

# **BOULDER VALLEY SCHOOL DISTRICT**

*Excellence and Equity*



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## **Proposed Budget 2009 - 2010**

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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 2009-2010



*Excellence and Equity*

*Kenneth J. Roberge*

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**Boulder Valley School District – Board Members**

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

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

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

District G  
**Jim Reed,**  
**Treasurer**

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

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

District F  
**Jean Paxton**

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

District E  
**Patti J. Smith**



**Superintendent’s Cabinet**



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

- Ellen Miller-Brown, Ph.D. ....Deputy Superintendent for Teaching and Learning
- 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
- TBA ..... Asst. Superintendent of Curriculum & Instruction
- Joseph Sleeper..... Asst. Superintendent of Operations
- Jonathan Dings, Ph.D. .... Chief of Planning and Assessment
- Dave Williamson.....Chief Information Officer
- Leslie Stafford ..... Chief Financial Officer
- Karen Daly ..... Executive Director of Student Success
- André Lanier, Ph.D. .... Executive Director of Institutional Equity
- Melissa Mequi, Esq. .... Legal Counsel
- Briggs Gamblin ..... Director of Communications & Legislative Policy

**Letter of Transmittal**

Budget Services



Date: May 26, 2009  
To: Dr. Christopher King, Superintendent  
From: Bill Sutter, Executive Director of Budget and Procurement Services *WMS*  
Subject: 2009-10 Proposed Budget

I am pleased to present the 2009-10 Proposed Budget for fiscal year July 1, 2009 – June 30, 2010. The board of education is scheduled to approve the 2009-2010 fiscal year budget on June 9, 2009, 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, developing curriculum and instruction to meet state standards, managing a multi-million dollar budget, and the basic operations of the organization. With multiple sources of revenue, federal and state mandates, etc., it is important we do everything possible to see that instructional priorities guide budget priorities as much as possible. The budget is essentially a maintenance budget with resources targeting class size maintenance, charter enrollment growth, and critical district needs in the areas of socio-economic de-stratification, the achievement gap and student social-emotional needs. The development of this budget takes into account all the goals and strategic priorities that have been developed for the Boulder Valley School District.

The financial climate for the Boulder Valley School District is solid in the near term, as projected revenues are sufficient to cover planned expenditures and adequate reserves have been maintained, however scenarios exist that place the district at more risk in the future. As we move into the 2009-10 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 two years, 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 towards 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 budgeted 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 is reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2009-10 fiscal year.



## **Our Purpose**

In the fall of 2007, the Boulder Valley School District Board of education unanimously adopted specific, measurable five-year goals (2007-12) 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.

Our 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. 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 Boulder Valley School District students.

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, as well as 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.

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.

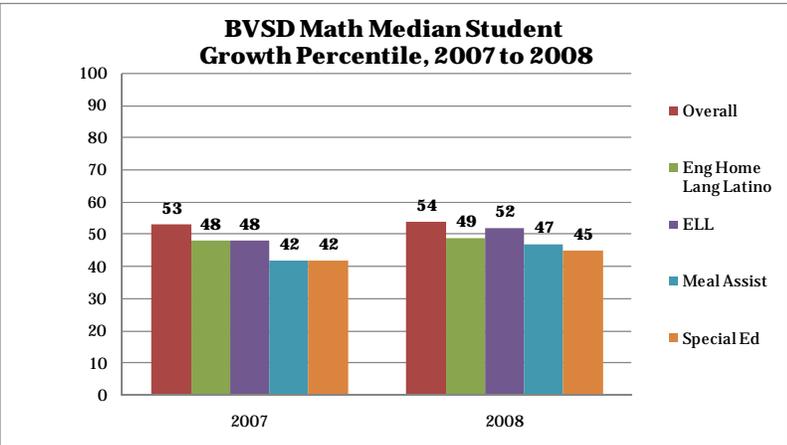
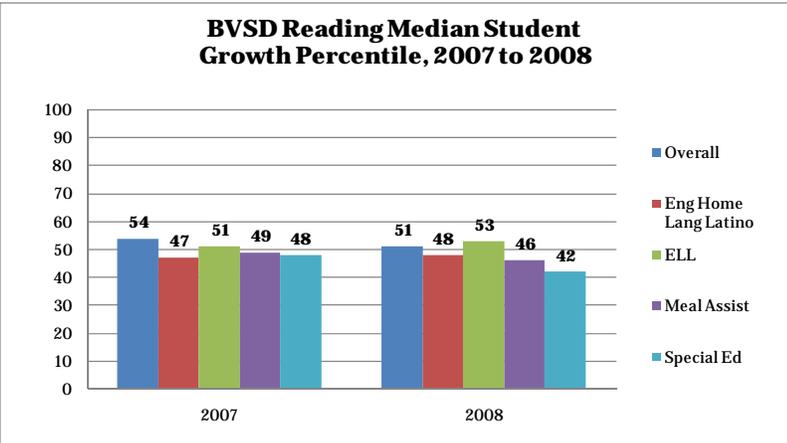
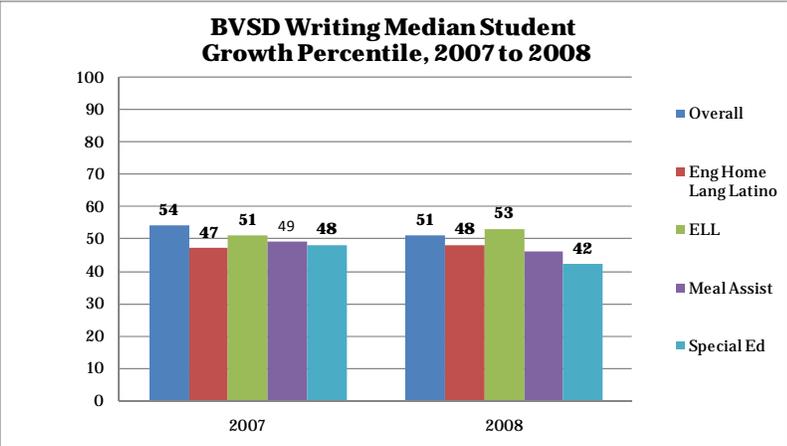
### Principle Issues Facing the District

To address the principle issues facing the district as noted below, revenues fund the following priorities: providing a competitive employee compensation package; maintaining 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.

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 Boulder Valley School 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."

Stratification Another area of concern is socio-economic and racial stratification occurring between some Boulder Valley School District schools. 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.bvsd.org](http://www.bvsd.org)). This 2009-10 Proposed Budget continues funding for programs targeting de-stratification.

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 'inflation plus 1 percent' 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 2008-09**

The global economic crisis impacted funding for K-12 public education at the local level. Prior to the mid-year analysis completed in February, a shortfall was indicated in the General Operating Fund due to falling local revenue collections and a rescission of nearly \$1 million by the state legislature necessitated by a state budget shortfall in the 2008-09 fiscal year. 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. Actions taken by the Superintendent in December and January, including budget cuts for central office departments, a modified hiring freeze of central office positions and delaying the purchase of textbooks until the next fiscal year, combined with unanticipated revenues from an insurance settlement and other state revenues, rebalanced the budget. Through the third quarter of the 2008-09 fiscal year, all district funds are projected to end the year with a positive balance after accounting for reserves. A mid-year projected variance of approximately 0.8% within salary and benefit budgets also helped to offset the projected \$2 million revenue shortfall.

Also, 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, adding the appropriate resources 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.

### **Funding for 2009-10**

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. The 2009 legislative session was the most volatile in recent memory. Projected revenue shortfalls at the state level necessitated cuts to the state budget, while requirements such as Amendment 23 necessitate funding increases for K-12 education. One-time cash funds were also tapped to balance the state budget. After the state determines the total funding for K-12 public education, each local district determines how to fund its specific system including every school within the district.

For the 2009-10 fiscal year, the legislature increased funding for K-12 public education at 3.9 percent inflation plus one percent as mandated in Amendment 23 of the Colorado constitution. Additional funding allocated and rescinded in the 2008-09 fiscal year was not reinstated.

Additional funding for specific programs identified in the American Reinvestment and Recovery Act (ARRA), or stimulus funds, began to flow to the district in the 2008-09 fiscal year and will continue in 2009-10. 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.

## **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. After the state determines the funding, each district determines how to allocate those resources within its local system including every school within the district.

## Understanding School Finance in Colorado (continued)

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

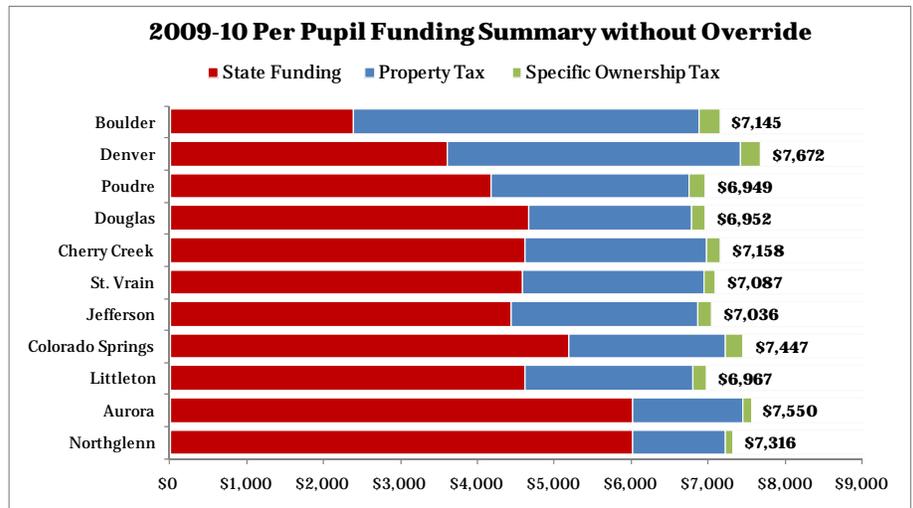
While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive.

### Equity in School Funding

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 2009-10 school year, it is estimated the Boulder Valley School District will receive \$7,145 for each student full-time equivalent (FTE).

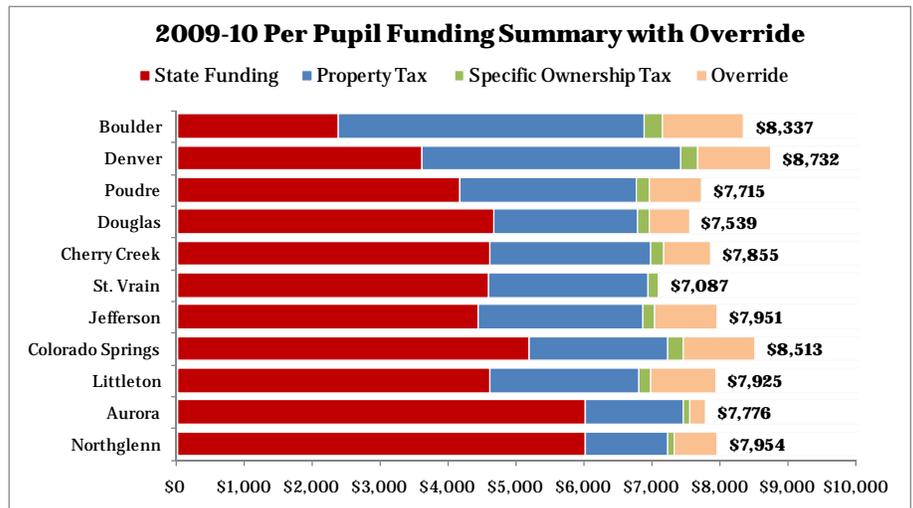
### State Equalization

Schools are funded from basically 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 chart shown, 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 their 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.



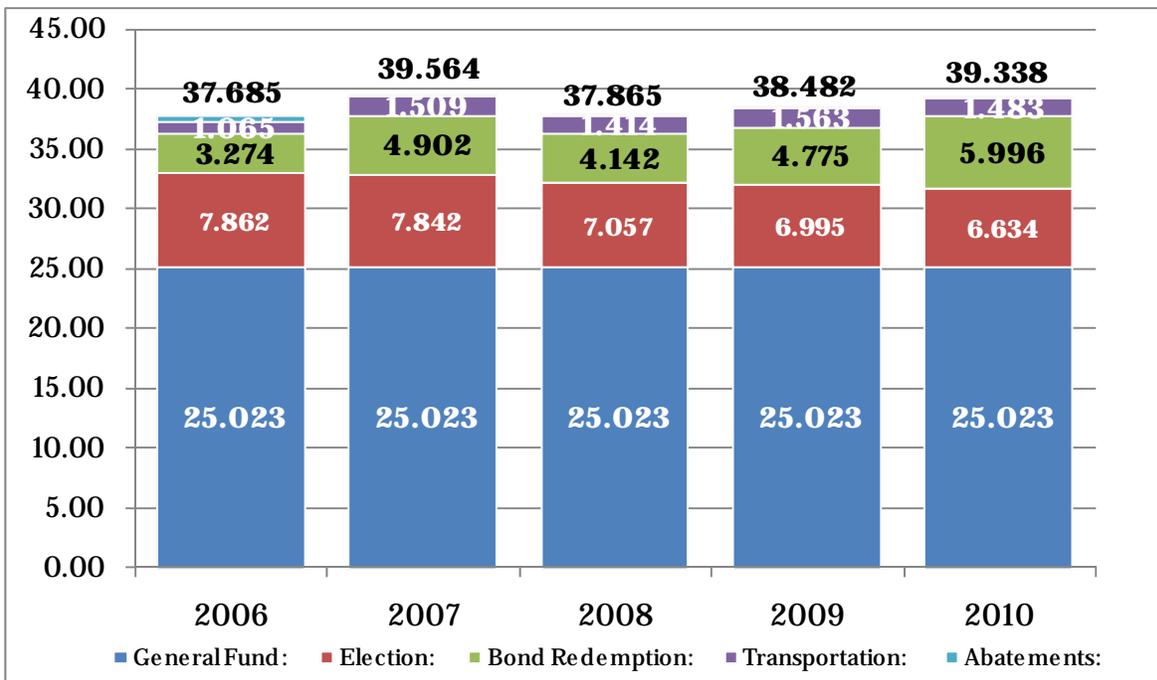


## Understanding School Finance in Colorado (continued)

### Mill Levies

The Colorado School Finance Act was revised again 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. In some areas of Colorado, property values (assessed valuation) have increased dramatically since 1994, thus decreasing the mills. In Boulder Valley, the General Operating Fund mills are projected to remain at 25.023 in 2010.

The total 2009-10 Boulder Valley School District mill levy is projected to be 39.338 mills, which is a 2.2 percent increase from the prior year. The mill levy is applied to assessed valuation, which is projected to increase by 5.5 percent, at \$4.9 billion net of tax incremental financing (TIF) agreements. The School Finance Act of 1994 was amended during the 2008 legislative session to freeze the mill levy for many districts in the state. The School Finance Act mill levy for Boulder Valley School District is frozen at 25.023 mills. The Boulder Valley School District 1991, 1998, and 2002 budget override (referendum) elections result in a levy of 6.634 mills. The mill levy for abatements, refunds, and omitted property is 0.202 mills. The General Operating Fund mill levy totals 31.859 mills, the Bond Redemption Fund is at 5.996 mills, and the Transportation mill levy is 1.483 mills, all totaling 39.338 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section of this document.



**Notes:**

- 2010 assessed valuation estimated at \$4,923,859,119
- 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.
- General Fund Mills are associated with School Finance Act funding.

While increased assessed valuation has decreased mills 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 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 2010 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 2010, the Boulder Valley School District tax rate is estimated at 39.338 mills or \$313.13 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 \$1,140.80 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 situation, which excludes economic conditions, revenue shortfalls, or salary and fringe benefit increases.



### 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. 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 pay for specifically identified DOT transportation projects.

The goal of the referendum is to restore 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 goal of this amendment is to restore public education funding back to 1988 funding levels.



## School Finance Act Funding for 2009-10

Over 83.7 percent of the General Operating Fund revenues come from state level decisions. The Colorado State Legislature approved School Finance Act (SFA) funding that increased the statewide base by 4.9 percent. This included an inflationary increase of 3.9 percent plus one percent. This funding reflects the mandate approved with the passage of Amendment 23 to the Colorado Constitution in November of 2000, the legislature mandated all districts to set aside in a 'fiscal emergency restricted reserve' 1.9% of the 4.9%, or 39% of the increase, and set January 29, 2010, as the deadline by which the entire General Assembly will vote to allow districts to access these funds. Also included within the School Finance Act funding is State Fiscal Stabilization Fund dollars, a portion of the American Recovery and Reinvestment Act (ARRA), or stimulus funds, intended to speed economic recovery in the United States. Amendment 23 guarantees annual funding increases of inflation plus one percent for ten years and subsequent increases equal to inflation.

The Boulder Valley School District projected School Finance Act per pupil revenue (PPR) for 2009-10 is \$7,145. However, the School Finance Act allowed for a \$2 per pupil rescission to pay for school finance staff at the Colorado Department of Education (CDE) and a biannual cost of living study, resulting in an anticipated net per pupil revenue of \$7,143. Of this PPR amount, Boulder Valley School District must set aside \$138 per pupil in a fiscal emergency restricted reserve fund. In addition, ARRA is funding approximately \$98 per student of the anticipated PPR. Total program funding, defined by the School Finance Act, is projected to be \$195,773,204. However, the timing of tax collections over two fiscal years will result in almost \$925,000 less revenue in 2009-10 from the state-determined per pupil revenues.

	Proposed Adopted 2008-09	Revised Adopted 2008-09	Proposed 2009-10
<b>Revenues (dollars)</b>			
Per Pupil Operating Revenue (PPOR):	\$ 6,539	\$ 6,532	\$ 6,633
Plus: State Fiscal Stabilization Fund (ARRA Fund):	-	-	98
<b>Adjusted Per Pupil Oper. Rev. (PPOR):</b>	<b>\$ 6,539</b>	<b>\$ 6,532</b>	<b>\$ 6,731</b>
Transfer to Risk Management:	163.27	151.42	147.60
Transfer to Capital Reserve:	134.73	146.58	126.59
Total Cap. Res./ Risk. Mgnt.:	\$ 298.00	\$ 298.00	\$ 274.19
Adjusted Per Pupil Revenue:	\$ 6,837	\$ 6,830	\$ 7,005
Adjust: School Finance Act Rescission	-	-	2
Adjust: Fiscal Emergency Restricted Reserve:	-	-	138
<b>Per Pupil Revenue (PPR):</b>	<b>\$ 6,837</b>	<b>\$ 6,830</b>	<b>\$ 7,145</b>
<b>Total Program Funding (dollars)</b>			
Property Taxes *	\$ 118,547,242	\$ 117,700,158	\$ 123,202,786
Specific Ownership Taxes	7,530,662	7,530,662	7,294,189
State Equalization	61,807,642	62,538,174	62,585,893
State Fiscal Stabilization Fund (ARRA Fund)	-	-	2,685,131
Total Program Funding:	\$ 187,885,546	\$ 187,768,994	\$ 195,767,999
Less: Fiscal Emergency Restricted Reserve	-	-	3,781,103
<b>Available Total Program Funding:</b>	<b>\$ 187,885,546</b>	<b>\$ 187,768,994</b>	<b>\$ 191,986,896</b>

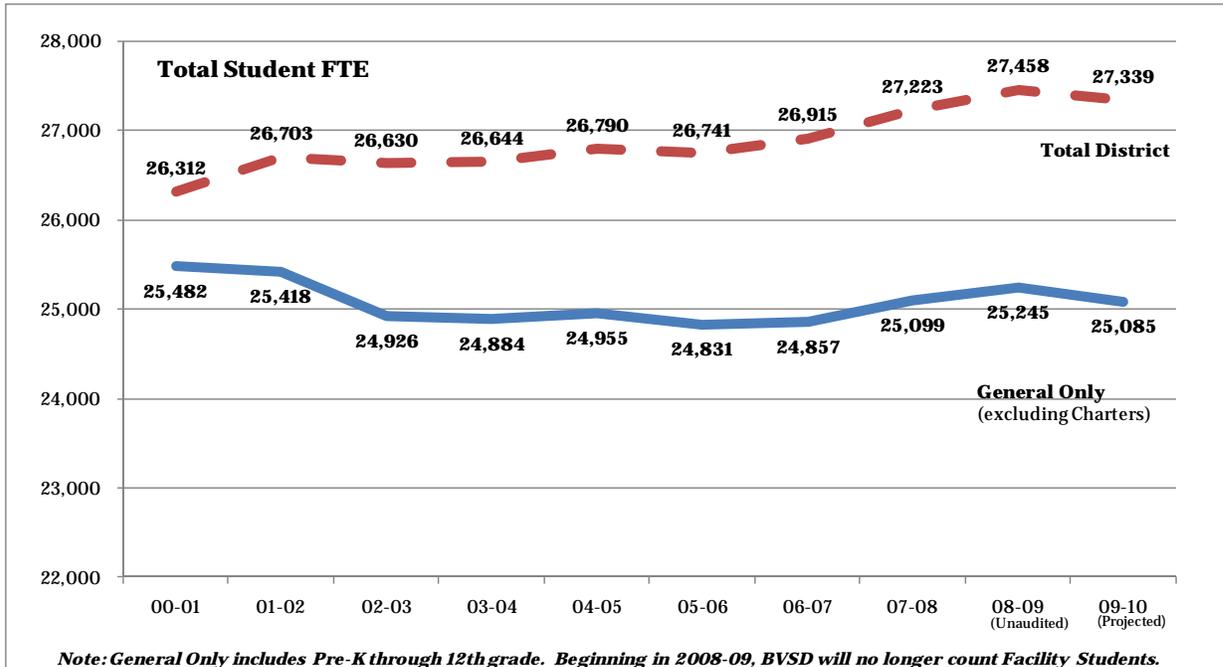
\* Subject to change and does not include an estimated uncollected tax amount.

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 can be different from the total enrollment. The official pupil count occurs each October and produces the funded pupil count numbers.

## Enrollment FTE Projections

The 2009-10 enrollment projections indicate a slight decrease of 0.43 percent across the district. Projected charter school increase of 1.83 percent is driven by continued growth until contract maximums are reached. Subsequently, non-charter schools are expected to decrease by 0.64 percent, or 159.8 FTE when compared to the 2008-09 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. This increase accounts for the non-charter school growth between 2007-08 and 2008-09.



## 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 FTE is allocated according to formulas that ensure resources are distributed to schools equitably. Schools may “convert” or trade their staffing allocations depending on the needs of their student population.

Instructional staffing levels are generally based on ratios per student. Total student enrollment decreased slightly, reflecting a decrease of less than one percent. As decreases occur or as student populations shift between levels, staffing levels are adjusted to meet those needs. Teacher FTE as a result decreased by 5.904 FTE to address the decrease and shift of student enrollment.



## District-Wide Enrollment Changes

The total number of Boulder Valley School District students is projected to decrease by 75 from the October 1, 2008, 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 2009-10, the total student FTE is expected to decrease by 119.2 FTE, a 0.43 percent decrease.

	2008-09 Revised Budget	2008-09 Unaudited Actuals	2009-10 Proposed Budget	COMPARISONS	
				2008-09 Budget to 2009-10 Budget	2008-09 Actual to 2009-10 Budget
Total Enrollment (Heads)	28,687	28,618	28,543	-144.0 / -0.50%	-75.0 / -0.26%
Total Student Full Time Equivalent (FTE)	27,491.8	27,458.2	27,339.0	-152.8 / -0.56%	-119.2 / -0.43%
Total Funded Pupil Count (FTE)*	27,491.8	27,458.2	27,399.3	-92.5 / -0.34%	-58.9 / -0.21%

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

## Student FTE by Fund

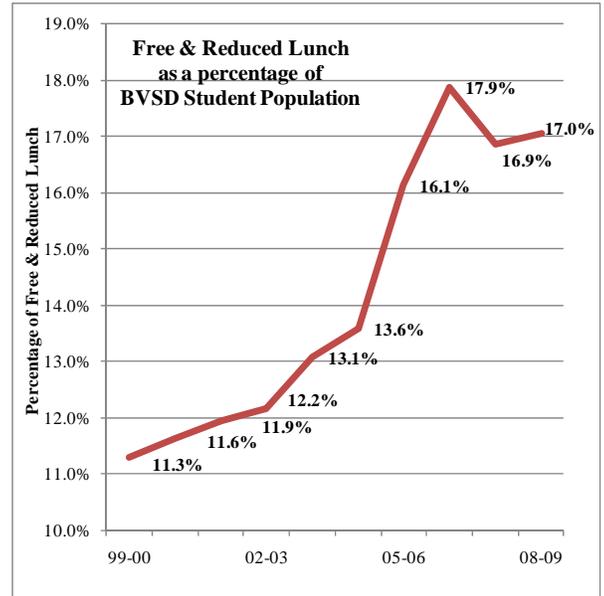
As noted above, the district-wide student FTE is projected to decrease by 119.2, or a 0.43 percent decrease from 2008-09 unaudited actual figures. Further examination of enrollment by fund reveals that General Operating Fund student FTE is expected to decrease by 159.7, Charter School Fund is projected to increase by 40.5 student FTE, and the Colorado Preschool Program Fund is expected to be similar to the 2008-09 unaudited actual figure.

	2008-09 Revised Budget	2008-09 Unaudited Actuals	2009-10 Proposed Budget	COMPARISONS	
				2008-09 Budget to 2009-10 Budget	2008-09 Actual to 2009-10 Budget
General Fund	25,094.1	25,071.5	24,911.8	-182.3 / -0.73%	-159.7 / -0.64%
Charter Fund	2,231.2	2,213.2	2,253.7	22.5 / 1.01%	40.5 / 1.83%
Colorado Preschool Program Fund	166.5	173.5	173.5	7.0 / 4.20%	0.0 / 0.00%
<b>Total</b>	<b>27,491.8</b>	<b>27,458.2</b>	<b>27,339.0</b>	<b>-152.8 / -0.56%</b>	<b>-119.2 / -0.43%</b>

### 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.

This type of increase did not continue between 2007-08 and 2008-09, but rather stabilized. The adoption in 2007-08 of a district calendar with an earlier start date for the school year impacted 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).



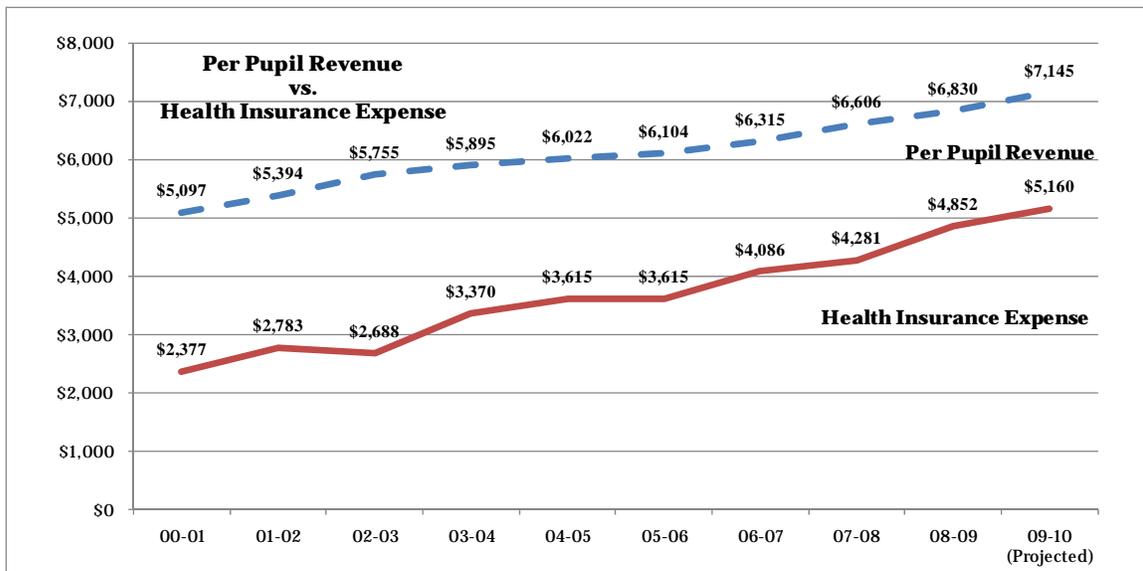
### Employee Compensation

Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for nearly 89 percent of the district’s General Operating Fund expenditures.

Boulder Valley School District provides district-paid benefits and offers additional benefits which 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 2001, healthcare costs have grown 117.1 percent averaging 11.7 percent per year on an annualized basis, while per pupil revenue has only increased 40.2 percent (4.0 percent per year) over the same time frame. 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. Also, 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 2009-10 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 2009-10 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. These policies provide a setting for all of the school board's policies and regulations.

**Section B: Board Governance and Operations** - Includes policies regarding the school board – how it is appointed or elected; how it is organized; how it conducts meetings; and how the board operates. This section includes bylaws and policies' establishing the board's internal operating procedures.

**Section C: General School Administration** - Contains policies, regulations, and exhibits on school management, administrative organization, and school building and department administration, including the administrative aspect of special programs and system-wide reforms such as school or site-based management. All phases of policy implementation, procedures, or regulations, are properly located in this section.

**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 such as safety, building and grounds management, office services, transportation, and nutrition services.

**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 the instructional program, basic curricular subjects, special programs, instructional resources, and academic 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. Except for policies concerning education agencies, statements on public sector relations with the school district are located in this section as well.

**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, some of the issues the board and the superintendent considered for the 2009-10 budget included: projected declining enrollment resulting in fewer financial resources from the state, an increase in employer contributions to Public Employment Retirement Association (PERA), increases in healthcare costs, significant challenges with the state and local economy, impact of decisions made by the 2009 legislature, cost of negotiated contracts with employee groups, and expectations 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.



## **Budget Development Process (continued)**

The Boulder Valley School District began the budget process with development of a calendar as presented to the board of education on December 11, 2008.

**Internal Input** The superintendent conducted budget information/discussion forums with all school levels, including one elementary school, one K-8 school, one middle school and three high schools. Two other input sessions occurred at the Education Center for central office staff. Two publications, titled *Budget Perspectives* and *Directing Resources Toward Student Achievement*, were developed to inform school staff, parents, and the community at large about school finance in Colorado and the budget process within the Boulder Valley School District. Themes that were heard in these focus groups were used in developing the 2009-10 budget and include:

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

1. Maintaining class size.
2. Maintaining jobs.
3. Finding efficiencies within district operations.

**Analysis** A budget worksession was held with the board of education on April 21, 2009. This worksession reviewed the assumptions and projections for 2009-10 and discussed the following district issues:

1. Maintaining Student Achievement and Closing the Achievement Gap
2. Employee Compensation
3. Stimulus/American Recovery and Reinvestment Act Funds
4. Legislative Actions
5. Other District Funds

**Preliminary Budget** After reviewing the input from the board of education, the budget focus groups, 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 28, 2009.

**Public Input** In order to seek a broad range of input from the community, the superintendent focused significant time toward this end. Four public input sessions were held in the main geographic areas of the district, including central Boulder (Boulder High School), mountain communities (Nederland Middle/Senior), east county (Broomfield High School and Lafayette Public Library). These meetings provided an opportunity for the general public to listen to a brief presentation by the superintendent on the preliminary budget and engage in a dialogue regarding values and priorities that should be considered when developing the Boulder Valley School District's 2009-10 budget. Also, the superintendent met with the executive board of the Boulder Chamber of Commerce and the League of Women Voters regarding the district's budget. Additionally, district staff conducted a survey of staff, parents and key communicators to gauge the values and priorities that should be considered during budget development. The major themes included maintaining class size, maintaining jobs and finding efficiencies within district operations; the same themes discussed specifically with school staffs. 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.

**Budget Adoption** After the presentation of the 2009-10 Proposed Budget on May 26, 2009, the Board of education will continue discussions at the scheduled board meetings until adoption of the 2009-10 budget prior to June 30, 2009.

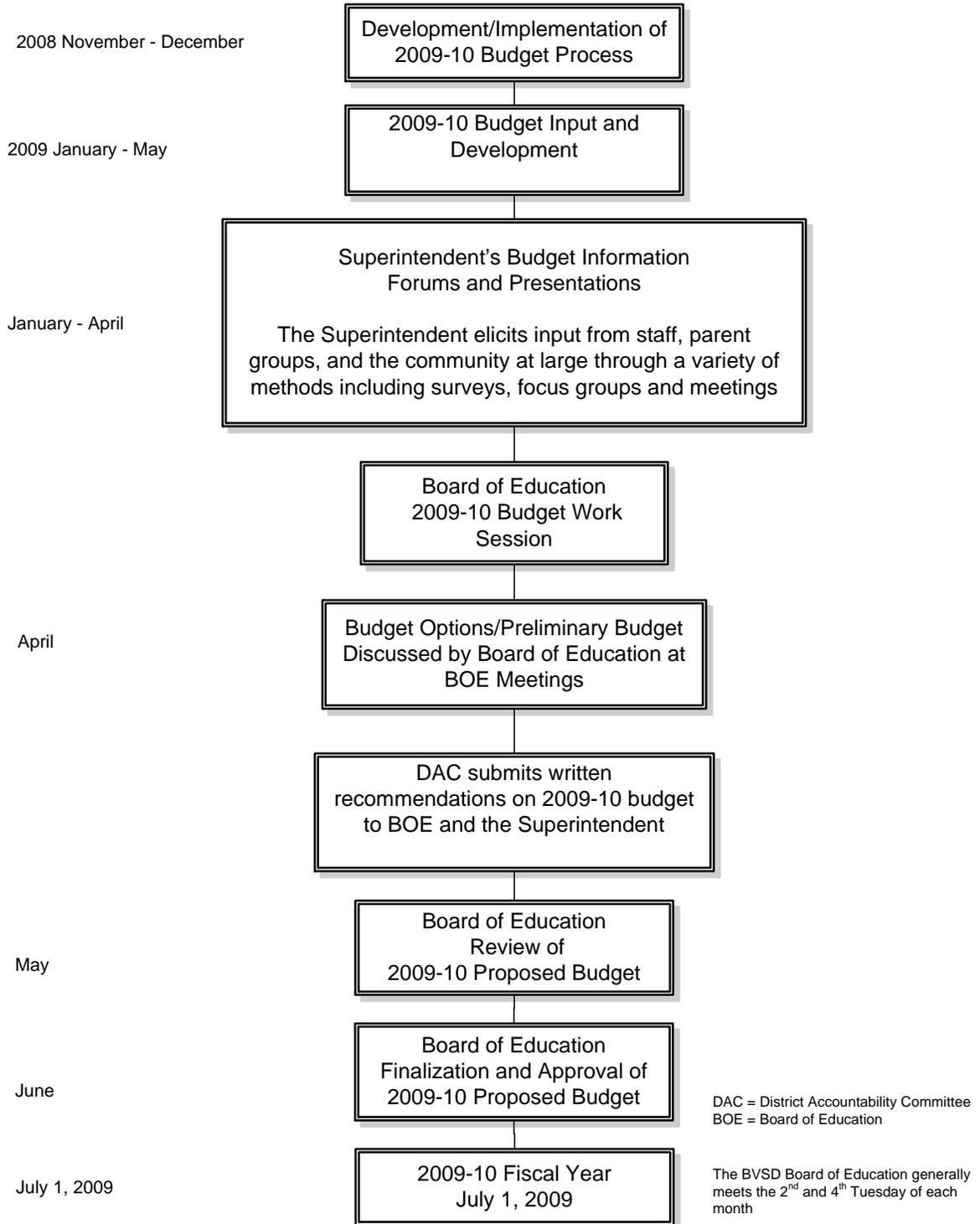
**Budget Revision** The final phase of budget development is the modification of the June adopted budget based on final 2008-09 financial data and updated enrollment information gained from the first two months of school. This budget development process is consistent with current Colorado statutes that 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)**

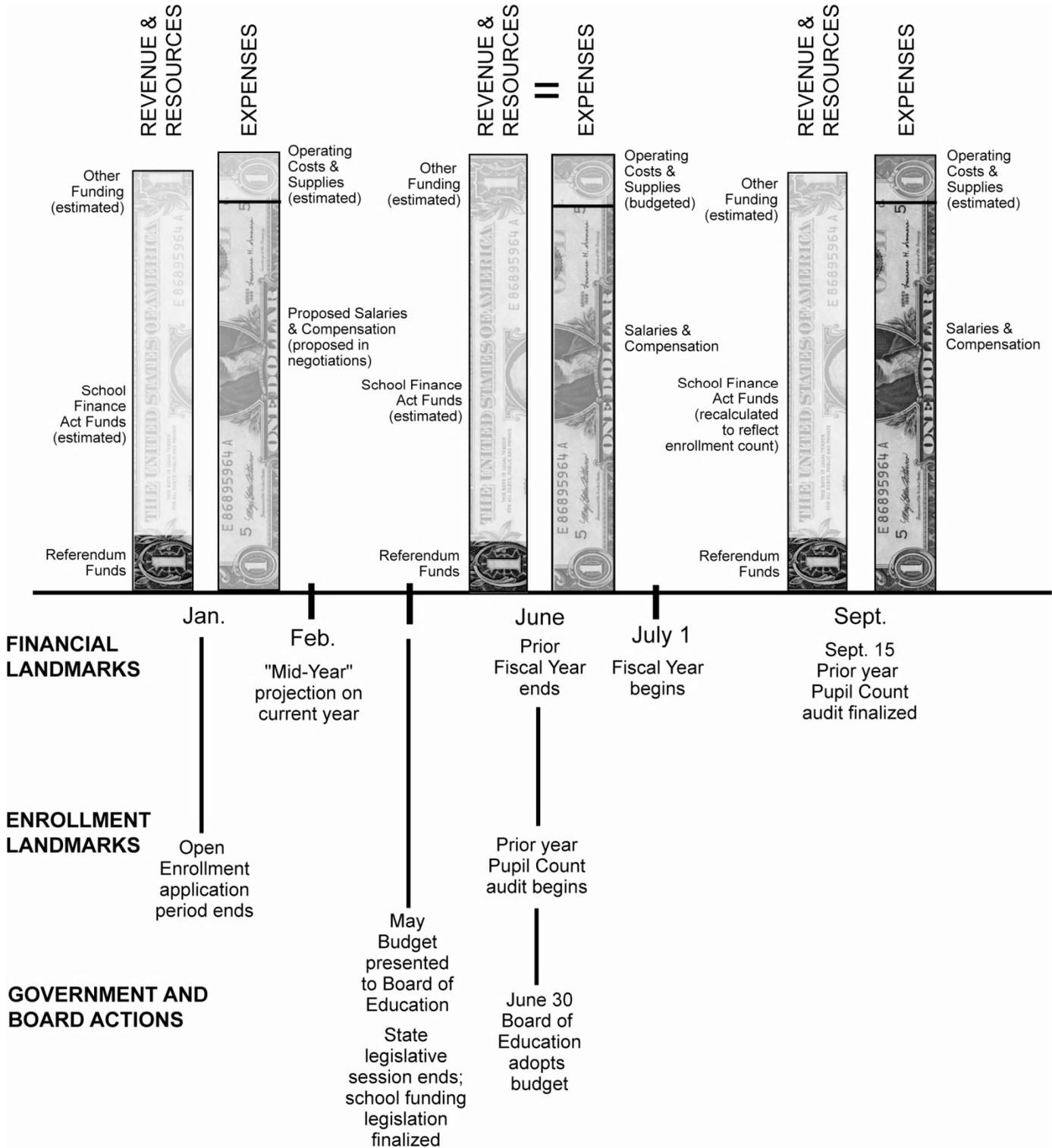


**BUDGET DEVELOPMENT PROCESS  
FISCAL YEAR 2009-10**

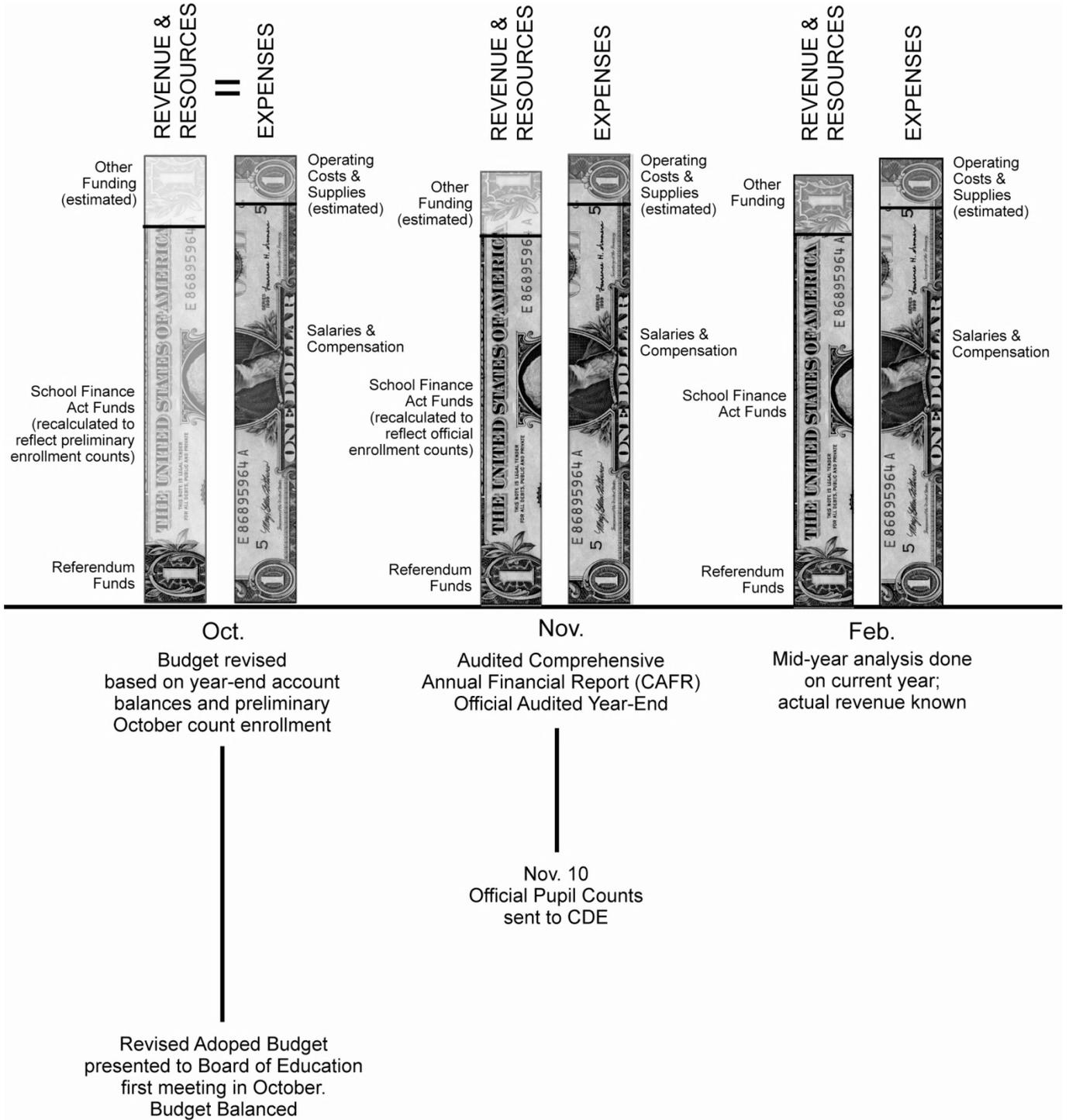




## Budget Development Timeline



**Budget Development Timeline**





## All Funds

### Appropriation 2009-10

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).

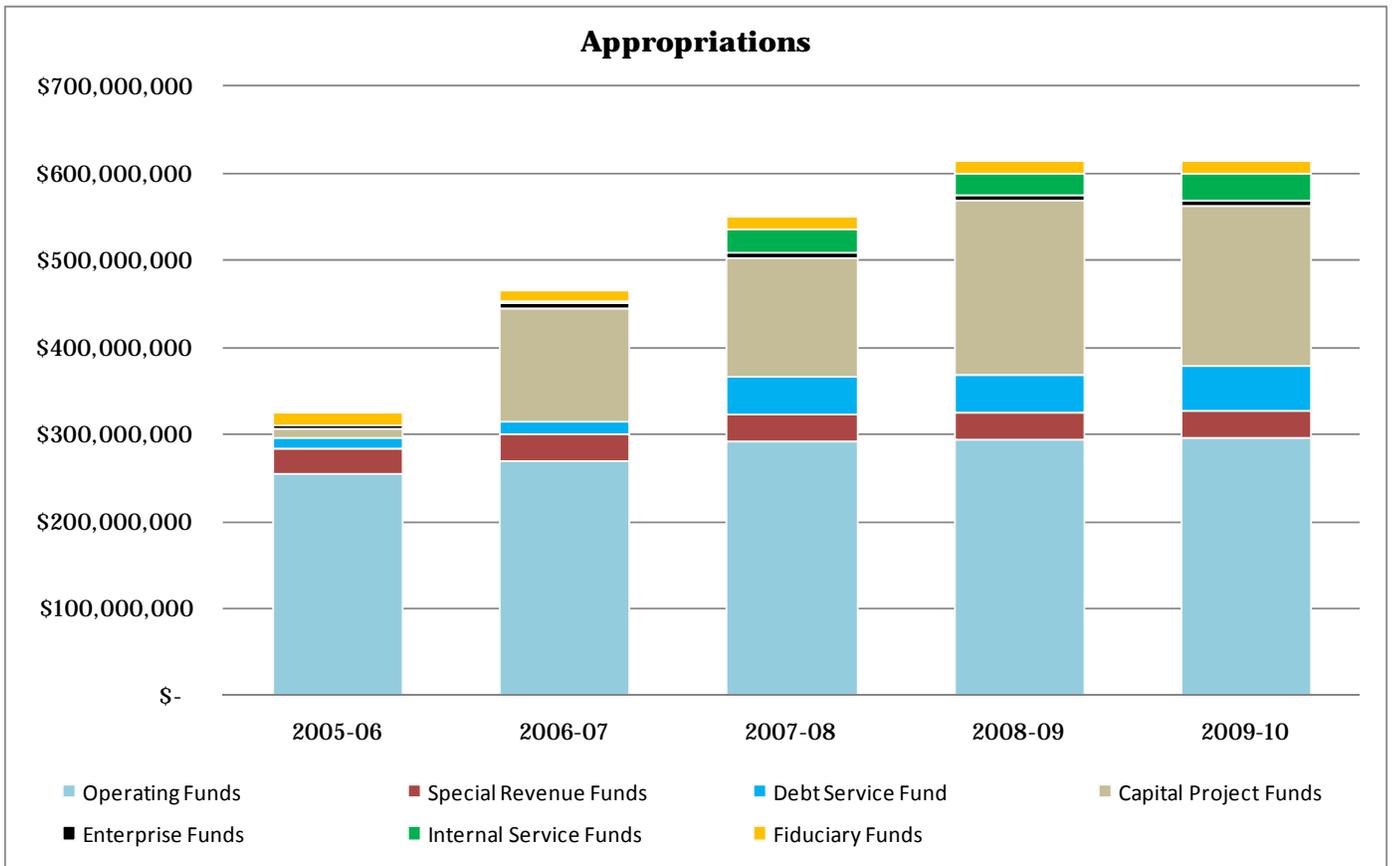
The total appropriated amount for each fund is comprised of budgeted expenditures, reserves, transfers out, and ending balances as follows:

<u>Fund</u>	<u>Expenditures</u>	<u>Reserves</u>	<u>Transfers</u>	<u>Ending Balance</u>	<u>2009-10 Appropriation</u>
<u>Operating Funds</u>					
General Operating Fund	\$ 207,083,043	\$ 17,461,289	\$ 33,218,656	\$ -	\$ 257,762,988
Charter Schools	16,074,914	478,907	4,351,828	-	20,905,649
Technology Fund	3,174,841	95,245	-	-	3,270,086
Athletics Fund	3,104,689	93,141	-	-	3,197,830
Risk Management Fund	4,152,551	124,579	-	-	4,277,130
Community Schools Fund	4,405,871	132,176	867,605	92,259	5,497,911
Colorado Preschool Program	1,251,836	37,555	-	-	1,289,391
<b>Operating Funds Sub-Total</b>	<b>\$ 239,247,745</b>	<b>\$ 18,422,892</b>	<b>\$ 38,438,089</b>	<b>\$ 92,259</b>	<b>\$ 296,200,985</b>
<u>Special Revenue Funds</u>					
Governmental Grants Fund	\$ 19,500,000	\$ -	\$ -	\$ -	\$ 19,500,000
Tuition-Based Preschool Fund	633,797	19,014	-	-	652,811
Transportation Fund	10,964,675	657,880	-	-	11,622,555
<b>Special Revenue Funds Sub-Total</b>	<b>\$ 31,098,472</b>	<b>\$ 676,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,775,366</b>
<u>Debt Service Fund</u>					
Bond Redemption Fund	\$ 28,713,691	\$ -	\$ -	\$ 21,269,112	\$ 49,982,803
<b>Debt Service Fund Sub-Total</b>	<b>\$ 28,713,691</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,269,112</b>	<b>\$ 49,982,803</b>
<u>Capital Project Funds</u>					
Building Fund	\$ 82,202,025	\$ -	\$ -	\$ 91,657,114	\$ 173,859,139
Capital Reserve Fund	10,709,981	321,298	-	-	11,031,279
<b>Capital Project Funds Sub-Total</b>	<b>\$ 92,912,006</b>	<b>\$ 321,298</b>	<b>\$ -</b>	<b>\$ 91,657,114</b>	<b>\$ 184,890,418</b>
<u>Enterprise Funds</u>					
Nutrition Services Fund	\$ 6,334,662	\$ 190,040	\$ -	\$ -	\$ 6,524,702
<b>Enterprise Funds Sub-Total</b>	<b>\$ 6,334,662</b>	<b>\$ 190,040</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,524,702</b>
<u>Internal Service Funds</u>					
Health Insurance Fund	\$ 26,631,077	\$ 630,854	\$ -	\$ -	\$ 27,261,931
Dental Insurance Fund	2,239,407	296,788	500,000	-	3,036,195
<b>Internal Service Funds Sub-Total</b>	<b>\$ 28,870,484</b>	<b>\$ 927,642</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 30,298,126</b>
<u>Fiduciary Funds</u>					
Trust and Agency Funds	\$ 2,527,000	\$ -	\$ -	\$ 1,119,122	\$ 3,646,122
Pupil Activity Fund	8,100,000	-	-	2,721,977	10,821,977
<b>Fiduciary Funds Sub-Total</b>	<b>\$ 10,627,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,841,099</b>	<b>\$ 14,468,099</b>
<b>GRAND TOTAL:</b>	<b>\$ 437,804,060</b>	<b>\$ 20,538,766</b>	<b>\$ 38,938,089</b>	<b>\$ 116,859,584</b>	<b>\$ 614,140,499</b>

**All Funds (continued)**

**Five Year Appropriations by Fund Type**

<b>Fund Type</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
Operating Funds	\$ 255,286,688	\$ 269,973,319	\$ 292,889,854	\$ 294,084,049	\$ 296,200,985
Special Revenue Funds	28,326,008	29,555,981	30,200,451	31,248,564	31,775,366
Debt Service Fund	13,609,990	14,922,721	42,961,995	42,669,445	49,982,803
Capital Project Funds	9,088,806	130,110,007	135,982,058	200,224,282	184,890,418
Enterprise Funds	5,388,644	6,223,979	5,958,655	6,267,660	6,524,702
Internal Service Funds	-	2,416,472	27,570,478	25,523,789	30,298,126
Fiduciary Funds	13,118,791	13,095,243	14,119,852	14,455,099	14,468,099
<b>Total</b>	<b>\$ 324,818,927</b>	<b>\$ 466,297,722</b>	<b>\$ 549,683,343</b>	<b>\$ 614,472,888</b>	<b>\$ 614,140,499</b>





## All Funds (continued)

### Budget Adjustment Plan

The **General Operating Fund** will be using \$1,000,000 of the beginning fund balance on one-time expenditures for Textbook adoption. These items are identified and budgeted as one-time uses of funds and therefore will not lead to an ongoing deficit.

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 providing technology training and software as needed. The Technology Fund increases by inflation each year. The current year increase is projected at 3.9% these increases are necessary to keep up with the annual increases in software licensing costs, increases in staff costs and an ever-increasing demand for new and/or additional software titles. Further, the increase in funds will provide for future expansions in the instructional and operational application of technology. There are ongoing discussions within the district to put computer replacement on hold in the following year to equip classrooms with projectors.



The **Athletic Fund** high school participation fees have increased from \$135 to \$165 to fund trainer costs. Even with a fee increase, a reduction in trainers will be necessary in order to balance the budget. Trainers FTE will be reduced to 3.5 from 6 trainers in the prior year. Salaries and benefits are projected to reflect a 1% cost of living increase. Expense categories have been revised to accurately reflect individual school participation, costs and post-season expenses, and higher transportation costs. Charter School expenditures for sports programs are reflected in the Charter School Fund.

The **Risk Management Fund** general fund allocation will increase by \$127,436 from the prior year. This increase is due, in part, to lower projected workers' compensation insurance costs of 14.5% over 2008-09 amounts. Increased salary and benefit costs and property/liability premiums in 2009-10 will be offset by the savings in workers' compensation insurance. Last year's allocation was offset by a refund of prior year's property/liability premiums. A similar refund is not anticipated in 2009-10.



The **Community School Fund** Facility Use Program will have no rate increase for the fiscal year 2009-10 due to Bond construction projects and market analysis. KCare & SAC tuition will increase on average by 8% and 7.4% respectively. Salaries have increased to reflect a 1% cost of living increase, while benefits have increased as a result of higher health insurance costs. In addition to the transfer to the General Fund of \$642,605, the Community School Fund will transfer one-time money of \$225,000 to the Nutrition Services Fund.

The **Governmental Designated-Purpose Grants Fund** overall NCLB Grant Allocation and IDEA Part B for FY10 is expected to increase slightly over the FY09 allocation. For FY10 the district is pursuing several opportunities in various areas to improve programs offered by the district.

**All Funds (continued)**

**Budget Adjustment Plan (continued)**



The **Tuition-Based Preschool Fund** currently has six 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 and was far below similar services offered in the area. Accordingly, tuition will increase in the next school year.

The **Transportation Fund** mill levy is estimated to be 1.483 mills. The proposed budget includes projected step, health and COLA increases. In addition, it is expected that the costs for special needs transportation will slightly increase while continual efforts persist in realigning services for the 2009-10 fiscal year.

The **Colorado Preschool Program Fund** was allocated an additional twenty-seven slots for preschool, a total of 173.5 FTE in fiscal year 2009. These additional slots were expansion slots awarded on a one time basis to the Boulder Valley School District. The majority of the additional slots were placed in contracted community sites 2008-09 school year. It is expected that expansion slots will be available to BVSD in 2009-10 as well. There are plans to increase the number of classroom sessions within the district next year to accommodate more children eligible for CPP.

The **Bond Redemption Fund** mill levy in 2009 is estimated to increase to 5.996 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 two phases and are scheduled to be completed June 30, 2012.

The **Capital Reserve Fund** funding for capital projects is limited to the per pupil transfer from the General Operating Fund, which totals \$3,206,770 and the anticipated beginning balance funds from the previous year's carryover. The 2008-2009 annual carryover total of \$7,121,309 is the result of the Bond Support (ARHS/Columbine) projects which have not yet been started, as well as the carry-over of bus purchases due to a delivery delay. 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 47 school meal programs; new for 2009-2010 - 46 school breakfast programs and 19 afterschool snack programs. Reimbursed meals are projected to increase in participation by 5% in elementary schools. A la carte will be eliminated at the elementary schools with the exception of side salads and milk. Beverages and side salads will be the only a la carte option at middle schools. High schools will remain the same with improved menu choices. Middle school level participation in the reimbursable meals is projected to increase by 52% due to the elimination of a la carte choices and the addition of Summit Middle School. Harvest bars will be transitioned to full salad bars and increased from 28 current sites to 45 sites in the 2009-10 school year. The budget has been prepared using a \$.25 price increase for lunch meals. For the 2009-10 fiscal year, the cost of an elementary and secondary school lunch will be \$2.75 and \$3.00 respectively. The cost for breakfast meals at all levels will be \$1.50.



A survey of front range districts showed that 11 of 14 surrounding districts would experience a price increase as well. BVSD will remain one of the highest. In addition, the Community School Fund will transfer \$225,000 in one-time money. Nutrition Services hourly employees are paid 175-187 days, which includes three additional training days for this fiscal year. Labor costs have been projected to increase 1% cost of living and steps. Benefit costs will increase as a result of PERA increases and health insurance costs.

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 \$5,295 per eligible employee, an increase of 6.28% over the prior year. Employees have the option to purchase dependent coverage at the same rates as the district. In addition, the district funds an Employee Assistance program at a contribution rate of \$1.50 per employee. For 2009-10, \$500,000 will be transferred to the Health Insurance Fund from the 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. The district contributes \$431 per eligible employee and employees have the option to purchase dependent coverage at the same rate as the district. There is no proposed increase in the district or employee premium from the previous year. For 2009-10, \$500,000 will be transferred from the Dental Insurance Fund to the Health Insurance Fund.

The **Trust, Agency and Revolving Fund** has no significant changes anticipated in the 2009-10 fiscal year.

The **Pupil Activity Fund** has no significant changes anticipated in the 2009-10 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 1,394.8 from the 2008-09 count of 1,368.8. Boulder Preparatory High School's count is projected to be level at 125. Summit Middle School is projected to increase to 325 from 319. Justice High School will increase to 100 student FTE from 93 in 2008-09. Horizons K-8 is projected to increase by one student to 308.9. Related fund transfers and expenditures have been adjusted to reflect these additional students.

## General Operating Fund

### Highlights

2009-10 Total Resources: \$252.8 million

- \$7,145 per pupil revenue from the Colorado School Finance Act for 27,399.3 student FTE
- \$2.6m ARRA state stabilization funding from State of Colorado embedded within the School Finance Act
- Decreases of \$745k and \$600k for Specific Ownership Taxes and Interest Income respectively

2009-10 Total Expenditures: \$207.0 million

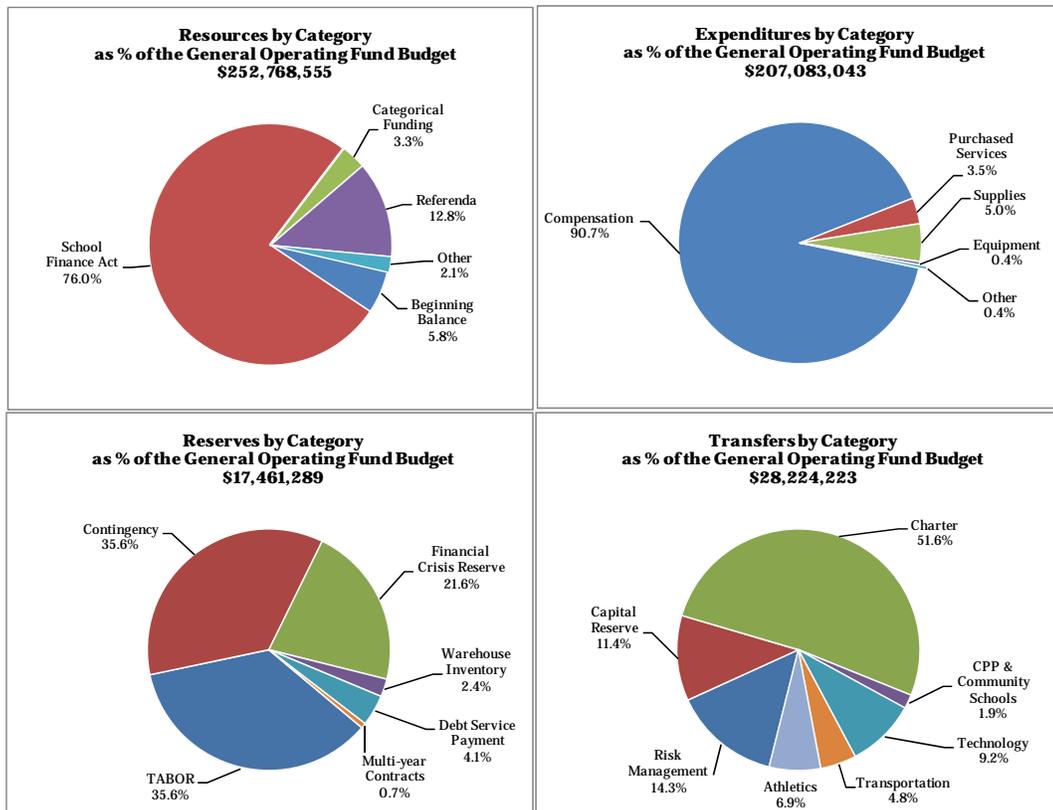
- Step raises totaling \$3.6m were budgeted for all BVSD employees for 2009-10
- \$460k decrease for instructional staffing related to decline in enrollment
- Central Administration expenditures totaling \$200k were cut from the 2009-10 budget
- \$4.1m net decrease across all program areas from 2008-09 to 2009-10 for one-time expenditures

2009-10 Total Reserves: \$17.5 million

- \$12.4m for TABOR and contingency reserves – 6 percent of total expenditures
- \$3.8m for Fiscal Emergency Restricted Reserve
- \$1.3m for other required reserves

2009-10 Total Transfers: \$28.0 million

- \$111k decrease to Risk Management, Athletics, Colorado Preschool Program and Technology Funds for required per pupil funding and inflationary increases
- \$345k transfer increase to charter schools for new students, state funding, and purchased district services
- \$359k net reduction in one-time transfers



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



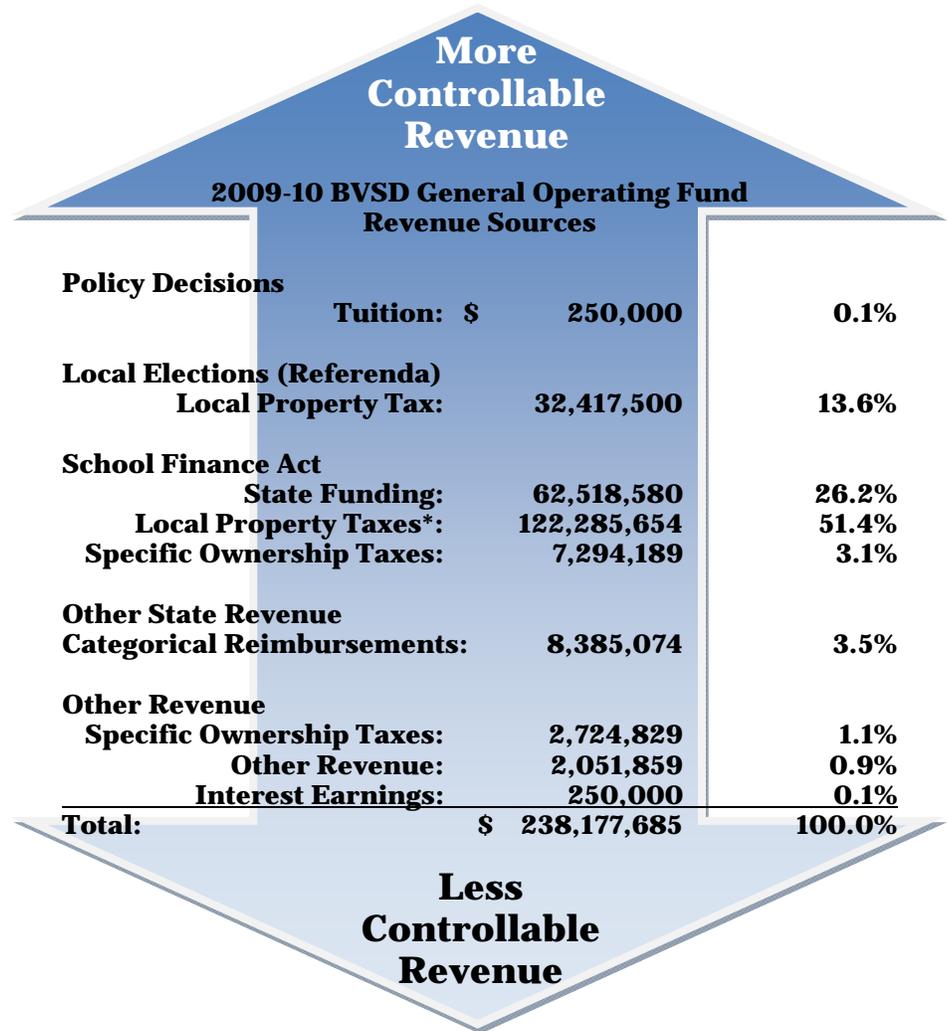
**General Operating Fund (continued)**

**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 13.6 percent of Boulder Valley School District's 2009-10 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 2009-10 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 2.1 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. But 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 2009-10 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. However, there will be no unrestricted beginning fund balance for the board to allocate as one-time resources beyond the \$1m in unspent textbook funds from 2008-09.

**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 2009-10, 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 2008-09 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. In this fiscal year 2009-10 budget, there will be no unrestricted beginning fund balance for the General Operating Fund.

	<b>Audited Actual 2005-06</b>	<b>Audited Actual 2006-07</b>	<b>Audited Actual 2007-08</b>	<b>Estimated Actual 2008-09</b>	<b>Proposed Budget 2009-10</b>
Restricted	\$1,071,602	\$1,423,155	\$1,548,917	\$2,439,480	\$1,000,000
TABOR Reserve	5,595,624	5,472,760	5,925,036	6,054,041	6,260,915
Contingency Reserve	3,730,416	5,472,760	5,925,036	6,054,041	6,260,915
Other Restricted Reserves <sup>1</sup>	1,337,064	1,418,098	5,807,088	1,458,279	1,257,064
Unrestricted	5,817,301	7,292,844	7,386,450	3,582,176	-188,024
<b>Total GAAP Fund</b>	<b>\$17,552,007</b>	<b>\$21,079,617</b>	<b>\$26,592,527</b>	<b>\$19,588,017</b>	<b>\$14,590,870</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 \$7,145 per funded pupil includes an increase to base funding for inflation of 3.9 percent, plus one percent as required by Amendment 23. Each year, the legislature sets the base funding for every school district in the state. The School Finance Act outlines a formula that includes various factors to determine the funding to provide an equitable education experience in each Colorado school district. Additional funding is added to the base according to the formula. The per pupil operating revenue (PPOR) of \$6,731 is the per pupil revenue of \$7,145 less the combined \$274 per pupil funding allocated to the Capital Reserve Fund and Risk Management Fund along with \$140 to the Fiscal Emergency Restricted Reserve.

The School Finance Act total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2009-10, total enrollment based on two-year averaging, including preschool, is projected to be 27,399.3. 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 27,399.3 times the per pupil funding of \$7,145 (slightly rounded), or \$195,767,999. Of this sum, \$7,496,090 is allocated to the Capital Reserve and Risk Management Funds. Charter schools not in Boulder Valley School District buildings directly receive a portion of the capital funding. A separately calculated "hold harmless" amount of \$234,079 is also included in School Finance Act revenues for 2009-10 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 \$155,872,195 in local property taxes for funding operations in 2009-10.

School Finance Act Total Program Funding		\$ 195,767,999
Minus: State Finance Act Funding <sup>1</sup>		(62,518,580)
Equalized Specific Ownership Tax <sup>1</sup>		(7,294,189)
School Finance Act Local Property Tax Amount		\$ 125,955,230
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>\$ 158,617,698</b>

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

<sup>2</sup> This amount is higher than what is budgeted because of 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 have been significantly affected by the economic decline over the past year, as nearly 60 percent of specific ownership taxes come from the registration of new cars.

Interest income is expected to decrease by \$550k to \$250k in 2009-10 due to declining interest rates.

**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 2009-10 is \$62,518,580 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 new category for ARRA State Stabilization. This funding of \$2.6m is temporary and is indirectly from the Federal Stimulus Funding. The other categorical reimbursements are expected to remain unchanged with the exception of increases to ELPA (5.2%) and Vocational (10%).

**State Categorical Reimbursement Revenue**

	<b>Audited Actual 2005-06</b>	<b>Audited Actual 2006-07</b>	<b>Audited Actual 2007-08</b>	<b>Revised Budget 2008-09</b>	<b>Proposed Budget 2009-10</b>
Vocational Education	\$ 745,959	\$ 1,382,780	\$ 945,566	\$ 850,000	\$935,000
Special Education	4,382,998	4,325,948	4,450,546	4,325,401	4,325,401
ARRA State Stabilization	-	-	-	-	2,685,388
Transportation*	1,812,163	1,953,274	2,003,646	-	-
ELPA	88,847	144,065	182,936	173,950	182,945
Talented & Gifted	241,162	242,912	248,390	256,340	256,340
<b>TOTAL</b>	<b>\$ 7,271,129</b>	<b>\$ 8,048,979</b>	<b>\$ 7,831,084</b>	<b>\$ 5,605,691</b>	<b>\$8,385,074</b>

\* As 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 2008-09 third quarter estimated actual expenditures except as noted in the 2009-10 Budget Adjustment Plan and described below. 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 de-stratification programs in selected schools; technology support and building maintenance. At this time, no one-time funding is available for allocation.

**Employee Salaries**

Salary projections for 2009-10 contain an increase of \$6.25m 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 step increases only.

Details of individual staffing changes are identified in the *Summary of Changes in FTE* on pages 34-35 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 \$1.45 million. The estimated increase in district expense for health insurance premiums will be approximately \$1.1 million. 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 15.47 percent for Medicare, PERA, and long-term disability applied. Medical and dental benefits are approximately \$5,712 combined.

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

The revised 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 22-24 and 32-33. Overall, expected expenditures will decrease by \$2.7m from the 2008-09 third quarter estimates. This is due mainly to the elimination of one-time expenditures that were in the 2008-09 budget.

**Budget Items not Approved**

The following items were presented in the preliminary stages of the budget process; however, they were not funded in the proposed budget.

Bus Replacement	\$ 1,000,000
Freshman Seminar/Links Program	130,000
Trainers to Athletics Fund	100,000
Lafayette Elementary Asst. Principal – 0.5 FTE	47,000
Online Learning/Credit Recovery/Retrieval	75,000
<u>Total</u>	<u>\$ 1,352,000</u>

## **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 Proposed 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 \$7,496,090. These funds are allocated as follows: Risk Management Fund – \$4,035,256; Capital Reserve Fund – \$3,206,770; and Charter Allocation for Capital Funds – \$254,060.

The Colorado Preschool Program Fund transfer of \$1,167,829 is an increase of \$80,251 over the prior year. The Technology Fund transfer for 2009-10 has increased by \$20,986 to \$2,609,502.

The transfer to the Transportation Fund of \$1,167,829 balances the 2009-10 Transportation Fund budget.

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. The 2009-10 base transfer has increased \$532k from 2008-09. This increase is largely a result of projected enrollment growth of 22.5 student FTE and the increase in School Finance Act funding. The payment for services contracted with the district for 2009-10 has increased \$150,632 which reflects the growth in charter students along with increasing district costs. Contracted services include in part: Special Education, Information Technology, Business Services, and district General Administration. Cited increases are based on the change from 2008-09 Revised Adopted Budget.

The Athletics Fund transfer decreased due to the net effect of the removal of a one-time transfer of \$121,000 that when coupled with an increase in base funding of 2.0 percent results in a net decrease of \$85k.

The total transfer from the Community Schools Fund is \$642,605, reflecting a \$134k decrease from the 2008-09 fiscal year.



## General Operating Fund (continued)

### Budget Adjustment Plan

<b>All Program Areas</b>		
Provides \$3.6 million increase in step raises, \$600k in horizontal lane changes, \$1.1 million increase in health insurance premiums, \$1.2 million for a 0.9 percent increase in the employer paid PERA rate, and an estimated \$2.0 million in savings from the turnover of senior staff.		
<b>Regular Instruction</b>		
Remove 2007-08 School Resource Allocation Carryover	(299,966)	All Schools
Remove 2007-08 School Textbook Carryover	(1,285,093)	All Schools
Remove 2007-08 Literacy & Language Learning Materials Carryover	(25,000)	Learning Services
Remove 2007-08 FOSS Carryover	(2,143)	Elementary Schools
Remove 2007-08 Freshman Seminar Carryover	(76,466)	Senior High Schools
Remove 2007-08 Angevine Tech/Pre-Engineering Carryover	(3,419)	Angevine Middle
Remove 2007-08 Monarch Links Carryover	(3,068)	Monarch High
2008-09 School Textbook Carryover	1,000,000	All Schools
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (695,155)</b>	
Increase Teacher FTE for Staffing Ratios (2.026 FTE)	\$ 149,924	Elementary Schools
Increase Specialist FTE for Staffing Ratios (0.358 FTE)	26,492	Elementary Schools
Decrease Para FTE for Staffing Ratios (0.429 FTE)	(13,728)	Elementary Schools
Increase Teacher FTE for Staffing Ratios (4.979 FTE)	368,446	Middle Schools
Increase Para FTE for Staffing Ratios (0.218 FTE)	6,976	Middle Schools
Decrease Teacher FTE for Staffing Ratios (13.267 FTE)	(981,758)	Senior High Schools
Decrease Para FTE for Staffing Ratios (0.616 FTE)	(19,712)	Senior High Schools
<b>Subtotal Changes In Staffing Ratios (Ongoing Funding)</b>	<b>\$ (463,360)</b>	
Remove One Time Literacy Support - R2A Backfill (5.250 FTE)	(379,192)	Elementary Schools
Remove One Time Elementary Staffing Anomalies (7.939 FTE)	(572,289)	Elementary Schools
<b>Subtotal Changes in One Time Funding</b>	<b>\$ (951,481)</b>	
<b>Regular Instruction Total</b>	<b>\$ (2,109,996)</b>	
<b>Student Support Services</b>		
Remove 2007-08 Elementary Counselors Carryover	(28,800)	Counseling Services
Remove 2007-08 Secondary Counselors Carryover	(8,421)	Counseling Services
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (37,221)</b>	
Reorganization of Literacy/Math Coaches (1.000 FTE)	(95,000)	Learning Services
Reorganization of Staffing Positions	(600,000)	Learning Services
Reduced Professional Development Funds	(100,000)	Learning Services
<b>Subtotal Changes In Ongoing Funding</b>	<b>\$ (795,000)</b>	
Remove One Time SAPP Coordinator (0.730 FTE)	(63,747)	Learning Services
Remove One Time Health Curriculum Coordinator (1.000 FTE)	(89,402)	Learning Services
<b>Subtotal Changes In One Time Funding</b>	<b>\$ (153,149)</b>	
<b>Student Support Services Total</b>	<b>\$ (985,370)</b>	

**General Operating Fund (continued)**

**Budget Adjustment Plan (continued)**

<b>Special Instruction</b>		
Remove One Time ESL Teacher Anomalies (1.000 FTE)	(72,227)	Elementary Schools
Remove One Time SpEd Stipends for OT's, PT's and Teachers	(91,000)	District-wide
<b>Subtotal Changes in One Time Funding</b>	<b>\$ (163,227)</b>	
<b>Special Instruction Total</b>	<b>\$ (163,227)</b>	
<b>Instructional Support Programs</b>		
Remove 2007-08 Medicaid Program Carryover	(116,580)	Nursing Services
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (116,580)</b>	
Remove One Time CELA Training	(27,015)	Planning & Assessment
Remove One Time New Educator Orientation	(145,000)	Learning Services
Remove One Time School Professional Development Support	(275,000)	All Schools
Remove One Time Freshmen Seminar Pilot	(255,000)	High Schools
Remove One Time Middle Level Intervention Services	(113,500)	Middle Schools
Remove One Time Middle Level Advisory (0.100 FTE & Operating Funds)	(209,961)	Middle Schools
Remove One Time Ombudsperson - contracted service	(25,000)	All Schools
Remove One Time SRO for Arapahoe Ridge (partnership with Boulder Co.)	(28,500)	Arapahoe Ridge
Remove One Time Arapahoe Ridge and TEC Transition Budget	(10,000)	Arapahoe Ridge & TEC
<b>Subtotal Changes in One Time Funding</b>	<b>\$ (1,088,976)</b>	
<b>Instructional Support Programs Total</b>	<b>\$ (1,205,556)</b>	
<b>District-Wide Services/Central Administration</b>		
Remove 2007-08 Special Project Reserve Carryover	\$ (120,946)	Nursing Services
Remove 2007-08 Board of Education Travel Carryover	(12,978)	Board of Education
Remove 2007-08 Staff Development Carryover	(5,000)	Finance
Remove 2007-08 Food Service Feasibility Study Carryover	(100,000)	Superintendent's Office
Remove 2007-08 Parent Group Handbooks Carryover	(81,165)	Superintendent's Office
Remove 2007-08 Equity Consultation and DLT Carryover	(54,000)	Superintendent's Office
Remove 2007-08 IRS 403b Regulation Implementation Carryover	(25,000)	Accounting
Remove 2007-08 Historical Financial Information Conversion Carryover	(25,000)	Accounting
Remove 2007-08 Destratification Marketing Carryover	(26,225)	Communications
Remove 2007-08 Computer Replacement Carryover	(140,210)	All Departments
<b>Subtotal Changes In Carryover Funds</b>	<b>\$ (590,524)</b>	
5% Rescission - Central Administration Departments	(155,000)	All Departments
<b>Subtotal Changes in Ongoing Funding</b>	<b>\$ (155,000)</b>	
Remove One Time Funds for transition to fiber network	(50,000)	Information Technology
Remove One Time Bond Support (1.000 FTE & Operating Funds)	(250,000)	Planning & Engineering
<b>Subtotal Changes in One Time Funding</b>	<b>\$ (300,000)</b>	
<b>District-Wide Services/Central Administration Total</b>	<b>\$ (1,045,524)</b>	
<b>All Program Areas Total \$ (1,009,673)</b>		



**General Operating Fund (continued)**

**Summary of Changes in FTE**

**2008- 2009 REVISED ADOPTED BUDGET** **2,776.430 FTE**

**ADMINISTRATION CHANGES**

<b>605 LEARNING SERVICES</b>	<u>Change</u>	<b>(2.730)</b>
One Time Funding for 08-09 - Health Curriculum Coordinator	(1.000)	
One Time Funding for 08-09 - Substance Abuse Prevention Coordinator	(0.730)	
Resource Reorganization - Literacy Coaches	(6.000)	
Resource Reorganization - Literacy Trainer	(1.000)	
Resource Reorganization - SAP Coordinator	(0.270)	
Resource Reorganization - TOSA	(0.660)	
Resource Reorganization - Health Curriculum Coordinator	1.000	
Resource Reorganization - Induction Mentor	0.930	
Resource Reorganization - Math Specialist	1.000	
Resource Reorganization - Elementary Literacy Specialist	3.000	
Resource Reorganization - Secondary Literacy Specialist	1.000	
<b>619 SECONDARY ED ADMIN</b>	<u>Change</u>	<b>(0.100)</b>
One Time Funding for 08-09 - ML Advisory Assistant Principal	(0.100)	
<b>644 PLANNING &amp; ENGINEERING</b>	<u>Change</u>	<b>(1.000)</b>
One-Time Funding for 08-09 - Bond Coordinator	(1.000)	
<b>689 INFORMATION TECHNOLOGY</b>	<u>Change</u>	<b>9.250</b>
Include Hourly Base Tech Support	9.250	
Resource Reorganization - Director of Enterprise Technology	(1.000)	
Resource Reorganization - Senior Operations Manager	1.000	
<b>SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)</b>		<b>5.420</b>

**General Operating Fund (continued)**

**Summary of Changes in FTE (continued)**

<b>SCHOOL CHANGES</b>	<b>Change</b>	<b>(20.920) FTE</b>
Staffing Formula - Elementary Teachers	2.026	
Staffing Formula - Elementary Art, Music & PE Specialists	0.358	
Staffing Formula - Middle School Teachers	4.979	
Staffing Formula - High School Teachers	(13.267)	
Staffing Formula - Elementary Paras	(0.429)	
Staffing Formula - Middle School Paras	0.218	
Staffing Formula - High School Paras	(0.616)	
One Time Funding for 08-09 - Elementary Staffing Anomaly	(7.939)	
One Time Funding for 08-09 - ESL Staffing Anomaly	(1.000)	
One Time Funding for 08-09 - Elementary Literacy Teachers	(5.250)	
<b>SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)</b>		<b>(20.920)</b>
<b>TOTAL STAFFING FTE ADDITIONS/REDUCTIONS</b>		<b>(15.500)</b>
<b>2009 - 2010 PROPOSED BUDGET</b>		<b>2,760.930 FTE</b>



## 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:

<i>Bond Issuance Amount (millions)</i>	<i>\$ 296.8</i>	
<u>Assessment Category</u>	<u>Amount</u>	<u>General project description</u>
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 I projects began in the latter part of the 2006-07 fiscal year and continued 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.

Since the successful passage of 3A, a considerable amount of time has been spent in developing the project list along with the issuance of the bonds in their entirety. In addition, numerous discussions framing how the projects will be managed and organizing the accountability system have also occurred. Phase I projects at Crestview Elementary, Manhattan Middle, Lafayette Elementary and Summit Middle, as well as athletic improvements at Broomfield High, Monarch High, Fairview High and Centaurus High have been completed, with the remaining Phase I projects coming to a close in the summer of 2009. 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 make periodic presentations to 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
- Present to the 2006 Citizens' Bond Oversight Committee on a regular basis
- Convene Design Advisory Teams at every school to engage the communities in the design process of building projects
- Hire a consultant in wide-area network design and establish an IT advisory committee to assist with the development of the wide-area network design proposal
- Employ a 'green' technology specialist to assist us in identifying appropriate construction methods and products
- 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. Examples of these methods and products include:

- Natural day-lighting
- Low maintenance landscaping
- Efficient irrigation systems
- Low-flow water devices
- Low VOC-emissions carpets and furnishings
- Energy Star appliances
- Building products that utilize recycled materials
- Highly efficient ventilation and heating/cooling systems



## **Other Funds (continued)**

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

#### **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.
- **Equity:**  
To significantly cut the achievement gap between minority and majority student populations by the end of the 2011-12 school year.
- **Climate (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.

Consider the following statements in accordance with the district goals:

*Proceeds of the Bond Program will provide funding for enhancements to lighting, air quality, temperature regulation and overall aesthetics that will positively affect turnover, absenteeism and overall morale for both students and teachers. BVSD expects that increased job satisfaction along with improved student achievement will boost staff and student morale and foster improved staff/student relations.*

According to a Carnegie Mellon study, a positive correlation was established between English and Math test scores and the amount of exposure to day lighting.

The American Lung Association and the U.S. Environmental Protection Agency have identified asthma as the leading cause of school absences. Improved air quality resulting from enhancements will help BVSD to lower school absenteeism and improve learning for all students.

More instructional space will relieve facility restrictions. This will allow the district to decentralize center-based programs which will in turn accommodate the district's Destratification Plan.

#### **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 I 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.

**Other Funds (continued)**

**Building Fund Summary (continued)**

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

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.

The majority of the Phase I 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 2009-10 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 *Educational 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.

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.

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.

Nutrition Services Fund Some bond projects will impact 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 Charter	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	Eduation Center	1,799,635
		<b>Subtotal School/Facility Projects:</b>	<b>\$ 271,101,064</b>
		Add: Information Technology Projects:	21,751,863
		<b>Subtotal All Projects:</b>	<b>\$ 292,852,927</b>
		Project Reserve:	3,955,883
		<b>Grand Total:</b>	<b>\$ 296,808,810</b>

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://bvsd.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. Just 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 project list. 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 these criteria.

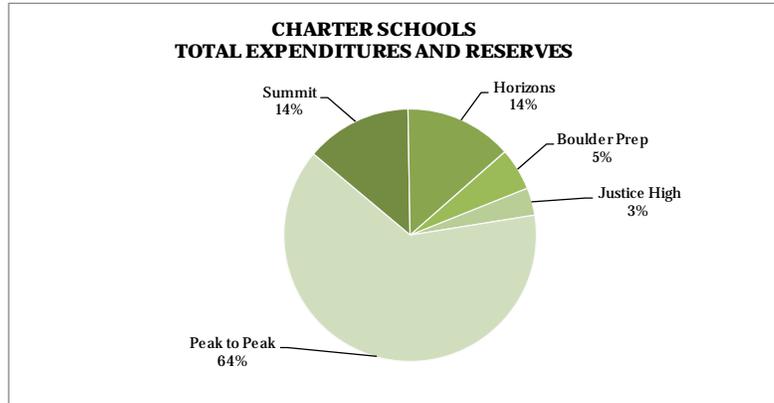


## Charter School Fund

### 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 Alternative School, Peak-to-Peak K-12 Charter School, Justice High School, and Summit Charter School.



	2009-10 Summit Budget	2009-10 Horizons Budget	2009-10 Boulder Prep Budget	2009-10 Justice High Budget	2009-10 Peak to Peak Budget
BEGINNING BALANCE	\$ 71,305	\$ 247,321	\$ 80,781	\$ 12,381	\$ 333,042
REVENUE:					
Transfer from General Fund:	\$ 2,717,887	\$ 2,617,006	\$ 1,028,550	\$ 704,331	\$ 11,580,043
Capital Reserve Allocation:	-	-	15,824	12,659	225,581
Fundraising Revenue:	40,000	10,000	-	-	302,169
Athletic Fees	9,000	-	-	-	120,000
Instructional Fees	-	-	-	-	200,000
Misc. Revenue	-	-	-	-	466,406
CDE Capital Construction:	9,344	8,881	7,188	5,750	80,201
<b>TOTAL REVENUE</b>	<b>\$ 2,776,231</b>	<b>\$ 2,635,887</b>	<b>\$ 1,051,562</b>	<b>\$ 722,740</b>	<b>\$ 12,974,400</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,847,536</b>	<b>\$ 2,883,208</b>	<b>\$ 1,132,342</b>	<b>\$ 735,121</b>	<b>\$ 13,307,442</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,983,587</b>	<b>\$ 2,257,499</b>	<b>\$ 873,303</b>	<b>\$ 533,305</b>	<b>\$ 10,427,220</b>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 804,721	\$ 558,250	\$ 233,055	\$ 185,990	\$ 2,569,812
EMERGENCY RESERVE	\$ 59,228	\$ 67,459	\$ 25,984	\$ 15,826	\$ 310,410
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 2,847,536</b>	<b>\$ 2,883,208</b>	<b>\$ 1,132,342</b>	<b>\$ 735,121</b>	<b>\$ 13,307,442</b>
ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
PROJECTED ENROLLMENT:	<u>Summit</u> 325.0	<u>Horizons</u> 308.9	<u>Boulder Prep</u> 125.0	<u>Justice High</u> 100.0	<u>Peak to Peak</u> 1,394.8

## **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 2009-10 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 2009-10 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, (303) 447-5193. The 2009-10 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, 2008, which is also available on the district's Business Services Division web page.

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

The **ORGANIZATIONAL SECTION** provides detailed information on 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 a time-table of the budget development process along with accounting descriptions of fund types, revenue and expenditure classifications, and budget and management practices that regulate operations. The section describes the district's administrative structure, operating departments and includes sub-section *Our Schools* that provides detail of each school in the district.

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 five-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 five-years of revenue and expenditure and providing program and staffing summaries.

The **INFORMATIONAL SECTION** includes projected budget schedules, 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.



## Acknowledgements and Awards

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

The Boulder Valley School District RE-2 has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past eight years. The district applied for the award for the fiscal year beginning July 1, 2008. The award is expected to be received in late June 2009.

In addition, this budget document has been significantly updated from prior year versions to reflect the requirements of the Meritorious Budget Awards Program sponsored by the Association of School Business Officials International (ASBO). This program promotes and recognizes excellence in developing, analyzing and presenting a school system budget. The district applied for the award for the fiscal year beginning July 1, 2008.



## GFOA Statement

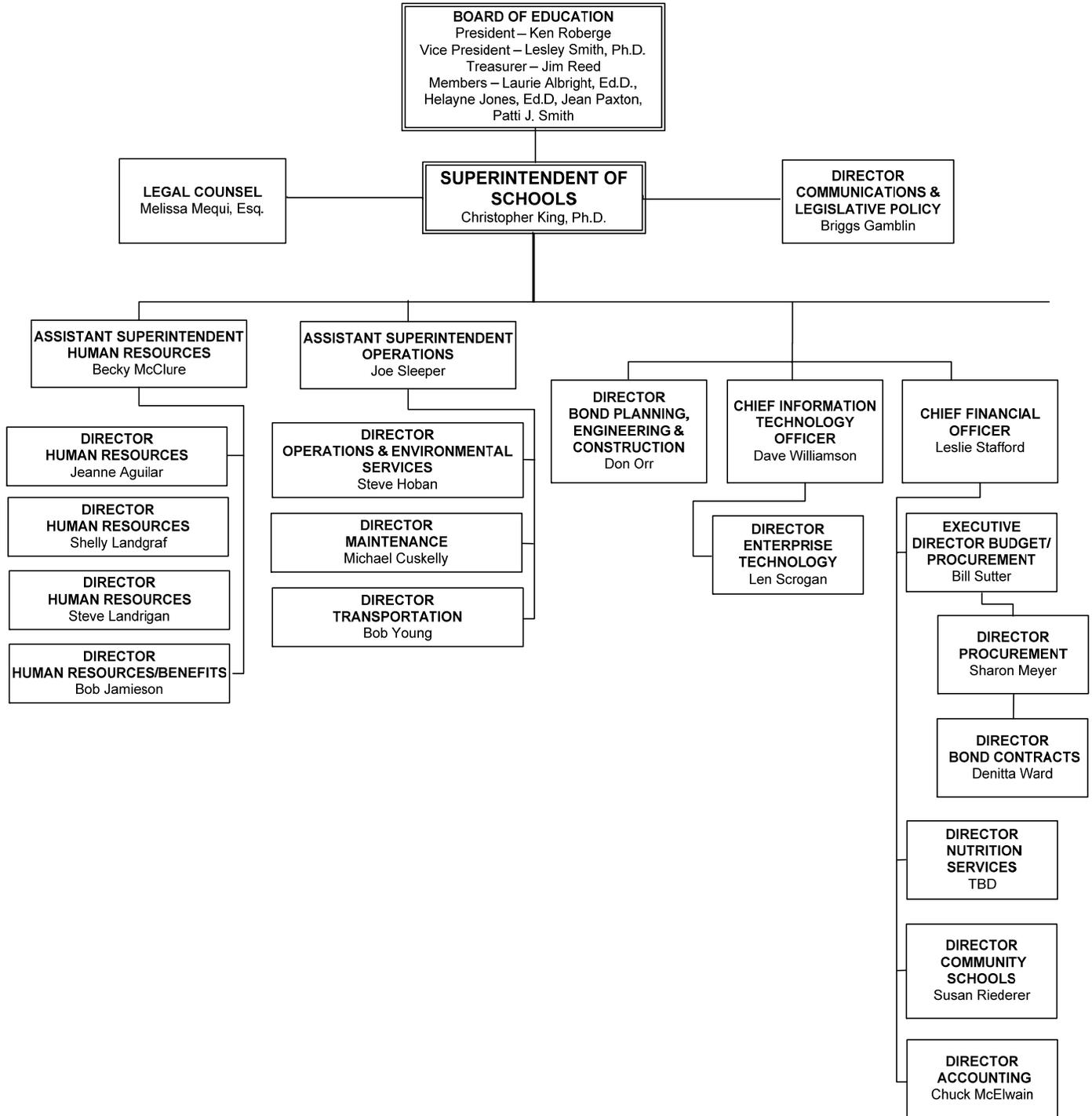
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado for its annual budget for the fiscal year beginning July 1, 2007. In order to receive this award, a governmental unit 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. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# ORGANIZATIONAL SECTION

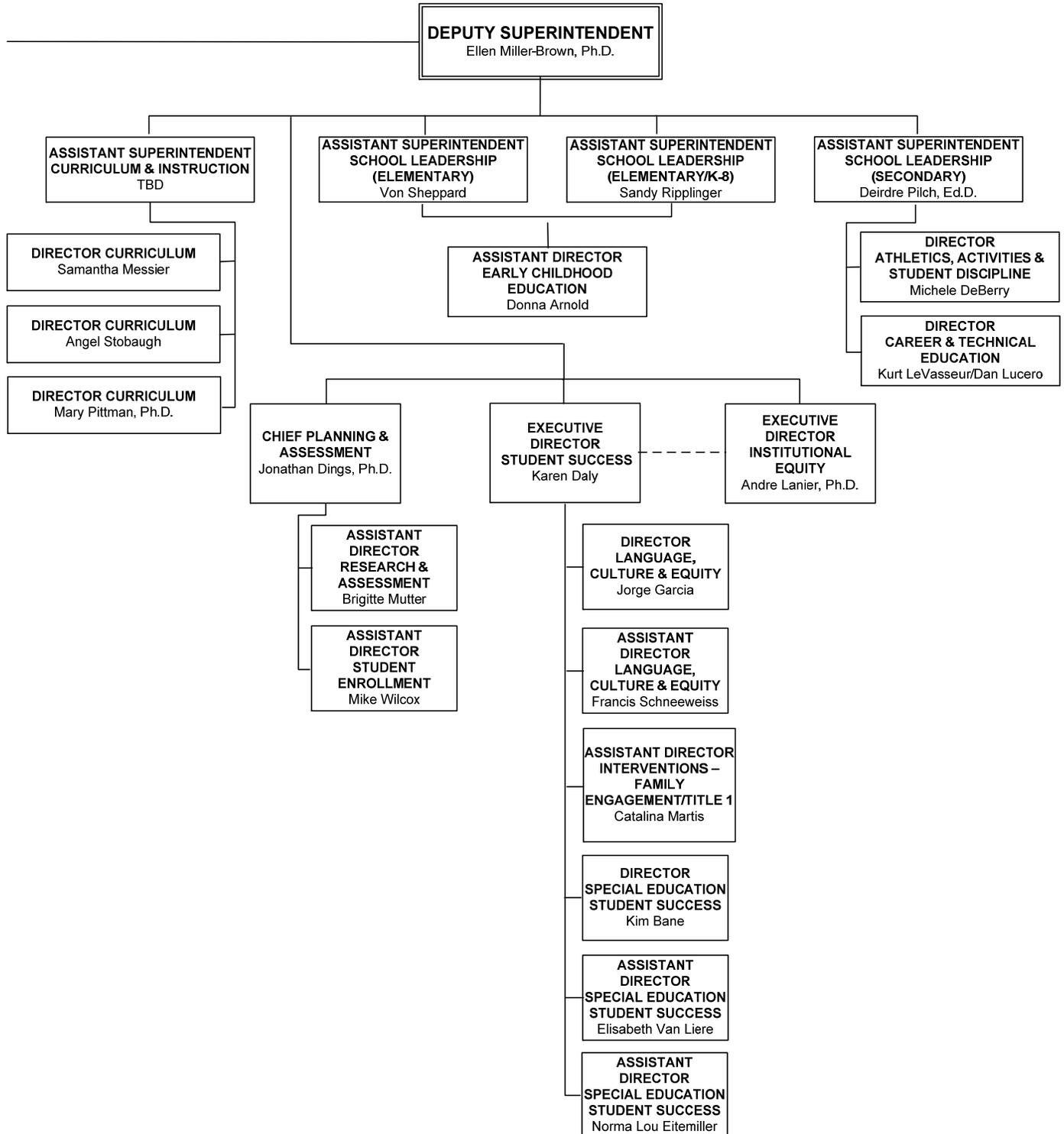
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**Organizational Chart**  
 (As of May 1, 2009)



**Organizational Chart**  
(As of May 1, 2009)





## **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 Sun Microsystems 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 2008-09: 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 deputy superintendent.

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://bvsvd.org/ncg/Documents/visioningfinalreport\\_wcover.pdf](http://bvsvd.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.

#### 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.

## District Vision, Goals and Strategies (continued)

### Goals

**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, deputy superintendent, 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 assistant superintendent of learning services.

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 deputy superintendent. 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 implementation next school year 2008-09.

**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>



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

### **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.

### **Organizational Operating Departments and Goals**

The organizational architecture of the Boulder Valley School District is designed around three main functional areas: Central Services, under the leadership of the superintendent and Educational Programs directed by the deputy superintendent. These areas are described below with major divisional substructures outline.

#### **CENTRAL SERVICES**

##### **Board of Education – 628**

Superintendent: Christopher King, Ph.D.

Description: The purpose of a board of education, in accordance with the laws of Colorado, is 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. This budget supports the operations of the seven member board of education.

##### **Superintendent's Office - 602**

Superintendent: Christopher King, Ph.D.

Description: To provide support for the Office of the Superintendent of Schools.

##### **District-Wide Instructional Support - 635**

Deputy Superintendent: Ellen Miller-Brown, Ph.D.

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

##### **Legal Counsel - 604**

Department Head: Melissa Mequi, Esq.

Description: 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.

## Organizational Operating Departments and Goals (continued)

### CENTRAL SERVICES (continued)

#### Communication Services - 668

Department Head: Briggs Gamblin

Description: 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.

#### Division of Operational Services

##### Operations Administration – 640

Assistant Superintendent of Operations: Joseph Sleeper

Description: 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.

##### Maintenance - 642

Department Head: Mike Cuskelly

Description: 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.



**Organizational Operating Departments and Goals (continued)**

**CENTRAL SERVICES (continued)**

**Division of Operational Services (continued)**

**Operations, Security and Environmental Services - 643**

Department Head: Steve Hoban

Description: 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

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

**Transportation - 796**

Department Head: Robert Young

Description: 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 tiered 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>	<u>2007-08</u>	<u>2008-09</u>	<u>Projected 2009-10</u>
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

**Division of Operational Services 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.

## Organizational Operating Departments and Goals (continued)

### CENTRAL SERVICES (continued)

#### Human Resources Department- 687

Assistant Superintendent of Human Resources: Rebecca McClure

Description: The Human Resource 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.

#### Indicators of Demand:

- 4,307 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.

#### Goals:

- 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.

#### Bond Planning, Engineering and Construction – 644

Department Head: Don Orr

Description: 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.



## Organizational Operating Departments and Goals (continued)

### CENTRAL SERVICES (continued)

#### Information Technology Division

##### Information Technology - 689

Chief Information Officer: Dave Williamson

Description: 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: Dave Williamson

Description: 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).

**Organizational Operating Departments and Goals (continued)**

**CENTRAL SERVICES (continued)**

**Business Services Division**

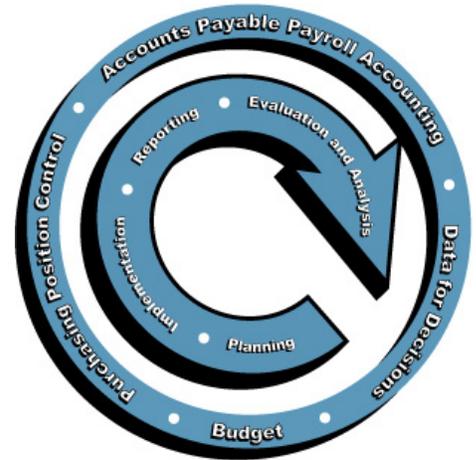
Chief Financial Officer: Leslie Stafford, CPA

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

**Budget Services – 688**

Department Head: Bill Sutter

Description: 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	Proposed Budget 2009-10
Total Expenditures	\$ 361,984,596	\$ 424,507,604	\$ 437,804,060
Number of Funds	20	20	20

**Goals:**

- Budget Services will incorporate the board goals of Equity, Achievement and Climate into developing the 2009-10 budget, questionnaires, surveys and focus groups.
- Budget Services will document the new process and the incorporation of these three goals.
- Budget Services will document the 2009-10 budget and the incorporation of the board goals into the funding strategy for the district.



## Organizational Operating Departments and Goals (continued)

### CENTRAL SERVICES (continued)

#### Business Services Division (continued)

##### Procurement - 695

Department Head: Sharon Meyer

Description: 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 2009, 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

Description: 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.

<b>Indicators of Demand:</b>	2007-2008 <u>Actual</u>	2008-09 <u>Actual</u>	2009-10 <u>Projected</u>
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

## Organizational Operating Departments and Goals (continued)

### CENTRAL SERVICES (continued)

#### Business Services Division (continued)

##### Accounting Services - 690

Department Head: Chuck McElwain

Description: 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.

<b>Indicators of Demand:</b>	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Estimated <u>2008-09</u>
Paychecks and Direct Deposit Notices Produced:	55,970	58,432	75,519
Accounts Payable Checks and ACH Notices Processed:	<u>18,165</u>	<u>18,105</u>	<u>17,028</u>
Invoices Paid:	78,233	81,687	92,547

**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.

##### Community Schools - 652

Department Heads: Susan Riederer

Description: 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.



## Organizational Operating Departments and Goals (continued)

### CENTRAL SERVICES (continued)

#### Business Services Division (continued)

##### Nutrition Services - 741

Department Head: TBD

Description: 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.

## Organizational Operating Departments and Goals (continued)

### TEACHING AND LEARNING

#### Deputy Superintendent - 603

Deputy Superintendent: Ellen Miller-Brown, Ph.D.

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

#### Division of Curriculum & Instruction

##### Curriculum and Instruction- 605

Assistant Superintendent of Curriculum and Instruction: TBD

Description: Curriculum and 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
- Induction Program - providing mentoring and support for new teachers, and orientation to all teachers new to the district
- District Instructional Materials Center (DIMC) – providing schools with media materials and support in instruction
- Learning Materials Center – providing schools with support for ordering new learning materials and maintaining a library of approved learning materials
- Grants office – providing support for the writing of state, federal and private grant opportunities



#### Division of Curriculum & Instruction 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.



## Organizational Operating Departments and Goals (continued)

### TEACHING AND LEARNING (continued)

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

##### Elementary School Leadership - 617

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

Description: 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.

##### Secondary School Leadership - 619

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

Description: 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 and 490

Department Head: Kurt LeVasseur & Dan Lucero (interims)

Description: 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: Bill Van Howe (interim); District Print Shop Manager: Peggy Slater

Description: 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.

##### Student Success - 613

Executive Director for Student Success: Karen Daly

Description: 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.

## Organizational Operating Departments and Goals (continued)

### TEACHING AND LEARNING (continued)

#### Special Education - 611

Department Head: Kim Bane

Description: 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.

#### Literacy and Language Support Services - 616

Department Head: Jorge Garcia

Description: 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.

#### Department of Institutional Equity - 614

Executive Director for Institutional Equity: André Lanier, Ph.D.

Description: The Institutional Equity department ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals.

- All human beings have inherent worth.
- All students, regardless of race, ethnicity, gender, sexual orientation, age, disability or religion, deserve a quality education.
- BVSD will not tolerate discrimination, intimidation, harassment or violence based on race, ethnicity, gender, gender identity/expression, sexual orientation, age, disability or religion.
- Healthy school communities respect differences, welcome diversity and promote cultural plurality.
- Racial, ethnic and cultural diversity should be evident across all employee groups and central administration.

#### Indicators of Demand:

- All students, staff, and patrons believe they are safe and treated with respect in school and district facilities.
- Policies and programs to prevent harassment and discrimination are implemented in all district schools.
- District administration and professional development programs assist schools in recognizing and overcoming barriers to providing an equitable education for all students.
- Staff and other role models reflect student and community diversity.
- A variety of cultural practices and perspectives are integrated in all curricular areas, content instruction, and professional development.
- Policies, programs and practices ensure equity and inclusion.
- District and site committees reflect the diversity of their communities.
- Students have opportunities for instruction in their native language and/or in a second language.
- Students have the opportunity to learn world languages.
- Patterns of student achievement and program participation are equitable across all groups.

#### Goal:

- To confront values, beliefs, attitudes, and practices in school and district processes that marginalize and silence the voices of diverse populations.



## **Organizational Operating Departments and Goals (continued)**

### **TEACHING AND LEARNING (continued)**

#### **Planning and Assessment – 608**

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

Description: 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.

#### **Office of Grants and Community Partnerships - 670**

Department Head: Bee Valacek

Description: 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.

#### **Health Services Department - 698**

Department Head: Susan Rowley, RN, MS, CPNP

Description: 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: 17,000 vision screenings, 6 percent referred; 1,140 dental screenings, 11 percent referred; 76,500 health room visits; 160 daily medications; 730 individual health care plans; 4,760 significant health conditions; 1,500 special education health reports.

## Connecting Budgets to Goals

The 2009-10 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 2009-10 Proposed Budget is essentially a maintenance budget, with one time expenditures removed and new dollars targeted towards staff compensation. One time expenditures accounted for approximately \$5.1M in the 2008-09 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 de-stratification 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
- Freshman Seminar – classes in all high schools helping freshmen to be successful in high school
- 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 2009-10 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: (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, 2008, 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. In order to meet its cash flow requirements in 2009-10 the district will participate in the State of Colorado's Interest Free Loan Program. This program allows the district to borrow funds from the State Treasury as needed to fund its operations. In June 2009, district staff will request authorization from the board of education to borrow an amount similar to that of 2008-09 from this program for the 2009-10 fiscal year. All funds will be repaid to the State Treasury by June 30, 2010.

### 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 (DAC), 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, 2005, 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 2008-09 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, 2008, as well as previous fiscal years, can be found on the district's website at:

<http://bvsd.org/businessservices/Pages/default.aspx>.

## Governing Policies

The 2009-10 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>.

**Board Powers and Responsibilities (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 (DBK)** - 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.

**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.

**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.

**Depository of Funds/Authorized Signatures (DG/DGA)** - 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.



## **Governing Policies (continued)**

**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.

**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)** - 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/DLA)** - 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 Special Building Fund, the Insurance Reserve 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.

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 and Kindergarten 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.



## **Type and Description of Funds (continued)**

**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.

**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 School Program 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 Service 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:

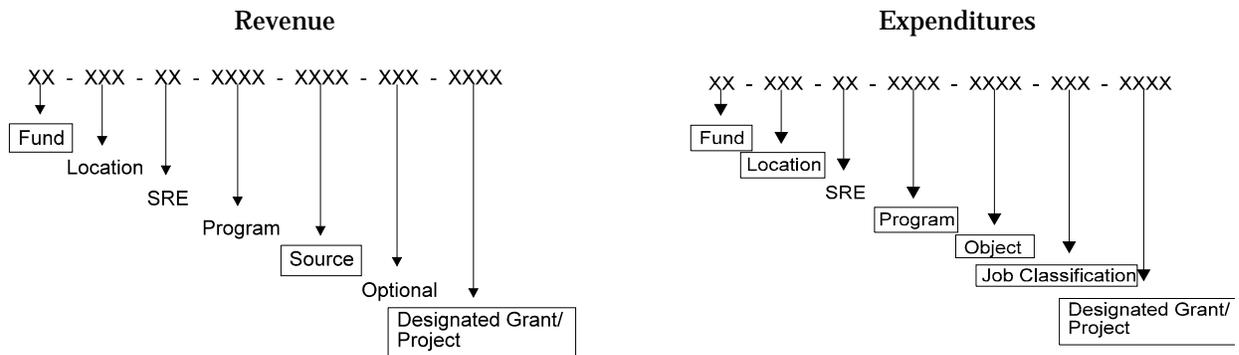
Revenue Dimensions

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

Expenditure Dimensions

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





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

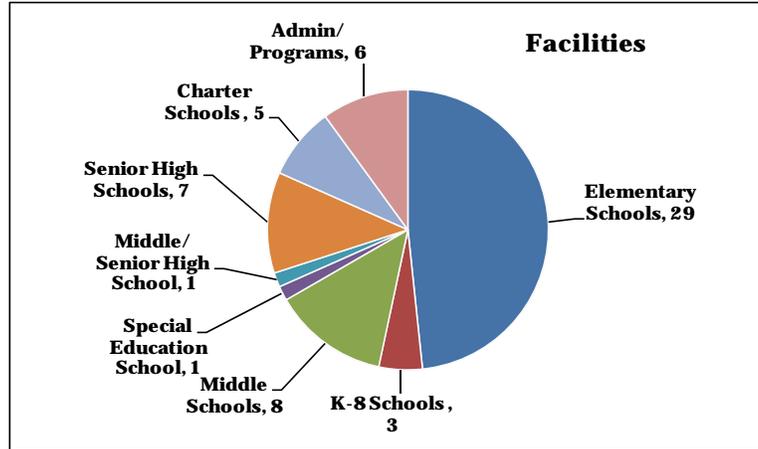
### Facilities

#### 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

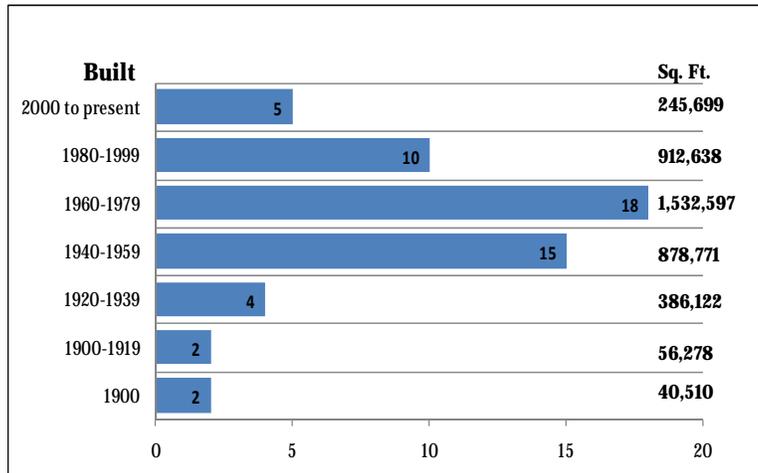
#### Programs and Administration Buildings

- 1 Technical Education Center
- 1 Education Center
- 3 Bus Terminals (Lafayette, Boulder, Nederland)
- 1 Multi-Use Building (Sombrero Marsh)
- 6 Total



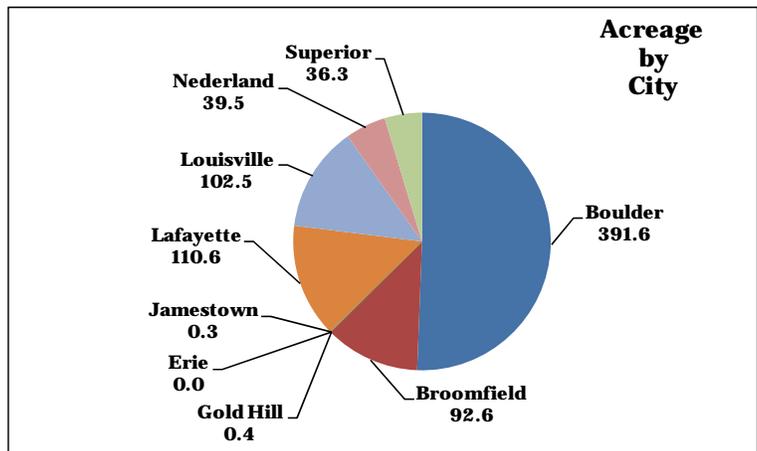
### Land/Buildings

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

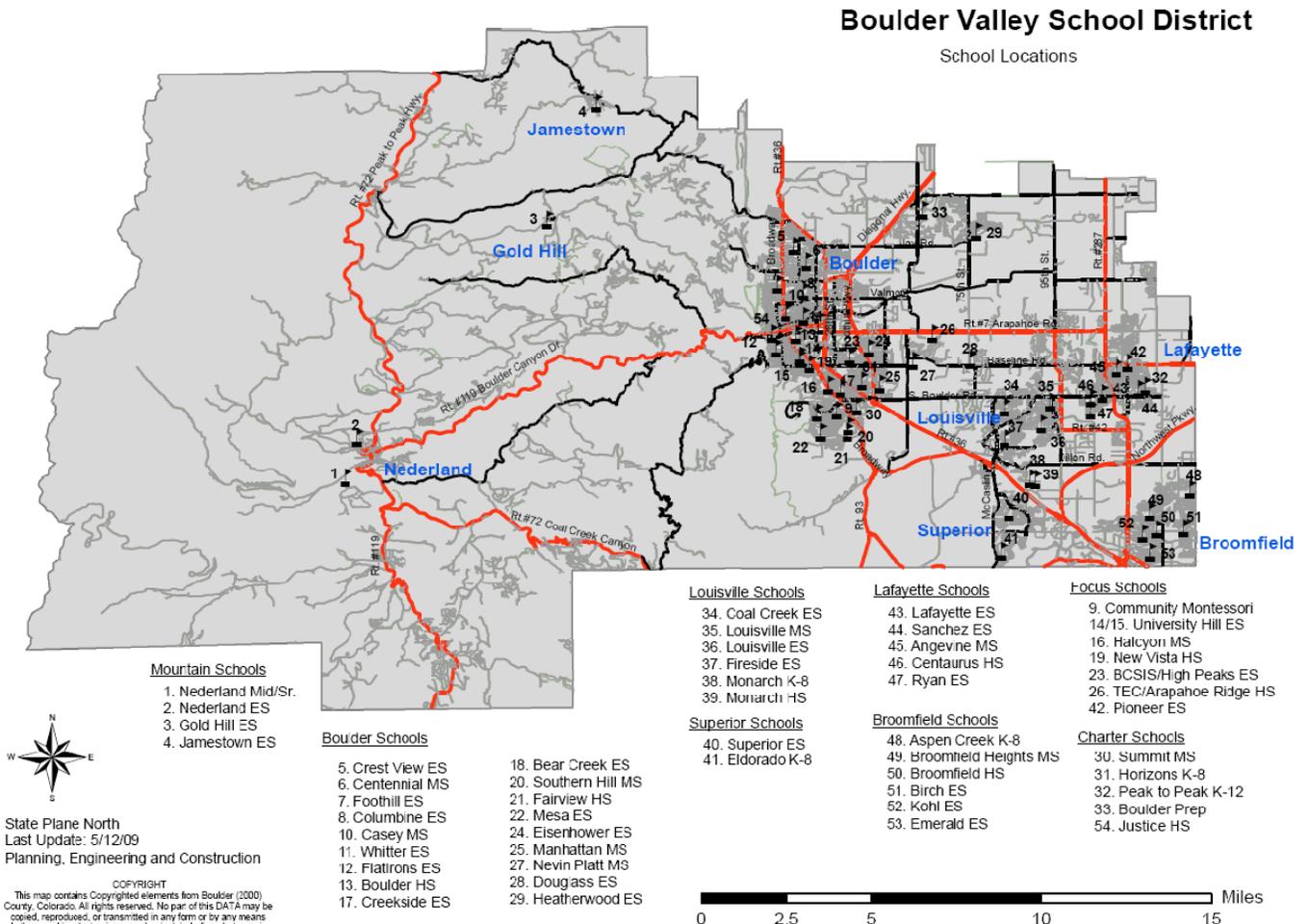
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.



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

**Geographic Information**

The Boulder Valley School District is made up of approximately 500 square miles in the southern half of Boulder County, the northern part of Gilpin County and a significant portion of western Broomfield County. BVSD covers one of the larger school regions in the metro-Denver area.



State Plane North  
Last Update: 5/12/09  
Planning, Engineering and Construction

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# OUR SCHOOLS

<b>SCHOOL LEADERSHIP .....</b>	<b>80</b>
<b>GENERAL OPERATING FUND SCHOOL BUDGETS .....</b>	<b>81</b>
<b>ELEMENTARY SCHOOLS .....</b>	<b>81</b>
<b>MIDDLE SCHOOL .....</b>	<b>86</b>
<b>HIGH SCHOOL .....</b>	<b>88</b>
<b>K-8 SCHOOLS .....</b>	<b>90</b>



## School Leadership

### Boulder Valley School District Schools

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, K-12, Middle/Senior	Principal	# of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	285	Aspen Creek K-8	Brett Linvingston	919
Bear Creek	Kent Cruger	368	Eldorado K-8	Robyn Hamasaki	965
Birch	Tracy Stegall	431	Halcyon	Matthew Dudek	18
Coal Creek	John Kiemele	471	Monarch K-8	Richard Glaab	761
Columbine	Lynn Widger	349	Nederland Middle/Senior	Rich Salaz	366
Community Montessori	Marlene Skovsted	230		<b>Sub-Total</b>	<b>3,029</b>
Creekside	Alejandra Sotiros	324	<b>Middle Schools (6-8)</b>	<b>Principal</b>	
Crest View	Ned Levine	533	Angevine	Mike Medina	580
Douglass	Monica Draper	410	Broomfield Heights	Nancy Vaughn	543
Eisenhower	Charles Serns, Ph.D.	451	Casey	Alison Boggs	312
Emerald	Larry Leatherman	351	Centennial	Cheryl Scott	607
Fireside	Pat Heinz-Pribyl	415	Louisville	Adam Fels	556
Flatirons	Scott Boesel	283	Manhattan School of Arts & Academics	Martha Gustafson	471
Foothill	Melisa Potes	528	Nevin Platt	Kevin Gates, Ph.D.	543
Gold Hill	Kelley King	20	Southern Hills	Terry Gillach	528
Heatherwood	Larry Orobona	377		<b>Sub-Total</b>	<b>4,140</b>
High Peaks	Rosemary Lohndorf	285	<b>High Schools (9-12)</b>	<b>Principal</b>	
Jamestown	Kelley King	19	Arapahoe Campus	Joan Bludorn	178
Kohl	Cindy Kaier	464	Boulder	Bud Jenkins	1,735
Lafayette	Holly Hultgren, Ph.D.	560	Broomfield	Ginger Ramsey	1,369
Louisville	Jennifer Rocke	448	Centaurus	Rhonda Haniford	1,062
Mesa	Josh Baldner	376	Fairview	Donald Stensrud	1,843
Nederland	Debra Benitez	290	Monarch	Jerry Lee Anderson	1,435
Escuela Bilingüe Pioneer	Miguel Villalon	397	New Vista	Kirk Qwitter	297
Barnard D. Ryan	Cyrus Weinberger	388		<b>Sub-Total</b>	<b>7,919</b>
Alicia Sanchez	Doris Candelarie	252	<b>Charter Schools</b>	<b>Principal</b>	
Supertor	Mary Hausermann	654	Boulder Preparatory High	Andre Adeli	125
University Hill	Leonora Velasquez	271	Horizons K-8	Sonny Zinn	324
Whittier International	Becky Escamilla	350	Peak to Peak K-12	David Hazen	1,425
	<b>Sub-Total</b>	<b>10,580</b>	Summit Middle	David Finell	325
			Justice High	T.J. Cole, Ph.D.	100
				<b>Sub-Total</b>	<b>2,299</b>
			<b>Other (Contracted, CPP, SPED)</b>		<b>576</b>
			<b>Total District Enrollment</b>		<b>28,543</b>

Note: Principals listed as of May 1, 2009

**General Operating Fund School Budgets**

**Elementary Schools**

**119 BEAR CREEK ELEMENTARY**

	Staff	Total Budget \$2,043,658	
		non-SRA	SRA
Utilities:	-	\$ 57,459	\$ -
Regular Education:	19.318	1,350,931	34,357
Special Education:	3.500	185,645	519
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	0.225	7,400	-
Library Services:	1.000	79,440	383
School Administration:	3.000	212,032	987
Maintenance:	2.000	88,532	3,248
Health Room:	-	16,089	-
Curriculum/Staff Development:	-	1,126	724
Student Support Services:	0.500	-	-
<b>TOTALS:</b>	<b>29.543</b>	<b>\$ 2,003,440</b>	<b>\$ 40,218</b>

**120 BIRCH ELEMENTARY**

	Staff	Total Budget \$2,665,977	
		non-SRA	SRA
Utilities:	-	\$ 66,197	\$ -
Regular Education:	24.818	1,745,414	37,395
Special Education:	4.966	319,029	-
Vocational Education:	-	-	-
English as a Second Language:	1.000	73,760	-
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.256	8,419	-
Library Services:	1.000	79,440	-
School Administration:	3.325	213,615	-
Maintenance:	2.000	91,538	3,500
Health Room:	-	18,115	-
Curriculum/Staff Development:	-	1,126	3,273
Student Support Services:	0.563	-	-
<b>TOTALS:</b>	<b>37.928</b>	<b>\$ 2,621,809</b>	<b>\$ 44,168</b>

**124 COLUMBINE ELEMENTARY**

	Staff	Total Budget \$3,154,278	
		non-SRA	SRA
Utilities:	-	\$ 57,316	\$ -
Regular Education:	24.537	1,670,769	39,289
Special Education:	5.780	320,038	-
Vocational Education:	-	-	-
English as a Second Language:	10.640	501,399	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	1.420	101,246	741
Library Services:	1.000	79,440	-
School Administration:	3.200	238,116	3,838
Maintenance:	2.500	112,469	6,434
Health Room:	-	16,089	-
Curriculum/Staff Development:	-	1,126	1,182
Student Support Services:	0.500	-	-
<b>TOTALS:</b>	<b>49.577</b>	<b>\$ 3,102,794</b>	<b>\$ 51,484</b>

**127 CREST VIEW ELEMENTARY**

	Staff	Total Budget \$3,129,259	
		non-SRA	SRA
Utilities:	-	\$ 68,328	\$ -
Regular Education:	29.570	2,066,058	42,673
Special Education:	5.125	263,105	-
Vocational Education:	-	-	-
English as a Second Language:	2.400	177,024	-
Extra Curricular Education:	-	5,892	-
Talented & Gifted:	0.338	11,117	-
Library Services:	1.000	79,440	3,500
School Administration:	3.500	247,364	2,336
Maintenance:	3.000	136,885	3,300
Health Room:	-	20,111	-
Curriculum/Staff Development:	-	1,126	1,000
Student Support Services:	0.625	-	-
<b>TOTALS:</b>	<b>45.558</b>	<b>\$ 3,076,450</b>	<b>\$ 52,809</b>

**130 DOUGLASS ELEMENTARY**

	Staff	Total Budget \$2,171,519	
		non-SRA	SRA
Utilities:	-	\$ 66,273	\$ -
Regular Education:	21.377	1,495,073	39,239
Special Education:	2.075	123,869	765
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	5,156	-
Talented & Gifted:	0.246	8,092	-
Library Services:	1.000	79,440	-
School Administration:	3.250	236,938	2,688
Maintenance:	2.000	89,975	1,620
Health Room:	-	18,115	-
Curriculum/Staff Development:	-	1,126	3,150
Student Support Services:	0.563	-	-
<b>TOTALS:</b>	<b>30.511</b>	<b>\$ 2,124,057</b>	<b>\$ 47,462</b>

**131 SANCHEZ ELEMENTARY**

	Staff	Total Budget \$2,416,190	
		non-SRA	SRA
Utilities:	-	\$ 55,505	\$ -
Regular Education:	19.153	1,298,894	33,248
Special Education:	6.977	411,838	-
Vocational Education:	-	-	-
English as a Second Language:	3.000	221,277	-
Extra Curricular Education:	-	4,417	-
Talented & Gifted:	0.170	5,592	400
Library Services:	0.750	59,581	-
School Administration:	2.950	214,091	2,300
Maintenance:	2.000	88,532	3,300
Health Room:	-	16,089	-
Curriculum/Staff Development:	-	1,126	-
Student Support Services:	0.500	-	-
<b>TOTALS:</b>	<b>35.500</b>	<b>\$ 2,376,942</b>	<b>\$ 39,248</b>



## General Operating Fund School Budgets

### Elementary Schools (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,056,099 non-SRA	SRA	Staff	Total Budget \$2,586,293 non-SRA	SRA	
Utilities:	-	\$ 104,835	\$ -	-	\$ 61,964	\$ -	-
Regular Education:	25.158	1,762,490	42,856	21.685	1,527,209	43,190	-
Special Education:	10.163	505,476	-	4.320	252,626	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	2.200	162,271	-	3.400	250,782	-	-
Extra Curricular Education:	-	5,522	-	-	5,156	-	-
Talented & Gifted:	0.278	9,143	-	0.220	7,236	-	-
Library Services:	1.000	79,440	-	0.750	59,581	-	-
School Administration:	3.250	243,049	2,212	3.200	241,261	250	-
Maintenance:	2.500	112,588	5,328	2.500	111,748	7,000	-
Health Room:	-	18,115	-	-	16,089	-	-
Curriculum/Staff Development:	-	1,126	1,402	-	1,126	1,075	-
Student Support Services:	0.563	-	246	0.500	-	-	-
<b>TOTALS:</b>	<b>45.112</b>	<b>\$ 3,004,055</b>	<b>\$ 52,044</b>	<b>36.575</b>	<b>\$ 2,534,778</b>	<b>\$ 51,515</b>	

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$1,568,551 non-SRA	SRA	Staff	Total Budget \$3,094,528 non-SRA	SRA	
Utilities:	-	\$ 52,031	\$ -	-	\$ 73,494	\$ -	-
Regular Education:	14.918	1,026,008	29,058	29.571	2,068,576	45,828	-
Special Education:	1.750	126,155	-	5.936	290,675	142	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	-	-	1.000	73,760	-	-
Extra Curricular Education:	-	4,417	-	-	5,892	-	-
Talented & Gifted:	0.172	5,656	-	0.331	10,885	-	-
Library Services:	0.500	39,721	-	1.000	79,440	-	-
School Administration:	2.750	196,064	1,466	3.500	233,861	4,676	-
Maintenance:	1.500	67,361	2,394	3.500	159,441	3,098	-
Health Room:	-	16,089	-	-	20,111	-	-
Curriculum/Staff Development:	-	1,126	878	-	1,126	1,189	-
Student Support Services:	0.500	-	127	1.125	22,054	280	-
<b>TOTALS:</b>	<b>22.090</b>	<b>\$ 1,534,628</b>	<b>\$ 33,923</b>	<b>45.963</b>	<b>\$ 3,039,315</b>	<b>\$ 55,213</b>	

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$247,895 non-SRA	SRA	Staff	Total Budget \$2,295,562 non-SRA	SRA	
Utilities:	-	\$ 8,615	\$ -	-	\$ 98,007	\$ -	-
Regular Education:	2.348	168,694	3,696	20.044	1,404,041	30,276	-
Special Education:	0.513	26,326	-	7.150	331,946	-	-
Vocational Education:	-	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-	-
Extra Curricular Education:	-	2,944	-	-	5,156	-	-
Talented & Gifted:	0.033	1,084	-	0.226	7,432	-	-
Library Services:	-	-	398	1.000	79,440	-	-
School Administration:	0.225	19,065	-	3.125	225,319	534	-
Maintenance:	0.250	11,337	297	2.000	89,615	4,809	-
Health Room:	-	4,826	-	-	16,089	-	-
Curriculum/Staff Development:	-	225	388	-	1,126	1,772	-
Student Support Services:	0.150	-	-	0.500	-	-	-
<b>TOTALS:</b>	<b>3.519</b>	<b>\$ 243,116</b>	<b>\$ 4,779</b>	<b>34.045</b>	<b>\$ 2,258,171</b>	<b>\$ 37,391</b>	

**General Operating Fund School Budgets**

**Elementary Schools (continued)**

147 JAMESTOWN ELEMENTARY				150 KOHL ELEMENTARY			
	Staff	Total Budget \$253,874		Staff	Total Budget \$2,774,363		
		non-SRA	SRA		non-SRA	SRA	
Utilities:	-	\$ 15,756	\$ -	-	\$ 59,528	\$ -	
Regular Education:	2.348	168,694	3,550	24.950	1,745,463	43,908	
Special Education:	0.513	26,326	-	10.220	462,083	1,000	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	-	-	-	-	-	
Extra Curricular Education:	-	2,944	-	-	5,522	-	
Talented & Gifted:	0.033	1,084	-	0.282	9,274	-	
Library Services:	-	-	-	1.000	79,440	-	
School Administration:	0.225	18,603	100	3.375	228,765	304	
Maintenance:	0.250	11,066	500	2.500	114,633	5,202	
Health Room:	-	4,826	-	-	18,115	-	
Curriculum/Staff Development:	-	225	200	-	1,126	-	
Student Support Services:	0.150	-	-	0.563	-	-	
<b>TOTALS:</b>	<b>3.519</b>	<b>\$ 249,524</b>	<b>\$ 4,350</b>	<b>42.890</b>	<b>\$ 2,723,949</b>	<b>\$ 50,414</b>	

153 LAFAYETTE ELEMENTARY				154 RYAN ELEMENTARY			
	Staff	Total Budget \$3,589,097		Staff	Total Budget \$2,561,665		
		non-SRA	SRA		non-SRA	SRA	
Utilities:	-	\$ 57,707	\$ -	-	\$ 45,289	\$ -	
Regular Education:	30.746	2,152,882	47,201	22.931	1,635,842	44,381	
Special Education:	14.770	674,535	-	6.800	344,491	1,100	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	1.000	73,760	-	1.000	73,760	200	
Extra Curricular Education:	-	5,522	-	-	5,156	-	
Talented & Gifted:	1.338	104,769	-	0.245	8,056	-	
Library Services:	1.000	79,440	4,650	1.000	79,440	-	
School Administration:	3.625	252,954	-	3.250	210,727	1,500	
Maintenance:	2.500	110,565	2,500	2.000	88,532	2,700	
Health Room:	-	20,111	-	-	18,115	-	
Curriculum/Staff Development:	-	1,126	1,175	-	1,126	1,250	
Student Support Services:	0.625	-	200	0.563	-	-	
<b>TOTALS:</b>	<b>55.604</b>	<b>\$ 3,533,371</b>	<b>\$ 55,726</b>	<b>37.789</b>	<b>\$ 2,510,534</b>	<b>\$ 51,131</b>	

156 FIRESIDE ELEMENTARY				157 LOUISVILLE ELEMENTARY			
	Staff	Total Budget \$2,570,458		Staff	Total Budget \$2,683,192		
		non-SRA	SRA		non-SRA	SRA	
Utilities:	-	\$ 108,242	\$ -	-	\$ 70,634	\$ -	
Regular Education:	22.976	1,609,060	36,659	24.859	1,740,656	39,997	
Special Education:	3.895	193,737	-	7.200	364,754	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	2.200	162,271	-	0.200	14,752	-	
Extra Curricular Education:	-	5,156	-	-	5,156	-	
Talented & Gifted:	0.257	8,451	-	0.277	9,111	-	
Library Services:	1.000	79,440	1,037	1.000	79,440	-	
School Administration:	3.250	225,332	291	3.250	218,247	3,160	
Maintenance:	2.500	112,588	3,674	2.500	112,828	3,200	
Health Room:	-	18,115	-	-	18,115	-	
Curriculum/Staff Development:	-	1,126	5,279	-	1,126	2,016	
Student Support Services:	0.563	-	-	0.563	-	-	
<b>TOTALS:</b>	<b>36.641</b>	<b>\$ 2,523,518</b>	<b>\$ 46,940</b>	<b>39.849</b>	<b>\$ 2,634,819</b>	<b>\$ 48,373</b>	



## General Operating Fund School Budgets

### Elementary Schools (continued)

158 COAL CREEK ELEMENTARY				161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,381,395 non-SRA	SRA	Staff	Total Budget \$1,687,894 non-SRA	SRA	
Utilities:	-	\$ 49,782	\$ -	-	\$ 27,025	\$ -	
Regular Education:	24.833	1,735,629	41,826	15.305	1,070,175	23,584	
Special Education:	1.600	81,056	-	3.000	168,646	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	-	-	0.500	36,881	-	
Extra Curricular Education:	-	5,522	-	-	4,417	-	
Talented & Gifted:	0.286	9,407	-	0.183	6,017	-	
Library Services:	1.000	79,440	-	0.500	39,721	-	
School Administration:	3.250	238,421	4,131	2.750	194,590	3,850	
Maintenance:	2.500	113,370	3,070	1.500	67,120	2,345	
Health Room:	-	18,115	-	-	16,089	-	
Curriculum/Staff Development:	-	1,126	500	-	1,126	4,254	
Student Support Services:	0.563	-	-	1.000	22,054	-	
<b>TOTALS:</b>	<b>34.032</b>	<b>\$ 2,331,868</b>	<b>\$ 49,527</b>	<b>24.738</b>	<b>\$ 1,653,861</b>	<b>\$ 34,033</b>	

164 CREEKSIDE ELEMENTARY				166 MESA ELEMENTARY			
	Staff	Total Budget \$2,630,893 non-SRA	SRA	Staff	Total Budget \$2,087,832 non-SRA	SRA	
Utilities:	-	\$ 71,656	\$ -	-	\$ 60,113	\$ -	
Regular Education:	20.252	1,427,027	30,747	19.478	1,360,513	35,443	
Special Education:	9.480	450,260	-	3.875	220,614	903	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	3.400	250,782	-	-	-	-	
Extra Curricular Education:	-	4,417	-	-	4,786	-	
Talented & Gifted:	0.205	7,520	150	0.231	7,596	-	
Library Services:	0.750	59,581	3,000	1.000	79,440	-	
School Administration:	3.200	210,551	4,100	3.000	207,410	1,223	
Maintenance:	2.000	88,532	4,500	2.000	88,532	2,821	
Health Room:	-	16,089	-	-	16,089	-	
Curriculum/Staff Development:	-	1,126	815	-	1,126	1,063	
Student Support Services:	0.500	-	40	0.500	-	160	
<b>TOTALS:</b>	<b>39.787</b>	<b>\$ 2,587,541</b>	<b>\$ 43,352</b>	<b>30.084</b>	<b>\$ 2,046,219</b>	<b>\$ 41,613</b>	

169 NEDERLAND ELEMENTARY				180 PIONEER ELEMENTARY			
	Staff	Total Budget \$1,854,293 non-SRA	SRA	Staff	Total Budget \$3,033,029 non-SRA	SRA	
Utilities:	-	\$ 74,340	\$ -	-	\$ 74,503	\$ -	
Regular Education:	15.235	1,048,279	28,110	28.707	1,944,134	41,774	
Special Education:	5.418	294,400	-	2.835	194,591	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	0.200	14,752	-	7.940	302,251	-	
Extra Curricular Education:	-	4,417	-	-	4,786	-	
Talented & Gifted:	0.175	5,755	-	0.253	8,320	-	
Library Services:	0.500	39,721	-	1.000	79,440	-	
School Administration:	2.875	210,577	1,322	3.325	219,322	4,900	
Maintenance:	2.500	110,665	3,013	3.000	134,240	4,883	
Health Room:	-	16,089	-	-	18,115	-	
Curriculum/Staff Development:	-	1,126	1,727	-	1,126	300	
Student Support Services:	0.500	-	-	0.563	-	344	
<b>TOTALS:</b>	<b>27.403</b>	<b>\$ 1,820,121</b>	<b>\$ 34,172</b>	<b>47.623</b>	<b>\$ 2,980,828</b>	<b>\$ 52,201</b>	

**General Operating Fund School Budgets**

**Elementary Schools (continued)**

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$3,491,785 non-SRA	SRA	Staff	Total Budget \$2,648,317 non-SRA	SRA	
Utilities:	-	\$ 89,343	\$ -	-	\$ 66,107	\$ -	
Regular Education:	34.818	2,436,003	49,680	22.442	1,508,641	29,817	
Special Education:	5.500	298,075	-	5.190	300,868	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	-	-	-	7.940	302,251	-	
Extra Curricular Education:	-	6,261	-	-	4,417	-	
Talented & Gifted:	0.385	12,663	-	0.180	5,918	-	
Library Services:	1.000	79,440	-	0.750	59,581	-	
School Administration:	4.750	350,771	5,102	3.000	211,065	3,542	
Maintenance:	3.000	136,767	4,819	3.000	135,684	2,552	
Health Room:	-	20,111	-	-	16,089	-	
Curriculum/Staff Development:	-	1,576	1,169	-	1,126	576	
Student Support Services:	0.625	-	5	0.500	-	83	
<b>TOTALS:</b>	<b>50.078</b>	<b>\$ 3,431,010</b>	<b>\$ 60,775</b>	<b>43.002</b>	<b>\$ 2,611,747</b>	<b>\$ 36,570</b>	

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$1,660,877 non-SRA	SRA	Staff	Total Budget \$1,561,688 non-SRA	SRA	
Utilities:	-	\$ 26,388	\$ -	-	\$ 40,308	\$ -	
Regular Education:	15.240	1,064,716	27,296	13.744	945,241	24,025	
Special Education:	3.600	142,825	-	1.500	95,434	-	
Vocational Education:	-	-	-	-	-	-	
English as a Second Language:	0.500	36,881	-	1.000	73,760	-	
Extra Curricular Education:	-	4,417	-	-	4,051	-	
Talented & Gifted:	0.185	6,082	-	0.156	5,131	-	
Library Services:	0.500	39,721	225	0.500	39,721	-	
School Administration:	2.875	196,290	3,973	2.625	198,114	2,285	
Maintenance:	1.500	69,284	1,700	2.000	88,532	1,773	
Health Room:	-	16,089	-	-	16,089	-	
Curriculum/Staff Development:	-	1,126	-	-	1,126	2,535	
Student Support Services:	1.000	23,864	-	1.000	23,563	-	
<b>TOTALS:</b>	<b>25.400</b>	<b>\$ 1,627,683</b>	<b>\$ 33,194</b>	<b>22.525</b>	<b>\$ 1,531,070</b>	<b>\$ 30,618</b>	

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$2,218,105 non-SRA	SRA
Utilities:	-	\$ 26,083	\$ -
Regular Education:	20.206	1,419,456	38,912
Special Education:	3.000	190,868	363
Vocational Education:	-	-	-
English as a Second Language:	2.400	177,024	-
Extra Curricular Education:	-	4,786	-
Talented & Gifted:	0.216	7,105	-
Library Services:	0.750	59,581	-
School Administration:	3.000	203,452	51
Maintenance:	1.500	69,284	2,603
Health Room:	-	16,089	-
Curriculum/Staff Development:	-	1,126	1,322
Student Support Services:	0.500	-	-
<b>TOTALS:</b>	<b>31.572</b>	<b>\$ 2,174,854</b>	<b>\$ 43,251</b>



## General Operating Fund School Budgets

### Middle School

#### 225 BROOMFIELD HEIGHTS MIDDLE

	Staff	Total Budget \$3,170,279	
		non-SRA	SRA
Utilities:	-	\$ 100,783	\$ -
Regular Education:	26.468	1,889,173	38,546
Special Education:	6.550	280,437	1,166
Vocational Education:	-	-	-
English as a Second Language:	1.750	98,425	972
Extra Curricular Education:	-	31,268	-
Talented & Gifted:	0.211	6,940	438
Library Services:	1.000	79,440	4,375
School Administration:	4.750	349,355	1,361
Maintenance:	3.500	154,932	6,806
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	1,576
Student Support Services:	1.450	121,289	972
<b>TOTALS:</b>	<b>45.679</b>	<b>\$ 3,114,067</b>	<b>\$ 56,212</b>

#### 230 MANHATTAN MIDDLE

	Staff	Total Budget \$3,186,357	
		non-SRA	SRA
Utilities:	-	\$ 105,025	\$ -
Regular Education:	24.168	1,725,743	40,343
Special Education:	7.825	474,884	719
Vocational Education:	-	-	-
English as a Second Language:	1.920	110,964	798
Extra Curricular Education:	-	28,483	-
Talented & Gifted:	0.192	6,315	-
Library Services:	1.000	79,440	6,608
School Administration:	5.000	355,075	-
Maintenance:	3.000	132,797	5,860
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	1,167
Student Support Services:	1.310	109,577	534
<b>TOTALS:</b>	<b>44.415</b>	<b>\$ 3,130,328</b>	<b>\$ 56,029</b>

#### 240 CASEY MIDDLE

	Staff	Total Budget \$2,571,704	
		non-SRA	SRA
Utilities:	-	\$ 85,708	\$ -
Regular Education:	18.689	1,301,148	40,171
Special Education:	4.425	274,866	600
Vocational Education:	-	-	-
English as a Second Language:	3.670	188,950	1,493
Extra Curricular Education:	-	24,868	-
Talented & Gifted:	0.135	4,439	-
Library Services:	0.500	39,721	2,564
School Administration:	4.500	356,786	500
Maintenance:	3.000	136,045	5,076
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	2,039
Student Support Services:	1.390	103,440	1,265
<b>TOTALS:</b>	<b>36.309</b>	<b>\$ 2,517,996</b>	<b>\$ 53,708</b>

#### 250 CENTENNIAL MIDDLE

	Staff	Total Budget \$3,716,726	
		non-SRA	SRA
Utilities:	-	\$ 102,744	\$ -
Regular Education:	32.238	2,301,888	40,856
Special Education:	3.850	246,430	775
Vocational Education:	-	-	-
English as a Second Language:	3.330	204,747	324
Extra Curricular Education:	-	33,654	-
Talented & Gifted:	0.250	8,222	2,101
Library Services:	1.000	79,440	6,481
School Administration:	5.500	386,847	5,925
Maintenance:	3.000	137,607	5,386
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	2,577
Student Support Services:	1.760	147,220	1,477
<b>TOTALS:</b>	<b>50.928</b>	<b>\$ 3,650,824</b>	<b>\$ 65,902</b>

#### 252 ANGEVINE MIDDLE

	Staff	Total Budget \$4,142,316	
		non-SRA	SRA
Utilities:	-	\$ 165,443	\$ -
Regular Education:	29.564	2,112,653	43,241
Special Education:	10.575	523,930	1,000
Vocational Education:	-	-	-
English as a Second Language:	4.120	237,675	431
Extra Curricular Education:	-	32,859	-
Talented & Gifted:	1.226	89,251	-
Library Services:	1.000	79,440	5,000
School Administration:	6.500	494,152	11,000
Maintenance:	4.000	182,835	7,000
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	-
Student Support Services:	2.070	153,381	1,000
<b>TOTALS:</b>	<b>59.055</b>	<b>\$ 4,073,644</b>	<b>\$ 68,672</b>

#### 254 LOUISVILLE MIDDLE

	Staff	Total Budget \$3,276,199	
		non-SRA	SRA
Utilities:	-	\$ 133,966	\$ -
Regular Education:	27.434	1,955,543	47,551
Special Education:	6.350	375,858	705
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	32,859	-
Talented & Gifted:	0.226	7,432	282
Library Services:	1.000	79,440	4,579
School Administration:	5.000	359,358	-
Maintenance:	3.000	137,488	6,750
Health Room:	-	-	-
Curriculum/Staff Development:	-	2,025	1,036
Student Support Services:	1.570	131,327	-
<b>TOTALS:</b>	<b>44.580</b>	<b>\$ 3,215,296</b>	<b>\$ 60,903</b>

**General Operating Fund School Budgets**

**Middle School (continued)**

	260 PLATT MIDDLE			270 SOUTHERN HILLS MIDDLE		
	Staff	Total Budget \$3,091,431 non-SRA	SRA	Staff	Total Budget \$3,261,483 non-SRA	SRA
Utilities:	-	\$ 189,475	\$ -	-	\$ 107,995	\$ -
Regular Education:	26.284	1,873,383	45,403	26.264	1,871,906	46,527
Special Education:	2.885	198,512	800	10.000	495,491	902
Vocational Education:	-	-	-	-	-	-
English as a Second Language:	-	-	-	-	-	-
Extra Curricular Education:	-	33,257	-	-	30,870	-
Talented & Gifted:	0.218	7,169	1,950	0.218	7,169	-
Library Services:	1.000	79,440	750	1.000	79,440	5,019
School Administration:	4.750	343,168	-	4.750	344,781	-
Maintenance:	4.000	181,392	5,850	3.000	134,962	6,679
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	2,025	2,000	-	2,025	946
Student Support Services:	1.510	126,307	550	1.510	126,307	464
<b>TOTALS:</b>	<b>40.647</b>	<b>\$ 3,034,128</b>	<b>\$ 57,303</b>	<b>46.742</b>	<b>\$ 3,200,946</b>	<b>\$ 60,537</b>



## General Operating Fund School Budgets

### High School

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$9,219,580 non-SRA	SRA	Staff	Total Budget \$7,504,552 non-SRA	SRA	
Utilities:	-	\$ 285,875	\$ -	-	\$ 233,828	\$ -	-
Regular Education:	79.388	5,698,020	158,151	63.564	4,562,344	125,820	-
Special Education:	14.250	839,963	2,383	16.375	845,532	1,834	-
Vocational Education:	0.800	59,009	-	0.600	44,254	4,365	-
English as a Second Language:	4.750	278,828	744	1.870	102,371	-	-
Extra Curricular Education:	-	125,613	-	-	115,835	-	-
Talented & Gifted:	0.455	23,138	-	0.407	21,558	-	-
Library Services:	1.900	116,493	2,482	1.800	112,379	-	-
School Administration:	12.750	851,385	13,401	9.750	684,393	6,272	-
Maintenance:	8.000	364,229	14,890	7.500	343,298	11,469	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	3,151	5,459	-	3,151	1,796	-
Student Support Services:	4.800	375,968	398	3.600	281,360	2,693	-
<b>TOTALS:</b>	<b>127.093</b>	<b>\$ 9,021,672</b>	<b>\$ 197,908</b>	<b>105.466</b>	<b>\$ 7,350,303</b>	<b>\$ 154,249</b>	

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$6,557,032 non-SRA	SRA	Staff	Total Budget \$9,429,298 non-SRA	SRA	
Utilities:	-	\$ 242,185	\$ -	-	\$ 327,590	\$ -	-
Regular Education:	52.714	3,796,002	106,497	83.534	5,971,750	148,891	-
Special Education:	12.688	697,973	3,688	14.685	854,751	4,698	-
Vocational Education:	0.400	29,503	6,477	0.600	44,254	-	-
English as a Second Language:	3.220	171,292	1,558	1.870	102,371	-	-
Extra Curricular Education:	-	106,055	-	-	128,058	-	-
Talented & Gifted:	1.361	93,808	1,247	0.475	23,797	7,178	-
Library Services:	1.800	112,379	-	2.000	116,665	-	-
School Administration:	9.000	637,904	4,675	12.750	873,780	13,750	-
Maintenance:	6.500	294,764	9,247	8.500	376,266	17,037	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	3,151	1,039	-	3,151	2,528	-
Student Support Services:	3.300	236,497	1,091	5.200	409,425	3,358	-
<b>TOTALS:</b>	<b>90.983</b>	<b>\$ 6,421,513</b>	<b>\$ 135,519</b>	<b>129.614</b>	<b>\$ 9,231,858</b>	<b>\$ 197,440</b>	

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,182,258 non-SRA	SRA	Staff	Total Budget \$7,355,381 non-SRA	SRA	
Utilities:	-	\$ 85,365	\$ -	-	\$ 207,503	\$ -	-
Regular Education:	14.754	1,061,585	50,076	63.284	4,536,361	124,834	-
Special Education:	3.413	231,573	310	12.905	667,796	1,501	-
Vocational Education:	-	-	-	0.600	44,254	8,679	-
English as a Second Language:	-	-	103	1.000	73,760	-	-
Extra Curricular Education:	-	64,497	-	-	118,279	-	-
Talented & Gifted:	0.258	16,659	-	0.415	21,824	495	-
Library Services:	1.699	108,219	-	1.800	107,841	2,203	-
School Administration:	4.450	368,190	1,954	10.750	806,283	18,256	-
Maintenance:	2.500	115,473	2,679	7.500	333,801	8,419	-
Health Room:	-	-	-	-	-	-	-
Curriculum/Staff Development:	-	1,689	749	-	3,151	1,369	-
Student Support Services:	0.700	72,553	584	3.200	267,670	1,102	-
<b>TOTALS:</b>	<b>27.774</b>	<b>\$ 2,125,803</b>	<b>\$ 56,455</b>	<b>101.454</b>	<b>\$ 7,188,523</b>	<b>\$ 166,858</b>	

**General Operating Fund School Budgets**

**High School (continued)**

	440 ARAPAHOE RIDGE HIGH SCH			490 TECHNICAL EDUCATION CNTR		
	Staff	Total Budget \$1,930,300		Staff	Total Budget \$2,037,317	
		non-SRA	SRA		non-SRA	SRA
Utilities:	-	\$ -	\$ -	-	\$ 212,162	\$ -
Regular Education:	10.204	738,422	26,625	-	-	-
Special Education:	3.813	262,946	394	-	-	-
Vocational Education:	-	-	-	21.779	1,471,999	-
English as a Second Language:	4.150	278,300	80	-	-	-
Extra Curricular Education:	-	24,027	-	-	83,117	-
Talented & Gifted:	0.039	1,282	-	-	-	-
Library Services:	1.500	71,970	-	-	-	-
School Administration:	5.417	437,756	1,759	-	-	-
Maintenance:	-	-	2,382	4.000	186,392	-
Health Room:	-	-	-	-	-	-
Curriculum/Staff Development:	-	1,689	636	-	-	-
Student Support Services:	0.800	81,714	318	1.000	83,647	-
<b>TOTALS:</b>	<b>25.923</b>	<b>\$ 1,898,106</b>	<b>\$ 32,194</b>	<b>26.779</b>	<b>\$ 2,037,317</b>	<b>\$ -</b>



## General Operating Fund School Budgets

### K-8 Schools

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$4,246,542 non-SRA	SRA	Staff	Total Budget \$2,920,181 non-SRA	SRA	
Utilities:	-	\$ 207,581	\$ -	-	\$ 116,434	\$ -	-
Regular Education:	37.986	2,671,314	55,892	22.508	1,622,407	62,470	-
Special Education:	7.125	419,978	984	3.925	257,867	1,350	-
Vocational Education:	-	-	-	0.200	14,752	-	-
English as a Second Language:	-	-	-	0.200	14,752	-	-
Extra Curricular Education:	-	33,666	-	-	102,955	-	-
Talented & Gifted:	0.379	12,464	684	0.322	18,764	249	-
Library Services:	1.000	79,440	6,439	1.000	79,440	-	-
School Administration:	6.500	468,995	6,694	5.500	403,809	1,492	-
Maintenance:	3.500	154,932	5,486	3.000	134,720	6,453	-
Health Room:	-	16,089	-	-	-	-	-
Curriculum/Staff Development:	-	2,251	2,004	-	1,689	2,506	-
Student Support Services:	1.710	101,214	435	0.930	77,793	279	-
<b>TOTALS:</b>	<b>58.200</b>	<b>\$ 4,167,924</b>	<b>\$ 78,618</b>	<b>37.585</b>	<b>\$ 2,845,382</b>	<b>\$ 74,799</b>	

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$5,188,666 non-SRA	SRA	Staff	Total Budget \$5,411,427 non-SRA	SRA	
Utilities:	-	\$ 118,159	\$ -	-	\$ 155,028	\$ -	-
Regular Education:	47.112	3,310,592	-	50.778	3,570,952	72,505	-
Special Education:	14.000	742,579	76,661	8.250	458,223	1,254	-
Vocational Education:	-	-	712	-	-	-	-
English as a Second Language:	-	-	-	2.420	153,157	-	-
Extra Curricular Education:	-	34,801	-	-	37,586	-	-
Talented & Gifted:	0.472	15,523	-	0.502	16,509	3,743	-
Library Services:	1.000	79,440	3,550	1.000	79,440	9,412	-
School Administration:	7.250	514,397	3,521	7.250	520,154	3,556	-
Maintenance:	3.500	156,015	885	4.000	181,393	7,656	-
Health Room:	-	18,115	10,799	-	18,115	-	-
Curriculum/Staff Development:	-	2,251	615	-	2,251	2,779	-
Student Support Services:	1.753	99,540	511	1.963	117,105	609	-
<b>TOTALS:</b>	<b>75.087</b>	<b>\$ 5,091,412</b>	<b>\$ 97,254</b>	<b>76.163</b>	<b>\$ 5,309,913</b>	<b>\$ 101,514</b>	

507 HALCYON			
	Staff	Total Budget \$414,098 non-SRA	SRA
Utilities:	-	\$ 6,611	\$ -
Regular Education:	0.990	73,026	-
Special Education:	4.000	313,746	-
Vocational Education:	-	-	3,575
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	16,599	-
Health Room:	-	-	316
Curriculum/Staff Development:	-	225	-
Student Support Services:	-	-	-
<b>TOTALS:</b>	<b>5.365</b>	<b>\$ 410,207</b>	<b>\$ 3,891</b>

# FINANCIAL SECTION

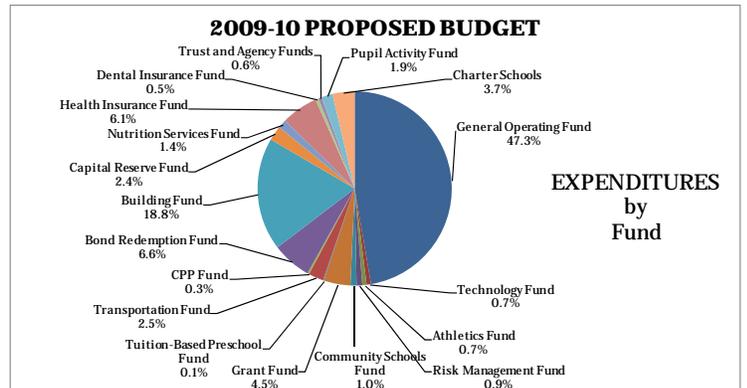
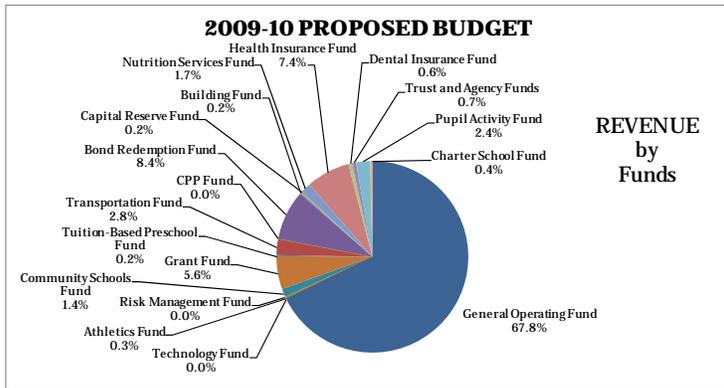
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**All Funds**

**Summary**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
Beginning Balance	\$ 42,724,169	\$ 49,455,583	\$ 183,477,123	\$ 141,183,891	\$ 224,188,825
Revenues	262,629,707	405,727,621	319,691,345	507,512,538	351,265,895
Transfers In	37,336,779	37,701,852	45,445,541	38,026,814	38,938,089
<b>Total Resources</b>	<b>342,690,655</b>	<b>492,885,056</b>	<b>548,614,009</b>	<b>686,723,243</b>	<b>614,392,809</b>
Expenditures	255,898,293	271,706,082	361,984,577	424,507,604	437,804,060
Emergency Reserves	-	-	-	-	20,538,766
Transfers Out	37,336,779	37,701,852	45,445,541	38,026,814	38,938,089
<b>Total Uses</b>	<b>293,235,072</b>	<b>309,407,934</b>	<b>407,430,118</b>	<b>462,534,418</b>	<b>497,280,915</b>
Ending Balance	\$ 49,455,583	\$ 183,477,123	\$ 141,183,891	\$ 224,188,825	\$ 117,111,894



**All Funds (continued)**

**Beginning Balance Summary**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 17,552,007	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 14,590,870
Technology Fund	-	215,998	696,668	794,170	660,584
Athletics Fund	169,325	174,729	296,804	273,506	156,560
Risk Management Fund	182,504	473,133	258,080	167,999	236,874
Community Schools Fund	531,550	759,593	622,028	809,871	456,163
Grant Fund*	-	-	-	-	-
Tuition-Based Preschool Fund	3,958	45,628	44,153	53,210	26,003
Transportation Fund	-	379,769	952,198	627,240	562,314
CPP Fund	11,421	60,112	81,096	79,217	121,562
Bond Redemption Fund	15,577,400	15,912,470	23,304,815	17,282,227	20,449,987
Building Fund	-	-	120,482,401	87,195,962	173,139,139
Capital Reserve Fund	1,784,052	2,575,484	2,710,670	7,041,878	7,121,309
Nutrition Services Fund**	1,053,402	881,777	571,102	508,090	426,153
Health Insurance Fund	-	-	-	1,300,083	926,792
Dental Insurance Fund	-	389,948	708,899	817,329	837,586
Trust and Agency Funds	1,588,560	1,484,567	1,530,578	1,402,122	1,210,122
Pupil Activity Fund	1,880,183	1,957,123	2,197,285	2,321,977	2,521,977
Charter School Fund	2,389,807	3,065,635	2,427,819	920,993	744,830
<b>GRAND TOTAL:</b>	<b>\$ 42,724,169</b>	<b>\$ 49,455,583</b>	<b>\$ 183,477,123</b>	<b>\$ 141,183,891</b>	<b>\$ 224,188,825</b>

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

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



## All Funds (continued)

### Revenue Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 209,997,083	\$ 217,705,358	\$ 225,857,413	\$ 229,196,785	\$ 238,177,685
Technology Fund	-	-	-	-	-
Athletics Fund	858,154	996,573	979,229	970,276	1,106,855
Risk Management Fund	7,278	2,970	222,780	232,361	5,000
Community Schools Fund	4,558,520	4,732,694	4,957,332	4,910,067	5,041,748
Grant Fund	11,953,581	12,690,247	11,953,675	11,376,523	19,500,000
Tuition-Based Preschool Fur	470,194	483,187	517,739	562,294	626,807
Transportation Fund	4,572,361	6,550,084	6,766,791	9,684,012	9,697,238
CPP Fund	-	-	-	-	-
Bond Redemption Fund	13,927,060	20,997,566	19,540,758	25,387,217	29,532,816
Building Fund	-	123,266,486	5,751,219	182,254,069	720,000
Capital Reserve Fund	812,720	653,650	4,130,691	185,416	703,200
Nutrition Services Fund	5,040,186	5,314,998	5,665,474	5,340,046	6,125,859
Health Insurance Fund	-	-	20,528,937	23,505,602	25,835,139
Dental Insurance Fund	389,948	2,142,292	2,142,721	2,142,651	2,198,609
Trust and Agency Funds	1,914,177	1,856,469	2,308,961	2,335,000	2,436,000
Pupil Activity Fund	7,324,749	7,869,050	8,114,988	8,200,000	8,300,000
Charter School Fund	803,696	465,997	252,637	1,230,219	1,258,939
<b>GRAND TOTAL:</b>	<b>\$ 262,629,707</b>	<b>\$ 405,727,621</b>	<b>\$ 319,691,345</b>	<b>\$ 507,512,538</b>	<b>\$ 351,265,895</b>

**All Funds (continued)**

**Transfers In Summary**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 3,901,224	\$ 5,221,304	\$ 4,744,728	\$ 4,948,295	\$ 4,994,433
Technology Fund	2,500,000	2,552,500	2,777,500	2,588,516	2,609,502
Athletics Fund	1,625,968	1,943,417	1,903,911	2,019,223	1,934,415
Risk Management Fund	3,243,572	3,262,242	3,452,387	4,162,692	4,035,256
Community Schools Fund	-	-	-	-	-
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	4,021,256	2,645,840	3,145,840	991,068	1,363,003
CPP Fund	704,062	878,238	1,019,711	1,133,302	1,167,829
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	7,149,754	5,386,901	7,338,242	3,763,313	3,206,770
Nutrition Services Fund	-	-	-	225,000	225,000
Health Insurance Fund	-	-	4,100,000	-	500,000
Dental Insurance Fund	-	-	-	-	-
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	14,190,943	15,811,410	16,963,222	18,195,405	18,901,881
<b>GRAND TOTAL:</b>	<b>\$ 37,336,779</b>	<b>\$ 37,701,852</b>	<b>\$ 45,445,541</b>	<b>\$ 38,026,814</b>	<b>\$ 38,938,089</b>



## All Funds (continued)

### Expenditure Summary

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 176,935,142	\$ 184,933,204	\$ 196,905,838	\$ 206,288,708	\$ 207,083,043
Technology Fund	2,284,002	2,071,830	2,679,998	2,722,102	3,174,841
Athletics Fund	2,478,718	2,817,915	2,906,438	3,106,445	3,104,689
Risk Management Fund	2,960,221	3,480,265	3,765,248	4,326,178	4,152,551
Community Schools Fund	3,696,727	4,111,509	4,102,584	4,262,348	4,405,871
Grant Fund	11,953,581	12,690,247	11,953,675	11,376,523	19,500,000
Tuition-Based Preschool Fund	428,524	484,662	508,682	589,501	633,797
Transportation Fund	8,213,848	8,623,495	10,237,589	10,740,006	10,964,675
CPP Fund	655,371	857,254	1,021,590	1,090,957	1,251,836
Bond Redemption Fund	13,591,990	13,605,221	25,563,346	22,219,457	28,713,691
Building Fund	-	2,784,085	39,037,658	96,310,892	82,202,025
Capital Reserve Fund	7,171,042	5,905,365	7,137,725	3,869,298	10,709,981
Nutrition Services Fund	5,211,811	5,625,673	5,728,486	5,646,983	6,334,662
Health Insurance Fund	-	-	23,328,854	23,878,893	26,631,077
Dental Insurance Fund	-	1,823,341	2,034,291	2,122,394	2,239,407
Trust and Agency Funds	2,018,170	1,810,459	2,437,417	2,527,000	2,527,000
Pupil Activity Fund	7,247,809	7,628,888	7,990,296	8,000,000	8,100,000
Charter Schools	11,051,337	12,452,669	14,644,862	15,429,919	16,074,914
<b>GRAND TOTAL:</b>	<b>\$ 255,898,293</b>	<b>\$ 271,706,082</b>	<b>\$ 361,984,577</b>	<b>\$ 424,507,604</b>	<b>\$ 437,804,060</b>

**All Funds** (continued)

**Reserves Summary**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ -	\$ -	\$ -		\$ 17,461,289
Technology Fund	-	-	-		95,245
Athletics Fund	-	-	-		93,141
Risk Management Fund	-	-	-		124,579
Community Schools Fund	-	-	-		132,176
Grant Fund	-	-	-		-
Tuition-Based Preschool Fund	-	-	-		19,014
Transportation Fund	-	-	-		657,880
CPP Fund	-	-	-		37,555
Bond Redemption Fund	-	-	-		-
Building Fund	-	-	-		-
Capital Reserve Fund	-	-	-		321,298
Nutrition Services Fund	-	-	-		190,040
Health Insurance Fund	-	-	-		630,854
Dental Insurance Fund	-	-	-		296,788
Trust and Agency Funds	-	-	-		-
Pupil Activity Fund	-	-	-		-
Charter School Fund	-	-	-		478,907
<b>GRAND TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,538,766</b>


**All Funds (continued)**
**Transfers Out Summary**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 33,435,555	\$ 32,480,548	\$ 40,700,813	\$ 32,853,519	\$ 33,218,656
Technology Fund	-	-	-	-	-
Athletics Fund	-	-	-	-	-
Risk Management Fund	-	-	-	-	-
Community Schools Fund	633,750	758,750	666,905	1,001,427	867,605
Grant Fund	-	-	-	-	-
Tuition-Based Preschool Fund	-	-	-	-	-
Transportation Fund	-	-	-	-	-
CPP Fund	-	-	-	-	-
Bond Redemption Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Capital Reserve Fund	-	-	-	-	-
Nutrition Services Fund	-	-	-	-	-
Health Insurance Fund	-	-	-	-	-
Dental Insurance Fund	-	-	-	-	500,000
Trust and Agency Funds	-	-	-	-	-
Pupil Activity Fund	-	-	-	-	-
Charter School Fund	3,267,474	4,462,554	4,077,823	4,171,868	4,351,828
<b>GRAND TOTAL:</b>	<b>\$ 37,336,779</b>	<b>\$ 37,701,852</b>	<b>\$ 45,445,541</b>	<b>\$ 38,026,814</b>	<b>\$ 38,938,089</b>

**All Funds (continued)**

**Ending Balance Summary**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>FUND:</b>					
General Operating Fund	\$ 21,079,617	\$ 26,592,527	\$ 19,588,017	\$ 14,590,870	\$ -
Technology Fund	215,998	696,668	794,170	660,584	-
Athletics Fund	174,729	296,804	273,506	156,560	-
Risk Management Fund	473,133	258,080	167,999	236,874	-
Community Schools Fund	759,593	622,028	809,871	456,163	92,259
Grant Fund*	-	-	-	-	-
Tuition-Based Preschool Fund	45,628	44,153	53,210	26,003	-
Transportation Fund	379,769	952,198	627,240	562,314	-
CPP Fund	60,112	81,096	79,217	121,562	-
Bond Redemption Fund	15,912,470	23,304,815	17,282,227	20,449,987	21,269,112
Building Fund	-	120,482,401	87,195,962	173,139,139	91,657,114
Capital Reserve Fund	2,575,484	2,710,670	7,041,878	7,121,309	-
Nutrition Services Fund**	881,777	571,102	508,090	426,153	252,310
Health Insurance Fund	-	-	1,300,083	926,792	-
Dental Insurance Fund	389,948	708,899	817,329	837,586	-
Trust and Agency Funds	1,484,567	1,530,578	1,402,122	1,210,122	1,119,122
Pupil Activity Fund	1,957,123	2,197,285	2,321,977	2,521,977	2,721,977
Charter School Fund	3,065,635	2,427,819	920,993	744,830	-
<b>GRAND TOTAL:</b>	<b>\$ 49,455,583</b>	<b>\$ 183,477,123</b>	<b>\$ 141,183,891</b>	<b>\$ 224,188,825</b>	<b>\$ 117,111,894</b>

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

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



## All Funds (continued)

### Summary of Changes

	Beginning Fund Balance	2008-09 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
<b>FUND:</b>						
General Operating Fund	\$ 14,590,870	\$ 13,778,894	\$ 811,976	\$ -	\$ (811,976)	-100%
Summer School Fund	-	-	-	-	-	-
Technology Fund	660,584	98,525	562,059	-	(562,059)	-100%
Athletics Fund	156,560	93,954	62,606	-	(62,606)	-100%
Risk Management Fund	236,874	133,033	103,841	-	(103,841)	-100%
Community Schools Fund	456,163	130,453	325,710	92,259	(233,451)	-72%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	26,003	18,781	7,222	-	(7,222)	-100%
Transportation Fund	562,314	625,862	(63,548)	-	63,548	-100%
CPP Fund	121,562	33,984	87,578	-	(87,578)	-100%
Bond Redemption Fund	20,449,987	-	20,449,987	21,269,112	819,125	4%
Building Fund	173,139,139	-	173,139,139	91,657,114	(81,482,025)	-47%
Capital Reserve Fund	7,121,309	323,049	6,798,260	-	(6,798,260)	-100%
Nutrition Services Fund*	110,343	182,553	(72,210)	-	72,210	-100%
Health Insurance Fund	926,792	1,627,063	(700,271)	-	700,271	-100%
Dental Insurance Fund	837,586	915,028	(77,442)	-	77,442	-100%
Trust and Agency Funds	1,210,122	-	1,210,122	1,119,122	(91,000)	-8%
Pupil Activity Fund	2,521,977	-	2,521,977	2,721,977	200,000	8%
Charter School Fund	744,830	460,269	284,561	-	(284,561)	-100%
<b>GRAND TOTAL:</b>	<b>\$ 223,873,015</b>	<b>\$ 18,421,448</b>	<b>\$ 205,451,567</b>	<b>\$ 116,859,584</b>	<b>\$ (88,591,983)</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 2008-09 reserve amounts, which roll forward from year to year. 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**

The following summary shows the budgeted expenditures by fund, the amount budgeted per student, the number of students budgeted, and the total budget. The Operating Funds includes the operating budgets of all of the schools and most of the supporting departments. The Operating Fund has decreased \$4 per student from FY 2008-09.

<b>FUND:</b>	<b>2008-09</b>		<b>2009-10</b>	
	Budgeted Expenditures	Budgeted Expenditures Per Student FTE	Budgeted Expenditures	Budgeted Expenditures Per Student FTE
Operating Funds	\$ 239,491,802	\$ 8,710	\$ 237,995,909	\$ 8,706
CPP Fund	1,132,811	41	1,251,836	46
Grant Fund	19,500,000	709	19,500,000	713
Special Revenue Funds	11,057,057	402	11,598,472	424
Nutrition Services Fund	6,085,107	221	6,334,662	232
Internal Service Funds*	22,981,698	836	28,870,484	1,056
Bond Redemption Fund	22,219,457	808	28,713,691	1,050
Capital Project Funds	128,371,379	4,670	92,912,006	3,399
Trust/Agency Funds	10,224,000	372	10,627,000	388
<b>Total Budget</b>	<b>\$ 461,063,311</b>	<b>\$ 16,769</b>	<b>\$ 437,804,060</b>	<b>\$ 16,014</b>
<b>BUDGETED ENROLLMENT:</b>	<b>2008-09</b>		<b>2009-10</b>	
Student Enrollment	28,687		28,543	
Student FTE	27,491.8		27,339.0	

\* 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	210-218 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
101 CURR DEPT - ELEM LEVEL	-	-	-	7.372	-	-	-	-	-	-	-	7.372
102 RESERVES - ELEM LEVEL	-	-	-	23.475	0.253	-	-	-	3.764	0.650	-	28.142
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	6.250	-	-	-	6.250
119 BEAR CREEK ELEMENTARY	-	1.000	-	19.154	1.000	-	-	-	4.389	2.000	2.000	29.543
120 BIRCH ELEMENTARY	-	1.000	-	27.282	1.000	-	-	-	4.321	2.325	2.000	37.928
124 COLUMBINE ELEMENTARY	-	1.000	-	28.388	2.200	-	-	-	13.289	2.200	2.500	49.577
127 CREST VIEW ELEMENTARY	-	1.000	-	31.382	1.000	-	-	-	6.676	2.500	3.000	45.558
130 DOUGLASS ELEMENTARY	-	1.000	-	20.739	1.000	-	-	-	3.522	2.250	2.000	30.511
131 SANCHEZ ELEMENTARY	-	1.000	-	23.522	0.750	-	-	-	6.278	1.950	2.000	35.500
132 EISENHOWER ELEMENTARY	-	1.000	-	28.862	1.000	-	-	-	9.500	2.250	2.500	45.112
134 EMERALD ELEMENTARY	-	1.000	-	25.839	0.750	-	-	-	4.286	2.200	2.500	36.575
136 FLATIRONS ELEMENTARY	-	1.000	-	14.748	0.500	-	-	-	2.592	1.750	1.500	22.090
138 FOOTHILL ELEMENTARY	-	1.000	-	30.038	1.000	-	-	-	7.925	2.500	3.500	45.963
141 GOLD HILL ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.597	0.125	0.250	3.519
144 HEATHERWOOD ELEMENTARY	-	1.000	-	20.370	1.000	-	-	-	7.550	2.125	2.000	34.045
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.597	0.125	0.250	3.519
150 KOHL ELEMENTARY	-	1.000	-	25.396	1.000	-	-	-	10.619	2.375	2.500	42.890
153 LAFAYETTE ELEMENTARY	-	1.000	-	33.040	2.000	-	-	-	14.439	2.625	2.500	55.604
154 RYAN ELEMENTARY	-	1.000	-	23.653	2.000	-	-	-	6.886	2.250	2.000	37.789
156 FIRESIDE ELEMENTARY	-	1.000	-	24.629	1.000	-	-	-	5.262	2.250	2.500	36.641
157 LOUISVILLE ELEMENTARY	-	1.000	-	25.668	1.000	-	-	-	7.431	2.250	2.500	39.849
158 COAL CREEK ELEMENTARY	-	1.000	-	23.272	1.000	-	-	-	4.010	2.250	2.500	34.032
161 BC SIS	-	1.000	-	15.984	0.500	-	-	-	4.004	1.750	1.500	24.738
164 CREEKSIDE ELEMENTARY	-	1.000	-	25.030	0.750	-	-	-	8.807	2.200	2.000	39.787
166 MESA ELEMENTARY	-	1.000	-	19.764	1.000	-	-	-	4.320	2.000	2.000	30.084
169 NEDERLAND ELEMENTARY	-	1.000	-	16.220	0.500	-	-	-	5.308	1.875	2.500	27.403
180 PIONEER ELEMENTARY	-	1.000	-	28.518	1.000	-	-	-	11.780	2.325	3.000	47.623
185 SUPERIOR ELEMENTARY	-	1.000	1.000	34.344	1.000	-	-	-	6.984	2.750	3.000	50.078
190 UNIVERSITY HILL ELEM	-	1.000	-	23.442	0.750	-	-	-	12.810	2.000	3.000	43.002
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.864	0.500	-	-	-	5.661	1.875	1.500	25.400
193 COMMUNITY MONTESSORI	-	1.000	-	14.205	0.500	-	-	-	3.195	1.625	2.000	22.525
196 WHITTIER ELEMENTARY	-	1.000	-	23.010	0.750	-	-	-	3.312	2.000	1.500	31.572
<b>1 ELEMENTARY SCHOOLS TOTAL</b>	-	<b>27.200</b>	<b>1.000</b>	<b>677.104</b>	<b>26.703</b>	-	-	<b>6.250</b>	<b>190.114</b>	<b>59.350</b>	<b>62.500</b>	<b>1,050.221</b>
201 CURR DEPT - MIDDLE LEVEL	-	-	-	12.450	-	-	-	-	-	-	-	12.450
202 RESERVES - MIDDLE LEVEL	-	-	0.501	14.306	2.590	-	-	-	0.443	1.000	-	18.840
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	3.750	-	-	-	3.750
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	27.348	2.450	-	-	-	7.631	2.750	3.500	45.679
230 MANHATTAN MIDDLE	-	1.000	1.000	28.758	2.310	-	-	-	5.347	3.000	3.000	44.415
240 CASEY MIDDLE	-	1.000	1.000	21.424	1.390	-	-	-	5.995	2.500	3.000	36.309
250 CENTENNIAL MIDDLE	-	1.000	1.000	35.458	2.760	-	-	-	4.210	3.500	3.000	50.928
252 ANGEVINE MIDDLE	-	1.000	2.000	34.234	3.570	-	-	-	10.751	3.500	4.000	59.055
254 LOUISVILLE MIDDLE	-	1.000	1.000	29.504	2.570	-	-	-	4.506	3.000	3.000	44.580
260 PLATT MIDDLE	-	1.000	1.000	27.074	2.510	-	-	-	2.313	2.750	4.000	40.647
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	28.294	2.510	-	-	-	8.188	2.750	3.000	46.742
<b>2 MIDDLE SCHOOLS TOTAL</b>	-	<b>8.000</b>	<b>9.501</b>	<b>258.850</b>	<b>22.660</b>	-	-	<b>3.750</b>	<b>49.384</b>	<b>24.750</b>	<b>26.500</b>	<b>403.395</b>
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.698	-	-	-	-	-	-	-	7.698
302 RESERVES - SENIOR LEVEL	-	-	0.560	17.782	2.750	-	-	-	1.009	1.770	-	23.871
303 IT - HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	5.601	-	-	-	5.601
310 BOULDER HIGH	-	1.000	3.000	87.838	4.800	-	-	0.900	12.805	8.750	8.000	127.093
315 BROOMFIELD HIGH	-	1.000	2.000	69.024	4.100	-	-	0.800	14.292	6.750	7.500	105.466
320 CENTAURUS HIGH	-	1.000	2.000	59.164	3.900	-	-	0.800	11.619	6.000	6.500	90.983
330 FAIRVIEW HIGH	-	1.000	3.000	88.664	6.000	-	-	1.000	12.700	8.750	8.500	129.614
350 NEW VISTA HIGH	-	1.000	0.700	16.954	1.700	-	-	0.699	1.471	2.750	2.500	27.774
360 MONARCH HIGH	-	1.000	3.000	67.279	4.200	-	-	0.800	10.925	6.750	7.500	101.454
<b>3 SENIOR HIGH SCHOOLS TOTAL</b>	-	<b>6.000</b>	<b>14.260</b>	<b>414.403</b>	<b>27.450</b>	-	-	<b>10.600</b>	<b>64.821</b>	<b>41.520</b>	<b>40.500</b>	<b>619.554</b>
440 ARAPAHOE RIDGE HIGH	-	1.000	1.500	16.284	1.300	-	-	1.000	1.922	2.917	-	25.923
490 TECHNICAL ED CENTER	-	-	-	14.321	2.000	-	-	-	3.458	3.000	4.000	26.779
<b>4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>	-	<b>1.000</b>	<b>1.500</b>	<b>30.605</b>	<b>3.300</b>	-	-	<b>1.000</b>	<b>5.380</b>	<b>5.917</b>	<b>4.000</b>	<b>52.702</b>
502 MONARCH K-8	-	1.000	1.500	39.051	2.210	-	-	-	6.939	4.000	3.500	58.200
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	25.058	1.930	-	-	-	2.097	3.500	3.000	37.585
505 ASPEN CREEK K-8	-	1.000	2.000	49.415	2.190	-	-	-	12.732	4.250	3.500	75.087
506 ELDORADO K-8	-	1.000	2.000	52.655	2.400	-	-	-	9.858	4.250	4.000	76.163
507 HALCYON	-	-	-	4.990	-	-	-	-	-	-	0.375	5.365
<b>5 COMBINATION SCHOOLS TOTAL</b>	-	<b>4.000</b>	<b>6.500</b>	<b>171.169</b>	<b>8.730</b>	-	-	-	<b>31.626</b>	<b>16.000</b>	<b>14.375</b>	<b>252.400</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	-	-	-	-	-	-	2.400	-	-	-	-	2.400
605 LEARNING SERVICES	3.250	-	-	-	10.920	-	-	-	-	6.100	-	20.270
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	5.000	-	-	5.000	-	12.800
609 VOCATIONAL ED ADMIN	1.000	-	-	1.000	1.000	-	1.000	-	6.375	1.200	-	11.575
611 SPECIAL EDUCATION	1.000	-	-	23.826	-	81.738	-	-	16.054	5.100	-	127.718
613 STUDENT SUCCESS	1.000	-	-	-	1.200	-	1.000	-	-	1.000	-	4.200
614 INSTITUTIONAL EQUITY	1.000	-	-	-	-	-	-	-	-	-	-	1.000
616 LANGUAGE, CULTURE & EQUITY	2.000	-	-	0.060	-	-	-	-	0.433	4.527	-	7.020
617 ELEMENTARY ED ADMIN	2.000	-	-	-	1.000	-	-	-	1.000	1.000	-	5.000
619 SECONDARY ED ADMIN	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	1.000	-	-	-	-	1.000
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	1.000	-	-	0.750	-	2.500
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	2.250	-	-	2.250	53.250	58.500
643 ENVIRONMENTAL SERVICES	0.400	-	-	-	-	-	1.500	-	-	-	3.900	5.800
644 PLANNING & ENGINEERING	-	-	-	-	-	-	1.000	-	-	-	-	1.000
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	3.600	-	-	-	-	-	0.900	-	-	9.400	-	13.900
688 BUDGET SERVICES	1.000	-	-	-	-	-	7.000	-	-	1.500	-	9.500
689 INFORMATION TECHNOLOGY	2.000	-	-	-	-	-	1.000	23.000	-	2.000	-	28.000
690 FINANCE & ACCOUNTING	1.500	-	-	-	-	-	4.350	-	-	6.500	-	12.350
695 PURCHASING	1.000	-	-	-	-	-	-	-	-	3.000	-	4.000
698 HEALTH SERVICES	-	-	-	-	-	10.300	-	-	3.300	2.000	-	15.600
<b>6 CENTRALIZED SERVICES TOTAL</b>	<b>29.050</b>	<b>-</b>	<b>-</b>	<b>24.886</b>	<b>14.120</b>	<b>92.038</b>	<b>35.150</b>	<b>23.000</b>	<b>27.162</b>	<b>55.327</b>	<b>57.150</b>	<b>357.883</b>
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	0.826	-	-	1.414	7.260	9.500
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	2.300	4.550
<b>7 SERVICE CENTERS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.826</b>	<b>1.250</b>	<b>-</b>	<b>2.414</b>	<b>9.560</b>	<b>14.050</b>
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	-	-	-	1.500
<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>-</b>	<b>-</b>	<b>-</b>	<b>1.500</b>
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	-	0.500
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	2.100	-	-	-	-	0.625	-	-	2.725
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
<b>9 OTHER OPERATIONAL UNITS TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4.600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.625</b>	<b>-</b>	<b>4.000</b>	<b>9.225</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>29.050</b>	<b>46.200</b>	<b>32.761</b>	<b>1,581.617</b>	<b>104.463</b>	<b>92.038</b>	<b>35.976</b>	<b>45.850</b>	<b>369.112</b>	<b>205.278</b>	<b>218.585</b>	<b>2,760.930</b>
<b>OTHER DISTRICT FUNDS</b>												
15 TECHNOLOGY FUND	-	-	-	-	2.200	-	-	2.000	-	-	-	4.200
16 ATHLETIC FUND	0.500	-	-	0.060	-	-	-	-	-	-	4.880	5.440
18 RISK MANAGEMENT FUND	1.100	-	-	-	-	-	1.700	-	14.500	0.850	9.450	27.600
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	5.720	-	79.368	8.058	2.285	96.681
22 GRANTS FUND	4.250	-	0.500	48.515	16.137	12.100	2.250	-	55.409	4.500	-	143.661
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	-	4.570	1.700	-	-	-	5.780	-	-	12.050
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	2.000	1.000	34.159	9.000	251.840	298.999
29 COLORADO PRESCHOOL PROGRAM	0.500	-	-	5.690	-	-	0.750	-	4.640	1.040	-	12.620
31 BOND REDEMPTION FUND	-	-	-	-	-	-	-	-	-	-	-	-
41 BUILDING FUND	3.300	-	-	-	-	-	12.700	-	-	4.700	-	20.700
43 CAPITAL RESERVE FUND	1.350	-	-	-	-	-	1.750	0.500	-	1.000	1.600	6.200
51 NUTRITION SERVICES FUND	1.000	-	-	-	-	-	4.000	-	-	11.938	74.032	90.970
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
71, 72, 73 TRUST AND AGENCY FUNDS	-	-	-	-	-	-	-	-	-	-	-	-
<b>10 OTHER DISTRICT FUNDS TOTAL</b>	<b>15.050</b>	<b>-</b>	<b>0.500</b>	<b>58.835</b>	<b>20.037</b>	<b>12.100</b>	<b>31.970</b>	<b>3.500</b>	<b>193.856</b>	<b>41.086</b>	<b>344.087</b>	<b>721.021</b>
<b>CHARTER SCHOOL FUND</b>												
11 CHARTER SCHOOL FUND												
925 SUMMIT CHARTER	-	1.000	0.667	18.130	2.600	-	-	-	1.020	3.475	-	26.892
932 BOULDER PREP CHARTER	-	-	-	7.150	0.950	-	1.500	-	2.200	1.000	-	12.800
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	0.500	1.000	1.200	4.000	1.000	-	-	-	0.624	0.980	-	9.304
956 PEAK TO PEAK CHARTER	4.000	4.000	0.500	79.700	10.100	-	5.200	1.000	16.200	9.700	10.500	140.900
<b>11 CHARTER SCHOOL FUND</b>	<b>4.500</b>	<b>7.000</b>	<b>2.867</b>	<b>128.600</b>	<b>14.650</b>	<b>-</b>	<b>7.050</b>	<b>1.000</b>	<b>29.444</b>	<b>17.055</b>	<b>11.750</b>	<b>223.916</b>
<b>ALL FUNDS GRAND TOTAL</b>	<b>48.600</b>	<b>53.200</b>	<b>36.128</b>	<b>1,769.052</b>	<b>139.150</b>	<b>104.138</b>	<b>74.996</b>	<b>50.350</b>	<b>592.412</b>	<b>263.419</b>	<b>574.422</b>	<b>3,705.867</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)
2. Assistant Principals: 0.5 if = >550 and 1.0 if = > 600
3. Classroom Teachers Class Size Formulas:

Kindergarten and 1st grade: 1.0 FTE teaching position 1:20 ratio (26 contractual guidelines); 1:18 at targeted-assistance schools. Grades 2-3: 1.0 FTE teaching position 1:25 ratio (29 contractual guidelines); 1:18 at 2nd and 1:25 at 3rd grade targeted-assistance schools. Grades 4-5: 1.0 FTE teaching position 1:25 ratio (31 contractual guidelines); 1:25 at targeted assistance schools. Combination grade classes: Lowest grade level ratio reduced by 2 students

*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.*

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 students and .50 FTE may be assigned to schools with enrollments under 350 students.

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 is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. 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:

.089 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 low levels/schools at one site).

8. School Discretionary Funds: The School Resource Allocation (SRA) is allocated at \$75.00 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. 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 22.27 students as a middle level average. Averaging 22.25 for FRL schools and 22.90 for large schools. 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



## School Allocation Formulas (continued)

### Middle Level (continued)

7. Custodians: The custodial formula is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.
8. Paraeducators: The paraeducator allocation includes hours for regular programs, health room and the talented and gifted (TAG) program. Staffing is based on enrollment x .02225. 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 \$76.00 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.*

### High School

1. Principals: 1.0 FTE/school (Nederland Middle .5 / Senior .5)
2. Assistant Principals:
  - a. 0.5 FTE at Arapahoe Ridge
  - b. 0.7 FTE at New Vista  
1.0 FTE at Nederland Middle .5 / Senior .5
  - c. 2.0 FTE for enrollment of 1,000 – 1,650
  - d. 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

  - i. 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. 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 is the sum of the number of students/300 (projected enrollment), the building square footage/20,000 and the number of teaching stations/11 (classrooms). This amount is divided by 3 and multiplied by 0.96 and rounded to the closest whole hour. The head custodian position is included within this allocation formula.

10. Media Technicians: Allocation of media technician personnel is based upon the following chart:

<u>Enrollment</u>	<u>Hours/ Week</u>	<u>FTE</u>
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 x 0.01651. The average is approximately 3.16 FTE for the larger schools and .493 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:

0.750	Director
1.500	Asst. Director
1.000	TOSA Preschool\Child Find
4.100	Clerical
4.000	IR Team
1.600	Transitional 18-21
2.000	Transitional within High Schools
1.000	Teacher Assistive Technician
0.400	Teacher B/At
4.600	Charter School
144.205	Special Education Teacher Assigned to Schools (includes 4.000 Halcyon Teaching positions)
4.500	Preschool
2.000	Audiologist
1.600	Visual Impaired
4.400	Hearing Impaired
31.200	Speech Language Specialist
14.000	Occupational Physical Therapist
16.588	Social Workers
31.200	Psychologist

### Special Skills Aides Allocated as follow

7.940	Interpreters
2.000	COTA\OTA
174.074	Paraeducators

2. Halcyon:
  - 0.375 Custodial positions
  - 0.990 Specialists
3. Instrumental Music: 27.820 teaching positions
4. Teen Parenting: 2.000 teaching positions
5. Literacy & Language Support Services:
  - 5.320 Teaching positions assigned to schools
  - 3.400 Newcomers Teachers
  - 1.000 Assistant Director
  - 1.000 Director
  - 4.400 Clerical
  - 12.788 Bilingual Tutors
  - 19.409 Bilingual Paraeducators

*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 2009-10

Federal Funds: Federal Grant Dollars	15.99%	of total Special Education budget
State Funds: Categorical Reimbursements	12.69%	of total Special Education budget
Local Funds: School Finance Act	71.33%	of total Special Education budget

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

Expenditures:	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimated	2009-10 Budget
Salaries/Wages	\$ 18,754,101	\$ 18,934,539	\$ 20,048,351	\$ 21,265,631	\$ 21,885,060	\$ 21,828,380
Benefits	3,769,175	3,869,760	4,379,020	4,929,133	5,341,421	5,719,193
Purchased Services, Supplies, Capital Outlay	2,050,548	1,297,058	1,190,068	1,147,173	1,100,963	1,091,463
<b>Total General Operating Fund Expenditures</b>	<b>\$ 24,573,824</b>	<b>\$ 24,101,357</b>	<b>\$ 25,617,439</b>	<b>\$ 27,341,937</b>	<b>\$ 28,327,444</b>	<b>\$ 28,639,036</b>
<b>Total Grant Expenditures <sup>5</sup></b>	<b>\$ 5,921,923</b>	<b>\$ 5,313,349</b>	<b>\$ 5,338,951</b>	<b>\$ 5,214,116</b>	<b>\$ 5,429,992</b>	<b>\$ 5,449,340</b>
<b>Total General Fund and Grant Expenditures</b>	<b>\$ 30,495,747</b>	<b>\$ 29,414,706</b>	<b>\$ 30,956,390</b>	<b>\$ 32,556,053</b>	<b>\$ 33,757,436</b>	<b>\$ 34,088,376</b>
<b>Personnel (full-time equivalents) <sup>1,3</sup></b>						
Instructional Staff <sup>2</sup>	299.20	289.32	299.31	296.91	297.77	295.36
Paraprofessionals	213.77	225.55	220.56	214.95	224.73	223.50
Clerical	16.08	16.58	15.40	16.75	8.30	6.10
Administrators	12.10	12.49	10.00	13.80	5.25	6.25
<b>Total General Fund &amp; Grant Personnel</b>	<b>541.14</b>	<b>543.94</b>	<b>545.27</b>	<b>542.41</b>	<b>536.05</b>	<b>531.21</b>
<b>October Pupil Count</b>	3,178	3,017	2,943	2,821	2,744	2,744
<b>December Pupil Count <sup>4</sup></b>	3,309	3,176	3,098	2,974	2,854	2,882
<b>Per October Pupil Expenditure</b>	<b>\$ 9,596</b>	<b>\$ 9,750</b>	<b>\$ 10,519</b>	<b>\$ 11,541</b>	<b>\$ 12,302</b>	<b>\$ 12,423</b>
<b>Per December Pupil Expenditure</b>	<b>\$ 9,216</b>	<b>\$ 9,262</b>	<b>\$ 9,992</b>	<b>\$ 10,947</b>	<b>\$ 11,828</b>	<b>\$ 11,828</b>
<b>State Categorical Reimbursement</b>	\$ 3,580,231	\$ 4,382,998	\$ 4,325,948	\$ 4,450,546	\$ 4,325,401	\$ 4,325,401

#### Notes:

1 Personnel figures reflect both the General Operating Fund and Grant Fund.

2 Includes Special Skills Aide hours converted to FTE.

3 Actual FTE are a point in time number and may change depending on the date used.

4 December Count budget is an estimate based on a 4 year average change, a 5.02% increase in count from October.

5 Total Grant Expenditures amounts for prior years have been adjusted to reflect passing through transfers.



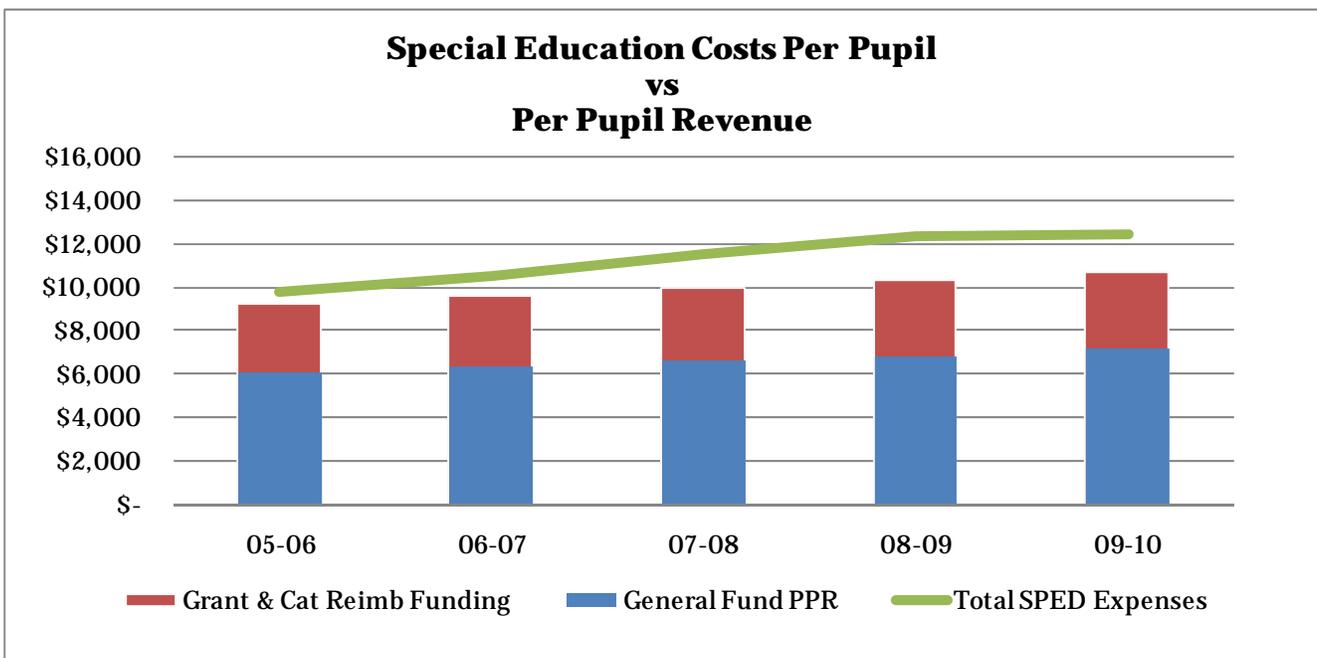
## Special Education Costs

The number of students in special education has been decreasing, yet per pupil expenditures have climbed, increasing 27.4 percent since 2005-06 fiscal year, a 5.5 percent on an annual basis.

The difference between per pupil revenue and special education cost per pupil has increased 44.8 percent since the 2005-06 fiscal year. Over the same five-year period, the district has used its economies of scale to absorb an annualized 59.4 percent increase in 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 increase, 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)

2008 taxable assessed valuation	\$ 4,628,081,788
Debt limit percentage (1)	<u>20%</u>
	Legal Debt Limit (2) 925,616,358
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2008	<u>230,175,000</u>
<b>LEGAL DEBT MARGIN</b>	<b><u><u>\$ 695,441,358</u></u></b>

(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	Principal Due 09/10 Fiscal Year	Interest Due 09/10 Fiscal Year
<u>2003 Certificates</u>	11/18/2003	2.50% to 4.00%	\$ 7,275,000	\$ 4,255,000	\$ 545,000	\$ 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:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	Principal Due 09/10 Fiscal Year	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	\$ -	\$ 8,600,125
<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	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	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	860,000	2,719,036
<b>Total</b>			<b>\$ 410,365,000</b>	<b>\$ 397,400,000</b>	<b>\$ 10,185,000</b>	<b>\$ 18,508,691</b>

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

	Principal	Interest	Total
2011	10,910,000	18,008,939	28,918,939
2012	11,420,000	17,479,204	28,899,204
2013	11,955,000	16,922,971	28,877,971
2014	12,520,000	16,334,071	28,854,071
2015-2019	74,195,000	71,566,108	145,761,108
2020-2024	64,350,000	55,019,520	119,369,520
2025-2029	79,395,000	38,244,581	117,639,581
2030-2034	99,550,000	17,867,519	117,417,519
2035	22,920,000	573,000	\$ 23,493,000
	<b>\$ 387,215,000</b>	<b>\$ 252,015,913</b>	<b>\$ 639,230,913</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

	<b>2007-08 Audited Actual</b>	<b>2008-09 Revised Budget</b>	<b>2008-09 Estimated as of 3/31/09</b>	<b>2009-10 Proposed Budget</b>
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 26,592,527	\$ 19,588,017	19,588,017	14,590,870
Summer Salary Accrual	-	-	-	-
<b>BUDGET BASIS FUND BALANCE</b>	<b>\$ 26,592,527</b>	<b>\$ 19,588,017</b>	<b>19,588,017</b>	<b>14,590,870</b>
<b>BUDGET BASIS BEGINNING BALANCE &amp; RESERVES</b>				
<b>Total Unrestricted One-Time Funds</b>	<b>\$ 7,386,450</b>	<b>\$ 3,582,176</b>	<b>\$ 3,582,176</b>	<b>\$ (188,024)</b>
Restricted Carryover Funds	1,548,917	2,439,480	2,439,480	1,000,000
<b>Subtotal Restricted Beginning Balance</b>	<b>1,548,917</b>	<b>2,439,480</b>	<b>2,439,480</b>	<b>1,000,000</b>
Warehouse Reserve	520,824	616,015	616,015	414,800
Debt Service Reserve (COP's)	722,264	722,264	722,264	722,264
Contract Reserve	464,000	120,000	120,000	120,000
Health Insurance Self Funding Reserve	4,100,000	-	-	-
Contingency Reserve	5,925,036	6,054,041	6,054,041	6,260,915
Emergency Reserve (TABOR)	5,925,036	6,054,041	6,054,041	6,260,915
<b>Subtotal Reserves</b>	<b>17,657,160</b>	<b>13,566,361</b>	<b>13,566,361</b>	<b>13,778,894</b>
<b>TOTAL BEGINNING BALANCE &amp; RESERVES</b>	<b>\$ 26,592,527</b>	<b>\$ 19,588,017</b>	<b>\$ 19,588,017</b>	<b>\$ 14,590,870</b>
<b>TOTAL REVENUE</b>	<b>\$ 225,857,413</b>	<b>\$ 231,205,650</b>	<b>\$ 229,196,785</b>	<b>\$ 238,177,685</b>
<b>TOTAL RESOURCES</b>	<b>\$ 252,449,940</b>	<b>\$ 250,793,667</b>	<b>\$ 248,784,802</b>	<b>\$ 252,768,555</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 196,905,838</b>	<b>\$ 208,697,177</b>	<b>\$ 206,288,708</b>	<b>\$ 207,083,043</b>
<b>TOTAL RESERVES</b>	<b>\$ -</b>	<b>\$ 13,778,894</b>	<b>\$ -</b>	<b>\$ 17,461,289</b>
<b>TOTAL TRANSFERS</b>	<b>\$ 35,956,085</b>	<b>\$ 28,039,709</b>	<b>\$ 27,905,224</b>	<b>\$ 28,224,223</b>
<b>TOTAL EXPENDITURES/TRANSFERS/RESERVES</b>	<b>\$ 232,861,923</b>	<b>\$ 250,515,780</b>	<b>\$ 234,193,932</b>	<b>\$ 252,768,555</b>
<b>BUDGET BASIS ENDING FUND BALANCE</b>	<b>\$ 19,588,017</b>	<b>\$ 277,887</b>	<b>\$ 14,590,870</b>	<b>\$ -</b>
Summer Salary Accrual	\$ -	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 26,592,527	\$ 14,056,781	\$ 14,590,870	\$ 17,461,289

**General Operating Fund (continued)**

**Revenue Summary**

	<b>2007-08 Audited Actual</b>	<b>2008-09 Revised Budget</b>	<b>2008-09 Estimated as of 3/31/09</b>	<b>2009-10 Proposed Budget</b>
<b>REVENUE</b>				
<b>Local Sources</b>				
Property Taxes - Current	\$ 114,921,294	\$ 117,041,332	116,301,666	122,285,654
Property Taxes - Election	32,458,418	32,417,500	32,208,876	32,417,500
Property Tax - Credits/Abatements	1,054,420	585,378	585,378	585,378
Property Taxes - Delinquent	128,428	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	3,490,044	3,469,338	2,129,743	2,724,829
Specific Ownership Taxes - Equalized	7,768,164	7,530,662	7,928,466	7,294,189
Tuition	287,567	250,000	250,000	250,000
Interest	991,944	800,000	445,777	250,000
Food Service Full Cost	122,755	-	-	-
Sale of Property (non real estate)	15,566	20,000	10,847	20,000
Miscellaneous Revenue	144,202	50,000	875,000	50,000
Salary Reimbursement	27,533	30,000	30,000	30,000
Indirect Cost Reimbursement	345,970	343,000	343,000	841,906
<b>Subtotal Local Sources</b>	<b>\$ 161,756,305</b>	<b>\$ 162,737,210</b>	<b>161,308,753</b>	<b>166,949,456</b>
<b>State Sources</b>				
Finance Act	\$ 56,336,553	\$ 62,538,174	61,719,450	62,518,580
Vocational Education Reimbursement	945,566	850,000	1,100,000	935,000
Special Education Reimbursement	4,450,546	4,325,401	4,325,401	4,325,401
ARRA State Stabilization	-	-	-	2,685,388
Transportation Reimbursement	2,003,646	-	-	-
ELPA Reimbursement	182,936	173,950	182,945	182,945
Talented and Gifted Reimbursement	248,390	256,340	256,340	256,340
CDE Audit Adjustments/Assessment	(372,774)	(25,000)	(45,679)	(25,000)
Medicaid Reimbursements	306,245	225,750	225,750	225,750
Other State Revenue	-	123,825	123,825	123,825
<b>Subtotal State Sources</b>	<b>\$ 64,101,108</b>	<b>\$ 68,468,440</b>	<b>67,888,032</b>	<b>71,228,229</b>
<b>TOTAL REVENUE</b>	<b>\$ 225,857,413</b>	<b>\$ 231,205,650</b>	<b>229,196,785</b>	<b>238,177,685</b>



## General Operating Fund (continued)

### Expenditures Summary

	<b>2007-08 Audited Actual</b>	<b>2008-09 Revised Budget</b>	<b>2008-09 Estimated as of 3/31/09</b>	<b>2009-10 Proposed Budget</b>
<b>EXPENDITURES:</b>				
101-125 Administrators & Principals	\$ 10,916,659	\$ 11,041,695	11,098,274	10,817,370
201-218 Teachers	98,293,832	104,882,212	102,451,166	102,919,544
231-239 Psych/SocWkr/Occup & Phys Therapists	5,985,045	6,086,271	6,397,947	5,991,433
300-359 Professional Support Staff	2,211,348	2,445,158	2,199,077	2,380,614
360-390 Technical Support Staff	2,151,351	2,242,416	2,341,247	2,346,962
401-490 Paraeducators & Aides	8,813,202	8,550,919	9,345,505	8,949,911
500-513 Office & Administrative Support Staff	7,800,943	7,678,190	8,094,013	7,970,295
600-637 Crafts/Trades Services	8,739,425	8,559,761	8,888,714	8,967,389
<b>Subtotal Salaries</b>	<b>\$ 144,911,805</b>	<b>\$ 151,486,622</b>	<b>150,815,943</b>	<b>150,343,518</b>
Employee Benefits	31,643,735	35,122,312	34,593,594	37,386,503
<b>Subtotal Personnel Expenditures</b>	<b>\$ 176,555,541</b>	<b>\$ 186,608,934</b>	<b>185,409,537</b>	<b>187,730,021</b>
Purchased Prof & Tech Services	3,007,711	3,319,528	2,480,673	2,348,039
Purchased Property Services	3,083,206	3,009,917	3,381,979	2,974,232
Other Purchased Services	2,278,666	1,823,101	1,763,403	1,848,213
Supplies	9,583,675	12,133,734	11,147,556	10,399,582
Property and Equipment	1,360,967	904,948	922,847	899,948
Other Uses of Funds	1,036,072	897,015	1,182,713	883,008
<b>Subtotal Non Personnel Expenditures</b>	<b>\$ 20,350,297</b>	<b>\$ 22,088,243</b>	<b>20,879,171</b>	<b>19,353,022</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 196,905,838</b>	<b>\$ 208,697,177</b>	<b>206,288,708</b>	<b>207,083,043</b>

**General Operating Fund (continued)**

**Reserves & Transfer Summary**

	<b>2007-08 Audited Actual</b>	<b>2008-09 Revised Budget</b>	<b>2008-09 Estimated as of 3/31/09</b>	<b>2009-10 Proposed Budget</b>
<b>RESERVES:</b>				
Contingency Reserve	\$ -	\$ 6,260,915	-	6,212,491
% of Expenditures	0.00%	0.00%	-	3.00%
Emergency Reserve	-	6,260,915	-	6,212,491
% of Expenditures	0.00%	0.00%	-	3.00%
Financial Crisis Reserve	-	-	-	3,779,243
Health Insurance Self Funding Reserve	-	-	-	-
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>\$ 13,778,894</b>	<b>-</b>	<b>17,461,289</b>
<b>TRANSFERS TO:</b>				
Risk Management Fund	\$ 3,452,387	\$ 4,162,692	4,162,692	4,035,256
Capital Reserve Fund	7,338,242	3,763,313	3,763,313	3,206,770
Charter Fund for Capital Reserve	297,312	289,411	285,940	254,064
Charter Fund	16,665,910	18,115,531	17,909,465	18,647,817
Colorado Preschool Fund	1,019,711	1,087,578	1,133,302	1,167,829
Technology Fund	2,777,500	2,588,516	2,588,516	2,609,502
Transportation Fund	3,145,840	991,068	991,068	1,363,003
Health Insurance Fund	4,100,000	-	-	-
Athletic Fund	1,903,911	2,019,223	2,019,223	1,934,415
<b>TRANSFERS FROM:</b>	<b>\$ -</b>			
Community School Fund	(666,905)	(776,427)	(776,427)	(642,605)
Charter Fund District Balance	-	-	-	-
District Services Provided to Charters	(4,077,823)	(4,201,196)	(4,171,868)	(4,351,828)
<b>TOTAL TRANSFERS</b>	<b>\$ 35,956,085</b>	<b>\$ 28,039,709</b>	<b>27,905,224</b>	<b>28,224,223</b>
<b>TOTAL EXPEND/RESERVES/TRANSFERS</b>	<b>\$ 232,861,923</b>	<b>\$ 250,515,780</b>	<b>234,193,932</b>	<b>252,768,555</b>



## Stretching Your BVSD Dollar

	<b>05-06 REVISED BUDGET</b>	<b>06-07 REVISED BUDGET</b>	<b>07-08 REVISED BUDGET</b>
<b>INSTRUCTION</b>	<b>\$98,171,645</b>	<b>\$101,543,918</b>	<b>\$108,275,692</b>
Regular Education	93,097,379	96,199,477	102,805,430
Vocational Education	2,555,960	2,796,260	2,785,709
Cocurricular Education and Athletics	1,340,942	1,240,334	1,316,855
Talented and Gifted Education	1,177,364	1,307,847	1,367,698
<b>SPECIAL INSTRUCTION</b>	<b>\$30,048,463</b>	<b>\$31,530,105</b>	<b>\$33,506,920</b>
Special Education	25,214,666	26,291,985	27,930,878
Literacy and Language Support Services	4,833,797	5,238,120	5,576,042
<b>INSTRUCTIONAL SUPPORT</b>	<b>\$12,495,313</b>	<b>\$13,300,366</b>	<b>\$13,717,535</b>
Student Services	5,047,533	5,475,199	5,808,004
Instructional Staff Support	7,447,780	7,825,167	7,909,531
<b>SCHOOL ADMINISTRATION AND OPERATIONS</b>	<b>\$30,325,363</b>	<b>\$31,838,674</b>	<b>\$33,280,844</b>
School Administration	14,464,963	15,147,373	15,756,209
Operations and Maintenance	15,860,400	16,691,301	17,524,635
<b>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</b>	<b>\$11,384,541</b>	<b>\$12,068,714</b>	<b>\$13,020,390</b>
General Administration	2,886,368	2,795,955	3,271,868
Business Services	2,199,977	2,286,480	2,395,068
Central Services	5,254,721	5,944,528	6,300,298
Enterprise Operations ( <i>print shop</i> )	96,560	94,836	106,241
Debt Services ( <i>payments on debt</i> )	946,915	946,915	946,915
<b>GRAND TOTAL</b>	<b>\$182,425,325</b>	<b>\$190,281,777</b>	<b>\$201,801,381</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 09-10 budgeted dollars for that program divided by the "09-10" Budget" for that Group (SRE).

Financial Section – General Operating Fund

08-09 REVISED BUDGET	09-10 PROPOSED BUDGET	% of Total
<b>\$114,355,308</b>	<b>\$111,873,441</b>	<b>54.02%</b>
108,669,684	106,385,297	51.38%
3,095,063	2,777,838	1.34%
1,376,450	1,376,452	0.66%
1,214,111	1,333,854	0.64%
<b>\$33,824,089</b>	<b>\$34,200,026</b>	<b>16.52%</b>
28,327,444	28,639,036	13.83%
5,496,645	5,560,990	2.69%
<b>\$14,079,544</b>	<b>\$13,722,665</b>	<b>6.63%</b>
6,114,468	6,256,524	3.02%
7,965,076	7,466,141	3.61%
<b>\$33,978,555</b>	<b>\$34,793,034</b>	<b>16.80%</b>
16,262,539	16,574,586	8.00%
17,716,016	18,218,448	8.80%
<b>\$12,459,681</b>	<b>\$12,493,877</b>	<b>6.03%</b>
2,682,351	2,677,653	1.29%
2,661,671	2,739,190	1.32%
6,304,393	6,271,641	3.03%
113,133	107,260	0.05%
698,133	698,133	0.34%
<b>\$208,697,177</b>	<b>\$207,083,043</b>	<b>100.00%</b>





## Making Choices in the BVSD Budget

<u>CATEGORY</u>				
<u>GROUP</u>				
<u>PROGRAM</u>	<b>09-10</b>		<b>% OF</b>	<b>% OF TOTAL</b>
	<b>BUDGET</b>		<b>GROUP</b>	<b>BUDGET</b>
<b>INSTRUCTION</b>				
<b>REGULAR EDUCATION</b>	<b>\$ 106,385,297</b>			<b>51.38%</b>
GENERAL INSTRUCTION - ALL LEVELS		91,615,448	86.11%	
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)		6,901,101	6.49%	
ELEMENTARY LITERACY		2,404,556	2.26%	
INSTRUMENTAL MUSIC		2,045,826	1.92%	
DROPOUT PREVENTION		846,767	0.80%	
MIDDLE LEVEL LITERACY		472,796	0.44%	
SECONDARY LEVEL LITERACY		481,648	0.45%	
STUDENT ACHIEVEMENT		458,030	0.43%	
STRUGGLING READERS		401,999	0.38%	
HIGH SCHOOL OPTIONS		19,274	0.02%	
IB PROGRAM		187,205	0.18%	
CONNECTIONS		221,878	0.21%	
REPLACE COMPUTERS		148,814	0.14%	
MULTI-CULTURAL		118,159	0.11%	
CHINOOK		796	0.00%	
CULTURAL DIVERSITY		42,800	0.04%	
EXPELLED STUDENT SERVICES		18,200	0.02%	
<b>VOCATIONAL EDUCATION</b>	<b>\$ 2,777,838</b>			<b>1.34%</b>
<b>COCURRICULAR EDUCATION AND ATHLETICS</b>	<b>\$ 1,376,452</b>			<b>0.66%</b>
<b>TALENTED AND GIFTED EDUCATION</b>	<b>\$ 1,333,854</b>			<b>0.64%</b>
<b>TOTAL INSTRUCTION</b>	<b>\$ 111,873,441</b>			<b>54.02%</b>
<b>SPECIAL INSTRUCTION</b>				
<b>SPECIAL EDUCATION</b>	<b>\$ 28,639,036</b>			<b>13.83%</b>
<b>LITERACY AND LANGUAGE SUPPORT SERVICES</b>	<b>\$ 5,560,990</b>			<b>2.69%</b>
<b>TOTAL SPECIAL INSTRUCTION</b>	<b>\$ 34,200,026</b>			<b>16.52%</b>
<b>INSTRUCTIONAL SUPPORT</b>				
<b>STUDENT SERVICES</b>	<b>\$ 6,256,524</b>			<b>3.02%</b>
COUNSELING SERVICES		3,445,173	55.08%	
NURSING AND HEALTH SERVICES		1,470,810	23.51%	
DROPOUT PREVENTION		298,726	4.77%	
FAMILY RESOURCE SCHOOLS		158,465	2.53%	
TRANSLATION SERVICES		152,177	2.43%	
SOCIAL WORK SERVICES		245,357	3.92%	
FAMILY ADVOCATE PROGRAM		44,109	0.71%	
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)		441,707	7.06%	
<b>INSTRUCTIONAL STAFF SUPPORT</b>	<b>\$ 7,466,141</b>			<b>3.61%</b>
LIBRARY SUPPORT SERVICES		3,603,198	48.26%	
TECHNOLOGY SPECIALISTS		705,423	9.45%	
K-3 LITERACY		270,488	3.62%	
ADMIN AND EVALUATION OF LEARNING SERVICES		721,627	9.67%	
COMPUTER REPLACEMENT PROGRAM		407,718	5.46%	
CULTURAL DIVERSITY		316,911	4.24%	
CURRICULUM DEVELOPMENT COUNCIL		313,306	4.20%	
MEDIA SUPPORT SERVICES		232,475	3.11%	
STAFF DEVELOPMENT		331,243	4.44%	
INDUCTION		246,620	3.30%	
OTHER INSTRUCTIONAL STAFF SUPPORT		317,132	4.25%	
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>\$ 13,722,665</b>			<b>6.63%</b>

**Making Choices in the BVSD Budget (continued)**

<u>CATEGORY</u> <u>GROUP</u> <u>PROGRAM</u>	<u>09-10</u> <u>BUDGET</u>		<u>% OF</u> <u>GROUP</u>	<u>% OF TOTAL</u> <u>BUDGET</u>
<b><u>SCHOOL ADMINISTRATION AND OPERATIONS</u></b>				
<b>SCHOOL ADMINISTRATION</b>	<b>\$ 16,574,586</b>			<b>8.00%</b>
PRINCIPAL'S OFFICE		16,295,579	98.32%	
COMPUTER REPLACEMENT PROGRAM		112,000	0.68%	
SCHOOL ADMINISTRATION SERVICES		66,058	0.40%	
SCHOOL LEVEL SUPPORT		97,316	0.59%	
OTHER SCHOOL ADMINISTRATION (i.e. CHINOOK; HIGH SCHOOL OPTIONS)		3,633	0.02%	
<b>OPERATIONS AND MAINTENANCE</b>	<b>\$ 18,218,448</b>			<b>8.80%</b>
MAINTENANCE & OPERATIONS		17,038,652	93.52%	
ENVIRONMENTAL SERVICES		632,731	3.47%	
ADMIN OF MAINTENANCE AND OPERATIONS		540,065	2.96%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		7,000	0.04%	
<b>TOTAL SCHOOL ADMINISTRATION &amp; OPERATIONS</b>	<b>\$ 34,793,034</b>			<b>16.80%</b>
<b><u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u></b>				
<b>GENERAL ADMINISTRATION</b>	<b>\$ 2,677,653</b>			<b>1.29%</b>
SUPERINTENDENT		659,678	24.65%	
TAX COLLECTION FEES		417,000	15.57%	
SECONDARY EDUCATION SUPPORT		304,268	11.36%	
LEGAL SERVICES		303,238	11.32%	
ELEMENTARY EDUCATION SUPPORT		398,531	14.88%	
ADMIN OF GENERAL SUPPORT SERVICES		22,000	0.82%	
STAFF NEGOTIATIONS SERVICES		158,391	5.92%	
GRANT PROCUREMENT		86,419	3.23%	
ELECTION SERVICES		69,750	2.60%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		258,378	9.65%	
<b>BUSINESS SERVICES</b>	<b>\$ 2,739,190</b>			<b>1.32%</b>
<b>CENTRAL SERVICES</b>	<b>\$ 6,271,641</b>			<b>3.03%</b>
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		3,092,614	49.32%	
HUMAN RESOURCES		1,270,204	20.25%	
TELECOMMUNICATIONS		654,480	10.44%	
COMMUNICATION SERVICES		429,083	6.84%	
RESEARCH AND EVALUATION SERVICES		306,291	4.88%	
PLANNING SERVICES		241,351	3.85%	
INSURANCE MANAGEMENT SERVICES		112,575	1.79%	
COMPUTER REPLACEMENT PROGRAM		62,265	0.99%	
SUBSTITUTE OFFICE		57,922	0.92%	
RECRUITMENT		37,340	0.12%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		7,516	0.00%	
<b>ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)</b>	<b>\$ 107,260</b>			<b>0.05%</b>
<b>DEBT SERVICES (PAYMENTS ON DEBT)</b>	<b>\$ 698,133</b>			<b>0.34%</b>
<b>TOTAL DISTRICT WIDE SUPPORT</b>	<b>\$ 12,493,877</b>			<b>6.03%</b>
<b>GRAND TOTAL GENERAL OPERATING FUND</b>	<b>\$ 207,083,043</b>			<b>100.00%</b>

Footnotes:

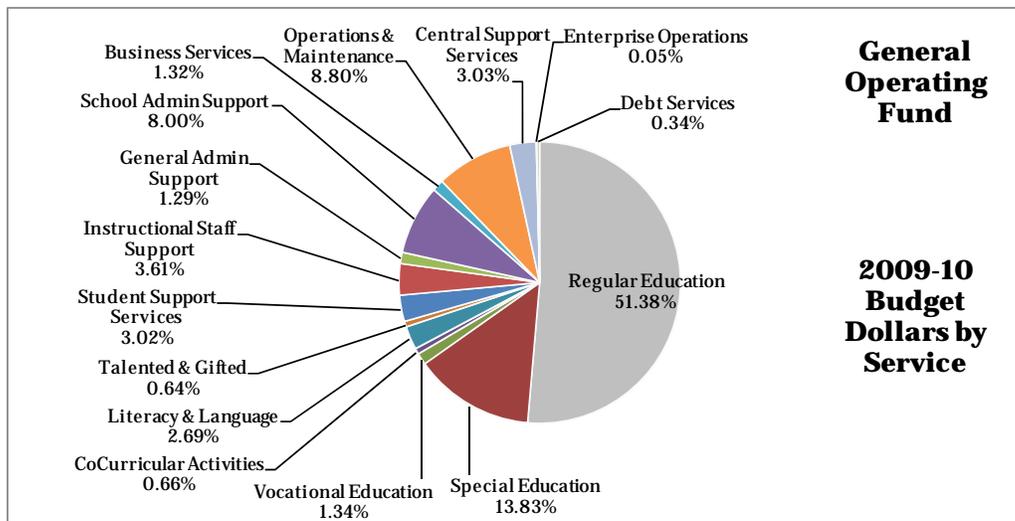
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- 3 Program is the Program or Project title from the CDE or BVSD Chart of Accounts.
- 4 “% of Group” equals 09-10 budgeted dollars for that program divided by the "09-10 Budget" for that Group (SRE).



**Expenditure by Service (SRE)\***

<b>SERVICE</b>	<b>EXPENDITURES</b>	<b>% OF SPENDING</b>	<b>FTE</b>
<b>Instruction</b>			
Regular Education	\$ 106,385,297	51.38%	1,431.454
Vocational Education	2,777,838	1.34%	41.999
CoCurricular Activities	1,376,452	0.66%	0.000
Talented & Gifted	1,333,854	0.64%	19.063
<b>Total Instruction</b>	<b>111,873,441</b>	<b>54.02%</b>	<b>1,492.516</b>
<b>Special Instruction</b>			
Special Education	28,639,036	13.83%	449.608
Literacy & Language	5,560,990	2.69%	93.585
<b>Total Special Instruction</b>	<b>34,200,026</b>	<b>16.52%</b>	<b>543.193</b>
<b>Instructional Support</b>			
Student Support Services	6,256,524	3.02%	89.470
Instructional Staff Support	7,466,141	3.61%	89.873
<b>Total Instructional Support</b>	<b>13,722,665</b>	<b>6.63%</b>	<b>179.343</b>
<b>School Administration and Operations</b>			
School Admin Support	16,574,586	8.00%	222.353
Operations & Maintenance	18,218,448	8.80%	217.675
<b>Total School Administration and Ops</b>	<b>34,793,034</b>	<b>16.80%</b>	<b>440.028</b>
<b>District Wide Services and Community Obligations</b>			
General Admin Support	2,677,653	1.29%	17.050
Business Services	2,739,190	1.32%	35.350
Central Support Services	6,271,641	3.03%	48.900
Enterprise Operations	107,260	0.05%	4.550
Debt Services	698,133	0.34%	0.000
<b>Total District Wide Support</b>	<b>12,493,877</b>	<b>6.03%</b>	<b>105.850</b>
<b>GRAND TOTAL ALL SERVICES</b>	<b>\$ 207,083,043</b>	<b>100.00%</b>	<b>2,760.930</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**

<b>SRE</b>	2005-06 Audited Actual	2006-07 Audited Actual	2007-08 Audited Actual	2008-09 Revised Adopted Budget	2009-10 Proposed Budget
11 Regular Education	\$ 93,097,379	\$ 96,199,477	\$ 97,483,429	\$ 108,669,684	\$ 106,385,297
12 Special Education	25,214,666	26,291,985	27,497,718	28,327,444	28,639,036
13 Vocational Education	2,555,960	2,796,260	2,854,969	3,095,063	2,777,838
14 CoCurricular Ed/Athletics	1,340,942	1,240,334	1,110,919	1,376,450	1,376,452
16 Literacy & Language	4,833,797	5,238,120	5,330,123	5,496,645	5,560,990
17 Talented & Gifted	1,177,364	1,307,847	1,233,770	1,214,111	1,333,854
21 Student Support Services	5,047,533	5,475,199	6,449,177	6,114,468	6,256,524
22 Instructional Staff Support	7,447,780	7,825,167	8,308,165	7,965,076	7,466,141
23 General Administration Support	2,886,368	2,795,955	3,189,816	2,682,351	2,677,653
24 School Administration Support	14,464,963	15,147,373	16,014,783	16,262,539	16,574,586
25 Business Services	2,199,977	2,286,480	2,211,860	2,661,671	2,739,190
26 Operations & Maintenance	15,860,400	16,691,301	17,765,849	17,716,016	18,218,448
28 Central Support Services	5,254,721	5,944,528	6,630,944	6,304,393	6,271,641
32 Enterprise Operation	96,560	94,836	124,808	113,133	107,260
51 Debt Services	946,915	946,915	699,508	698,133	698,133
<b>TOTAL:</b>	<b>\$ 182,425,325</b>	<b>\$ 190,281,777</b>	<b>\$ 196,905,838</b>	<b>\$ 208,697,177</b>	<b>\$ 207,083,043</b>



## Service (SRE) Budgets by Object

SRE PROGRAM	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	2009-10 PROPOSED BUDGET
<b>SRE II REGULAR EDUCATION</b>									
0010 GEN ELEMENTARY EDUC	33,219,561	8,223,755	13,177	256,325	40,090	1,849,886	67,333	67,650	\$ 43,737,777
0020 GEN MIDDLE EDUCATION	17,301,288	4,227,705	25,034	117,450	46,823	258,123	60,680	24,109	22,061,212
0030 GEN HIGH SCHOOL EDUCATION	22,976,286	5,593,537	206,750	122,485	59,975	290,073	94,472	57,136	29,400,714
0040 GEN PRESCHOOL EDUCATION	36,832	10,132	-	-	-	4,060	-	-	51,024
0060 INTEGRATED EDUCATION	741,885	184,225	-	8,750	500	10,750	-	500	946,610
0080 LIBRARY INSTRUCTION	65,507	27,103	-	1,664	-	175,191	506	4,153	274,124
0090 OTHER GEN EDUCATION	(423,655)	(412,722)	329,539	2,792	96,268	321,728	91,948	25	5,923
0093 HOMEBOUND/HOSPITAL	21,665	3,285	-	-	-	-	-	-	24,950
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	517	-	-	517
0200 ART	1,263,290	306,161	-	-	-	36,874	-	110	1,606,435
0231 METALWORK AND JEWELRY	-	-	-	-	-	443	-	-	443
0260 PHOTOGRAPHY	-	-	-	-	-	710	-	-	710
0290 PERSONAL FINANCE	-	-	-	-	-	149	-	-	149
0300 OTHER ART PROGRAMS	-	-	-	-	-	6,140	-	206	6,346
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	455	-	-	455
0500 LANG ARTS ENGLISH	-	-	62	-	-	31,065	-	406	31,533
0510 LANGUAGE SKILLS	-	-	-	-	-	11,160	-	1,189	12,349
0511 READING	-	-	-	-	-	2,533	-	369	2,902
0543 JOURNALISM	-	-	-	-	-	1,010	-	300	1,310
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,399	-	3,033	4,432
0560 DRAMA	-	-	-	-	-	783	-	-	783
0600 FOREIGN LANGUAGES	-	-	26	-	-	26,423	240	287	26,976
0810 HEALTH EDUCATION	-	-	-	-	-	4,561	-	263	4,824
0830 PHYSICAL EDUCATION	2,114,130	512,368	-	200	-	23,229	586	466	2,650,979
0833 CAP RES 96/97	-	-	-	-	-	257	-	263	520
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	9,865	-	-	9,865
0926 FOOD AND NUTRITION	-	-	-	-	-	801	-	-	801
0932 CLOTHING & TEXTILES	-	-	-	-	-	199	-	-	199
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	238	-	-	238
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	80	-	11,222	-	50	11,352
1100 MATHEMATICS	81,689	17,776	-	-	-	385,892	-	1,263	486,620
1210 MUSIC GENERAL	2,111,221	511,663	1,030	199	-	15,979	663	2,932	2,643,687
1240 MUSIC VOCAL	-	-	-	-	-	7,418	-	340	7,758
1250 MUSIC INSTRUMENTAL	1,633,889	395,978	26	655	-	13,364	388	1,526	2,045,826
1251 CONCERT BAND	-	-	-	-	-	500	-	-	500
1255 ORCHESTRA FULL	-	-	-	-	-	874	-	-	874
1256 ORCHESTRA, STRING	-	-	-	-	-	737	-	-	737
1300 NATURAL SCIENCE	-	-	-	-	-	2,139	-	-	2,139
1310 GEN SCIENCE	-	-	-	-	-	57,677	1,628	3,888	63,193
1500 SOCIAL SCIENCES	-	-	-	-	-	221,908	53	1,623	223,584
1520 AMERICAN STUDIES	-	-	-	-	-	2,797	-	-	2,797
1600 COMPUTER TECHNOLOGY	-	-	-	535	-	14,904	13,445	-	28,884
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	1,155	118	-	-	-	443	-	-	1,716
<b>SRE TOTAL</b>	<b>81,144,743</b>	<b>19,601,084</b>	<b>575,644</b>	<b>511,135</b>	<b>243,656</b>	<b>3,805,006</b>	<b>331,942</b>	<b>172,087</b>	<b>\$ 106,385,297</b>

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	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	2009-10 PROPOSED BUDGET
<b>SRE 12 SPECIAL EDUCATION</b>									
0092 ESY EXTENDED SCHOOL YEAR	121,597	18,240	5,000	-	1,000	5,056	-	-	\$ 150,893
0093 HOMEBOUND/HOSPITAL	24,824	3,765	-	-	-	-	-	-	28,589
1700 SPECIAL EDUCATION	13,781,525	3,779,163	13,730	14,787	617,535	78,146	22,554	17,032	18,324,472
1710 PHYS DISABILITY	897,960	222,362	-	-	-	-	-	-	1,120,322
1720 VISUAL DISABILITY	101,491	24,007	-	-	-	-	-	-	125,498
1730 HEARING DISABILITY	600,017	162,836	-	-	-	473	-	-	763,326
1740 S.L.I.C.	-	-	-	-	-	1,247	-	-	1,247
1750 SIED SPED SPECIAL ED	-	-	-	-	-	665	-	-	665
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	407	-	-	407
1770 SPEECH/LANGUAGE DISABLY	1,917,141	459,207	-	-	-	-	-	-	2,376,348
1780 MULTIPLE DISABILITIES	-	-	-	-	-	257	-	-	257
1790 OTHER DISABILITIES	-	-	-	-	-	883	-	-	883
1791 PRESCH DISABILITY CHILD	1,267,446	343,891	200	-	262,711	-	-	-	1,874,248
2113 SOCIAL WORK SERVICES	1,213,498	270,399	-	-	-	-	-	-	1,483,897
2139 OTHR HLTH SVCS-MEDICAID	18,445	2,766	-	-	-	-	-	-	21,211
2140 PSYCHOLOGICAL SERVICES	1,312,457	296,119	-	-	-	-	-	-	1,608,576
2153 AUDIOLOGY SERVICES	75,349	16,814	-	-	-	-	-	-	92,163
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	496,630	119,624	-	-	2,000	3,000	-	780	622,034
<b>SRE TOTAL</b>	<b>21,828,380</b>	<b>5,719,193</b>	<b>55,930</b>	<b>14,787</b>	<b>886,246</b>	<b>94,134</b>	<b>22,554</b>	<b>17,812</b>	<b>\$ 28,639,036</b>
<b>SRE 13 VOCATIONAL EDUCATION</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,253,024	311,379	-	6,740	-	-	-	-	\$ 1,571,143
0033 TEEN PARENTING PROGRAM	388,028	108,836	11,836	-	1,200	7,123	-	500	517,523
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	7,486	-	-	7,486
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,078	-	-	2,078
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	151	2,715	-	-	-	2,500	-	129	5,495
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,955	-	-	8,955
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	1,002	-	-	1,002
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	94,623	22,431	-	-	-	5,000	-	322	122,376
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	-	-	-	-	-	2,500	-	254	2,754



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

SRE PROGRAM	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	2009-10 PROPOSED BUDGET
<b>SRE 13 VOCATIONAL EDUCATION (continued)</b>									
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	\$ 8,500
2122 COUNSELING SERVICES	-	-	-	-	-	125	-	194	319
2134 NURSING SERVICES	42,364	10,734	-	-	-	-	-	-	53,098
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	189	-	-	-	-	-	-	1,689
2232 ADMIN VOC VOCATIONAL ED	130,886	30,605	-	-	2,800	8,520	-	852	173,663
2410 PRINCIPAL'S OFFICE	153,323	50,624	-	8,205	-	10,000	-	526	222,678
2490 OTHER SCHL ADMIN SUPPORT	7,030	2,143	-	-	664	-	-	-	9,837
<b>SRE TOTAL</b>	<b>2,070,929</b>	<b>539,656</b>	<b>13,836</b>	<b>14,945</b>	<b>5,564</b>	<b>126,742</b>	-	<b>6,166</b>	<b>\$ 2,777,838</b>
<b>SRE 14 CO-CURRICULAR EDUCATION &amp; ATHLETICS</b>									
1808 INTRAMURALS - GENERAL	299,080	40,211	-	-	-	-	-	-	\$ 339,291
1900 STUDENT ACTIVITIES	1,616	217	-	-	-	-	-	-	1,833
1910 ELEM SPONSOR STUDENT ACT	138,238	18,605	-	-	-	-	-	-	156,843
1920 MIDDLE SPONSOR STUDENT AC	146,194	19,692	-	-	-	-	-	-	165,886
1930 HIGH SPONSOR STUDENT ACT	618,315	83,285	-	-	-	-	-	-	701,600
8916 JITSUYOGO HIGH SCH PROGRAM	197	30	10,000	-	336	75	-	361	10,999
<b>SRE TOTAL</b>	<b>1,203,640</b>	<b>162,040</b>	<b>10,000</b>	-	<b>336</b>	<b>75</b>	-	<b>361</b>	<b>\$ 1,376,452</b>
<b>SRE 16 LITERACY &amp; LANGUAGE SUPPORT SERVICES</b>									
0010 GEN ELEMENTARY EDUC	2,423,350	654,580	-	-	-	9,883	-	-	\$ 3,087,813
0020 GEN MIDDLE EDUCATION	705,381	192,652	-	-	-	11,911	-	790	910,734
0030 GEN HIGH SCHOOL EDUCATION	807,367	214,307	824	-	-	10,344	-	-	1,032,842
0060 INTEGRATED EDUCATION	-	-	-	-	-	-	-	-	-
0090 OTHER GEN EDUCATION	15,931	5,171	800	-	-	4,350	-	1,000	27,252
2200 INSTRUCTIONAL STAFF SPRT	359,115	88,980	-	3,100	9,210	1,400	-	850	462,655
2212 CURRICULUM DEVELOPMENT	4,032	605	2,031	-	825	-	-	-	7,493
2214 EVALUATION INSTRUCT SVCS	18,849	5,549	4,000	-	-	3,803	-	-	32,201
<b>SRE TOTAL</b>	<b>4,334,025</b>	<b>1,161,844</b>	<b>7,655</b>	<b>3,100</b>	<b>10,035</b>	<b>41,691</b>	-	<b>2,640</b>	<b>\$ 5,560,990</b>
<b>SRE 17 TALENTED &amp; GIFTED EDUCATION</b>									
0070 TALENTED AND GIFTED	570,688	169,442	5,266	-	138,394	20,629	-	-	\$ 904,419
0550 SPEECH	-	-	-	-	-	1,247	-	-	1,247
1090 OTHER INDUST ARTS/TECH	59,371	14,389	20,000	-	-	-	-	-	93,760
1900 STUDENT ACTIVITIES	14,251	2,138	-	-	1,250	4,350	-	1,100	23,089
1909 FAIRS AND COMPETITIONS	6,895	1,586	-	-	-	-	-	-	8,481
2237 ADMIN TAG PROGRAMS	156,877	37,566	9,000	-	4,882	93,033	-	1,500	302,858
<b>SRE TOTAL</b>	<b>808,082</b>	<b>225,121</b>	<b>34,266</b>	-	<b>144,526</b>	<b>119,259</b>	-	<b>2,600</b>	<b>\$ 1,333,854</b>

Service (SRE) Budgets by Object (continued)

SRE PROGRAM	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	2009-10 PROPOSED BUDGET
<b>SRE 21 STUDENT SUPPORT SERVICES</b>									
2100 SUPPORT SERVICES-STUDENTS	181,226	24,877	178,809	-	-	45,000	-	-	\$ 429,912
2113 SOCIAL WORK SERVICES	356,240	109,661	-	-	-	-	-	-	465,901
2114 STUDENT ACCOUNTING	222,397	55,274	20,668	2,123	12,500	6,122	-	3,000	322,084
2119 OTHER ATTND/SOCIAL WORK	52,193	13,302	-	-	-	-	-	-	65,495
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,770,469	639,552	159	19,035	2,067	11,823	-	2,068	3,445,173
2126 PLACEMENT SERVICES	-	-	-	-	-	353	-	-	353
2134 NURSING SERVICES	543,158	138,926	1,300	4,000	6,400	7,765	600	2,710	704,859
2139 OTHR HLTH SVCS-MEDICAID	525,869	189,082	50,000	-	-	1,000	-	-	765,951
<b>SRE TOTAL</b>	<b>4,651,552</b>	<b>1,170,674</b>	<b>307,732</b>	<b>25,158</b>	<b>20,967</b>	<b>72,063</b>	<b>600</b>	<b>7,778</b>	<b>\$ 6,256,524</b>
<b>SRE 22 INSTRUCTIONAL STAFF SUPPORT</b>									
2200 INSTRUCTIONAL STAFF SPVRT	162,226	53,192	62,029	50	7,804	59,656	-	14,305	\$ 359,262
2210 IMPROVEMENT INSTRUC SVCS	525,873	109,160	42,701	876	15,459	(34,106)	-	11,000	670,963
2211 ADMIN LEARNING SERVICES	198,292	40,855	7,985	1,500	3,042	10,375	1,275	19,500	282,824
2212 CURRICULUM DEVELOPMENT	252,693	53,019	7,800	-	2,600	19,292	-	5,318	340,722
2213 STAFF DEVELOPMENT	70,172	157,931	40,289	-	1,602	61,249	-	-	331,243
2214 EVALUATION INSTRUC SVCS	304,361	57,131	56,722	-	4,295	3,769	-	12,525	438,803
2219 LEARNING MATERIALS CENTER	23,371	6,236	-	-	700	862	-	1,200	32,369
2220 MEDIA SUPPORT SERVICES	624,239	184,046	1,500	-	6,146	10,867	7,000	1,746	835,544
2222 LIBRARY SUPPORT SVCS	2,926,714	711,242	225	-	-	82,291	280,355	646	4,001,473
2223 AUDIOVISUAL SERVICES	37,654	11,128	720	10,733	250	21,104	4,984	1,063	87,636
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,402	-	-	-	-	-	-	75,302
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	10,000
<b>SRE TOTAL</b>	<b>5,192,495</b>	<b>1,392,342</b>	<b>219,971</b>	<b>23,159</b>	<b>41,898</b>	<b>235,359</b>	<b>293,614</b>	<b>67,303</b>	<b>\$ 7,466,141</b>
<b>SRE 23 GENERAL ADMINISTRATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	635,084	139,800	8,700	679	17,691	32,831	2,000	4,557	\$ 841,342
2311 ADMIN BOE BOARD OF EDUC	-	-	8,500	-	19,200	7,251	-	26,009	60,960
2312 BOE SECTRY BOARD OF EDUC	28,070	6,405	-	-	-	-	-	-	34,475
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	159,537	33,894	103,157	-	2,500	1,650	-	2,500	303,238
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	120,913	26,402	6,576	-	-	500	-	4,000	158,391
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	480,020	119,169	8,809	2,251	17,286	16,957	4,270	10,916	659,678
2323 GRANT PROCURMNT/LOBBYING	62,960	13,589	-	-	1,140	8,730	-	-	86,419
<b>SRE TOTAL</b>	<b>1,486,584</b>	<b>339,259</b>	<b>666,192</b>	<b>2,930</b>	<b>60,217</b>	<b>68,019</b>	<b>6,270</b>	<b>48,182</b>	<b>\$ 2,677,653</b>



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

SRE PROGRAM	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	2009-10 PROPOSED BUDGET
<b>SRE 24 SCHOOL ADMINISTRATION</b>									
<b>SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	-	-	-	\$ -
2400 SCHOOL ADMIN SUPPORT SVCS	98,368	(7,031)	18,139	1,300	1,680	22,360	22,964	5,594	163,374
2410 PRINCIPAL'S OFFICE	12,778,924	3,217,782	30,000	23,701	128,881	103,461	116,241	8,589	16,407,579
2490 OTHER SCHL ADMIN SUPPORT	3,159	474	-	-	-	-	-	-	3,633
<b>SRE TOTAL</b>	<b>12,880,451</b>	<b>3,211,225</b>	<b>48,139</b>	<b>25,001</b>	<b>130,561</b>	<b>125,821</b>	<b>139,205</b>	<b>14,183</b>	<b>\$ 16,574,586</b>
<b>SRE 25 BUSINESS SERVICES</b>									
2511 ADMIN BUSINESS SERVICES	114,521	22,217	-	-	-	-	-	-	\$ 136,738
2513 BUDGETING SERVICES	622,406	144,958	1,446	642	3,162	2,752	100	7,750	783,216
2516 FINANCIAL ACCOUNTING SVCS	583,651	146,146	52,361	-	24,672	22,824	900	2,197	832,751
2518 PROPERTY ACCOUNTING SVCS	33,274	9,084	-	-	-	-	-	-	42,358
2520 PURCHASING SERVICES	266,941	62,031	360	204	3,519	2,765	927	2,484	339,231
2530 WAREHOUSING/DISTRIBUTING	447,924	119,077	3,273	10,500	3,350	3,100	450	19,065	606,739
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
<b>SRE TOTAL</b>	<b>2,068,717</b>	<b>503,513</b>	<b>57,440</b>	<b>18,661</b>	<b>34,703</b>	<b>40,283</b>	<b>2,377</b>	<b>13,496</b>	<b>\$ 2,739,190</b>
<b>SRE 26 OPERATIONS &amp; MAINTENANCE</b>									
2600 MAINTENANCE & OPERATIONS	8,394,974	2,363,053	-	1,227,571	24,918	4,933,752	7,893	86,491	\$ 17,038,652
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	443,630	98,211	(7,516)	120	4,750	300	330	240	540,065
2620 ENVIRONMENTAL SERVICES	315,562	76,285	21,783	208,965	7,200	3,936	(1,000)	-	632,731
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
<b>SRE TOTAL</b>	<b>9,154,166</b>	<b>2,537,549</b>	<b>16,267</b>	<b>1,438,656</b>	<b>36,868</b>	<b>4,940,988</b>	<b>7,223</b>	<b>86,731</b>	<b>\$ 18,218,448</b>
<b>SRE 28 CENTRAL SUPPORT SERVICES</b>									
2811 PLANNING SERVICES	165,596	35,888	19,776	450	4,650	8,741	3,000	3,250	\$ 241,351
2814 RESEARCH/EVALUATION SVCS	194,091	50,973	23,323	1,154	12,550	15,420	2,280	6,500	306,291
2820 COMMUNICATION SERVICES	273,045	62,956	51,721	500	17,556	6,500	3,800	15,527	431,605
2830 HUMAN RESOURCES	874,773	206,801	92,972	1,940	19,403	91,910	1,035	13,743	1,302,577
2832 RECRUITMENT/PLACEMENT SVC	22,026	6,034	-	-	9,280	-	-	-	37,340
2834 INVC TRAINING NON-CERT	-	-	-	-	3,604	1,390	-	-	4,994
2835 EMPLOYEE INSURANCE SVCS	1,500	225	9,000	-	350	300	50	1,150	12,575
2839 HORIZONTALS/RECLASS/BVEA	3,086	463	-	-	22,000	-	-	-	25,549
2840 INFORMATION SYSTEMS SVCS	1,791,472	405,734	81,175	250,286	12,493	484,814	68,550	6,715	3,101,239
2845 TELECOMMUNICATIONS	-	-	57,000	613,470	30,300	-	7,350	-	708,120
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
<b>SRE TOTAL</b>	<b>3,325,589</b>	<b>769,074</b>	<b>334,967</b>	<b>867,800</b>	<b>232,186</b>	<b>609,075</b>	<b>86,065</b>	<b>46,885</b>	<b>\$ 6,271,641</b>
<b>SRE 32 ENTERPRISE OPERATIONS</b>									
3230 PRINT SHOP DISTRICT	191,665	53,554	-	28,400	30	118,940	10,098	(302,439)	\$ 100,248
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	375	-	500	420	2,127	-	1,090	7,012
<b>SRE TOTAL</b>	<b>194,165</b>	<b>53,929</b>	<b>-</b>	<b>28,900</b>	<b>450</b>	<b>121,067</b>	<b>10,098</b>	<b>(301,349)</b>	<b>\$ 107,260</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>150,343,518</b>	<b>37,386,503</b>	<b>2,348,039</b>	<b>2,974,232</b>	<b>1,848,213</b>	<b>10,399,582</b>	<b>899,948</b>	<b>883,008</b>	<b>\$ 207,083,043</b>

**Project/Program Budgets by Object**

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE</b>									
0010 GEN ELEMENTARY ED	30,799,009	7,637,125	10,177	256,325	16,590	1,834,886	21,062	54,050	\$ 40,629,224
0020 GEN MIDDLE EDUCATION	16,814,483	4,109,944	334	117,450	20,173	235,464	9,409	22,267	21,329,524
0030 GEN HIGH SCHOOL EDUCATION	21,579,248	5,255,692	1,643	122,485	53,975	254,383	43,200	40,759	27,351,385
0040 GEN PRESCHOOL EDUCATION	36,832	10,132	-	-	-	4,060	-	-	51,024
0060 INTEGRATED EDUCATION	690,826	171,851	-	8,750	500	10,750	-	500	883,177
0080 LIBRARY INSTRUCTION	65,507	27,103	-	1,664	-	175,191	506	4,153	274,124
0090 OTHER GEN EDUCATION	(423,655)	(412,722)	329,539	2,792	96,268	291,506	91,948	25	(24,299)
0093 HOMEBOUND/HOSPITAL	21,665	3,285	-	-	-	-	-	-	24,950
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	517	-	-	517
0200 ART	1,263,290	306,161	-	-	-	36,874	-	110	1,606,435
0231 METALWORK AND JEWELRY	-	-	-	-	-	443	-	-	443
0260 PHOTOGRAPHY	-	-	-	-	-	710	-	-	710
0290 OTHER ART PROGRAMS	-	-	-	-	-	149	-	-	149
0300 BUSINESS EDUCATION	-	-	-	-	-	6,140	-	206	6,346
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	455	-	-	455
0500 LANG ARTS ENGLISH	-	-	62	-	-	31,065	-	406	31,533
0510 LANGUAGE SKILLS	-	-	-	-	-	11,160	-	1,189	12,349
0511 READING	-	-	-	-	-	2,533	-	369	2,902
0543 JOURNALISM	-	-	-	-	-	1,010	-	300	1,310
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,399	-	3,033	4,432
0560 DRAMA	-	-	-	-	-	783	-	-	783
0600 FOREIGN LANGUAGES	-	-	26	-	-	25,434	240	287	25,987
0810 HEALTH EDUCATION	-	-	-	-	-	4,561	-	263	4,824
0830 PHYSICAL EDUCATION	2,114,130	512,368	-	200	-	23,229	586	466	2,650,979
0833 CAP RES 96/97	-	-	-	-	-	257	-	263	520
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	9,865	-	-	9,865
0926 FOOD AND NUTRITION	-	-	-	-	-	801	-	-	801
0932 CLOTHING & TEXTILES	-	-	-	-	-	199	-	-	199
0939 OTHER OCCUP PREPARATION	-	-	-	-	-	238	-	-	238
1000 INDUST ARTS/TECHNOLOGY	-	-	-	80	-	11,222	-	50	11,352
1100 MATHEMATICS	81,689	17,776	-	-	-	385,892	-	1,263	486,620
1210 MUSIC GENERAL	2,111,221	511,663	1,030	199	-	15,979	663	2,932	2,643,687
1240 MUSIC VOCAL	-	-	-	-	-	7,418	-	340	7,758
1250 MUSIC INSTRUMENTAL	1,633,889	395,978	26	655	-	13,364	388	1,526	2,045,826
1251 CONCERT BAND	-	-	-	-	-	500	-	-	500
1255 ORCHESTRA FULL	-	-	-	-	-	874	-	-	874
1256 ORCHESTRA, STRING	-	-	-	-	-	737	-	-	737
1300 NATURAL SCIENCE	-	-	-	-	-	2,139	-	-	2,139
1310 GEN SCIENCE	-	-	-	-	-	57,677	1,628	3,888	63,193
1500 SOCIAL SCIENCES	-	-	-	-	-	221,908	53	1,623	223,584
1520 AMERICAN STUDIES	-	-	-	-	-	2,797	-	-	2,797
1600 COMPUTER TECHNOLOGY	-	-	-	535	-	14,904	13,445	-	28,884
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOG	1,155	118	-	-	-	443	-	-	1,716
1808 INTRAMURALS - GENERAL	299,080	40,211	-	-	-	-	-	-	339,291
1900 STUDENT ACTIVITIES	1,616	217	-	-	-	-	-	-	1,833
1910 ELEM SPONSOR STUDENT ACT	138,238	18,605	-	-	-	-	-	-	156,843
1920 MIDDLE SPONSOR STUDENT A	146,194	19,692	-	-	-	-	-	-	165,886
1930 HIGH SPONSOR STUDENT ACT	545,065	73,418	-	-	-	-	-	-	618,483



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>									
2100 SUPPORT SERVICES-STUDENT	(44,726)	(22,755)	-	-	-	-	-	-	\$ (67,481)
2113 SOCIAL WORK SERVICES	188,120	57,237	-	-	-	-	-	-	245,357
2114 STUDENT ACCOUNTING	222,397	55,274	-	2,123	-	3,122	-	-	282,916
2122 COUNSELING SERVICES	2,709,989	625,585	159	19,035	2,067	11,823	-	2,068	3,370,726
2126 PLACEMENT SERVICES	-	-	-	-	-	353	-	-	353
2134 NURSING SERVICES	543,158	138,926	1,300	4,000	6,400	7,765	600	2,710	704,859
2139 OTHER HLTH SVCS-MEDICAID	525,869	189,082	50,000	-	-	1,000	-	-	765,951
2200 INSTRUCTIONAL STAFF SPPRT	(215,026)	(114,441)	-	-	-	-	-	-	(329,467)
2210 IMPROVEMENT INSTRUCT SVCS	322,820	73,155	-	-	-	-	-	-	395,975
2211 ADMIN LEARNING SERVICES	198,292	40,855	7,985	1,500	3,042	10,375	1,275	19,500	282,824
2212 CURRICULUM DEVELOPMENT	7,996	624	-	-	-	13,996	-	-	22,616
2213 STAFF DEVELOPMENT	70,172	157,931	24,289	-	1,602	28,745	-	-	282,739
2214 EVALUATION INSTRUCT SVCS	304,361	57,131	56,722	-	4,295	3,769	-	12,525	438,803
2219 LEARNING MATERIALS CENTER	23,371	6,236	-	-	700	862	-	1,200	32,369
2222 LIBRARY SUPPORT SVCS	2,842,855	687,716	225	-	-	71,206	550	646	3,603,198
2223 AUDIOVISUAL SERVICES	37,654	11,128	720	10,733	250	21,104	4,984	1,063	87,636
2225 INSTRUCTIONAL TECHNOLOGY	66,900	8,402	-	-	-	-	-	-	75,302
2311 ADMIN BOE BOARD OF ED	-	-	8,500	-	19,200	7,251	-	26,009	60,960
2312 BOE SECTRY BOARD OF ED	28,070	6,405	-	-	-	-	-	-	34,475
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	159,537	33,894	103,157	-	2,500	1,650	-	2,500	303,238
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	120,913	26,402	6,576	-	-	500	-	4,000	158,391
2319 OTHER BOE SERVICES	-	-	-	-	2,400	100	-	200	2,700
2321 SUPERINTENDENT	480,020	119,169	8,809	2,251	17,286	16,957	4,270	10,916	659,678
2323 GRANT PROCUREMENT/LOBBYIN	62,960	13,589	-	-	1,140	8,730	-	-	86,419
2400 SCHOOL ADMIN SUPPORT SVC	77,251	(11,193)	-	-	-	-	-	-	66,058
2410 PRINCIPAL'S OFFICE	12,778,924	3,217,782	30,000	23,701	128,881	103,461	4,241	8,589	16,295,579
2490 OTHER SCHL ADMIN SUPPORT	3,159	474	-	-	-	-	-	-	3,633
2511 ADMIN BUSINESS SERVICES	114,521	22,217	-	-	-	-	-	-	136,738
2513 BUDGETING SERVICES	622,406	144,958	1,446	642	3,162	2,752	100	7,750	783,216
2516 FINANCIAL ACCOUNTING SVC	583,651	146,146	52,361	-	24,672	22,824	900	2,197	832,751
2518 PROPERTY ACCOUNTING SVC	33,274	9,084	-	-	-	-	-	-	42,358
2520 PURCHASING SERVICES	266,941	62,031	360	204	3,519	2,765	927	2,484	339,231
2530 WAREHOUSING/DISTRIBUTING	405,709	107,288	3,273	2,900	3,350	3,100	450	19,065	545,135
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
2600 MAINTENANCE & OPERATIONS	8,394,974	2,363,053	-	1,227,571	24,918	4,933,752	7,893	86,491	17,038,652
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	443,630	98,211	(7,516)	120	4,750	300	330	240	540,065
2620 ENVIRONMENTAL SERVICES	293,261	70,749	18,783	168,965	5,700	1,436	(5,000)	-	553,894
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2811 PLANNING SERVICES	165,596	35,888	19,776	450	4,650	8,741	3,000	3,250	241,351
2814 RESEARCH/EVALUATION SVCS	194,091	50,973	23,323	1,154	12,550	15,420	2,280	6,500	306,291
2820 COMMUNICATION SERVICES	273,045	62,956	49,199	500	17,556	6,500	3,800	15,527	429,083
2830 HUMAN RESOURCES	829,155	194,497	92,972	1,940	19,403	91,910	1,035	13,743	1,244,655
2834 INSVC TRAINING NON-CERT	-	-	-	-	3,604	1,390	-	-	4,994
2835 EMPLOYEE INSURANCE SVCS	1,500	225	9,000	-	350	300	50	1,150	12,575
2839 HORIZONTALS/RECLASS/BVEA	3,086	463	-	-	22,000	-	-	-	25,549

**Project/Program Budgets by Object (continued)**

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>0000 SCHOOL/DEPT WIDE (continued)</b>									
2840 INFORMATION SYSTEMS SVCS	1,732,172	391,367	81,175	250,286	12,493	484,814	68,550	6,715	\$ 3,027,572
2845 TELECOMMUNICATIONS	-	-	57,000	559,830	30,300	-	7,350	-	654,480
2850 RISK MANAGEMENT SERVICES	-	-	-	-	100,000	-	-	-	100,000
3230 PRINT SHOP DISTRICT	191,665	53,554	-	28,400	30	118,940	10,098	(302,439)	100,248
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	375	-	500	420	2,127	-	1,090	7,012
5113 2003 COPS	-	-	-	-	-	-	-	698,133	698,133
8916 JITSUYGO HIGH SCH PROGRAM	197	30	10,000	-	336	75	-	361	10,999
<b>PROJECT TOTAL</b>	<b>113,985,892</b>	<b>27,891,290</b>	<b>1,584,881</b>	<b>2,827,255</b>	<b>671,032</b>	<b>9,722,203</b>	<b>300,811</b>	<b>776,451</b>	<b>\$ 157,759,815</b>
<b>0013 K-3 LITERACY</b>									
2210 IMPROVEMENT INSTRUCT SVCS	203,053	36,005	40,701	876	12,959	(34,106)	-	11,000	\$ 270,488
<b>PROJECT TOTAL</b>	<b>203,053</b>	<b>36,005</b>	<b>40,701</b>	<b>876</b>	<b>12,959</b>	<b>(34,106)</b>	<b>-</b>	<b>11,000</b>	<b>\$ 270,488</b>
<b>0014 STRUGGLING READERS</b>									
0010 GEN ELEMENTARY ED	314,074	76,124	-	-	-	-	-	-	\$ 390,198
0060 INTEGRATED EDUCATION	9,499	2,302	-	-	-	-	-	-	11,801
<b>PROJECT TOTAL</b>	<b>323,573</b>	<b>78,426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 401,999</b>
<b>0015 K-12 MATHEMATICS</b>									
2210 IMPROVEMENT INSTRUCT SVCS	-	-	2,000	-	2,500	-	-	-	\$ 4,500
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 4,500</b>
<b>0017 ELEMENTARY LITERACY</b>									
0010 GEN ELEMENTARY ED	1,893,929	458,995	-	-	-	-	-	-	\$ 2,352,924
0060 INTEGRATED EDUCATION	41,560	10,072	-	-	-	-	-	-	51,632
<b>PROJECT TOTAL</b>	<b>1,935,489</b>	<b>469,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 2,404,556</b>
<b>0021 CHOICE</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	900	-	-	\$ 900
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>\$ 900</b>
<b>0027 MIDDLE LEVEL LITERACY</b>									
0020 GEN MIDDLE EDUCATION	380,564	92,232	-	-	-	-	-	-	\$ 472,796
<b>PROJECT TOTAL</b>	<b>380,564</b>	<b>92,232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 472,796</b>
<b>0031 DROPOUT PREVENTION</b>									
0020 GEN MIDDLE EDUCATION	-	-	24,700	-	-	-	-	-	\$ 24,700
0030 GEN HIGH SCHOOL EDUCATION	531,931	128,239	186,597	-	-	-	-	-	846,767
2113 SOCIAL WORK SERVICES	134,496	41,939	-	-	-	-	-	-	176,435
2119 OTHER ATTND/SOCIAL WORK	52,193	13,302	-	-	-	-	-	-	65,495
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
<b>PROJECT TOTAL</b>	<b>718,620</b>	<b>183,480</b>	<b>268,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 1,170,193</b>
<b>0034 CONNECTIONS</b>									
0030 GEN HIGH SCHOOL ED	178,110	43,160	-	-	-	608	-	-	\$ 221,878
<b>PROJECT TOTAL</b>	<b>178,110</b>	<b>43,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>608</b>	<b>-</b>	<b>-</b>	<b>\$ 221,878</b>
<b>0035 MULTI-CULTURAL</b>									
0030 GEN HIGH SCHOOL ED	94,992	23,024	-	-	-	143	-	-	\$ 118,159
<b>PROJECT TOTAL</b>	<b>94,992</b>	<b>23,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143</b>	<b>-</b>	<b>-</b>	<b>\$ 118,159</b>
<b>0036 SECONDARY LEVEL LITERACY</b>									
0030 GEN HIGH SCHOOL ED	387,690	93,958	-	-	-	-	-	-	\$ 481,648
<b>PROJECT TOTAL</b>	<b>387,690</b>	<b>93,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 481,648</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>0037 EXPELLED STUDENT SERVICES</b>									
0030 GEN HIGH SCHOOL ED	-	-	18,200	-	-	-	-	-	\$ 18,200
<b>PROJECT TOTAL</b>	-	-	<b>18,200</b>	-	-	-	-	-	\$ 18,200
<b>0038 HIGH SCHOOL OPTIONS</b>									
0030 GEN HIGH SCHOOL EDUCATION	7,414	1,112	-	-	-	10,271	-	477	\$ 19,274
<b>PROJECT TOTAL</b>	<b>7,414</b>	<b>1,112</b>	-	-	-	<b>10,271</b>	-	<b>477</b>	\$ 19,274
<b>0039 ADVANCED PLACEMENT</b>									
0020 GEN MIDDLE EDUCATION	35,622	8,632	-	-	-	2,375	-	-	\$ 46,629
0030 GEN HIGH SCHOOL EDUCATION	39,747	9,114	-	-	-	2,336	-	-	\$ 51,197
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	\$ 5,000
<b>PROJECT TOTAL</b>	<b>75,369</b>	<b>17,746</b>	<b>5,000</b>	-	-	<b>4,711</b>	-	-	\$ 102,826
<b>0040 AVID</b>									
0020 GEN MIDDLE EDUCATION	1,750	205	-	-	26,650	95	-	-	\$ 28,700
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	993	-	-	\$ 993
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	\$ 6,000
<b>PROJECT TOTAL</b>	<b>1,750</b>	<b>205</b>	<b>6,000</b>	-	<b>26,650</b>	<b>1,088</b>	-	-	\$ 35,693
<b>0043 CHINOOK</b>									
0030 GEN HIGH SCHOOL ED	-	-	-	-	-	796	-	-	\$ 796
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>796</b>	-	-	\$ 796
<b>0044 NEWCOMERS</b>									
0030 GEN HIGH SCHOOL ED	222,247	56,053	-	-	-	-	-	-	\$ 278,300
<b>PROJECT TOTAL</b>	<b>222,247</b>	<b>56,053</b>	-	-	-	-	-	-	\$ 278,300
<b>0064 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	722	-	882	\$ 1,604
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>722</b>	-	<b>882</b>	\$ 1,604
<b>0066 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	993	-	320	\$ 1,313
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	444	-	-	\$ 444
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>1,437</b>	-	<b>320</b>	\$ 1,757
<b>0067 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	900	-	320	\$ 1,220
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	445	-	-	\$ 445
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>1,345</b>	-	<b>320</b>	\$ 1,665
<b>0068 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	900	-	320	\$ 1,220
0030 GEN HIGH SCHOOL EDUCATION	-	-	310	-	-	454	-	-	\$ 764
<b>PROJECT TOTAL</b>	-	-	<b>310</b>	-	-	<b>1,354</b>	-	<b>320</b>	\$ 1,984
<b>0069 INTERDISCIPLINARY ED</b>									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	174	-	-	\$ 174
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>174</b>	-	-	\$ 174
<b>0071 TALENTED &amp; GIFTED (SRA)</b>									
0070 TALENTED AND GIFTED	6,066	-	5,266	-	-	10,629	-	-	\$ 21,961
0550 SPEECH	-	-	-	-	-	1,247	-	-	\$ 1,247
<b>PROJECT TOTAL</b>	<b>6,066</b>	-	<b>5,266</b>	-	-	<b>11,876</b>	-	-	\$ 23,208

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>0072 TALENTED AND GIFTED</b>									
0070 TALENTED AND GIFTED	262,477	98,842	-	-	-	-	-	-	\$ 361,319
1090 OTHER INDUST ARTS/TECH	59,371	14,389	20,000	-	-	-	-	-	93,760
1900 STUDENT ACTIVITIES	3,966	595	-	-	1,000	-	-	-	5,561
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
<b>PROJECT TOTAL</b>	<b>325,814</b>	<b>113,826</b>	<b>20,000</b>	-	<b>1,882</b>	<b>6,194</b>	-	<b>1,500</b>	<b>\$ 469,216</b>
<b>0073 TAG - DISTRICT PROGRAMS</b>									
0070 TALENTED AND GIFTED	219,027	50,454	-	-	138,394	10,000	-	-	\$ 417,875
1900 STUDENT ACTIVITIES	10,285	1,543	-	-	250	4,350	-	1,100	17,528
2237 ADMIN TAG PROGRAMS	88,546	22,583	-	-	4,000	30,299	-	-	145,428
<b>PROJECT TOTAL</b>	<b>317,858</b>	<b>74,580</b>	-	-	<b>142,644</b>	<b>44,649</b>	-	<b>1,100</b>	<b>\$ 580,831</b>
<b>0091 SUBSTANCE ABUSE PREVENTION</b>									
2100 SUPPORT SERVICES-STUDENT	76,370	16,402	-	-	-	-	-	-	\$ 92,772
<b>PROJECT TOTAL</b>	<b>76,370</b>	<b>16,402</b>	-	-	-	-	-	-	<b>\$ 92,772</b>
<b>0094 STUDENT ACHIEVEMENT</b>									
0010 GEN ELEMENTARY ED	212,549	51,511	-	-	-	-	-	-	\$ 264,060
0020 GEN MIDDLE EDUCATION	68,869	16,692	-	-	-	-	-	-	85,561
0030 GEN HIGH SCHOOL EDUCATION	62,933	15,254	-	-	-	-	-	-	78,187
0090 OTHER GEN EDUCATION	-	-	-	-	-	30,222	-	-	30,222
2122 COUNSELING SERVICES	60,480	13,967	-	-	-	-	-	-	74,447
<b>PROJECT TOTAL</b>	<b>404,831</b>	<b>97,424</b>	-	-	-	<b>30,222</b>	-	-	<b>\$ 532,477</b>
<b>0095 PARTNERS IN EDUCATION</b>									
2200 INSTRUCTIONAL STAFF SPRT	(111,614)	67,331	-	-	500	1,000	-	-	\$ (42,783)
<b>PROJECT TOTAL</b>	<b>(111,614)</b>	<b>67,331</b>	-	-	<b>500</b>	<b>1,000</b>	-	-	<b>\$ (42,783)</b>
<b>0137 FAMILY ADVOCATE PROGRAM</b>									
2113 SOCIAL WORK SERVICES	33,624	10,485	-	-	-	-	-	-	\$ 44,109
<b>PROJECT TOTAL</b>	<b>33,624</b>	<b>10,485</b>	-	-	-	-	-	-	<b>\$ 44,109</b>
<b>0200 ART</b>									
2200 INSTRUCTIONAL STAFF SPRT	48,219	10,005	1,865	-	350	225	-	650	\$ 61,314
<b>PROJECT TOTAL</b>	<b>48,219</b>	<b>10,005</b>	<b>1,865</b>	-	<b>350</b>	<b>225</b>	-	<b>650</b>	<b>\$ 61,314</b>
<b>0622 FRENCH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	306	-	-	\$ 306
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>306</b>	-	-	<b>\$ 306</b>
<b>0623 SPANISH</b>									
0600 FOREIGN LANGUAGES	-	-	-	-	-	683	-	-	\$ 683
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>683</b>	-	-	<b>\$ 683</b>
<b>0660 ENGLISH AS 2ND LANGUAGE</b>									
0010 GEN ELEMENTARY ED	2,423,350	654,580	-	-	-	9,883	-	-	\$ 3,087,813
0020 GEN MIDDLE EDUCATION	705,381	192,652	-	-	-	11,911	-	790	910,734
0030 GEN HIGH SCHOOL EDUCATION	585,120	158,254	824	-	-	10,344	-	-	754,542
0090 OTHER GEN EDUCATION	15,931	5,171	800	-	-	4,350	-	1,000	27,252
2214 EVALUATION INSTRUCT SVCS	16,904	5,257	-	-	-	-	-	-	22,161.00
<b>PROJECT TOTAL</b>	<b>3,746,686</b>	<b>1,015,914</b>	<b>1,624</b>	-	-	<b>36,488</b>	-	<b>1,790</b>	<b>\$ 4,802,502</b>
<b>1250 INSTRUMENTAL MUSIC</b>									
2200 INSTRUCTIONAL STAFF SPRT	48,328	10,021	1,120	50	100	2,600	-	250	\$ 62,469
<b>PROJECT TOTAL</b>	<b>48,328</b>	<b>10,021</b>	<b>1,120</b>	<b>50</b>	<b>100</b>	<b>2,600</b>	-	<b>250</b>	<b>\$ 62,469</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	94,221	23,984	-	-	6,000	6,000	-	15,900	146,105
2212 CURRICULUM DEVELOPMENT	-	-	4,800	-	-	-	-	-	4,800
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	-	-	-	5,000
<b>PROJECT TOTAL</b>	<b>94,221</b>	<b>23,984</b>	<b>12,800</b>	-	<b>29,500</b>	<b>7,000</b>	-	<b>29,500</b>	<b>\$ 197,005</b>



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>2118 FAMILY RESOURCE SCHOOLS</b>									
2100 SUPPORT SERVICES-STUDENT	-	-	158,465	-	-	-	-	-	\$ 158,465
<b>PROJECT TOTAL</b>	-	-	<b>158,465</b>	-	-	-	-	-	\$ 158,465
<b>2161 TRANSLATION SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	88,131	18,702	344	-	-	45,000	-	-	\$ 152,177
<b>PROJECT TOTAL</b>	<b>88,131</b>	<b>18,702</b>	<b>344</b>	-	-	<b>45,000</b>	-	-	\$ 152,177
<b>2191 ADA/504 SERVICES</b>									
2100 SUPPORT SERVICES-STUDENT	61,451	12,528	20,000	-	-	-	-	-	\$ 93,979
<b>PROJECT TOTAL</b>	<b>61,451</b>	<b>12,528</b>	<b>20,000</b>	-	-	-	-	-	\$ 93,979
<b>2204 RECRUITMENT</b>									
2832 RECRUITMENT/PLACEMENT	22,026	6,034	-	-	9,280	-	-	-	\$ 37,340
<b>PROJECT TOTAL</b>	<b>22,026</b>	<b>6,034</b>	-	-	<b>9,280</b>	-	-	-	\$ 37,340
<b>2205 INDUCTION</b>									
2200 INSTRUCTIONAL STAFF SPPRT	193,331	43,127	-	-	3,112	6,050	-	1,000	\$ 246,620
<b>PROJECT TOTAL</b>	<b>193,331</b>	<b>43,127</b>	-	-	<b>3,112</b>	<b>6,050</b>	-	<b>1,000</b>	\$ 246,620
<b>2206 TECHNOLOGY TRAINING</b>									
2213 STAFF DEVELOPMENT	-	-	-	-	-	32,504	-	-	\$ 32,504
<b>PROJECT TOTAL</b>	-	-	-	-	-	<b>32,504</b>	-	-	\$ 32,504
<b>2207 TECHNOLOGY SPECIALISTS</b>									
2220 MEDIA SUPPORT SERVICES	528,242	164,105	-	-	4,000	5,076	4,000	-	\$ 705,423
2840 INFORMATION SYSTEMS SVCS	51,800	13,242	-	-	-	-	-	-	\$ 65,042
<b>PROJECT TOTAL</b>	<b>580,042</b>	<b>177,347</b>	-	-	<b>4,000</b>	<b>5,076</b>	<b>4,000</b>	-	\$ 770,465
<b>2208 REPLACE COMPUTERS</b>									
0010 GEN ELEMENTARY ED	-	-	-	-	-	-	46,271	-	\$ 46,271
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	-	51,271	-	\$ 51,271
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	-	51,272	-	\$ 51,272
2220 MEDIA SUPPORT SERVICES	92,497	19,416	-	-	-	-	-	-	\$ 111,913
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	6,000	279,805	-	\$ 285,805
2226 INTERNET SUPPORT	-	-	-	10,000	-	-	-	-	\$ 10,000
2410 PRINCIPAL'S OFFICE	-	-	-	-	-	-	112,000	-	\$ 112,000
2840 INFORMATION SYSTEMS SVCS	7,500	1,125	-	-	-	-	-	-	\$ 8,625
2845 TELECOMMUNICATIONS	-	-	-	53,640	-	-	-	-	\$ 53,640
<b>PROJECT TOTAL</b>	<b>99,997</b>	<b>20,541</b>	-	<b>63,640</b>	-	<b>6,000</b>	<b>540,619</b>	-	\$ 730,797
<b>2215 CULTURAL DIVERSITY</b>									
0010 GEN ELEMENTARY ED	-	-	-	-	-	14,000	-	-	\$ 14,000
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	15,600	-	-	\$ 15,600
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	13,200	-	-	\$ 13,200
2200 INSTRUCTIONAL STAFF SPPRT	169,803	30,041	59,044	-	3,742	48,281	-	6,000	\$ 316,911
<b>PROJECT TOTAL</b>	<b>169,803</b>	<b>30,041</b>	<b>59,044</b>	-	<b>3,742</b>	<b>91,081</b>	-	<b>6,000</b>	\$ 359,711
<b>2216 FIRST AID TRAINING</b>									
2200 INSTRUCTIONAL STAFF SPPRT	29,185	7,108	-	-	-	1,500	-	6,405	\$ 44,198
<b>PROJECT TOTAL</b>	<b>29,185</b>	<b>7,108</b>	-	-	-	<b>1,500</b>	-	<b>6,405</b>	\$ 44,198
<b>2218 CURRICULUM DEVELOPMENT COUNCIL</b>									
2212 CURRICULUM DEVELOPMENT	244,697	52,395	3,000	-	2,600	5,296	-	5,318	\$ 313,306
<b>PROJECT TOTAL</b>	<b>244,697</b>	<b>52,395</b>	<b>3,000</b>	-	<b>2,600</b>	<b>5,296</b>	-	<b>5,318</b>	\$ 313,306
<b>2225 INSTRUCTIONAL TECHNOLOGY</b>									
2220 MEDIA SUPPORT SERVICES	3,500	525	1,500	-	2,146	5,791	3,000	1,746	\$ 18,208
<b>PROJECT TOTAL</b>	<b>3,500</b>	<b>525</b>	<b>1,500</b>	-	<b>2,146</b>	<b>5,791</b>	<b>3,000</b>	<b>1,746</b>	\$ 18,208

Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>2228 CATALOGING SUPPORT SVCS</b>									
2222 LIBRARY SUPPORT SVCS	83,859	23,526	-	-	-	5,085	-	-	\$ 112,470
<b>PROJECT TOTAL</b>	<b>83,859</b>	<b>23,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,085</b>	<b>-</b>	<b>-</b>	<b>\$ 112,470</b>
<b>2236 SUPERVISION-LIT/LANG</b>									
2200 INSTRUCTIONAL STAFF SPPRT	359,115	88,980	-	3,100	9,210	1,400	-	850	\$ 462,655
2212 CURRICULUM DEVELOPMENT	4,032	605	2,031	-	825	-	-	-	7,493
2214 EVALUATION INSTRUCT SVCS	1,945	292	4,000	-	-	3,803	-	-	10,040
<b>PROJECT TOTAL</b>	<b>365,092</b>	<b>89,877</b>	<b>6,031</b>	<b>3,100</b>	<b>10,035</b>	<b>5,203</b>	<b>-</b>	<b>850</b>	<b>\$ 480,188</b>
<b>2391 ELEM EDUCATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	318,236	64,814	-	179	8,284	3,961	1,000	2,057	\$ 398,531
<b>PROJECT TOTAL</b>	<b>318,236</b>	<b>64,814</b>	<b>-</b>	<b>179</b>	<b>8,284</b>	<b>3,961</b>	<b>1,000</b>	<b>2,057</b>	<b>\$ 398,531</b>
<b>2393 SECONDARY ED SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	225,006	50,285	8,700	500	9,407	6,870	1,000	2,500	\$ 304,268
<b>PROJECT TOTAL</b>	<b>225,006</b>	<b>50,285</b>	<b>8,700</b>	<b>500</b>	<b>9,407</b>	<b>6,870</b>	<b>1,000</b>	<b>2,500</b>	<b>\$ 304,268</b>
<b>2395 BVSD FOUNDATION SUPPORT</b>									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	22,000	-	-	\$ 22,000
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>\$ 22,000</b>
<b>2491 SCHOOL LEVEL SUPPORT</b>									
2400 SCHOOL ADMIN SUPPORT SVC	21,117	4,162	18,139	1,300	1,680	22,360	22,964	5,594	\$ 97,316
<b>PROJECT TOTAL</b>	<b>21,117</b>	<b>4,162</b>	<b>18,139</b>	<b>1,300</b>	<b>1,680</b>	<b>22,360</b>	<b>22,964</b>	<b>5,594</b>	<b>\$ 97,316</b>
<b>2492 OPEN ENROLLMENT</b>									
2114 STUDENT ACCOUNTING	-	-	20,668	-	12,500	3,000	-	3,000	\$ 39,168
2300 ADMIN GEN SUPPORT SVCS	91,842	24,701	-	-	-	-	-	-	\$ 116,543
<b>PROJECT TOTAL</b>	<b>91,842</b>	<b>24,701</b>	<b>20,668</b>	<b>-</b>	<b>12,500</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>\$ 155,711</b>
<b>2550 MAILROOM</b>									
2530 WAREHOUSING/DISTRIBUTING	42,215	11,789	-	7,600	-	-	-	-	\$ 61,604
<b>PROJECT TOTAL</b>	<b>42,215</b>	<b>11,789</b>	<b>-</b>	<b>7,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 61,604</b>
<b>2621 HAZARDOUS ENVIRONMENT SERVICES</b>									
2620 ENVIRONMENTAL SERVICES	22,301	5,536	3,000	40,000	1,500	2,500	4,000	-	\$ 78,837
<b>PROJECT TOTAL</b>	<b>22,301</b>	<b>5,536</b>	<b>3,000</b>	<b>40,000</b>	<b>1,500</b>	<b>2,500</b>	<b>4,000</b>	<b>-</b>	<b>\$ 78,837</b>
<b>2828 CABLE TV</b>									
2820 COMMUNICATION SERVICES	-	-	2,522	-	-	-	-	-	\$ 2,522
<b>PROJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>2,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 2,522</b>
<b>2834 SUBSTITUTE OFFICE</b>									
2830 HUMAN RESOURCES	45,618	12,304	-	-	-	-	-	-	\$ 57,922
<b>PROJECT TOTAL</b>	<b>45,618</b>	<b>12,304</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 57,922</b>
<b>3120 STATE VOCATIONAL ED</b>									
0030 GEN HIGH SCHOOL EDUCATION	1,253,024	311,379	-	6,740	-	-	-	-	\$ 1,571,143
0033 TEEN PARENTING PROGRAM	388,028	108,836	11,836	-	1,200	7,123	-	500	517,523
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	7,486	-	-	7,486
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,078	-	-	2,078
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	151	2,715	-	-	-	2,500	-	129	5,495
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,955	-	-	8,955
0929 OTHER HOME EC	-	-	-	-	-	1,002	-	-	1,002



## Project/Program Budgets by Object (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>3120 STATE VOCATIONAL ED (continued)</b>									
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	\$ 13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	1,000	-	-	1,000
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	94,623	22,431	-	-	-	5,000	-	322	122,376
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 TECHNOLOG	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	73,250	9,867	-	-	-	8,000	-	500	91,617
2122 COUNSELING SERVICES	-	-	-	-	-	125	-	194	319
2134 NURSING SERVICES	42,364	10,734	-	-	-	-	-	-	53,098
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2225 INSTRUCTIONAL TECHNOLOGY	1,500	189	-	-	-	-	-	-	1,689
2232 ADMIN VOC VOCATIONAL ED	130,886	30,605	-	-	2,800	8,520	-	852	173,663
2410 PRINCIPAL'S OFFICE	153,323	50,624	-	8,205	-	10,000	-	526	222,678
2490 OTHER SCHL ADMIN SUPPORT	7,030	2,143	-	-	664	-	-	-	9,837
<b>PROJECT TOTAL</b>	<b>2,144,179</b>	<b>549,523</b>	<b>13,836</b>	<b>14,945</b>	<b>5,564</b>	<b>126,742</b>	<b>-</b>	<b>6,166</b>	<b>\$ 2,860,955</b>
<b>3130 STATE ECEA SPECIAL ED</b>									
0092 ESY EXTENDED SCHOOL YEAR	121,597	18,240	5,000	-	1,000	5,056	-	-	\$ 150,893
0093 HOMEBOUND/HOSPITAL	24,824	3,765	-	-	-	-	-	-	28,589
1700 SPECIAL EDUCATION	13,781,525	3,779,163	13,730	14,787	617,535	78,146	22,554	17,032	18,324,472
1710 PHYS DISABILITY	897,960	222,362	-	-	-	-	-	-	1,120,322
1720 VISUAL DISABILITY	101,491	24,007	-	-	-	-	-	-	125,498
1730 HEARING DISABILITY	600,017	162,836	-	-	-	473	-	-	763,326
1740 S.L.I.C.	-	-	-	-	-	1,247	-	-	1,247
1750 SIED SPED SPECIAL ED	-	-	-	-	-	665	-	-	665
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	407	-	-	407
1770 SPEECH/LANGUAGE DISABILITY	1,917,141	459,207	-	-	-	-	-	-	2,376,348
1780 MULTIPLE DISABILITIES	-	-	-	-	-	257	-	-	257
1790 OTHER DISABILITIES	-	-	-	-	-	883	-	-	883
1791 PRESCH DISABILITY CHILD	1,267,446	343,891	200	-	262,711	-	-	-	1,874,248
2113 SOCIAL WORK SERVICES	1,213,498	270,399	-	-	-	-	-	-	1,483,897
2139 OTHER HLTH SVCS-MEDICAID	18,445	2,766	-	-	-	-	-	-	21,211
2140 PSYCHOLOGICAL SERVICES	1,312,457	296,119	-	-	-	-	-	-	1,608,576
2153 AUDIOLOGY SERVICES	75,349	16,814	-	-	-	-	-	-	92,163
2213 STAFF DEVELOPMENT	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL ED	496,630	119,624	-	-	2,000	3,000	-	780	622,034
<b>PROJECT TOTAL</b>	<b>21,828,380</b>	<b>5,719,193</b>	<b>55,930</b>	<b>14,787</b>	<b>886,246</b>	<b>94,134</b>	<b>22,554</b>	<b>17,812</b>	<b>\$ 28,639,036</b>
<b>3150 STATE TALENTED &amp; GIFTED</b>									
0070 TALENTED AND GIFTED	83,118	20,146	-	-	-	-	-	-	\$ 103,264
1909 FAIRS AND COMPETITIONS	6,895	1,586	-	-	-	-	-	-	8,481
2237 ADMIN TAG PROGRAMS	68,331	14,983	9,000	-	-	56,540	-	-	148,854
<b>PROJECT TOTAL</b>	<b>158,344</b>	<b>36,715</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>56,540</b>	<b>-</b>	<b>-</b>	<b>\$ 260,599</b>
<b>GRAND TOTAL</b>	<b>150,343,518</b>	<b>37,386,503</b>	<b>2,348,039</b>	<b>2,974,232</b>	<b>1,848,213</b>	<b>10,399,582</b>	<b>899,948</b>	<b>883,008</b>	<b>\$ 207,083,043</b>

**Authorized Positions**

	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
Classroom Teachers	1,543.058	1,559.966	1,579.844	1,601.710	1,581.617
Other Teachers*	105.346	110.295	110.795	107.193	104.463
Psychologists/Social Workers/OT/PT	92.738	92.738	92.738	92.038	92.038
Admin/Principals	106.261	106.911	106.961	109.311	108.211
Professional Support	29.476	31.776	35.776	36.776	35.776
Technical Support	29.250	29.250	30.250	35.600	45.850
Paraeducators/Liaisons/Monitors	5.500	8.030	8.030	369.939	369.112
Office/Administrative Support	204.831	204.676	206.976	205.278	205.278
Trades and Services	216.585	216.585	222.085	218.585	218.585
<b>TOTAL FTE:</b>	<b>2,333.045</b>	<b>2,360.227</b>	<b>2,393.455</b>	<b>2,776.430</b>	<b>2,760.930</b>

Note:

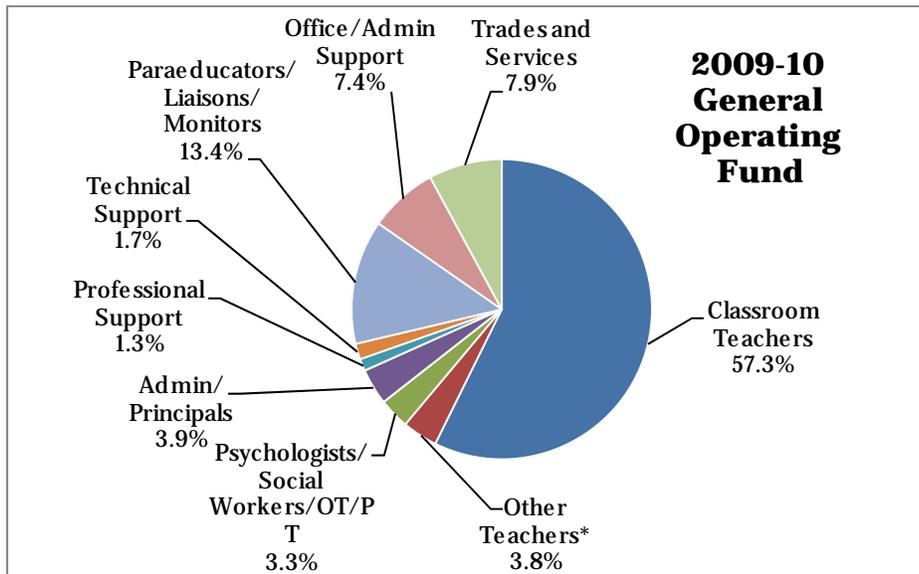
Authorized Positions do not include positions funded by the charter schools or other funds.

Effective 2008-09 the Paraeducators/Liaisons/Monitors total FTE includes hourly employee FTE.

\* Other Teachers- Temporary Assignments, Media Specialists & Counselors

	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Projected</b>
TOTAL STUDENT FTE	26,741.0	26,914.5	27,222.5	27,458.2	27,339.0
STUDENT FTE (Less Charters)	24,830.5	24,857.0	25,098.5	25,245.1	25,085.3
CHARTER STUDENT FTE	1,910.5	2,057.5	2,124.0	2,213.1	2,253.7

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.



Note: Chart percentages may not equal 100% due to rounding



## Location Budget by Object

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>ELEMENTARY SCHOOLS</b>										
101 CURR DEPT - ELEM LEVEL	7.372	467,681	110,574	720	-	-	306,791	-	-	\$ 885,766
102 RESERVES - ELEM LEVEL	28.142	1,538,747	384,908	7,500	-	33,500	86,060	-	13,600	2,064,315
103 IT - ELEM LEVEL	6.250	193,183	62,947	-	-	-	21,414	336,076	-	613,620
119 BEAR CREEK ELEMENTARY	29.543	1,552,820	394,431	-	21,472	1,203	70,285	1,555	1,892	2,043,658
120 BIRCH ELEMENTARY	37.928	2,047,694	514,507	-	30,584	1,790	69,702	-	1,700	2,665,977
124 COLUMBINE ELEMENTARY	49.577	2,415,383	633,221	-	27,444	1,396	74,305	244	2,285	3,154,278
127 CREST VIEW ELEMENTARY	45.558	2,401,302	609,169	-	24,267	2,140	90,731	1,000	650	3,129,259
130 DOUGLASS ELEMENTARY	30.511	1,648,361	413,831	1,350	17,573	1,830	85,694	1,800	1,080	2,171,519
131 SANCHEZ ELEMENTARY	35.500	1,852,194	471,913	-	26,875	1,640	62,168	400	1,000	2,416,190
132 EISENHOWER ELEMENTARY	45.112	2,311,071	593,102	-	45,683	1,586	99,178	1,910	3,569	3,056,099
134 EMERALD ELEMENTARY	36.575	1,980,544	497,119	-	21,018	1,440	78,532	3,000	4,640	2,586,293
136 FLATIRONS ELEMENTARY	22.090	1,187,055	298,835	-	26,822	1,295	51,908	-	2,636	1,568,551
138 FOOTHILL ELEMENTARY	45.963	2,362,133	605,522	-	30,692	1,585	90,273	2,129	2,194	3,094,528
141 GOLD HILL ELEMENTARY	3.519	187,775	47,348	-	3,293	84	9,151	-	244	247,895
144 HEATHERWOOD ELEMENTARY	34.045	1,719,610	443,967	1,772	38,357	1,365	84,936	961	4,594	2,295,562
147 JAMESTOWN ELEMENTARY	3.519	186,504	47,180	-	3,324	334	16,532	-	-	253,874
150 KOHL ELEMENTARY	42.890	2,120,275	551,317	2	21,006	1,992	77,170	1,400	1,201	2,774,363
153 LAFAYETTE ELEMENTARY	55.604	2,761,135	717,885	-	20,644	1,390	85,100	-	2,943	3,589,097
154 RYAN ELEMENTARY	37.789	1,966,975	501,668	-	24,068	2,090	65,764	-	1,100	2,561,665
156 FIRESIDE ELEMENTARY	36.641	1,934,860	489,703	4,000	48,747	1,763	89,963	345	1,077	2,570,458
157 LOUISVILLE ELEMENTARY	39.849	2,044,286	524,202	-	38,487	1,440	72,177	800	1,800	2,683,192
158 COAL CREEK ELEMENTARY	34.032	1,825,511	459,981	-	16,510	1,390	76,233	700	1,070	2,381,395
161 BCSIS	24.738	1,298,034	329,940	600	14,187	1,340	43,128	-	665	1,687,894
162 MAPLETON ELEMENTARY	0.000	-	-	-	10,445	-	16,618	-	-	27,063
164 CREEKSIDE ELEMENTARY	39.787	2,000,596	517,526	-	26,260	1,540	82,121	250	2,600	2,630,893
166 MESA ELEMENTARY	30.084	1,585,645	402,331	1,063	26,902	2,277	63,815	745	5,054	2,087,832
169 NEDERLAND ELEMENTARY	27.403	1,391,254	358,301	-	16,831	1,488	86,120	-	299	1,854,293
180 PIONEER ELEMENTARY	47.623	2,305,009	605,460	1,394	28,245	1,640	87,977	500	2,804	3,033,029
185 SUPERIOR ELEMENTARY	50.078	2,670,625	674,389	-	18,933	2,307	122,153	-	3,378	3,491,785
190 UNIVERSITY HILL ELEM	43.002	2,012,687	536,527	3,705	23,674	1,499	68,983	329	913	2,648,317
192 HIGH PEAKS ELEMENTARY	25.400	1,273,608	329,714	225	13,210	1,136	41,339	145	1,500	1,660,877
193 COMMUNITY MONTESSORI	22.525	1,192,002	301,900	-	6,758	1,607	58,124	-	1,297	1,561,688
194 WASHINGTON ELEMENTARY	0.000	-	-	-	5,279	-	-	-	-	5,279
196 WHITTIER ELEMENTARY	31.572	1,721,903	430,969	509	19,620	1,603	38,591	2,880	2,030	2,218,105
	<b>1,050.221</b>	<b>54,156,462</b>	<b>13,860,387</b>	<b>22,840</b>	<b>697,210</b>	<b>77,690</b>	<b>2,473,036</b>	<b>357,169</b>	<b>69,815</b>	<b>\$ 71,714,609</b>

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>MIDDLE SCHOOLS</b>										
201 CURR DEPT - MIDDLE LEVEL	12.450	739,169	179,141	-	-	-	341,316	-	-	\$ 1,259,626
202 RESERVES - MIDDLE LEVEL	18.840	1,108,175	270,249	30,700	-	27,151	2,470	-	-	1,438,745
203 IT - MIDDLE LEVEL	3.750	123,005	38,854	-	-	-	3,333	131,271	-	296,463
210 BASE LINE MIDDLE	0.000	-	-	-	-	-	4,098	-	-	4,098
225 BROOMFIELD HEIGHTS MIDDLE	45.679	2,410,391	610,939	194	29,266	3,226	109,751	972	5,540	3,170,279
230 MANHATTAN MIDDLE	44.415	2,422,593	606,092	-	33,794	2,341	115,661	641	5,235	3,186,357
240 CASEY MIDDLE	36.309	1,944,587	489,883	-	28,656	4,318	90,860	2,062	11,338	2,571,704
250 CENTENNIAL MIDDLE	50.928	2,847,758	705,406	-	33,074	3,566	118,410	3,591	4,921	3,716,726
252 ANGEVINE MIDDLE	59.055	3,122,036	790,686	-	46,424	6,520	173,150	-	3,500	4,142,316
254 LOUISVILLE MIDDLE	44.580	2,472,813	614,388	-	61,592	4,595	117,849	1,946	3,016	3,276,199
260 PLATT MIDDLE	40.647	2,282,074	564,321	1,950	85,829	4,680	150,777	850	950	3,091,431
270 SOUTHERN HILLS MIDDLE	46.742	2,470,511	625,614	636	51,529	4,498	101,875	2,603	4,217	3,261,483
<b>LEVEL TOTAL</b>	<b>403.395</b>	<b>21,943,112</b>	<b>5,495,573</b>	<b>33,480</b>	<b>370,164</b>	<b>60,895</b>	<b>1,329,550</b>	<b>143,936</b>	<b>38,717</b>	<b>\$ 29,415,427</b>
<b>SENIOR HIGH SCHOOLS</b>										
301 CURR DEPT - SENIOR LEVEL	7.698	457,039	110,763	5,000	-	-	524,915	-	360	\$ 1,098,077
302 RESERVES - SENIOR LEVEL	23.871	1,375,805	337,627	274,597	19,900	241,468	18,682	-	16,738	2,284,817
303 IT-HIGH SCHOOL LEVEL	5.601	197,682	60,148	-	-	-	9,333	73,272	-	340,435
310 BOULDER HIGH	127.093	7,005,819	1,744,880	14,744	75,472	18,250	344,532	6,948	8,935	9,219,580
315 BROOMFIELD HIGH	105.466	5,696,819	1,429,608	-	56,812	8,299	277,174	26,956	8,884	7,504,552
320 CENTAURUS HIGH	90.983	4,952,312	1,238,824	-	71,451	11,712	271,240	-	11,493	6,557,032
330 FAIRVIEW HIGH	129.614	7,136,486	1,783,382	14,000	69,035	12,344	390,924	5,561	17,566	9,429,298
350 NEW VISTA HIGH	27.774	1,631,488	395,912	15,897	33,038	5,659	93,486	3,640	3,138	2,182,258
360 MONARCH HIGH	101.454	5,597,847	1,393,201	1,369	27,476	8,015	294,407	16,300	16,766	7,355,381
<b>LEVEL TOTAL</b>	<b>619.554</b>	<b>34,051,297</b>	<b>8,494,345</b>	<b>325,607</b>	<b>353,184</b>	<b>305,747</b>	<b>2,224,693</b>	<b>132,677</b>	<b>83,880</b>	<b>\$ 45,971,430</b>
<b>VOCATIONAL/TECHNICAL SCHOOLS</b>										
440 ARAPAHOE RIDGE HIGH	25.923	1,515,633	368,904	15,035	10,630	3,490	12,237	1,192	3,179	\$ 1,930,300
490 TECHNICAL ED CENTER	26.779	1,365,644	350,034	2,000	28,172	900	286,253	-	4,314	2,037,317
<b>LEVEL TOTAL</b>	<b>52.702</b>	<b>2,881,277</b>	<b>718,938</b>	<b>17,035</b>	<b>38,802</b>	<b>4,390</b>	<b>298,490</b>	<b>1,192</b>	<b>7,493</b>	<b>\$ 3,967,617</b>
<b>COMBINATION SCHOOLS</b>										
502 MONARCH K-8	58.200	3,172,860	793,812	-	87,751	3,776	178,846	249	9,248	\$ 4,246,542
503 NEDERLAND MIDDLE/SENIOR	37.585	2,182,242	531,916	-	22,690	7,948	146,443	1,094	2,017	2,894,350
504 NEDERLAND MIDDLE	0.000	16,657	2,243	-	-	-	6,931	-	-	25,831
505 ASPEN CREEK K-8	75.087	3,976,656	1,006,651	1,230	43,624	3,453	150,646	534	5,872	5,188,666
506 ELDORADO K-8	76.163	4,124,589	1,034,841	3,316	46,019	5,193	185,995	3,503	7,971	5,411,427
507 HALCYON	5.365	325,364	78,232	-	8,098	113	2,291	-	-	414,098
590 SUMMER SCHOOL	0.000	117,293	13,897	1,200	500	200	2,200	-	1,000	136,290
<b>LEVEL TOTAL</b>	<b>252.400</b>	<b>13,915,661</b>	<b>3,461,592</b>	<b>5,746</b>	<b>208,682</b>	<b>20,683</b>	<b>673,352</b>	<b>5,380</b>	<b>26,108</b>	<b>\$ 18,317,204</b>
<b>CHARTER SCHOOLS</b>										
925 SUMMIT CHARTER	0.500	31,715	7,503	-	7,673	-	33,320	-	-	\$ 80,211
932 BOULDER PREP CHARTER	1.000	63,432	15,005	-	-	-	-	-	-	78,437
952 HORIZONS K-8 CHARTER	0.000	-	-	-	17,292	-	28,481	-	-	45,773
954 JUSTICE HIGH CHARTER	1.000	63,432	15,005	-	-	-	-	-	-	78,437
956 PEAK TO PEAK CHARTER	2.725	148,732	37,231	-	-	-	-	-	-	185,963
<b>LEVEL TOTAL</b>	<b>5.225</b>	<b>307,311</b>	<b>74,744</b>	<b>-</b>	<b>24,965</b>	<b>-</b>	<b>61,801</b>	<b>-</b>	<b>-</b>	<b>\$ 468,821</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b>										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	4,862	715	-	-	-	-	-	-	\$ 5,577
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	22,000	-	-	22,000
2321 SUPERINTENDENT	2.600	282,817	78,487	309	1,710	12,652	7,937	2,850	8,387	395,149
<b>LOCATION TOTAL</b>	<b>2.600</b>	<b>287,679</b>	<b>79,202</b>	<b>309</b>	<b>1,710</b>	<b>12,652</b>	<b>29,937</b>	<b>2,850</b>	<b>8,387</b>	<b>\$ 422,726</b>
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	197,203	40,682	8,500	541	4,634	9,020	1,420	2,529	\$ 264,529
<b>LOCATION TOTAL</b>	<b>2.000</b>	<b>197,203</b>	<b>40,682</b>	<b>8,500</b>	<b>541</b>	<b>4,634</b>	<b>9,020</b>	<b>1,420</b>	<b>2,529</b>	<b>\$ 264,529</b>
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.600	61,451	12,528	20,000	-	-	-	-	-	\$ 93,979
2315 LEGAL SERVICES	1.800	159,537	33,894	103,157	-	2,500	1,650	-	2,500	303,238
<b>LOCATION TOTAL</b>	<b>2.400</b>	<b>220,988</b>	<b>46,422</b>	<b>123,157</b>	<b>-</b>	<b>2,500</b>	<b>1,650</b>	<b>-</b>	<b>2,500</b>	<b>\$ 397,217</b>
605 LEARNING SERVICES										
2100 SUPPORT SERVICES-STUDENTS	1.000	76,370	16,402	-	-	-	-	-	-	\$ 92,772
2200 INSTRUCTIONAL STAFF SPRT	5.920	469,822	134,543	2,265	50	4,062	9,875	-	1,900	622,517
2210 IMPROVEMENT INSTRUC SVCS	6.000	495,873	104,660	42,701	876	15,459	(34,106)	-	11,000	636,463
2211 ADMIN LEARNING SERVICES	2.000	198,292	40,855	7,985	1,500	3,042	10,375	1,275	19,500	282,824
2212 CURRICULUM DEVELOPMENT	2.850	244,697	52,395	3,000	-	2,600	5,296	-	5,318	313,306
2213 STAFF DEVELOPMENT	1.000	59,867	14,436	12,820	-	-	8,292	-	-	95,415
2214 EVALUATION INSTRUC SVCS	0.000	28,893	4,334	22,500	-	2,500	2,767	-	10,000	70,994
2219 LEARNING MATERIALS CENTER	0.500	23,371	6,236	-	-	700	862	-	1,200	32,369
2223 AUDIOVISUAL SERVICES	1.000	37,654	11,128	720	10,000	250	19,998	2,700	1,063	83,513
<b>LOCATION TOTAL</b>	<b>20.270</b>	<b>1,634,839</b>	<b>384,989</b>	<b>91,991</b>	<b>12,426</b>	<b>28,613</b>	<b>23,359</b>	<b>3,975</b>	<b>49,981</b>	<b>\$ 2,230,173</b>
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	4.000	222,397	55,274	20,668	-	12,500	3,000	-	3,000	\$ 316,839
2214 EVALUATION INSTRUC SVCS	2.800	275,468	52,797	34,222	-	1,795	1,002	-	2,525	367,809
2300 ADMIN GEN SUPPORT SVCS	2.000	91,842	24,701	-	-	-	-	-	-	116,543
2814 RESEARCH/EVALUATION SVCS	4.000	194,091	50,973	23,323	1,154	12,550	15,420	2,280	6,500	306,291
<b>LOCATION TOTAL</b>	<b>12.800</b>	<b>783,798</b>	<b>183,745</b>	<b>78,213</b>	<b>1,154</b>	<b>26,845</b>	<b>19,422</b>	<b>2,280</b>	<b>12,025</b>	<b>\$ 1,107,482</b>
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	13,710	2,057	-	-	-	-	-	-	\$ 15,767
0033 TEEN PARENTING PROGRAM	9.375	388,028	108,836	11,836	-	1,200	7,123	-	500	517,523
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	2.000	130,886	30,605	-	-	2,800	8,520	-	852	173,663
2490 OTHER SCHL ADMIN SUPPORT	0.200	7,030	2,143	-	-	664	-	-	-	9,837
<b>LOCATION TOTAL</b>	<b>11.575</b>	<b>539,654</b>	<b>143,641</b>	<b>11,836</b>	<b>-</b>	<b>4,664</b>	<b>26,153</b>	<b>-</b>	<b>1,852</b>	<b>\$ 727,800</b>

Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b>										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	121,597	18,240	5,000	-	1,000	5,056	-	-	\$ 150,893
0093 HOMEBOUND/HOSPITAL	0.000	24,824	3,765	-	-	-	-	-	-	28,589
1700 SPECIAL EDUCATION	18.505	998,938	241,578	13,730	13,300	617,122	48,046	22,554	16,572	1,971,840
1710 PHYS DISABILITY	16.000	897,960	222,362	-	-	-	-	-	-	1,120,322
1720 VISUAL DISABILITY	1.600	101,491	24,007	-	-	-	-	-	-	125,498
1730 HEARING DISABILITY	13.340	600,017	162,836	-	-	-	-	-	-	762,853
1770 SPEECH/LANGUAGE DISABILITY	31.200	1,917,141	459,207	-	-	-	-	-	-	2,376,348
1791 PRESCH DISABILITY CHILD	5.435	344,753	81,075	200	-	262,711	-	-	-	688,739
2113 SOCIAL WORK SERVICES	16.588	1,213,498	270,399	-	-	-	-	-	-	1,483,897
2140 PSYCHOLOGICAL SERVICES	17.950	1,312,457	296,119	-	-	-	-	-	-	1,608,576
2153 AUDIOLOGY SERVICES	1.000	75,349	16,814	-	-	-	-	-	-	92,163
2213 STAFF DEVELOPMENT	0.000	-	-	37,000	-	3,000	4,000	-	-	44,000
2231 ADMIN SPED SPECIAL EDUC	6.100	301,157	78,530	-	-	-	-	-	780	380,467
<b>LOCATION TOTAL</b>	<b>127.718</b>	<b>7,909,182</b>	<b>1,874,932</b>	<b>55,930</b>	<b>13,300</b>	<b>883,833</b>	<b>57,102</b>	<b>22,554</b>	<b>17,352</b>	<b>\$ 10,834,185</b>
613 STUDENT SUCCESS										
1900 STUDENT ACTIVITIES	0.000	14,251	2,138	-	-	1,250	4,350	-	1,100	\$ 23,089
1909 FAIRS AND COMPETITIONS	0.100	6,895	1,586	-	-	-	-	-	-	8,481
2200 INSTRUCTIONAL STAFF SPVRT	0.375	34,235	7,212	-	-	-	-	-	-	41,447
2231 ADMIN SPED SPECIAL EDUC	1.125	102,707	21,637	-	-	2,000	3,000	-	-	129,344
2237 ADMIN TAG PROGRAMS	2.600	156,877	37,566	9,000	-	4,882	93,033	-	1,500	302,858
<b>LOCATION TOTAL</b>	<b>4.200</b>	<b>314,965</b>	<b>70,139</b>	<b>9,000</b>	<b>-</b>	<b>8,132</b>	<b>100,383</b>	<b>-</b>	<b>2,600</b>	<b>\$ 505,219</b>
614 INSTITUTIONAL EQUITY										
2200 INSTRUCTIONAL STAFF SPVRT	1.000	169,803	30,041	59,044	-	3,742	46,792	-	6,000	\$ 315,422
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>169,803</b>	<b>30,041</b>	<b>59,044</b>	<b>-</b>	<b>3,742</b>	<b>46,792</b>	<b>-</b>	<b>6,000</b>	<b>\$ 315,422</b>
616 LITERACY & LANGUAGE										
0010 GEN ELEMENTARY EDUC	0.089	1,883	764	-	-	-	9,683	-	-	\$ 12,330
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	8,683	-	-	8,683
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	8,683	-	-	8,683
0090 OTHER GEN EDUCATION	0.404	15,931	5,171	800	-	-	4,350	-	1,000	27,252
2200 INSTRUCTIONAL STAFF SPVRT	6.027	324,880	81,768	-	3,100	9,210	1,400	-	850	421,208
2212 CURRICULUM DEVELOPMENT	0.000	4,032	605	2,031	-	825	-	-	-	7,493
2214 EVALUATION INSTRUCT SVCS	0.500	18,849	5,549	4,000	-	-	3,803	-	-	32,201
<b>LOCATION TOTAL</b>	<b>7.020</b>	<b>365,575</b>	<b>93,857</b>	<b>6,831</b>	<b>3,100</b>	<b>10,035</b>	<b>36,602</b>	<b>-</b>	<b>1,850</b>	<b>\$ 517,850</b>
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	6,194	-	-	\$ 6,194
0090 OTHER GEN EDUCATION	0.000	30,007	5,004	-	-	-	-	-	-	35,011
2100 SUPPORT SERVICES-STUDENTS	0.000	-	-	158,465	-	-	-	-	-	158,465
2113 SOCIAL WORK SERVICES	1.000	33,624	10,485	-	-	-	-	-	-	44,109
2231 ADMIN SPECIAL EDUCATION	1.000	92,766	19,457	-	-	-	-	-	-	112,223
2300 ADMIN GEN SUPPORT SVCS	3.000	318,236	64,814	-	179	8,284	3,961	1,000	2,057	398,531
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	13,558	2,081	8,195	650	840	12,430	15,482	1,083	54,319
<b>LOCATION TOTAL</b>	<b>5.000</b>	<b>488,191</b>	<b>101,841</b>	<b>166,660</b>	<b>829</b>	<b>9,124</b>	<b>22,585</b>	<b>16,482</b>	<b>3,140</b>	<b>\$ 808,852</b>



## Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b>										
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	24,700	4,388	-	2,792	-	25	-	25	\$ 31,930
1000 INDUST ARTS/TECHNOLOGY ED	0.000	-	-	-	-	-	1,000	-	-	1,000
2119 OTHER ATTND/SOCIAL WORK	1.000	52,193	13,302	-	-	-	-	-	-	65,495
2122 COUNSELING SERVICES	0.000	-	-	-	-	2,067	603	-	298	2,968
2300 ADMIN GEN SUPPORT SVCS	3.000	225,006	50,285	8,700	500	9,407	6,870	1,000	2,500	304,268
2319 OTHER BOE SERVICES	0.000	-	-	-	-	2,400	100	-	200	2,700
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	7,559	2,081	9,944	650	840	9,930	7,482	4,511	42,997
<b>LOCATION TOTAL</b>	<b>4.000</b>	<b>309,458</b>	<b>70,056</b>	<b>18,644</b>	<b>3,942</b>	<b>14,714</b>	<b>18,528</b>	<b>8,482</b>	<b>7,534</b>	<b>\$ 451,358</b>
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	8,500	-	19,200	7,251	-	26,009	\$ 60,960
2312 BOE SECTRY BOARD OF EDUC	0.400	28,070	6,405	-	-	-	-	-	-	34,475
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>28,070</b>	<b>6,405</b>	<b>121,950</b>	<b>-</b>	<b>20,804</b>	<b>7,251</b>	<b>-</b>	<b>26,009</b>	<b>\$ 210,489</b>
635 DISTRICT-WIDE INSTRUCTION										
0093 HOMEBOUND/HOSPITAL	0.000	21,665	3,285	-	-	-	-	-	-	\$ 24,950
1900 STUDENT ACTIVITIES	0.000	1,616	217	-	-	-	-	-	-	1,833
2100 SUPPORT SERVICES-STUDENTS	1.000	88,131	18,702	-	-	-	45,000	-	-	151,833
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2490 OTHER SCHL ADMIN SUPPORT	0.000	3,159	474	-	-	-	-	-	-	3,633
2600 MAINTENANCE & OPERATIONS	0.000	795	120	-	950	-	-	-	-	1,865
<b>LOCATION TOTAL</b>	<b>1.000</b>	<b>115,366</b>	<b>22,798</b>	<b>-</b>	<b>950</b>	<b>43,975</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>\$ 228,089</b>
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	91,948	-	\$ 91,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	5,000	-	-	-	194	5,194
2610 ADMIN MAINTENANCE & OPS	1.500	136,368	28,717	(7,516)	120	4,750	300	330	240	163,309
2811 PLANNING SERVICES	1.000	82,586	17,912	19,776	450	4,650	15,978	3,000	3,250	147,602
<b>LOCATION TOTAL</b>	<b>2.500</b>	<b>218,954</b>	<b>46,629</b>	<b>12,260</b>	<b>5,570</b>	<b>9,400</b>	<b>16,278</b>	<b>95,278</b>	<b>3,684</b>	<b>\$ 408,053</b>
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	54.250	3,135,147	768,296	-	52,090	24,880	594,329	3,420	49,276	\$ 4,627,438
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	4.250	307,262	69,494	-	-	-	-	-	-	376,756
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
<b>LOCATION TOTAL</b>	<b>58.500</b>	<b>3,442,409</b>	<b>837,790</b>	<b>2,000</b>	<b>54,090</b>	<b>24,880</b>	<b>597,329</b>	<b>3,420</b>	<b>49,276</b>	<b>\$ 5,011,194</b>

Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b>										
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	0.500	17,715	5,380	-	-	-	-	2,993	-	\$ 26,088
2620 ENVIRONMENTAL SERVICES	5.300	315,562	76,285	21,783	208,965	7,200	3,936	(1,000)	-	632,731
<b>LOCATION TOTAL</b>	5.800	333,277	81,665	21,783	208,965	7,200	3,936	1,993	-	\$ 658,819
644 PLANNING & ENGINEERING										
2811 PLANNING SERVICES	1.000	83,010	17,976	-	-	-	(7,237)	-	-	\$ 93,749
<b>LOCATION TOTAL</b>	1.000	83,010	17,976	-	-	-	(7,237)	-	-	\$ 93,749
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	166,250	-	-	\$ 166,250
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	30,952	-	36,157	-	-	67,109
<b>LOCATION TOTAL</b>	0.000	-	-	-	30,952	-	202,407	-	-	\$ 233,359
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	273,045	62,956	51,721	500	17,556	6,500	3,800	15,527	\$ 431,605
2834 IN SVC TRAINING NON-CERT	0.000	-	-	-	-	2,000	1,390	-	-	3,390
<b>LOCATION TOTAL</b>	4.000	273,045	62,956	51,721	500	19,556	7,890	3,800	15,527	\$ 434,995
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	62,960	13,589	-	-	1,140	8,730	-	-	\$ 86,419
<b>LOCATION TOTAL</b>	0.750	62,960	13,589	-	-	1,140	8,730	-	-	\$ 86,419
687 HUMAN RESOURCES										
2213 STAFF DEVELOPMENT	0.000	-	142,515	-	-	-	-	-	-	\$ 142,515
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,480	6,576	-	-	500	-	4,000	22,426
2830 HUMAN RESOURCES	13.400	874,773	206,801	92,972	1,940	19,403	10,910	1,035	13,743	1,221,577
2832 RECRUITMENT/PLACEMENT SVC	0.500	22,026	6,034	-	-	9,280	-	-	-	37,340
2835 EMPLOYEE INSURANCE SVCS	0.000	1,500	225	9,000	-	350	300	50	1,150	12,575
2839 HORIZONTALS/RECLASS/BVEA	0.000	-	-	-	-	22,000	-	-	-	22,000
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
<b>LOCATION TOTAL</b>	13.900	908,169	357,055	108,548	1,940	131,033	11,710	1,085	18,893	\$ 1,538,433
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	9.500	622,406	144,958	1,446	642	3,162	2,752	100	7,750	\$ 783,216
<b>LOCATION TOTAL</b>	9.500	622,406	144,958	1,446	642	3,162	2,752	100	7,750	\$ 783,216
689 INFORMATION TECHNOLOGY										
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	-	5,500	-	-	\$ 5,500
2220 MEDIA SUPPORT SERVICES	1.000	110,369	22,097	1,500	-	6,146	9,791	7,000	1,746	158,649
2222 LIBRARY SUPPORT SVCS	2.000	91,792	24,716	-	-	-	5,085	-	-	121,593
2226 INTERNET SUPPORT	0.000	-	-	-	10,000	-	-	-	-	10,000
2840 INFORMATION SYSTEMS SVCS	25.000	1,791,472	405,734	81,175	250,286	12,493	484,814	68,550	6,715	3,101,239
<b>LOCATION TOTAL</b>	28.000	1,993,633	452,547	82,675	260,286	18,639	505,190	75,550	8,461	\$ 3,396,981



## Location Budgets by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2009-10 PROPOSED BUDGET
<b>CENTRALIZED SERVICES</b>										
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	0.900	114,521	22,217	-	-	-	-	-	-	136,738
2518 PROPERTY ACCOUNTING SVCS	0.750	33,274	9,084	-	-	-	-	-	-	42,358
2516 FINANCIAL ACCOUNTING SVCS	10.700	583,651	146,146	2,361	-	24,672	22,824	900	2,197	782,751
<b>LOCATION TOTAL</b>	12.350	731,446	177,447	2,361	-	24,672	23,324	900	2,197	\$ 962,347
695 PURCHASING										
2520 PURCHASING SERVICES	4.000	266,941	62,031	360	204	3,519	2,765	927	2,484	\$ 339,231
<b>LOCATION TOTAL</b>	4.000	266,941	62,031	360	204	3,519	2,765	927	2,484	\$ 339,231
698 HEALTH SERVICES										
2134 NURSING SERVICES	11.300	585,522	149,660	1,300	4,000	6,400	7,765	600	2,710	\$ 757,957
2139 OTHER HLTH SVCS-MEDICAID	3.800	160,470	44,771	50,000	-	-	-	-	-	255,241
2200 INSTRUCTIONAL STAFF SPPT	0.500	29,185	7,108	-	-	-	1,500	-	6,405	44,198
<b>LOCATION TOTAL</b>	15.600	775,177	201,539	51,300	4,000	6,400	9,265	600	9,115	\$ 1,057,396
<b>LEVEL TOTAL</b>	357.883	23,076,198	5,604,932	1,086,519	605,101	1,323,868	1,828,123	241,696	259,146	\$ 34,025,583
<b>SERVICE CENTERS</b>										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	9.500	447,924	119,077	3,273	10,500	3,350	3,100	450	19,065	\$ 606,739
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
<b>LOCATION TOTAL</b>	9.500	447,924	119,077	3,273	17,815	3,350	11,942	450	1,065	\$ 604,896
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	191,665	53,554	-	28,400	30	118,940	10,098	(302,439)	\$ 100,248
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	375	-	500	420	2,127	-	1,090	7,012
<b>LOCATION TOTAL</b>	4.550	194,165	53,929	-	28,900	450	121,067	10,098	(301,349)	\$ 107,260
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	0.000	-	-	57,000	613,470	30,300	-	7,350	-	\$ 708,120
<b>LOCATION TOTAL</b>	0.000	-	-	57,000	613,470	30,300	-	7,350	-	\$ 708,120
<b>LEVEL TOTAL</b>	14.050	642,089	173,006	60,273	660,185	34,100	133,009	17,898	(300,284)	\$ 1,420,276
<b>DISTRICT-WIDE COSTS</b>										
807 UNALLOCATED DIST BUDGETS	0.000	(2,293,348)	(844,003)	-	-	-	-	-	-	\$ (3,137,351)
808 SCHOOL ALLOCATIONS	0.000	280,233	68,402	329,539	-	840	1,125,000	-	-	1,804,014
809 DISTRICT ALLOCATIONS	1.500	1,245,163	236,110	467,000	-	20,000	81,000	-	698,133	2,747,406
<b>LEVEL TOTAL</b>	1.500	(767,952)	(539,491)	796,539	-	20,840	1,206,000	-	698,133	\$ 1,414,069
<b>OTHER OPERATIONAL UNITS</b>										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	-	-	2,918	-	-	\$ 2,918
971 EDUCATION CENTER BUILDING	4.000	138,063	42,477	-	15,939	-	168,610	-	-	365,089
<b>LEVEL TOTAL</b>	4.000	138,063	42,477	-	15,939	-	171,528	-	-	\$ 368,007
<b>GRAND TOTAL</b>	2,760.930	150,343,518	37,386,503	2,348,039	2,974,232	1,848,213	10,399,582	899,948	883,008	\$ 207,083,043

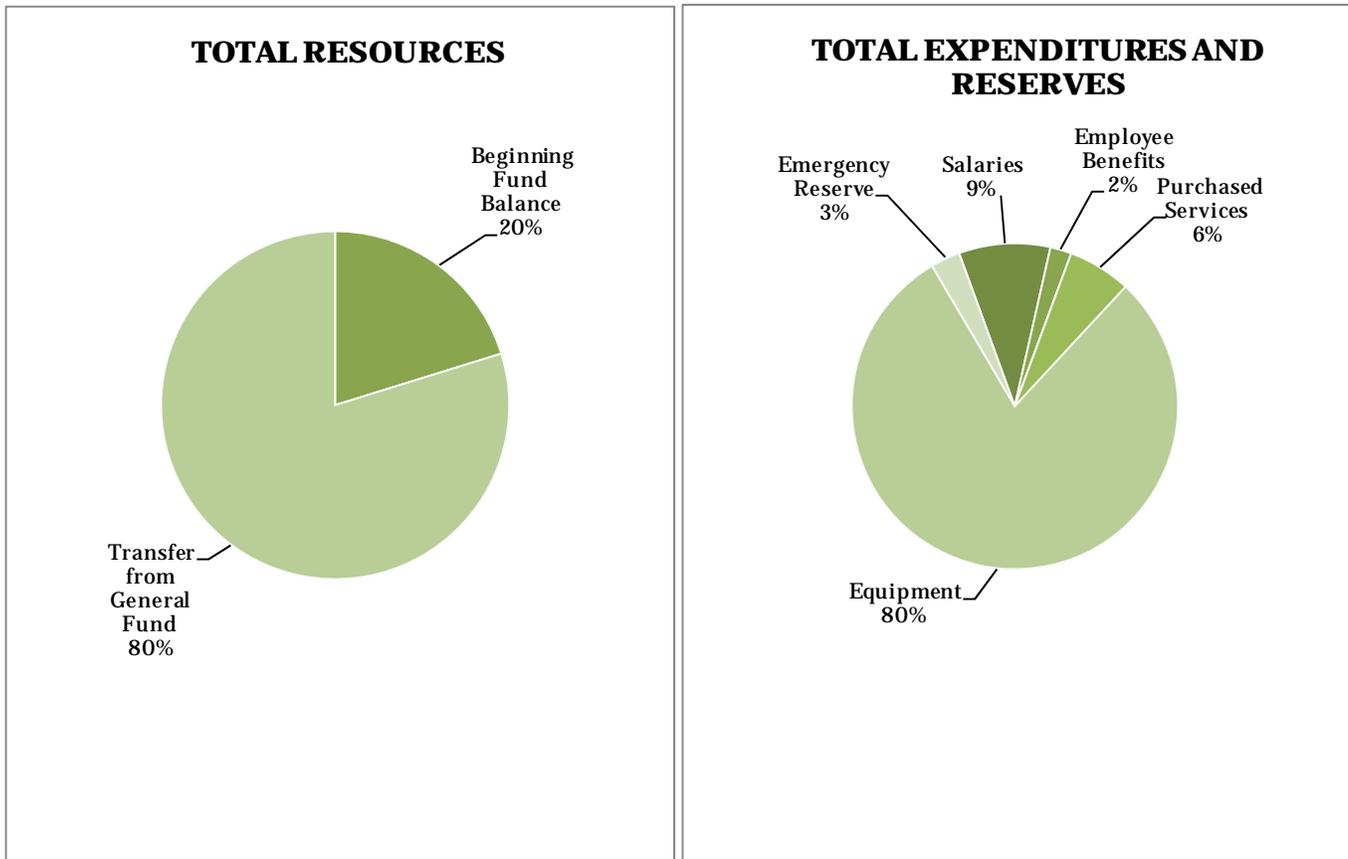
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**Technology Fund**  
**\$3,270,086**

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. The Technology Fund increases by the inflation rate each year. The current year increase is projected at 3.9%. These increases are necessary to keep up with the annual increases in software licensing costs, increases in staff costs, and an ever-increasing demand for new and/or additional software titles. Further, the increase in funds will provide for future expansions in the instructional and operational application of technology.



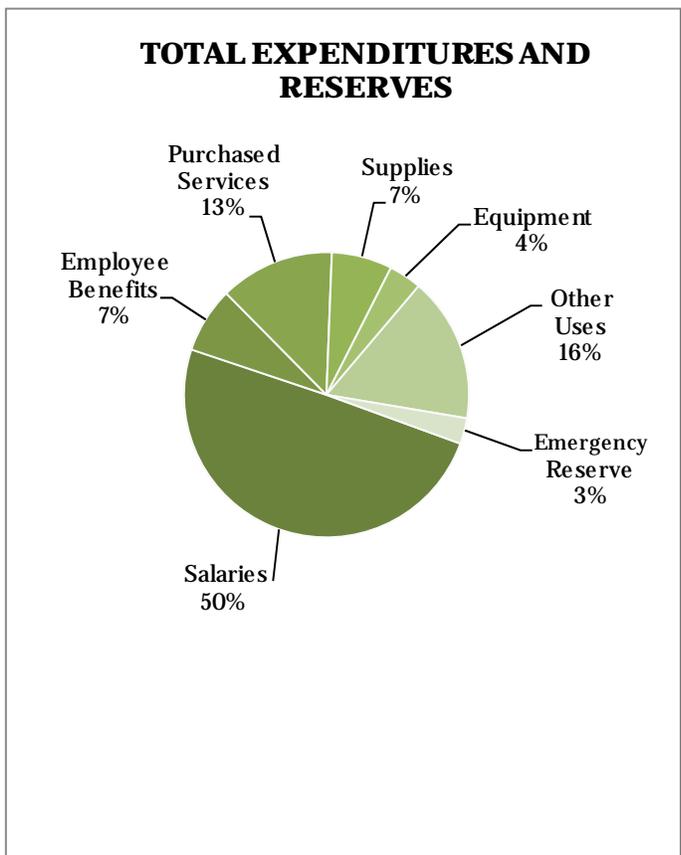
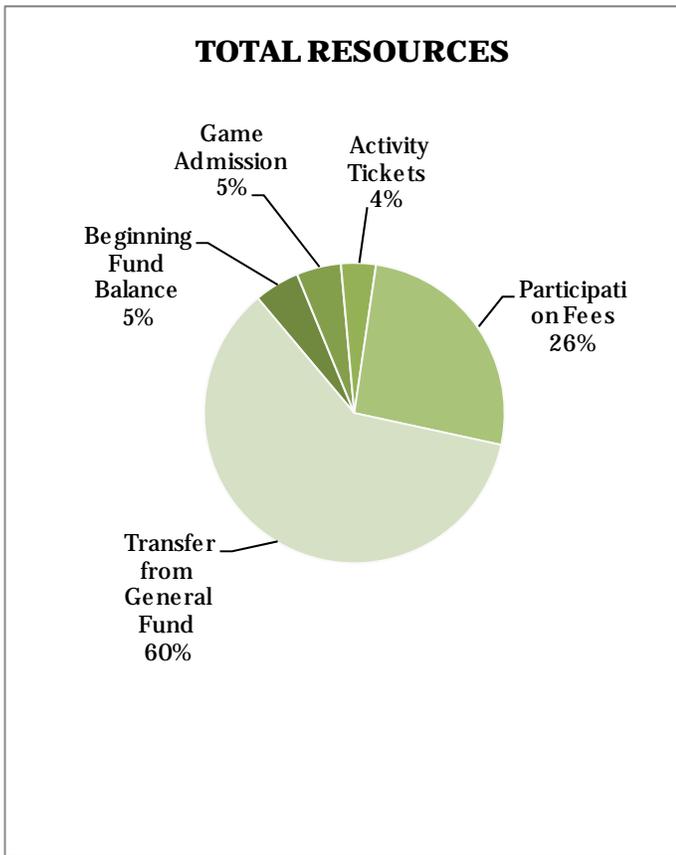
**Technology Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 215,998	\$ 696,668	\$ 794,170	\$ 660,584
REVENUE:					
Transfer from General Fund	<u>2,500,000</u>	<u>2,552,500</u>	<u>2,777,500</u>	<u>2,588,516</u>	<u>2,609,502</u>
TOTAL REVENUE	\$ 2,500,000	\$ 2,552,500	\$ 2,777,500	\$ 2,588,516	\$ 2,609,502
TOTAL RESOURCES	<u>\$ 2,500,000</u>	<u>\$ 2,768,498</u>	<u>\$ 3,474,168</u>	<u>\$ 3,382,686</u>	<u>\$ 3,270,086</u>
EXPENDITURES:					
Salaries	\$ 23,486	\$ 223,504	\$ 284,924	\$ 294,151	\$ 296,834
Employee Benefits	4,843	45,233	58,511	63,951	68,804
Purchased Services	99,595	76,024	203,526	205,000	205,000
Supplies	52,345	346,774	452,526	180,000	187,020
Equipment	<u>2,103,733</u>	<u>1,380,295</u>	<u>1,680,511</u>	<u>1,979,000</u>	<u>2,417,183</u>
TOTAL EXPENDITURES	<u>\$ 2,284,002</u>	<u>\$ 2,071,830</u>	<u>\$ 2,679,998</u>	<u>\$ 2,722,102</u>	<u>\$ 3,174,841</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 95,245
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,284,002</u>	<u>\$ 2,071,830</u>	<u>\$ 2,679,998</u>	<u>\$ 2,722,102</u>	<u>\$ 3,270,086</u>
ENDING BALANCE	<u>\$ 215,998</u>	<u>\$ 696,668</u>	<u>\$ 794,170</u>	<u>\$ 660,584</u>	<u>\$ -</u>



**Athletics Fund**  
**\$3,197,830**

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.



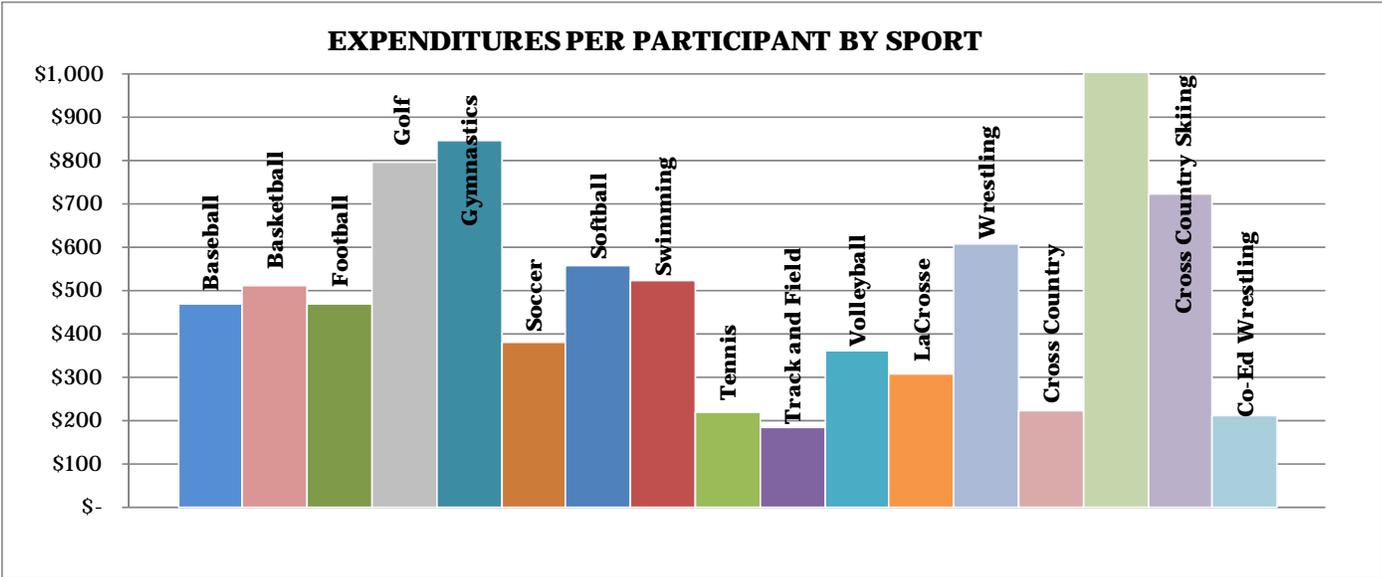
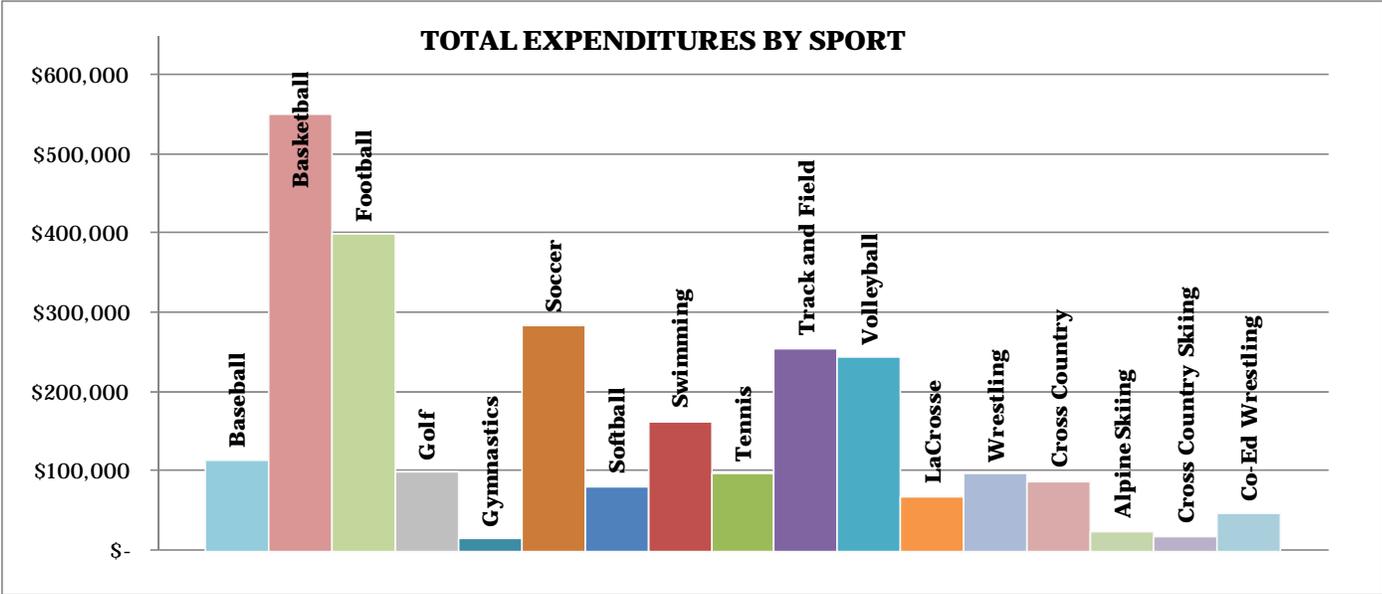
**Athletics Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 169,325	\$ 174,729	\$ 296,804	\$ 273,506	\$ 156,560
REVENUE:					
Game Admission	\$ 149,747	\$ 152,558	\$ 143,451	\$ 152,675	\$ 153,000
Activity Tickets	95,025	118,940	121,760	110,900	120,000
Participation Fees	574,469	710,575	714,018	706,701	833,855
Trainer Fees	38,913	14,500	-	-	-
Transfer from General Fund	<u>1,625,968</u>	<u>1,943,417</u>	<u>1,903,911</u>	<u>2,019,223</u>	<u>1,934,415</u>
TOTAL REVENUE	\$ 2,484,122	\$ 2,939,990	\$ 2,883,140	\$ 2,989,499	\$ 3,041,270
TOTAL RESOURCES	<u>\$ 2,653,447</u>	<u>\$ 3,114,719</u>	<u>\$ 3,179,944</u>	<u>\$ 3,263,005</u>	<u>\$ 3,197,830</u>
EXPENDITURES:					
Salaries	\$ 1,349,997	\$ 1,434,274	\$ 1,447,427	\$ 1,542,501	\$ 1,585,790
Employee Benefits	161,118	177,592	189,883	218,591	238,186
Purchased Services	299,429	438,345	499,279	525,131	416,092
Supplies	168,678	161,010	206,391	235,832	219,526
Equipment	112,135	143,390	124,893	136,484	119,300
Other Uses	<u>387,361</u>	<u>463,304</u>	<u>438,565</u>	<u>447,906</u>	<u>525,795</u>
TOTAL EXPENDITURES	<u>\$ 2,478,718</u>	<u>\$ 2,817,915</u>	<u>\$ 2,906,438</u>	<u>\$ 3,106,445</u>	<u>\$ 3,104,689</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 93,141
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 2,478,718</u>	<u>\$ 2,817,915</u>	<u>\$ 2,906,438</u>	<u>\$ 3,106,445</u>	<u>\$ 3,197,830</u>
ENDING BALANCE	<u>\$ 174,729</u>	<u>\$ 296,804</u>	<u>\$ 273,506</u>	<u>\$ 156,560</u>	<u>\$ -</u>


**Athletics Fund (continued)**

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
<b>REGULAR SPORTS</b>							
Baseball	245	-	<b>245</b>	<b>\$ 466.08</b>	\$ 114,189	\$ -	<b>\$ 114,189</b>
Basketball	616	468	<b>1,084</b>	<b>507.90</b>	282,816	267,743	<b>550,559</b>
Football	854	-	<b>854</b>	<b>466.72</b>	398,575	-	<b>398,575</b>
Golf	62	64	<b>126</b>	<b>792.75</b>	50,835	49,052	<b>99,887</b>
Gymnastics	-	18	<b>18</b>	<b>844.83</b>	-	15,207	<b>15,207</b>
Soccer	313	440	<b>753</b>	<b>376.93</b>	111,529	172,303	<b>283,832</b>
Softball	-	146	<b>146</b>	<b>556.33</b>	-	81,224	<b>81,224</b>
Swimming	105	207	<b>312</b>	<b>521.82</b>	74,891	87,916	<b>162,807</b>
Tennis	210	238	<b>448</b>	<b>215.90</b>	48,453	48,270	<b>96,723</b>
Track and Field	725	680	<b>1,405</b>	<b>181.66</b>	135,698	119,531	<b>255,229</b>
Volleyball	-	675	<b>675</b>	<b>360.45</b>	-	243,304	<b>243,304</b>
LaCrosse	180	42	<b>222</b>	<b>304.59</b>	52,653	14,965	<b>67,618</b>
Wrestling	159	-	<b>159</b>	<b>606.62</b>	96,452	-	<b>96,452</b>
<b>TOTAL</b>	<b>3,469</b>	<b>2,978</b>	<b>6,447</b>	<b>\$ 382.44</b>	<b>\$ 1,366,091</b>	<b>\$ 1,099,515</b>	<b>\$ 2,465,606</b>
<b>COED SPORTS</b>							
Cross Country	198	199	<b>397</b>	<b>\$ 219.30</b>	\$ 43,532	\$ 43,531	<b>\$ 87,063</b>
Alpine Skiing	11	11	<b>22</b>	<b>1,091.27</b>	12,004	12,004	<b>24,008</b>
Cross Country Skiing	12	13	<b>25</b>	<b>719.36</b>	8,992	8,992	<b>17,984</b>
Co-Ed Wrestling	111	111	<b>222</b>	<b>208.28</b>	23,120	23,119	<b>46,239</b>
<b>TOTAL</b>	<b>332</b>	<b>334</b>	<b>666</b>	<b>\$ 263.20</b>	<b>\$ 87,648</b>	<b>\$ 87,646</b>	<b>\$ 175,294</b>
<b>GENERAL</b>							
CoCurricular/Other					\$ 231,895	\$ 231,894	<b>\$ 463,789</b>
Emergency Reserves					46,571	46,570	<b>93,141</b>
<b>TOTAL</b>					<b>\$ 278,466</b>	<b>\$ 278,464</b>	<b>\$ 556,930</b>
<b>TOTALS</b>	<b>3,801</b>	<b>3,312</b>	<b>7,113</b>		<b>\$ 1,732,205</b>	<b>\$ 1,465,625</b>	<b>\$ 3,197,830</b>

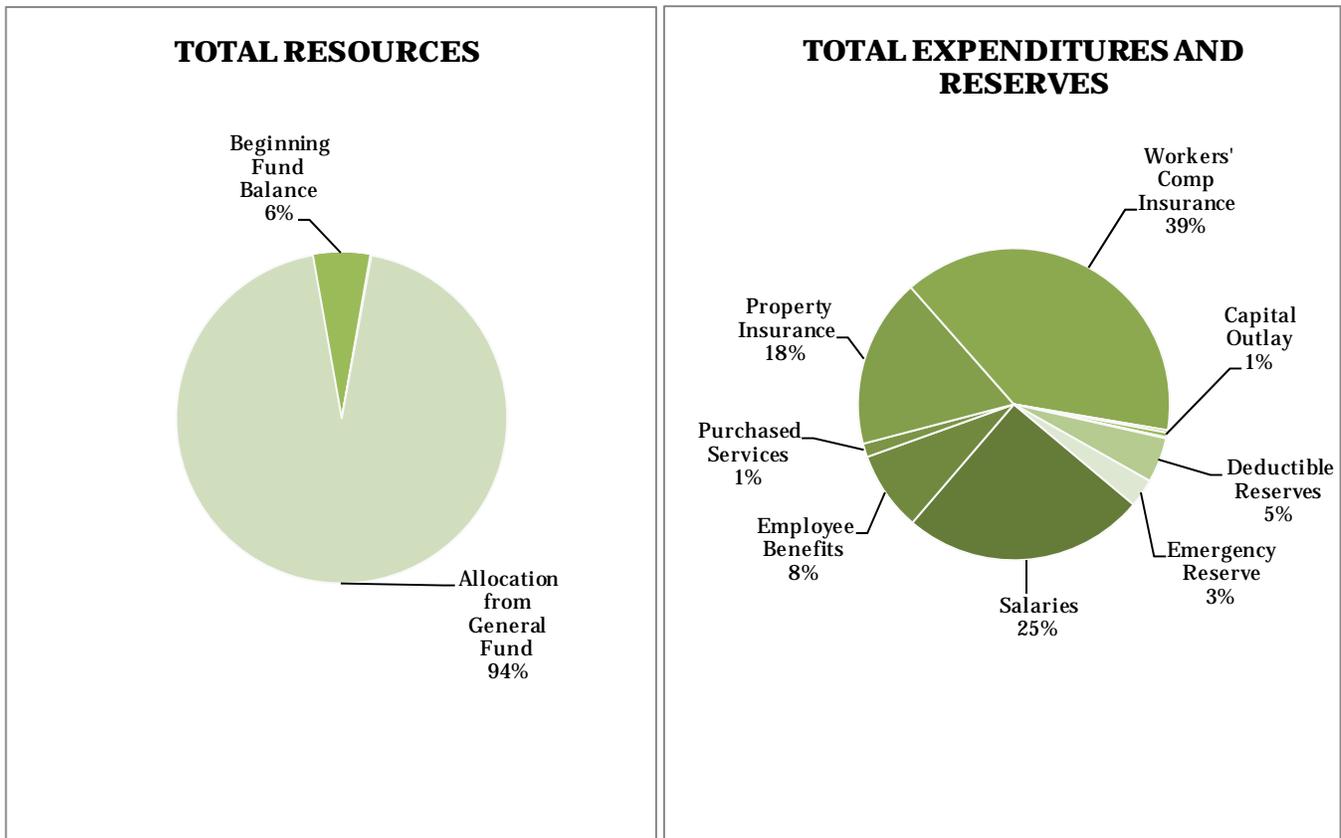
**Athletics Fund** (continued)





**Risk Management Fund**  
 \$4,277,130

The Risk Management Fund provides for the costs of property/liability insurance, related loss prevention services, Workers' Compensation and handles the overall risk management activities for the district. The 2009-10 estimated transfer from the General Operating Fund is \$147.60 per funded student.



**Risk Management Fund (continued)**

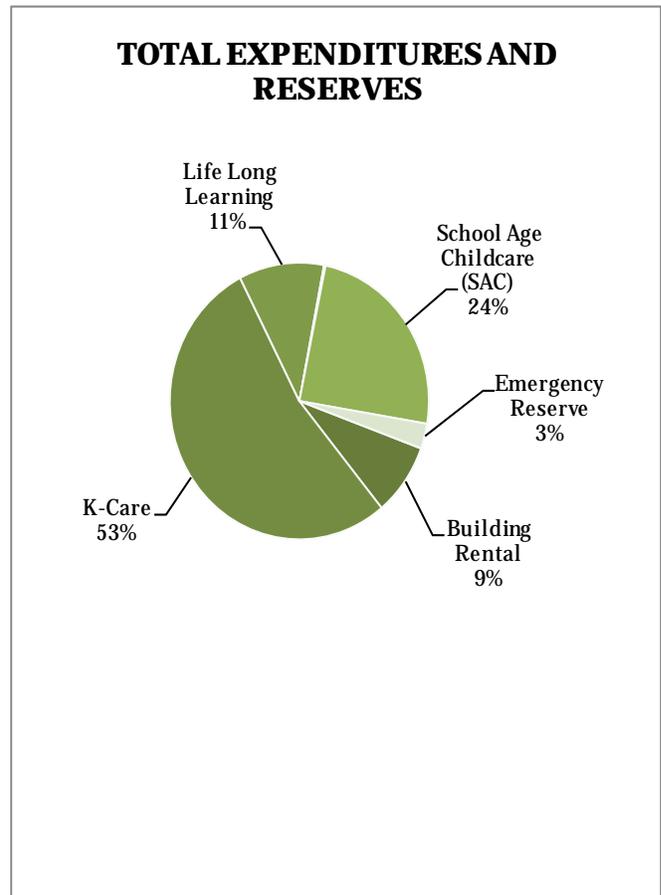
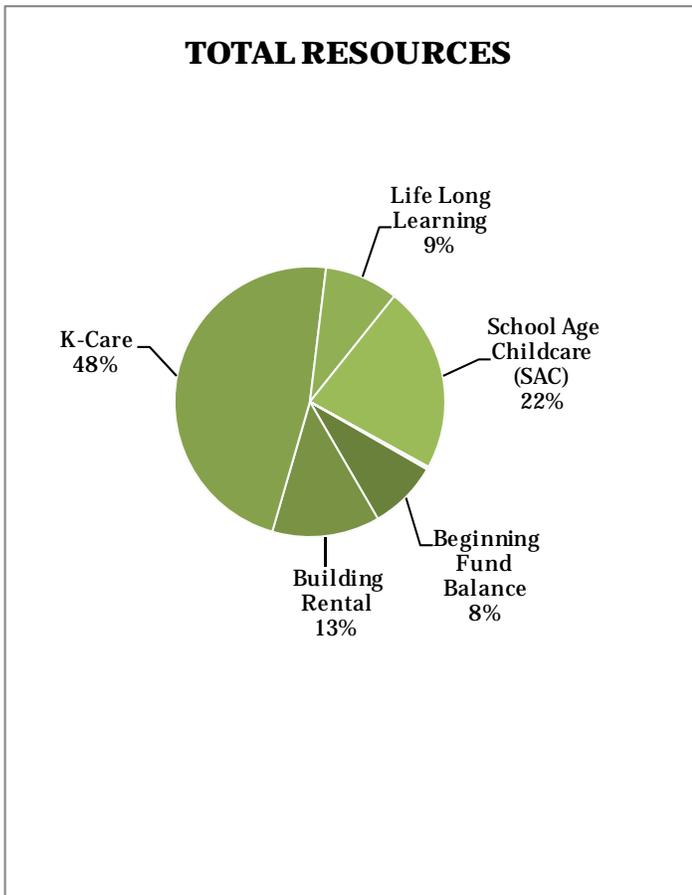
	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 182,504	\$ 473,133	\$ 258,080	\$ 167,999	\$ 236,874
REVENUE:					
Miscellaneous - Local	\$ 7,278	\$ 2,970	\$ 222,780	\$ 232,361	\$ 5,000
Allocation from General Fund	<u>3,243,572</u>	<u>3,262,242</u>	<u>3,452,387</u>	<u>4,162,692</u>	<u>4,035,256</u>
TOTAL REVENUE	\$ 3,250,850	\$ 3,265,212	\$ 3,675,167	\$ 4,395,053	\$ 4,040,256
TOTAL RESOURCES	<u>\$ 3,433,354</u>	<u>\$ 3,738,345</u>	<u>\$ 3,933,247</u>	<u>\$ 4,563,052</u>	<u>\$ 4,277,130</u>
EXPENDITURES:					
Salaries	\$ 885,478	\$ 886,642	\$ 944,515	\$ 1,049,769	\$ 1,076,479
Employee Benefits	199,602	223,817	267,593	284,087	352,497
Purchased Services	2,063	46,046	21,409	48,646	60,000
Property Insurance	842,107	819,654	790,604	720,215	752,000
Workers' Comp Insurance	893,616	1,372,294	1,591,130	1,960,288	1,675,000
Supplies and Materials	12,006	13,770	9,149	12,834	11,000
Capital Outlay	327	1,516	26,488	38,946	20,575
Other Objects	32,966	12,442	15,231	11,393	5,000
Deductible Reserves	<u>92,056</u>	<u>104,084</u>	<u>99,129</u>	<u>200,000</u>	<u>200,000</u>
TOTAL EXPENDITURES	<u>\$ 2,960,221</u>	<u>\$ 3,480,265</u>	<u>\$ 3,765,248</u>	<u>\$ 4,326,178</u>	<u>\$ 4,152,551</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 124,579
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,960,221</u>	<u>\$ 3,480,265</u>	<u>\$ 3,765,248</u>	<u>\$ 4,326,178</u>	<u>\$ 4,277,130</u>
ENDING BALANCE	<u>\$ 473,133</u>	<u>\$ 258,080</u>	<u>\$ 167,999</u>	<u>\$ 236,874</u>	<u>\$ -</u>



**Community Schools Fund**  
 \$5,405,652

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 2009-10 Proposed 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) K-Care
- 3) Building Rental
- 4) Life Long Learning
- 5) Community Youth Opportunities Brochure



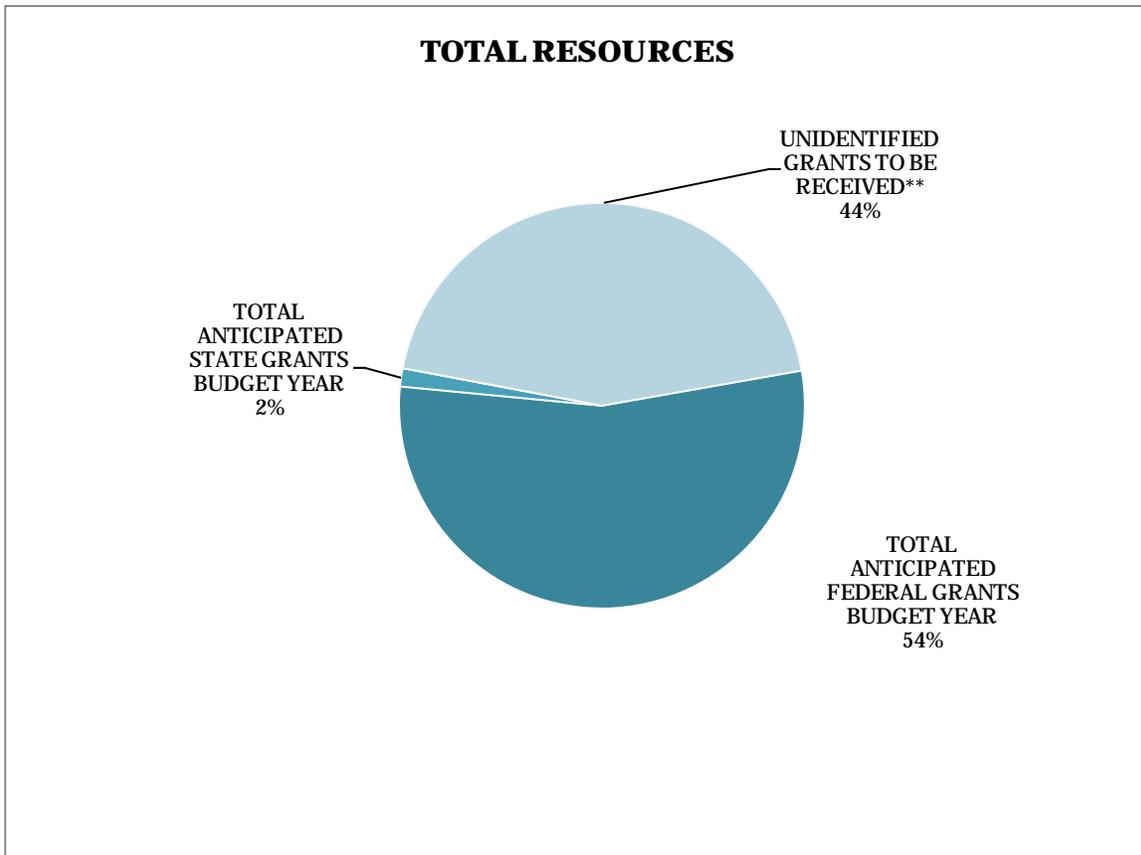
**Community Schools Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 531,550	\$ 759,593	\$ 622,028	\$ 809,871	\$ 456,163
REVENUE:					
Building Rental	\$ 764,835	\$ 711,508	\$ 736,433	\$ 726,635	\$ 708,500
K-Care	2,278,440	2,565,322	2,591,795	2,524,421	2,612,734
Life Long Learning	402,299	366,156	487,870	507,123	490,000
School Age Childcare (SAC)	916,428	1,003,913	1,112,371	1,153,338	1,232,014
Spirit Summer Camp	167,204	84,769	-	-	-
Youth Opportunities Brochure	6,900	7,200	8,820	8,550	8,500
Pre-School Care	22,414	148	29,677	-	-
Scholarships	-	(6,322)	(9,634)	(10,000)	(10,000)
TOTAL REVENUE	<u>\$ 4,558,520</u>	<u>\$ 4,732,694</u>	<u>\$ 4,957,332</u>	<u>\$ 4,910,067</u>	<u>\$ 5,041,748</u>
TOTAL RESOURCES	<u>\$ 5,090,070</u>	<u>\$ 5,492,287</u>	<u>\$ 5,579,360</u>	<u>\$ 5,719,938</u>	<u>\$ 5,497,911</u>
EXPENDITURES:					
Building Rental	\$ 527,365	\$ 539,117	\$ 370,507	\$ 394,507	\$ 385,417
K-Care	1,863,856	2,232,334	2,282,772	2,361,335	2,422,805
Life Long Learning	406,119	392,190	469,987	486,624	482,097
Youth Opportunities Brochure	9,166	10,375	14,326	14,743	8,500
School Age Childcare (SAC)	708,222	823,184	941,808	1,001,260	1,107,052
Spirit Summer Camp	165,350	111,044	-	-	-
Pre-School Care	16,649	3,265	23,184	3,879	-
TOTAL EXPENDITURES	<u>\$ 3,696,727</u>	<u>\$ 4,111,509</u>	<u>\$ 4,102,584</u>	<u>\$ 4,262,348</u>	<u>\$ 4,405,871</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 132,176
TRANSFER OF YEAR END FUND TO:					
GENERAL FUND	\$ 633,750	\$ 758,750	\$ 666,905	\$ 776,427	\$ 642,605
NUTRITION SERVICE FUND	-	-	-	225,000	225,000
TOTAL TRANSFERS	<u>\$ 633,750</u>	<u>\$ 758,750</u>	<u>\$ 666,905</u>	<u>\$ 1,001,427</u>	<u>\$ 867,605</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 4,330,477</u>	<u>\$ 4,870,259</u>	<u>\$ 4,769,489</u>	<u>\$ 5,263,775</u>	<u>\$ 5,405,652</u>
ENDING BALANCE	<u>\$ 759,593</u>	<u>\$ 622,028</u>	<u>\$ 809,871</u>	<u>\$ 456,163</u>	<u>\$ 92,259</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	2005-06	2006-07	2007-08	2008-09	2009-10
			AUDITED ACTUAL	AUDITED ACTUAL	AUDITED ACTUAL	ESTIMATED ACTUAL^	PROPOSED BUDGET*
20.205	Highway Planning and Construction	June - June	\$ -	\$ 34,960	63,700	\$ 89,393	\$ -
45.310	State Library Program	July - June	-	13,951	456	18,012	-
84.002A	Adult Education Family Literacy	July - June	117,123	121,968	136,502	118,250	100,000
84.010	Title I, Part A, NCLB	July - June	2,093,080	2,380,725	2,307,770	2,321,184	2,770,081
84.010	Title I, Set Aside, School Improvement	July - June	-	91,727	-	-	-
84.010 A	Title 1A, School Improvement	July - Sept	-	-	83,275	100,000	100,000
84.010A	Title 1A, Family Literacy	July - Aug	-	-	8,459	-	-
84.010A	Recruitment and Retention	July - Aug	-	-	21,512	49,965	-
84.027	Special Education: IDEA Part B	July - June	4,934,729	4,985,635	4,922,132	4,839,568	5,113,383
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	32,290	4,976	-	-	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	125,034	131,543	168,856	147,265	147,000
84.060A	Title VII, Part A: Indian Education	July - June	19,499	23,247	26,293	28,478	23,341
84.126	School to Work Alliance Program (SWAP)	July - June	309,727	353,406	339,018	326,066	334,409
84.173	IDEA: Special Education: Preschool Grants	July - June	150,688	114,970	136,784	116,926	115,327
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	428,308	475,334	493,268	-	-
84.184B	School Leadership - Community Access Mentoring	Oct - Sept	-	-	58,191	186,628	199,314
84.186	Title IV, NCLB, Safe and Drug-Free Schools	July - June	103,540	66,497	74,955	66,614	60,562
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	-	-	29,938	40,000	-
84.213	Title I, Part B, Even Start	July - June	209,838	180,871	220,236	152,800	-
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	-	1,173	343,966	362,932	302,443
84.287	Title V, Part B, 21st Century Learning Centers	July - June	214,641	174,988	168,723	-	-
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	-	106,109	157,561	150,000	-
84.290U	Title VII Columbine Bilingual Education	Oct - Sept	283,616	21,770	-	-	-
84.298	Title V, NCLB, Innovative Programs***	July - June	285,946	54,678	46,086	-	-
84.318	Title II, Part D, NCLB, Technology	July - June	33,416	51,533	32,384	21,840	25,783
84.330	Advanced Placement for Disadvantaged Students	July - June	-	9,632	1,435	13,055	1,500
84.334A	Gaining Early Awareness and Readiness of UP	June - Aug	50,264	-	-	-	-
84.365	Title III, NCLB, ELL	July - June	268,921	234,676	275,167	235,020	240,578
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	53,414	87,585	46,161	205,543	124,757
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	30,790	167,066	271,038	-	-
84.367	Title II, Part A, NCLB, Teacher Quality***	July - June	753,522	727,882	1,016,998	873,488	901,945
84.332	Comprehensive School Reform Demonstration	July - Sept	120,210	21,816	12,182	-	-
84.332A	Comprehensive School Reform	July - Sept	62,875	159,759	-	-	-
84.377A	Focus on School Improvement	Jan - Aug	-	-	-	99,983	-
84.938	Hurricane Katrina Relief 2006	July-June	162,034	1,600	-	-	-
93.938	Coordinated School Health Programs	April - Jan	-	10,000	-	-	-
93.758	Refugee School Impact Grant	Aug - Aug	7,903	-	-	-	-
94.004	Title IV Service Learning	July - June	23,842	33,700	26,000	26,000	26,000
TOTAL FEDERAL GRANTS			\$ 10,875,250	\$ 10,843,777	\$ 11,489,046	\$ 10,589,010	\$ 10,586,423
Read to Achieve			July - June	\$ 404,213	\$ 1,243,367	\$ 14,551	\$ -
School of Excellence			Indefinite	8,129	1,827	1,657	-
Civics Grant			July - June	-	-	-	-
Colorado Department of Health			July - June	7,962	-	-	-
COPAN			July - June	2,000	-	-	-
Sun Safety			July - June	5,576	-	-	-
Coordinated School Health			July - June	14,204	-	-	-
Comprehensive Health Education Program			July - June	48,888	15,817	21,152	-
Colorado Family Literacy			July - June	-	29,387	(1,435)	32,823
Kennedy Trust			July - June	-	1,224	3,275	-
Colorado Department of Natl Res Divison of Wildlife			July - June	-	500	-	-
School Counselor Corps			July - June	-	-	-	124,004
Expelled and At-Risk - Justice High			July - June	-	-	-	104,000
Expelled and At-Risk add'l - Boulder Prep			July - June	35,475	23,650	-	-
Expelled and At-Risk - Secondary Ed			July - June	172,807	115,264	-	-
TOTAL STATE GRANTS			\$ 699,254	\$ 1,431,036	\$ 39,200	\$ 269,827	\$ 283,050
TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR			10,875,250	10,843,777	11,489,046	10,589,010	10,586,423
TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR			699,254	1,431,036	39,200	269,827	283,050
TOTAL LOCAL GRANTS BUDGET YEAR			379,077	415,434	425,429	517,686	-
UNIDENTIFIED GRANTS TO BE RECEIVED**			-	-	-	-	8,630,527
TOTAL BUDGET			\$ 11,953,581	\$ 12,690,247	\$ 11,953,675	\$ 11,376,523	\$ 19,500,000

\* Carryover is not included in the Budget

^ Includes \$1,176,035 in prior year carryovers

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

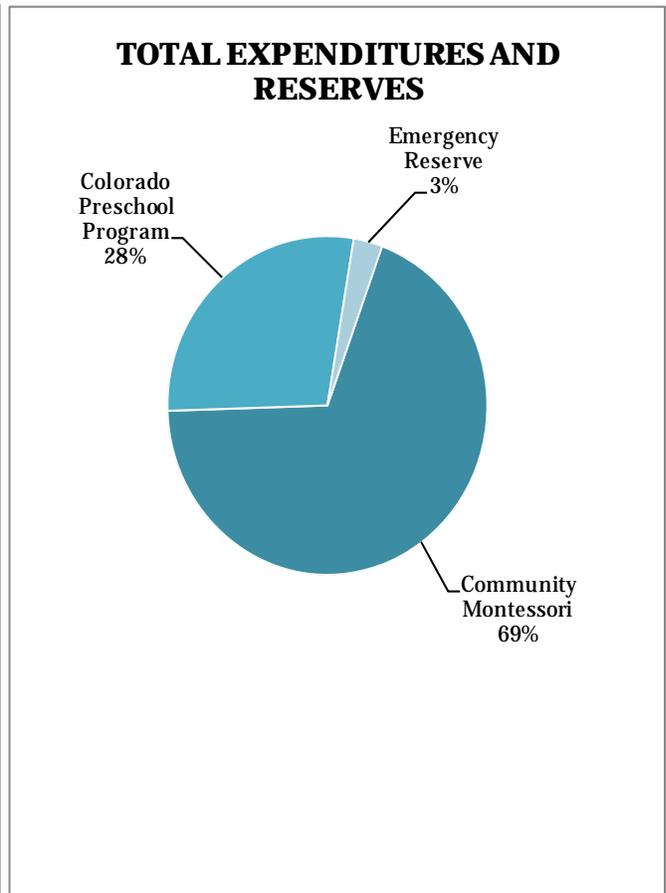
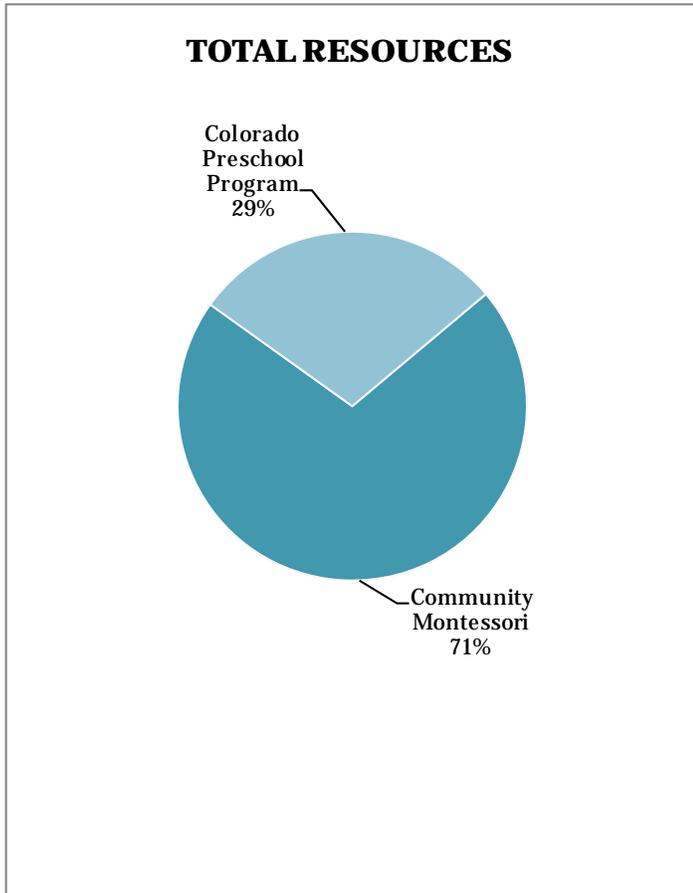
Therefore, it is appropriate to budget a larger amount so that the district will not be restricted from receiving grant income.

\*\*\* Includes a transfer of funds of \$85,911 from Title II to Title V for FY05



**Tuition-Based Preschool Fund**  
\$652,811

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)

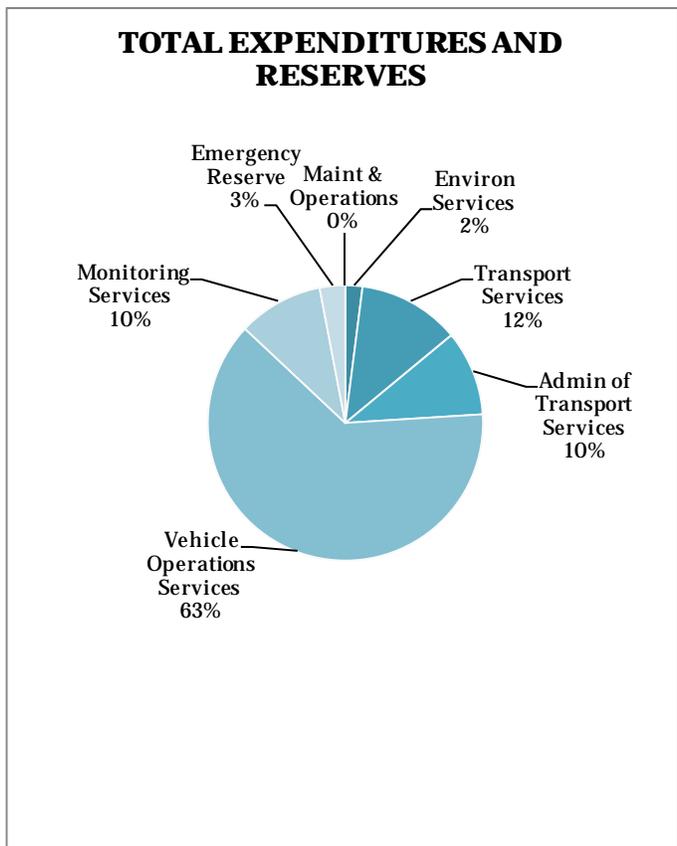
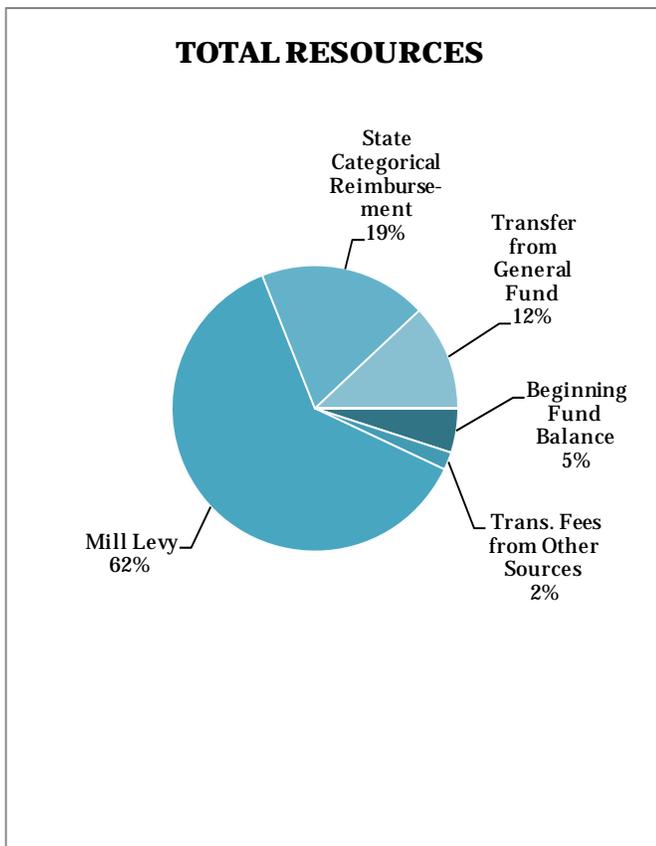
	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>BEGINNING FUND BALANCE</b>					
Community Montessori Preschool	\$ 1,438	\$ 43,488	\$ 47,881	\$ 11,440	\$ 19,992
CPP	2,520	2,140	(3,728)	41,770	6,011
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 3,958</b>	<b>\$ 45,628</b>	<b>\$ 44,153</b>	<b>\$ 53,210</b>	<b>\$ 26,003</b>
<b>REVENUE/TUITION:</b>					
Community Montessori Preschool	\$ 415,790	\$ 447,377	\$ 416,345	\$ 479,251	\$ 535,538
Community Montessori Scholarships	(66,576)	(71,555)	(61,425)	(81,633)	(92,016)
CPP	120,980	107,365	162,819	164,676	183,285
<b>TOTAL REVENUE</b>	<b>\$ 470,194</b>	<b>\$ 483,187</b>	<b>\$ 517,739</b>	<b>\$ 562,294</b>	<b>\$ 626,807</b>
<b>TOTAL RESOURCES</b>	<b>\$ 474,152</b>	<b>\$ 528,815</b>	<b>\$ 561,892</b>	<b>\$ 615,504</b>	<b>\$ 652,810</b>
<b>EXPENDITURES:</b>					
Community Montessori Preschool	\$ 307,164	\$ 371,429	\$ 391,361	\$ 389,066	\$ 450,014
CPP	121,360	113,233	117,321	200,435	183,783
<b>TOTAL EXPENDITURES</b>	<b>\$ 428,524</b>	<b>\$ 484,662</b>	<b>\$ 508,682</b>	<b>\$ 589,501</b>	<b>\$ 633,797</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,014</b>
<b>TOTAL EXPENDITURES AND EMERGENCY RESERVE</b>	<b>\$ 428,524</b>	<b>\$ 484,662</b>	<b>\$ 508,682</b>	<b>\$ 589,501</b>	<b>\$ 652,811</b>
<b>ENDING BALANCE</b>					
Community Montessori Preschool	\$ 43,488	\$ 47,881	\$ 11,440	\$ 19,992	-
CPP	2,140	(3,728)	41,770	6,011	-
<b>TOTAL ENDING BALANCE</b>	<b>\$ 45,628</b>	<b>\$ 44,153</b>	<b>\$ 53,210</b>	<b>\$ 26,003</b>	<b>-</b>



**Transportation Fund**  
 \$11,622,555

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



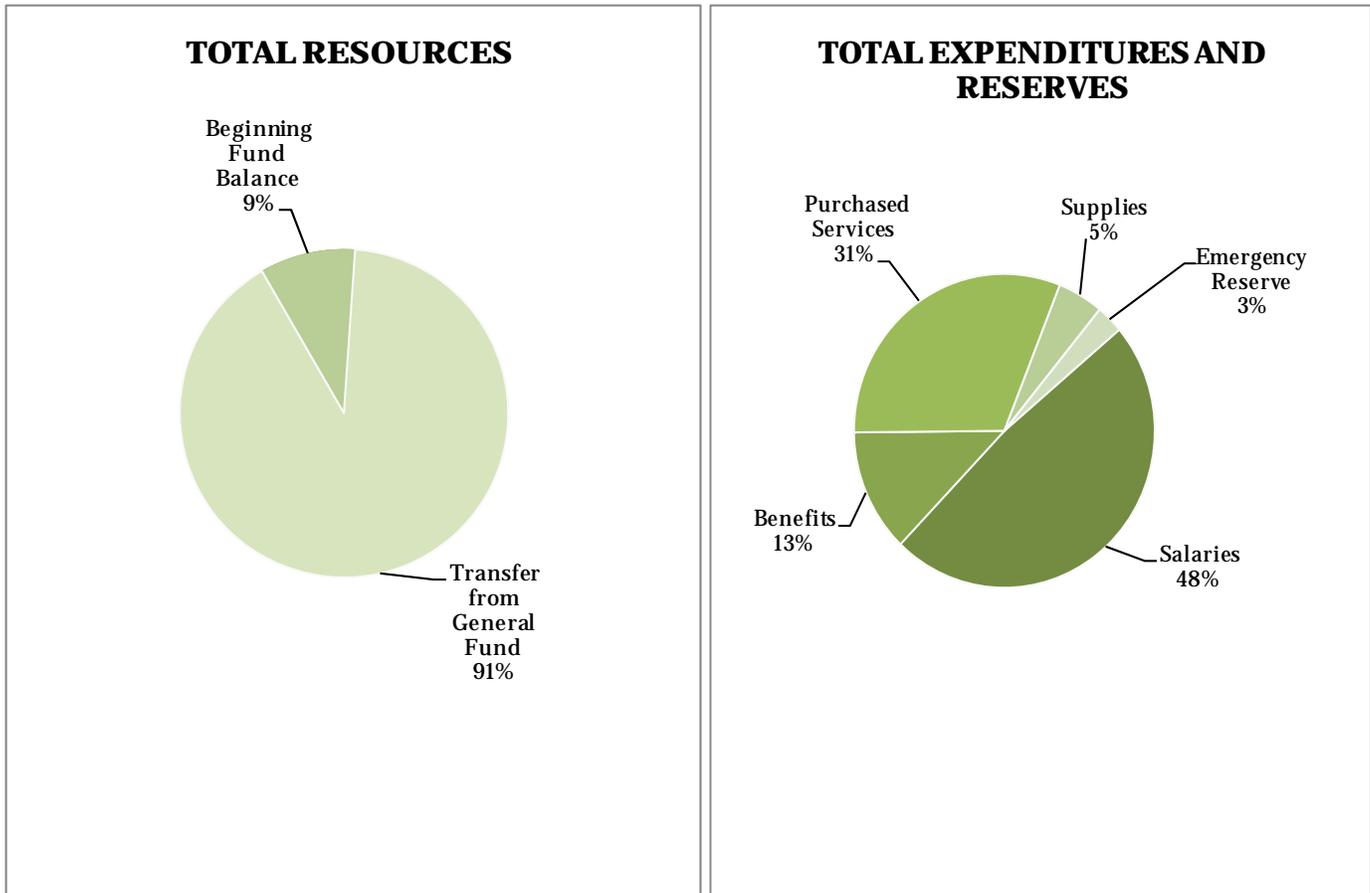
**Transportation Fund** (continued)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ 379,769	\$ 952,198	\$ 627,240	\$ 562,314
REVENUE:					
Trans. Fees from Other Sources	\$ 245,050	\$ 283,290	\$ 259,292	\$ 200,571	\$ 209,597
Mill Levy	4,327,311	6,266,794	6,507,499	7,238,694	7,238,694
State Categorical Reimbursement	-	-	-	2,244,747	2,248,947
Transfer from General Fund	4,021,256	2,645,840	3,145,840	991,068	1,363,003
One time Transfer from General Fund	-	-	-	-	-
TOTAL REVENUE	<u>\$ 8,593,617</u>	<u>\$ 9,195,924</u>	<u>\$ 9,912,631</u>	<u>\$ 10,675,080</u>	<u>\$ 11,060,241</u>
TOTAL RESOURCES	<u>\$ 8,593,617</u>	<u>\$ 9,575,693</u>	<u>\$ 10,864,829</u>	<u>\$ 11,302,320</u>	<u>\$ 11,622,555</u>
EXPENDITURES:					
Maintenance & Operations	\$ 33,620	\$ 32,860	\$ 40,892	\$ 34,847	\$ 36,414
Environmental Services	125,279	149,002	191,411	168,288	175,861
Transportation Services	1,265,158	1,229,473	1,615,853	1,437,589	1,307,435
Admin of Transportation Services	929,226	1,025,826	1,085,672	1,130,545	1,179,968
Vehicle Operations Services	5,244,569	5,437,252	6,188,503	6,849,256	7,141,293
Monitoring Services	615,996	749,082	1,115,258	1,119,481	1,123,704
TOTAL EXPENDITURES	<u>\$ 8,213,848</u>	<u>\$ 8,623,495</u>	<u>\$ 10,237,589</u>	<u>\$ 10,740,006</u>	<u>\$ 10,964,675</u>
RESERVES:					
Emergency Reserves	\$ -	\$ -	\$ -	\$ -	\$ 328,940
Contingency Reserves	-	-	-	-	328,940
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 657,880</u>
TOTAL EXPENDITURES/TRANSFER AND EMERGENCY RESERVE	<u>\$ 8,213,848</u>	<u>\$ 8,623,495</u>	<u>\$ 10,237,589</u>	<u>\$ 10,740,006</u>	<u>\$ 11,622,555</u>
ENDING BALANCE	<u>\$ 379,769</u>	<u>\$ 952,198</u>	<u>\$ 627,240</u>	<u>\$ 562,314</u>	<u>\$ -</u>



**Colorado Preschool Program Fund**  
**\$1,289,391**

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 2009-10 fiscal year that Boulder Valley School District will be allocated 347 slots for preschool (173.5 FTE).



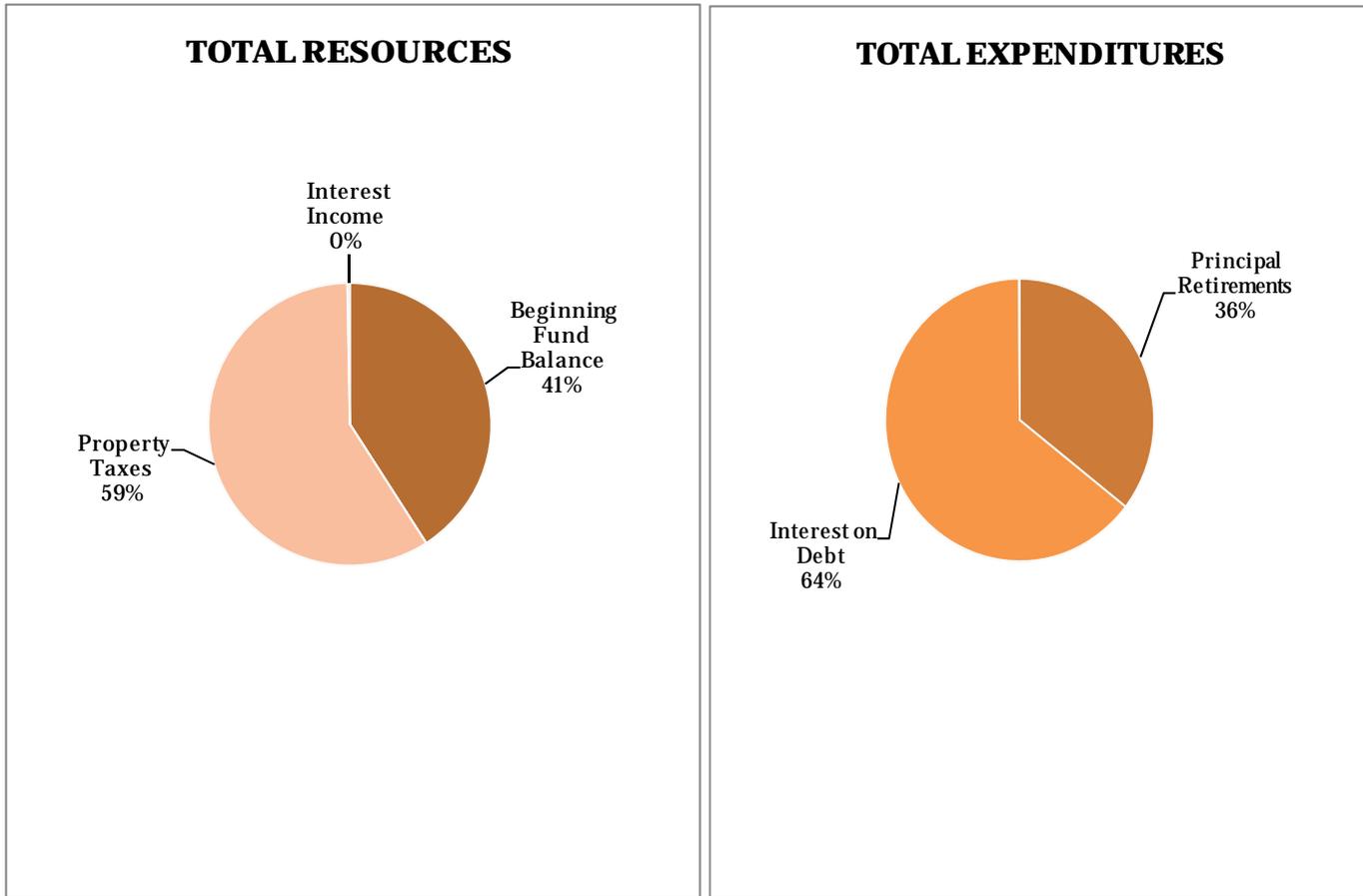
**Colorado Preschool Program Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 11,421	\$ 60,112	\$ 81,096	\$ 79,217	\$ 121,562
REVENUE:					
Transfer from General Fund	<u>\$ 704,062</u>	<u>\$ 878,238</u>	<u>\$ 1,019,711</u>	<u>\$ 1,133,302</u>	<u>\$ 1,167,829</u>
TOTAL REVENUE	\$ 704,062	\$ 878,238	\$ 1,019,711	\$ 1,133,302	\$ 1,167,829
TOTAL RESOURCES	<u>\$ 715,483</u>	<u>\$ 938,350</u>	<u>\$ 1,100,807</u>	<u>\$ 1,212,519</u>	<u>\$ 1,289,391</u>
EXPENDITURES:					
Salaries	\$ 191,703	\$ 310,864	\$ 397,466	\$ 532,440	\$ 622,950
Benefits	34,525	61,750	89,801	131,484	162,886
Purchased Services	388,813	456,489	491,182	365,000	402,550
Supplies	<u>40,330</u>	<u>28,151</u>	<u>43,141</u>	<u>62,033</u>	<u>63,450</u>
TOTAL EXPENDITURES	<u>\$ 655,371</u>	<u>\$ 857,254</u>	<u>\$ 1,021,590</u>	<u>\$ 1,090,957</u>	<u>\$ 1,251,836</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 37,555
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 655,371</u>	<u>\$ 857,254</u>	<u>\$ 1,021,590</u>	<u>\$ 1,090,957</u>	<u>\$ 1,289,391</u>
ENDING BALANCE	<u>\$ 60,112</u>	<u>\$ 81,096</u>	<u>\$ 79,217</u>	<u>\$ 121,562</u>	<u>\$ -</u>



**Bond Redemption Fund**  
 \$28,713,691

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.



**Bond Redemption Fund (continued)**

	<u>2005-06 AUDITED ACTUAL</u>	<u>2006-07 AUDITED ACTUAL</u>	<u>2007-08 AUDITED ACTUAL</u>	<u>2008-09 ESTIMATED ACTUAL</u>	<u>2009-10 PROPOSED BUDGET</u>
BEGINNING FUND BALANCE	\$ 15,577,400	\$ 15,912,470	\$ 23,304,815	\$ 17,282,227	\$ 20,449,987
REVENUE:					
Delinquent Property Taxes	\$ 18,489	\$ 23,942	\$ 15,005	\$ 20,000	\$ 20,000
Property Taxes	13,470,896	20,319,570	19,068,693	25,152,217	29,362,816
Interest Income	<u>437,675</u>	<u>654,054</u>	<u>457,060</u>	<u>215,000</u>	<u>150,000</u>
TOTAL REVENUE	\$ 13,927,060	\$ 20,997,566	\$ 19,540,758	\$ 25,387,217	\$ 29,532,816
TOTAL RESOURCES	<u>\$ 29,504,460</u>	<u>\$ 36,910,036</u>	<u>\$ 42,845,573</u>	<u>\$ 42,669,444</u>	<u>\$ 49,982,803</u>
EXPENDITURES:					
Principal Retirements	\$ 7,060,000	\$ 7,375,000	\$ 10,020,000	\$ 9,575,000	\$ 10,185,000
Interest on Debt	6,529,990	6,227,721	10,983,635	12,624,457	18,508,691
Other - Paying Agent Fees	<u>2,000</u>	<u>2,500</u>	<u>129,201</u>	<u>20,000</u>	<u>20,000</u>
TOTAL EXPENDITURES	\$ 13,591,990	\$ 13,605,221	\$ 21,132,836	\$ 22,219,457	\$ 28,713,691
OTHER FINANCING SOURCES (USES)					
Proceeds from Debt Issuance	\$ -	\$ -	\$ 49,910,000	\$ -	\$ -
Bond Premium	-	-	2,824,044	-	-
Payment to Escrow Agent	<u>-</u>	<u>-</u>	<u>(57,164,554)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ (4,430,510)	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 13,591,990</u>	<u>\$ 13,605,221</u>	<u>\$ 25,563,346</u>	<u>\$ 22,219,457</u>	<u>\$ 28,713,691</u>
ENDING BALANCE	<u>\$ 15,912,470</u>	<u>\$ 23,304,815</u>	<u>\$ 17,282,227</u>	<u>\$ 20,449,987</u>	<u>\$ 21,269,112</u>
MILL LEVY	3.274	4.902	4.142	5.429	5.996
ASSESSED VALUATION:					
FOR THE YEAR 2006 (Certified)	\$ 4,154,385,863				
FOR THE YEAR 2007 (Certified)		\$ 4,164,972,283	\$ 4,628,081,788		
FOR THE YEAR 2008 (Certified)				\$ 4,681,607,636	
FOR THE YEAR 2009 (Estimated)					\$ 4,923,859,119



**Building Fund**  
**\$82,202,025**

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

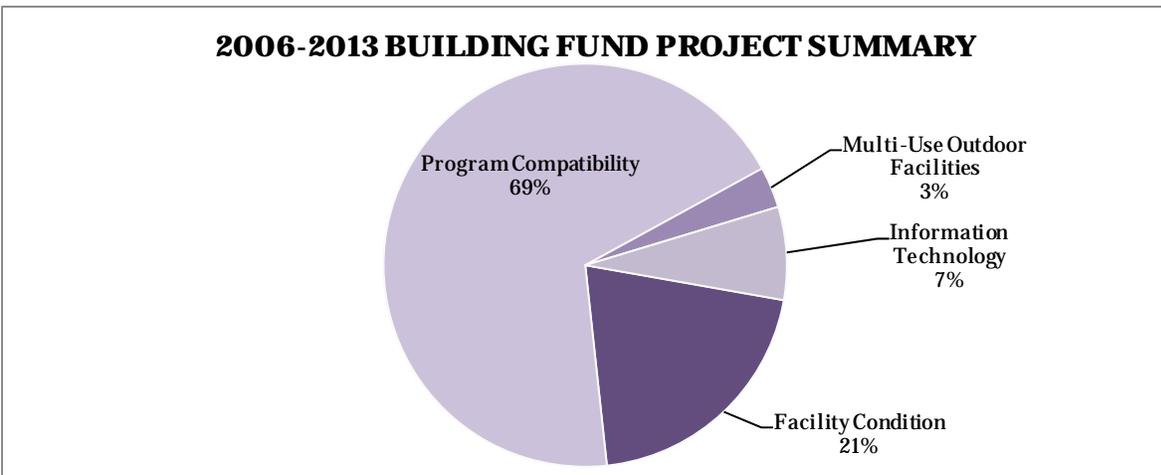
**Facility Condition** improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

**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
<b>TOTAL COST</b>	\$	<b>291,480,707</b>
Project Reserve		5,328,103
<b>TOTALS</b>	<b>\$</b>	<b>296,808,810</b>



**Building Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 120,482,401	\$ 87,195,962	\$ 173,139,139
REVENUE:					
Net Bond Proceeds - 2007 Issuance		\$ 121,415,603	\$ -	\$ -	\$ -
Net Bond Proceeds - 2009 Issuance		-	-	180,704,069	-
Interest Income		1,850,883	5,703,231	1,550,000	720,000
Other Local Revenue		-	47,988	-	-
TOTAL REVENUE	<u>\$ -</u>	<u>\$ 123,266,486</u>	<u>\$ 5,751,219</u>	<u>\$ 182,254,069</u>	<u>\$ 720,000</u>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 123,266,486</u>	<u>\$ 126,233,620</u>	<u>\$ 269,450,031</u>	<u>\$ 173,859,139</u>
EXPENDITURES:					
Phase I Projects		\$ 2,271,173	\$ 39,037,658	\$ 94,836,627	\$ 65,654,012
Bond Issuance Costs		512,912	-	300,000	-
Phase II Building Fund Projects		-	-	1,174,264	16,548,013
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 2,784,085</u>	<u>\$ 39,037,658</u>	<u>\$ 96,310,892</u>	<u>\$ 82,202,025</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 120,482,401</u>	<u>\$ 87,195,962</u>	<u>\$ 173,139,139</u>	<u>\$ 91,657,114</u>


**Building Fund (continued)**
**Phase 1 – Project List**

<b>Elementary School Projects</b>			
<u>School</u>		<u>Projected Cost</u>	09-10 <u>Budget</u>
Bear Creek Elem	\$	6,457,529	\$ 322,876
Birch Elem		4,200,702	1,987,255
High Peaks and BCSIS		7,467,039	2,089,629
Columbine Elem		12,221,995	4,648,304
Community Montessori		1,705,974	1,306,852
Creekside Elem		2,208,698	110,435
Crest View Elem		5,892,213	-
Douglass Elem		532,937	45,396
Eisenhower Elem		3,125,645	1,719,105
Emerald Elem		3,201,265	1,514,445
Flatirons		4,203,473	3,524,912
Foothill Elem		9,051,405	2,496,378
Gold Hill Elem		18,787	172,587
Heatherwood Elem		3,615,572	1,988,565
Jamestown Elem		157,279	157,279
Kohl Elem		3,986,949	1,886,134
Lafayette Elem		3,009,587	-
Louisville Elem		2,850,862	1,348,677
Mesa Elem		4,303,892	215,195
Nederland Elementary		988,466	494,233
Pioneer Elem		4,605,385	230,269
Ryan Elem		176,362	106,552
Sanchez Elem		3,449,086	172,454
Superior Elem		605,162	42,361
University Hill Elem		3,957,110	2,176,411
Whittier Elem		3,472,286	1,909,757
<b>Total Elementary School Projects:</b>		<b>\$ 95,465,660</b>	<b>\$ 30,666,060</b>

<b>Middle School Projects</b>			
<u>School</u>		<u>Projected Cost</u>	09-10 <u>Budget</u>
Casey Middle	\$	31,122,650.00	\$ 24,220,513
Manhattan Middle		11,061,508	-
Platt Middle		8,120,792	500,000
Louisville Middle		16,632,864	2,873,099
Southern Hills Middle		10,576,858	1,010,400
Summit Middle Charter		4,778,391	150,509
<b>Total Middle School Projects:</b>		<b>\$ 82,293,063</b>	<b>\$ 28,754,520</b>

<b>High School Projects</b>			
<u>School</u>		<u>Projected Cost</u>	09-10 <u>Budget</u>
Arapahoe Campus	\$	5,333,778	\$ 4,965,797
Boulder High		11,812,819	-
Broomfield High		20,774,010	5,381,070
Centarus High		6,083,991	-
Fairview High		10,910,579	2,372,409
Monarch High		587,360	-
<b>Total High School Projects:</b>		<b>\$ 55,502,537</b>	<b>\$ 12,719,276</b>

**Building Fund** (continued)

**Phase 1 – Project List** (continued)

<b>K-8 and Middle/Senior School Projects</b>			
<u>School</u>	<u>Projected Cost</u>		<u>09-10 Budget</u>
Aspen Creek K-8	\$	964,370	\$ 57,862
Eldorado K-8		1,069,861	64,192
Nederland Middle/High		2,192,561	-
<b>Total K-8 and Middle/Senior School Projects:</b>	<b>\$</b>	<b>4,226,792</b>	<b>\$ 122,054</b>

<b>Charter School Projects</b>			
<u>School</u>	<u>Projected Cost</u>		<u>09-10 Budget</u>
Boulder Prep	\$	400,000	\$ -
Justice High		200,000	60,530
Peak to Peak K-12 Charter		1,600,000	-
<b>Total Charter School Projects:</b>	<b>\$</b>	<b>2,200,000</b>	<b>\$ 60,530</b>

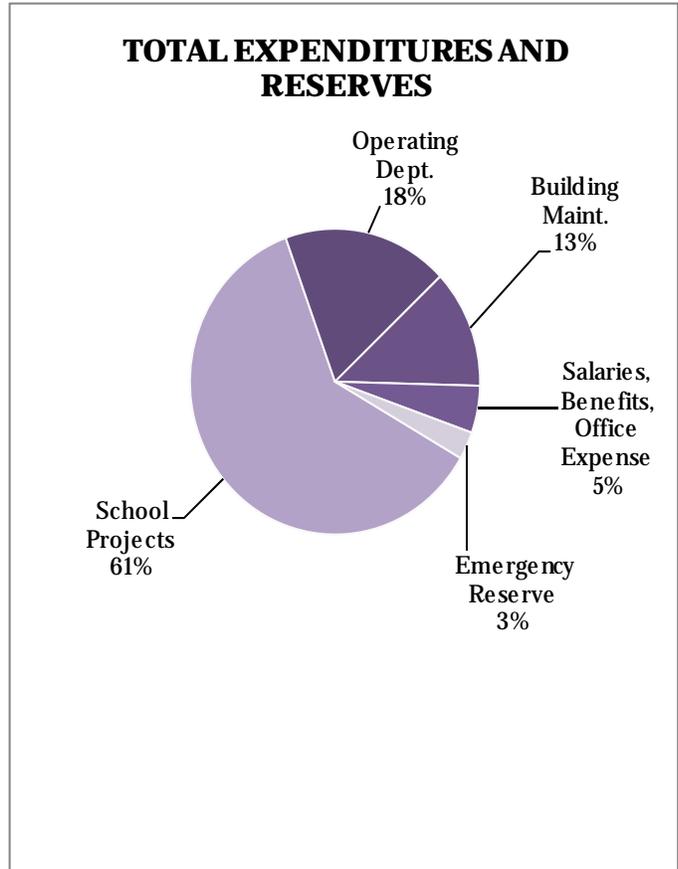
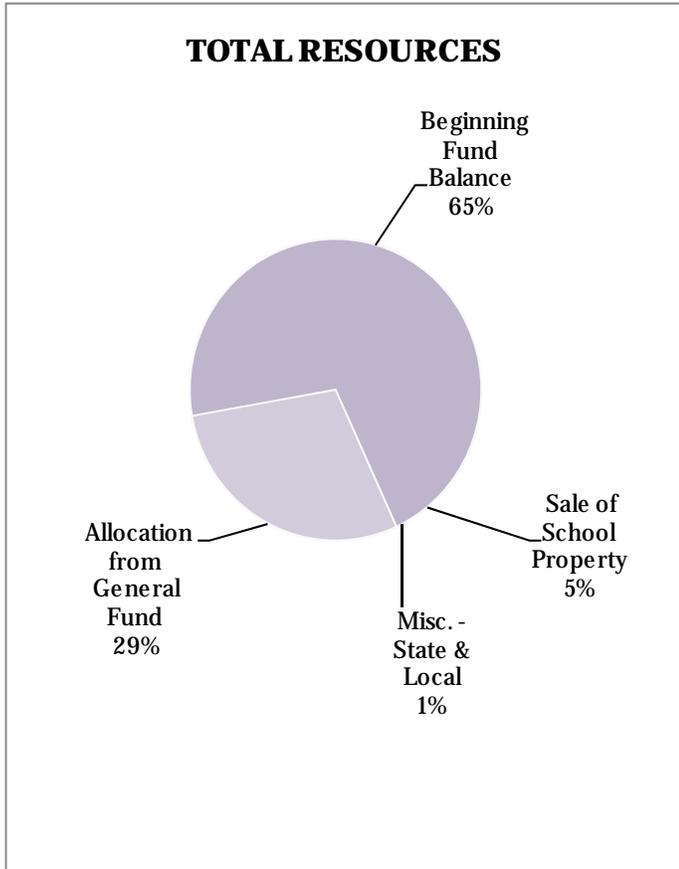
<b>District Wide Projects</b>			
<u>Facility</u>	<u>Projected Cost</u>		<u>09-10 Budget</u>
Ed Center - Central HVAC Control		254,750	\$ -
Irrigation Central Control		250,000	-
IT - LAN		4,758,103	2,669,514
IT - WAN		10,645,125	1,585,495
IT - VOIP		4,858,875	1,911,066
IT - VIDEO		1,489,760	1,429,760
<b>Total District Wide Projects:</b>	<b>\$</b>	<b>22,256,613</b>	<b>\$ 7,595,834</b>

<b>Phase 1 - Project Summary</b>			
	<u>Projected Cost</u>		<u>09-10 Budget</u>
Elementary School	\$	95,465,660	\$ 30,666,060
Middle School		82,293,063	28,754,520
High School		55,502,537	12,719,276
K-8 and Middle/Senior School		4,226,792	122,054
Charter School		2,200,000	60,530
<b>Total School Projects:</b>	<b>\$</b>	<b>239,688,052</b>	<b>\$ 72,322,440</b>
<b>Total District Wide Projects:</b>	<b>\$</b>	<b>22,256,613</b>	<b>\$ 7,595,834</b>
Overhead	\$	5,000,000	\$ 2,283,750
<b>GRAND TOTAL Phase 1 &amp; 2 Projects:</b>	<b>\$</b>	<b>266,944,665</b>	<b>\$ 82,202,024</b>



**Capital Reserve Fund**  
 \$11,031,279

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. The 2009-10 transfer is expected to be \$126.59 per funded student. Charter schools not in district facilities receive the Capital Reserve allocation directly.



**Capital Reserve Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE					
Reserve - TABOR	\$ 836,052	\$ 264,723	\$ 250,777	\$ 375,491	\$ 323,049
Reserve - Project Carryover	948,000	851,126	1,263,187	6,251,477	6,053,002
Unreserved Beginning Balance	-	1,459,635	1,196,706	414,910	745,258
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>\$ 1,784,052</b>	<b>\$ 2,575,484</b>	<b>\$ 2,710,670</b>	<b>\$ 7,041,878</b>	<b>\$ 7,121,309</b>
REVENUE:					
Sale of School Property	\$ 620,000	\$ 629,875	\$ 4,100,000	\$ -	\$ 550,000
Miscellaneous - State & Local	192,720	23,775	30,691	185,416	153,200
One time transfer from Community Schools	100,000	-	-	-	-
One time transfer from General Fund	3,257,159	1,409,000	3,151,349	22,860	-
Allocation from General Fund	3,792,595	3,977,901	4,186,893	3,740,453	3,206,770
<b>TOTAL REVENUE</b>	<b>\$ 7,962,474</b>	<b>\$ 6,040,551</b>	<b>\$ 11,468,933</b>	<b>\$ 3,948,729</b>	<b>\$ 3,909,970</b>
<b>TOTAL RESOURCES</b>	<b>\$ 9,746,526</b>	<b>\$ 8,616,035</b>	<b>\$ 14,179,603</b>	<b>\$ 10,990,607</b>	<b>\$ 11,031,279</b>
EXPENDITURES:					
School Projects	\$ 2,432,378	\$ 1,839,751	\$ 2,927,996	\$ 1,643,188	\$ 6,744,610
Operating Departments	2,217,876	1,031,560	2,577,158	581,934	2,035,371
Building Maintenance	1,230,496	1,697,816	1,134,936	1,124,176	1,380,000
Salaries, Employee Benefits, Office Expense	757,404	564,813	472,226	520,000	550,000
Instructional Equipment	532,888	771,425	25,409	-	-
	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,171,042</b>	<b>\$ 5,905,365</b>	<b>\$ 7,137,725</b>	<b>\$ 3,869,298</b>	<b>\$ 10,709,981</b>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 321,298
<b>TOTAL EXPENDITURES AND EMERGENCY RESERVE</b>	<b>\$ 7,171,042</b>	<b>\$ 5,905,365</b>	<b>\$ 7,137,725</b>	<b>\$ 3,869,298</b>	<b>\$ 11,031,279</b>
<b>ENDING BALANCE</b>	<b>\$ 2,575,484</b>	<b>\$ 2,710,670</b>	<b>\$ 7,041,878</b>	<b>\$ 7,121,309</b>	<b>\$ -</b>


**Capital Reserve Fund (continued)**
**Project Summary**

<b>Elementary Schools</b>			09-10
<u>School</u>	<u>Project</u>		<u>Budget</u>
Coal Creek	Replace Boiler Room Dampers	\$	4,500
Coal Creek	Bathroom Improvements		3,200
Creekside	Select Window Replacement		80,000
Gold Hill	Furnace Replacement/Clean Air Ducts		5,000
Jamestown	Clean Air Ducts		3,100
Pioneer	Classroom Conversion		75,000
Ryan	Pre-School Construction		15,000
Sanchez	Boiler Replacement (Carry Over 08/09)		55,000
Superior	Replace Variable Frequency Drives		40,000
Superior	Replace Portable Skirting		20,000
Superior	Replace Chiller Control		5,000
<b>Total Elementary Schools:</b>			<b>\$ 305,800</b>

<b>Middle Schools</b>			09-10
<u>School</u>	<u>Project</u>		<u>Budget</u>
Angevine	Replace Floor Tile	\$	70,000
Centennial	Bathroom Improvements		20,000
Eldorado	Replace Portable Skirting		15,000
Halcyon	Re-Set Portable		25,000
Louisville	Replace Gym Basket Motors		15,000
Monarch K-8	Replace Variable Frequency Drives		30,000
<b>Total Middle Schools:</b>			<b>\$ 175,000</b>

<b>High Schools</b>			09-10
<u>School</u>	<u>Project</u>		<u>Budget</u>
Arapahoe Ridge	Replace HVAC Unit (Carry Over 08/09)	\$	25,000
Arapahoe Ridge	Reset Auto Lift		10,000
Boulder	Replace Fieldhouse HVAC		18,000
Broomfield	Concrete and Paving		25,000
Fairview	Field Lights (Carry Over 08/09)		150,000
Monarch	Replace Variable Frequency Drives		30,000
Nederland	Back-up Generator		15,000
New Vista	Bathroom Improvements		25,000
<b>Total High Schools:</b>			<b>\$ 298,000</b>

**Capital Reserve Fund (continued)**

**Project Summary (continued)**

<b>District Wide</b>			
	<u>Project</u>		09-10 <u>Budget</u>
District Wide	Asbestos Building Assessments	\$	45,000
District Wide	Copier Leases For Schools		200,000
District Wide	Emergencies		498,810
District Wide	Energy Audits/Recomissioning		65,000
District Wide	Garden-to-Table Program		10,000
District Wide	Key Set Replacement/Door Hardware		50,000
District Wide	Security Improvements		150,000
		<b>Total District Wide:</b>	<b>\$ 1,018,810</b>

<b>Bond Support</b>			
	<u>Project</u>		09-10 <u>Budget</u>
<u>School</u>			
Arapahoe Ridge/TEC	Building Improvements	\$	970,000
Columbine	Building Improvements		3,977,000
		<b>Total Bond Support:</b>	<b>\$ 4,947,000</b>

<b>School Project Sub-Total Summary</b>			
	Elementary Schools	\$	305,800
	Middle Schools		175,000
	High Schools		298,000
	District Wide		1,018,810
	Bond Support		4,947,000
		<b>School Project Sub-Total:</b>	<b>\$ 6,744,610</b>


**Capital Reserve Fund (continued)**
**Project Summary (continued)**

<b>Operating Departments</b>			09-10
<u>Department</u>	<u>Project</u>		<u>Budget</u>
Learning Services	Temporary Office Space	\$	70,000
Learning Services	African Drum Sets		7,500
Maintenance	Equipment/Vehicle Replacement		260,000
Maintenance	Small Tool Replacement		30,000
Nutrition Services	Equipment		50,000
Operational Services	Ed Center Parking Improvements		95,000
Operational Services	Real Estate Capital Improvements		50,000
School Leadership	DIMC Conversion		25,000
Special Ed	Equipment		10,000
Transportation	Bus Replacement		500,000
Transportation	Bus Replacement (Carry Over 08/09)		937,871
<b>Total Operating Departments:</b>		<b>\$</b>	<b>2,035,371</b>

<b>Building Maintenance - District Wide</b>			09-10
	<u>Project</u>		<u>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		40,000
District Wide	Electrical Reserve		45,000
District Wide	Environmental Management		50,000
District Wide	Field Striping		20,000
District Wide	Fire Detector Replacement		10,000
District Wide	Flooring Replacement		250,000
District Wide	Grounds Restoration		150,000
District Wide	Heat Mitigation		10,000
District Wide	HVAC/Plumbing Reserve		100,000
District Wide	Painting		40,000
District Wide	Paving and Concrete		150,000
District Wide	Playground Surfacing, Drainage, Containment		50,000
District Wide	Restroom Stall Replacement		20,000
District Wide	Roofing		350,000
<b>Total Building Maintenance - District Wide:</b>		<b>\$</b>	<b>1,380,000</b>

**Capital Reserve Fund** (continued)

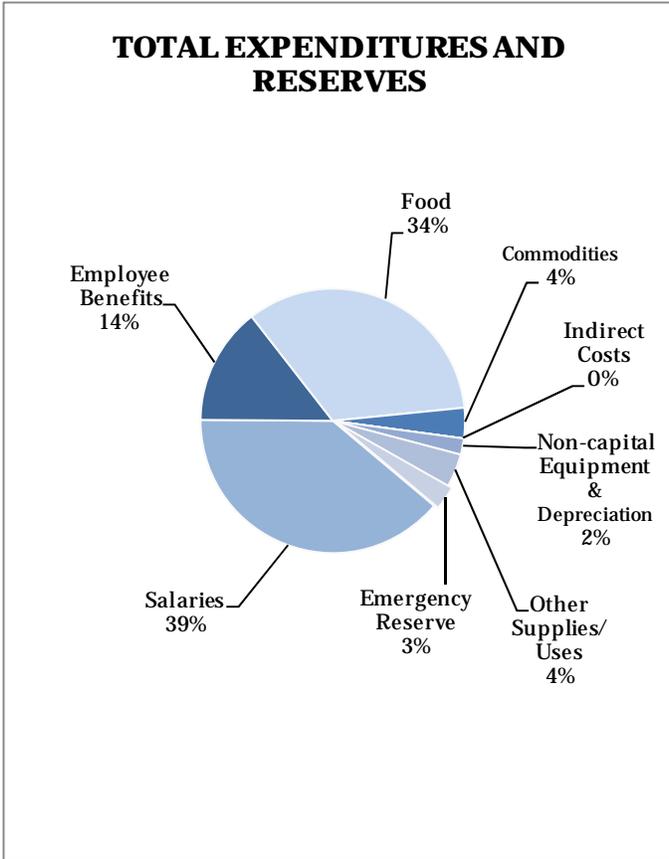
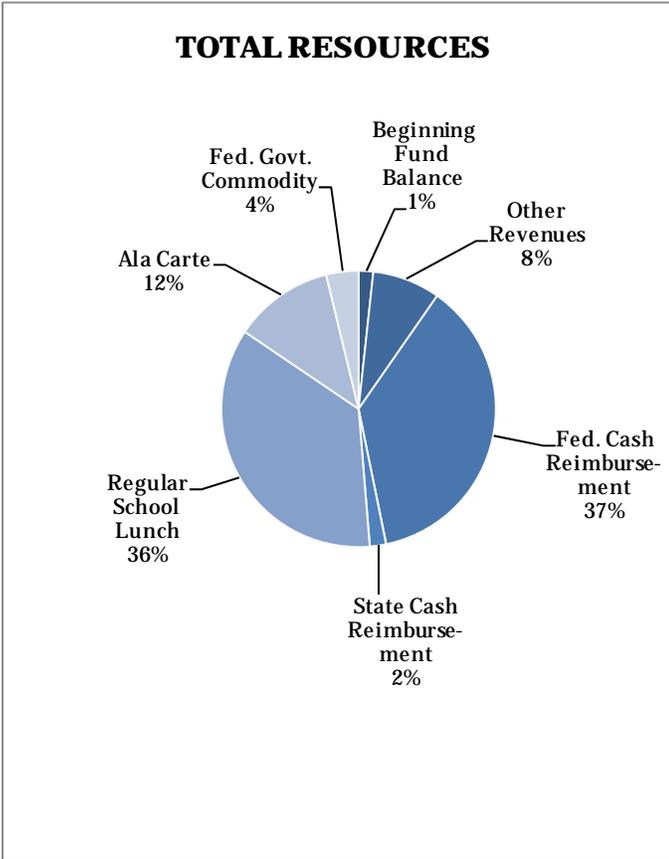
**Project Summary** (continued)

<b>Salaries/Benefits/Office Expenses</b>	
Salaries/Benefits/Office Expenses	\$ 550,000
<b>Total Salaries/Benefits/Office Expenses:</b>	<b>\$ 550,000</b>
<b>Reserves</b>	
Emergency Reserve (TABOR-3% Budget)	\$ 321,298
<b>Total Reserves:</b>	<b>\$ 321,298</b>
<b>GRAND TOTAL Summary</b>	
School Projects	\$ 6,744,610
Operating Departments	2,035,371
Building Maintenance - District Wide	1,380,000
Salaries/Benefits/Office Expenses	550,000
Reserves	321,298
<b>GRAND TOTAL:</b>	<b>\$ 11,031,279</b>



**Nutrition Services Fund**  
**\$6,524,702**

The Nutrition Services Program serves approximately 12,700 meals including 1,130 a la carte meals per day in 22 preparation kitchens serving 46 schools, 4 Head Starts. 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 09-10 fiscal year. Prices for the 2009-10 school year will include an increase of \$.25 for lunch meals as well as expanded breakfast meal service.



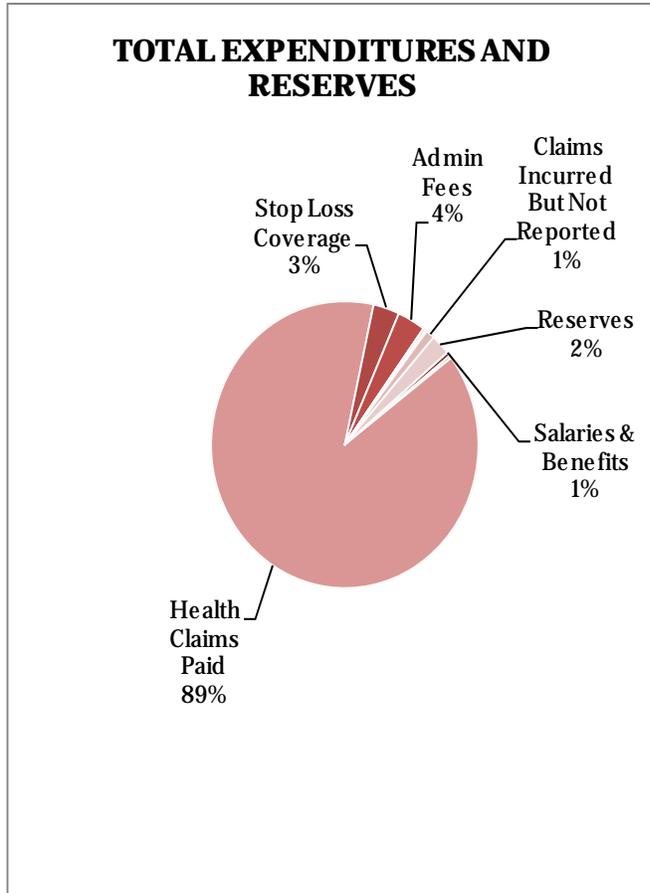
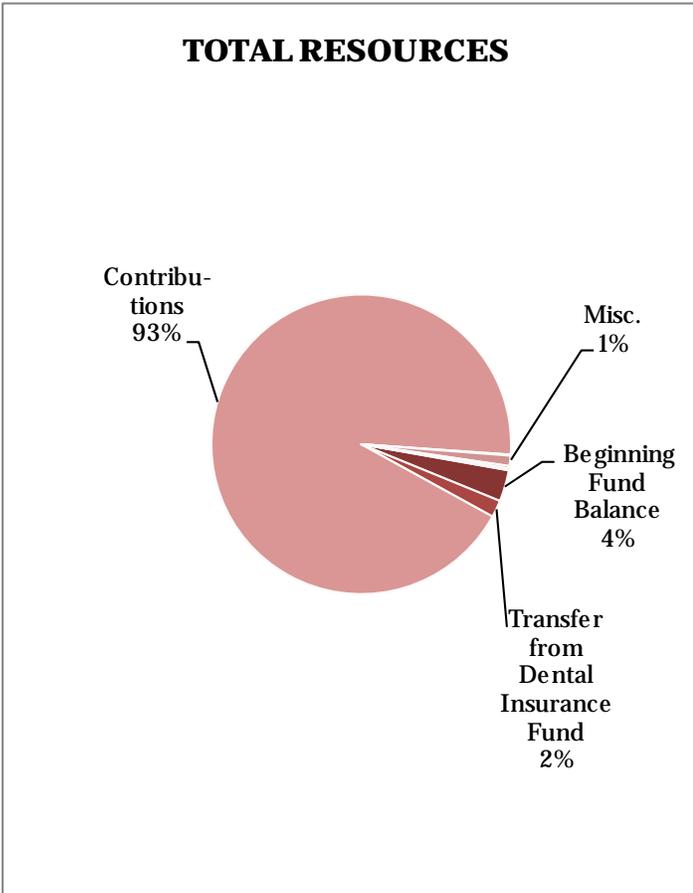
**Nutrition Services Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 803,639	\$ 640,318	\$ 353,574	\$ 151,306	\$ 110,343
INVESTED IN CAPITAL ASSETS	249,763	241,459	217,528	356,784	315,810
REVENUE:					
Over/Under	\$ -	\$ 14,876	\$ (1,067)	\$ -	\$ -
Milk	80,367	-	-	-	-
A la Carte	107,333	1,963,868	1,861,104	1,391,662	759,096
Regular School Lunch	1,383,388	1,424,501	1,495,520	1,714,012	2,311,001
Sandwich Line	1,705,355				
Federal Cash Reimbursement	1,410,753	1,488,625	1,662,564	1,805,288	2,399,904
State Cash Reimbursement	53,732	52,648	50,534	59,252	56,704
Catering	7,968	3,008	1,393	500	2,000
Reduced Price Meals	18,921	18,668	19,730	14,000	22,919
Federal Government Commodities	204,659	287,475	308,007	275,000	243,667
Miscellaneous - Local	9,460	-	207,405	22,825	15,000
Building Rental	2,840	3,873	2,616	3,400	-
Breakfast Revenue	6,607	10,593	12,286	10,000	271,717
Headstart	48,803	46,863	45,382	44,107	43,851
Transfer from Community School Fund	-	-	-	225,000	225,000
TOTAL REVENUE	<u>\$ 5,040,186</u>	<u>\$ 5,314,998</u>	<u>\$ 5,665,474</u>	<u>\$ 5,565,046</u>	<u>\$ 6,350,859</u>
TOTAL RESOURCES	<u>\$ 6,093,588</u>	<u>\$ 6,196,775</u>	<u>\$ 6,236,576</u>	<u>\$ 6,073,136</u>	<u>\$ 6,777,012</u>
EXPENDITURES:					
Salaries	\$ 2,016,498	\$ 2,125,503	\$ 2,211,314	\$ 2,461,756	\$ 2,545,176
Employee Benefits	507,343	580,391	636,935	732,465	936,888
Purchased Services	58,001	47,186	40,446	43,450	62,500
Food	2,133,336	2,357,604	2,447,552	2,127,152	2,213,645
Commodities	160,996	144,174	-	-	243,667
Other Supplies/Uses	112,688	138,240	157,842	167,738	155,000
Non-capital Equipment	35,841	30,651	14,619	10,000	65,000
Equipment Depreciation	40,157	46,704	45,911	63,552	63,500
Indirect Costs	122,755	122,755	122,755	-	-
Other Objects and Uses	24,196	32,465	51,112	40,870	49,286
TOTAL EXPENDITURES	<u>\$ 5,211,811</u>	<u>\$ 5,625,673</u>	<u>\$ 5,728,486</u>	<u>\$ 5,646,983</u>	<u>\$ 6,334,662</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 190,040
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 5,211,811</u>	<u>\$ 5,625,673</u>	<u>\$ 5,728,486</u>	<u>\$ 5,646,983</u>	<u>\$ 6,524,702</u>
ENDING BALANCE	<u>\$ 640,318</u>	<u>\$ 353,574</u>	<u>\$ 151,306</u>	<u>\$ 110,343</u>	<u>\$ -</u>
INVESTED IN CAPITAL ASSETS	\$ 241,459	\$ 217,528	\$ 356,784	\$ 315,810	\$ 252,310



**Health Insurance Fund**  
 \$27,261,931

The Health Insurance Fund accounts for claims and administrative fees of the district's Health Insurance Employee Benefit Program. Employees will 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 \$5,295 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 per month.



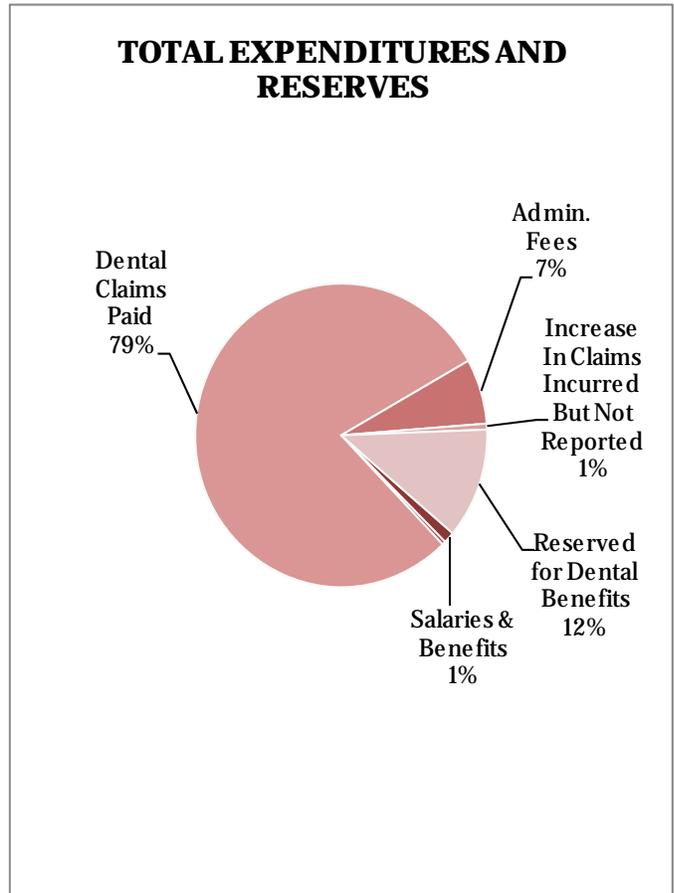
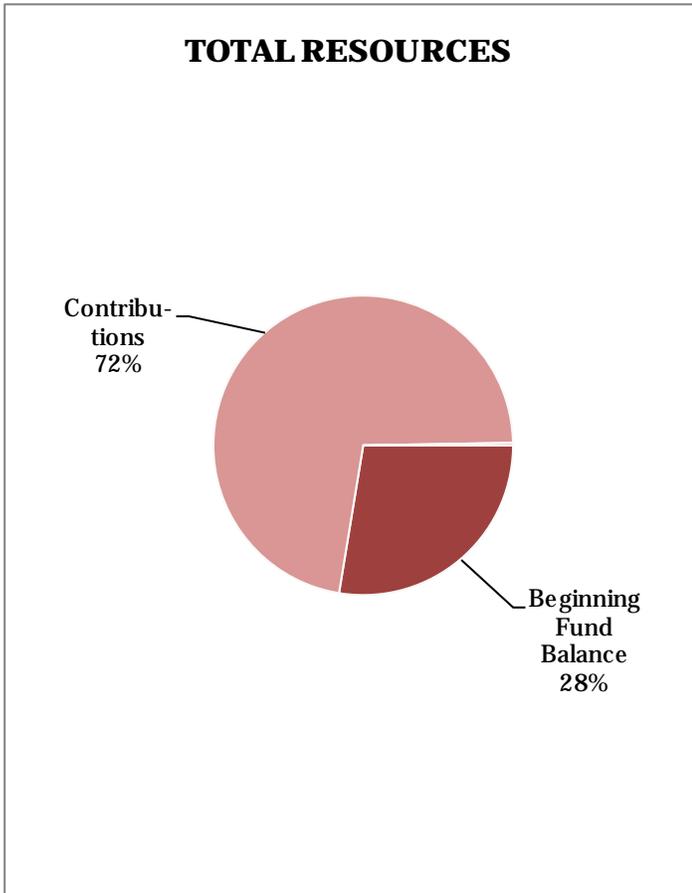
**Health Insurance Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ 1,300,083	\$ 926,792
REVENUE:					
Transfer From General Fund	\$ -	\$ -	\$ 4,100,000	\$ -	\$ -
Transfer From Dental Insurance Fund	-	-	-	-	500,000
Contributions	-	-	20,121,228	23,050,316	25,378,139
Interest Income	-	-	161,724	38,424	30,000
Miscellaneous	-	-	165,264	371,862	300,000
Wellness Program	-	-	80,721	-	75,000
Employee Benefit Program	-	-	-	45,000	52,000
TOTAL REVENUE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,628,937</u>	<u>\$ 23,505,602</u>	<u>\$ 26,335,139</u>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,628,937</u>	<u>\$ 24,805,685</u>	<u>\$ 27,261,931</u>
EXPENDITURES:					
Salaries	\$ -	\$ -	\$ 103,334	\$ 106,332	\$ 109,786
Employee Benefits	-	-	21,049	23,274	24,441
Purchased Services	-	-	62,500	71,700	75,000
Health Claims Paid	-	-	18,724,366	22,321,817	24,208,337
Stop Loss Coverage	-	-	645,527	693,210	864,701
Administrative Fees	-	-	788,798	883,084	924,874
Supplies and Materials	-	-	978	-	1,000
Wellness Program	-	-	21,063	59,658	75,000
Employee Benefit Program	-	-	-	45,000	52,000
Claims Incurred But Not Reported	-	-	2,961,239	(325,182)	295,938
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,328,854</u>	<u>\$ 23,878,893</u>	<u>\$ 26,631,077</u>
RESERVES:					
Reserved for Wellness Programs	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved for Health Benefits	-	-	-	-	630,854
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 630,854</u>
TOTAL EXPENDITURES AND EMERGENCY RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,328,854</u>	<u>\$ 23,878,893</u>	<u>\$ 27,261,931</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,300,083</u>	<u>\$ 926,792</u>	<u>\$ -</u>



**Dental Insurance Fund**  
**\$3,036,195**

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)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE:					
Reserved for Dental Benefits	\$ -	\$ 389,948	\$ 708,899	\$ 817,329	\$ 837,586
TOTAL BEGINNING FUND BALANCE	\$ -	\$ 389,948	\$ 708,899	\$ 817,329	\$ 837,586
REVENUE:					
Contributions	\$ 389,948	\$ 2,142,292	\$ 2,108,357	\$ 2,129,568	\$ 2,190,609
Interest Income	-	-	34,364	13,083	8,000
TOTAL REVENUE	\$ 389,948	\$ 2,142,292	\$ 2,142,721	\$ 2,142,651	\$ 2,198,609
TOTAL RESOURCES	<u>\$ 389,948</u>	<u>\$ 2,532,240</u>	<u>\$ 2,851,620</u>	<u>\$ 2,959,980</u>	<u>\$ 3,036,195</u>
EXPENDITURES:					
Salaries	\$ -	\$ 13,924	\$ 23,447	\$ 24,793	\$ 25,233
Employee Benefits	-	2,667	4,771	5,390	5,810
Purchased Services	-	-	6,250	8,575	7,500
Dental Claims Paid	-	1,664,310	1,858,207	1,894,029	2,007,670
Administrative Fees	-	142,440	141,540	170,175	175,000
Supplies and Materials	-	-	76	-	2,000
Increase In Claims Incurred But Not Reported	-	-	-	19,432	16,194
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 1,823,341</u>	<u>\$ 2,034,291</u>	<u>\$ 2,122,394</u>	<u>\$ 2,239,407</u>
TRANSFERS OUT:					
Transfer to Health Insurance Fund	\$ -	\$ -	\$ -	\$ -	\$ 500,000
TOTAL TRANSFERS OUT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>
RESERVES:					
Reserved for Dental Benefits	\$ -	\$ -	\$ -	\$ -	\$ 296,788
TOTAL RESERVES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 296,788</u>
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	<u>\$ -</u>	<u>\$ 1,823,341</u>	<u>\$ 2,034,291</u>	<u>\$ 2,122,394</u>	<u>\$ 3,036,195</u>
ENDING BALANCE	<u>\$ 389,948</u>	<u>\$ 708,899</u>	<u>\$ 817,329</u>	<u>\$ 837,586</u>	<u>\$ -</u>



**Trust and Agency Funds**  
 \$2,527,000

**Agency Fund**

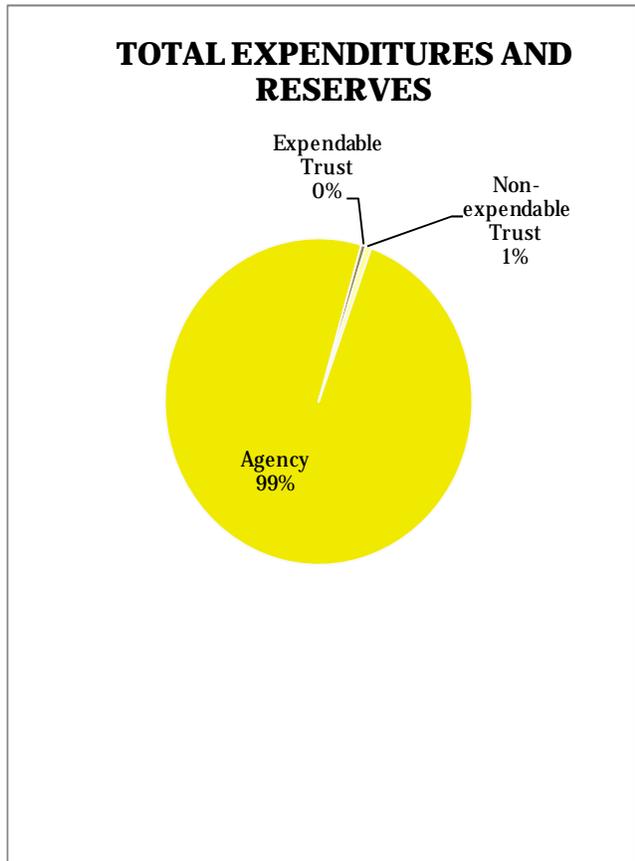
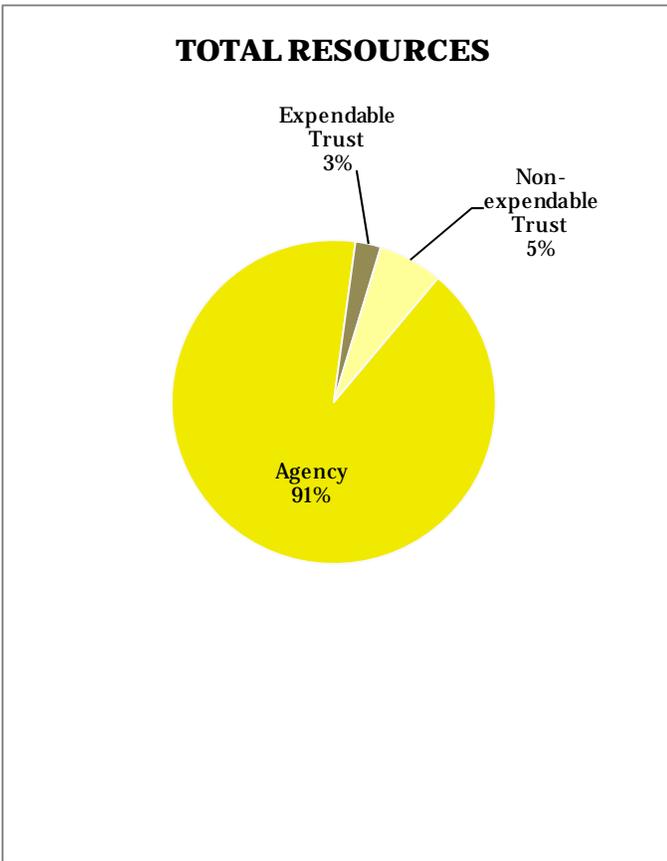
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

**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)

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
<b>Agency Funds</b>					
Beginning Fund Balance	\$ 1,341,887	\$ 1,235,936	\$ 1,270,101	\$ 1,122,661	\$ 922,661
Receipts	<u>1,900,506</u>	<u>1,831,468</u>	<u>2,278,507</u>	<u>2,300,000</u>	<u>2,400,000</u>
Total Resources	\$ 3,242,393	\$ 3,067,404	\$ 3,548,608	\$ 3,422,661	\$ 3,322,661
Disbursements	<u>\$ 2,006,457</u>	<u>\$ 1,797,303</u>	<u>\$ 2,425,947</u>	<u>\$ 2,500,000</u>	<u>\$ 2,500,000</u>
Ending Balance	\$ 1,235,936	\$ 1,270,101	\$ 1,122,661	\$ 922,661	\$ 822,661
<b>Expendable Trust Funds</b>					
Beginning Fund Balance	\$ 84,770	\$ 81,701	\$ 80,857	\$ 79,996	\$ 77,996
Revenue	<u>7,843</u>	<u>4,306</u>	<u>5,789</u>	<u>10,000</u>	<u>11,000</u>
Total Resources	\$ 92,613	\$ 86,007	\$ 86,646	\$ 89,996	\$ 88,996
Expenditures	<u>\$ 10,913</u>	<u>\$ 5,150</u>	<u>\$ 6,650</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>
Ending Balance	\$ 81,700	\$ 80,857	\$ 79,996	\$ 77,996	\$ 76,996
<b>Nonexpendable Trust Funds</b>					
Beginning Fund Balance	\$ 161,903	\$ 166,931	\$ 179,620	\$ 199,465	\$ 209,465
Revenue	<u>5,828</u>	<u>20,695</u>	<u>24,665</u>	<u>25,000</u>	<u>25,000</u>
Total Resources	\$ 167,731	\$ 187,626	\$ 204,285	\$ 224,465	\$ 234,465
Expenditures	<u>\$ 800</u>	<u>\$ 8,006</u>	<u>\$ 4,820</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Ending Balance	\$ 166,931	\$ 179,620	\$ 199,465	\$ 209,465	\$ 219,465
<b>GRAND TOTAL</b>					
BEGINNING FUND BALANCE	\$ 1,588,560	\$ 1,484,568	\$ 1,530,578	\$ 1,402,122	\$ 1,210,122
TOTAL REVENUE	<u>1,914,177</u>	<u>1,856,469</u>	<u>2,308,961</u>	<u>2,335,000</u>	<u>2,436,000</u>
TOTAL RESOURCES	<u>\$ 3,502,737</u>	<u>\$ 3,341,037</u>	<u>\$ 3,839,539</u>	<u>\$ 3,737,122</u>	<u>\$ 3,646,122</u>
TOTAL EXPENDITURES	<u>\$ 2,018,170</u>	<u>\$ 1,810,459</u>	<u>\$ 2,437,417</u>	<u>\$ 2,527,000</u>	<u>\$ 2,527,000</u>
ENDING BALANCE	<u>\$ 1,484,567</u>	<u>\$ 1,530,578</u>	<u>\$ 1,402,122</u>	<u>\$ 1,210,122</u>	<u>\$ 1,119,122</u>



### Pupil Activity Fund

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

	2005-06 AUDITED <u>ACTUAL</u>	2006-07 AUDITED <u>ACTUAL</u>	2007-08 AUDITED <u>ACTUAL</u>	2008-09 ESTIMATED <u>ACTUAL</u>	2009-10 PROPOSED <u>BUDGET</u>
BEGINNING BALANCE	\$ 1,880,183	\$ 1,957,123	\$ 2,197,285	\$ 2,321,977	\$ 2,521,977
RECEIPTS	<u>7,324,749</u>	<u>7,869,050</u>	<u>8,114,988</u>	<u>8,200,000</u>	<u>8,300,000</u>
TOTAL RESOURCES	<u>\$ 9,204,932</u>	<u>\$ 9,826,173</u>	<u>\$ 10,312,273</u>	<u>\$ 10,521,977</u>	<u>\$ 10,821,977</u>
DISBURSEMENTS	<u>\$ 7,247,809</u>	<u>\$ 7,628,888</u>	<u>\$ 7,990,296</u>	<u>\$ 8,000,000</u>	<u>\$ 8,100,000</u>
ENDING BALANCE	<u>\$ 1,957,123</u>	<u>\$ 2,197,285</u>	<u>\$ 2,321,977</u>	<u>\$ 2,521,977</u>	<u>\$ 2,721,977</u>

# **CHARTER SCHOOL FUND**

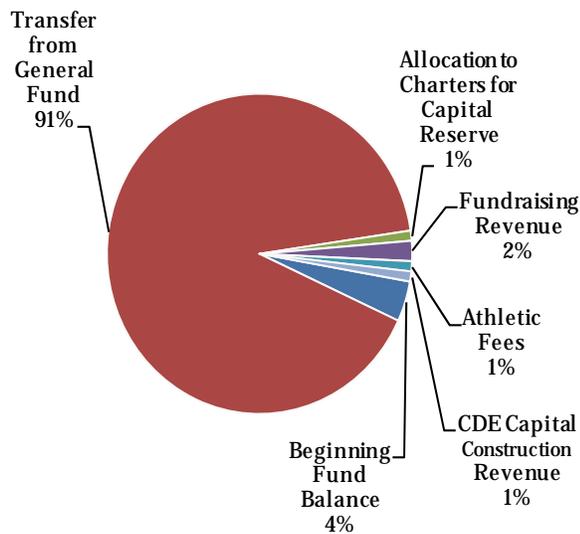
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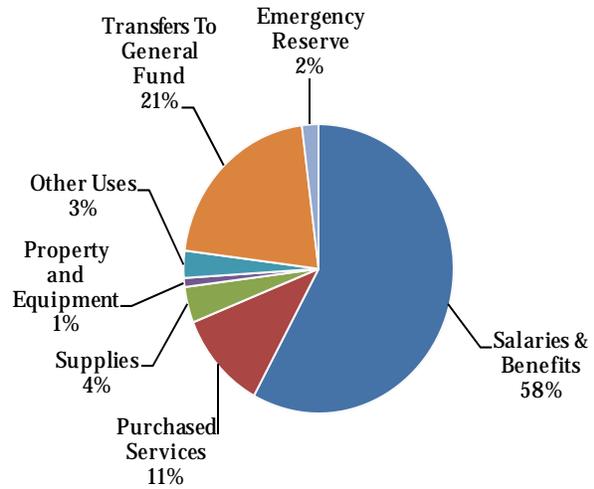
**Charter School Fund**  
 \$20,905,649

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.

**TOTAL RESOURCES**



**TOTAL EXPENDITURES AND RESERVES**



**Charter School Fund (continued)**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING BALANCE	\$ 2,389,807	\$ 3,065,635	\$ 2,427,819	\$ 920,993	\$ 744,830
REVENUE:					
Transfer from General Fund:	\$ 13,959,838	\$ 15,547,075	\$ 16,663,650	\$ 17,909,465	\$ 18,647,817
Capital Reserve Allocation:	231,105	264,335	299,572	285,940	254,064
Fundraising Revenue:	-	-	-	255,869	342,169
Athletic Fees	8,203	17,671	8,950	128,775	129,000
Instructional Fees	-	-	-	200,000	200,000
Miscellaneous Revenue	606,678	76,378	41,198	405,738	476,406
CDE Capital Construction:	188,815	371,948	202,489	239,837	111,364
TOTAL REVENUES	<u>\$ 14,994,639</u>	<u>\$ 16,277,407</u>	<u>\$ 17,215,859</u>	<u>\$ 19,425,624</u>	<u>\$ 20,160,820</u>
TOTAL RESOURCES	<u>\$ 17,384,446</u>	<u>\$ 19,343,042</u>	<u>\$ 19,643,678</u>	<u>\$ 20,346,617</u>	<u>\$ 20,905,649</u>
TOTAL EXPENDITURES	\$ 11,051,337	\$ 12,452,669	\$ 14,644,862	\$ 15,429,919	\$ 16,074,914
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 3,267,474	\$ 4,462,554	\$ 4,077,823	\$ 4,171,868	\$ 4,351,828
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 478,907</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 14,318,811</u>	<u>\$ 16,915,223</u>	<u>\$ 18,722,685</u>	<u>\$ 19,601,787</u>	<u>\$ 20,905,649</u>
ENDING BALANCE	<u>\$ 3,065,635</u>	<u>\$ 2,427,819</u>	<u>\$ 920,993</u>	<u>\$ 744,830</u>	<u>\$ -</u>

	Funded 2005-06	Funded 2006-07	Funded 2007-08	Funded 2008-09	Proposed 2009-10
STUDENT FTE:					
Summit Middle School:	300.0	310.0	311.5	319.0	325.0
Horizons K-8 School:	304.0	303.0	288.5	307.9	308.9
Boulder Preparatory High School:	103.0	119.0	148.0	124.5	125.0
Justice High School:	-	74.0	72.5	93.0	100.0
Peak to Peak K-12 School:	1,196.5	1,251.0	1,303.5	1,368.8	1,394.8
Total Charter Schools:	1,903.5	2,057.0	2,124.0	2,213.2	2,253.7

Notes:

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



**Summit Middle Charter School**  
**\$2,847,536**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 281,681	\$ 311,773	\$ 365,740	\$ 409,687	\$ 71,305
REVENUE:					
Transfer from General Fund	\$ 2,214,581	\$ 2,390,341	\$ 2,487,256	\$ 2,619,857	\$ 2,717,887
Capital Reserve Allocation	-	-	-	-	-
Fundraising Revenue	-	-	-	-	40,000
Athletic Fees	8,203	10,067	8,775	8,775	9,000
Instructional Fees	-	-	-	-	-
Miscellaneous Revenue	11,574	-	-	-	-
CDE Capital Construction	76	34,754	3,618	51,380	9,344
<b>TOTAL REVENUE</b>	<b>\$ 2,234,434</b>	<b>\$ 2,435,162</b>	<b>\$ 2,499,649</b>	<b>\$ 2,680,012</b>	<b>\$ 2,776,231</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,516,115</b>	<b>\$ 2,746,935</b>	<b>\$ 2,865,389</b>	<b>\$ 3,089,699</b>	<b>\$ 2,847,536</b>
EXPENDITURES:					
Salaries	\$ 1,159,458	\$ 1,193,006	\$ 1,248,129	\$ 1,334,697	\$ 1,354,904
Benefits	221,828	256,656	282,250	318,371	348,647
Purchased Services	39,887	75,670	44,627	105,762	135,922
Supplies	56,145	53,030	46,670	63,100	48,276
Property and Equipment	2,619	16,180	4,947	54,580	9,344
Other Uses	9,409	7,587	7,554	368,200	86,494
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,489,346</b>	<b>\$ 1,602,129</b>	<b>\$ 1,634,177</b>	<b>\$ 2,244,710</b>	<b>\$ 1,983,587</b>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 714,996	\$ 779,066	\$ 821,525	\$ 773,684	\$ 804,721
EMERGENCY RESERVE	\$ -	\$ -	\$ -	\$ -	\$ 59,228
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 2,204,342</b>	<b>\$ 2,381,195</b>	<b>\$ 2,455,702</b>	<b>\$ 3,018,394</b>	<b>\$ 2,847,536</b>
<b>ENDING BALANCE</b>	<b>\$ 311,773</b>	<b>\$ 365,740</b>	<b>\$ 409,687</b>	<b>\$ 71,305</b>	<b>\$ -</b>
STUDENT FTE:	300.0	310.0	311.5	319.0	325.0

**Horizons K-8 School**  
**\$2,883,208**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
GAAP Basis Beginning Fund Balance	\$ (44,656)	\$ 112,911	\$ 204,660	\$ 105,711	\$ 247,321
Summer Salary Accrual	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	<b>\$ (44,656)</b>	<b>\$ 112,911</b>	<b>\$ 204,660</b>	<b>\$ 105,711</b>	<b>\$ 247,321</b>
<b>REVENUE:</b>					
Transfer from General Fund	\$ 2,284,151	\$ 2,378,916	\$ 2,341,200	\$ 2,565,638	\$ 2,617,006
Capital Reserve Allocation	-	-	-	-	-
Fundraising Revenue	-	-	-	-	-
Athletic Fees	-	-	-	-	-
Instructional Fees	-	-	-	-	-
Miscellaneous Revenue	40,000	10,179	28,125	10,000	10,000
CDE Capital Construction	189	46,607	22,436	16,445	8,881
<b>TOTAL REVENUE</b>	<b>\$ 2,324,340</b>	<b>\$ 2,435,702</b>	<b>\$ 2,391,761</b>	<b>\$ 2,592,083</b>	<b>\$ 2,635,887</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,279,684</b>	<b>\$ 2,548,613</b>	<b>\$ 2,596,421</b>	<b>\$ 2,697,794</b>	<b>\$ 2,883,208</b>
<b>EXPENDITURES:</b>					
Salaries	\$ 1,340,207	\$ 1,367,873	\$ 1,484,180	\$ 1,439,531	\$ 1,560,000
Benefits	255,012	313,943	344,422	370,232	407,255
Purchased Services	24,087	34,758	73,229	23,265	28,963
Supplies	35,130	38,747	39,751	28,907	54,774
Property and Equipment	8,206	59,230	12,540	12,406	12,778
Other Uses	4,675	6,235	9,698	16,917	193,729
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,667,317</b>	<b>\$ 1,820,786</b>	<b>\$ 1,963,820</b>	<b>\$ 1,891,258</b>	<b>\$ 2,257,499</b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 499,456</b>	<b>\$ 523,167</b>	<b>\$ 526,890</b>	<b>\$ 559,215</b>	<b>\$ 558,250</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,459</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 2,166,773</b>	<b>\$ 2,343,953</b>	<b>\$ 2,490,710</b>	<b>\$ 2,450,473</b>	<b>\$ 2,883,208</b>
<b>ENDING BALANCE</b>	<b>\$ 112,911</b>	<b>\$ 204,660</b>	<b>\$ 105,711</b>	<b>\$ 247,321</b>	<b>\$ -</b>
	2005-06	2006-07	2007-08	2008-09	2009-10
STUDENT FTE:	304.0	303.0	288.5	307.9	308.9



## Boulder Preparatory High School

### \$1,132,342

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 26,165	\$ 19,448	\$ 24,618	\$ 125,430	\$ 80,781
REVENUE					
Transfer from General Fund	\$ 742,124	\$ 904,302	\$ 1,147,693	\$ 990,374	\$ 1,028,550
Capital Reserve Allocation	15,432	21,982	29,092	22,276	15,824
Fundraising Revenue	-	-	-	-	-
Athletic Fees	-	-	-	-	-
Instructional Fees	-	-	-	-	-
Miscellaneous Revenue	33,000	49,780	-	-	-
CDE Capital Construction	14,945	23,939	17,134	14,203	7,188
TOTAL REVENUE	<u>\$ 805,501</u>	<u>\$ 1,000,003</u>	<u>\$ 1,193,919</u>	<u>\$ 1,026,853</u>	<u>\$ 1,051,562</u>
TOTAL RESOURCES	<u>\$ 831,666</u>	<u>\$ 1,019,451</u>	<u>\$ 1,218,537</u>	<u>\$ 1,152,283</u>	<u>\$ 1,132,342</u>
EXPENDITURES:					
Salaries	\$ 405,217	\$ 524,191	\$ 584,628	\$ 572,752	\$ 540,000
Benefits	80,691	112,859	130,931	149,972	146,410
Purchased Services	125,146	108,461	25,683	19,926	19,000
Supplies	29,541	48,636	64,311	84,180	91,893
Property and Equipment	2,248	-	-	21,631	22,000
Other Uses	2,112	3,794	27,445	-	54,000
TOTAL EXPENDITURES	<u>\$ 644,955</u>	<u>\$ 797,941</u>	<u>\$ 832,998</u>	<u>\$ 848,461</u>	<u>\$ 873,303</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ 167,263	\$ 196,892	\$ 260,109	\$ 223,041	\$ 233,055
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,984</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ 812,218</u>	<u>\$ 994,833</u>	<u>\$ 1,093,107</u>	<u>\$ 1,071,502</u>	<u>\$ 1,132,342</u>
ENDING BALANCE	<u>\$ 19,448</u>	<u>\$ 24,618</u>	<u>\$ 125,430</u>	<u>\$ 80,781</u>	<u>\$ -</u>
STUDENT FTE:	2005-06 103.0	2006-07 119.0	2007-08 148.0	2008-09 124.5	2009-10 125.0

**Justice High School**  
\$735,121

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 186	\$ (20,503)	\$ 12,381
REVENUE:					
Transfer from General Fund	\$ -	\$ 385,581	\$ 479,484	\$ 634,747	\$ 704,331
Capital Reserve Allocation	-	11,268	14,251	16,774	12,659
Fundraising Revenue	-	-	-	-	-
Athletic Fees	-	-	-	-	-
Instructional Fees	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
CDE Capital Construction	-	14,886	8,393	10,695	5,750
TOTAL REVENUE	<u>\$ -</u>	<u>\$ 411,735</u>	<u>\$ 502,128</u>	<u>\$ 662,216</u>	<u>\$ 722,740</u>
TOTAL RESOURCES	<u>\$ -</u>	<u>\$ 411,735</u>	<u>\$ 502,314</u>	<u>\$ 641,713</u>	<u>\$ 735,121</u>
EXPENDITURES:					
Salaries	\$ -	\$ 177,201	\$ 261,499	\$ 336,147	\$ 358,912
Benefits	-	27,726	44,220	32,948	89,689
Purchased Services	-	10,367	3,388	3,986	3,515
Supplies	-	30,394	15,508	15,390	12,189
Property and Equipment	-	60,000	68,000	68,000	68,000
Other Uses	-	3,902	1,664	5,464	1,000
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ 309,590</u>	<u>\$ 394,278</u>	<u>\$ 461,935</u>	<u>\$ 533,305</u>
TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED	\$ -	\$ 101,959	\$ 128,539	\$ 167,397	\$ 185,990
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,826</u>
TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ 411,549</u>	<u>\$ 522,817</u>	<u>\$ 629,332</u>	<u>\$ 735,121</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 186</u>	<u>\$ (20,503)</u>	<u>\$ 12,381</u>	<u>\$ -</u>
	2005-06	2006-07	2007-08	2008-09	2009-10
STUDENT FTE:	0.0	74.0	72.5	93.0	100.0



**Peak to Peak Charter School**  
**\$13,307,442**

	2005-06 AUDITED ACTUAL	2006-07 AUDITED ACTUAL	2007-08 AUDITED ACTUAL	2008-09 ESTIMATED ACTUAL	2009-10 PROPOSED BUDGET
Budget Basis Beginning Fund Balance					
GAAP Basis Beginning Fund Balance	\$ 1,386,188	\$ 1,881,074	\$ 1,832,615	\$ 300,668	\$ 333,042
Summer Salary Accrual	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,386,188</b>	<b>\$ 1,881,074</b>	<b>\$ 1,832,615</b>	<b>\$ 300,668</b>	<b>\$ 333,042</b>
<b>REVENUE:</b>					
Transfer from General Fund	\$ 8,718,982	\$ 9,487,935	\$ 10,208,017	\$ 11,098,849	\$ 11,580,043
Capital Reserve Allocation	215,673	231,085	256,229	246,890	225,581
Fundraising Revenue	-	-	-	255,869	302,169
Athletic Fees	-	7,604	175	120,000	120,000
Instructional Fees	-	-	-	200,000	200,000
Miscellaneous Revenue	522,104	16,419	13,073	395,738	466,406
CDE Capital Construction	173,605	251,762	150,908	147,114	80,201
<b>TOTAL REVENUE</b>	<b>\$ 9,630,364</b>	<b>\$ 9,994,805</b>	<b>\$ 10,628,402</b>	<b>\$ 12,464,460</b>	<b>\$ 12,974,400</b>
<b>TOTAL RESOURCES</b>	<b>\$ 11,016,552</b>	<b>\$ 11,875,879</b>	<b>\$ 12,461,017</b>	<b>\$ 12,765,128</b>	<b>\$ 13,307,442</b>
<b>EXPENDITURES:</b>					
Salaries	\$ 4,003,167	\$ 4,320,630	\$ 4,947,155	\$ 5,545,415	\$ 5,894,357
Benefits	775,650	941,195	1,114,126	1,162,231	1,537,522
Purchased Services	1,908,113	1,951,457	1,994,980	2,075,671	2,111,013
Supplies	466,231	501,665	670,343	660,571	678,043
Property and Equipment	64,113	149,421	1,027,234	314,536	-
Other Uses	32,445	57,855	65,751	225,131	206,285
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,249,719</b>	<b>\$ 7,922,223</b>	<b>\$ 9,819,589</b>	<b>\$ 9,983,555</b>	<b>\$ 10,427,220</b>
<b>TRANSFERS TO GENERAL FUND FOR SERVICES PROVIDED</b>	<b>\$ 1,885,759</b>	<b>\$ 2,121,041</b>	<b>\$ 2,340,760</b>	<b>\$ 2,448,531</b>	<b>\$ 2,569,812</b>
<b>EMERGENCY RESERVE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 310,410</b>
<b>TOTAL EXPENDITURES/TRANSFERS AND EMERGENCY RESERVE</b>	<b>\$ 9,135,478</b>	<b>\$ 10,043,264</b>	<b>\$ 12,160,349</b>	<b>\$ 12,432,086</b>	<b>\$ 13,307,442</b>
<b>ENDING BALANCE</b>	<b>\$ 1,881,074</b>	<b>\$ 1,832,615</b>	<b>\$ 300,668</b>	<b>\$ 333,042</b>	<b>\$ -</b>
	2005-06	2006-07	2007-08	2008-09	2009-10
<b>STUDENT FTE:</b>	<b>1,196.5</b>	<b>1,251.0</b>	<b>1,303.5</b>	<b>1,368.8</b>	<b>1,394.8</b>

# INFORMATIONAL SECTION

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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/ngc>

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

Integration of the "New Century Graduate" vision continued in 2008-09 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 2007-08 school year, Boulder Valley School District students made appreciable overall gains on the ACT, in graduation rate, on several district content area achievement tests, and on the Lectura (Reading) and Escritura (Writing) CSAP tests administered in Spanish. Students continued to out perform their peers statewide in all CSAP content areas, but Reading, Writing and Math scores were essentially unchanged from last year's high level of achievement.

Following are the specific achievement goal *expectations* with our **results** for the 2007-08 school year toward improving the next five years by 2012:

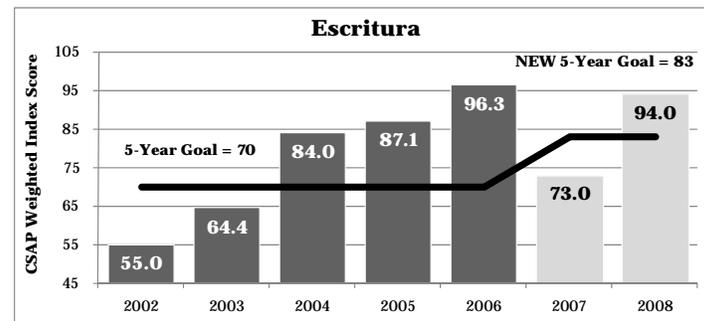
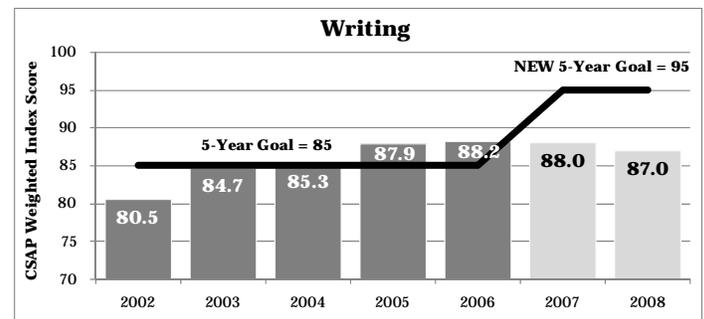
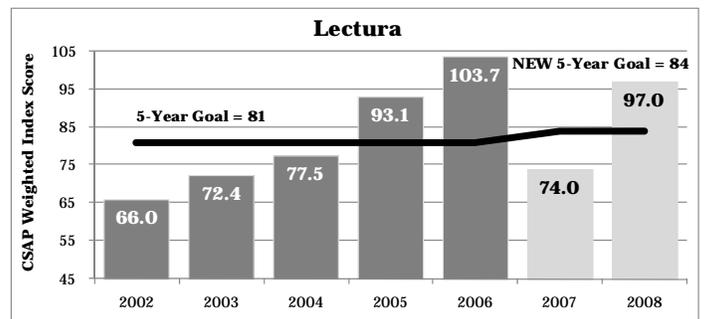
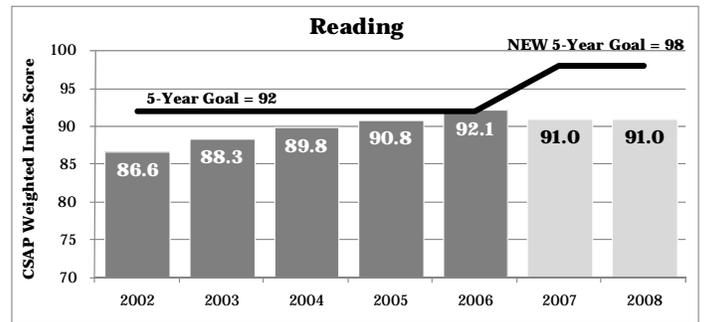
### CSAP

#### Reading

- All district weighted index **CSAP: 91**, Gained 0 of 7 points toward goal of 98
- District weighted index – Lectura: **5-year goal attained**, 23 point increase to a weighted score of 97
- Students in grades 3-5 weighted index – **CSAP: 91**, Loss of 2 points; goal is 98
- Students in grades 6-8 weighted index – **CSAP: 95**, Gained 3 of 5 points toward goal of 97
- Students in grades 9-10 weighted index – **CSAP: 84**, Loss of 3 points; goal is 97

#### Writing

- All district weighted index - **CSAP: 87**, Loss of 1 point; goal is 95
- District weighted index – Escritura: **5-year goal attained**, 21 point increase to a weighted index score of 94
- Students in grades 3-5 weighted index - **CSAP: 89**, Gained 0 of 5 points toward goal of 94
- Students in grades 6-8 weighted index - **CSAP: 92**, Gained 0 of 5 points toward goal of 97
- Students in grades 9-10 weighted index – **CSAP: 77**, Loss of 5 points; goal is 92



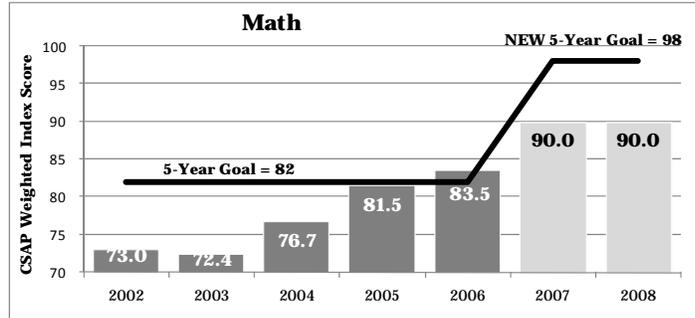


**Achievements toward 2012 District Goals (continued)**

**BVSD Achievement Goal (continued)**

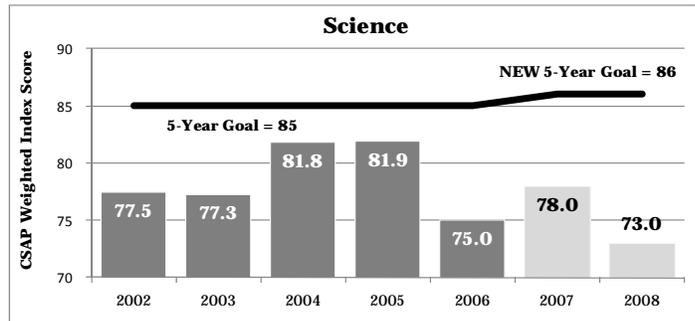
**Mathematics**

- All district weighted index - **CSAP: 90**, Gained 0 of 8 points toward goal of 98
- Students in grades 3-5 weighted index - **CSAP: 107**, Gained 0 of 5 points toward goal of 112
- Students in grades 6-8 weighted index - **CSAP: 90**, Loss of 1 point; goal is 101
- Students in grades 9-10 weighted index – **CSAP: 65**, Gain of 0 of 10 points toward goal of 75



**Science**

- All district weighted index - **CSAP: 73**, New baseline this year; no gain data available
- Students in grade 5 weighted index - **CSAP: 61**, New baseline this year; no gain data available
- Students in grade 8 weighted index - **CSAP: 51**, New baseline this year; no gain data available
- Students in grade 10 weighted index – **CSAP: 47**, New baseline this year; no gain data available



**ACT Test Performance**

**Grade 11 Students**

- ACT composite scores: **22.2**, Gained .3 points toward goal of 22.9
- Mathematics ACT scores: **22.3**, Gained .2 points toward goal of 23.1
- Reading ACT scores: **22.6**, Gained .2 points toward goal of 23.4
- English ACT scores: **21.5**, Gained .3 points toward goal of 22.2
- Science ACT scores: **22.0**, Gained .5 points toward goal of 22.5

**Graduation Rate**

- All district graduation rate: **88.1**, Gained 2.4 of 5 points toward goal of 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**, Loss of 1 point; Goal is 95
- The percentage of elementary students proficient or higher: **89**, Loss of 3 points; Goal is 97
- The percentage of middle level students proficient or higher: **87**, Gained 2 of 5 points toward goal of 90
- The percentage of high school students proficient or higher: **95**, Gained 4 of 5 points toward goal of 96

**Social Studies**

- The percentage of BVSD students proficient or higher: **78**, Gained 2 of 10 points toward goal of 86
- The percentage of elementary students proficient or higher: **N/A**, (08/09 pilot year)
- The percentage of middle level students proficient or higher: **83**, Gained 1 of 10 points toward goal of 92
- The percentage of high school students proficient or higher: **75**, Gained 1 of 10 points toward goal of 84

**Physical Education**

- The percentage of BVSD students proficient or higher: **83**, Goal 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**, 5 year goal attained
- The percentage of elementary students reaching advanced: **74**, Gained 0 of 5 points toward Goal of 79
- The percentage of middle level students proficient or higher: **95**, 5 year goal attained
- The percentage of high school students proficient or higher: **89**, Gained 4 of 5 points toward goal of 90

#### World Languages

- The BVSD students proficient or higher on district world language assessments: **81**, Goal is 91
- The Level 1 students advanced on district world language listening assessments: **63**, 07/08 baseline year
- The Level 2 students proficient or higher on district world language speaking assessments: **71**, Gained 7 of 10 points toward goal of 74
- The Level 3 students proficient or higher on district world language reading assessments: **69**, 07/08 baseline year
- The Level 4 students proficient or higher on district world language writing assessments: **N/A**, 08/09 pilot year

### BVSD Equity Goal

This goal sets a five-year measurable plan for significantly cutting the achievement gap between minority and majority student populations by the end of the 2011-12 school year. The progress in attaining these goals will be monitored annually by the board and shared with the public.

During the next five years, BVSD will narrow the achievement gap in all content areas:

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

District performance in closing achievement gaps for traditionally underserved groups of students was mixed in 2008. ACT scores improved appreciably in most cases, but graduation rates dropped substantially. Students in these four groups made gains somewhat more often than losses on CSAP and district content area assessments.

CSAP matched group scale score gains will exceed the district average performance. As measured using median growth percentiles, ELL reading gains exceeded the district average in 2008, and approached the district average in mathematics. Results for the three other groups were three to nine points below the district median in 2008, an improvement from five to eleven points below the median in 2007. Mathematics yielded the most consistent gains.

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 - **51**
- Latino English Home Language Students – **48**; 1 point gain from prior year 47
- English Language Learners – **Exceeded District Average, 53**; 2 point gain from prior year 51
- Student Receiving Meal Assistance – **46**; 3 point loss from prior year 49
- Identified Special Education Students –**42**; 6 point loss from prior year 48

#### Writing

- All district average growth - **54**
- Latino English Home Language Students – **48**; 6 point gain from prior year 42
- English Language Learners –**50**; 4 point loss from prior year 54
- Student Receiving Meal Assistance – **47**; no gain or loss from prior year 47
- Identified Special Education Students –**48**; 5 point gain from prior year 43



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

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

#### **Mathematics**

- All district average growth - **54**
- Latino English Home Language Students – **49**; 1 point gain from prior year 48
- English Language Learners –**52**; 4 point gain from prior year 48
- Student Receiving Meal Assistance – **47**; 5 point gain from prior year 42
- Identified Special Education Students –**45**; 3 point gain from prior year 42

#### **ACT Test Performance**

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

- Latino English Home Language Students – **21.6**; 1.2 point gain toward goal of *22.4*
- English Language Learners –**11.9**; 0.6 point gain toward goal of *13.3*
- Student Receiving Meal Assistance – **15.4**; 0.4 point loss toward goal of *17.8*
- Identified Special Education Students – **16.5**; 1.2 point gain toward goal of *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 – **89**; 4.6 point gain toward goal of *94.4*
- English Language Learners –**79**; 2.3 point gain toward goal of *86.7*
- Student Receiving Meal Assistance – **79.2**; 3.4 point gain toward goal of *92.6*
- Identified Special Education Students – **72.7**; 3.7 point loss toward goal of *86.4*

#### **Social Studies**

- Latino English Home Language Students – **65.9**; 2.5 point loss toward goal of *88.4*
- English Language Learners –**37.5**; 1.5 point loss toward goal of *59*
- Student Receiving Meal Assistance – **51.3**; 1.1 point loss toward goal of *72.4*
- Identified Special Education Students – **43.8**; 3.2 point gain toward goal of *60.6*

#### **Physical Education**

- Latino English Home Language Students – **76.6**; baseline year toward goal of *84.6*
- English Language Learners –**62.3**; baseline year toward goal of *70.3*
- Student Receiving Meal Assistance – **68.7**; baseline year toward goal of *76.7*
- Identified Special Education Students – **62.2**; baseline year toward goal of *70.2*

#### **Visual Arts**

- Latino English Home Language Students – **96.9**; 4.7 point gain toward goal of *100*
- English Language Learners –**88.1**; 1.8 point gain toward goal of *96.3*
- Student Receiving Meal Assistance – **91.6**; 2.1 point gain toward goal of *99.5*
- Identified Special Education Students – **90.7**; 4.3 point gain toward goal of *96.4*

#### **World Languages**

- Latino English Home Language Students – **78**; 16 point gain toward goal of *94*
- English Language Learners –**87**; 8 point gain toward goal of *95*
- Student Receiving Meal Assistance – **79**; 6 point loss toward goal of *95*
- Identified Special Education Students – **72**; 12 point loss toward goal of *88*

## Achievements toward 2012 District Goals (continued)

### BVSD Climate (Organizational) Goal

This goal identifies which district and staff practices will be changed to support student progress toward achievement and equity goals. This third goal is focused on creating and sustaining a safe and positive learning environment that respects and protects the rights of individuals. As approved by the board at its September 11, 2007, regular meeting, the district 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	All Students			Students of Color		
	Spring	Spring	Change	Spring	Spring	Change
	'07	'08		'07	'08	
My teachers like me	71	72	1	65	67	2
Adults treat me fairly	78	76	-2	77	74	-3
Adults I can talk to	78	78	0	79	78	-1
Adults help with bully	64	65	1	69	68	-1
Feelings not hurt by adult	61	60	-1	61	62	1
Teacher wants me to do my best	95	96	1	94	95	1
I can ask my teacher for help	89	90	1	89	89	0

School Climate Survey results for Middle School students	All Students			Students of Color		
	Spring	Spring	Change	Spring	Spring	Change
	'07	'08		'07	'08	
Adults at school I trust	69	73	4	66	69	3
Respected by my teachers	59	64	5	53	60	7
Ok for me to ask questions	77	79	2	72	75	3
Adults with whom I can talk	65	67	2	63	66	3
Not singled out by teachers	58	59	1	53	53	0
I feel trusted by adults	56	59	3	50	55	5
Not ignored by my teachers	60	63	3	56	57	1
Listened to by adults	54	57	3	51	53	2
My teachers care about me	51	56	5	45	50	5
Adults protect from	61	59	-2	60	59	-1

School Climate Survey results for High School students	All Students			Students of Color		
	Spring	Spring	Change	Spring	Spring	Change
	'07	'08		'07	'08	
Adults at school I trust	71	69	-2	61	60	-1
Respected by my teachers	60	59	-1	55	54	-1
Ok for me to ask questions	79	77	-2	71	70	-1
Adults with whom I can talk	61	59	-2	55	54	-1
Not singled out by teachers	60	59	-1	52	52	0
I feel trusted by adults	54	52	-2	47	46	-1
Not ignored by my teachers	61	59	-2	53	51	-2
Listened to by adults	52	50	-2	47	46	-1
My teachers care about me	49	47	-2	44	40	-4
Adults protect from	62	61	-1	59	56	-3

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/initiativedefinitions.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.

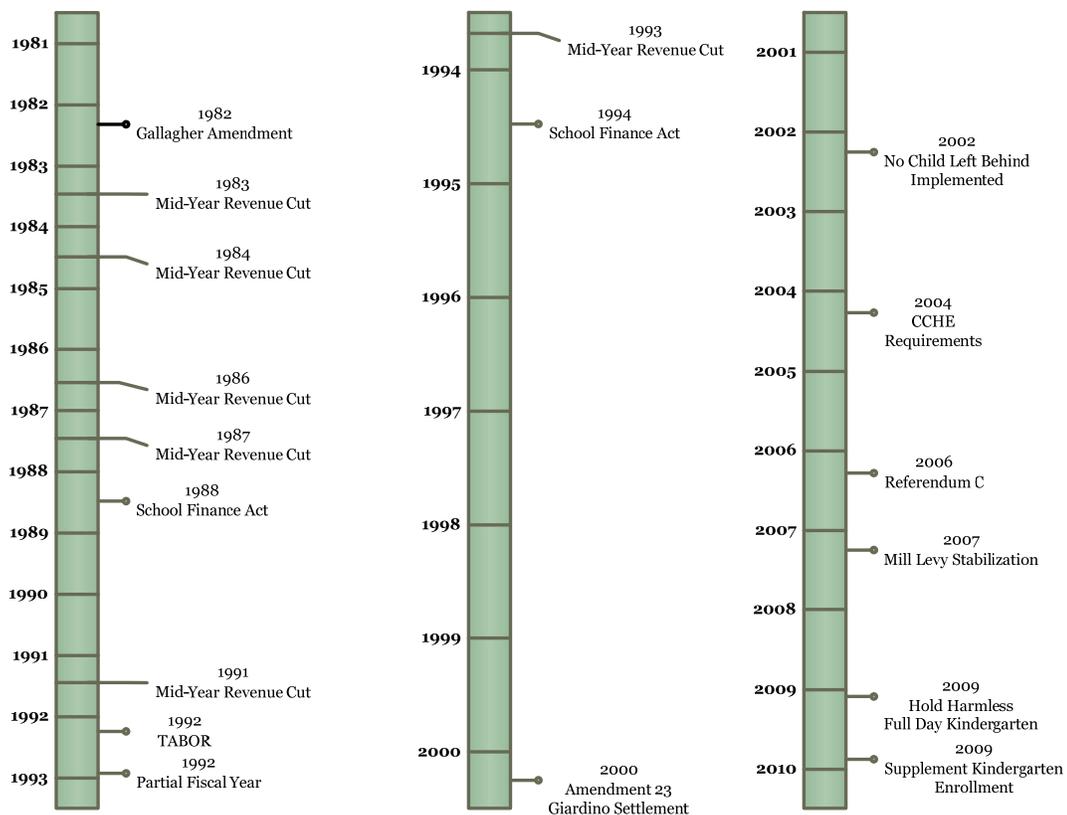
## A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 28 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 1980 – 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

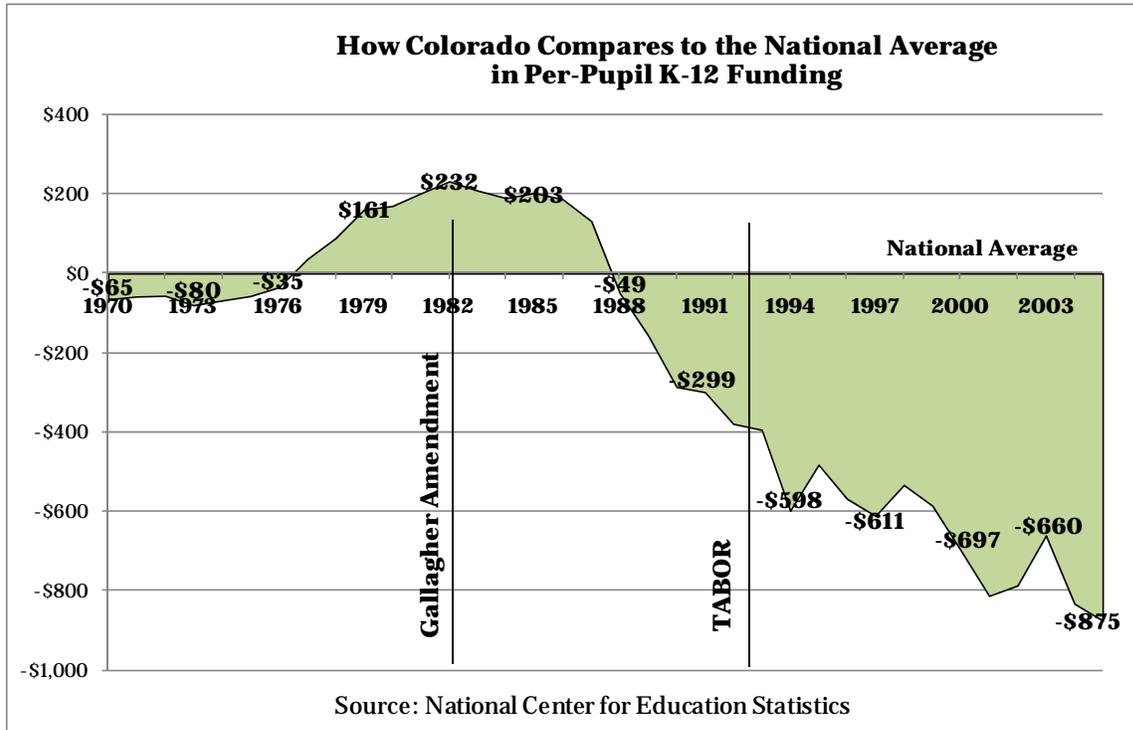


**A Generation of Colorado School Finance (continued)**

**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 – 2010**

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.

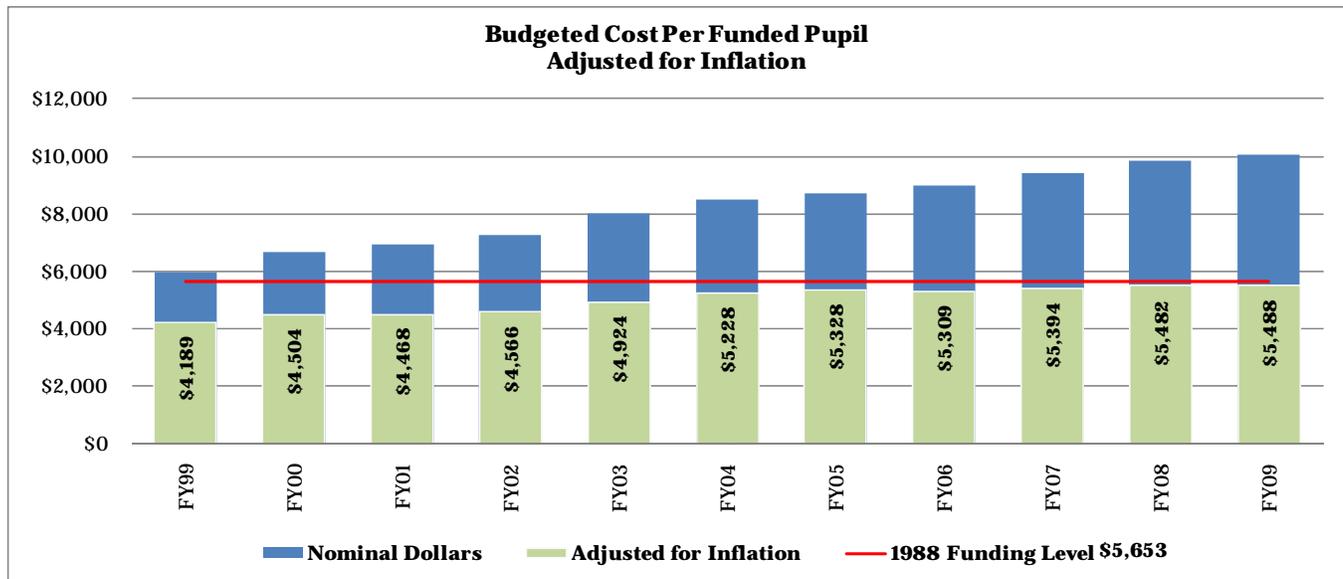
On an inflation-adjusted basis, the Boulder Valley School District still spends \$165 less per student than its 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage.

The district may 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 2008-09 would be \$1,415 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	98-99 FY99	99-00 FY00	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
Budgeted Funded Pupil Count		25,649	26,111	26,279	26,774	26,716	26,396	26,712	26,799	26,918	27,165	27,492
* Operating Expenditures (in Thousands)		153,598	173,873	181,878	194,994	213,578	223,609	233,336	240,886	253,045	266,809	277,267
* Cost Per Funded Pupil		\$5,988	\$6,659	\$6,921	\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085
CPI -U Denver-Boulder Area		164.20	169.80	177.90	183.20	186.45	186.10	188.30	194.45	200.18	205.77	211.07
Index (Base/CPI-U)		0.70	0.68	0.65	0.63	0.62	0.62	0.61	0.59	0.57	0.56	0.54
Adjusted Cost		4,189	4,504	4,468	4,566	4,924	5,228	5,328	5,309	5,394	5,482	5,488

\* 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.



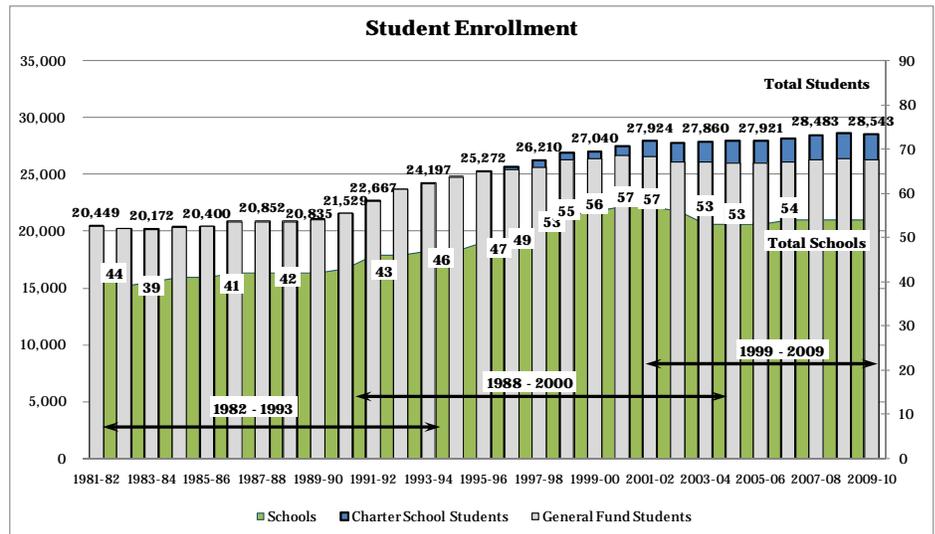
**Funded Pupil Count:** is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.  
**Operating Expenditures:** are the operating budgets of the district. Including: The General Fund, and transfers to the Athletic 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 2 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 2000 to 2010, total district enrollment flattens out averaging 0.5 percent increase annually while growth in charter school students steadily increases averaging 15.3 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-05 Actual	Oct-06 Actual	Oct-07 Actual	Oct-08 Submitted	Oct-09 Projected
<b>Student Enrollment</b>					
K-12	27,592	27,798	28,087	28,173	28,060
Pre-K	329	398	396	445	483
<b>Total Enrollment</b>	<b>27,921</b>	<b>28,196</b>	<b>28,483</b>	<b>28,618</b>	<b>28,543</b>

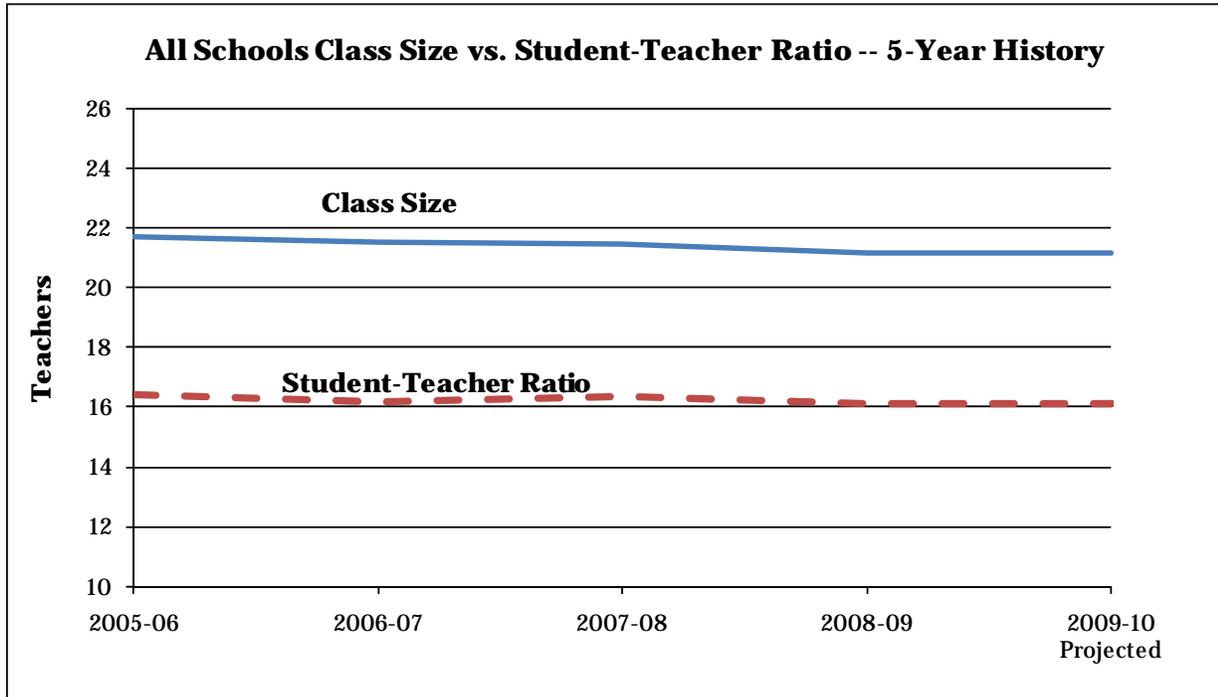
  

	FY 05-06 Actual	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Submitted	FY 09-10 Projected
<b>Student FTE</b>					
Elementary	10,921.5	11,163.5	11,347.0	11,676.2	11,663.5
Middle	6,420.5	6,325.5	6,393.0	6,370.5	6,512.5
Senior	9,146.5	9,155.5	9,205.0	9,170.0	8,921.5
Other	252.5	270.0	277.5	241.5	241.5
<b>Total FTE</b>	<b>26,741.0</b>	<b>26,914.5</b>	<b>27,222.5</b>	<b>27,458.2</b>	<b>27,339.0</b>
Change from Prior Year	(48.5)	173.5	308.0	235.7	(119.2)
% change from Prior Year	-0.18%	0.65%	1.14%	0.87%	-0.43%



**All Schools Class Size vs. Student-Teacher Ratio**

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u> <u>Projected</u>
Class Size - All Grades	21.70	21.55	21.47	21.16	21.16
Student Teacher Ratio	16.40	16.17	16.36	16.13	16.13



Notes for Class Size:

- Kindergarten at .5 FTE and high school enrollment adjusted for part-time students.
- Charters not included. Specialists not included at elementary such as Art, Music, PE, CLIP, Title I, ESL, or Special Education.
- Literacy teachers are not included in class size for elementary only.
- Middle teachers do not include Halcyon or Special Education.
- Senior teachers do not include Passages, Connections, Multicultural, Pupil Services, Chinook, Tech, and Teen Parenting and Special Education.

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.

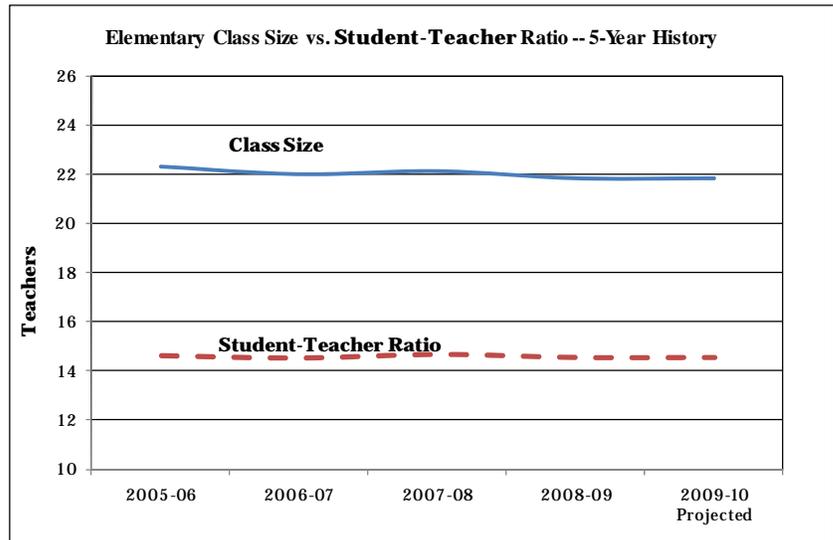
### Elementary Class Size vs. Student-Teacher Ratio

**Class Size - Elementary**

2005-06	22.30
2006-07	22.00
2007-08	22.12
2008-09	21.84
2009-10	21.84
Projected	

**Student - Teacher Ratio**

2005-06	14.60
2006-07	14.51
2007-08	14.65
2008-09	14.53
2009-10	14.53
Projected	



Notes for Class Size: Kindergarten at 0.50, 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:

- 5.20 CLIP teachers,
- 31.40 English as a Second Language teachers,
- 43.30 Literacy teachers (includes referendum and Struggling Reader),
- 71.30 Special education teachers, and
- 5.20 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 2.30 FTE English as Second Language teachers and 11.20 FTE Title I teachers.

Similarly, the Boulder Valley School District offers music, art and physical education to its elementary students. The district employs another 89.10 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district’s class size numbers.

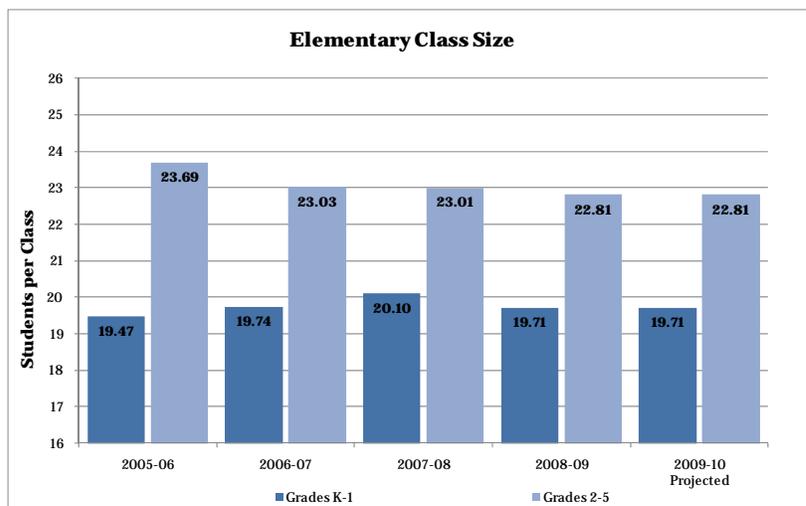
### Elementary Class Size in Grades K-1 compared to Grades 2-5

**Class Size - Grades K-1**

2005-06	19.47
2006-07	19.74
2007-08	20.10
2008-09	19.71
2009-10	19.71
Projected	

**Class Size - Grades 2-5**

2005-06	23.69
2006-07	23.03
2007-08	23.01
2008-09	22.81
2009-10	22.81
Projected	

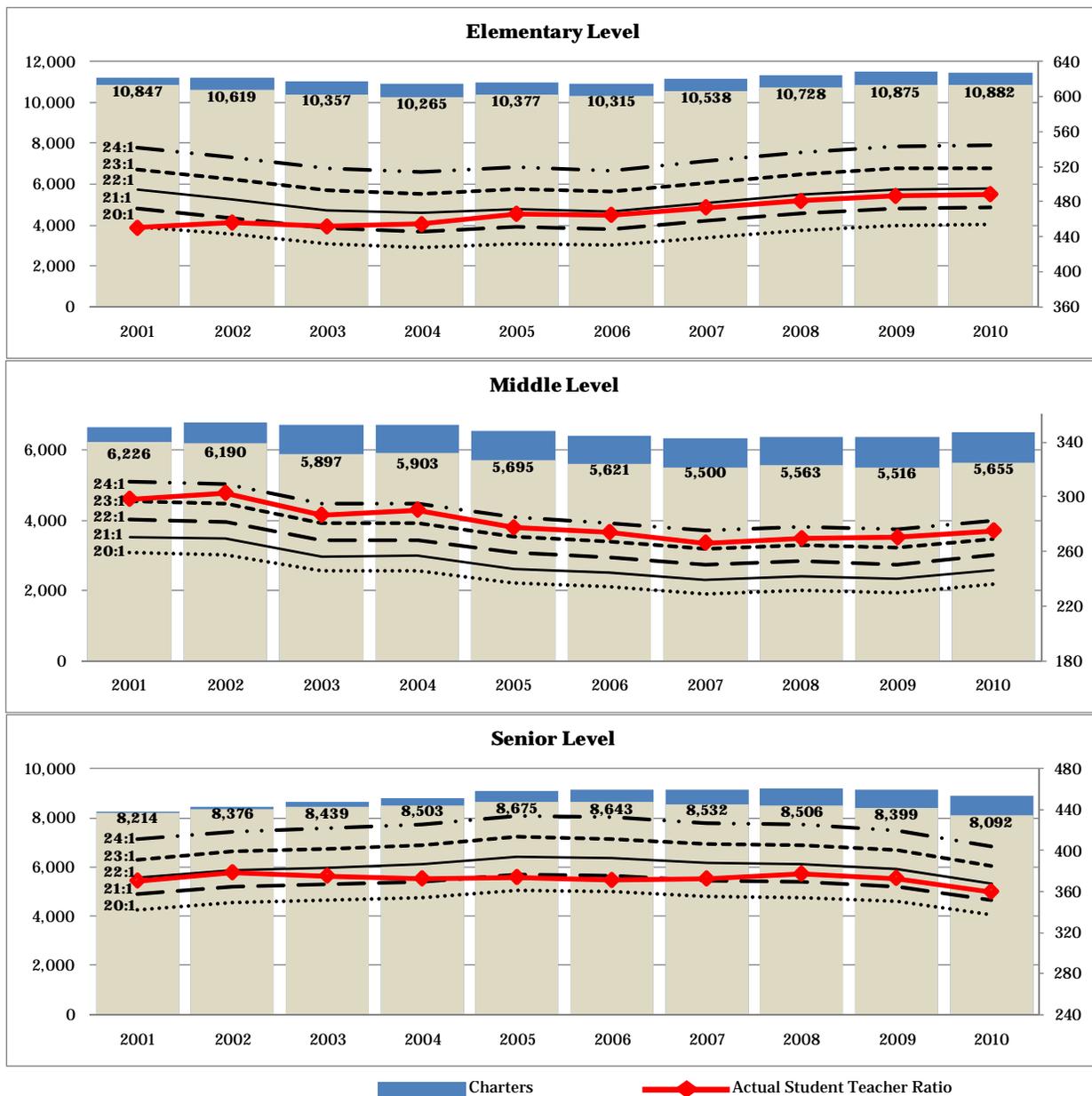




## Student-Teacher Ratios

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 90 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 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10
<b>GENERAL OPERATING FUND</b>					
101 CURR DEPT - ELEM LEVEL	27.520	27.520	8.310	8.741	7.372
102 RESERVES - ELEM LEVEL	4.369	6.658	5.782	1.969	28.142
103 IT RESERVES - ELEM LEVEL	-	-	-	4.850	6.250
119 BEAR CREEK ELEMENTARY	22.492	23.473	25.511	28.521	29.543
120 BIRCH ELEMENTARY	28.096	30.036	30.961	35.312	37.928
124 COLUMBINE ELEMENTARY	35.285	39.857	39.516	52.874	49.577
127 CREST VIEW ELEMENTARY	36.029	37.148	37.247	45.721	45.558
130 DOUGLASS ELEMENTARY	31.481	30.824	29.097	32.239	30.511
131 SANCHEZ ELEMENTARY	30.476	30.568	29.403	39.890	35.500
132 EISENHOWER ELEMENTARY	32.646	33.869	34.107	45.317	45.112
134 EMERALD ELEMENTARY	33.753	33.146	36.410	42.936	36.575
136 FLATIRONS ELEMENTARY	22.615	21.865	22.715	26.447	22.090
138 FOOTHILL ELEMENTARY	31.581	34.157	34.642	43.383	45.963
141 GOLD HILL ELEMENTARY	3.328	3.222	3.128	3.681	3.519
144 HEATHERWOOD ELEMENTARY	24.427	24.240	26.870	36.644	34.045
147 JAMESTOWN ELEMENTARY	1.713	1.871	1.752	3.179	3.519
150 KOHL ELEMENTARY	34.861	32.826	33.004	45.484	42.890
153 LAFAYETTE ELEMENTARY	31.947	33.388	37.553	55.023	55.604
154 RYAN ELEMENTARY	31.628	33.011	34.353	41.676	37.789
156 FIRESIDE ELEMENTARY	33.023	31.126	31.356	37.922	36.641
157 LOUISVILLE ELEMENTARY	30.309	30.803	30.372	38.803	39.849
158 COAL CREEK ELEMENTARY	33.382	32.133	29.944	33.409	34.032
161 BCSIS	18.955	19.785	20.118	24.999	24.738
164 CREEKSIDE ELEMENTARY	30.827	30.033	30.592	43.299	39.787
166 MESA ELEMENTARY	22.483	25.208	25.472	30.579	30.084
169 NEDERLAND ELEMENTARY	25.745	25.277	24.916	29.921	27.403
180 PIONEER ELEMENTARY	31.773	34.046	35.082	49.664	47.623
185 SUPERIOR ELEMENTARY	39.320	41.912	43.086	48.744	50.078
190 UNIVERSITY HILL ELEM	28.475	26.754	28.827	45.257	43.002
192 HIGH PEAKS ELEMENTARY	22.255	20.735	19.950	25.053	25.400
193 COMMUNITY MONTESSORI	11.261	14.721	18.551	21.437	22.525
196 WHITTIER ELEMENTARY	24.857	27.330	28.109	32.941	31.572
<b>ELEMENTARY SCHOOLS TOTAL</b>	<b>816.912</b>	<b>837.542</b>	<b>836.736</b>	<b>1,055.915</b>	<b>1,050.221</b>
201 CURR DEPT - MIDDLE LEVEL	-	-	12.030	12.450	12.450
202 RESERVES - MIDDLE LEVEL	1.327	1.805	4.323	1.751	18.840
203 IT - MIDDLE LEVEL	-	-	-	-	3.750
225 BROOMFIELD HEIGHTS MIDDLE	44.767	43.586	41.602	48.493	45.679
230 MANHATTAN MIDDLE	38.170	39.177	39.046	47.465	44.415
240 CASEY MIDDLE	37.723	36.836	35.991	39.573	36.309
250 CENTENNIAL MIDDLE	44.185	43.270	44.320	51.424	50.928
252 ANGEVINE MIDDLE	55.500	50.175	52.813	62.710	59.055
254 LOUISVILLE MIDDLE	40.670	39.590	40.616	45.621	44.580
260 PLATT MIDDLE	38.046	39.622	40.020	42.294	40.647
270 SOUTHERN HILLS MIDDLE	37.565	37.390	36.690	46.542	46.742
<b>MIDDLE SCHOOLS TOTAL</b>	<b>337.953</b>	<b>331.451</b>	<b>347.451</b>	<b>398.323</b>	<b>403.395</b>


**Authorized FTE History Summary – All Funds (continued)**

	TOTAL FTEs 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10
<b>GENERAL OPERATING FUND (continued)</b>					
301 CURR DEPT - SENIOR LEVEL	-	-	7.180	7.629	7.698
302 RESERVES - SENIOR LEVEL	4.948	10.153	12.298	5.141	23.871
303 IT - HIGH SCHOOL LEVEL	-	-	-	-	5.601
310 BOULDER HIGH	127.387	123.855	121.824	133.907	127.093
315 BROOMFIELD HIGH	96.285	95.244	94.790	107.356	105.466
320 CENTAURUS HIGH	80.705	78.440	81.161	95.102	90.983
330 FAIRVIEW HIGH	111.975	115.650	116.995	129.831	129.614
350 NEW VISTA HIGH	26.315	28.542	27.630	29.820	27.774
360 MONARCH HIGH	103.314	100.915	96.705	106.147	101.454
<b>SENIOR HIGH SCHOOLS TOTAL</b>	<b>550.929</b>	<b>552.799</b>	<b>558.583</b>	<b>614.933</b>	<b>619.554</b>
440 ARAPAHOE RIDGE HIGH	25.292	25.232	24.792	26.074	25.923
490 TECHNICAL ED CENTER	36.700	34.666	33.591	39.299	26.779
<b>VOCATIONAL/TECHNICAL SCHOOLS TOTAL</b>	<b>61.992</b>	<b>59.898</b>	<b>58.383</b>	<b>65.373</b>	<b>52.702</b>
502 MONARCH K-8	49.883	50.645	53.508	60.623	58.200
503 NEDERLAND MIDDLE/SENIOR	40.390	41.295	41.125	40.826	37.585
505 ASPEN CREEK K-8	59.731	59.021	63.314	73.530	75.087
506 ELDORADO K-8	66.395	66.986	67.550	76.270	76.163
507 HALCYON	4.365	4.665	4.365	4.365	5.365
<b>COMBINATION SCHOOLS TOTAL</b>	<b>220.764</b>	<b>222.612</b>	<b>229.862</b>	<b>255.614</b>	<b>252.400</b>
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.000	2.000	2.000	2.500	2.000
604 LEGAL COUNSEL OFFICE	2.500	2.500	2.400	2.400	2.400
605 LEARNING SERVICES	21.116	22.752	22.252	15.000	20.270
606 ADMIN & OPERATIONS	1.700	1.700	1.800	-	-
608 PLANNING & ASSESSMENT	6.150	7.300	12.800	12.800	12.800
609 VOCATIONAL ED ADMIN	5.000	6.000	6.000	11.575	11.575
611 SPECIAL EDUCATION	112.499	115.923	113.813	129.555	127.718
613 STUDENT SUCCESS	-	-	-	4.200	4.200
614 INSTITUTIONAL EQUITY	-	-	-	2.500	1.000
616 LANGUAGE, CULTURE & EQUITY	9.400	10.650	9.150	7.075	7.020
617 ELEMENTARY ED ADMIN	3.530	3.000	3.000	6.300	5.000
619 SECONDARY ED ADMIN	3.000	3.000	4.000	5.317	4.000
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
635 DISTRICT-WIDE INSTRUCTION	3.250	4.500	1.875	1.000	1.000
640 OPERATIONAL SERVICES	1.500	1.500	3.500	3.500	2.500
642 MAINTENANCE & OPERATIONS	58.375	58.375	58.500	58.500	58.500
643 ENVIRONMENTAL SERVICES	7.300	5.300	5.300	6.300	5.800
644 PLANNING & ENGINEERING	2.125	2.125	-	1.000	1.000
668 COMMUNICATION SERVICES	3.000	3.000	3.000	4.000	4.000
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750
687 HUMAN RESOURCES	14.300	14.000	13.900	13.900	13.900
688 BUDGET SERVICES	7.250	7.250	7.000	9.500	9.500
689 INFORMATION TECHNOLOGY	26.500	26.500	27.000	28.000	28.000
690 FINANCE & ACCOUNTING	11.800	11.850	11.850	12.350	12.350
695 PURCHASING	4.000	4.000	4.000	4.000	4.000
698 HEALTH SERVICES	13.000	13.000	11.800	15.600	15.600
<b>CENTRALIZED SERVICES TOTAL</b>	<b>323.045</b>	<b>329.975</b>	<b>328.690</b>	<b>360.622</b>	<b>357.883</b>

**Authorized FTE History Summary – All Funds (continued)**

	TOTAL FTEs 2005-06	TOTAL FTEs 2006-07	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10
<b>GENERAL OPERATING FUND (continued)</b>					
791 WAREHOUSE	9.500	9.500	9.500	9.500	9.500
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>15.050</b>	<b>14.050</b>
<b>809 DISTRICT ALLOCATIONS</b>	<b>1.500</b>	<b>1.500</b>	<b>7.000</b>	<b>1.500</b>	<b>1.500</b>
<b>DISTRICT-WIDE COSTS TOTAL</b>	<b>1.500</b>	<b>1.500</b>	<b>7.000</b>	<b>1.500</b>	<b>1.500</b>
925 SUMMIT CHARTER	1.775	1.900	2.000	0.500	0.500
932 BOULDER PREP CHARTER	-	0.700	1.000	1.000	1.000
952 HORIZONS K-8 CHARTER	-	1.000	1.600	-	-
954 JUSTICE HIGH CHARTER	-	0.200	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	-	1.600	2.100	2.600	2.725
971 EDUCATION CENTER BUILDING	3.125	4.000	4.000	4.000	4.000
<b>OTHER OPERATIONAL UNITS TOTAL</b>	<b>4.900</b>	<b>9.400</b>	<b>11.700</b>	<b>9.100</b>	<b>9.225</b>
<b>TOTAL GENERAL OPERATING FUND</b>	<b>2,333.045</b>	<b>2,360.227</b>	<b>2,393.455</b>	<b>2,776.430</b>	<b>2,760.930</b>
<b>OTHER FUNDS</b>					
15 TECHNOLOGY FUND	-	-	-	5.000	4.200
16 ATHLETIC FUND	-	-	-	0.500	5.440
18 RISK MANAGEMENT FUND	-	-	-	27.600	27.600
19 COMMUNITY SCHOOL PROGRAM	-	-	-	98.525	96.681
22 GRANTS FUND	-	-	-	157.651	143.661
23 TUITION-BASE PRESCHOOL PROGRAM	-	-	-	14.520	12.050
25 TRANSPORTATION FUND	-	-	-	288.394	298.999
29 COLORADO PRESCHOOL PROGRAM	-	-	-	12.500	12.620
31 BOND REDEMPTION FUND	-	-	-	-	-
41 BUILDING FUND	-	-	-	19.700	20.700
43 CAPITAL RESERVE FUND	-	-	-	5.450	6.200
51 NUTRITION SERVICES FUND	-	-	-	95.337	90.970
66 HEALTH INSURANCE FUND	-	-	-	1.550	1.550
67 DENTAL INSURANCE FUND	-	-	-	0.350	0.350
71, 72, 73 TRUST AND AGENCY FUNDS	-	-	-	-	-
PUPIL ACTIVITY FUND	-	-	-	-	-
<b>TOTAL OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>727.077</b>	<b>721.021</b>
<b>CHARTER SCHOOL FUND</b>					
11 CHARTER SCHOOL FUND	-	-	-	227.639	223.916
<b>TOTAL CHARTER SCHOOL FUND</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>227.639</b>	<b>223.916</b>
<b>TOTAL BUDGETED FTE ALL FUNDS</b>	<b>2,333.045</b>	<b>2,360.227</b>	<b>2,393.455</b>	<b>3,731.146</b>	<b>3,705.867</b>

Note: Prior to the 2008-09 budget, hourly positions as well as Other Funds FTE were not included in staffing schedules within the budget document; however, expenditure budgets included the associated funds. This change better aligns staffing reports with staff expenditure budgets.



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## Appendix A: Budget Fact Sheet

	Proposed Adopted 2008-09	Revised Adopted 2008-09	Proposed 2009-10
<b>Mill Levy (mills)</b>			
Abatements	0.203	0.126	0.202
Election	6.944	6.995	6.634
General Fund-School Finance	25.023	25.023	25.023
<b>General Fund Total:</b>	<b>32.170</b>	<b>32.144</b>	<b>31.859</b>
Bond Redemption	4.740	4.775	5.996
Transportation	1.399	1.563	1.483
<b>Total Mill Levy:</b>	<b>38.309</b>	<b>38.482</b>	<b>39.338</b>
<b>Assessed Valuation</b>	\$ 4,703,750,096	\$ 4,669,303,925	\$ 4,923,859,119
<b>Enrollment (heads)</b>			
K-12 Enrollment	28,215	28,199	28,060
Pre-K Enrollment	400	488	483
<b>Total Enrollment:</b>	<b>28,615</b>	<b>28,687</b>	<b>28,543</b>
<b>Funded Pupil Count (FTE)</b>			
Elementary	11,743.7	11,654.8	11,663.5
Middle	6,410.0	6,369.0	6,512.5
Senior	9,127.0	9,224.0	8,921.5
Preschool	200.0	244.0	241.5
<b>Total Student FTE:</b>	<b>27,480.7</b>	<b>27,491.8</b>	<b>27,339.0</b>
General Fund	25,172.8	25,094.1	24,911.8
Charter Fund	2,185.4	2,231.2	2,253.7
CPP Fund	122.5	166.5	173.5
<b>Total Student FTE:</b>	<b>27,480.7</b>	<b>27,491.8</b>	<b>27,339.0</b>
Averaged Funded Pupil Count	N/A	N/A	27,399.3
<b>Revenues (dollars)</b>			
Per Pupil Operating Revenue (PPOR):	\$ 6,539	\$ 6,532	\$ 6,633
Plus: State Fiscal Stabilization Fund (ARRA Fund):	-	-	98
<b>Adjusted Per Pupil Oper. Rev. (PPOR):</b>	<b>\$ 6,539</b>	<b>\$ 6,532</b>	<b>\$ 6,731</b>
Transfer to Risk Management:	163.27	151.42	147.60
Transfer to Capital Reserve:	134.73	146.58	126.59
<b>Total Cap. Res./ Risk. Mgnt.:</b>	<b>\$ 298.00</b>	<b>\$ 298.00</b>	<b>\$ 274.19</b>
<b>Adjusted Per Pupil Revenue:</b>	<b>\$ 6,837</b>	<b>\$ 6,830</b>	<b>\$ 7,005</b>
Adjust: School Finance Act Rescission	-	-	2
Adjust: Fiscal Emergency Restricted Reserve:	-	-	138
<b>Per Pupil Revenue (PPR):</b>	<b>\$ 6,837</b>	<b>\$ 6,830</b>	<b>\$ 7,145</b>

**Appendix A: Budget Fact Sheet (continued)**

	Proposed Adopted 2008-09	Revised Adopted 2008-09	Proposed 2009-10
<b>Total Program Funding (dollars)</b>			
Property Taxes *	\$ 118,547,242	\$ 117,700,158	\$ 123,202,786
Specific Ownership Taxes	7,530,662	7,530,662	7,294,189
State Equalization	61,807,642	62,538,174	62,585,893
State Fiscal Stabilization Fund (ARRA Fund)	-	-	2,685,131
Total Program Funding:	\$ 187,885,546	\$ 187,768,994	\$ 195,767,999
Less: Fiscal Emergency Restricted Reserve	-	-	3,781,103
<b>Available Total Program Funding:</b>	<b>\$ 187,885,546</b>	<b>\$ 187,768,994</b>	<b>\$ 191,986,896</b>
<b>Benefits (percentage)</b>			
PERA**	12.95%	12.95%	13.85%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.17%
<b>Subtotal % of Salary:</b>	<b>14.57%</b>	<b>14.57%</b>	<b>15.47%</b>
<b>Employer contribution (dollars)</b>			
Health Insurance	\$4,852	\$4,852	\$5,160
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>\$5,453</b>	<b>\$5,453</b>	<b>\$5,761</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	\$62.43 half - \$107.26 full	\$63.01 half - \$108.27 full	\$63.51 half - \$109.12 full
<b>Grants (percentage)</b>			
Indirect Cost Rate	3.43%	3.43%	8.69%
<b>Mileage Rate (dollars)</b>			
	\$ 0.505/mile	\$ 0.550/mile	\$ 0.550/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	\$ 27.81/hour
- Mileage Rate	\$ 1.15/mile	\$ 1.15/mile	\$ 1.15/mile
Bus Assistant (if required)	\$ 17.71/hour	\$ 17.71/hour	\$ 17.71/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.

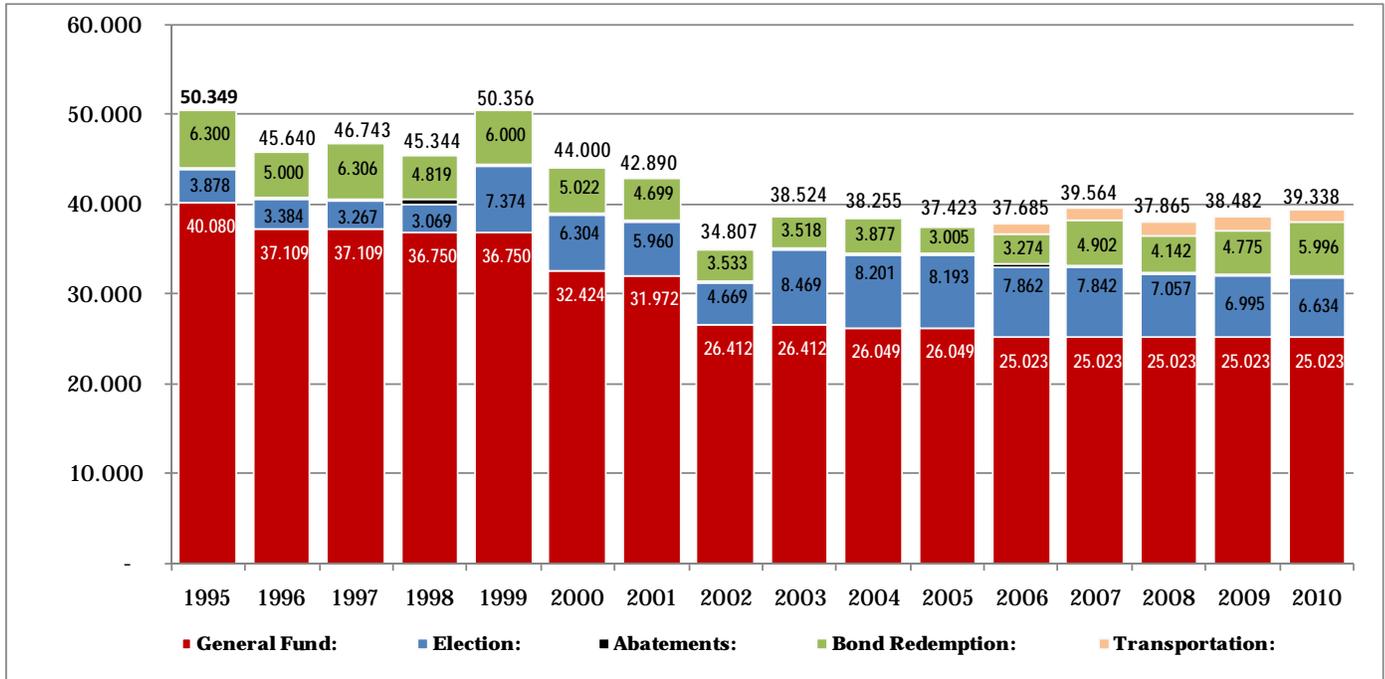


## Appendix B: Mill Levies, 1981-2010

Collection In Year	General Fund	Redemption Fund	Transportation Fund	Reserve Fund	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	31.859	5.996	1.483	N/A	N/A	N/A	39.338

**Appendix C: Boulder Valley School District - Total Mill Levy**

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Bond Redemption:	6.300	5.000	6.306	4.819	6.000	5.022	4.699	3.533	3.518	3.877	3.005	3.274	4.902	4.142	4.775	5.996
Transportation:												1.065	1.509	1.414	1.563	1.483
Abatements:	0.091	0.147	0.061	0.706	0.232	0.250	0.259	0.193	0.125	0.128	0.176	0.461	0.288	0.229	0.126	0.202
Election:	3.878	3.384	3.267	3.069	7.374	6.304	5.960	4.669	8.469	8.201	8.193	7.862	7.842	7.057	6.995	6.634
General Fund:	40.080	37.109	37.109	36.750	36.750	32.424	31.972	26.412	26.412	26.049	26.049	25.023	25.023	25.023	25.023	25.023
<b>Total Mill Levy:</b>	<b>50.349</b>	<b>45.640</b>	<b>46.743</b>	<b>45.344</b>	<b>50.356</b>	<b>44.000</b>	<b>42.890</b>	<b>34.807</b>	<b>38.524</b>	<b>38.255</b>	<b>37.423</b>	<b>37.685</b>	<b>39.564</b>	<b>37.865</b>	<b>38.482</b>	<b>39.338</b>



Notes:

- 2010 assessed valuation estimated at \$4,923,859,119
- 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, 1981-2010

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy
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	4,669,303,925	0.89%	38.482
2010	4,923,859,119	5.45%	39.338

**Appendix E: Property Tax Levies and Collections**

Last 10 Fiscal Years  
(Unaudited)

Levy Year	Collection Year	Total Tax Levy**	Current Tax Collections**	Percent of Total Levy Collected	Delinquent Tax Collections**	Total Collections Amount**	Percent of Levy
1996	1997	101.0	100.1	99.12%	0.17	100.3	99.29%
1997	1998	104.3	103.5	99.17%	0.19	103.7	99.36%
1998	1999	120.6	120.0	99.46%	0.09	120.1	99.54%
1999	2000	123.3	123.1	99.84%	0.14	123.2	99.96%
2000	2001	127.1	126.4	99.43%	0.36	126.7	99.71%
2001	2002	131.7	130.8	99.29%	0.07	130.8	99.35%
2002	2003	148.1	147.1	99.36%	0.39	147.5	99.62%
2003	2004	152.4	151.7	99.58%	0.34	152.1	99.80%
2004	2005	149.0	147.2	98.78%	0.14	147.4	98.87%
2005	2006	156.6	155.3	99.19%	0.20	155.5	99.31%
2006	2007	164.8	162.0	98.31%	0.10	162.1	98.36%
2007	2008*	175.2	172.7	98.57%	0.05	172.8	98.60%

Source: Boulder County, Broomfield County, and Gilpin County Assessor's Office

\* Collections through July 31, 2008

\*\* In millions

**Appendix F: Demographic and Economic Statistics**

Last 10 Fiscal Years  
(Unaudited)

Fiscal Year	*Estimated Population <sup>(1)</sup>	*Personal Income <sup>(1)</sup> (millions)	*Per Capita Personal Income <sup>(1)</sup>	**Enrollment (Student FTE)	****Unemployment Rate <sup>(1)</sup>
1998	257,901	8,734	33,866	25,073.5	3.106%
1999	264,927	9,610	36,269	25,732.5	2.812%
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%

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	27,924	424	1.54%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(117)	-0.42%	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%	26,914.5	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,222.5	27,222.5	1.14%	308.0
2008-09	\$6,830	28,618	135	0.47%	27,458.2	27,458.2	0.87%	235.7
2009-10	\$7,145 **	28,543	(75)	-0.26%	27,339.0	*	-0.43%	-119.2

The Public School Finance Act was enacted in 1988 and revised in 1994

\* Note an averaged funded pupil count for 2002-03, 2003-04, 2005-06, and 2009-10 was in the amount of 26,666.5, 26,650.7, 26,790.3, and 27,399.3 respectively.

\*\* Per Pupil Revenue for 2004-05, 2005-06, and 2009-10 included a \$1, \$1, and \$2 respectively.

**Appendix H: Principal Property Taxpayers**

January 1, 2008 and 9 Years Ago  
(Unaudited)

Taxpayer	2008			1999		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	\$ 58,814,640	1.27%	1	\$ 44,576,760	1.86%
Flatirons Holding LLC	2	49,158,590	1.06%			
Qwest Communications	3	35,043,000	0.76%			
Level 3 Communications	4	33,654,431	0.73%			
Sun Microsystems Inc.	5	27,390,450	0.59%			
Roche Colorado Corporation	6	24,711,190	0.53%	6	15,877,420	0.66%
Macerich Twenty Ninth Street LLC	7	23,387,710	0.51%			
IBM Corp.	8	23,141,460	0.50%	4	40,950,670	1.71%
Sun Microsystems Inc.	9	17,545,000	0.38%			
DDR Flatirons LLC	10	15,328,520	0.33%			
U.S. West Communications				2	43,991,910	1.84%
Storage Technology Corporation				3	43,822,300	1.83%
Macerich Partnership				5	16,192,760	0.68%
Geneva Pharmaceuticals				7	13,986,070	0.58%
Ball Corp.				8	12,642,680	0.53%
Valleylab Inc.				9	10,323,210	0.43%
Amgen Boulder Inc.				10	10,156,630	0.42%
Sub-total		\$ 308,174,991	6.66%		\$ 252,520,410	10.54%
Remaining Assessed Valuation		4,319,906,797	93.34%		2,142,803,940	89.46%
Total Assessed Valuation		\$ 4,628,081,788	100.00%		\$ 2,395,324,350	100.00%

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: Principle Employers

January 1, 2008 and 9 Years Ago  
(Unaudited)

Employer	2008			1999		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	7,050	3.98%	1	7,977	4.63%
Boulder Valley School District	2	4,144	2.34%	3	3,582	2.08%
IBM Corporation	3	4,000	2.26%	8	1,598	0.93%
St. Vrain Valley School District	4	3,392	1.91%	5	2,206	1.28%
Sun Microsystems, Inc.	5	3,387	1.91%	6	1,800	1.04%
State of Colorado	6	3,048	1.72%			
City of Boulder	7	1,238	0.70%	7	1,659	0.96%
Boulder Community Hospital	8	2,380	1.34%	9	1,424	0.83%
Level 3 Communications, Inc.	9	2,000	1.13%			
Boulder County	10	1,684	0.95%	10	1,388	0.81%
Storage Technology Corporation				2	3,764	2.18%
Centrobe				4	2,700	1.57%
Sub Total		32,323	18.24%		28,098	16.31%
Other Employers		144,888	81.76%		144,176	83.69%
Total		177,211	100.00%		172,274	100.00%

Source: Boulder County Business Report Book of Lists 03/16/2007 and the Colorado Department of Labor

**Appendix J: Computation of General Obligation Debt**

Direct and Overlapping  
June 30, 2008  
(Unaudited)

<u>Overlapping Debt<sup>(1)</sup></u>	<u>Outstanding General Obligation Debt</u>	<u>Percentage Applicable to the District<sup>(3)</sup></u>	<u>Amount of Outstanding Debt Applicable to the District</u>
City of Boulder	68,225,000	100.00%	68,225,000
City of Louisville	7,475,120	100.00%	7,475,120
City of Lafayette	11,285,000	100.00%	11,285,000
City and County of Broomfield	1,871,394	55.00%	1,029,267
Boulder Central Area General Improvement District	20,310,000	100.00%	20,310,000
Colorado Tech Center Metropolitan District	14,260,000	100.00%	14,260,000
East Boulder County Water District	1,670,000	100.00%	1,670,000
Interlocken Consolidated Metropolitan District	94,051,537	7.00%	6,583,608
Lafayette City Center Improvement District	675,000	100.00%	675,000
Lafayette Corporate Campus	2,625,000	100.00%	2,625,000
Lafayette Tech Center Improvement District	2,040,000	100.00%	2,040,000
Mountain View Fire Protection District	105,000	10.00%	10,500
Nederland Fire Protection District	1,235,000	100.00%	1,235,000
Northern Colorado Water Conservancy District	4,064,830	36.00%	1,463,339
Pine Brook Water District	4,975,000	100.00%	4,975,000
Superior/McCaslin Interchange District	4,910,000	100.00%	4,910,000
Superior Metropolitan District #2	5,935,000	100.00%	5,935,000
Superior Metropolitan District #3	2,830,000	100.00%	2,830,000
Town of Erie	19,871,095	1.00%	198,711
Town of Nederland	1,320,000	100.00%	1,320,000
Town of Superior	6,470,000	100.00%	6,470,000
Sub total Overlapping Debt			165,525,544
School District Direct Debt <sup>(2)(4)</sup>			230,175,000
Total Direct and Overlapping Debt			<u>\$ 395,700,544</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:

- Balances as of December 31, 2007
- Balance as of June 30, 2008
- 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

2008-09		Funded Pupil	On-Line Pupil	Total Program	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District		Count	Count	Funding						
Littleton 6	Total	15,283.4	0.0	\$101,869,511.65	\$1,303,206,060.00	\$25.353	\$33,040,183.24	\$2,754,157.01	\$66,075,171.40	\$16,813,580.59
	Per Pupil			6,665.37	85,269.38		2,161.83	180.21	4,323.33	1,100.12
St. Vrain Valley RE-1J	Total	23,901.1	0.0	161,970,782.39	2,254,005,196.00	24.995	56,338,859.87	4,007,695.81	101,624,226.71	16,500,000.00
	Per Pupil			6,776.71	94,305.50		2,357.17	167.68	4,251.86	690.34
Poudre R 1	Total	24,590.0	0.0	161,169,745.20	2,313,817,199.00	27.000	62,473,064.37	5,353,810.75	93,342,870.08	19,012,147.00
	Per Pupil			6,554.28	94,095.86		2,540.59	217.72	3,795.97	773.17
Boulder Valley RE-2J	Total	27,458.3	0.0	187,779,095.87	4,681,607,636.00	25.023	117,147,867.88	7,928,466.54	62,702,761.45	32,662,468.00
	Per Pupil			6,838.70	170,498.82		4,266.39	288.75	2,283.56	1,189.53
Colorado Springs 11	Total	28,877.8	0.0	195,380,174.36	2,464,841,380.00	24.176	59,590,005.20	7,284,084.33	128,506,084.83	30,398,822.00
	Per Pupil			6,765.76	85,354.20		2,063.52	252.24	4,450.00	1,052.67
Adams-Arapahoe 28J	Total	32,989.5	0.0	237,818,837.17	1,873,267,890.00	26.010	48,723,697.82	3,948,213.56	185,146,925.79	22,339,028.00
	Per Pupil			7,208.93	56,783.76		1,476.95	119.68	5,612.30	677.16
Northglenn-Thornton 12	Total	39,050.5	4,327.0	262,174,726.72	1,784,206,888.00	27.000	48,173,585.98	4,197,087.99	209,804,052.75	35,400,000.00
	Per Pupil			6,713.74	45,689.73		1,233.62	107.48	5,372.63	906.52
Cherry Creek 5	Total	48,401.8	0.0	331,400,732.07	4,540,900,750.00	25.712	116,755,640.08	9,816,285.83	204,828,806.16	59,604,511.44
	Per Pupil			6,846.87	93,816.77		2,412.22	202.81	4,231.84	1,231.45
Douglas County RE-1	Total	55,308.4	3,102.5	367,901,851.36	4,708,260,120.00	25.440	119,778,137.45	11,005,919.46	237,117,794.45	33,713,000.00
	Per Pupil			6,651.83	85,127.40		2,165.64	198.99	4,287.19	609.55
Denver County 1	Total	69,394.0	679.0	508,033,859.18	10,220,620,177.00	25.541	261,044,859.94	19,663,441.18	227,325,558.06	74,621,442.00
	Per Pupil			7,321.01	147,283.92		3,761.78	283.36	3,275.87	1,075.33
Jefferson R-1	Total	81,598.2	0.0	549,124,793.69	7,323,103,781.00	26.252	192,246,120.46	15,981,482.55	340,897,190.68	74,302,585.00
	Per Pupil			6,729.62	89,745.90		2,356.01	195.86	4,177.75	910.59
Peer Group	Total	446,853.0	8,108.5	3,064,624,109.66	43,467,837,077.00		1,115,312,022.29	91,940,645.01	1,857,371,442.36	415,367,584.03
	Per Pupil			6,858.24	97,275.47		2,495.93	205.75	4,156.56	929.54
State of Colorado	Total	772,746.0	10,725.0	5,375,078,991.41	86,175,590,438.0	20.828	1,794,823,959.78	161,313,403.2	3,418,941,628.5	585,824,288.6
	Per Pupil		(Included in FPC)	6,907.64	111,518.65		2,322.66	208.75	4,424.41	758.11

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. 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**

2007-08 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,309.0	\$ 76,389,358 53.3%	\$ 9,646,004 6.7%	\$ 13,608,251 9.5%	\$ 36,354,768 25.3%	\$ 7,453,379 5.2%	\$ 143,451,760 100.0%	\$ 9,370
St. Vrain Valley RE-1J	22,836.5	93,602,366 53.0%	13,856,106 7.8%	17,906,339 10.1%	39,585,999 22.4%	11,688,180 6.6%	176,638,990 100.0%	7,735
Poudre R 1	24,185.0	106,521,418 50.5%	14,470,892 6.9%	23,542,274 11.2%	52,842,006 25.1%	13,496,341 6.4%	210,872,932 100.0%	8,719
Boulder Valley RE-2J	27,227.5	138,769,473 53.0%	20,469,442 7.8%	25,065,828 9.6%	63,221,148 24.1%	14,530,588 5.5%	262,056,479 100.0%	9,625
Colorado Springs 11	29,115.0	134,057,747 45.7%	20,295,703 6.9%	24,587,847 8.4%	97,271,559 33.2%	16,949,109 5.8%	293,161,964 100.0%	10,069
Adams-Arapahoe 28J	31,490.0	153,648,202 52.3%	22,052,415 7.5%	30,673,293 10.4%	68,528,027 23.3%	18,873,437 6.4%	293,775,375 100.0%	9,329
Northglenn-Thornton 12	36,824.5	162,905,470 51.2%	22,974,986 7.2%	31,604,200 9.9%	86,802,102 27.3%	14,188,080 4.5%	318,474,838 100.0%	8,648
Cherry Creek 5	47,752.0	245,361,466 54.9%	23,529,539 5.3%	39,649,967 8.9%	91,047,023 20.4%	46,948,693 10.5%	446,536,688 100.0%	9,351
Douglas County RE-1	49,694.5	240,068,457 53.9%	30,877,945 6.9%	36,438,931 8.2%	108,945,040 24.5%	29,095,091 6.5%	445,425,464 100.0%	8,963
Denver County 1	68,132.0	590,305,829 51.6%	94,497,382 8.3%	95,902,296 8.4%	323,321,513 28.3%	39,496,357 3.5%	1,143,523,376 100.0%	16,784
Jefferson R-1	81,488.1	381,760,631 52.6%	54,365,165 7.5%	71,558,465 9.9%	167,123,840 23.0%	51,010,233 7.0%	725,818,335 100.0%	8,907
Peer Group Total	434,054.1	\$ 2,323,390,417 52.1%	\$ 327,035,580 7.3%	\$ 410,537,690 9.2%	\$ 1,135,043,026 25.5%	\$ 263,729,488 5.9%	\$ 4,459,736,202 100.0%	\$ 10,275
<b>State of Colorado Total</b>	<b>751,107.5</b>	<b>\$ 5,044,571,163</b> <b>52.0%</b>	<b>\$ 614,314,617</b> <b>6.3%</b>	<b>\$ 697,346,910</b> <b>7.2%</b>	<b>\$ 3,006,265,801</b> <b>31.0%</b>	<b>\$ 335,939,588</b> <b>3.5%</b>	<b>\$ 9,698,438,079</b> <b>100.0%</b>	<b>\$ 12,912</b>

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.

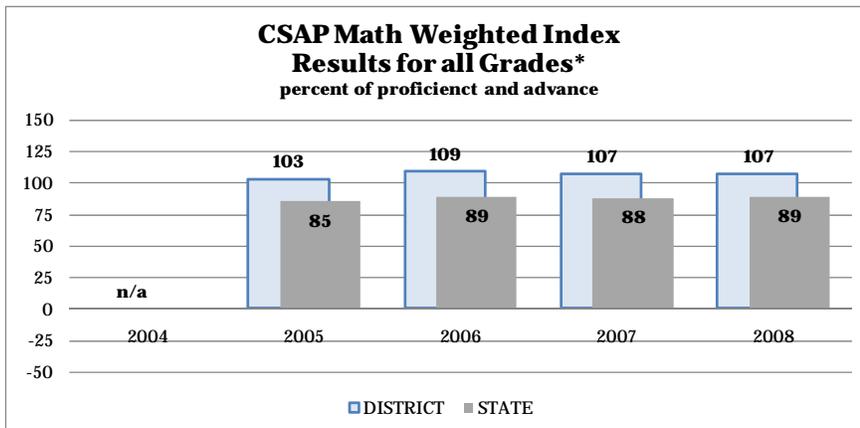
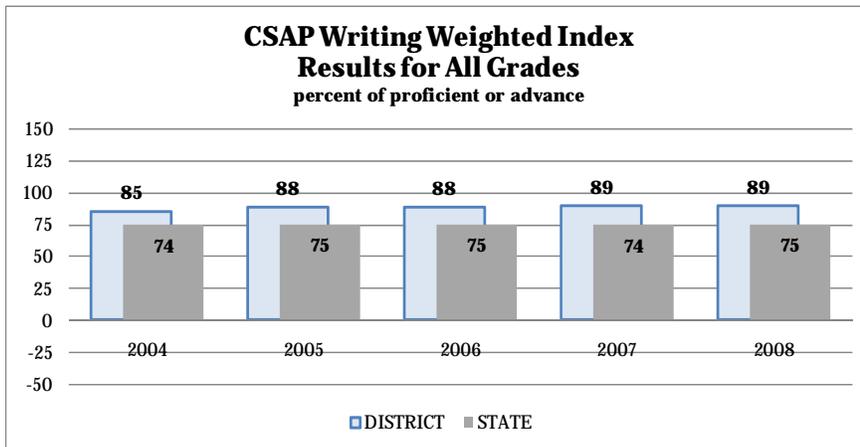
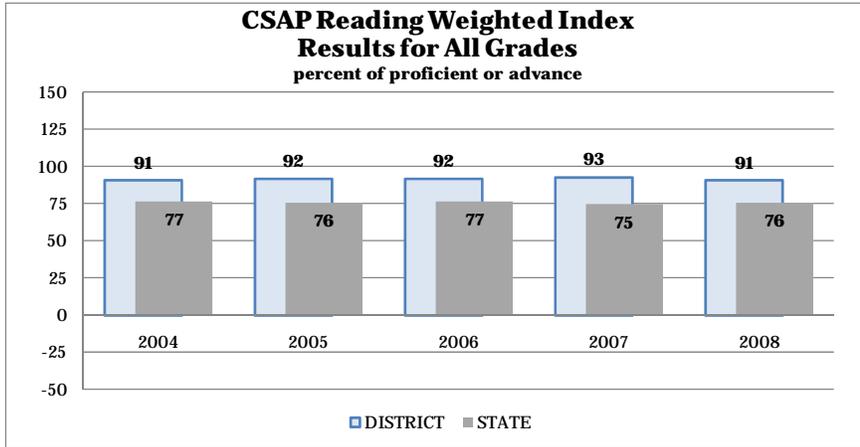
The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.

\* Denver Public Schools issued \$397.8m in Certificates of Participation (COPs) to fully fund its pension plan on anticipation of merging with the Colorado Public Employees Retirement Association (PERA). These additional, one-time benefit expenditures were allocated to all funds and programs in the 2007-08 fiscal year. Future total expenditures per pupil are expected to return to historical spending amounts.



## Appendix K: School District Comparisons (continued)

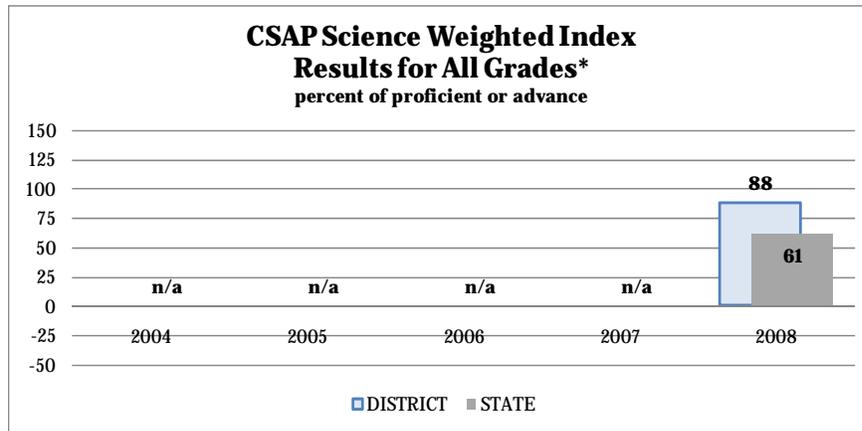
### Performance Measures



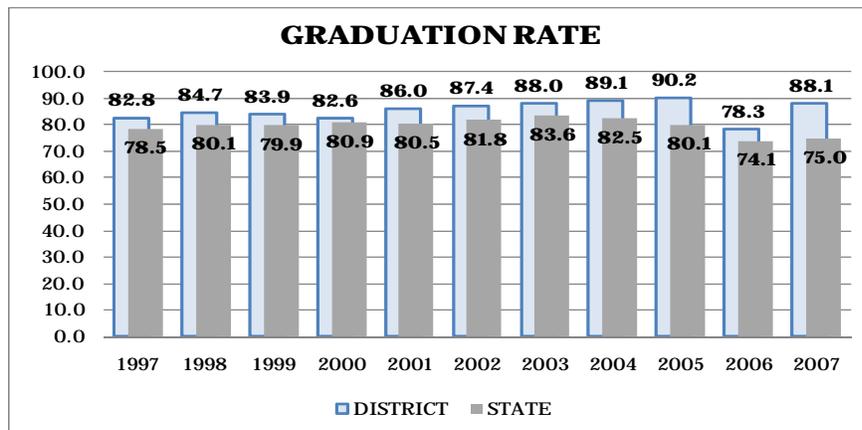
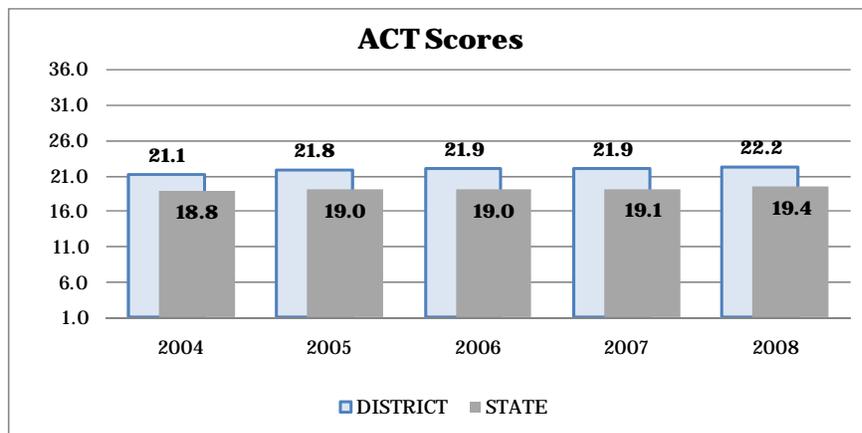
\* Beginning in spring 2005, CSAP math tests were administered to 3rd and 4th graders as well as 5th graders, who were the only elementary grade taking it in prior years. Four years of data are now available for all three grades.

**Appendix K: School District Comparisons (continued)**

**Performance Measures (continued)**



\* A new CSAP test for science was administered in Spring 2008, therefore only one year of data is now available. Only 5th grade students took this assessment.





## Appendix L: 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.

**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 15<sup>th</sup> and no later than October 1<sup>st</sup>, 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)

**Appendix L: State of Colorado - Critical Dates (continued)**

**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.

**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 10<sup>th</sup>)

**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.)



## **Appendix L: State of Colorado - Critical Dates** (continued)

**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.).

**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 30<sup>th</sup>, 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 L: 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.

**15<sup>th</sup> 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.).

**25<sup>th</sup> 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 be posted on the CDE website at: <http://www.cde.state.co.us/cdefinance/FinancialReportingFY2009-10.htm> .



## **Appendix M: 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 M: 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 M: 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)

## **Appendix M: Governing Policies (continued)**

### **DBK: Budget Transfers**

Under law, the board of education may, upon the recommendation of the superintendent, transfer any unencumbered moneys from the contingency reserve account (which is within the General Fund) to any other fund. The board may not, however, transfer moneys from the Capital Reserve Fund or the Bond Redemption Fund.

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by the board. When a contingency occurs, the board of education by resolution may transfer any unencumbered moneys from the contingency reserve account, which is within the General Fund, to any other fund or function.

The board shall not transfer moneys from the Capital Reserve Fund, the Risk Management Fund, the Bond Redemption Fund, or the instructional supplies and materials, instructional capital outlay or the other instructional purposes accounts in the General Fund, with the exceptions as noted below.

Unencumbered moneys may be transferred among the instructional supplies and materials, instructional capital outlay and other instructional purposes accounts and by board resolution between the Capital Reserve Fund and Risk Management Fund or to any other risk management fund as defined in state law.

#### School Budget Accounts

Principals and their designees 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 budget director.

#### Program Budget Accounts

Program managers and their designees 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 budget director.

#### **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 moneys)

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 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. In addition, funds from private corporations, trusts, and foundations will be solicited unless specifically rejected by the board of education.

The term "grant" encompasses all federal, state, and local governmental corporate or foundation financial awards that have specific performance requirements attached and are applied for and accepted by the Boulder Valley School District. The opportunity to competitively apply for a grant must be available to all district schools under the same eligibility criteria if a grant is to be used for district personnel.

Any grant in excess of \$25,000 or requiring the expenditure of non-budgeted funds must be approved by the board of education. The superintendent shall have the authority to approve grants from \$2,500 up to \$25,000. Additionally, the superintendent shall establish procedures for grant administration and for all grant applicants. Administrative staff or employees shall not make application for grant funds in an amount exceeding \$2,500 without an Intent to Apply form signed by the superintendent or designee. The superintendent shall provide a quarterly report to the school board of all awarded grants.

District employees may, however, investigate grant funding and eligibility requirements at any time without prior authorization. The principal or department director shall have the authority to approve grants of less than \$2,500.



## **Appendix M: Governing Policies (continued)**

### **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)

## **Appendix M: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy**

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 and in a manner designed to accomplish the following objectives:

1. To ensure the safety of all district financial assets. The district will not enter into investment transactions which will expose itself to an undue credit risk of an issuer or a broker/dealer.
2. To ensure that adequate funds are available at all times to promptly pay all of the district's financial obligations. Investment transactions will occur after taking into account the liquidity needs of the district.
3. To earn the maximum return possible on the funds available for investment while complying with state statutes and district policy.

The district shall maintain a minimum cash balance equal to the 3 percent emergency reserve required by Article X, Section 20 of the Colorado Constitution (The Taxpayer's Bill of Rights (TABOR)). This requirement will be waived if it is in conflict with the provisions of any short-term borrowing program, such as the State's interest-free loan program, authorized in Policy DEB.

The district's investments shall be guided by the "prudent investor" rule which states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

(Investing Public Funds, p. 28 by Girard Miller, Government Finance Officers Association.)

The district will diversify the use of investment instruments in the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities. At all times, the district's portfolio will include investments in accordance with Colorado statutes. The board of education will receive a quarterly reporting of investments.

### **DFA: Cash Management/Investment Policy**

#### Authorized Investments Include:

The district is authorized to invest in the following instruments. All investments shall be made in accordance with CRS 11-10.5-101, et seq. Public Deposit Protection Act; CRS 11-47-101, et seq. Savings and Loan Association Public Deposit Protection Act; CRS 24-75-601, et seq. Funds - Legal Investments; CRS 24-75-603, et seq. Depositories; and CRS 24-75-701 and 702, et seq. Investment Funds - Local Government Pooling.

- US Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds, and Treasury Strips with maturities not exceeding five years from the date of purchase.
- Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and strips issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Bank (FFCB), Federal Home Loan Bank (FHLB), and Federal Home Loan Mortgage Corporation (FHLMC) with maturities not exceeding five years from the date of purchase.
- Commercial Paper with an original maturity of 270 days or less which is rated at least A-1 by Standard & Poor's, P-1 by Moody's, or F1 by Fitch at the time of purchase by each service that rates the commercial paper. If the commercial paper issuer has senior debt outstanding, the senior debt must be rated at least A by Standard & Poor's, A2 by Moody's, or A by Fitch by each service that rates the issuer.



## **Appendix M: Governing Policies (continued)**

### **DFA: Cash Management/Investment Policy (continued)**

- Repurchase Agreements with maturities of 180 days or less collateralized by U.S. Treasury or Federal Instrumentality securities listed above with the maturity of the collateral not exceeding ten years. For the purpose of this section, the term collateral shall mean purchased securities under the terms of the district approved Master Repurchase Agreement. 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 in the district's custodian bank as safekeeping agent, and the market value of the collateral securities shall be marked-to-the-market daily.
- Repurchase Agreements shall be entered into only with dealers who have executed a district approved Master Repurchase Agreement with the district and who are recognized as Primary Dealers with the Federal Reserve Bank of New York. Primary Dealers approved as 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.
- Local Government Investment Pools authorized under CRS 24-75-701 and 24-75-702, that: 1) are "no-load" (i.e.: no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share of \$1.00; 3) limit assets of the fund to U.S. Treasury obligations, Federal Instrumentality securities, repurchase agreements collateralized by U.S. Treasury or Federal Instrumentality securities, and commercial paper; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAAM by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.
- Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (i.e.: no commission fee shall be charged on purchases or sales of shares); 2) have a constant daily net asset value per share of \$1.00; 3) limit assets of the fund to securities authorized herein; 4) have a maximum stated maturity and weighted average maturity in accordance with Federal Securities Regulation 2a-7; and 5) have a rating of AAAM by Standard and Poor's, Aaa by Moody's or AAA/V1+ by Fitch.

It is the intent of the district that the foregoing list of authorized securities be strictly interpreted. Any deviation from this list must be pre-approved by the board.

#### **LEGAL REFS.:**

C.R.S. § 24-75-601-603 (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:

#### **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.

**Appendix M: Governing Policies (continued)**

**DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continued)**

1. Site identification (continued)

- 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.
- 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.



## **Appendix M: Governing Policies (continued)**

### **DFB: Revenues from Licensing of School Facilities for Telecommunication Uses (continue)**

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/DGA: 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.

#### Principals

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)

### **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)

## **Appendix M: Governing Policies (continued)**

### **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 of education directs that the district maintain a system for the inventory of all fixed assets including land, buildings, vehicles, and equipment. After July 1, 2001, the district will also maintain an inventory of infrastructure assets including roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution collection systems.

Fixed assets (also called capital 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.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. 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; ED, Maintenance and Control of Instructional Materials Audits

### **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.

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 of education.

The auditor shall meet with the board to discuss the audit report, make recommendations to the board 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 school 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. Within 30 days after the board receives the audit, it shall be submitted to the state auditor and the Colorado Department of Education.

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)



## **Appendix M: Governing Policies (continued)**

### **DIEA: District Audit Committee**

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. 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 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 operations officer; the district's director of finance and 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 of education for a two year term. The district's independent auditor may be asked to attend selected committee meetings.

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 of education 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.

**Appendix M: Governing Policies (continued)**

**DJ/DJE: Purchasing and Contracting (continued)**

**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.

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.

PURCHASE OF GOODS/SERVICES	METHOD
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 <ul style="list-style-type: none"> <li>• Written quotes</li> <li>• 2 or more vendors</li> </ul>
\$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. <ul style="list-style-type: none"> <li>• 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.</li> </ul>

Pricing for large volume purchases will be obtained, even if not required, through a quotation process or sealed bid process if significant savings are anticipated.

Procurements shall not be divided for the purpose of circumventing purchasing policy dollar threshold requirements.

**4. Procurement Cards**

Schools and departments may apply to the procurement department for the issuance of procurement cards to authorized employees. The cards may be used for small purchases within restricted dollar and commodity limits and rules established by the procurement department and the building principal or budget manager. All procurement cardholders shall comply with the terms and conditions of the cardholder handbook and agreement.



## **Appendix M: Governing Policies (continued)**

### **DJ/DJE: Purchasing and Contracting (continued)**

#### **5. Sale of Goods and Services by District Employees**

A) Goods: No employee of the district, and no firm owned in whole or in part by an employee of the district will be allowed to sell to the district, to students of the district or to parents/guardians of students, goods of any kind without prior approval of the board.

B) Services: No employee of the district, and no firm owned in whole or in part by an employee of the district will be allowed to sell to the district, to students of the district or to parents/guardians of students, services of any kind in excess of \$500 unit cost, without prior approval of the Superintendent or designee.

#### **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.

#### **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

**Appendix M: Governing Policies (continued)**

**DL/DLA: Payroll Procedures/Payday Schedules**

Payroll Distribution and Records

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.

Each employee must have on file a tax exemption certificate (W-4 form) and authorization and application for any other form of payroll deduction benefits.

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.

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 regular employees of the district must participate in the Public Employees' Retirement Association of Colorado under the provisions set by Colorado statutes.

Credit Union

Any employee may authorize deductions from his salary to be deposited with the Boulder Valley Schools' Credit Union.



## **Appendix M: Governing Policies (continued)**

### **DLB: Salary Deductions (continued)**

#### Savings Bond

Employees have the privilege of purchasing savings bonds through an optional payroll deduction plan. Bonds are purchased and delivered according to the employee's written instructions.

#### Life Survivor's Insurance

The Public Employees' Retirement Association has two insurance plans which provide survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through a payroll deduction plan. 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 memberships may be added through a payroll deduction plan. Procedures shall be handled by the Human Resources Division.

#### Tax Deferred Savings Plans

If offered by the district, employees may participate in PERA's Voluntary Investment Plan (401k), the district's tax sheltered annuity plan (403b), and/or the deferred compensation plan (457) 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 their 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 the Foundation for Boulder Valley Schools, Foothills United Way, Community Health Charities of Colorado, and/or Community Shares of Colorado.

#### 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
- Paraprofessionals' agreement, Section C

#### **CROSS REFS.:**

- GCBC, Professional Staff Fringe Benefits
- GDBC, Support Staff Fringe Benefits

**Appendix M: Governing Policies (continued)**

**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 finance and accounting services. 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.

If an employee travels out of town on business or for professional training, an "Application for Attendance at a Professional Meeting" form must be completed and approved by the employee's supervisor prior to the trip. 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 authorization by the employee's supervisor. This includes, but is not limited to, professional travel reimbursements, contract for service payments and Personnel Action Form additional compensation payments.

**AGREEMENT REFS.:**

- Teachers' agreement, Section E
- Paraprofessionals' agreement, Section F

**CROSS REF.:**

- BHD/BHE, Board Member Compensation and Expenses/Insurance

**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.

**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.

**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.

**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.

**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.

**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.

**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. BVSJ 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.

**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.

**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.

**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.

**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>DAC</b>	District Accountability Committee
<b>ACT</b>	American College Testing	<b>DIMC</b>	District Instructional Media Center
<b>ADA</b>	Americans with Disabilities Act	<b>DLS</b>	Division of Learning Services
<b>ADE</b>	Automatic Data Exchange	<b>DLT</b>	District Leadership Team
<b>ADHD</b>	Attention Deficit Hyperactivity Disorder	<b>DPC</b>	District Parent Council
<b>ALPS</b>	Advanced Learning Plans	<b>ECEA</b>	Exceptional Children's Educational Act
<b>AP</b>	Advanced Placement	<b>EET</b>	Education Excise Tax
<b>AR</b>	Area Representative	<b>ELA</b>	English Language Acquisition
<b>ARRA</b>	American Recovery and Reinvestment Act	<b>ELD</b>	English Language Development
<b>ASBO</b>	Association of School Business Officials International	<b>ELL</b>	English Language Learner
<b>ASD</b>	Autism Spectrum Disorder	<b>ELP</b>	English Language Proficiency
<b>AVID</b>	Advancement via Individual Determination	<b>ELPA</b>	English Language Proficiency Act
<b>AYP</b>	Adequate Yearly Progress	<b>ELR</b>	Essential Learning Results
<b>BCSIS</b>	Boulder Community School of Integrated Studies	<b>ERP</b>	Enterprise Resource Planning
<b>BOE</b>	Board of Education	<b>ESL</b>	English as a Second Language
<b>BVCU</b>	Boulder Valley Credit Union	<b>FBLA</b>	Future Business Leaders of America
<b>BVEA</b>	Boulder Valley Education Association	<b>FCA</b>	Facility Condition Assessment
<b>BVEOP</b>	Boulder Valley Educational Office Professionals	<b>FAQ</b>	Frequently Asked Questions
<b>BVPA</b>	Boulder Valley Paraeducators Association	<b>FAST</b>	Families & Schools Together
<b>BVSD</b>	Boulder Valley School District	<b>FEP</b>	Fully English Proficient
<b>BVSEA</b>	Boulder Valley Service Employees Association	<b>FOSS</b>	Full Option Science System
<b>BVSSC</b>	Boulder Valley Safe Schools Coalition	<b>FRL</b>	Free and Reduced Lunch
<b>CABE</b>	Colorado Association for Bilingual Education	<b>FRS</b>	Family Resource School
<b>CAFR</b>	Comprehensive Annual Financial Report	<b>FTE</b>	Full Time Equivalent
<b>CASB</b>	Colorado Association of School Boards	<b>GAAP</b>	Generally Accepted Accounting Principals
<b>CASE</b>	Colorado Association of School Executives	<b>GFOA</b>	Government Finance Officers Association
<b>CBLA</b>	Colorado Basic Literacy Act	<b>HRD</b>	Human Resource Department
<b>CBOC</b>	Citizen's Bond Oversight Committee	<b>IB</b>	International Baccalaureate
<b>CCC</b>	Curriculum Coordinating Council	<b>IC</b>	Infinite Campus
<b>CDE</b>	Colorado Department of Education	<b>IDEA</b>	Individuals with Disabilities Education Act
<b>CELA</b>	Colorado English Language Assessment	<b>IDEIA</b>	Individuals with Disabilities Education Improvement Act
<b>CHSAA</b>	Colorado High School Activities Association	<b>IDI</b>	Intercultural Development Inventory
<b>CIPC</b>	Capital Improvement Planning Committee	<b>IEP</b>	Individual Educational Program
<b>CLIP</b>	Collaborative Literacy Intervention Project	<b>ILP</b>	Individual Literacy Plan
<b>COP</b>	Certificate of Participation	<b>IR</b>	Interdisciplinary Resource
<b>COSPRA</b>	Colorado School Public Relations Association	<b>IT</b>	Information Technology
<b>COTA</b>	Certified Occupational Therapist Asst.	<b>LEA</b>	Local Educational Agency
<b>CPP</b>	Colorado Preschool Program	<b>LEED</b>	Leadership in Energy and Environmental Design
<b>CRS</b>	Colorado Revised Statutes	<b>LEP</b>	Limited English Proficient
<b>CSAP</b>	Colorado Student Assessment Program	<b>LLL</b>	Life Long Learning
<b>CTE</b>	Career & Technical Education	<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>SAPP</b>	Substance Abuse Prevention Program
<b>NCGA</b>	National Council on Governmental Accounting	<b>SAR</b>	School Accountability Report
<b>NEP</b>	Non English Proficient	<b>SAT</b>	Scholastic Assessment Test
<b>NSPRA</b>	National School Public Relations Association	<b>SBOE</b>	State Board of Education
<b>OE</b>	Open Enrollment	<b>SCS</b>	School Climate Survey
<b>PAC</b>	Principal's Advisory Committee	<b>SEA</b>	State Educational Agency
<b>PAM</b>	Parents as Mentors	<b>SEAC</b>	Special Education Advisory Committee
<b>PARA</b>	Paraeducator	<b>SIED</b>	Significant Identifiable Emotional Disorder
<b>PCA</b>	Program Compatibility Assessment	<b>SIOP</b>	Sheltered Instruction Observation Protocol
<b>PCD</b>	Perceptual/Communicative Disability	<b>SIPR</b>	School Improvement Program Review
<b>PEN</b>	Parent Engagement Network	<b>SIT</b>	School Improvement Team
<b>PEP</b>	Professional Educators Program	<b>SPED</b>	Special Education
<b>PERA</b>	Public Employees Retirement Association	<b>SRA</b>	School Resource Allocation
<b>PHLOTE</b>	Primary Home Language Other Than English	<b>SRO</b>	Student Resource Officer
<b>PIE</b>	Partners in Education	<b>SRE</b>	Special Reporting Element
<b>PING</b>	Parent Involvement Network Group	<b>SWAP</b>	School to Work Alliance Program
<b>PLP</b>	Personalized Learning Plan	<b>TABOR</b>	Taxpayer's Bill of Rights
<b>POC</b>	People of Color	<b>TAC</b>	Teacher Advisory Committee
<b>PPOR</b>	Per Pupil Operating Revenue	<b>TAG</b>	Talented & Gifted
<b>PPP</b>	Parent Professional Partnership	<b>TAGDAC</b>	TAG District Advisory Committee
<b>PPR</b>	Per Pupil Revenue	<b>TAS</b>	Teachers as Scholars Program
<b>PYPIB</b>	Primary Years Program International Baccalaureate	<b>TEA</b>	TAG Education Advisors
<b>R2A</b>	Read to Achieve	<b>TEC</b>	Technical Education Center
<b>RBO</b>	Relationship by Objectives	<b>TIES</b>	Tools of Inquiry for Equitable Schools
<b>RCS</b>	Reduced Class Size	<b>TOSA</b>	Teacher on Special Assignment
<b>RFI</b>	Request for Information	<b>WMLS</b>	Woodcock-Munoz Language Survey
<b>RFP</b>	Request for Proposal	<b>YRBS</b>	Youth at Risk Behavior Survey
<b>RTI</b>	Response to Intervention		
<b>SAAC</b>	Student Accountability Advisory Committee		
<b>SACC</b>	School Age Child Care		