

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				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

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	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)	-	-	-

