	-	9,000,000	-
Emily Griffith Opportunity School	3,861,455	-	(2,741,932)	-	1,119,523	-
Teacher Incentive Fund Grant	5,035,404	-	693,769	-	5,729,173	-
Head Start	260,894	-	(184,869)	-	76,025	-
TITLE IID Ed Tech	90,942	-	(90,942)	-	-	-
Preschool	570,569	-	(172,304)	-	398,265	-
National Board Certified Teacher Stipends Grant	155,200	-	(155,200)	-	-	-
Title I D Delinquent	469,307	-	(116,297)	-	353,010	-
McKinney Vento Homeless	35,000	-	-	-	35,000	-
National School Lunch Equipment	91,248	-	(91,248)	-	0	-
Total Revenues	\$ 59,434,714	-	\$ (20,703,031)	-	\$ 38,731,683	-
Expenditures/Reserves						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Elementary School	\$ 2,014,522	20.49	\$ 1,017,324	16.26	\$ 3,031,846	36.75
K8 School	716,751	6.66	152,051	5.15	868,802	11.81
Middle School	441,286	5.37	181,714	3.18	623,000	8.55
612 School	213,857	1.33	23,732	(0.73)	237,589	0.60
High School	1,318,078	6.59	404,404	1.84	1,722,482	8.43
Alternative School	270,227	0.41	(177,098)	0.23	93,129	0.64
Charter School	586,051	2.78	139,092	(2.23)	725,143	0.55
Contract School	32,436	-	416	0.07	32,852	0.07
Title I - Central School Support	25,910,535	53.43	(12,648,056)	(23.56)	13,262,479	29.87
Title II - Central School Support	872,962	-	-	-	872,962	-
Title VI - Central School Support	16,025,523	76.00	(7,055,177)	0.25	8,970,346	76.25
Teacher Incentive Fund Grant	5,035,404	9.90	693,769	1.40	5,729,173	11.30
Preschool	570,569	5.00	(172,304)	-	398,265	5.00
Head Start	260,894	2.20	(184,869)	0.80	76,025	3.00
Alternative Education	629,926	-	105,239	-	735,165	-
Reading Recovery	5,004	-	63,170	-	68,174	-
Emily Griffith Opportunity School	3,861,455	21.42	(2,741,932)	(5.31)	1,119,523	16.11
Title I D Delinquent	296,844	-	(167,116)	-	129,728	-
TITLE IID Ed Tech	90,942	-	(90,942)	-	-	-
National Board Certified Teacher Stipends Grant	155,200	-	(155,200)	-	-	-
McKinney Vento Homeless	35,000	0.75	-	-	35,000	0.75
National School Lunch Equipment	91,248	-	(91,248)	-	0	-
Total Expenditures/Reserves	\$ 59,434,714	212.33	\$ (20,703,031)	-2.65	\$ 38,731,683	209.68

GOVERNMENT DESIGNATED PURPOSE GRANTS FUND

The Government Designated Purpose Grants Fund is used to account for federal, state, and local government grant activity including Emily Griffith Opportunity School (EGOS). Grants, fees, and a transfer provide revenues from the General Fund to EGOS for the Second Chance Program.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$ 2,953,370	-	\$ (338,547)	-	\$ 2,614,823	-
Special Revenue Fund Transfer - EGOS Second Chance	275,000	-	-	-	275,000	-
Local Sources	7,529,227	-	5,277,655	-	12,806,882	-
State Sources	10,338,771	-	235,707	-	10,574,478	-
Federal Sources	84,600,606	-	(6,060,749)	-	78,539,857	-
Total Revenues	\$ 105,696,974	-	\$ (885,934)	-	\$ 104,811,040	-
Expenditures/Reserves						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
LOCAL GRANTS						
Crossing Guards	\$ 75,626	-	\$ (75,626)	-	\$ -	-
DPS Social Worker Partnership (TANF)	1,599	-	(1,599)	-	-	-
Morey Community Center	59,484	0.15	16,160	(0.05)	75,644	0.10
Summer In The Parks Program	39,016	-	(3,024)	-	35,992	-
STATE GRANTS						
CO Council-The Arts Mini	697	-	(697)	-	-	-
Colorado Need Based Grant - EGOS	404,919	-	(225,744)	-	179,175	-
Colorado Work Study	1	-	40,232	-	40,233	-
Colorado Work Study 2	40,233	-	(40,233)	-	-	-
Expelled At Risk	693,965	6.80	(463,186)	(2.40)	230,779	4.40
K12 Tobacco Free & Healthy Schools	518	-	(518)	-	-	-
Read To Achieve Round Three	1,991,610	12.00	(1,991,610)	(12.00)	-	-
School Counselor Corporation	1,272,830	8.08	(636,706)	(0.42)	636,124	7.66
School Habitat Grant	276	-	(276)	-	-	-
State - Gifted and Talented	633,562	1.25	39,310	2.50	672,872	3.75
State ELPA (English Language Proficiency Act)	3,421,370	8.00	131,554	2.00	3,552,924	10.00
State Vocational ED - EGOS	10,132,429	52.94	2,365,011	0.35	12,497,440	53.29
State Vocational ED - EGOS - Transfer to Special Revenue Fund	197,722	-	152,278	-	350,000	-
TGYS Techknow	12,065	0.16	(12,065)	(0.16)	-	-
TGYS Tobacco Initiative (TTI)	(18,833)	-	18,833	-	-	-
FEDERAL GRANTS						
(Fund for the Improvement of Education) Teaching American History	596,674	2.00	(596,674)	(2.00)	-	-
21st Century Community Learning	869,318	3.31	(305,516)	2.43	563,802	5.74
2009 Start School Grants	9,135	-	(9,135)	-	-	-
AEFL Expansion Grant	308,832	1.00	(61,152)	(0.20)	247,680	0.80
AmeriCorps	496,314	0.50	131,259	0.70	627,573	1.20
Arts Field Trip Fund	4,000	-	(4,000)	-	-	-
Building Capacity For Teacher Quality	201	-	(201)	-	-	-
Building Early Literacy in the Libraries (BELL) - Improving	488,824	-	(481,084)	-	7,740	-
Carl Perkins	1,377,717	4.50	52,439	(0.35)	1,430,156	4.15

GOVERNMENT DESIGNATED PURPOSE GRANTS FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Charter School Grant	1,391,523	-	108,477	-	1,500,000	-
Cheltenham Summer Literacy	1	-	(1)	-	-	-
City/DPS AmeriCorps	65,000	0.60	(65,000)	(0.60)	-	-
Coordinated School Health	1,161	-	(1,161)	-	-	-
Cultural Affairs Grant	111	-	(111)	-	-	-
Community Development Block	270,003	1.00	(270,003)	(1.00)	-	-
Early Reading First	730,298	5.05	236,217	-	966,515	5.05
Education and Human Resources	55,019	0.10	(55,019)	(0.10)	-	-
Elementary & Secondary Counseling	857,788	3.50	(45,849)	1.00	811,939	4.50
Gear Up	9,050	-	(9,050)	-	-	-
Head Start	1,290,403	14.70	39,221	13.75	1,329,624	28.45
Highway Planning & Construction - Safe Routes to School	47,801	-	(47,801)	-	-	-
Learn And Serve America	61,881	0.14	(61,881)	(0.14)	-	-
Pell Grant	482,652	-	267,348	-	750,000	-
Preschool	384,364	3.80	(5,364)	5.80	379,000	9.60
Post Secondary WF Assessment Pilot	52,110	-	(52,110)	-	-	-
Prevent Teach Reinforce	998	-	(998)	-	-	-
Quality Improvement Grant	142	-	(142)	-	-	-
Reading Recovery	1,509,644	19.75	(112,788)	-	1,396,856	19.75
Safe & Drug Free / Denver Juvenile	469,192	3.35	(369,192)	(1.75)	100,000	1.60
School Improvement Grant	2,259,346	0.50	(847,322)	(0.50)	1,412,024	-
School to Work Alliance Program	664,568	5.00	(67,575)	4.35	596,993	9.35
School Violence Prevention Program	21,325	0.15	(21,325)	(0.15)	-	-
Sun Safety Colorado	136	-	(136)	-	-	-
Secondary Teacher Enhancement	648,262	8.75	(648,262)	(8.75)	-	-
TANF	545,011	4.00	128,184	-	673,195	4.00
Teacher Incentive Fund	3,165,813	-	(3,165,813)	-	-	-
Title I	36,092,683	280.30	2,108,990	(11.97)	38,201,673	268.33
Title I - Central Programs	736,615	7.20	(49,970)	(0.20)	686,645	7.00
Title I - School Improvement Grant	545,142	-	(545,142)	-	-	-
Title I Part C	202,508	2.00	(202,508)	(2.00)	-	-
Title I Part D	776,895	11.07	(6,895)	(7.77)	770,000	3.30
Title I Reallocated Funds Family Literacy Grant	355,060	-	(355,060)	-	-	-
Title II - B Math And Science Partner	380,985	0.16	(380,985)	(0.16)	-	-
Title II Teacher Quality	7,252,054	47.13	(636,516)	(26.08)	6,615,538	21.05
Title II, D Technology	372,121	1.00	(159,121)	-	213,000	1.00
Title III English Language Acquisition	2,800,505	4.20	(73,200)	0.50	2,727,305	4.70
Title VI - IDEA B - Main / Special Education	14,787,458	117.60	796,656	93.10	15,584,114	210.70
Title IX - Indian Education	179,220	2.03	-	0.06	179,220	2.09
Title X, Education for Homeless Children and Youth	41,000	-	(41,000)	-	-	-
Urban Principal Leadership Program	982,077	5.00	(212,812)	8.00	769,265	13.00
WIA Performance Incentive Grant	51,601	-	(51,601)	-	-	-
Undesignated	2,047,344	-	5,952,656	-	8,000,000	-
Total Expenditures/Reserves	\$ 105,696,974	648.77	\$ (885,934)	55.79	\$ 104,811,040	704.56

SPECIAL REVENUE FUND

The Special Revenue Fund is used to account for local grant activity community schools, extended day, facility use, and enterprise activities. External support, fees, and a transfer provide revenues from the General Fund to EGOS for the Second Chance Program. Other transfers from the General Fund and 2003 Mill Levy Fund support various educational programs.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$ 20,403,993	-	\$ (10,098,615)	-	\$ 10,305,378	-
General Fund Transfer - New Teacher Project	189,755	-	70,000	-	259,755	-
Government Grants Fund Transfer-EGOS Second Chance	197,722	-	152,278	-	350,000	-
General Fund Transfer - EGOS Second Chance	2,904,673	-	(102,413)	-	2,802,260	-
General Fund Transfer - Federal E-Rate Match	600,000	-	(600,000)	-	-	-
General Fund Transfer - Tuition Based ECE	-	-	4,618,756	-	4,618,756	-
2003 Mill Levy Fund Transfer - Tuition Based Kindergarten	490,913	-	-	-	490,913	-
2003 Mill Levy Fund Transfer - Advanced Kindergarten	127,379	-	4,847,519	-	4,974,898	-
General Fund Transfer - Middle School Athletic program	350,000	-	-	-	350,000	-
Transfer from 2003 Mill Levy Fund to Montessori Program	120,522	-	(16,568)	-	103,954	-
Other Local Sources	41,798,762	-	(6,534,406)	-	35,264,356	-
Total Revenues	\$ 67,183,719	-	\$ (7,663,449)	-	\$ 59,520,270	-
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures/Reserves						
2009 ELA Summer Academy	\$ 19,584	-	\$ (19,584)	-	\$ -	-
21St Century Classroom Collaborative	274,344	-	(274,344)	-	-	-
21St Century Toolkit Grant	480	-	(480)	-	-	-
A Dramatic Approach To Reading	685	-	(685)	-	-	-
A To Z Grant FY09	7,332	-	(7,332)	-	-	-
A To Z Grant FY10	91,796	-	(91,796)	-	-	-
Adaptive Functional Autism Program	174	-	(174)	-	-	-
Advanced Tuition Based Kinder	328,376	5.00	3,435,717	24.50	3,764,093	29.50
Aligning Teacher Performance	505,413	-	(505,413)	-	-	-
All Day Kindergarten	-	-	4,634,141	38.00	4,634,141	38.00
Alpha Natural Resources Pac	2,000	-	(2,000)	-	-	-
Anschutz Foundation-Denison	5,000	-	(5,000)	-	-	-
Articulated Avid Program	4,302	-	(4,302)	-	-	-
Asthma Initiative	12,361	-	(7,300)	-	5,061	-
Bruce Randolph Baseball(Peregrine)	25,000	-	(25,000)	-	-	-
Back To School Grant	758	-	(758)	-	-	-
Balarat Outdoor Education Center	43,405	-	8,595	-	52,000	-
Beacons Project	68,961	0.35	(21,771)	(0.35)	47,190	-
Beaird Foundation Grant	3	-	(3)	-	-	-
Better Hearing For All	425	-	(425)	-	-	-
Biological Sciences Initiative	500	-	(500)	-	-	-
British Primary Interns	11,339	-	(11,339)	-	-	-
Broad Human Capital	851,200	-	(151,200)	0.50	700,000	0.50

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Bromwell Community Fund	138,573	1.50	9,280	0.50	147,853	2.00
Bruce Randolph Autonomy Support	56,105	0.31	(56,105)	(0.31)	-	-
Bruce Randolph Baseball	1,000	-	(1,000)	-	-	-
Bruce Randolph Travel Program	6,966	-	(6,966)	-	-	-
Bus Passes-Morgridge Family Foundation	1,250	-	(1,250)	-	-	-
CAL FRAZIER SUPER FELLOWS	9,000	-	(3,000)	-	6,000	-
CCTM Profess Dev Award	1,156	-	(1,156)	-	-	-
CEC Elder Care Center	(5,484)	-	5,484	-	-	-
CEC-Auto body Repair & Painting	5,612	-	(2,112)	-	3,500	-
CEC-Auto mechanics	10,642	-	(4,588)	-	6,054	-
CEC-Child Care	148,288	-	(148,288)	-	-	-
CEC-Restaurant Arts	(605)	-	605	-	-	-
CDE/Qwest Foundation Weekend Backpack	10,000	-	(10,000)	-	-	-
Child Care For Parents	1,755	-	(1,755)	-	-	-
Chinese Language Education	5,242	-	(5,242)	-	-	-
Climbing Wall	4,009	-	(4,009)	-	-	-
Clout	15,852	-	(15,852)	-	-	-
Coalition For The Homeless	321	-	(321)	-	-	-
COAPPP	8,255	-	(8,255)	-	-	-
COAPPP School Interventions	231	-	(231)	-	-	-
COGA	(9)	-	9	-	-	-
College Board Partnerships	1,752	-	(1,752)	-	-	-
College For Every Student	2,640	-	(2,640)	-	-	-
Colorado Parking Association	4,921	-	(1,207)	-	3,714	-
Colorado Refugee English FY09	58,681	0.33	(58,681)	(0.33)	-	-
Colorado Refugee English FY10	705,356	0.50	(467,250)	-	238,106	0.50
Colorado State Wide Parent Coalition	20,376	-	(20,376)	-	-	-
Colorado Trust Grant	90,919	1.51	3,006	0.19	93,925	1.70
Community Use Of Buildings	1,117,554	4.81	(505,520)	(1.00)	612,034	3.81
Cowell Library Computing Equipment	6,311	-	(6,311)	-	-	-
CU Science Award	761	-	(761)	-	-	-
Daniels Fund	6,000	-	(6,000)	-	-	-
Daniels Fund Retreat	489	-	(489)	-	-	-
DCIS-United Nation's Model Room	43,075	-	(43,075)	-	-	-
Dell Computers	49,143	0.10	857	-	50,000	0.10
Denver Art Museum	3,780	-	(3,780)	-	-	-
Denver Camp-Summer Program	87,671	-	(87,671)	-	-	-
Denver Kids, Inc	17,743	0.25	5,520	-	23,263	0.25
Denver Prep League	934,791	2.00	(34,791)	-	900,000	2.00
Denver Student Voices	3,660	-	(3,660)	-	-	-
Denver Teaching Fellows	571,307	4.50	(571,307)	(4.50)	-	-
Disney Teacher Awards	690	-	(690)	-	-	-
Distance Learning	94,637	-	53,081	-	147,718	-
Delta Dental Colorado	1,500	-	(1,500)	-	-	-
Denver Teacher Residency Program	80,000	0.50	(80,000)	(0.50)	-	-
Denver Violin Project	6,000	-	(6,000)	-	-	-

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Denver Post Press For Literacy	23,673	0.20	4,327	-	28,000	0.20
Donnell - Kaye Foundation	(8,079)	-	8,079	-	-	-
DPS Institute of Science & Mental Health	154,870	1.30	(128,838)	(1.00)	26,032	0.30
DPS Success	200,000	-	(200,000)	-	-	-
DPT Pregnancy Prevention Program	(17)	-	17	-	-	-
Each One Teach One	23,472	-	(22,297)	-	1,175	-
Early Bird Reading Program	3,333	-	(3,333)	-	-	-
Early Excellence (Mhuw)	85,902	1.00	(70,212)	(1.00)	15,690	-
Early Literacy Program	3,560	-	(3,560)	-	-	-
East HS Library Renovation Program	213,003	-	(213,003)	-	-	-
East Robotics Grant	778	-	(778)	-	-	-
Education Program Specialist	137,140	1.00	(3)	-	137,137	1.00
Educational Outreach Program	18,758	-	(10,502)	-	8,256	-
EGOS - Assessment & Counseling	339,223	1.00	164,808	-	504,031	1.00
EGOS - ESL	250,853	0.67	220,377	(0.17)	471,230	0.50
EGOS - Second Chance	3,590,313	23.60	(358,413)	0.20	3,231,900	23.80
State Vocational ED - EGOS - Transfer to GDPGF Fund	-	-	275,000	-	275,000	-
EGOS Customized Training Program	32,903	-	(27,700)	-	5,203	-
EGOS Foundation Reimbursement	163,433	-	(138,332)	-	25,101	-
EGOS Trust Fund	254,958	-	(7,500)	-	247,458	-
EGOS-DPW-Parking Revenue	12,000	-	8,000	-	20,000	-
El Pomar Foundation	1,341	-	(1,341)	-	-	-
ELA Summer Academy	437,454	-	(437,454)	-	-	-
Elementary Science	83,000	-	(83,000)	-	-	-
Eloise Pearson Trust	3,796	-	(3,796)	-	-	-
Emerson Street Summer School	13,680	-	(13,680)	-	-	-
Emery Recognition Award	1,000	-	(1,000)	-	-	-
Enterprise System Development	289,168	-	(50,667)	-	238,501	-
Excelerator Schools	109,049	1.00	(109,049)	(1.00)	-	-
Ext Day Tuition Paid Kindergarten	3,252,181	23.00	1,857,488	22.00	5,109,669	45.00
Extended Day (245) Greenlee	179,968	-	(65,121)	-	114,847	-
Extended Learning	(127)	-	127	-	-	-
Extended Learning Central Admin	(133,334)	1.00	433,334	1.20	300,000	2.20
Facing History	500	-	(500)	-	-	-
FB Howell Grant	3,959	-	(3,959)	-	-	-
FitFun Playground Program	242,351	-	(33,351)	-	209,000	-
Florence Crittenton	6,093	-	(6,093)	-	-	-
FNI Grant	59	-	(59)	-	-	-
Foreign Language Dictionaries	293	-	(293)	-	-	-
Friends Of Dora Moore	94	-	(94)	-	-	-
Friends Of Manual High School	48,951	-	(48,951)	-	-	-
Friends Of Slavens School	54,015	1.00	(54,015)	(1.00)	-	-
Fuel Up To Play	10,000	-	(10,000)	-	-	-
Funds From Closing Schools	7,150	-	(7,150)	-	-	-
Gamel Fund	13,339	-	(13,339)	-	-	-
Gates	203	-	(203)	-	-	-

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Gateway Academy	(170)	-	170	-	-	-
Gay Education Advisory Council	1,194	-	(1,194)	-	-	-
Geography Leadership Cadre	24	-	(24)	-	-	-
Gilliam GED Scholarships-DCCR	645	-	(645)	-	-	-
Global Climate Change Education	7,429	-	(3,811)	-	3,618	-
Grant Accounting	527,431	6.90	(99,212)	(1.10)	428,219	5.80
Green Up Our Schools	1,000	-	(500)	-	500	-
Grogan Family Fund Grant	2,254	-	(2,254)	-	-	-
Grounds Beautification Award	190	-	(190)	-	-	-
GT Screening Fee Program	20,530	-	14,470	-	35,000	-
GW HS Dance Program	22,605	-	(22,605)	-	-	-
H1N1 - Influenza Surveillance	5,000	-	(5,000)	-	-	-
Hach Scientific Foundation	6	-	(6)	-	-	-
Health And Wellness Grant	7,393	-	(7,393)	-	-	-
Health Assistant Para	1,083	-	83	-	1,166	-
Health Educator Program	28,325	0.50	12,407	(0.50)	40,732	-
Homework Club	17,995	-	(2,214)	-	15,781	-
Horace Mann Music Programs	6,509	-	(6,509)	-	-	-
Horace Mann Neighborhood Center-MHUW	113,143	0.70	(7,205)	(0.59)	105,938	0.11
IKON Tech Grant	22,061	-	-	-	22,061	-
IMA Enrichment Grant	220	-	(220)	-	-	-
Innovation Grant	151,736	1.00	(151,736)	(1.00)	-	-
Innovation Projects	(35,012)	-	35,012	-	-	-
Intentional School Culture Instructional Video	4,961	-	(4,961)	-	-	-
Institute For Learning	1,305	-	(1,305)	-	-	-
Intensive Day School Project	1,009	-	(509)	-	500	-
ISSN Tech Specialist Grant	7,957	-	(7,957)	-	-	-
IT Diagnostic Grant	8,010	-	-	-	8,010	-
Janus Educational Alliance	1,481,890	6.57	(481,890)	(0.57)	1,000,000	6.00
JFM Foundation Grant	32,357	-	(32,357)	-	-	-
Jobs By George	74,835	-	(74,835)	-	-	-
Jordan Fundamentals	17,533	-	(17,533)	-	-	-
K.E.E.P	895	-	(895)	-	-	-
Kaleidoscope Corner	3,854,847	24.00	1,026,171	1.00	4,881,018	25.00
Kaleidoscope Corner Camps	569,062	1.00	80,938	-	650,000	1.00
KCAA Development Grant/Piton	3,142	-	(3,142)	-	-	-
KCAA Development/Donnell Kaye	731	-	(731)	-	-	-
Kepnew Outdoor Club	1,786	-	(1,786)	-	-	-
Leadership Cadre Staff Develop	22,810	-	(22,810)	-	-	-
Leadership Development	5,000	-	(5,000)	-	-	-
Library Book Fair-Ed Resource	33,193	-	(7,193)	-	26,000	-
Lights On After School 08	782	-	(782)	-	-	-
Lights On After School 09	12,000	-	(12,000)	-	-	-
Lights On After School 10	393,950	-	(393,950)	-	-	-
Little Tree Fund	3,000	-	(3,000)	-	-	-
Lindamood Bell	34,174	-	(2,776)	-	31,398	-

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
LMC Tech Grant	12,762	-	(12,762)	-	-	-
Lowe's Grant	1,712	-	(1,712)	-	-	-
Lunch Bunch Early Childhood	755	-	(755)	-	-	-
Maintenance Capital Equipment	42,000	-	(42,000)	-	-	-
Make It Take It Lab - IRC	14,184	-	(1,284)	-	12,900	-
Making Connection Parent Liaison	1,100	-	-	-	1,100	-
Making Connections-Denver	108,097	1.00	(108,097)	(1.00)	-	-
Manual Phase Iii	3,597	-	(1,403)	-	2,194	-
Mariachi Juvenil De Bryant Webster	133	-	(133)	-	-	-
Martin & Gloria Family SBOE	191	-	(191)	-	-	-
Math Research	1,200	-	(1,200)	-	-	-
Mathews Foundation Grant	10	-	(10)	-	-	-
MC Looping Project	549	-	(549)	-	-	-
MCREL Award	1,000	-	(1,000)	-	-	-
Measures Of Effective Teaching	508,233	-	(125,548)	2.00	382,685	2.00
Medicaid	1,602,019	11.04	(603,770)	0.76	998,249	11.80
Medicaid/CHP, Outreach, Enroll	120,105	2.00	(120,105)	(2.00)	-	-
Medicaid Consortium Staff Budget	302,133	4.95	124,477	1.25	426,610	6.20
MetLife Ambassador	5,000	-	(4,360)	-	640	-
MetLife Teacher Ambassador	439	-	(439)	-	-	-
Metro Denver Wired Workforce	(2,506)	-	2,506	-	-	-
Metro Region I Migrant Ed	5,720	-	(5,720)	-	-	-
MG Community Relations Grant	34,892	-	(34,892)	-	-	-
Mile High United Way Health Education	16,168	0.20	(16,168)	(0.20)	-	-
Miscellaneous Donations	1,934,715	9.58	(1,230,438)	(5.58)	704,277	4.00
Model Staffing Initiative	480,459	-	(480,459)	-	-	-
Montessori Tuition Based	1,644,701	14.50	(1,540,747)	(14.50)	103,954	-
MOP-Swansea Parent Liaison	16,800	-	(16,800)	-	-	-
Morgridge School Nurse Program	54,749	0.55	(54,749)	(0.55)	-	-
NCLB - Supplemental Service Provider	477,956	2.04	(67,441)	(0.22)	410,515	1.82
NEA Foundation	8,098	-	(8,098)	-	-	-
New Teacher Recruitment	273,831	-	(14,076)	-	259,755	-
N-O-T Tobacco	33	-	(33)	-	-	-
Nuggets Prep League-Merchandise	7,788	-	-	-	7,788	-
Nursing Services-Morgridge Family Foundation	14,568	-	(14,568)	-	-	-
NW Coalition	14,727	-	(39)	-	14,688	-
Oakland Hill Fund	3	-	(3)	-	-	-
Outreach Award From BSI	500	-	(500)	-	-	-
Parent Liaison	2,831,544	8.25	(2,831,544)	(8.25)	-	-
Pep/DCIS Computer Grant	188	-	(188)	-	-	-
Pepsi Grant	20,966	-	(20,966)	-	-	-
Performance Management / Broad	92,555	-	(92,555)	-	-	-
Performance Management / Dell	4,599,958	15.50	(2,920,563)	(7.25)	1,679,395	8.25
Performance Management/Anschutz	145,886	-	(25,750)	-	120,136	-
Piton Grant	170,676	1.00	(105,775)	(1.00)	64,901	-
PIC, Zone, Avid Expenses	5,000	-	(5,000)	-	-	-

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Principal Mentorship Program	160,000	-	(160,000)	-	-	-
Principal Pro Development	90,000	-	-	-	90,000	-
ProComp Fiscal Model	177	-	-	-	177	-
ProComp Transition	10,400	-	(1,200)	-	9,200	-
Project Voyce Grant	1,470	-	(1,470)	-	-	-
PTA Funded	110,043	0.50	(110,043)	(0.50)	-	-
Qwest	1,000	-	(1,000)	-	-	-
Qwest E-Rate	4,325,940	-	(2,735,170)	-	1,590,770	-
Qwest Teacher And Tech Grant	10,725	-	(10,725)	-	-	-
Qwest Volunteers Matching Fund	795	-	(795)	-	-	-
Ramo Family Trust	19,718	0.33	(19,718)	(0.33)	-	-
RBC Grant Supplemental Funding	17,275	-	(17,275)	-	-	-
Read To Succeed	153,917	2.50	1,098	-	155,015	2.50
Reading Is Fundamental R.I.F.	23,413	-	(13,483)	-	9,930	-
Reading Recovery	(61,587)	-	61,587	-	-	-
Reading Recovery Empowerment	28,367	-	(28,367)	-	-	-
Ready Foods	91	-	(91)	-	-	-
Refugee/Immigrant Welcome Center	8,790	-	(8,790)	-	-	-
Registrar	476,434	5.00	(1,434)	(5.00)	475,000	-
Research Observatory	8,319	-	(8,319)	-	-	-
Research Support Teacher Incentive Fund	110,000	-	(110,000)	-	-	-
Retirement Dinner	29,350	-	(500)	-	28,850	-
Riverside Church Grant	9,887	-	(9,887)	-	-	-
Salazar Family Partnership	14,128	-	(14,128)	-	-	-
Sale Of Curriculum	85,811	-	(85,811)	-	-	-
School Based Immunization Project	161,800	-	-	-	161,800	-
School Nutrition Plus	126,528	1.00	4,501	-	131,029	1.00
School Partner Donation	1,450	-	(1,450)	-	-	-
School Partner Program 2nd Award	178	-	(178)	-	-	-
School Partner Program	22,583	-	(22,583)	-	-	-
School Yard Habitat	600	-	(600)	-	-	-
Scotland Trip	2,000	-	(2,000)	-	-	-
Site Renovations	35,130	-	(35,130)	-	-	-
Slavens PTA	117,090	0.50	(117,090)	(0.50)	-	-
Sound Body, Sound Mind,Anschutz	68,616	-	(68,616)	-	-	-
Sound Body, Sound Mind, Marquez	20,000	-	(20,000)	-	-	-
Special Education Grant Joliet	1,860	-	(1,860)	-	-	-
Staff Development	99,311	-	(99,311)	-	-	-
Staff Retreat - Smith	4,198	-	(507)	-	3,691	-
Start Grant Match 3972	2,245	-	(2,245)	-	-	-
State Farm Grant	1,000	-	(1,000)	-	-	-
Strengthening Neighborhoods	6,439	-	(6,439)	-	-	-
Student Attendance Grant	13,115	0.20	(13,115)	(0.20)	-	-
Student Emergency Loan - Casey	10,000	-	(10,000)	-	-	-
Student Emergency Loan - Piton	30,000	-	(30,000)	-	-	-
Student Services	10,549	-	(4,349)	-	6,200	-

SPECIAL REVENUE FUND

<u>Expenditures/Reserves</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Summer College Program - CSU	28,472	-	(28,472)	-	-	-
Summer Leadership - Principals	115,000	-	-	-	115,000	-
Summer Scholars	283,395	-	(44,728)	-	238,667	-
Suncorp Sep Grant	52,000	-	(52,000)	-	-	-
Superfoods	1,141	-	-	-	1,141	-
Supplemental Education Services	1,184	-	(1,184)	-	-	-
Support Plan Class 2014 West HS	15,000	-	(15,000)	-	-	-
Support For The RBI	35,035	-	(35,035)	-	-	-
Target Field Trips	871	-	(871)	-	-	-
Target Grant	1,000	-	(1,000)	-	-	-
Tax Help Colorado	4,397	-	(4,397)	-	-	-
Teacher In Residency	261,288	-	78,712	-	340,000	-
Technology Academy	9,470	-	(9,470)	-	-	-
The Broad Foundation	1,171	-	(1,171)	-	-	-
Tobacco Free & Health Schools	315	-	(315)	-	-	-
Tony Grampas Youth Services	11,605	-	(11,605)	-	-	-
Toyota Tapestry Grant	2,500	-	(2,500)	-	-	-
Transportation Capital Equipment	408,922	-	(31,021)	-	377,901	-
Tutoring Grant	5,000	-	(5,000)	-	-	-
Tuition Based	11,955,646	96.33	(2,950,265)	(3.90)	9,005,381	92.43
Tuition Billing	410,575	5.00	(15,409)	-	395,166	5.00
Tulsa Community Foundation	6,810	-	(6,810)	-	-	-
Tutoring Grant Park Hill	3,573	-	(3,573)	-	-	-
Urban Advantage	10,000	0.16	(10,000)	(0.16)	-	-
Valverde Elementary Choir	11,138	-	(11,138)	-	-	-
Venoco Grant	964	-	(964)	-	-	-
Wal-Mart Grant	1,551	-	(1,551)	-	-	-
Walton Office Of School Reform	290,000	1.00	(290,000)	(1.00)	-	-
Waters Truck	20,212	-	(20,212)	-	-	-
Wellness Coordinator	140,368	1.00	(132,368)	(1.00)	8,000	-
Wellness In DPS	58,426	0.50	(13,426)	-	45,000	0.50
Wellness Team Sponsorship	6,572	-	(6,572)	-	-	-
Whiz Kids Tutoring	24,965	-	1,242	-	26,207	-
Williams Foundation	7,000	-	(7,000)	-	-	-
Will & Jada Smith Family Award	1,765	-	(1,765)	-	-	-
Women's Bureau Program	1,000	-	(1,000)	-	-	-
Youth Matters	75,311	-	(75,311)	-	-	-
School Incidental Funds	6,000,000	-	(6,000,000)	-	-	-
Undesignated	803,295	-	10,660,240	-	11,463,535	-
Total Expenditures/Reserves	\$ 67,183,719	301.73	\$ (7,663,449)	24.04	\$ 59,520,270	325.77

SPECIAL REVENUE PROCOMP TRUST FUND

The ProComp Trust is supported by the General Fund mill levy approved by the voters in November 2005 to fund the ProComp share of teacher salaries and benefits for new teachers and for teachers who have opted in. As more teachers are hired and more teachers opt in the reserves will be spent down.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$ 63,350,367	-	\$ 385,507	-	\$ 63,735,874	-
Transfer from the General Fund	27,453,575	-	(137,158)	-	27,316,417	-
Delinquent Taxes	-	-	-	-	-	-
Investment Earnings	661,815	-	(1,815)	-	660,000	-
Total Revenues	\$ 91,465,757	-	\$ 246,534	-	\$ 91,712,291	-
Expenditures/Reserves						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
ProComp share of ProComp teacher salaries	\$ 26,568,988	-	\$ 3,023,765	-	\$ 29,592,753	-
ProComp share of ProComp teacher benefits	3,881,729	-	586,777	-	4,468,506	-
Administrative expenses	1,479,992	2.00	(186,450)	-	1,293,542	2.00
Reserves	59,535,048	-	(3,177,558)	-	56,357,490	-
Total Expenditures/Reserves	\$ 91,465,757	2.00	\$ 246,534	0.00	\$ 91,712,291	2.00

PUPIL ACTIVITY FUND

The Pupil Activity Fund is used to record financial transactions related to the Denver Public Schools athletic program. It is supported by revenues from gate receipts, pay-to-play fees, and a General Fund subsidy of costs not covered by revenues (via interfund transfer).

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$ 150,624	-	\$ (50,624)	-	\$ 100,000	-
Gate Receipts	280,000	-	(60,000)	-	220,000	-
Transfer from the General Fund	1,967,359	-	-	-	1,967,359	-
Pay-to-Play Fees	240,000	-	10,000	-	250,000	-
Total Revenues	\$ 2,637,983	-	\$ (100,624)	-	\$ 2,537,359	-
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
<u>Expenditures</u>						
Coaches extra pay	\$ 1,232,792	-	\$ 142,208	-	\$ 1,375,000	-
FT, Hourly-athletic workers, trainers	40,357	0.50	230,609	-	270,966	0.50
Contracted services - officials	271,922	-	82,878	-	354,800	-
Equipment and supplies - schools	1,092,912	-	(556,319)	-	536,593	-
Total Expenditures	\$ 2,637,983	0.50	\$ (100,624)	-	\$ 2,537,359	0.50

BOND REDEMPTION FUND

The Bond Redemption Fund is used to finance and account for payment of principal and interest on all outstanding general obligation bonds. State law permits a mill levy sufficient to meet current year obligations and to establish a reserve. From the \$299.6 million, \$305 million, \$310.8 million, and \$454 million in general obligation bonds authorized to be issued by the voters in 1990, 1998, 2003, and 2008, respectively, there is \$1,049,906,793 in principal due as of June 30, 2010, and interest payments due through December 1, 2034, of \$741,368,168.

	Supplemental Budget		Adjustments		Recommended Budget	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$ 61,482,392	-	\$ (1,401,387)	-	\$ 60,081,005	-
Property Taxes - Based on the annual assessed valuation, a mill levy of 6.350 mills, and projected tax collection rate	70,138,527	-	214,710	-	70,353,237	-
Delinquent Taxes - Based on prior years' experience	(145,360)	-	-	-	(145,360)	-
Interest Earnings - Interest earnings on the reserve funds and the timing of the remittance and receipt of property tax revenues under the Forward Delivery Agreements; based on current interest rates	100,000	-	-	-	100,000	-
Total Revenues	\$ 131,575,559	-	\$ (1,186,677)	-	\$ 130,388,882	-
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
<u>Expenditures/Reserves</u>						
Interest on Bonds - Based on current debt service schedule	\$ 40,403,280	-	\$ 9,632,639	-	\$ 50,035,919	-
Principal on Bonds - Based on current debt service schedule	22,700,000	-	1,680,000	-	24,380,000	-
Transfer to the General Fund - Transfer of interest earnings to the General Fund	224,796	-	(124,796)	-	100,000	-
Expenditures - Paying agent and custodial bank fees	30,000	-	-	-	30,000	-
Reserves	68,217,483	-	(12,374,520)	-	55,842,963	-
Total Expenditures/Reserves	\$ 131,575,559	-	\$ (1,186,677)	-	\$ 130,388,882	-

BUILDING FUND

The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, and expenditures for capital outlay for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and related equipment as authorized by the Board of Education as specified in the November 1998, November 2003, and November 2008 voter approved ballot questions for issuance of \$305 million, \$310.8 million and \$454 million in general obligation bonds, respectively. In January 1999, \$252.9 million in general obligation bonds were issued. In December 2001, \$44.1 million in general obligation bonds were issued and the remaining \$8 million authorized in 1998 were issued in September and December 2001 in the form of Qualified Zone Academy Bonds at a nominal interest rate. In January 2004, \$310.8 million in 2003 authorized general obligation bonds were issued. The 1998 and 2003 bond programs' expenditures were incurred through the end of fiscal year 2009. In April 2009, \$149.2 million, in October 2009, \$24.2 million and in December 2009, \$250 million in 2008 authorized general obligation bonds were issued.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$ 68,518,779	-	\$ 231,298,019	-	\$ 299,816,798	-
Bond Proceeds	274,022,000	-	(274,022,000)	-	-	-
Total Revenues	\$ 342,540,779	-	\$ (42,723,981)	-	\$ 299,816,798	-
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
<u>Expenditures</u>						
Expenditures - Bond Projects	\$ 203,671,563	49.70	\$ 27,451,672	17.55	\$ 231,123,235	67.25
Reserves for capital projects in 2011-12	138,869,216	-	(70,175,653)	-	68,693,563	-
Total Expenditures	\$ 342,540,779	49.70	\$ (42,723,981)	17.55	\$ 299,816,798	67.25

CAPITAL RESERVE FUND

Capital Reserve Fund is used to purchase equipment with a unit cost over \$1,000 and/or for the acquisition of property, construction of new facilities, or remodeling of existing facilities where the cost is estimated to exceed \$2,500. Revenues include contributions from the General Fund (together with that contributed to the Self-Insurance Fund total the minimum total per pupil statutory requirement), property sales, and proceeds from the issuance of certificates of participation (COPs). COPs were issued in 1996 (for the construction of Maxwell Elementary School and other capital projects), in 2000 (to renovate the Ash Grove facility). The amount of principal due as of June 30, 2010, for the 1996 COPs is \$3,315,000 and interest due through December 15, 2011, totals \$212,443. These payments are subject to annual budget appropriation, with certain District facilities subject to underlying lease-purchase agreements.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$ 12,320,849	-	\$ (269,852)	-	\$ 12,050,997	-
Charges to charter schools for maintenance	81,300	-	315,852	-	397,152	-
Rentals/Leases	150,000	-	40,000	-	190,000	-
Interest on Investments	50,000	-	(41,000)	-	9,000	-
Sale of Fixed Assets	55,000	-	(45,000)	-	10,000	-
Transfer from the General Fund	17,797,125	-	(5,155,000)	-	12,642,125	-
Total Revenues	\$ 30,454,274	-	\$ (5,155,000)	-	\$ 25,299,274	-
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
<u>Expenditures/Reserves</u>						
Capital Projects	\$ 12,276,676	71.00	\$ (1,523,057)	(5.95)	\$ 10,753,619	65.05
Vehicles	3,396,700	-	(2,666,700)	-	730,000	-
Technology Equipment	91,500	-	1,603,266	-	1,694,766	-
Other Equipment	3,323,608	-	(802,187)	-	2,521,421	-
Lease-Purchases	368,122	-	(112,222)	-	255,900	-
COP Lease	1,394,380	-	21,166	-	1,415,546	-
Balarat Reserve	1,134,295	-	-	-	1,134,295	-
Contingency Reserve	8,468,993	-	(1,675,266)	-	6,793,727	-
Total Expenditures/Reserves	\$ 30,454,274	71.00	\$ (5,155,000)	(5.95)	\$ 25,299,274	65.05

FOOD SERVICES FUND

The Food Services Fund is used to record financial transactions related to food services operations at all schools and ancillary facilities. It is supported by revenues from sales, federal reimbursement on students' meals (including free and reduced), and the rest from reserves and interest income.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$ 7,537,610	-	\$ 128,158	-	\$ 7,665,768	-
Interest on Investments - Based on projected cash flows	75,000	-	(65,000)	-	10,000	-
Revenue from Sales - Based on projected sales of Food	4,721,300	-	(47,882)	-	4,673,418	-
Miscellaneous Revenue	25,000	-	15,000	-	40,000	-
State Revenues - State matching funds based on projected lunches and breakfasts served	265,153	-	-	-	265,153	-
Federal Revenues - Based on projected School Lunch Program funding and commodities	16,821,077	-	(496,570)	-	16,324,507	-
Total Revenues	\$ 29,445,140	-	\$ (466,294)	-	\$ 28,978,846	-
	Dollars	FTEs	Dollars	FTEs	Dollars	FTEs
<u>Expenditures/Retained Earnings</u>						
Based on projected expenditures for the Food Services Fund programs	\$ 20,661,324	145.67	\$ 2,963,214	(11.85)	\$ 23,624,538	133.82
Expenditure of Beginning Fund Balance for computer software and equipment, other equipment and operations	2,639,430	-	(235,970)	-	2,403,460	-
Retained Earnings - Working Capital to address future operating and capital needs	6,144,386	-	(3,193,538)	-	2,950,848	-
Total Expenditures/Retained Earnings	\$ 29,445,140	145.67	\$ (466,294)	(11.85)	\$ 28,978,846	133.82

SELF-INSURANCE INTERNAL SERVICE FUND

The Self-Insurance Internal Service Fund is used for payment of worker's compensation, property, general and automobile insurance premiums and related deductibles, and other expenses. The General Fund purchases \$8.2 million of such premiums and related costs, and the remainder is from reserves carried over from prior years.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$ 6,999,597	-	\$ (99,597)	-	\$ 6,900,000	-
Transfer from General Fund	7,843,472	-	(1,001,060)	-	6,842,412	-
Total Revenues	\$ 14,843,069	-	\$ (1,100,657)	-	\$ 13,742,412	-
Expenditures/Reserves						
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Liability insurance premiums and deductibles	\$ 650,000	-	\$ (75,000)	-	\$ 575,000	-
Vehicle liability insurance premiums and deductibles	310,000	-	(5,000)	-	305,000	-
Property liability insurance premiums and deductibles	850,000	-	(80,000)	-	770,000	-
Other Insurance and Claims	1,328,000	-	(95,000)	-	1,233,000	-
Worker's compensation premiums and claims expenditures	3,700,000	-	(345,000)	-	3,355,000	-
Various professional services	486,000	-	(134,389)	-	351,611	-
Department salaries and office expenditures	895,105	8.75	(87,067)	(8.75)	808,038	-
Reserves - Anticipated balance to address claims	6,623,964	-	(279,201)	-	6,344,763	-
Total Expenditures/Reserves	\$ 14,843,069	8.75	\$ (1,100,657)	-8.75	\$ 13,742,412	0.00

WAREHOUSE/REPRODUCTION INTERNAL SERVICE FUND

The Warehouse/Reproduction Internal Service Fund is used to account for revenues and expenditures of services provided by the Warehouse and Reproduction/Central Copying to schools and departments throughout the District.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$ 230,949	-	\$ (230,949)	-	\$ -	-
Services Provided to Schools, Departments, etc.	1,749,400	-	(178,440)	-	1,570,960	-
Miscellaneous Revenue	890,000	-	327,999	-	1,217,999	-
Total Revenues	\$ 2,870,349	-	\$ (81,390)	-	\$ 2,788,959	-
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
<u>Expenditures</u>						
Cost of warehouse stock, warehouse and reproduction center staff, together with supporting supplies and equipment	2,870,349	6.84	(81,390)	0.71	2,788,959	7.55
Total Expenditures	\$ 2,870,349	6.84	\$ (81,390)	0.71	\$ 2,788,959	7.55

DEPARTMENT OF TECHNOLOGY SERVICES SERVICE BUREAU INTERNAL SERVICE FUND

The Department of Technology Services Service Bureau provides reimbursable services to departments and schools.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$ 64,512	-	\$ (64,512)	-	\$ -	-
Services Provided to Schools, Departments, etc.	150,000	-	(75,000)	-	75,000	-
Total Revenues	\$ 214,512	-	\$ (139,512)	-	\$ 75,000	-
Expenditures						
Cost related to equipment	214,512	-	(139,512)	-	75,000	-
Total Expenditures	\$ 214,512	-	\$ (139,512)	-	\$ 75,000	-

PRIVATE PURPOSE (TRUST) FUND

Private Purpose (Trust) Fund is used to account for all activities for trust arrangements under which the principal and income benefit individuals, private organizations or other governments. The amounts held in trust for the District's retiree life insurance programs represent the largest portion of the Private Purpose Fund.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
Revenues						
Beginning Balance	\$ 9,114,864	-	\$ (1,991,552)	-	\$ 7,123,312	-
Based on anticipated revenues	3,642,300	-	(1,954,296)	-	1,688,004	-
Total Revenues	\$ 12,757,164	-	\$ (3,945,848)	-	\$ 8,811,316	-
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
Expenditures/Reserves						
Expenditures - for the Private Purpose Fund to benefit individuals, private organizations or other governments	\$ 5,744,575	-	\$ (3,645,898)	-	\$ 2,098,677	-
Reserves - for the Private Purpose Fund to benefit individuals, private organizations or other governments	7,012,589	-	(299,950)	-	6,712,639	-
Total Expenditures and Reserves	\$ 12,757,164	-	\$ (3,945,848)	-	\$ 8,811,316	-

GOVERNMENTAL PERMANENT FUND

The Governmental Permanent Fund is used to account for funds legally restricted to the extent that only earnings and not the principal may be used for purposes that support the District's programs (that is for the benefit of the government, its citizenry, or its component units).

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$ 120,368	-	\$ 1,352	-	\$ 121,720	-
Based on anticipated revenues	2,195	-	55	-	2,250	-
Total Revenues	\$ 122,563	-	\$ 1,407	-	\$ 123,970	-
	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>
<u>Expenditures/Reserves</u>						
Expenditures for the Governmental Permanent Fund to benefit District programs	\$ 38,733	-	\$ 3,268	-	\$ 42,001	-
Reserves for the Governmental Permanent Fund to benefit District programs	83,830	-	(1,861)	-	81,969	-
Total Expenditures/Reserves	\$ 122,563	-	\$ 1,407	-	\$ 123,970	-

STUDENT ACTIVITY FUND

The Student Activity Fund is used as an agency fund to maintain custody of monies held in trust for school sponsored organizations and activities. Each school maintains a separate checking account for these monies.

	<u>Supplemental Budget</u>		<u>Adjustments</u>		<u>Recommended Budget</u>	
	<u>2009-2010</u>	<u>FTEs</u>	<u>Dollars</u>	<u>FTEs</u>	<u>2010-2011</u>	<u>FTEs</u>
<u>Revenues</u>						
Beginning Balance	\$ 1,870,501	-	\$ -	-	\$ 1,870,501	-
Based on anticipated revenues	4,800,000	-	-	-	4,800,000	-
Total Revenues	\$ 6,670,501	-	\$ -	-	\$ 6,670,501	-
<u>Expenditures/Reserves</u>						
Expenditures for school sponsored organizations and activities.	\$ 4,800,000	-	\$ -	-	\$ 4,800,000	-
Reserves anticipated balance for carry forward	1,870,501	-	-	-	1,870,501	-
Total Expenditures/Reserves	\$ 6,670,501	-	\$ -	-	\$ 6,670,501	-

STUDENT BASED BUDGETING

	Allocations adjusted in Fall based on actual enrollment	Per Pupil or Program Based	Allocation					Student Enrollment Projections (that drive the allocation)							
			ES	K8	MS	6-12	HS	Student Literacy Development	K-12 (K=1.0)	ECE-12 (ECE=1.0; K=1.0)	Free Lunch (12)	Prior YR FR Lunch K-12 (K=.5)	Other		
SBB - BASE**	x	Per Pupil	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	\$ 3,335	x							
Mild Moderate - FRL**	x	Per Pupil	\$ 334	\$ 334	\$ 334	\$ 334	\$ 334						x		
Mild Moderate - Non FRL**		Per Pupil	\$ 223	\$ 223	\$ 223	\$ 223	\$ 223	x							
Guest Teacher Allocation	x	Per Pupil	\$ 52	\$ 52	\$ 52	\$ 52	\$ 52			x					
Instructional Supplies	x	Per Pupil	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193	x							
Specialized (student) Service Days - Free Lunch** t	x	Per Pupil	\$ 55	\$ 55	\$ 56	\$ 57	\$ 52				x				
Specialized (student) Service Days - All Students** t	x	Per Pupil	\$ 115	\$ 115	\$ 117	\$ 119	\$ 106	x							
Specialized (student) Service Days - Center Program Students**	x	Per Pupil	\$ 13	\$ 13	\$ 14	\$ 14	\$ 11							x	
Free Lunch Supp Funds (At-Risk)**	x	Per Pupil	\$ 268	\$ 268	\$ 303	\$ 303	\$ 303				x				
1998 ML Technology		Per Pupil	\$ 22	\$ 22	\$ 22	\$ 22	\$ 22			x					
1998 ML Library Books		Per Pupil	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6			x					
2003 ML Textbooks*		Per Pupil	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10		x						
2003 ML Arts and Music Supplies		Per Pupil	\$ 7	\$ 7	NA	NA	NA		x						
Title I - (eligible schools)		Per Pupil	\$ 408	\$ 408	\$ 408	\$ 408	\$ 408						x		
Title I High Poverty - (eligible schools)		Per Pupil	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500						x		
Title I - ARRA - (eligible schools)		Per Pupil	\$ 140	\$ 140	\$ 140	\$ 140	\$ 140						x		
Student Literacy Development tt		Per Pupil	\$ 107	\$ 107	\$ 107	\$ 107	\$ 107	x							
Early Childhood Education	x	Program	Based on available resources or tuition		NA	NA	NA							x	
Kinder	x	Program			NA	NA	NA							x	
English Language Learners	x	Program	Based on identified student resource requirements												
Targeted Interventions		Program	These allocations are school and program specific												
Extra Allocations (Table X)		Program	These allocations are school and program specific												
2003 ML Arts and Music Teachers		Both	From .5 - 2.0 FTEs	NA	NA	NA		x							
Small School Subsidy		Program	These allocations are school and program specific												
Gifted and Talented**		Program	.25 FTE for each school (excludes HS)				NA								x

* Additional funds available through centrally managed textbooks funds
** These amounts include the offset adjustment made due to "special" allocations (Table X, small school subsidy, etc.)
t Budget Guidance Manual Minimum allocation is added to the SBB Base - Allocations above the minimum are added to Free Lunch Supplemental Funds
tt Student Literacy Development (formerly facilitators) funded from the 1998 Mill Levy and Title II

2010 - 2011 ENROLLMENT PROJECTIONS BY SCHOOL
(Continued on Schedules C and D)

NOTE 1: *The following resources utilized in the schools are not presented here* : Non-Title Grants, certain special education allocations (itinerant teachers and paraprofessionals), teacher substitutes, Military Science instructors, secondary athletic program resources, secondary school Career Technology Education resources, Safety & Security staff, school carry forward, compensation increases, utilities, building maintenance, food services, student activity funds and Bond Program funds.

Student Counts

SCHOOL NAME	K-12 (K=0.50)	K-12 (K=1.0)	ECE-12 (@ 1.0)	2010 Free Lunch 1-12 (@ 1.0)	Mild Moderate (@ 1.0)	GT / HGT Identified (@ 1.0)	2010 Free and Reduced Lunch %
Elementary Schools							
Amesse	521	570	634	385	32	18	94.8%
Archuleta	641	678	710	425	24	27	85.3%
Asbury	296	321	357	121	14	17	51.3%
Ashley	285	302	334	227	16	5	90.6%
Barnum	384	423	455	293	17	12	91.8%
Barrett	168	194	227	120	12	6	91.8%
Beach Court	269	292	324	207	30	18	95.7%
Bradley	388	425	473	149	24	17	47.7%
Bromwell	291	317	317	19	16	68	10.1%
Brown	432	465	501	236	13	17	61.2%
Carson	359	384	404	65	13	80	24.6%
Castro	552	610	674	437	28	29	97.4%
Cheltenham	410	452	516	339	25	8	96.8%
Colfax	300	326	390	248	34	17	95.3%
College View	344	377	441	269	17	12	96.4%
Columbian	253	275	323	206	12	16	94.5%
Columbine	253	275	308	205	25	11	93.8%
Cory	379	411	451	26	24	107	9.3%
Cowell	439	481	545	365	30	13	96.8%
Denison	296	324	434	105	43	63	51.2%
Doull	399	447	511	292	29	16	92.6%
Eagleton	341	378	410	260	26	16	96.2%
Edison	482	519	559	136	22	115	37.8%
Ellis	426	473	569	297	28	25	88.6%
Fairview	199	229	261	165	13	10	97.6%
Force	387	423	489	295	28	6	95.5%
Ford	545	601	669	411	30	13	93.6%

2010 - 2011 ENROLLMENT PROJECTIONS BY SCHOOL
(Continued on Schedules C and D)

NOTE 1: *The following resources utilized in the schools are not presented here* : Non-Title Grants, certain special education allocations (itinerant teachers and paraprofessionals), teacher substitutes, Military Science instructors, secondary athletic program resources, secondary school Career Technology Education resources, Safety & Security staff, school carry forward, compensation increases, utilities, building maintenance, food services, student activity funds and Bond Program funds.

Student Counts

SCHOOL NAME	K-12 (K=0.50)	K-12 (K=1.0)	ECE-12 (@ 1.0)	2010 Free Lunch 1-12 (@ 1.0)	Mild Moderate (@ 1.0)	GT / HGT Identified (@ 1.0)	2010 Free and Reduced Lunch %
Garden Place	296	327	359	236	17	3	96.9%
Godsman	346	376	440	264	24	20	94.4%
Goldrick	489	534	598	392	35	20	94.6%
Greenlee	392	430	496	331	53	20	0.0%
Green School	196	222	254	-	19	25	0.0%
Green Valley	532	578	642	294	34	26	76.0%
Gust	430	480	608	296	27	38	89.1%
Harrington	383	415	463	302	48	10	93.7%
Holm	469	514	546	305	31	19	80.9%
Johnson	316	351	383	234	19	5	94.2%
Kaiser	238	266	314	143	24	20	77.6%
Knapp	524	580	644	420	37	25	98.4%
Knight	275	300	332	184	14	15	88.8%
Lincoln	252	277	337	93	16	23	44.3%
Lowry	441	491	527	131	26	74	41.1%
Marrama	432	490	522	222	34	24	77.9%
Maxwell	501	530	594	370	25	25	90.8%
McGlone	408	458	522	325	34	7	96.5%
McKinley-Thatcher	212	228	244	98	13	22	57.9%
McMeen	566	621	669	376	44	25	83.3%
Montclair	416	450	467	221	22	40	64.7%
Munroe	467	511	559	383	36	30	97.7%
MSLA	186	216	216	131	3	10	93.3%
Newlon	475	530	562	345	17	7	93.7%
Oakland	422	468	517	303	26	11	90.8%
Palmer	267	299	335	128	24	25	56.9%
Polaris @ Ebert	321	333	333	25	15	250	11.3%
Sabin	484	534	598	305	33	12	81.4%

2010 - 2011 ENROLLMENT PROJECTIONS BY SCHOOL
(Continued on Schedules C and D)

NOTE 1: *The following resources utilized in the schools are not presented here* : Non-Title Grants, certain special education allocations (itinerant teachers and paraprofessionals), teacher substitutes, Military Science instructors, secondary athletic program resources, secondary school Career Technology Education resources, Safety & Security staff, school carry forward, compensation increases, utilities, building maintenance, food services, student activity funds and Bond Program funds.

Student Counts

SCHOOL NAME	K-12 (K=0.50)	K-12 (K=1.0)	ECE-12 (@ 1.0)	2010 Free Lunch 1-12 (@ 1.0)	Mild Moderate (@ 1.0)	GT / HGT Identified (@ 1.0)	2010 Free and Reduced Lunch %
Samuels	480	530	610	277	38	27	72.5%
Sandoval	242	269	377	91	12	31	47.7%
Schenck	569	623	687	436	35	22	94.1%
Schmitt	323	359	423	225	19	12	94.2%
Smith	367	404	486	284	24	10	90.6%
Southmoor	432	468	504	83	27	110	28.2%
Steck	308	338	358	13	18	39	9.4%
Stedman	345	382	430	263	25	15	90.7%
Steele	407	446	506	45	34	60	13.5%
Swansea	456	501	565	356	30	12	95.8%
Teller	345	370	406	103	11	46	41.2%
Traylor	504	540	588	203	49	25	59.6%
University Park	402	439	509	91	24	47	27.3%
Valdez	223	248	352	173	14	16	89.4%
Valverde	365	402	434	292	21	8	97.1%
Westerly Creek	380	480	632	22	24	40	8.3%
Elementary Schools Total	26,923	29,580	33,234	16,117	1,779	2,113	
K-8 Schools							
Bryant-Webster	399	425	457	284	32	30	94.6%
Centennial	519	549	581	333	63	60	79.6%
Cole	560	597	646	469	55	30	94.8%
Fairmont	308	337	385	243	41	30	93.6%
Gilpin	207	233	313	163	33	6	93.6%
Grant Ranch	648	681	717	226	70	75	46.4%
Greenwood	686	732	764	470	32	64	92.2%
Horace Mann	622	664	712	517	54	38	94.2%
Howell	718	754	818	547	43	40	91.8%
Moore	400	431	447	257	33	40	78.5%

2010 - 2011 ENROLLMENT PROJECTIONS BY SCHOOL
(Continued on Schedules C and D)

NOTE 1: *The following resources utilized in the schools are not presented here* : Non-Title Grants, certain special education allocations (itinerant teachers and paraprofessionals), teacher substitutes, Military Science instructors, secondary athletic program resources, secondary school Career Technology Education resources, Safety & Security staff, school carry forward, compensation increases, utilities, building maintenance, food services, student activity funds and Bond Program funds.

Student Counts

SCHOOL NAME	K-12 (K=0.50)	K-12 (K=1.0)	ECE-12 (@ 1.0)	2010 Free Lunch 1-12 (@ 1.0)	Mild Moderate (@ 1.0)	GT / HGT Identified (@ 1.0)	2010 Free and Reduced Lunch %
Park Hill	460	497	517	150	24	24	37.5%
Place	770	815	863	634	66	40	94.5%
Roberts	641	716	796	81	35	52	15.5%
Slavens	476	504	524	29	32	50	9.2%
Waller	867	926	978	382	52	80	60.0%
Whittier	252	271	304	199	27	14	91.7%
Kunsmiller	635	660	660	403	69	65	80.9%
K-8 Schools Total	9,168	9,792	10,482	5,387	762	738	
Middle Schools							
Grant	370	370	370	268	34	56	81.3%
Hamilton	964	964	964	347	69	440	44.4%
Henry	897	897	897	541	109	215	73.8%
Hill	825	825	825	409	84	225	56.5%
Kepner	1,049	1,049	1,049	945	106	127	97.0%
Lake	463	463	463	407	78	55	95.6%
Merrill	570	570	570	419	49	73	79.1%
Morey	742	742	742	297	49	476	50.1%
Noel	731	731	731	606	67	89	93.7%
Rishel	120	120	120	102	28	20	95.4%
Skinner	305	305	305	228	48	46	85.7%
Smiley	305	305	305	227	45	63	83.1%
Middle Schools Total	7,341	7,341	7,341	4,796	764	1,885	
6-12 Schools							
DCIS	628	628	628	209	21	160	43.6%
King	1,131	1,131	1,131	749	92	65	79.9%
Randolph	863	863	863	781	70	50	96.9%
School of Arts	1,055	1,055	1,055	86	31	243	11.0%

2010 - 2011 ENROLLMENT PROJECTIONS BY SCHOOL
(Continued on Schedules C and D)

NOTE 1: *The following resources utilized in the schools are not presented here* : Non-Title Grants, certain special education allocations (itinerant teachers and paraprofessionals), teacher substitutes, Military Science instructors, secondary athletic program resources, secondary school Career Technology Education resources, Safety & Security staff, school carry forward, compensation increases, utilities, building maintenance, food services, student activity funds and Bond Program funds.

Student Counts

SCHOOL NAME	K-12 (K=0.50)	K-12 (K=1.0)	ECE-12 (@ 1.0)	2010 Free Lunch 1-12 (@ 1.0)	Mild Moderate (@ 1.0)	GT / HGT Identified (@ 1.0)	2010 Free and Reduced Lunch %
6-12 Schools Total	3,677	3,677	3,677	1,825	214	518	
High Schools							
A Lincoln	1,930	1,930	1,930	1,561	191	-	91.4%
East	2,130	2,130	2,130	606	155	-	34.7%
G Washington	1,491	1,491	1,491	636	110	-	51.0%
J F Kennedy	1,090	1,090	1,090	551	124	-	61.5%
Manual	350	350	350	267	39	-	80.5%
Montbello	1,683	1,683	1,683	1,259	181	-	84.5%
North	943	943	943	689	121	-	84.2%
South	1,334	1,334	1,334	835	122	-	70.6%
T Jefferson	1,027	1,027	1,027	356	115	-	42.4%
West	724	724	724	560	84	-	85.2%
High Schools Total	12,702	12,702	12,702	7,320	1,240	-	
GRAND TOTAL	59,811	63,092	67,436	35,445	4,760	5,254	

SCHEDULE C

2010 - 2011 STUDENT BASED BUDGETS BY SCHOOL
(Continued from Schedule B)

Fiscal Year 2010-2011

SCHOOL NAME	SBB - BASE	Mild / Moderate	Early Childhood Education	Title I / ARRA	Kinder	Instructional Supplies	Specialized (student) Service Days	Guest Teachers	English Language Learners	Student Literacy Development	2003 ML (Excluding Kinder)	Extra Allocations (Table X)	Extra Allocations (Table X)	Free Lunch Supp Funds (At-Risk)	Small School Subsidy	1998 ML (Excluding Facilitator)	Gifted and Talented
Elementary Schools																	
Amesse	1,737,535	171,017	357,906	337,280	181,766	100,553	66,254	32,968	103,824	55,747	75,634	-	-	120,271	-	17,752	18,196
Archuleta	2,137,735	203,660	178,954	305,236	181,766	123,713	66,254	36,920	151,035	68,587	143,414	-	-	162,887	-	19,880	19,051
Asbury	987,160	82,880	177,795	-	90,884	57,128	44,169	18,564	114,934	31,672	71,401	-	-	41,158	-	9,996	18,101
Ashley	950,475	89,857	178,954	185,600	90,884	55,005	44,169	17,368	54,581	30,495	71,078	-	-	59,995	5,133	9,352	16,919
Barnum	1,280,640	124,704	89,477	257,280	136,324	74,112	44,169	23,660	73,863	41,088	73,135	-	-	101,437	-	12,740	17,626
Barrett	560,280	65,944	182,209	115,200	90,884	32,424	44,169	11,804	119,978	17,976	36,270	100,000	-	16,800	33,239	6,356	16,486
Beach Court	897,115	98,916	178,954	172,800	90,884	51,917	44,169	16,848	44,496	28,783	70,908	-	-	37,671	7,928	9,072	17,047
Bradley	1,293,980	98,916	268,430	-	90,884	74,884	44,169	24,596	117,605	41,516	73,169	-	156,888	20,860	-	13,244	16,486
Bromwell	970,485	66,982	-	-	90,882	56,163	44,169	16,484	32,972	31,137	71,333	-	-	3,825	-	8,876	19,580
Brown	1,440,720	65,944	177,795	-	136,324	83,376	66,254	26,052	75,140	46,224	73,849	-	156,888	33,040	-	14,028	16,486
Carson	1,197,265	89,825	88,319	-	90,882	69,287	44,169	21,008	65,944	38,413	72,472	-	-	51,055	-	11,312	24,086
Castro	1,840,920	182,814	178,953	388,480	181,766	106,536	66,254	35,048	235,898	59,064	109,286	-	-	169,886	-	18,872	19,241
Cheltenham	1,367,350	135,497	356,362	273,920	181,766	79,130	66,254	26,832	84,839	43,870	73,628	100,000	-	92,538	-	14,448	17,246
Coffax	1,000,500	131,888	268,430	193,280	90,884	57,900	44,169	20,280	37,970	32,100	71,486	-	-	39,950	-	10,920	16,714
College View	1,147,240	113,564	357,906	238,080	136,324	66,392	44,169	22,932	176,254	36,808	72,353	-	-	88,290	-	12,348	17,626
Columbian	843,755	82,948	268,430	163,840	90,884	48,829	44,169	16,796	29,961	27,071	70,619	-	-	59,197	-	9,044	18,006
Columbine	843,755	98,916	182,209	164,480	90,884	48,829	44,169	16,016	120,867	27,071	70,619	-	-	43,157	-	8,624	16,988
Cory	1,263,965	98,916	135,373	-	90,882	73,147	44,169	23,452	-	40,553	72,931	-	-	4,805	-	12,628	19,251
Cowell	1,464,065	145,072	178,953	291,200	181,766	84,727	66,254	28,340	92,849	46,973	74,121	-	-	104,326	-	15,260	17,721
Denison	987,160	164,860	134,215	-	90,884	57,128	44,169	22,568	116,121	31,672	71,452	-	98,916	14,700	-	12,152	16,486
Doull	1,330,665	129,936	268,430	254,720	90,884	77,007	44,169	26,572	70,601	42,693	73,543	-	-	108,606	-	14,308	18,006
Eagleton	1,137,235	112,451	178,954	226,560	136,324	65,813	44,169	21,320	58,735	36,487	72,370	100,000	-	89,707	-	11,480	18,006
Edison	1,607,470	127,688	135,373	-	136,324	93,026	66,254	29,068	76,326	51,574	74,767	-	-	40,030	-	15,652	27,411
Ellis	1,420,710	136,845	268,430	268,200	136,324	82,218	66,254	29,588	263,832	45,582	73,985	-	-	86,295	-	15,932	18,861
Fairview	663,665	65,944	178,954	128,640	90,884	38,407	44,169	13,572	179,903	21,293	36,865	-	-	23,100	21,885	7,308	16,486
Force	1,290,645	127,260	274,939	268,800	136,324	74,691	44,169	25,428	71,491	41,409	73,135	-	-	102,412	-	13,692	17,056
Ford	1,817,575	178,145	370,539	353,920	181,766	105,185	66,254	34,788	115,690	58,315	76,161	100,000	-	131,759	-	18,732	17,721
Garden Place	987,160	97,865	178,954	199,680	90,884	57,128	44,169	18,668	51,615	31,672	71,503	-	-	67,584	-	10,052	16,771
Godsman	1,153,910	113,455	357,906	228,480	136,324	66,778	44,169	22,880	62,591	37,022	72,336	-	-	82,268	-	12,320	18,386
Goldrick	1,630,815	160,329	178,953	335,360	181,766	94,377	66,254	31,096	197,929	52,323	75,022	-	-	118,852	-	16,744	18,386
Greenlee	1,307,320	197,832	274,939	-	136,326	75,656	44,169	25,792	190,306	41,944	73,254	100,000	-	46,340	-	13,888	16,486
Green School	653,660	65,944	89,477	-	90,884	37,828	44,169	13,208	86,709	20,972	36,746	-	-	-	-	7,112	16,486
Green Valley	1,774,220	163,480	178,953	241,668	181,766	102,676	66,254	33,384	111,626	56,924	75,770	100,000	-	112,176	-	17,976	18,956
Gust	1,434,050	138,403	715,812	214,268	181,766	82,990	66,254	31,616	111,330	46,010	74,104	-	-	86,539	-	17,024	20,096
Harrington	1,277,305	164,860	268,430	256,000	136,324	73,919	44,169	24,076	78,610	40,981	72,999	-	-	60,095	-	12,964	16,784
Holm	1,564,115	146,656	134,215	219,748	136,324	90,517	66,254	28,392	129,722	50,183	74,682	-	-	94,108	-	15,288	18,291
Johnson	1,053,860	103,546	178,954	219,520	136,324	60,988	44,169	19,916	69,413	33,812	71,911	-	-	69,403	-	10,724	16,961
Kaiser	793,730	98,916	268,430	111,792	90,884	45,934	44,169	16,328	119,978	25,466	70,466	-	-	20,020	-	8,792	16,486
Knapp	1,747,540	174,128	268,430	357,120	181,766	101,132	66,254	33,488	131,708	56,068	75,804	-	-	132,416	-	18,032	18,861
Knight	917,125	88,409	178,954	134,260	45,442	53,075	44,169	17,264	114,045	29,425	71,044	100,000	-	58,658	-	9,296	17,911
Lincoln	840,420	65,944	44,738	-	45,442	48,636	44,169	17,524	65,944	26,964	70,653	-	32,972	13,020	29,850	9,436	16,486
Lowry	1,470,735	117,692	89,862	-	136,324	85,113	66,254	27,404	112,562	47,187	74,291	-	-	34,471	-	14,756	23,249
Marrama	1,440,720	133,632	178,954	210,432	181,766	83,376	66,254	27,144	116,373	46,224	74,274	-	-	68,234	-	14,616	18,766
Maxwell	1,670,835	162,228	268,430	304,640	90,884	96,693	66,254	30,888	94,332	53,607	74,954	-	-	131,675	-	16,632	18,861

SCHEDULE C

2010 - 2011 STUDENT BASED BUDGETS BY SCHOOL
(Continued from Schedule B)

Fiscal Year 2010-2011

SCHOOL NAME	SBB - BASE	Mild / Moderate	Early Childhood Education	Title I / ARRA	Kinder	Instructional Supplies	Specialized (student) Service Days	Guest Teachers	English Language Learners	Student Literacy Development	2003 ML (Excluding Kinder)	Extra Allocations (Table X)	Extra Allocations (Table X)	Free Lunch Supp Funds (At-Risk)	Small School Subsidy	1998 ML (Excluding Facilitator)	Gifted and Talented
McGlonc	1,360,680	134,718	357,906	285,440	181,764	78,744	66,254	27,144	90,475	43,656	73,730	100,000	-	88,226	-	14,616	17,151
McKinley-Thatcher	707,020	65,944	89,476	-	45,442	40,916	44,169	12,688	81,073	22,684	69,820	-	-	13,720	20,678	6,832	16,486
McMeen	1,887,610	178,499	268,430	283,864	181,766	109,238	66,254	34,788	222,620	60,562	109,473	-	-	122,484	-	18,732	18,861
Montclair	1,387,360	119,396	92,732	79,734	136,324	80,288	66,254	24,284	95,311	44,512	73,594	-	-	57,616	-	13,076	20,069
Munroe	1,557,445	154,757	134,215	326,400	136,324	90,131	66,254	29,068	144,761	49,969	74,631	100,000	-	113,305	-	15,652	19,336
MSLA	620,310	65,944	-	80,000	90,884	35,898	44,169	11,232	-	19,902	36,644	-	-	18,340	-	6,048	16,486
Newlon	1,584,125	155,320	178,954	302,080	181,766	91,675	66,254	29,224	106,493	50,825	74,954	-	-	102,281	-	15,736	17,151
Oakland	1,407,370	136,619	271,686	278,400	181,766	81,446	66,254	26,884	61,997	45,154	73,900	100,000	-	98,693	-	14,476	17,531
Palmer	890,445	98,916	177,795	-	136,326	51,531	44,169	17,420	65,944	28,569	71,027	-	-	18,985	-	9,380	16,605
Polaris @ Ebert	1,070,535	74,047	-	-	45,442	61,953	44,169	17,316	-	34,347	71,605	-	-	6,191	-	9,324	36,460
Sabin	1,614,140	131,888	178,953	224,680	181,766	93,412	66,254	31,096	123,769	51,788	75,022	-	131,888	42,700	-	16,744	16,486
Samuels	1,600,800	145,668	402,644	206,048	181,766	92,640	66,254	31,720	205,118	51,360	74,954	-	-	80,232	-	17,080	19,051
Sandoval	807,070	65,944	89,477	-	90,884	46,706	44,169	19,604	41,233	25,894	70,517	-	98,916	12,740	-	10,556	16,486
Schenck	1,897,615	186,272	268,430	355,840	181,766	109,817	66,254	35,724	240,348	60,883	109,507	-	-	157,278	-	19,236	18,576
Schmitt	1,077,205	105,773	268,430	218,880	136,324	62,339	44,169	21,996	145,127	34,561	72,047	-	-	67,246	-	11,844	17,626
Smith	1,223,945	118,693	453,892	227,200	136,324	70,831	44,169	25,272	50,429	39,269	72,812	275,000	-	96,299	-	13,608	17,436
Southmoor	1,440,720	105,921	89,862	-	90,882	83,376	66,254	26,208	117,881	46,224	73,900	-	-	18,409	-	14,112	23,164
Steck	1,027,180	65,944	88,319	-	90,882	59,444	44,169	18,616	32,972	32,956	71,690	-	-	1,820	3,742	10,024	16,486
Stedman	1,150,575	111,678	178,953	199,040	136,326	66,585	44,169	22,360	97,091	36,915	72,438	175,000	-	82,270	-	12,040	17,911
Steele	1,357,345	131,888	178,567	-	90,882	78,551	66,254	26,312	32,972	43,549	73,526	-	-	6,300	-	14,168	16,486
Swansea	1,520,760	150,195	313,168	307,840	136,324	88,008	66,254	29,380	124,589	48,792	74,461	-	-	103,319	-	15,820	17,626
Teller	1,150,575	92,697	177,795	-	90,882	66,585	44,169	21,112	78,700	36,915	72,234	-	-	38,185	-	11,368	20,856
Traylor	1,680,840	164,860	223,692	-	90,884	97,272	66,254	30,576	81,962	53,928	75,124	-	-	40,404	-	16,464	17,443
University Park	1,340,670	100,430	135,373	-	90,882	77,586	66,254	26,468	117,881	43,014	73,407	-	-	18,739	-	14,252	18,785
Valdez	743,705	65,944	178,953	170,388	90,884	43,039	44,169	18,304	61,701	23,861	70,160	-	65,944	24,220	-	9,856	16,486
Valverde	1,217,275	120,689	89,477	252,800	136,324	70,445	44,169	22,568	130,566	39,055	72,778	-	-	98,682	-	12,152	17,246
Westerly Creek	1,267,300	98,916	529,139	-	363,529	73,340	44,169	32,864	65,944	40,660	74,104	-	-	3,080	38,634	17,696	16,486
Elementary Schools Total	89,788,205	8,532,268	14,885,952	11,419,118	9,133,745	5,196,139	3,820,634	1,728,168	7,147,459	2,880,761	5,217,856	1,450,000	742,412	4,575,380	161,089	930,552	1,301,885
K-8 Schools																	
Bryant-Webster	1,330,665	131,888	89,477	266,240	90,884	77,007	44,169	23,764	60,811	42,693	73,169	-	-	93,562	-	12,796	19,285
Centennial	1,730,865	230,804	178,954	245,828	90,884	100,167	66,254	30,212	121,164	55,533	75,277	-	-	51,727	-	16,268	16,908
Cole	1,867,600	197,832	271,686	348,800	136,324	108,080	66,254	33,592	226,813	59,920	109,065	525,000	-	152,409	-	18,088	18,948
Fairmont	1,027,180	131,888	268,430	207,360	90,884	59,444	44,169	20,020	63,481	32,956	71,673	-	-	34,020	26,976	10,780	16,486
Gilpin	690,345	131,888	89,477	158,720	45,442	39,951	44,169	16,276	85,226	22,149	69,905	-	65,944	22,820	26,577	8,764	16,486
Grant Ranch	2,161,080	263,776	177,795	-	136,324	125,064	66,254	37,284	186,811	69,336	143,465	-	-	31,640	-	20,076	16,486
Greenwood	2,287,810	223,241	178,954	432,000	181,766	132,398	66,254	39,728	204,772	73,402	144,332	-	-	166,371	-	21,392	22,566
Horace Mann	2,074,370	203,752	268,430	393,600	136,324	120,046	66,254	37,024	89,882	66,554	143,176	475,000	-	190,529	-	19,936	20,096
Howell	2,394,530	233,263	357,906	408,960	136,324	138,574	73,615	42,536	287,966	76,826	144,706	-	-	205,899	-	22,904	20,286
Moore	1,334,000	131,888	89,476	170,428	90,884	77,200	66,254	23,244	153,543	42,800	73,271	-	-	35,980	25,829	12,516	16,486
Park Hill	1,534,100	121,783	88,319	-	181,765	88,780	66,254	26,884	76,029	49,220	74,393	-	-	59,786	-	14,476	18,766
Place	2,567,950	252,518	178,953	494,720	181,766	148,610	73,615	44,876	435,214	82,390	145,743	500,000	-	251,892	-	24,164	20,286
Roberts	2,137,735	153,932	180,497	-	272,647	123,713	66,254	41,392	32,972	68,587	144,060	-	-	42,562	-	22,288	21,426
Slavens	1,587,460	131,888	88,319	-	90,882	91,868	66,254	27,248	-	50,932	74,512	-	-	4,060	-	14,672	16,486
Waller	2,891,445	251,061	179,340	-	90,884	167,331	73,615	50,856	100,948	92,769	147,630	-	-	162,287	-	27,384	24,086

SCHEDULE C

2010 - 2011 STUDENT BASED BUDGETS BY SCHOOL
(Continued from Schedule B)

Fiscal Year 2010-2011

SCHOOL NAME	SBB - BASE	Mild / Moderate	Early Childhood Education	Title I / ARRA	Kinder	Instructional Supplies	Specialized (student) Service Days	Guest Teachers	English Language Learners	Student Literacy Development	2003 ML (Excluding Kinder)	Extra Allocations (Table X)	Extra Allocations (Table X)	Free Lunch Supp Funds (At-Risk)	Small School Subsidy	1998 ML (Excluding Facilitator)	Gifted and Talented
Whittier	840,420	98,916	182,209	139,240	90,884	48,636	44,169	15,808	65,944	26,964	70,551	-	-	27,860	14,231	8,512	16,486
Kunsmiller	2,117,725	230,804	-	313,476	90,884	122,555	66,254	34,320	212,025	67,945	143,108	-	131,888	56,420	-	18,480	16,486
K-8 Schools Total	30,575,280	3,121,122	2,868,222	3,579,372	2,135,752	1,769,424	1,060,061	545,064	2,403,601	980,976	1,848,036	1,500,000	197,832	1,589,824	93,613	293,496	318,055
Middle Schools																	
Grant	1,217,669	102,793	-	166,592	-	71,410	88,338	19,240	28,478	39,590	3,700	-	-	33,618	61,409	10,360	17,699
Hamilton	3,214,940	262,480	-	-	-	186,052	132,507	50,128	-	103,148	9,640	-	-	131,846	-	26,992	58,286
Henry	2,940,366	329,720	-	369,900	-	173,121	132,507	46,644	40,343	95,979	8,970	-	263,776	39,493	-	25,116	16,486
Hill	2,745,638	263,776	-	-	-	159,225	132,507	42,900	35,894	88,275	8,250	-	-	171,954	-	23,100	35,253
Kepner	3,498,415	346,925	-	644,480	-	202,457	147,230	54,548	330,340	112,243	10,490	-	-	344,130	-	29,372	28,551
Lake	1,517,714	263,776	-	347,520	-	89,359	88,338	24,076	49,539	49,541	4,630	-	197,832	29,711	-	12,964	16,486
Merrill	1,900,950	177,171	-	227,420	-	110,010	103,061	29,640	266,739	60,990	5,700	-	-	130,010	-	15,960	23,421
Morey	2,474,570	206,758	-	-	-	143,206	117,784	38,584	-	79,394	7,420	-	-	96,429	-	20,776	61,706
Noel	2,437,885	239,048	-	444,160	-	141,083	117,784	38,012	67,930	78,217	7,310	100,000	-	205,765	-	20,468	24,941
Rishel	393,360	98,916	-	216,268	-	23,160	88,338	6,240	13,349	12,840	1,200	-	-	7,446	-	3,360	16,486
Skinner	999,790	164,860	-	172,160	-	58,865	88,338	15,860	18,689	32,635	3,050	-	-	16,644	45,170	8,540	16,486
Smiley	999,790	131,888	-	161,112	-	58,865	88,338	15,860	-	32,635	3,050	100,000	222,832	16,571	75,172	8,540	16,486
Middle Schools Total	24,341,087	2,588,111	-	2,749,612	-	1,416,813	1,325,070	381,732	851,301	785,487	73,410	200,000	684,440	1,223,617	181,751	205,548	332,287
6-12 Schools																	
DCIS	2,093,536	123,636	-	-	-	121,204	117,784	32,656	-	67,196	6,280	-	-	41,792	44,862	17,584	24,876
King	3,771,885	352,446	-	512,418	-	218,283	161,953	58,812	50,726	121,017	11,310	-	-	289,778	-	31,668	22,661
Randolph	2,878,105	285,245	-	495,360	-	166,559	132,507	44,876	62,294	92,341	8,630	-	-	275,514	-	24,164	21,236
School of Arts	3,515,260	98,916	-	-	-	203,615	161,953	54,860	-	112,885	10,550	-	263,776	6,278	-	29,540	16,486
6-12 Schools Total	12,258,786	860,243	-	1,007,778	-	709,661	574,197	191,204	113,020	393,439	36,770	-	263,776	613,362	44,862	102,956	85,259
High Schools																	
A Lincoln	6,436,550	626,194	-	1,111,680	-	372,490	176,676	100,360	223,253	206,510	19,300	-	-	666,979	-	54,040	-
East	7,103,550	557,130	-	-	-	411,090	176,676	110,760	-	227,910	21,300	-	-	428,244	-	59,640	-
G Washington	4,888,676	385,049	-	-	-	287,763	161,953	77,532	-	159,537	14,910	-	197,832	189,080	-	41,748	-
J F Kennedy	3,469,304	362,692	-	-	-	210,370	161,953	56,680	-	116,630	10,900	-	263,776	41,963	-	30,520	-
Manual	1,113,350	131,888	-	156,160	-	67,550	88,338	18,200	9,789	37,450	3,500	-	-	19,491	262,433	9,800	-
Montbello	5,612,805	533,040	-	911,360	-	324,819	176,676	87,516	37,080	180,081	16,830	-	-	541,232	-	47,124	-
North	3,107,293	362,692	-	513,280	-	181,999	132,507	49,036	18,391	100,901	9,430	100,000	-	200,898	25,992	26,404	-
South	4,448,890	401,933	-	538,136	-	257,462	161,953	69,368	444,541	142,738	13,340	-	-	305,224	-	37,352	-
T Jefferson	3,380,919	329,720	-	-	-	198,211	161,953	53,404	-	109,889	10,270	-	-	100,817	20,789	28,756	-
West	2,387,558	230,804	-	433,920	-	139,732	103,061	37,648	17,205	77,468	7,240	100,000	-	158,745	63,878	20,272	-
High Schools Total	41,948,895	3,921,142	-	3,664,536	-	2,451,486	1,501,746	660,504	750,259	1,359,114	127,020	200,000	461,608	2,652,673	373,092	355,656	-
GRAND TOTAL	198,912,253	19,022,886	17,754,174	22,420,416	11,269,497	11,543,523	8,281,708	3,506,672	11,265,640	6,399,777	7,303,092	3,350,000	2,350,068	10,654,856	854,407	1,888,208	2,037,486

SCHEDULE D

2010 - 2011 STUDENT BASED BUDGETS

Fiscal Year 2010-2011

SCHOOL NAME	[A]	[B]	[C]	[D] = [C - B]	[E]	[F] = [A + D + E]
	Total SBB, before New Money	Total Hurdle	Total New Money, BEFORE offsets	Total New Money, AFTER offsets	Total New Money, NOT SUBJECT to offsets	Total SBB + Total New Money, after offsets
Elementary Schools						
Amesse	3,269,493	-	107,210	107,210	-	3,376,703
Archuleta	3,588,396	-	210,696	210,696	-	3,799,092
Asbury	1,703,073	-	42,769	42,769	-	1,745,842
Ashley	1,802,169	5,133	57,696	52,561	-	1,859,865
Barnum	2,229,938	-	120,317	120,317	-	2,350,255
Barrett	1,334,089	59,480	15,930	-	100,000	1,450,019
Beach Court	1,739,302	18,968	28,206	9,252	-	1,767,508
Bradley	2,282,139	156,888	53,488	-	-	2,335,627
Bromwell	1,401,828	5,766	11,060	5,297	-	1,412,888
Brown	2,311,808	156,888	100,312	-	-	2,412,120
Carson	1,790,601	-	73,436	73,436	-	1,864,037
Castro	3,397,659	-	195,359	195,359	-	3,593,018
Cheltenham	2,731,261	-	82,419	82,419	100,000	2,913,680
Colfax	1,977,766	33,242	38,705	5,458	-	2,016,471
College View	2,430,896	-	99,390	99,390	-	2,530,286
Columbian	1,724,668	-	48,881	48,881	-	1,773,549
Columbine	1,745,420	16,190	31,164	14,959	-	1,776,584
Cory	1,865,623	10,514	14,449	3,930	-	1,880,072
Cowell	2,691,010	-	100,617	100,617	-	2,791,627
Denison	1,843,058	184,645	19,425	-	-	1,862,483
Doull	2,449,874	-	100,266	100,266	-	2,550,140
Eagleton	2,141,249	-	68,362	68,362	100,000	2,309,611
Edison	2,387,304	-	93,659	93,659	-	2,480,963
Ellis	2,828,037	-	85,019	85,019	-	2,913,056
Fairview	1,509,005	27,358	22,070	-	-	1,531,075
Force	2,471,425	-	90,026	90,026	-	2,561,451
Ford	3,371,867	-	154,683	154,683	100,000	3,626,550
Garden Place	1,856,955	-	66,750	66,750	-	1,923,705
Godsman	2,347,078	-	61,747	61,747	-	2,408,825
Goldrick	3,063,893	-	94,313	94,313	-	3,158,206
Greenlee	2,378,833	110,416	65,419	-	100,000	2,544,252
Green School	1,160,820	41,317	2,375	-	-	1,163,195
Green Valley	3,030,751	-	105,078	105,078	100,000	3,235,829
Gust	3,132,066	-	88,196	88,196	-	3,220,262
Harrington	2,469,829	39,602	57,687	18,113	-	2,527,516
Holm	2,667,542	-	100,953	100,953	-	2,768,495
Johnson	2,014,781	-	74,720	74,720	-	2,089,501
Kaiser	1,709,794	25,307	21,597	-	-	1,731,391
Knapp	3,244,516	-	118,231	118,231	-	3,362,747
Knight	1,722,289	-	56,788	56,788	100,000	1,879,077
Lincoln	1,355,425	69,015	16,773	-	-	1,372,198

SCHEDULE D

2010 - 2011 STUDENT BASED BUDGETS

SCHOOL NAME	Total SBB, before New Money	Total Hurdle	Total New Money, BEFORE offsets	Total New Money, AFTER offsets	Total New Money, NOT SUBJECT to offsets	Total SBB + Total New Money, after offsets
Lowry	2,256,584	1,666	43,316	41,670	-	2,299,900
Marrama	2,619,587	-	41,178	41,178	-	2,660,765
Maxwell	2,935,351	-	145,562	145,562	-	3,080,913
McGlone	2,774,283	-	46,221	46,221	100,000	2,920,504
McKinley-Thatcher	1,222,314	34,140	14,634	-	-	1,236,948
McMeen	3,477,323	-	85,858	85,858	-	3,563,181
Montclair	2,201,779	5,104	88,771	83,711	-	2,290,550
Munroe	2,826,844	-	85,404	85,404	100,000	3,012,248
MSLA	1,028,139	19,351	17,718	-	-	1,045,857
Newlon	2,812,816	-	144,022	144,022	-	2,956,838
Oakland	2,667,155	-	95,021	95,021	100,000	2,862,176
Palmer	1,603,429	22,503	23,683	1,184	-	1,627,112
Polaris @ Ebert	1,434,804	5,824	36,585	30,768	-	1,471,389
Sabin	2,899,938	131,888	80,648	-	-	2,980,586
Samuels	3,117,538	-	57,797	57,797	-	3,175,335
Sandoval	1,424,816	109,645	15,380	-	-	1,440,196
Schenck	3,554,834	-	152,712	152,712	-	3,707,546
Schmitt	2,206,852	-	76,715	76,715	-	2,283,567
Smith	2,512,913	-	77,266	77,266	275,000	2,865,179
Southmoor	2,164,877	11,569	32,036	20,472	-	2,196,913
Steck	1,552,916	11,721	11,328	-	-	1,564,244
Stedman	2,168,714	-	59,637	59,637	175,000	2,403,351
Steele	2,105,340	51,721	11,460	-	-	2,116,800
Swansea	2,890,638	-	105,898	105,898	-	2,996,536
Teller	1,847,185	-	54,888	54,888	-	1,902,073
Traylor	2,607,593	19,168	32,110	12,941	-	2,639,703
University Park	2,104,688	9,243	19,053	9,812	-	2,123,741
Valdez	1,598,076	67,945	29,538	-	-	1,627,614
Valverde	2,210,919	-	113,307	113,307	-	2,324,226
Westerly Creek	2,648,239	49,369	17,622	-	-	2,665,861
Elementary Schools Total	162,650,014	1,511,586	4,811,609	4,091,499	1,450,000	168,911,623

K-8 Schools						
Bryant-Webster	2,298,772	1,064	57,638	56,601	-	2,356,410
Centennial	2,936,126	69,224	74,719	5,529	-	3,010,845
Fairmont	2,057,794	58,212	47,953	-	-	2,105,747
Gilpin	1,512,705	166,738	21,434	-	-	1,534,139
Grant Ranch	3,377,927	85,861	57,464	-	-	3,435,391
Greenwood	3,976,982	-	198,004	198,004	-	4,174,986
Whittier	1,664,028	34,674	26,802	-	-	1,690,830
Cole	3,512,158	14,011	103,253	89,211	525,000	4,140,411
Horace Mann	3,702,294	-	127,679	127,679	475,000	4,304,973
Place	4,714,051	-	188,646	188,646	500,000	5,402,697
Waller	4,090,000	-	169,636	169,636	-	4,259,636
Howell	4,342,773	-	201,522	201,522	-	4,544,295
Moore	2,307,103	38,572	36,696	-	-	2,343,799

SCHEDULE D

2010 - 2011 STUDENT BASED BUDGETS

SCHOOL NAME	Total SBB, before New Money	Total Hurdle	Total New Money, BEFORE offsets	Total New Money, AFTER offsets	Total New Money, NOT SUBJECT to offsets	Total SBB + Total New Money, after offsets
Park Hill	2,336,622	-	63,933	63,933	-	2,400,555
Slavens	2,236,119	30,665	8,462	-	-	2,244,581
Roberts	3,249,859	-	58,206	58,206	-	3,308,065
Kunsmiller	3,534,740	164,033	87,630	-	-	3,622,370
K-8 Schools Total	51,850,053	663,054	1,529,677	1,158,967	1,500,000	54,879,730

Middle Schools						
Grant	1,755,841	81,089	105,055	23,953	-	1,860,896
Hamilton	3,941,080	-	234,939	234,939	-	4,176,019
Henry	4,271,141	319,983	211,280	-	-	4,482,421
Hill	3,476,530	28,075	230,242	202,152	-	3,706,772
Kepner	5,384,973	-	364,208	364,208	-	5,749,181
Lake	2,558,189	309,186	133,297	-	-	2,691,486
Merrill	2,899,913	-	151,159	151,159	-	3,051,072
Morey	3,042,467	-	204,160	204,160	-	3,246,627
Noel	3,569,738	-	252,865	252,865	100,000	3,922,603
Rishel	848,763	124,728	32,200	-	-	880,963
Skinner	1,566,892	144,389	74,195	-	-	1,641,087
Smiley	1,755,559	360,925	75,580	-	100,000	1,931,139
Middle Schools Total	35,071,086	1,368,375	2,069,180	1,433,436	200,000	37,340,266

6-12 Schools						
DCIS	2,521,738	76,001	169,668	93,657	-	2,691,406
King	5,302,590	-	300,367	300,367	-	5,602,957
Randolph	4,206,550	-	280,281	280,281	-	4,486,831
School of Arts	4,278,864	295,282	195,255	-	-	4,474,119
6-12 Schools Total	16,309,742	371,283	945,571	674,305	-	17,255,313

High Schools						
A Lincoln	9,078,116	-	915,916	915,916	-	9,994,032
East	8,288,752	-	807,548	807,548	-	9,096,300
G Washington	5,862,685	197,832	541,395	343,786	-	6,404,080
J F Kennedy	4,411,989	309,028	312,799	3,754	-	4,724,788
Manual	1,802,639	318,473	115,310	-	-	1,917,949
Montbello	7,754,568	-	713,995	713,995	-	8,468,563
North	4,380,360	90,261	348,463	258,211	100,000	4,828,823
South	6,331,991	-	488,946	488,946	-	6,820,937
T Jefferson	4,132,784	73,203	261,944	188,861	-	4,394,728
West	3,410,540	64,743	266,991	202,379	100,000	3,777,531
High Schools Total	55,454,424	1,053,540	4,773,307	3,923,396	200,000	60,427,731

GRAND TOTAL	321,335,319	4,967,838	14,129,344	11,281,603	3,350,000	338,814,663
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HISTORICAL MILL LEVY AND ASSESSED VALUATION DATA

Tax Year	Collection		Assessed Valuation	School Finance Act	General Fund Mill Levy Tax					Total	Bond	Total Levies
	Year	Status			Abatement Recovery	1988 Override	1998 Override	2003 Override	2005 Override		Redemption Levy	
2001	2002	Actual	7,696,389,419	27.274	0.313	1.572	2.209	-	-	31.368	5.599	36.967
2002	2003	Actual	7,782,521,607	27.274	0.093	1.555	2.184	-	-	31.106	5.599	36.705
2003	2004	Actual	8,146,218,588	26.481	0.177	1.486	2.087	2.456	-	32.687	5.599	38.286
2004	2005	Actual	8,202,512,932	26.481	0.261	1.475	2.073	2.438	-	32.728	5.599	38.327
2005	2006	Actual	8,543,677,100	25.541	0.547	1.416	1.990	2.341	2.926	34.761	5.599	40.360
2006	2007	Actual	8,561,432,054	25.541	0.477	1.413	1.986	2.336	2.981	34.734	5.599	40.333
2007	2008	Actual	10,025,025,839	25.541	0.534	1.207	1.696	1.995	2.638	33.611	5.599	39.210
2008	2009	Actual	10,186,126,917	25.541	0.450	1.188	1.669	1.963	2.653	33.464	6.193	39.657
2009	2010	Actual	11,270,854,510	25.541	0.524	1.073	1.508	1.774	2.492	32.912	6.350	39.262
2010	2011	Projected	11,270,854,510	25.541	0.524	1.073	1.508	1.774	2.477	32.897	6.350	39.247

School Finance Act Mill Levy:

Based on C.R.S. 22-54-106, through tax year 2006, the Finance Act mill levy is the lesser of (1) the prior year levy, or (2) the levy determined by the maximum amount of School Finance Act property tax revenue growth under TABOR (which is the sum of the prior calendar year CPI percentage change plus the percentage change in the funded pupil count applied to the prior year School Finance Act property tax revenues). Beginning with the 2007 tax year, the mill levy is frozen.

Net Tax Abatement Mill Levy:

The Net Tax Abatements mill levy is calculated based on the recovery of net tax abatements which occurred during the prior year, as certified by the County Assessor. In June 1995, the Colorado Supreme Court ruled that this levy is not subject to any limit under TABOR as it is a recovery of property tax revenue losses resulting from taxpayers' successful appeals of their property valuations subsequent to the prior December certification of mill levies. As such, the net tax abatements can fluctuate from year to year.

1988 Override Mill Levy:

The 1988 Override Election mill levy is calculated by dividing the \$12,099,253 approved by the voters in November 1988 into the assessed valuation .

1998 Override Mill Levy:

The 1998 Override Election mill levy is calculated by dividing the \$17 million approved by the voters in November 1998 into the assessed valuation .

2003 Override Mill Levy:

The 2003 Override Election mill levy is calculated by dividing the \$20 million approved by the voters in November 2003 into the assessed valuation .

2005 Override Mill Levy:

The 2005 Override Election mill levy is calculated by dividing the \$25 million increased annually by CPI approved by the voters in November 2005 into the assessed valuation .

Bond Redemption Fund Mill Levy:

The Bond Redemption Fund mill levy, from which property taxes are collected to pay debt service on the outstanding general obligation bonds, was also ruled in June 1995 by the Colorado Supreme Court not be frozen at the 1992 collection levy as a result of TABOR, but can fluctuate from year to year.

HISTORICAL BUDGET COMPARISON

Fiscal Year	ALL FUNDS																Total All Funds	Interfund	Net
	General Fund	Capital Reserve Fund	Building Fund	Bond Redemption Fund	Self-Insurance Fund	ARRA Grants Fund	GDPG Fund	Special Revenue Fund	ProComp Trust Fund	Pupil Activity Fund	Food Service Fund	Internal Service Fund	Student Activity Fund	Government Permanent Fund	Private Purpose Fund				
2001-2002	510,065,652	24,267,059	118,302,522	93,024,307	5,956,678	-	72,741,205	37,867,085	-	2,194,568	29,184,433	5,625,984	12,650,000	891,930	6,180,630	918,952,053	(23,260,849)	895,691,204	
2002-2003	530,491,481	43,312,661	40,600,717	105,507,072	5,670,867	-	78,085,108	33,717,725	-	2,392,321	31,639,021	5,729,156	12,650,000	49,570	9,033,250	898,878,949	(25,943,452)	872,935,497	
2003-2004	549,804,470	35,199,022	331,362,786	114,483,104	6,523,992	-	79,138,741	37,317,311	-	2,226,721	30,100,931	5,002,819	12,589,686	39,841	9,022,223	1,212,811,647	(22,636,089)	1,190,175,558	
2004-2005	652,217,264	24,219,852	267,499,255	254,319,291	7,185,852	-	88,687,473	37,131,438	-	2,343,124	30,299,085	4,091,767	8,699,143	40,318	8,314,050	1,385,047,912	(25,342,735)	1,359,705,177	
2005-2006	690,245,251	24,075,873	128,937,287	261,220,456	8,275,807	-	92,368,554	37,461,469	24,243,732	2,293,040	30,291,522	3,474,399	8,697,305	41,850	20,927,059	1,332,553,604	(22,734,925)	1,309,818,679	
2006-2007	709,594,925	27,238,605	49,418,449	103,034,338	10,276,779	-	105,868,304	37,001,147	47,883,800	2,132,782	30,104,575	3,341,234	8,698,275	64,428	26,115,541	1,160,773,182	(51,456,590)	1,109,316,592	
2007-2008	1,495,322,378	27,783,467	25,098,333	107,089,456	12,765,828	-	113,446,544	47,603,002	74,275,801	2,176,242	28,924,108	2,596,500	8,919,308	42,992	27,710,456	1,973,754,415	(51,454,535)	1,922,299,880	
2008-2009	712,327,429	30,343,125	166,814,893	108,819,157	13,887,219	1,668,650	98,063,939	61,038,096	95,769,969	2,386,358	29,121,765	3,169,011	8,280,244	45,823	35,642,406	1,367,378,084	(54,691,719)	1,312,686,365	
2009-2010	729,145,664	30,454,274	342,540,779	131,575,559	14,843,069	59,434,714	105,696,974	67,183,719	91,465,757	2,637,983	29,445,140	3,084,861	6,670,501	122,563	12,757,164	1,627,058,721	(60,417,495)	1,566,641,226	
2010-2011	730,657,617	25,299,274	299,816,798	130,388,882	13,742,412	38,731,683	104,811,040	59,520,270	91,712,291	2,537,359	28,978,846	2,863,959	6,670,501	123,970	8,811,316	1,544,666,218	(63,197,803)	1,481,468,415	

Fiscal Year	GENERAL FUND						Total General Fund
	General Operating Fund	One-Time Lease Financing	Amendment 23	1998 Mill Levy	2003 Mill Levy	2005 Mill Levy	
2001-2002	480,453,909	-	7,749,378	21,862,365	-	-	510,065,652
2002-2003	505,244,811	-	5,244,999	20,001,671	-	-	530,491,481
2003-2004	511,430,405	-	462,689	18,530,071	19,381,305	-	549,804,470
2004-2005	514,920,410	85,404,878	674,350	17,565,741	33,651,885	-	652,217,264
2005-2006	606,573,310	-	669,571	18,230,161	40,689,006	24,083,203	690,245,251
2006-2007	620,144,425	-	1,033,134	19,898,104	43,144,030	25,375,232	709,594,925
2007-2008	590,533,708	813,100,000	1,057,016	21,735,929	42,720,972	26,570,306	1,495,717,931
2008-2009	619,461,753	-	1,057,016	21,651,842	43,415,563	26,428,395	712,014,569
2009-2010	638,890,215	-	1,057,016	21,483,312	40,195,118	27,520,003	729,145,664
2010-2011	645,707,246	-	648,252	20,514,998	36,881,219	27,385,845	731,137,560