

# BOULDER VALLEY SCHOOL DISTRICT

*Excellence and Equity*



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## Proposed Budget 2010 - 2011

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**Boulder Valley School District**  
6500 Arapahoe Road  
Boulder, Colorado 80301  
(303) 447-1010  
[www.bvsd.org](http://www.bvsd.org)



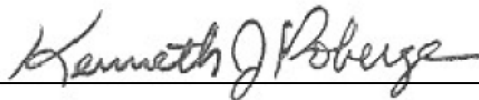
# PROPOSED BUDGET 2010 – 2011



## BOULDER VALLEY SCHOOL DISTRICT

*Excellence and Equity*

### Board of Education

A handwritten signature in black ink, reading "Kenneth J. Roberge". The signature is written in a cursive, flowing style. It is positioned above a horizontal line that spans the width of the page.

Ken Roberge  
President

Lesley Smith, Ph.D.

Jim Reed  
Vice-President

Helayne Jones, Ed.D.

Laurie Albright, Ed.D.  
Treasurer

Jennie Belval

Tom Miers

**Superintendent**  
Christopher King, Ph.D.



## Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Lily Akotaobi, Kari Albright, Christine Buchholtz, Maria Diaz, Debbie Filbeck, Marlene Gould, Amy Schuttenberg, and Dave Swanson) for their committed efforts in producing this document.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado for its annual budget for the fiscal year beginning July 1, 2008. We have submitted our budget document to GFOA for the fiscal year beginning July 1, 2009 to determine its eligibility for another award.

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2009.

These programs promote and recognize excellence in developing, analyzing and presenting a school system budget. In order to receive these awards, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. We believe our current budget document continues to conform to program requirements. These awards are valid for a period of one year.





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## Boulder Valley School District – Board Members

**Top Row** (left to right):

District B  
**Lesley Smith, Ph.D.**

District F  
**Jennie Belval**

District C  
**Laurie Albright, Ed.D.**  
**Treasurer**

District A  
**Helayne Jones, Ed.D.**

**Bottom Row** (left to right):

District G  
**Jim Reed,**  
**Vice-President**

District D  
**Ken Roberge,**  
**President**

District E  
**Tom Miers**



## Superintendent's Cabinet




**Christopher King, Ph.D.**  
**Superintendent**

Ellen Miller-Brown, Ph.D. ....Chief Academic Officer  
Rebecca McClure..... Asst. Superintendent of Human Resources  
Deirdre Pilch, Ed.D., Sec ..... Asst. Superintendent for School Leadership  
Sandy Ripplinger, Elem. & K8 ..... Asst. Superintendent for School Leadership  
Von Sheppard, Elem. .... Asst. Superintendent for School Leadership  
Joseph Sleeper..... Asst. Superintendent of Operations  
Jonathan Dings, Ph.D. .... Chief of Planning and Assessment  
Andrew Moore.....Chief Information Officer  
Leslie Stafford ..... Chief Financial Officer  
Karen Daly ..... Executive Director of Student Success  
Melissa Mequi, Esq. .... Legal Counsel  
Briggs Gamblin ..... Director of Communications & Legislative Policy



## Letter of Transmittal

Date: May 25, 2010  
To: Dr. Christopher King, Superintendent  
From: Bill Sutter, Executive Director of Budget and Supply Chain Management   
Subject: 2010-2011 Proposed Budget

The ensuing document contains information and details regarding the 2010-11 Proposed Budget for fiscal year July 1, 2010 – June 30, 2011. The Board of Education is scheduled to approve the 2010-11 fiscal year budget on June 8, 2010, ensuring a quality education for all students while maintaining financial stability within its available resources.

The funding of public education in Colorado is a complex challenge. As a result, our most immediate district challenge is to identify and fund active, interventionist approaches to student learning that provide excellent and equitable student learning opportunities for each of our nearly 29,000 students so that they may become Boulder Valley School District New Century Graduates. Budget considerations must include the behind-the-scenes support provided throughout the district to carry out numerous functions so that *Maximum Learning and Achievement* can occur at our schools. For the vast majority of our students, Boulder Valley School District is meeting or exceeding student, teacher, and parent expectations. This point is proven by our district's consistent academic showing among the top three of Colorado's large front range school districts – and often the top district – as measured by state and national academic rankings.

In continuing these efforts we must keep the district current with state and federal regulations, develop curriculum and instruction to meet state standards, manage a multi-million dollar budget, and maintain the basic operations of the organization. With multiple sources of revenue, federal and state mandates, etc., it is important we do everything possible to ensure that instructional priorities guide budget priorities. This budget includes reductions in state funding, but continues efforts to target resources towards class size, charter school enrollment growth, and the district critical needs in the areas of socio-economic de-stratification, the achievement gap and student social-emotional needs. The development of this budget has taken into account all the goals and strategic priorities that have been developed for the Boulder Valley School District.

The Boulder Valley School District is maintaining a stable financial climate in the near term by reducing expenditures to meet a projected decline in revenues for the 2010-11 fiscal year while preserving required reserves. Continuing to reduce expenditures into the future will prove to be challenging. As we move into the 2010-11 school year, this concern is driven by the district's relatively stable enrollment coupled with a struggling economy surrounded by the State of Colorado's continuing budget crisis and dilemmas for the future regarding funding for public education. In one year, with the development of the budget for the 2011-12 fiscal year, Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits, the additional 1 percent funding from Amendment 23 and the Federal American Recovery and Reinvestment Act (ARRA) funds are all removed from the funding picture for K-12 education in Colorado. Prudent fiscal management is critical to maintaining the stability of the Boulder Valley School District. Meeting current educational needs must be balanced with an outlook toward the future.

This budget document describes what we do, how we do it, and where we are headed as an organization. It is always our goal to be accountable and responsive to the needs of our community within the projected resources available and to operate our district with sound fiscal principles of integrity, responsibility, and a long-range financial vision. The district budget policy explained in this book supports this commitment.

This extensive document was prepared by the district's Budget Services Department and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2010-11 fiscal year.



## Our Purpose

It is well known in our community and in Colorado that the Boulder Valley School District is already among the very highest achieving of Colorado's 178 school districts. What may not be as well known is the shared determination of our students, parents, teachers, administrators and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community. The Boulder Valley School District does an outstanding job meeting the learning expectations of approximately 20,000 of our students. Our challenge is to continue to meet those students' academic expectations while intervening more individually to tackle the challenges faced by roughly 9,000 students, to realize each child's full potential.

To meet this challenge, the Boulder Valley School District Board of Education set five-year goals (2007-2012) in the areas of academic achievement, educational equity and school climate that seek to meet the educational needs of each of our nearly 29,000 students and deliver them the promise of excellence and equity as they strive to become Boulder Valley School District New Century Graduates.

In order to adapt the Boulder Valley School District's instructional delivery to meet these three long-range goals by the end of the 2011-2012 school year, the district underwent a comprehensive reorganization of its instructional delivery and reduced central administration staff. This reduction of central staff reflects Boulder Valley School District's commitment to our new Response to Intervention (RtI) model to close distinct gaps in student learning by placing more direct learning intervention resources in our 54 schools.

Although the current negative fiscal impacts create a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2010-2011 as we continue to work toward the school board's five-year goals at both the district and school levels. These new goals reflect the Boulder Valley School District's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

We are seeing measurable gains in all three areas as we challenge ourselves to meet the educational hopes and dreams of each of our nearly 29,000 students. Our progress is reported in the BVSD Annual Report available on the BVSD website.

The annual budget development process allows the district decision makers to align budget choices to the desired outcomes of student academic achievement, educational equity, and school climate.

## Principal Issues Facing the District

To address the principal issues facing the district as noted below, budget cuts were made with an effort on minimizing the impact on the classroom, while revenues continue fund the following priorities: maintaining a competitive employee compensation package; continuing class size reduction efforts in kindergarten and first grades in all schools and through second grade in higher needs schools; and continuing socio-economic de-stratification programs in selected schools.

State Funding Cuts State revenues continue at depressed levels. This will put pressure on the legislature to reduce the funding for K-12 education in Colorado as K-12 education makes up about 43 percent of Colorado's general fund budget. This budget reduces expenditures to abate the future impact of revenue reductions.

Closing the Achievement Gap The data show that Boulder Valley School District has a comparatively large gap between its Caucasian and Hispanic students' CSAP test scores. The disaggregating of CSAP data allows district administrators to target resources and attention on the students who require the greatest assistance. The trends over time show that these targeted efforts are working and the gap is closing; however, the CDE accreditation process for Boulder Valley School District found that "while progress is being made on closing achievement gaps for Latinos the rate of change is not sufficient. More intense effort and resources should occur."





## **Principal Issues Facing the District (continued)**

**Stratification** Another area of concern is socio-economic and racial stratification occurring between some schools in the Boulder Valley School District. In the fall of 2004, the Board of Education appointed a Stratification Task Force to examine this phenomenon within the district. This citizen-led group researched district data, policies, and practices and developed recommendations to deal with this concerning trend. The Stratification Task Force report, executive summary, and recommendations can be found on the Boulder Valley School District website ([www.bvsvd.org](http://www.bvsvd.org)). This 2010-11 Proposed Budget continues funding for programs targeting destratification.

**Stable Enrollment** The projected stable enrollment into the near future poses many challenges for the Boulder Valley School District. The Colorado School Finance Act rewards enrollment growth and softens the blow when districts experience declining enrollment. However, when a district's enrollment remains stable, additional per pupil revenues are generated only through the formula required by Amendment 23. This funding is often not enough to meet rising costs and state or federal mandated programs. Additionally, as these overall stable student populations shift between grades and programs, a review of resource allocations between programs is necessary to determine adjustments to address the needs of those shifting student populations without significant additional resources.

## **Economic Conditions and Outlook**

### **Analysis of 2009-10**

The global economic crisis affected funding for K-12 public education at the local level. The 2009-10 General Operating Fund mid-year analysis completed in February indicated falling local revenue collections and a rescission of nearly \$1 million by the state legislature. Budget cuts more than half way through the fiscal year are extremely challenging for service-oriented entities like public education, which must maintain its fixed expenditures and has very limited ability to adjust expenditures during the fiscal year. All district funds are expected to end the 2009-10 fiscal year with a positive fund balance on a GAAP basis.

In addition, the actual student enrollment count came in slightly less than budgeted. In recent years, conservative enrollment projections have been utilized early in the budget process, where the appropriate resources were added to the revised budget as actual enrollments become evident in the fall. This process allows the district to quickly respond to students as they arrive while minimizing the risk of financial obligations associated with employee contracts. For 2009-10, additional per-pupil student revenues allowed for a cost of living raise rather than a stipend payment, increasing the base salary for all staff.

Expenditure budgets were within expected variations with the exception of utilities, which are expected to exceed budgeted amounts. As the 2009-10 fiscal year comes to a close, some unspent budget amounts will likely be identified to carry over into the 2010-11 budget year for specific purposes.

### **Analysis of 2010 Economic Forecast**

The economic outlook for calendar year 2010, as presented in December 2009 at the 45<sup>th</sup> annual Colorado Business Economic Outlook by BBVA Compass Bank and the Business Research Division of the Colorado Leeds School of Business, was one of constrained optimism. While unemployment was projected to bottom out in the first or second quarter of 2010, decline for some segments was still expected through the end of 2010. Cuts to K-12 funding at the state level, as well as reduced revenue collections at the local level for property tax and new car registrations will impact the financial situation of the Boulder Valley School District. The first quarterly projection of 2010 state revenues slightly exceeded projections, indicating a beginning to economic recovery. Unfortunately, an improvement in fiscal resources for K-12 education lags an economic recovery.



## Economic Conditions and Outlook (continued)

### Analysis of 2010 Economic Forecast (continued)

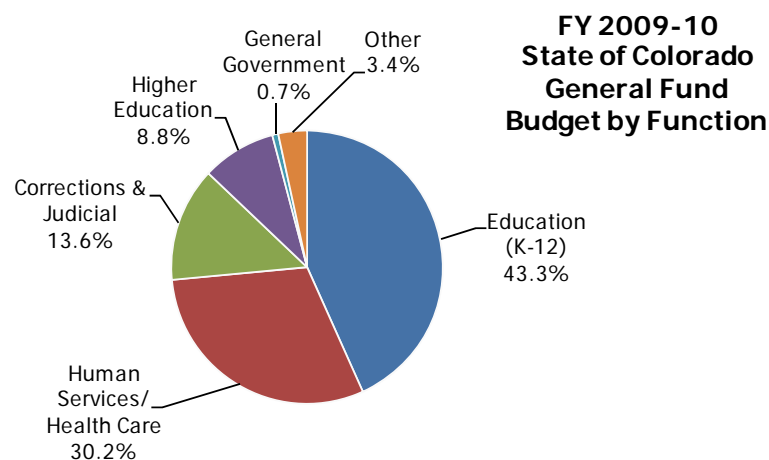
Conservative financial planning will support the Boulder Valley School District's ability to react to revenue fluctuations in fiscal year 2010-11, however, the outlook for the 2011-12 fiscal year continues to be poor, even though the economy is projected to bottom out and begin a recovery in the second and third quarters of 2010. The end of American Recovery and Reinvestment Act (ARRA) funding will negatively impact the state's ability to fund programs, and the sunset of the funding beyond inflation as required under Amendment 23 of the Colorado Constitution will put significant pressure on the Boulder Valley School District's finances.

### Funding for 2010-11

Each year, the state budget is crafted by the governor and legislature to determine how much of the total budget will be allocated to education. The state economic picture is important to the district because a major source of funding for the district's General Operating Fund is received through the state's School Finance Act established by the state legislature. State revenue shortfalls necessitated cuts to the K-12 education although expectations for funding increases as mandated under Amendment 23 exist. One-time cash funds continue to be accessed to balance the state budget. After the state set the total funding for K-12 public education, each local district determined how to fund its specific system including every school within the district.

For the 2010-11 fiscal year, the legislature cut funding for K-12 public education. Inflation plus one percent as mandated in Amendment 23 of the Colorado constitution was not required to be fulfilled due to a shortfall in state-wide personal income growth. This is expected to be a permanent revenue reduction into the near future.

Additional funding for specific programs identified in the American Reinvestment and Recovery Act (ARRA), "stimulus funds," will continue in 2010-11, finishing in late 2010-11 or early 2011-12. These specific funds include Title I and IDEA Part B (special education). The total funding, available over 32 months from February 2009 through September 2011, is approximately \$7.3 million dollars. Additional funds will be sought from competitive grants through the federal government, over and above the grant dollars usually received through the federal consolidated grant application.



Source: Colorado General Assembly – Budget in Brief 2009-10  
[http://www.state.co.us/gov\\_dir/leg\\_dir/jbc/apprepts.htm](http://www.state.co.us/gov_dir/leg_dir/jbc/apprepts.htm)





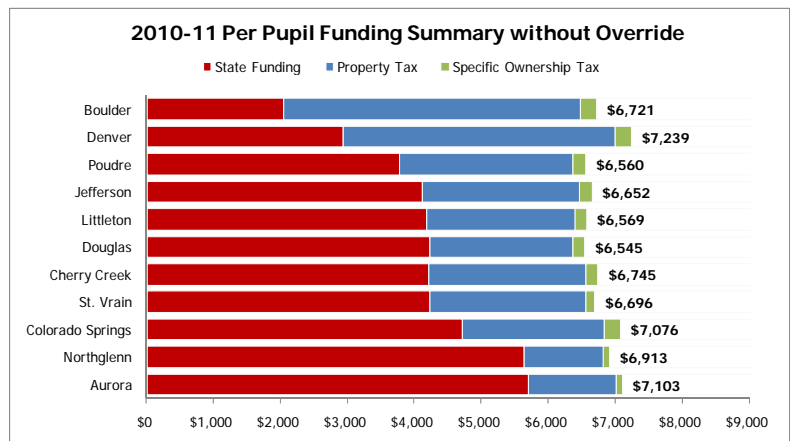
## Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire and other local public services. The Colorado state government is responsible for funding other public services like prisons and transportation, in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total state budget is allocated to education. The portion earmarked for K-12 education is then divided among 178 school districts throughout the state using formulas in the Colorado School Finance Act. These formulas determine how much money each district will receive per pupil as well as how much of that funding is paid by the state and how much is paid through local taxes.

### Who Determines How Much Funding Each School District Receives?

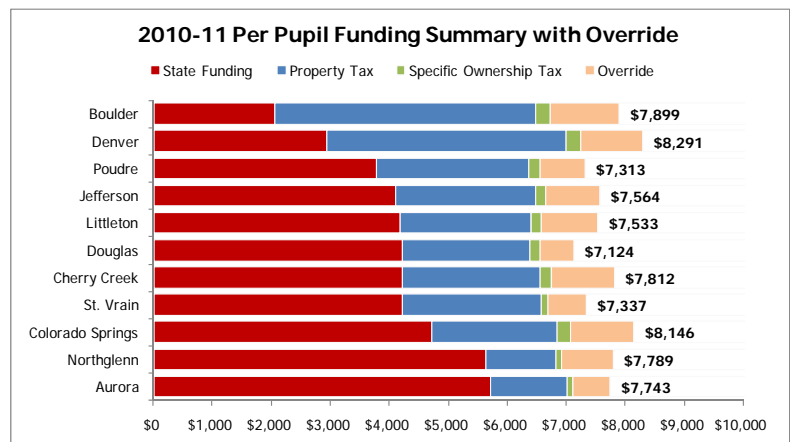
#### Equity in School Funding

While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The School Finance Act is aimed at ensuring that all children in the state receive an equitable educational experience. The Act outlines a formula that evaluates various factors and determines the funding to provide an equitable educational experience in each school district. For the 2010-11 school year, it is estimated the Boulder Valley School District will receive \$6,721 for each student full-time equivalent (FTE).



#### State Equalization

Schools are funded from three sources: local property tax, state funds, and vehicle registration fees, known as Specific Ownership Tax (SOT). Although the state determines individual school district funding levels, the amount contributed from the three different sources varies according to local assessed property valuation. As evidenced in the charts shown on the following page, because of higher assessed valuation, Boulder Valley School District receives a larger portion of its revenue from local property taxes and therefore, the state contribution is less than peer districts. Conversely, those districts whose property-assessed valuations are lower typically receive a greater portion of funding from the state.



#### Local Referenda

Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. Boulder Valley School District voters generously approved school overrides in November of 2005, 2002, 1998, and 1991. This additional funding is capped by state law at 25 percent of total program funding. All override revenues come from increased property taxes; no additional state funding occurs. A district's authorization to raise and expend override revenues does not affect the amount of School Finance Act funding the district receives.

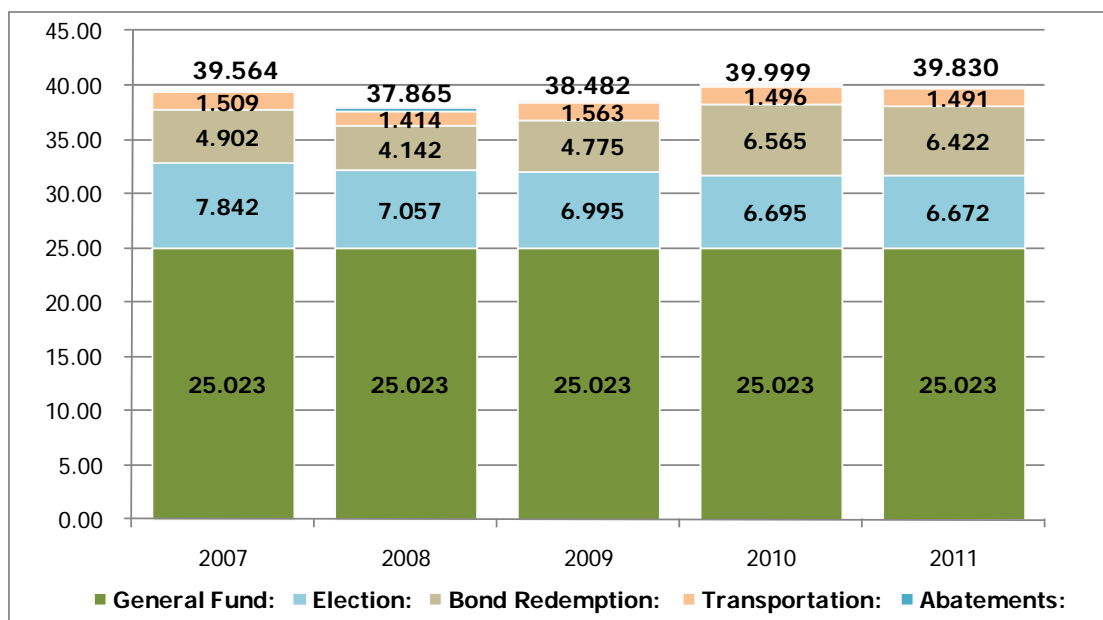


## Understanding School Finance in Colorado (continued)

### Mill Levies

The Colorado School Finance Act was revised in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes, which determines the base revenue of the General Operating Fund of the school district. This 1994 School Finance Act set the standard mill levy at 40 mills for all districts. Due to dramatic increases in property values (assessed valuation) in some areas of Colorado (since 1994), the Act of 1994 was amended during the 2007 legislative session which froze the existing mill levy for most districts in the state, to reduce the pressure on state funding for local school districts.

The total 2010-11 Boulder Valley School District mill levy is projected to be 39.830 mills, which is a 0.4 percent decrease from the prior year. The mill levy is applied to assessed valuation, which is projected to increase by 0.3 percent close to \$4.9 billion, net of tax incremental financing (TIF) agreements. In Boulder Valley, the General Operating Fund mills have remained at 25.023 since 2006. The District's 1991, 1998, and 2002 budget override (referendum) elections result in a levy of 6.672 mills. The mill levy for abatements, refunds, and omitted property is 0.222 mills. The General Operating Fund mill levy totals 31.917 mills, the Bond Redemption Fund is at 6.422 mills, and the Transportation mill levy is 1.491 mills, all totaling 39.830 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section of this document.



#### Notes:

- Total assessed valuation for 2010 for the 2010-11 fiscal year is estimated at \$4,895,713,918
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters.  
note increases for Election Mills in years following the 1998 & 2002 Referendums.
- General Fund Mills are associated with School Finance Act funding.

While assessed valuation continues to increase, mills have remained steady over time; the 1998 and 2002 overrides have increased the mills through voter-approved elections. The 2006 mill levy increase is due to the voter approved Transportation mill levy. The Bond Redemption mill levy increase in 2007 was a result of the Boulder Valley School District 2006 Ballot Measure 3A, discussed in detail later in this section in the Building Fund Summary.



## Understanding School Finance in Colorado (continued)



### How Does Supporting Education Impact Your Taxes?

Local tax money goes to the county treasurer who in turn distributes it to each governmental entity in the county.

### Doing the Math:

State law sets the property tax assessment rate. In the 2011 collection year, homeowners will pay an estimated assessment rate of 7.96 percent of the actual assessed value of their home, while businesses will pay a 29 percent assessment rate.

### Here's how the math works for each \$100,000 in home value:

- The, 7.96 percent of assessed value is calculated to be \$7,960. That's the amount on which taxes are based.
- One tax mill is equal to 1 cent on \$10. So, \$7,960 in value multiplied by .001 equals \$7.96 per mill.
- In 2011, the Boulder Valley School District tax rate is estimated at 39.830 mills or \$317.05 in taxes per year for each \$100,000 of assessed home value.

You can use the same formula to calculate your property taxes for your schools if you know your home's assessed value. The same calculations based on a 29 percent business rate net \$1,155.07 in school taxes for each \$100,000 of taxable business property.

### Amendments that affect school funding:

**TABOR:** Colorado's "Taxpayer's Bill of Rights", also known as TABOR, sets taxing and spending limits on all levels of government in the state, from special districts such as fire protection and schools to county and state governments. TABOR's primary objective is to "restrain the growth of government" as stated in the Colorado Constitution. TABOR has many provisions that impact school funding from the state. The most significant limitations are:

- TABOR requires voter approval of tax increases.
- TABOR limits revenue collections.
- TABOR limits spending.

TABOR also impacts district spending, as the law requires that a school district hold 3 percent of expenditures in reserve. This reserve can **only** be spent in an emergency, which excludes economic conditions, revenue shortfalls, or salary and fringe benefit increases. A statute change for 2009-10 now allows a district to hold a letter of credit or utilize real asset value (buildings) as this 3 percent reserve, rather than cash. The Boulder Valley School District continues to hold a 3 percent cash reserve for its TABOR requirement.



**Referendum C:** In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for five years. The revenue retained by this change will be used to fund healthcare, K-12 and higher education, pension plans for fire fighters and police officers, and fund specifically identified DOT transportation projects. The referendum's stated goal was to restore state budget cuts since 2001 and reset the base funding level, temporarily reversing the ratchet effect of TABOR.

**Amendment 23:** In November of 2000, Colorado Taxpayers approved Amendment 23 to the Colorado Constitution. This Amendment guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years, through the 2010-11 fiscal year. The increase is guaranteed at the rate of inflation thereafter. The amendment's stated goal was to restore public education funding back to 1988 levels.



## School Finance Act Funding for 2010-11

Approximately 85 percent of the General Operating Fund revenues come from state level decisions. For the first time in recent memory, the Colorado State Legislature approved a School Finance Act (SFA) that actually decreased the statewide per pupil funding. Legislative Council Staff is projecting that personal income will decrease 1.5 percent in 2009, which means that the minimum General Fund increase in the appropriation for school finance for FY 2010-11 is not required under the requirements of Amendment 23, therefore funding does not reflect the expectations approved with the passage of Amendment 23 to the Colorado Constitution in November of 2000.

The Boulder Valley School District is projecting net School Finance Act per pupil revenue (PPR) for 2010-11 of \$6,721 after accounting for a \$2 per pupil rescission to pay for school finance staff at the Colorado Department of Education (CDE). Total program funding, defined by the School Finance Act, is projected to be \$185.6M, a decline of \$7.6M from the 2009-10 Revised Budget (net of the Fiscal Emergency Required Reserve). Included in this figure is the impact of the timing of tax collections over two fiscal years, a reduction of almost \$1M in 2010-10 from the state-determined per pupil revenues.

Although the School Finance Act determines how much money the school district will receive per pupil, the funded pupil count is the real driver of school funding. The School Finance Act distributes funds on a per pupil basis; the number of full-time students enrolled in a district determines the amount of funding the district receives. The funded pupil count refers to the number of full-time students enrolled in a district. Note: not all students (kindergartners for example) attend school on a full-time basis; the funded pupil count is different from the total enrollment. The official pupil count occurs each October and produces the funded pupil count numbers.

When projecting student enrollment, the budget implications are substantial if expected growth is not realized. If a shortfall in actual enrollment occurs as compared to projections, this information is generally received after the close of the first quarter of the fiscal year, and many staffing and programmatic changes cannot be made without significant impacts to students. For this reason, the district generally undertakes a reasonable, yet conservative projection methodology to reduce the risk of a funding shortfall compared to expected revenues.

### The Funding Equation (10-11 budgeted)

Per Pupil Revenue:	(PPR)	\$6,721
Funded Pupil Count:	x(FPC)	27,718.8

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**School Finance Act Funding: \$186,287,244**

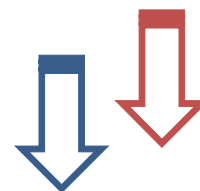
### Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$6,721
Funded Pupil Count:	x(FPC)	(100)

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**School Finance Act Funding: (\$672,061)**

**Fewer Students =  
Fewer Dollars**

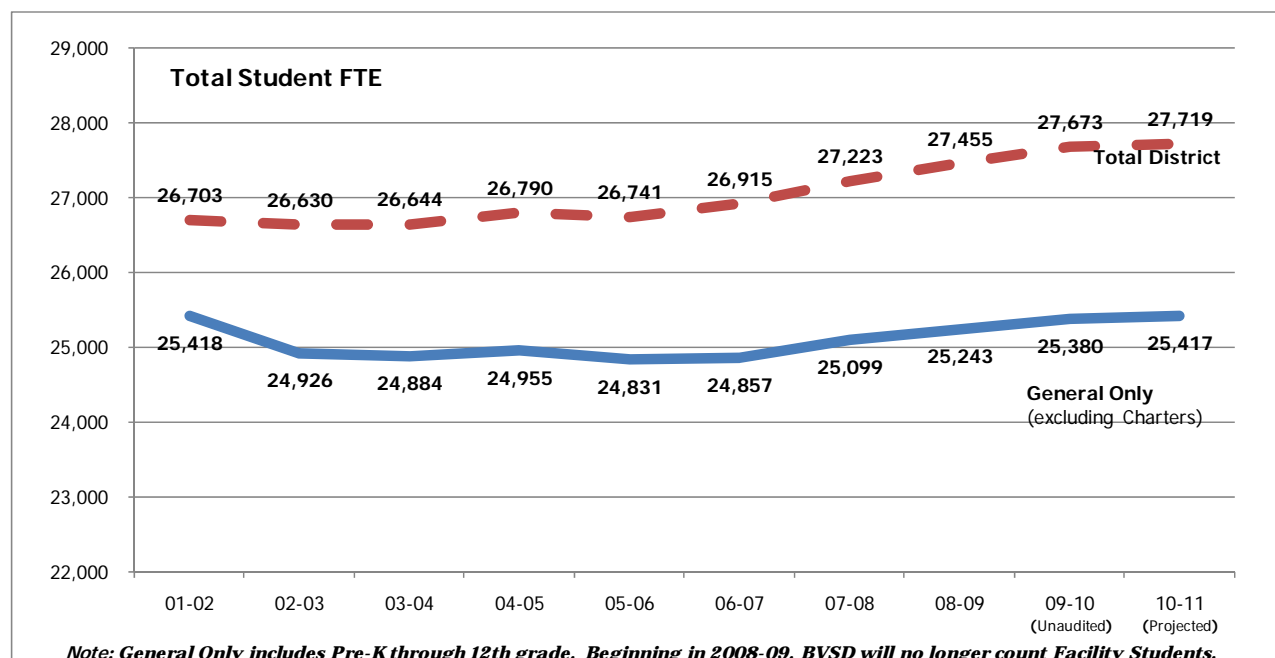




## Enrollment FTE Projections

The 2010-11 enrollment projections indicate a slight increase of 0.16 percent across the district. A projected charter school increase of 0.41 percent is driven by continued growth until contract maximums are reached. Subsequently, non-charter schools are expected to increase by 0.14 percent, or 36 FTE when compared to the 2009-10 unaudited actual student FTE. The following charts show the historical change in Boulder Valley School District enrollment.

Beginning in 2008-09, districts no longer counted students placed in out-of-district facilities. Pupils receiving instructional services at an approved facility school were submitted directly to the state by the facility school. In previous years' total student FTE, the number of facility students has ranged from a low of 38 to a high of 70 per year. In addition, beginning in 2008-09 kindergarten students are funded at 0.58 FTE, an increase of 0.08 FTE.



## Allocation of Budgets to Schools

Each Boulder Valley School District school is allocated resources on the basis of projected enrollment. Various formulas are used which cover the allocation of:

- Staff FTE – teachers, paraprofessionals, principals, office personnel, custodians, etc.
- Operating Dollars – supplies, copier costs, equipment, staff development, leadership and student accounting system expenses (Textbook funds are budgeted centrally and distributed to schools based on a textbook adoption calendar).

Staff FTEs are allocated to ensure resources are distributed equitably among schools. Schools may “convert” or trade their allocations depending on the needs of their student population and available resources.

Instructional staffing allocations are generally based on per student ratios. As enrollment increases or student populations shift between levels, staffing is adjusted to meet those needs. These ratios vary by level and individual school due to the specific needs of the student population. There will always be some variance above and below the expected ratios due to shifting student populations as well as the individual decisions that schools made in meeting their required budget cuts of 2.25% at each building. If budget constraints prevent the funding of expected ratios in the current year, the funding of staffing ratios will generally be a budget priority in the following fiscal year.



## District-Wide Enrollment Changes

The total number of Boulder Valley School District students is projected to increase by 51 from the October 1, 2009, pupil count. For the funded pupil count, preschool and half-time first through twelfth grade students are counted as 0.5 FTE; kindergarten students are counted as 0.58 FTE. In 2010-11, the total student FTE is expected to increase by 45.5 FTE, a 0.16 percent increase.

	COMPARISONS				
	2009-10 Revised Budget	2009-10 Unaudited Actuals	2010-11 Proposed Budget	2009-10 Budget to 2010-11 Budget	2009-10 Actual to 2010-11 Budget
Total Enrollment (Heads)	28,888	28,838	28,889	1.0 / 0.00%	51.0 / 0.18%
Total Student Full Time Equivalent (FTE)	27,714.0	27,673.3	27,718.8	4.8 / 0.02%	45.5 / 0.16%
Total Funded Pupil Count (FTE)*	27,714.0	27,673.3	27,718.8	4.8 / 0.02%	45.5 / 0.16%

\* If the Total Funded Pupil Count FTE exceeds the Total Student Full Time Equivalent, the funded pupil count is averaged.

## Student FTE by Fund

As noted above, the district-wide student FTE is projected to increase by 45.5, or a 0.16 percent increase from 2009-10 unaudited actual figures. Further examination of enrollment by fund reveals that General Operating Fund student FTE is expected to increase by 39.2, Charter School Fund is projected to increase by 9.3 student FTE, and the Colorado Preschool Program Fund is expected to slightly decrease by 3.0.

	COMPARISONS				
	2009-10 Revised Budget	2009-10 Unaudited Actuals	2010-11 Proposed Budget	2009-10 Budget to 2010-11 Budget	2009-10 Actual to 2010-11 Budget
General Fund	25,261.5	25,210.3	25,249.5	-12.0 / -0.05%	39.2 / 0.16%
Charter Fund	2,282.5	2,293.0	2,302.3	19.8 / 0.87%	9.3 / 0.41%
Colorado Preschool Program Fund	170.0	170.0	167.0	-3.0 / -1.76%	-3.0 / -1.76%
Total	27,714.0	27,673.3	27,718.8	4.8 / 0.02%	45.5 / 0.16%

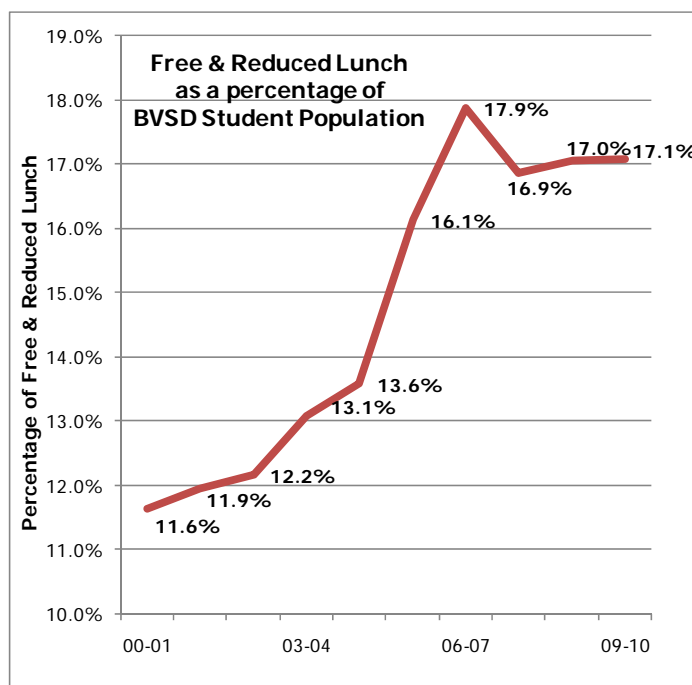




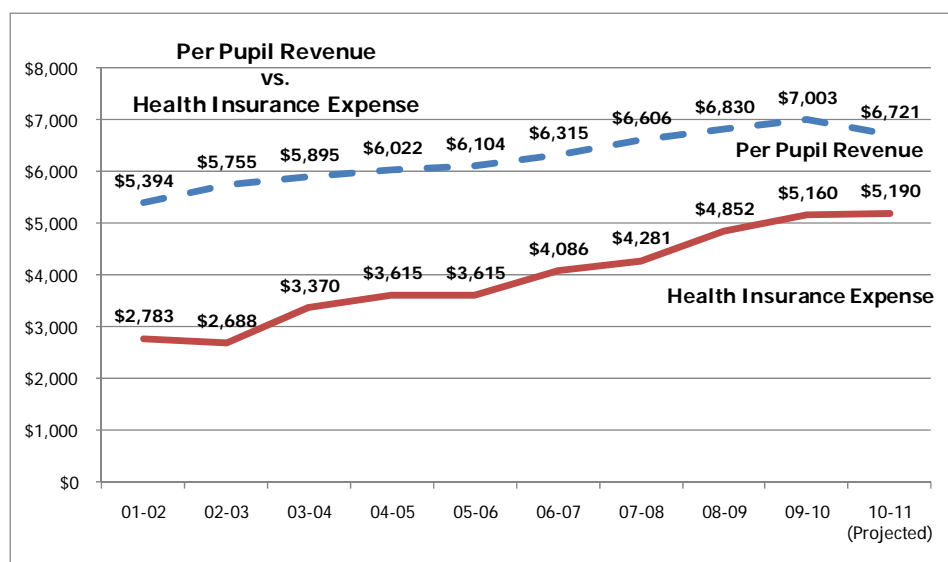
## Student Demographics

Although enrollment has been increasing, the demographics of the population have been changing. The most notable change is the dramatic rise in students eligible for Free and Reduced Lunch (FRL) during 2004-05 through 2006-07. Contributing factors to Boulder Valley School District's increase was the centralization of family applications, as well as networking information from the Department of Social Services. The demographic change impacts many programs directly, such as Nutrition Services and Athletics, and indirectly in our educational programming.

The adoption in 2007-08 of a district calendar with an earlier start date for the school year affected the percent of FRL students identified. With an earlier start date, students' previous year's lunch eligibility expired before the pupil count day (October 1). Beginning in 2007-08, the percent of FRL identified students has stabilized.



## Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for nearly 92 percent of the district's General Operating Fund total expenditures.

Boulder Valley School District provides district-paid benefits and offers additional benefits that can be purchased by the employee. In the 1990s, healthcare costs were relatively stable, increasing at a rate below per pupil revenue (PPR).

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2002, healthcare costs have grown 86.5 percent averaging 8.6 percent per year on an annualized basis, while per pupil revenue has only increased 24.6 percent (2.5 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

In an effort to further contain cost increases, the district has moved to self-insured health care and dental plans. The cost of health benefits directly affects the dollars available for other employee compensation.



## Fund Balance Requirements

In order to meet the challenges of school funding in Colorado and Boulder Valley, the board adopted Policy DB in spring 2005, which dictated a minimum level of year-end fund balance in order to ensure the district's ongoing financial health. To further bolster the district's financial position and address the current economic challenges, the Board of Education updated this policy in January 2009, strengthening the requirements of the policy. The policy restricts the district from using one-time money for ongoing expenditures. This ensures programs are sustained with ongoing revenue. In addition, current policy specifies the amount to be held as a contingency reserve.

Following the requirements of this policy means Boulder Valley will have to make annual budget adjustments so that new expenditures do not exceed new revenues and a moderate level of reserves is maintained. Because the district has in the past funded necessary programs with fixed revenue provided by override funds, the cost of these programs will eventually exceed the fixed revenue stream. Using the policy now means the district can make smaller adjustments over time rather than making dramatic cuts when the cost of programs has outgrown revenue sources.

The original policy was recommended by Boulder Valley's external auditors and commended by the Colorado Department of Education's Accreditation Consultant. The recent update to the policy was crafted by the district's audit committee with input from the district's external financial advisors.

The **two key elements** of the policy are spending limitations and reserve requirements as follows:

### Spending Limitations:

- The General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers do not exceed annual revenues.
- If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be used for one-time uses in subsequent years.
- One-time uses are defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis.

### Reserve Requirements:

- In addition, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including the TABOR reserve plus a minimum of a 3 percent contingency reserve. The need for additional reserves shall be reviewed annually.
- Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.
- The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.
- The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.

The 2010-11 Boulder Valley School District budget has been developed in compliance with these fund balance requirements.





## Compliance Statements

The following statements were prepared by the Financial Policies and Procedures Committee to comply with certain requirements in state statute.

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the federal government and other sources using methods recommended in the Financial Policies and Procedures Handbook. These budget expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

This budget includes the audited revenues, expenditures, and fund balances for the last completed fiscal year. Audited figures are detailed in the district's Comprehensive Annual Financial Report and are available for review in the district's business office, the Colorado Department of Education, or the state auditor's office.

The 2010-11 Proposed Budget was prepared in compliance with the revenue, expenditures, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution.

## Governing Policies

The following main sections of policies guide the Boulder Valley School District through the budget development and implementation process as well as policies that direct operational procedures of the district. A detailed description of each policy associated within each section can be found in the Informational Section of this document.

**Section A: Foundations and Basic Commitments** - Contains policies, regulations, and exhibits regarding the district's legal role in providing public education and the basic principles underlying school board governance.

**Section B: Board Governance and Operations** - Includes policies regarding how the school board is appointed or elected; how it is organized; how it conducts meetings; and how the board operates.

**Section C: General School Administration** - Contains policies, regulations, and exhibits on school management, administrative organization, and school building and department administration.

**Section D: Fiscal Management** - Includes the policies on school finances and the management of funds. Policies on the financing of school construction and renovations are included in Section F, Facilities Development.

**Section E: Support Services** - Policies on non-instructional services and programs, particularly those on business management.

**Section F: Facilities Development** - Contains policies on facility planning, financing, construction, and renovation. Also includes the topics of temporary facilities and school closings.

**Section G: Personnel** - Contains policies that pertain to all district employees.

**Section H: Negotiations** - Contains policies guiding negotiating procedures.

**Section I: Instruction** - Contains policies regarding instruction, curriculum, resources, and achievement.

**Section J: Students** - Student policies regarding admissions, attendance, rights and responsibilities, conduct, discipline, health and welfare, and school-related activities are included.

**Section K: School-Community Relations** - Contains policies, regulations, and exhibits on parent and community involvement in schools.

**Section L: Education-Agency Relations** - Policies include school district's relationship with other education agencies –including other school systems, regional or service districts, private schools, colleges and universities, educational research organizations, and state and national educational agencies.



## Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. In the Boulder Valley School District, driving forces considered by the board and the superintendent for the 2010-11 budget included: a decrease in revenues from the state, an increase in employer contributions to Public Employment Retirement Association (PERA), continuing challenges with the state and local economy, impact of decisions made by the 2010 legislature, cost of negotiated contracts with employee groups, and goals for improving achievement for underserved students.

This budget, as proposed to the Board of Education, was prepared considering the needs and values of students, parents, employees, and taxpayers. Throughout the stages of the budget process, the board must balance the needs of students, parents, and employees with the fiscal responsibility it has to the taxpayers. Although BVSD students exceed in aggregate the state average on all universally administered performance measures, achievement gaps exist for certain targeted groups. The budget development process brings to the forefront the needs of those students and allows funding decisions to be made that provide the necessary resources to address the achievement gap.

The Boulder Valley School District began the budget process with development of a calendar as presented to the Board of Education on December 8, 2009.

Planning The superintendent began the budget development process by establishing three target scenarios, with the intent of creating thoughtful and thorough plans that would address the range of possible budget reductions that would be necessary to create a balanced budget within the specified statutory timeline. These three scenarios were a result of both known and unknown financial impacts faced by the district.

	<b>09-10</b>						
	<u><b>Budget</b></u>	<u><b>Target 1</b></u>		<u><b>Target 2</b></u>		<u><b>Target 3</b></u>	
Central Administration/Support Service Budgets	\$23.7M	7.50%	\$1.8M	13.50%	\$3.2M	19.75%	\$4.7M
Centrally Allocated School Budgets	\$54.1M	2.25%	\$1.2M	5.25%	\$2.8M	8.25%	\$4.5M
School Budgets	\$113.7M	2.25%	\$2.6M	5.25%	\$6.0M	8.25%	\$9.4M
School Staffing Ratio Adjustment "+1"*	\$167.8M	1.50%	\$2.6M	1.50%	\$2.6M	1.50%	\$2.6M

\* Combined School & Centrally Allocated budgets.

This planning process allowed schools and departments to craft budget reductions by utilizing information, data and knowledge closest to the impacted areas, with the intent of improving the decision making process. This budget reduction methodology did create some angst and turmoil within the organization, particularly because the inclusive nature of the process involved many voices and difficult options were being discussed and evaluated.

These preliminary budget reductions were gathered, compiled and evaluated as a data point upon which further input was considered to create a balanced budget.

Input Gathering In order to seek a broad range of input from the community, the superintendent focused significant time toward this end. The superintendent conducted 21 budget information/discussion meetings with selected schools from all instructional levels, as well as open community meetings in the main geographic areas of the district, including central Boulder (Boulder High School and the Boulder Public Library), mountain communities (Nederland Middle/Senior and the Nederland Community Center), east county (Broomfield High School, Broomfield Heights Middle School, the Mamie-Doud Public Library in Broomfield, Louisville Middle School, the Lafayette Public Library and the Louisville Public Library). These meetings provided an opportunity for the attendees to listen to a brief presentation by the superintendent on budget issues and engage in a dialogue regarding values and priorities that should be considered when developing the Boulder Valley School District's 2010-11 budget.



## Budget Development Process (continued)

Two publications, titled *Budget Perspectives* and *Directing Resources Toward Student Achievement*, were developed to inform school staffs, parents, and the community at large about school finance in Colorado and the budget process within the Boulder Valley School District. Also, district staff created a "BVSD Budget Crisis" section within the district's website to provide significant amounts of information and feedback about the budget process, district financial information and links to other data sources with the goal of increasing transparency and understanding regarding all financial aspects of the district. In addition, the superintendent met with the executive board of the Boulder Economic Development Council, with the goal of engaging key members of business community in a discussion about the district's budget. Furthermore, a survey of staff and parents was conducted to gauge the values and priorities that should be considered during budget development. Extensive details of the input gathered can be found on the district's website at [www.bvdsd.org](http://www.bvdsd.org).

Finally, the Board of Education meetings during April and May also provided an opportunity for the general public to contribute direct input to the board regarding the budget, as agenda item IV at each meeting is set aside for public participation. Each speaker is allotted two minutes to discuss district topics of interest to the individual. The Board of Education takes public comments into consideration during the budget development process. Themes that were heard in these meetings and surveys were used in developing the 2010-11 budget and include:

Results What values are the most important for the district to consider when crafting the budget?

1. Making cuts in administration greater than schools
2. Maintaining class size/staffing ratios
3. Maintaining jobs

Analysis A budget worksession was held with the Board of Education on April 20, 2010. This worksession reviewed the assumptions and projections for 2010-11 and discussed the following district issues:

1. Raising student achievement
2. Closing the achievement gap
3. Maintaining competitive employee compensation
4. Balancing the budget with reduced resources

Preliminary Budget After reviewing the input from the Board of Education, the community and staff budget meetings, enrollment projections, and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget guided by the priorities outlined in the Boulder Valley School District Strategic Plan. The preliminary budget was presented to the Board of Education on April 27, 2010.

Proposed Budget This proposed budget includes the implementation of the Target 1 budget cuts for school and centrally allocated budgets, the Target 2 cut for central administration and support services, steps and lanes on salary schedules, savings from senior staff turnover, and a staff salary reduction. Increasing the staffing ratio was not included in this proposed budget. Further details and other budget adjustments are included in the Budget Adjustment Plan on pages 33-35 of this document.

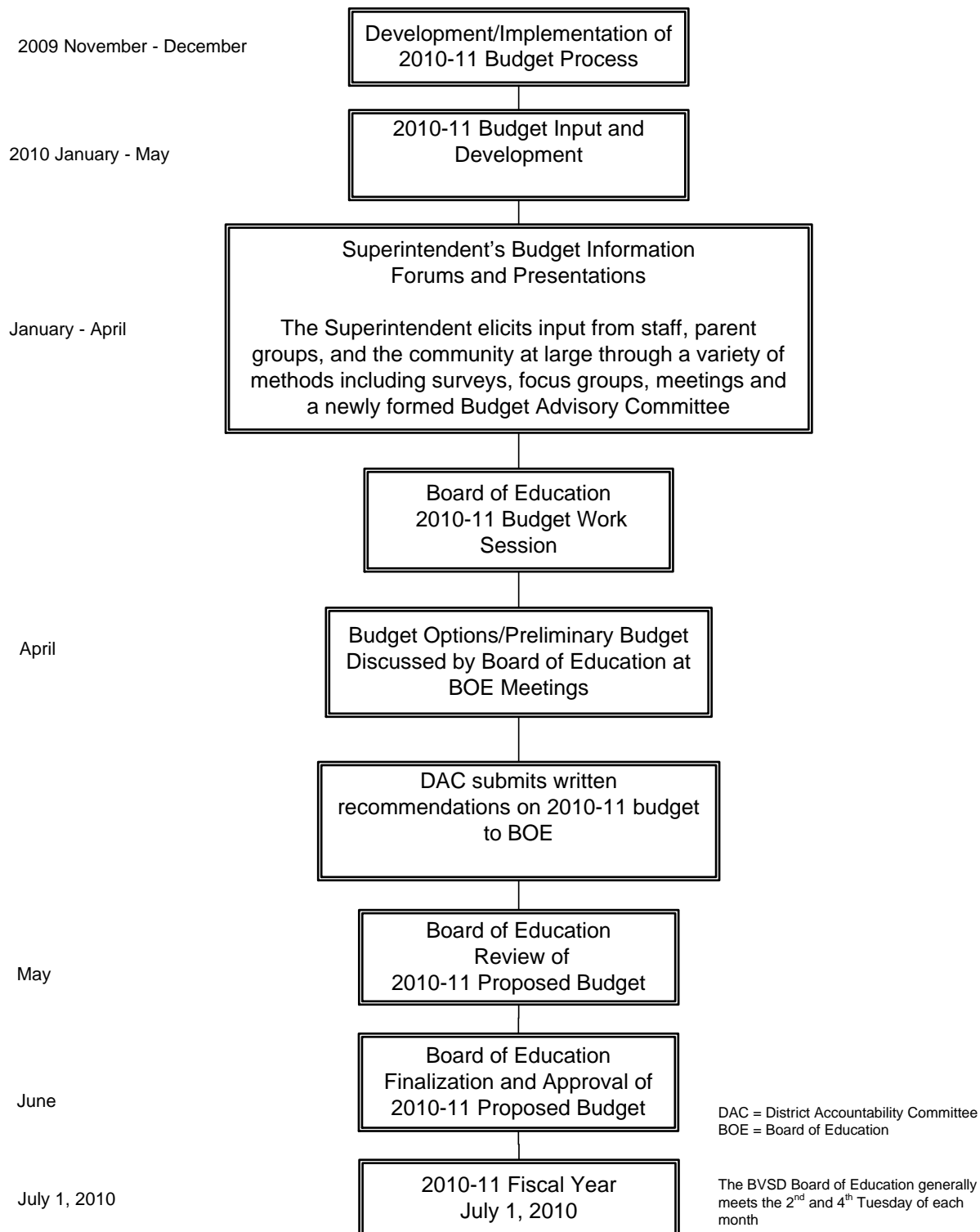
Budget Adoption After the presentation of the 2010-11 Proposed Budget on May 25, 2010, the Board of Education will continue discussions at the scheduled board meetings until adoption of the 2010-11 budget prior to June 30, 2010.

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2009-10 financial data and updated enrollment information gained from the first two months of school. This budget development process is consistent with current Colorado statutes that require a proposed budget be presented to the Board of Education by June 1, with budget adoption by June 30. The law provides the opportunity for a Board of Education to adjust revenues and expenditures through January 31 of the fiscal year.

Amending the Budget Changes to the budget following the adoption by the Board of Education are authorized under Policy DBJ, which allows the transfer of funds between accounts with the approval of the superintendent or designee.

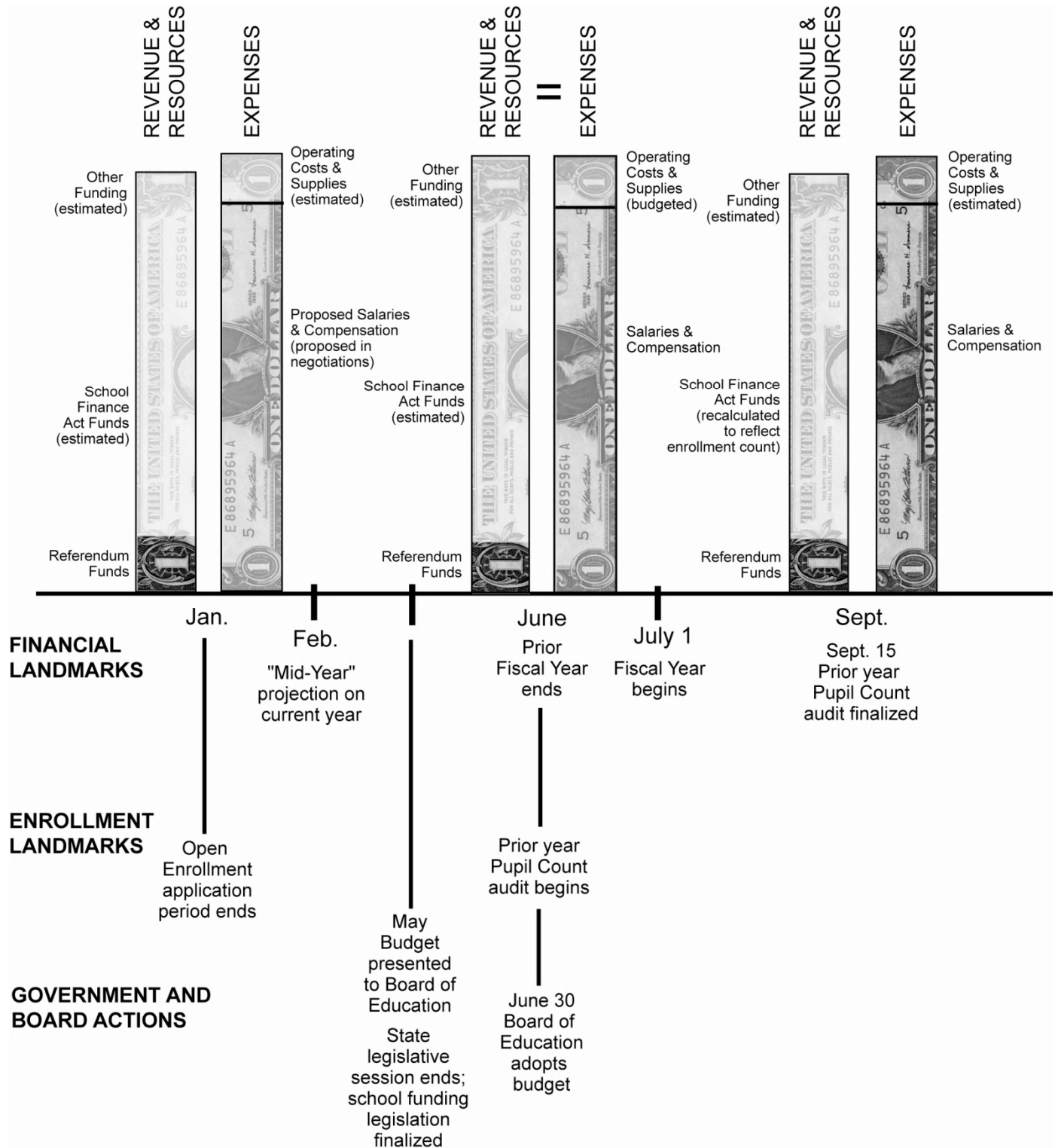


## Budget Development Process (continued)





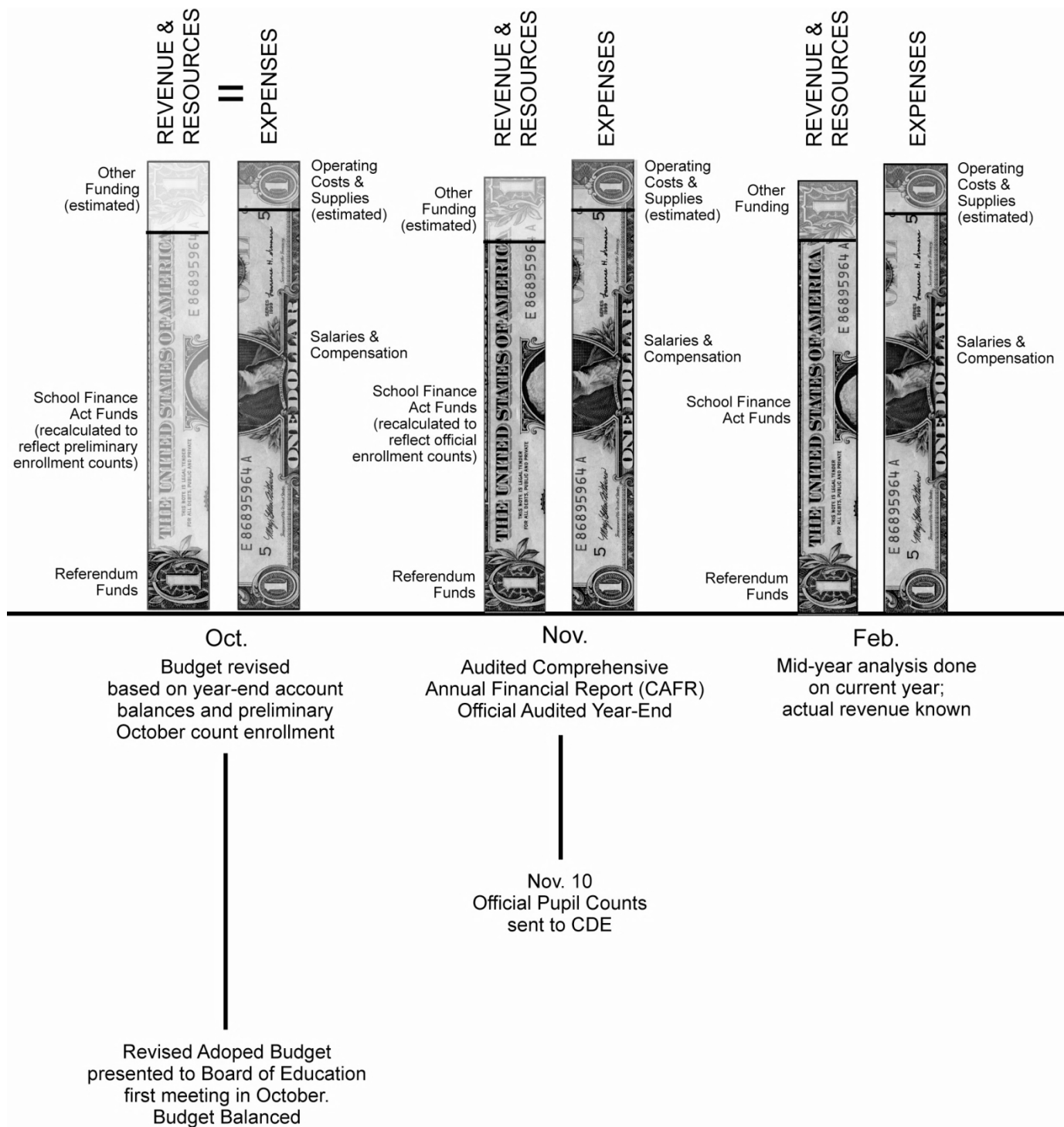
## Budget Development Timeline







## Budget Development Timeline





## All Funds

### Proposed Appropriation 2010-11

The adoption of the budget by the Board of Education includes the formal approval of both the Budget Resolution and the Appropriation Resolution, as defined in Colorado State Statute 22-44-103(1). The resolutions set the maximum amount of funds, which can be utilized in a given fiscal year. All available resources are appropriated through this process, and each accounting fund is included in each of the resolutions. A Board of Education of a school district shall not expend any moneys in excess of the amount appropriated by resolution for a particular fund, C.R.S. 22-44-115(1).

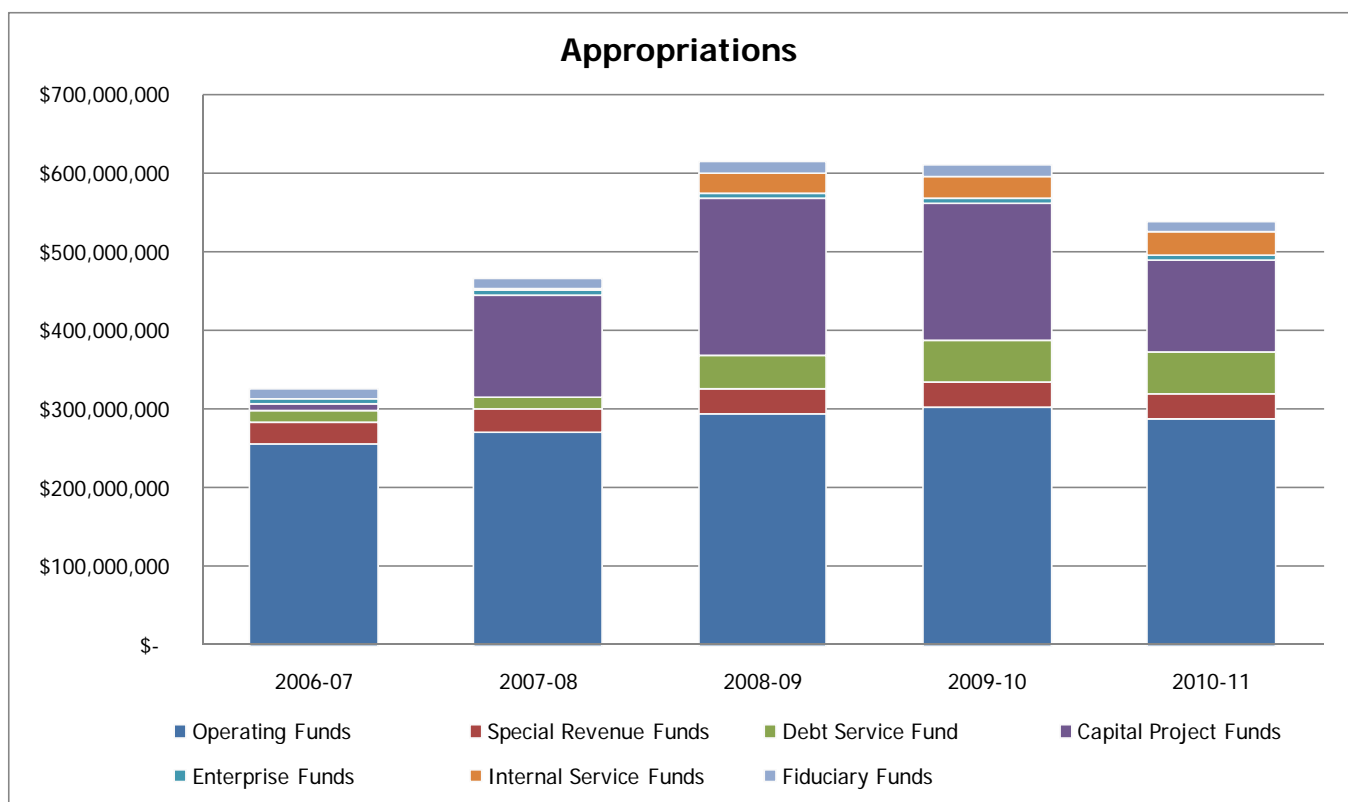
<b>Fund</b>	<b>Expenditures</b>	<b>Reserves</b>	<b>Transfers</b>	<b>Ending Balance</b>	<b>2010-11 Appropriation</b>
<u>Operating Funds</u>					
General Operating Fund	\$ 203,621,749	\$ 13,474,368	\$ 30,755,347	\$ -	\$ 247,851,464
Charter Schools	16,773,445	617,201	3,987,401	-	21,378,047
Technology Fund	4,230,367	126,911	-	-	4,357,278
Athletics Fund	3,086,840	92,605	-	-	3,179,445
Risk Management Fund	2,721,409	81,641	-	-	2,803,050
Community Schools Fund	4,316,594	129,498	967,605	-	5,413,697
Colorado Preschool Program	1,197,497	36,842	30,561	-	1,264,900
<b>Operating Funds Sub-Total</b>	<b>\$ 235,947,901</b>	<b>\$ 14,559,066</b>	<b>\$ 35,740,914</b>	<b>\$ -</b>	<b>\$ 286,247,881</b>
<u>Special Revenue Funds</u>					
Governmental Grants Fund	\$ 19,500,000	\$ -	\$ -	\$ -	\$ 19,500,000
Tuition-Based Preschool Fund	737,290	22,119	-	-	759,409
Transportation Fund	11,574,070	347,222	-	-	11,921,292
<b>Special Revenue Funds Sub-Total</b>	<b>\$ 31,811,360</b>	<b>\$ 369,341</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,180,701</b>
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 27,957,643	\$ -	\$ -	\$ 25,950,473	\$ 53,908,116
<b>Debt Service Fund Sub-Total</b>	<b>\$ 27,957,643</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,950,473</b>	<b>\$ 53,908,116</b>
<u>Capital Project Funds</u>					
Building Fund	\$ 74,234,140	\$ -	\$ -	\$ 38,257,437	\$ 112,491,577
Capital Reserve Fund	4,331,065	129,932	-	-	4,460,997
<b>Capital Project Funds Sub-Total</b>	<b>\$ 78,565,205</b>	<b>\$ 129,932</b>	<b>\$ -</b>	<b>\$ 38,257,437</b>	<b>\$ 116,952,574</b>
<u>Enterprise Funds</u>					
Nutrition Services Fund	\$ 5,756,587	\$ 172,698	\$ -	\$ -	\$ 5,929,285
<b>Enterprise Funds Sub-Total</b>	<b>\$ 5,756,587</b>	<b>\$ 172,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,929,285</b>
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 22,807,982	\$ 3,423,989	\$ -	\$ -	\$ 26,231,971
Dental Insurance Fund	2,218,105	428,553	-	-	2,646,658
<b>Internal Service Funds Sub-Total</b>	<b>\$ 25,026,087</b>	<b>\$ 3,852,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,878,629</b>
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 2,425,000	\$ -	\$ -	\$ 842,001	\$ 3,267,001
Pupil Activity Fund	7,864,882	-	-	2,021,505	9,886,387
<b>Fiduciary Funds Sub-Total</b>	<b>\$ 10,289,882</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,863,506</b>	<b>\$ 13,153,388</b>
<b>GRAND TOTAL:</b>	<b>\$ 415,354,665</b>	<b>\$ 19,083,579</b>	<b>\$ 35,740,914</b>	<b>\$ 67,071,416</b>	<b>\$ 537,250,574</b>



## All Funds (continued)

### Five Year Appropriations by Fund Type

<b>Fund Type</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
Operating Funds	\$ 255,286,688	\$ 269,973,319	\$ 294,084,049	\$ 301,742,566	\$ 286,247,881
Special Revenue Funds	28,326,008	29,555,981	31,248,564	32,333,197	32,180,701
Debt Service Fund	13,609,990	14,922,721	42,669,445	52,445,168	53,908,116
Capital Project Funds	9,088,806	130,110,007	200,224,282	175,121,267	116,952,574
Enterprise Funds	5,388,644	6,223,979	6,267,660	6,059,511	5,929,285
Internal Service Funds	-	2,416,472	25,523,789	27,857,350	28,878,629
Fiduciary Funds	13,118,791	13,095,243	14,455,099	13,512,966	13,153,388
<b>Total</b>	<b>\$ 324,818,927</b>	<b>\$ 466,297,722</b>	<b>\$ 614,472,888</b>	<b>\$ 609,072,025</b>	<b>\$ 537,250,574</b>







## All Funds (continued)

### Budget Adjustment Plan

**General Operating Fund** revenues decreased by about \$7.8m from 2009-10. This drastic decrease in revenues requires that General Operating Fund expenditures decrease accordingly. Departments along with schools developed detailed action plans in order to create a balanced budget. Departments were required to cut 13.5% or \$3.2m and schools cut 2.25% or \$3.7m. In addition, current ongoing expenditures of \$280k will need to be identified as one time expenditures for the 2010-11 budget year in compliance with board policy. Other one-time expenditures for 2010-11 include Title I and ARRA funded professional development (\$100k and \$192k respectively) along with \$250k in additional unemployment claims that will result from cutting jobs.



The **Technology Fund** has been established to account for the Computer Replacement Program which was authorized with \$2.5 million of the funds made available from the passage of the Transportation mill levy. The program maintains current technologies by following a four-year replacement cycle for all computers within the Boulder Valley School District as well as provide training and software as needed. As part of budget reductions for 2010-11, the Technology Fund reduced its general fund transfer by \$123,000. Current year funding also includes revenues from the Federal E-Rate reimbursement program. These funds have assisted with annual increases in software licensing costs and staff costs, however, it is anticipated that 2010-11 will show a significant drop in this reimbursement.

The **Athletic Fund** salaries and benefits have been projected to reflect a 5% step increase. Charter School expenditures for sports programs are reflected in the Charter School Fund. Expense categories have been revised to accurately reflect individual school participation, costs and post season expenses, higher transportation costs as well as increased trainer fees.

The **Risk Management Fund** 2010-11 General Fund allocation will decrease by \$186,617 from the prior year. This decrease is due, in part, to lower projected workers' compensation insurance costs of approximately \$150,000 over 2009-10 amounts, a reduction in the amount budgeted for deductible reserves of nearly \$20,000 and a one-time use of beginning fund balance of \$120,000, offset by small increases in salary and benefit costs and increased property/liability premiums due to additional building square footage for projects completed in the Building Fund.

The **Community School Fund** facility rental program continues to operate under the cost recovery model as approved by the Board of Education in June 2001. There will be minor rate increases for the fiscal year 2010-11 in Facility Use fees, Kindergarten Enrichment and School Age program tuition, due to Bond construction projects and market analysis.

The transfer to the General Fund will be increased this fiscal year by \$100,000 for a total transfer of \$742,605. The Community School Fund will also transfer one-time money of \$225,000 to the Nutrition Services Fund.



## All Funds (continued)

### Budget Adjustment Plan (continued)

The district's **Governmental Designated-Purpose Grants Fund** was awarded approximately \$6.7 million dollars in ARRA funding for the two year period FY10 and FY11 in Title I, Title IID and IDEA Part B programs collectively. The district's overall NCLB Grant FY11 Allocation is expected to be reduced by 10% in comparison to the FY10 award; the IDEA Part B FY11 Allocation is expected to be approximately 2% less than the FY10 allocation. Additionally, in FY10 the district was awarded a two year Readiness and Emergency Management Grant from the Federal Department of Education and 21st Century Grants for Alicia Sanchez Elementary School and a Boulder Valley Consortium of select elementary and middle schools to offer after school programs over the five year period FY10 through FY15. For FY11 the district will continue to pursue several opportunities in various areas to improve programs offered by the district.

The **Tuition-Based Preschool Fund** currently accounts for twenty-one preschool classrooms in the district that include tuition paying peers, excluding the Community Montessori Preschool. After a thorough analysis of the operating costs and average tuition charged by community sites operating in the preschool's area, it was determined that the amount charged in the current year for tuition was not covering costs associated with offering this service.

The **Transportation Fund** mill levy is estimated to be 1.491 mills in 2010-11. The preliminary budget includes step increases and does not include an increase for COLA. The Transportation Fund is expecting some costs saving in vehicle operation services due to the elimination of extra routes to transport Casey students to Platt Middle during construction in the 2009-10 school year. Routine routes will resume for Casey students for 2010-11 school year. These cost savings will help offset the PERA increase of 0.9% effective January 1, 2011.

The **Colorado Preschool Program Fund** funding for the 2010-11 fiscal year is based on 334 allocated slots. The 2010-11 net general fund transfer to the CPP program is estimated to be \$1,122,240. This reflects a reduction in the 2009-10 transfer of \$1,155,405 and is due to a decrease in the number of state reimbursed CPP slots. 27% of 2010-11 budgeted expenditures are for 140 students placed in contracted community sites. The remaining 73% of the budget will be for those teachers and paraprofessionals in district preschool classrooms.

The **Bond Redemption Fund** mill levy for property tax collections in 2010 is estimated to be set at 6.422 mills to provide the appropriate funding for the district's debt service obligations.

The **Building Fund** includes the carryover from the sale of \$120,000,000 in general obligation bonds on February 27, 2007, as well as \$176,808,810 from the sale of the remaining bonds on February 24, 2009. The proceeds of these bonds will be used to complete the implementation of the Facilities Master Plan project list as approved by the Board of Education on June 13, 2006. The total bond program of \$296.8 million includes improvements to school facilities and sites, programmatic space, multi-use outdoor facilities and technology upgrades. Building Fund projects are scheduled in three phases and will be completed in August 2012.

The **Capital Reserve Fund** serves district staff with capital project requests, which are prioritized based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into three major areas; mechanical systems repairs, maintenance support, and vehicle replacements. As part of the 2010-11 budget reductions, the allocation for capital projects has been cut \$1,449,826 (one time transfers of \$1,149,826 and on-going allocation of \$300,000 from the general fund). The 2009-10 carryover is estimated to total \$1,890,714. The majority of these carry-over funds are the result of bus purchases which will be delivered during the next fiscal year and TABOR reserves. In addition, several summer construction projects begin in one fiscal year and are typically completed during the new fiscal year which also creates a fund carryover.



## **All Funds (continued)**

### **Budget Adjustment Plan (continued)**

The **Nutrition Services Fund** revenue is generated from 172 serving days by 48 school meal programs and will continue expanding its 46 school breakfast programs and 24 after school snack programs. For the 2010-2011 fiscal year, regional food preparation kitchens will be established in 6 area schools. Reimbursed meals are projected to increase in participation by 10% in elementary schools and 2% in K-8 schools. High school participation is expected to increase as last year by 11%. Middle School level participation of the reimbursable meal is projected to increase by 4%. A la carte sales are expected to increase slightly. Both lunch and breakfast meal costs will remain the same for 2010-2011. In addition, the Community School Fund will transfer \$225,000 in one-time money.

Expenses with the regional kitchen model, new job descriptions and categories have been established and a redistribution of staff will occur. These new job descriptions will include 6 Sous Chefs, 6 Production Cooks, and 12 Nutrition Services Assistants II. Nutrition Services hourly employees are paid 172-184 days. Labor costs have been projected to increase by steps only and include new positions created to staff regional kitchens. Benefit costs are reflective of salary changes. Food costs have been projected to proportionately increase with participation remaining at 33% of sales. All other expenditures are expected to remain at 2009-2010 levels.

The **Health Insurance Fund** is an internal service fund used to account for claims, administrative fees, and stop loss insurance coverage for the district's Health Insurance Employee Benefit Program. Employees will have the choice of participating in the district's self-funded plan or a traditional plan offered by Kaiser Permanente. The district contributes an annual premium of \$5,190 per eligible employee. No premium increase is planned for 2010-11. In addition, the district funds an Employee Assistance Program at a contribution rate of \$1.50 per employee.

The **Dental Insurance Fund** is an internal service fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program. The district contributes \$432 per eligible employee. Employees have the option to purchase dependent coverage. No premium increase is planned for 2010-11.

The **Trust, Agency and Revolving Fund** has no significant changes anticipated for the 2010-11 fiscal year.

The **Pupil Activity Fund** has no significant changes anticipated for the 2010-11 fiscal year.

The **Charter School Fund** funding is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak K-12 is projected to increase to 1,413.4 from the 2009-10 count of 1,393.6. Boulder Preparatory High School's count is projected to decrease by 25.5 to 125. Summit Middle School is projected to increase to 337 from 324. Justice High School will stay at 110 student FTE. Horizons K-8 is projected to increase by seven students to 316.9. Related fund transfers and expenditures have been adjusted to reflect these additional students and a proportional share of School Finance Act revenue reductions.



## General Operating Fund

### Highlights

2010-11 Total Resources: \$243.1 million

- \$24k beginning fund balance available for one-time uses
- \$7.6m revenue cut to School Finance Act revenue
- \$200k decrease in budgeted Non-Equalized Specific Ownership Taxes
- \$125k increase in Categorical Reimbursements from the state

2010-11 Total Expenditures: \$203.6 million

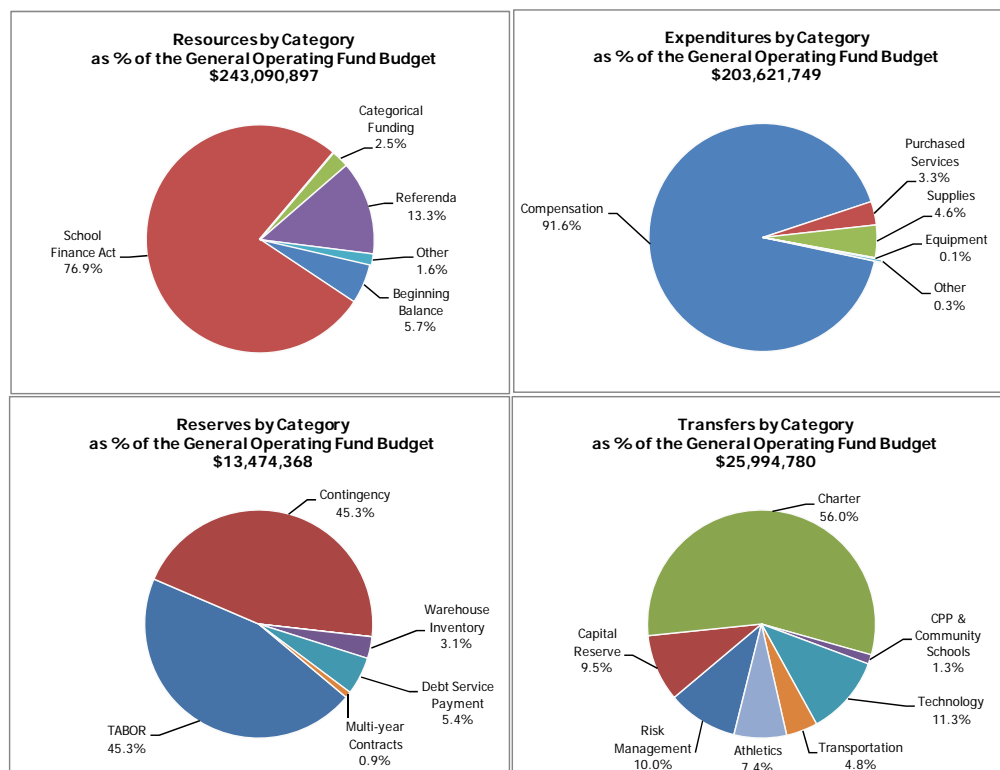
- Horizontal and Vertical step raises totaling \$4.3m were budgeted for all BVSD employees for 2010-11
- \$2.9m budget reduction for staff salary cuts
- School expenditures totaling \$2.5m cut from the 2010-11 budget
- Central Administration expenditures totaling \$3.2m cut from the 2010-11 budget
- \$1.2m reduction in central-allocated school expenditures (ex. Special Education, ESL, Custodial, Tag, etc.)
- Net overall reduction of \$7m for 2010-11

2010-11 Total Reserves: \$13.4 million

- \$422k reduction in required TABOR and contingency reserves to \$12.2m
- \$3.9m for Fiscal Emergency Restricted Reserve eliminated with January, 2010 rescission of \$3.9m
- \$1.3m for other required reserves

2010-11 Total Transfers: \$26.0 million

- \$443k transfer decrease to charter schools for new students, state funding, and purchased district services
- \$100k increase in transfer from Community School Fund
- One-time reduction in transfer of \$340k netted with ongoing \$140k increase results in an overall decrease of \$200k transferred to Transportation Fund



Note: Graph percentages may total other than 100 percent due to rounding.



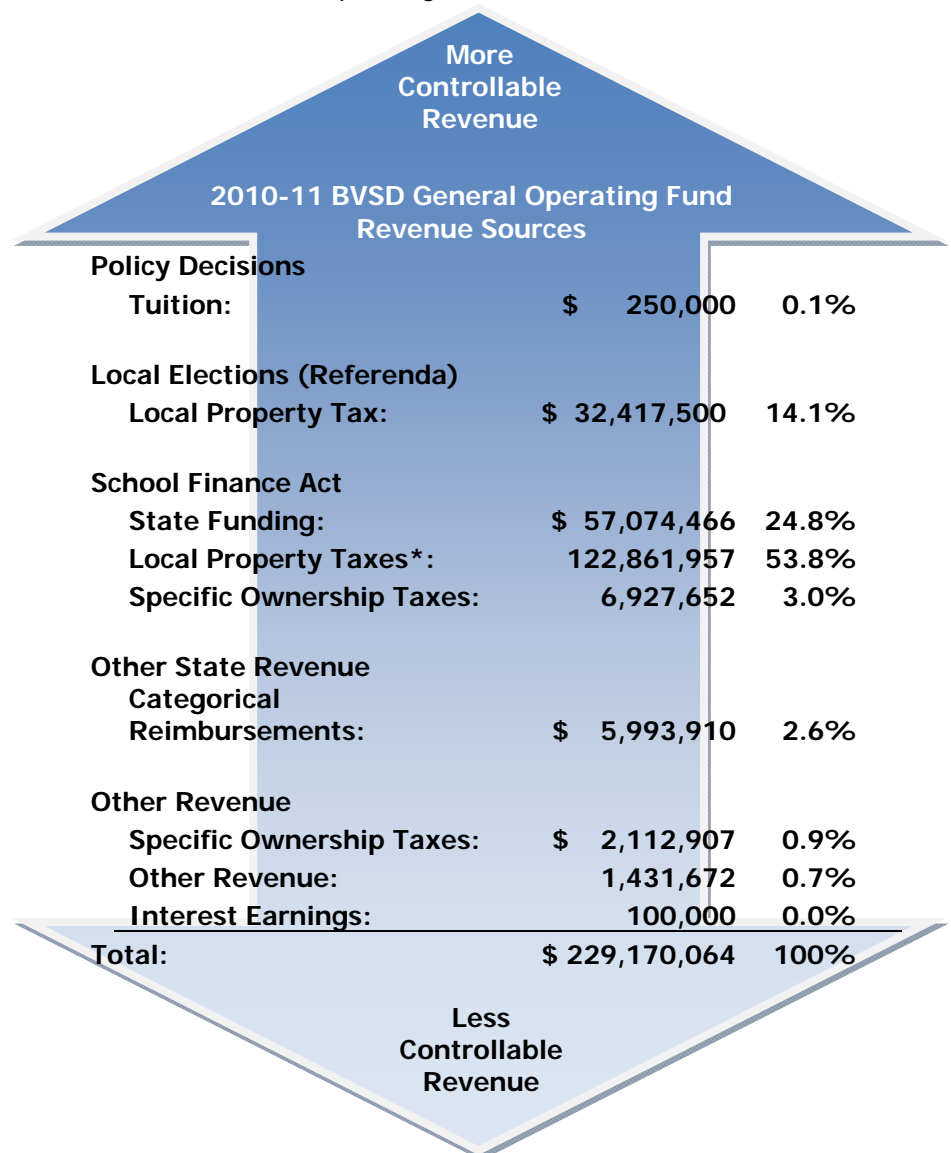
## General Operating Fund (continued)

### Revenue Sources

- The Board of Education can make policy decisions on what the district charges for its tuition and fees. This controllable revenue source comprises only 0.1 percent of total General Operating Fund revenue.
- The Boulder Valley Electorate has control over passing local property tax increases for school funding which represents about 14.1 percent of Boulder Valley School District's 2010-11 budgeted revenue. The Board of Education can only recommend placing a referendum on the ballot.
- The Colorado legislature determines Boulder Valley School District's revenue from the School Finance Act. Boulder Valley School District voters have some control over who our state representatives are, and how they vote on education issues. This less controllable revenue, combined with Categorical Reimbursements, totals 84.2 percent of Boulder Valley School District's 2010-11 budgeted revenue. The Board of Education has no control over the School Finance Act.
- Other revenue including Non-Equalized Specific Ownership Tax, Other Revenues, and Interest Earnings make up the remaining 1.6 percent of Boulder Valley School District's budgeted revenue, and are controlled primarily by economic factors completely outside of Boulder Valley School District's control.

There are a variety of factors that impact the amount of money the district receives in its General Operating Fund from its different funding sources. The district and/or its constituents have more control over some factors than others. As you can see from the diagram below, the smaller funding sources are typically the ones over which the district has more control. For example, the district or the schools can control what kind of fundraising projects to have and how that money is to be used. However, at the other end of the spectrum, there is virtually no control over how many children live in the district and attend our schools.

In the 2010-11 fiscal year, the district projects the following revenue sources and amounts in the General Operating Fund:



\*includes abatements and delinquent local property taxes





## General Operating Fund (continued)

### One-Time Expenditures

The district budget has many accounting funds; the General Operating Fund is the largest. Most of these funds have strict limitations on how they can be used. These restrictions are set by the state and federal governments, as well as generally accepted accounting principles (GAAP). The General Operating Fund has the most discretionary money of any fund and accounts for the majority of district operating expenditures. The General Operating Fund is where the superintendent and Board of Education can make the most spending decisions.

#### **2010-11 Proposed Budget Contains One-Time Expenditures & Transfers:**

SpEd Teachers funded by ARRA	(825,000)
Class Size Anomalies	225,847
To be identified one-time expenditures	280,618
ARRA Special Education Professional Development	825,000
Lobato lawsuit support	30,000
ARRA Title I Professional Development	100,473
ARRA Special Education Professional Development	191,655
Unemployment insurance claims	250,000
Contingency Reserve Used - Transportation Fund	(340,000)
<b>Total One-Time Expenditures</b>	<b>\$ 738,593</b>

### Beginning Balance Assumptions

Budgeted beginning fund balance for the General Operating Fund includes significant amounts of dollars that are restricted or designated for specific purposes in the budgeted fiscal year. In fiscal year 2010-11, the restricted beginning fund balance includes the reserves necessary for multi-year employee contracts, debt service, warehouse inventory, and unspent funds carried forward from the prior fiscal year. The unused 2009-10 TABOR emergency reserve and contingency reserve are also considered part of the restricted beginning balance.

The portion of the beginning fund balance that is not restricted is available for use at the discretion of the Board of Education. For FY 2010-11 there is no planned unrestricted beginning fund balance, this may change as the result of carryover items for school SRA, textbook and Medicare expenses that were not spent as of fiscal year-end. This budget allocates \$739k for one-time expenditures and transfers.

	<b>Audited Actual 2006-07</b>	<b>Audited Actual 2007-08</b>	<b>Audited Actual 2008-09</b>	<b>Revised Budget 2009-10</b>	<b>Proposed Budget 2010-11</b>
Restricted	\$1,423,155	\$1,548,917	\$2,439,480	\$1,732,555	\$0
TABOR Reserve	5,472,760	5,925,036	6,054,041	6,260,915	6,319,661
Contingency Reserve	5,472,760	5,925,036	6,054,041	6,260,915	6,319,661
Other Restricted Reserves <sup>1</sup>	1,418,098	5,807,088	1,458,279	1,251,094	1,257,064
Unrestricted	7,292,844	7,386,450	3,582,176	807,360	24,447
<b>Total GAAP Fund Balance</b>	<b>\$21,079,617</b>	<b>\$26,592,527</b>	<b>\$19,588,017</b>	<b>\$16,312,839</b>	<b>\$13,920,833</b>

<sup>1</sup> Other Restricted Reserves include the Warehouse Inventory Reserve, Debt Service Reserve (COP's), and Multi-year Contract Reserves.



## General Operating Fund (continued)

### Revenue Assumptions

The Boulder Valley School District receives revenues from local and state sources in the General Operating Fund. The majority of this revenue is from the Colorado Public School Finance Act (SFA) of 1994. The total amount of revenue attributable to the School Finance Act is a computation resulting in funding from a combination of property tax, specific ownership tax, and state aid.

The School Finance Act funding for Boulder Valley School District of \$6,721 per funded pupil includes a decrease to base funding for inflation of \$424 per student. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all k-12 students across the state.

The School Finance Act total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2010-11, total enrollment base, including preschool, is projected to be 27,718.8. The actual funded pupil count number is determined in early November after the student enrollment data is collected, audited by district staff, and verified with the Colorado Department of Education. Colorado Revised Statute 22-54-103(7) allows districts to average up to five years' pupil counts with the current year's pupil count to minimize the loss of funding that accompanies declining enrollment.

Estimated revenue from the School Finance Act is based on the projected funded enrollment of 27,718.8 times the per pupil funding of \$6,721 (slightly rounded), or \$186,287,244. A separately calculated "hold harmless" amount of \$220,302 is also included in School Finance Act revenues for 2010-11 and is meant to ease the transition for school districts across Colorado as they go from full funding for only those in full-day kindergarten to partial funding (58%) for all kindergarten students in their respective districts.

### Local Revenues

Property taxes are the largest source of revenue for the district. This tax is levied on all the taxable property within the district for the functions of the General Operating Fund. This tax levy is separate from the taxes levied by the district for the Bond Redemption Fund and Transportation Fund. Based on the following calculation it is estimated that the district will receive \$154,947,594 in local property taxes for funding operations in 2010-11.

School Finance Act Total Program Funding	\$	186,287,244
Minus: State Finance Act Funding <sup>1</sup>		(57,074,466)
Equalized Specific Ownership Tax <sup>1</sup>		(6,927,652)
School Finance Act Local Property Tax Amount	\$	122,285,126
Plus: Override Elections:		
	1991	\$ 7,062,468
	1998	10,600,000
	2002	15,000,000
Total Override Elections	\$	32,662,468
<b>TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY <sup>2</sup></b>		<b>\$154,947,594</b>

<sup>1</sup> Subject to change by CDE formula.

<sup>2</sup> This amount is higher than what is budgeted due to uncollectible local property taxes. Boulder Valley School District does not collect 100 percent of local property taxes each year. This does not include the transportation mill levy, or the bond redemption mill levy, as these revenue sources are specifically related to funds other than the General Operating Fund.





## General Operating Fund (continued)

### Revenue Assumptions (continued)

#### Local Revenues (continued)

Specific ownership taxes are generated through a state mandated tax collected by the county for yearly motor vehicle registration. These tax revenues are distributed among local governmental agencies based on the percentage of the total property tax attributed to each entity. Specific ownership taxes are a portion of the total program funding formula of the School Finance Act along with local property tax and state equalization. The formula for determining total program funding is based in part on the amount of specific ownership tax revenue actually received by a district in the prior fiscal year. Specific ownership taxes, which are driven primarily by the registration of new cars will continue to be affected by the economic decline and are expected to decline further by \$200k.

Interest income is not expected to rebound to previous levels and will remain at \$100k.

#### State Revenues

State Equalization from the School Finance Act represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2010-11 is \$57,074,466 and together with equalized specific ownership and local property tax comprises total program funding, as defined by the School Finance Act.

Other State Revenues are provided in the School Finance Act to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include special education, vocational education, and English language proficiency programs as well as a category for ARRA State Stabilization. Excluding ARRA State Stabilization revenue, these revenues are expected to decrease by 4% or \$275k.

#### State Categorical Reimbursement Revenue

	Audited Actual 2006-07	Audited Actual 2007-08	Audited Actual 2008-09	Revised Budget 2009-10	Proposed Budget 2010-11
Vocational Education	\$1,382,780	\$945,566	\$1,098,195	\$996,480	\$1,296,480
Special Education	4,325,948	4,450,546	4,449,466	4,432,401	4,258,145
ARRA State Stabilization	-	-	-	1,677,365	-
Transportation*	1,953,274	2,003,646	-	-	-
ELPA	144,065	182,936	182,945	182,945	182,945
Talented & Gifted	242,912	248,390	256,340	256,340	256,340
<b>TOTAL</b>	<b>\$8,048,979</b>	<b>\$7,831,084</b>	<b>\$5,986,946</b>	<b>\$7,545,531</b>	<b>\$5,993,910</b>

\* Beginning in 2008-09, the transportation categorical funding is directly accounted for in the Transportation Fund.



## **General Operating Fund (continued)**

### **Expenditure Assumptions**

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2009-10 third quarter estimated actual expenditures except as noted in the 2010-11 Budget Adjustment Plan. District revenues fund the following priorities: providing a competitive employee compensation package; maintaining class size reductions in kindergarten and first grades in all schools and kindergarten through second grades in high needs schools; literacy programs; continuing socio-economic destatification programs in selected schools; technology support and building maintenance. At this time, one-time funding is planned for the following initiatives: class-size anomalies (\$226k), Lobato lawsuit support (\$30k), unemployment insurance for increased claims (\$250k), yet-to-be determined expenditures of \$281k and ARRA Title I and special education professional development (\$292k). These items will be funded by a decrease in the required TABOR and Contingency Reserves of \$420k, one-time indirect costs of \$292k, a one-time decrease in the Transportation Fund transfer \$340k.

### **Employee Salaries**

Salary projections for 2010-11 contain an overall decrease of \$500k in compensation for all ongoing staff in employee groups paid from the General Operating Fund, including service employees (custodians and maintenance workers), office professionals (clerical employees), instructional staff (teachers, counselors, psychologists, and social workers), paraeducators, other instructional support staff (tutors and computer/media technicians), building administrators (principals and assistant principals), central administrators and professional/technical employees. The current salary projection includes \$3.7m in step raises, \$600k in horizontal lane changes, \$2.0m in attrition savings and a salary reduction of \$2.9m required to balance the budget.

Details of individual staffing changes are identified in the *Summary of Changes in FTE* on pages 36-39 of this section.

### **Employee Benefits**

A 0.9 percent increase in the district paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$1.4 million. This will be partially offset by the expected additional savings of \$300k in PERA expense that results from pre-tax adjustments to compensation upon which the district is not required to pay PERA. Any regular employee working twenty or more scheduled hours per week, or 0.5 FTE, is eligible for district paid benefits of long-term disability, health, dental, and life insurance, and a matching contribution of up to \$120 to a flexible spending medical account. A detailed schedule of the district paid portions of employee benefits can be found in the Budget Fact Sheet (*Informational Section*) of this document. Any wages paid have 16.37 percent for Medicare, PERA, and long-term disability applied. Individual medical and dental benefits are projected to remain at approximately \$5,761 combined.

### **Purchased Services, Supplies and Materials, Capital Outlay, Other**

The proposed budget for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, along with adjustments as identified in the *Budget Adjustment Plan* on pages 23-25 and 33-35. Overall, expected expenditures will decrease by \$3.3m from the 2010-11 Revised Budget. This is due mainly to School and Central Administration cuts totaling \$2.0m along with \$2.1m resulting from the elimination of prior year carryover and one-time expenses. New one-time and ongoing expenses of \$800k net with the decreases above to bring the overall decrease to \$3.3m as reflected on the General Operating Fund summary found in the Financial Section of this document.



## **General Operating Fund (continued)**

### **Reserve and Transfer Assumptions**

#### **Reserves**

The contingency reserve is 3.0 percent of General Operating Fund expenditures. The emergency reserve is 3.0 percent of General Operating Fund expenditures to comply with TABOR. The use of the emergency reserve excludes economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This adopted budget also reserves \$120,000 for multi-year contract obligations, \$722,264 for a debt service final payment, and \$414,800 for warehouse inventory.

#### **Transfers**

The total amount of the Capital Reserve and Risk Management transfers is \$5,061,369.

The net Colorado Preschool Program Fund transfer of \$1,091,679 is a decrease of \$52,591 from the prior year budget.

The Technology Fund transfer for 2010-11 has decreased by \$123,000 to \$2,933,159.

The \$200k decrease in transfer to the Transportation Fund will require the Transportation Fund to rely on the General Operating Fund contingency to address unforeseen expenditures.

Costs for five charter schools, Horizons K-8, Peak to Peak K-12, Summit Middle, Boulder Preparatory High School, and Justice High School, are included in the Charter School Fund. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. For 2010-11, there will be no one-time transfer to the charter schools. The 2010-11 revised base transfer has decreased \$503k from 2009-10 while the total charter school transfer has decreased \$763k because no one-time transfers will occur in 2010-11. While enrollment grew by almost 20 students, it was not enough to offset the decrease in School Finance Act funding. The payment for services contracted with the district for 2010-11 has decreased \$144k. The district realized a growth in the number of students by which general fund expenditures are divided, and in 2009-10 charters realized their benefit of ARRA funds. Contracted services include in part: Special Education, Information Technology, Business Services, and district General Administration. Cited increases are based on the change from 2009-10 Revised Adopted Budget.

The Athletics Fund transfer will remain unchanged.

The total transfer from the Community Schools Fund is \$742,605, reflecting a \$100k increase from the 2009-10 fiscal year.



## General Operating Fund (continued)

### Budget Adjustment Plan

All Program Areas		
Provides \$3.7 million increase in step raises, \$600k in horizontal lane changes, \$1.4 million for a 0.9 percent increase in the employer paid PERA rate, \$300k reduction of PERA expense due to pre-tax deductions and an estimated \$2.0 million in savings from the turnover of senior staff. A salary reduction equivalent to \$2.9m was incorporated in this budget.		
Regular Instruction		
Remove 2008-09 School Resource Allocation Carryover	\$ (264,473)	All Schools
Remove 2008-09 School Textbook Carryover	(1,135,423)	All Schools
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (1,399,896)</b>	
Increase Teacher FTE for Staffing Ratios (5.325 FTE)	\$ 310,714	Elementary Schools
Increase Teacher FTE for Staffing Ratios (2.900 FTE)	169,215	Middle Schools
Increase Teacher FTE for Staffing Ratios (3.600 FTE)	210,060	High Schools
Increase Para FTE for Staffing Ratios (1.348 FTE)	43,810	Elementary Schools
Decrease Para FTE for Staffing Ratios (0.097 FTE)	(3,153)	Middle Schools
Increase Para FTE for Staffing Ratios (0.269 FTE)	(8,743)	Senior High Schools
Conversion of Regular Ed Teacher FTE to Special Ed FTE (1.585 FTE)	105,912	Elementary Schools
Allocated School-based Budget Reduction - Instrumental Music Teacher (0.859 FTE)	(51,540)	Instrumental Music
Allocated School-based Budget Reduction - TAG Science Teacher (0.039 FTE)	(2,337)	Talented & Gifted
Allocated School-based Budget Reduction - TAG Tutor (0.249 FTE)	(8,254)	Talented & Gifted
Site-based Budget Reduction - Elementary Art Teacher (.027 FTE)	(1,618)	Elementary Schools
Site-based Budget Reduction - Elementary PE Teacher (.063 FTE)	(3,774)	Elementary Schools
Site-based Budget Reduction - Elementary Music Teacher (.061 FTE)	(3,655)	Elementary Schools
Site-based Budget Reduction - Elementary Regular Ed Teacher (3.861 FTE)	(231,316)	Elementary Schools
Site-based Budget Reduction - Elementary TAG Tutor (0.020 FTE)	(663)	Elementary Schools
Site-based Budget Reduction - Elementary Regular Ed Para (4.374 FTE)	(131,727)	Elementary Schools
Site-based Budget Reduction - Middle Level Regular Ed Teacher (2.329 FTE)	(139,533)	Middle Schools
Site-based Budget Reduction - Middle Level Regular Ed Para (3.003 FTE)	(90,438)	Middle Schools
Site-based Budget Reduction - High School Regular Ed Teacher (2.434 FTE)	(145,823)	High Schools
Site-based Budget Reduction - High School Regular Ed Para (7.196 FTE)	(237,468)	High Schools
Site-based Budget Reduction - High School Vocational Ed Teacher (1.081 FTE)	(64,764)	High Schools
Site-based Budget Reduction - School Sponsored Activity and Intramural (118 contracts)	(189,122)	All Schools
Site-based Budget Reduction - School Resource Allocation	(674,038)	All Schools
<b>Subtotal Changes In Staffing Ratios (Ongoing Funding)</b>	<b>\$ (1,148,255)</b>	
Add One-time Teachers - Class Size Anomalies	\$ 225,847	All Schools
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 225,847</b>	
<b>Regular Instruction Total</b>	<b>\$ (2,322,304)</b>	
Student Support Services		
Department-based Budget Reduction - Counselor on Special Assignment (0.500 FTE)	\$ (34,888)	Superintendent's Office
Department-based Budget Reduction - High School Counselor (0.300 FTE)	(20,903)	High Schools
Site-based Budget Reduction - Elementary Community Liaison (0.116 FTE)	(4,871)	Elementary Schools
Site-based Budget Reduction - Elementary Healthroom Para (1.939 FTE)	(58,395)	Elementary Schools
Site-based Budget Reduction - Middle Level Counselor (0.040 FTE)	(2,787)	Middle Schools
Site-based Budget Reduction - Elementary Community Liaison (0.500 FTE)	(20,997)	Middle Schools
Site-based Budget Reduction - High School Community Liaison (0.011 FTE)	(462)	High Schools
Site-based Budget Reduction - High School Counselor (0.111 FTE)	(7,734)	High Schools
Site-based Budget Reduction - High School Career Experience Tech (0.011 FTE)	(331)	High Schools
<b>Subtotal Changes In Ongoing Funding</b>	<b>\$ (151,367)</b>	
Remove One-Time Dropout Recovery Expense	\$ (75,000)	Superintendent's Office
<b>Subtotal Changes In One-Time Funding</b>	<b>\$ (75,000)</b>	
<b>Student Support Services Total</b>	<b>\$ (226,367)</b>	



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

Special Instruction		
Allocated School-based Budget Reduction - ESL Teacher (1.820 FTE)	\$ (119,096)	Language, Culture & Equity
Department-based Budget Reduction - ESL Clerical (1.000 FTE)	(59,500)	Language, Culture & Equity
Department-based Budget Reduction - ESL Operating Expenses	(10,267)	Language, Culture & Equity
Allocated School-based Budget Reduction - Special Ed Teacher (5.815 FTE)	(381,490)	Special Education
Allocated School-based Budget Reduction - Audiologist (0.500 FTE)	(32,719)	Special Education
Allocated School-based Budget Reduction - Social Worker (0.600 FTE)	(52,941)	Special Education
Allocated School-based Budget Reduction - Speech Language Therapist (1.000 FTE)	(65,436)	Special Education
Allocated School-based Budget Reduction - Special Ed Para (4.500 FTE)	(157,305)	Special Education
Department-based Budget Reduction - Special Ed Operating Expenses	(70,145)	Special Education
Conversion of Special Ed Teacher FTE to Regular Ed FTE (1.471 FTE)	(105,912)	Special Education
<b>Subtotal Changes In Ongoing Funding</b>	<b>\$ (1,054,811)</b>	
Remove One-time ARRA Funded Special Education Teachers	\$ 825,000	All Schools
Add One-time ARRA Funded Special Education Teachers	(825,000)	All Schools
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ -</b>	
<b>Special Instruction Total</b>	<b>\$ (1,054,811)</b>	
Instructional Support Programs		
Remove 2008-09 Medicaid Program Carryover	\$ (330,685)	Nursing Services
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (330,685)</b>	
Site-based Budget Reduction - Media Tech (1.038 FTE)	\$ (43,141)	Elementary Schools
Site-based Budget Reduction - Elementary Media Specialist (1.420 FTE)	(96,698)	Elementary Schools
Site-based Budget Reduction - Elementary Library Para (0.290 FTE)	(8,734)	Elementary Schools
Allocated School-based Budget Reduction - Nurse Practitioner (contracted days reduction)	(15,941)	Health Services
Department-based Budget Reduction - Elementary Literacy Specialist (1.000 FTE)	(77,453)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - TOSA (0.750 FTE)	(51,000)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - CPR Trainer (0.100 FTE)	(4,943)	Health Services
Department-based Budget Reduction - Health Curriculum Coordinator (1.000 FTE)	(74,447)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Media Tech (1.000 FTE)	(85,890)	Information Technology
Department-based Budget Reduction - Technology Trainer (1.000 FTE)	(85,890)	Information Technology
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (544,137)</b>	
Remove 2008-09 One-Time ARRA funded Professional Development	\$ (356,092)	All Schools
Add 2010-11 One-Time ARRA funded Professional Development	292,128	All Schools
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ (63,964)</b>	
<b>Instructional Support Programs Total</b>	<b>\$ (938,786)</b>	
School Administration and Operations		
Site-based Budget Reduction - Elementary Clerical Support (2.109 FTE)	\$ (84,759)	Elementary Schools
Site-based Budget Reduction - Middle Level Clerical Support (2.401 FTE)	(96,494)	Middle Schools
Site-based Budget Reduction - Middle Level Assistant Principal (0.011 FTE)	(1,075)	Middle Schools
Site-based Budget Reduction - Middle Level Custodian (0.250 FTE)	(10,602)	Middle Schools
Site-based Budget Reduction - High School Clerical Support (2.693 FTE)	(108,229)	High Schools
Site-based Budget Reduction - High School Registrar (0.026 FTE)	(1,045)	High Schools
Site-based Budget Reduction - High School Assistant Principal (0.035 FTE)	(3,773)	High Schools
Site-based Budget Reduction - High School Campus Monitor (2.400 FTE)	(81,713)	High Schools
Site-based Budget Reduction - High School Custodian (0.250 FTE)	(10,602)	High Schools
Allocated School-based Budget Reduction - Tier I Tech (0.200 FTE)	(7,027)	Information Technology
Allocated School-based Budget Reduction - Custodial Salary (3.250 FTE)	(156,000)	Maintenance & Operations
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (561,318)</b>	
<b>School Administration and Operations Total</b>	<b>\$ (561,318)</b>	



## General Operating Fund (continued)

### Budget Adjustment Plan (continued)

District-Wide Services/Central Administration		
Remove 2008-09 Board of Education Travel Carryover	\$ (19,423)	Board of Education
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (19,423)</b>	
Budget Reduction - Utility Setbacks/cutbacks/conservation	\$ (100,000)	District-Wide
Budget Reduction - Power Management Software Savings	(300,000)	District-Wide
Budget Addition - Utility Rate Increases	495,000	District-Wide
Budget Addition - Building Maintenance Expenses	17,000	Maintenance & Operations
Budget Addition - District Bank Fees	100,000	Business Services
Add BVPA President per negotiated agreement	9,200	Human Resources
Ongoing Expenditures to be determined as one-time for 2010-11	(280,618)	District-Wide
Department-based Budget Reduction - Assistant Superintendent of Learning Services	(163,455)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Director of Institutional Equity	(141,005)	Institutional Equity
Department-based Budget Reduction - Clerical (3.250 FTE)	(162,500)	Business Services
Department-based Budget Reduction - Clerical (1.000 FTE)	(52,728)	Information Technology
Department-based Budget Reduction - Clerical (1.500 FTE)	(75,000)	Human Resources
Department-based Budget Reduction - Clerical (0.500 FTE)	(25,000)	Superintendent's Office
Department-based Budget Reduction - Clerical (0.600 FTE)	(30,000)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Clerical (1.000 FTE)	(50,000)	Institutional Equity
Department-based Budget Reduction - Professional Technical (1.000 FTE)	(80,000)	Planning & Assessment
Department-based Budget Reduction - Professional Technical (2.000 FTE)	(170,000)	Business Services
Department-based Budget Reduction - Lawyer FTE voluntary salary reduction (0.050 FTE)	(7,800)	Legal
Department-based Budget Reduction - Legal Assistant FTE voluntary salary reduction (0.200 FTE)	(17,000)	Legal
Department-based Budget Reduction - Maintenance Workers Overtime Expenses	(40,000)	Maintenance & Operations
Department-based Budget Reduction - Maintenance Workers (6.000 FTE)	(372,000)	Maintenance & Operations
Department-based Budget Reduction - Security Monitor (1.000 FTE)	(57,000)	Maintenance & Operations
Department-based Budget Reduction - Custodial Salary (1.500 FTE)	(63,972)	District-Wide
Department-based Budget Reduction - Custodial Sub and Overtime Expenses	(53,480)	District-Wide
Department-based Budget Reduction - Voluntary Salary Reductions	(18,113)	Communications
Department-based Budget Reduction - Voluntary Salary Reductions	(28,969)	Human Resources
Department-based Budget Reduction - Subs, Stipends, Overtime and Extra-Duty Pay	(140,000)	District-Wide
Department-based Budget Reduction - Qwest Phone Lease Savings	(200,000)	Information Technology
Department-based Budget Reduction - Reduce Furniture Replacement	(60,000)	Maintenance & Operations
Department-based Budget Reduction - Reduce Zone Materials Used	(50,000)	Maintenance & Operations
Department-based Budget Reduction - Translation Services to Schools - Ed Center	(30,129)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Brochures & Media Printing - Ed Center	(35,579)	Department-Wide
Department-based Budget Reduction - Pre-hire Services	(45,000)	Human Resources
Department-based Budget Reduction - Postage - Ed Center	(28,143)	Department-Wide
Department-based Budget Reduction - Legal Services Operating Expenses	(30,680)	Legal
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(67,006)	Planning & Assessment
Department-based Budget Reduction - Stipends, Overtime & Extra-pay	(87,000)	District-Wide
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(22,300)	Business Services
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(21,993)	Human Resources
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(7,370)	Grants Administration
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(129,741)	Curriculum, Assessment & Instruction
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(9,631)	Superintendent's Office
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(3,400)	Board of Education
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(3,810)	Print Shop
Department-based Budget Reduction - Professional Services, Supplies & Other Operating Expenses	(30,000)	Information Technology
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (2,669,222)</b>	
Remove One-Time Fact Finding Expense	\$ (20,000)	Human Resources
Add One-time Contingency Reserve Used - Transportation Fund	(340,000)	District-Wide
Ongoing Expenditures to be determined as one-time for 2010-11	280,618	District-Wide
Add One-time Lobato lawsuit support	30,000	Legal
Add One-time additional unemployment insurance claims	250,000	Human Resources
<b>Subtotal Changes in One-Time Funding</b>	<b>\$ 200,618</b>	
<b>District-Wide Services/Central Administration Total</b>	<b>\$ (2,488,027)</b>	
<b>All Program Areas Total \$ (7,091,612)</b>		





## General Operating Fund (continued)

### Summary of Changes in FTE

2009-10 REVISED ADOPTED BUDGET

2,784.810 FTE

#### ADMINISTRATION CHANGES

<b>603 LEARNING SERVICES</b>	Change	<b>(0.500)</b>
Budget Cut - Central Admin Target 2 - Clerical	(0.500)	
<b>604 LEGAL</b>	Change	<b>(0.250)</b>
Budget Cut - Central Admin Target 2 - Lawyer	(0.050)	
Budget Cut - Central Admin Target 2 - Legal Specialist	(0.200)	
<b>605 LEARNING SERVICES</b>	Change	<b>(4.350)</b>
Budget Cut - Central Admin Target 2 - Assistant Superintendent of Learning Services	(1.000)	
Budget Cut - Central Admin Target 2 - TOSA	(0.750)	
Budget Cut - Central Admin Target 2 - Physical Education Coordinator	(1.000)	
Budget Cut - Central Admin Target 2 - Social Studies Coordinator	(1.000)	
Budget Cut - Central Admin Target 2 - Clerical	(0.600)	
<b>608 PLANNING &amp; ASSESSMENT</b>	Change	<b>(1.000)</b>
Budget Cut - Central Admin Target 2 - Enrollment Specialist	(1.000)	
<b>611 SPECIAL EDUCATION</b>	Change	<b>(39.417)</b>
Budget Cut Central Allocated Target 1 - Speech Language Therapist	(1.000)	
Budget Cut Central Allocated Target 1 - Audiologist	(0.500)	
Budget Cut Central Allocated Target 1 - Social Worker	(0.600)	
Budget Cut Central Allocated Target 1 - Special Ed Teachers	(5.815)	
Budget Cut Central Allocated Target 1 - Special Ed Paras	(4.500)	
Permanent Conversion - Special Ed Teachers from Special Ed Paras	17.989	
Permanent Conversion - Special Ed Paras to Special Ed Teachers	(43.520)	
Permanent Conversion - Special Ed Teacher to Regular Ed Teacher	(1.471)	
<b>613 STUDENT SUCCESS</b>	Change	<b>(0.500)</b>
Budget Cut - Central Admin Target 2 - Clerical	(0.500)	
<b>614 INSTITUTIONAL EQUITY</b>	Change	<b>(1.448)</b>
Clerical Conversion resulting from 261 to 230 Days	0.052	
Budget Cut - Central Admin Target 2 - Executive Director of Institutional Equity	(1.000)	
Budget Cut - Central Admin Target 2 - Clerical	(0.500)	
<b>616 LANGUAGE, CULTURE &amp; EQUITY</b>	Change	<b>(21.829)</b>
Budget Cut - Central Admin Target 2 - Clerical	(1.000)	
Budget Cut Central Allocated Target 1 - Bilingual Teachers	(1.820)	
Permanent Conversion - Bilingual Teachers from Bilingual Paras and Tutors	13.188	
Permanent Conversion - Bilingual Paras to Bilingual Teachers	(19.409)	
Permanent Conversion - Bilingual Tutors to Bilingual Teachers	(12.788)	





## General Operating Fund (continued)

### Summary of Changes in FTE (continued)

<b>619 SECONDARY ED ADMINISTRATION</b>	<u>Change</u>	<b>(0.800) FTE</b>
Budget Cut - Central Admin Target 2 - Counselor on Special Assignment	(0.800)	
<b>642 MAINTENANCE AND OPERATIONS</b>	<u>Change</u>	<b>(6.000)</b>
Budget Cut - Central Ed Admin Target 2 Cut - Maintenance Workers	(5.000)	
Budget Cut - Central Ed Admin Target 2 Cut - Courier	(1.000)	
<b>643 OPERATIONAL SERVICES</b>	<u>Change</u>	<b>(5.750)</b>
Budget Cut - Central Ed Admin Target 2 Cut - Custodians	(1.500)	
Budget Cut - Central Allocated School Target 1 Cut - Custodians	(3.750)	
Budget Cut - Central Admin School Target 2 Cut - Security Guard	(0.500)	
<b>687 HUMAN RESOURCES</b>	<u>Change</u>	<b>(1.187)</b>
Budget Addition BVPA President per Negotiated Agreement	0.313	
Budget Cut - Central Admin School Target 2 Cut - Clerical Support	(1.500)	
<b>688 BUDGET SERVICES</b>	<u>Change</u>	<b>(2.000)</b>
Budget Cut - Central Admin Target 2 Cut - Budget Technician	(1.000)	
Budget Cut - Central Admin Target 2 Cut - Budget Analyst	(1.000)	
<b>689 INFORMATION TECHNOLOGY</b>	<u>Change</u>	<b>(3.000)</b>
Budget Cut - Central Admin Target 2 Cut - Clerical Support	(1.000)	
Budget Cut - Central Admin Target 2 Cut - Tier II Tech	(1.000)	
Budget Cut - Central Admin Target 2 Cut - Technology Trainer	(1.000)	
<b>690 FINANCE &amp; ACCOUNTING</b>	<u>Change</u>	<b>(1.250)</b>
Budget Cut - Central Admin Target 2 Cut - Accountant	(1.000)	
Budget Cut - Central Admin Target 2 Cut - Purchasing Assistant	(0.500)	
Budget Cut - Central Admin Target 2 Cut - Clerical Support	(0.250)	
Budget Reorg - Clerical	0.500	
<b>695 PURCHASING</b>	<u>Change</u>	<b>(0.500)</b>
Budget Cut - Central Admin Target 2 Cut - Purchasing Assistant	(0.500)	
<b>698 MEDICAID</b>	<u>Change</u>	<b>(0.100)</b>
Budget Cut - Central Admin School Target 2 Cut - CPR Trainer	(0.100)	
<b>791 WAREHOUSE SERVICES</b>	<u>Change</u>	<b>(1.000)</b>
Budget Cut - Central Admin Target 2 Cut - Mail Handler	(1.000)	
<b>SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)</b>		<b>(90.881)</b>



## General Operating Fund (continued)

### Summary of Changes in FTE (continued)

<b>SCHOOL CHANGES</b>	<b>Change</b>	<b>(27.458) FTE</b>
Staffing Formula - Elementary Teachers	10.598	
Staffing Formula - Middle School Teachers	(2.573)	
Staffing Formula - High School Teachers	3.800	
Staffing Formula - Elementary Paras	1.348	
Staffing Formula - Middle School Paras	(0.097)	
Staffing Formula - High School Paras	0.269	
Budget Cut - School Target 1 - Elementary Teacher	(3.540)	
Budget Cut - School Target 1 - Elementary Media Specialist	(1.420)	
Budget Cut - School Target 1 - Elementary Community Liaison	(0.116)	
Budget Cut - School Target 1 - Elementary Healthroom Para	(1.939)	
Budget Cut - School Target 1 - Elementary Cataloger	(0.290)	
Budget Cut - School Target 1 - Elementary Regular Ed Para	(4.353)	
Budget Cut - School Target 1 - Elementary TAG Tutor	(0.020)	
Budget Cut - School Target 1 - Elementary Clerical	(2.100)	
Budget Cut - School Target 1 - High School Teacher	(3.018)	
Budget Cut - School Target 1 - High School Tier I Media Tech	(1.000)	
Budget Cut - School Target 1 - High School Monitor	(2.400)	
Budget Cut - School Target 1 - High School Regular Ed Para	(7.196)	
Budget Cut - School Target 1 - High School Clerical	(2.650)	
Budget Cut - School Target 1 - Middle School Teacher	(2.116)	
Budget Cut - School Target 1 - Middle School Counselor	(0.040)	
Budget Cut - School Target 1 - Middle School Community Liaison	(0.500)	
Budget Cut - School Target 1 - Middle School Regular Ed Para	(3.000)	
Budget Cut - School Target 1 - Middle School Clerical	(2.375)	
Budget Cut - School Target 1 - Reserves Assistant Principal	(0.046)	
Budget Cut - School Target 1 - Reserves Teacher	(1.182)	
Budget Cut - School Target 1 - Reserves Counselor	(0.111)	
Budget Cut - School Target 1 - Reserves Tier I Media Tech	(0.038)	
Budget Cut - School Target 1 - Reserves Career Assistant	(0.011)	
Budget Cut - School Target 1 - Reserves Community Liaison	(0.011)	
Budget Cut - School Target 1 - Reserves Regular Ed Para	(0.024)	
Budget Cut - School Target 1 - Reserves Clerical	(0.078)	
Budget Cut - School Target 1 - Reserves Registrar	(0.026)	
Budget Cut - School Target 1 - Custodian	(0.500)	
Budget Cut - Central Allocated Target 1 - Tier I Tech	(0.200)	
Budget Cut - Central Allocated Target 1 - Instrumental Music	(0.859)	
Budget Cut - Central Allocated Target 1 - TAG Tutors	(0.249)	
Budget Cut - Central Allocated Target 1 - TAG Teacher	(0.039)	



## General Operating Fund (continued)

### Summary of Changes in FTE (continued)

<u>SCHOOL CHANGES (continued)</u>	<u>Change</u>
Permanent Conversion - Library Para to Media Specialist	(1.000)
Permanent Conversion - Library Para to Media Specialist	0.360
Permanent Conversion - Operating Funds to Assistant Principal	0.200
Permanent Conversion - Operating Funds to Assistant Principal	1.000
Permanent Conversion - Math TOSA to Destrat Assistant Principal	(0.201)
Permanent Conversion - TAG TOSA to Destrat Assistant Principal	(0.500)
Permanent Conversion - Community Liaison to Destrat Assistant Principal	(0.500)
Permanent Conversion - Spanish Literacy to Destrat Assistant Principal	(0.300)
Permanent Conversion - Regular Ed Teacher from Special Ed Teacher	1.585
10-11 One Time Shift of Special Ed Teachers to ARRA Fund	(11.000)
09-10 One Time Shift of Special Ed Teachers to ARRA Fund	11.000

<b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>
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<b>(27.458)</b>
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<b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>
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<b>(118.339)</b>
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**2010 - 2011 PROPOSED BUDGET**

<b>2,666.471</b>
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**FTE**



## Other Funds

### Building Fund Summary

The Building Fund records the revenues and expenditures related to the \$296.8 million capital improvement bond issue for capital additions, upgrades, or replacements at each BVSD school, as approved by voters on November 7, 2006.

### Ballot Measure 3A

The voters within the Boulder Valley School District generously authorized a bond issue, allowing the district to borrow \$296.8 million for critical repairs and capital improvements to district infrastructure. The funds will be utilized in accordance with the district's *Educational Facilities Master Plan* that was approved by the board of education on June 13, 2006 and is summarized as follows:



*Sandstone used for the veneer, was recycled from the existing building*

<i>Bond Issuance Amount (millions)</i>		<b>\$ 296.8</b>
Assessment Category	Amount	General project description
Program Compatibility	\$ 200.4	Program delivery space
Facility Condition	59.8	Building infrastructure and safety issues
Information Technology	21.8	Fiber-optic WAN, LAN improvements and VoIP
Multi-Use Outdoor Facilities	9.6	Playgrounds and athletic facilities
Project Reserve	5.2	Project reserve
<b>TOTAL (millions)</b>	<b>\$ 296.8</b>	

The original planning for the bonds called for the issuance of debt in three increments: \$120 million in 2007, \$100 million in 2009 and \$76.8 million in 2011. These amounts were based upon a six year, three-phase project list. Phase 1 projects began in the latter part of the 2006-07 fiscal year and will continue through the 2008-09 fiscal year. It was determined that due to a favorable construction market; it would be beneficial to issue the remainder of the debt in one additional letting. The sale of the remaining \$176.8 million was successfully completed in March 2009.

Phase 1 projects at Boulder Prep, Centaurus High, Community Montessori, Crestview Elementary, Foothill Elementary, Justice High, Lafayette Elementary, Manhattan Middle, Peak to Peak K-12 Charter, Platt Middle, Southern Hills Middle and Summit Middle have been completed. In addition, athletic improvements at Monarch High and Nederland Middle/Sr. as well as the Playground Master Plan have been completed.

The original scope of the WAN is 100% complete. Due to project savings and negotiations with local government entities, the District initiated the effort to extend the network to Nederland. Construction began in September 2009 and includes underground work in Nederland and aerial fiber up the canyon. LAN (Local Area Network) and VoIP (voice over internet protocol) work is being done at the schools in conjunction with other construction.

Phase 2 has been divided into two sub phases — a and b. Phase 2a began in early spring 2009 and is moving into construction in early 2010. Phase 2b began design work in the fall of 2009 and is anticipated to move into construction in June 2010. Installation of the pilot video system began in August 2009 and is anticipated to be complete by fall 2010.

The scope of work identified in the district's *Educational Facilities Master Plan* is currently scheduled to be completed in the summer of 2012.



## **Other Funds (continued)**

### **Building Fund Summary (continued)**

#### **Bond Program Commitment**

The district made commitments to provide substantial communication of its efforts, to meet regularly with the Citizens' Bond Oversight Committee (CBOC), and to include school community participation in the design activities at each school. In addition, the district will promote energy-efficient 'green' strategies during the construction phase and will meet the safety and security goals so important to our students, staff, and community.

The district has committed to:

- Produce regular communication updates on our web site and for school newsletters.
- Meet regularly with the Citizens' Bond Oversight Committee.
- Present to the Board of Education on a regular basis.
- Convene Design Advisory Teams at every school to engage the communities in the design process of building projects.
- Address safety and security issues at each building as feasible.



Please note that the BVSD Capital Reserve Fund will continue to support school efforts as before and will provide value-added benefits to bond projects as justified.

#### **Citizens' Bond Oversight Committee (CBOC)**

The two major functions of the 18 member Citizens' Bond Oversight Committee are to monitor the 2006 bond issue and provide an independent review of the bond projects. Such monitoring and review is intended to provide a high level of accountability and communication on behalf of the board of education to the citizens of the district.

On January 23, 2007 the board of education approved 18 community and staff members to serve on the Citizens' Bond Oversight Committee within each stakeholder group; three teachers, three school principals, one member of the District Accountability Committee (DAC), one member of the District Parent Council (DPC), one member of the Student Accountability Advisory Committee (SAAC), one former member of the Capital Improvement Planning Committee (CIPC), and eight community representatives or Citizens-At-Large. The committee meets every other month and reports to the board of education quarterly.

#### **Bond Program's Benefit to the Environment**

The district has hired a Sustainability Coordinator who will assist in identifying appropriate construction methods and products for reduced environmental impact. In 2009, the Bond Program produced a report of the sustainable building practices employed in Phase 1 projects. The report is available online at:

<http://bvsd.org/bondproject/Documents/Sustainability%20Report%20Phase%201%20Bond%20Projects.pdf>.

#### **The Bond Program's Benefit to BVSD Goals**

The resources from the 2006 Bond Program will help enhance the Instructional Environments and allow the district to help maximize student achievement. The district has created three District Goals to govern key decisions as to how resources are allocated.

The three district goals are detailed in the Organizational Section of this document and are summarized as follows:

- **Achievement:** To meet or exceed the established measurable academic expectations by the end of the 2011-12 school year.



## **Other Funds (continued)**

### **Building Fund Summary (continued)**

#### **The Bond Program's Benefit to BVSD Goals (continued)**

- Equity: To significantly cut the achievement gap between minority and majority student populations by the end of the 2011-12 school year.
- Organizational: To increase the number of favorable responses to School Climate Survey items relating to student/adult relationships, the Bond Program will help BVSD meet each of these goals either directly or indirectly.

Over 67 percent of Bond dollars are directed toward improving the ability of District facilities to support educational programs and teaching activities, supporting the ultimate goal of increasing achievement.

Each school community participated in the original facilities assessment and will participate in the design process. Through this participation, schools will be able to guide improvements to support their own efforts toward reducing the achievement gap.

One of the goals of the Bond Program is the inclusion of green and sustainable building strategies. Among other benefits, these strategies create indoor environments that are healthy and enjoyable for building occupants. Features such as ample natural daylight and user climate control will increase the well-being and overall enjoyment of staff and students, producing a more favorable opinion of District buildings. Increased environmental quality has been shown to increase productivity and may contribute to improving overall achievement and reducing the achievement gap.

#### **Bond Program's Relationship to General Operating Fund**

Ballot Measure 3A was passed on November 7, 2006 and the first debt issuance was February 27, 2007. Therefore, because of timing, expenditures in the 2006-07 fiscal year were primarily for fees associated with debt issuance as well as planning, architectural, and engineering fees. Costs in the 2007-08 fiscal year include an increased emphasis on architectural and engineering work as well as the beginning of construction.

In the General Operating Fund, the bond projects will reduce utility and maintenance costs on a per square foot basis. Because unit costs for water, electricity, and natural gas are expected to increase, the bond projects will help mitigate the increase over time. Custodial costs will increase over time due to additional personnel associated with additional square footage. Using an industry standard of 20,000 square feet of space per custodial FTE, the estimated 365,000 additional square feet of space identified in Phase 1 will require approximately 18 additional custodians at a cost of over \$600,000. Prior to opening of the new space, resources will be reallocated to meet this need, or new methodologies of allocating custodial resources will be developed to mitigate this cost. Maintenance costs will be reduced with newer equipment and less emergency repair work.

A portion of the bond program will be dedicated to Information Technology including impacting the Wide Area Network, Local Area Network and voice communication systems utilizing Voice over Internet Protocol (VoIP) technology. The Information Technology (IT) section of the Educational Facilities Master Plan intends to benefit from the more competitive market for fiber optics by installing a fiber optic network and leverage this upgraded network for both data transfer and communications. The overall cost structure for data transfer and communications will change.

For example, the General Fund will no longer pay leasing fees for 61 T-1 lines, which currently cost approximately \$500,000 per year. A cost benefit analysis is currently being conducted and is expected to maintain the combined cost relatively the same as before, but with greatly increased capacity. Instructional and administrative productivity gains related to this improved technology should result at no extra cost.





## **Other Funds (continued)**

### **Building Fund Summary (continued)**

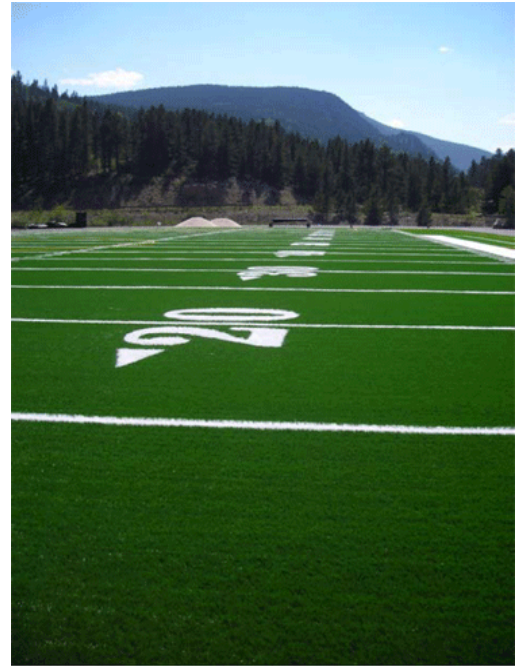
#### **Bond Program's Relationship to General Operating Fund (continued)**

The majority of the Phase 1 projects are expected to be completed by August 1, 2009, with some smaller projects completing sooner. Impacts of the additional space will be evaluated during the 2008-09 fiscal year as designs are completed and construction is underway.

#### **Bond Program's Relationship to Other Funds**

Because of timing, there will not be a substantial change to the expenditures within other funds in the 2008-09 fiscal year. Other district funds may be impacted or enhanced by bond projects in subsequent years and beyond the actual six-year life of the 2006 Bond Program.

**Athletics Fund** Several bond projects will address irrigation systems for playgrounds and athletic fields, which will indirectly affect the Athletics Fund because the maintenance of athletic fields is a General Operating Fund expenditure. The Multi-Use Outdoor Facilities (MUOF) section of the Facility Master Plan assessed needs with respect to facility conditions and/or program compatibility to improve field conditions. Upgraded fields and gymnasiums may increase student participation, spectator attendance, and ultimately ticket sales or concession sales.



**Risk Management Fund** The Risk Management Fund will be impacted by the bond program in several ways. Insurance coverage may increase for property coverage as building square footage increases. Builder's Risk Insurance will be covered in the Building Fund as part of project costs, thus not impacting the Risk Management Fund.

As projects continue across all district buildings, each building will be upgraded to comply with any new building code items that may have been enacted since the last time each building was improved. These improvements will lead to generally safer facilities and fields.

**Community Schools Fund** During the construction phase at each building, especially work performed during the summer, Community Schools programming for facility use will be diminished by either reducing revenue for the Community Schools Fund or temporarily shifting programs to other locations. After construction is completed at each building there may be an increased use through the Community Schools Program as a result of the improved facilities, eventually increasing revenues.

**Capital Reserve Fund** The Capital Reserve Fund will remain intact for its original purposes of the purchasing of equipment and the construction of new, or remodeling of existing facilities. As funds become available, the Capital Reserve Fund will complement and support the bond projects to exceed the planned scope to improve the project outcome. This will occur throughout the six-year life of the Bond Program.

**Bond Redemption Fund** The Bond Redemption Fund will be impacted by the passing of Ballot Measure 3A in future years. Principal and interest payments on debt will increase. Property tax revenues needed to pay the increase will vary from year to year based upon assessed values and mill levy changes.

**Nutrition Services Fund** Some bond projects will affect the Nutrition Services Fund through modernizing cafeterias increasing safety and sanitation conditions. The improved facilities can improve labor savings and reduce delivery costs. The Nutrition Services Fund will have the opportunity to re-configure its current delivery model of centralized food-prep locations and delivery routes.





## Other Funds (continued)

### Building Fund Summary (continued)

#### Six Year Project List

School/Facility	Projected Cost	School/Facility	Projected Cost
High Peaks and BCSIS	\$ 7,042,039	Aspen Creek K-8	\$ 964,370
Bear Creek Elem	6,457,529	Eldorado K-8	1,069,861
Birch Elem	4,200,702	Monarch K8	452,375
Coal Creek Elem	3,294,226	Nederland Middle/High	5,546,645
Columbine Elem	8,121,995		
Community Montessori	1,705,974	Angevine Middle	1,754,718
Creekside Elem	2,208,698	Broomfield Hights Middle	3,703,102
Crest View Elem	5,892,213	Casey Middle	31,122,650
Douglass Elem	3,422,937	Centennial Middle	7,150,842
Eisenhower Elem	3,125,645	Louisville Middle	16,045,864
Emerald Elem	3,201,265	Manhattan Middle	10,461,508
Fireside Elem	1,112,961	Southern Hills Middle	10,169,858
Flatirons Elem	4,203,473	Platt Middle	8,120,792
Foothill Elem	9,051,405		
Gold Hill Elem	174,910	Arapahoe Ridge/TEC	5,333,778
Heatherwood Elem	3,615,572	Boulder High	11,812,819
Jamestown Elem	157,279	Broomfield High	20,774,010
Kohl Elem	3,986,949	Centarus High	5,683,991
Lafayette Elem	3,009,587	Fairview High	10,910,579
Louisville Elem	2,850,862	Monarch High	2,391,162
Mesa Elem	4,303,892	New Vista High	4,098,081
Nederland Elem	988,466		
Pioneer Elem	4,605,385	Boulder Prep	400,000
Ryan Elem	3,616,816	Horizons K-8	2,500,000
Sanchez Elem	3,449,086	Justice High	200,000
Superior Elem	605,162	Peak to Peak K-12 Charter	1,600,000
University Hill Elem	3,957,110	Summit Middle Charter	5,200,000
Whittier Elem	3,472,286	Education Center	1,799,635

**Subtotal School/Facility Projects: \$ 271,101,064**

Add: Information Technology Projects: 21,751,863

**Subtotal All Projects: \$ 292,852,927**

Project Reserve: 3,955,883

**Grand Total: \$ 296,808,810**

This project list balances to the *Educational Facilities Master Plan* approved by the voters in November, 2006. Some projects will be supplemented with program reserve, realized interest earnings and/or project savings in order to meet unforeseen costs such as asbestos abatement or fire sprinklers. Project scope will not be increased. Any adjustment or addition to the list would result in a corresponding move of projects to a later phase. A detailed master schedule has been developed by bond management and is available on the district's website at <http://bvdsd.org/bondproject/Pages/default.aspx>.



## **Other Funds (continued)**

### **Capital Reserve Fund Summary**

Boulder Valley School District is committed to provide safe and healthy environments for students to learn. This commitment is reflected in three existing board policies:

- Safe Schools – Policy ADD
- Building and Grounds Security – Policy ECA
- Building and Grounds Maintenance – Policy ECB

Colorado statutes limit the options for governmental entities to fund significant capital projects. Any tax increase or issuance of debt must be approved by a vote of the local electorate. Due to this constraint, major capital projects are generally reserved for bond issuances. This funding constraint forces the district to defer maintenance on the physical plant to a level where the limited funds available are allocated to projects for health and safety needs and protection of the facility, items #1 and #2 below. Over 75 percent of the budgeted project expenditures fall within these two project types. Due to the limited funding available for capital projects, the policies identified above are taken into consideration in developing the annual capital projects list.

During the budget development process for the capital projects fund, district staff discuss the projects being considered. A determination is made whether these projects have the potential for significant impact on short or long term cost reductions or increases of operational budgets. If the potential for significant impact is a concern, further analysis is performed to determine the impact and address through the district's budget process.

As a result, district staff evaluate project requests and prioritize based on the following criteria.

1. Health/Safety – Does an unsafe or unhealthy condition exist for students and staff?
2. Protection of the facility – Will the district incur excessive costs in the future if the system is not replaced or repaired? Will other areas of the facility deteriorate if this system is not repaired or replaced?
3. Improve the educational program – A facility change is necessary to deliver an instructional program adequately.
4. Replacement of depreciated items.
5. Impacts the district's operating budget – This non-routine project has an impact on district operating budget and/or services.

The projects that impact the operating budget fall into two major operational areas:

Mechanical Systems – These projects include upgrades, replacement, and major repairs to HVAC; electrical systems; and plumbing systems within the district's facilities. These upgrades result in a savings to the operating budget through improved efficiency and reduced maintenance runs for repairs on failing equipment and false alarms triggered by warning systems.

Vehicle Replacement – This project is the annual scheduled replacement of the bus and maintenance vehicle fleet. The replacement of aging vehicles realizes a savings through improved fuel efficiency and reduced maintenance and repairs. The fuel savings will result in a slower growth of both use and expense rather than a reduction in total use or cost. The expansion of curb-to-curb service for special needs students has drastically increased in recent years. The savings realized from these more efficient vehicles will help to slow the growth of this mandated expense as well as the significant increase in the cost of fuel.

The majority of projects are identified as falling into one or more of the stated criteria.

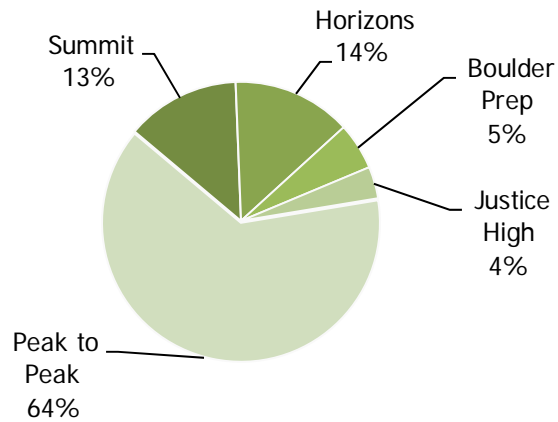


## Charter School Fund

### Summary

The funding for each charter school is based on charter enrollment and contract agreements between the school and Boulder Valley School District.

There are five charter school component units in the Boulder Valley School District's Charter School Fund: Boulder Preparatory High School, Horizons K-8 School, Peak-to-Peak Charter School, Justice High School, and Summit Middle Charter School.



	2010-11 Summit Budget	2010-11 Horizons Budget	2010-11 Boulder Prep Budget	2010-11 Justice High Budget	2010-11 Peak to Peak Budget
BEGINNING BALANCE	\$ 83,283	\$ 329,396	\$ 150,851	\$ 23,422	\$ 475,024
REVENUE:					
Transfer from General Fund:	\$ 2,716,265	\$ 2,586,227	\$ 1,005,912	\$ 756,740	\$ 11,476,017
Capital Reserve Allocation:	-	-	-	-	-
Fundraising Revenue:	10,000	30,000	-	-	468,000
Athletic Fees	12,000	-	-	-	86,759
Instructional Fees	-	-	-	-	140,000
Misc. Revenue	-	-	-	-	840,492
Tuition	-	-	-	-	-
CDE Capital Construction:	16,008	15,053	11,875	10,450	134,273
TOTAL REVENUE	\$ 2,754,273	\$ 2,631,280	\$ 1,017,787	\$ 767,190	\$ 13,145,541
TOTAL RESOURCES	\$ 2,837,556	\$ 2,960,676	\$ 1,168,638	\$ 790,612	\$ 13,620,565
TOTAL EXPENDITURES:	\$ 1,978,126	\$ 2,324,558	\$ 918,686	\$ 577,711	\$ 10,974,364
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 777,249	\$ 550,322	\$ 216,259	\$ 190,177	\$ 2,253,394
EMERGENCY RESERVE	\$ 82,181	\$ 85,796	\$ 33,693	\$ 22,724	\$ 392,807
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 2,837,556	\$ 2,960,676	\$ 1,168,638	\$ 790,612	\$ 13,620,565
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECTED ENROLLMENT:	Summit 337.0	Horizons 316.9	Boulder Prep 125.0	Justice High 110.0	Peak to Peak 1,413.4



## Document Summary

This concludes the Executive Summary portion of the **INTRODUCTORY SECTION**. The purpose of this document is to help the reader understand school finance issues and the process used to create a budget that is fiscally responsible and supports the needs of all students for the upcoming year. The 2010-11 Proposed Budget document provides summary information for a broad look at the financial plan of the district.

The school district's budget is a living document representing the investment our community makes in educating its children. Each year, the district evaluates programs, staffing patterns and other expenditures in relation to the strategic directions set by the Board of Education, with particular emphasis on student achievement. We are proud of the fact that this community places a premium on academic achievement for all children.

This budget reflects the mission and goals of the Boulder Valley School District to provide educational services to its students to the end that the attainments of their goals as members of society are enhanced. The expectation of moderate inflation, improvement of educational services and continued stabilization of the student population, created challenges to maintain necessary expenditures within the limits of available resources and restrictions imposed by the state legislature.

This budget is a prudent plan that balances the many needs of our students within the economic realities of our state and district. The members of the Board of Education have provided outstanding support for the educational services of the district and the budget reflects the commitment of the board and the community for quality educational programs.

The remaining sections of this document provide detailed and supplementary information to support the budgets as presented.

The **ORGANIZATIONAL SECTION** provides detailed information on the Boulder Valley School District's government profile, its facilities, and geographical area. It provides insights into the district's vision, goals, and strategies in the context of supporting student achievement. It details the district's administrative structure, operating departments along with accounting descriptions of fund types, revenue and expenditure classifications, budget and management practices that regulate operations. Sub-section includes *Our School District* providing details of each school's budget.

The **FINANCIAL SECTION** provides all the information necessary to understand the structure of the district's financial documents; detailed budget schedules for all funds are included to provide historical financial standings along with debt obligations. Included are a three-year beginning balance, revenue, expenditure, transfers, emergency reserves, and ending balance for all of the district's funds including staffing formulas. Sub-sections include *General Operating Fund*, *Other Funds*, and the *Charter School Fund* detailing three years of revenues and expenditures and providing program and staffing summaries.

The **INFORMATIONAL SECTION** includes enrollment trends, historical data comparisons, data, charts and assorted information in support of the budgets. This section is intended to help the reader have a better understanding of the history and future of the district as a growing entity. Sub-sections include the *Appendices* and *Glossary* that provide historical information on the Boulder Valley School District's assessed valuation, mill levies, enrollment and pupil count funding, the Colorado Department of Education (CDE) critical dates, and terms used in the budget document.

The 2010-11 Proposed Budget line item detail is available for public review in the Budget Services Office and the Superintendent's Office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2010-11 Proposed Budget is also available in PDF format on our website at: [www.bvsd.org/businessservices](http://www.bvsd.org/businessservices).

For additional district financial information, readers should refer to the *Comprehensive Annual Financial Report* for the fiscal year ended June 30, 2009, which is also available on the district's Business Services Division web page.



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## **Profile of the Government**

Boulder Valley School District RE-2 is a public school district, organized and existing under the School District Organization Act of 1965, Article 30, Title 22, and Colorado Revised Statutes. It was originally organized in 1860 and was reorganized in 1961 to include numerous smaller districts. A seven member board of education elected by the citizens of Boulder, Broomfield and Gilpin Counties governs the district.

The district is in the foothills of the Rocky Mountains twenty miles northwest of Denver. Boulder Valley's boundaries encompass approximately 500 square miles in Boulder, Broomfield and Gilpin Counties and contain a population of approximately 211,000. The communities of Boulder, Louisville, Lafayette, Erie, Superior, Broomfield, Nederland, Ward, Jamestown, and Gold Hill are served.

The district's residents, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the cities of Denver, Boulder and Longmont and the growing communities in between. Boulder County, where the school district is centered, is roughly twenty miles northwest of Denver. The City of Boulder is home to the University of Colorado, Boulder Campus, and is a significant stabilizing force for the local economy. Other major employers in the area include Oracle Inc, IBM Corporation, Ball Corporation, Level 3 Communications, and numerous other smaller software, research, manufacturing, and pharmaceutical firms.

The district provides a full and challenging range of educational programs and services authorized by Colorado State Statute including kindergarten through grade twelve education in elementary, middle and high schools, special education, vocational education, English as a second language education, and numerous other educational and support programs.

In addition, the district offers preschool programs through the Colorado Preschool Program, Community Montessori focus school, special education program, and five charter schools that comprise the Charter Funds of the Boulder Valley School District for 2010-11: Summit Middle Charter School, Horizons K-8 School, Boulder Preparatory High School, Justice High School, and Peak to Peak Charter School.

## **Budget Decisions Shaped by Goals and Financial Constraints**

A school district budget is a dynamic entity, structured to achieve the goals of the district within the environment of current economic conditions and political will. The Boulder Valley School District Board of Education is guided by the district's goals in creating the annual budget. It evolves year to year to address current conditions. Each year our community is invited to play a role in developing the budget. The district continually strives to help our community understand the complexities of our district budget by publishing several documents to explain the district's budget and its development. It can be difficult to see long-term trends, therefore, one purpose of this document is to give a historical perspective on how public education in Colorado, and specifically Boulder, arrived at its current state.

Given the constraints of available resources, the Boulder Valley School District re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. By examining the district's response to conditions over time, we can see how goals have been developed to face the challenges, utilize advances in technology, enhance the advantages of the district's economies of scale, and modify programming to maximize student achievement.

## **Plan and Assess for Continuous Improvement**

Increasingly, state and federal regulations determine the environment in which the Boulder Valley School District must operate, from establishing funding levels to setting academic achievement standards. As the district is presented with new budgetary challenges to address, the district is continuously modifying and improving its methods of analyzing data to anticipate future challenges. The district is constantly monitoring business environmental factors such as inflation, tax collection rates, and state legislation as it examines cost trends for a variety of items during the development of the budget.





## District Vision, Goals and Strategies

In the fall of 2007, the Boulder Valley School District's Board of Education unanimously adopted three specific and measurable goals for district improvement for the next five school years in the areas of achievement, equity, and organization. The purpose of these goals is to deliver to each of our almost 29,000 students the Boulder Valley School District promise of excellence and equity as they strive to become New Century Graduates. In order to adapt Boulder Valley School District's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, a comprehensive reorganization of the Boulder Valley School District instructional delivery model has begun.

The purpose of this reorganization is to reflect Boulder Valley School District's commitment to an intervention-based model to close distinct gaps in student learning. Early restructuring has included a realignment of district curriculum oversight, learning standard development, state and federal compliance, and professional development delivery under the assistant superintendent for learning services. Simultaneously, all intervention services (e.g., special education, literacy coaching, talented and gifted programs, etc.) are now coordinated and overseen by the chief academic officer.

This strategic, intervention-based approach to achieving the specific goals established by the board provides the context for all district initiatives whether instructional or operational in nature. All Boulder Valley School District employees understand these goals as not simply classroom goals but rather overall district goals.

### Vision

In early January 2002, the Boulder Valley School District held a number of community meetings, sampling its clientele in order to form a comprehensive picture of the ideal Boulder Valley School District graduate; more than 400 people participated in these meetings. The project was named "Visioning the New Century Graduate," and it called on the people of Boulder and surrounding locales to envision the knowledge, skills and personal characteristics that would prepare their students for the challenges they would face as adults. The complete report can be found on the district's website at: [http://bvsd.org/ncg/Documents/visioningfinalreport\\_wcover.pdf](http://bvsd.org/ncg/Documents/visioningfinalreport_wcover.pdf)



The following vision statement was developed as a result of this work:  
BVSD mission is to realize our...

#### ***Vision for the New Century Graduate:***

*To graduate students in the New Century who have  
the knowledge, skills and personal characteristics  
that will make this world a safer, more thoughtful  
and more inclusive place in which to live.*

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to achieve academic excellence and equity of educational opportunity. As part of the district's budget development process, the board strives to align scarce resources with student needs in order to realize the greatest possible impact upon student achievement.

The district's first strategic priority is to *Maximize Learning and Achievement*, and Boulder Valley School District students have a long history of success in academics and school-sponsored activities. Budget decisions are based in large part on this priority. It is through strategic planning of the budget that the Boulder Valley School District can achieve its mission.



## District Vision, Goals and Strategies (continued)

### Goals

The new goals outlined below are quite different from prior goals set by the district in that they are more streamlined and measurable. As defined by the TIES process, these goals are SMART goals, which stand for "Specific, Measurable, Attainable, Realistic and Timely." In a nutshell, we aim to achieve academic excellence for all students, to produce equitable results that reduce persistent patterns of inequity, and to create a culturally proficient and welcoming school climate.

***Achievement Goal*** – Increase measurable student achievement in specific content areas through curriculum and instruction that is rigorous and relevant. Following are the specific expectations for improving over the next five years:

#### CSAP

##### Reading/Writing

- The district weighted index will increase by one to 2 points each year.
- Students in grades 3-5 weighted index will increase by 1 point each year.
- Students in grades 6-8 weighted index will increase by 1 point each year.
- Students in grades 9-10 weighted index will increase by 2 points each year.

##### Lectura/Escritura

- The district weighted index will increase by two points each year.

##### Mathematics

- The district weighted index will increase by one to 2 points each year.
- Students in grades 3-5 weighted index will increase by 1 point each year.
- Students in grades 6-8 weighted index will increase by 2 points each year.
- Students in grades 9-10 weighted index will increase by 2 points each year.

##### Science

- The district weighted index will increase by one to 2 points each year.
- Students in grade 5 weighted index will increase by 1 point each year.
- Students in grade 8 weighted index will increase by 2 points each year.
- Students in grade 10 weighted index will increase by 2 points each year.

#### Graduation Rate

- District graduation rate will increase from 85.7 percent to 90.7 percent by 2012.

#### ACT Test Performance

- ACT composite, Reading, English, Mathematics, and Science ACT scores for grade 11 will increase by .2 points each year.

#### Music

- District music assessments of students in elementary, middle level, and high school proficient or higher will increase 1 point each year.



## **District Vision, Goals and Strategies (continued)**

### **Goals**

#### ***Achievement Goal (continued)***

##### Social Studies

- District social studies assessments of students in elementary, middle level, and high school proficient or higher will increase 2 points each year.

##### Physical Education

- District physical education assessments of students proficient or higher will increase 1 point each year.

##### Visual Arts

- District visual arts assessments of students in elementary proficient or higher will increase 1 point each year.
- District visual arts assessments of students in middle level and high school proficient or higher will increase 1 to 2 points each year.

##### World Languages

- District world language assessments of students of Level 1 and 2 proficient or higher will increase 2 points each year.
- District world language assessments of students of Level 3 and 4 proficient or higher will increase 2 points each year with 2007-08 and 2008-09 baseline years, respectively.

***Equity Goal*** – Narrow the achievement gap in all content areas as measured by CSAP results, ACT scores, district graduation rates and curriculum-based assessments. The progress in attaining these goals will be monitored annually by the board and shared with the public.

##### Specific Equity Goal Expectations

English Language Learners (ELL), identified Special Education students, students receiving Meal Assistance, and Latino English Home Language Students will increase their performance on the following measures by 2012:

- CSAP matched group scale score gains will exceed the district average performance.
- ACT scores will increase at twice the rate of the district by 0.4 points.
- Graduation rates will increase at twice the rate of the district by 2 points per year.
- Curriculum-based assessment results will increase at twice the rate of the district by 2 points.

To accomplish this work the BVSD superintendent, chief academic officer, and District Leadership Team (DLT) have begun the reorganization of the district's instructional delivery along a more interventionist model. Curricular delivery, adherence to academic standards, standards assessments, and teacher and administrator professional development will continue to be directed by the Chief Academic Officer.

Instructional intervention programs that address specific student learning challenges (e.g., special education, English language learning, talented and gifted programs, etc.) will be directed by the chief academic officer. The specific structure of this model will be discussed and finalized during the remainder of the 2007-08 school year and is expected to be fully defined and in place by August 2008 for the 2008-09 school year.



## District Vision, Goals and Strategies (continued)

**Climate Goal** - (Organization Goal) – Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals as measured by specific results from the annual Boulder Valley School District School Climate Survey. As approved by the board at its September 11, 2007, regular meeting, the BVSD organizational goal for the next five years is:

- All students will demonstrate an average annual increase of one (1) percentage point over each of the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.
- Students of color will demonstrate an average annual increase of two (2) percentage points over the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.

School Climate Survey results for elementary school students will be determined by the level of student agreement with the following indicators: my teachers like me, adults treat me fairly, adult I can talk to, adults help with bully, feelings not hurt by adult, teacher wants me to do my best, and I can ask my teachers for help.

School Climate Survey results for middle and high school students will be determined by the level of student agreement with the following indicators: adults at school I trust, respected by my teachers, OK for me to ask questions, adults with whom I can talk, not singled out by teachers, I feel trusted by adults, not ignored by my teachers, listened to by adults, my teachers care about me, and adults protect from bullies.

For details about the goals and how progress toward them will be measured, please refer to the *Informational Section* of this document or the *BVSD Annual Report*. <http://bvsd.org/goals/Pages/default.aspx>

## Strategies

In prior years, the district measured its yearly achievements against the following six strategic priorities:

- Maximize Learning and Achievement
- Foster Collaboration and Partnerships
- Value Diversity and Promote Understanding
- Hire a High-Quality, Committed Staff
- Manage Assets Responsibly
- Plan and Assess for Continuous Improvement

For the vast majority of our students, the current Boulder Valley School District instructional delivery model is meeting or exceeding student, teacher and parent expectations. The district's consistent showing among the top three districts out of Colorado's 178 school districts – and often the top district – as measured by state and national academic rankings prove this point.

The board and districts challenge is to identify active, interventionist approaches to student learning that lift the achievement of the significant minority of Boulder Valley School District students who are underserved. The Boulder Valley School District can accomplish this while continuing to enhance the high academic achievement of a majority of our students through a curriculum that is academically rigorous and socially relevant.



## Connecting Budgets to Goals

The 2010-11 Budget Adjustment Plan found in the *Introductory Section* of this document contains a listing of the significant changes to the budget for the coming fiscal year. The 2010-11 Proposed Budget contains significant budget reductions, with one time expenditures removed. One time expenditures accounted for approximately \$5.1M in the 2009-10 Revised Adopted Budget. New revenues are insufficient to maintain these expenditures. Total budgeted funds are targeted to address the district goals in the following way:

### Achievement Goal

Specific academic expectations are supported through resources allocated to regular instruction, school administration and instructional support programs.

- Textbooks – support student achievement.
- Interventionist Services and Family Advocate Program – improve the family's ability to support the child's efforts in school.
- Teachers and Specialists – maintain low staffing ratios at all school levels, as well as targeted programs for specific student populations.
- Technology Fund – maintain and expand instructional and operational application of technology including training and software.
- Athletics Fund – interscholastic and intramural athletics engage and retain students in school.
- Tools of Inquiry for Equitable Schools (TIES) – professional development for all instructional staff for continuous improvement.
- Curriculum Implementation – revised BVSD curricula will be shared and implemented through professional development.

### Equity Goal

Specific measurable goals to cut the achievement gap between minority and majority student populations are supported through programs to increase student performance.

- AVID Program – provide support and training for students who will be the first in their families to attend college.
- Transportation Fund – support desegregation implementation as well as special needs assistance.
- Colorado Preschool Program – support early education programs and participating families.
- Summer and After-School Programs – enrichment programs for students who need additional academic exposure.
- Equity Professional Development – on-going discussions and improved practices that ensure equity and excellence for every student.

### Climate (Organizational) Goal

The district commits resources to create and sustain a safe and positive learning environment.

- Truancy Services – staff funding for truancy attendance advocate.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean and healthy environments.
- Positive Behavior Support (PBS) – professional development for schools and their communities about their values and behaviors consistent with those values.
- Response to Intervention (RtI) Training – professional development for all staff in the knowledge and skills related to the learning of students with special needs, on meal assistance and English language learners.



## **Basis of Budgeting and Accounting**

Colorado Local Government Uniform Accounting and Budget Laws require that a budget be adopted and reported for all funds. Total expenditures for each fund may not exceed the amount appropriated. Appropriations for a fund may be increased provided they are offset by unanticipated revenue. All appropriations lapse at the end of the fiscal year. Supplemental appropriations that alter the total expenditures of any fund must be approved by the Board of education.

The 2010-11 Proposed Budget was prepared in compliance with the revenue, expenditure, tax limitation, and reserve requirements of Section 20 of Article X of the State Constitution (TABOR Amendment). TABOR prohibits school districts from increasing taxes, mill levies, revenues, or spending except by statutory defined limits. TABOR also mandates "emergency reserves" of three percent of total government spending.

On November 2, 1999, the Boulder Valley School District voters passed a ballot issue that authorized the district to collect, retain, and spend all district revenues from any source received in 1999, and for each year thereafter, that are in excess of any revenue raising, spending or other limitation in Section 20 of Article X of the State Constitution.

Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing when cash is actually received or paid. On a budgetary basis, the district has not budgeted a deficit fund balance and is in compliance with state legal requirements. The district's definition of a balanced budget is in accordance with Colorado Revised Statute 22-44-105(1.5)(a) which states: "A budget adopted in pursuant to this article shall not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances."

Supplemental budgets may be adopted in accordance with C.R.S. 22-44-110(5) and 22-44-110(6), in the event additional money becomes available. Budget amounts may be amended by transfer in accordance with Policy DBJ. Policy DBJ is derived from C.R.S 22-44-112, which limits which funds are available for transfer. All budget transfers require the approval of the superintendent or designee.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the district considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Property taxes, specific ownership taxes, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the district.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt services expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Proprietary Fund and Nonexpendable Trust Fund revenues and expenses are recognized on the accrual basis of accounting. Revenue is recognized in the accounting period in which it is earned, and expenses are recognized when incurred.

## **Financial Information**

### **Internal Control**

District management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the district are protected from loss, theft or misuse. Adequate accounting data must also be compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that:





## **Financial Information** (continued)

### **Internal Control** (continued)

(1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

#### **Single Audit**

As a recipient of federal, state and local financial assistance, the district is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to these programs. As a part of the district's single audit, tests are made to determine the adequacy of internal control, including that portion related to federal award programs, as well as to determine that the district has complied with applicable laws and regulations, contracts and grants. The results of the district's single audit for the fiscal year ended June 30, 2009, provided no instances of material weaknesses or reportable conditions in internal control or material violations of applicable laws, regulations, contracts and grants.

#### **Budgeting Controls**

The district maintains numerous budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the board of education. Budgetary controls include an encumbrance accounting system, expenditure control and position control. The district's financial system provides budget managers with on-line capabilities to view outstanding orders and available funds for all accounts in their department or school. Encumbered amounts lapse at year end and are generally re-established in the following year as an obligation against that year's appropriated budget. The policies adopted by the board of education related to fiscal management and the budget process can be found in the *Informational Section* of this document.

#### **Cash Management**

The cash management and investment practices of the district follow the Board of Education Investment Policy and state law. The district's investments are managed in a manner that optimizes the return on investments and minimizes risk while providing needed liquidity. The board of education receives a quarterly investment portfolio report in the regular quarterly financial report. Historically, in order to meet its cash flow requirements the district participates in the State of Colorado's Interest Free Loan Program. This program has allowed the district to borrow funds from the State Treasury as needed to fund its operations, repaying those funds once property tax revenues begin flowing into the district in March. Due to the placement of Amendment 61 on the ballot for November of 2010, the State of Colorado is not starting the fiscal year with an interest free loan program. Instead, the state will front-load equalization payments to provide additional cash, rather than spreading those payments throughout the fiscal year in 12 equal payments. If Amendment 61 passes, the district's current cash flow projection for the 2010-11 fiscal year does not provide for funding operations past December. In this case, another solution would be necessary. If Amendment 61 does not pass, the State Treasurer's office will start the loan program immediately, likely in early December. At that time, district staff will request authorization from the board of education to borrow an amount similar to that of 2009-10 from this program for the second half of the 2010-11 fiscal year. All funds will be repaid to the State Treasury by June 30, 2011.

#### **Risk Management**

The district participates in two self-insurance pools, one for property/liability insurance and one for workers' compensation. The property/liability insurance for the district is provided through the Colorado School Districts Self-Insurance Pool, which is comprised of over 100 school districts. The workers' compensation coverage for the district is provided through the Joint School Districts Pool for Workers' Compensation. This pool is comprised of four large Denver-metro school districts: Aurora, Boulder Valley, Cherry Creek, and Littleton. The pools rely upon actuarial reviews to determine appropriate funding and reserve levels. Excess insurance is in place for amounts above the retention. Detailed insurance information is provided with the budget information for the Risk Management Fund in the *Financial Section* of this document.



## Financial Information (continued)

### Audit Committee

On September 28, 2004, the board of education adopted Policy DIEA-*District Audit Committee* which established an Audit Committee. The committee is made up of five members, two board of education members, one being the board of education Treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the board for a two year term; the district's Chief Financial Officer; the district's Accounting Services Director; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the board of education for a two-year term.

The primary responsibilities of the committee are as follows:

- Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.
- Review quarterly financial reports provided by the district.
- Review district financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of district financial policies and procedures.

### Other Information

#### Independent Audit

State statutes require an annual audit by independent certified public accountants. The accounting firm of Swanhorst & Company LLC was appointed by the Board of Education to perform these audits beginning with the June 30, 2010 fiscal year. The contract was awarded based upon the recommendation of the Audit Committee. This firm has a contract with the district to perform the annual independent audit services through the 2014-15 fiscal year. In addition to meeting the requirements set forth in state statutes, the audit is also designed to meet the requirements of the Single Audit Act of 1984 and related OMB Circular A-133. The Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2009, as well as previous fiscal years, can be found on the district's website at: <http://bvsd.org/businessservices/accounting/Pages/default.aspx>.

### Governing Policies

The 2010-11 Proposed Budget is developed in accordance with policies and procedures adopted by the board of education. The district has a vast array of policies from which to operate. The board of education approves policies after careful deliberations, which are then implemented through specific regulations and procedures. Specifically identified policies that pertain to the development and implementation of the district budget are described below, and the entire policy statements have been included in the *Informational Section* of this document. The policies referenced throughout this document may be found on the district website at: <http://bvsd.org/policies/Pages/default.aspx>.

**School Board Powers and Duties (BBA)** - Powers and mandatory duties of the board are defined in state statutes. Included in the policy are the functions that the board considers most important.

**Annual Operating Budget (DB)** - The annual budget is the financial plan for the operation of the school system. It provides the framework for both revenue and expenditures for the year. The budget translates into financial terms the educational programs and priorities of the district.

**Budget Transfers (DBJ)** - Under law, the board of education may, upon the recommendation of the superintendent, transfer any unencumbered monies from the contingency reserve account (which is within the General Fund) to any school and/or program budget accounts.



## **Governing Policies (continued)**

**Grants Management (DD)** - The school district is receptive to outside financial support to aid in delivery, maintenance, and improvement of the educational program. The district will apply for and receive appropriate federal, state, and private grants that will support the strategic plan or otherwise assist in improving student achievement.

**Project Partnerships, Sub-Award Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities (DD-R1)** - When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments.

**Grants to District Personnel (DD-R2)** - Grants applied for and received by individual District personnel for personal, professional or professional development purposes are not subject to District policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other District personnel.

**Loan Programs (Funds from State Tax Sources) (DEB)** - The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

**Cash Management/Investment Policy (DFA)** - The board of education authorizes the superintendent to effectively manage the district's financial assets and to invest all funds not needed immediately. District funds shall be invested in accordance with Colorado statutes.

**Revenues from Licensing of School Facilities for Telecommunication (DFB)** - Uses The board of education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

**Revenues from State/Federal Tax Sources (DEB/DEC/DFC)** - Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.

**Depository of Funds/Authorized Signatures (DG)** - All monies received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

**Bonded Employees and Officers (DH)** - The district's Chief Financial Officer and Director of Accounting Services shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

**Fiscal Accounting and Reporting (DI)** - The superintendent shall be responsible for receiving and properly accounting for all funds of the district. The accounting system used shall conform to the requirements of the State Board of Education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special monies.

**Inventories (And Property Accounting) (DID)** - The board of education directs that the district maintain a system for the inventory of all fixed assets including land, buildings, vehicles, and equipment. The district will also maintain an inventory of infrastructure assets including roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution collection systems.



## Governing Policies (continued)

**Audits (DIE)** - In accordance with state law, all funds and accounts of the district shall be audited annually, following the close of the fiscal year. The board shall issue a Request for Proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit.

**District Audit Committee (DAC) (DIEA)** - The board of education has the responsibility to district residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the board of education establishes an audit committee to assist in its oversight responsibilities.

**Purchasing and Contracting (DJ-DJE)** - Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy.

**Payroll Procedures/Payday Schedules (DL)** - All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Chief Personnel Officer.

**Salary Deductions (DLB & DLB-R)** - Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements. The superintendent authorizes deductions for PERA, Credit Union, Savings Bond, Life Survivor's Insurance, Health and Dental Insurance, Tax Savings Plans, Employee Contributions, and Professional Dues from employee salaries, provided the employee has filed the proper permission for payroll withholding.

**Employee Expense Reimbursements (DLC)** - Employees who are required to travel from school to school and/or out of town on business for the district shall be reimbursed upon application by the employee and approval by their supervisor.

**District Properties Disposal Procedures (DN)** - Superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by: sale, donation, sealed bid, auction, recycling or discarding.

## Type and Description of Funds

The district has twenty funds in total, each identified within their type (Operating Funds, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Enterprise Fund, Internal Service Funds, and Fiduciary Funds) including the General Operating Fund.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording the source and use of cash and other financial resources. It contains all related assets, liabilities, and residual equities or balances, or changes therein.

Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions for the purposes described.

**Operating Funds** are accounts for all financial resources except those required to be accounted for in another fund. Section 22-45-103(1)(a), C.R.S., states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Building Fund, the Risk Management Fund, and any other fund authorized by the State Board of Education, shall be accounted for in the General Operating Fund. Any lawful expenditure of the school district, including any expenditure of a nature that could be made from any other fund, may be made from the General Operating Fund.



## Type and Description of Funds (continued)

### Operating Funds (continued)

10 - General Operating Fund: This fund accounts for the largest portion of the total district budget and covers day-to-day operating expenditures including salaries and benefits for employees, textbooks, and business services. Funding comes from local property taxes and the State of Colorado. Funds must be transferred from the General Operating Fund to the Capital Reserve and Insurance Reserve funds.

11 - Charter School Fund: This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the district.

15 - Technology Fund: This fund includes the expenditures for a four year computer replacement program as well as staff training and software as needed. These funds were approved by voters in the November 1, 2005, election.

16 - Athletics Fund: This fund includes the expenditures for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions. The activities related to interscholastic sports for charter schools are recorded within the individual charter school's budget.

18 - Risk Management Fund: This fund accounts for the resources used for the district's liability, property, and workers' compensation insurance needs. It also provides overall risk management activities for the district.

19 - Community Schools Fund: The Community Schools Fund is used to account for the districts educational and enrichment opportunities provided through extended use of Boulder Valley School District facilities.

29 - Colorado Preschool Program Fund: This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program.

**Special Revenue Funds** are accounts for the proceeds from special revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes. A separate fund may be used for each restricted source.

22 - Governmental Designated-Purpose Grants Fund: This fund is provided to account for monies received from various federal, state, and local grant programs.

23 - Tuition Based Preschool Fund: This fund is provided to account the monies associated with the operation of tuition based preschool programs, including Colorado Preschool Program peer students.

25 - Transportation Fund: This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the Transportation Mill Levy in November 2005.

**Debt Service Fund** is be used to service the long-term general obligation debt of the school district including principal, interest, and related expenses. This fund may be used to service other long-term voter-approved debt of the school district.

31 - Bond Redemption Fund: This fund is authorized by Colorado law. It provides revenues based upon a property tax mill levy set by the school board to satisfy the district's bonded indebtedness on an annualized basis.





## Type and Description of Funds (continued)

**Capital Project Funds** are used to account for financial resources used to acquire or construct major capital facilities, sites, and equipment. These funds are designated to account for acquisition or construction of capital outlay assets which are not acquired directly by the general operating fund, special revenue funds, or enterprise funds.

41 - Building Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases that are funded through the issuance of long term debt.

43 - Capital Reserve Fund: This fund is required by Colorado law and is used to fund ongoing capital needs such as site acquisition, major maintenance, and equipment purchases.

**Enterprise Funds** are used to record operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed by charges for services or products. Enterprise funds are also used to account for operations where the school board or state regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income generated is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

51 - Nutrition Services Fund: This fund accounts for all financial activities associated with the district's school lunch program.

**Internal Service Funds** are used to account for school district operations that provide goods or services within the district or to other school districts, or to other governmental units, on a cost-recovery basis.

66 - Health Insurance Fund: The Health Insurance Fund is an Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.

67 - Dental Insurance Fund: The Dental Insurance Fund is an Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.

**Fiduciary Funds** are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The key distinction between trust funds and agency funds is that trust funds normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. An agency fund does not involve a formal trust agreement and the government's role is purely custodial.

71, 72, and 73 – Trust, Agency, and Revolving Funds: Trust and Agency Funds are used to account for assets held by the district in a trustee capacity or as an agent for individuals, private organizations, and special activity groups within the district. The Trust and Agency fund is comprised of Expendable Trust Funds, Nonexpendable Trust Funds, and Agency Funds.

Pupil Activity Fund: This fund is provided to account for receipts and disbursements from student activities and district fund raising.





## Definition of Account Code Structure

Boulder Valley School District's account code structure is aligned with the Colorado Department of Education's *"FPP Handbook – Chart of Accounts"*. These account code elements listed compromise the account string used for electronic data communications.

**Fund** - an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

### Operating Funds

- 10 = General Operating Fund
- 11 = Charter School Fund
- 15 = Technology Fund
- 16 = Athletics Fund
- 18 = Risk Management Fund
- 19 = Community Schools Fund
- 29 = Colorado Preschool Program Fund

### Special Revenue Funds

- 22 = Grants Fund
- 23 = Tuition Based Preschool Fund
- 25 = Transportation Fund

### Debt Service Fund

- 31 = Bond Redemption Fund

### Capital Project Funds

- 41 = Building Fund
- 43 = Capital Reserve Fund

### Enterprise Fund

- 51 = Nutrition Services Fund

### Internal Service Funds

- 66 = Health Insurance Fund
- 67 = Dental Insurance Fund

### Fiduciary Funds

- 71 = Trust Fund
- 72 = Agency Fund
- 73 = Revolving Account Fund

**Location** - a dimension used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators, as a means of segregating costs.

- 1XX = Elementary
- 2XX = Middle High
- 3XX = Senior High
- 4XX = Vocational/Technical
- 5XX = Combination (e.g. K-8)
- 6XX = Centralized administration Departments
- 7XX = Service Centers  
(e.g. Transportation, Warehouse)
- 8XX = District-Wide Costs
- 9XX = Charter/Service Centers

**Special Reporting Element (SRE)** - describes the activity for which a service or material object is acquired, much like a function. This element is optional, but may be used with the program element to differentiate program costs.

- 1X = Instruction
- 2X = Support Services
- 3X = Non- Instructional Services
- 4X = Facilities Acquisition and Construction Services
- 5X = Other Uses
- 9X = Reserves



## Definition of Account Code Structure (continued)

**Program** - a dimension which describes the activity for which a service or material object is acquired. The programs of a school district are classified into six broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction Services, Other Uses, and Reserves.

0010-1799 = Instructional  
1800-2099 = Cocurricular Activities  
2100-2999 = Support Services  
3000-3399 = Non-instructional Services  
3400-3999 = Adult Education

**Source/Object** - a combination dimension which is used to identify the type of account: Revenue (Sources), or Expenditure (Object). Object is the service or commodity obtained.

1XX = Salaries  
2XX = Benefits  
3XX = Purchased Professional and Technical Services  
4XX = Purchased Property Services  
5XX = Other Purchased Services  
6XX = Supplies  
7XX = Property & Equipment  
8XX = Other Objects  
9XX = Other Uses of Funds

**Job Classification** - a dimension which enables school districts to break down expenditures for salaries and employee benefits by the employee's job classification.

100-199 = Administration  
200-206 = Classroom Instruction  
210-219 = Instructional Support  
231-240 = Other Support  
300-369 = Professional Support  
380-382 = Computer Technology  
400-423 = Paraprofessionals  
500-514 = Office/Administrative Support  
600-636 = Crafts, Trades, and Services

**Designated Grant/Project** - an award of financial assistance in the form of cash or a contribution or gift of other assets from another government to an eligible grantee to be used for a specified or designated purpose, activity or facility.

**Fiscal Year** – a twelve-month account period (July 1 through June 30) to which the annual budget applies.



## Definition of Account Code Structure (continued)

### Revenue and Expenditure Accounts

All account types—revenues and expenditures accounts—use the same basic multidimensional account code structure as shown below:

#### Revenue Dimensions

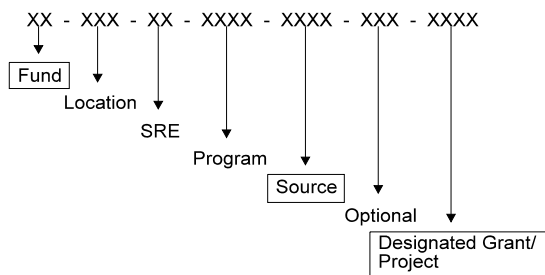
Fund ..... (2 digits)  
Location(required for Charter Schools)(3 digits)  
SRE ..... (2 digits)  
Program ..... (4 digits)  
Source ..... (4 digits)  
Job Classification (n/a) ..... (3 digits)  
Designated Grant/Project ..... (4 digits)

#### Expenditure Dimensions

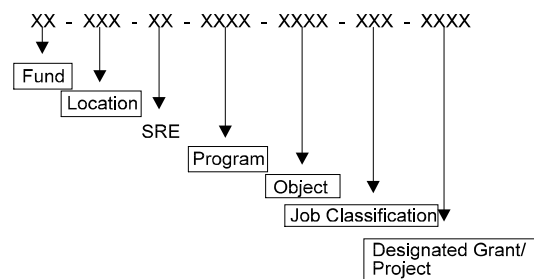
Fund ..... (2 digits)  
Location(required for Charter Schools)(3 digits)  
SRE ..... (2 digits)  
Program ..... (4 digits)  
Object..... (4 digits)  
Job Classification ..... (3 digits)  
Designated Grant/Project ..... (4 digits)

Regardless of account type, this basic account code structure contains seven dimensions and the same number of digits in each dimension. Some of the dimensions in the revenue, expenditure, and balance sheet account codes differ in purpose; however, the length, placement, and separation of the dimensions are identical for computer programming purposes.

#### Revenue



#### Expenditures





## Facilities, Land/Buildings, Communities and Geographic Information

### Facilities

#### Schools

29 Elementary Schools

3 K-8 Schools (Aspen Creek, Eldorado, Monarch)

8 Middle Schools

1 Middle/Senior Special Education School

1 Middle/Senior High School

7 Senior High Schools

5 Charter Schools

54 Total Schools

#### Programs and Administration Buildings

1 Technical Education Center

1 Education Center

3 Bus Terminals (Lafayette, Boulder, Nederland)

1 Multi-Use Building (Sombrero Marsh)

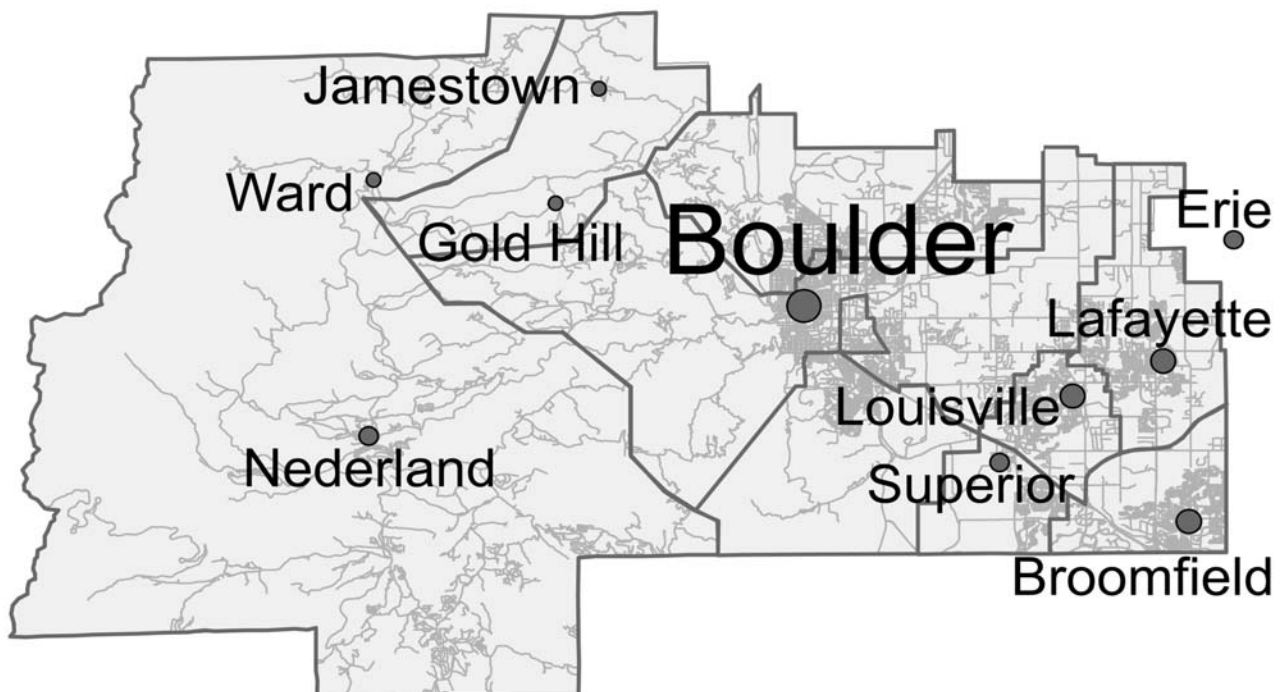
6 Total

### Land/Buildings

The Boulder Valley School District owns over 750 acres of prime Boulder and Broomfield County property and maintains six artificial turf athletics fields and 56 buildings spanning over 4 million square feet.

### Communities

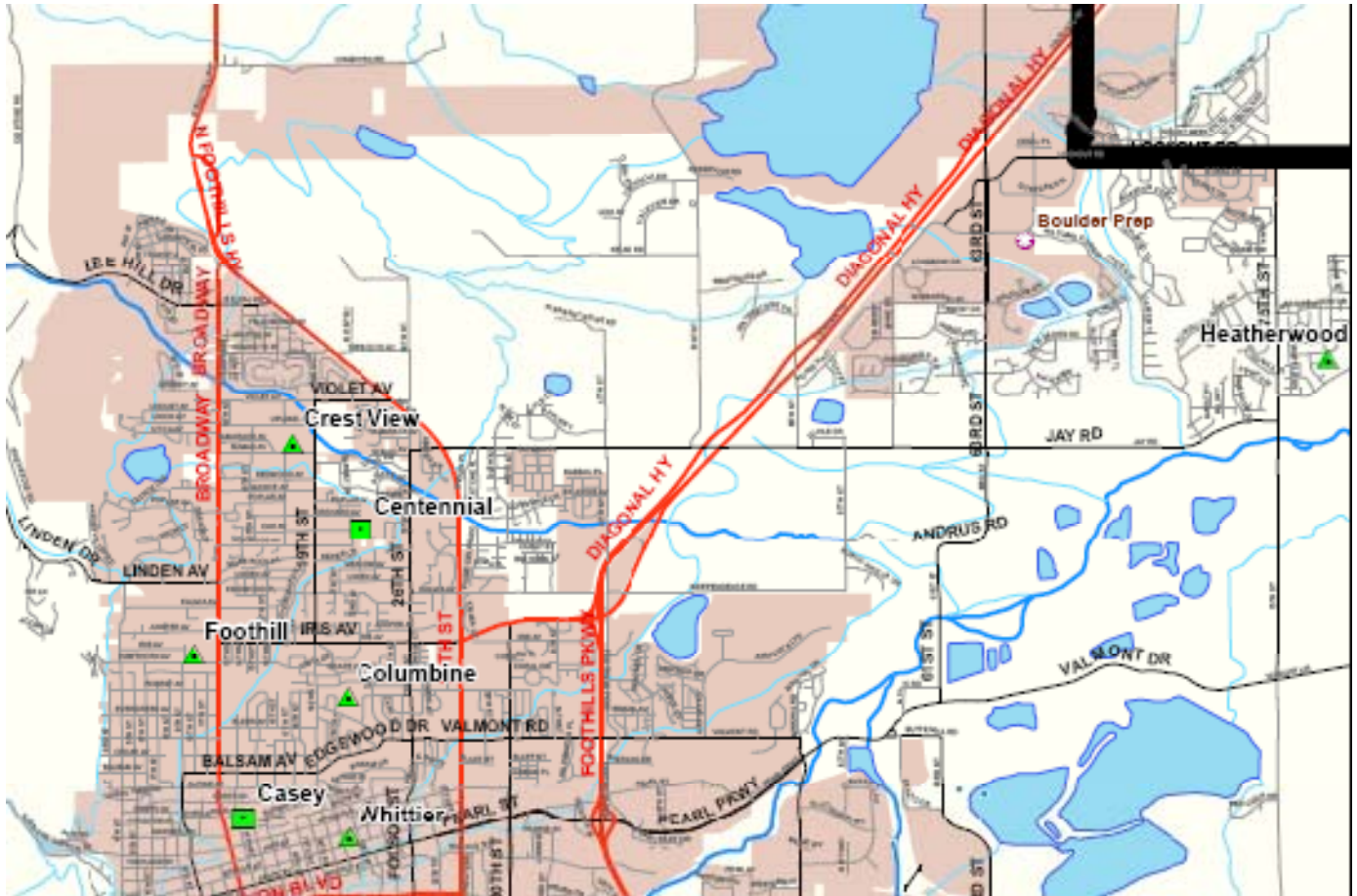
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





## Facilities, Land/Buildings, Communities and Geographic Information (continued)

### North Boulder County Area



Crest View Elementary  
Centennial Middle  
Foothill Elementary  
Columbine Elementary  
Casey Middle  
Whittier Elementary

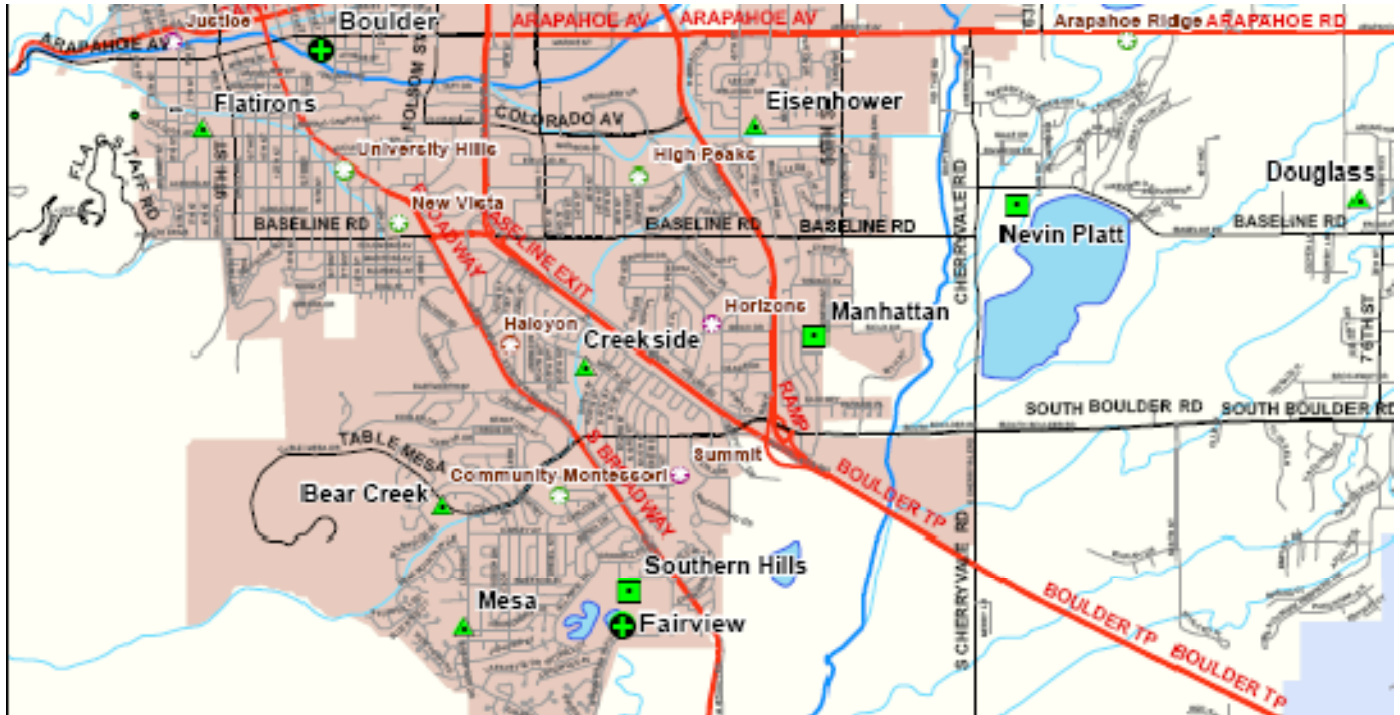
Boulder Preparatory High  
Heatherwood Elementary





## Facilities, Land/Buildings, Communities and Geographic Information (continued)

### South Boulder County Area



Justice High  
Boulder High  
Flatirons Elementary  
University Hill Elementary  
New Vista High  
Halcyon Middle/Senior  
Creekside Elementary  
Community Montessori  
Summit Middle  
Southern Hills Middle  
Bear Creek Elementary  
Mesa Elementary  
Fairview High

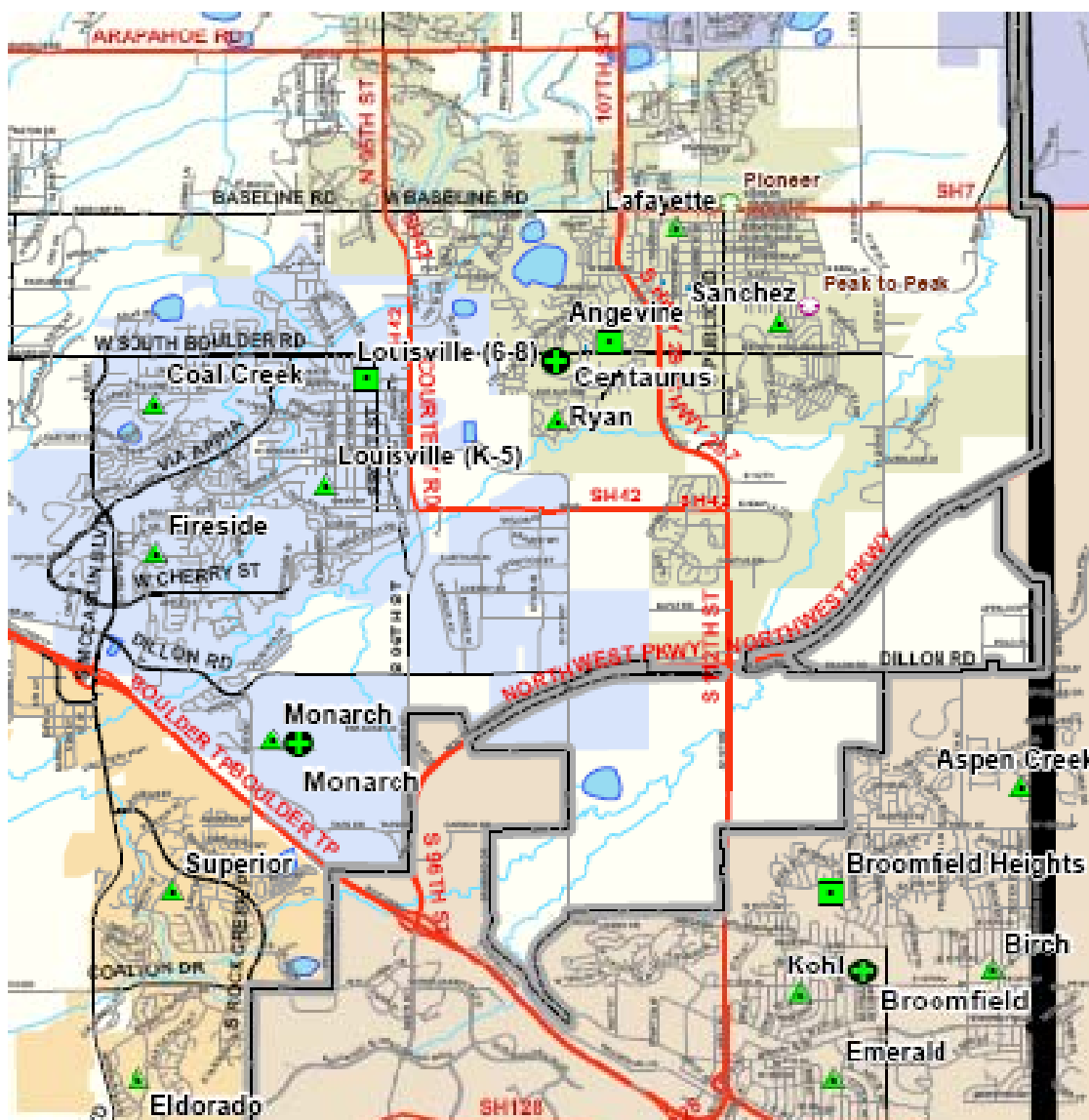
Eisenhower Elementary  
High Peaks Elementary  
BCSIS Elementary  
Manhattan Middle  
Horizons K-8  
Nevin Platt Middle





## Facilities, Land/Buildings, Communities and Geographic Information (continued)

### East Boulder and West Broomfield County Areas



#### **Lafayette**

Escuela Bilingüe Pioneer  
Lafayette Elementary  
Sanchez Elementary  
Peak to Peak K-12  
Angevine Middle  
Centaurus High  
Ryan Elementary

#### **Louisville**

Louisville Middle  
Coal Creek Elementary  
Louisville Elementary  
Fireside Elementary  
Monarch K-8  
Monarch High

#### **Broomfield**

Aspen Creek K-8  
Broomfield Heights Middle  
Birch Elementary  
Kohl Elementary  
Broomfield High  
Emerald Elementary

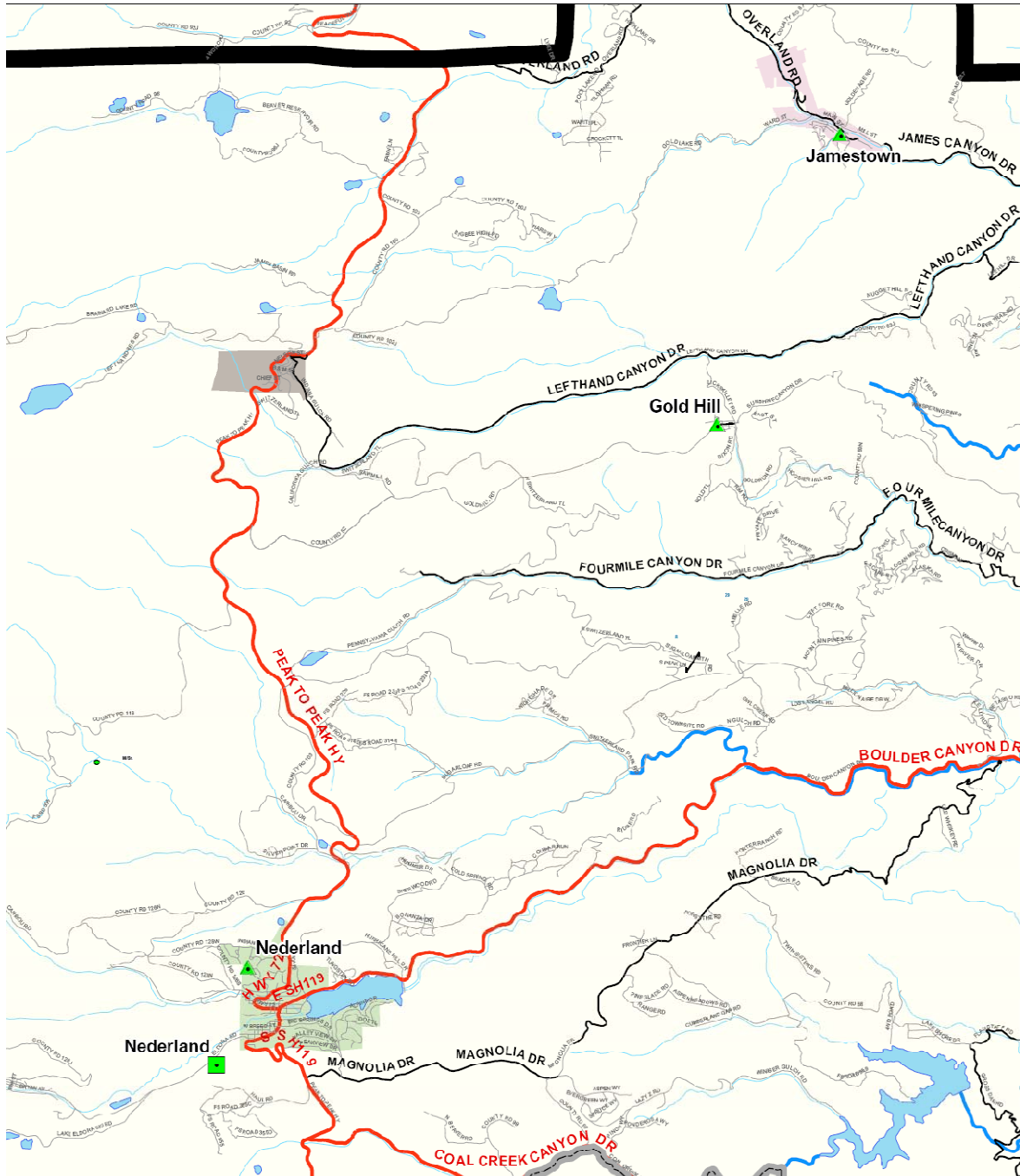
#### **Superior**

Eldorado K-8



## Facilities, Land/Buildings, Communities and Geographic Information (continued)

### Mountain Area



Jamestown Elementary  
Gold Hill Elementary  
Nederland Elementary  
Nederland Middle/Senior High

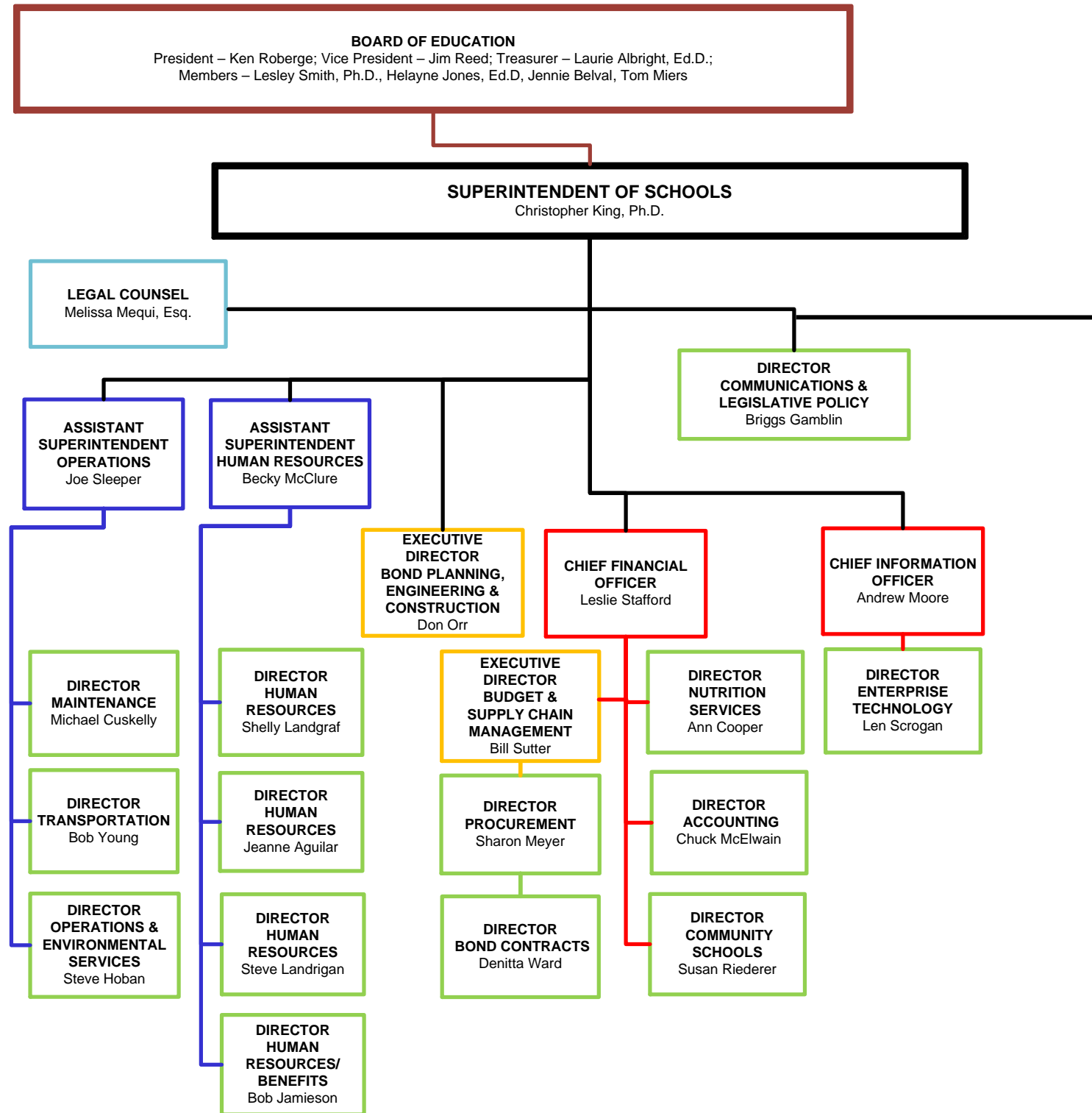
## OUR SCHOOL DISTRICT

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## 2010-2011 Organizational Chart

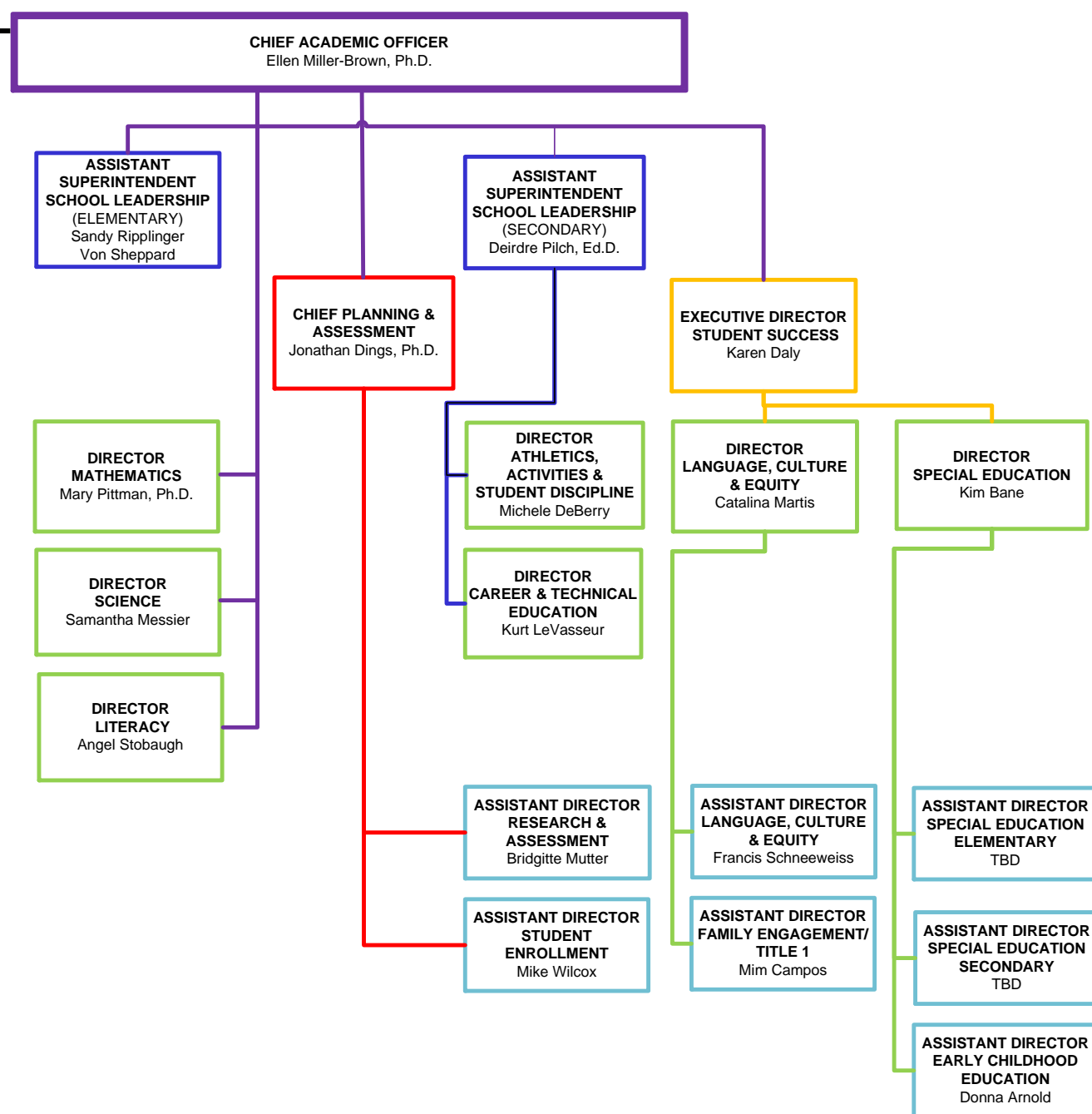
(As of May 1, 2010)





## 2010-2011 Organizational Chart

(As of May 1, 2010)





## Organizational Structure and Operating Departments

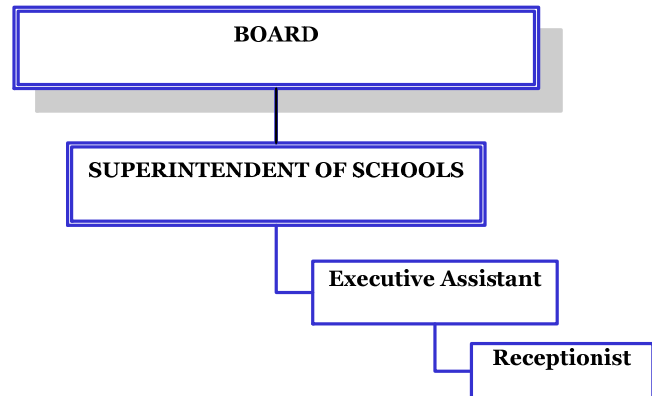
### General Administration

The organizational architecture of the Boulder Valley School District is designed around two main functional areas: Operational and Academic services, under the leadership of the superintendent and academic programs directed by the chief academic officer. These areas are described below with major divisional substructures outline.

#### BOARD OF EDUCATION (628)

*President:* Ken Roberge

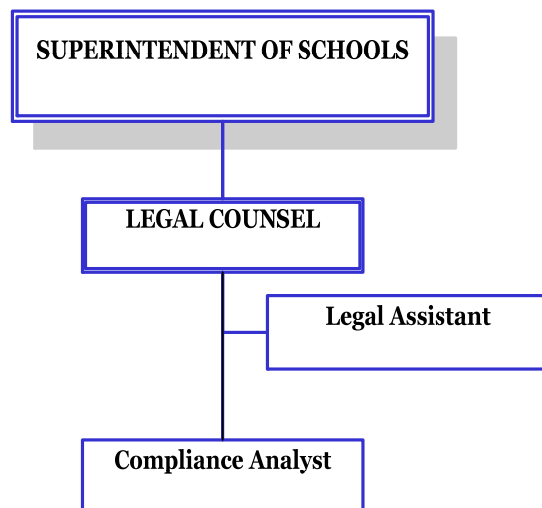
**Purpose:** To provide education of the highest character for the residents of the district in which the board operates, taking into account the needs and desires of the residents of the district and their ability and willingness to support such a program of education in accordance with the laws of Colorado. This budget supports the operations of the seven member board of education.



#### SUPERINTENDENT'S OFFICE (602)

*Superintendent:* Christopher King, Ph.D.

**Purpose:** To provide support for the Office of the Superintendent of Schools



#### LEGAL COUNSEL (604)

*Legal Counsel:* Melissa Mequi, Esq.

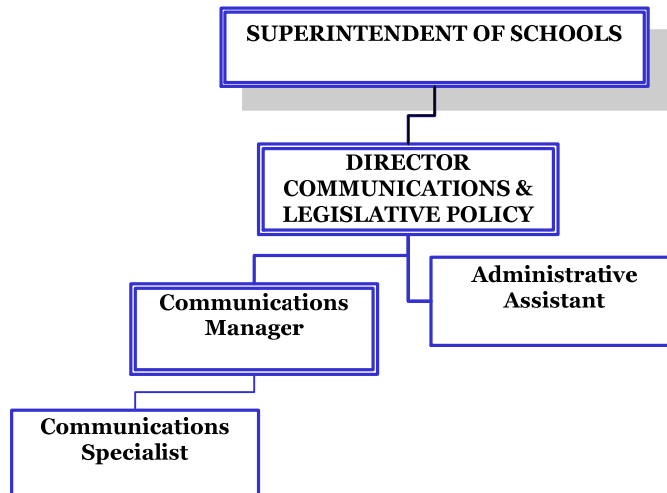
**Purpose:** This office provides and coordinates legal services for the district, both in-house and as a purchased service for specialized legal services, as well as some risk management liability services. The 504/ADA compliance program, services to employees, students, parents, and the public are also included in this department.





## District Organizational Operating Departments (continued)

### Communications Division



### COMMUNICATIONS (668)

*Director of Communications & Legislative Policy:* Briggs Gamblin

**Purpose:** The Division of Communications is responsible for the development, implementation and evaluation of the district's communications plan. The goals of the plan are based on the district's long-range goals as adopted by the Boulder Valley Board of Education and include:

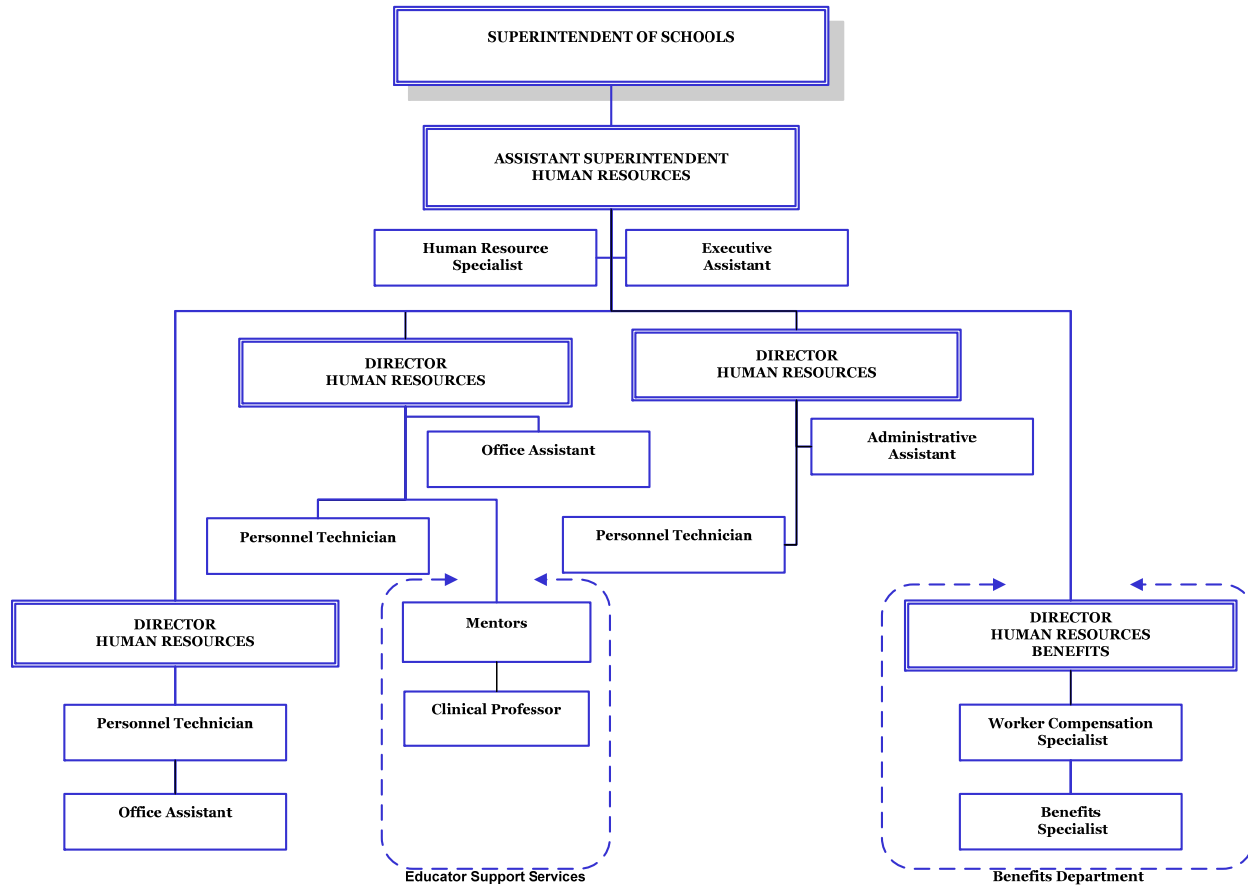
- Keep employees and the public informed about the high quality of BVSD educational programs and student achievements within the context of BVSD's identified academic achievement, equity, climate and operations goals.
- Promote and build relationships with BVSD internal and external stakeholders to create constructive community dialogue about district goals.
- Direct BVSD state legislative policy through oversight of the district's contract lobbyist to the Colorado General Assembly, including preparation of an annual legislative platform for board review and approval and legislative issue communications to internal and external stakeholders.
- Manage district brand of "Excellence and Equity" and assist schools in development of their own individual brands.
- Engage in genuine, constructive communications outreach with diverse communities.
- Work in cooperation with BVSD Information Technology to maximize the communications value of the BVSD website.
- Work in cooperation with local communities to deliver high quality education-based programming on public access cable television.
- Positively represent the district as the primary media point of contact for BVSD.

**Indicators of Demand:** The district communication plan incorporates the affirmative district communications efforts detailed above while recognizing that a significant amount of BVSD communications staff time (estimated at 15-20 percent) is taken up in addressing unexpected communications challenges, print and broadcast media inquiries, unexpected school emergencies, open records requests, etc.



## District Organizational Operating Departments (continued)

### Division of Human Resources





## District Organizational Operating Departments (continued)

<b>Division of Human Resources (continued)</b>
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### **HUMAN RESOURCES (687)**

*Assistant Superintendent of Human Resources: Rebecca McClure*

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**Purpose:** The Human Resources Division provides personnel services for the Boulder Valley School District, including: recruitment, selection, hiring, staffing, procedures/policies, ongoing employee relations, contract negotiations, contract administration, and record keeping. In addition, leadership is provided for organizational development efforts in the areas of: personnel planning, affirmative action, personnel data management/ analysis, compensation, classification, as well as having liaison responsibilities for legal and legislative issues that impact the district. This office also provides Workers' Compensation and benefits coverage to all eligible employees of the district. Benefits include health, dental, life, and disability insurance and the Employee Assistance Program. The majority of the health, dental and Workers' Compensation plans are self-funded. This office provides safety and loss control through the district's membership in a self-insured pool with Cherry Creek, Littleton, and Aurora school districts for its Workers' Compensation administration. In addition, this office works with the payroll office to facilitate, manage, and provide education regarding the district's voluntary savings plans.

#### **Measures**

4,207 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for four units plus non-represented units; enhancement of labor/management relations and improvement of welfare of all employees in the district; benefit orientations; contract negotiations, and renewals with district insurance vendors and carriers.

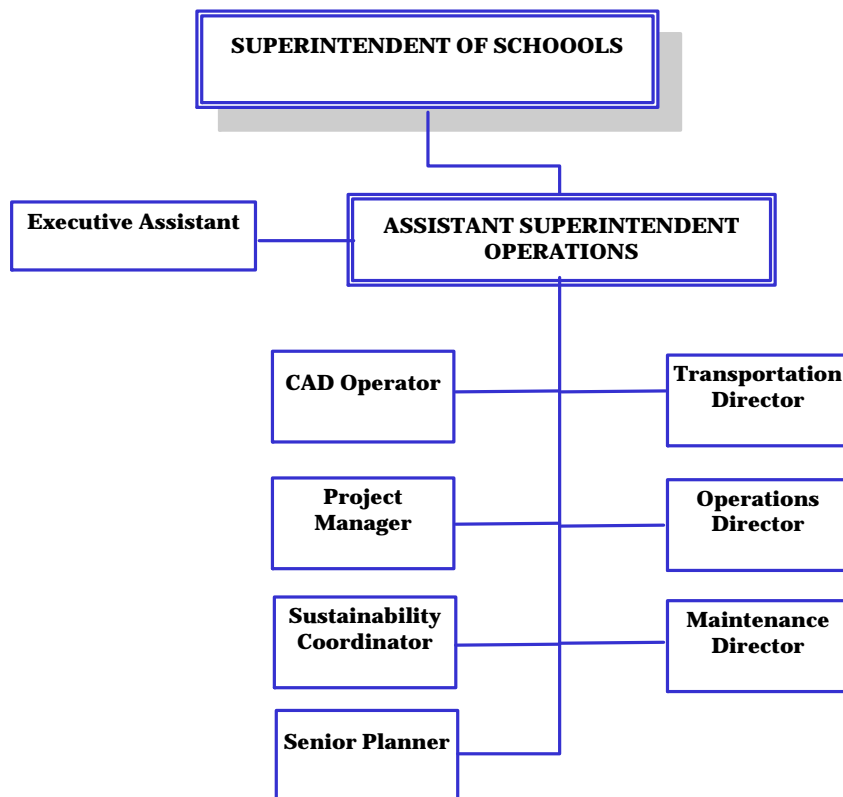
#### **Objectives**

- The district will increase the number of highly qualified, licensed employees of color from 10.7% to 12% by the end of the 2011-2012 school year.
- Human Resources will complete year two of the Workforce Analysis report and will work with schools to develop a plan of action for hiring and retaining licensed staff of color.
- Human Resources will develop a process to increase the numbers of qualified licensed POC candidates in the applicant pool.
- Human Resources will develop and support strategies to retain licensed staff of color in the district.
- Induction Program - providing mentoring and support for new teachers, and orientation to all teachers new to the district.



## District Organizational Operating Departments (continued)

### Division of Operational Services



### OPERATIONS ADMINISTRATION (640)

*Assistant Superintendent of Operations: Joseph Sleeper*

**Purpose:** The Division of Operational Services budget provides funds for the Operations Administration and Environmental Services, Maintenance, and Transportation as well as administering the Capital Reserve program, ADA facility projects, furniture replacement, crisis management, sustainability initiatives and joint use agreements. This department also develops enrollment projections and recommendations for facility needs, including remodeling, expansions and new facilities, school boundary revisions, and other long range district needs.

#### Division Goals:

- The Operational Services Management Team will complete an analysis of existing crisis management plan and develop a new crisis management template.
- The Operational Services Management Team will complete an analysis of existing school security plan for the district.

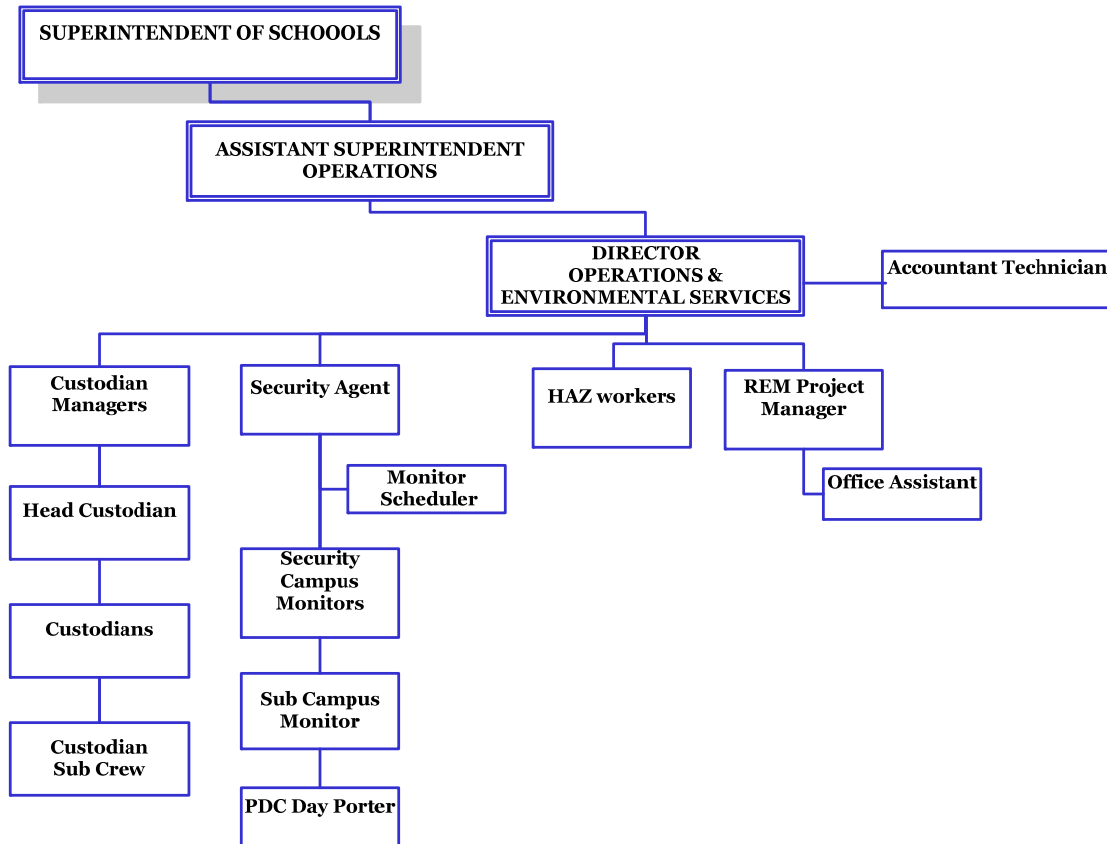
The results will serve as a basis for new security policies, practices, and metrics.



## District Organizational Operating Departments (continued)

### Division of Operational Services (continued)

#### OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)



*Department Head:* Steve Hoban

**Purpose:** This department provides district-wide substitute custodial services, custodial support services, laundry services, hazardous and non-hazardous waste management, security, crisis management, and environmental management services.

#### Indicators of Demand:

- Substitute custodial support for approximately 160 FTE; management of waste removal services for 60 sites; provide investigation, mitigation services and administration for environmental compliance including the Asbestos Hazardous Emergency Response Act (AHERA) and; management of crisis planning, crisis response and the Security Department.

#### EDUCATION CENTER BUILDING (971)

*Department Head:* Steve Hoban

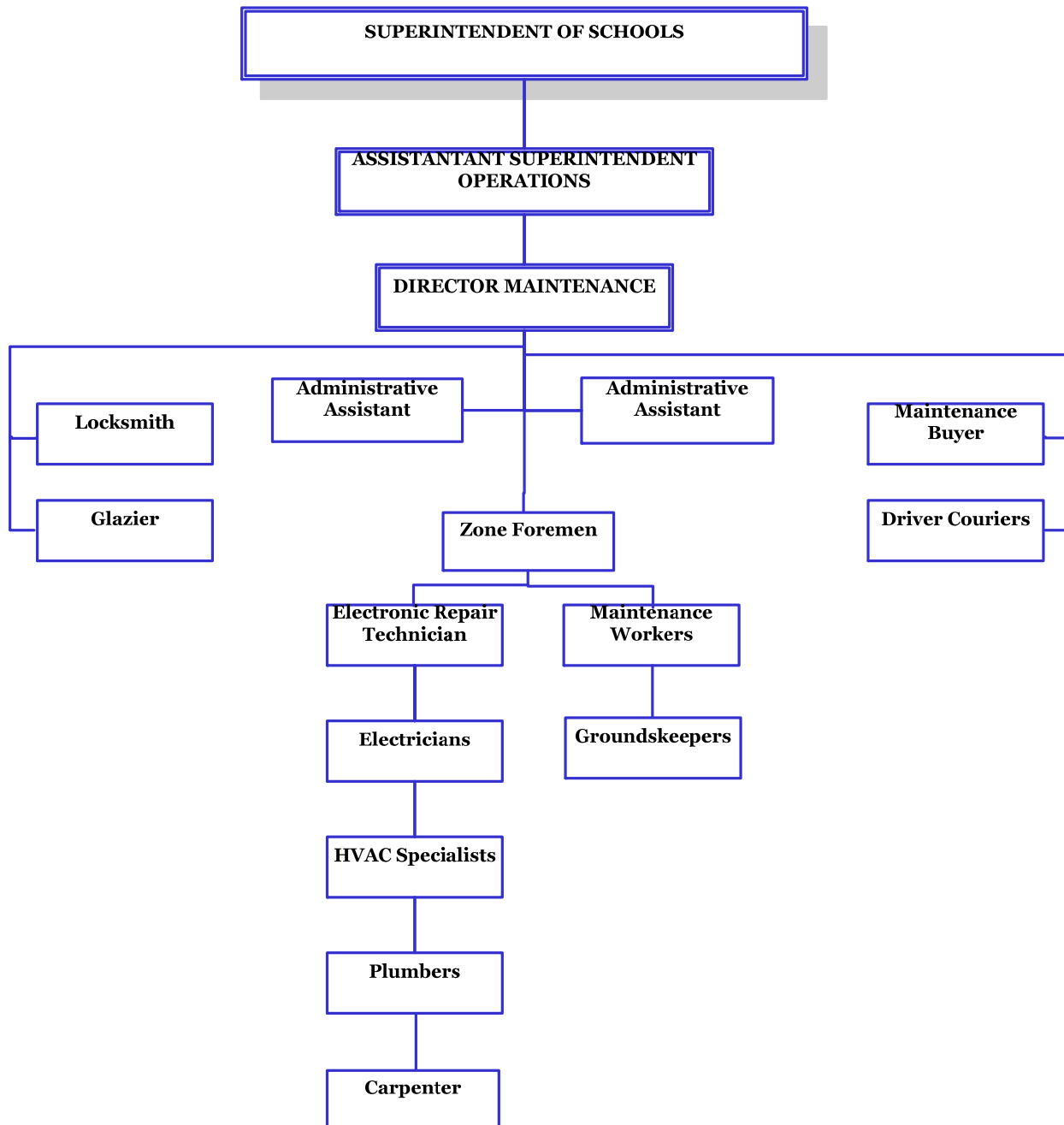
**Purpose:** This cost center reflects expenditures for utilities and custodial services at the district's central administration building.



## District Organizational Operating Departments (continued)

### Division of Operational Services (continued)

#### MAINTENANCE (642)







## District Organizational Operating Departments (continued)

<b>Division of Operational Services</b> (continued)
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### **MAINTENANCE** (642) continued

*Department Head:* Mike Cuskelly

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**Purpose:** The Facilities Services/Maintenance Department provides district-wide facilities and grounds maintenance services. These services include preventive maintenance; emergency and routine repairs for building structural, mechanical, electrical, intercom and alarm systems; site landscaping; and field maintenance. The maintenance department also does minor renovation and construction projects. The Energy Management Program and Automated Building Control Systems are also under the direction of the department.

#### **Indicators of Demand:**

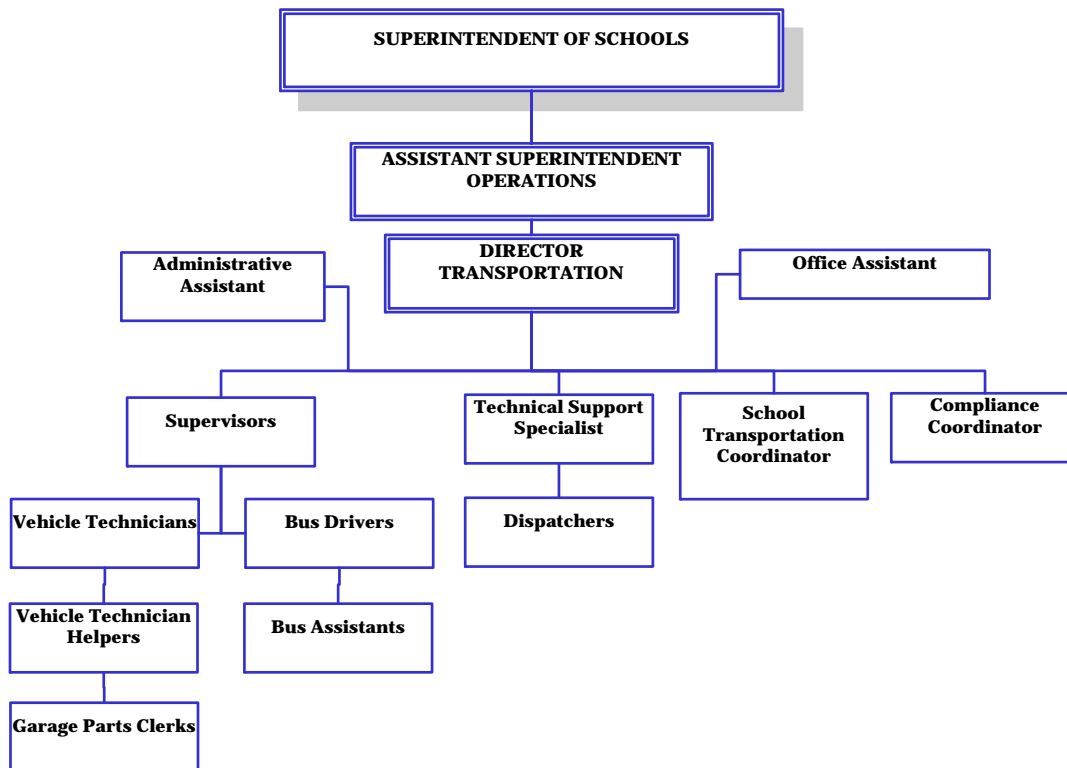
- Work requests generated by building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.1 million square feet of BVSD facilities and 800 acres of grounds at 60 sites.



## District Organizational Operating Departments (continued)

### Division of Operational Services (continued)

#### TRANSPORTATION (796)



*Department Head:* Robert Young

**Purpose:** Provides district-wide transportation services including elementary, middle, high school, special education, inter-school shuttles, sports, activity, and educational field trip busing. In addition to morning to-school and afternoon to-home transportation, the department provides mid-day services for pre-school and special needs students and operates activity buses at night and on weekends. The department implemented tier transportation in 1995-96. The Transportation Department repairs and maintains a fleet of over 220 buses and performs maintenance on all district vehicles and motorized equipment.

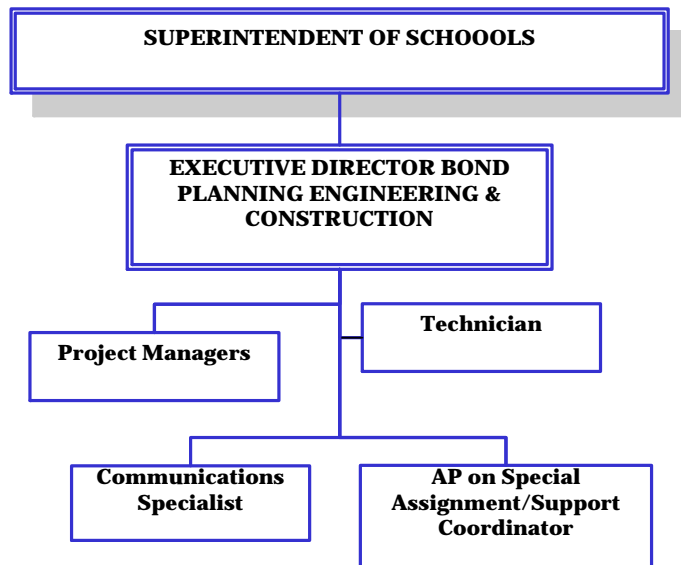


<b>Indicators of Demand:</b>	<b>2007-08</b>	<b>2008-09</b>	<b>Estimated 2009-10</b>
Students Eligible for Transportation:	15,669	13,066	13,000
Total Student Transportation Miles:	2,434,154	2,352,886	2,300,000
Trips and Other Activities:	5,585	5,610	5,800
Total Activity Trip Miles:	289,858	291,252	300,000
Sites Served:	64	64	70



## District Organizational Operating Departments (continued)

### Bond Planning, Engineering and Construction



### BOND PLANNING, ENGINEERING & CONSTRUCTION (644)

*Department Head:* Don Orr

**Purpose:** This department is responsible for using funds generated from the 2006 Ballot Measure 3A to implement renovations and improvements to facilities throughout the district. Responsibilities also include coordinating site evaluation; new construction and remodeling between educational staff, architects, engineers, and contractors; developing construction cost estimates; assisting the Maintenance Department with technical support; maintaining drawing and building record files; and implementing Americans with Disabilities Act (ADA) compliance.

The 2006 Bond Program will be implemented in three phases over six years (2007-2013) consistent with adopted project scopes, schedules and budgets. Each phase will serve as baseline data for shaping future goals, activities and metrics for subsequent phases.

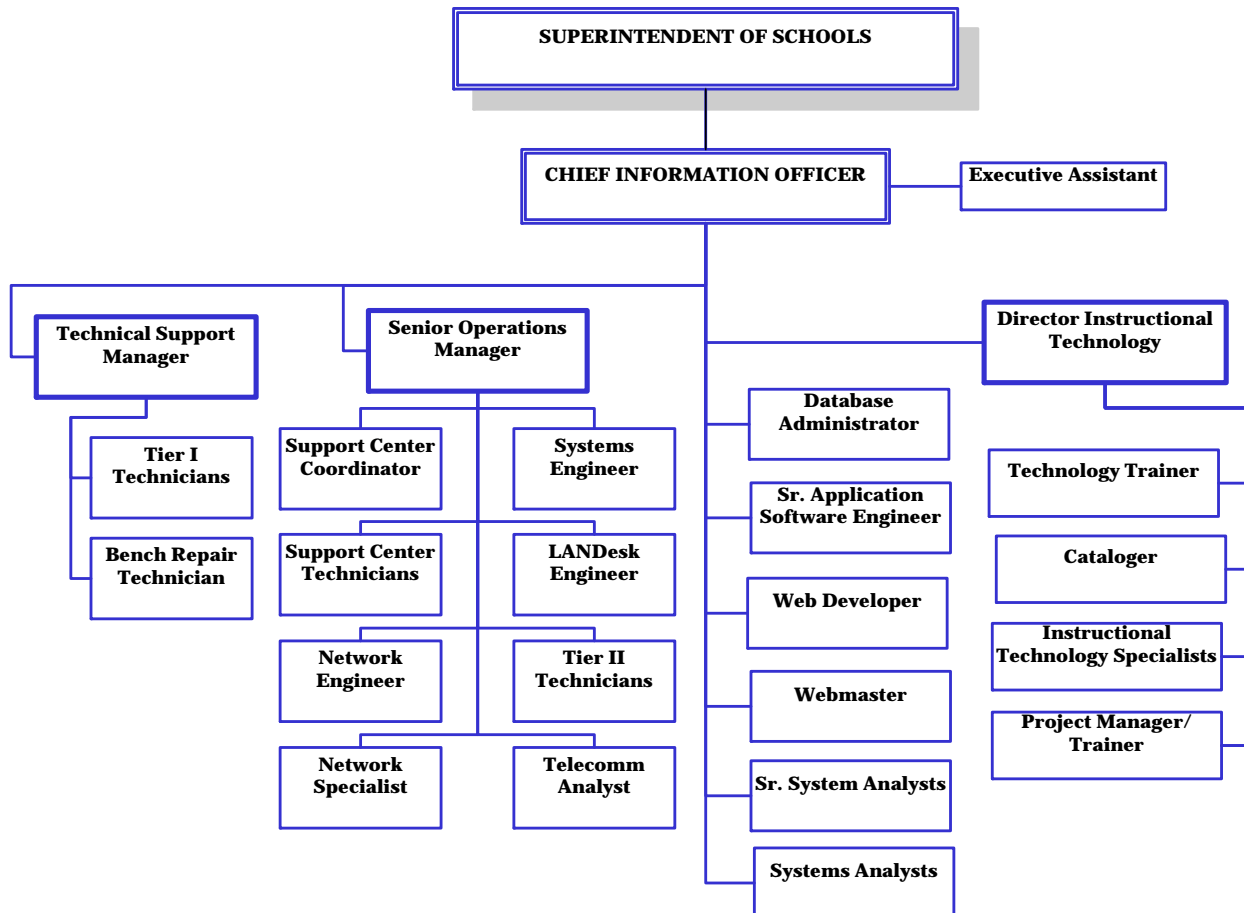
#### Goals:

- Develop an organizational structure that allocates necessary resources and staff to assure the successful implementation of the bond program.
- Provide regular, detailed bond/project related information/updates including design, construction and financials to the Citizens' Bond Oversight Committee (CBOC).
- Oversee the efforts of all DATs (Design Advisory Teams) to ensure projects are designed to meet educational program needs.
- Develop and implement a construction safety program that manages the exposure to risk on the multitude of projects that are being completed in the bond program.
- Assess all bond components in order to inform continuous improvement of subsequent phases.



## District Organizational Operating Departments (continued)

### Information Technology Division





## District Organizational Operating Departments (continued)

<b>Information Technology Division (continued)</b>
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### **INFORMATION TECHNOLOGY (689)**

*Chief Information Officer:* Andrew Moore

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**Purpose:** Provides services and support to all schools and departments within the district for enterprise computer applications, desktop technology, data communications, instructional technology (integration of technology into the instructional program), technology related staff development, technology planning, technical and user support, and computer maintenance/repair. Major areas of support and facilities include:

- Student information processing for grade reporting, attendance, scheduling, record keeping, transcripts, transportation bus scheduling, etc.
- Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing.
- District-wide data communications, networking, e-mail, internet access, and internet services (list serves, web pages, servers).
- Instructional technology for classroom and lab use of technology in the curriculum, curriculum and technical planning, and automated library systems.
- Technical support, user support, maintenance and repair of all district micro-computers, peripherals, and networks.
- Community liaison for technology issues, donations, grants and partnerships.

### **TELECOMMUNICATIONS (793)**

*Chief Information Officer:* Andrew Moore

---

**Purpose:** Provides support for all district telecommunications service, including telephone and data communication lines, telephone installation, changes, and maintenance repair.

#### **Information Technology Division Goals:**

- The Information Technology Division will complete an in-depth, functional audit aimed at improving customer service and improving efficiency and effectiveness. This information will be mined for baseline data in shaping future goals, activities and metrics that will have both a direct and indirect impact on student achievement.
- By the end of the 2009-10 fiscal year the Information Technology Division, working in conjunction with the Bond team, will complete the technology component of the bond on time and within budget (e.g., wide area network construction, local area network upgrades, VoIP implementation and a video pilot project).



## District Organizational Operating Departments (continued)

### Business Services Division

*Chief Financial Officer:* Leslie Stafford, CPA

The Business Services Divisions' budget provides funds for the Chief Financial Officer area of leadership for the following departments: Accounting Services, Budget and Supply Chain Management, Procurement, Materials Management, Community Schools, and Nutrition Services.

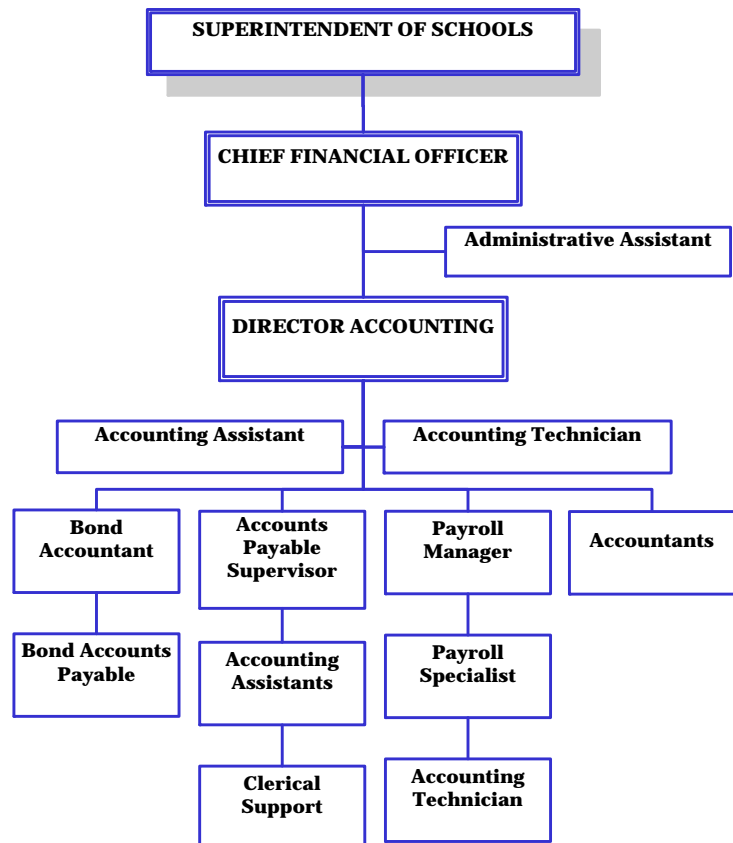
#### ACCOUNTING SERVICES (690)

*Department Head:* Chuck McElwain

**Purpose:** Accounting Services is responsible for the receipt and disbursement of all district funds, maintaining complete and accurate records of all financial transactions of the school system, and providing summary financial reports and detailed statistical financial and grant information on a timely basis. The department manages the daily cash flow and investment portfolio of all district funds and provides internal controls and safeguards to protect Boulder Valley School District financial and fixed assets. Department functions include: accounting, accounts payable, cash and investments management, debt servicing, finance, fixed assets, grant accounting, bond accounting, property insurance, and payroll.

#### Goals:

- Accounting Services staff will work with schools to improve efficiencies in their accounting functions through school site meetings and participation in Thursday school visits;
- Accounting Services staff will assess internal controls and accounting processes at selected schools. The data collected will be reviewed and individualized suggestions for improvements will be made. The results of these assessments will serve as baseline data for continuous improvement in school financial practices.



#### Indicators of Demand:

Paychecks and Direct Deposit Notices Produced:  
Accounts Payable Checks and ACH Notices Processed:  
Invoices Paid:

Actual	Actual	Actual
<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
55,970	58,432	86,208
<u>18,165</u>	<u>18,105</u>	<u>16,974</u>
78,233	81,687	92,547

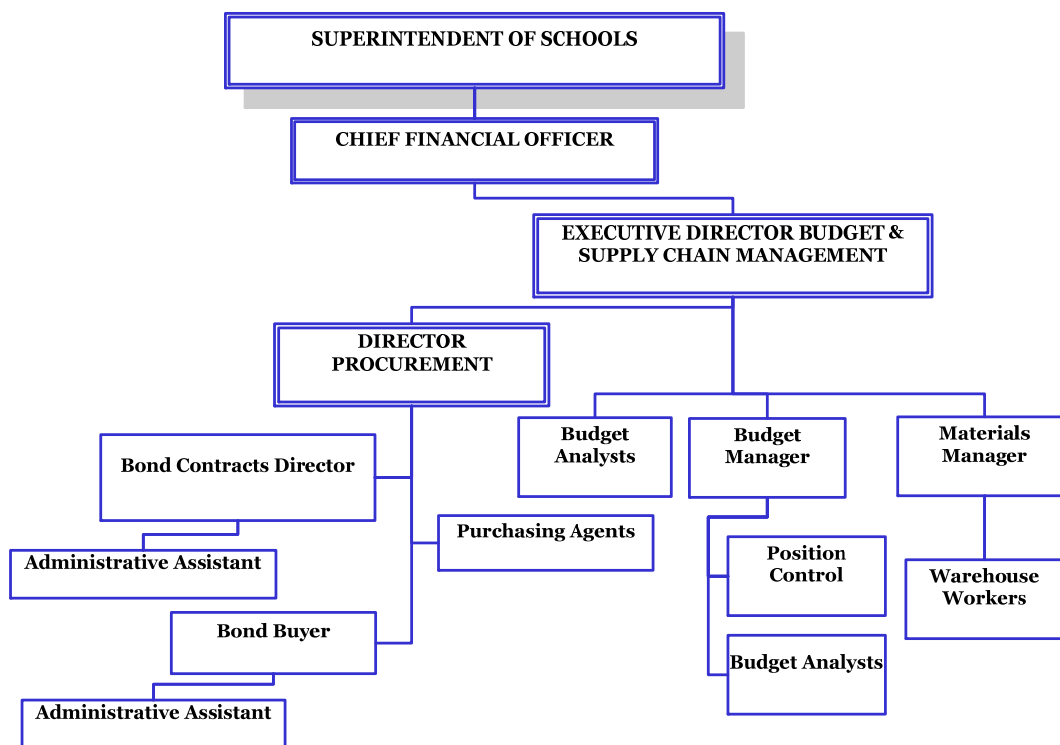




## District Organizational Operating Departments (continued)

### Business Services Division (continued)

#### BUDGET AND SUPPLY CHAIN MANAGEMENT



#### BUDGET SERVICES (688)

*Department Head:* Bill Sutter

**Purpose:** Budget Services is responsible for the development, implementation, and control of the district's annual budget; the position management process, coordinated through the department, is a major function of budget control. Analysis of pending legislation and other issues facing the district and the potential resulting financial impacts to the district are provided by this department.

Indicators of Demand:	Actual 2007-08	Actual 2008-09	Estimated 2009-10
Total Expenditures	\$ 361,984,577	\$433,636,457	\$ 406,122,086
Number of Funds	20	20	20



## District Organizational Operating Departments (continued)

<b>Business Services Division (continued)</b>
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### BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

#### PROCUREMENT (695)

*Department Head:* Sharon Meyer

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**Purpose:** The Procurement Department provides purchasing related services to the schools and departments that include current product and vendor resources, competitive bidding, and the purchasing tools necessary for procuring products and services. Purchasing strives to maximize financial resources and add value to the procurement process.

#### Indicators of Demand:

- Requests for buying assistance from the schools and departments continue to increase, and the purchasing staff and website are heavily utilized by the schools and departments as a resource for price agreements and discounts. A sharp increase in requests by departments for competitive solicitations has been noted, especially for complex and time-consuming RFP processes. Contracts for discounts, competitive solicitations and cooperative bidding with other school districts have enabled this department to obtain substantial savings for the district. Procurement card purchases during the school year average 3,500 transactions per month, totaling approximately \$400,000 monthly. This enables the district to save on forms, processing and mailing costs, while maintaining a secure and controlled program.

#### Goal:

- By the end of fiscal year 2010, the Procurement Department will expand the procurement card program utilization, increasing transactions by 2 percent. This will result in an increase in procurement efficiencies by reducing the use of petty cash and payment of sales tax.

#### MATERIALS MANAGEMENT (791)

*Department Head:* Matt Stewart

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**Purpose:** Materials Management provides centralized receiving and distribution of supplies, materials, mail, furniture, equipment and food for the Boulder Valley School District. Staff workloads have increased due to annual 3A computer deployments.

	2007-2008	2008-09	2009-10
<b>Indicators of Demand:</b>	Actual	Actual	Projected
School Supply Requisitions:	12,636	11,011	12,000
Emergency School Supply Requisitions:	537	544	550
Maintenance Requisitions:	1,134	917	1,000
Value of Warehouse Inventory:	\$616,032	\$400,000	\$300,000
Food Supply Requisitions:	2,945	2,714	2,800
Emergency Food Walk-through:	818	845	500
Value of Food Inventory:	\$178,435	\$62,500	\$75,000
Work Order Hours:	3,202	11,011	12,000

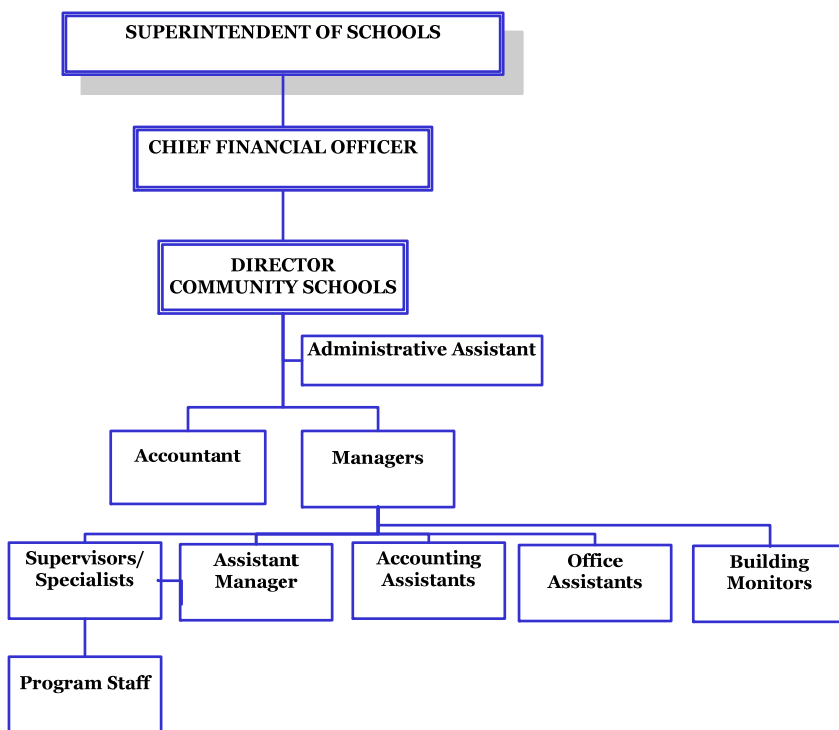


## District Organizational Operating Departments (continued)

### Business Services Division (continued)

#### COMMUNITY SCHOOLS (652)

*Department Head: Susan Riederer*



**Purpose:** The Community School Program provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community School Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs: School Age Care, Kindergarten Care, Facility Use, Lifelong Learning, and Community Opportunities for Youth Directory.

#### Indicators of Demand:

- 200+ employees; 600+ children in SAC programs; 1,000+ kindergarten students in KCARE; 4,300+ community members who take Lifelong Learning classes; 10,000+ community members who access facilities for meetings, athletic events and church services; 125+ community members who list in the Community Opportunities for Youth Directory which is mailed to 18,000 families.

#### Goals:

- Community Schools will evaluate the viability of the Lifelong Learning Program by evaluating cost-effectiveness of specific classes, categories of classes and by session. The results of this analysis will serve as baseline information for shaping future goals, classes and metrics.
- Community Schools will collect baseline data, determine appropriate metrics for evaluation and develop activities for the KCARE program.



## District Organizational Operating Departments (continued)

### Business Services Division (continued)



#### NUTRITION SERVICES (741)

*Department Head:* Ann Cooper

**Purpose:** The Nutrition Services program is a self-supporting operation that participates in the National School Lunch Program, National School Breakfast Program and After School Snack Program. The Nutrition Services Fund is an enterprise fund primarily dependent on revenue from 172 serving days. It operates solely on revenues obtained from the sales of meals, federal reimbursement dollars, and the U.S. Department of Agriculture commodity foods. These collected

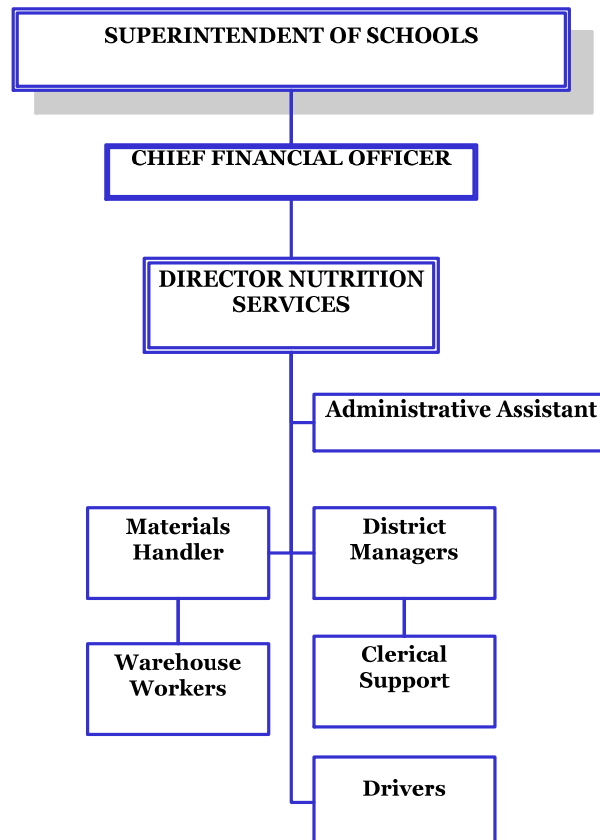
revenues support the cost of labor and benefits for 170 nutrition service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

#### Indicators of Demand:

- The Nutrition Services program serves approximately 12,700 meals daily, including 7,500 full lunches, 4,300 a la carte meals, and 900 breakfasts.
- The Nutrition Services program serves out of 22 prep kitchens, which serve 47 schools, and four Head Start Programs.
- The Nutrition Services program provides after-school snacks at six sites.

#### Goals:

- Plans to aggressively increase and promote healthy meal options for students.
- Will assess options; evaluate strengths and weaknesses that will enhance food quality and nutritional content.
- Will develop and implement an overall strategy for new preparation and delivery service model.





## District Organizational Operating Departments (continued)

### Academic General Administration

#### CHIEF ACADEMIC OFFICER (603)

*Chief Academic Officer:* Ellen Miller-Brown, Ph.D.

**Purpose:** This budget provides for the Office of the Deputy Superintendent who supports BVSD schools and educational programs.

#### DISTRICT-WIDE INSTRUCTIONAL SUPPORT (635)

*Chief Academic Officer:* Ellen Miller-Brown, Ph.D.

**Purpose:** The District-Wide Instructional Support budget provides for district translation services.

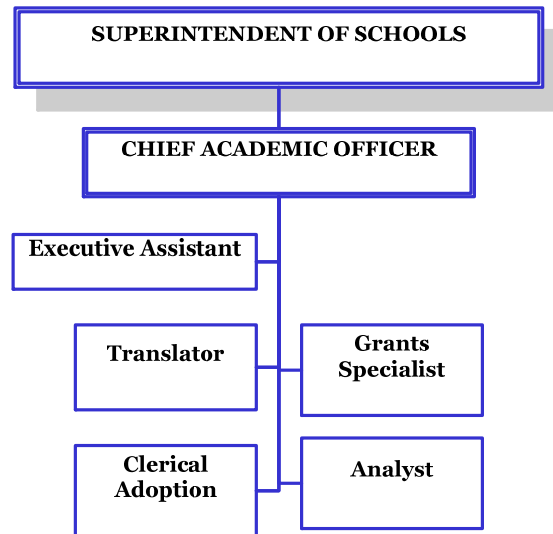
#### OFFICE OF GRANTS & COMMUNITY PARTNERSHIPS (670)

*Department Head:* Bee Valacek

**Purpose:** Manages grant and other fund raising programs for the district including: developing special projects and writing grants; performing grants research; record keeping and reporting; providing related services and assistance to other grant writers in the district; coordinating board/district review/approval of all grants; acting as liaison to other institutions, organizations, and governmental agencies providing services to BVSD or collaborating on projects.

#### Indicators of Demand:

- Major federal/state entitlement grants, federal/state discretionary grants, private sector funding (corporate/foundation), community partnerships and special projects.
- Providing support for the writing of state, federal and private grant opportunities.





## District Organizational Operating Departments (continued)

### Academic General Administration (continued)

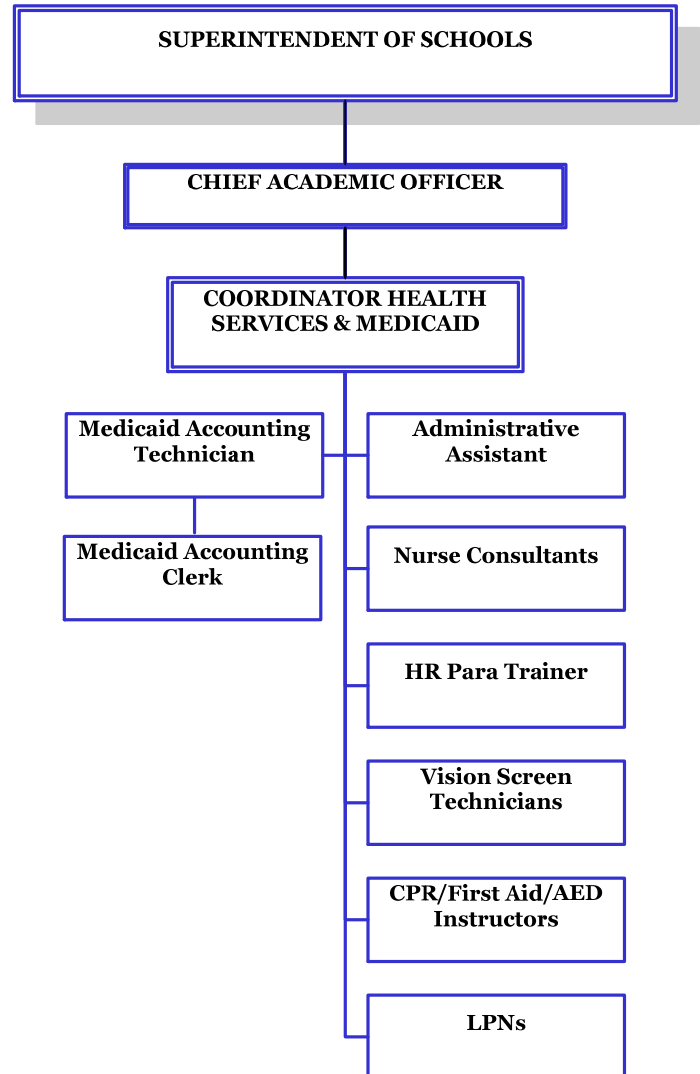
#### HEALTH SERVICES (698)

*Department Head:* Susan Rowley, RN, MS, CPNP

**Purpose:** Health Services administers the student health program and district emergency response system; provides training and supervision of lay persons who perform medical procedures, administers medications, maintains student health information and participates in the Collaborative School Health Endeavors district wide. Other duties include care planning for students with identified serious health conditions, creating health reports for special education evaluations, and administration of the School Medicaid, district CPR, First Aid and AED (defibrillator) programs.

**Indicators of Demand:** Services all BVSD students as indicated including:

Service Provided	Students Served
Vision screening	17,000
Dental Screening	1,140
Healthroom Visits	76,500
Administered Medication (daily)	160
Individual Healthcare Plans	730
Identified Health Conditions	4,760
SPED Health Reports	1,500

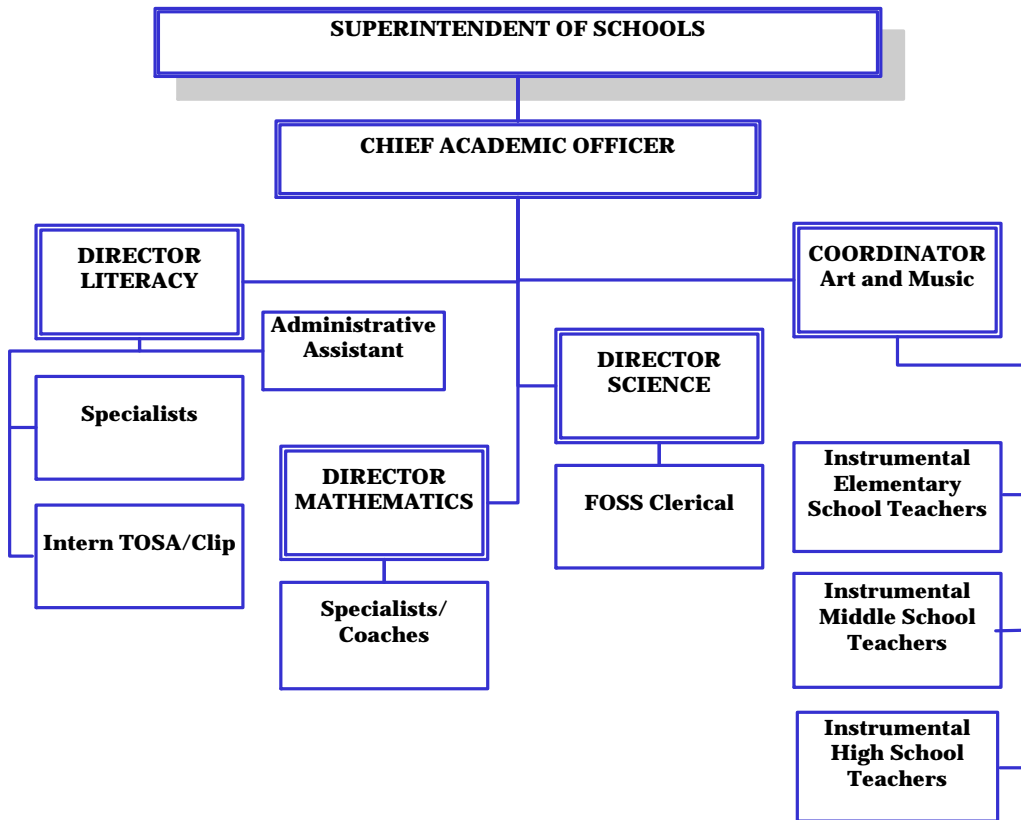






## District Organizational Operating Departments (continued)

### Division of Curriculum, Assessment & Instruction





## District Organizational Operating Departments (continued)

### Division of Curriculum, Assessment & Instruction (continued)

#### **CURRICULUM, ASSESSMENT & INSTRUCTION**

**Literacy (634), Mathematics (636), Science (637), Art & Music (631/632), Health & PE (633/630), Social Studies (638), World Languages**

*Chief Academic Officer:* Ellen Miller-Brown, Ph.D.

**Purpose:** Curriculum, Assessment & Instruction provides leadership, direction, and support for:

- Curriculum - reviewing, revising, and implementing the district's K-12 curriculum with coordinator support in areas of social studies, world language, physical education, health and fine arts
- Teacher professional development - coordinating professional learning opportunities for certified staff
- Literacy - implementing the district's K-12 literacy programs, including the requirements of the Colorado Basic Literacy Act
- Math - implementing the district's K-12 math program
- Science - implementing the district's PK-12 science program including the FOSS Science Program Center that provides schools with training and materials to implement the FOSS Science program
- Title 2 Highly Qualified Staff Federal Grant
- Learning Materials Center – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials



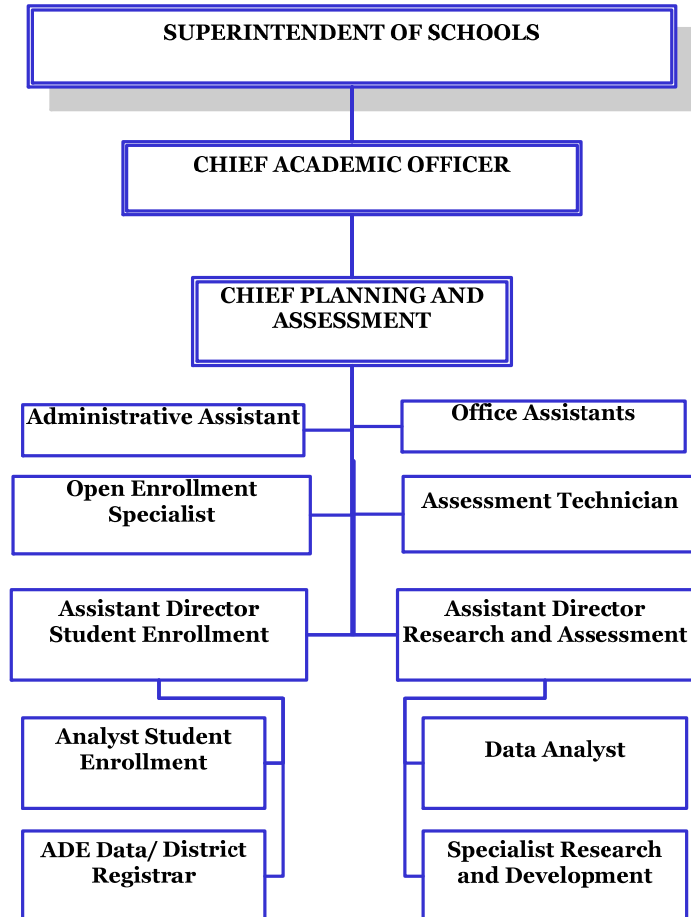
#### **Goals:**

- Implement a system that will provide time during the school day on a regular basis for teachers to achieve TIES goals.
- Revise curriculum for each content area that:
- Ensures a personally relevant, culturally-responsive curriculum,
- Includes an assessment continuum to monitor, intervene and extend learning to on-grade- level or above.
- Clearly articulate and implement a system of interventions that supports high quality instruction for students that need additional support to reach proficiency.
- Create a system for identifying students that need interventions.
- Eliminate remedial and low level courses and implement support structures for ensuring student success as they access grade-level or above content.
- Engage community in discussions about the importance of high expectations for all students.



## District Organizational Operating Departments (continued)

### Planning and Assessment Department



#### PLANNING AND ASSESSMENT (608)

*Chief of Planning and Assessment:*  
Jonathan Dings, Ph.D.

**Purpose:** Planning and Assessment is responsible for centralized student enrollment; coordinating the collection of data related to the "Strategic Plan;" designing and conducting evaluations of programs, staff, and policies at the district and building level; screening research proposals from outside the district; and collecting and reporting graduation, dropout, suspension, and expulsion information. The department coordinates state-mandated testing and district survey administration, as well as state and federal accountability reporting such as Student October count, student end-of-year, and Adequate Yearly Progress. In addition to supporting schools in continuous improvement planning, the staff provides consultation and training to BVSD personnel in test administration, development, scoring and reporting, questionnaire construction, evaluation, design, and various others aspects of the collection, analysis and interpretation of information. The

department conducts open enrollment and is developing an online student enrollment process.

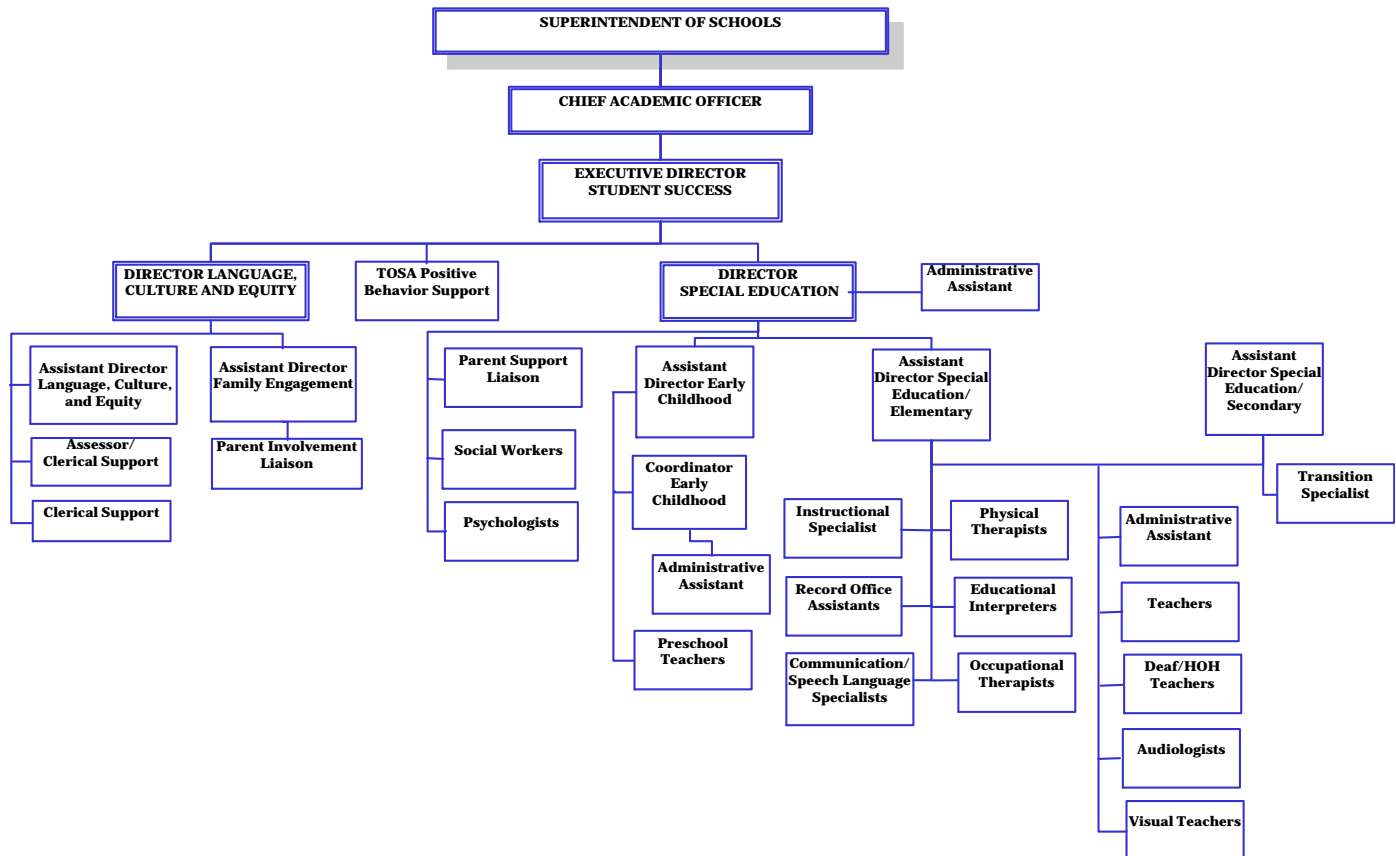
#### Indicators of Demand:

- "Strategic Plan" data needs from schools, central administration, and board; state and federal accountability testing and reporting; state law related to open enrollment; research, planning, and evaluation needs of the district involving design, data collection and analysis; and interpretation and reporting.



## District Organizational Operating Departments (continued)

### Student Success Department





## District Organizational Operating Departments (continued)

<b>Student Success Department (continued)</b>
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### **STUDENT SUCCESS (613)**

*Executive Director of Student Success:* Karen Daly

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**Purpose:** The department for Student Success is a school and district leadership structure which provides guidance for research-based practices that supports and services first-rate learning for English Language Learners, Title 1, Talented and Gifted, and Special Education students, and all students who are underperforming in our district. It is designed to help teachers and service providers develop the knowledge, aspirations, skills, abilities and behaviors necessary to address each student's unique needs.

**Goal:**

- To captivate all learners and eliminate the gap in any student's learning. To ensure that a well-organized, coherent system of quality classrooms, assessments and interventions exist and that resources are allocated differentially and managed with the intent to provide the support closest to the child in the classroom.

### **SPECIAL EDUCATION (611)**

*Department Head:* Kim Bane

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**Purpose:** Under federal and state regulations, the Boulder Valley School District is required to seek out and identify all potentially disabled students from 3 to 21 years of age, and to provide individualized education services (instructional and educationally related services) for these students, who qualify for services under state and federal guidelines for students with disabilities. Services are provided in accordance with federal and state law and serve the disability conditions as defined by the State of Colorado.

**Indicators of Demand**

- The number of disabled students identified and served each year is approximately 2,900. Homebound instruction is provided for approximately 10 students per year.

### **LANGUAGE, CULTURE & EQUITY (616)**

*Department Head:* Catalina Martis

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**Purpose:** Under federal and state regulations the district is required to identify, assess and provide English language acquisition services to identify limited English proficient students. The General Operating Fund moneys allocated to the Department of Literacy and Language Support Services are primarily dedicated to the provision of instructional and support services for English language learners and for high need preschoolers.

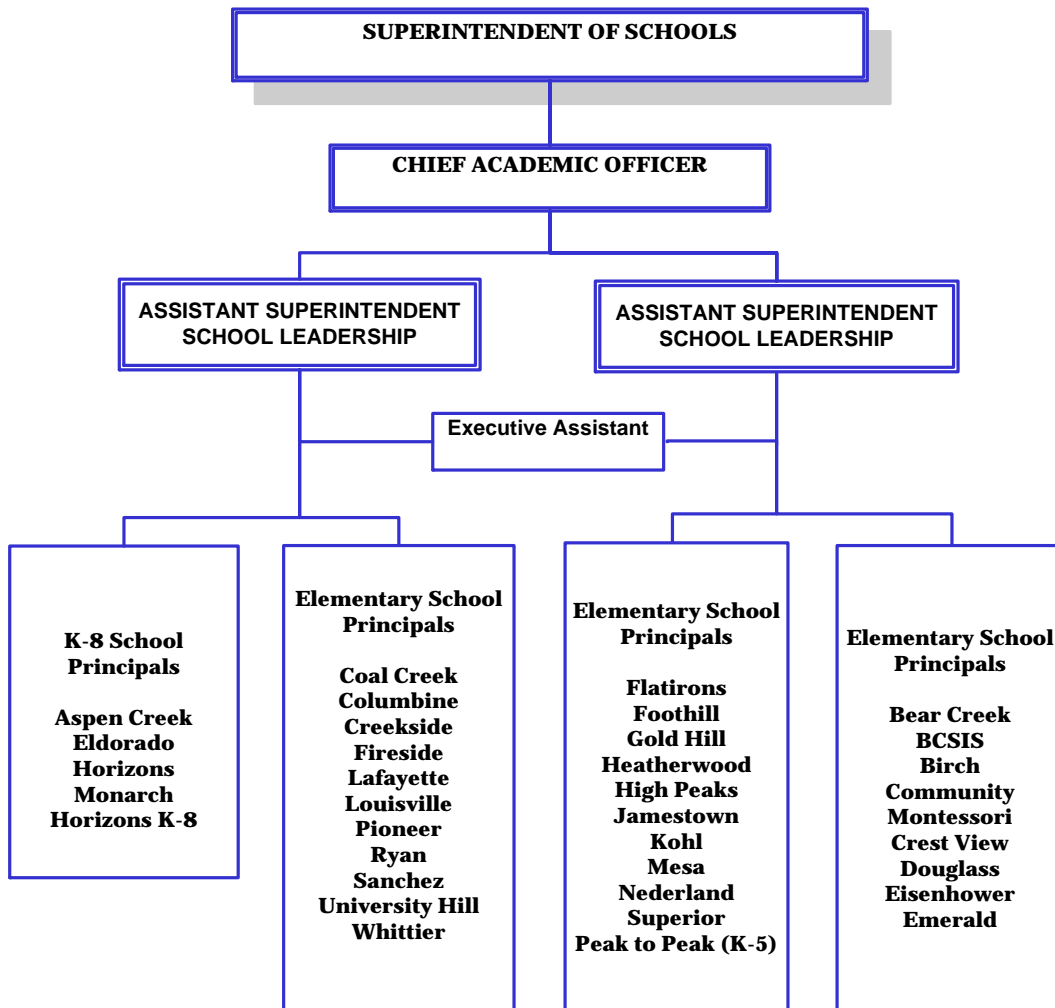
**Indicators of Demand:**

- Approximately 3,400 second language students, 2,450 second language students who are not yet fully English proficient, 245 three and four-year-old preschoolers, and 78 full day kindergarten students.



## District Organizational Operating Departments (continued)

### Elementary Education Administration



### ELEMENTARY SCHOOL LEADERSHIP (617)

*Assistant Superintendents for School Leadership:* Von Sheppard (Elem.), Sandy Ripplinger (Elem. & K8)

**Purpose:** The Elementary School Leadership budget provides funds for activities coordination and general assistance to elementary schools. In addition, the budget provides support for unforeseen school needs, and planned improvements in schools and the district.

**Indicators of Demand:**

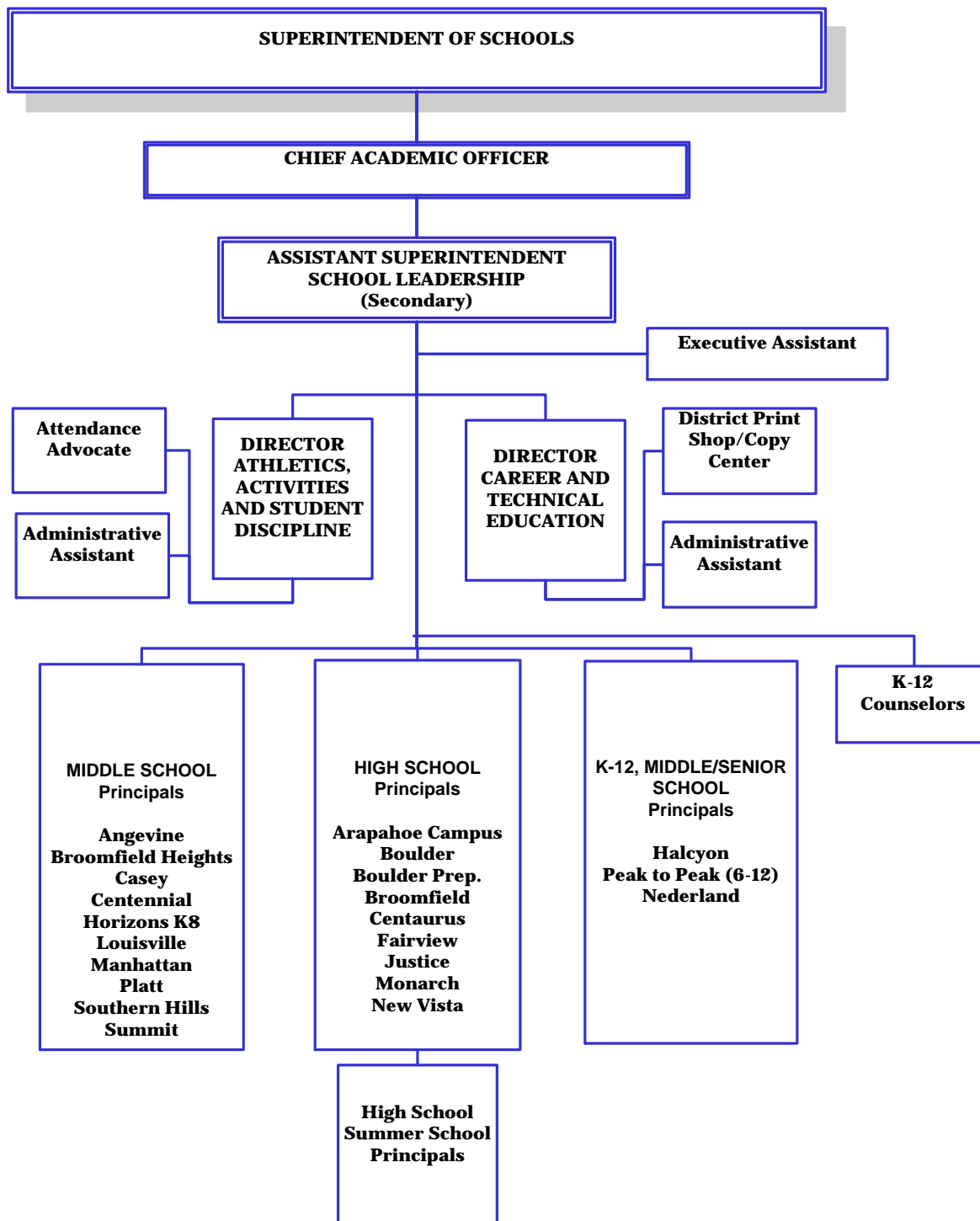
- Support and technical assistance are provided for schools, administration, organizational development, and continuous improvement in the district and its elementary schools.





## District Organizational Operating Departments (continued)

### Secondary Education Administration





## District Organizational Operating Departments (continued)

<b>Secondary Education Administration (continued)</b>
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### **SECONDARY SCHOOL LEADERSHIP (619)**

*Assistant Superintendents for School Leadership:* Deirdre M. Pilch, Ed.D. (Secondary)

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**Purpose:** Secondary administration provides funds for staffing, instruction, support, activities coordination, general assistance, and supervision for secondary schools, district Athletics and Activities and Career and Technical Education. Resources are provided for expenditures of these functions and the local school improvement efforts.

**Indicators of Demand:**

- Support and technical assistance are provided for schools, administrators, community groups, and the accountability process across the district.

### **CAREER AND TECHNICAL EDUCATION (609)**

*Department Head:* Kurt LeVasseur

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**Purpose:** The Career and Technical Education Department is responsible for planning, developing and promoting CTE programs for students in the Boulder Valley School District and assures compliance with CCCS regulations for Career and Technical education reimbursement and Career and Technical teacher certification. CTE programs in the high schools include Business, Marketing, Technology and Industry, Family and Consumer Science, and the Teen Parent Program. Additionally, CTE programs at Boulder Technical Education Center are available to all high school students; adults may also enroll (with a tuition fee) on a space-available basis.

**Indicators of Demand:**

- Legislative designation, labor market data and secondary student demand.

### **DISTRICT PRINT SHOP/COPY CENTER (792)**

*Department Head:* Joan Bludorn; District Print Shop Manager: Peggy Slater

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**Purpose:** Associated with the Graphic Communications program, the training facility also functions as the district's production printing service.

**Indicators of Demand:**

- Services to all central office departments, schools, and district-sponsored programs.



## Our Schools

### School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, Middle/Senior	Principal	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	288	Aspen Creek K-8	Brett Linvingston	919
Bear Creek	Kent Cruger	381	Eldorado K-8	Robyn Hamasaki	954
Birch	Tracy Stegall	410	Halcyon	Matthew Dudek	11
Coal Creek	John Kiemele	433	Monarch K-8	Richard Glaab	770
Columbine	Marcos Rodriguez	376	Nederland Middle/Senior	Lynn Donnelly	330
Community Montessori	Marlene Skovsted	252	<b>Total</b>		<b>2,984</b>
Creekside	Alejandra Sotiros	335			
Crest View	Ned Levine	612	<b>Middle Schools (6-8)</b>	<b>Principal</b>	
Douglass	Jonathan Wolfer	447	Angevine	Mike Medina	544
Eisenhower	Charles Serns, Ph.D.	434	Broomfield Heights	Nancy Vaughn	497
Emerald	David Tanaka	350	Casey	Alison Boggs	392
Fireside	Pat Heinz-Pribyl	393	Centennial	Cheryl Scott	584
Flatirons	Scott Boesel	276	Louisville	Adam Fels	591
Foothill	Melisa Potes	575	Manhattan School of Arts & Academics	Robbyn Fernandez	483
Gold Hill	Kelley King	25	Nevin Platt	Kevin Gates, Ph.D.	522
Heatherwood	Larry Orobona	364	Southern Hills	Terry Gilach	538
High Peaks	TBD	287	<b>Total</b>		<b>4,151</b>
Jamestown	Kelley King	31			
Kohl	Cindy Kaier	458	<b>High Schools (9-12)</b>	<b>Principal</b>	
Lafayette	Stephanie Jackman	619	Arapahoe Campus	Joan Bludorn	148
Louisville	Jennifer Rocke	470	Boulder	Kevin Braney	1,768
Mesa	Josh Baldner	364	Broomfield	Ginger Ramsey	1,388
Nederland	Debra Benitez	271	Centaurus	Rhonda Haniford	1,039
Escuela Bilingüe Pioneer	Miguel Villalon	395	Fairview	Donald Stensrud	1,939
Barnard D. Ryan	Tobey Bassoff	391	Monarch	Jerry Lee Anderson	1,525
Alicia Sanchez	Doris Candelarie	296	New Vista	Kirk Quitter	280
Superior	Mary Hausermann	627	<b>Total</b>		<b>8,087</b>
University Hill	Leonora Velasquez	305			
Whittier International	Becky Escamilla	337	<b>Charter Schools</b>	<b>Principal</b>	
<b>Total</b>		<b>10,802</b>	Boulder Preparatory High	Andre Adeli	125
			Horizons K-8	Sonny Zinn	332
			Peak to Peak K-12	Anthony Fontana	1,442
			Summit Middle	David Finell	337
			Justice High	Jeremy Jimenez	110
			<b>Total</b>		<b>2,346</b>

Note: Principals listed and # of Students Enrolled as of May 11, 2010



## Our Schools (continued)

### Elementary School Budgets

119 BEAR CREEK ELEMENTARY				120 BIRCH ELEMENTARY			
	Staff	Total Budget \$1,917,654 non-SRA	SRA		Total Budget \$2,437,861 non-SRA	SRA	
Utilities:	-	\$ 54,035	\$ -	-	\$ 81,441	\$ -	-
Regular Education:	17.967	1,264,846	10,740	22.771	1,635,889	28,902	-
Special Education:	2.350	185,381	156	3.622	193,382	-	-
Vocational Education:	-	-	115	-	-	-	-
English as a Second Language:	-	-	-	1.100	81,810	-	-
Extra Curricular Education:	-	4,539	-	-	4,916	-	-
Talented & Gifted:	0.230	7,576	-	0.250	8,236	-	-
Library Services:	1.000	80,533	-	1.000	80,533	-	-
School Administration:	3.000	208,624	296	3.125	204,920	-	-
Maintenance:	1.750	81,019	975	2.000	91,619	2,626	-
Health Room:	0.563	18,229	-	0.563	18,229	-	-
Curriculum/Staff Development:	-	-	590	-	-	5,358	-
Student Support Services:	-	-	-	-	-	-	-
<b>TOTALS:</b>	<b>26.860</b>	<b>\$ 1,904,782</b>	<b>\$ 12,872</b>	<b>34.431</b>	<b>\$ 2,400,975</b>	<b>\$ 36,886</b>	

124 COLUMBINE ELEMENTARY				127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$3,168,268 non-SRA	SRA		Total Budget \$3,411,313 non-SRA	SRA	
Utilities:	-	\$ 58,650	\$ -	-	\$ 90,655	\$ -	-
Regular Education:	23.638	1,623,606	40,139	32.637	2,300,142	28,310	-
Special Education:	4.886	329,380	-	4.036	246,952	-	-
Vocational Education:	-	-	-	-	-	2,709	-
English as a Second Language:	7.800	580,098	-	2.700	200,801	-	-
Extra Curricular Education:	-	4,539	-	-	5,616	-	-
Talented & Gifted:	0.729	44,137	699	0.390	12,847	-	-
Library Services:	0.750	60,400	-	1.000	80,533	-	-
School Administration:	4.100	308,001	3,622	4.025	292,731	1,808	-
Maintenance:	2.000	91,619	6,073	2.750	123,423	2,554	-
Health Room:	0.500	16,190	-	0.550	17,807	-	-
Curriculum/Staff Development:	-	-	1,115	-	-	4,425	-
Student Support Services:	-	-	-	-	-	-	-
<b>TOTALS:</b>	<b>44.403</b>	<b>\$ 3,116,620</b>	<b>\$ 51,648</b>	<b>48.088</b>	<b>\$ 3,371,507</b>	<b>\$ 39,806</b>	

130 DOUGLASS ELEMENTARY				131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,211,328 non-SRA	SRA		Total Budget \$2,644,839 non-SRA	SRA	
Utilities:	-	\$ 72,108	\$ -	-	\$ 60,654	\$ -	-
Regular Education:	22.745	1,602,352	8,857	22.174	1,507,726	34,588	-
Special Education:	1.370	108,073	171	7.497	418,014	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	-	-	3.100	230,549	-	-
Extra Curricular Education:	-	4,916	-	-	-	-	-
Talented & Gifted:	0.280	9,222	-	0.200	6,587	387	-
Library Services:	1.000	80,533	-	0.500	41,717	-	-
School Administration:	3.250	213,578	602	3.000	216,289	2,228	-
Maintenance:	2.000	91,619	363	2.000	91,619	3,197	-
Health Room:	0.563	18,229	-	0.500	16,190	-	-
Curriculum/Staff Development:	-	-	705	-	-	-	-
Student Support Services:	-	-	-	0.366	15,094	-	-
<b>TOTALS:</b>	<b>31.208</b>	<b>\$ 2,200,630</b>	<b>\$ 10,698</b>	<b>39.337</b>	<b>\$ 2,604,439</b>	<b>\$ 40,400</b>	



## Our Schools (continued)

### Elementary School Budgets (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$2,809,378 non-SRA	SRA		Staff	Total Budget \$2,479,912 non-SRA	SRA
Utilities:	-	\$ 85,303	\$ -		-	\$ 63,429	\$ -
Regular Education:	23.561	1,664,339	28,731		21.122	1,495,032	39,056
Special Education:	7.878	407,174	-		3.100	214,233	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	2.000	148,741	-		3.000	223,113	-
Extra Curricular Education:	-	-	-		-	4,539	-
Talented & Gifted:	0.280	9,222	-		0.240	7,905	602
Library Services:	1.000	80,533	-		0.500	43,168	-
School Administration:	3.125	231,804	1,441		3.200	234,918	251
Maintenance:	2.500	112,822	3,471		2.500	112,822	7,020
Health Room:	0.563	18,229	-		0.563	18,229	-
Curriculum/Staff Development:	-	-	913		-	-	501
Student Support Services:	0.400	16,495	160		0.366	15,094	-
<b>TOTALS:</b>	<b>41.307</b>	<b>\$ 2,774,662</b>	<b>\$ 34,716</b>		<b>34.591</b>	<b>\$ 2,432,482</b>	<b>\$ 47,430</b>

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$1,559,471 non-SRA	SRA		Staff	Total Budget \$2,993,901 non-SRA	SRA
Utilities:	-	\$ 50,691	\$ -		-	\$ 85,997	\$ -
Regular Education:	15.594	1,085,317	9,980		28.868	2,044,343	28,524
Special Education:	0.910	71,787	-		4.662	224,907	80
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		1.000	74,372	-
Extra Curricular Education:	-	-	-		-	-	-
Talented & Gifted:	0.190	6,258	-		0.360	11,860	-
Library Services:	0.500	40,266	-		1.000	80,533	-
School Administration:	2.750	196,406	516		3.775	262,521	2,634
Maintenance:	1.750	81,019	842		3.000	134,024	1,744
Health Room:	0.500	16,190	-		0.625	20,236	-
Curriculum/Staff Development:	-	-	154		-	-	1,349
Student Support Services:	-	-	45		0.500	20,619	158
<b>TOTALS:</b>	<b>22.194</b>	<b>\$ 1,547,934</b>	<b>\$ 11,537</b>		<b>43.790</b>	<b>\$ 2,959,412</b>	<b>\$ 34,489</b>

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$238,680 non-SRA	SRA		Staff	Total Budget \$2,106,802 non-SRA	SRA
Utilities:	-	\$ 12,407	\$ -		-	\$ 88,243	\$ -
Regular Education:	2.347	170,088	500		18.056	1,286,729	26,850
Special Education:	0.200	15,777	-		6.062	274,287	-
Vocational Education:	-	-	54		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	2,808	-		-	-	-
Talented & Gifted:	0.040	1,318	-		0.240	7,905	-
Library Services:	-	-	-		1.000	80,533	-
School Administration:	0.225	18,501	-		3.000	216,289	414
Maintenance:	0.250	12,304	40		2.250	102,222	3,728
Health Room:	0.150	4,857	-		0.563	18,229	-
Curriculum/Staff Development:	-	-	26		-	-	1,373
Student Support Services:	-	-	-		-	-	-
<b>TOTALS:</b>	<b>3.212</b>	<b>\$ 238,060</b>	<b>\$ 620</b>		<b>31.171</b>	<b>\$ 2,074,437</b>	<b>\$ 32,365</b>



## Our Schools (continued)

### Elementary School Budgets (continued)

#### 147 JAMESTOWN ELEMENTARY

	Staff	Total Budget \$242,126	
		non-SRA	SRA
Utilities:	-	\$ 15,345	\$ -
Regular Education:	2.347	170,088	951
Special Education:	0.200	15,777	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,808	-
Talented & Gifted:	0.040	1,318	-
Library Services:	-	-	-
School Administration:	0.225	18,501	56
Maintenance:	0.250	12,304	62
Health Room:	0.150	4,857	-
Curriculum/Staff Development:	-	-	59
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>3.212</b>	<b>\$ 240,998</b>	<b>\$ 1,128</b>

#### 150 KOHL ELEMENTARY

	Staff	Total Budget \$2,602,959	
		non-SRA	SRA
Utilities:	-	\$ 61,587	\$ -
Regular Education:	22.759	1,604,795	41,625
Special Education:	7.607	412,612	877
Vocational Education:	-	-	1
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,287	-
Talented & Gifted:	0.280	9,222	-
Library Services:	1.000	104,753	-
School Administration:	3.500	235,083	263
Maintenance:	2.500	112,822	4,563
Health Room:	0.375	12,143	-
Curriculum/Staff Development:	-	-	326
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>38.021</b>	<b>\$ 2,555,304</b>	<b>\$ 47,655</b>

#### 153 LAFAYETTE ELEMENTARY

	Staff	Total Budget \$3,648,822	
		non-SRA	SRA
Utilities:	-	\$ 55,596	\$ -
Regular Education:	32.039	2,245,376	59,596
Special Education:	11.494	573,904	-
Vocational Education:	-	-	4,059
English as a Second Language:	1.300	96,960	-
Extra Curricular Education:	-	3,837	-
Talented & Gifted:	1.390	86,118	-
Library Services:	1.000	79,570	-
School Administration:	4.150	297,302	-
Maintenance:	2.500	112,822	2,306
Health Room:	0.625	20,236	-
Curriculum/Staff Development:	-	-	646
Student Support Services:	0.250	10,310	184
<b>TOTALS:</b>	<b>54.748</b>	<b>\$ 3,582,031</b>	<b>\$ 66,791</b>

#### 154 RYAN ELEMENTARY

	Staff	Total Budget \$2,459,206	
		non-SRA	SRA
Utilities:	-	\$ 40,996	\$ -
Regular Education:	21.339	1,492,211	26,953
Special Education:	6.963	409,522	925
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,372	-
Extra Curricular Education:	-	1,127	-
Talented & Gifted:	0.260	8,563	-
Library Services:	1.000	79,541	-
School Administration:	3.000	199,727	1,453
Maintenance:	2.000	91,619	1,783
Health Room:	0.463	14,990	-
Curriculum/Staff Development:	-	-	330
Student Support Services:	0.366	15,094	-
<b>TOTALS:</b>	<b>36.391</b>	<b>\$ 2,427,762</b>	<b>\$ 31,444</b>

#### 156 FIRESIDE ELEMENTARY

	Staff	Total Budget \$2,366,399	
		non-SRA	SRA
Utilities:	-	\$ 108,698	\$ -
Regular Education:	20.838	1,465,976	35,200
Special Education:	2.680	169,898	-
Vocational Education:	-	-	957
English as a Second Language:	2.000	147,640	-
Extra Curricular Education:	-	2,108	-
Talented & Gifted:	0.260	8,563	-
Library Services:	1.000	79,570	-
School Administration:	3.000	210,492	269
Maintenance:	2.500	112,822	3,392
Health Room:	0.500	16,190	-
Curriculum/Staff Development:	-	-	4,624
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>32.778</b>	<b>\$ 2,321,957</b>	<b>\$ 44,442</b>

#### 157 LOUISVILLE ELEMENTARY

	Staff	Total Budget \$2,693,822	
		non-SRA	SRA
Utilities:	-	\$ 65,519	\$ -
Regular Education:	24.883	1,738,584	33,047
Special Education:	5.952	342,022	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	74,638	-
Extra Curricular Education:	-	2,612	-
Talented & Gifted:	0.290	9,554	-
Library Services:	1.000	79,597	-
School Administration:	3.250	215,356	2,275
Maintenance:	2.500	112,822	2,160
Health Room:	0.438	14,184	-
Curriculum/Staff Development:	-	-	1,452
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>39.313</b>	<b>\$ 2,654,888</b>	<b>\$ 38,934</b>





## Our Schools (continued)

### Elementary School Budgets (continued)

158 COAL CREEK ELEMENTARY			
	Staff	Total Budget \$2,167,840 non-SRA	SRA
Utilities:	-	\$ 52,323	\$ -
Regular Education:	22.665	1,585,704	34,676
Special Education:	0.600	46,891	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	0.290	9,554	-
Library Services:	1.000	91,700	-
School Administration:	3.100	230,765	3,422
Maintenance:	2.000	91,619	2,543
Health Room:	0.563	18,229	-
Curriculum/Staff Development:	-	-	414
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>30.218</b>	<b>\$ 2,126,785</b>	<b>\$ 41,055</b>

161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$1,633,518 non-SRA	SRA
Utilities:	-	\$ 36,650	\$ -
Regular Education:	15.494	1,079,717	22,199
Special Education:	1.910	164,140	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	14,840	-
Extra Curricular Education:	-	2,155	-
Talented & Gifted:	0.200	6,587	-
Library Services:	0.200	18,178	-
School Administration:	2.750	191,071	3,537
Maintenance:	1.250	59,819	2,155
Health Room:	0.500	16,190	-
Curriculum/Staff Development:	-	-	3,908
Student Support Services:	0.300	12,372	-
<b>TOTALS:</b>	<b>22.804</b>	<b>\$ 1,601,719</b>	<b>\$ 31,799</b>

164 CREEKSIDE ELEMENTARY			
	Staff	Total Budget \$2,529,076 non-SRA	SRA
Utilities:	-	\$ 61,230	\$ -
Regular Education:	19.452	1,391,285	26,547
Special Education:	9.182	477,115	-
Vocational Education:	-	-	2,633
English as a Second Language:	2.500	184,199	-
Extra Curricular Education:	-	4,539	-
Talented & Gifted:	0.220	7,247	132
Library Services:	0.700	56,025	-
School Administration:	3.200	208,032	3,598
Maintenance:	2.000	91,619	3,949
Health Room:	0.250	8,095	-
Curriculum/Staff Development:	-	-	2,796
Student Support Services:	-	-	35
<b>TOTALS:</b>	<b>37.504</b>	<b>\$ 2,489,386</b>	<b>\$ 39,690</b>

166 MESA ELEMENTARY			
	Staff	Total Budget \$1,989,676 non-SRA	SRA
Utilities:	-	\$ 62,233	\$ -
Regular Education:	17.852	1,256,373	17,981
Special Education:	4.036	255,075	469
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,539	-
Talented & Gifted:	0.240	7,905	-
Library Services:	1.000	79,597	-
School Administration:	3.000	203,200	635
Maintenance:	1.750	81,019	1,465
Health Room:	0.563	18,229	-
Curriculum/Staff Development:	-	-	873
Student Support Services:	-	-	83
<b>TOTALS:</b>	<b>28.441</b>	<b>\$ 1,968,170</b>	<b>\$ 21,506</b>

169 NEDERLAND ELEMENTARY			
	Staff	Total Budget \$1,688,438 non-SRA	SRA
Utilities:	-	\$ 74,591	\$ -
Regular Education:	13.903	954,796	21,611
Special Education:	3.606	231,930	-
Vocational Education:	-	-	-
English as a Second Language:	0.200	15,337	-
Extra Curricular Education:	-	374	-
Talented & Gifted:	0.180	5,928	-
Library Services:	0.500	40,266	-
School Administration:	2.875	209,136	1,042
Maintenance:	2.500	112,822	2,376
Health Room:	0.500	16,190	-
Curriculum/Staff Development:	-	-	2,039
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>24.264</b>	<b>\$ 1,661,370</b>	<b>\$ 27,068</b>

180 PIONEER ELEMENTARY			
	Staff	Total Budget \$3,011,399 non-SRA	SRA
Utilities:	-	\$ 74,174	\$ -
Regular Education:	27.646	1,884,812	42,423
Special Education:	2.288	185,672	-
Vocational Education:	-	-	-
English as a Second Language:	5.000	367,717	-
Extra Curricular Education:	-	4,539	-
Talented & Gifted:	0.260	8,563	-
Library Services:	1.000	79,587	-
School Administration:	3.000	203,202	4,900
Maintenance:	3.000	134,024	4,884
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,464
Student Support Services:	0.366	15,094	344
<b>TOTALS:</b>	<b>42.560</b>	<b>\$ 2,957,384</b>	<b>\$ 54,015</b>



## Our Schools (continued)

### Elementary School Budgets (continued)

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$2,956,922 non-SRA	SRA		Total Budget \$2,608,486 non-SRA	SRA	
Utilities:	-	\$ 81,703	\$ -		\$ 71,140	\$ -	
Regular Education:	30.244	2,138,490	46,153		1,539,213	12,096	
Special Education:	1.830	159,018	-		255,612	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		301,546	-	
Extra Curricular Education:	-	2,808	-		-	-	
Talented & Gifted:	0.390	12,847	-		6,917	-	
Library Services:	1.000	79,873	-		59,651	-	
School Administration:	3.900	285,719	4,300		219,002	1,214	
Maintenance:	2.750	123,423	4,061		123,423	874	
Health Room:	0.500	16,191	-		16,190	-	
Curriculum/Staff Development:	-	-	2,332		-	1,580	
Student Support Services:	-	-	4		-	28	
<b>TOTALS:</b>	<b>40.614</b>	<b>\$ 2,900,072</b>	<b>\$ 56,850</b>	<b>38.182</b>	<b>\$ 2,592,694</b>	<b>\$ 15,792</b>	

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$2,202,654 non-SRA	SRA		Total Budget \$1,579,511 non-SRA	SRA	
Utilities:	-	\$ 36,624	\$ -		\$ 37,329	\$ -	
Regular Education:	15.194	1,068,860	22,716		1,000,375	16,922	
Special Education:	10.215	746,752	-		71,899	-	
Vocational Education:	-	-	178		-	-	
English as a Second Language:	0.300	22,816	-		88,684	-	
Extra Curricular Education:	-	2,808	-		3,837	-	
Talented & Gifted:	0.190	6,258	-		5,928	-	
Library Services:	0.350	28,771	-		40,266	-	
School Administration:	2.875	196,261	2,198		200,116	1,484	
Maintenance:	1.250	56,410	1,744		81,019	1,151	
Health Room:	0.300	9,715	-		8,095	-	
Curriculum/Staff Development:	-	-	543		-	1,787	
Student Support Services:	-	-	-		20,619	-	
<b>TOTALS:</b>	<b>30.674</b>	<b>\$ 2,175,275</b>	<b>\$ 27,379</b>	<b>22.360</b>	<b>\$ 1,558,167</b>	<b>\$ 21,344</b>	

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$2,283,324 non-SRA	SRA
Utilities:	-	\$ 30,673	\$ -
Regular Education:	21.199	1,493,384	14,022
Special Education:	2.410	200,573	137
Vocational Education:	-	-	-
English as a Second Language:	2.000	147,678	-
Extra Curricular Education:	-	4,539	-
Talented & Gifted:	0.230	7,576	-
Library Services:	0.750	83,992	-
School Administration:	3.000	201,450	19
Maintenance:	1.750	81,019	983
Health Room:	0.500	16,190	-
Curriculum/Staff Development:	-	-	1,089
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>31.839</b>	<b>\$ 2,267,074</b>	<b>\$ 16,250</b>



## Our Schools (continued)

### Middle School Budgets

#### 225 BROOMFIELD HEIGHTS MIDDLE

	Staff	Total Budget \$3,043,344 non-SRA	SRA
Utilities:	-	\$ 101,913	\$ -
Regular Education:	24.740	1,772,634	35,136
Special Education:	6.878	349,580	906
Vocational Education:	-	-	4,196
English as a Second Language:	0.800	59,719	-
Extra Curricular Education:	-	23,713	-
Talented & Gifted:	0.200	6,587	340
Library Services:	1.000	80,169	-
School Administration:	4.750	346,022	1,058
Maintenance:	3.000	134,022	5,288
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,872
Student Support Services:	1.440	118,434	755
<b>TOTALS:</b>	<b>42.808</b>	<b>\$ 2,992,793</b>	<b>\$ 50,551</b>

#### 230 MANHATTAN MIDDLE

	Staff	Total Budget \$3,090,037 non-SRA	SRA
Utilities:	-	\$ 134,291	\$ -
Regular Education:	22.978	1,657,994	36,948
Special Education:	6.769	441,790	919
Vocational Education:	-	-	6,610
English as a Second Language:	1.500	111,006	-
Extra Curricular Education:	-	17,097	-
Talented & Gifted:	0.190	6,258	1,000
Library Services:	1.000	80,720	-
School Administration:	5.000	336,078	-
Maintenance:	3.000	134,024	3,886
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	10,673
Student Support Services:	1.340	110,209	534
<b>TOTALS:</b>	<b>41.777</b>	<b>\$ 3,029,467</b>	<b>\$ 60,570</b>

#### 240 CASEY MIDDLE

	Staff	Total Budget \$2,728,614 non-SRA	SRA
Utilities:	-	\$ 47,979	\$ -
Regular Education:	21.094	1,504,214	21,193
Special Education:	4.126	280,462	294
Vocational Education:	-	-	1,503
English as a Second Language:	2.500	184,118	-
Extra Curricular Education:	-	6,982	-
Talented & Gifted:	0.160	5,271	-
Library Services:	0.856	68,907	-
School Administration:	4.500	346,798	245
Maintenance:	3.250	144,624	2,491
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	1,001
Student Support Services:	1.610	111,911	621
<b>TOTALS:</b>	<b>38.096</b>	<b>\$ 2,701,266</b>	<b>\$ 27,348</b>

#### 250 CENTENNIAL MIDDLE

	Staff	Total Budget \$3,412,481 non-SRA	SRA
Utilities:	-	\$ 103,524	\$ -
Regular Education:	28.643	2,056,239	28,583
Special Education:	3.000	260,331	577
Vocational Education:	-	-	6,482
English as a Second Language:	2.700	198,930	-
Extra Curricular Education:	-	23,712	-
Talented & Gifted:	0.230	7,576	1,565
Library Services:	1.000	80,895	-
School Administration:	5.000	359,197	4,414
Maintenance:	3.000	134,024	4,013
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	6,436
Student Support Services:	1.640	134,883	1,100
<b>TOTALS:</b>	<b>45.213</b>	<b>\$ 3,359,311</b>	<b>\$ 53,170</b>

#### 252 ANGEVINE MIDDLE

	Staff	Total Budget \$3,926,265 non-SRA	SRA
Utilities:	-	\$ 162,130	\$ -
Regular Education:	27.774	1,980,365	50,490
Special Education:	9.298	543,087	1,004
Vocational Education:	-	-	5,019
English as a Second Language:	3.000	220,911	-
Extra Curricular Education:	-	25,184	-
Talented & Gifted:	1.220	80,518	-
Library Services:	1.000	79,796	-
School Administration:	6.000	468,610	6,984
Maintenance:	3.750	165,827	7,027
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	2,153
Student Support Services:	1.540	126,658	502
<b>TOTALS:</b>	<b>53.582</b>	<b>\$ 3,853,086</b>	<b>\$ 73,179</b>

#### 254 LOUISVILLE MIDDLE

	Staff	Total Budget \$3,292,033 non-SRA	SRA
Utilities:	-	\$ 142,133	\$ -
Regular Education:	26.804	1,954,238	42,571
Special Education:	5.636	393,782	549
Vocational Education:	-	-	4,756
English as a Second Language:	-	-	-
Extra Curricular Education:	-	25,551	-
Talented & Gifted:	0.230	7,576	298
Library Services:	1.000	79,619	-
School Administration:	5.000	353,700	-
Maintenance:	3.250	144,624	3,700
Health Room:	-	-	-
Curriculum/Staff Development:	-	-	807
Student Support Services:	1.670	137,350	779
<b>TOTALS:</b>	<b>43.590</b>	<b>\$ 3,238,573</b>	<b>\$ 53,460</b>



## Our Schools (continued)

### Middle School Budgets (continued)

260 PLATT MIDDLE				270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$2,903,863			Staff	Total Budget \$3,137,694	
		non-SRA	SRA			non-SRA	SRA
Utilities:	-	\$ 160,459	\$ -		-	\$ 127,985	\$ -
Regular Education:	24.304	1,727,801	24,578		25.081	1,786,391	38,449
Special Education:	2.660	232,790	821		7.252	432,777	744
Vocational Education:	-	-	1,710		-	-	4,679
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	29,041	-		-	24,815	-
Talented & Gifted:	0.210	6,917	2,668		0.220	7,247	-
Library Services:	1.000	79,619	-		1.000	105,183	-
School Administration:	4.750	337,595	-		4.750	342,536	-
Maintenance:	3.750	165,827	8,003		3.000	134,024	5,512
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	2,736		-	-	3,320
Student Support Services:	1.490	122,546	752		1.500	123,649	383
<b>TOTALS:</b>	<b>38.164</b>	<b>\$ 2,862,595</b>	<b>\$ 41,268</b>		<b>42.803</b>	<b>\$ 3,084,607</b>	<b>\$ 53,087</b>



## Our Schools (continued)

### High School Budgets

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$9,011,371 non-SRA	SRA		Staff	Total Budget \$7,283,161 non-SRA	SRA
Utilities:	-	\$ 314,859	\$ -		-	\$ 244,230	\$ -
Regular Education:	74.998	5,477,385	164,728		62.014	4,445,672	120,692
Special Education:	12.878	794,228	4,114		13.504	773,168	1,526
Vocational Education:	0.800	59,719	636		0.600	45,063	968
English as a Second Language:	3.300	250,598	-		1.200	95,630	-
Extra Curricular Education:	-	111,385	-		-	89,696	-
Talented & Gifted:	0.444	84,658	-		0.394	67,563	-
Library Services:	2.000	121,981	-		1.600	105,227	-
School Administration:	11.750	789,292	14,255		9.350	636,609	5,218
Maintenance:	10.500	426,067	15,095		8.850	363,790	9,541
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	5,997		-	-	747
Student Support Services:	4.900	375,997	377		3.600	275,581	2,240
<b>TOTALS:</b>	<b>121.570</b>	<b>\$ 8,806,169</b>	<b>\$ 205,202</b>		<b>101.112</b>	<b>\$ 7,142,229</b>	<b>\$ 140,932</b>

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$6,338,840 non-SRA	SRA		Staff	Total Budget \$9,319,972 non-SRA	SRA
Utilities:	-	\$ 249,580	\$ -		-	\$ 367,312	\$ -
Regular Education:	49.284	3,542,080	119,996		82.644	5,930,136	122,169
Special Education:	12.504	696,046	3,712		14.304	834,522	3,446
Vocational Education:	0.400	35,914	-		0.600	45,063	593
English as a Second Language:	2.000	146,753	-		1.000	81,859	-
Extra Curricular Education:	-	99,169	-		-	131,016	-
Talented & Gifted:	1.344	176,786	-		0.474	37,451	5,265
Library Services:	1.000	80,093	-		2.000	121,541	-
School Administration:	8.500	579,354	4,705		12.000	801,369	10,084
Maintenance:	6.750	273,286	9,306		10.000	402,437	12,495
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	2,634		-	-	1,854
Student Support Services:	4.500	318,328	1,098		5.300	408,897	2,463
<b>TOTALS:</b>	<b>86.282</b>	<b>\$ 6,197,389</b>	<b>\$ 141,451</b>		<b>128.322</b>	<b>\$ 9,161,603</b>	<b>\$ 158,369</b>

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,134,624 non-SRA	SRA		Staff	Total Budget \$7,116,397 non-SRA	SRA
Utilities:	-	\$ 99,566	\$ -		-	\$ 239,589	\$ -
Regular Education:	14.150	1,017,289	40,322		60.795	4,428,793	126,808
Special Education:	2.410	188,891	301		11.033	649,502	1,361
Vocational Education:	-	-	645		0.600	45,063	2,765
English as a Second Language:	0.200	15,754	-		0.500	43,412	-
Extra Curricular Education:	-	66,951	-		-	111,958	-
Talented & Gifted:	0.254	79,771	-		0.414	29,405	449
Library Services:	1.375	95,800	-		1.800	113,164	-
School Administration:	4.450	333,317	1,897		9.750	655,182	16,545
Maintenance:	2.750	119,093	2,601		9.000	371,121	7,629
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	288		-	-	1,241
Student Support Services:	0.700	71,571	567		3.300	271,411	999
<b>TOTALS:</b>	<b>26.289</b>	<b>\$ 2,088,003</b>	<b>\$ 46,621</b>		<b>97.192</b>	<b>\$ 6,958,600</b>	<b>\$ 157,797</b>



## Our Schools (continued)

### High School Budgets (continued)

440 ARAPAHOE RIDGE HIGH SCH				490 TECHNICAL EDUCATION CNTR			
	Staff	Total Budget \$1,813,647			Staff	Total Budget \$2,270,969	
		non-SRA	SRA			non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	-	\$ 212,201	\$ -
Regular Education:	8.606	629,212	23,812	-	-	-	-
Special Education:	4.630	361,244	-	-	-	-	-
Vocational Education:	-	-	-	27.341	1,725,203	-	-
English as a Second Language:	2.500	195,845	-	-	-	-	-
Extra Curricular Education:	-	29,607	-	-	83,777	-	-
Talented & Gifted:	0.030	988	-	-	-	-	-
Library Services:	0.875	69,894	-	-	-	-	-
School Administration:	4.417	383,540	1,762	1.000	47,160	-	-
Maintenance:	1.000	33,741	2,505	4.500	202,628	-	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	-	744	-	-	-	-
Student Support Services:	0.800	80,594	159	-	-	-	-
<b>TOTALS:</b>	<b>22.858</b>	<b>\$ 1,784,665</b>	<b>\$ 28,982</b>	<b>32.841</b>	<b>\$ 2,270,969</b>	<b>\$ -</b>	<b>-</b>





## Our Schools (continued)

### K-8 School Budgets

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$4,166,275 non-SRA	SRA		Staff	Total Budget \$2,856,354 non-SRA	SRA
Utilities:	-	\$ 176,624	\$ -		-	\$ 121,108	\$ -
Regular Education:	38.107	2,710,200	37,001		20.028	1,436,362	23,107
Special Education:	4.950	385,220	576		6.439	396,552	597
Vocational Education:	-	-	4,378		0.200	15,754	264
English as a Second Language:	-	-	-		0.200	19,057	-
Extra Curricular Education:	-	24,709	-		-	75,384	-
Talented & Gifted:	0.390	12,847	400		0.314	39,244	110
Library Services:	1.000	89,866	-		1.375	96,240	-
School Administration:	6.250	445,791	3,916		5.500	365,705	18,533
Maintenance:	3.500	155,225	3,210		4.000	167,765	2,852
Health Room:	0.500	16,190	-		-	-	-
Curriculum/Staff Development:	-	-	1,173		-	-	1,108
Student Support Services:	1.200	98,694	255		0.930	76,489	123
<b>TOTALS:</b>	<b>55.897</b>	<b>\$ 4,115,366</b>	<b>\$ 50,909</b>		<b>38.986</b>	<b>\$ 2,809,660</b>	<b>\$ 46,694</b>

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$5,223,256 non-SRA	SRA		Staff	Total Budget \$5,007,189 non-SRA	SRA
Utilities:	-	\$ 139,925	\$ -		-	\$ 142,453	\$ -
Regular Education:	46.065	3,272,998	-		47.685	3,365,877	59,091
Special Education:	13.964	809,945	77,029		4.260	335,765	982
Vocational Education:	-	-	704		-	-	6,659
English as a Second Language:	-	-	4,483		2.100	155,309	-
Extra Curricular Education:	-	30,228	-		-	25,309	-
Talented & Gifted:	0.480	15,811	-		0.510	16,801	784
Library Services:	1.000	102,167	3,512		0.830	74,857	-
School Administration:	6.125	461,252	-		7.250	505,979	1,343
Maintenance:	4.000	176,428	875		4.000	176,428	5,484
Health Room:	0.563	18,229	10,684		0.563	18,229	-
Curriculum/Staff Development:	-	-	608		-	-	6,059
Student Support Services:	1.190	97,872	506		1.330	109,388	392
<b>TOTALS:</b>	<b>73.387</b>	<b>\$ 5,124,855</b>	<b>\$ 98,401</b>		<b>68.528</b>	<b>\$ 4,926,395</b>	<b>\$ 80,794</b>

507 HALCYON			
	Staff	Total Budget \$416,632 non-SRA	SRA
Utilities:	-	\$ 5,369	\$ -
Regular Education:	1.000	79,914	-
Special Education:	4.000	311,579	-
Vocational Education:	-	-	3,494
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	15,901	-
Health Room:	-	-	309
Curriculum/Staff Development:	-	-	66
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>5.375</b>	<b>\$ 412,763</b>	<b>\$ 3,869</b>



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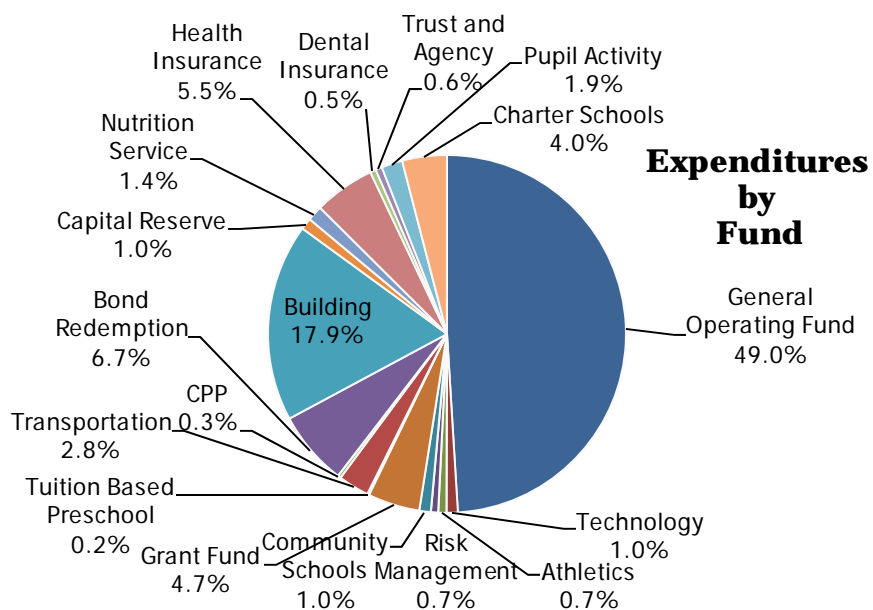
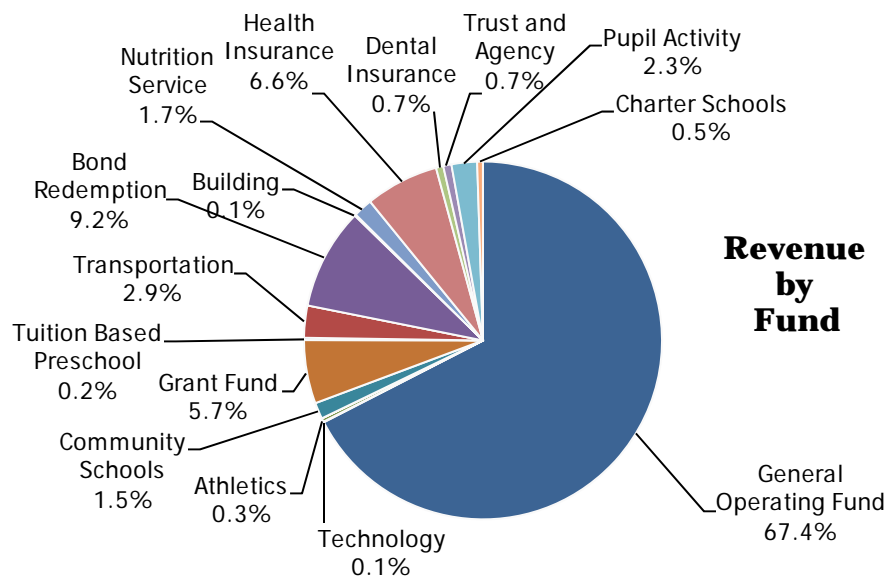
## All Funds

### Summary

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
Beginning Balance	\$ 141,183,890	\$ 216,878,555	\$ 161,876,069
Revenues	509,331,122	351,119,600	339,807,545
Transfers In	38,027,178	39,191,252	35,740,914
Total Resources	688,542,190	607,189,407	537,424,528
Expenditures	433,636,457	406,122,086	415,354,665
Emergency Reserves	-	-	19,083,579
Transfers Out	38,027,178	39,191,252	35,740,914
Total Uses	471,663,635	445,313,338	470,179,158
Ending Balance	\$ 216,878,555	\$ 161,876,069	\$ 67,245,370



## All Funds (continued)





## All Funds (continued)

### Beginning Balance Summary

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
<b>FUND:</b>			
General Operating Fund	\$ 19,588,017	\$ 16,312,839	\$ 13,920,833
Technology Fund	794,170	2,078,093	1,224,119
Athletics Fund	273,506	188,930	134,030
Risk Management Fund	167,999	226,588	199,964
Community Schools Fund	809,871	595,962	431,582
Grant Fund*	-	-	-
Tuition-Based Preschool Fund	53,209	84,197	63,609
Transportation Fund	627,240	812,240	914,556
CPP Fund	79,217	149,061	142,660
Bond Redemption Fund	17,282,227	20,663,878	22,772,647
Building Fund	87,195,962	162,152,708	112,212,017
Capital Reserve Fund	7,041,878	7,675,728	1,890,714
Nutrition Services Fund**	508,090	334,112	8,162
Health Insurance Fund	1,300,083	865,801	3,677,167
Dental Insurance Fund	817,329	924,125	434,474
Trust and Agency Funds	1,402,122	940,001	741,001
Pupil Activity Fund	2,321,977	2,147,463	2,046,558
Charter School Fund	920,993	726,829	1,061,976
<b>GRAND TOTAL:</b>	<b>\$ 141,183,890</b>	<b>\$ 216,878,555</b>	<b>\$ 161,876,069</b>

\* The Grant Fund beginning fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.

\*\* The Nutrition Service Fund beginning fund balance includes the amount invested in capital assets.



**All Funds (continued)**

**Revenue Summary**

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
<b>FUND:</b>			
General Operating Fund	\$ 229,146,854	\$ 236,413,171	\$ 229,170,064
Technology Fund	273,280	285,469	200,000
Athletics Fund	956,730	1,111,076	1,111,000
Risk Management Fund	235,080	45,746	10,000
Community Schools Fund	5,018,588	4,904,003	4,982,115
Grant Fund	12,286,854	15,044,149	19,500,000
Tuition-Based Preschool Fund	599,024	681,135	695,800
Transportation Fund	9,716,520	9,888,931	9,843,733
CPP Fund	-	-	-
Bond Redemption Fund	25,237,980	31,909,435	31,135,469
Building Fund	184,232,807	8,298,160	279,560
Capital Reserve Fund	961,762	162,000	102,000
Nutrition Services Fund	5,309,674	5,167,927	5,870,077
Health Insurance Fund	22,481,472	23,475,407	22,554,804
Dental Insurance Fund	2,143,336	2,245,177	2,212,184
Trust and Agency Funds	2,017,227	2,425,000	2,526,000
Pupil Activity Fund	7,535,399	7,686,107	7,839,829
Charter School Fund	1,178,535	1,376,707	1,774,910
<b>GRAND TOTAL:</b>	<b>\$ 509,331,122</b>	<b>\$ 351,119,600</b>	<b>\$ 339,807,545</b>





## All Funds (continued)

### Transfers In Summary

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
<b>FUND:</b>			
General Operating Fund	\$ 4,948,295	\$ 4,842,474	\$ 4,760,567
Technology Fund	2,588,516	3,056,159	2,933,159
Athletics Fund	2,019,223	1,934,415	1,934,415
Risk Management Fund	4,162,692	2,779,703	2,593,086
Community Schools Fund	-	-	-
Grant Fund	-	-	-
Tuition-Based Preschool Fund	-	-	-
Transportation Fund	991,068	1,363,003	1,163,003
CPP Fund	1,133,302	1,190,510	1,122,240
Bond Redemption Fund	-	-	-
Building Fund	-	-	-
Capital Reserve Fund	3,763,313	3,918,109	2,468,283
Nutrition Services Fund	225,000	225,000	225,000
Health Insurance Fund	-	600,000	-
Dental Insurance Fund	-	-	-
Trust and Agency Funds	-	-	-
Pupil Activity Fund	-	-	-
Charter School Fund	18,195,769	19,281,879	18,541,161
<b>GRAND TOTAL:</b>	<b>\$ 38,027,178</b>	<b>\$ 39,191,252</b>	<b>\$ 35,740,914</b>



**All Funds (continued)**

**Expenditure Summary**

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
<b>FUND:</b>			
General Operating Fund	\$ 204,516,444	\$ 210,123,873	\$ 203,621,749
Technology Fund	1,577,873	4,195,602	4,230,367
Athletics Fund	3,060,529	3,100,391	3,086,840
Risk Management Fund	4,339,183	2,852,073	2,721,409
Community Schools Fund	4,231,070	4,200,778	4,316,594
Grant Fund	12,286,854	15,044,149	19,500,000
Tuition-Based Preschool Fund	568,036	701,723	737,290
Transportation Fund	10,522,588	11,149,618	11,574,070
CPP Fund	1,063,458	1,161,804	1,197,497
Bond Redemption Fund	21,856,329	29,800,666	27,957,643
Building Fund	109,276,061	58,238,851	74,234,140
Capital Reserve Fund	4,091,225	9,865,123	4,331,065
Nutrition Services Fund	5,708,652	5,718,877	5,756,587
Health Insurance Fund	22,915,754	21,264,041	22,807,982
Dental Insurance Fund	2,036,540	2,134,828	2,218,105
Trust and Agency Funds	2,479,348	2,624,000	2,425,000
Pupil Activity Fund	7,709,913	7,787,012	7,864,882
Charter Schools	15,396,600	16,158,677	16,773,445
<b>GRAND TOTAL:</b>	<b>\$ 433,636,457</b>	<b>\$ 406,122,086</b>	<b>\$ 415,354,665</b>



## All Funds (continued)

### Reserves Summary

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
<b>FUND:</b>			
General Operating Fund	\$ -	\$ -	\$ 13,474,368
Technology Fund	-	-	126,911
Athletics Fund	-	-	92,605
Risk Management Fund	-	-	81,641
Community Schools Fund	-	-	129,498
Grant Fund	-	-	-
Tuition-Based Preschool Fund	-	-	22,119
Transportation Fund	-	-	347,222
CPP Fund	-	-	36,842
Bond Redemption Fund	-	-	-
Building Fund	-	-	-
Capital Reserve Fund	-	-	129,932
Nutrition Services Fund	-	-	172,698
Health Insurance Fund	-	-	3,423,989
Dental Insurance Fund	-	-	428,553
Trust and Agency Funds	-	-	-
Pupil Activity Fund	-	-	-
Charter School Fund	-	-	617,201
<b>GRAND TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,083,579</b>



**All Funds (continued)**

**Transfers Out Summary**

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
<b>FUND:</b>			
General Operating Fund	\$ 32,853,883	\$ 33,523,778	\$ 30,755,347
Technology Fund	-	-	-
Athletics Fund	-	-	-
Risk Management Fund	-	-	-
Community Schools Fund	1,001,427	867,605	967,605
Grant Fund	-	-	-
Tuition-Based Preschool Fund	-	-	-
Transportation Fund	-	-	-
CPP Fund	-	35,107	30,561
Bond Redemption Fund	-	-	-
Building Fund	-	-	-
Capital Reserve Fund	-	-	-
Nutrition Services Fund	-	-	-
Health Insurance Fund	-	-	-
Dental Insurance Fund	-	600,000	-
Trust and Agency Funds	-	-	-
Pupil Activity Fund	-	-	-
Charter School Fund	4,171,868	4,164,762	3,987,401
<b>GRAND TOTAL:</b>	<b>\$ 38,027,178</b>	<b>\$ 39,191,252</b>	<b>\$ 35,740,914</b>



## All Funds (continued)

### Ending Balance Summary

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
<b>FUND:</b>			
General Operating Fund	\$ 16,312,839	\$ 13,920,833	\$ -
Technology Fund	2,078,093	1,224,119	-
Athletics Fund	188,930	134,030	-
Risk Management Fund	226,588	199,964	-
Community Schools Fund	595,962	431,582	-
Grant Fund*	-	-	-
Tuition-Based Preschool Fund	84,197	63,609	-
Transportation Fund	812,240	914,556	-
CPP Fund	149,061	142,660	-
Bond Redemption Fund	20,663,878	22,772,647	25,950,473
Building Fund	162,152,708	112,212,017	38,257,437
Capital Reserve Fund	7,675,728	1,890,714	-
Nutrition Services Fund**	334,112	8,162	173,954
Health Insurance Fund	865,801	3,677,167	-
Dental Insurance Fund	924,125	434,474	-
Trust and Agency Funds	940,001	741,001	842,001
Pupil Activity Fund	2,147,463	2,046,558	2,021,505
Charter School Fund	726,829	1,061,976	-
<b>GRAND TOTAL:</b>	<b>\$ 216,878,555</b>	<b>\$ 161,876,069</b>	<b>\$ 67,245,370</b>

\* The Grant Fund ending fund balance is zero due to the accrual and/or deferral of revenues based upon expenditures incurred during the year.

\*\* The Nutrition Service Fund ending fund balance includes the amount invested in capital assets.



## All Funds (continued)

### Summary of Changes

	Beginning Fund Balance	2009-10 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
<b>FUND:</b>						
General Operating Fund	\$ 13,920,833	\$ 17,763,643	\$ (3,842,810)	\$ -	\$ 3,842,810	-100%
Technology Fund	1,224,119	158,199	1,065,920	-	(1,065,920)	-100%
Athletics Fund	134,030	94,766	39,264	-	(39,264)	-100%
Risk Management Fund	199,964	87,708	112,256	-	(112,256)	-100%
Community Schools Fund	431,582	130,269	301,313	-	(301,313)	-100%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	63,609	22,291	41,318	-	(41,318)	-100%
Transportation Fund	914,556	683,086	231,470	-	(231,470)	-100%
CPP Fund	142,660	37,670	104,990	-	(104,990)	-100%
Bond Redemption Fund	22,772,647	-	22,772,647	25,950,473	3,177,826	14%
Building Fund	112,212,017	-	112,212,017	38,257,437	(73,954,580)	-66%
Capital Reserve Fund	1,890,714	340,714	1,550,000	-	(1,550,000)	-100%
Nutrition Services Fund*	(229,292)	176,491	(405,783)	-	405,783	-100%
Health Insurance Fund	3,677,167	207,795	3,469,372	-	(3,469,372)	-100%
Dental Insurance Fund	434,474	272,719	161,755	-	(161,755)	-100%
Trust and Agency Funds	741,001	-	741,001	842,001	101,000	14%
Pupil Activity Fund	2,046,558	-	2,046,558	2,021,505	(25,053)	-1%
Charter School Fund	1,061,976	614,506	447,470	-	(447,470)	-100%
<b>GRAND TOTAL:</b>	<b>\$ 161,638,615</b>	<b>\$ 20,589,857</b>	<b>\$ 141,048,758</b>	<b>\$ 67,071,416</b>	<b>\$ (73,977,342)</b>	

\*The amount invested in capital assets is not included in the summary of change.

The above summary outlines change in fund balance net of previous years reserve amounts, which typically roll forward from year to year. The General Operating Fund experienced a significant change in reserves due to a Fiscal Emergency Required Reserve mandated by the School Finance Act for the 2009-10 fiscal year. Funds were allocated at the state level for budgeting purposes, but not released by the legislature in January of 2010. This reserve accounted for those funds budgeted in revenues, but not expected to be received, resulting in a decline of reserve funds when those funds were not received. In accordance with board Policy DB the district maintains a minimal level of year-end fund balance net of these reserves in order to ensure ongoing financial health.

Changes in fund balance are authorized by the board of education as a use of beginning fund balance for one-time uses which will not lead to an ongoing deficit. Funds with a positive net change have budgeted resources higher than anticipated expenditures.

Prior year reserves are subtracted from the Beginning Fund Balance to arrive at a net Beginning Fund Balance to reflect funds actually available for use. Prior year reserves roll forward into current year reserves. Changes in fund balance are calculated against the net Beginning Fund Balance.



## All Funds (continued)

### Budgeted Expenditures per Student

FUND:	2009-10		2010-11	
	Budgeted		Budgeted	
	Budgeted Expenditures	Per Student FTE	Budgeted Expenditures	Per Student FTE
Operating Funds	\$ 242,892,062	\$ 8,764	\$ 234,750,404	\$ 8,469
CPP Fund	1,255,661	45	1,197,497	43
Grant Fund	19,500,000	704	19,500,000	703
Special Revenue Funds	12,127,820	438	12,311,360	445
Nutrition Services Fund	5,883,020	212	5,756,587	208
Internal Service Funds*	26,776,836	966	25,026,087	903
Bond Redemption Fund	29,800,666	1,075	27,957,643	1,009
Capital Project Funds	94,041,029	3,393	78,565,205	2,834
Trust/Agency Funds	10,627,000	383	10,289,882	371
<b>Total Budget</b>	<b>\$ 442,904,094</b>	<b>\$ 15,980</b>	<b>\$415,354,665</b>	<b>\$ 14,985</b>

BUDGETED ENROLLMENT:	<u>2009-10</u>	<u>2010-11</u>
Student Enrollment	28,888	28,889
Student FTE	27,714.0	27,718.8

\* Internal Service Funds are used to account for self-funded employee health and dental insurance programs within the district.





## All Funds (continued)

### Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-220 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'n'l Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
101 CURR DEPT - ELEM LEVEL	-	-	-	7.720	-	-	-	-	-	-	-	7.720
102 RESERVES - ELEM LEVEL	-	-	-	50.928	0.757	-	-	-	1.449	0.816	-	53.950
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	5.800	-	-	-	5.800
119 BEAR CREEK ELEMENTARY	-	1.000	-	18.717	1.000	-	-	-	2.393	2.000	1.750	26.860
120 BIRCH ELEMENTARY	-	1.000	-	24.091	1.000	-	-	-	4.215	2.125	2.000	34.431
124 COLUMBINE ELEMENTARY	-	1.000	1.000	31.948	1.249	-	-	-	5.106	2.100	2.000	44.403
127 CREST VIEW ELEMENTARY	-	1.000	0.400	34.847	1.000	-	-	-	5.466	2.625	2.750	48.088
130 DOUGLASS ELEMENTARY	-	1.000	-	22.115	1.000	-	-	-	2.843	2.250	2.000	31.208
131 SANCHEZ ELEMENTARY	-	1.000	-	25.655	0.500	-	-	-	8.182	2.000	2.000	39.337
132 EISENHOWER ELEMENTARY	-	1.000	-	26.561	1.000	-	-	-	8.121	2.125	2.500	41.307
134 EMERALD ELEMENTARY	-	1.000	-	24.832	0.500	-	-	-	3.559	2.200	2.500	34.591
136 FLATIRONS ELEMENTARY	-	1.000	-	14.766	0.500	-	-	-	2.428	1.750	1.750	22.194
138 FOOTHILL ELEMENTARY	-	1.000	0.400	28.978	1.000	-	-	-	7.037	2.375	3.000	43.790
141 GOLD HILL ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.290	0.125	0.250	3.212
144 HEATHERWOOD ELEMENTARY	-	1.000	-	18.218	1.000	-	-	-	6.703	2.000	2.250	31.171
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.290	0.125	0.250	3.212
150 KOHL ELEMENTARY	-	1.000	-	24.039	1.000	-	-	-	6.982	2.500	2.500	38.021
153 LAFAYETTE ELEMENTARY	-	1.000	0.400	34.239	2.000	-	-	-	11.859	2.750	2.500	54.748
154 RYAN ELEMENTARY	-	1.000	-	23.969	1.000	-	-	-	6.422	2.000	2.000	36.391
156 FIRESIDE ELEMENTARY	-	1.000	-	22.554	1.000	-	-	-	3.724	2.000	2.500	32.778
157 LOUISVILLE ELEMENTARY	-	1.000	-	26.383	1.000	-	-	-	6.180	2.250	2.500	39.313
158 COAL CREEK ELEMENTARY	-	1.000	-	21.365	1.000	-	-	-	2.753	2.100	2.000	30.218
161 BCSIS	-	1.000	-	16.204	0.200	-	-	-	2.400	1.750	1.250	22.804
164 CREEKSIDE ELEMENTARY	-	1.000	-	24.242	0.700	-	-	-	7.362	2.200	2.000	37.504
166 MESA ELEMENTARY	-	1.000	-	18.907	1.000	-	-	-	3.784	2.000	1.750	28.441
169 NEDERLAND ELEMENTARY	-	1.000	-	14.445	0.500	-	-	-	3.944	1.875	2.500	24.264
180 PIONEER ELEMENTARY	-	1.000	-	31.001	1.000	-	-	-	4.559	2.000	3.000	42.560
185 SUPERIOR ELEMENTARY	-	1.000	0.400	30.074	1.000	-	-	-	2.890	2.500	2.750	40.614
190 UNIVERSITY HILL ELEM	-	1.000	-	26.192	0.750	-	-	-	5.240	2.250	2.750	38.182
192 HIGH PEAKS ELEMENTARY	-	1.000	-	23.019	0.350	-	-	-	3.180	1.875	1.250	30.674
193 COMMUNITY MONTESSORI	-	1.000	-	14.792	0.500	-	-	-	2.568	1.750	1.750	22.360
196 WHITTIER ELEMENTARY	-	1.000	-	24.009	0.750	-	-	-	2.330	2.000	1.750	31.839
<b>1 ELEMENTARY SCHOOLS TOTAL</b>	-	<b>27.200</b>	<b>2.600</b>	<b>709.704</b>	<b>24.256</b>	-	-	<b>5.800</b>	<b>134.259</b>	<b>58.416</b>	<b>59.750</b>	<b>1,021.985</b>
201 CURR DEPT - MIDDLE LEVEL	-	-	-	11.911	-	-	-	-	-	-	-	11.911
202 RESERVES - MIDDLE LEVEL	-	-	0.490	15.479	2.608	-	-	-	0.128	0.974	-	19.679
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	3.250	-	-	-	3.250
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	26.515	2.440	-	-	-	6.103	2.750	3.000	42.808
230 MANHATTAN MIDDLE	-	1.000	1.000	28.008	2.340	-	-	-	3.429	3.000	3.000	41.777
240 CASEY MIDDLE	-	1.000	1.000	24.994	1.966	-	-	-	3.386	2.500	3.250	38.096
250 CENTENNIAL MIDDLE	-	1.000	1.000	33.218	2.640	-	-	-	1.355	3.000	3.000	45.213
252 ANGEVINE MIDDLE	-	1.000	2.000	33.694	3.540	-	-	-	6.598	3.000	3.750	53.582
254 LOUISVILLE MIDDLE	-	1.000	1.000	30.464	2.670	-	-	-	2.206	3.000	3.250	43.590
260 PLATT MIDDLE	-	1.000	1.000	25.564	2.490	-	-	-	1.610	2.750	3.750	38.164
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	27.681	2.500	-	-	-	4.872	2.750	3.000	42.803
<b>2 MIDDLE SCHOOLS TOTAL</b>	-	<b>8.000</b>	<b>9.490</b>	<b>257.528</b>	<b>23.194</b>	-	-	<b>3.250</b>	<b>29.687</b>	<b>23.724</b>	<b>26.000</b>	<b>380.873</b>
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.230	-	-	-	-	-	-	-	7.230
302 RESERVES - SENIOR LEVEL	-	-	1.525	30.215	1.901	-	-	0.937	0.478	2.556	-	37.612
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.350	-	-	-	4.350
310 BOULDER HIGH	-	1.000	3.000	86.692	4.900	-	-	1.000	9.728	7.750	7.500	121.570
315 BROOMFIELD HIGH	-	1.000	2.000	68.598	4.100	-	-	0.600	11.214	6.350	7.250	101.112
320 CENTAURUS HIGH	-	1.000	2.000	56.538	5.100	-	-	-	10.394	5.500	5.750	86.282
330 FAIRVIEW HIGH	-	1.000	3.000	88.418	6.100	-	-	1.000	12.804	8.000	8.000	128.322
350 NEW VISTA HIGH	-	1.000	0.700	16.334	1.700	-	-	0.375	1.180	2.750	2.250	26.289
360 MONARCH HIGH	-	1.000	2.000	67.500	4.300	-	-	0.800	7.842	6.750	7.000	97.192
<b>3 SENIOR HIGH SCHOOLS TOTAL</b>	-	<b>6.000</b>	<b>14.225</b>	<b>421.525</b>	<b>28.101</b>	-	-	<b>9.062</b>	<b>53.640</b>	<b>39.656</b>	<b>37.750</b>	<b>609.959</b>
440 ARAPAHOE RIDGE HIGH	-	1.000	1.500	15.446	1.300	-	-	0.375	1.320	1.917	-	22.858
490 TECHNICAL ED CENTER	-	-	-	12.508	3.000	-	1.000	-	9.833	2.000	4.500	32.841
<b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>	-	<b>1.000</b>	<b>1.500</b>	<b>27.954</b>	<b>4.300</b>	-	<b>1.000</b>	<b>0.375</b>	<b>11.153</b>	<b>3.917</b>	<b>4.500</b>	<b>55.699</b>
502 MONARCH K-8	-	1.000	1.500	40.257	2.200	-	-	-	3.690	3.750	3.500	55.897
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	23.872	1.930	-	-	0.375	4.309	3.500	3.000	38.986
505 ASPEN CREEK K-8	-	1.000	2.000	49.735	2.190	-	-	-	11.337	3.125	4.000	73.387
506 ELDORADO K-8	-	1.000	2.000	50.755	2.160	-	-	-	4.363	4.250	4.000	68.528
507 HALCYON	-	-	-	5.000	-	-	-	-	-	-	0.375	5.375
<b>5 COMBINATION SCHOOLS TOTAL</b>	-	<b>4.000</b>	<b>6.500</b>	<b>169.619</b>	<b>8.480</b>	-	-	<b>0.375</b>	<b>23.699</b>	<b>14.625</b>	<b>14.875</b>	<b>242.173</b>



## All Funds (continued)

### Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.000	-	2.600
603 DEPUTY SUPERINTENDENT	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.150	-	-	-	-	2.150
605 LEARNING SERVICES	-	-	-	-	0.170	-	-	-	-	2.500	-	2.670
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	5.000	-	-	4.000	-	11.800
609 VOCATIONAL ED ADMIN	1.000	-	-	-	-	-	-	-	-	1.200	-	2.200
611 SPECIAL EDUCATION	1.000	-	-	13.214	-	79.638	-	-	26.568	4.100	-	124.520
613 STUDENT SUCCESS	1.000	-	-	-	-	-	-	-	-	-	-	1.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	1.000	-	-	0.552	-	2.752
616 LANGUAGE, CULTURE & EQUITY	2.000	-	-	-	-	-	-	-	-	3.527	-	5.527
617 ELEMENTARY ED ADMIN	2.000	-	-	-	-	-	0.500	-	1.000	1.000	-	4.500
619 SECONDARY ED ADMIN	1.250	-	-	-	-	-	0.500	-	-	1.000	-	2.750
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
631 ART	-	-	-	-	0.500	-	-	-	-	-	-	0.500
632 MUSIC	-	-	-	-	0.500	-	-	-	-	-	-	0.500
634 LITERACY	1.000	-	-	-	3.000	-	-	-	-	-	-	4.000
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	2.000	-	-	-	-	2.000
636 MATHEMATICS	0.250	-	-	-	1.000	-	-	-	-	-	-	1.250
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	0.500	-	0.750	-	4.000
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	2.250	-	-	2.500	48.000	53.500
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	1.750	-	-	0.500	13.450	16.700
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	4.000	-	-	-	3.000	-	1.000	-	-	8.500	-	16.500
688 BUDGET SERVICES	1.000	-	-	-	-	-	6.000	-	-	0.500	-	7.500
689 INFORMATION TECHNOLOGY	2.000	-	-	-	-	-	1.000	22.000	-	1.000	-	26.000
690 FINANCE & ACCOUNTING	1.600	-	-	-	-	-	4.000	-	-	6.750	-	12.350
695 PURCHASING	1.000	-	-	-	-	-	-	-	-	2.500	-	3.500
698 HEALTH SERVICES	-	-	-	-	-	10.400	-	-	3.300	3.000	-	16.700
<b>6 CENTRALIZED SERVICES TOTAL</b>	<b>28.400</b>	<b>-</b>	<b>-</b>	<b>13.214</b>	<b>9.370</b>	<b>90.038</b>	<b>32.900</b>	<b>22.500</b>	<b>30.868</b>	<b>48.379</b>	<b>61.450</b>	<b>337.119</b>
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	0.800	-	-	-	8.000	8.800
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	2.300	4.550
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
<b>7 SERVICE CENTERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.800</b>	<b>2.250</b>	<b>-</b>	<b>1.000</b>	<b>10.300</b>	<b>14.350</b>
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
<b>8 DISTRICT-WIDE COSTS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.313</b>	<b>-</b>	<b>-</b>	<b>1.813</b>
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	2.500	2.500
<b>9 OTHER OPERATIONAL UNITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.500</b>	<b>2.500</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>28.400</b>	<b>46.200</b>	<b>34.315</b>	<b>1,599.544</b>	<b>99.201</b>	<b>90.038</b>	<b>34.700</b>	<b>43.612</b>	<b>283.619</b>	<b>189.717</b>	<b>217.125</b>	<b>2,666.471</b>
<b>OTHER DISTRICT FUNDS</b>												
15 TECHNOLOGY FUND	-	-	-	-	2.200	-	-	4.500	-	-	-	6.700
16 ATHLETIC FUND	0.500	-	-	0.060	-	-	-	-	-	-	4.880	5.440
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	5.920	-	73.820	7.000	2.125	90.115
22 GRANTS FUND	4.250	-	1.000	58.877	18.356	10.507	10.620	-	39.171	6.750	-	149.531
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	-	5.140	-	-	-	-	9.802	0.825	-	15.767
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	1.000	1.000	30.000	9.000	226.000	268.000
29 COLORADO PRESCHOOL PROGRAM	0.500	-	-	6.730	-	-	0.750	-	4.447	0.540	-	12.967
41 BUILDING FUND	3.000	-	-	-	-	-	11.100	1.000	-	5.000	-	20.100
43 CAPITAL RESERVE FUND	0.500	-	-	-	-	-	1.550	-	-	0.500	0.500	3.050
51 NUTRITION SERVICES FUND	1.000	-	-	-	-	-	5.000	-	-	2.000	83.263	91.263
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
<b>10 OTHER DISTRICT FUNDS TOTAL</b>	<b>13.400</b>	<b>-</b>	<b>1.000</b>	<b>70.807</b>	<b>20.556</b>	<b>10.507</b>	<b>38.240</b>	<b>6.500</b>	<b>157.240</b>	<b>31.865</b>	<b>316.768</b>	<b>666.883</b>
<b>CHARTER SCHOOL FUND</b>												
11 CHARTER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
925 SUMMIT CHARTER	-	1.000	0.667	18.153	1.600	-	-	-	1.100	3.475	-	25.995
932 BOULDER PREP CHARTER	-	-	-	8.800	0.950	-	1.500	-	0.500	1.000	-	12.750
952 HORIZONS K-8 CHARTER	-	1.000	0.500	19.620	-	-	0.350	-	9.400	1.900	1.250	34.020
954 JUSTICE HIGH CHARTER	-	1.000	0.100	4.000	0.900	-	-	-	0.490	0.490	-	6.980
956 PEAK TO PEAK CHARTER	4.000	4.000	0.500	75.650	10.900	-	5.000	1.000	15.070	13.880	10.810	140.810
<b>11 CHARTER SCHOOL FUND</b>	<b>4.000</b>	<b>7.000</b>	<b>1.767</b>	<b>126.223</b>	<b>14.350</b>	<b>-</b>	<b>6.850</b>	<b>1.000</b>	<b>26.560</b>	<b>20.745</b>	<b>12.060</b>	<b>220.555</b>
<b>ALL FUNDS GRAND TOTAL</b>	<b>45.800</b>	<b>53.200</b>	<b>37.082</b>	<b>1,796.574</b>	<b>134.107</b>	<b>100.545</b>	<b>79.790</b>	<b>51.112</b>	<b>467.419</b>	<b>242.327</b>	<b>545.953</b>	<b>3,553.909</b>



## School Allocation Formulas

The school formulas are detailed in the following pages. Each instructional level, elementary, middle and high, as well as program resources such as Special Education and Literacy and Language Support Services is detailed. Staffing formulas are listed by type of employee. The School Discretionary Funds or School Resource Allocation (SRA) formula is also included.

### Elementary Level

1. Principals: 1.0 FTE/school (small schools below 350 students may have multiple assignments and reduced FTE).
2. Assistant Principals: Allocations based on school needs and available FTE. Formula is currently under review.
3. Classroom Teachers Class Size Formulas:  
Kindergarten and 1st grade: 1.0 FTE teaching position 1:20 ratio; 1:18 at targeted-assistance schools (26 contractual goal). 1.0 FTE teaching position 1:25 ratio at grades 2-3; 1:18 at 2nd and 1:25 at 3rd grade targeted-assistance schools (29 contractual goal). Grades 4-5 are staffed at 1.0 FTE teaching position, 1:25 ratio for all elementary schools (31 contractual goal). Contract guidelines recommend combination grade classes are reduced by 2 students at the lowest grade level.

*Note: These are maximum class size goals. Variances in enrollments in individual schools create staffing complexities. In some cases class sizes are greater than these goals. In other cases, class sizes are lower due to differentiated funding to targeted-assistance schools. Individual site based decision can influence actual class sizes.*

Art: .0385 FTE per classroom teacher FTE; students receive 50 minutes of instruction per week.

General Music: .069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week; Kindergarten receives 45 minutes per week.

Physical Education: .069 FTE per classroom teacher FTE; students receive 90 minutes of instruction per week; Kindergarten receives 45 minutes per week.

Literacy: .0051 FTE per student in grades 1–3 as available. Adjustments made for high needs schools.

4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 350 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.

5. School Clerical Support: Clerical FTE is allocated based on enrollment.

<u>Enrollment</u>	<u>FTE</u>
100 – 375	1.125 – 2.000
376 – 625	2.125 – 2.625
625 & over	2.750

Additional .125 FTE allocated to schools with preschools.

6. Custodians: The custodial formula for elementary schools is the sum of the building square footage/25,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .5, .750 and 1.0. The head custodian position is included within this allocation formula.



## School Allocation Formulas (continued)

### Elementary Level (continued)

#### 7. Paraeducators:

Regular Paraprofessional: .0404 hours per day per student FTE.

Health Room Paraprofessional:

.150 FTE for small mountain schools

.500 FTE for enrollment of 75 – 350

.563 FTE for enrollment of 351 – 500

.625 FTE for enrollment of 501 – 700

Library Paraprofessional: 3.5 hours per day for schools with a .50 media specialist (adjustments made for high need schools and schools at one site).

8. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$75 per pupil, plus an additional \$21 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. Fifty-two cents per elementary student is allocated for the expense of the student accounting system. The copier allocation is a formula established by the Purchasing Department combining enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher plus a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers (elementary) or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.*

### Middle Level

1. Principals: 1.0 FTE/school.
2. Assistant Principals: Assistant Principal 1.0 FTE; adjustments made for schools with above average Free and Reduced Lunch (FRL) populations.
3. Classroom Teachers: 1.0 FTE teaching position per 22.26 students as a middle level average. The classroom teacher allocation includes art, music and physical education teachers at the middle level. An additional 1.0 Reduced Class Size teacher FTE is allocated per 390 students.
4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.
5. Counselors: 1.0 FTE counselor position per approximately 350 students (except Nederland which has a ratio of 300:1). Service is for 10 days beyond the regular teaching assignment.
6. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school; Adjustments made for schools with above average Free and Reduced Lunch (FRL) populations.
 

Small (1-350)	1.0 – 1.50 FTE
Average (351-600)	2.5 – 3.00 FTE
7. Custodians: The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .5, .750 and 1.0. The head custodian position is included within this allocation formula.



## School Allocation Formulas (continued)

### Middle Level (continued)

8. Paraeducators: The paraeducator allocation includes hours for regular programs, health room and the talented and gifted (TAG) program. Staffing is based on enrollment .02225 hours per student FTE. The overall average is approximately 1.29 paraeducator FTE per school.
9. Community Liaisons: 0.50 FTE at Angevine and 0.50 FTE at Casey.
10. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$76 per pupil, plus an additional \$21 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. \$1.21 is allocated for the expense of the student accounting system. The copier allocation is based on a formula established by the Purchasing Department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because on site-based decisions.*

### High School

1. Principals: 1.0 FTE/school (Nederland Middle .5 / Senior .5)
2. Assistant Principals:
  - a. 1.5 FTE at Arapahoe Campus
  - b. 0.7 FTE at New Vista
  - c. 1.0 FTE at Nederland Middle .5 / Senior .5
  - d. 2.0 FTE for enrollment of 1,000 – 1,650
  - e. 3.0 FTE for enrollment of 1,650+
3. Classroom Teachers Staffing Formula/Ratio:
  - a. Arapahoe Ridge 19.0
  - b. Boulder 26.4
  - c. Broomfield 25.4
  - d. Centaurus 24.4
  - e. Fairview 26.4
  - f. Monarch 26.4
  - g. New Vista 23.4
  - h. Nederland 18.3

The classroom teacher allocation includes art, music and physical education teachers at the secondary level. Adjustments are made to the formula based on program needs i.e., International Baccalaureate, Advanced Placement, Hispanic Study Skills, Sheltered Instruction, and Vocational classes. An additional 1.0 teacher FTE per 410 students is allocated for Reduced Class Size.

4. Multicultural Leadership Class: 0.2 FTE teaching position per high school.



## School Allocation Formulas (continued)

### High School (continued)

5. Connections: 0.6 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.
6. Librarians:
  - a. 1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
  - b. 0.50 FTE at Arapahoe Campus and Nederland Senior
7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.
8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.
  - a. Small (950 -1,299), Medium (1,300 -1,699), Large (1,700-12,000)
  - b. Adjustments are made based on program needs.
9. Custodians: The custodial formula for high schools is the sum of the building square footage/33,000. Rounding occurs at .250, .5, .750 and 1.0. The head custodian position is included within this allocation formula.
10. Media Technicians: Allocation of media technician personnel is based upon the following chart:
 

Enrollment	Hours/ Week	FTE
0 – 949	15	0.375
950 – 1,650	32	0.800
1,601 – 2,000+	40	1.000
11. Paraeducators: Staffing is based on enrollment and 0.01651 per student FTE. The average is approximately 3.14 FTE for the larger schools and .42 FTE for smaller schools.
12. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.
13. Campus Monitors:
 

Arapahoe Ridge	1.0 FTE	Boulder	3.0 FTE	Broomfield	2.0 FTE
Centaurus	2.0 FTE	Fairview	3.0 FTE	Monarch	2.0 FTE
New Vista	0.5 FTE	Nederland	1.0 FTE		
14. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$83.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of free and reduced lunch, second language learners, and special education. A school size adjustment index amount is added to the total of SRA and special needs to address economies of scale issues. \$1.21 is allocated for the expense of the student accounting system. The copier allocation is based on a formula established by the Purchasing Department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.*



## Special Program Allocations

1. Special Education: All Special Education instructional staff, paraeducator hours, and special skills aides' hours are allocated to schools based on the location and severity of students with disabilities. A factoring system has been utilized for the allocation of teacher FTE:

.750	Director
1.000	Assistant Director
4.100	Clerical
1.000	Child Find Coordinator
2.200	Transitional 18-21
2.000	Transition within High School
.600	Teacher Assistive Technician
5.000	Charter Schools
155.724	Special Education Teachers assigned to Schools
3.500	Preschool
1.500	Audiologist
1.600	Visual Impaired
3.400	Hearing Impaired
30.200	Speech/Language Specialists
14.000	Occupational/Physical Therapists
15.988	Social Workers
17.950	Psychologists

### Special Skills Aides Allocated as follow

5.940	Interpreters
2.50	Health Screener
2.00	COTA\OTA
126.054	Paraeducators

2. Halcyon:  
0.375 Custodial positions  
1.000 Specialists
3. Instrumental Music: 27.820 teaching positions
4. Teen Parenting:  
1.000 Nursery Coordinator  
1.000 Teacher  
1.000 TOSA  
6.375 Paraeducators
5. Language, Culture & Equity Support Services:  
65.698 ESL Teacher/Newcomer Teacher  
1.000 Assistant Director  
1.000 Director  
3.000 Clerical

*Staffing formulas may change each year depending upon available resources. Specific classroom staffing may vary because of site-based decisions.*





## Special Education Funding

The reimbursement method for determining special education state funding was eliminated by the Colorado state legislature in 1994. Funds are now distributed on a per student basis from the special education December 1 Count added to a base amount related to a district's prior year funding levels. The year of the base is set by the legislature.

A history of total special education funding is provided below.

### I. Funding Sources 2010-11

Federal Funds: Federal Grant Dollars	23.25%	of total Special Education budget
State Funds: Categorical Reimbursements	12.01%	of total Special Education budget
Local Funds: School Finance Act	64.74%	of total Special Education budget

### II. Expenditures Over the Past Five Years: A Comparison

Expenditures:	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Estimated	2010-11 Budget
Salaries/Wages	\$ 20,048,351	\$ 21,265,631	\$ 20,945,305	\$ 21,543,347	\$ 20,728,090
Benefits	4,379,020	4,929,133	5,177,480	5,618,265	5,345,635
Purchased Services, Supplies, Capital Outlay	1,190,068	1,147,173	1,235,705	1,093,074	1,140,564
<b>Total General Operating Fund Expenditures</b>	<b>\$ 25,617,439</b>	<b>\$ 27,341,937</b>	<b>\$ 27,358,490</b>	<b>\$ 28,254,686</b>	<b>\$ 27,214,289</b>
<b>Total Grant Expenditures <sup>5,6</sup></b>	<b>\$ 5,338,951</b>	<b>\$ 5,214,116</b>	<b>\$ 6,016,308</b>	<b>\$ 8,122,360</b>	<b>\$ 8,242,804</b>
<b>Total General Fund and Grant Expenditures</b>	<b>\$ 30,956,390</b>	<b>\$ 32,556,053</b>	<b>\$ 33,374,798</b>	<b>\$ 36,377,046</b>	<b>\$ 35,457,093</b>
<b>Personnel (full-time equivalents) <sup>1,3</sup></b>					
Instructional Staff <sup>2</sup>	299.313	296.909	297.770	292.990	300.084
Paraprofessionals	220.561	214.950	224.725	235.750	178.360
Clerical	15.400	16.750	8.300	7.100	7.100
Administrators	10.000	13.800	5.250	6.250	6.250
<b>Total General Fund &amp; Grant Personnel</b>	<b>545.27</b>	<b>542.41</b>	<b>536.05</b>	<b>542.09</b>	<b>491.79</b>
<b>October Pupil Count</b>	2,943	2,821	2,744	2,683	2,683
<b>December Pupil Count <sup>4</sup></b>	3,098	2,974	2,937	2,935	2,865
<b>Per October Pupil Expenditure</b>	<b>\$ 10,519</b>	<b>\$ 11,541</b>	<b>\$ 12,163</b>	<b>\$ 13,558</b>	<b>\$ 13,215</b>
<b>Per December Pupil Expenditure</b>	<b>\$ 9,992</b>	<b>\$ 10,947</b>	<b>\$ 11,364</b>	<b>\$ 12,394</b>	<b>\$ 12,376</b>

<b>State Categorical Reimbursement</b>	<b>\$ 4,325,948</b>	<b>\$ 4,450,546</b>	<b>\$ 4,449,466</b>	<b>\$ 4,359,710</b>	<b>\$ 4,258,145</b>
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#### Notes:

- Personnel figures reflect both the General Operating Fund and Grant Fund.
- Includes Special Skills Aide hours converted to FTE.
- Actual FTE are a point in time number and may change depending on the date used.
- December pupil count projection for 2010-11 is based on a 4-year average change, a 6.78% increase of October count.
- Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- As of 2008-09, grant expenditure increases are due in part by ARRA, Professional Development, and Maintenance of Effort (MOE) additional funding.



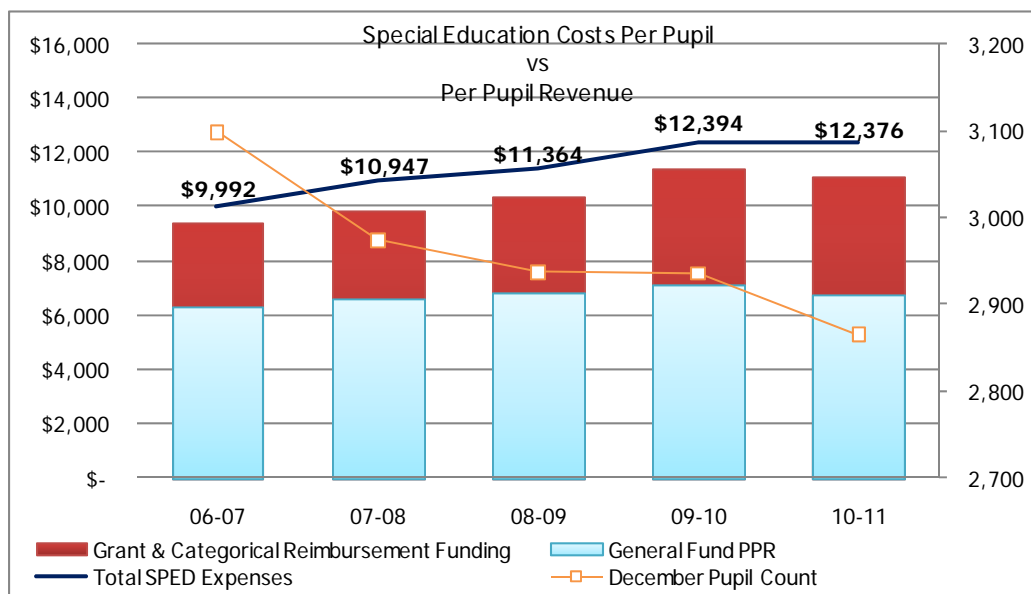
## Special Education Costs

The number of students in special education has been decreasing, while per pupil expenditures have steadily climbed on average 4.8 percent per year since 2006-07 fiscal year. In comparison, the 2010-11 budgeted expenditures are projected to decrease by 0.1 percent from the prior fiscal year, due to budget cuts.

The difference between per pupil revenue (PPR) and total special education cost per pupil has increased 53.8 percent since the 2006-07 fiscal year. Over the same five-year period, the district has received 39.9 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

The increase in special education cost per pupil is due in part to the recently approved change in the School Finance Act in which local school districts will no longer count students attending approved out-of-district facilities. As of 2008-09 funds that were funneled through the district's General Operating Fund for facility students, will now flow directly to the facility. The district's pupil count has been adjusted to reflect this change in practice.

As total student enrollment for the district declines and charter school total enrollment steadily increases, it becomes increasingly difficult for the General Operating Fund to absorb these special education costs without affecting other BVSD goals such as maintaining low student-teacher ratios.





## Computation of Legal Debt Margin

(Unaudited)

2010 assessed valuation	\$ 4,878,665,186
Debt limit percentage (1)	<u>20%</u>
Legal Debt Limit (2)	975,733,037
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2009	<u>397,400,000</u>
LEGAL DEBT MARGIN	<u>\$ 578,333,037</u>

(1) Colorado Statute No. 22-42-104: Each school district shall have a limit of bonded indebtedness of 20% of the latest valuation for assessment of the taxable property in such district, as certified by the assessor to the Board of County Commissioners, or 25% if enrollment has increased by 3% or more over each preceding year in the last three years, or 6% of actual value.

(2) Due to the specific nature of Colorado State Law, the district's practice is to follow state law with regard to legal debt levels rather than maintain a separate debt policy.

## Certificates of Participation: General Operating Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2009	New Issues 09/10 Fiscal Year	Principal Payments 09/10 Fiscal Year	Amount Outstanding 6/30/2010	Interest Due 09/10 Fiscal Year
<b>2003 Certificates</b>	11/18/2003	2.50% to 4.00%	\$ 7,275,000	\$ 4,255,000	\$ -	\$ (545,000)	\$ 3,710,000	\$ 153,558
Refund of Previous Issues/ Installation of Synthetic Turf	6/1/2016							

The following is a schedule of future minimum payments on the certificates of participation:

	Principal	Interest	Total
2011	565,000	137,208	702,208
2012	580,000	118,563	698,563
2013	605,000	98,262	703,262
2014	625,000	76,331	701,331
2015-2016	1,335,000	79,781	1,414,781
<b>Total</b>	<b>\$ 3,710,000</b>	<b>\$ 510,144</b>	<b>\$ 4,220,144</b>



## General Obligation Debt: Bond Redemption Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2009	New Issues 09/10 Fiscal Year	Principal Payments 09/10 Fiscal Year	Amount Outstanding 6/30/2010	Interest Due 09/10 Fiscal Year
<u>2009 General Obligation</u> New Capital Construction	3/10/2009 12/1/2034	3.50% to 4.50%	\$ 176,800,000	\$ 176,800,000	\$ -	\$ -	176,800,000	\$ 8,600,125
<u>2009B General Obligation</u> Refund 1999 Issue	9/17/2009 12/1/2018	2.0% to 4.00%	53,645,000	-	53,645,000	-	53,645,000	1,086,975
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	48,910,000	-	(7,550,000)	41,360,000	2,256,750
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	115,255,000	-	(1,775,000)	113,480,000	4,932,780
<u>1999 General Obligation</u> New Capital Construction	2/15/1999 12/1/2018	4.0% to 5.125%	63,655,000	56,435,000	-	(56,435,000)	-	1,368,118
<b>Total</b>			<b>\$464,010,000</b>	<b>\$397,400,000</b>	<b>\$ 53,645,000</b>	<b>\$ (65,760,000)</b>	<b>\$385,285,000</b>	<b>\$ 18,244,748</b>

The following is a schedule of future minimum payments on the general obligation debt:

	Principal	Interest	Total
2011	11,005,000	16,932,643	27,937,643
2012	11,745,000	16,419,193	28,164,193
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
2015	13,370,000	14,706,524	28,076,524
2016-2020	69,840,000	66,201,975	136,041,975
2021-2025	66,925,000	51,934,465	118,859,465
2026-2030	83,040,000	34,458,269	117,498,269
2031-2035	104,320,000	13,132,806	\$ 117,452,806
	<b>\$385,285,000</b>	<b>\$244,975,996</b>	<b>\$630,260,996</b>

### Note:

After the 2008-09 budget was adopted on November 18, 2008, the original Phase 2 bond sale planned for \$100M in the 2008-09 fiscal year was combined with the Phase 3 sale of \$76.8M planned for the 2009-10 fiscal year. The combined sale saved an estimated \$500,000 in issuance costs for Phase 3 sale.



## GENERAL OPERATING FUND

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## General Operating Fund

### Summary

	2008-09 Audited Actual	2009-10 Revised Budget	2009-10 Estimated as of 3/31/2010	2010-11 Proposed Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 19,588,017	\$ 16,312,839	\$ 16,312,839	\$ 13,920,833
Summer Salary Accrual	-	-	-	-
<b>BUDGET BASIS FUND BALANCE</b>	<b>\$ 19,588,017</b>	<b>\$ 16,312,839</b>	<b>\$ 16,312,839</b>	<b>\$ 13,920,833</b>
<b>BUDGET BASIS BEGINNING BALANCE &amp; RESERVES</b>				
<b>Total Unrestricted One-Time Funds</b>	<b>\$ 3,582,176</b>	<b>\$ 807,360</b>	<b>\$ 807,360</b>	<b>\$ 24,447</b>
Restricted Carryover Funds	2,439,480	1,732,555	1,732,555	-
<b>Subtotal Restricted Beginning Balance</b>	<b>2,439,480</b>	<b>1,732,555</b>	<b>1,732,555</b>	<b>-</b>
Warehouse Reserve	616,015	408,830	408,830	414,800
Debt Service Reserve (COP's)	722,264	722,264	722,264	722,264
Contract Reserve	120,000	120,000	120,000	120,000
Contingency Reserve	6,054,041	6,260,915	6,260,915	6,319,661
Emergency Reserve (TABOR)	6,054,041	6,260,915	6,260,915	6,319,661
<b>Subtotal Reserves</b>	<b>13,566,361</b>	<b>13,772,924</b>	<b>13,772,924</b>	<b>13,896,386</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 19,588,017</b>	<b>\$ 16,312,839</b>	<b>\$ 16,312,839</b>	<b>\$ 13,920,833</b>
<b>TOTAL REVENUE</b>	<b>\$ 229,146,854</b>	<b>\$ 240,831,649</b>	<b>\$ 236,413,171</b>	<b>\$ 229,170,064</b>
<b>TOTAL RESOURCES</b>	<b>\$ 248,734,871</b>	<b>\$ 257,144,488</b>	<b>\$ 252,726,010</b>	<b>\$ 243,090,897</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 204,516,444</b>	<b>\$ 210,655,372</b>	<b>\$ 210,123,873</b>	<b>\$ 203,621,749</b>
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ 17,763,643</b>	<b>\$ -</b>	<b>\$ 13,474,368</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 27,905,588</b>	<b>\$ 28,725,473</b>	<b>\$ 28,681,304</b>	<b>\$ 25,994,780</b>
<b>TOTAL EXPENDITURES/TRANSFERS/RESERVES</b>	<b>\$ 232,422,032</b>	<b>\$ 257,144,488</b>	<b>\$ 238,805,177</b>	<b>\$ 243,090,897</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ 16,312,839</b>	<b>\$ -</b>	<b>\$ 13,920,833</b>	<b>\$ -</b>
Summer Salary Accrual	\$ -	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 16,312,839	\$ 17,763,643	\$ 13,920,833	\$ 13,474,368

2010-11 Proposed Budget Contains One-Time Revenue, Expenditures , Transfers:

One-time ARRA Indirect Revenues	\$ (292,128)
SpEd Teachers funded by ARRA	(825,000)
Class Size Anomalies	225,847
To be identified one-time expenditures	280,618
ARRA Special Education Professional Development	825,000
Lobato lawsuit support	30,000
ARRA Title I Professional Development	100,473
ARRA Special Education Professional Development	191,655
Unemployment insurance claims	250,000
Contingency Reserve Used - Transportation Fund	(340,000)
	\$ 446,465





## General Operating Fund (continued)

### Revenue Summary

	2008-09 Audited Actual	2009-10 Revised Budget	2009-10 Estimated as of 3/31/2010	2010-11 Proposed Budget
<b>REVENUE</b>				
<b>Local Sources</b>				
Property Taxes - Current	\$ 115,865,108	\$ 121,526,658	\$ 120,754,818	\$ 121,586,657
Property Taxes - Election	32,307,684	32,417,500	32,662,468	32,417,500
Property Tax - Credits/Abatements	579,516	1,075,300	1,075,300	1,075,300
Property Taxes - Delinquent	211,837	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	2,465,103	2,312,907	2,359,967	2,112,907
Specific Ownership Taxes - Equalized	7,530,662	7,294,189	6,825,273	6,927,652
Tuition	251,232	250,000	250,000	250,000
Interest	393,228	100,000	100,000	100,000
Sale of Property (non real estate)	10,847	20,000	-	20,000
Miscellaneous Revenue	881,512	50,000	50,000	50,000
Salary Reimbursement	16,000	30,000	30,000	30,000
Indirect Cost Reimbursement	331,017	1,152,715	1,046,831	1,007,097
<b>Subtotal Local Sources</b>	<b>\$ 160,843,746</b>	<b>\$ 166,429,269</b>	<b>\$ 165,354,657</b>	<b>\$ 165,777,113</b>
<b>State Sources</b>				
Finance Act	\$ 61,973,644	\$ 66,532,274	\$ 64,465,345	\$ 57,074,466
Vocational Education Reimbursement	1,098,195	996,480	1,391,920	1,296,480
Special Education Reimbursement	4,449,466	4,432,401	4,359,710	4,258,145
ARRA State Stabilization	-	1,677,365	-	-
ELPA Reimbursement	182,945	182,945	246,723	182,945
Talented and Gifted Reimbursement	256,308	256,340	270,241	256,340
CDE Audit Adjustments/Assessment	(45,679)	(25,000)	(25,000)	(25,000)
Medicaid Reimbursements	381,501	225,750	225,750	225,750
Other State Revenue	6,728	123,825	123,825	123,825
<b>Subtotal State Sources</b>	<b>\$ 68,303,108</b>	<b>\$ 74,402,380</b>	<b>\$ 71,058,514</b>	<b>\$ 63,392,951</b>
<b>TOTAL REVENUE</b>	<b>\$ 229,146,854</b>	<b>\$ 240,831,649</b>	<b>\$ 236,413,171</b>	<b>\$ 229,170,064</b>



## General Operating Fund (continued)

### Expenditures Summary

	2008-09 Audited Actual	2009-10 Revised Budget	2009-10 Estimated as of 3/31/2010	2010-11 Proposed Budget
<b>EXPENDITURES:</b>				
101-125 Administrators & Principals	\$ 11,451,100	\$ 11,089,431	\$ 11,080,818	\$ 10,675,535
201-218 Teachers	101,554,211	103,718,656	102,240,076	104,433,689
231-239 Psych/SocWkr/Occup & Phys Therapists	6,310,691	6,070,413	6,326,892	5,831,033
300-359 Professional Support Staff	2,346,991	2,506,645	2,460,976	2,306,302
360-390 Technical Support Staff	2,158,996	2,468,297	2,400,172	2,463,317
401-490 Paraeducators & Aides	9,108,185	9,422,736	9,650,501	7,014,794
500-513 Office & Administrative Support Staff	8,196,774	8,126,847	8,172,590	7,137,076
600-637 Crafts/Trades Services	9,080,636	9,620,609	9,732,144	8,878,439
<b>Subtotal Salaries</b>	<b>\$ 150,207,584</b>	<b>\$ 153,023,634</b>	<b>\$ 152,064,169</b>	<b>\$ 148,740,185</b>
Employee Benefits	34,801,817	38,012,530	37,581,324	37,720,113
<b>Subtotal Personnel Expenditures</b>	<b>\$ 185,009,401</b>	<b>\$ 191,036,164</b>	<b>\$ 189,645,493</b>	<b>\$ 186,460,298</b>
Purchased Prof & Tech Services	2,686,371	2,289,768	2,500,919	2,320,490
Purchased Property Services	3,050,372	2,886,196	3,107,263	2,495,952
Other Purchased Services	2,084,201	1,882,416	1,977,397	1,975,388
Supplies	9,668,864	11,336,869	11,568,343	9,385,011
Property and Equipment	1,002,788	379,603	400,189	274,645
Other Uses of Funds	1,014,447	844,356	924,269	709,965
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 19,507,043</b>	<b>\$ 19,619,208</b>	<b>\$ 20,478,380</b>	<b>\$ 17,161,451</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 204,516,444</b>	<b>\$ 210,655,372</b>	<b>\$ 210,123,873</b>	<b>\$ 203,621,749</b>








## General Operating Fund (continued)

### Reserves & Transfer Summary

	2008-09 Audited Actual	2009-10 Revised Budget	2009-10 Estimated as of 3/31/2010	2010-11 Proposed Budget
<b>RESERVES:</b>				
Contingency Reserve	\$ -	\$ 6,319,661	\$ -	\$ 6,108,652
% of Expenditures	0.00%	3.00%	0.00%	3.00%
Emergency Reserve	-	6,319,661	-	6,108,652
% of Expenditures	0.00%	3.00%	0.00%	3.00%
Fiscal Emergency Required Reserve		3,867,257		-
Multi Year Contract Reserve	-	120,000	-	120,000
Warehouse Reserve	-	414,800	-	414,800
Debt Service Reserve (COP's)	-	722,264	-	722,264
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ 17,763,643</b>	<b>\$ -</b>	<b>\$ 13,474,368</b>
<b>TRANSFERS TO:</b>				
Risk Management Fund	\$ 4,162,692	\$ 2,779,703	\$ 2,779,703	\$ 2,593,086
Capital Reserve Fund	3,763,313	3,918,109	3,918,109	2,468,283
Charter Fund for Capital Reserve	285,940	175,263	175,263	-
Charter Fund	17,909,829	19,128,920	19,106,616	18,541,161
Colorado Preschool Fund	1,133,302	1,144,270	1,190,510	1,122,240
Technology Fund	2,588,516	3,056,159	3,056,159	2,933,159
Transportation Fund	991,068	1,363,003	1,363,003	1,163,003
Athletic Fund	2,019,223	1,934,415	1,934,415	1,934,415
<b>TRANSFERS FROM:</b>				
Community School Fund	(776,427)	(642,605)	(642,605)	(742,605)
Colorado Preschool Fund	-	-	(35,107)	(30,561)
District Services Provided to Charters	(4,171,868)	(4,131,764)	(4,164,762)	(3,987,401)
<b>TOTAL TRANSFERS</b>	<b>\$ 27,905,588</b>	<b>\$ 28,725,473</b>	<b>\$ 28,681,304</b>	<b>\$ 25,994,780</b>
<b>TOTAL EXPENDITURES/RESERVES/TRANSFERS</b>	<b>\$ 232,422,032</b>	<b>\$ 257,144,488</b>	<b>\$ 238,805,177</b>	<b>\$ 243,090,897</b>



## Stretching Your BVSD Dollar

	08-09 AUDITED ACTUAL	09-10 REVISED BUDGET	10-11 PROPOSED BUDGET	% of Total	
<b>INSTRUCTION</b>	<b>\$108,103,744</b>	<b>\$113,404,772</b>	<b>\$110,728,981</b>	<b>54.37%</b>	
Regular Education	102,836,364	107,930,557	105,710,187	51.91%	
Vocational Education	2,793,131	2,756,138	2,296,212	1.13%	
Cocurricular Education and Athletics	1,178,179	1,368,856	1,167,965	0.57%	
Talented and Gifted Education	1,296,070	1,349,221	1,554,617	0.76%	
<b>SPECIAL INSTRUCTION</b>	<b>\$32,674,755</b>	<b>\$33,854,944</b>	<b>\$32,855,857</b>	<b>16.14%</b>	
Special Education	27,357,649	28,254,686	27,214,289	13.37%	
Literacy and Language Support Services	5,317,106	5,600,258	5,641,568	2.77%	
<b>INSTRUCTIONAL SUPPORT</b>	<b>\$15,109,141</b>	<b>\$13,747,143</b>	<b>\$13,216,810</b>	<b>6.49%</b>	
Student Services	7,048,635	6,317,205	6,095,693	2.99%	
Instructional Staff Support	8,060,506	7,429,938	7,121,117	3.50%	
<b>SCHOOL ADMINISTRATION AND OPERATIONS</b>	<b>\$35,871,874</b>	<b>\$36,693,661</b>	<b>\$34,871,081</b>	<b>17.13%</b>	
School Administration	17,230,120	16,977,948	16,185,814	7.95%	
Operations and Maintenance	18,641,754	19,715,713	18,685,267	9.18%	
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b>	<b>\$12,756,930</b>	<b>\$12,954,852</b>	<b>\$11,949,020</b>	<b>5.87%</b>	
General Administration	2,693,722	2,776,408	2,503,416	1.23%	
Business Services	2,693,872	2,842,497	2,725,094	1.34%	
Central Services	6,477,212	6,528,497	5,909,912	2.90%	
Enterprise Operations <i>(print shop)</i>	165,758	109,317	112,465	0.06%	
Debt Services <i>(payments on debt)</i>	726,366	698,133	698,133	0.34%	
<b>GRAND TOTAL</b>	<b>\$204,516,444</b>	<b>\$210,655,372</b>	<b>\$203,621,749</b>	<b>100.00%</b>	

### Footnotes:

- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 % of Group equals 10-11 budgeted dollars for that program divided by the "10-11" Budget" for that Group (SRE).



## Making Choices in the BVSD Budget

<u>CATEGORY</u>				
GROUP	10-11		% OF	% OF TOTAL
PROGRAM	BUDGET		GROUP	BUDGET
<b><u>INSTRUCTION</u></b>				
<b>REGULAR EDUCATION</b>	<b>\$ 105,710,187</b>			<b>51.91%</b>
GENERAL INSTRUCTION - ALL LEVELS		90,627,266	85.73%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		6,994,388	6.62%	
ELEMENTARY LITERACY		2,348,468	2.22%	
INSTRUMENTAL MUSIC		1,937,711	1.83%	
DROPOUT PREVENTION		952,466	0.90%	
MIDDLE LEVEL LITERACY		497,374	0.47%	
SECONDARY LEVEL LITERACY		530,362	0.50%	
K-3 LITERACY		347,437	0.33%	
STUDENT ACHIEVEMENT		454,930	0.43%	
STRUGGLING READERS		353,697	0.33%	
HIGH SCHOOL OPTIONS		20,695	0.02%	
IB PROGRAM		281,875	0.27%	
CONNECTIONS		224,498	0.21%	
MULTI-CULTURAL		127,620	0.12%	
EXPULSED STUDENT SERVICES		11,400	0.01%	
<b>VOCATIONAL EDUCATION</b>	<b>\$ 2,296,212</b>			<b>1.13%</b>
<b>COCURRICULAR EDUCATION AND ATHLETICS</b>	<b>\$ 1,167,965</b>			<b>0.57%</b>
<b>TALENTED AND GIFTED EDUCATION</b>	<b>\$ 1,554,617</b>			<b>0.76%</b>
<b>TOTAL INSTRUCTION</b>	<b>\$ 110,728,981</b>			<b>54.37%</b>
<b><u>SPECIAL INSTRUCTION</u></b>				
<b>SPECIAL EDUCATION</b>	<b>\$ 27,214,289</b>			<b>13.37%</b>
<b>LITERACY AND LANGUAGE SUPPORT SERVICES</b>	<b>\$ 5,641,568</b>			<b>2.77%</b>
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>\$ 32,855,857</b>			<b>16.14%</b>
<b><u>INSTRUCTIONAL SUPPORT</u></b>				
<b>STUDENT SERVICES</b>	<b>\$ 6,095,693</b>			<b>2.99%</b>
COUNSELING SERVICES		3,327,241	54.59%	
NURSING AND HEALTH SERVICES		1,481,468	24.30%	
DROPOUT PREVENTION		201,132	3.30%	
FAMILY RESOURCE SCHOOLS		160,000	2.62%	
TRANSLATION SERVICES		123,527	2.03%	
SOCIAL WORK SERVICES		90,271	1.48%	
FAMILY ADVOCATE PROGRAM		147,765	2.42%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		564,289	9.26%	
<b>INSTRUCTIONAL STAFF SUPPORT</b>	<b>\$ 7,121,117</b>			<b>3.50%</b>
LIBRARY SUPPORT SERVICES		3,927,447	55.15%	
TECHNOLOGY SPECIALISTS		565,359	7.94%	
ADMIN AND EVALUATION OF LEARNING SERVICES		647,036	9.09%	
COMPUTER REPLACEMENT PROGRAM		124,019	1.74%	
CULTURAL DIVERSITY		150,552	2.11%	
CURRICULUM DEVELOPMENT COUNCIL		9,658	0.14%	
MEDIA SUPPORT SERVICES		95,098	1.34%	
STAFF DEVELOPMENT		490,529	6.89%	
INDUCTION		155,114	2.18%	
OTHER INSTRUCTIONAL STAFF SUPPORT		956,305	13.43%	
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 13,216,810</b>			<b>6.49%</b>



## Making Choices in the BVSD Budget (continued)

<u>CATEGORY</u>				
GROUP				
PROGRAM	10-11 BUDGET		% OF GROUP	% OF TOTAL BUDGET
<b><u>SCHOOL ADMINISTRATION AND OPERATIONS</u></b>				
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 16,185,814</b>			<b>7.95%</b>
PRINCIPAL'S OFFICE		15,833,213	97.82%	
SCHOOL ADMINISTRATION SERVICES		281,195	1.74%	
SCHOOL LEVEL SUPPORT		71,406	0.44%	
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 18,685,267</b>			<b>9.18%</b>
MAINTENANCE & OPERATIONS		16,549,074	88.57%	
ENVIRONMENTAL SERVICES		649,120	3.47%	
ADMIN OF MAINTENANCE AND OPERATIONS		697,588	3.73%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		789,485	4.23%	
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 34,871,081</b>			<b>17.13%</b>
<b><u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u></b>				
<b>GENERAL ADMINISTRATION</b>	<b>\$ 2,503,416</b>			<b>1.23%</b>
SUPERINTENDENT		592,638	23.68%	
TAX COLLECTION FEES		417,000	16.66%	
SECONDARY EDUCATION SUPPORT		350,832	14.01%	
LEGAL SERVICES		268,686	10.73%	
ELEMENTARY EDUCATION SUPPORT		397,094	15.86%	
ADMIN OF GENERAL SUPPORT SERVICES		15,000	0.60%	
STAFF NEGOTIATIONS SERVICES		148,736	5.94%	
GRANT PROCUREMENT		80,482	3.21%	
ELECTION SERVICES		69,750	2.79%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		163,198	6.52%	
<b>BUSINESS SERVICES</b>	<b>\$ 2,725,094</b>			<b>1.34%</b>
<b>CENTRAL SERVICES</b>	<b>\$ 5,909,912</b>			<b>2.90%</b>
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		2,961,542	50.12%	
HUMAN RESOURCES		1,225,082	20.73%	
TELECOMMUNICATIONS		538,365	9.11%	
COMMUNICATION SERVICES		362,613	6.14%	
RESEARCH AND EVALUATION SERVICES		183,820	3.11%	
PLANNING SERVICES		119,904	2.03%	
INSURANCE MANAGEMENT SERVICES		362,583	6.14%	
COMPUTER REPLACEMENT PROGRAM		62,305	1.05%	
SUBSTITUTE OFFICE		58,130	0.98%	
RECRUITMENT		31,664	0.07%	
OTHER CENTRAL SERVICES (i.e. TELEVISION BOARD MEETINGS)		3,904	0.00%	
<b>ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)</b>	<b>\$ 112,465</b>			<b>0.06%</b>
<b>DEBT SERVICES (PAYMENTS ON DEBT)</b>	<b>\$ 698,133</b>			<b>0.34%</b>
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 11,949,020</b>			<b>5.87%</b>
<b>GRAND TOTAL GENERAL OPERATING FUND</b>	<b>\$203,621,749</b>			<b>100.00%</b>

### Footnotes:

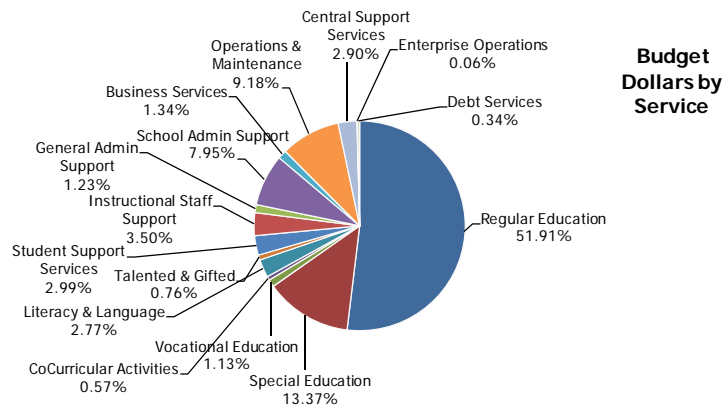
- 1 Category is a grouping of like SRE accounts within the CDE Chart of Accounts.
- 2 Group is a direct title of the SRE (Special Reporting Element) within the CDE Chart of Accounts.
- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 "% of Group" equals 10-11 budgeted dollars for that program divided by the "10-11 Budget" for that Group (SRE).



## Expenditure by Service (SRE) \*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 105,710,187	51.91%	1,427.048
Vocational Education	2,296,212	1.13%	33.541
CoCurricular Activities	1,167,965	0.57%	0.000
Talented & Gifted	1,554,617	0.76%	19.002
Total Instruction	110,728,981	54.37%	1,479.591
<u>Special Instruction</u>			
Special Education	27,214,289	13.37%	397.761
Literacy & Language	5,641,568	2.77%	72.505
Total Special Instruction	32,855,857	16.14%	470.266
<u>Instructional Support</u>			
Student Support Services	6,095,693	2.99%	87.998
Instructional Staff Support	7,121,117	3.50%	79.925
Total Instructional Support	13,216,810	6.49%	167.923
<u>School Administration and Operations</u>			
School Admin Support	16,185,814	7.95%	219.853
Operations & Maintenance	18,685,267	9.18%	230.675
Total School Administration and Ops	34,871,081	17.13%	450.528
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,503,416	1.23%	15.463
Business Services	2,725,094	1.34%	32.150
Central Support Services	5,909,912	2.90%	46.000
Enterprise Operations	112,465	0.06%	4.550
Debt Services	698,133	0.34%	0.000
Total District Wide Support	11,949,020	5.87%	98.163
<b>GRAND TOTAL ALL SERVICES</b>	<b>\$ 203,621,749</b>	<b>100.00%</b>	<b>2,666.471</b>

\*SRE: Special Reporting Element is used in the Colorado Department of Education chart of accounts to designate broad categories of expense. See the Glossary for a detailed description of these items.







## SRE Five-Year Comparison

	2008-09	2009-10	2010-11
	Audited	Revised	Proposed
<b>SRE</b>	Actual	Budget	Budget
11 Regular Education	\$ 102,836,364	\$ 107,930,557	\$ 105,710,187
12 Special Education	27,357,649	28,254,686	27,214,289
13 Vocational Education	2,793,131	2,756,138	2,296,212
14 CoCurricular Ed/Athletics	1,178,179	1,368,856	1,167,965
16 Literacy & Language	5,317,106	5,600,258	5,641,568
17 Talented & Gifted	1,296,070	1,349,221	1,554,617
21 Student Support Services	7,048,635	6,317,205	6,095,693
22 Instructional Staff Support	8,060,506	7,429,938	7,121,117
23 General Administration Support	2,693,722	2,776,408	2,503,416
24 School Administration Support	17,230,120	16,977,948	16,185,814
25 Business Services	2,693,872	2,842,497	2,725,094
26 Operations & Maintenance	18,641,754	19,715,713	18,685,267
28 Central Support Services	6,477,212	6,528,497	5,909,912
32 Enterprise Operation	165,758	109,317	112,465
51 Debt Services	726,366	698,133	698,133
<b>TOTAL:</b>	<u>\$ 204,516,444</u>	<u>\$ 210,655,372</u>	<u>\$ 203,621,749</u>



## Service (SRE) Budgets by Object

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 PROPOSED BUDGET
PROGRAM									
<b>SRE 11 REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	34,104,795	8,544,097	10,544	237,718	36,159	608,876	11,495	52,302	\$ 43,605,986
0020 GEN MIDDLE EDUCATION	16,595,803	4,111,357	18,267	108,843	56,873	221,531	7,601	17,218	21,137,493
0030 GEN HIGH SCHOOL EDUCATION	23,063,658	5,681,463	302,440	156,888	59,674	241,884	41,477	54,121	29,601,605
0040 GEN PRESCHOOL EDUCATION	37,118	10,303	-	-	-	4,060	-	-	51,481
0060 INTEGRATED EDUCATION	744,971	188,328	-	8,038	459	10,410	-	459	952,665
0080 LIBRARY INSTRUCTION	52,042	18,293	-	1,439	-	126,495	371	3,524	202,164
0090 OTHER GEN EDUCATION	(348,135)	(26,241)	129,150	-	96,268	517,269	41,948	-	410,259
0093 HOMEBOUND/HOSPITAL	20,720	3,215	-	-	-	-	-	-	23,935
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,281,250	313,245	-	-	-	30,762	-	936	1,626,193
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 PERSONAL FINANCE	-	-	-	-	-	66	-	-	66
0300 OTHER ART PROGRAMS	-	-	-	-	-	12,100	-	171	12,271
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	256	-	-	256
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,091	-	-	2,091
0500 LANG ARTS ENGLISH	-	-	60	-	-	27,079	-	406	27,545
0510 LANGUAGE SKILLS	-	-	-	-	-	9,035	-	583	9,618
0511 READING	-	-	-	-	-	1,638	-	181	1,819
0543 JOURNALISM	-	-	-	-	-	753	-	147	900
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	2,408	-	2,224	4,632
0560 DRAMA	-	-	-	-	-	703	-	-	703
0600 FOREIGN LANGUAGES	-	-	25	-	-	23,041	240	141	23,447
0810 HEALTH EDUCATION	-	-	-	-	-	4,374	-	129	4,503
0830 PHYSICAL EDUCATION	2,154,308	525,612	-	-	-	18,559	525	433	2,699,437
0833 CAP RES 96/97	-	-	-	-	-	126	-	129	255
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	9,342	-	-	9,342
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,224	-	-	8,224
0926 FOOD AND NUTRITION	-	-	-	-	-	469	-	-	469
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	834	-	-	834
0932 CLOTHING & TEXTILES	-	-	-	-	-	88	-	-	88
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	-	-	-	-
1100 MATHEMATICS	-	-	-	-	-	380,358	-	827	381,185
1210 MUSIC GENERAL	2,130,351	521,678	1,000	88	-	13,079	412	2,150	2,668,758
1240 MUSIC VOCAL	-	-	-	-	-	7,143	-	283	7,426
1250 MUSIC INSTRUMENTAL	1,542,745	382,953	25	276	-	10,385	377	950	1,937,711
1251 CONCERT BAND	-	-	-	-	-	684	-	-	684
1255 ORCHESTRA FULL	-	-	-	-	-	1,054	-	-	1,054
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	588	-	-	588
1310 GEN SCIENCE	-	-	-	-	-	47,841	1,581	2,866	52,288
1500 SOCIAL SCIENCES	-	-	-	-	-	215,888	51	827	216,766
1520 AMERICAN STUDIES	-	-	-	-	-	2,364	-	-	2,364
1600 COMPUTER TECHNOLOGY	-	-	-	392	-	7,649	12,221	-	20,262
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
<b>SRE TOTAL</b>	<b>81,379,626</b>	<b>20,274,303</b>	<b>461,511</b>	<b>513,682</b>	<b>249,433</b>	<b>2,572,326</b>	<b>118,299</b>	<b>141,007</b>	<b>\$ 105,710,187</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 PROPOSED BUDGET
PROGRAM									
<b>SRE 12 SPECIAL EDUCATION</b>									
0092 ESY EXTENDED SCHOOL YEAR	120,652	18,727	4,325	-	800	4,045	-	-	\$ 148,549
0093 HOMEBOUND/HOSPITAL	23,879	3,706	-	-	-	-	-	-	27,585
1700 SPECIAL EDUCATION	12,985,338	3,454,091	11,808	11,039	602,926	64,400	19,509	13,792	17,162,903
1710 PHYS DISABILITY	913,784	227,954	-	-	-	-	-	-	1,141,738
1720 VISUAL DISABILITY	100,431	24,199	-	-	-	-	-	-	124,630
1730 HEARING DISABILITY	480,875	139,743	-	-	-	332	-	-	620,950
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABLY	1,868,987	453,229	-	-	-	-	-	-	2,322,216
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,476,762	389,826	116,164	-	246,809	-	-	-	2,229,561
2113 SOCIAL WORK SERVICES	1,155,810	262,464	-	-	-	-	-	-	1,418,274
2140 PSYCHOLOGICAL SERVICES	1,297,038	298,322	-	-	-	-	-	-	1,595,360
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	304,534	73,374	-	-	1,811	2,595	-	675	382,989
<b>SRE TOTAL</b>	<b>20,728,090</b>	<b>5,345,635</b>	<b>162,447</b>	<b>11,039</b>	<b>854,921</b>	<b>78,181</b>	<b>19,509</b>	<b>14,467</b>	<b>\$ 27,214,289</b>
<b>SRE 13 VOCATIONAL EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	964,508	242,422	-	6,740	-	-	-	-	\$ 1,213,670
0033 TEEN PARENTING PROGRAM	253,904	84,492	11,836	-	1,200	7,123	-	500	359,055
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	39	-	8,862	-	25	8,926
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	58,766	14,505	-	-	-	5,000	-	322	78,593
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CIS	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	2,830	-	254	4,032
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	8,500
2122 COUNSELING SERVICES	66,536	15,710	-	-	-	125	-	194	82,565
2134 NURSING SERVICES	42,787	10,948	-	-	-	-	-	-	53,735
2222 LIBRARY SUPPORT SVCS	-	-	178	-	-	60,334	752	902	62,166
2232 ADMIN VOC VOCATIONAL ED	139,375	33,474	-	-	400	8,520	-	852	182,621
2410 PRINCIPAL'S OFFICE	122,521	34,831	-	8,205	-	10,000	-	526	176,083
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
<b>SRE TOTAL</b>	<b>1,649,257</b>	<b>436,470</b>	<b>14,014</b>	<b>14,984</b>	<b>3,213</b>	<b>170,747</b>	<b>752</b>	<b>6,775</b>	<b>\$ 2,296,212</b>
<b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>									
1800 COCORRICULAR ACTIVITIES	1,267	203	-	-	-	-	-	-	\$ 1,470
1808 INTRAMURALS - GENERAL	244,399	39,096	-	-	-	-	-	-	283,495
1900 STUDENT ACTIVITIES	20,179	3,243	-	-	-	-	-	-	23,422
1910 ELEM SPONSOR STUDENT ACT	98,809	15,878	-	-	-	-	-	-	114,687
1920 MIDDLE SPONSOR STUDENT AC	63,309	10,181	-	-	-	-	-	-	73,490
1930 HIGH SPONSOR STUDENT ACT	568,971	91,431	-	-	-	-	-	-	660,402
8916 JITSUYGO HIGH SCH PROGRAM	1,080	166	8,553	-	-	800	-	400	10,999
<b>SRE TOTAL</b>	<b>998,014</b>	<b>160,198</b>	<b>8,553</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>400</b>	<b>\$ 1,167,965</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 PROPOSED BUDGET
<b>PROGRAM</b>									
<b>SRE 16 LITERACY &amp; LANGUAGE SUPPORT SERVICES</b>									
0010 GEN ELEMENTARY EDUC	2,709,507	664,481	-	-	-	6,836	-	-	\$ 3,380,824
0020 GEN MIDDLE EDUCATION	621,676	153,008	-	-	-	6,815	-	-	781,499
0030 GEN HIGH SCHOOL EDUCATION	684,127	164,781	-	-	-	7,078	-	-	855,986
0090 OTHER GEN EDUCATION	4,154	1,230	176,829	-	-	3,763	-	865	186,841
2200 INSTRUCTIONAL STAFF SPRT	310,231	76,559	-	2,681	7,918	971	-	765	399,125
2212 CURRICULUM DEVELOPMENT	3,087	479	1,411	-	742	-	-	-	5,719
2214 EVALUATION INSTRUCT SVCS	18,410	5,550	4,000	-	-	3,614	-	-	31,574
<b>SRE TOTAL</b>	<b>4,351,192</b>	<b>1,066,088</b>	<b>182,240</b>	<b>2,681</b>	<b>8,660</b>	<b>29,077</b>	-	<b>1,630</b>	<b>\$ 5,641,568</b>
<b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>									
0070 TALENTED AND GIFTED	691,675	188,427	3,060	-	138,394	20,702	-	-	\$ 1,042,258
1090 OTHER INDUST ARTS/TECH	130,945	25,585	20,000	-	-	-	-	-	176,530
1900 STUDENT ACTIVITIES	11,416	1,773	-	-	1,250	4,350	-	1,100	19,889
1909 FAIRS AND COMPETITIONS	7,080	1,639	-	-	-	-	-	-	8,719
2237 ADMIN TAG PROGRAMS	159,953	38,853	9,000	-	4,882	93,033	-	1,500	307,221
<b>SRE TOTAL</b>	<b>1,001,069</b>	<b>256,277</b>	<b>32,060</b>	-	<b>144,526</b>	<b>118,085</b>	-	<b>2,600</b>	<b>\$ 1,554,617</b>
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2100 SUPPORT SERVICES-STUDENTS	181,092	36,178	172,844	-	-	14,871	-	-	\$ 404,985
2112 ATTENDANCE SERVICES	53,063	13,619	-	-	-	-	-	-	66,682
2113 SOCIAL WORK SERVICES	288,109	94,263	-	-	-	-	-	-	382,372
2114 STUDENT ACCOUNTING	282,486	73,451	13,508	1,690	1,500	2,470	-	750	375,855
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,596,535	612,984	159	35	2,950	25,462	-	1,193	3,239,318
2123 APPRAISAL SERVICES	70,519	17,404	-	-	-	-	-	-	87,923
2126 PLACEMENT SERVICES	-	-	-	-	-	294	-	-	294
2134 NURSING SERVICES	534,363	139,459	1,300	4,000	6,400	7,765	600	2,710	696,597
2139 OTHR HLTH SVCS-MEDICAID	547,017	191,544	46,310	-	-	-	-	-	784,871
<b>SRE TOTAL</b>	<b>4,553,184</b>	<b>1,178,902</b>	<b>290,917</b>	<b>5,725</b>	<b>10,850</b>	<b>50,862</b>	<b>600</b>	<b>4,653</b>	<b>\$ 6,095,693</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPRT	163,533	116,132	34,128	-	12,354	70,280	-	12,904	\$ 409,331
2210 IMPROVEMENT INSTRUC SVCS	420,701	93,112	-	-	10,610	-	-	-	524,423
2211 ADMIN LEARNING SERVICES	86,946	18,723	-	6,250	2,000	11,000	-	10,000	134,919
2212 CURRICULUM DEVELOPMENT	192,783	44,401	700	-	-	83,665	-	-	321,549
2213 STAFF DEVELOPMENT	171,570	177,711	41,279	-	13,327	80,369	-	6,273	490,529
2214 EVALUATION INSTRUCT SVCS	417,927	85,228	2,750	-	-	2,106	-	4,106	512,117
2219 LEARNING MATERIALS CENTER	23,456	6,332	-	-	-	-	-	-	29,788
2220 MEDIA SUPPORT SERVICES	513,176	157,169	1,500	-	4,246	10,867	7,000	1,746	695,704
2222 LIBRARY SUPPORT SVCS	3,183,997	746,437	-	-	-	59,109	-	-	3,989,543
2223 AUDIOVISUAL SERVICES	-	-	-	728	-	1,067	1,419	-	3,214
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
<b>SRE TOTAL</b>	<b>5,174,089</b>	<b>1,445,245</b>	<b>80,357</b>	<b>16,978</b>	<b>42,537</b>	<b>318,463</b>	<b>8,419</b>	<b>35,029</b>	<b>\$ 7,121,117</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	585,114	124,891	2,000	3,000	13,900	25,021	2,000	7,000	\$ 762,926
2311 ADMIN BOE BOARD OF EDUC	-	-	37,300	1,200	19,200	3,851	-	26,009	87,560
2312 BOE SECTRY BOARD OF EDUC	24,472	5,966	-	-	-	-	-	-	30,438
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	149,912	32,147	79,977	-	2,500	1,650	-	2,500	268,686
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	118,507	28,153	1,576	-	-	500	-	-	148,736
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	459,677	94,997	65	2,260	15,552	10,537	2,000	7,550	592,638
2323 GRANT PROCURMNT/LOBBYING	64,010	13,972	-	-	1,000	1,500	-	-	80,482
<b>SRE TOTAL</b>	<b>1,401,692</b>	<b>300,126</b>	<b>651,368</b>	<b>6,460</b>	<b>52,152</b>	<b>43,759</b>	<b>4,000</b>	<b>43,859</b>	<b>\$ 2,503,416</b>



## Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2010-11 PROPOSED BUDGET
PROGRAM									
<b>SRE 24 SCHOOL ADMINISTRATION SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVCS	267,209	26,662	32,195	-	1,160	13,000	10,375	2,000	\$ 352,601
2410 PRINCIPAL'S OFFICE	12,347,244	3,240,031	201	19,944	118,536	97,081	3,828	6,348	15,833,213
<b>SRE TOTAL</b>	<b>12,614,453</b>	<b>3,266,693</b>	<b>32,396</b>	<b>19,944</b>	<b>119,696</b>	<b>110,081</b>	<b>14,203</b>	<b>8,348</b>	<b>\$ 16,185,814</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2511 ADMIN BUSINESS SERVICES	129,368	25,461	-	-	-	-	-	-	\$ 154,829
2513 BUDGETING SERVICES	526,771	121,512	1,447	642	3,154	2,752	100	7,750	664,128
2516 FINANCIAL ACCOUNTING SVCS	625,123	158,124	152,361	-	24,672	22,824	900	2,197	986,201
2520 PURCHASING SERVICES	248,420	57,397	360	204	3,519	2,765	927	2,484	316,076
2530 WAREHOUSING/DISTRIBUTING	445,715	116,550	3,273	10,500	3,350	3,100	4,150	1,065	587,703
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	-	11,157
<b>SRE TOTAL</b>	<b>1,975,397</b>	<b>479,044</b>	<b>157,441</b>	<b>18,661</b>	<b>34,695</b>	<b>40,283</b>	<b>6,077</b>	<b>13,496</b>	<b>\$ 2,725,094</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	8,079,988	2,316,213	12,000	983,472	14,905	5,135,930	6,566	-	\$ 16,549,074
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	567,075	128,341	-	120	1,432	50	330	240	697,588
2620 ENVIRONMENTAL SERVICES	340,385	81,628	11,000	205,600	4,400	-	2,007	4,100	649,120
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	589,744	192,741	-	-	-	-	-	-	782,485
<b>SRE TOTAL</b>	<b>9,577,192</b>	<b>2,718,923</b>	<b>25,000</b>	<b>1,191,192</b>	<b>20,737</b>	<b>5,138,980</b>	<b>8,903</b>	<b>4,340</b>	<b>\$ 18,685,267</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2811 PLANNING SERVICES	82,586	18,201	2,539	450	1,650	8,228	3,000	3,250	\$ 119,904
2814 RESEARCH/EVALUATION SVCS	121,072	32,248	9,500	-	4,250	13,250	500	3,000	183,820
2820 COMMUNICATION SERVICES	249,043	60,188	30,000	1,000	6,761	3,021	3,800	9,800	363,613
2830 HUMAN RESOURCES	885,173	209,364	47,972	1,000	7,950	91,910	535	13,743	1,257,647
2832 RECRUITMENT/PLACEMENT SVC	22,673	6,211	-	-	2,780	-	-	-	31,664
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SVCS	1,500	233	9,000	-	350	300	50	1,150	12,583
2839 HORIZONTALS/RECLASS/BVEA	3,086	479	-	-	22,000	-	-	-	25,565
2840 INFORMATION SYSTEMS SVCS	1,702,487	393,610	66,175	250,286	4,393	477,991	68,550	6,715	2,970,207
2845 TELECOMMUNICATIONS	67,955	15,930	57,000	413,470	30,300	-	7,350	-	592,005
2850 RISK MANAGEMENT SERVICES	-	-	-	-	350,000	-	-	-	350,000
<b>SRE TOTAL</b>	<b>3,135,575</b>	<b>736,464</b>	<b>222,186</b>	<b>666,206</b>	<b>433,338</b>	<b>594,700</b>	<b>83,785</b>	<b>37,658</b>	<b>\$ 5,909,912</b>
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3230 PRINT SHOP DISTRICT	198,855	55,357	-	28,400	30	118,940	10,098	(302,430)	\$ 109,250
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	388	-	-	-	327	-	-	3,215
<b>SRE TOTAL</b>	<b>201,355</b>	<b>55,745</b>	<b>-</b>	<b>28,400</b>	<b>30</b>	<b>119,267</b>	<b>10,098</b>	<b>(302,430)</b>	<b>\$ 112,465</b>
<b>SRE 51 DEBT SERVICES</b>									
5113 2003 COPS	-	-	-	-	-	-	-	698,133	\$ 698,133
<b>SRE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>698,133</b>	<b>\$ 698,133</b>
<b>GRAND TOTAL</b>	<b>148,740,185</b>	<b>37,720,113</b>	<b>2,320,490</b>	<b>2,495,952</b>	<b>1,974,788</b>	<b>9,385,611</b>	<b>274,645</b>	<b>709,965</b>	<b>\$ 203,621,749</b>



## Project/Program Budgets by Object

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE</b>									
0010 GEN ELEMENTARY ED	31,494,477	7,907,207	7,544	237,718	12,659	607,744	11,495	38,702	\$ 40,317,546
0020 GEN MIDDLE EDUCATION	16,150,141	4,007,346	267	108,843	18,280	211,448	7,601	16,513	20,520,439
0030 GEN HIGH SCHOOL EDUCATION	21,230,397	5,238,131	1,630	156,888	47,477	220,468	41,477	34,121	26,970,589
0040 GEN PRESCHOOL EDUCATION	37,118	10,303	-	-	-	4,060	-	-	51,481
0060 INTEGRATED EDUCATION	686,803	174,079	-	8,038	459	10,410	-	459	880,248
0080 LIBRARY INSTRUCTION	52,042	18,293	-	1,439	-	126,495	371	3,524	202,164
0090 OTHER GEN EDUCATION	(348,135)	(26,241)	129,150	-	96,268	517,269	41,948	-	410,259
0093 HOMEBOUND/HOSPITAL	20,720	3,215	-	-	-	-	-	-	23,935
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,281,250	313,245	-	-	-	30,762	-	936	1,626,193
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 OTHER ART PROGRAMS	-	-	-	-	-	66	-	-	66
0300 BUSINESS EDUCATION	-	-	-	-	-	5,234	-	171	5,405
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	256	-	-	256
0500 LANG ARTS ENGLISH	-	-	60	-	-	27,079	-	406	27,545
0510 LANGUAGE SKILLS	-	-	-	-	-	9,035	-	583	9,618
0511 READING	-	-	-	-	-	1,638	-	181	1,819
0543 JOURNALISM	-	-	-	-	-	753	-	147	900
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	703	-	-	703
0600 FOREIGN LANGUAGES	-	-	25	-	-	22,375	240	141	22,781
0810 HEALTH EDUCATION	-	-	-	-	-	4,374	-	129	4,503
0830 PHYSICAL EDUCATION	2,154,308	525,612	-	-	-	18,559	525	433	2,699,437
0833 CAP RES 96/97	-	-	-	-	-	126	-	129	255
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	9,342	-	-	9,342
0926 FOOD AND NUTRITION	-	-	-	-	-	469	-	-	469
0932 CLOTHING & TEXTILES	-	-	-	-	-	88	-	-	88
1000 INDUST ARTS/TECHNOLOGY	-	-	-	39	-	8,862	-	25	8,926
1100 MATHEMATICS	-	-	-	-	-	380,358	-	827	381,185
1210 MUSIC GENERAL	2,130,351	521,678	1,000	88	-	13,079	412	2,150	2,668,758
1240 MUSIC VOCAL	-	-	-	-	-	7,143	-	283	7,426
1250 MUSIC INSTRUMENTAL	1,542,745	382,953	25	276	-	10,385	377	950	1,937,711
1251 CONCERT BAND	-	-	-	-	-	684	-	-	684
1255 ORCHESTRA FULL	-	-	-	-	-	1,054	-	-	1,054
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	588	-	-	588
1310 GEN SCIENCE	-	-	-	-	-	47,841	1,581	2,866	52,288
1500 SOCIAL SCIENCES	-	-	-	-	-	215,888	51	827	216,766
1520 AMERICAN STUDIES	-	-	-	-	-	2,364	-	-	2,364
1600 COMPUTER TECHNOLOGY	-	-	-	392	-	7,649	12,221	-	20,262
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
1800 COCOURRICULAR ACTIVITIES	1,267	203	-	-	-	-	-	-	1,470
1808 INTRAMURALS - GENERAL	244,399	39,096	-	-	-	-	-	-	283,495
1900 STUDENT ACTIVITIES	20,179	3,243	-	-	-	-	-	-	23,422
1910 ELEM SPONSOR STUDENT ACT	98,809	15,878	-	-	-	-	-	-	114,687
1920 MIDDLE SPONSOR STUDENT A	63,309	10,181	-	-	-	-	-	-	73,490
1930 HIGH SPONSOR STUDENT ACT	568,971	91,431	-	-	-	-	-	-	660,402
2100 SUPPORT SERVICES-STUDENT	37,774	5,862	-	-	-	-	-	-	43,636
2113 SOCIAL WORK SERVICES	67,942	22,329	-	-	-	-	-	-	90,271
2114 STUDENT ACCOUNTING	245,888	62,388	13,508	1,690	-	1,970	-	-	325,444
2122 COUNSELING SERVICES	2,596,535	612,984	159	35	2,950	25,462	-	1,193	3,239,318
2123 COUNSELING SERVICES	70,519	17,404	-	-	-	-	-	-	87,923
2126 PLACEMENT SERVICES	-	-	-	-	-	294	-	-	294
2134 NURSING SERVICES	534,363	139,459	1,300	4,000	6,400	7,765	600	2,710	696,597
2139 OTHER HLTH SVCS-MEDICAID	547,017	191,544	46,310	-	-	-	-	-	784,871



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>									
2200 INSTRUCTIONAL STAFF SPRT	27,934	9,719	-	-	5,000	22,237	-	-	\$ 64,890
2210 IMPROVEMENT INSTRUCT SVCS	420,701	93,112	-	-	2,610	-	-	-	516,423
2211 ADMIN LEARNING SERVICES	82,766	18,105	-	6,250	2,000	11,000	-	10,000	130,121
2212 CURRICULUM DEVELOPMENT	184,423	43,103	-	-	-	83,665	-	-	311,191
2213 STAFF DEVELOPMENT	171,570	177,711	22,279	-	10,827	36,323	-	6,273	424,983
2214 EVALUATION INSTRUCT SVCS	396,567	81,944	2,750	-	-	2,106	-	4,106	487,473
2219 LEARNING MATERIALS CENTER	23,456	6,332	-	-	-	-	-	-	29,788
2222 LIBRARY SUPPORT SVCS	3,139,306	734,117	178	-	-	109,358	752	584	3,984,295
2223 AUDIOVISUAL SERVICES	-	-	-	728	-	1,067	1,419	-	3,214
2311 ADMIN BOE BOARD OF ED	-	-	37,300	1,200	19,200	3,851	-	26,009	87,560
2312 BOE SECTRY BOARD OF ED	24,472	5,966	-	-	-	-	-	-	30,438
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	149,912	32,147	79,977	-	2,500	1,650	-	2,500	268,686
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	118,507	28,153	1,576	-	-	500	-	-	148,736
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	459,677	94,997	65	2,260	15,552	10,537	2,000	7,550	592,638
2323 GRANT PROCUREMENT/LOBBYING	64,010	13,972	-	-	1,000	1,500	-	-	80,482
2400 SCHOOL ADMIN SUPPORT SVC	256,751	24,444	-	-	-	-	-	-	281,195
2410 PRINCIPAL'S OFFICE	12,347,244	3,240,031	201	19,944	118,536	97,081	3,828	6,348	15,833,213
2511 ADMIN BUSINESS SERVICES	129,368	25,461	-	-	-	-	-	-	154,829
2513 BUDGETING SERVICES	526,771	121,512	1,447	642	3,154	2,752	100	7,750	664,128
2516 FINANCIAL ACCOUNTING SVC	625,123	158,124	152,361	-	24,672	22,824	900	2,197	986,201
2520 PURCHASING SERVICES	248,420	57,397	360	204	3,519	2,765	927	2,484	316,076
2530 WAREHOUSING/DISTRIBUTING	445,715	116,550	3,273	2,900	3,350	3,100	4,150	1,065	580,103
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	-	11,157
2600 MAINTENANCE & OPERATIONS	8,079,988	2,316,213	12,000	983,472	14,905	5,135,930	6,566	-	16,549,074
2601 ZONE 1 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	567,075	128,341	-	120	1,432	50	330	240	697,588
2620 ENVIRONMENTAL SERVICES	255,942	60,446	8,000	165,600	2,900	-	2,007	4,100	498,995
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	589,744	192,741	-	-	-	-	-	-	782,485
2811 PLANNING SERVICES	82,586	18,201	2,539	450	1,650	8,228	3,000	3,250	119,904
2814 RESEARCH/EVALUATION SVCS	121,072	32,248	9,500	-	4,250	13,250	500	3,000	183,820
2820 COMMUNICATION SERVICES	249,043	60,188	30,000	-	6,761	3,021	3,800	9,800	362,613
2830 HUMAN RESOURCES	839,513	196,894	47,972	1,000	7,950	91,910	535	13,743	1,199,517
2834 IN SVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SVCS	1,500	233	9,000	-	350	300	50	1,150	12,583
2839 HORIZONTALS/RECLASS/BVEA	3,086	479	-	-	22,000	-	-	-	25,565
2840 INFORMATION SYSTEMS SVCS	1,642,324	378,889	66,175	250,286	4,393	477,991	68,550	6,715	2,895,323
2845 TELECOMMUNICATIONS	67,955	15,930	57,000	359,830	30,300	-	7,350	-	538,365
2850 RISK MANAGEMENT SERVICES	-	-	-	-	350,000	-	-	-	350,000
3230 PRINT SHOP DISTRICT	198,855	55,357	-	28,400	30	118,940	10,098	(302,430)	109,250
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	388	-	-	-	327	-	-	3,215
5113 2003 COPS	-	-	-	-	-	-	-	698,133	698,133
8916 JITSUYGO HIGH SCH PROGRAM	1,080	166	8,553	-	-	800	-	400	10,999
<b>PROJECT TOTAL</b>	<b>114,075,005</b>	<b>28,827,522</b>	<b>1,285,934</b>	<b>2,352,047</b>	<b>846,238</b>	<b>8,840,047</b>	<b>235,761</b>	<b>626,397</b>	<b>\$ 157,088,951</b>
<b>0013 K-3 LITERACY</b>									
0010 GEN ELEMENTARY ED	279,341	68,096	-	-	-	-	-	-	\$ 347,437
<b>PROJECT TOTAL</b>	<b>279,341</b>	<b>68,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 347,437</b>
<b>0014 STRUGGLING READERS</b>									
0010 GEN ELEMENTARY ED	274,546	66,187	-	-	-	-	-	-	\$ 340,733
0060 INTEGRATED EDUCATION	10,431	2,533	-	-	-	-	-	-	12,964
<b>PROJECT TOTAL</b>	<b>284,977</b>	<b>68,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 353,697</b>





## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>0017 ELEMENTARY LITERACY</b>									
0010 GEN ELEMENTARY ED	1,839,398	449,617	-	-	-	-	-	-	\$ 2,289,015
2211 ADMIN LEARNING SERVICES	2,090	309	-	-	-	-	-	-	2,399
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	9,288	-	-	14,288
2214 EVALUATION INSTRUCT SVCS	12,350	1,902	-	-	-	-	-	-	14,252
0060 INTEGRATED EDUCATION	47,737	11,716	-	-	-	-	-	-	59,453
<b>PROJECT TOTAL</b>	<b>1,901,575</b>	<b>463,544</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>9,288</b>	<b>-</b>	<b>-</b>	<b>\$ 2,379,407</b>
<b>0021 CHOICE</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,231	-	-	\$ 1,231
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,231</b>	<b>-</b>	<b>-</b>	<b>\$ 1,231</b>
<b>0027 MIDDLE LEVEL LITERACY</b>									
0020 GEN MIDDLE EDUCATION	402,276	95,098	-	-	-	-	-	-	\$ 497,374
<b>PROJECT TOTAL</b>	<b>402,276</b>	<b>95,098</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 497,374</b>
<b>0031 DROPOUT PREVENTION</b>									
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	530,035	130,002	292,429	-	-	-	-	-	952,466
2112 ATTENDANCE SERVICES	53,063	13,619	-	-	-	-	-	-	66,682
2113 SOCIAL WORK SERVICES	108,633	35,703	-	-	-	-	-	-	144,336
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
<b>PROJECT TOTAL</b>	<b>691,731</b>	<b>179,324</b>	<b>367,225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,238,280</b>
<b>0034 CONNECTIONS</b>									
0030 GEN HIGH SCHOOL ED	179,898	44,063	-	-	-	537	-	-	\$ 224,498
<b>PROJECT TOTAL</b>	<b>179,898</b>	<b>44,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>537</b>	<b>-</b>	<b>-</b>	<b>\$ 224,498</b>
<b>0035 MULTI-CULTURAL</b>									
0030 GEN HIGH SCHOOL ED	102,981	24,576	-	-	-	63	-	-	\$ 127,620
<b>PROJECT TOTAL</b>	<b>102,981</b>	<b>24,576</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63</b>	<b>-</b>	<b>-</b>	<b>\$ 127,620</b>
<b>0036 SECONDARY LEVEL LITERACY</b>									
0030 GEN HIGH SCHOOL ED	425,889	104,473	-	-	-	-	-	-	\$ 530,362
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	8,000	-	-	-	8,000
2211 ADMIN LEARNING SERVICES	2,090	309	-	-	-	-	-	-	2,399
2213 STAFF DEVELOPMENT	-	-	8,000	-	2,500	2,254	-	-	12,754
2214 EVALUATION INSTRUCT SVCS	9,010	1,382	-	-	-	-	-	-	10,392
<b>PROJECT TOTAL</b>	<b>436,989</b>	<b>106,164</b>	<b>8,000</b>	<b>-</b>	<b>10,500</b>	<b>2,254</b>	<b>-</b>	<b>-</b>	<b>\$ 563,907</b>
<b>0037 EXPELLED STUDENT SERVICES</b>									
0030 GEN HIGH SCHOOL ED	-	900	8,000	-	1,300	1,200	-	-	\$ 11,400
<b>PROJECT TOTAL</b>	<b>-</b>	<b>900</b>	<b>8,000</b>	<b>-</b>	<b>1,300</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>\$ 11,400</b>
<b>0038 HIGH SCHOOL OPTIONS</b>									
0030 GEN HIGH SCHOOL EDUCATION	5,000	798	-	-	4,897	10,000	-	-	\$ 20,695
<b>PROJECT TOTAL</b>	<b>5,000</b>	<b>798</b>	<b>-</b>	<b>-</b>	<b>4,897</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>\$ 20,695</b>
<b>0039 ADVANCED PLACEMENT</b>									
0020 GEN MIDDLE EDUCATION	37,646	9,069	-	-	-	2,375	-	-	\$ 49,090
0030 GEN HIGH SCHOOL EDUCATION	36,024	8,819	-	-	-	-	-	-	44,843
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
<b>PROJECT TOTAL</b>	<b>73,670</b>	<b>17,888</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>2,375</b>	<b>-</b>	<b>-</b>	<b>\$ 98,933</b>
<b>0040 AVID</b>									
0020 GEN MIDDLE EDUCATION	1,750	205	-	-	38,593	95	-	-	\$ 40,643
2213 STAFF DEVELOPMENT	-	-	1,000	-	-	-	-	-	1,000
<b>PROJECT TOTAL</b>	<b>1,750</b>	<b>205</b>	<b>1,000</b>	<b>-</b>	<b>38,593</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>\$ 41,643</b>
<b>0044 NEWCOMERS</b>									
0030 GEN HIGH SCHOOL ED	210,979	51,029	-	-	-	-	-	-	\$ 262,008
<b>PROJECT TOTAL</b>	<b>210,979</b>	<b>51,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 262,008</b>
<b>0066 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,300	-	235	\$ 1,535
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	-	431
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,731</b>	<b>-</b>	<b>235</b>	<b>\$ 1,966</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>0067 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,231	-	-	\$ 1,231
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	-	432
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>1,663</b>	-	-	<b>\$ 1,663</b>
<b>0068 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	1,231	-	-	\$ 1,231
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	451	-	-	752
<b>PROJECT TOTAL</b>	-	-	<b>301</b>	-	-	<b>1,682</b>	-	-	<b>\$ 1,983</b>
<b>0069 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	130	-	-	\$ 130
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>130</b>	-	-	<b>\$ 130</b>
<b>0071 TALENTED &amp; GIFTED (SRA)</b>									
0070 TALENTED AND GIFTED	4,449	-	3,060	-	-	10,100	-	-	\$ 17,609
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
<b>PROJECT TOTAL</b>	<b>4,449</b>	-	<b>3,060</b>	-	-	<b>11,355</b>	-	-	<b>\$ 18,864</b>
<b>0072 TALENTED AND GIFTED</b>									
0070 TALENTED AND GIFTED	271,705	103,472	-	-	-	602	-	-	\$ 375,779
1090 OTHER INDUST ARTS/TECH	130,945	25,585	20,000	-	-	-	-	-	176,530
1900 STUDENT ACTIVITIES	3,021	469	-	-	1,000	-	-	-	4,490
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
<b>PROJECT TOTAL</b>	<b>405,671</b>	<b>129,526</b>	<b>20,000</b>	-	<b>1,882</b>	<b>6,796</b>	-	<b>1,500</b>	<b>\$ 565,375</b>
<b>0073 TAG - DISTRICT PROGRAMS</b>									
0070 TALENTED AND GIFTED	146,856	36,247	-	-	138,394	10,000	-	-	\$ 331,497
1900 STUDENT ACTIVITIES	8,395	1,304	-	-	250	4,350	-	1,100	15,399
2237 ADMIN TAG PROGRAMS	89,956	23,394	-	-	4,000	30,299	-	-	147,649
<b>PROJECT TOTAL</b>	<b>245,207</b>	<b>60,945</b>	-	-	<b>142,644</b>	<b>44,649</b>	-	<b>1,100</b>	<b>\$ 494,545</b>
<b>0094 STUDENT ACHIEVEMENT</b>									
0010 GEN ELEMENTARY ED	217,033	52,990	-	-	-	-	-	-	\$ 270,023
0020 GEN MIDDLE EDUCATION	82,149	18,931	-	-	-	-	-	-	101,080
0030 GEN HIGH SCHOOL EDUCATION	67,631	16,196	-	-	-	-	-	-	83,827
<b>PROJECT TOTAL</b>	<b>366,813</b>	<b>88,117</b>	-	-	-	-	-	-	<b>\$ 454,930</b>
<b>0095 PARTNERS IN EDUCATION</b>									
2200 INSTRUCTIONAL STAFF SPRT	(64,815)	68,813	-	-	500	1,000	-	-	\$ 5,498
<b>PROJECT TOTAL</b>	<b>(64,815)</b>	<b>68,813</b>	-	-	<b>500</b>	<b>1,000</b>	-	-	<b>\$ 5,498</b>
<b>0137 FAMILY ADVOCATE PROGRAM</b>									
2113 SOCIAL WORK SERVICES	111,534	36,231	-	-	-	-	-	-	\$ 147,765
<b>PROJECT TOTAL</b>	<b>111,534</b>	<b>36,231</b>	-	-	-	-	-	-	<b>\$ 147,765</b>
<b>0622 FRENCH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	191	-	-	\$ 191
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>191</b>	-	-	<b>\$ 191</b>
<b>0623 SPANISH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	475	-	-	\$ 475
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>475</b>	-	-	<b>\$ 475</b>
<b>0660 ENGLISH AS 2ND LANGUAGE</b>									
0010 GEN ELEMENTARY ED	2,709,507	664,481	-	-	-	6,968	-	-	\$ 3,380,956
0020 GEN MIDDLE EDUCATION	543,517	133,716	-	-	-	9,305	-	470	687,008
0030 GEN HIGH SCHOOL EDUCATION	490,968	118,133	80	-	-	9,380	-	-	618,561
0090 OTHER GEN EDUCATION	4,154	1,230	176,829	-	-	3,763	-	865	186,841
2214 EVALUATION INSTRUCT SVCS	17,410	5,395	-	-	-	-	-	-	22,805.00
<b>PROJECT TOTAL</b>	<b>3,765,556</b>	<b>922,955</b>	<b>176,909</b>	-	-	<b>29,416</b>	-	<b>1,335</b>	<b>\$ 4,896,171</b>
<b>2001 IB PROGRAM</b>									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	172,435	36,340	-	-	6,000	6,000	-	20,000	240,775
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	-	700
<b>PROJECT TOTAL</b>	<b>172,435</b>	<b>36,340</b>	<b>3,700</b>	-	<b>29,500</b>	<b>7,000</b>	-	<b>33,600</b>	<b>\$ 282,575</b>
<b>2118 FAMILY RESOURCE SCHOOLS</b>									
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	-	\$ 160,000
<b>PROJECT TOTAL</b>	-	-	<b>160,000</b>	-	-	-	-	-	<b>\$ 160,000</b>
<b>2161 TRANSLATION SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	89,100	19,212	344	-	-	14,871	-	-	\$ 123,527
<b>PROJECT TOTAL</b>	<b>89,100</b>	<b>19,212</b>	<b>344</b>	-	-	<b>14,871</b>	-	-	<b>\$ 123,527</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>2191 ADA/504 SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	54,218	11,104	12,500	-	-	-	-	-	\$ 77,822
<b>PROJECT TOTAL</b>	<b>54,218</b>	<b>11,104</b>	<b>12,500</b>	-	-	-	-	-	<b>\$ 77,822</b>
<b>2204 RECRUITMENT</b>									
2832 RECRUITMENT/PLACEMENT	22,673	6,211	-	-	2,780	-	-	-	\$ 31,664
<b>PROJECT TOTAL</b>	<b>22,673</b>	<b>6,211</b>	-	-	<b>2,780</b>	-	-	-	<b>\$ 31,664</b>
<b>2205 INDUCTION</b>									
2200 INSTRUCTIONAL STAFF SPRT	123,977	24,623	-	-	3,112	2,402	-	1,000	\$ 155,114
<b>PROJECT TOTAL</b>	<b>123,977</b>	<b>24,623</b>	-	-	<b>3,112</b>	<b>2,402</b>	-	<b>1,000</b>	<b>\$ 155,114</b>
<b>2206 TECHNOLOGY TRAINING</b>									
2213 STAFF DEVELOPMENT	-	-	-	-	-	32,504	-	-	\$ 32,504
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>32,504</b>	-	-	<b>\$ 32,504</b>
<b>2207 TECHNOLOGY SPECIALISTS</b>									
2220 MEDIA SUPPORT SERVICES	415,636	136,647	-	-	4,000	5,076	4,000	-	\$ 565,359
2840 INFORMATION SYSTEMS SVCS	52,663	13,556	-	-	-	-	-	-	\$ 66,219
<b>PROJECT TOTAL</b>	<b>468,299</b>	<b>150,203</b>	-	-	<b>4,000</b>	<b>5,076</b>	<b>4,000</b>	-	<b>\$ 631,578</b>
<b>2208 REPLACE COMPUTERS</b>									
2220 MEDIA SUPPORT SERVICES	94,040	19,979	-	-	-	-	-	-	\$ 114,019
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	\$ 10,000
2840 INFORMATION SYSTEMS SVCS	7,500	1,165	-	-	-	-	-	-	\$ 8,665
2845 TELECOMMUNICATIONS	-	-	-	53,640	-	-	-	-	\$ 53,640
<b>PROJECT TOTAL</b>	<b>101,540</b>	<b>21,144</b>	-	<b>63,640</b>	-	-	-	-	<b>\$ 186,324</b>
<b>2215 CULTURAL DIVERSITY</b>									
2200 INSTRUCTIONAL STAFF SPRT	55,904	7,637	34,128	-	3,742	43,141	-	6,000	\$ 150,552
<b>PROJECT TOTAL</b>	<b>55,904</b>	<b>7,637</b>	<b>34,128</b>	-	<b>3,742</b>	<b>43,141</b>	-	<b>6,000</b>	<b>\$ 150,552</b>
<b>2216 FIRST AID TRAINING</b>									
2200 INSTRUCTIONAL STAFF SPRT	20,533	5,340	-	-	-	1,500	-	5,904	\$ 33,277
<b>PROJECT TOTAL</b>	<b>20,533</b>	<b>5,340</b>	-	-	-	<b>1,500</b>	-	<b>5,904</b>	<b>\$ 33,277</b>
<b>2218 CURRICULUM DEVELOPMENT COUNCIL</b>									
2212 CURRICULUM DEVELOPMENT	8,360	1,298	-	-	-	-	-	-	\$ 9,658
<b>PROJECT TOTAL</b>	<b>8,360</b>	<b>1,298</b>	-	-	-	-	-	-	<b>\$ 9,658</b>
<b>2225 INSTRUCTIONAL TECHNOLOGY</b>									
2220 MEDIA SUPPORT SERVICES	3,500	543	1,500	-	246	5,791	3,000	1,746	\$ 16,326
<b>PROJECT TOTAL</b>	<b>3,500</b>	<b>543</b>	<b>1,500</b>	-	<b>246</b>	<b>5,791</b>	<b>3,000</b>	<b>1,746</b>	<b>\$ 16,326</b>
<b>2228 CATALOGING SUPPORT SVCS</b>									
2222 LIBRARY SUPPORT SVCS	44,691	12,320	-	-	-	5,085	-	-	\$ 62,096
<b>PROJECT TOTAL</b>	<b>44,691</b>	<b>12,320</b>	-	-	-	<b>5,085</b>	-	-	<b>\$ 62,096</b>
<b>2236 SUPERVISION-LIT/LANG</b>									
2200 INSTRUCTIONAL STAFF SPRT	310,231	76,559	-	2,681	7,918	971	-	765	\$ 399,125
2212 CURRICULUM DEVELOPMENT	3,087	479	1,411	-	742	-	-	-	\$ 5,719
2214 EVALUATION INSTRUCT SVCS	1,000	155	4,000	-	-	3,614	-	-	\$ 8,769
<b>PROJECT TOTAL</b>	<b>314,318</b>	<b>77,193</b>	<b>5,411</b>	<b>2,681</b>	<b>8,660</b>	<b>4,585</b>	-	<b>765</b>	<b>\$ 413,613</b>
<b>2391 ELEM EDUCATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	317,578	65,872	-	2,500	2,493	3,151	1,000	4,500	\$ 397,094
<b>PROJECT TOTAL</b>	<b>317,578</b>	<b>65,872</b>	-	<b>2,500</b>	<b>2,493</b>	<b>3,151</b>	<b>1,000</b>	<b>4,500</b>	<b>\$ 397,094</b>
<b>2393 SECONDARY ED SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	267,536	59,019	2,000	500	11,407	6,870	1,000	2,500	\$ 350,832
<b>PROJECT TOTAL</b>	<b>267,536</b>	<b>59,019</b>	<b>2,000</b>	<b>500</b>	<b>11,407</b>	<b>6,870</b>	<b>1,000</b>	<b>2,500</b>	<b>\$ 350,832</b>
<b>2395 BVSD FOUNDATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	15,000	-	-	\$ 15,000
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>15,000</b>	-	-	<b>\$ 15,000</b>
<b>2491 SCHOOL LEVEL SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVC	10,458	2,218	32,195	-	1,160	13,000	10,375	2,000	\$ 71,406
<b>PROJECT TOTAL</b>	<b>10,458</b>	<b>2,218</b>	<b>32,195</b>	-	<b>1,160</b>	<b>13,000</b>	<b>10,375</b>	<b>2,000</b>	<b>\$ 71,406</b>
<b>2492 OPEN ENROLLMENT</b>									
2114 STUDENT ACCOUNTING	36,598	11,063	-	-	1,500	500	-	750	\$ 50,411
<b>PROJECT TOTAL</b>	<b>36,598</b>	<b>11,063</b>	-	-	<b>1,500</b>	<b>500</b>	-	<b>750</b>	<b>\$ 50,411</b>
<b>2550 MAILROOM</b>									
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	-	\$ 7,600
<b>PROJECT TOTAL</b>	-	-	-	<b>7,600</b>	-	-	-	-	<b>\$ 7,600</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>2621 HAZARDOUS ENVIRONMENT SERVICES</b>									
2620 ENVIRONMENTAL SERVICES	84,443	21,182	3,000	40,000	1,500	-	-	-	\$ 150,125
<b>PROJECT TOTAL</b>	<b>84,443</b>	<b>21,182</b>	<b>3,000</b>	<b>40,000</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 150,125</b>
<b>2828 CABLE TV</b>									
2820 COMMUNICATION SERVICES	-	-	-	1,000	-	-	-	-	\$ 1,000
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,000</b>
<b>2834 SUBSTITUTE OFFICE</b>									
2830 HUMAN RESOURCES	45,660	12,470	-	-	-	-	-	-	\$ 58,130
<b>PROJECT TOTAL</b>	<b>45,660</b>	<b>12,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 58,130</b>
<b>3120 STATE VOCATIONAL ED</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,260,056	315,206	-	6,740	-	-	-	-	\$ 1,582,002
0033 TEEN PARENTING PROGRAM	253,904	84,492	11,836	-	1,200	7,123	-	500	359,055
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,091	-	-	2,091
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,224	-	-	8,224
0929 OTHER HOME EC	-	-	-	-	-	834	-	-	834
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	58,766	14,505	-	-	-	5,000	-	322	78,593
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	8,500
2122 COUNSELING SERVICES	66,536	15,710	-	-	-	125	-	194	82,565
2134 NURSING SERVICES	42,787	10,948	-	-	-	-	-	-	53,735
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	139,375	33,474	-	-	400	8,520	-	852	182,621
2410 PRINCIPAL'S OFFICE	122,521	34,831	-	8,205	-	10,000	-	526	176,083
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
<b>PROJECT TOTAL</b>	<b>1,943,945</b>	<b>509,166</b>	<b>13,836</b>	<b>14,945</b>	<b>3,213</b>	<b>124,236</b>	<b>-</b>	<b>6,166</b>	<b>\$ 2,615,507</b>
<b>3130 STATE ECEA SPECIAL ED</b>									
0092 ESY EXTENDED SCHOOL YEAR	120,652	18,727	4,325	-	800	4,045	-	-	\$ 148,549
0093 HOMEBOUND/HOSPITAL	23,879	3,706	-	-	-	-	-	-	27,585
1700 SPECIAL EDUCATION	12,985,338	3,454,091	11,808	11,039	602,926	64,400	19,509	13,792	17,162,903
1710 PHYS DISABILITY	913,784	227,954	-	-	-	-	-	-	1,141,738
1720 VISUAL DISABILITY	100,431	24,199	-	-	-	-	-	-	124,630
1730 HEARING DISABILITY	480,875	139,743	-	-	-	332	-	-	620,950
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABILITY	1,868,987	453,229	-	-	-	-	-	-	2,322,216
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,476,762	389,826	116,164	-	246,809	-	-	-	2,229,561
2113 SOCIAL WORK SERVICES	1,155,810	262,464	-	-	-	-	-	-	1,418,274
2140 PSYCHOLOGICAL SERVICES	1,297,038	298,322	-	-	-	-	-	-	1,595,360
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL ED	304,534	73,374	-	-	1,811	2,595	-	675	382,989
<b>PROJECT TOTAL</b>	<b>20,728,090</b>	<b>5,345,635</b>	<b>162,447</b>	<b>11,039</b>	<b>854,921</b>	<b>78,181</b>	<b>19,509</b>	<b>14,467</b>	<b>\$ 27,214,289</b>
<b>3150 STATE TALENTED &amp; GIFTED</b>									
0070 TALENTED AND GIFTED	268,665	48,708	-	-	-	-	-	-	\$ 317,373
1909 FAIRS AND COMPETITIONS	7,080	1,639	-	-	-	-	-	-	8,719
2237 ADMIN TAG PROGRAMS	69,997	15,459	9,000	-	-	56,540	-	-	150,996
<b>PROJECT TOTAL</b>	<b>345,742</b>	<b>65,806</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>56,540</b>	<b>-</b>	<b>-</b>	<b>\$ 477,088</b>
<b>GRAND TOTAL</b>	<b>148,740,185</b>	<b>37,720,113</b>	<b>2,320,490</b>	<b>2,495,952</b>	<b>1,974,788</b>	<b>9,385,611</b>	<b>274,645</b>	<b>709,965</b>	<b>\$ 203,621,749</b>



## Authorized Positions

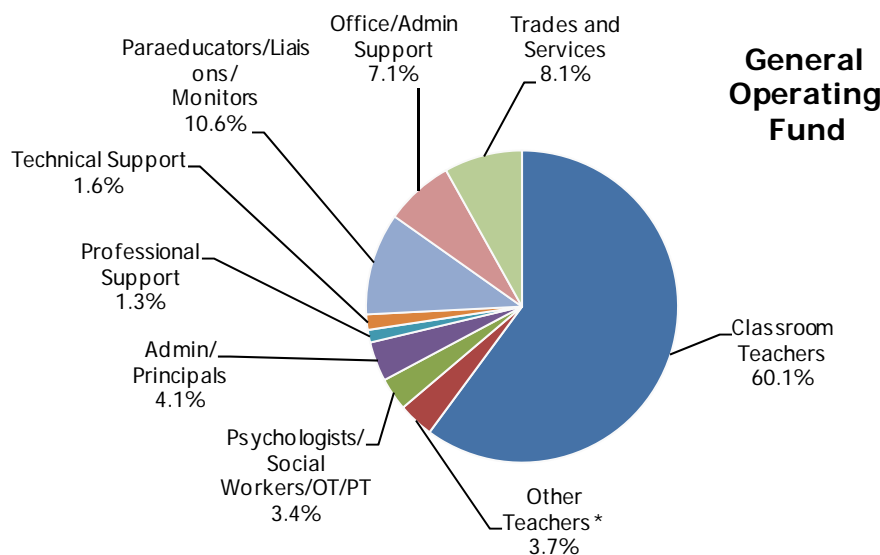
	2008-09	2009-10	2010-11
Classroom Teachers	1,601.710	1,574.817	1,599.544
Other Teachers*	107.193	104.963	99.201
Psychologists/Social Workers/OT/PT	92.038	92.238	90.038
Admin/Principals	109.311	109.761	108.915
Professional Support	36.776	37.950	34.700
Technical Support	35.600	46.850	43.612
Paraeducators/Liaisons/Monitors	369.939	383.612	283.619
Office/Administrative Support	205.278	205.244	189.717
Trades and Services	218.585	229.375	217.125
<b>TOTAL FTE:</b>	<b>2,776.430</b>	<b>2,784.810</b>	<b>2,666.471</b>

Note:

- Authorized Positions do not include positions funded by the charter schools or other funds.
- Paraeducators/Liaisons/Monitors total FTE includes hourly employee FTE.
- \* Other Teachers (Temporary Assignments, Media Specialists & Counselors)

	2008-09 Audited	2009-10 Unaudited	2010-11 Projected
TOTAL STUDENT FTE	27,458.2	27,673.3	27,718.8
STUDENT FTE (Less Charters)	25,245.1	25,380.3	25,416.5
CHARTER STUDENT FTE	2,213.1	2,293.0	2,302.3

FTE is defined as Full Time Equivalent. This measurement equals the salary and benefits of one full-time employee and may be divided into increments to hire more than one person.





## Location Budget by Object

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>ELEMENTARY SCHOOLS</b>										
101 CURR DEPT - ELEM LEVEL	7.720	442,066	110,157	-	-	-	231,716	-	-	\$ 783,939
102 RESERVES - ELEM LEVEL	53.950	3,149,913	779,231	167,500	-	26,500	21,060	-	13,600	4,157,804
103 IT - ELEM LEVEL	5.800	173,830	58,202	-	-	-	19,414	-	-	251,446
119 BEAR CREEK ELEMENTARY	26.860	1,476,781	373,763	-	12,811	949	52,314	467	569	1,917,654
120 BIRCH ELEMENTARY	34.431	1,851,691	472,581	-	39,794	1,553	70,967	-	1,275	2,437,861
124 COLUMBINE ELEMENTARY	44.403	2,441,997	618,036	-	27,879	2,205	75,765	230	2,156	3,168,268
127 CREST VIEW ELEMENTARY	48.088	2,617,271	664,873	-	23,097	2,182	102,613	774	503	3,411,313
130 DOUGLASS ELEMENTARY	31.208	1,697,325	431,361	302	20,210	1,042	60,595	224	269	2,211,328
131 SANCHEZ ELEMENTARY	39.337	2,021,026	525,317	-	25,829	1,614	69,697	387	969	2,644,839
132 EISENHOWER ELEMENTARY	41.307	2,138,248	554,044	-	25,067	1,327	87,123	1,244	2,325	2,809,378
134 EMERALD ELEMENTARY	34.591	1,893,893	480,026	-	19,355	1,442	78,537	2,006	4,653	2,479,912
136 FLAT IRONS ELEMENTARY	22.194	1,193,237	304,620	-	19,915	1,000	39,771	-	928	1,559,471
138 FOOTHILL ELEMENTARY	43.790	2,283,689	590,056	-	19,055	1,596	97,070	1,199	1,236	2,993,901
141 GOLD HILL ELEMENTARY	3.212	180,372	45,293	-	2,972	84	9,926	-	33	238,680
144 HEATHERWOOD ELEMENTARY	31.171	1,576,281	412,369	1,373	20,697	1,247	90,529	745	3,561	2,106,802
147 JAMESTOWN ELEMENTARY	3.212	180,330	45,283	-	760	184	15,569	-	-	242,126
150 KOHL ELEMENTARY	38.021	1,987,759	512,145	2	18,177	1,851	80,742	1,228	1,054	2,602,958
153 LAFAYETTE ELEMENTARY	54.748	2,800,172	729,096	-	21,031	1,775	93,151	-	3,597	3,648,822
154 RYAN ELEMENTARY	36.391	1,898,258	490,429	-	18,707	1,665	49,685	-	462	2,459,206
156 FIRESIDE ELEMENTARY	32.778	1,771,324	450,442	3,692	46,124	1,692	91,812	318	995	2,366,399
157 LOUISVILLE ELEMENTARY	39.313	2,060,986	531,291	-	27,503	1,560	70,610	576	1,296	2,693,822
158 COAL CREEK ELEMENTARY	30.218	1,657,301	419,839	-	23,375	1,295	64,564	580	886	2,167,840
161 BCSIS	22.804	1,249,429	316,617	551	13,557	1,299	51,454	-	611	1,633,518
162 MAPLETON ELEMENTARY	0.000	-	-	-	5,706	-	15,417	-	-	21,123
164 CREEKSIDE ELEMENTARY	37.504	1,928,817	501,198	-	16,604	1,455	78,501	219	2,282	2,529,076
166 MESA ELEMENTARY	28.441	1,517,862	388,644	552	14,799	1,587	63,220	387	2,625	1,989,676
169 NEDERLAND ELEMENTARY	24.264	1,263,105	326,474	-	16,638	1,351	80,635	-	235	1,688,438
180 PIONEER ELEMENTARY	42.560	2,301,549	585,805	1,394	23,690	1,640	94,017	500	2,804	3,011,399
185 SUPERIOR ELEMENTARY	40.614	2,253,261	568,169	-	22,144	1,704	108,797	-	2,847	2,956,922
190 UNIVERSITY HILL ELEM	38.182	2,005,522	516,705	1,269	13,199	1,066	70,299	113	313	2,608,486
192 HIGH PEAKS ELEMENTARY	30.674	1,709,733	430,350	178	12,292	1,074	47,089	115	1,823	2,202,654
193 COMMUNITY MONTESSORI	22.360	1,213,899	308,683	-	4,390	1,338	50,358	-	843	1,579,511
196 WHITTIER ELEMENTARY	31.839	1,788,541	448,886	193	10,619	1,128	32,102	1,088	767	2,283,324
<b>LEVEL TOTAL</b>	<b>1,021.985</b>	<b>54,725,468</b>	<b>13,989,985</b>	<b>177,006</b>	<b>565,996</b>	<b>66,405</b>	<b>2,265,119</b>	<b>12,400</b>	<b>55,517</b>	<b>\$ 71,857,896</b>
<b>MIDDLE SCHOOLS</b>										
201 CURR DEPT - MIDDLE LEVEL	11.911	665,402	167,393	-	-	-	325,716	-	-	\$ 1,158,511
202 RESERVES - MIDDLE LEVEL	19.679	1,181,875	290,052	24,000	-	38,673	2,470	-	-	1,537,070
203 IT - MIDDLE LEVEL	3.250	95,316	32,291	-	-	-	1,333	-	-	128,940
225 BROOMFIELD HEIGHT'S MIDDLE	42.808	2,308,098	588,656	151	36,472	2,881	102,026	756	4,304	3,043,344
230 MANHATTAN MIDDLE	41.777	2,314,740	584,119	-	44,039	2,841	138,422	641	5,235	3,090,037
240 CASEY MIDDLE	38.096	2,119,556	533,945	-	20,237	2,974	45,326	1,011	5,565	2,728,614
250 CENTENNIAL MIDDLE	45.213	2,610,664	648,482	-	25,768	3,085	118,141	2,675	3,666	3,412,481
252 ANGEVINE MIDDLE	53.582	2,948,161	745,983	-	63,813	6,536	157,756	-	4,016	3,926,265
254 LOUISVILLE MIDDLE	43.590	2,481,779	619,642	-	48,593	3,799	134,580	1,516	2,124	3,292,033
260 PLATT MIDDLE	38.164	2,163,924	541,213	2,668	33,881	5,784	153,932	1,162	1,299	2,903,863
270 SOUTHERN HILLS MIDDLE	42.803	2,362,088	596,858	525	36,248	4,007	132,339	2,148	3,481	3,137,694
<b>LEVEL TOTAL</b>	<b>380.873</b>	<b>21,251,603</b>	<b>5,348,634</b>	<b>27,344</b>	<b>309,051</b>	<b>70,580</b>	<b>1,312,041</b>	<b>9,909</b>	<b>29,690</b>	<b>\$ 28,358,852</b>
<b>SENIOR HIGH SCHOOLS</b>										
301 CURR DEPT - SENIOR LEVEL	7.230	447,221	108,333	-	-	-	511,715	-	-	\$ 1,067,269
302 RESERVES - SENIOR LEVEL	37.612	2,457,835	584,733	299,552	-	249,809	33,500	-	20,400	3,645,829
303 IT-HIGH SCHOOL LEVEL	4.350	134,008	44,217	-	-	-	7,333	-	-	185,558
310 BOULDER HIGH	121.570	6,799,631	1,710,105	14,201	81,342	18,556	370,932	12,076	4,528	9,011,371
315 BROOMFIELD HIGH	101.112	5,506,950	1,398,906	-	53,090	7,328	287,071	22,426	7,390	7,283,161
320 CENTAURUS HIGH	86.282	4,757,145	1,202,565	-	67,793	11,771	287,999	-	11,567	6,338,840
330 FAIRVIEW HIGH	128.322	7,016,997	1,784,107	14,000	78,203	9,949	399,756	4,078	12,882	9,319,972
350 NEW VISTA HIGH	26.289	1,587,322	388,008	15,841	43,798	5,536	87,538	3,534	3,047	2,134,624
360 MONARCH HIGH	97.192	5,371,488	1,357,127	1,241	32,748	6,739	317,089	14,771	15,194	7,116,397
<b>LEVEL TOTAL</b>	<b>609.959</b>	<b>34,078,597</b>	<b>8,578,101</b>	<b>344,835</b>	<b>356,974</b>	<b>309,688</b>	<b>2,302,933</b>	<b>56,885</b>	<b>75,008</b>	<b>\$ 46,103,021</b>
<b>VOCATIONAL/TECHNICAL SCHOOLS</b>										
440 ARAPAHOE RIDGE HIGH	22.858	1,426,794	344,104	15,035	10,491	3,493	9,522	1,194	3,014	\$ 1,813,647
490 TECHNICAL ED CENTER	32.841	1,516,134	412,498	13,836	42,164	2,100	279,423	-	4,814	2,270,969
<b>LEVEL TOTAL</b>	<b>55.699</b>	<b>2,942,928</b>	<b>756,602</b>	<b>28,871</b>	<b>52,655</b>	<b>5,593</b>	<b>288,945</b>	<b>1,194</b>	<b>7,828</b>	<b>\$ 4,084,616</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>COMBINATION SCHOOLS</b>										
502 MONARCH K-8	55.897	3,151,632	789,943	-	60,243	3,082	155,819	146	5,410	\$ 4,166,275
503 NEDERLAND MIDDLE/SENIOR	38.986	2,146,214	543,218	-	17,982	4,450	143,116	483	891	2,856,354
504 NEDERLAND MIDDLE	0.000	-	-	-	-	-	6,931	-	-	6,931
505 ASPEN CREEK K-8	73.387	3,981,988	1,012,862	1,216	49,013	3,444	168,397	528	5,808	5,223,256
506 ELDORADO K-8	68.528	3,825,335	962,398	392	43,413	4,948	165,689	1,958	3,056	5,007,189
507 HALCYON	5.375	327,620	79,774	-	6,823	110	2,305	-	-	416,632
590 SUMMER SCHOOL	0.000	117,293	13,897	1,200	500	200	2,200	-	1,000	136,290
<b>LEVEL TOTAL</b>	<b>242.173</b>	<b>13,550,082</b>	<b>3,402,092</b>	<b>2,808</b>	<b>177,974</b>	<b>16,234</b>	<b>644,457</b>	<b>3,115</b>	<b>16,165</b>	<b>\$ 17,812,927</b>
<b>CHARTER SCHOOLS</b>										
925 SUMMIT CHARTER	0.000	-	-	-	6,200	-	52,778	-	-	\$ 58,978
952 HORIZONS K-8 CHARTER	0.000	-	-	-	8,688	-	23,089	-	-	31,777
<b>LEVEL TOTAL</b>	<b>0.000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,888</b>	<b>-</b>	<b>75,867</b>	<b>-</b>	<b>-</b>	<b>\$ 90,755</b>
<b>CENTRALIZED SERVICES</b>										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	3,800	596	-	-	-	-	-	-	\$ 4,396
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	15,000	-	-	15,000
2321 SUPERINTENDENT	2.600	284,715	59,677	65	1,260	12,452	7,937	2,000	4,750	372,856
<b>LOCATION TOTAL</b>	<b>2.600</b>	<b>288,515</b>	<b>60,273</b>	<b>65</b>	<b>1,260</b>	<b>12,452</b>	<b>22,937</b>	<b>2,000</b>	<b>4,750</b>	<b>\$ 392,252</b>
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	174,962	35,320	-	1,000	3,100	2,600	-	2,800	\$ 219,782
<b>LOCATION TOTAL</b>	<b>2.000</b>	<b>174,962</b>	<b>35,320</b>	<b>-</b>	<b>1,000</b>	<b>3,100</b>	<b>2,600</b>	<b>-</b>	<b>2,800</b>	<b>\$ 219,782</b>
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.500	54,218	11,104	12,500	-	-	-	-	-	\$ 77,822
2315 LEGAL SERVICES	1.650	149,912	32,147	79,977	-	2,500	1,650	-	2,500	268,686
<b>LOCATION TOTAL</b>	<b>2.150</b>	<b>204,130</b>	<b>43,251</b>	<b>92,477</b>	<b>-</b>	<b>2,500</b>	<b>1,650</b>	<b>-</b>	<b>2,500</b>	<b>\$ 346,508</b>
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	7,798	1,210	-	-	-	14,737	-	-	\$ 23,745
2210 IMPROVEMENT INSTRUCT SVCS	0.170	16,191	3,414	-	-	2,610	-	-	-	22,215
2211 ADMIN LEARNING SERVICES	1.000	68,136	15,942	-	6,250	2,000	11,000	-	10,000	113,328
2212 CURRICULUM DEVELOPMENT	0.000	8,360	1,298	-	-	-	1,500	-	-	11,158
2213 STAFF DEVELOPMENT	1.000	120,061	23,986	3,473	-	1,000	2,214	-	3,773	154,507
2219 LEARNING MATERIALS CENTER	0.500	23,456	6,332	-	-	-	-	-	-	29,788
<b>LOCATION TOTAL</b>	<b>2.670</b>	<b>244,002</b>	<b>52,182</b>	<b>3,473</b>	<b>6,250</b>	<b>5,610</b>	<b>29,451</b>	<b>-</b>	<b>13,773</b>	<b>\$ 354,741</b>
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	5.500	282,486	73,451	13,508	-	1,500	500	-	750	\$ 372,195
2214 EVALUATION INSTRUCT SVCS	3.800	313,640	69,106	2,750	-	-	-	-	-	385,496
2814 RESEARCH/EVALUATION SVCS	2.500	121,072	32,248	9,500	-	4,250	13,250	500	3,000	183,820
<b>LOCATION TOTAL</b>	<b>11.800</b>	<b>717,198</b>	<b>174,805</b>	<b>25,758</b>	<b>-</b>	<b>5,750</b>	<b>13,750</b>	<b>500</b>	<b>3,750</b>	<b>\$ 941,511</b>
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	1,552	-	-	-	-	-	-	\$ 11,552
0035 EARLY CHILDHOOD EDUCATION	0.000	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	0.000	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	0.000	-	-	-	-	-	8,000	-	500	8,500
2232 ADMIN VOC VOCATIONAL ED	2.200	139,375	33,474	-	-	400	8,520	-	852	182,621
2490 OTHER SCHL ADMIN SUPPORT	0.000	-	-	-	-	713	-	-	-	713
<b>LOCATION TOTAL</b>	<b>2.200</b>	<b>149,375</b>	<b>35,026</b>	<b>-</b>	<b>-</b>	<b>1,113</b>	<b>19,030</b>	<b>-</b>	<b>1,352</b>	<b>\$ 205,896</b>





## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	18,727	4,325	-	800	4,045	-	-	\$ 148,549
0093 HOMEBOUND/HOSPITAL	0.000	23,879	3,706	-	-	-	-	-	-	27,585
1700 SPECIAL EDUCATION	26.587	1,120,032	307,441	11,808	9,585	602,516	38,560	19,509	13,485	2,122,936
1710 PHYS DISABILITY	16.000	913,784	227,954	-	-	-	-	-	-	1,141,738
1720 VISUAL DISABILITY	1.600	100,431	24,199	-	-	-	-	-	-	124,630
1730 HEARING DISABILITY	12.095	480,875	139,743	-	-	-	-	-	-	620,618
1770 SPEECH/LANGUAGE DISABILITY	30.200	1,868,987	453,229	-	-	-	-	-	-	2,322,216
1791 PRESCH DISABILITY CHILD	0.000	-	(476)	116,164	-	246,809	-	-	-	362,497
2113 SOCIAL WORK SERVICES	15.988	1,155,810	262,464	-	-	-	-	-	-	1,418,274
2140 PSYCHOLOGICAL SERVICES	17.950	1,297,038	298,322	-	-	-	-	-	-	1,595,360
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	4.100	218,405	55,969	-	-	-	-	-	675	275,049
<b>LOCATION TOTAL</b>	<b>124.520</b>	<b>7,299,893</b>	<b>1,791,278</b>	<b>162,447</b>	<b>9,585</b>	<b>852,700</b>	<b>46,065</b>	<b>19,509</b>	<b>14,160</b>	<b>\$ 10,195,637</b>
613 STUDENT SUCCESS										
2200 INSTRUCTIONAL STAFF SPRT	0.250	28,710	5,802	-	-	-	-	-	-	\$ 34,512
2231 ADMIN SPED SPECIAL EDUC	0.750	86,129	17,405	-	-	1,811	2,595	-	-	107,940
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>114,839</b>	<b>23,207</b>	<b>-</b>	<b>-</b>	<b>1,811</b>	<b>2,595</b>	<b>-</b>	<b>-</b>	<b>\$ 142,452</b>
614 INSTITUTIONAL EQUITY										
1900 STUDENT ACTIVITIES	0.000	11,416	1,773	-	-	1,250	4,350	-	1,100	\$ 19,889
1909 COMPETITIONS AND FAIRS	0.100	7,080	1,639	-	-	-	-	-	-	8,719
2200 INSTRUCTIONAL STAFF SPRT	0.000	55,904	7,637	34,128	-	3,742	43,141	-	6,000	150,552
2237 ADMIN -TAG PROGRAMS	2.652	159,953	38,853	9,000	-	4,882	93,033	-	1,500	307,221
<b>LOCATION TOTAL</b>	<b>2.752</b>	<b>234,353</b>	<b>49,902</b>	<b>43,128</b>	<b>-</b>	<b>9,874</b>	<b>140,524</b>	<b>-</b>	<b>8,600</b>	<b>\$ 486,381</b>
616 LANGUAGE, CULTURE & EQUITY										
0010 GEN ELEMENTARY EDUC	0.000	12,341	1,915	-	-	-	6,836	-	-	\$ 21,092
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	6,815	-	-	6,815
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	7,078	-	-	7,078
0090 OTHER GEN EDUCATION	0.000	4,154	1,230	176,829	-	-	3,763	-	865	186,841
2200 INSTRUCTIONAL STAFF SPRT	5.027	281,521	70,757	-	2,681	7,918	971	-	765	364,613
2212 CURRICULUM DEVELOPMENT	0.000	3,087	479	1,411	-	742	-	-	-	5,719
2214 EVALUATION INSTRUCT SVCS	0.500	18,410	5,550	4,000	-	-	3,614	-	-	31,574
<b>LOCATION TOTAL</b>	<b>5.527</b>	<b>319,513</b>	<b>79,931</b>	<b>182,240</b>	<b>2,681</b>	<b>8,660</b>	<b>29,077</b>	<b>-</b>	<b>1,630</b>	<b>\$ 623,732</b>
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	14,112	2,423	-	-	-	-	-	-	16,535
2113 SOCIAL WORK SERVICES	1.000	33,505	10,583	-	-	-	-	-	-	44,088
2300 ADMIN GEN SUPPORT SVCS	3.500	347,976	73,282	-	1,500	6,600	3,881	1,000	4,500	438,739
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	7,229	1,109	8,195	-	-	8,000	6,375	1,000	31,908
<b>LOCATION TOTAL</b>	<b>4.500</b>	<b>402,822</b>	<b>87,397</b>	<b>8,195</b>	<b>1,500</b>	<b>6,600</b>	<b>21,881</b>	<b>7,375</b>	<b>5,500</b>	<b>\$ 541,270</b>
619 SECONDARY ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	30,130	-	-	-	-	-	\$ 30,130
0090 OTHER GEN EDUCATION	0.000	8,000	2,423	-	-	-	-	-	-	10,423
2122 COUNSELING SERVICES	0.000	(20,517)	(4,614)	-	-	-	-	-	-	(25,131)
2300 ADMIN GEN SUPPORT SVCS	2.750	237,138	51,609	2,000	1,500	7,300	6,140	1,000	2,500	309,187
2319 OTHER BOE SERVICES	0.000	-	-	-	-	-	700	-	800	1,500
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	1,109	24,000	-	1,160	5,000	4,000	1,000	39,498
<b>LOCATION TOTAL</b>	<b>2.750</b>	<b>227,850</b>	<b>50,527</b>	<b>56,130</b>	<b>1,500</b>	<b>8,460</b>	<b>11,840</b>	<b>5,000</b>	<b>4,300</b>	<b>\$ 365,607</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>CENTRALIZED SERVICES continued</b>										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	37,300	1,200	19,200	3,851	-	26,009	\$ 87,560
2312 BOE SECTRY BOARD OF EDUC	0.400	24,472	5,966	-	-	-	-	-	-	30,438
2314 ELECTION SERVICES	0.000	-	-	69,750	-	-	-	-	-	69,750
2317 AUDIT SERVICES	0.000	-	-	43,700	-	-	-	-	-	43,700
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	1,604	-	-	-	1,604
<b>LOCATION TOTAL</b>	<b>0.400</b>	<b>24,472</b>	<b>5,966</b>	<b>150,750</b>	<b>1,200</b>	<b>20,804</b>	<b>3,851</b>	<b>-</b>	<b>26,009</b>	<b>\$ 233,052</b>
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.500	45,770	9,796	-	-	-	-	-	-	\$ 55,566
2211 ADMIN LEARNING SERVICES	0.000	2,090	309	-	-	-	-	-	-	2,399
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,184	790	-	-	600	200	-	-	6,774
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
<b>LOCATION TOTAL</b>	<b>0.500</b>	<b>53,044</b>	<b>10,895</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>8,110</b>	<b>-</b>	<b>1,000</b>	<b>\$ 73,649</b>
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.500	45,770	9,796	-	-	-	-	-	-	\$ 55,566
2211 ADMIN LEARNING SERVICES	0.000	2,090	309	-	-	-	-	-	-	2,399
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,183	790	-	-	-	-	-	-	5,973
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
<b>LOCATION TOTAL</b>	<b>0.500</b>	<b>53,043</b>	<b>10,895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,910</b>	<b>-</b>	<b>1,000</b>	<b>\$ 72,848</b>
633 HEALTH/PHYSICAL EDUCATION										
2211 ADMIN LEARNING SERVICES	0.000	2,090	309	-	-	-	-	-	-	\$ 2,399
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
<b>LOCATION TOTAL</b>	<b>0.000</b>	<b>2,090</b>	<b>309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>\$ 3,399</b>
634 LITERACY										
2210 IMPROVEMENT INSTRUCT SVCS	4.000	326,386	72,190	-	-	8,000	-	-	-	\$ 406,576
2211 ADMIN LEARNING SERVICES	0.000	4,180	618	-	-	-	-	-	-	4,798
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	3,300	-	-	3,300
2213 STAFF DEVELOPMENT	0.000	-	-	23,000	-	10,500	23,850	-	-	57,350
2214 EVALUATION INSTRUCT SVCS	0.000	104,287	16,122	-	-	-	-	-	-	120,409
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>434,853</b>	<b>88,930</b>	<b>23,000</b>	<b>-</b>	<b>18,500</b>	<b>27,150</b>	<b>-</b>	<b>-</b>	<b>\$ 592,433</b>
635 DISTRICT-WIDE INSTRUCTION										
0093 HOMEBOUND/HOSPITAL	0.000	20,720	3,215	-	-	-	-	-	-	\$ 23,935
1800 COCORRICULAR ACTIVITIES	0.000	1,267	203	-	-	-	-	-	-	1,470
1900 STUDENT ACTIVITIES	0.000	20,179	3,243	-	-	-	-	-	-	23,422
2100 SUPPORT SERVICES-STUDENTS	1.000	89,100	19,212	-	-	-	14,871	-	-	123,183
2112 ATTENDANCE SERVICES	1.000	53,063	13,619	-	-	-	-	-	-	66,682
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2600 MAINTENANCE & OPERATIONS	0.000	-	3	-	866	-	-	-	-	869
<b>LOCATION TOTAL</b>	<b>2.000</b>	<b>184,329</b>	<b>39,495</b>	<b>-</b>	<b>866</b>	<b>43,975</b>	<b>14,871</b>	<b>-</b>	<b>-</b>	<b>\$ 283,536</b>
636 MATHEMATICS										
2210 IMPROVEMENT INSTRUCT SVCS	1.000	78,124	17,508	-	-	-	-	-	-	\$ 95,632
2211 ADMIN LEARNING SERVICES	0.000	2,090	309	-	-	-	-	-	-	2,399
2212 CURRICULUM DEVELOPMENT	0.250	25,223	5,261	-	-	-	2,500	-	-	32,984
2213 STAFF DEVELOPMENT	0.000	16,289	2,513	-	-	-	2,300	-	-	21,102
<b>LOCATION TOTAL</b>	<b>1.250</b>	<b>121,726</b>	<b>25,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,800</b>	<b>-</b>	<b>-</b>	<b>\$ 152,117</b>
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	2,090	309	-	-	-	-	-	-	\$ 2,399
2212 CURRICULUM DEVELOPMENT	2.500	152,888	37,188	-	-	-	250	-	-	190,326
2213 STAFF DEVELOPMENT	0.000	16,911	2,595	-	-	-	4,275	-	2,500	26,281
<b>LOCATION TOTAL</b>	<b>2.500</b>	<b>171,889</b>	<b>40,092</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,525</b>	<b>-</b>	<b>2,500</b>	<b>\$ 219,006</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	2,090	309	-	-	-	-	-	-	2,399
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
<b>LOCATION TOTAL</b>	0.000	2,090	309	-	-	600	12,000	-	-	\$ 14,999
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	2,090	309	-	-	-	-	-	-	\$ 2,399
2212 CURRICULUM DEVELOPMENT	0.000	1,625	237	-	-	-	1,000	-	-	2,862
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	-	2,106	4,212
<b>LOCATION TOTAL</b>	0.000	3,715	546	-	-	-	3,106	-	2,106	\$ 9,473
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	41,948	-	\$ 41,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	3.000	242,522	53,744	-	120	1,432	50	330	240	298,438
2811 PLANNING SERVICES	1.000	82,586	18,201	2,539	450	1,650	8,228	3,000	3,250	119,904
<b>LOCATION TOTAL</b>	4.000	325,108	71,945	2,539	570	3,082	8,278	45,278	3,684	\$ 460,484
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	49.000	2,906,802	715,861	12,000	29,890	14,880	514,829	3,420	(29,724)	\$ 4,167,958
2601 ZONE 1 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	4.500	324,553	74,597	-	-	-	-	-	-	399,150
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
<b>LOCATION TOTAL</b>	53.500	3,231,355	790,458	14,000	31,890	14,880	517,829	3,420	(29,724)	\$ 4,574,108
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	4.250	136,197	44,016	-	-	-	-	1,993	-	\$ 182,206
2620 ENVIRONMENTAL SERVICES	5.750	340,385	81,628	11,000	205,600	5,000	(600)	2,007	4,100	649,120
2660 SECURITY SERVICES	6.700	315,746	85,076	-	-	-	-	-	-	400,822
<b>LOCATION TOTAL</b>	16.700	792,328	210,720	11,000	205,600	5,000	(600)	4,000	4,100	\$ 1,232,148
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	166,250	-	-	\$ 166,250
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	14,050	-	25,778	-	-	39,828
<b>LOCATION TOTAL</b>	0.000	-	-	-	14,050	-	192,028	-	-	\$ 206,078
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	249,043	60,188	30,000	1,000	6,761	3,021	3,800	9,800	\$ 363,613
2834 INSVC TRAINING NON-CERT	0.000	-	-	-	-	1,300	-	-	-	1,300
<b>LOCATION TOTAL</b>	4.000	249,043	60,188	30,000	1,000	8,061	3,021	3,800	9,800	\$ 364,913
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	64,010	13,972	-	-	1,000	1,500	-	-	\$ 80,482
<b>LOCATION TOTAL</b>	0.750	64,010	13,972	-	-	1,000	1,500	-	-	\$ 80,482
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	3.000	291,799	93,436	-	-	8,612	3,402	-	1,000	\$ 398,249
2213 STAFF DEVELOPMENT	0.000	-	146,265	-	-	-	-	-	-	146,265
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,532	1,576	-	-	500	-	-	13,478
2830 HUMAN RESOURCES	13.000	885,173	209,364	47,972	1,000	7,950	10,910	535	13,743	1,176,647
2832 RECRUITMENT/PLACEMENT SVC	0.500	22,673	6,211	-	-	2,780	-	-	-	31,664
2835 EMPLOYEE INSURANCE SVCS	0.000	1,500	233	9,000	-	350	300	50	1,150	12,583
2839 HORIZONTALS/RECLASS/BVEA	0.000	-	-	-	-	22,000	-	-	-	22,000
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
<b>LOCATION TOTAL</b>	16.500	1,211,015	457,041	58,548	1,000	121,692	15,112	585	15,893	\$ 1,880,886



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2010-11 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b> continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	7.500	526,771	121,512	1,447	642	3,154	2,752	100	7,750	\$ 664,128
<b>LOCATION TOTAL</b>	7.500	526,771	121,512	1,447	642	3,154	2,752	100	7,750	\$ 664,128
689 INFORMATION TECHNOLOGY										
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	-	5,500	-	-	\$ 5,500
2220 MEDIA SUPPORT SERVICES	1.000	110,022	22,459	1,500	-	4,246	9,791	7,000	1,746	156,764
2222 LIBRARY SUPPORT SVCS	1.000	52,624	13,551	-	-	-	59,109	-	-	125,284
2226 INTERNET SUPPORT	0.000	-	-	-	10,000	-	-	-	-	10,000
2840 INFORMATION SYSTEMS SVCS	24.000	1,702,487	393,610	66,175	250,286	4,393	477,991	68,550	6,715	2,970,207
<b>LOCATION TOTAL</b>	26.000	1,865,133	429,620	67,675	260,286	8,639	552,391	75,550	8,461	\$ 3,267,755
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	1.000	129,368	25,461	-	-	-	-	-	-	154,829
2516 FINANCIAL ACCOUNTING SVCS	11.350	625,123	158,124	2,361	-	24,672	22,824	900	2,197	836,201
<b>LOCATION TOTAL</b>	12.350	754,491	183,585	2,361	-	24,672	23,324	900	2,197	\$ 991,530
695 PURCHASING										
2520 PURCHASING SERVICES	3.500	248,420	57,397	360	204	3,519	2,765	927	2,484	\$ 316,076
<b>LOCATION TOTAL</b>	3.500	248,420	57,397	360	204	3,519	2,765	927	2,484	\$ 316,076
698 HEALTH SERVICES										
2134 NURSING SERVICES	11.300	577,150	150,407	1,300	4,000	6,400	7,765	600	2,710	\$ 750,332
2139 OTHER HLTH SVCS-MEDICAID	5.000	201,036	58,119	46,310	-	-	-	-	-	305,465
2200 INSTRUCTIONAL STAFF SPPT	0.400	20,533	5,340	-	-	-	1,500	-	5,904	33,277
<b>LOCATION TOTAL</b>	16.700	798,719	213,866	47,610	4,000	6,400	9,265	600	8,614	\$ 1,089,074
<b>LEVEL TOTAL</b>	337.119	21,495,096	5,316,431	983,203	545,084	1,203,208	1,756,388	169,544	128,989	\$ 31,597,943
<b>SERVICE CENTERS</b>										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	8.800	445,715	116,550	3,273	10,500	3,350	3,100	4,150	1,065	\$ 587,703
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	-	11,157
<b>LOCATION TOTAL</b>	8.800	445,715	116,550	3,273	17,815	3,350	11,942	4,150	1,065	\$ 603,860
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	198,855	55,357	-	28,400	30	118,940	10,098	(302,430)	\$ 109,250
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	388	-	-	-	327	-	-	3,215
<b>LOCATION TOTAL</b>	4.550	201,355	55,745	-	28,400	30	119,267	10,098	(302,430)	\$ 112,465
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	67,955	15,930	57,000	413,470	30,300	-	7,350	-	\$ 592,005
<b>LOCATION TOTAL</b>	1.000	67,955	15,930	57,000	413,470	30,300	-	7,350	-	\$ 592,005
<b>LEVEL TOTAL</b>	14.350	715,025	188,225	60,273	459,685	33,680	131,209	21,598	(301,365)	\$ 1,308,330
<b>DISTRICT-WIDE COSTS</b>										
807 UNALLOCATED DIST BUDGETS	0.000	(1,702,892)	(264,291)	-	-	250,000	225,847	-	-	\$ (1,491,336)
808 SCHOOL ALLOCATIONS	0.000	279,288	69,714	129,150	-	-	125,000	-	-	603,152
809 DISTRICT ALLOCATIONS	1.813	1,326,653	309,004	567,000	-	20,000	81,000	-	698,133	3,001,790
<b>LEVEL TOTAL</b>	1.813	(96,951)	114,427	696,150	-	270,000	431,847	-	698,133	\$ 2,113,606
<b>OTHER OPERATIONAL UNITS</b>										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	646	-	2,927	-	-	\$ 3,573
971 EDUCATION CENTER BUILDING	2.500	78,337	25,616	-	12,999	-	173,278	-	-	290,230
<b>LEVEL TOTAL</b>	2.500	78,337	25,616	-	13,645	-	176,205	-	-	\$ 293,803
<b>GRAND TOTAL</b>	<b>2,666.471</b>	<b>148,740,185</b>	<b>37,720,113</b>	<b>2,320,490</b>	<b>2,495,952</b>	<b>1,975,388</b>	<b>9,385,011</b>	<b>274,645</b>	<b>709,965</b>	<b>\$ 203,621,749</b>



## OTHER FUNDS

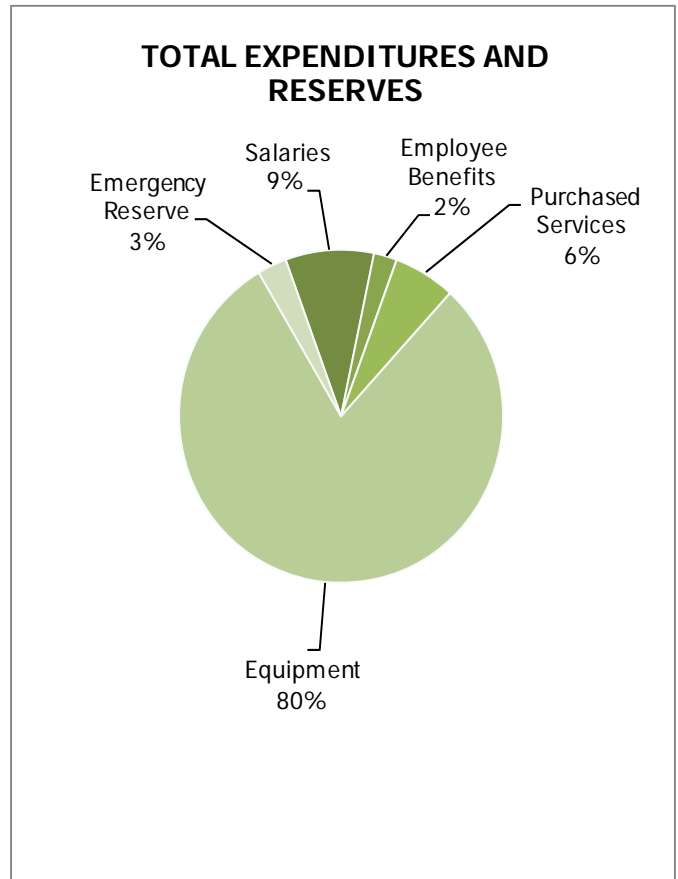
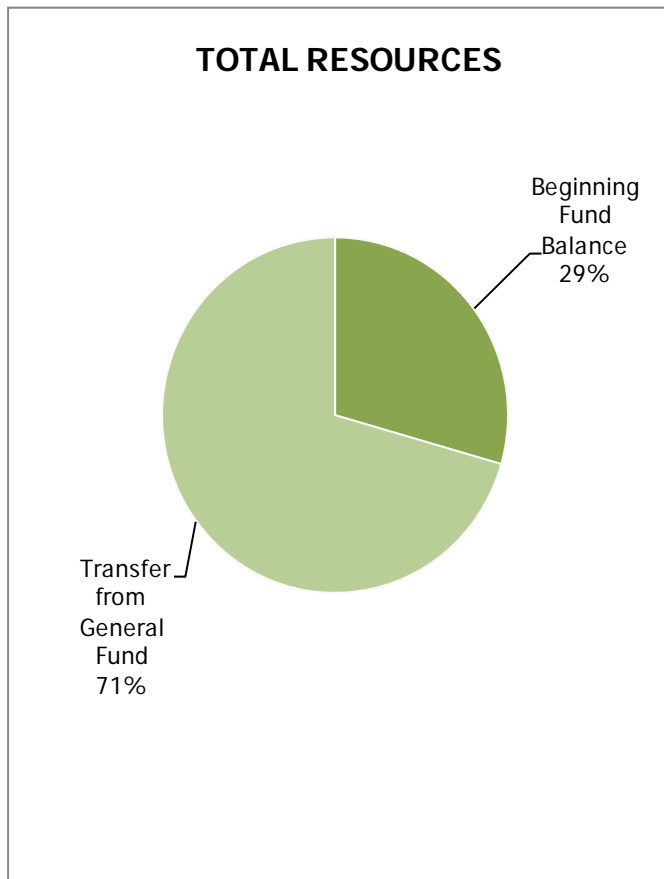
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## Technology Fund

\$4,357,278

The Technology Fund has been established to account for the Computer Replacement Program which was authorized with \$2.5 million of the funds made available from the passage of the transportation mill levy. The program will maintain current technologies by continuing a four-year replacement cycle for all computers and related equipment within the Boulder Valley School District as well as provide training and software as needed. Current year funding includes revenues from the Federal E-Rate reimbursement program. Timing of equipment purchases affect the carryover balance in this fund.







**Technology Fund** (continued)

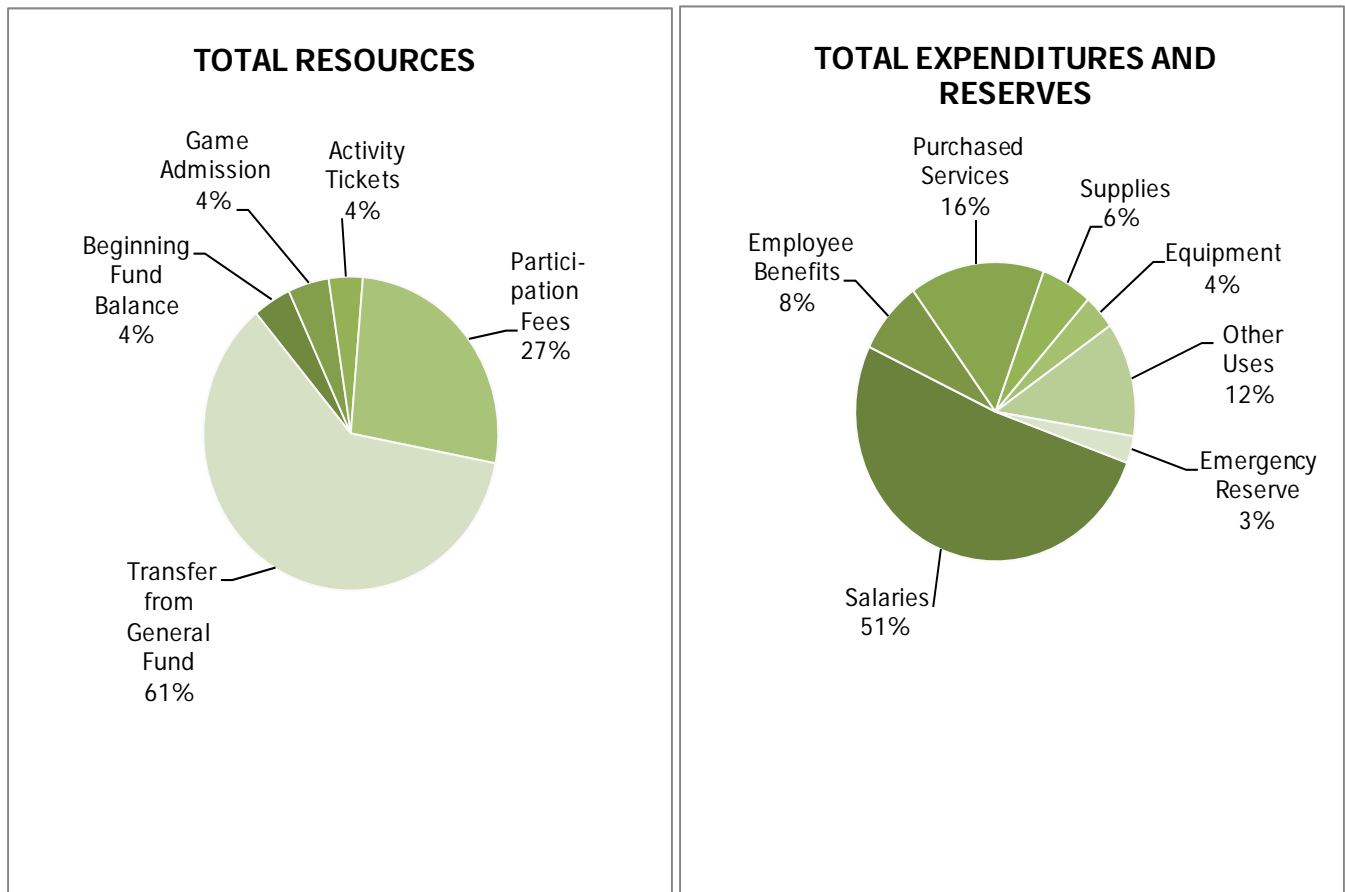
	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 794,170	\$ 2,078,093	\$ 1,224,119
REVENUE:			
Miscellaneous Local	\$ 273,280	\$ 285,469	\$ 200,000
Transfer from General Fund	2,588,516	3,056,159	2,933,159
TOTAL REVENUE	\$ 2,861,796	\$ 3,341,628	\$ 3,133,159
TOTAL RESOURCES	<u>\$ 3,655,966</u>	<u>\$ 5,419,721</u>	<u>\$ 4,357,278</u>
EXPENDITURES:			
Salaries	\$ 325,015	\$ 411,584	\$ 384,651
Employee Benefits	68,515	88,176	100,608
Purchased Services	185,606	260,649	269,000
Supplies	124,047	305,988	640,000
Equipment	874,690	3,129,205	2,836,108
TOTAL EXPENDITURES	<u>\$ 1,577,873</u>	<u>\$ 4,195,602</u>	<u>\$ 4,230,367</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 126,911
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 1,577,873</u>	<u>\$ 4,195,602</u>	<u>\$ 4,357,278</u>
ENDING BALANCE	<u>\$ 2,078,093</u>	<u>\$ 1,224,119</u>	<u>\$ -</u>



## Athletics Fund

\$3,179,445

The district-wide Athletics Fund provides for interscholastic athletics in grades 8 through 12 and intramural athletics at all grade levels. Athletic programs at charter schools are funded from each charter school's individual allocation.





**Athletics Fund** (continued)

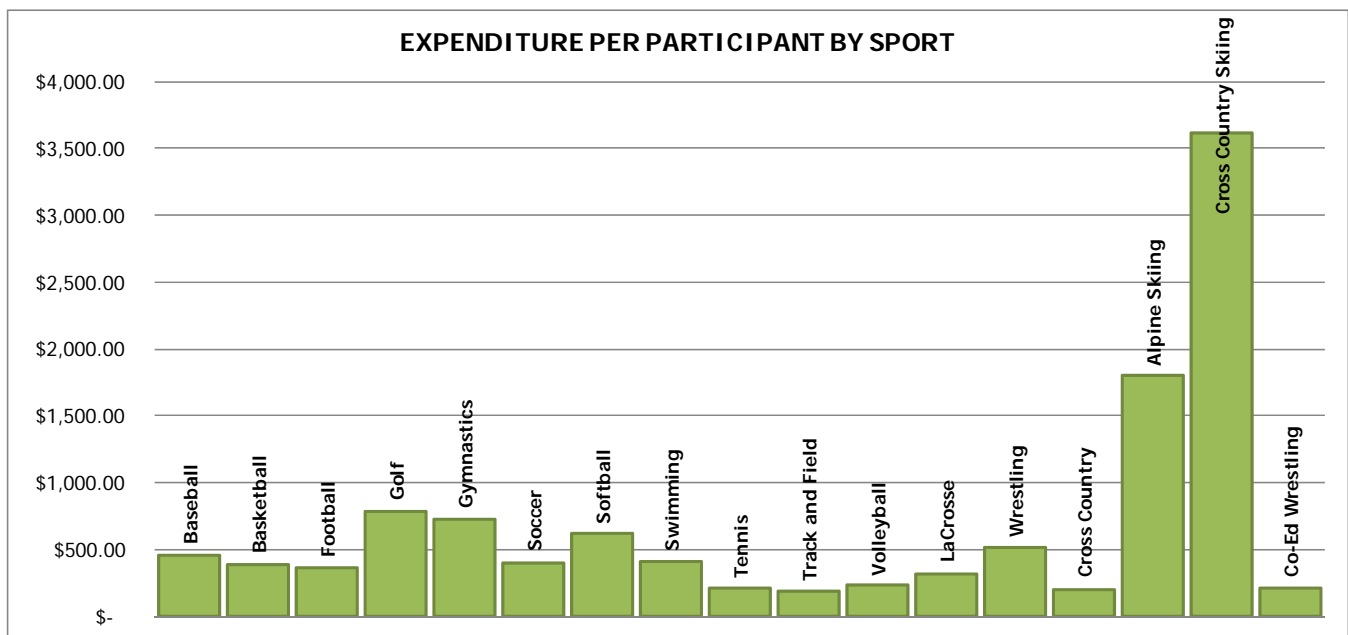
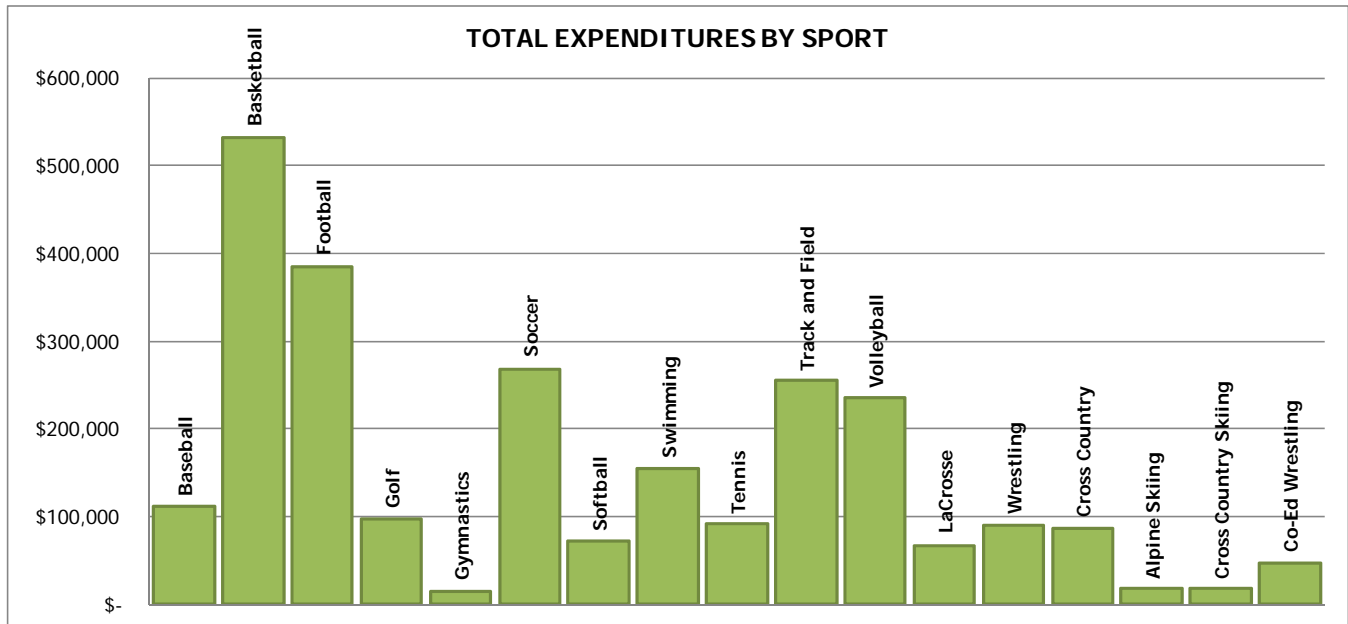
	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 273,506	\$ 188,930	\$ 134,030
REVENUE:			
Game Admission	\$ 141,707	\$ 142,895	\$ 143,000
Activity Tickets	113,190	118,553	118,000
Participation Fees	701,833	849,628	850,000
Transfer from General Fund	<u>2,019,223</u>	<u>1,934,415</u>	<u>1,934,415</u>
TOTAL REVENUE	\$ 2,975,953	\$ 3,045,491	\$ 3,045,415
TOTAL RESOURCES	<u>\$ 3,249,459</u>	<u>\$ 3,234,421</u>	<u>\$ 3,179,445</u>
EXPENDITURES:			
Salaries	\$ 1,474,093	\$ 1,561,714	\$ 1,639,800
Employee Benefits	213,226	234,727	250,521
Purchased Services	541,647	500,310	496,031
Supplies	274,875	214,101	187,035
Equipment	112,976	120,676	119,600
Other Uses	<u>443,712</u>	<u>468,863</u>	<u>393,853</u>
TOTAL EXPENDITURES	<u>\$ 3,060,529</u>	<u>\$ 3,100,391</u>	<u>\$ 3,086,840</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 92,605
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 3,060,529</u>	<u>\$ 3,100,391</u>	<u>\$ 3,179,445</u>
ENDING BALANCE	<u>\$ 188,930</u>	<u>\$ 134,030</u>	<u>\$ -</u>


**Athletics Fund (continued)**

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	240	-	240	\$ 463.38	\$ 111,210	\$ -	\$ 111,210
Basketball	698	672	1,370	388.25	273,141	258,767	531,908
Football	1,060	-	1,060	362.99	384,766	-	384,766
Golf	65	59	124	786.12	49,620	47,859	97,479
Gymnastics	-	20	20	726.80	-	14,536	14,536
Soccer	271	400	671	400.13	102,844	165,646	268,490
Softball	-	116	116	624.97	-	72,497	72,497
Swimming	135	238	373	416.95	71,927	83,596	155,523
Tennis	210	215	425	215.58	45,857	45,766	91,623
Track and Field	680	660	1,340	189.97	135,373	119,184	254,557
Volleyball	-	1,000	1,000	235.15	-	235,145	235,145
LaCrosse	180	35	215	313.73	53,064	14,387	67,451
Wrestling	175	-	175	516.43	90,376	-	90,376
TOTAL	3,714	3,415	7,129	\$ 333.22	\$ 1,318,178	\$ 1,057,383	\$ 2,375,561
COED SPORTS							
Cross Country	212	213	425	\$ 202.39	\$ 43,009	\$ 43,008	\$ 86,017
Alpine Skiing	5	5	10	1,805.30	9,027	9,026	18,053
Cross Country Skiing	2	3	5	3,610.60	9,027	9,026	18,053
Co-Ed Wrestling	110	110	220	211.41	23,255	23,255	46,510
TOTAL	329	331	660	\$ 255.50	\$ 84,318	\$ 84,315	\$ 168,633
GENERAL							
CoCurricular/Other					\$ 271,323	\$ 271,323	\$ 542,646
Emergency Reserves					46,303	46,302	92,605
TOTAL					\$ 317,626	\$ 317,625	\$ 635,251
TOTALS	4,043	3,746	7,789		\$ 1,720,122	\$ 1,459,323	\$ 3,179,445



**Athletics Fund** (continued)

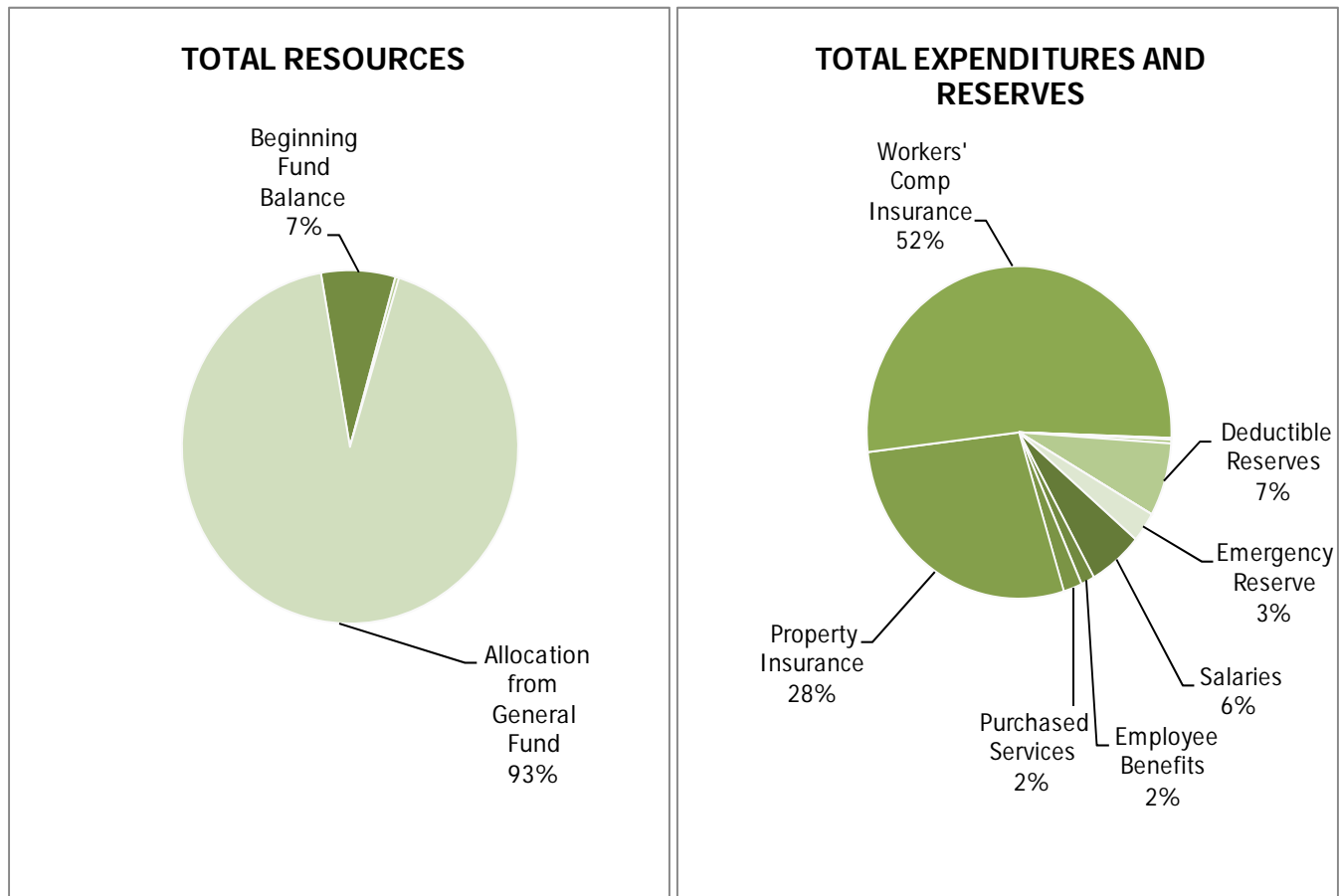




## Risk Management Fund

\$2,803,050

The Risk Management Fund accounts for the costs of the District's property and liability insurance, workers' compensation insurance, loss prevention services and coordinates the overall risk management activities for the district.





**Risk Management Fund** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 167,999	\$ 226,588	\$ 199,964
REVENUE:			
Miscellaneous - Local	\$ 235,080	\$ 45,746	\$ 10,000
Allocation from General Fund	4,162,692	2,779,703	2,593,086
TOTAL REVENUE	\$ 4,397,772	\$ 2,825,449	\$ 2,603,086
TOTAL RESOURCES	<u>\$ 4,565,771</u>	<u>\$ 3,052,037</u>	<u>\$ 2,803,050</u>
EXPENDITURES:			
Salaries	\$ 1,111,183	\$ 157,595	\$ 160,320
Employee Benefits	280,930	37,399	40,576
Purchased Services	73,467	62,041	55,000
Property Insurance	723,204	745,151	781,114
Workers' Comp Insurance	1,960,288	1,619,122	1,469,399
Supplies and Materials	7,648	2,196	2,500
Capital Outlay	16,561	7,335	2,500
Other Objects	16,649	1,752	10,000
Deductible Reserves	149,253	219,482	200,000
TOTAL EXPENDITURES	<u>\$ 4,339,183</u>	<u>\$ 2,852,073</u>	<u>\$ 2,721,409</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 81,641
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,339,183</u>	<u>\$ 2,852,073</u>	<u>\$ 2,803,050</u>
ENDING BALANCE	<u>\$ 226,588</u>	<u>\$ 199,964</u>	<u>\$ -</u>





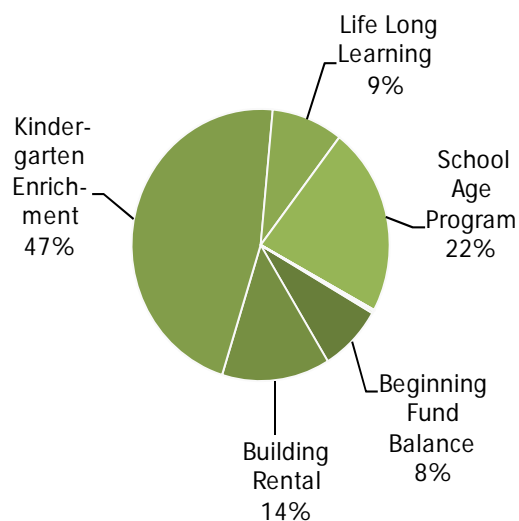
## Community Schools Fund

\$5,413,697

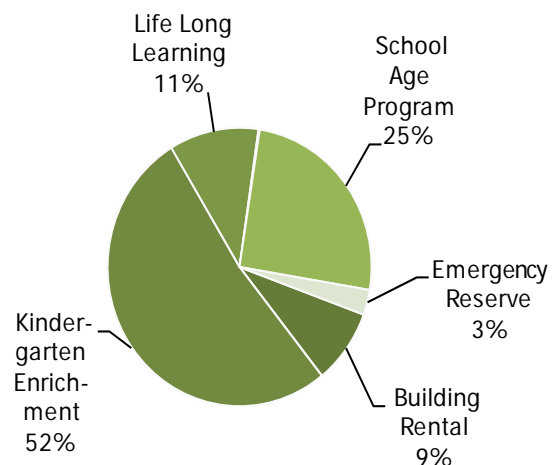
The Community Schools Fund provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community Schools Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. For the 2010-2011 Preliminary Budget the scholarship program will continue to offer reduced tuition for students of need. The fund provides the following programs:

- 1) School Age Program
- 2) Kindergarten Enrichment
- 3) Building Rental
- 4) Life Long Learning
- 5) Community Opportunities for Youth Brochure

### TOTAL RESOURCES



### TOTAL EXPENDITURES AND RESERVES





**Community Schools Fund** (continued)

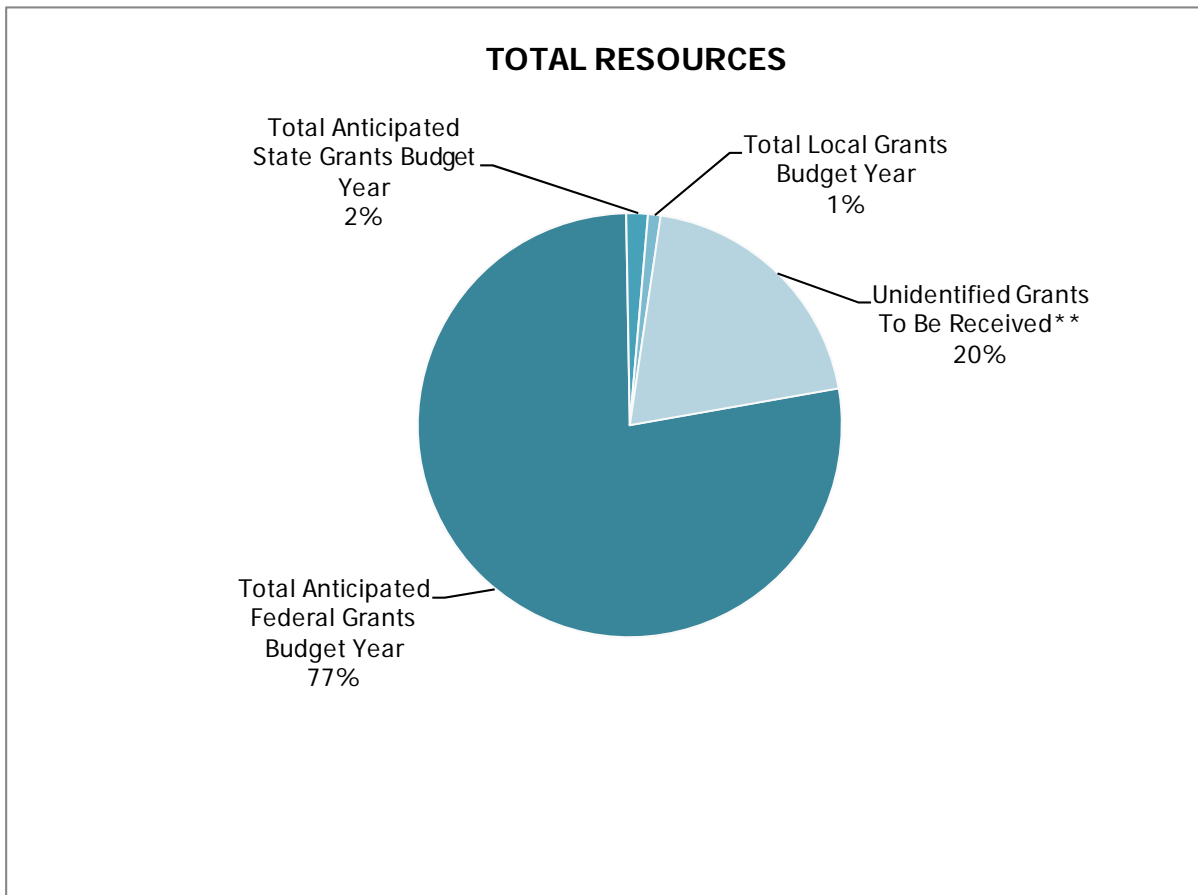
	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 809,871	\$ 595,962	\$ 431,582
REVENUE:			
Building Rental	\$ 740,559	\$ 729,973	\$ 735,000
Kindergarten Enrichment	2,599,399	2,530,828	2,534,634
Life Long Learning	519,131	480,906	493,000
School Age Program	1,160,899	1,169,921	1,226,981
Community Opportunities for Youth Brochure	8,600	7,375	7,500
Scholarships	(10,000)	(15,000)	(15,000)
TOTAL REVENUE	\$ 5,018,588	\$ 4,904,003	\$ 4,982,115
TOTAL RESOURCES	<u>\$ 5,828,459</u>	<u>\$ 5,499,965</u>	<u>\$ 5,413,697</u>
EXPENDITURES:			
Building Rental	\$ 392,719	\$ 371,017	\$ 387,731
Kindergarten Enrichment	2,345,686	2,300,812	2,315,313
Life Long Learning	498,705	481,399	486,387
Community Opportunities for Youth Brochure	14,744	7,375	7,500
School Age Program	975,338	1,040,175	1,119,663
Pre-School Care	3,878	-	-
TOTAL EXPENDITURES	<u>\$ 4,231,070</u>	<u>\$ 4,200,778</u>	<u>\$ 4,316,594</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 129,498
TRANSFER OF YEAR END FUND TO:			
GENERAL FUND	\$ 776,427	\$ 642,605	\$ 742,605
NUTRITION SERVICE FUND	225,000	225,000	225,000
TOTAL TRANSFERS	<u>\$ 1,001,427</u>	<u>\$ 867,605</u>	<u>\$ 967,605</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 5,232,497</u>	<u>\$ 5,068,383</u>	<u>\$ 5,413,697</u>
ENDING BALANCE	<u>\$ 595,962</u>	<u>\$ 431,582</u>	<u>\$ -</u>



## Governmental Designated-Purpose Grants Fund

\$19,500,000

The Governmental Designated-Purpose Grants Fund is the vehicle for receipt and expenditure of categorical funds. The district receives numerous local, state, and federal grants which have varying fiscal years. These grant funds supplement the regular district educational programs.



\* The revenue from grant sources may increase throughout the year as additional grants are received. Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.



**Governmental Designated-Purpose Grants Fund** (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2008-09	2009-10	2010-11
			AUDITED ACTUAL	ESTIMATED ACTUAL	PROPOSED BUDGET*
20.205	Highway Planning and Construction	June - June	\$ 27,055	\$ 154,453	\$ 17,240
45.310	State Library Program	July - June	10,125	-	-
84.002A	Adult Education Family Literacy	July - June	116,450	94,070	94,070
84.010	Title I, Part A, NCLB	July - June	2,211,835	2,800,000	2,455,000
84.010 A	Title 1A, School Improvement	July - Sept	167,633	-	-
84.010A	Title 1A, Family Literacy	July - Aug	64,099	74,736	-
84.010A	Recruitment and Retention	July - Aug	60,257	39,073	-
84.027	Special Education: IDEA Part B	July - June	4,928,598	5,188,141	5,113,383
84.048A	Vocational Education - Carl Perkins Secondary	July - June	148,050	149,593	149,593
84.060A	Title VII, Part A: Indian Education	July - June	28,057	23,341	23,341
84.126	School to Work Alliance Program (SWAP)	July - June	302,357	139,924	181,632
84.173	IDEA: Special Education: Preschool Grants	July - June	115,123	108,574	115,327
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	191,278	184,663	128,621
84.184E	Readiness and Emergency Management	Aug-Jan	-	110,902	613,149
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	76,596	52,191	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	42,940	43,500	43,500
84.213	Title I, Part B, Even Start	July - June	152,602	-	-
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	368,583	380,690	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	40,012	-	449,273
84.287	Title V, Part B, 21st Century Learning Centers	Dec-Nov	-	149,728	134,744
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	134,755	-	-
84.298	Title V, NCLB, Innovative Programs	July - June	28,151	-	-
84.318	Title II, Part D, NCLB, Technology	July - June	12,585	19,411	25,748
84.318X	Educational Technology State Grant/Competitive	July - June	-	70,943	-
84.330	Advanced Placement for Disadvantaged Students	July - June	13,055	-	-
84.365	Title III, NCLB, ELL	July - June	180,966	242,135	204,000
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	110,795	125,366	106,000
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	124,897	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	783,524	903,303	875,000
84.377	Title 1A, Formative Assessment	July - Aug	-	149,914	-
84.377A	Focus on School Improvement	Jan - Aug	57,892	110,000	-
84.387	Title X - ARRA	July - June	-	30,000	30,000
84.386	Title IID - ARRA	July - June	-	50,519	13,428
84.389	Title I - ARRA	July - June	-	628,000	1,507,661
84.391	IDEA Part B, ARRA	July - June	825,038	1,559,041	2,741,370
84.392	IDEA Special Education: Preschool Grants, ARRA	July - June	-	91,092	91,092
94.004	Title IV Service Learning	July - June	26,000	-	-
	<b>TOTAL FEDERAL GRANTS</b>		<b>\$ 11,349,308</b>	<b>\$ 13,673,303</b>	<b>\$ 15,113,172</b>


**Governmental Designated-Purpose Grants Fund (continued)**

CFDA #	GRANT NAME	FUNDING PERIOD	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET*
	School of Excellence	Indefinite	\$ 6,308	\$ -	\$ -
	Civics Grant	July - June	3,835	5,165	-
	Comprehensive Health Education Program	July - June	8,597	25,000	25,000
	Closing the Achievement Gap Program	Feb - June	-	149,399	-
	Colorado Family Literacy	July - June	24,549	-	-
	School Counselor Corps	July - June	54,002	202,460	-
	Expelled and At-Risk - Justice High	July - June	101,157	182,200	145,760
	Expelled and At-Risk - Boulder Prep	July - June	-	77,900	-
	Expelled and At-Risk	July - June	-	199,983	150,000
	<b>TOTAL STATE GRANTS</b>		<b>\$ 198,448</b>	<b>\$ 842,107</b>	<b>\$ 320,760</b>
	<b>TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR</b>		<b>11,349,308</b>	<b>13,673,303</b>	<b>15,113,172</b>
	<b>TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR</b>		<b>198,448</b>	<b>842,107</b>	<b>320,760</b>
	<b>TOTAL LOCAL GRANTS BUDGET YEAR</b>		<b>739,098</b>	<b>528,739</b>	<b>186,592</b>
	<b>UNIDENTIFIED GRANTS TO BE RECEIVED**</b>		<b>-</b>	<b>-</b>	<b>3,879,476</b>
	<b>TOTAL BUDGET</b>		<b>\$ 12,286,854</b>	<b>\$ 15,044,149</b>	<b>\$ 19,500,000</b>

\* Carryover is not included in the Budget

\*\* The revenue from grant sources may increase throughout the year as additional grants are received.

Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

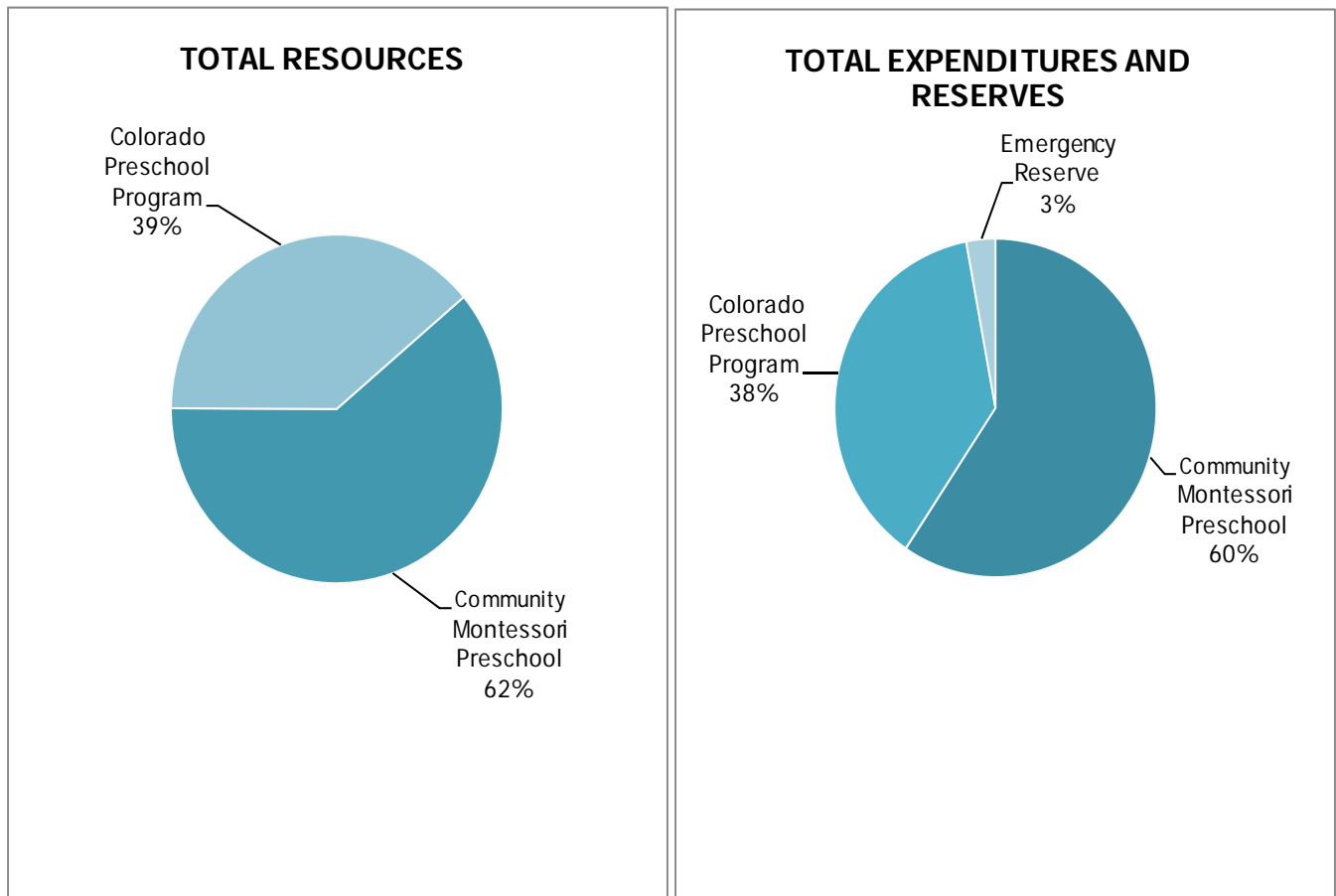




## Tuition-Based Preschool Fund

\$759,409

The Tuition-Based Preschool Fund was established in 1997-98 to include the tuition and expenses related to the Community Montessori Preschool. As of 2006-07, the fund contained the Community Montessori Preschool as well as activities related to the tuition paying Colorado Preschool Program peers.







**Tuition-Based Preschool Fund** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 11,439	\$ 18,048	\$ 21,647
Colorado Preschool Program	41,770	66,149	41,962
TOTAL BEGINNING FUND BALANCE	\$ 53,209	\$ 84,197	\$ 63,609
REVENUE/TUITION:			
Community Montessori Preschool	\$ 491,135	\$ 501,337	\$ 508,788
Community Montessori Scholarships	(55,044)	(65,182)	(65,775)
Colorado Preschool Program	162,933	244,980	252,787
TOTAL REVENUE	\$ 599,024	\$ 681,135	\$ 695,800
TOTAL RESOURCES	<u>\$ 652,233</u>	<u>\$ 765,332</u>	<u>\$ 759,409</u>
EXPENDITURES:			
Community Montessori Preschool	\$ 429,482	\$ 432,556	\$ 451,126
Colorado Preschool Program	138,554	269,167	286,164
TOTAL EXPENDITURES	<u>\$ 568,036</u>	<u>\$ 701,723</u>	<u>\$ 737,290</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 22,119
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 568,036</u>	<u>\$ 701,723</u>	<u>\$ 759,409</u>
ENDING BALANCE			
Community Montessori Preschool	\$ 18,048	\$ 21,647	\$ -
Colorado Preschool Program	66,149	41,962	-
TOTAL ENDING BALANCE	<u>\$ 84,197</u>	<u>\$ 63,609</u>	<u>\$ -</u>



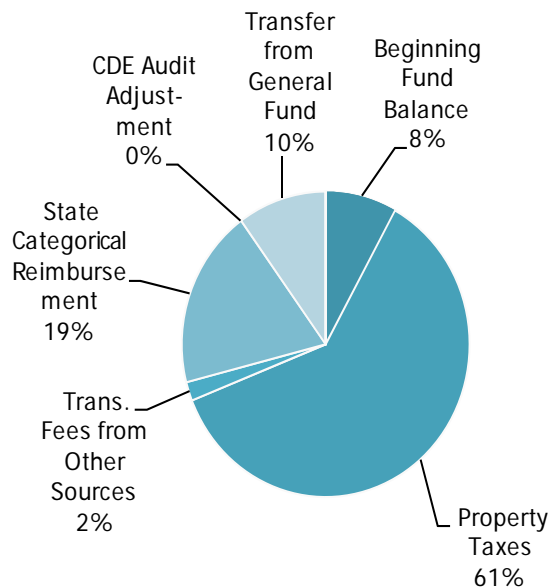
## Transportation Fund

\$11,921,292

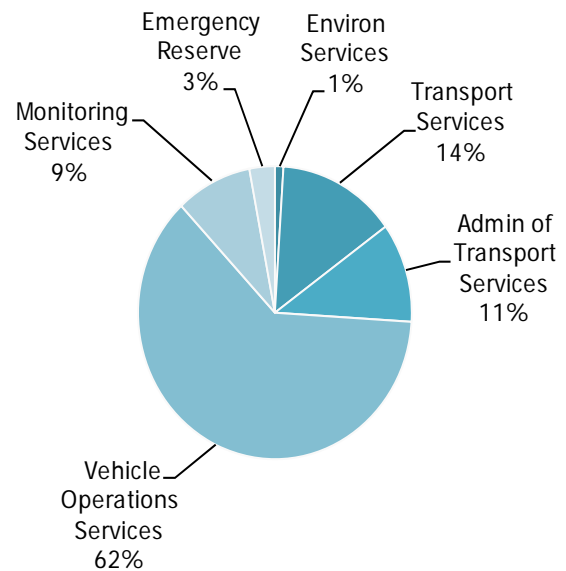
The Transportation Fund, developed after voters approved the 2005 Transportation Mill Levy in November 2005, is used to account for property tax revenue collected for the purpose of paying excess transportation costs pursuant to state statute. This fund accounts for all transportation services of the Boulder Valley School District including:

- 1) Maintenance and Operations
- 2) Environmental Services
- 3) Transportation Services
- 4) Administration of Transportation Services
- 5) Vehicle Operations Services
- 6) Monitoring Services

### TOTAL RESOURCES



### TOTAL EXPENDITURES AND RESERVES





**Transportation Fund** (continued)

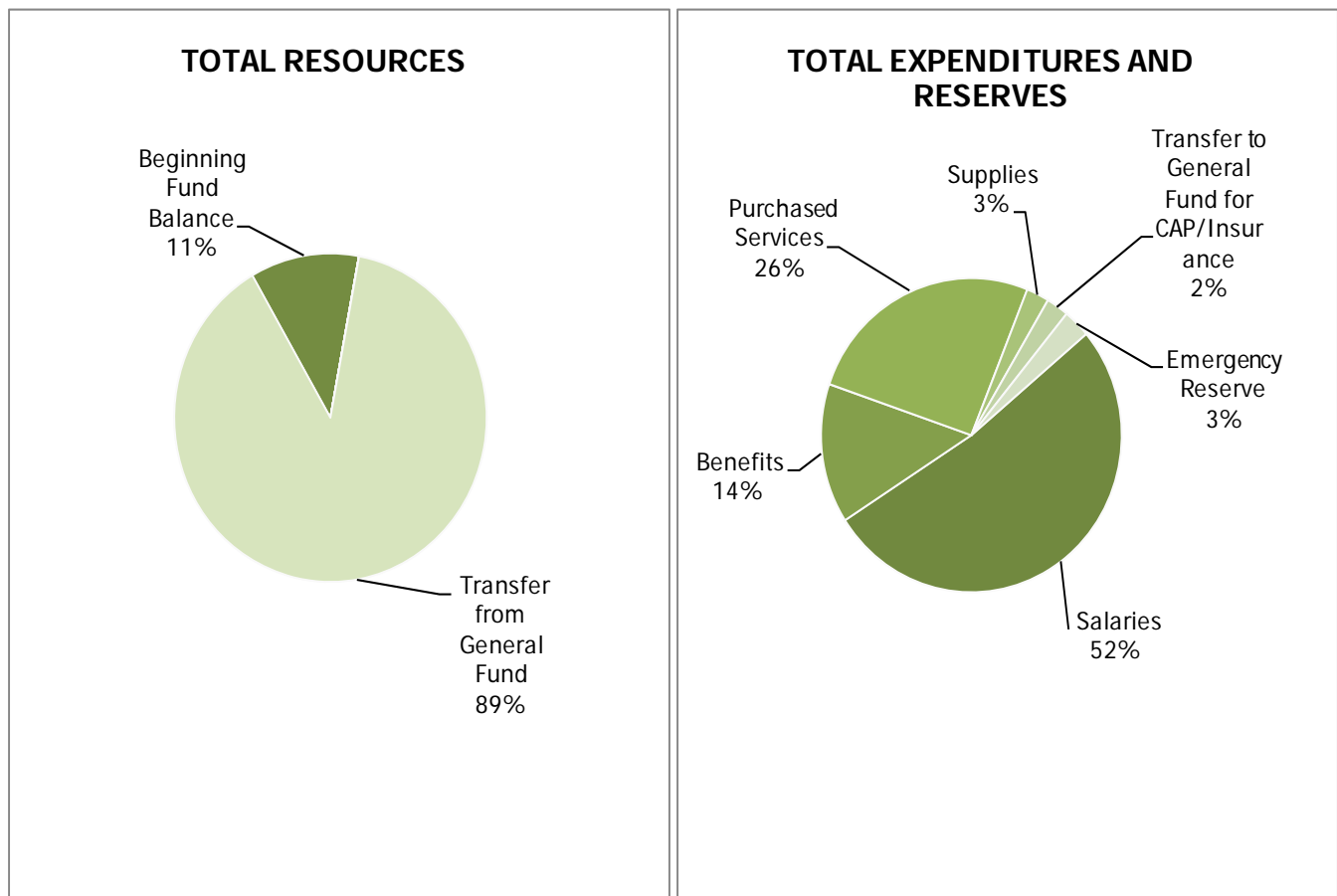
	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 627,240	\$ 812,240	\$ 914,556
REVENUE:			
Property Taxes	\$ 7,218,594	\$ 7,238,694	\$ 7,299,509
Trans. Fees from Other Sources	253,179	226,663	228,567
State Categorical Reimbursement	2,200,536	2,444,331	2,315,657
CDE Audit Adjustment	44,211	(20,757)	-
Transfer from General Fund	991,068	1,363,003	1,163,003
TOTAL REVENUE	\$ 10,707,588	\$ 11,251,934	\$ 11,006,736
TOTAL RESOURCES	<u>\$ 11,334,828</u>	<u>\$ 12,064,174</u>	<u>\$ 11,921,292</u>
EXPENDITURES:			
Maintenance & Operations	\$ 34,058	\$ 40,887	\$ 41,116
Environmental Services	171,708	187,793	174,516
Transportation Services	1,368,995	1,574,382	1,654,153
Admin of Transportation Services	1,156,436	1,190,205	1,257,193
Vehicle Operations Services	6,667,663	7,145,153	7,411,497
Monitoring Services	1,123,728	1,011,198	1,035,595
TOTAL EXPENDITURES	<u>\$ 10,522,588</u>	<u>\$ 11,149,618</u>	<u>\$ 11,574,070</u>
RESERVES:			
Emergency Reserves	\$ -	\$ -	\$ 347,222
Contingency Reserves	-	-	-
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 347,222</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 10,522,588</u>	<u>\$ 11,149,618</u>	<u>\$ 11,921,292</u>
ENDING BALANCE	<u>\$ 812,240</u>	<u>\$ 914,556</u>	<u>\$ -</u>



## Colorado Preschool Program Fund

\$1,264,900

The Colorado Preschool Program Fund began in the 2001-02 fiscal year. It was established by Senate Bill 01-123, which required the expenditure of a portion of a school district's per pupil operating revenue for the BVSD Colorado Preschool Program. It's expected for the 2010-11 fiscal year that Boulder Valley School District will be allocated 334 slots for preschool (167.0 FTE).





**Colorado Preschool Program Fund** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 79,217	\$ 149,061	\$ 142,660
REVENUE:			
Transfer from General Fund	\$ 1,133,302	\$ 1,190,510	\$ 1,122,240
TOTAL REVENUE	\$ 1,133,302	\$ 1,190,510	\$ 1,122,240
TOTAL RESOURCES	<u>\$ 1,212,519</u>	<u>\$ 1,339,571</u>	<u>\$ 1,264,900</u>
EXPENDITURES:			
Salaries	\$ 542,933	\$ 680,057	\$ 658,260
Benefits	135,363	183,581	181,045
Purchased Services	341,101	250,830	327,150
Supplies	44,061	47,336	31,042
TOTAL EXPENDITURES	<u>\$ 1,063,458</u>	<u>\$ 1,161,804</u>	<u>\$ 1,197,497</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 36,842
TRANSFER TO:			
General Fund	\$ -	\$ 35,107	\$ 30,561
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 1,063,458</u>	<u>\$ 1,196,911</u>	<u>\$ 1,264,900</u>
ENDING BALANCE	<u>\$ 149,061</u>	<u>\$ 142,660</u>	<u>\$ -</u>

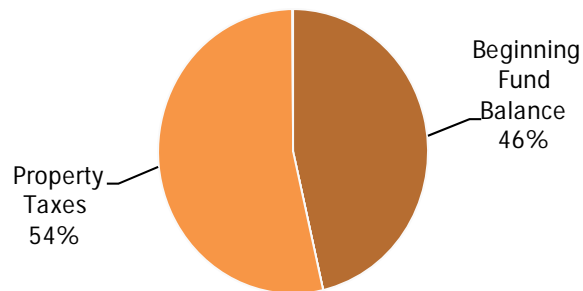


**Bond Redemption Fund**  
\$27,957,643

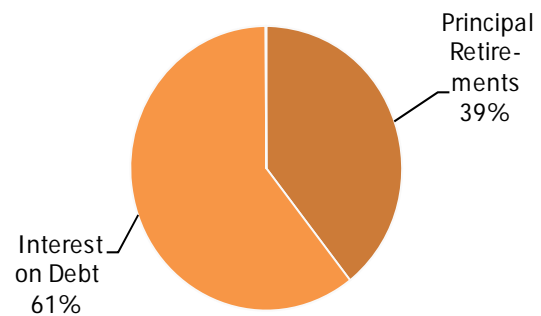
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The Bond Redemption Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The size of the mill levy for the Bond Redemption Fund is determined by the amount of the yearly requirement for the payment of principal and interest on the outstanding bonds. A reserve of approximately one year's payment is maintained.

**TOTAL RESOURCES**



**TOTAL EXPENDITURES**





**Bond Redemption Fund (continued)**

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 17,282,227	\$ 20,663,878	\$ 22,772,647
REVENUE:			
Delinquent Property Taxes	\$ 27,388	\$ 20,000	\$ 20,000
Property Taxes	25,055,982	31,839,435	31,065,469
Interest Income	154,610	50,000	50,000
TOTAL REVENUE	\$ 25,237,980	\$ 31,909,435	\$ 31,135,469
TOTAL RESOURCES	<u>\$ 42,520,207</u>	<u>\$ 52,573,313</u>	<u>\$ 53,908,116</u>
EXPENDITURES:			
Principal Retirements	\$ 9,575,000	\$ 9,325,000	\$ 11,005,000
Interest on Debt	12,278,488	18,227,548	16,932,643
Bond Issuance Costs	-	-	-
Other - Paying Agent Fees	2,841	160,307	20,000
TOTAL EXPENDITURES	\$ 21,856,329	\$ 27,712,855	\$ 27,957,643
OTHER FINANCING SOURCES (USES)			
Proceeds from Debt Issuance	\$ -	\$ (53,645,000)	\$ -
Bond Premium	-	(2,385,564)	-
Payment to Escrow Agent	-	58,118,375	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 2,087,811	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 21,856,329</u>	<u>\$ 29,800,666</u>	<u>\$ 27,957,643</u>
ENDING BALANCE	<u>\$ 20,663,878</u>	<u>\$ 22,772,647</u>	<u>\$ 25,950,473</u>
MILL LEVY	4.775	6.565	6.422
TOTAL ASSESSED VALUATION:			
FOR THE YEAR 2009 (Certified)	\$ 4,681,607,636		
FOR THE YEAR 2010 (Certified)		\$ 4,878,665,186	
FOR THE YEAR 2011 (Estimated)			\$ 4,895,713,918





## Building Fund

\$74,234,140

### 2006-2013 Building Fund Six Year Spending Plan

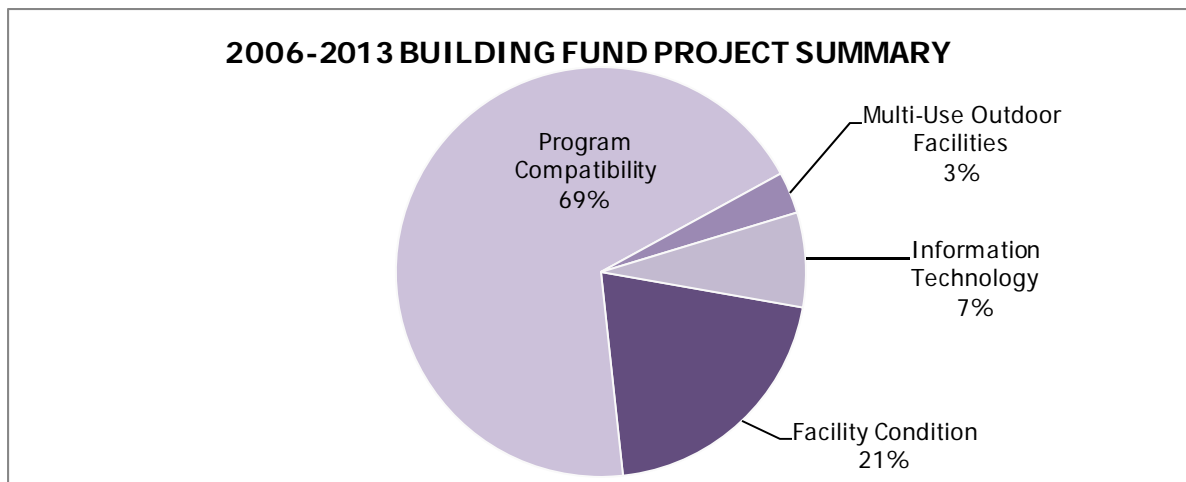
**Facility Condition** improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

**Program Compatibility** improvements will focus on improving and expanding core instructional spaces at all schools in the district. Classrooms, small group instructional spaces, art rooms, gyms, libraries, administrative offices, teacher workrooms, and cafeteria/kitchen expansions are included at many schools. Schools scheduled for major additions and remodeling include: a rebuild of Casey Middle School, Columbine Elementary, Foothill Elementary, BCSIS, High Peaks, Southern Hills Middle, Louisville Middle, and Broomfield High.

**Multi-Use Outdoor Facilities** improvements will provide for safety upgrades and enhancements at all elementary school playgrounds and for general specific improvements at all middle and high schools. This includes field houses at sports stadiums hosting dual schools and water/sanitary facilities at selected high school sports fields. Nederland Middle/Senior High School will receive a new synthetic turf field along with a paved all-weather running track and general improvements to its outdoor sports complex.

**Information Technology** improvements will provide for new current technology Wide Area Network, LAN upgrades at all district facilities, a single unified voice communication system for the entire district and a pilot video distribution system that will serve as a model for further implementation.

Facility Condition	\$	59,779,980
Program Compatibility		200,367,464
Multi-Use Outdoor Facilities		9,581,400
Information Technology		21,751,863
TOTAL COST	\$	291,480,707
Project Reserve		5,328,103
<b>TOTALS</b>	<b>\$</b>	<b>296,808,810</b>





**Building Fund** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 87,195,962	\$ 162,152,708	\$ 112,212,017
REVENUE:			
Net Bond Proceeds - 2009 Issuance	\$ 180,704,069	\$ -	\$ -
Interest Income	1,740,680	443,280	279,560
Other Local Revenue	1,788,058	7,854,880	-
TOTAL REVENUE	\$ 184,232,807	\$ 8,298,160	\$ 279,560
TOTAL RESOURCES	<u>\$ 271,428,769</u>	<u>\$ 170,450,868</u>	<u>\$ 112,491,577</u>
EXPENDITURES:			
Phase I Projects	\$ 107,174,728	\$ 46,348,127	\$ 43,808,792
Bond Issuance Costs	1,330,325	-	-
Phase II Building Fund Projects	771,008	11,890,724	30,425,348
TOTAL EXPENDITURES	<u>\$ 109,276,061</u>	<u>\$ 58,238,851</u>	<u>\$ 74,234,140</u>
ENDING BALANCE	<u>\$ 162,152,708</u>	<u>\$ 112,212,017</u>	<u>\$ 38,257,437</u>



## Building Fund (continued)

### Project List

Elementary School Projects						
Location	Master Plan Budget		Revised Budget		Project To Date 2007 - 2010	Projected 2010 -2011
BCSIS/High Peaks Elementary	\$	7,042,039	\$	7,709,750	\$ 7,632,397	\$ 77,353
Bear Creek Elementary		6,457,529		6,457,529	561,331	5,546,198
Birch Elementary		4,200,702		4,735,702	2,324,907	2,338,471
Coal Creek Elementary		3,294,226		3,294,226	99,199	967,072
Columbine Elementary		8,121,995		14,492,965	1,709,726	10,500,000
Community Montessori		1,705,974		2,555,974	280,201	2,139,226
Creskide Elementary		2,208,698		2,578,698	194,486	1,472,031
Crest View Elementary		5,892,213		5,892,213	5,496,698	395,515
Douglass Elementary		3,422,937		3,422,937	532,937	907,271
Eisenhower Elementary		3,125,645		3,346,905	1,331,761	1,934,538
Emerald Elementary		3,201,265		3,301,265	1,302,533	1,918,782
Fireside Elementary		1,112,961		1,112,961	33,762	411,201
Flatirons Elementary		4,203,473		4,433,473	4,433,473	-
Foothill Elementary		9,051,405		9,201,405	9,201,405	-
Gold Hill Elementary		174,910		174,910	174,910	-
Heatherwood Elementary		3,615,572		3,735,172	1,280,893	2,356,108
Jamestown Elementary		157,279		157,279	157,279	-
Kohl Elementary		3,986,949		4,411,949	1,652,041	2,649,511
Lafayette Elementary		3,009,587		3,112,138	3,112,138	-
Louisville Elementary		2,850,862		3,289,192	2,990,902	286,359
Mesa Elementary		4,303,892		4,303,892	353,551	3,713,321
Nederland Elementary		988,466		988,466	988,466	-
Pioneer Elementary		4,605,385		4,605,385	545,310	3,816,470
Ryan Elementary		3,616,816		3,680,816	742,459	2,820,823
Sanchez Elementary		3,449,086		3,449,086	356,474	3,092,612
Superior Elementary		605,162		605,162	33,866	537,018
University Hill Elementary		3,957,110		3,957,110	707,300	3,054,821
Whittier Elementary		3,472,286		3,749,286	1,028,448	2,557,588
Total Elementary School Projects	\$	101,834,424	\$	112,755,846	\$ 49,258,852	\$ 53,492,290



**Building Fund (continued)**

**Project List (continued)**

Middle School Projects					
Angevine Middle	\$	1,754,718	\$	1,754,718	\$ 53,014 \$ 515,075
Broomfield Heights Middle		3,703,102		3,703,102	111,466 1,087,118
Casey Middle		31,122,650		32,997,650	32,624,880 372,770
Centennial Middle		7,150,842		7,150,842	214,898 2,099,374
Louisville Middle		16,045,864		16,632,864	16,577,865 54,999
Manhattan Middle		10,461,508		11,061,508	10,771,477 290,031
Platt Middle		8,120,792		8,420,792	1,756,176 2,665,846
Southern Hills Middle		10,169,858		10,876,731	10,845,704 31,027
Summit Charter		4,000,000		6,415,496	6,415,496 -
<b>Total Middle School Projects</b>	<b>\$</b>	<b>92,529,334</b>	<b>\$</b>	<b>99,013,703</b>	<b>\$ 79,370,977 \$ 7,116,240</b>

High School Projects					
Arapahoe Ridge High	\$	5,333,778	\$	6,933,778	\$ 5,792,968 \$ 1,140,810
Boulder High		11,812,819		12,363,319	12,263,319 100,000
Boulder Prep		400,000		400,000	400,000 -
Broomfield High		20,774,010		21,418,457	21,130,483 287,974
Centaurus High		5,683,991		5,948,901	5,633,573 315,327
Fairview High		10,910,579		10,910,579	9,237,442 1,673,137
Justice High		-		140,871	140,871 -
Monarch High		2,391,162		2,805,182	1,008,909 757,916
New Vista High		4,098,081		4,098,081	123,315 1,514,509
Peak to Peak Transfer		1,600,000		1,600,000	1,600,000 -
<b>Total High School Projects</b>	<b>\$</b>	<b>63,004,420</b>	<b>\$</b>	<b>66,619,167</b>	<b>\$ 57,330,881 \$ 5,789,673</b>

K-8 and Jr/Sr Projects					
Aspen Creek K-8	\$	964,370	\$	964,370	\$ 29,304 \$ 897,663
Eldorado K-8		1,069,861		1,069,861	132,469 899,897
Horizon K-8		2,500,000		3,400,000	108,514 923,858
Monarch K-8		452,375		452,375	9,192 425,456
Nederland Jr/Sr		5,546,645		5,709,055	2,380,730 3,328,325
<b>Total K-8 and Jr/Sr Projects</b>	<b>\$</b>	<b>10,533,251</b>	<b>\$</b>	<b>11,595,661</b>	<b>\$ 2,660,208 \$ 6,475,199</b>

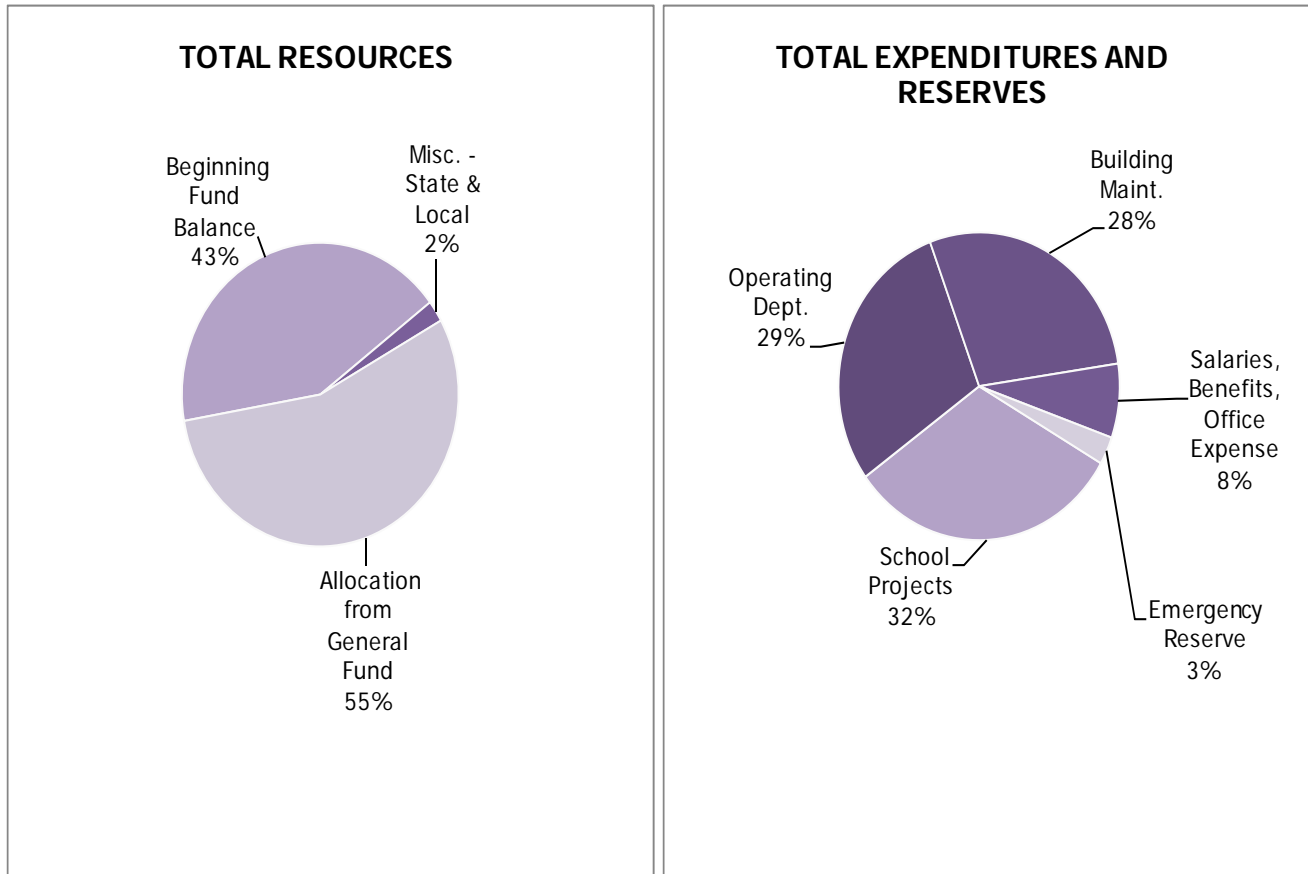
<b>Ed Center</b>		<b>1,799,635</b>		<b>1,799,635</b>	<b>417,943</b>	<b>-</b>
<b>IT</b>		<b>21,751,863</b>		<b>22,667,529</b>	<b>21,306,792</b>	<b>1,360,738</b>
<b>Playground Master Plan</b>		<b>-</b>		<b>104,440</b>	<b>-</b>	<b>-</b>
	<b>\$</b>	<b>291,452,927</b>	<b>\$</b>	<b>314,555,983</b>	<b>\$ 210,345,653</b>	<b>\$ 74,234,140</b>
<b>Program Reserve</b>		<b>5,355,883</b>				
	<b>\$</b>	<b>296,808,810</b>				



## Capital Reserve Fund

\$4,460,997

The Capital Reserve Fund may be used for the purchase of equipment, computer equipment or for the acquisition of property, construction of new facilities, or remodeling existing facilities. Individual projects are approved by the Board of Education. Charter schools not in district facilities receive the Capital Reserve allocation directly.





**Capital Reserve Fund** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 375,491	\$ 323,049	\$ 340,714
Reserve - Project Carryover	6,251,477	5,978,114	800,000
Unreserved Beginning Balance	<u>414,910</u>	<u>1,374,565</u>	<u>750,000</u>
TOTAL BEGINNING FUND BALANCE	\$ 7,041,878	\$ 7,675,728	\$ 1,890,714
REVENUE:			
Sale of School Property	\$ 550,000	\$ -	\$ -
Miscellaneous - State & Local	411,762	162,000	102,000
One time transfer from General Fund	22,860	1,149,826	-
Allocation from General Fund	<u>3,740,453</u>	<u>2,768,283</u>	<u>2,468,283</u>
TOTAL REVENUE	\$ 4,725,075	\$ 4,080,109	\$ 2,570,283
TOTAL RESOURCES	<u>\$ 11,766,953</u>	<u>\$ 11,755,837</u>	<u>\$ 4,460,997</u>
EXPENDITURES:			
School Projects	\$ 1,666,956	\$ 6,320,248	\$ 1,412,065
Operating Departments	742,054	2,131,291	1,309,000
Building Maintenance	1,154,465	1,118,584	1,263,000
Salaries, Employee Benefits, Office Expense	529,801	295,000	347,000
Instructional Equipment	<u>(2,051)</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 4,091,225</u>	<u>\$ 9,865,123</u>	<u>\$ 4,331,065</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 129,932
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,091,225</u>	<u>\$ 9,865,123</u>	<u>\$ 4,460,997</u>
ENDING BALANCE	<u>\$ 7,675,728</u>	<u>\$ 1,890,714</u>	<u>\$ -</u>


**Capital Reserve Fund** (continued)

**Project Summary**

<b>Elementary Schools</b>		
<u>School</u>	<u>Project</u>	<u>2010-2011 Budget</u>
Creekside	Roof repair/replacement	\$ 170,000
Douglass	Roof repair/replacement	169,400
Eisenhower	Music Room RTU Replacement	15,000
Fireside	Gutter Repairs	10,000
Fireside	Fire Panel Upgrade	7,000
Flatirons	Pre-School Construction	25,000
Heatherwood	Music Room RTU Replacement	10,600
Kohl	Water Main	35,000
Louisville	Pre-School Construction	25,000
Nederland	Intercom Upgrade	30,000
Pioneer	Portable Moves	30,000
Superior	Concrete Repairs	10,000
University Hill	Fence Repairs	7,500
Whittier	Exterior Painting of Historic Facia	5,000
<b>Total Elementary Schools:</b>		<b>\$ 549,500</b>

<b>Middle Schools</b>		
<u>School</u>	<u>Project</u>	<u>2010-2011 Budget</u>
Eldorado K8	Fire Panel Upgrade	\$ 4,000
Nederland Mid/Sr	Replace Domestic Hot Water Tanks	40,000
Nederland Mid/Sr	Relocate Kilns	9,800
<b>Total Middle Schools:</b>		<b>\$ 53,800</b>

<b>High Schools</b>		
<u>School</u>	<u>Project</u>	<u>2010-2011 Budget</u>
Arapahoe Campus	Roof Replacement	\$ 55,800
Boulder High	Air Compressors	6,000
Boulder High	Lamp Replacement	9,520
Boulder High	Destratification fans	6,600
Boulder High	Track Repair	90,000
Boulder High	HVAC in Field House	21,000
Broomfield High	Kitchen repair	10,000
Fairview	Track Repair	90,000
Fairview	Stage Curtain Repair	12,000
Monarch High	Intercom system replacement	15,000
Monarch High	Shed over backflow preventer	4,000
<b>Total High Schools:</b>		<b>\$ 319,920</b>





**Capital Reserve Fund** (continued)

**Project Summary** (continued)

<b>District Wide</b>		
	<u>Project</u>	<u>2010-2011 Budget</u>
District Wide	Emergencies	\$ 273,845
District Wide	Energy Audits/Recomissioning	25,000
District Wide	Garden-to-Table Program	5,000
District Wide	Fire Detector Replacement	10,000
District Wide	Key Set Replacement/Door Hardware	75,000
District Wide	Security Improvements	100,000
<b>Total District Wide:</b>		<b>\$ 488,845</b>

<b>School Project Sub-Total Summary</b>		
	Elementary Schools	\$ 549,500
	Middle Schools	53,800
	High Schools	319,920
	District Wide	488,845
<b>School Project Sub-Total:</b>		<b>\$ 1,412,065</b>

<b>Operating Departments</b>		
<u>Department</u>	<u>Project</u>	<u>2010-2011 Budget</u>
Maintenance	Equipment/Vehicle Replacement	\$ 100,000
Maintenance	Replace Andover Batteries district wide	6,000
Maintenance	UPS backups district wide	20,000
Nutrition Services	Regional Kitchens	86,000
Operational Service	VFA Software Renewal	17,000
School Leadership	Programs Move from Annex to Platt	10,000
Special Ed	Equipment	10,000
Transportation	Driving Range Asphalt Replacement	260,000
Transportation	Bus Replacement (carryover from 2009-10)	800,000
<b>Total Operating Departments:</b>		<b>\$ 1,309,000</b>


**Capital Reserve Fund** (continued)

**Project Summary** (continued)

<b>Building Maintenance - District Wide</b>		
	<u>Project</u>	<u>2010-2011 Budget</u>
District Wide	Americans With Disabilities Act	\$ 30,000
District Wide	Backflow Preventer Replacement	15,000
District Wide	Custodial Equipment Replacement	50,000
District Wide	Door Replacement	20,000
District Wide	Electrical Reserve	45,000
District Wide	Environmental Management	40,000
District Wide	Field Striping	20,000
District Wide	Flooring Replacement	200,000
District Wide	Grounds Restoration	150,000
District Wide	Heat Mitigation	5,000
District Wide	HVAC/Plumbing Reserve	100,000
District Wide	Painting	20,000
District Wide	Paving and Concrete	300,000
District Wide	Playground Surfacing, Drainage, Containment	30,000
District Wide	Restroom Stall Replacement	20,000
District Wide	Roofing	218,000
<b>Total Building Maintenance - District Wide:</b>		<b>\$ 1,263,000</b>
<b>Salaries/Benefits/Office Expenses</b>		
	Salaries/Benefits/Office Expenses	\$ 347,000
<b>Total Salaries/Benefits/Office Expenses:</b>		<b>\$ 347,000</b>
<b>Reserves</b>		
	Emergency Reserve (TABOR-3% Budget)	\$ 129,932
<b>Total Reserves:</b>		<b>\$ 129,932</b>
<b>GRAND TOTAL Summary</b>		
	School Projects	\$ 1,412,065
	Operating Departments	1,309,000
	Building Maintenance - District Wide	1,263,000
	Salaries/Benefits/Office Expenses	347,000
	Reserves	129,932
<b>GRAND TOTAL:</b>		<b>\$ 4,460,997</b>

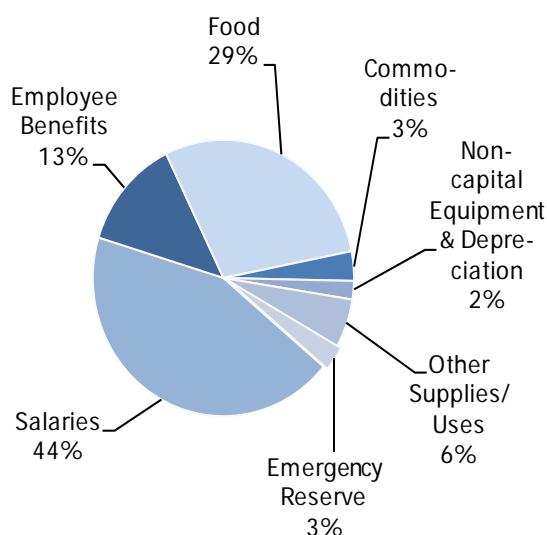




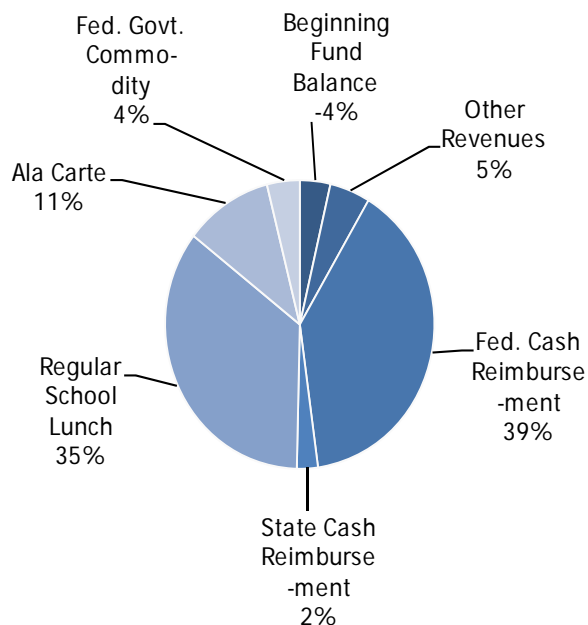
## Nutrition Services Fund \$5,929,285

The Nutrition Services Program will serve approximately 12,700 meals in six Regional Production Centers serving 48 schools and 4 Head Start Programs. The program is primarily dependent on Nutrition Services revenue from 172 serving days. A one-time transfer of \$225,000 has been provided by the Community School Fund for the 2010-11 fiscal year. Prices for the 2010-11 school year will remain the same for both breakfast and lunch.

### TOTAL EXPENDITURES AND RESERVES



### TOTAL RESOURCES





**Nutrition Services Fund (continued)**

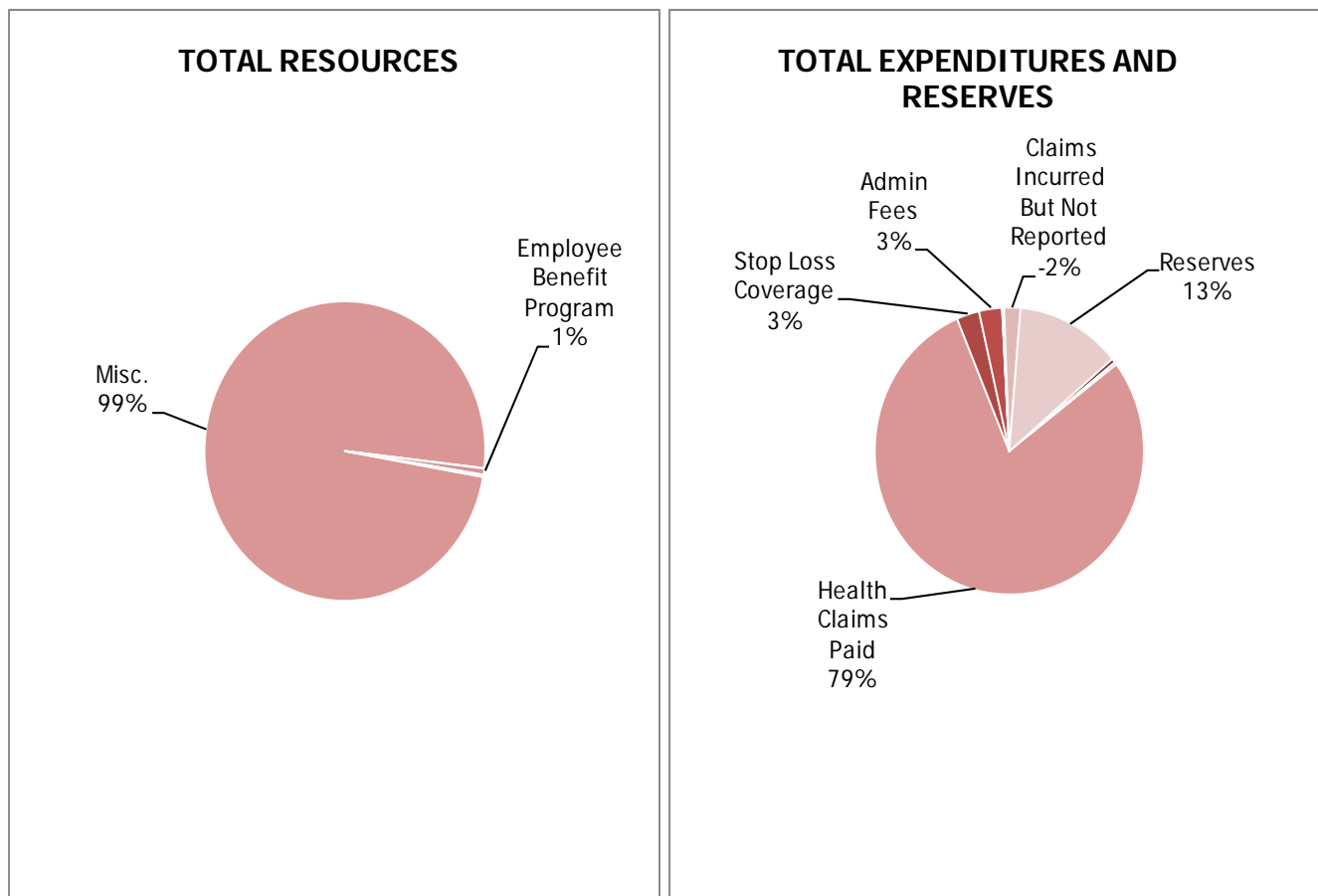
	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 151,306	\$ 33,557	\$ (229,292)
INVESTED IN CAPITAL ASSETS	356,784	300,555	237,454
REVENUE:			
Over/Under	\$ 15,870	\$ 16,000	\$ 16,000
A la Carte	1,328,611	541,485	664,031
Regular School Lunch	1,664,886	2,004,375	2,222,515
Federal Cash Reimbursement	1,819,482	2,147,094	2,484,562
State Cash Reimbursement	58,956	57,229	57,000
Catering	707	5,000	5,000
Reduced Price Meals	14,106	24,611	36,120
Federal Government Commodities	306,731	243,667	245,811
Miscellaneous - Local	32,772	42,000	42,000
Building Rental	4,975	-	-
Breakfast Revenue	8,197	29,448	32,864
Headstart	54,381	57,018	64,174
Transfer from Community School Fund	225,000	225,000	225,000
TOTAL REVENUE	\$ 5,534,674	\$ 5,392,927	\$ 6,095,077
TOTAL RESOURCES	<u>\$ 6,042,764</u>	<u>\$ 5,727,039</u>	<u>\$ 6,103,239</u>
EXPENDITURES:			
Salaries	\$ 2,417,222	\$ 2,633,771	\$ 2,586,291
Employee Benefits	729,680	842,991	773,955
Purchased Services	40,762	109,089	88,749
Food	2,238,613	1,500,000	1,726,083
Commodities	-	183,667	204,000
Other Supplies/Uses	178,964	278,995	205,000
Non-capital Equipment	6,395	65,000	65,000
Equipment Depreciation	63,343	63,101	63,500
Other Objects and Uses	33,673	42,263	44,009
TOTAL EXPENDITURES	<u>\$ 5,708,652</u>	<u>\$ 5,718,877</u>	<u>\$ 5,756,587</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 172,698
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 5,708,652</u>	<u>\$ 5,718,877</u>	<u>\$ 5,929,285</u>
ENDING BALANCE	<u>\$ 33,557</u>	<u>\$ (229,292)</u>	<u>\$ -</u>
INVESTED IN CAPITAL ASSETS	\$ 300,555	\$ 237,454	\$ 173,954



## Health Insurance Fund

\$26,231,971

The Health Insurance Fund accounts for claims and administrative fees of the district's Health Insurance Employee Benefit Program. Employees have the choice of participating in the district's self-funded plan or in a traditional plan offered by Kaiser Permanente. The district contributes a premium of \$5,190 per eligible employee. Employees have the option to purchase dependent coverage at the same rate as the district. The district also contributes to an Employee Assistance Program at a contribution rate of \$1.26 per employee.





**Health Insurance Fund** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 1,300,083	\$ 865,801	\$ 3,677,167
REVENUE:			
Transfer from Dental Insurance Fund	\$ -	\$ 600,000	\$ -
Contributions	21,774,399	22,977,153	22,339,804
Interest Income	39,130	9,491	10,000
Miscellaneous	617,232	433,383	150,000
Wellness Program	6,509	255	-
Employee Benefit Program	44,202	55,125	55,000
TOTAL REVENUE	\$ 22,481,472	\$ 24,075,407	\$ 22,554,804
TOTAL RESOURCES	<u>\$ 23,781,555</u>	<u>\$ 24,941,208</u>	<u>\$ 26,231,971</u>
EXPENDITURES:			
Salaries	\$ 106,524	\$ 107,650	\$ 111,611
Employee Benefits	23,248	24,481	25,986
Purchased Services	71,850	72,416	75,000
Health Claims Paid	21,486,412	19,394,489	21,573,232
Stop Loss Coverage	730,886	766,068	741,940
Administrative Fees	760,510	797,117	753,408
Supplies and Materials	297	925	10,000
Wellness Program	41,895	31,258	-
Employee Benefit Program	18,382	52,920	55,000
Claims Incurred But Not Reported	(324,250)	16,717	(538,195)
TOTAL EXPENDITURES	<u>\$ 22,915,754</u>	<u>\$ 21,264,041</u>	<u>\$ 22,807,982</u>
RESERVES:			
Reserved for Wellness Programs	\$ 24,272	\$ -	\$ -
Reserved for Employee Benefit Program	2,307	4,512	4,512
Reserved for Health Benefits Above Recommended Amounts	839,222	3,672,655	3,419,477
TOTAL RESERVES	\$ 865,801	\$ 3,677,167	\$ 3,423,989
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ 23,781,555</u>	<u>\$ 24,941,208</u>	<u>\$ 26,231,971</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

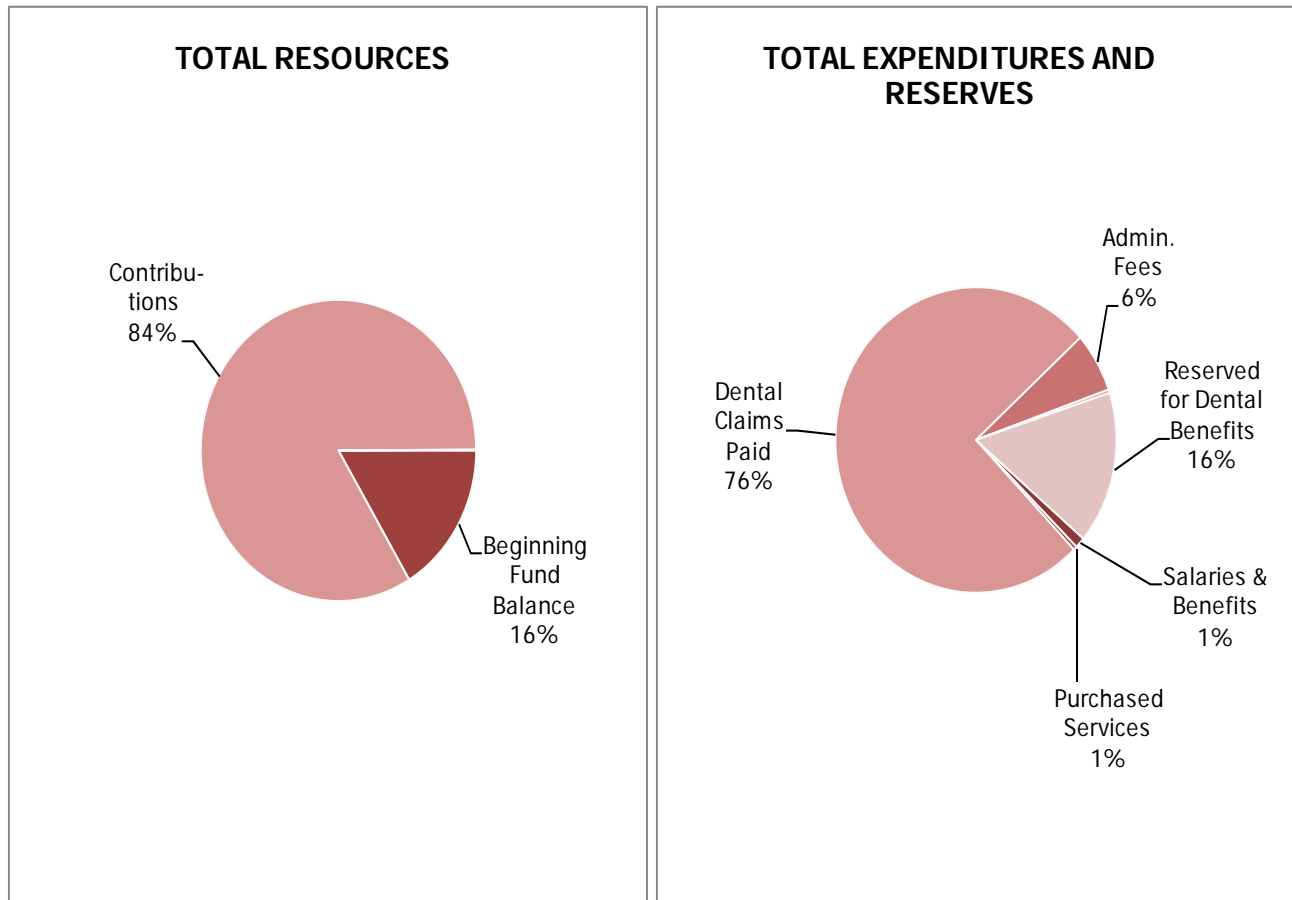




## Dental Insurance Fund

\$2,646,658

The Dental Insurance Fund accounts for claims and administrative fees of the district's Dental Insurance Employee Benefit Program. The district contributes \$431 per year per eligible employee to this fund. Employees have the option to purchase coverage for family members.





**Dental Insurance Fund** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 817,329	\$ 924,125	\$ 434,474
TOTAL BEGINNING FUND BALANCE	\$ 817,329	\$ 924,125	\$ 434,474
REVENUE:			
Contributions	\$ 2,130,561	\$ 2,243,017	\$ 2,210,184
Interest Income	12,775	2,160	2,000
TOTAL REVENUE	\$ 2,143,336	\$ 2,245,177	\$ 2,212,184
TOTAL RESOURCES	<u>\$ 2,960,665</u>	<u>\$ 3,169,302</u>	<u>\$ 2,646,658</u>
EXPENDITURES:			
Salaries	\$ 24,793	\$ 25,207	\$ 25,233
Employee Benefits	5,317	5,703	5,810
Purchased Services	14,950	7,844	10,000
Dental Claims Paid	1,801,415	1,918,454	2,017,711
Administrative Fees	170,525	163,586	168,152
Supplies and Materials	108	53	1,000
Increase In Claims Incurred But Not Reported	19,432	13,981	(9,801)
TOTAL EXPENDITURES	\$ 2,036,540	\$ 2,134,828	\$ 2,218,105
TRANSFERS OUT:			
Health Insurance Fund	\$ -	\$ 600,000	\$ -
TOTAL TRANSFERS OUT	\$ -	\$ 600,000	\$ -
RESERVES:			
Reserved for Dental Benefits	\$ -	\$ 434,474	\$ 428,553
TOTAL RESERVES	\$ -	\$ 434,474	\$ 428,553
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>\$ 2,036,540</u>	<u>\$ 3,169,302</u>	<u>\$ 2,646,658</u>
ENDING BALANCE	\$ 924,125	\$ -	\$ -



## Trust and Agency Funds

\$2,425,000

### Agency Fund

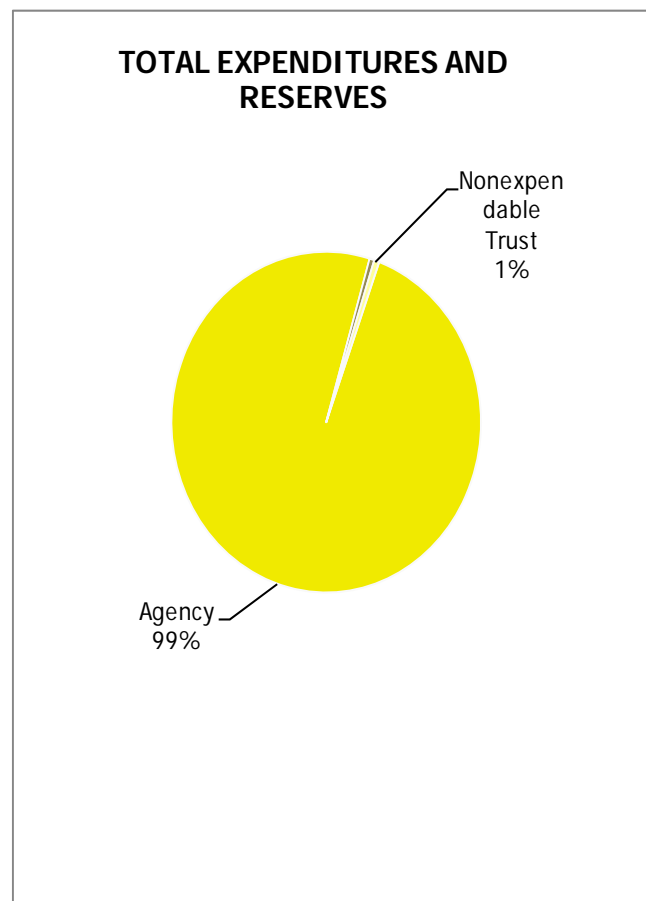
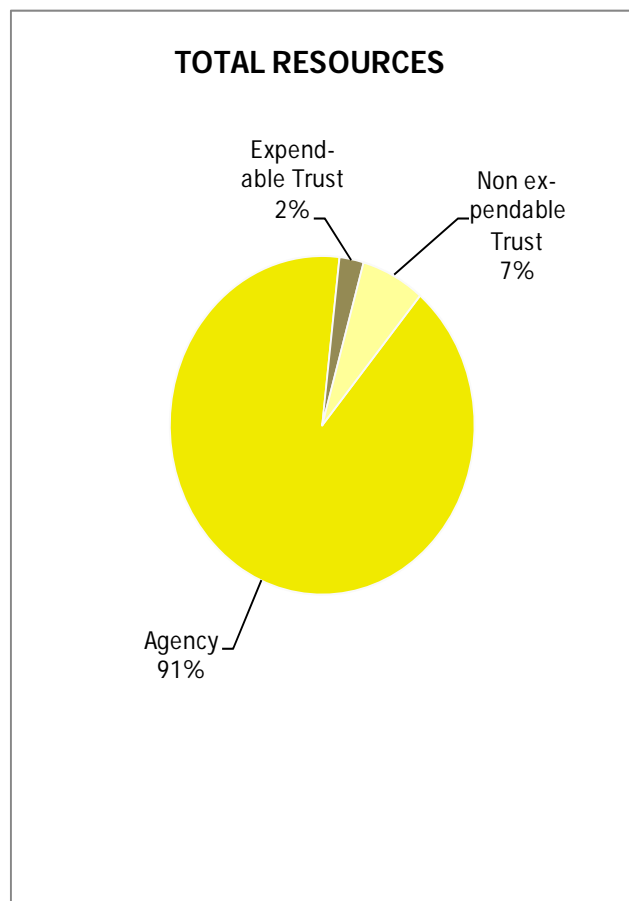
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

### Expendable Trust Fund

This fund is provided to account for donations and disbursements that are related to specific purposes such as scholarships and awards.

### Nonexpendable Trust Fund

This fund is provided to account for the principal trust amount received from the Jitsugyo High School Program, the Barbara Carlson Scholarship, the Dr. Edwin O. Bostrom Scholarship, the Frances R. Bascom Scholarship, the Tennyson McCarty Scholarship and related interest income. The interest earned from the Trust Funds is used to finance the activities authorized by the Jitsugyo High School Trust Agreement, the Barbara Carlson Scholarship Agreement, the Dr. Edwin O. Bostrom Scholarship Agreement, the Frances R. Bascom Scholarship Agreement and the Tennyson McCarty Scholarship Agreement.





**Trust and Agency Funds** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
<b>Agency Funds</b>			
Beginning Fund Balance	\$ 1,122,661	\$ 663,441	\$ 463,441
Receipts	<u>2,001,680</u>	<u>2,400,000</u>	<u>2,500,000</u>
Total Resources	\$ 3,124,341	\$ 3,063,441	\$ 2,963,441
Disbursements	<u>\$ 2,460,900</u>	<u>\$ 2,600,000</u>	<u>\$ 2,400,000</u>
Ending Balance	\$ 663,441	\$ 463,441	\$ 563,441
<b>Expendable Trust Funds</b>			
Beginning Fund Balance	\$ 79,996	\$ 75,702	\$ 73,702
Revenue	<u>3,296</u>	<u>10,000</u>	<u>10,000</u>
Total Resources	\$ 83,292	\$ 85,702	\$ 83,702
Expenditures	<u>\$ 7,590</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
Ending Balance	\$ 75,702	\$ 73,702	\$ 71,702
<b>Nonexpendable Trust Funds</b>			
Beginning Fund Balance	\$ 199,465	\$ 200,858	\$ 203,858
Revenue	<u>12,251</u>	<u>15,000</u>	<u>16,000</u>
Total Resources	\$ 211,716	\$ 215,858	\$ 219,858
Expenditures	<u>\$ 10,858</u>	<u>\$ 12,000</u>	<u>\$ 13,000</u>
Ending Balance	\$ 200,858	\$ 203,858	\$ 206,858
<b>GRAND TOTAL</b>			
BEGINNING FUND BALANCE	\$ 1,402,122	\$ 940,001	\$ 741,001
TOTAL REVENUE	<u>2,017,227</u>	<u>2,425,000</u>	<u>2,526,000</u>
TOTAL RESOURCES	<u>\$ 3,419,349</u>	<u>\$ 3,365,001</u>	<u>\$ 3,267,001</u>
TOTAL EXPENDITURES	<u>\$ 2,479,348</u>	<u>\$ 2,624,000</u>	<u>\$ 2,425,000</u>
ENDING BALANCE	<u>\$ 940,001</u>	<u>\$ 741,001</u>	<u>\$ 842,001</u>



### Pupil Activity Fund

Individual school activity accounts comprise the Pupil Activity Fund. This fund is controlled at the school level.

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING BALANCE	\$ 2,321,977	\$ 2,147,463	\$ 2,046,558
RECEIPTS	<u>7,535,399</u>	<u>7,686,107</u>	<u>7,839,829</u>
TOTAL RESOURCES	<u>\$ 9,857,376</u>	<u>\$ 9,833,570</u>	<u>\$ 9,886,387</u>
DISBURSEMENTS	<u>\$ 7,709,913</u>	<u>\$ 7,787,012</u>	<u>\$ 7,864,882</u>
ENDING BALANCE	<u>\$ 2,147,463</u>	<u>\$ 2,046,558</u>	<u>\$ 2,021,505</u>

**CHARTER SCHOOL FUND**

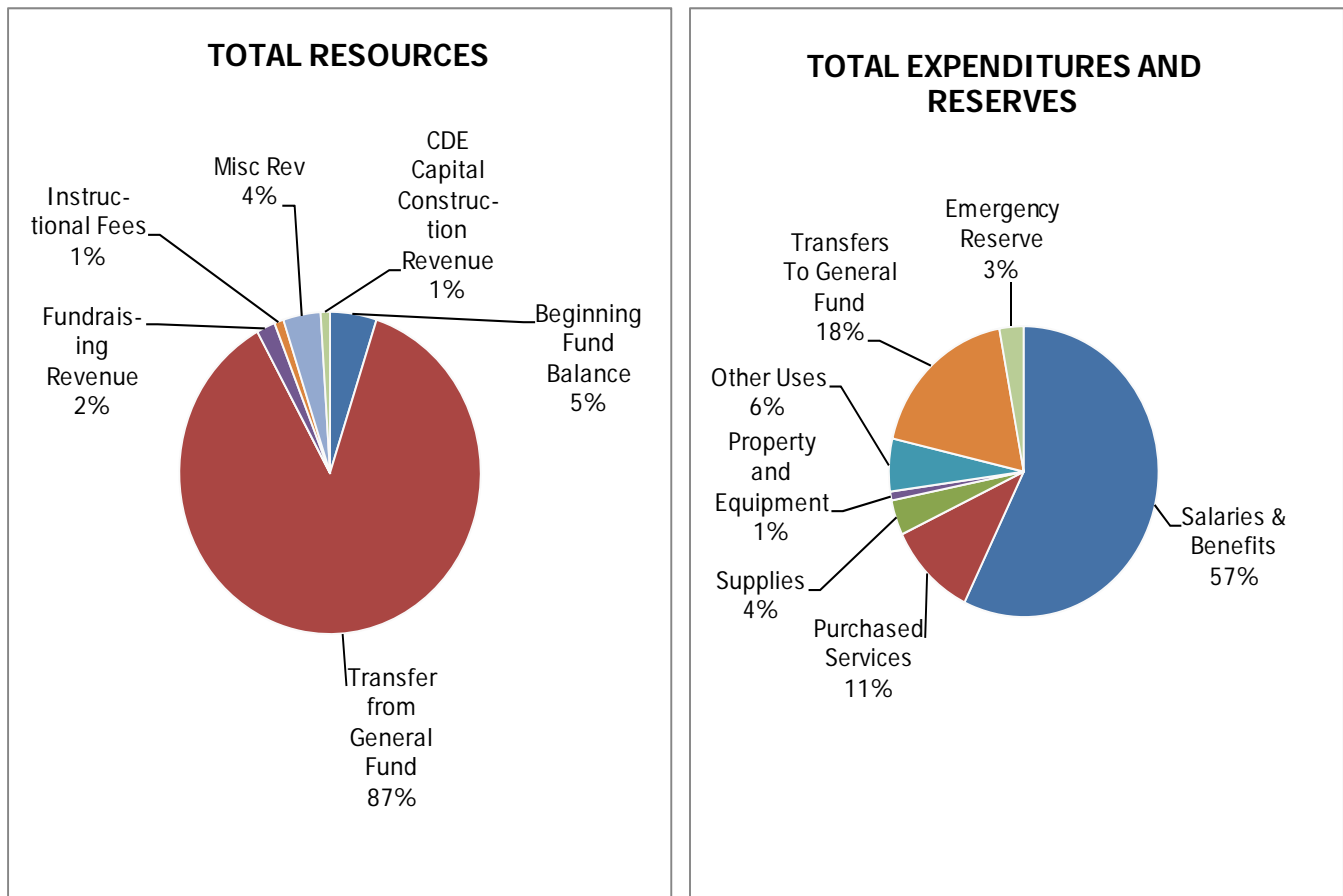
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## Charter School Fund

\$21,378,047

The Charter School Fund consist of five charter schools: Boulder Preparatory, Horizons K-8, Peak to Peak K-12, Summit Middle, and Justice High. The schools have separate governing boards but are dependent upon the district for the majority of their funding.







**Charter School Fund** (continued)

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING BALANCE	\$ 920,993	\$ 726,829	\$ 1,061,976
REVENUE:			
Transfer from General Fund:	\$ 17,909,829	\$ 19,105,998	\$ 18,541,161
Capital Reserve Allocation:	285,940	175,881	-
Fundraising Revenue:	-	313,007	508,000
Tuition:	11,341	7,808	-
Athletic Fees	8,775	109,000	98,759
Instructional Fees	-	160,000	140,000
Miscellaneous Revenue	929,340	599,366	840,492
CDE Capital Construction:	229,079	187,526	187,659
TOTAL REVENUES	\$ 19,374,304	\$ 20,658,586	\$ 20,316,071
TOTAL RESOURCES	<u>\$ 20,295,297</u>	<u>\$ 21,385,415</u>	<u>\$ 21,378,047</u>
TOTAL EXPENDITURES	\$ 15,396,600	\$ 16,158,677	\$ 16,773,445
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 4,171,868	\$ 4,164,762	\$ 3,987,401
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 617,201</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 19,568,468</u>	<u>\$ 20,323,439</u>	<u>\$ 21,378,047</u>
ENDING BALANCE	<u>\$ 726,829</u>	<u>\$ 1,061,976</u>	<u>\$ -</u>
STUDENT FTE:	Funded 2008-09	Funded 2009-10	PROPOSED 2010-11
Summit Middle School:	319.0	324.0	337.0
Horizons K-8 School:	307.9	309.9	316.9
Boulder Preparatory High School:	124.5	150.5	125.0
Justice High School:	92.0	110.0	110.0
Peak to Peak K-12 School:	1,369.3	1,393.6	1,413.4
Total Charter Schools:	2,212.6	2,288.0	2,302.3

Notes:

- Budgeted beginning fund balances for the Charter School Fund were calculated on A GAAP Basis (Generally Accepted Accounting Principles) beginning in 2005-06. Funding for Charter Schools is based on contract agreements between the school and BVSD.
- Justice High School began its inaugural year in 2006-07.
- Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
- Emergency Reserve is 3% of total expenditure and transfer less CDE Capital Construction revenue.



### Summit Middle Charter School

\$2,837,556

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 409,687	\$ 90,077	\$ 83,283
REVENUE:			
Transfer from General Fund	\$ 2,619,981	\$ 2,711,423	\$ 2,716,265
Fundraising Revenue		40,000	10,000
Athletic Fees	8,775	9,000	12,000
CDE Capital Construction	50,178	15,418	16,008
TOTAL REVENUE	\$ 2,678,934	\$ 2,775,841	\$ 2,754,273
TOTAL RESOURCES	<u>\$ 3,088,621</u>	<u>\$ 2,865,918</u>	<u>\$ 2,837,556</u>
EXPENDITURES:			
Salaries	\$ 1,318,122	\$ 1,354,904	\$ 1,291,089
Benefits	307,547	348,647	338,944
Purchased Services	179,050	135,922	140,308
Supplies	57,063	48,276	56,850
Property and Equipment	4,444	9,344	2,000
Other Uses	358,634	121,380	148,935
TOTAL EXPENDITURES	\$ 2,224,860	\$ 2,018,473	\$ 1,978,126
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 773,684	\$ 764,162	\$ 777,249
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,181</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,998,544</u>	<u>\$ 2,782,635</u>	<u>\$ 2,837,556</u>
ENDING BALANCE	<u>\$ 90,077</u>	<u>\$ 83,283</u>	<u>\$ -</u>
	2008-09	2009-10	2010-11
STUDENT FTE:	319.0	324.0	337.0



**Horizons K-8 School**

\$2,960,676

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 105,711	\$ 254,480	\$ 329,396
REVENUE:			
Transfer from General Fund	\$ 2,565,758	\$ 2,621,598	\$ 2,586,227
Miscellaneous Revenue	24,840	99,132	30,000
CDE Capital Construction	8,426	14,747	15,053
TOTAL REVENUE	\$ 2,599,024	\$ 2,735,477	\$ 2,631,280
TOTAL RESOURCES	<u>\$ 2,704,735</u>	<u>\$ 2,989,957</u>	<u>\$ 2,960,676</u>
EXPENDITURES:			
Salaries	\$ 1,462,735	\$ 1,547,891	\$ 1,615,880
Benefits	358,578	394,962	404,506
Purchased Services	26,649	11,620	12,000
Supplies	25,975	31,174	31,000
Property and Equipment	7,906	115,141	15,000
Other Uses	9,197	16,700	246,172
TOTAL EXPENDITURES	\$ 1,891,040	\$ 2,117,488	\$ 2,324,558
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 559,215	\$ 543,073	\$ 550,322
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,796</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 2,450,255</u>	<u>\$ 2,660,561</u>	<u>\$ 2,960,676</u>
ENDING BALANCE	<u>\$ 254,480</u>	<u>\$ 329,396</u>	<u>\$ -</u>
	2008-09	2009-10	2010-11
STUDENT FTE:	307.9	309.9	316.9



### Boulder Preparatory High School

\$1,168,638

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 125,430	\$ 75,349	\$ 150,851
REVENUE			
Transfer from General Fund	\$ 990,458	\$ 1,222,584	\$ 1,005,912
Capital Reserve Allocation	22,276	15,943	-
CDE Capital Construction	13,380	14,263	11,875
TOTAL REVENUE	\$ 1,026,114	\$ 1,252,790	\$ 1,017,787
TOTAL RESOURCES	<u>\$ 1,151,544</u>	<u>\$ 1,328,139</u>	<u>\$ 1,168,638</u>
EXPENDITURES:			
Salaries	\$ 575,563	\$ 600,000	\$ 594,000
Benefits	142,890	160,000	163,050
Purchased Services	27,091	30,000	30,000
Supplies	75,786	87,000	90,000
Property and Equipment	21,634	22,000	22,000
Other Uses	10,190	16,000	19,636
TOTAL EXPENDITURES	\$ 853,154	\$ 915,000	\$ 918,686
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 223,041	\$ 262,288	\$ 216,259
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,693</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 1,076,195</u>	<u>\$ 1,177,288</u>	<u>\$ 1,168,638</u>
ENDING BALANCE	<u>\$ 75,349</u>	<u>\$ 150,851</u>	<u>\$ -</u>

	2008-09	2009-10	2010-11
STUDENT FTE:	124.5	149.9	125.0



**Justice High School**

\$790,612

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ (20,503)	\$ 18,303	\$ 23,422
REVENUE:			
Transfer from General Fund	\$ 634,783	\$ 770,936	\$ 756,740
Capital Reserve Allocation	16,774	11,701	-
CDE Capital Construction	9,994	10,469	10,450
TOTAL REVENUE	\$ 661,551	\$ 793,106	\$ 767,190
TOTAL RESOURCES	\$ 641,048	\$ 811,409	\$ 790,612
EXPENDITURES:			
Salaries	\$ 300,076	\$ 380,912	\$ 355,500
Benefits	67,647	94,689	95,354
Purchased Services	5,551	5,515	15,360
Supplies	10,653	30,189	27,817
Property and Equipment	68,000	68,000	68,000
Other Uses	3,421	16,011	15,680
TOTAL EXPENDITURES	\$ 455,348	\$ 595,316	\$ 577,711
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 167,397	\$ 192,671	\$ 190,177
EMERGENCY RESERVE	\$ -	\$ -	\$ 22,724
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	\$ 622,745	\$ 787,987	\$ 790,612
ENDING BALANCE	\$ 18,303	\$ 23,422	\$ -
	2008-09	2009-10	2010-11
STUDENT FTE:	93.0	110.0	110.0



### Peak to Peak Charter School

\$13,620,565

	2008-09 AUDITED ACTUAL	2009-10 ESTIMATED ACTUAL	2010-11 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 300,668	\$ 288,620	\$ 475,024
REVENUE:			
Transfer from General Fund	\$ 11,098,849	\$ 11,779,457	\$ 11,476,017
Capital Reserve Allocation	246,890	148,237	-
Fundraising Revenue	-	273,007	468,000
Athletic Fees	-	100,000	86,759
Instructional Fees	-	160,000	140,000
Miscellaneous Revenue	904,500	500,234	840,492
Tuition	11,341	7,808	-
CDE Capital Construction	147,102	132,629	134,273
TOTAL REVENUE	\$ 12,408,682	\$ 13,101,372	\$ 13,145,541
TOTAL RESOURCES	<u>\$ 12,709,350</u>	<u>\$ 13,389,992</u>	<u>\$ 13,620,565</u>
EXPENDITURES:			
Salaries	\$ 5,605,842	\$ 6,147,874	\$ 6,109,441
Benefits	1,362,288	1,404,106	1,535,405
Purchased Services	2,062,378	2,137,413	2,128,158
Supplies	706,092	708,829	572,654
Property and Equipment	171,532	24,567	-
Other Uses	64,067	89,611	628,706
TOTAL EXPENDITURES	\$ 9,972,199	\$ 10,512,400	\$ 10,974,364
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 2,448,531	\$ 2,402,568	\$ 2,253,394
EMERGENCY RESERVE	\$ -	\$ -	\$ 392,807
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 12,420,730</u>	<u>\$ 12,914,968</u>	<u>\$ 13,620,565</u>
ENDING BALANCE	<u>\$ 288,620</u>	<u>\$ 475,024</u>	<u>\$ -</u>

	2008-09	2009-10	2010-11
STUDENT FTE:	1,368.8	1,393.6	1,413.4

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## Implementation of the New Century Graduate Vision

The vision of the Boulder Valley School District is to graduate students in the New Century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. In addition to skills and knowledge in reading, math, writing, and speaking, New Century Graduates will possess a multicultural and global perspective, including bilingual competencies. New Century Graduates' personal characteristics will include respect for others, initiative, creativity, ethical behavior, and other characteristics that will enable them to become contributing members to society.

### Methodology

The district initiated the project in September 2001, developing a diverse steering committee consisting of 35 members charged with identifying the skills, knowledge, and personal characteristics of future Boulder Valley School District graduates. Thirteen community data gathering meetings were widely attended by hundreds of participants. The steering committee discussed the findings and submitted its final report to the board of education in May of 2002.

The complete report can be found on the district's website at: <http://www.bvsd.org/ncg>

### From Vision to Action: Ensuring New Century Graduates

Integration of the "New Century Graduate" vision continued in 2009-10 anticipating full implementation in time for the 2010 senior class who entered high school in the fall of 2006. Specific actions taken toward the Vision this year included the following.

- Established New Graduation Requirements - A task force of high school counselors, teachers and administrators met to determine classes that would help students attain the New Century Graduate vision. Graduation requirements in world languages, applied technology and money management were increased for the class of 2010.
- Developed Systems to Monitor Graduation Requirements - Working with the district information technology, a system was developed for implementation in August 2006 to begin tracking these "New Century" graduation requirements for 2010 graduates.
- Aligned the Characteristics and Assessed Proficiencies - Elementary report card language has been changed from "Characteristics of Successful Learners" to "Characteristics of the New Century Learners." Senior survey items were revised to reflect greater alignment with New Century Graduate proficiencies and eighth graders responded to questions modeled after the existing senior survey.

### Class of 2009 Accomplishments

The seventh class to graduate under the umbrella of the New Century Vision, these students concluded their educational experience in Boulder Valley School District with an impressive level of achievement:

- The class of 2009 includes 2,118 graduating seniors who are going exciting places and doing great things!
- This class includes 38 National Merit Scholar finalists.
- Most will attend college. Some students plan to travel, join the military or enter the workforce.

We are very proud of our graduating class of 2009.



## Achievements Toward 2012 District Goals

In the fall of 2007, the Boulder Valley Board of Education unanimously adopted three specific and measurable goals for district improvement for the next five school years in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our almost 28,000 students the Boulder Valley School District promise of excellence and equity as they strive to become Boulder Valley School District *New Century Graduates*.

### BVSD Achievement Goal

This goal establishes a specific set of measurable academic expectations through the 2011-12 school year to be reported on annually to the board and public. During the 2008-09 school year, BVSD saw small but steady gains in district average weighted index scores for all CSAP content areas, with the highest being in science. Other highlights of CSAP achievements in BVSD last year include a 21-point gain on the Escritura (Writing) CSAP tests administered in Spanish, a six point gain by middle level students on the math assessment, and a seven-point gain by high school students in science. Gains were also realized in all district content area achievement tests except fine arts, which had a negligible loss of 0.2 points but has still exceeded the five-year goal.

Following are the specific achievement goal *expectations* with our **results** for the 2008-09 school year toward improving the next five years by 2012:

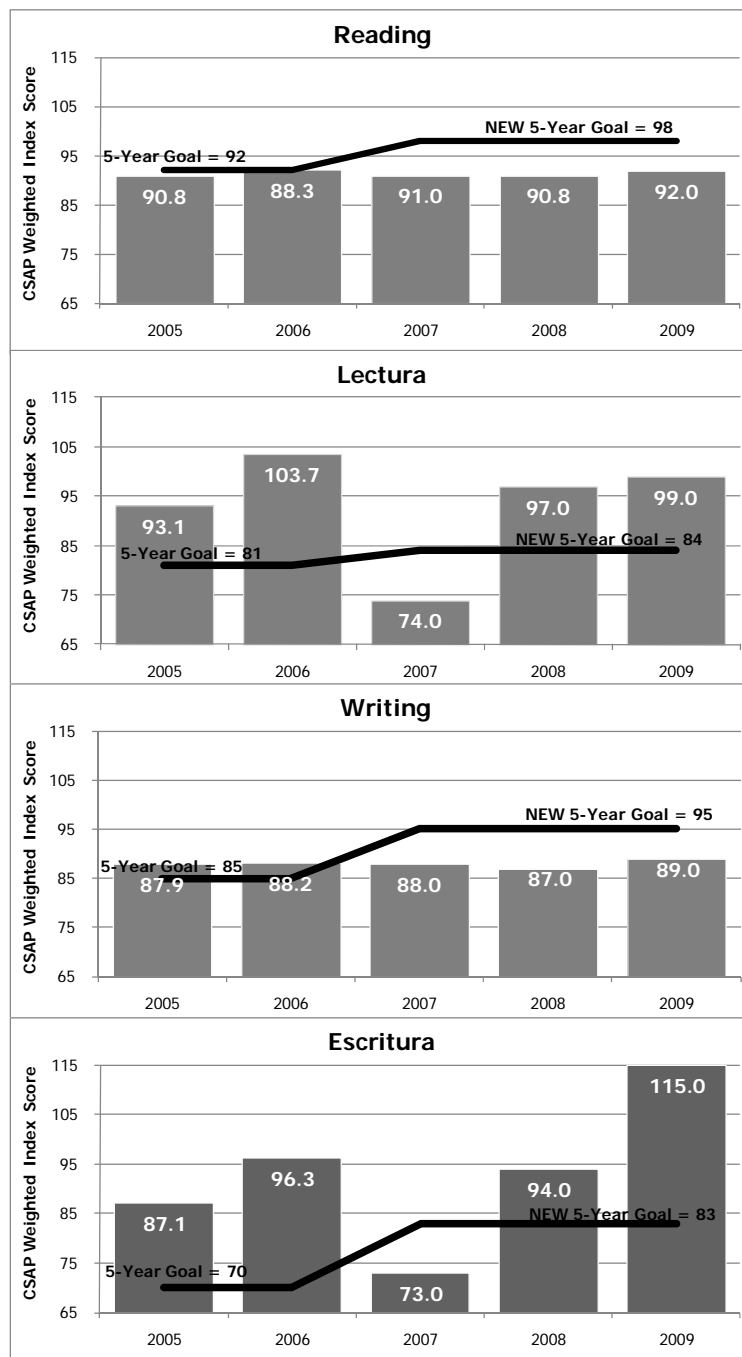
### CSAP

#### Reading

- All district weighted index **CSAP: 92**, Gained 1 point; goal is *98*
- District weighted index – Lectura: **5-year goal attained**, Gained 2 points; weighted index score of **99**; goal is *97*
- Students in grades 3-5 weighted index – **CSAP: 93**, Gain of 2 points; goal is *98*
- Students in grades 6-8 weighted index – **CSAP: 95**, Gain 0 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 88**, Gain of 4 points; goal is *97*

#### Writing

- All district weighted index - **CSAP: 89**, Gain of 2 points; goal is *95*
- District weighted index – Escritura: **5-year goal attained**, Gained 21 points; weighted index score of **115**; goal is *83*
- Students in grades 3-5 weighted index - **CSAP: 90**, Gain of 1 point; goal is *94*
- Students in grades 6-8 weighted index - **CSAP: 94**, Gain of 2 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 82**, Gain of 5 points; goal is *92*





## Achievements Toward 2012 District Goals (continued)

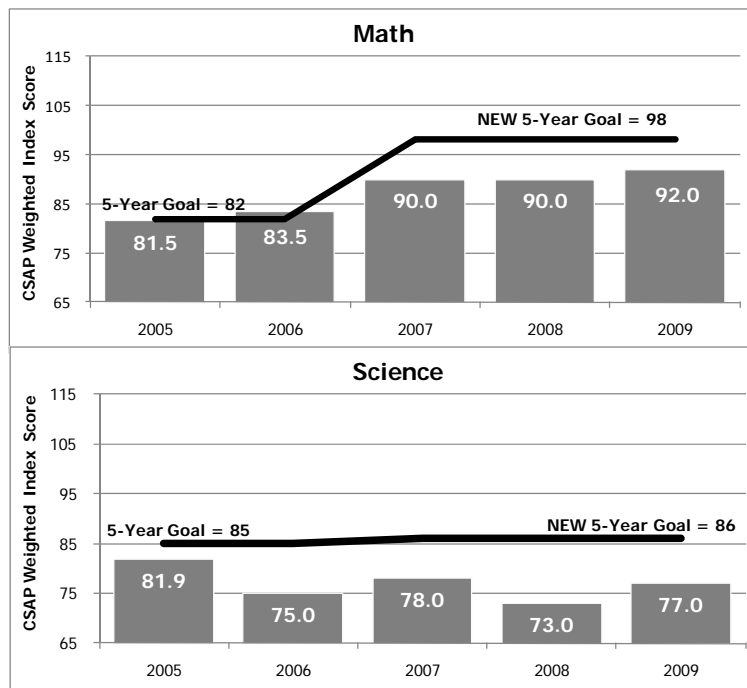
### BVSD Achievement Goal (continued)

#### Mathematics

- All district weighted index - **CSAP: 92**, Gained 2 points; goal is *98*
- Students in grades 3-5 weighted index - **CSAP: 106**, Loss of 1 point; goal is *112*
- Students in grades 6-8 weighted index - **CSAP: 96**, Gain of 6 points; goal is *101*
- Students in grades 9-10 weighted index – **CSAP: 66**, Gain of 1 point; goal is *75*

#### Science

- All district weighted index - **CSAP: 77**, Gain of 4 points; Goal is *86*
- Students in grade 5 weighted index - **CSAP: 89**, Gain of 1 point; goal is *92*
- Students in grade 8 weighted index - **CSAP: 76**, Gain of 2 points; goal is *82*
- Students in grade 10 weighted index – **CSAP: 66**, Gain of 7 points; goal is *67*



#### ACT Test Performance

##### Grade 11 Students

- ACT composite scores: **22.2**, Gain of 0 points; goal is *22.9*
- Mathematics ACT scores: **22.1**, Loss of .2 points; goal is *23.1*
- Reading ACT scores: **22.9**, Gain of .3 points; goal is *23.4*
- English ACT scores: **21.4**, Loss of .1 points; goal is *22.2*
- Science ACT scores: **21.9**, Loss of .1 points; goal is *22.5*

#### Graduation Rate

- All district graduation rate: **90.1**, Gain of 2 points; goal is *90.7*

Note: The baseline and goal have been updated for district content area assessments

#### Music

- The percentage of BVSD students proficient or higher: **89.9**, Gain of 2 points; goal is *95*
- The percentage of elementary students proficient or higher: **91.2**, Gain of 1.4 points; goal is *97*
- The percentage of middle level students proficient or higher: **82.9**, Loss of 3.7 points; goal is *90*
- The percentage of high school students proficient or higher: **90.2**, Loss of 4.4 points; goal is *96*

#### Social Studies

- The percentage of BVSD students proficient or higher: **80.4**, Gain of 2.5 points; goal is *86*
- The percentage of elementary students proficient or higher: **N/A**, (08/09 pilot year)
- The percentage of middle level students proficient or higher: **85.5**, Gain of 2.3 points; goal is *92*
- The percentage of high school students proficient or higher: **76**, Gain of 1 point; goal is *84*

#### Physical Education

- The percentage of BVSD students proficient or higher: **85.2**, Gain of 2.2 points; goal is 1 percent/year (07/08 baseline year)



## Achievements Toward 2012 District Goals (continued)

### BVSD Achievement Goal (continued)

#### Visual Arts

- The percentage of BVSD students proficient or higher: **96.2**, 5 year goal attained; loss of .2 points from prior year
- The percentage of elementary students reaching advanced: **70.1**, Loss of 3.6 points; Goal is 79
- The percentage of middle level students proficient or higher: **96.8**, 5 year goal attained; gain of 1.4 points from previous year
- The percentage of high school students proficient or higher: **86.8**, Loss of 1.8 points; goal is 90

#### World Languages

- The BVSD students proficient or higher on district world language assessments: **84.6**, Gain of 3.6 points; Goal is 97
- The Level 1 students advanced on district world language listening assessments: **58.9**, Loss of 4 points; Goal is 77
- The Level 2 students proficient or higher on district world language speaking assessments: **72.9**, Gain of 1.5 points; Goal is 74
- The Level 3 students proficient or higher on district world language reading assessments: **86.8**, Gain of 17.9 points; goal is 77; 5-year goal attained
- The Level 4 students proficient or higher on district world language writing assessments: **N/A**, 08/09 pilot year

### BVSD Equity Goal

*During the next five years, BVSD will narrow the achievement gap in all content areas as is shown in CSAP Weighted Index Scores, content area assessments, ACT and graduation rates:*

District performance in closing achievement gaps for traditionally underserved groups of students was again mixed in 2009. These groups have been identified as: English Home Language Latino Students, English Language Learners, Students receiving Meal Assistance, and Identified Special Education Students. Students in these four groups made gains about as often as losses on CSAP and more often than losses on district content assessments. ACT scores went down for all groups except English Language Learners, who scored the same on this important measure as the year before. On an encouraging note, significant gap closing occurred in the area of BVSD 2008 graduation rates which improved for all identified groups and for the district at large (page 10). Also, the finalized dropout rates for 2008 were better than expected – instead of improving from 7.1 to 5.5 percent as was indicated in preliminary calculations then, the actual drop-out rate for Latinos in 2007-2008 was 5.3 percent.

*CSAP matched group percentile score gains will exceed the district average performance.*

As measured using median growth percentiles, ELL writing gains exceeded the district average in 2009 and approached the district average in reading. Results for identified Special Education Students held steady in Math, lost six growth points in writing, and gained seven in reading. Results were similarly mixed for students who receive Meal Assistance and Latino English Home Language Students.

Specific Equity Goal expectation is for each group's (English Language Learners, Identified Special Education, Student Receiving Meal Assistance, and Latino English Home Language students) gain to exceed the district's average performance gain.

### CSAP

#### Reading

- All district average growth - **53**
- Latino English Home Language Students – **47**; 1 point loss from prior year 48
- English Language Learners – **52**; 1 point lost from prior year 53
- Student Receiving Meal Assistance – **47**; no gain or loss from prior year 47
- Identified Special Education Students –**49**; 6 point gain from prior year 42



## **Achievements Toward 2012 District Goals (continued)**

### **BVSD Equity Goal (continued)**

#### Writing

- All district average growth - **53**
- Latino English Home Language Students – **50**; 2 point gain from prior year 48
- English Language Learners –**55**; 5 point gain from prior year 50
- Student Receiving Meal Assistance – **51**; 4 point gain from prior year 47
- Identified Special Education Students –**42**; 6 point loss from prior year 48

#### Mathematics

- All district average growth - **53**
- Latino English Home Language Students – **49**; no gain or loss from prior year 49
- English Language Learners –**49**; 3 point loss from prior year 52
- Student Receiving Meal Assistance – **44**; 3 point loss from prior year 47
- Identified Special Education Students –**45**; no gain or loss from prior year 45

#### ACT Test Performance

ACT scores will increase at twice the rate of the district by .4 points per year.

- Latino English Home Language Students – **18.8**; loss of 2.8 points; goal is *22.4*
- English Language Learners –**11.9**; no gain or loss of points; goal is *13.3*
- Student Receiving Meal Assistance – **15.2**; loss of 0.2 points; goal is *17.8*
- Identified Special Education Students – **16.0**; loss of 0.5 points; goal is *17.3*

#### Music

Non-CSAP Curriculum-based assessments results will increase at twice the rate of the district by 2 percentage points per year.

- Latino English Home Language Students – **88.7**; loss of 0.4 points; goal is *94.4*
- English Language Learners –**80**; gain of 0.5 points; goal is *86.7*
- Student Receiving Meal Assistance – **81.6**; gain of 2.1 points; goal is *92.6*
- Identified Special Education Students – **73**; loss of 1.7 points; goal is *86.4*

#### Social Studies

- Latino English Home Language Students – **66.4**; gain of 0.3 points; goal of *88.4*
- English Language Learners –**54.4**; gain of 3 points; goal of *59*
- Student Receiving Meal Assistance – **51.7**; gain of 0.5 points; goal is *72.4*
- Identified Special Education Students – **47.8**; gain of 4.4 points; goal is *60.6*

#### Physical Education

- Latino English Home Language Students – **78**; gain of 1.4 points; goal is *84.6*
- English Language Learners –**67.9**; no gain or loss of points; goal is *70.3*
- Student Receiving Meal Assistance – **69.9**; gain of 1.2 points; goal is *76.7*
- Identified Special Education Students – **66.8**; gain of 4.6 points; goal is *70.2*

#### Visual Arts

- Latino English Home Language Students – **97.7**; gain of 0.8 points; goal is *100*
- English Language Learners –**87.9**; gain of 0.6 points; goal is *96.3*
- Student Receiving Meal Assistance – **92.3**; gain of 0.7 points; goal is *99.5*
- Identified Special Education Students – **89.7**; loss of 1 point; goal is *96.4*

#### World Languages

- Latino English Home Language Students – **78.7**; gain of 0.7 points; goal is *94*
- English Language Learners –**88.2**; gain of 3.6 points; goal is *95*
- Student Receiving Meal Assistance – **78.9**; loss of 0.4 points; goal is *95*
- Identified Special Education Students – **63.4**; loss of 8.3 points; goal is *88*



## Achievements Toward 2012 District Goals (continued)

### BVSD Climate (Organizational) Goal

During the next five years, BVSD will create and sustain a safe and positive learning environment that protects and respects the rights of all individuals:

*All students will demonstrate an average annual increase of 1 percentage point over each of the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.*

*Students of color will demonstrate an average annual increase of 2 percentage points over each of the next five years in favorable responses to School Climate Survey items related to student relationships with adults at school.*

It was a very good year for BVSD's climate goal. Overall, the desired annual increase was attained in 25 of the 27 questions for students of color and in all 27 questions for all students. These gains put BVSD back on track to achieve the five-year climate goal, despite points lost on many questions between 2007 and 2008, particularly at the high school level. Especially impressive gains were seen this year in the secondary levels, where high school students of color reported big improvements related to the respect and trust they feel with adults in the schools. The largest gain for middle level students of color was on the question, "My teachers care about me," and a lot more elementary students of color said they think their teachers like them.

School Climate Survey results for	All Students				Students of Color			
	Spring '07	Spring '08	Spring '09	Two-Year Change	Spring '07	Spring '08	Spring '09	Two-Year Change
<b>Elementary School students</b>								
My teachers like me	71	72	76	5	65	67	75	10
Adults treat me fairly	78	76	79	1	77	74	77	0
Adults I can talk to	78	78	80	2	79	78	81	2
Adults help with bully	64	65	67	3	69	68	70	1
Feelings not hurt by adult	61	60	61	0	61	62	62	1
Teacher wants me to do my best	95	96	97	2	94	95	96	2
I can ask my teacher for help	89	90	91	2	89	89	92	3
School Climate Survey results for	All Students				Students of Color			
	Spring '07	Spring '08	Spring '09	Two-Year Change	Spring '07	Spring '08	Spring '09	Two-Year Change
<b>Middle School students</b>								
Adults at school I trust	69	73	76	7	66	69	72	6
Respected by my teachers	59	64	68	9	53	60	66	13
Ok for me to ask questions	77	79	82	5	72	75	80	8
Adults with whom I can talk	65	67	71	6	63	66	68	5
Not singled out by teachers	58	59	64	6	53	53	60	7
I feel trusted by adults	56	59	65	9	50	55	60	10
Not ignored by my teachers	60	63	68	8	56	57	64	8
Listened to by adults	54	57	61	7	51	53	58	7
My teachers care about me	51	56	62	11	45	50	59	14
Adults protect from	61	59	62	1	60	59	61	1
School Climate Survey results for	All Students				Students of Color			
	Spring '07	Spring '08	Spring '09	Two-Year Change	Spring '07	Spring '08	Spring '09	Two-Year Change
<b>High School students</b>								
Adults at school I trust	71	69	74	3	61	60	68	7
Respected by my teachers	60	59	64	4	55	54	61	6
Ok for me to ask questions	79	77	81	2	71	70	74	3
Adults with whom I can talk	61	59	63	2	55	54	58	3
Not singled out by teachers	60	59	63	3	52	52	56	4
I feel trusted by adults	54	52	57	3	47	46	53	6
Not ignored by my teachers	61	59	63	2	53	51	55	2
Listened to by adults	52	50	55	3	47	46	51	4
My teachers care about me	49	47	53	4	44	40	48	4
Adults protect from	62	61	63	1	59	56	58	-1

For details about the goals and how progress toward them will be measured, read the *BVSD Annual Report*.





## Achievements Toward 2012 District Goals (continued)

### Strategies

In prior years, the district measured its yearly achievements against the following six strategic priorities:

#### Maximize Learning & Achievement

All children will achieve academic success through high quality, challenging programs, research-based practices, supportive policies and committed people working together in a safe and nurturing environment.

#### Foster Collaboration & Partnerships

As part of a community that recognizes the importance of quality education for all students to the well-being of our neighborhoods, our economy, and the quality of life for our citizens, the district and its schools, the home, and the community collaborate to meet the educational and social needs of students and their families.

#### Value Diversity & Promote Understanding

The district ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals.

#### Manage Assets Responsibly

All district fiscal and facility resources are maximized to provide equitable, quality learning environments, while maintaining public confidence in management practices and results.

#### Provide a High- Quality, Committed Staff

A highly qualified, caring, committed, and diverse staff is recruited, supported, retained, supervised and evaluated using strategies that focus on continuous improvement resulting in high levels of organizational performance.

#### Plan and Assess for Continuous Improvement

The district commits itself to continuous improvement and enhanced organizational effectiveness through comprehensive planning based on data-driven decision making, which is focused on the district's mission and strategic initiatives.

It is important to note that in pursuing the three district goals established by the board in 2007, the district is not dropping the six strategic priorities of previous years. These *strategic priorities* are now *key strategies* interwoven on a school and district administrative level in the attainment of the three new measurable five-year Boulder Valley School District achievement, equity and climate (organization) goals. Further information on the districts initiatives can be found on the district's website at <http://bvsd.org/equity/Pages/initiatedefinitions.aspx>.

### In Conclusion

In looking to the future, the Boulder Valley Board of Education and its administration acknowledge a long history of excellent academic achievement, significant progress in developing an organizational climate that embraces and values its diversity, and sound fiscal management. Nevertheless, the district recognizes that the promise of excellence and equity for slightly less than one quarter of its students is not yet fully met.

Over the five-year period from 2007 to 2012, BVSD will actively intervene on behalf of its students whose learning needs are yet unfulfilled. In addition, BVSD intends to achieve its achievement, equity, climate (organizational) goals for the benefit of each student. Finally, the degree to which BVSD is able to achieve the challenging agenda the district has set forth is possible primarily because of the generous and unflinching support of a school district community that understands the full value of public education and is willing to support it with its time, its talent, and its dollars.





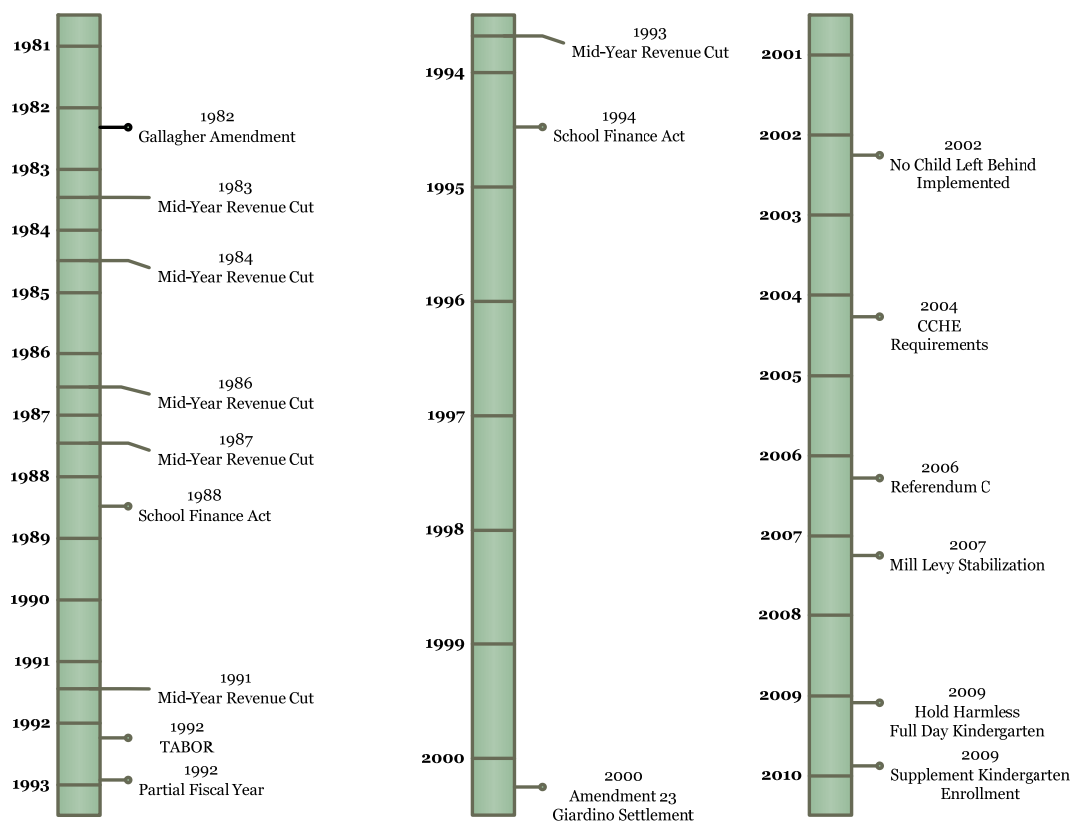
## A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 29 years. We take a look at nearly 30 years of school finance in Colorado, the legislative, economic and demographic changes that shaped the way our schools are financed. It is useful to review the remainder of this document in the context of these environmental factors that have affected the district.

### Timeline of Colorado School Finance & Education Reform 1981 – 2010

#### Addressing Mandates:

New Content Standards; District Accreditation; Expanded Choice Legislation; Basic Literacy Act; School Accountability Reports (SAR's); Safe Schools Act; Student Identification / Data Warehouse; CSAP Testing; Change Special Ed Funding; BEST; Declining Enrollment; TBD – Stimulus Funding



This timeline can be broken down roughly into three broad segments, which overlap each other:

1982 – 1993

1988 – 2000

1998 - 2010

Each of these three eras can be characterized by its unique situation with respect to:

- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

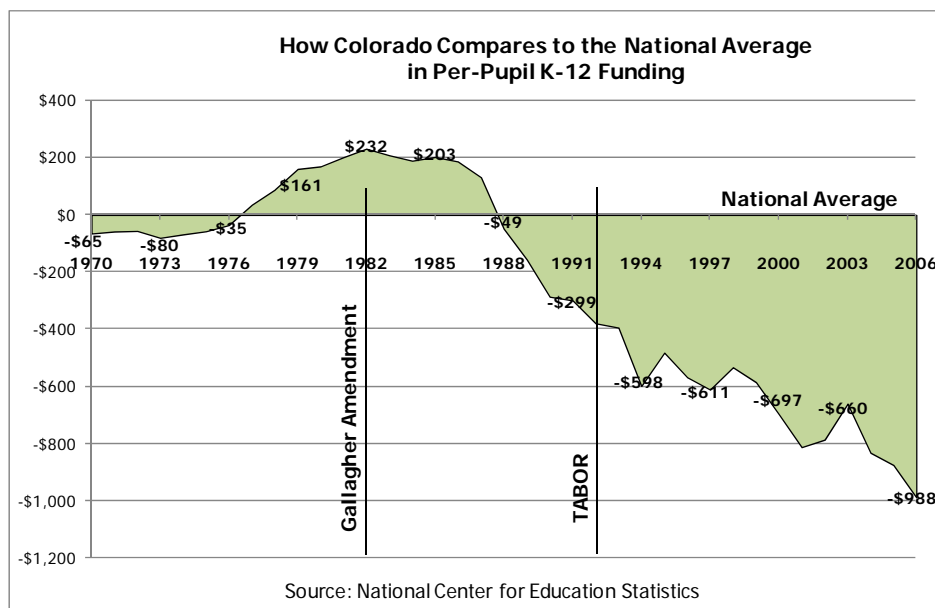


## A Generation of Colorado School Finance (continued)

### 1982 – 1993

In 1982, the Gallagher Amendment was passed which fixed the percentage ratio for property taxes at 45 percent for residential property and 55 percent for commercial property.

Mid-year revenue rescissions occurred in 1983, 1984, 1986, 1987, 1988, 1991, and 1993 primarily because state tax revenues could not keep pace with rapid enrollment growth in Colorado. The rescissions occurred so frequently that the Boulder Valley School District budgeted for the rescissions in advance.



### 1988 – 2000

This period marks the beginning of many dramatic changes in public school finance as well as increased regulations at the federal and state levels which dictate the environment that school districts must operate in today.

In 1988, the Colorado Public School Finance Act was revised significantly. This revision re-set the standard for state equalization to distribute state funding for districts throughout Colorado taking under-funded districts into consideration, comparing rural districts vs. urban districts or large districts vs. small districts. At the time, the state provided 40 percent of per pupil funding to districts across Colorado, and districts provided 60 percent of the funding. Today state funding plays a much larger role by providing 64 percent of per pupil funding and districts providing 36 percent, on a state-wide average.

In 1992, the TABOR Amendment of the Colorado Constitution was passed, which requires districts to set-aside 3 percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. TABOR also requires voter approval of tax increases, and limits revenue collections.

Also in 1992, the district converted from a Calendar Year budget cycle to a Fiscal Year and the 1992 budget was based on a Transitional Fiscal Year. Because the Boulder Valley School District receives a majority of its tax collections in the spring, the district has had to borrow cash for the first half of the fiscal year in order to operate. Generally, this function has been performed through the state's interest-free loan program since 1993.



## **A Generation of Colorado School Finance (continued)**

### **1988 – 2000 (continued)**

District administrative responsibilities have also increased dramatically since 1988 due to a host of new federal and state regulations:

#### Federal regulations

- Omnibus Transportation Employee Testing Act, Gun-Free Schools Act, Children's Online Privacy Act, Digital Millennium Copyright Act, and the Equal Access Act, among others

#### State regulations

- New regulations associated with Section 504/Americans with Disabilities Act
- New regulations associated with the Colorado Basic Literacy Act
- CSAP Testing and CELA Assessments
- Standards-based education
- Bilingual education
- Changes to state accreditation requirements
- School Accountability Reports
- Adopted state standard Chart of Accounts
- New budget processes associated with TABOR
- Expanded choice legislation, Open Enrollment, charter schools and focus schools
- 1991 Referendum (\$7,062,468)

### **1998 – Present**

From 1998 to 2008, Boulder Valley School District is marked by several voter passed overrides and new laws to comply with.

Although per pupil funding in Colorado continued to fall behind national averages, Boulder Valley School District voters passed several tax overrides, tying the funds to specific program needs:

- 1998 Referendum A (\$10,600,000)
- 2002 Referendum (\$15,000,000)
- 2005 Referendum 3A Transportation Mill Levy (\$6,239,116)
- 2006 Ballot Measure 3A (six-year \$296.8 million bond issue for capital projects)

In 2000, Amendment 23 to the Colorado Constitution was passed which guarantees increases in funding to public elementary and secondary schools at a rate of inflation plus 1 percent for a total of 10 years. The increase is guaranteed at the rate of inflation thereafter. The goal of this amendment was to restore public funding, adjusted for inflation, back to 1988 funding levels.

In 2002, the federal No Child Left Behind Act (NCLB) was implemented along with new regulations.

In 2004, the Colorado Commission on Higher Education (CCHE) added requirements for high school graduates.

In 2005, Colorado voters passed Referendum C which suspends the tax limits in the TABOR Amendment for five years, allowing the state to return to pre-recession levels. While this amendment will not likely affect school funding significantly, it assures Colorado school districts that the state will be prepared to sustain Amendment 23 funding.

In the 2007-08 fiscal year the district created a Health Insurance Fund to account for claims and administrative fees of the district's Health Insurance employee benefit program. This was done to help control health insurance costs.



## Per Pupil Expenditures

The charts below describe Boulder Valley School District's per pupil expenditures since 1998. By measuring the costs rather than the School Finance Act per pupil revenue (PPR), we get a truer picture because these are total budgeted expenditures, which utilize revenue from PPR, election overrides, state categorical reimbursements, grant funding, and year-to-year carryovers.

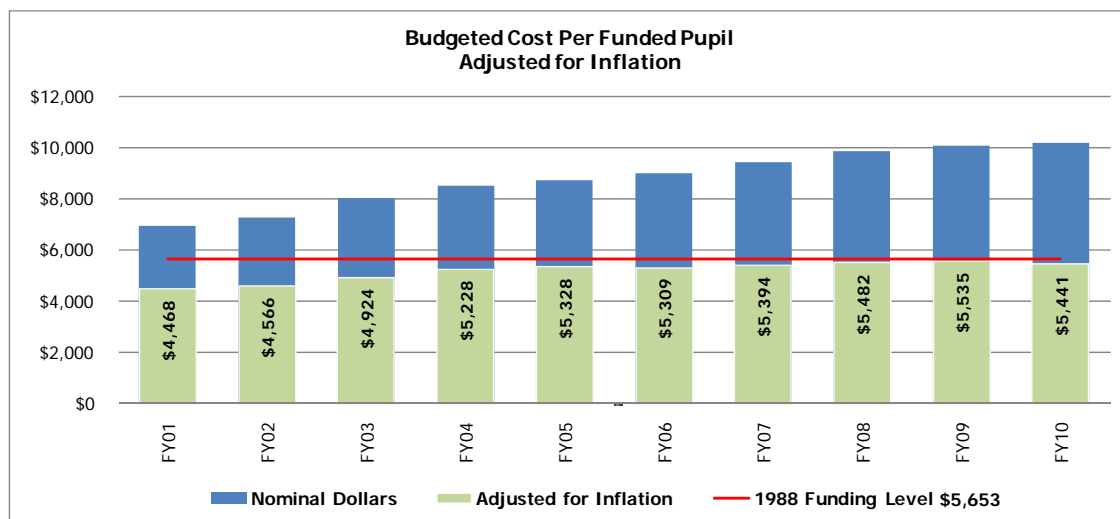
On an inflation-adjusted basis, the Boulder Valley School District still spends less per student than its 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage.

The district has reach 1988 levels before the 2010-11 Amendment 23 sunsets, due to the 1991, 1998, 2002, and 2005 overrides. Without these additional revenues, per pupil expenses in 2009-10 would be \$1,404 less than the current budgeted cost per funded pupil. These overrides directly benefit Boulder Valley School District students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	00-01 FY01	01-02 FY02	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07	07-08 FY08	08-09 FY09	09-10 FY10
Budgeted Funded Pupil Count		26,279	26,774	26,716	26,396	26,712	26,799	26,918	27,165	27,492	27,714
* Operating Expenditures (in Thousands)		181,878	194,994	213,578	223,609	233,336	240,886	253,045	266,809	277,267	281,659
* Cost Per Funded Pupil		\$6,921	\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163
CPI -U		177.90	183.20	186.45	186.10	188.30	194.45	200.18	205.77	209.26	214.54
Denver-Boulder Area Index (Base/CPI-U)		0.65	0.63	0.62	0.62	0.61	0.59	0.57	0.56	0.55	0.54
Adjusted Cost		4,468	4,566	4,924	5,228	5,328	5,309	5,394	5,482	5,535	5,441

\* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

Operating Expenses are calculated from the CDE-18 report as the Total Budgeted Expenditures less Internal Service Fund expenditures. In November of 1998, BVSD voters passed a \$10,600,000 referendum. Full year funding of the referendum starts in the 99-00 budget. In November of 2002, BVSD voters passed a \$15,000,000 referendum. Full year funding of the referendum starts in the 03-04 budget. In November of 2005, BVSD voters passed a \$6,239,116 Transportation Mill Levy override. Full year funding of the override starts in the 06-07 budget.



**Funded Pupil Count:** is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

**Operating Expenditures:** are the operating budgets of the district. Including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Nutrition Service Fund, Other Enterprise Funds, and (in FY98 and beyond) the Charter School Fund.

**Sources:** Student and dollar data from Revised Adopted Budget Documents for each year listed.  
CPI data from U.S. Department of Labor -<http://www.bls.gov/cpi/>



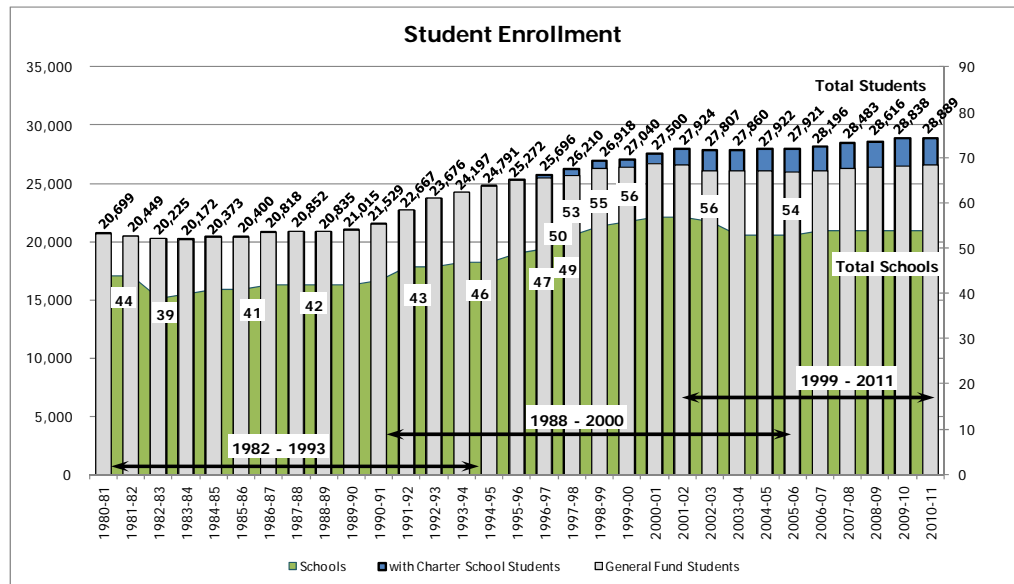
## Student Enrollment

Boulder Valley School District student enrollment had steadily increased from 1990 and in response, the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

During the years between 1990 and 2000 the district posted steady enrollment growth increasing 25 percent and averaging close to 3 percent per year through the period.

During this period, 1994 marked the beginning of "schools of choice" legislation, which includes both focus schools and charter schools. In 1996, the first two charter schools in Boulder Valley School District opened and later in 2003 the district decreased the total number of schools for the first time in decades.

From 2001 to 2011, total district enrollment flattens out averaging 0.5 percent increase annually while growth in charter school students steadily increases averaging 11.6 percent annually during the same period.



## Enrollment and Student FTE by Level

The district's School Finance Act total program funding is based on the funded pupil count, which is determined by full-time equivalent students. The pupil count is held on October 1, it accounts for preschool and part-time first through twelfth grade students as half time and kindergarten students as 0.58 FTE within the fiscal year for which funding is received.

		Oct-06	Oct-07	Oct-08	Oct-09	Oct-10
Student Enrollment		Actual	Actual	Actual	Submitted	Projected
K-12		27,798	28,087	28,171	28,344	28,390
Pre-K		398	396	445	494	499
Total Enrollment		28,196	28,483	28,616	28,838	28,889

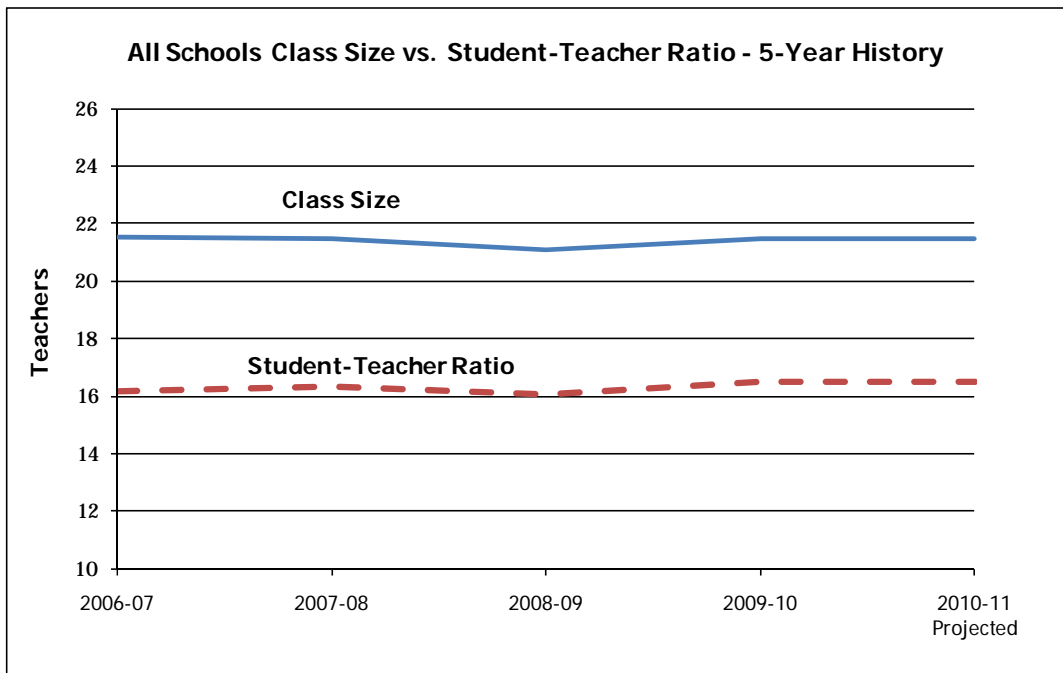
  

		FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Student FTE		Actual	Actual	Actual	Submitted	Projected
Elementary		11,163.5	11,347.0	11,676.2	11,716.8	11,927.3
Middle		6,325.5	6,393.0	6,370.5	6,576.0	6,478.0
Senior		9,155.5	9,205.0	9,167.0	9,128.0	9,064.0
Other		270.0	277.5	241.5	252.5	249.5
Total FTE		26,914.5	27,222.5	27,455.2	27,673.3	27,718.8
Change from Prior Year		173.5	308.0	232.7	218.1	45.5
% change from Prior Year		0.65%	1.14%	0.85%	0.79%	0.16%



## All Schools Class Size vs. Student-Teacher Ratio

	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u> <u>Projected</u>
Class Size - All Grades	21.55	21.45	21.08	21.47	21.47
Student Teacher Ratio	16.17	16.34	16.06	16.52	16.52



Notes for Class Size:

- Kindergarten is based on .5 FTE and as of 08-09 Kindergarten FTE adjusted due to full day program at Columbine, Pioneer, Sanchez, and University Hill elementary schools.
- Specialists are not included at elementary (Art, Music, PE, CLIP, Title I, ESL, or Special Education). Literacy teachers are not included in class size.
- Middle teachers do not include Halcyon or Special Education.
- High school enrollment adjusts for part-time students and do not include Passages, Connections, Multicultural, Pupil Services, Chinook, Tec, Teen Parenting, or Special Education teachers.
- Charter Schools are not included.

The blend of diversity found in the Boulder Valley School District also means our students arrive in the classrooms with varying levels of readiness-to-learn. We recognize that world-class education does not come in a one-size-fits-all package therefore Boulder Valley School District targets resources where they can make the greatest gains for the students in greatest need. This includes providing teachers for targeted instruction in specific academic areas such as literacy, English as a Second Language, Title I, the Collaborative Literacy Intervention Project (CLIP), and Special Education. By having these specialized teachers work with small groups of students, the district is able to boost student skills in these areas and keep its student-teacher ratio very competitive.

The influence of a highly qualified teacher cannot be overstated. In fact, research continues to confirm the greatest gains in the classroom can be made through a mix of instructional strategies - one of which is class size. That mix also includes having high quality teachers, strong parental support, adequate facilities and ongoing professional development. It is this mix of strategies that has resulted in Boulder Valley School District's top state academic performance over the years. A look at the district's average class size shows one portion of the picture when looking at instructional strategies for improvement.



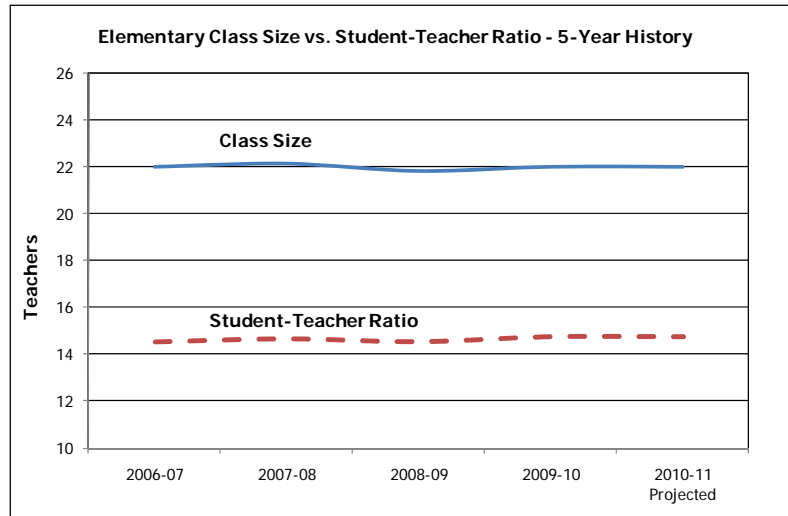
## Elementary Class Size vs. Student-Teacher Ratio

### Class Size - Elementary

2006-07	22.00
2007-08	22.12
2008-09	21.84
2009-10	22.00
2010-11	22.00
Projected	

### Student - Teacher Ratio

2006-07	14.51
2007-08	14.65
2008-09	14.52
2009-10	14.75
2010-11	14.75
Projected	



Notes for Class Size: Kindergarten is based on .5 FTE, Charters are not included, Literacy teachers are not included in Class Size.

The district has focused on literacy improvement at the elementary level and concentrated funding in this area. These targeted resources have translated into additional teachers including:

- 3.85 CLIP teachers,
- 29.60 English as a Second Language teachers,
- 40.00 Literacy teachers (includes referendum and Struggling Reader),
- 68.10 Special education teachers, and
- 6.60 Title I teachers.

These teachers provide intensive instruction to children all over the district. However, these certified teachers are not classroom teachers and are not reflected in the district's class size numbers with the exception of 6.00 FTE English as Second Language teachers and 12.50 FTE Title I teachers.

Similarly, the Boulder Valley School District offers music, art and physical education to its elementary students. The district employs another 88.80 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

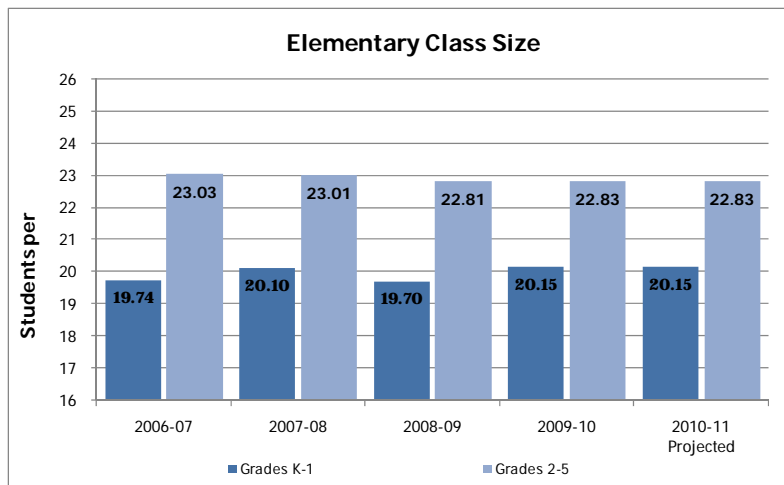
## Elementary Class Size in Grades K-1 compared to Grades 2-5

### Class Size - Grades K-1

2006-07	19.74
2007-08	20.10
2008-09	19.70
2009-10	20.15
2010-11	20.15
Projected	

### Class Size - Grades 2-5

2006-07	23.03
2007-08	23.01
2008-09	22.81
2009-10	22.83
2010-11	22.83
Projected	



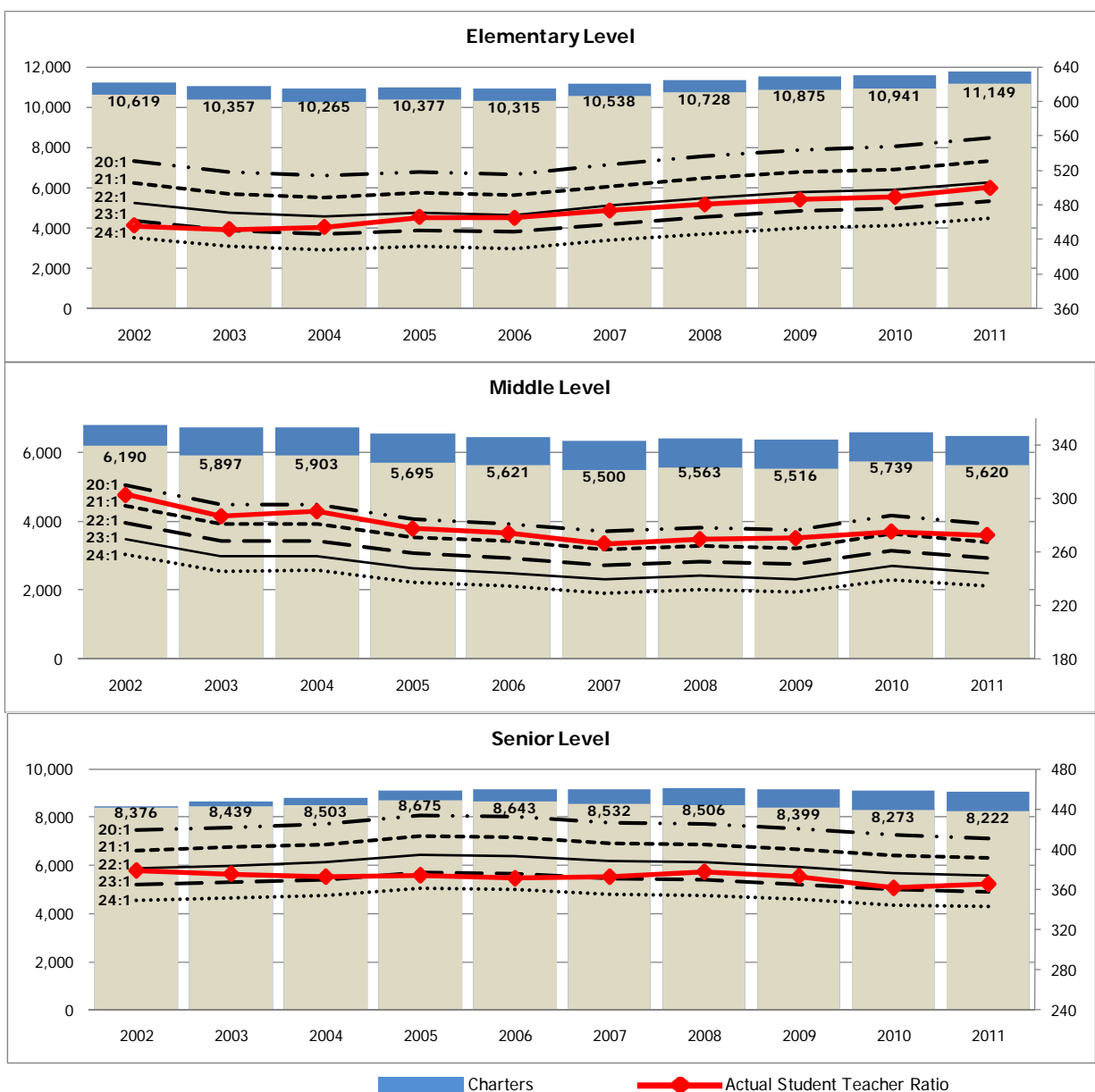




## Student-Teacher Ratios

Student-teacher ratios remain a primary measurement of the district's funding at the classroom level. While productivity gains through technology have provided the district with many benefits, little can change the age-old relationship between teachers and their students. Because nearly 92 percent of the General Operating Fund expenditure budget is made up of employee compensation, accurate projections are important in maintaining the delicate balance of student-teacher ratios.

When total students decrease, the student-teacher ratio will also decrease if the number of teachers remains the same. Each year, the district re-examines the school allocation formulas described in the *Financial Section* of this document. In order to calculate the cost of maintaining the same student-teacher ratio, the district must consider rising health care costs, fluctuations in enrollment, changes in the salary schedules, and providing a competitive compensation package to attract and retain quality employees. Since Amendment 23 was passed in 2000, the district has focused resources on class size, student-teacher ratios, and support for literacy instruction.







## Authorized FTE History Summary – All Funds

	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11
<b>GENERAL OPERATING FUND</b>					
101 CURR DEPT - ELEM LEVEL	27.520	8.310	8.741	8.172	7.720
102 RESERVES - ELEM LEVEL	6.658	5.782	1.969	4.675	53.950
103 IT RESERVES - ELEM LEVEL	-	-	4.850	5.900	5.800
119 BEAR CREEK ELEMENTARY	23.473	25.511	28.521	29.543	26.860
120 BIRCH ELEMENTARY	30.036	30.961	35.312	35.295	34.431
124 COLUMBINE ELEMENTARY	39.857	39.516	52.874	50.877	44.403
127 CREST VIEW ELEMENTARY	37.148	37.247	45.721	48.264	48.088
130 DOUGLASS ELEMENTARY	30.824	29.097	32.239	32.293	31.208
131 SANCHEZ ELEMENTARY	30.568	29.403	39.890	38.819	39.337
132 EISENHOWER ELEMENTARY	33.869	34.107	45.317	43.506	41.307
134 EMERALD ELEMENTARY	33.146	36.410	42.936	38.967	34.591
136 FLAT IRONS ELEMENTARY	21.865	22.715	26.447	22.216	22.194
138 FOOTHILL ELEMENTARY	34.157	34.642	43.383	45.163	43.790
141 GOLD HILL ELEMENTARY	3.222	3.128	3.681	3.519	3.212
144 HEATHERWOOD ELEMENTARY	24.240	26.870	36.644	33.545	31.171
147 JAMESTOWN ELEMENTARY	1.871	1.752	3.179	3.519	3.212
150 KOHL ELEMENTARY	32.826	33.004	45.484	43.691	38.021
153 LAFAYETTE ELEMENTARY	33.388	37.553	55.023	56.257	54.748
154 RYAN ELEMENTARY	33.011	34.353	41.676	39.301	36.391
156 FIRESIDE ELEMENTARY	31.126	31.356	37.922	37.318	32.778
157 LOUISVILLE ELEMENTARY	30.803	30.372	38.803	39.849	39.313
158 COAL CREEK ELEMENTARY	32.133	29.944	33.409	34.328	30.218
161 BCSIS	19.785	20.118	24.999	24.738	22.804
164 CREEKSIDE ELEMENTARY	30.033	30.592	43.299	40.287	37.504
166 MESA ELEMENTARY	25.208	25.472	30.579	30.334	28.441
169 NEDERLAND ELEMENTARY	25.277	24.916	29.921	27.256	24.264
180 PIONEER ELEMENTARY	34.046	35.082	49.664	49.592	42.560
185 SUPERIOR ELEMENTARY	41.912	43.086	48.744	49.078	40.614
190 UNIVERSITY HILL ELEM	26.754	28.827	45.257	44.401	38.182
192 HIGH PEAKS ELEMENTARY	20.735	19.950	25.053	25.400	30.674
193 COMMUNITY MONTESSORI	14.721	18.551	21.437	23.130	22.360
196 WHITTIER ELEMENTARY	27.330	28.109	32.941	32.072	31.839
ELEMENTARY SCHOOLS TOTAL	837.542	836.736	1,055.915	1,041.305	1,021.985
201 CURR DEPT - MIDDLE LEVEL	-	12.030	12.450	12.450	11.911
202 RESERVES - MIDDLE LEVEL	1.805	4.323	1.751	9.293	19.679
203 IT - MIDDLE LEVEL	-	-	-	3.350	3.250
225 BROOMFIELD HEIGHTS MIDDLE	43.586	41.602	48.493	47.184	42.808
230 MANHATTAN MIDDLE	39.177	39.046	47.465	44.449	41.777
240 CASEY MIDDLE	36.836	35.991	39.573	37.060	38.096
250 CENTENNIAL MIDDLE	43.270	44.320	51.424	52.468	45.213
252 ANGEVINE MIDDLE	50.175	52.813	62.710	59.978	53.582
254 LOUISVILLE MIDDLE	39.590	40.616	45.621	45.843	43.590
260 PLATT MIDDLE	39.622	40.020	42.294	41.062	38.164
270 SOUTHERN HILLS MIDDLE	37.390	36.690	46.542	46.544	42.803
MIDDLE SCHOOLS TOTAL	331.451	347.451	398.323	399.681	380.873



## Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11
<b>GENERAL OPERATING FUND (continued)</b>					
301 CURR DEPT - SENIOR LEVEL	-	7.180	7.629	7.698	7.230
302 RESERVES - SENIOR LEVEL	10.153	12.298	5.141	10.753	37.612
303 IT - HIGH SCHOOL LEVEL	-	-	-	4.851	4.350
310 BOULDER HIGH	123.855	121.824	133.907	133.149	121.570
315 BROOMFIELD HIGH	95.244	94.790	107.356	108.121	101.112
320 CENTAURUS HIGH	78.440	81.161	95.102	96.512	86.282
330 FAIRVIEW HIGH	115.650	116.995	129.831	134.517	128.322
350 NEW VISTA HIGH	28.542	27.630	29.820	29.368	26.289
360 MONARCH HIGH	100.915	96.705	106.147	106.454	97.192
SENIOR HIGH SCHOOLS TOTAL	552.799	558.583	614.933	631.423	609.959
440 ARAPAHOE RIDGE HIGH	25.232	24.792	26.074	28.023	22.858
490 TECHNICAL ED CENTER	34.666	33.591	39.299	35.154	32.841
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	59.898	58.383	65.373	63.177	55.699
502 MONARCH K-8	50.645	53.508	60.623	59.836	55.897
503 NEDERLAND MIDDLE/SENIOR	41.295	41.125	40.826	40.257	38.986
505 ASPEN CREEK K-8	59.021	63.314	73.530	75.693	73.387
506 ELDORADO K-8	66.986	67.550	76.270	77.059	68.528
507 HALCYON	4.665	4.365	4.365	5.462	5.375
COMBINATION SCHOOLS TOTAL	222.612	229.862	255.614	258.307	242.173
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.000	2.000	2.500	2.500	2.000
604 LEGAL COUNSEL OFFICE	2.500	2.400	2.400	2.400	2.150
605 LEARNING SERVICES	22.752	22.252	15.000	4.850	2.670
606 ADMIN & OPERATIONS	1.700	1.800	-	-	-
608 PLANNING & ASSESSMENT	7.300	12.800	12.800	12.800	11.800
609 VOCATIONAL ED ADMIN	6.000	6.000	11.575	2.200	2.200
611 SPECIAL EDUCATION	115.923	113.813	129.555	127.908	124.520
613 STUDENT SUCCESS	-	-	4.200	1.500	1.000
614 INSTITUTIONAL EQUITY	-	-	2.500	4.200	2.752
616 LANGUAGE, CULTURE & EQUITY	10.650	9.150	7.075	6.714	5.527
617 ELEMENTARY ED ADMIN	3.000	3.000	6.300	5.000	4.500
619 SECONDARY ED ADMIN	3.000	4.000	5.317	3.750	2.750
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
631 ART	-	-	-	0.500	0.500
632 MUSIC	-	-	-	0.500	0.500
633 HEALTH/PHYSICAL EDUCATION	-	-	-	1.000	-
634 LITERACY	-	-	-	5.000	4.000
635 DISTRICT-WIDE INSTRUCTION	4.500	1.875	1.000	2.000	2.000
636 MATHEMATICS	-	-	-	1.420	1.250
637 SCIENCE	-	-	-	2.500	2.500
640 OPERATIONAL SERVICES	1.500	3.500	3.500	5.850	4.000
642 MAINTENANCE & OPERATIONS	58.375	58.500	58.500	59.250	53.500
643 ENVIRONMENTAL SERVICES	5.300	5.300	6.300	13.850	16.700
644 PLANNING & ENGINEERING	2.125	-	1.000	-	-
668 COMMUNICATION SERVICES	3.000	3.000	4.000	4.000	4.000
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750



## Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11
<b>GENERAL OPERATING FUND (continued)</b>					
687 HUMAN RESOURCES	14.000	13.900	13.900	18.000	16.500
688 BUDGET SERVICES	7.250	7.000	9.500	9.500	7.500
689 INFORMATION TECHNOLOGY	26.500	27.000	28.000	30.000	26.000
690 FINANCE & ACCOUNTING	11.850	11.850	12.350	13.600	12.350
695 PURCHASING	4.000	4.000	4.000	4.000	3.500
698 HEALTH SERVICES	13.000	11.800	15.600	16.800	16.700
<b>CENTRALIZED SERVICES TOTAL</b>	<b>329.975</b>	<b>328.690</b>	<b>360.622</b>	<b>365.342</b>	<b>337.119</b>
791 MATERIALS MANAGEMENT	9.500	9.500	9.500	9.800	8.800
792 PRINT SHOP	4.550	4.550	4.550	4.550	4.550
793 TELECOMMUNICATIONS	1.000	1.000	1.000	-	1.000
<b>SERVICE CENTERS TOTAL</b>	<b>15.050</b>	<b>15.050</b>	<b>15.050</b>	<b>14.350</b>	<b>14.350</b>
809 DISTRICT ALLOCATIONS	1.500	7.000	1.500	1.500	1.813
<b>DISTRICT-WIDE COSTS TOTAL</b>	<b>1.500</b>	<b>7.000</b>	<b>1.500</b>	<b>1.500</b>	<b>1.813</b>
971 EDUCATION CENTER BUILDING	4.000	4.000	4.000	4.500	2.500
<b>OTHER OPERATIONAL UNITS TOTAL</b>	<b>9.400</b>	<b>11.700</b>	<b>9.100</b>	<b>9.725</b>	<b>2.500</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>2,360.227</b>	<b>2,393.455</b>	<b>2,776.430</b>	<b>2,784.810</b>	<b>2,666.471</b>
<b>OTHER FUNDS</b>					
15 TECHNOLOGY FUND	-	-	5.000	5.700	6.700
16 ATHLETIC FUND	-	-	0.500	5.440	5.440
18 RISK MANAGEMENT FUND	-	-	27.600	2.050	2.050
19 COMMUNITY SCHOOL PROGRAM	-	-	98.525	91.215	90.115
22 GRANTS FUND	-	-	157.651	182.183	149.531
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	14.520	14.703	15.767
25 TRANSPORTATION FUND	-	-	288.394	265.779	268.000
29 COLORADO PRESCHOOL PROGRAM	-	-	12.500	14.079	12.967
41 BUILDING FUND	-	-	19.700	19.600	20.100
43 CAPITAL RESERVE FUND	-	-	5.450	2.750	3.050
51 NUTRITION SERVICES FUND	-	-	95.337	94.517	91.263
66 HEALTH INSURANCE FUND	-	-	1.550	1.550	1.550
67 DENTAL INSURANCE FUND	-	-	0.350	0.350	0.350
<b>TOTAL OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>727.077</b>	<b>699.916</b>	<b>666.883</b>
<b>CHARTER SCHOOL FUND</b>					
11 CHARTER SCHOOL FUND	-	-	227.639	223.305	220.555
<b>TOTAL CHARTER SCHOOL FUND</b>	<b>-</b>	<b>-</b>	<b>227.639</b>	<b>223.305</b>	<b>220.555</b>
<b>TOTAL BUDGETED FTE ALL FUNDS</b>	<b>2,360.227</b>	<b>2,393.455</b>	<b>3,731.146</b>	<b>3,708.031</b>	<b>3,553.909</b>

Note: As of 2008-09 hourly employees (Paraeducators/Liaisons/Monitors) are included in total FTE.



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## Appendix A: Budget Fact Sheet

	Proposed 2009-10	Revised Adopted 2009-10	Proposed 2010-11
<b>Mill Levy (mills)</b>			
Abatements	0.202	0.220	0.222
Election	6.634	6.695	6.672
General Fund-School Finance	25.023	25.023	25.023
General Fund Total:	31.859	31.938	31.917
Bond Redemption	5.996	6.565	6.422
Transportation	1.483	1.496	1.491
<b>Total Mill Levy:</b>	<b>39.338</b>	<b>39.999</b>	<b>39.830</b>
<b>Assessed Valuation</b>	<b>\$ 4,923,859,119</b>	<b>\$ 4,878,665,186</b>	<b>\$ 4,895,713,918</b>
<b>Enrollment (heads)</b>			
K-12 Enrollment	28,060	28,382	28,390
Pre-K Enrollment	483	506	499
<b>Total Enrollment:</b>	<b>28,543</b>	<b>28,888</b>	<b>28,889</b>
<b>Funded Pupil Count (FTE)</b>			
Elementary	11,663.5	11,713.5	11,927.3
Middle	6,512.5	6,589.0	6,478.0
Senior	8,921.5	9,158.5	9,064.0
Preschool	241.5	253.0	249.5
<b>Total Student FTE:</b>	<b>27,339.0</b>	<b>27,714.0</b>	<b>27,718.8</b>
General Fund	24,911.8	25,261.5	25,249.5
Charter Fund	2,253.7	2,282.5	2,302.3
CPP Fund	173.5	170.0	167.0
Total Student FTE:	27,339.0	27,714.0	27,718.8
Averaged Funded Pupil Count	27,399.3	27,714.0	27,718.8
<b>Revenues (dollars)</b>			
Per Pupil Operating Revenue (PPOR):	\$ 6,633	\$ 6,796	\$ 6,538
Plus: State Fiscal Stabilization Fund (ARRA Fund)	98	-	-
<b>Per Pupil Operating Revenue (PPOR):</b>	<b>\$ 6,731</b>	<b>\$ 6,796</b>	<b>\$ 6,538</b>
Transfer to Risk Management:	148	101	94
Transfer to Capital Reserve:	126	106	89
Total Cap. Res./ Risk. Mgnt.:	\$ 274	\$ 207	\$ 183
Adjusted Per Pupil Revenue:	\$ 7,005	\$ 7,003	\$ 6,721
Adjust: School Finance Act Rescission	2	2	-
Adjust: Fiscal Emergency Restricted Reserve:	138	140	-
<b>Per Pupil Revenue (PPR):</b>	<b>\$ 7,145</b>	<b>\$ 7,145</b>	<b>\$ 6,721</b>



## Appendix A: Budget Fact Sheet (continued)

	Proposed 2009-10	Revised Adopted 2009-10	Proposed 2010-11
<b>Total Program Funding (dollars)</b>			
Property Taxes *	\$ 123,202,786	\$ 124,190,067	\$ 122,505,428
Specific Ownership Taxes	7,294,189	7,294,189	6,927,652
State Equalization	62,585,893	66,532,274	56,854,164
State Fiscal Stabilization Fund (ARRA Fund)	2,685,131	-	-
Total Program Funding:	\$ 195,767,999	\$ 198,016,530	\$ 186,287,244
Less: Fiscal Emergency Restricted Reserve	3,781,103	3,867,257	-
<b>Available Total Program Funding:</b>	<b>\$ 191,986,896</b>	<b>\$ 194,149,273</b>	<b>\$ 186,287,244</b>
<b>Benefits (percentage)</b>			
PERA**	13.85%	13.85%	14.75%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.17%
<b>Subtotal % of Salary:</b>	<b>15.47%</b>	<b>15.47%</b>	<b>16.37%</b>
<b>Employer contribution (dollars)</b>			
Health Insurance	\$5,160	\$5,160	\$5,190
Dental Insurance	431	431	431
Life Insurance	35	35	35
Employee Assistance Program	15	15	15
Flex Benefit Spending***	120	120	120
<b>Employer contribution</b>	<b>\$5,761</b>	<b>\$5,761</b>	<b>\$5,791</b>
<b>Sub Rates (dollars)</b>			
Sub Rates Per Day	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full	\$55.00 half - \$94.50 full
Sub Rates Per Day w/ benefits	\$63.51 half - \$109.12 full	\$63.51 half - \$109.12 full	\$64.00 half - \$109.97 full
<b>Grants (percentage)</b>			
Indirect Cost Rate	8.69%	8.69%	7.14%
<b>Mileage Rate (dollars)</b>			
	\$ 0.550/mile	\$ 0.500/mile	\$ 0.500/mile
<b>Activity Trip Rates (dollars)</b>			
District Sponsored Trips:			
- Driver	\$ 19.94/hour	\$ 19.94/hour	\$ 19.94/hour
- Mileage Rate	\$ 1.04/mile	\$ 1.04/mile	\$ 1.04/mile
Non-District Trips:			
- Driver	\$ 27.81/hour	\$ 27.81/hour	\$ 30.40/hour
- Mileage Rate	\$ 1.15/mile	\$ 1.15/mile	\$ 1.27/mile
Bus Assistant (if required)	\$ 17.71/hour	\$ 17.71/hour	\$ 31.15/hour

\* Subject to change and does not include an projected uncollected tax amount.

\*\* Rate increase is effective on 1/1/2010.

\*\*\* Employer contribution is dependent on employee enrollment into plan.



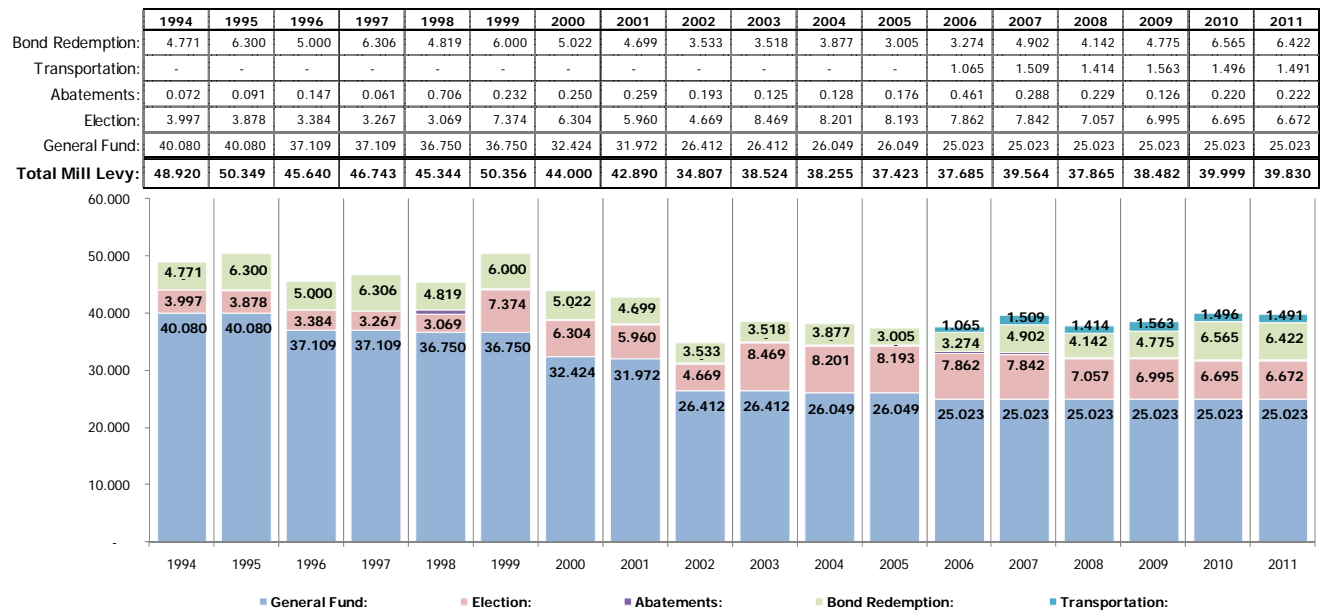
## Appendix B: Mill Levies, 1981-2011

For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	ADA / Asb	Total
1981	45.180	6.620	N/A	3.00	N/A	N/A	54.800
1982	45.850	6.620	N/A	3.00	1.00	N/A	56.470
1983	46.480	5.620	N/A	4.00	1.19	N/A	57.290
1984	51.550	5.040	N/A	4.00	1.00	N/A	61.590
1985	49.370	4.740	N/A	4.00	1.00	N/A	59.110
1986	58.520	4.740	N/A	4.00	1.50	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	45.723
1991	38.608	5.000	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	37.865
2009	32.144	4.775	1.563	N/A	N/A	N/A	38.482
2010	31.938	6.565	1.496	N/A	N/A	N/A	39.999
2011	31.917	6.422	1.491	N/A	N/A	N/A	39.830





## Appendix C: Boulder Valley School District - Total Mill Levy



### Notes:

- Total assessed valuation for 2010 for the 2010-11 fiscal year is estimated at \$4,895,713,918
- Bond Redemption Mills are capital construction mill levies.
- Abatement Mills are related to assessed valuation appeals.
- Election Mills are mills for additional funding in the form of overrides approved by voters. note increases for Election Mills in years following the 1998 & 2002 Referendums.
- General Fund Mills are associated with School Finance Act funding.


**Appendix D: Assessed Valuation Information, 1981-2011**

<b>For Collection in Year</b>	<b>Assessed Valuation</b>	<b>Percentage Valuation Change From Prior Year</b>	<b>Mill Levy</b>
1981	553,026,010	7.60%	54.800
1982	559,614,570	1.19%	56.470
1983	588,656,720	5.19%	57.290
1984	706,807,480	20.07%	61.610
1985	764,286,110	8.13%	59.110
1986	822,050,400	7.56%	68.760
1987	857,865,980	4.36%	68.760
1988	1,604,656,250	87.05%	40.130
1989	1,527,297,570	-4.82%	43.240
1990	1,537,477,510	0.67%	45.723
1991	1,559,935,940	1.46%	43.608
1992	1,578,926,090	1.22%	50.101
1993	1,637,406,850	3.70%	51.605
1994	1,765,907,340	7.85%	48.920
1995	1,820,696,730	3.10%	50.349
1996	2,086,632,190	14.61%	45.640
1997	2,161,110,090	3.57%	46.743
1998	2,301,159,440	6.48%	45.344
1999	2,395,324,350	4.09%	50.356
2000	2,801,776,710	16.97%	44.000
2001	2,963,535,310	5.77%	42.890
2002	3,783,288,590	27.66%	34.807
2003	3,856,639,869	1.94%	38.524
2004	3,982,709,224	3.27%	38.255
2005	3,986,744,431	0.10%	37.423
2006	4,154,385,863	4.20%	37.685
2007	4,164,972,283	0.25%	39.564
2008	4,628,081,788	11.12%	37.865
2009	4,681,607,636	1.16%	38.482
2010	4,878,665,186	4.21%	39.999
2011	4,895,713,918	0.35%	39.830



## Appendix E: Property Tax Levies and Collections

Last 10 Fiscal Years  
(Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections Amount	Percent of Levy
1998	1999	120,618,953	119,967,464	99.46%	93,653	120,061,117	99.54%
1999	2000	123,278,175	123,084,709	99.84%	142,920	123,227,629	99.96%
2000	2001	127,106,029	126,382,188	99.43%	356,068	126,738,256	99.71%
2001	2002	131,684,926	130,756,272	99.29%	71,953	130,828,225	99.35%
2002	2003	148,091,114	147,139,163	99.36%	387,790	147,526,953	99.62%
2003	2004	152,358,541	151,722,942	99.58%	336,249	152,059,191	99.80%
2004	2005	149,047,366	147,225,944	98.78%	139,537	147,365,481	98.87%
2005	2006	156,558,031	155,286,194	99.19%	197,766	155,483,960	99.31%
2006	2007	164,782,963	161,992,586	98.31%	96,132	162,088,718	98.36%
2007	2008	175,242,316	172,742,380	98.57%	47,942	172,790,322	98.60%
2008	2009*	183,111,718	178,265,743	97.35%	184,636	178,450,379	97.45%

Source: Boulder County, Broomfield County, and Gilpin County Assessor's Office

\* Collections through July 31, 2009

\*\* In millions

## Appendix F: Demographic and Economic Statistics

Last 10 Fiscal Years  
(Unaudited)

Fiscal Year	***Estimated Population(1)	*Personal Income(1) (millions)	*Per Capita Personal Income(1)	**Enrollment (Student FTE)	****Unemployment Rate(1)
2000	271,815	11,062	40,695	25,942.5	2.345%
2001	276,711	11,312	40,883	26,311.5	3.495%
2002	278,048	11,230	40,390	26,703.0	5.885%
2003	277,813	11,399	41,034	26,629.5	5.809%
2004	279,227	11,994	42,955	26,643.5	4.924%
2005	281,195	12,765	45,394	26,789.5	4.402%
2006	283,644	13,550	47,770	26,739.5	4.009%
2007	290,580	14,385	50,141	26,914.0	3.896%
2008	293,232	15,267	52,601	27,229.0	4.900%
2009	300,136	16,251	55,319	27,293.0	7.500%

Note: (1) Amounts are for the Boulder, CO Metropolitan Statistical Area

\* Global Insight Inc.

\*\* Boulder Valley School District RE-2

\*\*\* Colorado State Demography Office

\*\*\*\* Colorado Department of Labor



## Appendix G: History of School Finance Act

### Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5 *	-0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5 *	0.05%	14.0
2004-05	\$6,022 **	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104 **	27,921	(1)	0.00%	26,739.5	26,741.0 *	-0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5	1.14%	308.0
2008-09	\$6,830	28,616	133	0.47%	27,458.2	27,455.2	0.85%	232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3			
2010-11	\$6,721 **	28,889	51	0.18%	27,718.8			

The Public School Finance Act was enacted in 1988 and revised in 1994

\* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, and for 2005-06 was 26,790.3.

\*\* Per Pupil Revenue includes rescissions of \$1-\$2, 2009-10 also includes a \$140 emergency reserve.



## Appendix H: Principal Property Taxpayers

January 1, 2009 and 9 Years Ago  
(Unaudited)

Taxpayer	2009			2000		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Exel Energy	1	56,900,230	1.22%	1	48,872,330	1.74%
Flatiron Holding LLC	2	49,158,960	1.05%			0.00%
Qwest Corporation	3	35,179,440	0.75%			0.00%
Level 3 Communications	4	32,674,170	0.70%			0.00%
Macerich Twenty Ninth Street LL	5	25,046,570	0.39%			0.00%
Roche Colorado Corporation	6	21,401,190	0.46%	6	18,579,200	0.66%
Sun Microsystems Inc	7	18,365,170	0.53%	5	21,029,000	0.75%
Ball Corporation	8	18,131,840	0.39%			0.00%
Sun Microsystems	9	17,545,000	0.37%			0.00%
DDR Flatirons LLC	10	15,407,220	0.33%			0.00%
Storage Technology Corporation				2	44,861,950	1.60%
U. S. West Communications				3	35,212,100	1.26%
IBM Corporation				4	31,261,190	1.12%
Macerich Partnership				7	14,543,200	0.52%
Geneva Pharmaceuticals				8	9,085,630	0.32%
Interlocken Hotel Co.				9	9,068,480	0.32%
Interlocken LTD.				10	9,063,120	0.32%
Subtotal		289,809,790	6.19%		241,576,200	8.62%
Remaining Assessed Valuation		4,391,797,846	93.81%		2,560,200,510	91.38%
Total Assessed Valuation		<u>\$4,681,607,636</u>	<u>100.00%</u>		<u>\$2,801,776,710</u>	<u>100.00%</u>

Note: Qwest Communications purchased U.S. West Communications in June 2000. Xcel Energy was formed from the merger of Northern States Power (Minnesota), Northern States Power (Wisconsin) and New Century Energies, which was a prior merger between Southwestern Public Service (Amarillo, TX) and Public Service Company of Colorado (Denver, CO).

Source: Boulder County and Broomfield County Assessors Office



## Appendix I: Principal Employers

January 1, 2009 and 9 Years Ago  
(Unaudited)

Employer	2009			2000		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,902	3.87%	1	7,500	4.68%
Boulder Valley School District	2	4,042	2.26%	3	3,700	2.31%
International Business Machines	3	3,400	1.90%	2	4,100	2.56%
Sun Microsystems, Inc	4	3,400	1.90%	5	3,000	1.87%
Ball Aerospace	5	3,100	1.74%	7	2,130	1.33%
State of Colorado	6	2,881	1.61%			
Boulder Community Hospital	7	2,374	1.33%	8	2,040	1.27%
Level 3 Communications	8	2,100	1.18%	9	2,000	1.25%
Covidien, Energy-Based Devices	9	1,750	0.98%			
Boulder County	10	1,700	0.95%			
St. Vrain Valley School District				10	2,000	1.25%
Storage Technology Corporation				4	3,450	2.15%
Centrobe				6	2,700	1.68%
Subtotal		31,649	17.73%		32,620	20.34%
Other Employers		146,856	82.27%		127,770	79.66%
Total		<u>178,505</u>	<u>100.00%</u>		<u>160,390</u>	<u>100.00%</u>

Source: Boulder County Business Report Book of Lists and the Colorado Department of Labor



## Appendix J: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2009

(Unaudited)

	<b>Outstanding General Obligation Debt</b>	<b>Percentage Applicable to the District (3)</b>	<b>Amount of Outstanding Debt Applicable to the District</b>
Overlapping Debt (1)			
City of Boulder	60,520,000	100.00%	60,520,000
City of Louisville	6,935,000	100.00%	6,935,000
City of Lafayette	9,895,000	100.00%	9,895,000
City and County of Broomfield	1,330,000	61.81%	822,073
Boulder Central Area General Improvement District	19,145,000	100.00%	19,145,000
Colorado Tech Center Metropolitan District	13,795,000	100.00%	13,795,000
East Boulder County Water District	1,575,000	100.00%	1,575,000
Hoover Hill Water and Sanitation District	173,154	100.00%	173,154
Interlocken Consolidated Metropolitan District	92,271,306	100.00%	92,271,306
Lafayette City Center Improvement District	610,000	100.00%	610,000
Lafayette Corporate Campus	2,550,000	100.00%	2,550,000
Lafayette Tech Center Improvement District	2,040,000	100.00%	2,040,000
MidCities Metropolitan District #2	24,400,000	100.00%	24,400,000
North Metro Fire Rescue District	24,425,000	46.76%	11,421,130
Nederland Fire Protection District	1,135,000	100.00%	1,135,000
Northern Colorado Water Conservancy District	4,288,318	41.05%	1,760,355
Pine Brook Water District	5,492,020	100.00%	5,492,020
Superior/McCaslin Interchange District	4,745,000	100.00%	4,745,000
Superior Metropolitan District #2	5,505,000	100.00%	5,505,000
Superior Metropolitan District #3	2,625,000	100.00%	2,625,000
Town of Erie	10,071,095	19.80%	1,994,077
Town of Nederland	1,320,000	100.00%	1,320,000
Wildgrass Metropolitan District	10,210,000	15.89%	1,622,369
Subtotal Overlapping Debt			272,351,484
School District Direct Debt (2)			397,400,000
Total Direct and Overlapping Debt			<u>\$ 669,751,484</u>

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of outstanding debt of the overlapping governments that is borne by the taxpayers of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account.

### Notes:

(1) Balances as of December 31, 2008

(2) Balance as of June 30, 2009

(3) The percentage Applicable to the district is calculated by taking the percentage of the government's assessed value, which is located within the boundaries of the district.

- The district's current year Legal Debt Margin and Debt Schedule can be found in the *Financial Section* of this document.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County Assessor's Office.



## Appendix K: School District Comparisons

### Revenue

2009-10		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District										
Littleton 6	Total	15,156.6	0.0	\$105,837,011	\$1,328,942,590	\$25.353	\$33,692,681	\$2,537,197	\$69,607,133	\$16,813,581
	Per Pupil			6,982.9	87,680.8		2,223.0	167.4	4,592.5	1,109.3
St. Vrain Valley RE-1J	Total	24,905.9	0.0	\$177,065,700	\$2,384,452,237	\$24.995	\$59,599,384	\$3,282,442	\$114,183,874	\$16,500,000
	Per Pupil			7,109.4	95,738.4		2,393.0	131.8	4,584.6	662.5
Poudre R 1	Total	24,959.6	0.0	\$171,535,101	\$2,391,866,416	\$27.000	\$64,580,393	\$4,935,047	\$102,019,661	\$19,012,147
	Per Pupil			6,872.5	95,829.5		2,587.4	197.7	4,087.4	761.7
Boulder Valley RE-2J	Total	27,673.3	0.0	\$197,694,395	\$4,878,665,186	\$25.023	\$122,078,839	\$6,825,273	\$68,790,284	\$32,662,468
	Per Pupil			7,143.9	176,295.0		4,411.43	246.6	2,485.8	1,180.3
Colorado Springs 11	Total	28,581.8	51.5	\$202,686,125	\$2,521,545,720	\$24.176	\$60,960,889	\$6,764,959	\$134,960,277	\$30,398,822
	Per Pupil			7,091.4	88,222.1		2,132.9	236.7	4,721.9	1,063.6
Adams-Arapahoe 28J	Total	34,214.9	0.0	\$257,934,791	\$1,777,653,380	\$26.010	\$46,236,764	\$3,362,563	\$208,335,464	\$22,339,028
	Per Pupil			7,538.7	51,955.5		1,351.4	98.3	6,089.0	652.9
Northglenn-Thornton 12	Total	40,169.3	4,789.5	\$282,776,534	\$1,756,507,394	\$27.000	\$47,425,700	\$3,553,338	\$231,797,496	\$35,400,000
	Per Pupil			7,039.6	43,727.6		1,180.6	88.5	5,770.5	881.3
Cherry Creek 5	Total	48,979.3	0.0	\$351,205,021	\$4,735,775,850	\$25.712	\$121,766,269	\$8,981,562	\$220,457,190	\$59,604,511
	Per Pupil			7,170.5	96,689.3		2,486.1	183.4	4,501.0	1,216.9
Douglas County RE-1	Total	56,555.1	2,835.0	\$393,574,770	\$4,911,557,288	\$25.440	\$124,950,017	\$9,915,050	\$258,709,702	\$33,713,000
	Per Pupil			6,959.1	86,845.5		2,209.4	175.3	4,574.5	596.1
Denver County 1	Total	72,115.4	1,153.5	\$553,299,214	\$11,270,854,510	\$25.541	\$287,868,895	\$17,806,957	\$247,623,361	\$77,187,028
	Per Pupil			7,672.4	156,289.1		3,991.8	246.9	3,433.7	1,070.3
Jefferson R-1	Total	81,395.6	75.5	\$575,408,049	\$7,354,171,479	\$26.252	\$193,061,710	\$14,717,022	\$367,629,317	\$74,302,585
	Per Pupil			7,069.3	90,351.0		2,371.9	180.8	4,516.6	912.9
Peer Group	Total	454,706.8	8,905.0	\$3,269,016,710	\$45,311,992,050	\$25.682	\$1,162,221,541	\$82,681,410	\$2,024,113,759	\$417,933,170
	Per Pupil			7,189.3	99,651.0		2,556.0	181.8	4,451.5	919.1

There are several notable items regarding district comparisons:

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The amounts are higher than what is budgeted because of uncollectible local property taxes. The Boulder Valley School District (BVSD) does not collect 100 percent of local property taxes each year. This does not include the Transportation Mill Levy, or the Bond Redemption Mill Levy, as these revenue sources are specifically related to funds other than the General Operating Fund.





## Appendix K: School District Comparisons (continued)

### Expenditures

2008-09 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,198.4	\$ 79,887,934 54.3%	\$ 10,048,404 6.8%	\$ 13,647,641 9.3%	\$ 36,668,815 24.9%	\$ 6,909,524 4.7%	\$ 147,162,319 100.0%	\$ 9,683
St. Vrain Valley RE-1J	23,731.0	100,018,974 52.8%	15,166,078 8.0%	19,912,643 10.5%	43,767,997 23.1%	10,474,432 5.5%	189,340,124 100.0%	7,979
Poudre R 1	24,433.0	112,948,736 51.2%	14,896,031 6.7%	23,705,902 10.7%	56,910,266 25.8%	12,258,718 5.6%	220,719,653 100.0%	9,034
Boulder Valley RE-2J	27,293.0	145,821,230 53.8%	21,949,621 8.1%	25,003,492 9.2%	63,816,100 23.6%	14,206,972 5.2%	270,797,415 100.0%	9,922
Colorado Springs 11	28,679.7	138,033,976 46.3%	22,638,026 7.6%	25,290,480 8.5%	95,996,037 32.2%	16,030,380 5.4%	297,988,899 100.0%	10,390
Adams-Arapahoe 28J	32,734.0	162,938,678 52.5%	23,411,440 7.5%	33,001,177 10.6%	74,830,659 24.1%	16,052,325 5.2%	310,234,280 100.0%	9,477
Northglenn-Thornton 12	38,801.5	174,008,348 48.6%	23,867,293 6.7%	50,651,451 14.1%	95,662,097 26.7%	13,972,601 3.9%	358,161,789 100.0%	9,231
Cherry Creek 5	48,104.0	278,153,885 60.2%	24,570,255 5.3%	39,824,547 8.6%	91,032,626 19.7%	28,236,799 6.1%	461,818,112 100.0%	9,600
Douglas County RE-1	54,918.5	255,859,036 52.8%	34,321,860 7.1%	39,196,462 8.1%	120,393,311 24.8%	34,755,171 7.2%	484,525,840 100.0%	8,823
Denver County 1	68,860.5	328,882,275 45.4%	43,028,031 5.9%	71,389,810 9.9%	231,607,978 32.0%	48,947,078 6.8%	723,855,172 100.0%	10,512
Jefferson R-1	81,114.5	393,879,208 51.9%	55,950,683 7.4%	75,583,382 10.0%	178,605,241 23.6%	54,219,890 7.2%	758,238,405 100.0%	9,348
Peer Group Total	443,868.1	\$ 2,170,432,281 51.4%	\$ 289,847,721 6.9%	\$ 417,206,988 9.9%	\$ 1,089,291,128 25.8%	\$ 256,063,890 6.1%	\$ 4,222,842,008 100.0%	\$ 9,514

There are some notable items regarding district comparisons:

This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

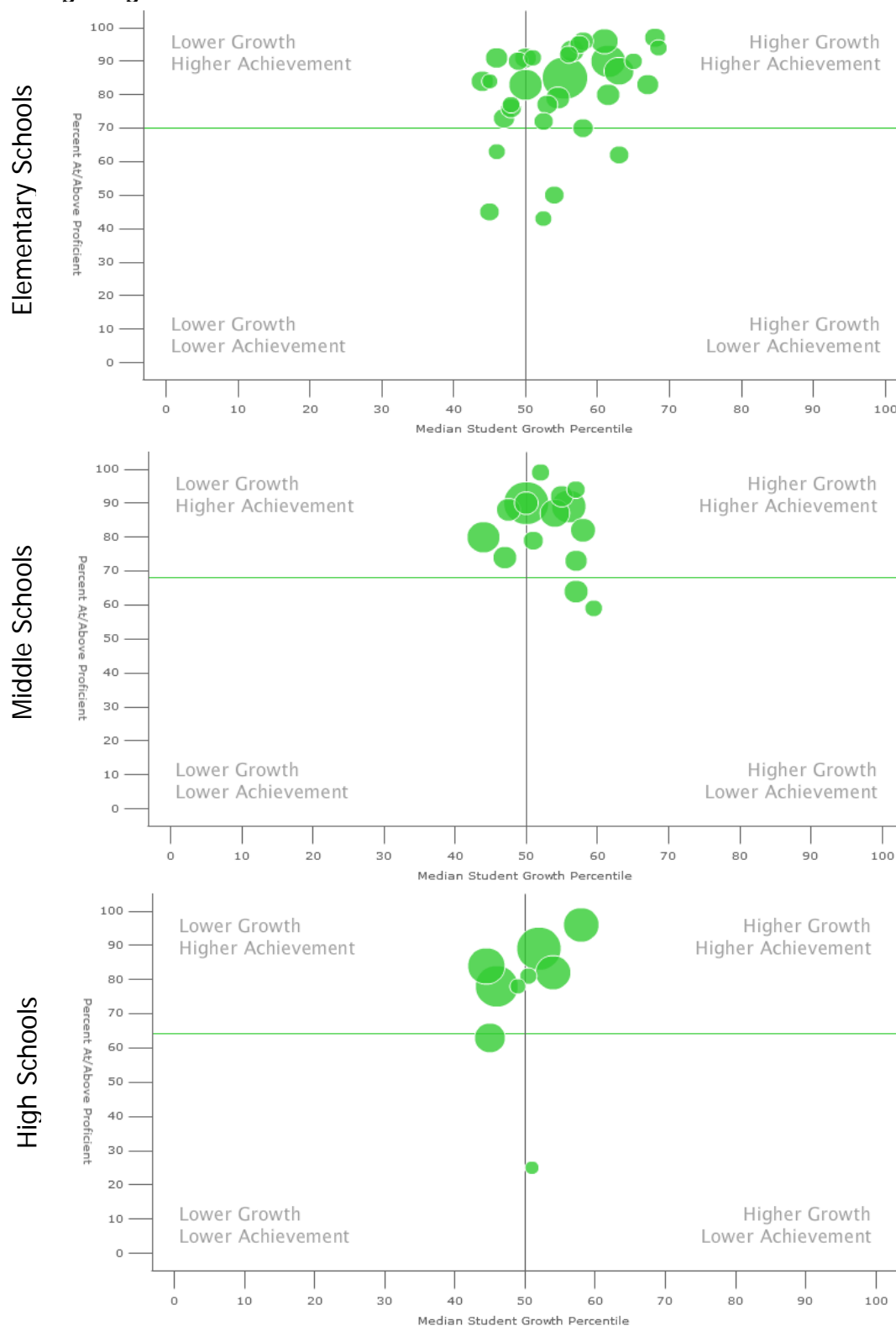
The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.



## Appendix L: State Performance Measures

### CSAP Reading Weighted Index

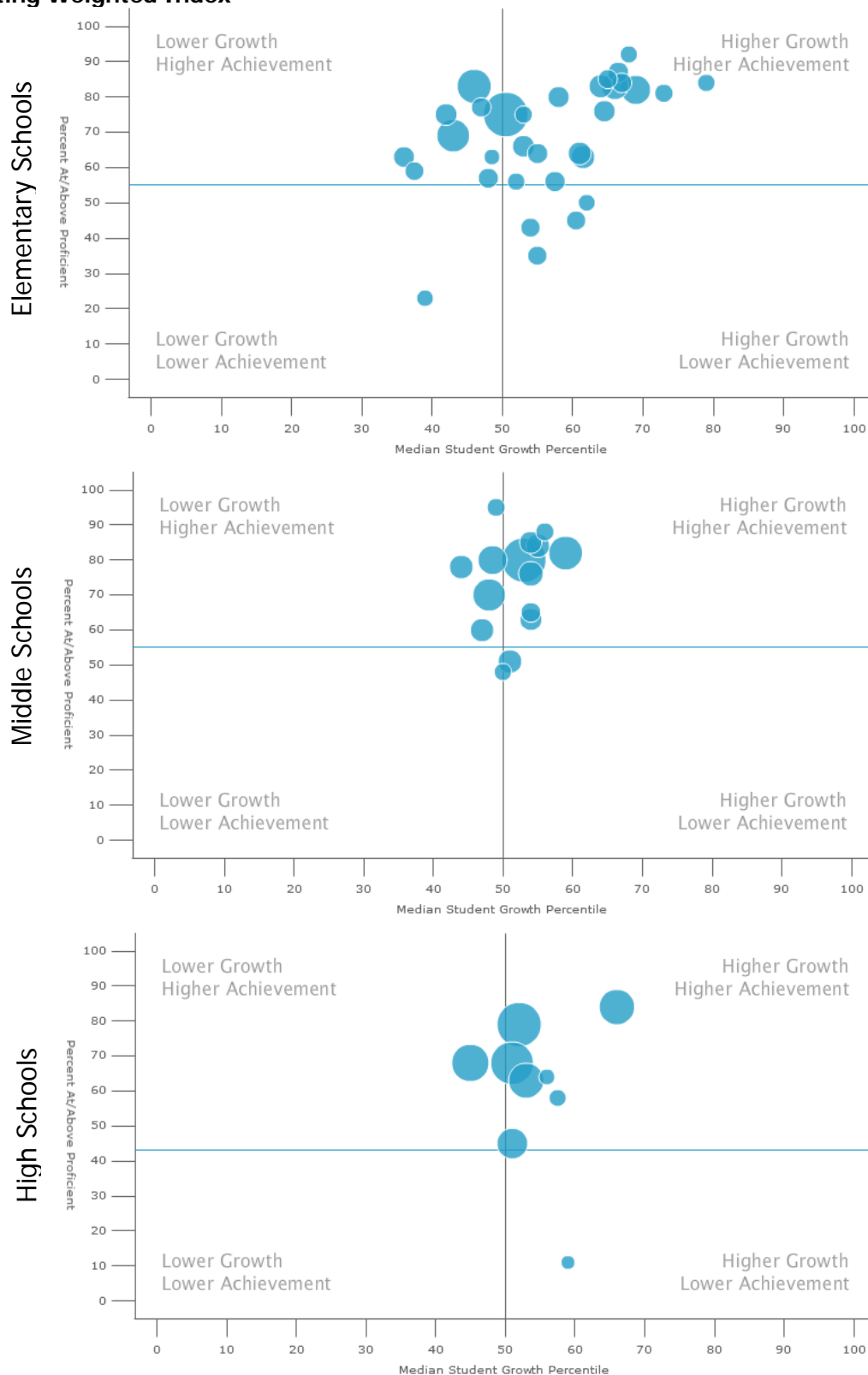


Source: CDE School View- The Colorado Growth Model [https://cdeapps.cde.state.co.us/growth\\_model\\_public/](https://cdeapps.cde.state.co.us/growth_model_public/)



## Appendix L: State Performance Measures (continued)

### CSAP Writing Weighted Index

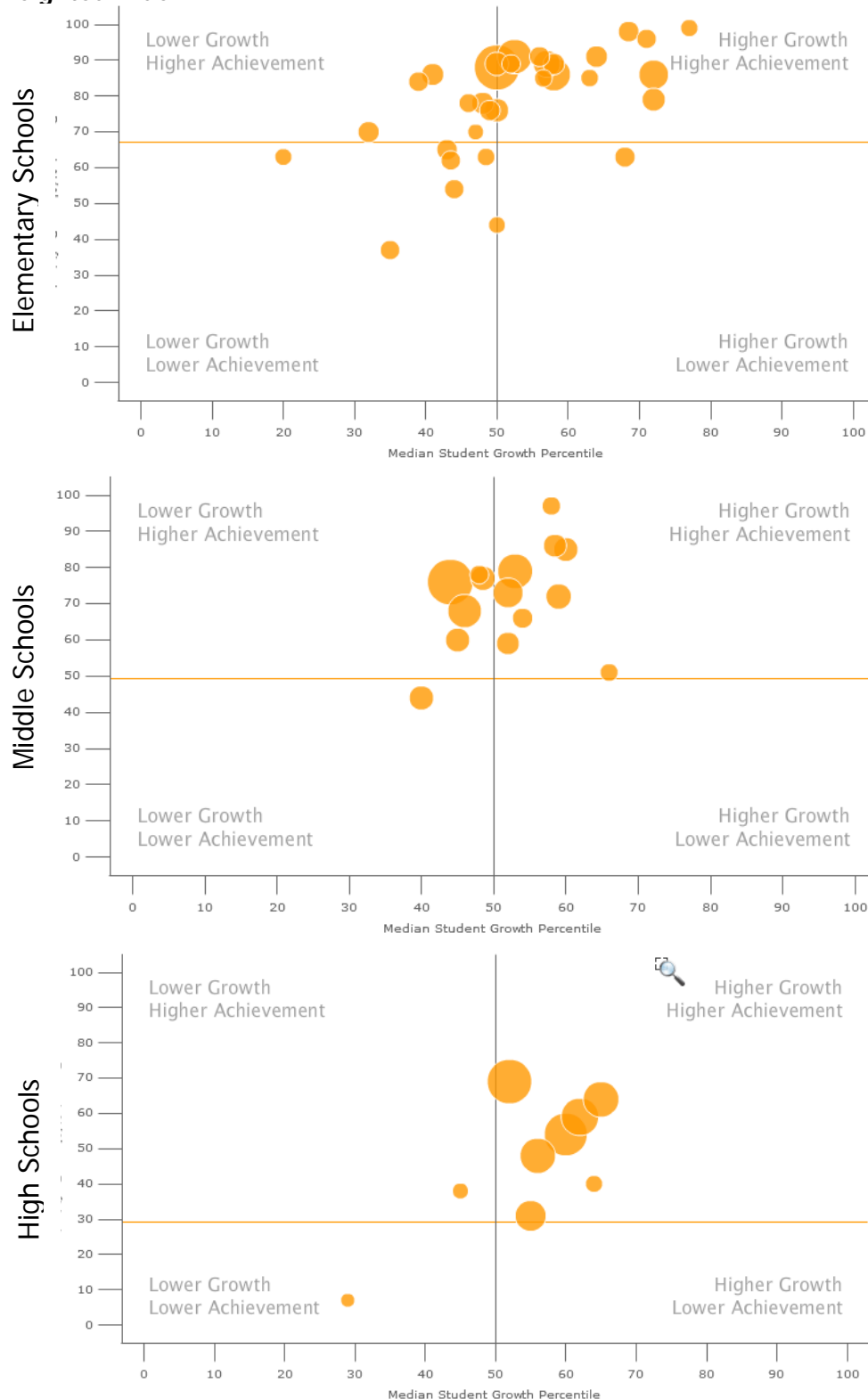


Source: CDE SchoolView- The Colorado Growth Model [https://cdeapps.cde.state.co.us/growth\\_model\\_public/](https://cdeapps.cde.state.co.us/growth_model_public/)



## Appendix L: State Performance Measures (continued)

### CSAP Math Weighted Index

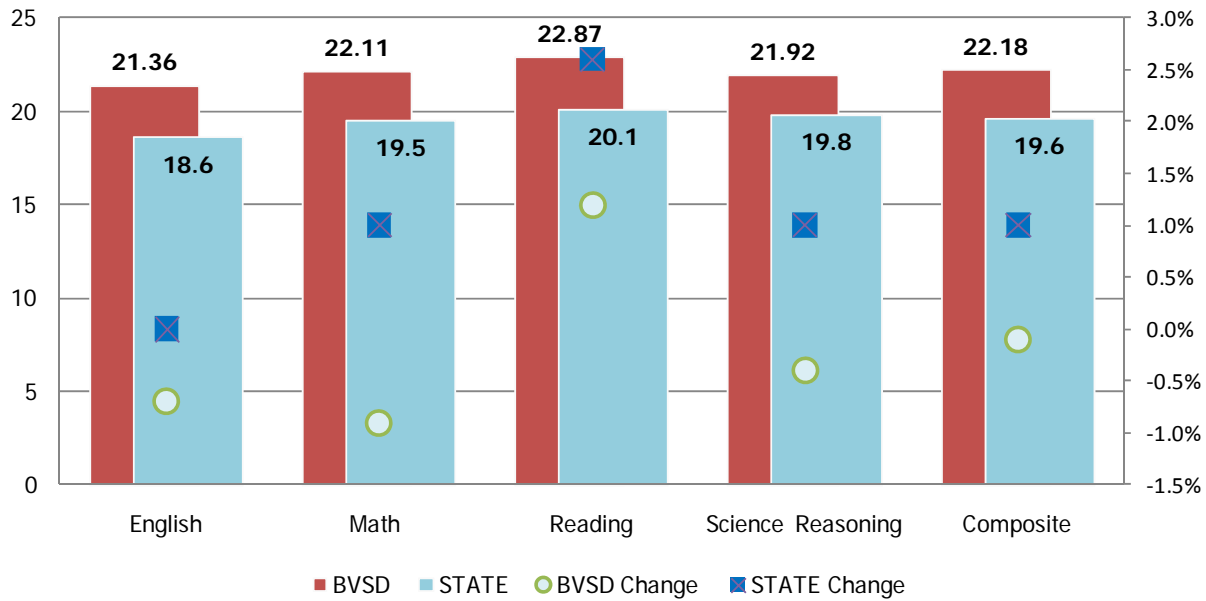


Source: CDE School View- The Colorado Growth Model [https://cdeapps.cde.state.co.us/growth\\_model\\_public/](https://cdeapps.cde.state.co.us/growth_model_public/)

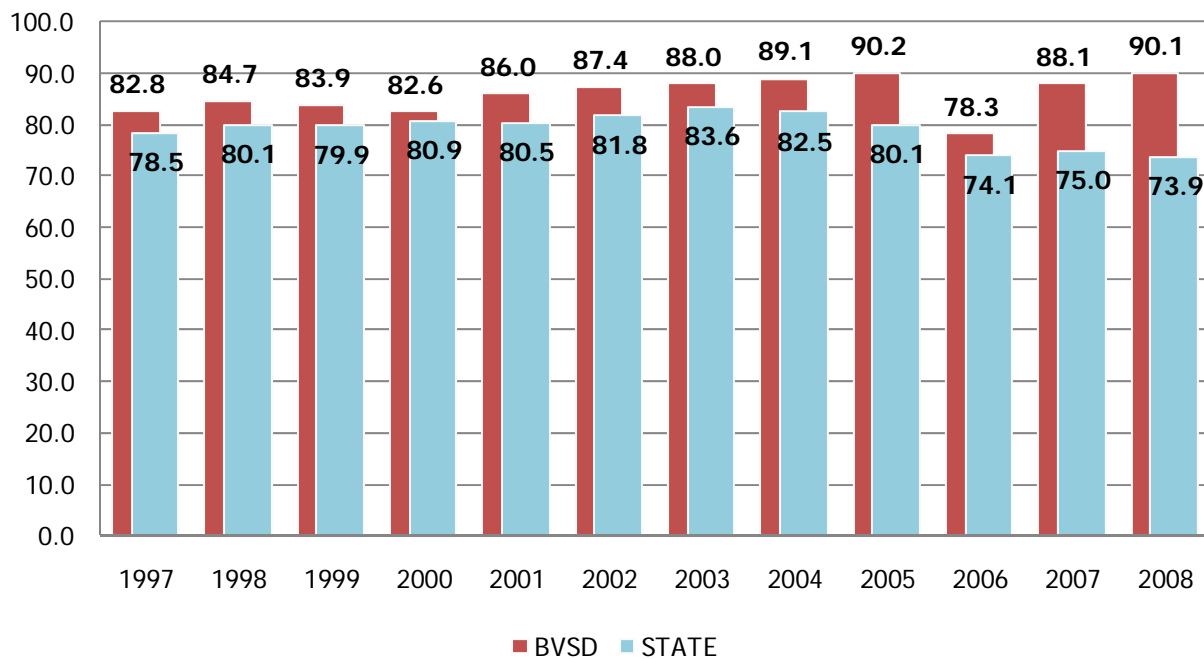


## Appendix L: State Performance Measures (continued)

### ACT Overall Average Score Results for 2009



### Graduation Rates 1997-2008





## **Appendix M: State of Colorado - Critical Dates**

Public School Finance Unit  
Fiscal Year 2009-10

**May 29** School district/BOCES administration submits proposed FY2009-10 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) (30 days prior to start of new fiscal year)

**June 10** School district/BOCES publishes public notice stating that the proposed FY2009-10 budget is on file and stating the time and place for the budget hearing. This action must occur within ten days after submission of the proposed budget to the board (22-44-109, C.R.S.).

**June 15** School district authorizes CDE to withhold monthly shares of up-front matching requirement for School-to-Work Alliance Grant (SWAP) and transfer of money directly to Vocational Rehabilitation on behalf of the school district (22-54-115(1.5) & (2), C.R.S.).

**June 19** School district provides to CDE revised projection, if any, of its October 2009 pupil enrollment figures on which FY2009-10 school finance funding for the period July 2009 through November 2009 will be based. This revised projection is used until actual October 2009 counts are available and processed.

**June 25** School district repays outstanding cash flow loans, if any, to State Treasurer (22-54-110(2)(a), C.R.S.). (or a later alternative date as determined by the State Treasurer)

**June 25** School district repays outstanding contingency reserve loans, if any, to CDE.

**June 30** Local board of education adopts FY2009-10 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).

**June 30** FY2009-10 NCLB Consolidated Federal Application and Budget due to CDE.

**June/July** School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2008-09 from the county treasurer (30-25-302(5)(b), C.R.S.). This amount of this funding is reduced from FY2008-09 state share of "Total Program" funding.

**July 24** Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.

**July 31** Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.

**July 31** Charter school expenditure reports due to CDE reporting how the charter school capital construction funding for the previous fiscal year was spent, for purposes of reporting to the Office of the State Auditor. (2-3-115, C.R.S.)

**August 3** Estimated date for CDE to open Automated Data Exchange (ADE) system to receive school district/BOCES FY2008-09 financial data.



## **Appendix M: State of Colorado - Critical Dates (continued)**

**August 14** School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2008 – June 30, 2009, reimbursement period (22-51-105(1), C.R.S.).

**Aug 17-Oct 1** No earlier than August 15th and no later than October 1st, by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)

**August 25** County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)

**August/September** A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1), C.R.S.)

**September 1** School districts shall submit to CDE and the State Board an estimate of the number of students in the school district who will seek to be designated by CDE as Accelerating Students through Concurrent Enrollment (ASCENT) program participants for the following school year. (22-35-108(2)(c)(I)

**September 28** School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)

**September 28** The Institute shall provide to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-513(2)(d)(I).

**September 28** School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).

**September 28** The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).

**September 28** School districts with Negotiated Business Incentive Agreements, if any, provides to CDE preliminary estimates of the 2009 assessed valuation of taxable personal property covered by the agreement. The district must provide verification of the estimated amount by the County Assessor.

**October 1** School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7), C.R.S.).

**October 1** District school board must file a request with the State Board, if desired, for a school to be designated as an "Alternative Education Campus". (22-7-604.5(2)(a), C.R.S.)

**October 1** School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Automated Data Exchange (ADE) System.



## **Appendix M: State of Colorado - Critical Dates (continued)**

**October 5** Facility School or a State Program shall submit October 1 pupil counts to CDE (22-54-129(3)).

**October 15** Last date for a school district seeking voter approval of bonded debt or other financial obligation to post or make available the required financial information per 1-7-908, C.R.S. (20 days before the election)

**November 2** Optional date for all districts to use for identifying and counting Colorado Preschool Program preschool pupils and special education preschool pupils for funding. A district may use October 1 or November 1 (October 31) counts for funding for preschool pupils only. Eliminates the need for waivers from pilot districts for preschool pupil alternative count dates.

**November 2** File the FY2008-09 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

**November 10** Last date for school districts to submit October 1 pupil membership count to CDE via the Automated Data Exchange (ADE) system (22-54-112(2), C.R.S.). All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils. (on or before November 10th)

**November 10** The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).

**November 10** The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)

**November 15** State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)

**November 17** School district provides to CDE a copy of its official November 3, 2009, ballot questions or a copy of its official November 3, 2009, ballot marked with the word "sample" and the number of votes cast for the questions and the number of votes cast against the question. (CCR301-39, 2254-R-13.01)

**November 17** School district provides to CDE, through the "directory process", the names, addresses, positions, and term expirations of all school board members (22-32-109(1)(d), C.R.S.).

**November 30** Independent Auditor must provide the FY 2008-09 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b) C.R.S.)

**December 1** School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2009-10 spending limit pursuant to the Taxpayer's Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful "de-Brucing" election.

**December 15** School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.).





## **Appendix M: State of Colorado - Critical Dates (continued)**

**December 31** School district with negotiated taxpayer incentive agreement, if any, certifies to CDE the 2009 assessed valuation of taxable personal property covered by the agreement(s).

**December 31** School district/BOCES must approve their FY 2008-09 ADE financial data; must complete their Bolded Balance Sheet Report, Auditor's Integrity Check Report, and must download their final ADE reports.

**December 31** School district/BOCES must have their FY 2008-09 Audits postmarked to CDE and the Office of the State Auditor. Audits must have final copies of the "Auditor's Integrity Check Report" bound in the audit and must include a copy of the "Bolded Balance Sheet Report" with the audit. (29-1-606(3), C.R.S.)

**December 31** All negotiations between the charter school and the local board of education on the charter contract shall be concluded by, and all terms of the contract agreed upon, no later than ninety days after the local board of education rules by resolution on the application for a charter school unless the parties mutually agree to waive this deadline. (22-30.5-107(2), C.R.S.)

**December/January** School district reports the estimated number of students expected to be enrolled in all "qualified" charter schools and institute charter schools during the next budget year. School district shall notify CDE as to whether each charter school is a qualified charter school.

**January 15** Based upon evaluations of district preschool programs, CDE shall submit a report to the joint budget committee and to the house and senate committees on education on the effectiveness of the preschool program. (22-28-112, C.R.S.) **January 15** School districts which are eligible to participate in the February 1 military pupil count must submit an estimated count of military dependent pupils. (Currently no appropriation for FY09-10)

**January 15** The Interim Committee to Study the Financing of Public Schools shall submit a written report of its findings and recommendations to the Education Committees of the House of Representatives and the Senate (HJR 09-1020)

**January 29** Prior to January 30th, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)

**January 30** Each District/BOCES/Institute (CSI) shall submit its adopted (revised) budget to CDE on or before January 31 in the approved format. The budget shall include data available to the board of education as of December 31 of the immediately preceding calendar year. (22-44-111(3) C.R.S.).

**February 1** CDE shall certify the total number of pupils expected to be enrolled in all qualified charter schools during the next budget year to the General Assembly. (22-54-124(3)(b), C.R.S.)

**February 1** Military dependent supplemental pupil enrollment count date. Eligible pupils enrolled in a school district on February 1 within the applicable budget year or the school day nearest said date who were not enrolled in the district or in any other school district in the state on October 1 of the budget year or the school day nearest said date. (22-54-128(1)(b), C.R.S.) (Currently no appropriation for FY09-10)

**February 15** Last day for eligible school districts to submit military dependent supplemental pupil enrollment to CDE. (Currently no appropriation for FY09-10)

**March 1** Local school boards who seek to retain exclusive chartering authority must submit a written resolution to the Department of Education on or before March 1 of the fiscal year prior to that for which exclusive authority is to apply. (22-30.5-504(4)(a), C.R.S)



## **Appendix M: State of Colorado - Critical Dates (continued)**

**March 15** CDE shall submit a report summarizing the findings and recommendations from the declining enrollment study to the members of the education committees of the House of Representatives and the Senate and to the members of the Joint Budget Committee of the general assembly. (22-54-132(4) C.R.S.)

**April 2** School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.

**15th of Month** Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).

**25th of Month** School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).

**Monthly** School district notifies CDE of any potential Contingency Reserve assistance needs (22-54-117, C.R.S.).

**Monthly** CDE will distribute the "Per Pupil Capital Construction" moneys to charter schools and institute charter schools. (22-54-124(4), C.R.S.)

**Quarterly** District board of education must review financial condition of the school district. (22-45-102(1)(b), C.R.S.)

**Continuing** Any school district receiving capital construction funds will be subject to state audit.

**Continuing** The local board of education shall cause a true and correct copy of each collective bargaining agreement entered into by the board of education and all subsequent collective bargaining agreements entered into by the board of education, within ten working days following the date of ratification of each agreement, to be: (a) Posted on the website of the school district, if the school district maintains a website; (b) Filed with the state board of education through the "directory" data submission process; (c) Made available for public inspection during regular business hours in a convenient and identified location at the main administrative office of the school district; and (d) Filed with the board of trustees of the largest public library located within the school district (22-32-109.4, C.R.S.).

**Continuing** School district must have third party trustee for bonds issued under the Colorado State Treasurer's intercept program. (22-45-103(1)(b)(V) C.R.S)

**Continuing** Each school district which issues bonds or refunding bonds under the provisions of these articles shall file a report within ten days after the issuance of said bonds (sixty days for refunding bonds) with the state board of education (22-42-125, C.R.S.) & (22-43-108, C.R.S.).

**Continuing** Submit request for funds forms with the Grants Fiscal Management Services Unit for NCLB Consolidated Federal Grant program funding.

Elections For a complete calendar of election deadlines please visit:

[Colorado Department of State Elections Center](http://www.cde.state.co.us/cdefinance/FinancialReportingFY2009-10.htm)

NOTE: This calendar identifies critical dates for the 2009-10 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will posted on the CDE website at: <http://www.cde.state.co.us/cdefinance/FinancialReportingFY2009-10.htm> .



## **Appendix N: Governing Policies**

The following Governing Policies refer to the budget.

### **BBA: School Board Powers and Duties**

The board of education is responsible for the governance of the school district and the protection and acquisition of school district policy. The powers and duties of the board of education are those enumerated in the Colorado school statutes. Prime responsibilities include:

1. Selection of the superintendent of schools.
2. The development of overall policy for the school district and the individual schools.
3. The declaration of objectives and long-range goals.

Board members have an obligation to act in the overall best interests of the students, the schools, and the taxpayers, protecting the assets and assisting in the acquisition of supporting funds. It is the duty of the board to promulgate policies and regulations for faculty, administration, and staff. The board approves graduation requirements, determines curriculum, and approves appointment, promotion, and dismissal of all school district personnel.

The school district, its employees, and any group or organization using the district's buildings and facilities shall comply with all federal and state laws and executive and administrative orders applicable to the school district relating to equal opportunity and nondiscrimination.

Specific powers and duties of the board include:

#### Employees

1. Acceptance, rejection, or modification of recommendations from the superintendent concerning employment, retirement, and termination of all employees.
2. Adoption of salary provisions for all employees, including those groups not represented in negotiating units.
3. Adoption of leave provisions and other fringe benefits.
4. Adoption of personnel policies consistent with sound educational management and planning.

#### Students

1. Acceptance, modification, or rejection of policies recommended by the superintendent of schools on admission, placement, promotion, attendance, expulsion, suspension, graduation, conduct, and discipline.
2. Acceptance, modification, or rejection of policies recommended by the superintendent of schools concerning health services, nutrition services, and transportation services.
3. Fixing of tuition charges and terms of admission for nonresident pupils, and waiving of tuition if necessary for the welfare of the child.
4. A commitment to provide equal access for educational opportunities in accordance with state and federal guidelines.

#### Instruction

1. Adoption of policies and general district goals upon which the instructional programs are based and conducted.
2. Acceptance, modification, or rejection of recommendations by the superintendent of schools on the scope and nature of educational offerings, including the adoption of textbooks to be used. Determination of graduation requirements, years, or grades to be taught.
3. Enforcement of the pertinent statutes of the state of Colorado and the rules and regulations of the state board of education with respect to the educational programs of the district.



## **Appendix N: Governing Policies (continued)**

### **BBA: School Board Powers and Duties (continued)**

#### Finance

1. Approval and adoption of an annual budget in consultation with the superintendent of schools.
2. Appropriation of amounts fixed in each annual budget.
3. Authorization for administrative approval of expenditures so budgeted and appropriated.
4. Decisions as to time, size, and sale of bonds and investment of bond proceeds.
5. Preparation of policies for the purchasing, disposal, distribution of supplies, property, and equipment.
6. Approval and adoption of an adequate insurance program.
7. Authorization of the investment and borrowing of funds within the limitations prescribed by law.

#### Plant

1. Purchasing, holding, and sale of sites.
2. Planning regarding location, design, and building specifications and construction.
3. Employment of architects and contractors.
4. Provisions for operational and maintenance services.
5. Provisions of adequate furnishings for buildings.
6. Provision for health, safety, and welfare for all students and employees within acceptable guidelines for energy conservation.

#### General

1. Employment of a superintendent of schools, auditor, attorney, and outside consultants, and the evaluation of their services.
2. Approval of the school calendar recommended by the superintendent of schools.
3. Requirement of frequent, thorough reports on the management of operation of the schools.
4. Delegation of the administration of policies and regulations to the superintendent of schools.
5. Delegation of the implementation of policies pertaining to health, safety, and welfare to the superintendent of schools.

LEGAL REFS.: C.R.S. 22-32-109

C.R.S. 22-32-110

AGREEMENT REFS.:

Teachers' agreement, Section A

### **DB: Annual Operating Budget**

Both the extent and quality of educational services affect – and are affected by - the financial program. All are governed by policies of the board of education, subject to the state statutes on what studies must be offered by the school district, state statutes regarding the financial resources available to the school district, and by the standards to be observed in the provision of services, facilities, and supplies.

A proposed budget, developed under the direction of the superintendent of schools, is presented to the board of education no later than June 1 each year. A statement shall be submitted with the proposed budget, describing the major objectives of the educational program to be undertaken by the school district during the ensuing fiscal year and the manner in which the budget proposes to fulfill such objectives. The proposed budget will include those elements of revenue and expenditures as prescribed by state statute.

The General Operating Fund budget will be developed on a generally accepted accounting principles (GAAP) basis.



## **Appendix N: Governing Policies (continued)**

### **DB: Annual Operating Budget (continued)**

#### Balanced Budget Requirements

In order to ensure its ongoing financial health, the district needs to maintain a positive year-end balance across all funds.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be budgeted for one-time uses in subsequent years. One-time uses will be defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis. Uses of one-time funds must be approved by the board and be accompanied by a plan for assuring that such uses will not result in an ongoing deficit in future budget years.

#### Reserve Requirements

To minimize any sudden and unplanned discontinuity to the district's programs and operations, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including TABOR, plus a minimum of a 3 percent contingency reserve. This reserve shall be reviewed every year as part of the budget approval process, to determine if a larger reserve is prudent in view of uncertainties in current and future revenue and in district expenses.

Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

#### **LEGAL REFS.:**

- C.R.S. § 22-44-101-117 (school district budget law)
- C.R.S. § 22-44-201-206 (financial policies and procedures)
- C.R.S. § 22-44-105 (Budget-contents-mandatory)

**AGREEMENT REF.:** Teachers' agreement, Section B

**CROSS REF.:** DB subcodes (all relate to the budget)

**NOTE:** The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § § 22-44-203 and 204)

### **DBJ: Budget Transfers**

The Board shall follow state statute regarding the transfer of unencumbered moneys and other funds as specified by state law.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by Board resolution. When a contingency occurs, the Board, by resolution, may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.



## **Appendix N: Governing Policies (continued)**

### **DBJ: Budget Transfers (continued)**

#### School Budget Accounts

Principals are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent.

#### Program Budget Accounts

Program managers are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor.

All budget transfers require the approval of the Superintendent.

#### **LEGAL REFS.:**

C.R.S. § 22-32-107 I (*Duties-treasurer*)

C.R.S. § 22-44-102(3) (*Definitions*)

C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)

C.R.S. § 22-44-112 (*Transfer of monies*)

C.R.S. § 22-44-113 (*Borrowing from funds*)

C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)

C.R.S. § 22-54-105 (*Funds*)

C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

### **DD: Grants Management**

The District encourages and is receptive to financial support from appropriate federal, state, local governmental and private grant-makers to aid in delivery, maintenance, and improvement of District and school educational, support or operational programs.

The term "grant" encompasses all federal, state, and local governmental, corporate or foundation *financial awards* that have *specific performance requirements or conditions* attached and that are *applied for* and accepted by the District.

BVSD is the legal applicant and recipient for all grant funds applied for and received by all of its public schools, programs and departments. Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are considered sub-award grants, and are subject to all of same requirements as awards received directly by BVSD. Grants applied for and received by individual District personnel for personal or professional development purposes are not subject to District policies unless they involve students, use of school property, or require the participation of other District personnel.

The District may apply for and receive grants that support the current BVSD Goals or otherwise improve educational resources. The Board reserves the right to approve or decline any grant application or award based upon established principles, and may delegate this authority to the Superintendent or other staff assigned by the Superintendent.

The opportunity to competitively apply for a grant must be available to all District schools under the same eligibility criteria if a grant is used to fund any school personnel position(s). This provision does not apply to the District itself, which may apply for grants to fund personnel at particular schools based upon established principles and demonstrated differentiated needs, including, but not limited to: student achievement, educational equity and school climate.





## **Appendix N: Governing Policies (continued)**

### **DD: Grants Management (continued)**

Any grant application of \$25,000 or more, or made to a state or federal agency, or requiring the expenditure of non-budgeted District or school funds (i.e. cash matching funds) must be approved by the Board. The Superintendent shall have the authority to approve grants applications from \$2,500 up to \$25,000. The Principal or department director shall have the authority to approve grant applications of less than \$2,500. Schools or District departments may not make applications for grants of more than \$25,000, or to a state, or federal agency, or requiring the expenditure of non-budgeted district or school funds, without submission of an Intent to Apply form to the Superintendent or designee, and his or her signed approval.

The Superintendent shall establish procedures for grant administration and for review and approval of all grant applications. The Superintendent shall provide a quarterly report to the Board of all awarded grants.

### **DD-R1: Project Partnerships, Sub-Award, Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities**

When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments. Similarly, if BVSD is named by another agency or institution in a grant application as the provider of services under a grant, the same rule applies.

Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are similarly considered sub-award grants and subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments, regardless of whether BVSD is specifically named in the original grant application.

If a grant is written by a third-party agency, organization, institution, individual, or business entity that entails any of the following:

- use of District personnel during work hours;
- contact with students, or research involving students\* or employees;
- changes or additions to District educational programs, student support or teacher support programs;
- changes or additions to District facilities and grounds;
- use of BVSD facilities, personnel, or programs to provide an in-kind match for the grant;
- requirements for future upgrades or maintenance of equipment, software, textbooks, facilities or grounds; or
- use of BVSD as the fiscal agent to receive and account for the grant funds

...then this grant is subject to the prior review and approval of BVSD, even if BVSD is not directly named in the application and does not directly receive any financial award through the grant. Other forms of approval may apply (e.g. parental permission; Human Research Committee, etc.) in addition.

BVSD reserves the right to decline to participate in any project initiated by a third party that has not been submitted for District review prior to application for funding AND that has not received the approval of the school district through the Board-designed process prior to the award of funding.

\*See Policy JFJ-E for information regarding student participation in surveys, analyses, or evaluations.



## **Appendix N: Governing Policies (continued)**

### **DD-R2: Grants to District Personnel**

Grants applied for and received by individual District personnel for personal, professional or professional development purposes are not subject to District policies unless they involve activities conducted during the normal work day, or involve students, the use of school property, and/or require the participation of other District personnel.

### **DEB: Loan Programs (Funds from State Tax Sources)**

#### Short-Term Borrowing

The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

The board authorizes the president and the superintendent to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

#### State Interest-Free Loan Program

The superintendent shall notify the board when it becomes evident that a General Fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

#### Tax Anticipation Notes

The board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

#### **LEGAL REFS.:**

- C.R.S. § 22-40-107 (short term loans)
- C.R.S. § 22-54-110 (loans to alleviate cash flow problems)
- C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

### **DEB/DEC/DFC: Revenues From State/Federal Tax Sources**

#### Cooperative Projects — School District Funding

Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.





## **Appendix N: Governing Policies (continued)**

### **DEB/DEC/DFC: Revenues From State/Federal Tax Sources (continued)**

When such projects are proposed, the following information shall be presented:

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each fundor); itemized expenditures (including projections for salaries and benefits, supplies and equipment, inservice and training expense, travel to professional meetings, etc.); and staffing requirements.
5. Scope and duration of the project, including a description of the population to be served.
6. Description of decisionmaking framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

In approving cooperative projects, the Board of Education will be responsible only for School District contributions authorized in the project budget and only for the purposes described. If total anticipated revenue is not received, services must be curtailed. Services to school-age children have the highest priority for retention in such circumstances.

In the event that implementation extends into more than one budget year, the Board will review the project annually as part of the School District budget review process.

LEGAL REF.:

C.R.S. 22-44-110(5)

CROSS REF.:

DB, Annual Operating Budget

### **DFA: Cash Management/Investment Policy**

It is the policy of the District to invest public funds in a manner that will preserve capital, meet the daily liquidity needs of the District, diversify the District's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Cash Management Investment Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the District's funds.

#### **SCOPE**

Cash balances in the Bond Redemption Fund, the Building Fund, the Health Insurance Fund, the Dental Insurance Fund, the Non-expendable Trust Fund and the Expendable Trust Fund shall not be pooled and the investment income derived from the individual investment accounts shall be allocated directly to the individual fund.

All cash shall be pooled for investment purposes, except for cash balances of the funds listed above. Investment income derived from the pooled investment account shall be allocated to the General Fund.

This Investment Policy shall apply to all funds accounted for in the District's Comprehensive Annual Financial Report.



## **Appendix N: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **INVESTMENT OBJECTIVES**

The District's principal investment objectives include:

- Preservation of capital and protection of investment principal;
- Maintenance of sufficient liquidity to meet anticipated cash flows;
- Attainment of a market rate of return;
- Diversification to avoid incurring unreasonable market risks;
- Conformance with all applicable District policies, state statutes and Federal regulations.

#### **DELEGATION OF AUTHORITY**

The Superintendent is vested with responsibility for managing the District's investment program and for implementing this Cash Management Investment Policy. The Superintendent may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to the Accounting Services Director or the Chief Financial Officer. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Superintendent or his/her designee shall establish written procedures and internal controls for the operation of the District's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The District may engage the support services of outside investment advisors in regard to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

#### **PRUDENCE**

The standard of prudence, as defined by the Colorado Revised Statutes, to be used for managing the District's assets is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally without risk and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional losses may be possible in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Superintendent and other authorized persons acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the Board of Education and appropriate action is taken to control adverse developments.

#### **ETHICS AND CONFLICTS OF INTEREST**

District employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the District's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Superintendent or his/her designee any material financial interest they have in financial institutions that conduct business with the District, and they shall subordinate their personal investment transactions to those of the District.



## **Appendix N: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **AUTHORIZED SECURITIES AND TRANSACTIONS**

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. § 11-10.5-101, *et seq.*, Public Deposit Protection Act; C.R.S. § 11-47-101, *et seq.*, Savings and Loan Association Public Deposit Protection Act; C.R.S. § 24-75-601, *et seq.*, Funds - Legal Investments; C.R.S. § 24-75-603, Depositories; and C.R.S. § 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted. This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.

2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC). Federal Instrumentality Securities shall be rated in the highest rating category by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and shall be rated not less by any NRSRO that rates the debt.

3. Repurchase Agreements with a termination date of 180 days or less collateralized by U.S. Treasury obligations or Federal Instrumentality securities listed in 1. and 2. above with a final maturity not exceeding 10 years. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held by the District's third-party custodian bank, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with broker/dealers recognized as primary dealers by the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure. Approved Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent by a Nationally Recognized Statistical Rating Organization (NRSRO). Repurchase agreement counterparties shall execute a District approved Master Repurchase Agreement with the District. The Chief Operations Officer shall maintain a copy of the District's approved Master Repurchase Agreement along with a list of broker/dealers who have executed same.

4. Commercial Paper with an original maturity of 180 days or less that is rated at least A1+, P-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the commercial paper. If the commercial paper issuer has senior debt outstanding, it must be rated at least AA-, Aa3 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the issuer.

5. Non-negotiable Certificates of Deposit with a maturity not exceeding one year in any FDIC insured state or national bank, or state or federal savings bank located in Colorado that is a state approved depository per C.R.S. § 24-75-603. Certificates of deposit that exceed FDIC insurance limits shall be collateralized as required by the Public Deposit Protection Act or the Savings and Loan Association Public Deposit Protection Act.

6. Local Government Investment Pools authorized under C.R.S. § 24-75-702 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.



## **Appendix N: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

7. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.

The foregoing list of authorized securities shall be strictly interpreted. Any deviation from this list must be approved by the Board of Education.

#### **INVESTMENT DIVERSIFICATION**

It is the intent of the District to diversify the investments within the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the District's anticipated cash flow needs.

#### **INVESTMENT MATURITY AND LIQUIDITY**

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

#### **COMPETITIVE TRANSACTIONS**

Each investment transaction shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded.

If the District is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

#### **SELECTION OF BROKER/DEALERS**

The Chief Operations Officer shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the District to purchase securities only from those authorized firms.

To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure;
2. Report voluntarily to the Federal Reserve Bank of New York;
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Superintendent or his/her designee on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each authorized broker/dealer shall be required to submit and annually update a District approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements. In the event that an external

investment advisor is not used in the process of recommending a particular transaction in the District's portfolio, any authorized broker/dealer from whom a competitive bid is obtained for the transaction will attest in writing that he/she has received and reviewed a copy of this policy.

The District may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 3. of the Authorized Securities and Transactions section of this Investment Policy.



## **Appendix N: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

#### **SAFEKEEPING AND CUSTODY**

The Superintendent or his/her designee shall approve one or more banks to provide safekeeping and custodial services for the District. A District approved safekeeping agreement shall be executed with each custodian bank. To be eligible, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. § 24-75-603.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the District. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the District will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the District approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the District by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the District as "customer."

All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the District as "customer."

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the District as "customer."

The District's custodian will be required to furnish the District monthly reports of holdings of custodied securities as well as a report of monthly safekeeping activity.

#### **REPORTING**

At the end of each quarter, the Chief Financial Officer shall submit to the Board an investment report listing the investments held by the District and the current market value of the investments.

#### **POLICY REVISIONS**

This Cash Management/ Investment Policy shall be reviewed annually by the Superintendent or his/her designee and may be amended by the Board of Education as conditions warrant.

#### **LEGAL REFS.:**

C.R.S. § 24-75-601, *Funds-Legal Investments*

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses**

The board of education of the Boulder Valley School District, as a service to the communities where its various school sites and facilities are located and as a source of revenue to the school district, may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

The school district, in granting the use of its sites and facilities for use by telecommunication entities, shall require at all times that the health and safety of its students, staff, and patrons are protected and the aesthetics and structural integrity of all sites and facilities will not be jeopardized by such use.

The granting of use of school district sites and facilities for telecommunication uses shall require that the third-party entity adhere to the following procedures and guidelines:





## **Appendix N: Governing Policies (continued)**

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)**

#### **1. Site identification**

- School district shall grant qualified third parties access to school district facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify school district for any liens, claims, or damages while conducting this site and facility feasibility identification.
- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

#### **2. Submittal of preliminary design to school district**

- Third party wishing to pursue the installation of telecommunication facilities on school district sites and facilities after completing its site and facilities identification process shall submit to the school district Department of Operations the following:
  - a. Survey and legal description of proposed site.
  - b. Design drawings and representations showing height, area requirements, and location of proposed telecommunication facilities.
  - c. Detailed description of the equipment proposed to be installed and the improvements to be constructed on the telecommunication sites.
  - d. Detailed description of the environmental, compatibility, and aesthetic impact of the proposed installation and construction on existing school district use.
  - e. Proposed source of electrical power and telephone connection.

#### **3. License agreements shall require:**

- The initial term to not exceed five years and shall be subject to termination by school district for school district purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify school district.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.
- Obtaining all permits required by FCC.
- Manage all construction and installation on sites but subject to construction and safety standards promulgated by the school district.
- Nonexclusive use of sites and facilities with a covenant to cooperate with any other third party users of telecommunication facilities utilizing the same sites.
- Provisions for multiple-site use by third party when desired and agreed to by the school district.
- All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the school district.
- License granting limited access by third party across school district property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to school district use.
- All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the school district, and the site and facilities shall be restored to original condition.
- Third party shall maintain and keep sites and facilities in good repair.
- Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
- Third party to maintain liability, property, and workers compensation insurance with the school district as an additional insured.
- Nonassignability without school district consent.



## **Appendix N: Governing Policies (continued)**

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)**

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.
4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

#### **LEGAL REF.:**

C.R.S. 22-32-110(f)

#### **CROSS REF.:**

FL, Retirement of Facilities

### **DG: Depository of Funds/Authorized Signatures**

All moneys received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

The accounting department will review all banking arrangements annually and will seek competitive bids for banking services every five years.

When moneys are withdrawn from the custody of the county treasurer, such withdrawn moneys shall be deposited by the treasurer of the board or official custodian to the credit of the district in a depository designated by the board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado that meets the requirements set forth in state law.

Checks written on all district funds authorized by the board of education, except student activity funds, will require the facsimile signature of the treasurer of the board of education. The use of the facsimile signature must conform to the present state statutes. It is the practice of the board to adopt the required resolution and complete the required "consent to use facsimile signature" form at the board's annual organizational meeting.

Checks drawn on the various student activity funds require the signature of the principal or assistant principal at the school. Moneys of the school activity accounts will be deposited in a designated bank located within the district. This financial institution must qualify as an eligible public depository in accordance with state law.

#### **LEGAL REFS.:**

- C.R.S. § 22-32-109(1) (g) (board of education - district duties-custody of moneys)
- C.R.S. § 22-32-110(1) (x) (specific powers-custody of moneys)
- C.R.S. § 22-32-121 (facsimile signature)
- C.R.S. § 22-40-104 (relates to county treasurer)
- C.R.S. § 22-40-105 (tax levies and revenues-depositories)
- C.R.S. § 22-45-104 through -106 (accounting and reporting)



## **Appendix N: Governing Policies (continued)**

### **DH: Bonded Employees and Officers**

The district's chief financial officer/chief operating officer and director of finance and accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

The secretary and treasurer of the board of education shall, as required by Colorado statute, be individually bonded. The separate bonds for the secretary and the treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the school district.

Employees who are responsible for handling district funds shall be covered by the district's crime coverage insurance policy, assuming all funds are handled in accordance with the district's cash handling procedures.

#### **LEGAL REFS.:**

C.R.S. § 22-32-104(4) (b) (Organization of board of education-treasurer)

C.R.S. § 22-32-109(1) (h) (board of education-district duties-custody of school district moneys)

### **DI: Fiscal Accounting and Reporting**

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

The accounting system used shall conform to the requirements of the state board of education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the board will receive financial statements on a quarterly basis.

**NOTE:** Fiscal accounting and reporting must meet requirements established by the state board of education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

### **DID: Inventories (And Property Accounting)**

The Board directs that the District maintain a system for the inventory of all capital and infrastructure assets.

Capital assets (also called fixed assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more. Examples of fixed assets include, but are not limited to, land, land improvements, buildings, equipment and vehicles.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. Examples of infrastructure assets include, but are not limited to roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution and collection systems. Infrastructure assets also have a unit value of \$5,000 or greater.

All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

The Superintendent, or designee, will cause an inventory of capital and infrastructure assets to be performed annually. The Superintendent, or designee, assumes responsibility for the property accounting system. Principals and designated administrators are accountable to the Superintendent for assets assigned to their respective schools or departments and for all other District property under their control.

#### **LEGAL REF.:**

C.R.S. § 29-1-506

#### **CROSS REFS.:**

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials





## **Appendix N: Governing Policies (continued)**

### **DIE: Audits**

In accordance with state law, all funds and accounts of the District shall be audited annually, following the close of the fiscal year.

At least once every five years, the Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the District for report to the Board.

The auditor shall meet with the Board and the Audit Committee to discuss the audit report, make recommendations concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the Auditor to the District within five months after the close of the fiscal year unless a request for an extension of time is granted by the State Auditor. The audit report shall be submitted to the State Auditor and the Colorado Department of Education no later than December 31.

The Board reserves the right to request an audit at more frequent intervals if desired.

#### **LEGAL REFS.:**

C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)

C.R.S. § 24-75-601.3 (*Remedial actions - investments not made in conformance with statute*)

C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

### **DIEA: District Audit Committee**

The Board has the responsibility to District residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the Board establishes an Audit Committee to assist in its oversight responsibilities. The primary responsibilities for the District Audit Committee shall be as follows:

Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.

- Review quarterly financial reports provided by the district.
- Review District financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of District financial policies and procedures.

The District Audit Committee shall be comprised of five members: two Board members, one being the Board Treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Financial Officer; the District's Director of Accounting Services; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board a two year term. The District's independent auditor may be asked to attend selected committee meetings.



## **Appendix N: Governing Policies (continued)**

### **DIEA: District Audit Committee (continued)**

The District Audit Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The Committee shall submit a report to the Board at the end of each fiscal year detailing its activities during the fiscal year.

#### **LEGAL REFS.:**

- C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)
- C.R.S. § 22-54-101, *et seq.* (*Public School Finance Act of 1994*)
- C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

#### **CROSS REFS.:**

- BBA, School Board Powers and Duties
- DI, Fiscal Accounting and Reporting
- DIE, Audits

### **DJ/DJE: Purchasing and Contracting**

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. Free and fair vendor competition and impartial evaluation shall be accomplished using methods and actions which uphold the highest ethical standards.

The Procurement Director shall have the authority to establish procurement processes and to establish and maintain terms and conditions to govern District procurements.

The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy. Procurement Department staff members are solely authorized to issue a District purchase order or District purchase order number, or to revise or cancel a District purchase order.

#### **1. Awards**

First consideration in making awards will be the interests, policies, and objectives of the District. Other factors to be considered include quality, availability, and price of the product or service, and responsibility and responsiveness of the vendor. The District reserves the right to cancel any solicitations, and reject any and all bids or offers, in whole or in part.

#### **2. Contracts**

District staff with budget authority are permitted to enter into various contracts for small dollar amounts such as providing customized training or services, rental of vending machines or reservations and use of outside facilities. Any such contract term shall not exceed one year. Board policy requirements, including the competitive procurement requirements set forth below, shall apply.

The Superintendent or designee has the authority to enter into contracts for goods or services or other activities within the mission of the District provided that the amount involved does not exceed \$50,000.

Contracts between \$50,000 and \$100,000 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with and funds have been budgeted.



## **Appendix N: Governing Policies (continued)**

### **DJ/DJE: Purchasing and Contracting (continued)**

Unless otherwise provided by resolution, all District contracts exceeding \$100,000 shall first be authorized by Board resolution, prepared with the approval of the attorney for the District. Following Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party, a copy is delivered to the appropriate school or department and a copy is properly filed with the Board's records.

#### **3. Discretionary Purchases, Quotations, Bids and Requests for Proposals (RFP)**

Competition for the purchase of goods and services, except professional services, shall be accomplished as indicated below.

<b>PURCHASE OF GOODS/SERVICES</b>	<b>METHOD</b>
Less than \$5,000	Discretionary purchases. No competition required.
\$5,000 - \$50,000 (unit price – goods or services or combination, i.e., project)	Competitive quotations required Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board- approved amounts shall be submitted to the Board for consideration.

#### **6. Purchase of Goods and Services to be Paid for by Parents or Students**

All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal in accordance with Board policy requirements. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect.

#### **7. Cooperative Purchasing**

The Procurement Department may join in cooperative purchasing with other school districts, the State of Colorado, or any other entity where such purchasing benefits the District.

#### **8. Sole Source Procurements**

Sole source procurements in lieu of required competition will be permitted upon submittal by the requestor of acceptable documentation to the Procurement Department verifying that: 1) There is only one product or service that can reasonably meet the requirements, AND 2) There is only one vendor who can reasonably provide that product or service.



## **Appendix N: Governing Policies (continued)**

### **DJ/DJE: Purchasing and Contracting (continued)**

#### **9. Emergency Purchases**

If a condition develops which is likely to result in immediate physical injury to persons, damage to District property, interruption of District operations, or significant financial loss to the District if action is not taken immediately, limited emergency purchases can be made without following the competitive bid procedures if the Superintendent or designee so authorizes. Written documentation shall be provided to the Procurement Director justifying such emergency purchases.

#### **LEGAL REFS.:**

C.R.S. 22-32-109(1)(b)

C.R.S. 22-63-204

### **DL: Payroll Procedures/Payday Schedules**

#### **Payroll Distribution and Records**

Payroll will be paid on the last business day of the month, with the exception of the month of December when payday is the last school day before winter break. A supplemental will be paid on the 10th day of the month. All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Assistant Superintendent of Human Resources.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction.

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

#### **LEGAL REF.:**

C.R.S. § 22-63-104 (*pertains to certification as a prerequisite for payment*)

#### **AGREEMENT REFS.:**

Office Personnel Agreement, Section C Service Personnel Agreement, Article XIV

### **DLB: Salary Deductions**

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The superintendent is authorized to approve the types of voluntary deductions available to employees.



## **Appendix N: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

Salary deductions shall be made for absences not covered by leave policies adopted by the board of education. Such deductions shall be calculated on the basis of the employee's work year.

#### **AGREEMENT REFS.:**

Teachers' agreement, Section F  
Service personnel agreement, Article III  
Paraprofessionals' agreement, Section C

#### **CROSS REFS.:**

GCBC, Professional Staff Fringe Benefits  
GDBC, Support Staff Fringe Benefits

The Superintendent authorizes the following types of deductions from employee salaries, provided the employee has filed the proper permission for payroll withholding:

#### **PERA**

All employees of the District must participate in the Public Employees' Retirement Association of Colorado under the provisions set by Colorado statutes.

#### **SAVINGS BOND**

Employees may purchase savings bonds through payroll deduction. Bonds are purchased and delivered according to the employee's written instructions.

#### **LIFE SURVIVOR'S INSURANCE**

The Public Employees' Retirement Association has an insurance plan which provides survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through payroll deduction. PERA will supply information about these plans.

#### **HEALTH AND DENTAL INSURANCE**

For the various groups of employees, health and dental insurance premiums shall be paid in accordance with their negotiated agreements. Family members' health and dental plans may be added through payroll deduction. Procedures shall be handled by the Human Resources Division.

#### **TAX DEFERRED SAVINGS PLANS**

Employees may participate in the 401k plan available through PERA, the District's 403b plan, and/or the District's 457b plan through payroll deduction following established District procedures. No other tax deferred investment savings plans shall be available through the District. The employee is solely responsible for his/her investment elections and for compliance with Internal Revenue Code rules and regulations.

#### **EMPLOYEE CONTRIBUTION CAMPAIGN**

The District holds an annual Employee Contribution Campaign to allow employees to contribute to various community charities. Employees may contribute one-time donations in cash or check or authorize payroll deductions to be made to Impact on Education, Foothills United Way, Community Health Charities of Colorado and/or Community Shares of Colorado.



## **Appendix N: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

#### **PROFESSIONAL DUES**

Upon written request of an employee, deductions may be made from his or her paycheck for the payment of professional dues.

#### **AGREEMENT REFS.:**

Teachers' Agreement, Section F  
Service Personnel Agreement, Article III  
Paraeducators' Agreement, Section C

#### **CROSS REFS.:**

GCBC, Professional Staff Fringe Benefits  
GDBC, Support Staff Fringe Benefits

### **DLC: Employee Expense Reimbursements**

Employees who are required to travel from school, to school, and/or out of town on business for the District shall be reimbursed upon application by the employee and approval by their supervisor.

Claims for reimbursement shall be accompanied by such documentation as may be required by the Accounting Services Department. Mileage reimbursements shall be made at the District's current mileage reimbursement rate. This rate is based upon the current Internal Revenue Service approved mileage rate.

Professional travel outside of the contiguous 48 states requires approval of the Superintendent prior to the trip. If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee's next net pay.

Any expense reimbursements that are to be paid directly to an employee require proper authorization.

#### **AGREEMENT REFS.:**

Teachers' Agreement, Section E  
Paraeducators' Agreement, Section F

#### **CROSS REF.:**

BHD/BHE, Board Member Compensation and Expenses/Insurance  
Business Resource Handbook

### **DN: School Properties Disposal Procedures**

Superintendent or designee shall determine whether school property other than real estate is obsolete and/or of no further value to the school district, and shall, based upon appraisal, decide the manner of disposal of such property by: sale, donation, sealed bid, auction, recycling or discarding.

## GLOSSARY

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## Glossary of Terms

**Abatement:** The reduction or cancellation of an assessed tax.

**Academic Areas:** Math, science, social studies, language arts, physical education, foreign language, music and art.

**Account:** The detailed record of a particular asset, liability, owners' equity, revenue or expense.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Action Plan:** Statements of specific actions to be taken to make progress in strategic priority areas.

**Adequate Yearly Progress (AYP):** Colorado's determination of incremental progress towards meeting the goal of all students being proficient in reading and math, as noted by CSAP, Lectura, or CSAP-A by 2014.

**Advanced Placement Program (AP):** A cooperative educational endeavor between secondary schools and colleges and universities that provides high school students with the opportunity to take college-level courses in a high school setting. Students who participate in AP courses often earn college credit while they are still in high school by passing the AP exams.

**Agency Fund:** This fund is used to account for receipts and disbursements from student and district fundraising activities.

**Amendment 23:** An amendment to the Colorado Constitution passed in November 2000 guaranteeing annual increases in funding to public schools at inflation plus 1 percent for ten years and inflation thereafter.

**American Recovery and Reinvestment Act (ARRA) – e.g. Stimulus funds** –The ARRA provides \$787 billion of federal tax reductions and federal spending increases to accelerate the nation's economic recovery and preserve and create jobs. The ARRA provides for \$453 billion of those funds for federal spending. About 80 percent of the additional federal spending goes to pay for federal projects and to state and local governments.

**Annual Leave:** Unit B employees on regular or limited-term contracts will receive up to 12 annual leave days per year. At the end of each school year, regular contract employees may choose to either carryover up to 25 unused days

to the next school year or receive payment for up to 12 unused days at the starting substitute teacher daily rate. Limited-term contract employees will be paid for all unused days.

**Appropriation:** A legal authorization granted by the board of education for the funds of the Boulder Valley School District permitting expenditures and obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

**Assessed Valuation:** The taxable value of real and personal property as determined by a tax assessor or government agency as a basis for levying taxes. Assessed valuation does not necessarily correspond to the property's market value.

**Assets:** Resources owned or held by an entity which have monetary value.

**Athletics Fund (Fund 16):** The Athletics Fund is part of the Combined General Fund. This fund includes the expenses for interscholastic sports for grades 8-12. Revenues include a transfer from the General Operating Fund as well as student participation fees and game admissions.

**Automated Data Exchange (ADE):** The submission of information required by the Colorado Department of Education for the purposes of Accreditation, CSAP, Financials, Human Resources, Literacy, Payroll, Position Control, Pupil Count, and Surveys.

**Balance Sheet:** The basic financial statement which discloses the assets, liabilities, and equity of an entity at a specified date in conformity with GAAP.

**Benefits:** District provided retirement (Colorado PERA), health and dental coverage, long-term disability, and life insurance. Benefits also include voluntary participation in 401(k), 403b and 457 defined contribution plans, flexible spending accounts in addition to vacation, annual leave, personal, and sick days depending on the job classification. For some job classifications, benefits also include longevity pay, tuition reimbursement and Leave of Absence opportunities.

**Board of Education (BOE):** An elected policy-making body whose primary functions are to establish policies for the district; provide guidance for the general operation and personnel of the district; and oversee the property, facilities, and financial affairs of the district.





## Glossary of Terms (continued)

**Board Policy:** Guidelines adopted by the board of education that govern school operations.

**Bond Redemption Fund (Fund 31):** Used to account for the accumulation of resources and payment of principal and interest on general obligation (school bond) debt.

**Boulder Valley School District (BVSD):** Includes a large part of Boulder County, a significant portion of western Broomfield County and a small piece of Gilpin County. This area incorporates the cities of Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, Ward and unincorporated South Boulder County.

**Budget Transfer:** Process of changing how budget dollars are currently allocated to be spent within the adopted budget.

**Budget:** A plan of future events including anticipated revenues and expenditures, along with the financial position at some future point in time.

**Building Fund (Fund 41):** The Building Fund is used to account for the proceeds of bond sales, revenues from other sources, capital outlay expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions and remodeling of buildings and additions and replacement of equipment as authorized by the board of education.

**Cabinet:** Senior advisors to the Superintendent of Schools.

**Capital Improvement Planning Committee (CIPC):** The Capital Improvement Planning Committee was created in 2004 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

**Capital Reserve Fund (Fund 43):** The Capital Reserve Fund is used for the maintenance and improvement of existing facilities. Funds may be used for the purchase of equipment over \$1,000 per unit cost or for the acquisition of property, construction of new facilities, or remodeling existing facilities when the project cost exceeds \$2,500. Individual projects are approved by the board of education.

**Carryover:** Amount of money remaining at the end of the preceding year and available in the current budget year.

**Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.

**Categorical Revenues:** Educational support funds, given as reimbursements, from a higher governmental level. State categorical reimbursements include Increased Enrollment, Transportation, English Language Proficiency Act (ELPA), Exceptional Children's Educational Act (ECEA) [includes Special Education and Gifted and Talented], and Vocational Education.

**Central Support Services:** Activities other than general administration that support each of the other instructional and support services programs. Includes planning, research, data processing, and human resources.

**Certificate of Participation (COP):** Financial certificates issued that provide capital for payment of principal and interest.

**Chart of Accounts:** A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

**Charter School Fund (Fund 11):** This fund is used to account for the financial activities associated with charter schools, which are treated as Component Units of the school district.

**Charter School:** A public school operated independently of the local school board, often with a curriculum and educational philosophy different from the other schools in the system.

**Citizen's Bond Oversight Committee (CBOC):** The Citizen's Bond Oversight Committee was created in January 2007 to monitor the 2006 bond issue and provide an independent review of the bond projects.

**CoCurricular Activities:** School-sponsored activities such as spelling bees, quiz bowls, science fairs, and intramural sports.

**Collaborative Literacy Intervention Project (CLIP):** The Collaborative Literacy Intervention Project is an intensive intervention for at-risk grade 1 students. Tutoring sessions focus on reading and writing skills and strategies that support the student in meeting reading standards.

**Colorado Department of Education (CDE):** The administrative arm of the Colorado State Board of Education.



## Glossary of Terms (continued)

**Colorado English Language Assessment (CELA):** This assessment replaced the Woodcock-Muñoz Language Survey as the BVSD language proficiency assessment in 2006. The CELA is the assessment that has been chosen by the Colorado Department of Education for statewide implementation.

**Colorado Preschool Program Fund (CPP) (Fund 29):** This Operating Fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the district's Colorado Preschool and Kindergarten Program.

**Colorado Student Assessment Program (CSAP):** Required by the state, CSAP tests are administered to all public school students in grades 3 – 10 in reading, writing, and mathematics, and grades 5, 8 and 10 in science. CSAP is designed to measure student achievement on the Colorado Model Content Standards.

**Combined General Fund:** Used to finance and account for all ordinary operations of the district, including all transactions not accounted for in other funds. Funds included in the Combined General Fund are the General Operating Fund, Charter School Fund, Community School Fund, Athletics Fund, and Technology Fund.

**Commitment:** Funds obligated towards a purchase requisition.

**Community Schools Fund (Fund 19):** The Community Schools Fund is a component of the Combined General Fund. This fund is used to account for the district's educational and enrichment opportunities provided through extended use of BVSD facilities.

**Compensation:** District provided salary and benefits (see definition for benefits). Compensation for most employees is determined through the negotiations or Meet and Confer process.

**Comprehensive Annual Financial Report (CAFR):** This document is the "official annual report" of the district. State law requires the district to publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The CAFR meets these requirements.

**Contingency Reserve:** Monies budgeted in the General Operating Fund for emergencies and other unforeseen events. The contingency reserve is 3 percent of the General Operating Fund expenditures.

**Contract for Services:** District form used to pay individuals not otherwise employed by the district.

**Conversion:** Process of changing dollars to FTE or FTE to dollars.

**Cultural Proficiency:** The policies and procedures of an organization or the values and behaviors of an individual that enable that agency or person to interact effectively in a culturally diverse environment. Cultural proficiency is reflected in the way an organization treats its employees, clients, and community.

**Data Team:** Software used for tracking receipts and disbursements for a school's student activity accounts.

**Debt Services:** The payment of both principal and interest for the Certificate of Participation (COP) for the district's energy conservation program and telephone system.

**Deficit:** (1) The excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

**Dental Insurance Fund (Fund 67):** An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Dental Insurance employee benefit program.



## **Glossary of Terms** (continued)

**District Accountability Committee (DAC):** DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

**District Leadership Team (DLT):** Leadership group of the district comprised of building and central administrators.

**Diversity:** Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

**Education Excise Tax (EET):** A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.

**Education Process Management System (EPM):** More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

**Educational Facilities Master Plan:** The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

**Encumbrance:** A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

**English as a Second Language (ESL):** The BVSD program that supports and provides services for the ELL student.

**English Language Development (ELD):** ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

**English Language Learner (ELL):** A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as ELL by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as ELL continue to be considered ELL until they have attained English language proficiency.

**English Language Proficiency (ELP):** A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

**English Language Proficiency Act (ELPA):** A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

**Enterprise Resource Planning (ERP):** A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

**Equalization, State:** General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

**Exempt Employees:** Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

**Expendable Trust Fund:** This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.

**Expenditure Correction:** Process of correcting an account posting error or allocating the cost of a purchase between two or more locations or departments.



## Glossary of Terms (continued)

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Facility Condition Assessment (FCA):** The Facility Condition Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Fiduciary Funds:** Asset account held in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

### **Fiscal Emergency Restricted Reserves**

The General Assembly has determined that a state financial crisis requires each district and the state charter school institute to budget an amount to a fiscal emergency restricted reserve. The total statewide amount to be held in reserve is \$110 million.

**Fiscal Year:** The twelve-month period of time to which the annual budget applies. All Colorado school districts, by law, must observe a fiscal year that is July 1 through June 30.

**Fixed Asset:** Tangible property with an estimated life of more than one year.

**Nutrition Service Fund (Fund 51):** This fund is used to account for the financial activities associated with the district's school lunch program.

**Free or Reduced Lunch (FRL):** In order to qualify for free or reduced meals, a household has to fill out an application. Guidelines are set by the Federal Government, comparing the household's size to its income.

**Full Time Equivalency (FTE):** Unit used to measure the hours in an employee's contract based on a 40 hour work week.

**Fund:** A fund is an independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources. It contains all related assets, liabilities and residual equities or balances, or changes therein. Funds are established to carry on specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions.

**Funded Pupil Count:** Adjustments to the district's October 1 pupil enrollment count (headcount) to produce the full time equivalent (FTE) membership used in the School Finance Act formula to determine the district's funding for the current budget year. For example, a pupil enrolled in kindergarten is counted as a one-half funded pupil (0.5 FTE). Similarly, but under different guidelines, preschool pupils are counted as one-half FTE pursuant to CRS 22-28-106(2) and 22-53-103.

**General Administrative Support:** Activities concerned with establishing and administering policy for operating the school district. Includes superintendent, deputy superintendent, assistant superintendents, legal counsel and the grants specialist.

**General Operating Fund (Fund 10):** Provides for the basic day-to-day operational costs of the district. The mill levy for the fund is determined by the provisions of the State Public School Finance Act of 1994, as amended, and the Taxpayer's Bill of Rights (TABOR).

**Generally Accepted Accounting Principles (GAAP):** A collection of rules, procedures and conventions developed by the accounting profession which set the minimum requirements for a fair presentation of financial data in external financial reports.

**Government Finance Officers Association (GFOA):** Professional association of state, provincial and local finance officers in the United States and Canada.

**Governmental Designated-Purpose Grants Fund (Fund 22):** A special revenue fund used to account for governmental grants for designated purposes.

**Grant:** A financial award from a federal, state or local government agency, or any private foundation, corporation or organization, which is given for specific purposes or to which specific performance requirements exist, and is generally solicited through a process of written application.

**Health Insurance Fund (Fund 66):** An Internal Service Fund to account for claims and administrative fees of the district's Self-Funded Health Insurance employee benefit program.





## Glossary of Terms (continued)

**Highly Qualified Teacher:** Section 1119 of the federal No Child Left Behind Act of 2001 (NCLB), requires that all teachers teaching in core-academic content areas meet the requirements for being designated as "Highly Qualified," no later than the end of the 2005-06 school year. Typically, "highly qualified" teachers are licensed & endorsed in the content area in which they are teaching, have completed 24-semester hours in the content area, or have passed the certification test in the content area being taught.

**Impact on Education:** Formerly the Foundation for Boulder Valley Schools. An independent, non-profit organization created to impact student learning, create community partnerships, and advocate for public education.

**Indirect Cost:** A charge made to a grant to offset the administrative cost to the district of processing and managing a grant.

**Individual Education Program (IEP):** A legal document written for students who qualify under the IDEA (Individuals with Disabilities Education Act) that defines the goals and objectives, accommodations and modifications based on the student's needs that allow the student to progress in learning in the general education curriculum.

**Individual Literacy Plan (ILP):** The Colorado Basic Literacy Act requires that the reading progress of all students in grades K-3 be carefully monitored to determine if students are meeting reading standards. Literacy assessments are also required for students in grades 4-8 who are on an ILP and/or who were not proficient on the CSAP Reading test the preceding school year. Students who do not meet or are at risk of not meeting reading standards are placed on Individual Literacy Plans.

**Infinite Campus (IC):** A software package that the district uses to manage student information.

**Instructional Staff Support:** Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. Examples include the support activities of librarians and media technicians.

**Lawson Dashboard:** Web-based portal through which administrative and clerical staff access reports and the various Lawson data entry and inquiry screens specific to their job duties.

**Lawson Enterprise System:** Suite of software applications that integrates the district's HR/Payroll, Financing & Accounting, Budgeting, Procurement and Fixed Asset data and processes.

**Leadership in Energy and Environmental Design (LEED):** A standard and rating system developed by the US Green Building Council (USGBC) to rate environmentally conscious building practices.

**Levy:** (Verb) To impose taxes. (Noun) The total of taxes imposed by a governmental unit.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Location:** Locations are used to denote the group and type of educational activities for organizational purposes and are often considered cost centers. Each type of unit has discriminating characteristics. The units include individual schools, buildings, and central departments.

**Long-term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Mill Levy:** The rate of taxation. A mill is one-tenth of a cent (\$.001). Mill levies are expressed in dollars per thousand, i.e., one dollar for each \$1,000 of assessed value.

**Multi-Use Outdoor Facilities Assessment (MUOFA):** The Multi-Use Outdoor Facilities Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**NCGA Statement:** National Council on Governmental Accounting's directive on Government Accounting and Financial Reporting Principles.

**New Century Graduate:** The vision of the New Century Graduate is to graduate students in the new century who have the knowledge, skills and personal characteristics that will prepare them for the challenges they will encounter as adults. The steering committee report was completed in May of 2002 and can be found on the district's website.



## Glossary of Terms (continued)

**No Child Left Behind (NCLB):** The No Child Left Behind Act was signed into law in January 2002. This law reauthorized the Elementary and Secondary Education Act. The new law revised the framework that Colorado will use to comply with sweeping reforms in education.

**Non-exempt Employees:** Employees eligible for overtime pay on hours worked in excess of 40 hours per week; typically clerical, paraeducators, and service employees.

**Nonexpendable Trust Fund:** This fund accounts for the principle amount received from the Jitsugyo High School Student Exchange Program and the Barbara Carlson Scholarship, and related interest income. The interest portion of the trust is to be used to finance the activities authorized by the trust or scholarship agreement.

**Object:** As specified by the Colorado Department of Education (CDE) Chart of Accounts, the service or commodity obtained as a result of a specific expenditure (what was purchased). There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and sub-object categories:

- 0100 Salaries (Regular, Temporary, Overtime, Stipends, Leave)
- 0200 Employee Benefits (Medicare, PERA, Health, Dental)
- 0300 Purchased Professional and Technical Services (Auditor, Lawyer, Consultant)
- 0400 Purchased Property Services (Water and Sewer Services, Repairs, Rentals)
- 0500 Other Purchased Services (Insurance, Mileage, Postage, Travel, Tuition)
- 0600 Supplies (Paper, Pencils, Software, Textbooks, Utilities)
- 0700 Property (Land, Buildings, Equipment, Vehicles)
- 0800 Other Objects (Dues, Interest, Internal Charge Accounts)
- 0900 Other Uses of Funds (Redemption of Principal, Transfers)

**110/110:** An employee who retires from the district under PERA benefits may be re-employed for up to 110 days per calendar year following the date of retirement. Typically 110 days in the first school semester and 110 days in the second.

**Operating Transfers:** All inter-fund transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Other Education:** Jitsugyo High School Exchange Program.

**Other Support Services:** Those activities concerned with providing non-instructional services to students, staff or the community.

**Override Revenues:** A school district can seek authorization from its voters to raise and expend "override" property revenues via an additional mill levy. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

**Para-educator:** Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

**Parent(s):** Parent, guardian or other persons with legal authority to make educational decisions for children.

**Pay Direct:** A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.



## Glossary of Terms (continued)

**Per Pupil Operating Revenue (PPOR):** The equalization program funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year, minus the minimum dollar amount required by law to be transferred from the General Operating Fund to the Capital Reserve and Risk Management Funds, as required by C.R.S. 22-53-108(3).

**Per Pupil Revenue (PPR):** The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

**Performance Indicators:** Selected data that, individually and as a body of evidence, measure performance and achievement.

**Petty Cash:** A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

**Position Control:** Process by which the Budget Department distributes and maintains staffing allocations.

**Procurement Card (Procard):** A MasterCard credit card, issued by the Procurement Department via JP Morgan Chase Bank, that provides qualified users in schools and departments with a means for making allowable low dollar purchases for district business/use.

**Program Compatibility Assessment (PCA):** The Program Compatibility Assessment section of the BVSD Educational Facilities Master Plan developed in 2006.

**Program:** A plan of activities and procedures designed to accomplish predetermined objectives. Programs are classified into broad areas: Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction, Other User, and Reserves.

**Public Employees' Retirement Association (PERA):** PERA is a cost-sharing multiple-employer defined benefit pension plan for district employees.

**Public School Finance Act of 1994, as Amended:** State Legislation creating Title 11, Article 50, of the Colorado Revised Statutes

which determines the base revenue of the General Operating Fund of the district. This funding is comprised of property taxes, specific ownership taxes and state equalization support. The Act establishes an allowable mill levy and defines the process for exceeding the allowable amount by an election.

**Pupil Activity Fund:** A fund in which the district maintains central custody of monies held in trust for school sponsored organizations and activities.

**Pupil Count:** A head count of pupils by school and grade level which are enrolled in an education program in BVSD for the State of Colorado as of the school day nearest the Count Day, October 1. The October 1 Pupil Count is used to determine the level of funding that the district will receive from the Colorado School Finance Act and is also used to budget the School Resource Allocation (SRA) and staffing allocations for schools.

**Pupil Enrollment:** The number of pupils enrolled on October 1 during the budget year or the school day nearest to said date, as evidenced by the actual attendance of each pupil prior to said date. This is sometimes referred to as the head count.

**Purchase Order:** Document issued by the Procurement Department to a vendor setting forth products or services to be provided to the district by that vendor. Includes quantities, unit costs, delivery instructions, terms and conditions. Purchase orders are initiated by schools/departments via requisitions created in Lawson.

**Purchased Services:** Personal services rendered by personnel who are not on the payroll of the district, and other services which may be purchased by the district.

**Read to Achieve:** State grant awarded to eligible elementary schools to fund reading programs for students whose reading skills are below the levels established by the State Board of Education.

**Referendum C:** In November 2005, Colorado voters passed Referendum C, which temporarily overrides the current TABOR revenue formula that limits annual growth in state revenues to the rate of change of inflation plus population. With no increase to current tax rates, Referendum C allows the state to keep and spend the revenue it collects under current rates for the next five years.



## Glossary of Terms (continued)

**Revenue:** Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

**Revolving Account:** Used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds.

**Risk Management Fund (Fund 18):** This fund provides for the payment of insurance premiums, legal and other associated administrative costs necessary to cover loss or damage to district property and Workers' Compensation claims.

**Salary:** The total amount paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

**School Administrative Support:** Activities concerned with overall administrative responsibility for a school or combination of schools. Includes principals, assistant principals and clerical staff.

**School Improvement Teams (SIT):** School Improvement Teams function as an advisory committee to the school on issues related to school improvement, accreditation and accountability. Roles/responsibilities include: review of accountability reports and involvement in school goals/ planning, budget, safe school plan, and educational programs. A school advisory council is required at each public school under State Statute C.R.S. 22-7-106(1)(a)(4). The school team works to develop and maintain a school and community partnership for the ongoing improvement of public education.

**School Resource Allocation (SRA):** General Fund resources provided to the schools to be used to pay for day-to-day operating expenditures of the building.

**Sheltered Instruction Observation Protocol (SIOP):** BVSD strives to maximize English learning throughout the school day with sheltered content instruction outside the ESL classroom setting. SIOP is a model for teachers to follow for lesson planning & implementation that provides English learners with access to grade level content standards.

## **Special Education Advisory Committee (SEAC):**

The mission of the Special Education Advisory Committee is to support and promote quality education services for children in an environment that accepts the diversity of each student as a valued member of a community of learners. Within this framework the committee sets and accomplishes goals relative to its mission. The committee also serves to assist, consult with and advise the Director of Special Education on all aspects of special education programming and services.

**Special Education Program (SPED):** A special curriculum consisting of courses and other provisions which are different from or provided in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel.

**Special Reporting Element (SRE):** Special Reporting Element is used in the Chart of Accounts to designate broad categories of expense. Also see: Co Curricular Activities, Other Education, Student Support Services, Instructional Staff Support, General Admin Support, School Admin Support, Central Support Services, Other Support Services.

**Specific Ownership Tax:** An annual tax imposed upon each taxable item of certain classified personal property such as motor vehicles. The tax is computed by the County Clerk in accordance with state schedules applicable to each sale of personal property.

**Stability Rate:** The stability rate is the percentage of students enrolled in the school as of February 1st who were also enrolled in the school during the previous October student count.





## Glossary of Terms (continued)

**State Fiscal Stabilization Fund** -The State Fiscal Stabilization Fund (SFSF) program is a new one-time appropriation of \$53.6 billion under the *American Recovery and Reinvestment Act of 2009 (ARRA)*. Of the amount appropriated, the U. S. Department of Education will award governors approximately \$48.6 billion by formula under the SFSF program in exchange for a commitment to advance essential education reforms to benefit students from early learning through post-secondary education, including: college- and career- ready standards and high-quality, valid and reliable assessments for all students; development and use of pre-K through post-secondary and career data systems; increasing teacher effectiveness and ensuring an equitable distribution of qualified teachers; and turning around the lowest-performing schools.

**Strategy:** A statement which commits to a set of actions over time in order to gain an advantage or improvement.

**Struggling Readers:** Resources directed to elementary schools to provide additional small group instruction to improve literacy.

**Student Accountability Report (SAR):** The Student Accountability Report was developed by the Colorado Department of Education. A wide variety of measurements is published on each school in the state and distributed to parents.

**Student Activity Account:** A school-based checking account used to track receipts and disbursements for student activities such as Yearbook, French Club, Student Council, Band, etc.

**Student Support Services:** Activities designed to assess and improve the well-being of students and to supplement the teaching process. Examples include counseling, health, occupational therapy, and social work.

**Supplant:** To displace and substitute for another. For example, federal grant funds shall supplement but not supplant non-federal funds.

**Supplies:** Consumable material used in the operation of the school district including fuel and natural gas, food, textbooks, paper, pencils, office supplies, custodial supplies, maintenance materials and software.

**Support Services Programs:** Those activities which facilitate and enhance instruction. Support services include school-based and general administrative functions and centralized operations for the benefit of students, instructional staff, other staff, and the community.

**TABOR Amendment (Emergency Reserve):** The Colorado Constitution requires the set-aside of three percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions.

**Talented And Gifted (TAG):** Program for children between the ages of 5 and 21 whose abilities, talents, and potential for accomplishment are so outstanding that they require special provisions to meet their educational needs.

**Taxes, Ad Valorem:** Taxes levied on the assessed valuation of real and personal property which, within legal limits, determine the amount to be raised for school purposes. The district establishes the ad valorem taxes to be raised by certifying the mill levies to Boulder and Gilpin Counties. Each county treasurer collects property taxes and remits its share to the district. The County Treasurers receive payment for the service. See Treasurer's Fees.

**Technology Fund (Fund 15):** This fund includes the expenditures for a four-year computer replacement program as well as provides training and software as needed. These funds were approved by voters in the November 1, 2005 election.

**Tools of Inquiry for Equitable Schools (TIES):** This process provides a framework to address the district goals of achievement, equity and organizational climate. It provides tools for inquiry and data-driven analysis.

**Total Program:** Annual funding, or Total Program Funding, is provided to school districts via the Public School Finance Act of 1994. Funding is based on an annual October 1 pupil count. For each pupil funded in the October 1 pupil count, the per pupil formula that calculates Total Program provides a base per-pupil amount plus additional money which recognizes district-to-district variances in (a) cost of living, (b) personnel costs, and (c) sizes. The Total Program amount also includes additional funding for at-risk pupils.



## **Glossary of Terms** (continued)

**Transfers:** Money that is taken from one fund under the control of the board of education and added to another fund under the board's control.

**Transportation Fund (Fund 25):** This fund accounts for all the transportation services of the Boulder Valley School District. It was developed after voters approved the 2005 Transportation mill levy in November 2005.

**Treasurer's Fees:** State law permits the Boulder and Gilpin County Treasurers to charge the district one-quarter of one percent of the property taxes collected.

**Trust and Agency Funds (Funds 71, 72 & 73):** These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governmental units and/or other funds. The Fiduciary Funds consist of the Expendable Trust Fund, Nonexpendable Trust Fund, and the Agency Fund.

**Tuition Based Preschool Fund (Fund 23):** This is a special revenue fund used to account for the two district-operated preschools at Community Montessori and Pioneer Elementary.

**US Green Building Council (USGBC):** The US Green Building Council is a community of leaders which envision an environmentally responsible, healthy, and prosperous environment that improves the quality of life.

**Voice over Internet Protocol (VoIP):** A telephone communications system that utilizes the internet rather than regular telephone lines.

**W-9:** IRS form to request a taxpayer identification number.

**Weighted Index:** The weighted index is a summary statistic of student achievement on CSAP tests. It is computed by averaging state-assigned values of 150 for advanced, 100 for proficient, 50 for partially proficient and -50 for unsatisfactory and not tested students.

## **Woodcock-Muñoz Language Survey (WMLS):**

The Woodcock-Muñoz Language Survey is published by Riverside Publishing and is administered to all English Language Learners in BVSD. The WMLS is a language proficiency assessment that provides a broad sampling of proficiency in oral language, reading and writing. BVSD measures growth in English Language Proficiency using the W score for Broad English Ability. The W scale is centered on a value of 500, which approximates the average performance of 10-year-olds.



## Acronym Reference

<b>AAS</b>	Advanced Academic Services	<b>COP</b>	Certificate of Participation
<b>ACT</b>	American College Testing	<b>COSPRA</b>	Colorado School Public Relations Association
<b>ADA</b>	Americans with Disabilities Act	<b>COTA</b>	Certified Occupational Therapist Asst.
<b>ADE</b>	Automatic Data Exchange	<b>CPP</b>	Colorado Preschool Program
<b>ADHD</b>	Attention Deficit Hyperactivity Disorder	<b>CRS</b>	Colorado Revised Statutes
<b>ALPS</b>	Advanced Learning Plans	<b>CSAP</b>	Colorado Student Assessment Program
<b>AP</b>	Advanced Placement	<b>CTE</b>	Career & Technical Education
<b>AR</b>	Area Representative	<b>DAC</b>	District Accountability Committee
<b>ARRA</b>	American Recovery and Reinvestment Act	<b>DIMC</b>	District Instructional Media Center
<b>ASBO</b>	Association of School Business Officials International	<b>DLS</b>	Division of Learning Services
<b>ASD</b>	Autism Spectrum Disorder	<b>DLT</b>	District Leadership Team
<b>AVID</b>	Advancement via Individual Determination	<b>DPC</b>	District Parent Council
<b>AYP</b>	Adequate Yearly Progress	<b>ECEA</b>	Exceptional Children's Educational Act
<b>BCSIS</b>	Boulder Community School of Integrated Studies	<b>EET</b>	Education Excise Tax
<b>BOE</b>	Board of Education	<b>ELA</b>	English Language Acquisition
<b>BVCU</b>	Boulder Valley Credit Union	<b>ELD</b>	English Language Development
<b>BVEA</b>	Boulder Valley Education Association	<b>ELL</b>	English Language Learner
<b>BVEOP</b>	Boulder Valley Educational Office Professionals	<b>ELP</b>	English Language Proficiency
<b>BVPA</b>	Boulder Valley Paraeducators Association	<b>ELPA</b>	English Language Proficiency Act
<b>BVSD</b>	Boulder Valley School District	<b>ELR</b>	Essential Learning Results
<b>BVSEA</b>	Boulder Valley Service Employees Association	<b>ERP</b>	Enterprise Resource Planning
<b>BVSSC</b>	Boulder Valley Safe Schools Coalition	<b>ESL</b>	English as a Second Language
<b>CABE</b>	Colorado Association for Bilingual Education	<b>FBLA</b>	Future Business Leaders of America
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>FCA</b>	Facility Condition Assessment
<b>CASB</b>	Colorado Association of School Boards	<b>FAQ</b>	Frequently Asked Questions
<b>CASE</b>	Colorado Association of School Executives	<b>FAST</b>	Families & Schools Together
<b>CBLA</b>	Colorado Basic Literacy Act	<b>FEP</b>	Fully English Proficient
<b>CBOC</b>	Citizen's Bond Oversight Committee	<b>FOSS</b>	Full Option Science System
<b>CCC</b>	Curriculum Coordinating Council	<b>FRL</b>	Free and Reduced Lunch
<b>CDE</b>	Colorado Department of Education	<b>FRS</b>	Family Resource School
<b>CELA</b>	Colorado English Language Assessment	<b>FTE</b>	Full Time Equivalent
<b>CHSAA</b>	Colorado High School Activities Association	<b>GAAP</b>	Generally Accepted Accounting Principals
<b>CIPC</b>	Capital Improvement Planning Committee	<b>GFOA</b>	Government Finance Officers Association
<b>CLIP</b>	Collaborative Literacy Intervention Project	<b>HRD</b>	Human Resource Department
		<b>IB</b>	International Baccalaureate
		<b>IC</b>	Infinite Campus
		<b>IDEA</b>	Individuals with Disabilities Education Act
		<b>IDEIA</b>	Individuals with Disabilities Education Improvement Act
		<b>IDI</b>	Intercultural Development Inventory
		<b>IEP</b>	Individual Educational Program



## Acronym Reference (continued)

<b>ILP</b>	Individual Literacy Plan
<b>IR</b>	Interdisciplinary Resource
<b>IT</b>	Information Technology
<b>LEA</b>	Local Educational Agency
<b>LEED</b>	Leadership in Energy and Environmental Design
<b>LEP</b>	Limited English Proficient
<b>LLL</b>	Life Long Learning
<b>LLSS</b>	Literacy & Language Support Services
<b>MEACC</b>	Multi Ethnic Action Community Committee
<b>MEEAC</b>	Multi Ethnic Education Action Committee
<b>MUOFA</b>	Multi-Use Outdoor Facilities Assessment
<b>NABE</b>	National Association for Bilingual Education
<b>NCGA</b>	National Council on Governmental Accounting
<b>NEP</b>	Non English Proficient
<b>NSPRA</b>	National School Public Relations Association
<b>OE</b>	Open Enrollment
<b>PAC</b>	Principal's Advisory Committee
<b>PAM</b>	Parents as Mentors
<b>PARA</b>	Paraeducator
<b>PCA</b>	Program Compatibility Assessment
<b>PCD</b>	Perceptual/Communicative Disability
<b>PEN</b>	Parent Engagement Network
<b>PEP</b>	Professional Educators Program
<b>PERA</b>	Public Employees Retirement Association
<b>PHLOTE</b>	Primary Home Language Other Than English
<b>PIE</b>	Partners in Education
<b>PING</b>	Parent Involvement Network Group
<b>PLP</b>	Personalized Learning Plan
<b>POC</b>	People of Color
<b>PPOR</b>	Per Pupil Operating Revenue
<b>PPP</b>	Parent Professional Partnership
<b>PPR</b>	Per Pupil Revenue
<b>PYPiB</b>	Primary Years Program International Baccalaureate
<b>R2A</b>	Read to Achieve
<b>RBO</b>	Relationship by Objectives
<b>RCS</b>	Reduced Class Size
<b>RFI</b>	Request for Information

<b>RFP</b>	Request for Proposal
<b>RTI</b>	Response to Intervention
<b>SAAC</b>	Student Accountability Advisory Committee
<b>SACC</b>	School Age Child Care
<b>SAPP</b>	Substance Abuse Prevention Program
<b>SAR</b>	School Accountability Report
<b>SAT</b>	Scholastic Assessment Test
<b>SBOE</b>	State Board of Education
<b>SCS</b>	School Climate Survey
<b>SEA</b>	State Educational Agency
<b>SEAC</b>	Special Education Advisory Committee
<b>SIED</b>	Significant Identifiable Emotional Disorder
<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>SIPR</b>	School Improvement Program Review
<b>SIT</b>	School Improvement Team
<b>SPED</b>	Special Education
<b>SRA</b>	School Resource Allocation
<b>SRO</b>	Student Resource Officer
<b>SRE</b>	Special Reporting Element
<b>SWAP</b>	School to Work Alliance Program
<b>TABOR</b>	Taxpayer's Bill of Rights
<b>TAC</b>	Teacher Advisory Committee
<b>TAG</b>	Talented & Gifted
<b>TAG DAC</b>	TAG District Advisory Committee
<b>TAS</b>	Teachers as Scholars Program
<b>TEA</b>	TAG Education Advisors
<b>TEC</b>	Technical Education Center
<b>TIES</b>	Tools of Inquiry for Equitable Schools
<b>TOSA</b>	Teacher on Special Assignment
<b>WMLS</b>	Woodcock-Munoz Language Survey
<b>YRBS</b>	Youth at Risk Behavior Survey