

BOULDER VALLEY SCHOOL DISTRICT

Excellence and Equity



PROPOSED BUDGET 2011 – 2012

Boulder Valley School District
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Boulder, Colorado 80301
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www.bvsd.org



PROPOSED BUDGET 2011 – 2012



BOULDER VALLEY SCHOOL DISTRICT *Excellence and Equity*

Board of Education

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Lesley Smith, Ph.D.

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Vice-President

Helayne Jones, Ed.D.

Laurie Albright, Ed.D.
Treasurer

Jennie Belval

Tom Miers

Superintendent
Christopher King, Ph.D.



Acknowledgements and Awards

Thank you to the dedicated Budget Services staff (Kari Albright, Christine Buchholtz, Debbie Filbeck, Marlene Gould, Amy Martinez, Phil Winterbourne, and David Swanson) for their committed efforts in producing this document.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Boulder Valley School District, Colorado, for its annual budget for the fiscal year beginning July 1, 2009. We have submitted our budget document to GFOA for the fiscal year beginning July 1, 2010, to determine its eligibility for another award.

In addition, the Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award for the fiscal year beginning July 1, 2010.

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





MAIN TABLE OF CONTENTS

Board of Education.....	I
Acknowledgements and Awards.....	II

INTRODUCTORY SECTION

Executive Summary

Table of Contents	1
Board of Education Members	3
Superintendent's Cabinet	3
District Organization.....	5
Letter of Transmittal	7
Our Purpose	8
Principal Issues Facing the District.....	8
Goals and Objectives.....	9
Economic Conditions and Outlook.....	10
Understanding School Finance in Colorado	11
School Finance Act Funding for 2010-11	15
Performance Results	15
Enrollment FTE Projections	16
Allocation of Budgets to Schools.....	16
District-Wide Enrollment Changes.....	17
Student FTE by Fund.....	17
Student Demographics	18
Employee Compensation	18
Personnel Trends	19
Fund Balance Requirements.....	19
Compliance Statements	20
Governing Policies.....	20
Budget Development Process.....	21
Budget Development Timeline	23
All Funds	25
Appropriation 2010-11	25
Five Year Appropriations by Fund Type	26
Budget Adjustment Plan	27
General Operating Fund	32
Highlights.....	32
Revenue Sources	34
One-Time Expenditures	35
Beginning Balance Assumptions	35
Revenue Assumptions	36
Expenditure Assumptions	38
Reserve and Transfer Assumptions.....	39
Budget Adjustment Plan	40
Summary of Changes in FTE	42
Other Funds	44
Building Fund Summary	44
Six Year Project List	48
Capital Reserve Fund Summary.....	49
Charter School Fund.....	50
Document Summary	51



Table of Contents (continued)

ORGANIZATIONAL SECTION

Table of Contents	53
Profile of the Government.....	54
Budget Decisions Shaped by Goals and Financial Constraints	54
Plan and Assess for Continuous Improvement	54
Budget Development Process.....	55
District Vision, Goals and Strategies.....	57
Connecting Budgets to Goals	61
Basis of Budgeting and Accounting.....	62
Financial Information	63
Governing Policies.....	64
Type and Description of Funds.....	66
Definition of Account Code Structure	69
Facilities, Land/Buildings, Communities and Geographic Information	72

Our School District

Table of Contents	77
District Organization.....	78
Organizational Structure and Operating Departments.....	80
General Administration	80
Communications Division.....	81
Division of Human Resources.....	82
Division of Operational Services	84
Bond Planning, Engineering and Construction.....	89
Information Technology Division	90
Business Services Division	93
Academic General Administration	99
Division of Curriculum, Assessment & Instruction.....	102
Planning and Assessment Department	104
Student Success Department	105
Elementary Education Administration.....	107
Secondary Education Administration	108
Our Schools.....	110
School Leadership.....	110
Elementary School Budgets	111
Middle School Budgets	116
High School Budgets	118
K-8 School Budgets.....	120



Table of Contents (continue)

FINANCIAL SECTION

Table of Contents	121
All Funds	122
Summary	122
Beginning Balance Summary	124
Revenue Summary	125
Transfers In Summary	126
Expenditure Summary	127
Reserves Summary	128
Transfers Out Summary	129
Ending Balance Summary	130
Summary of Changes	131
Budgeted Expenditures per Student	132
Authorized FTE Summary	133
School Allocation Formulas	135
Special Program Allocations	140
Special Education Funding	142
Special Education Costs	143
Computation of Legal Debt Margin	144
Certificates of Participation: General Operating Fund	144
General Obligation Debt: Bond Redemption Fund	145

General Operating Fund

Table of Contents	147
Summary	148
Revenue Summary	149
Expenditures Summary	150
Reserves & Transfer Summary	151
Stretching Your BVSD Dollar	152
Making Choices in the BVSD Budget	153
Expenditure by Service (SRE)	155
SRE Five-Year Comparison	156
Service (SRE) Budgets by Object	157
Project/Program Budgets by Object	162
Project Summary	162
Project Detail	163
Authorized Positions	169
Location Budget by Object	170



Table of Contents (continue)

FINANCIAL SECTION (continued)

Other Funds

Table of Contents	177
Technology Fund	178
Athletics Fund.....	180
Preschool Fund	184
Risk Management Fund	186
Community Schools Fund	188
Governmental Designated-Purpose Grants Fund	190
Tuition-Based Preschool Fund	194
Transportation Fund.....	196
Colorado Preschool Program Fund	198
Bond Redemption Fund	200
Building Fund	202
Project List.....	204
Capital Reserve Fund	206
Project Summary	208
Nutrition Services Fund	212
Health Insurance Fund	214
Dental Insurance Fund	216
Trust and Agency Funds	218
Pupil Activity Fund	220

Charter School Fund

Table of Contents	221
Charter School Fund.....	222
Summit Middle Charter School	224
Horizons K-8 School	225
Boulder Preparatory High School.....	226
Justice High School	227
Peak to Peak Charter School.....	238



Table of Contents (continue)

INFORMATIONAL SECTION

Table of Contents	229
Implementation of the New Century Graduate Vision	230
Achievements Toward 2012 District Goals	231
A Generation of Colorado School Finance	238
Per Pupil Expenditures.....	241
Student Enrollment	242
Enrollment and Student FTE by Level	242
All Schools Class Size vs. Student-Teacher Ratio	243
Elementary Class Size vs. Student-Teacher Ratio	244
Elementary Class Size in Grades K-1 compared to Grades 2-5	244
Student-Teacher Ratios	245
Authorized FTE History Summary – All Funds	246

Appendices

Table of Contents	249
Appendix A: Budget Fact Sheet	250
Appendix B: Mill Levies, 1981-2010	252
Appendix C: Boulder Valley School District - Total Mill Levy.....	253
Appendix D: Assessed Valuation Information, 1981-2010	254
Appendix E: Schedule of Annual Property Tax Burden on Homeowners.....	255
Appendix F: Property Tax Levies and Collections.....	255
Appendix G: Demographic and Economic Statistics	256
Appendix H: History of School Finance Act	257
Appendix I: Principal Property Taxpayers	258
Appendix J: Principal Employers	259
Appendix K: Computation of General Obligation Debt.....	260
Appendix L: Debt Schedules	261
Appendix M: School District Comparisons	264
Appendix N: State Performance Measures	266
Appendix O: State of Colorado - Critical Dates	271
Appendix P: Governing Policies	276

Glossary

Table of Contents	297
Glossary of Terms.....	298
Acronym Reference.....	309



INTRODUCTORY SECTION – Executive Summary

BOARD OF EDUCATION MEMBERS	3
SUPERINTENDENT'S CABINET	3
DISTRICT ORGANIZATION	4
LETTER OF TRANSMITTAL.....	6
OUR PURPOSE.....	7
PRINCIPAL ISSUES FACING THE DISTRICT	7
GOALS AND OBJECTIVES	8
ECONOMIC CONDITIONS AND OUTLOOK	9
UNDERSTANDING SCHOOL FINANCE IN COLORADO	10
SCHOOL FINANCE ACT FUNDING FOR 2011-12	14
PERFORMANCE RESULTS	14
ENROLLMENT FTE PROJECTIONS.....	15
ALLOCATION OF BUDGETS TO SCHOOLS	15
DISTRICT-WIDE ENROLLMENT CHANGES	16
STUDENT FTE BY FUND	16
STUDENT DEMOGRAPHICS.....	17
EMPLOYEE COMPENSATION	17
PERSONNEL TRENDS	18
FUND BALANCE REQUIREMENTS	18
COMPLIANCE STATEMENTS.....	19
GOVERNING POLICIES	19
BUDGET DEVELOPMENT PROCESS	20
BUDGET DEVELOPMENT TIMELINE	22
ALL FUNDS.....	24
APPROPRIATION 2011-12	24
FIVE YEAR APPROPRIATIONS BY FUND TYPE	25
BUDGET ADJUSTMENT PLAN	26
GENERAL OPERATING FUND.....	32
HIGHLIGHTS	32
REVENUE SOURCES	34
ONE-TIME EXPENDITURES.....	35
BEGINNING BALANCE ASSUMPTIONS	35



REVENUE ASSUMPTIONS	36
EXPENDITURE ASSUMPTIONS	38
RESERVE AND TRANSFER ASSUMPTIONS	39
BUDGET ADJUSTMENT PLAN	40
SUMMARY OF CHANGES IN FTE	42
OTHER FUNDS	44
BUILDING FUND SUMMARY	44
SIX YEAR PROJECT LIST	48
CAPITAL RESERVE FUND SUMMARY	49
CHARTER SCHOOL FUND	50
DOCUMENT SUMMARY	51



Board of Education Members

Top Row (left to right):

District B

Lesley Smith, Ph.D.

District F

Jennie Belval

District C

Laurie Albright, Ed.D.
Treasurer

District A

Helayne Jones, Ed.D.

Bottom Row (left to right):

District G

Jim Reed,
Vice-President

District D

Ken Roberge,
President

District E

Tom Miers



Superintendent's Cabinet



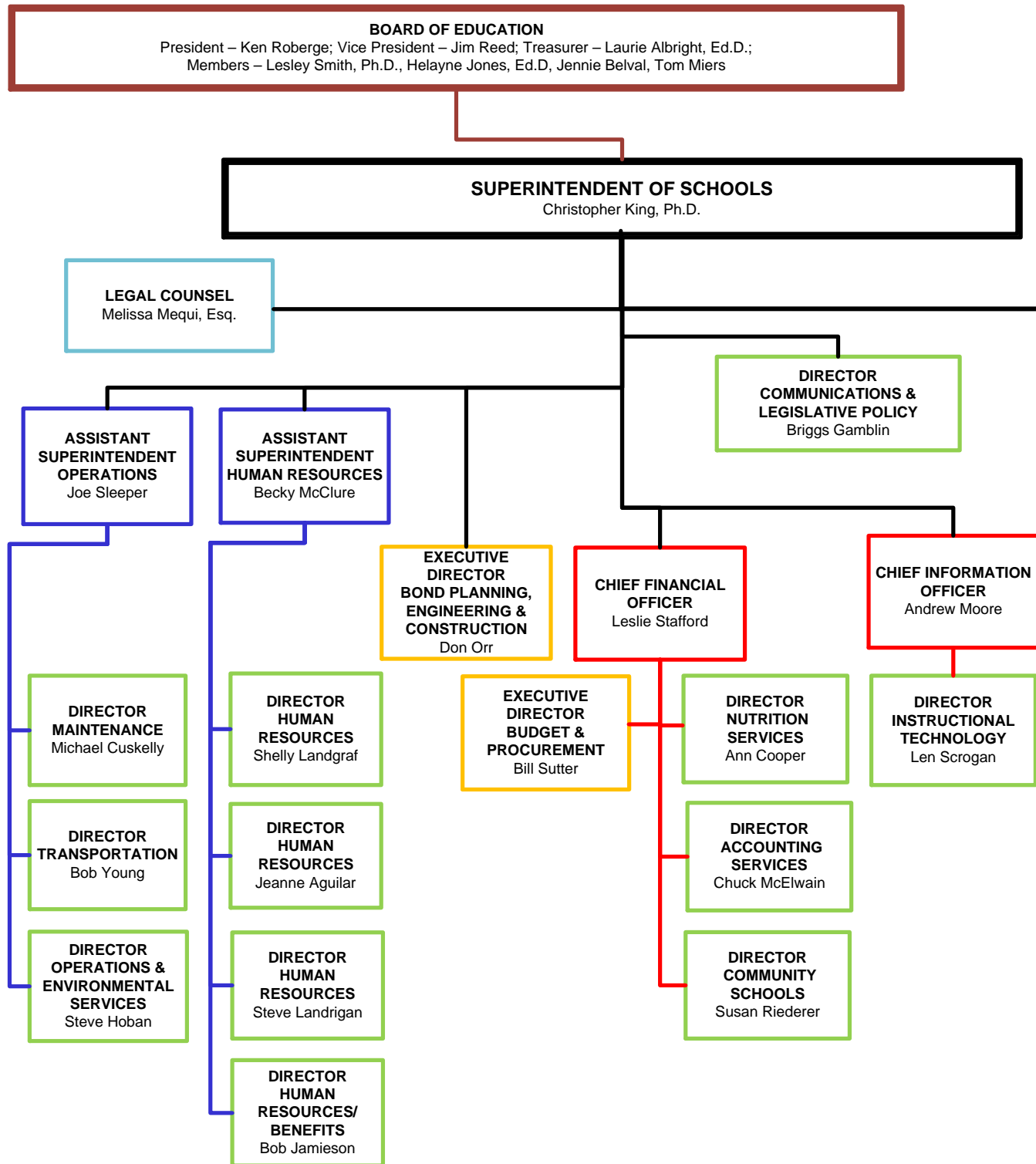
Christopher King, Ph.D.
Superintendent

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



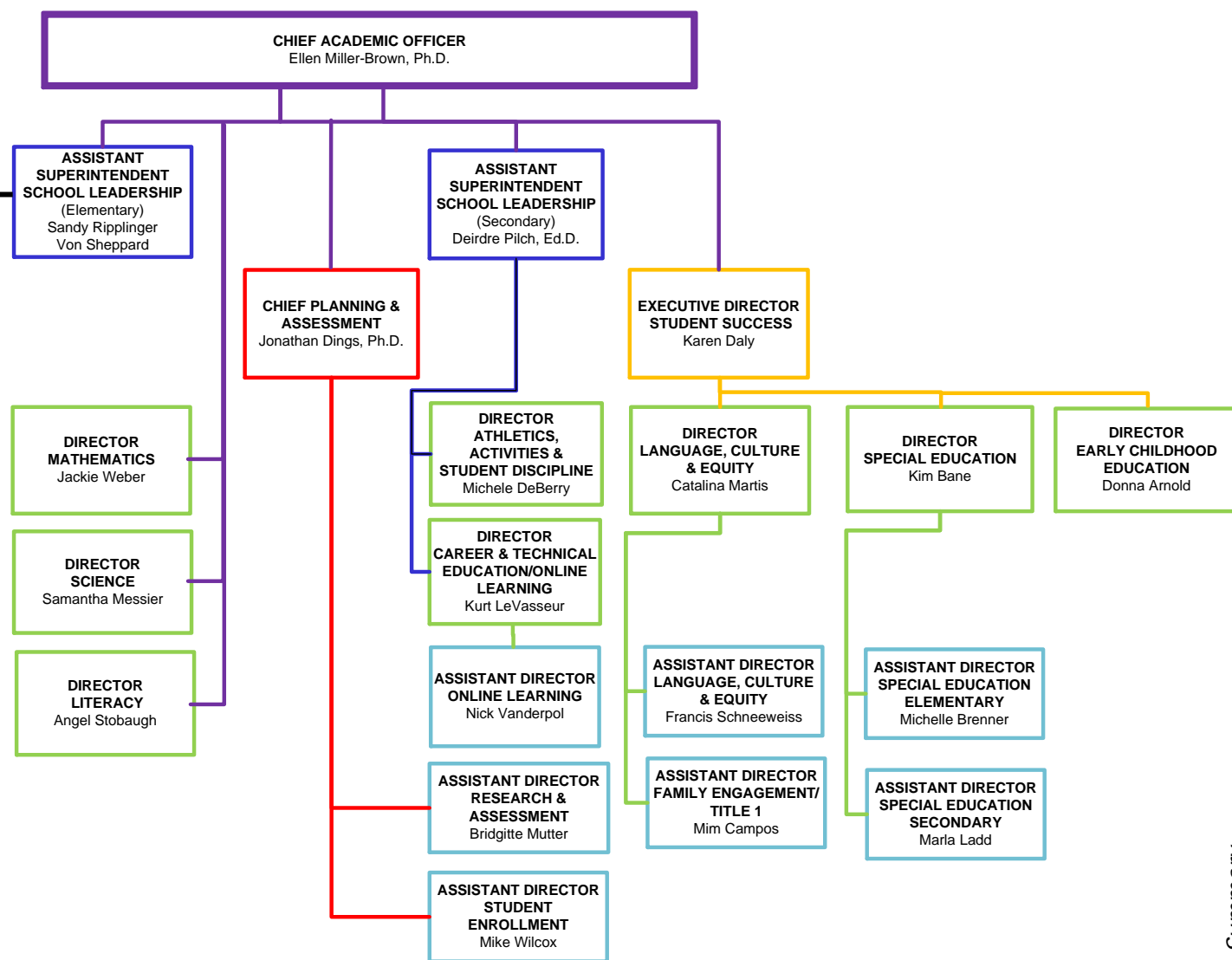
District Organization

(As of May 24, 2011)





District Organization (As of May 24, 2011)





Letter of Transmittal

Date: May 24, 2011
To: Dr. Christopher King, Superintendent
From: Bill Sutter, Executive Director, Budget & Supply Chain Management
Subject: 2011-12 Proposed Budget



I am pleased to present the 2011-12 Proposed Budget for fiscal year July 1, 2011 – June 30, 2012. The board of education is scheduled to approve the 2011-12 fiscal year budget on June 14, 2011, 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 over 29,000 students so that they may become Boulder Valley School District New Century Graduates. Budget considerations must include the behind-the-scenes support provided throughout the district to carry out numerous functions so that *Maximum Learning and Achievement* can occur at our schools. For the vast majority of our students, Boulder Valley School District is meeting or exceeding student, teacher, and parent expectations. This point is proven by our district's consistent academic showing among the top three of Colorado's large front range school districts – and often the top district – as measured by state and national academic rankings.

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

The Boulder Valley School District is maintaining a stable financial climate in the near term by utilizing resources from the November 2010 mill levy override to mitigate a projected decline in state revenues for the 2011-12 fiscal year. In addition, these override funds have allowed the district to improve staffing ratios over the 2010-11 fiscal year base staffing allocation. As we move into the 2011-12 school year, concern continues due to the district's relatively stable enrollment coupled with a sluggish economic recovery surrounded by the state of Colorado's continuing budget crisis and dilemmas for the future regarding funding for public education. In one year, with the development of the budget for the 2011-12 fiscal year, Referendum C, authorizing a five-year hiatus for TABOR revenue and expenditure limits; the additional 1 percent funding from Amendment 23; and the Federal American Recovery and Reinvestment Act (ARRA) funds are all removed from the funding picture for K-12 education in Colorado. Prudent fiscal management is critical to maintaining the stability of the Boulder Valley School District. Meeting current educational needs must be balanced with an outlook toward the future.

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

This extensive document was prepared by the district's Budget Services Department staff and, to the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner to present fairly the financial position and planned operations of the Boulder Valley School District for the 2011-12 fiscal year.



Our Purpose

It is well known in our community and in Colorado that the Boulder Valley School District (BVSD) is already among the highest achieving of Colorado's 178 school districts. What may not be as well known is the shared determination of our students, parents, teachers, administrators, and community leaders to make BVSD the educational answer for each student in our district regardless of circumstance or background. Each child brings a unique and worthwhile contribution to our learning community. BVSD 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 with individual students to tackle the challenges faced by roughly 9,000 students, to realize each child's full potential.

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

In order to adapt the district's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, BVSD underwent a comprehensive reorganization of its instructional delivery by reducing central administration staff. This reduction of central staff reflects the 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 55 schools – including our new online school, Boulder Universal.

Although the current reductions in state funding for K-12 education create a challenging environment within which operations must continue, district administrators are committed to the course our learning community is taking in 2011-12 as we continue to work toward the school board's five-year goals at both the district and school levels. These goals reflect the district's determination to move a very high achieving district to greater levels of excellence and equity in academic achievement.

As detailed in the BVSD Annual Report, available on the BVSD website (www.bvsd.org), progress was made in some areas during 2009-10, most notably in our measures of school climate and ACT performance. Our graduation rates also improved for English language learners, students receiving meal assistance, and Latinos. For the first time, the annual report also shows the rate of academic growth of BVSD students during 2009-10 as reported publicly by the Colorado Department of Education (CDE) in the fall of 2010.

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

Principal Issues Facing the District

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

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



Principal Issues Facing the District (continued)

Closing the Achievement Gap The data show that BVSD has a comparatively large gap between its Caucasian and Hispanic students' Colorado Student Assessment Program (CSAP) test scores. The disaggregating of CSAP data allows district administrators and teachers 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 BVSD 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." A significant expansion of early childhood education programs will take place in the 2011-12 school year, with funding made available from the November 2010 mill levy override. These resources are targeted to *prevent* the achievement gap from occurring, and reduce the need to *close* the achievement gap in future years.

State Funding Cuts State revenues continue at depressed levels. This has put pressure on the legislature to reduce the funding for K-12 education in Colorado as K-12 education makes up about 45 percent of Colorado's general fund budget. The board of education wisely placed a ballot measure before the voters in November of 2010 to abate the impact of future revenue reductions. This ballot measure passed with 62 percent support and has allowed the district to avoid budget reductions for the 2011-12 fiscal year.

Stratification Another area of concern is socio-economic and racial stratification occurring between some schools in BVSD. 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. This 2011-12 Proposed Budget continues funding for programs targeting destratification.

Goals and Objectives

In the fall of 2007, the Boulder Valley School District's Board of Education unanimously adopted three specific and measurable goals for district improvement over the five school years of 2007-2012 in the areas of achievement, equity, and climate (organizational). The purpose of these goals is to deliver to each of our over 29,000 students the BVSD promise of excellence and equity as they strive to become New Century Graduates. The goals can be located on the district website at <http://bvsd.org/goals/Pages/default.aspx> and are identified as:

Achievement Goal – Increase measurable student achievement in specific content areas through curriculum and instruction that is rigorous and relevant.

Equity Goal – Narrow the achievement gap in all content areas as measured by CSAP results, ACT scores, district graduation rates and curriculum-based assessments.

Climate (Organizational) 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 BVSD School Climate Survey.

The annual spending plan is a blueprint for the district to provide quality instruction and educational programs for all students, in order to achieve each goal identified. As part of the district's budget development process, the board strives to align human and financial resources with student needs in order to realize the greatest possible impact upon student achievement. Detailed revenue, expenditures, and staff allocation formulas that support educational programs and services needed to achieve district goals can be found in the Financial Section of this book. To meet these goals, the superintendent and board continue to focus resources on those students with the greatest needs. This is evidenced in the differentiated staffing detailed under "School Allocation Formulas" in the Financial Section of this book. Schools with high percentages of students on meal assistance have additional resources allocated to drive the closure of the achievement gap and support the learning environment.



Economic Conditions and Outlook

Analysis of 2010-11

The global economic crisis affected funding for K-12 public education at the local level. Although the recession officially ended in June of 2009, the 2010-11 General Operating Fund mid-year analysis completed in February 2011 indicated falling local revenue collections and a rescission of nearly \$7.7M by the state legislature. Federal ARRA funds backfilled the state funding cut. Budget cuts more than halfway 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 without negatively impacting student teaching and learning. The passage of the 2010 mill levy override provided additional funds that were appropriated in a supplemental budget adopted by the board of education on January 25, 2011. All district funds are projected to end the 2010-11 fiscal year with a positive fund balance on a GAAP basis with the exception of the Nutrition Services Fund. This shortfall has been reviewed with the district's audit committee and will be remedied in the 2011-12 fiscal year.

In recent years, conservative enrollment projections have been utilized early in the budget process, where the appropriate resources were added to the revised budget as actual enrollments become evident in the fall. This process allows the district to quickly respond to fluctuations in enrollment while minimizing the risk of financial obligations associated with employee contracts. For 2011-12, additional per pupil student funding offset other revenue shortfalls.

Expenditure budgets are projected to be within expected variations with the exception of utilities, which are anticipated to exceed budgeted amounts. Also, personnel expenditures in the General Operating Fund are projected to be below budget as a portion of budgeted expenditures were moved to align with Federal Education Jobs Act funds recorded in the Grants Fund. With the closeout of the 2010-11 fiscal year, amounts projected to remain unspent will be identified for carryover into the 2011-12 budget year for specific purposes. The board of education will take action to reserve these amounts for specific purposes in accordance with the requirements of the Governmental Accounting Standards Board (GASB) Statement #54.

Analysis of 2011 Economic Forecast

The economic outlook for calendar year 2011 had one message that was consistently delivered throughout the discussions of the specific economic sectors – employment growth. This was presented in December 2010 at the 46th annual Colorado Business Economic Outlook by the Business Research Division of the Colorado Leeds School of Business. By the end of the decade between 2000 and 2010, Colorado had added nearly 819,000 people but saw a net loss of 2,900 jobs. Adding jobs and increasing employment will be the key to Colorado's economic recovery. Necessary reductions to K-12 funding at the state level as well as reduced revenue collections at the local level for property tax and new car registrations will impact the financial situation of BVSD.

The Denver-Boulder-Greeley CPI (Consumer Price Index) is the measure of inflation that is generally used for the state of Colorado. The 2011 projected rate increase, used as a function of funding increases for the 2012-13 fiscal year, is 1.7 percent. This is the same as the U.S. projection. School districts face a significant challenge as an improvement in fiscal resources for K-12 education will typically lag an economic recovery. Conservative financial planning will support BVSD's ability to react to revenue fluctuations in the 2011-12 fiscal year. Therefore, the outlook for K-12 funding in the 2012-13 fiscal year continues to be flat, even though the state and national economy have begun a slow recovery. The national political arena may impact K-12 funding as the pressure to cut the national deficit may result in reduced Federal funding for required programs such as special education and support for low income students.

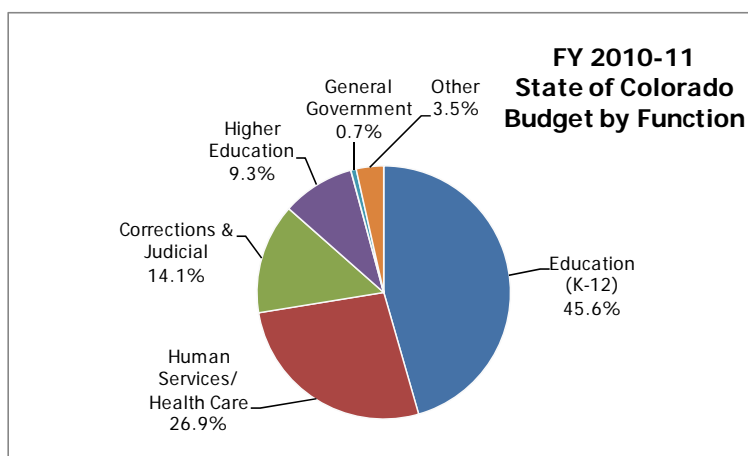


Economic Conditions and Outlook (continued)

Funding for 2011-12

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

For the 2011-12 fiscal year, the legislature cut funding for K-12 public education by an additional \$229M, or 4.2 percent. This equates to a \$9.1M reduction to BVSD from 2010-11 actual funding levels. The total reduction to SFA funding is now \$774.4M, or 13 percent. A funding increase to reflect inflation as mandated in Amendment 23 of the Colorado Constitution was not required to be fulfilled due to a shortfall in statewide personal income growth. This is expected to be a permanent revenue reduction for the near future.



Source: Colorado General Assembly – Budget in Brief 2010-11
http://www.state.co.us/gov_dir/leg_dir/jbc/apprepts.htm

Understanding School Finance in Colorado

Every homeowner and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire, and other local public services. The Colorado state government is responsible for funding other public services such as 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.

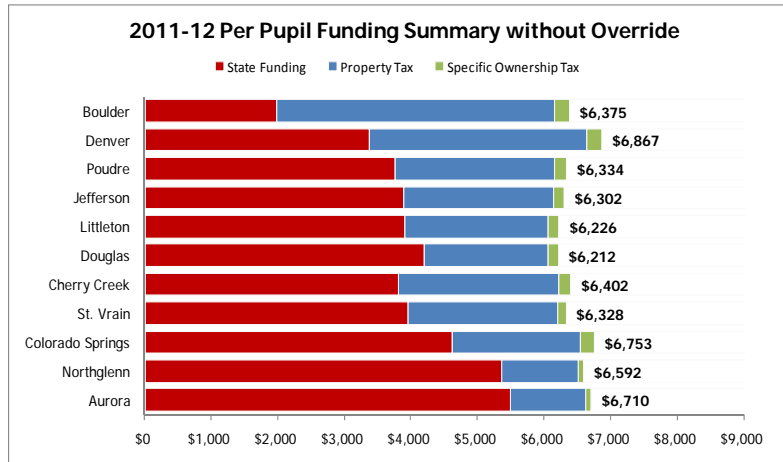


Understanding School Finance in Colorado (continued)

Who Determines How Much Funding Each School District Receives?

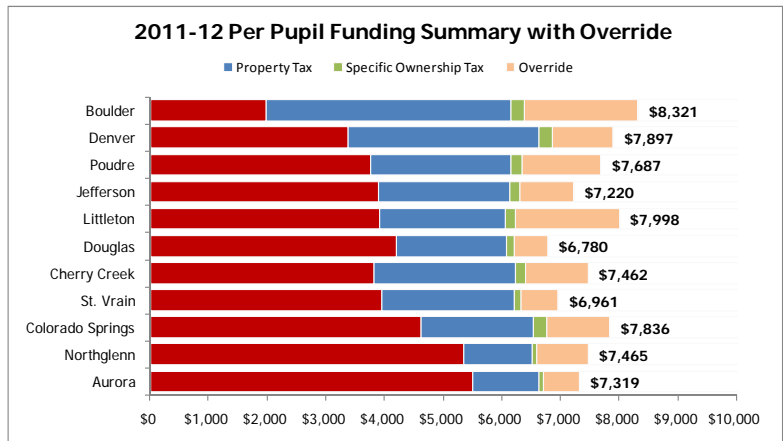
Equity in School Funding

While tax dollars are collected locally for education, the state legislature determines how much funding each school district will receive. The School Finance Act (SFA) is aimed at ensuring that all children in the state receive an equitable educational experience. The SFA outlines a formula that evaluates various factors and determines the funding to provide an equitable educational experience in each school district. For the 2011-12 school year, it is estimated BVSD will receive \$6,375 for each student full-time equivalent (FTE).



State Equalization

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



Local Referenda

Colorado law allows local school districts to ask voters to approve override funding for their district through an additional mill levy. BVSD voters generously approved school overrides in November of 2010, 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 SFA funding the district receives.

Mill Levies

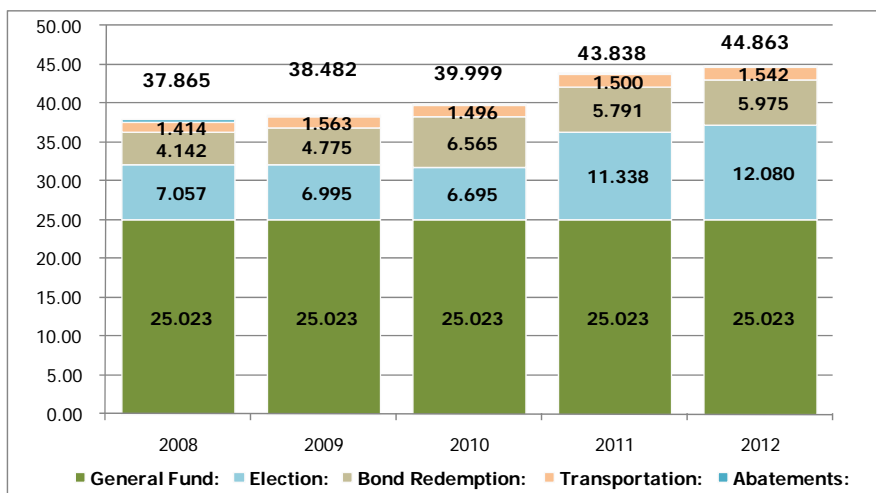
The Colorado SFA was revised in 1994 creating Title 11, Article 50 of the Colorado Revised Statutes, which determines the base revenue of the General Operating Fund of the school district. This 1994 SFA set the standard mill levy at 40 mills for all districts. Due to dramatic increases in property values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



Understanding School Finance in Colorado (continued)

Mill Levies (continued)

The total 2011-12 BVSD mill levy is projected to be 44.863 mills, which is a 2.3 percent increase from the prior year. The mill levy is applied to assessed valuation which has decreased by 2.7 percent or approximately \$131.5M, net of tax incremental financing (TIF) agreements. For BVSD, the General Operating Fund mills have remained at 25.023 since 2006. The district's 1991, 1998, 2002, and 2010 budget override (referendum) elections result in a levy of 12.080 mills. The mill levy for abatements, refunds, and omitted property is 0.243 mills. The General Operating Fund mill levy totals 37.346 mills, the Bond Redemption Fund is at 5.975 mills, and the transportation mill levy is 1.542 mills, all totaling 44.863 mills collectively. Historical information on the district's assessed valuation is located in the Informational Section at the end of this document.



Notes:

- Total assessed valuation for 2011 for the 2011-12 fiscal year is estimated at \$4,733,874,376
- Transportation mills are capital construction mill levies.
- 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 1998, 2002, and 2010 referendums
- General Fund Mills are associated with School Finance Act funding.

While the assessed valuation of the district has decreased slightly over the past two years, mills have remained fairly constant over time. The 2006 mill levy increase is a result of the voter-approved transportation mill levy. The bond redemption mill levy increase in 2007 was a result of the BVSD 2006 Ballot Measure 3A, discussed in detail later in this section in the "Building Fund Summary." The 2010 mill levy increase is a result of the November 3, 2010, voter-approved General Fund mill levy allowing the district to restore prior year school-based budget cuts, mitigate future budget cuts, supplement teacher and staff compensation, and fund early childhood programs.

While many areas of the country and within the state of Colorado are experiencing significant declines in assessed valuation, the area contained within the boundaries of the Boulder Valley School District has seen only small declines in its aggregate assessed valuation. It is a desirable area to live that has low unemployment and high investment in national and college research facilities as well as a strong presence in the technology sector.

Changes in Debt

As of June 30, 2010, the district has outstanding General Obligation Bond debt issues of \$374,280,000 and \$3,145,000 in Certificates of Participation (COPs). The annual principal and interest payments for the fiscal year 2010 will be \$11,570,000. The district will pay the last principal payment of existing debt on December 1, 2034.



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 2012 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 2012, the BVSD tax rate is estimated at 44.863 mills or \$357.11 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 \$1,301.03 in school taxes for each \$100,000 of taxable business property.

Amendments that affect school funding:

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

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

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



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

Amendment 23: In November of 2000, Colorado taxpayers approved Amendment 23 to the Colorado Constitution. This amendment identifies 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, and then at the rate of inflation thereafter. The amendment's stated goal was to restore public education funding back to 1988 levels.



School Finance Act Funding for 2011-12

Approximately 75 percent of the BVSD General Operating Fund revenues are a result of state level decisions. The Colorado State Legislature approved the School Finance Act (SFA) that increased the statewide per pupil base funding by inflation, or 1.9 percent. However, for the second consecutive year, the Colorado State Legislature decreased the statewide total funding by applying a negative factor to reduce total program funding. For BVSD, this negative factor equates to \$27M in lost state revenues, as calculated through the SFA.

The BVSD projected state per pupil revenue (PPR) for 2011-12 is \$6,375 after accounting for a \$2 per pupil rescission to pay for finance staff at the Colorado Department of Education. Total program funding, defined by the SFA, is projected to be \$180M, a decline of \$5.6M from the BVSD 2010-11 Revised Budget, or \$9.1M from projected actual 2010-11 collections. Included in this figure is the impact of the timing of tax collections over two fiscal years, a reduction of around \$900K in 2010-11 from the state-determined per pupil revenues.

The funded pupil count is the real driver of school funding. The SFA identifies a per pupil funding amount, and the number of full-time students enrolled in a district determines the amount of total funding the district receives. The funded pupil count refers to the number of full-time students enrolled in a district. Not all students (kindergartners for example) attend school on a full-time basis; the funded pupil count is different from the total enrollment. The official pupil count occurs each October and results in the funded pupil count numbers.

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

The Funding Equation (11-12 budgeted)

Per Pupil Revenue:	(PPR)	\$6,375
Funded Pupil Count:	x(FPC)	28,349.4

School Finance Act Funding: \$180,715,586

Opportunity Cost in Dollars of 100 Fewer Students

Per Pupil Revenue:	(PPR)	\$6,375
Funded Pupil Count:	x(FPC)	(100)

School Finance Act Funding: (\$637,458)

**Fewer Students =
Fewer Dollars**



Performance Results

The Colorado Department of Education's 2010 District Performance Framework Report identifies BVSD as "Accredited" overall, with the district meeting accreditation targets for Academic Achievement, Growth, Postsecondary and Workforce Readiness, but "Approaching" accreditation in Academic Growth Gaps. BVSD meets targets for 95 percent Test Participation Rate as well as Finance and Safety requirements.

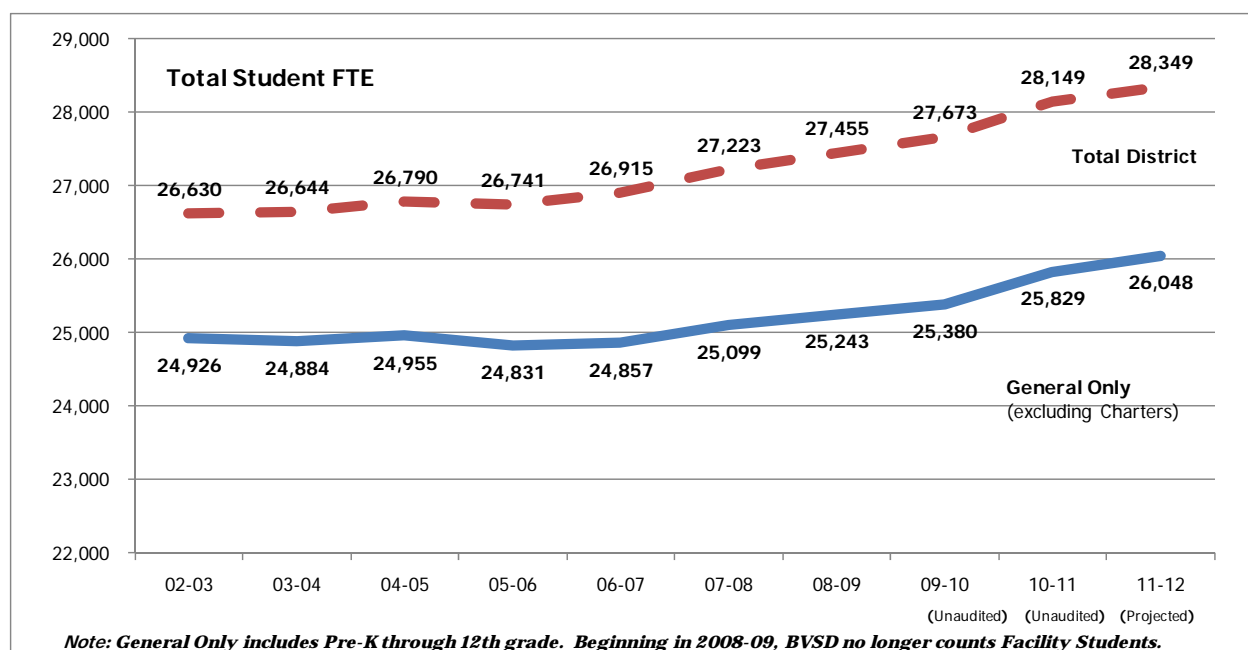
Through the budget process, BVSD continues to target resources at the classroom level, differentiating resources for schools with concentrated populations of low income students, with the goal of closing the achievement gap in accordance with district goals as outlined in the Organizational Section of this document.



Enrollment FTE Projections

The 2011-12 enrollment FTE projections indicate an increase of 0.71 percent across the district. Charter total student FTE is projected to decrease 0.78 percent (18.2 FTE). Subsequently, non-charter schools (K-12 and online) are expected to increase by 0.85 percent, or 219 FTE when compared to the 2010-11 unaudited actual student FTE. The following charts show the historical change in BVSD enrollment.

Beginning in 2008-09, districts were no longer required to count students placed in out-of-district facilities. Pupil counts for students 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 ranged from a low of 38 to a high of 70. In addition, beginning in 2008-09 kindergarten students have been funded at 0.58 FTE, an increase of 0.08 FTE over previous years.



Allocation of Budgets to Schools

Each BVSD 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, and other staff
- Operating Dollars – supplies, copier costs, equipment, staff development, leadership, and student accounting system expenses (textbook funds are budgeted centrally and distributed to schools based on a textbook adoption calendar.)

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

Instructional staffing allocations are generally based on per student ratios. As enrollment increases or student populations shift between levels, staffing is adjusted to meet those needs. These ratios vary by level and individual school due to the specific needs of the student population. There will always be some variance above and below the expected ratios due to shifting student populations as well as the individual decisions like those that schools made in meeting their required budget cuts during the budget development process in the spring of 2010. If budget constraints prevent the funding of expected ratios in the current year, the funding of staffing ratios will generally be a budget priority in the following fiscal year.



District-Wide Enrollment Changes

The total number of BVSD students is projected to increase in the fall of 2011 by 196 from the October 1, 2010, 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 2011-12, the total student FTE is expected to increase by 200.6 FTE, a 0.71 percent increase.

	COMPARISONS				
	2010-11 Revised Budget	2010-11 Unaudited Actuals	2011-12 Proposed Budget	2010-11 Budget to 2011-12 Budget	2010-11 Actual to 2011-12 Budget
Total Enrollment (Heads)	29,296	29,320	29,516	220.0 / 0.75%	196.0 / 0.67%
Total Student Full Time Equivalent (FTE)	28,137.2	28,148.8	28,349.4	212.2 / 0.75%	200.6 / 0.71%
Total Funded Pupil Count (FTE)*	28,137.2	28,148.8	28,349.4	212.2 / 0.75%	200.6 / 0.71%

* 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, total students are expected to increase. The district-wide student FTE for 2011-12 is projected to increase by 200.6 FTE, or a 0.71 percent increase from 2010-11 unaudited actual figures. Further examination of enrollment reveals that K-12 General Operating Fund student FTE is expected to increase by 188.8, the K-12 Charter School FTE is projected to decrease by 18.2 student FTE, Preschool FTE is expected to remain at 258.5 student FTE, and Online Student FTE will increase by 30.0 FTE.

	COMPARISONS				
	2010-11 Revised Budget	2010-11 Unaudited Actuals	2011-12 Proposed Budget	2010-11 Budget to 2011-12 Budget	2010-11 Actual to 2011-12 Budget
K-12 General FTE	25,493.2	25,495.8	25,684.6	191.4 / 0.75%	188.8 / 0.74%
K-12 Charter FTE*	2,317.5	2,319.5	2,301.3	-16.2 / -0.70%	-18.2 / -0.78%
Preschool FTE	249.5	258.5	258.5	9.0 / 3.61%	0.0 / 0.00%
Online FTE	77.0	75.0	105.0	28.0 / 36.36%	30.0 / 40.00%
Total Student Full Time Equivalent	28,137.2	28,148.8	28,349.4	212.2 / 0.75%	200.6 / 0.71%
Total Funded Pupil Count	28,137.2	28,148.8	28,349.4	212.2 / 0.75%	200.6 / 0.71%

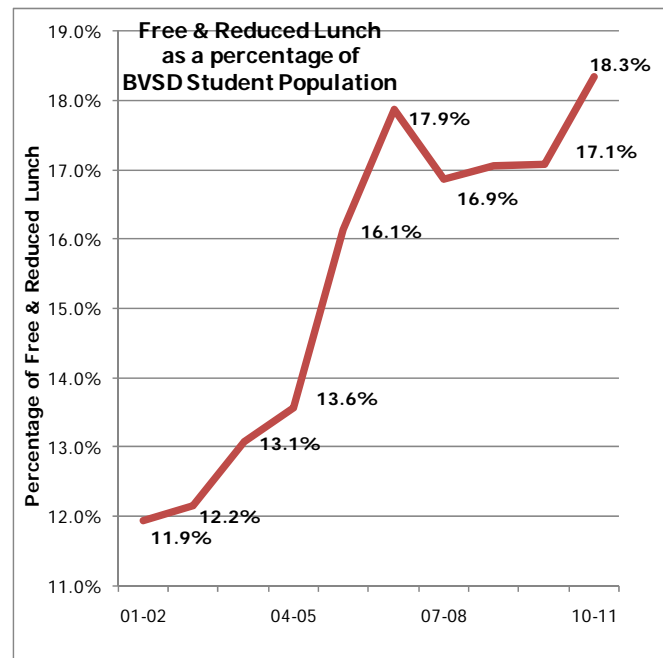
*Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount. In 2010-11, Justice High enrolled one student above their contracted amount.



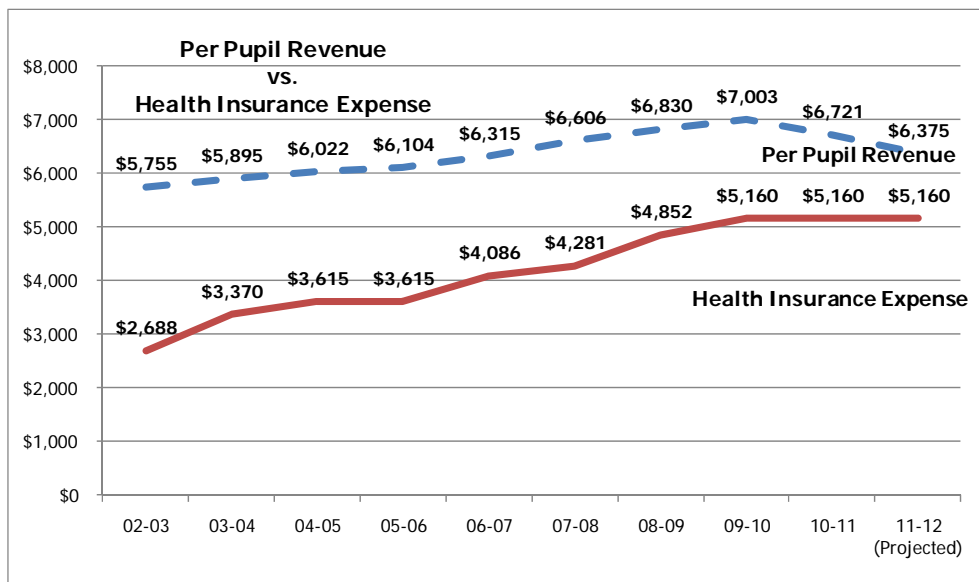
Student Demographics

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 the increase were the convenience provided through centralization of family applications as well as networking information received from the State Department of Social Services. The demographic change impacts many programs directly, such as nutrition services and athletics, and indirectly in our educational programming.

The adoption in 2007-08 of a district calendar with an earlier start date for the school year affected the percent of FRL students identified. With an earlier start date, students' previous year's lunch eligibility expired before the pupil count day (October 1.) Beginning in 2007-08, the percent of FRL-identified students stabilized until 2010-11. In September 2010, the Four Mile Canyon fire burned over 6,000 acres and destroyed 169 homes within the boundary of BVSD. There was a significant spike in 2010-11 of students identified as free or reduced due to the fire.



Employee Compensation



Education is a profession that relies on people – teachers and support personnel. Personnel costs (salaries and benefits) account for 91 percent of the district's General Operating Fund total expenditures.

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

The past 10 years are marked by a distinct rise in the rate of increasing healthcare costs. Since 2003, healthcare costs have grown 92 percent averaging 9.2 percent per year on an annualized basis, while per pupil revenue has only increased 10.8 percent (1.1 percent per year) over the same time period. Employee benefits have also been reduced to mitigate cost increases.

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



Personnel Trends

The number of 2011-12 estimated full-time employees in BVSD in all funds is 3,639.907. This is an increase of approximately 1 percent, or 32.753 FTE from the 2010-11 fiscal year. Typically, budgeted FTE fluctuate with changing student enrollment or funding changes that allow for the implementation of new programs. Given the outlook for state funding in the near future, position totals are projected to remain relatively constant with the exception of the implementation of an expanded preschool program beginning in the 2011-12 school year. A lack of additional state funding will put pressure on class sizes as student enrollment grows, but funding is not available to increase the number of teaching and support staff.

Fund Balance Requirements

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

Following the requirements of this policy means BVSD 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 BVSD'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 2011-12 BVSD budget has been developed in compliance with these fund balance requirements.



Compliance Statements

The following statements were prepared by the state's 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 BVSD'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 2011-12 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 Appendix located in Informational Section of this document.

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

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

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

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

Section E: Support Services – Contains policies on non-instructional services and programs, particularly those on business management.

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

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

Section H: Negotiations - Contains policies guiding negotiating procedures.

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

Section J: Students – Includes policies regarding student admissions, attendance, rights and responsibilities, conduct, discipline, health and welfare, and school-related activities.

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

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



Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. At BVSD, driving forces considered by the board and the superintendent for the 2011-12 budget included: promises made to restore and/or mitigate school budget cuts with 2010 mill levy override funds, a decrease in revenues from the state, an increase in employer contributions to the Public Employment Retirement Association (PERA), continuing challenges with the state and local economy, the impact of decisions made by the 2011 legislature, the cost of negotiated contracts with employee groups, and goals for improving achievement for under-served 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.

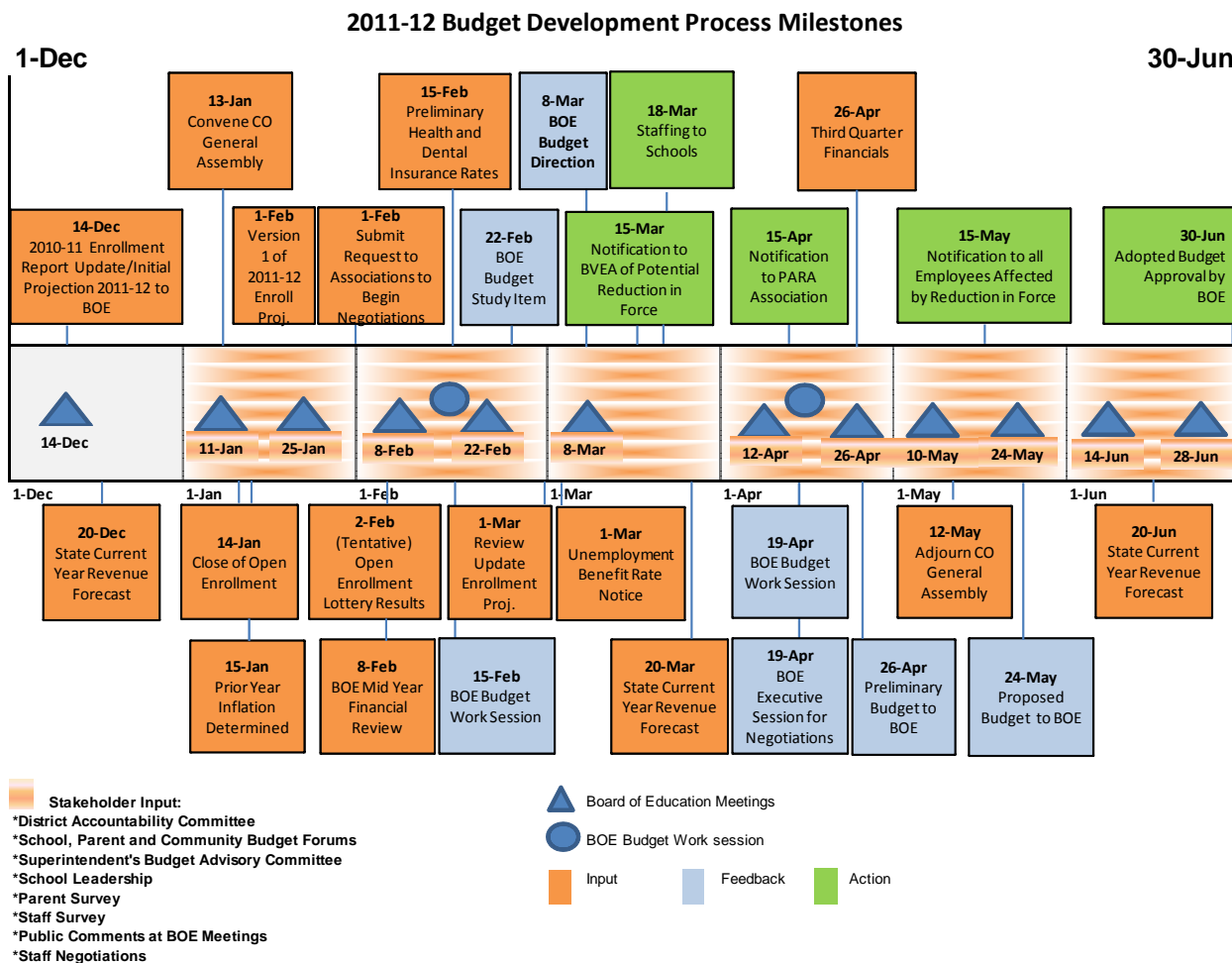
BVSD began the budget process with the development of a calendar presented to the board of education on September 28 and adopted on October 12, 2010. This process flows through nine steps to ensure a thoughtful, thorough and strategic financial plan for the district.

1. Planning – Development of scenarios regarding the range of state funding cuts.
2. Gathering Input – A dialogue regarding community values and priorities to consider in developing BVSD's annual budget.
3. Results – Processing the input gathered to frame the creation of the budget.
4. Analysis – Reviewing the assumptions, projections, and priorities with the board of education.
5. Preliminary Budget – An unbalanced initial budget guided by the priorities, projections, and known data to provide decision points for discussion.
6. Proposed Budget – A budget version including expected resources, projected uses, and incorporation of necessary adjustments to create a balanced budget.
7. Budget Adoption – Statutory requirement to adopt a balanced budget by June 30 for the ensuing fiscal year.
8. Budget Revision – Adjustment of the annual budget to include final year-end financial data and student enrollment through the first two months of the school year and any relevant new financial information.
9. Amending the Budget – Transfers of funds between accounts during the fiscal year to adjust for changing conditions or needs.

The following charts summarize the process, timelines, and decision points of the budget development process for both the proposed and revised budgets. From year to year, the timeline varies only slightly as statutory and contractual deadlines provide the milestones for the process. Similarly, information and data generally becomes available in a parallel timeline to the previously mentioned milestones with variations driven by the legislative process and staff negotiations.

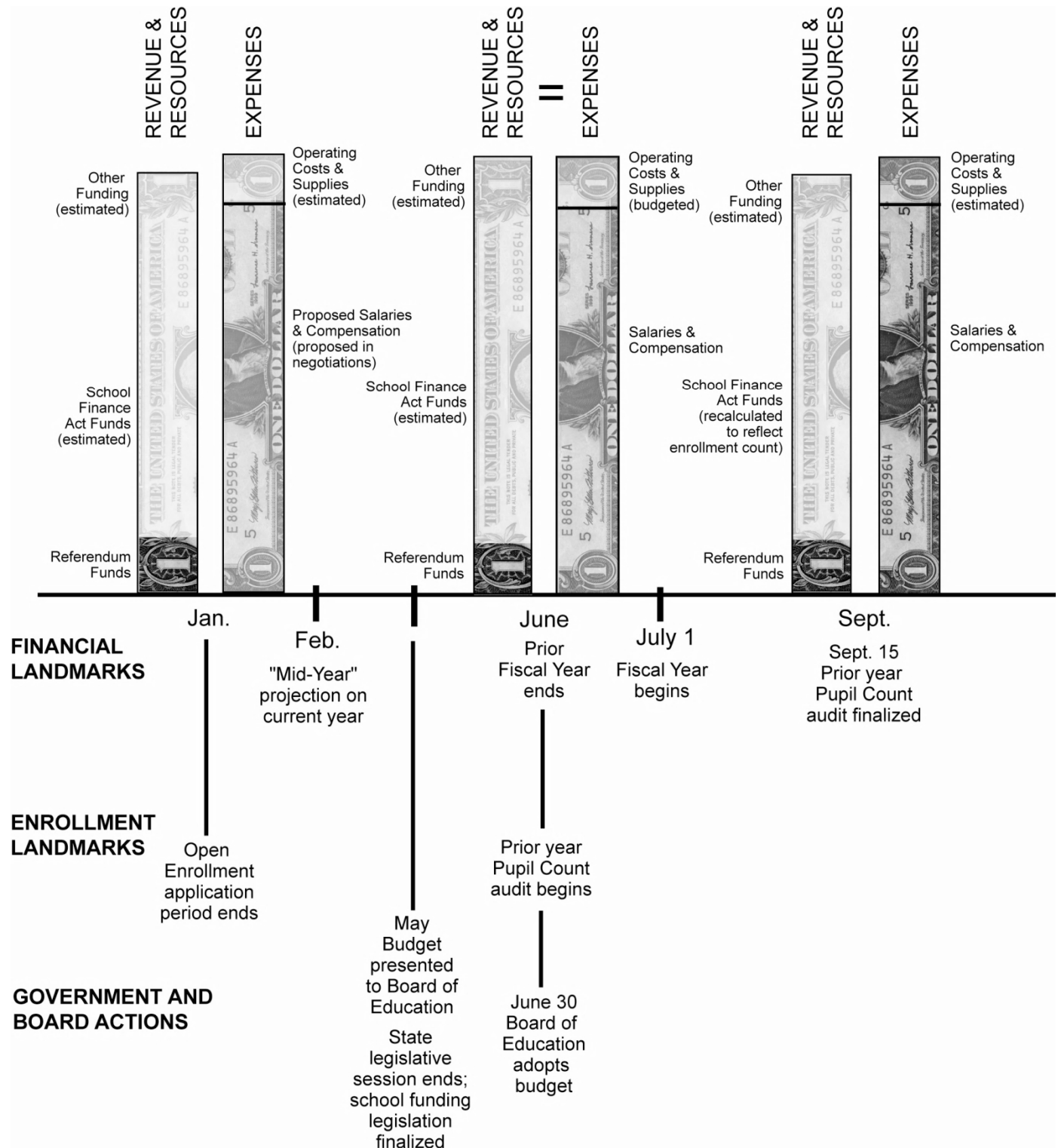


Budget Development Process (continued)



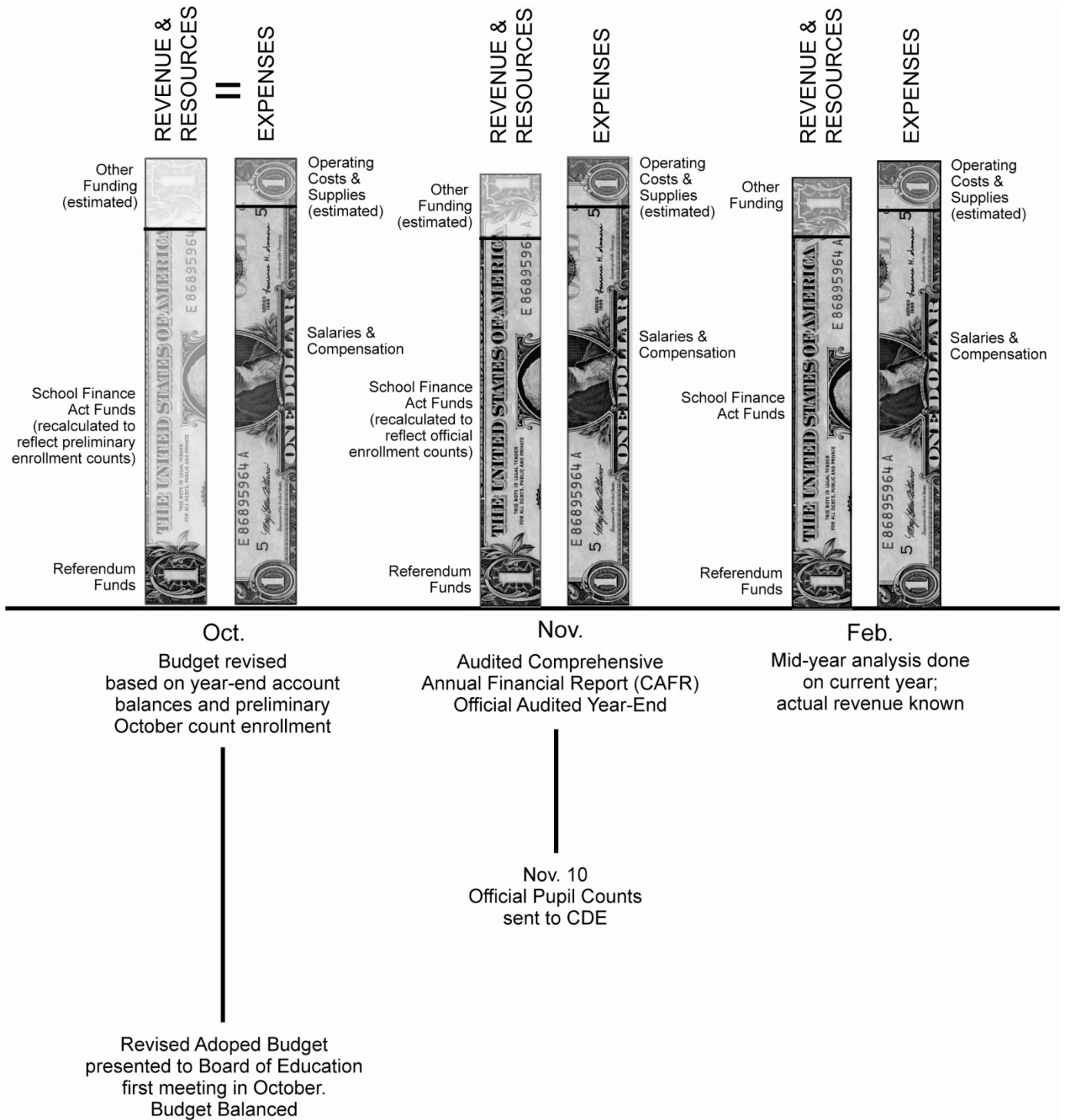


Budget Development Timeline





Budget Development Timeline (continued)





All Funds

Appropriation 2011-12

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).

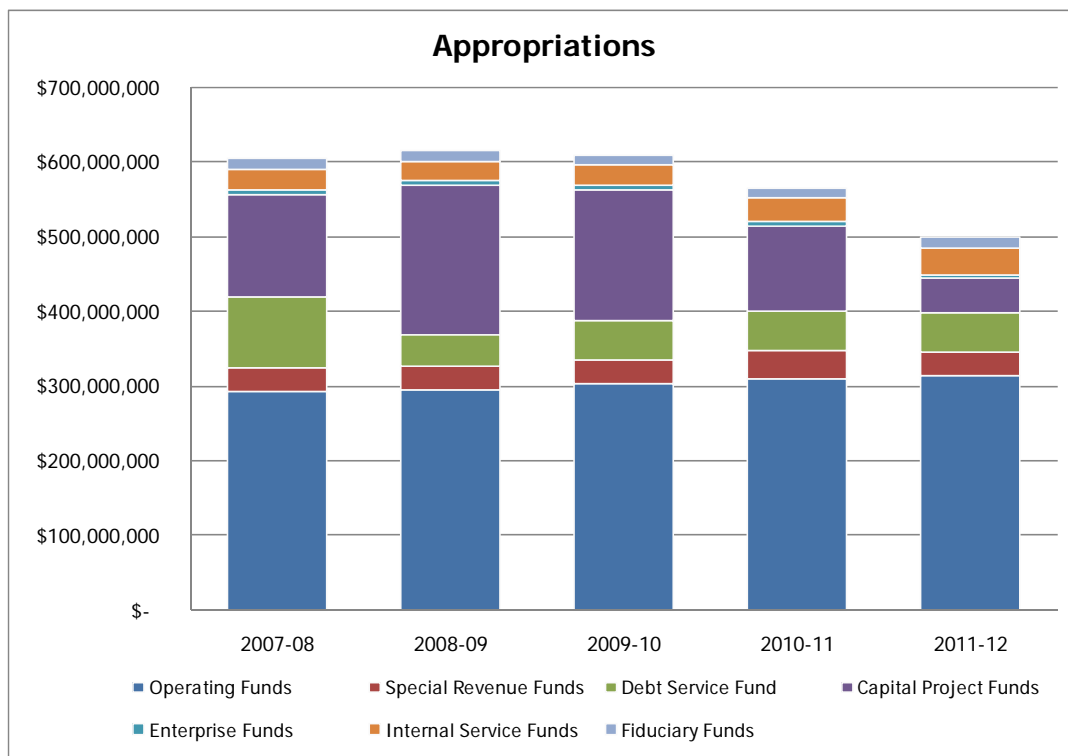
Fund	Expenditures	Reserves	Transfers Out	Ending Balance	2011-12 Appropriation
Operating Funds					
General Operating Fund	\$ 218,325,975	\$ 15,826,822	\$ 36,267,797	\$ 1,711,576	\$ 272,132,170
Charter Schools	21,845,050	649,974	-	-	22,495,024
Technology Fund	1,931,846	57,955	-	-	1,989,801
Athletics Fund	3,274,923	98,248	-	-	3,373,171
Preschool Fund	3,367,177	101,015	-	-	3,468,192
Risk Management Fund	2,833,944	85,018	-	-	2,918,962
Community Schools Fund	4,198,526	125,956	952,605	-	5,277,087
Colorado Preschool Program	1,043,358	31,301	28,056	-	1,102,715
Operating Funds Sub-Total	\$ 256,820,799	\$ 16,976,289	\$ 37,248,458	\$ 1,711,576	\$ 312,757,122
Special Revenue Funds					
Governmental Grants Fund	\$ 19,500,000	\$ -	\$ -	\$ -	\$ 19,500,000
Tuition-Based Preschool Fund	884,883	26,546	-	-	911,429
Transportation Fund	11,793,577	353,807	-	-	12,147,384
Special Revenue Funds Sub-Total	\$ 32,178,460	\$ 380,353	\$ -	\$ -	\$ 32,558,813
Debt Service Fund					
Bond Redemption Fund	\$ 28,174,193	\$ -	\$ -	\$ 24,142,894	\$ 52,317,087
Debt Service Fund Sub-Total	\$ 28,174,193	\$ -	\$ -	\$ 24,142,894	\$ 52,317,087
Capital Project Funds					
Building Fund	\$ 22,511,722	\$ -	\$ -	\$ 11,217,295	\$ 33,729,017
Capital Reserve Fund	11,537,722	346,132	-	-	11,883,854
Capital Project Funds Sub-Total	\$ 34,049,444	\$ 346,132	\$ -	\$ 11,217,295	\$ 45,612,871
Enterprise Funds					
Nutrition Services Fund	\$ 5,741,689	\$ 172,251	\$ -	\$ -	\$ 5,913,940
Enterprise Funds Sub-Total	\$ 5,741,689	\$ 172,251	\$ -	\$ -	\$ 5,913,940
Internal Service Funds					
Health Insurance Fund	\$ 24,040,517	\$ 8,283,345	\$ -	\$ -	\$ 32,323,862
Dental Insurance Fund	2,273,543	432,744	-	-	2,706,287
Internal Service Funds Sub-Total	\$ 26,314,060	\$ 8,716,089	\$ -	\$ -	\$ 35,030,149
Fiduciary Funds					
Trust and Agency Funds	\$ 2,429,000	\$ -	\$ -	\$ 730,604	\$ 3,159,604
Pupil Activity Fund	7,950,000	-	-	3,031,877	10,981,877
Fiduciary Funds Sub-Total	\$ 10,379,000	\$ -	\$ -	\$ 3,762,481	\$ 14,141,481
GRAND TOTAL:	\$ 393,657,645	\$ 26,591,114	\$ 37,248,458	\$ 40,834,246	\$ 498,331,463



All Funds (continued)

Five Year Appropriations by Fund Type

Fund Type	2007-08	2008-09	2009-10	2010-11	2011-12
Operating Funds	\$ 292,889,854	\$ 294,084,049	\$ 301,762,857	\$ 310,152,588	\$ 312,757,122
Special Revenue Funds	31,021,364	31,248,564	32,333,197	37,796,202	32,558,813
Debt Service Fund	95,696,039	42,669,445	52,445,168	52,027,014	52,317,087
Capital Project Funds	135,982,058	200,224,282	175,121,267	112,819,949	45,612,871
Enterprise Funds	5,958,655	6,267,660	6,059,511	6,163,307	5,913,940
Internal Service Funds	27,570,478	25,523,789	27,857,350	31,529,323	35,030,149
Fiduciary Funds	14,119,852	14,455,099	13,512,966	14,130,255	14,141,481
Total	\$ 603,238,300	\$ 614,472,888	\$ 609,092,316	\$ 564,618,638	\$ 498,331,463





All Funds (continued)

Budget Adjustment Plan

General Operating Fund

In November 2010, voters passed a ballot measure to allow the district to collect additional revenues up to 25 percent of total state program funding. The successful mill levy override will allow the district to raise \$24.2M of additional property taxes for 2011-12 and beyond when compared to those reflected on the 2010-11 Revised Adopted Budget. While local election revenues will increase for 2011-12 they will be partially offset by declining state-level revenues related to SFA funding (\$5.6M) and allowable indirect cost reimbursement from grants (\$600K). The 2010 mill levy ballot language specified that the additional mill levy revenue be spent in the areas of compensation (\$5.5M) and early childhood expansion (\$5M) with the remainder going towards mitigating future cuts and restoration of 2010-11 budget cuts. After mitigating the current year revenue cuts of \$6.2M, the remaining \$3.7M went largely towards improving staffing ratios, utilities, and rising fuel costs for buses.



Technology Fund

The Technology Fund has been established to account for the computer hardware procurement, software updates, and technical support, which were authorized with funds made available from the passage of the transportation mill levy. The program maintains technologies by following a four-year allocation cycle. The allocations are based on the October student count and can be used to purchase desktops, laptops, Macs, netbooks, zero clients, printers, smart boards, document cameras, and other technology for use in the classroom and administrative functions. The 2011-12 General Fund transfer was reduced by the amount needed to cover positions in the Information Technology Department. This move will allow the fund usage to be clear with all support personnel now being compensated out of the General Fund. Current year funding also includes revenues from the Federal E-Rate reimbursement program. These funds have assisted with annual increases in software licensing costs and staff costs, however, it is anticipated that 2011-12 will show a drop in this reimbursement due to the district's reducing purchased services that were E-Rate eligible.

Athletics Fund

Salaries and benefits have been projected to reflect a 5 percent step increase. Charter School expenditures for sports programs are reflected in the Charter School Fund.

High School

- 6 High Schools offer interscholastic sports (Boulder, Fairview, Monarch, Centaurus, Nederland, and Broomfield)
- 13 interscholastic sports each are offered for boys and girls
- Coaching positions are allocated based on the number of participants in each school with an average of 64 per high school (except Nederland with 23 coaches)
- State tournament expenses are paid from the building activity account
- \$72,800 per year is spent on facility rental (swim pools, arenas, softball fields, golf courses)
- The average cost of a coach is \$3,407 per season
- 50 percent of students in each school participate in athletics
- 58 percent of the athletic budget is funded from a transfer from the General Operating Fund. Historically these funds were increased by inflation each year. This year there will be no increase to the transfer amount.
- Approximately \$20,000 per year is spent on helmet reconditioning and safety equipment



All Funds (continued)

Budget Adjustment Plan (continued)

Athletics Fund (continued)

Budget Categories

Salary:	All payments to coaches and game workers
Benefits:	Coaches and game worker benefits
Purchased Services:	CHSAA officials, rentals, trainer fees
Supplies/Equipment:	Uniforms, balls, pitching machines, helmet reconditioning
Other:	Transportation, league dues and entrance fee

Middle Level

- 12 Middle Schools offer interscholastic sports and intramural sports
- 8 interscholastic sports are offered: football, girls soccer, girls basketball, boys basketball, wrestling, girls volleyball, co-ed track
- 185 interscholastic coaches in middle level programs
- The average cost of a middle level coach is \$2,422 per season
- 65 percent of middle level students (8th grade) participate in athletics

Preschool Fund

A portion of the funding from the passage of the 2010 mill levy is dedicated to the expansion of services offered to children ages three through five. The opening of additional preschool classrooms will be phased in over the next four years, with seven new classrooms opening fall of 2012. In addition, mill levy funds will also support the development and implementation of parent education and engagement activities, increased and standardization in the number of paraeducators per classroom to support a fully inclusionary model, professional development for all Early Childhood Education staff and Student Resource Allocations for all P-5 elementary schools.

Risk Management Fund

The 2011-12 General Fund allocation is projected to decrease by \$120,212 from the prior year. The major costs in this fund are contributions to insurance pools for property and liability insurance and workers compensation insurance. Contribution rates for the 2011-12 fiscal year have not been determined, but are estimated to range between 3 percent and 5 percent. The fund will receive a one-time dividend from the Colorado School District's Self-Insurance Pool of \$75,000.

Community School Fund

The facility rental program continues to operate under the cost recovery model as approved by the board of education in June 2001. There will be no rate increases for the fiscal year 2011-12 due to bond construction projects and market analysis. The following fee schedule has been used to project facility use revenues for the upcoming 2011-12 fiscal year. Additionally, K-Care and SAC tuition increases have been provided and included in projected revenue for those programs.

<u>Fields</u>	<u>Price/Hr</u>	<u>Artificial Turf Fields</u>	<u>Price/Hr</u>
Youth and Senior Rate	\$19.00	Youth and Senior Rate	\$40.00
Adult Rate	40.00	Adult Rate	85.00
Commercial Rate	65.00	Commercial Rate	95.00



All Funds (continued)

Budget Adjustment Plan (continued)

Community School Fund (continued)

Classrooms		Price/Hr	Kitchens		Price/Hr
Youth and Senior Rate		\$10.00	Youth and Senior Rate		\$20.00
Adult Rate		15.00	Adult Rate		30.00
Commercial Rate		25.00	Commercial Rate		50.00
Parking Lots		Price/Hr	Gyms		Price Range/Hr
Youth and Senior Rate		\$20.00	Youth and Senior Rate		\$14.00 \$23.00
Adult Rate		30.00	Adult Rate		28.00 45.00
Commercial Rate		40.00	Commercial Rate		47.00 77.00
Multi-Purpose Rooms			Auditoriums		
Price Range/Hr			Price Range/Hr		
Youth and Senior Rate \$14.00 \$28.00			Youth and Senior Rate \$16.00 \$26.00		
Adult Rate 20.50 42.00			Adult Rate 23.00 38.00		
Commercial Rate 33.50 75.00			Commercial Rate 35.00 65.00		
K-Care Program		Tuition Rates	SAC Program – After School	Tuition Rates	Tuition Rates – K-8 Schools
5 days/week		\$422	5 days/week	\$359	\$294
3 days/week		280	4 days/week	319	254
2 days/week		205	3 days/week	279	224
			2 days/week	229	184

The transfer to the General Fund will be \$727,605. The Community School Fund will also transfer one-time money of \$225,000 to the Nutrition Services Fund. Total transfers from the Community School Fund are \$952,605.

Governmental Designated-Purpose Grants Fund

The district's overall NCLB Grant FY12 allocation is expected to be comparable to the FY11 award; the IDEA Part B FY11 allocation is expected to be approximately 2 percent more than the FY11 allocation. In FY11 the district was awarded a District Improvement Grant and two School Improvement Grants for Alicia Sanchez Elementary School and Emerald Elementary School from CDE which will be funded through FY12. Additionally, in FY10 the district was awarded 21st Century Grants for Alicia Sanchez Elementary School and a Boulder Valley Consortium of select elementary and middle schools to offer after school programs over the five year period FY10 through FY15. For FY12 the district will continue to pursue several opportunities in various areas to improve programs offered by the district.

Tuition-Based Preschool Fund

Excluding the Community Montessori Preschool, there are currently 21 preschool classrooms in the district that include tuition paying peers. A sliding fee scale allows parents to request enrollment at reduced rates. Tuition rates range from \$8 to \$355 per month. It is difficult to compare rates of privately operated preschools with BVSD rates because of the significant differences in rates across communities as well as staffing differences. BVSD preschool classrooms are staffed with highly qualified, CDE endorsed teachers and two highly qualified paraeducators, while privately operated preschools typically only meet Child Care Licensure requirements.



All Funds (continued)

Budget Adjustment Plan (continued)

Transportation Fund

The transportation mill levy is estimated to be 1.542 mills in 2011-12. The proposed budget includes projected step and PERA increases, and an increase for COLA. In addition, it is expected that costs in vehicle operations services will increase due to seven additional preschool routes and rising fuel prices for the 2011-12 fiscal year.

Colorado Preschool Program Fund

Funding for the 2011-12 Colorado Preschool Program is based on 334 allocated slots. Of the expenses budgeted in 2011-12, 27 percent is to pay for 105 students placed in contracted community sites. The remaining 73 percent of the budget will be for those teachers and paraprofessionals in district preschool classrooms.

Bond Redemption Fund

The Bond Redemption Fund mill levy for property tax collections in 2012 is estimated to be set at 5.975 mills to provide the appropriate funding for the district's debt service obligations.

Building Fund

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 \$296.8M includes improvements to school facilities and sites, programmatic space, multi-use outdoor facilities and technology upgrades. Building Fund projects are scheduled in three phases and will be completed in August 2012.

Capital Reserve Fund

District staff evaluate capital project requests and prioritize them based on health/safety issues, protection of the facility, improvement of an educational program, replacement of depreciated items, and impacts to the district's operating budget. Projects normally fall into four major areas; school health/safety repairs, mechanical systems repairs, maintenance support, and vehicle replacements. The 2010-11 carryover is estimated to total \$6,034,092. The majority of these carryover funds are the result of bus purchases which will be delivered during the next fiscal year, projects related to Early Childhood Education and TABOR reserves.



All Funds (continued)

Budget Adjustment Plan (continued)

Nutrition Services Fund

Revenue

Revenue is generated from 170 serving days by 48 school meal programs including meal service in 32 school breakfast programs and 43 after-school snack programs. Reimbursed meals are projected to increase in participation by 1 percent in elementary schools, 5 percent in K-8 schools, 10 percent in middle schools, and 5 percent in high schools. A la carte sales are expected to remain the same. Lunch prices will increase by \$.20 in elementary schools to \$2.95 and by \$.25 in high schools to \$3.25. Middle schools will remain the same at \$3.00. The secondary breakfast price will increase by \$.25 to \$1.75. In addition, the 2011-12 transfers will include a proposed general fund transfer of \$350,000 and a Community School Fund transfer of \$225,000.

Expenses

Nutrition Services hourly employees are paid 172-184 days. Labor costs have been projected to increase by steps and a 1 percent COLA increase. Benefit costs are reflective of salary changes and a PERA increase of .9 percent. Food costs have been projected to proportionately increase with participation remaining at 33 percent of sales. All other expenditures are expected to be similar to 2010-11 levels.

Health Insurance Fund

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 self funded 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 \$5,160 per eligible employee. No premium increase is planned for 2011-12. In addition, the district funds an Employee Assistance Program at a contribution rate of \$1.26 per employee.

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. Employees have the option to purchase dependent coverage. No premium increase is planned for 2011-12.

Trust, Agency and Revolving Fund

No significant changes are anticipated in the 2011-12 fiscal year.

Pupil Activity Fund

No significant changes are anticipated in the 2011-12 fiscal year.

Charter School Fund

Funding for charter schools is based on contract agreements between the individual schools and BVSD. The funded pupil count at Peak to Peak K-12 is projected to decrease to 1,413.4 from the 2010-11 Revised Budget of 1,414.6. Boulder Preparatory High School's count is projected to decrease by 15 to 125. Summit Middle School (336 FTE), Justice High School (110 FTE), and Horizons (316.9 FTE) are all expected to stay at the 2010-11 Revised Budget enrollment amounts. Related fund transfers and expenditures have been adjusted to reflect changes in student enrollments.





General Operating Fund

Highlights

2011-12 Total Resources: \$271.4M

- \$5.4M beginning fund balance available for one-time uses
- \$5.6M revenue cut to School Finance Act revenue
- \$600K decrease in budgeted Indirect Cost Reimbursement from grants
- \$90K increase in Categorical Reimbursements from the state

2011-12 Total Expenditures: \$218.3M

- Total employee compensation increase of \$5.5M that was contingent upon the successful passage of the 2010 mill levy is budgeted for all BVSD employees for 2011-12
- Improvement of class/staffing ratio across the district results in increases of teacher staffing totaling over \$4.0M
- \$3.2M in central administration cuts from the 2010-11 budget were held in place for 2011-12
- School and central-allocated expenditure cuts totaling \$3.7M from the 2010-11 budget were also held in place for 2011-12
- \$164K of unspent 2010-11 expenditures that relate to additional funds allocated mid-year to schools to partially restore 2010-11 cuts related to the mill levy will be carried over from 2010-11 and spent in 2011-12 as one-time staff
- Net \$258K of expenses moved from the Technology Fund and into the General Operating Fund

2011-12 Total Reserves: \$15.8M

- \$1.0M increase of required TABOR and contingency reserves to \$13.4M
- \$425K reserved for expected increase of fuel costs
- \$800K reserved for excess mill levy revenues in 2011-12 that will be carried into 2012-13 for one-time capital costs
- \$1.2M for other required reserves

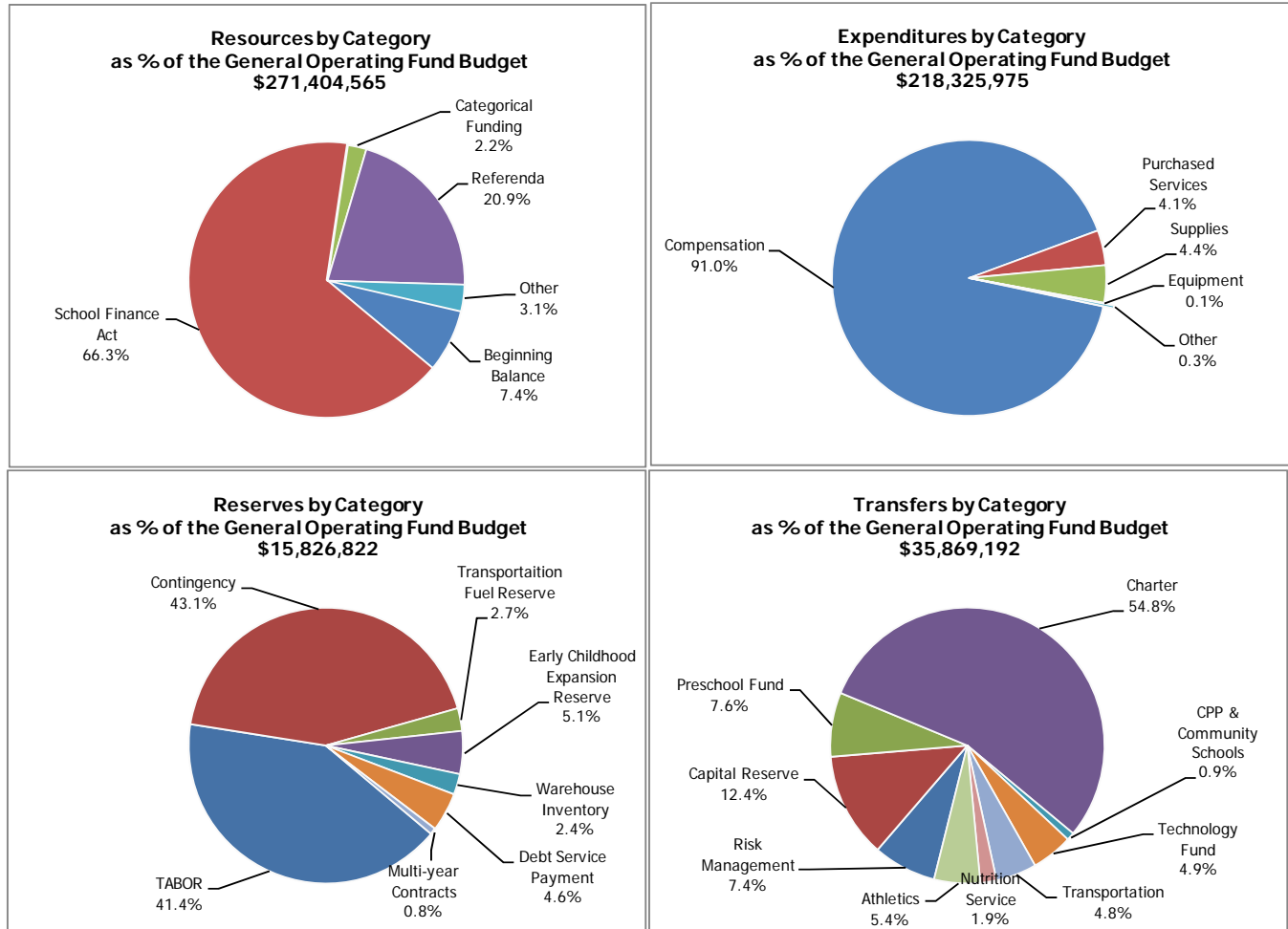
2011-12 Total Transfers: \$35.8M

- \$2.7M of ongoing transfer to the Preschool Fund per early childhood expansion added in 2011-12
- \$258K reduction in ongoing transfer to the Technology Fund for expenses moved into the General Operating Fund from the Technology Fund
- \$2.4M one-time transfer to the Capital Reserve Fund for early childhood expansion
- \$350K one-time transfer to the Nutrition Service Fund
- \$50K one-time transfer to Technology Fund
- \$1M net increase in transfer to charter schools results largely from the successful 2010 mill levy override ballot measure
- \$15K decrease in transfer from the Community School Fund



General Operating Fund (continued)

Highlights (continued)



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



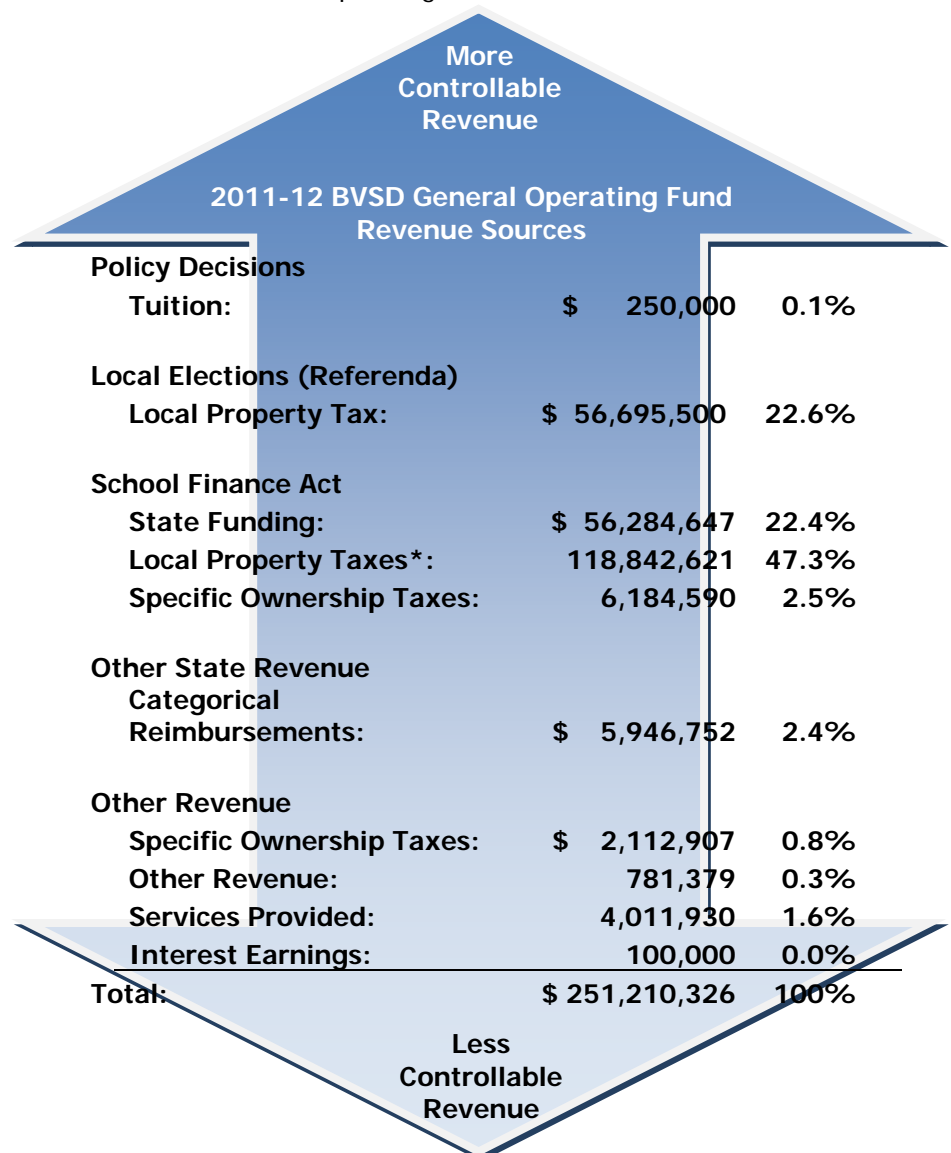
General Operating Fund (continued)

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 BVSD electorate has control over passing local property tax increases for school funding which represents about 22.6 percent of the district's 2011-12 budgeted revenue. The board can only recommend placing a referendum on the ballot.
- The Colorado legislature determines BVSD's revenue from the SFA. BVSD 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 74.6 percent of BVSD's 2011-12 budgeted revenue. The board has no control over the SFA.
- Other revenue including Non-Equalized Specific Ownership Tax, other revenues, services provided and interest earnings make up the remaining 2.7 percent of BVSD's budgeted revenue, and are controlled primarily by economic factors completely outside of the district's control.

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

In the 2011-12 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. This fund is where the superintendent and board of education can make the most spending decisions.

2011-12 Proposed Budget Contains One-Time Expenditures & Transfers:

2011-12 Proposed Budget Numbers- One-time Transfers

\$350,000	Nutrition Services
50,165	IT Refresh
\$400,165	Total One-time Transfers

2011-12 Proposed Budget Numbers - One-time Expenditures

\$163,951	Reading Recovery Teachers - 2.000 FTE - Curriculum, Assessment & Instruction
150,000	Dropout Prevention - Colorado Youth for a Change Contract- Secondary Education
81,000	Elementary Science Literacy Integration - Curriculum, Assessment & Instruction
220,848	Literacy & Math Coaches - 2.600 FTE - Curriculum, Assessment & Instruction
500,000	Unemployment Insurance Claims - Human Resources
1,000,000	Lawson Implementation/Upgrade - HR, Business Services, IT (over 2 years)
100,000	Leasing Online Curriculum Content Pilot - Secondary Education
139,200	Superintendent Contract
30,000	Lobato Lawsuit
5,400	Colorado School Finance Project
30,000	Centaurus Temp Principal
290,930	3A Carryover for Staff
50,000	Senate Bill 191 Implementation
\$2,761,329	Total One-time expenditures

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 the 2011-12 fiscal year, 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 2010-11 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. For 2011-12 the unrestricted beginning fund balance is an estimated \$5.4M. This budget allocates almost \$3.2M for one-time expenditures and transfers.

	Audited Actual 2007-08	Audited Actual 2008-09	Audited Actual 2009-10	Revised Budget 2010-11	Proposed Budget 2011-12
Restricted	\$1,548,917	\$2,439,480	\$1,732,555	\$1,680,768	\$290,930
TABOR Reserve	5,925,036	6,054,041	6,260,915	6,319,661	6,268,192
Contingency Reserve	5,925,036	6,054,041	6,260,915	6,319,661	7,276,238
Other Restricted Reserves ¹	5,807,088	1,458,279	1,251,094	1,227,049	1,227,264
Unrestricted	7,386,450	3,582,176	807,360	1,975,476	5,131,615
Total GAAP Fund Balance	\$26,592,527	\$19,588,017	\$16,312,839	\$17,522,615	\$20,194,239

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



General Operating Fund (continued)

Revenue Assumptions

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

The SFA funding for BVSD of \$6,375 per funded pupil includes a decrease to 2010-11 budgeted funding of \$346 per student. Each year, the legislature sets the base funding for every school district in the state using a formula that includes various factors to determine a level of funding that provides an equitable education experience for all K-12 students across the state.

The SFA total program computation is based on the pupil count taken on October 1 of the fiscal year. For 2011-12, total enrollment base, including preschool, is projected to be 28,349.4. 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 SFA is based on the projected funded enrollment of 28,349.4 times the per pupil funding of \$6,375 (slightly rounded), or \$180,715,586. A separately calculated "hold harmless" amount of \$209,204 is also included in SFA revenues for 2011-12 and is meant to ease the transition for school districts across Colorado as they go from full funding for the specific students 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 \$175,579,483 in local property taxes for funding operations in 2011-12.

School Finance Act Total Program Funding	\$	180,715,586
Minus: State Finance Act Funding ¹		(56,075,443)
Equalized Specific Ownership Tax ¹		(6,184,589)
School Finance Act Local Property Tax Amount	\$	118,455,554
Plus: Override Elections:		
	1991 \$	7,062,468
	1998	10,600,000
	2002	15,000,000
	2010	24,461,461
Total Override Elections	\$	57,123,929
TOTAL ESTIMATED GENERAL OPERATING FUND TAX LEVY ²		\$175,579,483

¹ Subject to change by CDE formula.

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



General Operating Fund (continued)

Revenue Assumptions (continued)

Local Revenues (continued)

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

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

State Revenues

State Equalization from the SFA represents the second largest revenue source for the General Operating Fund. The total amount of state equalization anticipated to be received in 2011-12 is \$56,075,443 and together with equalized specific ownership and local property taxes comprise total program funding, as defined by the SFA.

Other State Revenues are provided in the SFA to pay for specific groups of students or particular student needs. These programs are often referred to as "categorical" programs and include special education, vocational education, and English language proficiency programs as well as a category for ARRA State Stabilization. Excluding ARRA state stabilization revenue, these revenues are expected to increase by 1.5 percent or \$90K.

State Categorical Reimbursement Revenue

	Audited Actual 2007-08	Audited Actual 2008-09	Audited Actual 2009-10	Revised Budget 2010-11	Proposed Budget 2011-12
Vocational Education	\$945,566	\$1,098,195	\$1,391,920	\$1,296,480	\$1,135,305
Special Education	4,450,546	4,449,466	4,525,751	4,117,706	4,231,589
Transportation*	2,003,646	-	-	-	-
ELPA	182,936	182,945	246,723	186,049	305,293
Talented & Gifted	248,390	256,340	270,241	256,340	274,565
TOTAL	\$7,831,084	\$5,986,946	\$6,434,635	\$5,856,575	\$5,946,752

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



General Operating Fund (continued)

Expenditure Assumptions

Expenditure projections for the continuation of current programs and services are built upon the established base budgets along with 2010-11 third quarter estimated actual expenditures except as noted in the 2011-12 "Budget Adjustment Plan." District revenues fund the following priorities: providing a competitive employee compensation package, maintaining class size reductions in kindergarten and first grade in all schools and kindergarten through second grade in high need schools, literacy programs, continuing socio-economic destratification programs in selected schools, technology support, and building maintenance. At this time, one-time funding is planned for the following initiatives: \$1.0M for the implementation of the district's enterprise resource planning software (Lawson), \$500K for the continued increase in unemployment insurance for increased claims, \$221K for literacy and math coaches, \$163K for teacher FTE related to Reading Recovery and \$150K for dropout prevention. These items will be funded by unspent prior year funds.

Employee Salaries

Salary projections for 2011-12 contain an overall increase of \$8.1M 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 52.921 additional teacher FTE or \$4.0M, \$3.4M in step raises, \$1.7M for 1% COLA raises, \$600K in horizontal lane changes, \$400K of expenditures reorganized from non-personnel related categories and \$2.0M in attrition savings. Further detail of the additional 52.921 staffing is identified in the "Summary of Changes in FTE" found later in this section.

Employee Benefits

Aside from an increase in total paid benefits related to new staff, a 0.9 percent increase in the district paid Public Employees' Retirement Association (PERA) benefit is estimated to cost approximately \$1.4M. Any regular employee working 20 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 under "Appendix A: Budget Fact Sheet" in the Informational Section of this document. Any wages paid have 17.27 percent for Medicare, PERA, and long-term disability applied. Individual medical and dental benefits are projected to remain at approximately \$5,761 combined.

Purchased Services, Supplies and Materials, Capital Outlay, Other

The proposed budget for purchased services, supplies and materials, and capital outlay are a continuation of base budget amounts, along with adjustments as identified in the "Budget Adjustment Plan" sections within this Introductory Section. Overall, expenses in this category will increase by \$439K from last year's Revised Budget. This is due to the net impact from the removal of \$2.4M in prior year one-time and carryover expenditures, the addition of \$3.2M current year one-time expenditures and the reorganization of non-personnel expenditures to personnel-related expenditures of \$400K.

Budget Items not Approved

Approximately \$3.7M of additional funding requests were denied after solicitation from departments across the district. Requests were weighed individually and approved according to the greatest impact to the district as a whole.



General Operating Fund (continued)

Reserve and Transfer Assumptions

Reserves

The contingency reserve is 3.1 percent of General Operating Fund expenditures. To comply with TABOR the emergency reserve is 3 percent of General Operating Fund expenditures. The use of the emergency reserve excludes economic conditions, revenue shortfalls, and district salary or fringe benefit increases. This adopted budget also reserves \$120,000 for multi-year contract obligations, \$722,264 for a debt service final payment, \$385,000 for warehouse inventory along with additional reserves of \$425,000 for anticipated fuel increases for transportation and \$800,000 for early childhood expansion capital costs to be incurred in the following 2012-13 budget year.

Transfers

The total amount of the Capital Reserve Fund and Risk Management Fund transfers is \$7,102,965. An ongoing increase of \$68,712 for employee raises along with a one-time transfer of \$2,352,775 to the Capital Reserve fund was added for early childhood education expansion. Beyond 2011-12, the one-time transfer to Capital Reserve will be reallocated to ongoing operating costs in the Preschool Fund when those new classrooms become available. The removal of \$676,104 of one-time transfers from 2010-11 will partially offset the transfers referenced above.

The Preschool Fund transfer for 2011-12 will be \$2,712,015. In the future, this transfer will be increasing as more preschool classrooms are constructed and become available for occupancy as referenced in the previous paragraph.

The net Colorado Preschool Program Fund transfer of \$1,064,625 reflects a decrease of \$57,615 from the prior year budget and is the result of the decrease in per pupil revenue.

Expenses totaling \$258K were moved from the Technology Fund and into the General fund and will result in a decrease in ongoing transfer of \$258,083 to the Technology Fund from the General Fund. The elimination of prior year one-time transfer of \$211,000 along with the addition of current year one-time transfers of \$50,165 will bring this transfer to \$1,741,000 or an overall decrease of \$418,918 from 2010-11.

An increase in transfer of \$552,074 to the Transportation Fund will cover additional routes related to the early childhood education expansion (\$280,000) and compensation increases (\$272,074).

A one-time transfer of \$350K will be made to Nutrition Service fund for 2011-12.

The Athletics Fund transfer will remain unchanged at \$1,934,415.

The total transfer from the Community Schools Fund is \$727,605, or a \$15K increase from prior year.

Charter Schools

Costs for five charter schools, Horizons K-8, Peak to Peak Charter, Summit Middle, Boulder Preparatory High School, and Justice High School, are included in the Charter School Fund. Each individual charter school develops its own revenue and expenditure budgets, which are based on contracts negotiated with the district. For 2011-12, there will be no one-time transfer to the charter schools from the General Operating Fund. The 2011-12 Proposed Budget transfer has increased by about \$1M from 2010-11. This is largely due to the 2010 mill levy override. The payment for services contracted with the district for 2011-12 will remain flat from 2010-11. (Contracted services include, in part: special education, information technology, business services, and district general administration.)



General Operating Fund (continued)

Budget Adjustment Plan

All Program Areas		
Provides \$3.4M and \$1.7M increases in step & 1% COLA raises respectively, \$600k in horizontal lane changes, \$1.4M for a 0.9 percent increase in the employer paid PERA rate and an estimated \$2.0M in savings in salaries and benefits from the turnover of senior staff.		
Regular Instruction		
Remove 2009-10 School Resource Allocation Carryover	\$ (353,032)	All Schools
Remove 2009-10 School Textbook Carryover	(501,000)	All Schools
Remove 2009-10 Literacy Learning Materials Carryover	(52,260)	All Schools
Remove 2009-10 Post-Secondary Options Carryover	(15,000)	High Schools
Subtotal Changes In Carryover Funds	\$ (921,292)	
Budget Addition - Full Day Kindergarten Expansion - Teacher (7.966 FTE)	\$ 596,454	Elementary Schools
Budget Addition - Full Day Kindergarten Expansion - Para (5.500 FTE)	164,406	Elementary Schools
Increase Teacher FTE for Staffing Ratios (14.999 FTE)	1,143,314	Elementary Schools
Increase Teacher FTE for Staffing Ratios (18.467 FTE)	1,407,666	Middle Schools
Increase Teacher FTE for Staffing Ratios (19.455 FTE)	1,482,977	High Schools
Increase Para FTE for Staffing Ratios (0.496 FTE)	17,069	Elementary Schools
Decrease Para FTE for Staffing Ratios (1.723 FTE)	59,294	Middle Schools
Increase Para FTE for Staffing Ratios (0.563 FTE)	19,375	High Schools
Budget Addition - Boulder Universal Funding 110 Students	391,187	Secondary Schools
Budget Adjustment Increase in SRA funding for schools	145,000	All Schools
Subtotal Changes In Staffing Ratios (Ongoing Funding)	\$ 5,426,740	
Remove One-time Teachers - Class Size Anomalies	\$ (225,847)	All Schools
Remove One-time Para - Water Utility Science Program	(30,000)	High Schools
Add One-time Centaurus Temp Principal	30,000	Centaurus High
Add One-time 3A Carryover for Teacher Staff (3.817 FTE)	290,930	All Schools
Subtotal Changes in One-Time Funding	\$ 65,083	
Regular Instruction Total	\$ 4,570,531	
Student Support Services		
Remove 2009-10 Middle-level Advisory Carryover	\$ (4,774)	Broomfield Heights Middle
Subtotal Changes In Carryover Funds	\$ (4,774)	
Budget Addition - Reading Recovery Teachers - (3.000 FTE)	\$ 246,000	Elementary Schools
Subtotal Changes In Ongoing Funding	\$ 246,000	
Add One-time Dropout Prevention - Colorado Youth for a Change Contract	\$ 150,000	High Schools
Add One-time Elementary Science Literacy Integration	81,000	Curriculum, Assessment & Instruction
Add One-time Literacy & Math Coaches - (2.600 FTE)	220,848	Curriculum, Assessment & Instruction
Add One-time Reading Recovery Teachers - (2.000 FTE)	163,951	Curriculum, Assessment & Instruction
Add One-time Leasing Online Curriculum Content Pilot	100,000	Secondary Education
Subtotal Changes In One-Time Funding	\$ 715,799	
Student Support Services Total	\$ 957,025	
Special Instruction		
Remove 2009-10 - Sanchez Preschool Operating Funds Carryover	\$ (3,653)	Sanchez Elementary
Subtotal Changes In Carryover Funds	\$ (3,653)	
Add Back One-time ARRA Funded Special Education Teachers (11.000 FTE)	\$ 825,000	All Schools
Subtotal Changes in One-Time Funding	\$ 825,000	
Special Instruction Total	\$ 821,347	



General Operating Fund (continued)

Budget Adjustment Plan (continued)

Instructional Support Programs		
Remove 2009-10 Medicaid Program Carryover	\$ (414,044)	Nursing Services
Remove 2009-10 ARRA-funded Professional Development Carryover	(155,407)	All Schools
Remove 2009-10 Votec Professional Development Carryover	(7,594)	Vocational Education
Subtotal Changes In Carryover Funds	\$ (577,045)	
Remove 2010-11 One-Time ARRA funded Professional Development	\$ (272,773)	All Schools
Subtotal Changes in One-Time Funding	\$ (272,773)	
Instructional Support Programs Total	\$ (849,818)	
School Administration and Operations		
Budget Addition - Elementary Assistant Principal (0.400 FTE)	\$ 41,000	Elementary Schools
Subtotal Changes in Ongoing Funding	\$ 41,000	
School Administration and Operations Total	\$ 41,000	
District-Wide Services/Central Administration		
Remove 2009-10 Board of Education Travel Carryover	\$ (17,103)	Board of Education
Remove 2009-10 Policy Consultant Carryover	(5,000)	Legal
Remove 2009-10 Lawson Reimplementation Carryover	(142,850)	Information Technology
Remove 2009-10 Computer Server Carryover	(9,020)	Planning & Assessment
Subtotal Changes In Carryover Funds	\$ (173,973)	
Budget Addition - Utilities	\$ 475,000	District-wide
Budget Addition - Fuel Price Increase (\$1/gallon) - Transportation Fund	421,680	District-wide
Budget Addition - Elevator Inspection & Maintenance - Maintenance & Operations	12,145	Maintenance & Operations
Budget Addition - Interpreters/Accommodations for staff with hearing impairments - ADA/504	7,500	Legal
Budget Addition - Avaya Network/Phone Maintenance	45,000	Information Technology
Budget Addition - Lawson Software Maintenance Contract	45,000	Information Technology
Budget Adjustment Existing Tier I Tech salary & benefits moved from IT Fund	174,883	Information Technology
Budget Adjustment Transfer of Positions to General Fund from Technology Fund (Decrease Transfer)	261,463	Information Technology
Subtotal Changes in Ongoing Funding	\$ 1,442,671	
Remove One-time Lobato lawsuit support	(30,000)	Legal
Remove One-time additional unemployment insurance claims	(400,000)	Human Resources
Remove One-time additional Background Checks	(15,000)	Human Resources
Remove One-time Colorado School Finance Project	(5,225)	Business Services
Move Lawson Maintenance Expense back from Technology Fund	211,000	Information Technology
Add One-time Implementation of Senate Bill 191	50,000	Human Resources
Add One-time Unemployment Insurance Claims	500,000	Human Resources
Add One-time Lawson Implementation/Upgrade (total cost of 2 year project)	1,000,000	Information Technology
Add One-time Transfer to Technology Fund - Charter School Tech Refresh Program	50,165	Information Technology
Add One-time Superintendent Contract	139,200	Superintendent's Office
Add One-time Lobato Lawsuit	30,000	Legal
Add One-time Colorado School Finance Project	5,400	Business Services
Subtotal Changes in One-Time Funding	\$ 1,535,540	
District-Wide Services/Central Administration Total	\$ 2,804,238	
All Program Areas Total	\$ 13,444,323	



General Operating Fund (continued)

Summary of Changes in FTE

2010-11 REVISED ADOPTED BUDGET

2,621.358 FTE

ADMINISTRATION CHANGES

605 LEARNING SERVICES	Change	(0.190)
Budget Cut Redistribution - K-3 Literacy Teacher	(0.190)	
609 VOCATIONAL EDUCATION ADMINISTRATION	Change	(0.687)
Remove One Time - Career Experience Technician - Water	(0.687)	
611 SPECIAL EDUCATION	Change	3.120
Permanent Conversion - 180 Day Special Ed Para to 146 Day Preschool Para	3.120	
689 INFORMATION TECHNOLOGY	Change	8.500
Remove One Time - Systems Analyst - Lawson Project Management	(1.000)	
Add One Time - Systems Analyst - Lawson Project Management	1.000	
Budget Reorganization - Remove Instructional Technology Director Position	(1.000)	
Budget Reorganization - Move Tier I Tech's from Tech Fund	3.000	
Budget Reorganization - Add Tier I Tech	2.000	
Budget Reorganization - Add Fiber/Bond Management Tier II Tech	1.000	
Budget Reorganization - Add E*Rate/Budget Coordinator	0.500	
Budget Reorganization - Add Project Coordinator	1.000	
Budget Reorganization - Add Educational Tech Teacher	1.000	
Budget Reorganization - Add Educational Tech Manager	1.000	
698 HEALTH SERVICES	Change	(0.200)
Budget Cut Redistribution - School Nurse Consultant	(0.200)	

SUBTOTAL ADMINISTRATION FTE ADDITIONS (REDUCTIONS)

10.543



General Operating Fund (continued)

Summary of Changes in FTE (continued)

SCHOOL CHANGES	Change	90.873	FTE
Staffing Formula - Elementary Teachers	14.999		
Staffing Formula - Middle School Teachers	18.467		
Staffing Formula - High School Teachers	19.455		
Staffing Formula - Elementary Paras	0.496		
Staffing Formula - Middle School Paras	1.723		
Staffing Formula - High School Paras	0.563		
Budget Addition - Early Childhood Expansion - Full Day Kindergarten Teachers	7.966		
Budget Addition - Early Childhood Expansion - Full Day Kindergarten Para's	5.500		
Budget Addition - Elementary Assistant Principal	0.400		
Budget Addition - Reading Recovery Teachers	3.000		
Add One-time - Reading Recovery Teachers	2.000		
Add One-time - Literacy and Math Coaches	2.600		
3A Mill Levy Cut Restoration Carryover to FTE - Elementary Teacher	1.691		
3A Mill Levy Cut Restoration Carryover to FTE - Middle School Teacher	1.126		
3A Mill Levy Cut Restoration Carryover to FTE - High School Teacher	1.000		
Budget Cut Redistribution - School Target 1 - Literacy Teacher	0.148		
Budget Cut Redistribution - School Target 1 - Elementary Community Liaison	(0.300)		
Budget Cut Redistribution - School Target 1 - Middle School Library Para	(1.000)		
Budget Cut Redistribution - School Target 1 - Elementary Healthroom Para	0.125		
Budget Cut Redistribution - School Target 1 - Elementary Regular Ed Para	0.350		
Budget Cut Redistribution - School Target 1 - High School Teacher	0.235		
Budget Cut Redistribution - School Target 1 - High School Votec Teacher	0.128		
Budget Cut Redistribution - School Target 1 - High School Clerical	(0.750)		
Budget Cut Redistribution - School Target 1 - Middle School Teacher	(0.049)		
10-11 One Time Shift of Special Ed Teachers from ARRA Fund	11.000		
SUBTOTAL SCHOOL FTE ADDITIONS (REDUCTIONS)		90.873	
TOTAL STAFFING FTE ADDITIONS/REDUCTIONS		101.416	
2011-12 PROPOSED BUDGET		2,722.774	FTE



Other Funds

Building Fund Summary

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

2006 Capital Improvements Ballot Measure

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



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

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

The original planning for the bonds called for the issuance of debt in three increments: \$120M in 2007, \$100M in 2009, and \$76.8M in 2011. These amounts were based upon a six year, three-phase project list. Phase 1 projects began in the latter part of the 2006-07 fiscal year and 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 \$176.8M was successfully completed in March 2009.

All Phase 1 projects have been completed, including the wide-area network (WAN), Voice over Internet Protocol (VoIP) installation and the Playground Master Plan. LAN (local area network) work is being done at the schools in conjunction with other construction.

Phase 2 has been divided into two sub phases — a and b. Phase 2a projects are complete and Phase 2b projects are in construction.

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

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

The district has committed to:

- Produce regular communication updates on the district website and for school newsletters.
- Meet regularly with the Citizens' Bond Oversight Committee.
- Present to the board of education on a regular basis.
- Convene Design Advisory Teams (DAT) at every school to engage the communities in the design process of building projects.
- Address safety and security issues at each building as feasible.



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

Citizens' Bond Oversight Committee (CBOC)

The two major functions of the CBOC 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 approved community and staff members to serve on the CBOC 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 hired a sustainability coordinator who is assisting in identifying appropriate construction methods and products for reduced environmental impact. In 2009, the bond program produced a report of the sustainable building practices employed in Phase 1 projects. The report is available online at:

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

The Bond Program's Benefit to BVSD Goals

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

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

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



Other Funds (continued)

Building Fund Summary (continued)

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

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

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

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

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

Bond Program's Relationship to General Operating Fund

The Capital Improvements 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 included an increased emphasis on architectural and engineering work as well as the beginning of construction.

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

A portion of the bond program will be dedicated to information technology (IT) including impacting the WAN, LAN, and voice communication systems utilizing VoIP technology. The 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 leveraging this upgraded network for both data transfer and communications. The overall cost structure for data transfer and communications will change.

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



Other Funds (continued)

Building Fund Summary (continued)

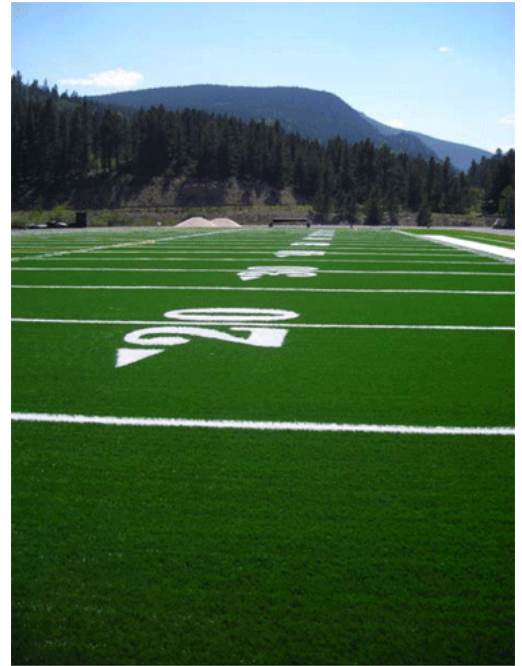
Bond Program's Relationship to General Operating Fund (continued)

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

Bond Program's Relationship to Other Funds

Because of timing, there were no substantial changes to the expenditures within other district funds in the 2008-09 fiscal year. Other district funds may be impacted or enhanced by bond projects in subsequent years and beyond the actual six-year life of the 2006 Bond Program.

Athletics Fund Several bond projects will address irrigation systems for playgrounds and athletic fields, which will indirectly affect the Athletics Fund because the maintenance of athletic fields is a General Operating Fund expenditure. The "Multi-Use Outdoor Facilities" (MUOF) section of the Educational Facilities 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 throughout the district, each building will be upgraded to comply with any new building code items that may have been enacted since the last time each building was improved. These improvements will lead to generally safer facilities and fields.

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

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

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

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



Other Funds (continued)

Building Fund Summary (continued)

Six Year Project List

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

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

Add: Information Technology Projects: 21,751,863

Subtotal All Projects: \$ 292,852,927

Project Reserve: 3,955,883

Grand Total: \$ 296,808,810

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



Other Funds (continued)

Capital Reserve Fund Summary

Boulder Valley School District is committed to providing 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, as noted in items #1 and #2 below. Over 75 percent of the budgeted project expenditures fall within these two project types. Due to the limited funding available for capital projects, the policies identified above are taken into consideration when developing the annual capital projects list.

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

District staff evaluate project requests and prioritize those requests 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 – Is a facility change necessary to deliver an adequate instructional program?
4. Replacement of depreciated items.
5. Impacts the district's operating budget – What is the impact on the district operating budget and/or services for non-routine projects?

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

Health/Safety: These projects support the repairs, replacements, or construction tasks related to conditions in a district building or schools grounds which are potential threats to the safety or health condition of students or staff.

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.

Maintenance Support: These projects include repairs and new construction to school buildings and grounds which protect capital investments and support a quality educational program.

Vehicle Replacement: This project is the 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 change to more fuel efficient vehicles will result in a slower growth of both use of fuel and expense rather than a reduction in total use or cost. The expansion of curb-to-curb service for special needs students has drastically increased in recent years. The savings realized from these more efficient vehicles will help to slow the growth of this mandated expense as well as the significant increase in the cost of fuel.

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

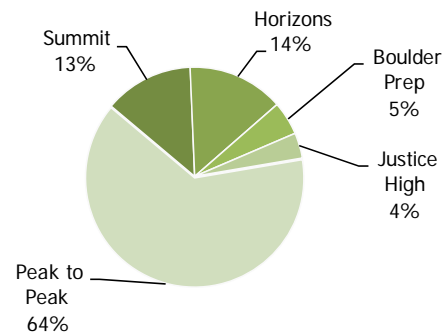


Charter School Fund

Summary

The funding for each charter school is based on charter enrollment and contract agreements between the school and BVSD.

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



	2011-12 Summit Budget	2011-12 Horizons Budget	2011-12 Boulder Prep Budget	2011-12 Justice High Budget	2011-12 Peak to Peak Budget
BEGINNING BALANCE	\$ 93,941	\$ 405,494	\$ 41,336	\$ 26,168	\$ 427,259
REVENUE:					
Transfer from General Fund:	\$ 2,871,969	\$ 2,735,759	\$ 1,067,186	\$ 813,234	\$ 12,159,552
Fundraising Revenue:	-	-	-	-	435,000
Athletic Fees	-	-	-	-	185,227
Instructional Fees	-	-	-	-	160,000
Misc. Revenue	-	-	-	-	893,542
CDE Capital Construction:	15,120	14,261	12,780	9,990	127,206
TOTAL REVENUE	\$ 2,887,089	\$ 2,750,020	\$ 1,079,966	\$ 823,224	\$ 13,960,527
TOTAL RESOURCES	<u>\$ 2,981,030</u>	<u>\$ 3,155,514</u>	<u>\$ 1,121,302</u>	<u>\$ 849,392</u>	<u>\$ 14,387,786</u>
TOTAL EXPENDITURES:	\$ 2,894,644	\$ 3,064,020	\$ 1,089,015	\$ 824,942	\$ 13,972,429
EMERGENCY RESERVE	\$ 86,386	\$ 91,494	\$ 32,287	\$ 24,450	\$ 415,357
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,981,030</u>	<u>\$ 3,155,514</u>	<u>\$ 1,121,302</u>	<u>\$ 849,392</u>	<u>\$ 14,387,786</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
PROJECTED ENROLLMENT:	<u>Summit 336.0</u>	<u>Horizons 316.9</u>	<u>Boulder Prep 125.0</u>	<u>Justice High 110.0</u>	<u>Peak to Peak 1,413.4</u>



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 2011-12 Proposed Budget document provides summary information for a broad look at the financial plan of the district.

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

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

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

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

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

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 revenues and expenditures and providing program and staffing summaries.

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

The 2011-12 Proposed Budget line item detail is available for public review in the budget services office and the superintendent's office at 6500 East Arapahoe in Boulder, (720) 561-5114. The 2011-12 Proposed Budget is also available in PDF format on our website at: www.bvdsd.org/businessservices.

For additional district financial information, readers should refer to the Comprehensive Annual Financial Report for the June 30, 2010, fiscal year-end, which is also available on the district's Business Services Division web page.



ORGANIZATIONAL SECTION

PROFILE OF THE GOVERNMENT	54
BUDGET DECISIONS SHAPED BY GOALS AND FINANCIAL CONSTRAINTS.....	54
PLAN AND ASSESS FOR CONTINUOUS IMPROVEMENT	54
BUDGET DEVELOPMENT PROCESS	55
DISTRICT VISION, GOALS, AND STRATEGIES	57
CONNECTING BUDGETS TO GOALS.....	61
BASIS OF BUDGETING AND ACCOUNTING.....	62
FINANCIAL INFORMATION	63
GOVERNING POLICIES	64
TYPE AND DESCRIPTION OF FUNDS	66
DEFINITION OF ACCOUNT CODE STRUCTURE	69
FACILITIES, LAND/BUILDINGS, COMMUNITIES AND GEOGRAPHIC INFORMATION	72
OUR SCHOOL DISTRICT	77



Profile of the Government

Boulder Valley School District RE-2 (BVSD) 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. Board members serve four-year terms, with four members elected every two years. Board members are term-limited at two terms.

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

The district's residents, particularly in the more densely settled urban areas where most of the population resides, participate in the large and increasingly diverse front-range economy, which includes the cities of Denver, Boulder, and Longmont and the growing communities in between. Boulder County, where the school district is centered, is roughly twenty miles northwest of Denver. The city of Boulder is home to the University of Colorado, Boulder Campus, and is a significant stabilizing force for the local economy. Other major employers in the area include Oracle Inc, IBM Corporation, Ball Corporation, Level 3 Communications, numerous federal research laboratories, and 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; an online education program; 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 2011-12: 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 BVSD superintendent is guided by the district's goals and community priorities 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 budget by publishing several documents to explain the 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, BVSD re-examines priorities each year and uses the budget development process to allocate funding to maximize student achievement. Over time, goals have been changed and modified to face 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 BVSD must operate, from establishing funding levels to setting academic achievement standards. As the district is presented with new budgetary challenges to address, it is continuously modifying and improving its methods of analyzing data to anticipate future challenges. BVSD 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.



Budget Development Process

School boards and superintendents in all 178 Colorado districts face many budget challenges. In the Boulder Valley School District, driving forces considered by the board and the superintendent for the 2011-12 Proposed Budget include: a decrease in revenues from the state, an increase in employer contributions to Public Employment Retirement Association (PERA), continuing challenges with the state and local economy, impact of decisions made by the 2011 legislature, cost of negotiated contracts with employee groups, and goals for improving achievement for underserved students.

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

BVSD began the budget process with the development of a calendar as presented to the board of education on September 28 and adopted on October 12, 2010.

Planning Initial projections from outgoing Governor Ritter's Colorado state budget proposal indicated a minimal change to K-12 funding. This would have allowed the superintendent to allocate resources from the 2010 mill levy override to the restoration of school-based budget cuts made for the 2010-11 fiscal year. Unfortunately a more realistic state budget was proposed by newly elected Governor Hickenlooper that included a cut of \$332 million to Colorado K-12 funding. This required the override funds to be applied to the mitigation of additional school-based cuts for the 2011-12 fiscal year. Ultimately, the final cut to K-12 funding was about \$229 million.

As a result of the additional revenues provided by the 2010 mill levy override, the district was not forced to make budget reductions like many other Colorado school districts. These resources allowed for the mitigation of BVSD's \$9.1 million reduction in state funding, as projected by the Colorado Department of Education. This allowed schools and departments to craft budgets with existing resources, and even provided for some improvement in staffing allocations for schools.

Even though the district faces significant state revenue reductions for the 2011-12 fiscal year, funding requests were collected for critical needs that had not been addressed in prior years. This process allowed district staff and the board of education to review and evaluate these critical needs during the budget process.

Input Gathering In order to seek a broad range of input from the community, the superintendent focused significant time toward this end. The superintendent conducted 14 budget information/discussion meetings with selected schools from all instructional levels as well as open community meetings in the main geographic areas of the district, including central Boulder (Fairview High School and the South Boulder Public Library), mountain communities (Nederland Elementary School), Broomfield County (Broomfield High School and the Mamie-Doud Public Library in Broomfield), and east county (Louisville Public Library, Lafayette Public Library, and the Fireside Elementary School.) These meetings provided an opportunity for the attendees to listen to a brief presentation by the superintendent on budget issues and engage in a dialogue regarding values and priorities that should be considered when developing BVSD's 2011-12 budget.

Also, district staff maintained a "BVSD Financial Transparency" section within the district's website to provide significant amounts of information and feedback about the budget process, district financial information, and links to other data sources with the goal of increasing transparency and understanding regarding all financial aspects of the district. This website aligns with the state statute related to fiscal transparency. Details of the input gathered can be found on the district's website at www.bvdsd.org.



Budget Development Process (continued)

Finally, board of education meetings held during April and May 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 takes public comments into consideration during the budget development process. Themes that were heard in the budget input process were used in developing the 2011-12 budget.

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

1. Maintain or improve current class size/staffing ratios
2. School level flexibility with allocations and resources
3. Early notification of staffing information
4. Maintain jobs
5. Do not restore 2010-11 central office budget cuts

Analysis A budget worksession was held with the board of education on April 12, 2011. The board reviewed the assumptions and projections for 2011-12 and discussed district issues.

Preliminary Budget After reviewing the input from the board, the community and staff budget meetings, enrollment projections, and the most current revenue assumptions, the superintendent and his senior staff prepared a preliminary budget guided by the priorities outlined in the Boulder Valley School District Strategic Plan. The preliminary budget was presented to the board on April 26, 2011.

Proposed Budget The proposed budget includes the continued implementation of the expanded early childhood education program planned with the passage of the 2010 mill levy override, steps and lanes on salary schedules, a 1 percent cost of living adjustment, as well as savings from senior staff turnover. Staffing ratios were improved over the original 2010-11 ratios to the maximum possible with available revenues. Boulder Universal, the district's new online school has been funded after an initial pilot year of operation. One-time funding is allocated for specific programs and activities. Further details and other budget adjustments are included in the "Budget Adjustment Plan" in the Introductory Section of this document.

Budget Adoption After the presentation of the 2011-12 Proposed Budget on May 24, 2011, the board of education continued discussions at scheduled board meetings until the adoption of the 2011-12 budget prior to June 30, 2011.

Budget Revision The final phase of budget development is the modification of the June adopted budget based on final 2010-11 financial data and updated enrollment information gained during 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 by June 1 and adopted 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.



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 climate (organization). The purpose of these goals is to deliver to each of our almost 29,000 students the BVSD promise of excellence and equity as they strive to become New Century Graduates. In order to adapt BVSD's instructional delivery to meet these three long-range goals by the end of the 2011-12 school year, a comprehensive reorganization of the district's instructional delivery model was begun.

The purpose of this reorganization was to reflect BVSD'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 standards development, state and federal compliance, and professional development delivery. Simultaneously, all intervention services (e.g., special education, literacy coaching, talented and gifted programs) are now coordinated and overseen by the chief academic officer.

This strategic, intervention-based approach to achieving the specific goals established by the board provides the context for all district initiatives whether instructional or operational in nature. All BVSD employees understand these goals as not simply classroom goals but rather as 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 BVSD graduate; more than 400 people participated in these meetings. The project was named "Visioning the New Century Graduate," and it called on district residents to envision the knowledge, skills, and personal characteristics that would prepare their students for the challenges they would face as adults. The complete report can be found on the district's website at: http://bvsd.org/ncg/Documents/visioningfinalreport_wcover.pdf



The following vision statement was developed as a result of this work:
The 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 BVSD students have a long history of success in academics and school-sponsored activities. Budget decisions are based 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 goals for the five-year period 2007-12, outlined below, are quite different from prior goals set by the district in that they are more streamlined and measurable. As defined by the Tools of Inquiry for Equitable Schools (TIES) process, these goals are SMART goals, which stands 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 improvement over the next five years:

CSAP

Reading/Writing

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

Lectura/Escritura (Spanish Reading/Writing)

- The district weighted index will increase by 2 points each year.

Mathematics

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

Science

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

Graduation Rate

- The 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 scores for students in grade 11 will increase by .2 points each year.

Music

- District music assessment scores of students in elementary, middle level, and high school at proficient level or higher will show an increase of 1 point each year.



District Vision, Goals and Strategies (continued)

Goals (continued)

Achievement Goal (continued)

Social Studies

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

Physical Education

- District physical education assessment results of students at proficient level or higher will increase 1 point each year.

Visual Arts

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

World Languages

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

Equity Goal – Narrow the achievement gap in all content areas as shown in CSAP weighted index scores, content area assessment, ACT and graduation rates. The progress in attaining these goals will be monitored annually by the board and shared with the public.

Specific Equity Goal Expectations

English language learners (ELL), identified special education students, students receiving meal assistance, and Latino English home language students will increase their performance on the following measures by 2012:

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

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

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



District Vision, Goals and Strategies (continued)

Climate Goal - (Organization Goal) – Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals as measured by specific results from the annual BVSD climate survey. As approved by the board at its September 11, 2007, regular meeting, the BVSD organizational goal for the five year period 2007-2012 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, adults I can talk to, adults help with bullying, feelings not hurt by adult, teacher wants me to do my best, and I can ask my teachers for help.

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

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

Strategies

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

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

For the vast majority of our students, the current BVSD 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 the district's challenge is to identify active, interventionist approaches to student learning that lift the achievement of the significant minority of BVSD students who are underserved. The district can accomplish this while continuing to enhance the high academic achievement of a majority of our students through a curriculum that is academically rigorous and socially relevant.



Connecting Budgets to Goals

The 2011-12 "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 2011-12 Proposed Budget contains base additions, with prior year one-time expenditures removed. One-time expenditures accounted for approximately \$1.9M of the 2010-11 Revised Adopted Budget. New revenues are insufficient to maintain these expenditures. Total budgeted funds are targeted to address the district goals in the following ways:

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.

- Advancement via Individual Determination (AVID) Program – provide support and training for middle and high school students who will be the first in their families to attend college.
- Transportation Fund – support desegregation implementation as well as special needs assistance.
- Colorado Preschool Program – support early education programs and participating families.
- Summer and After-School Programs – enrichment programs for students who need additional academic exposure.
- Equity Professional Development – ongoing 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 attendance advocate.
- Capital Reserve Fund – remodeling and construction of facilities to create safe, clean, and healthy environments.
- Positive Behavior Support (PBS) – decision-making frameworks for school staff, parents, students, 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 educating 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 2011-12 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 of 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 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 BVSD district Policy DBJ. Policy DBJ is derived from C.R.S 22-44-112 that 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.

Enterprise Fund and Fiduciary 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 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 guarantee compliance with all related applicable laws and regulations related to financial 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, 2010, 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 online 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 BVSD's 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 receives a quarterly investment portfolio report in the regular quarterly financial report. In order to meet its cash flow requirements 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, repaying those funds once property tax revenues begin flowing into the district in March. In June 2011, district staff will request authorization from the board to borrow an amount similar to that of 2010-11 from this program for the second half of the 2011-12 fiscal year. All funds will be repaid to the State Treasury by June 30, 2012.



Financial Information (continued)

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.

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 treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the president of the board for a two-year term; the district's chief financial officer; the district's accounting services director; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the board of education for a two-year term.

The primary responsibilities of the committee are as follows:

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

Other Information

Independent Audit

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

Governing Policies

The 2011-12 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. After careful deliberation, the board approves policies that are then implemented through specific regulations and procedures. Specific 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>.



Governing Policies (continued)

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

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

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

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

Loan Programs (Funds from State Tax Sources) (DEB) - The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in 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 Uses (DFB) - 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, the board of education may license the use of its sites and facilities for the installation, maintenance, and use of telecommunication and low power radio signal equipment owned by third-party entities.

Revenues from State/Federal Tax Sources (DEB/DEC/DFC) - Except for non-categorical state and federal funds received by the school district to support the General Fund budget, other outside funds received for any project requiring the expenditure of school district funds and/or the cooperative use of school district facilities on a regularly scheduled basis shall be brought to the board of education for authorization before the project is instituted.

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

Bonded Employees and Officers (DH) - The district's chief financial officer and director of accounting services shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.



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 which will provide 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 (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 establishes an audit committee to assist in its oversight responsibilities.

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

Payroll Procedures/Payday Schedules (DL-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 supervisor approval.

District Properties Disposal Procedures (DN) - The 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 21 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 out specific activities or attain certain objectives of the school district according to special legislation, regulations, or other restrictions for the purposes described.



Type and Description of Funds (continued)

Operating Funds are accounts for all financial resources except those required to be accounted for in another fund. Section 22-45-103(1)(a), C.R.S., states that all revenues, except those revenues attributable to the Bond Redemption Fund, the Capital Reserve Fund, the Building Fund, the 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 as a result of the November 1, 2005, election.

17 - Preschool Fund: This fund was established by the successful passage of the 2010 mill levy override. A portion of the funding from the passage of the override is dedicated to the expansion of services offered to children ages three through five years of age.

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 district's 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 for the monies associated with the operation of tuition-based preschool programs, including Colorado Preschool Program peer students.

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



Type and Description of Funds (continued)

Debt Service Fund is to 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 that are funded through the sale of assets and transfers from the General Operating Fund.

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.

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



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 comprise 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
- 17 = Preschool Fund
- 18 = Risk Management Fund
- 19 = Community Schools Fund
- 29 = Colorado Preschool Program Fund

Special Revenue Funds

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

Debt Service Fund

- 31 = Bond Redemption Fund

Capital Project Funds

- 41 = Building Fund
- 43 = Capital Reserve Fund

Enterprise Fund

- 51 = Nutrition Services Fund

Internal Service Funds

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

Fiduciary Funds

- 71 = Trust Fund
- 72 = Agency Fund
- 73 = Revolving Account Fund
- 74 = Pupil Activity 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
- 3XX = Senior
- 4XX = Vocational/Technical
- 5XX = Combination (e.g. K-8, 6-12)
- 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 = Co-curricular Activities
2100-2999 = Support Services
3000-3399 = Non-instructional Services
3400-3999 = Adult Education
4000-9900 = Facilities Acquisition and Construction Services, Other Uses, Reserves

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
200-207 = Classroom Instruction
210-220 = Instructional Support
231-242 = Other Support
300-371 = Professional Support
380-382 = Computer Technology
400-424 = Paraprofessionals
500-516 = Office/Administrative Support
600-636 = Crafts, Trades, and Services

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

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



Definition of Account Code Structure (continued)

Revenue and Expenditure Accounts

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

Revenue Dimensions

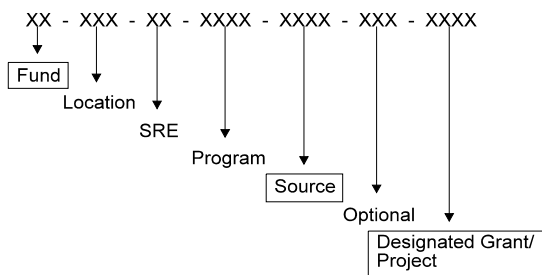
Fund (2 digits)
Location(required for Charter Schools)(3 digits)
SRE (2 digits)
Program (4 digits)
Source (4 digits)
Job Classification (n/a) (3 digits)
Designated Grant/Project (4 digits)

Expenditure Dimensions

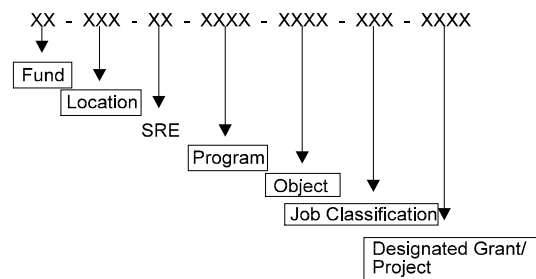
Fund (2 digits)
Location(required for Charter Schools)(3 digits)
SRE (2 digits)
Program (4 digits)
Object..... (4 digits)
Job Classification (3 digits)
Designated Grant/Project (4 digits)

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

Revenue



Expenditures





Facilities, Land/Buildings, Communities and Geographic Information

Facilities

Schools

29 Elementary Schools

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

8 Middle Schools

1 Middle/Senior Special Education School

1 Middle/Senior High School

7 Senior High Schools

5 Charter Schools

1 Online School (Boulder Universal)

55 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)

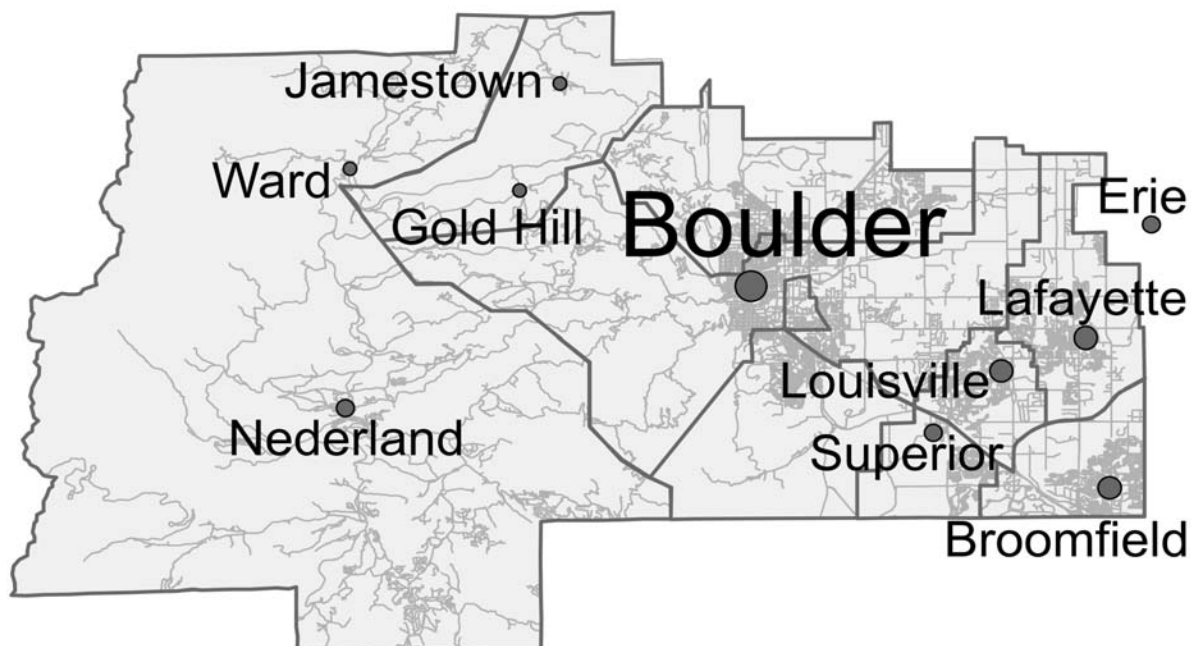
6 Total

Land/Buildings

The Boulder Valley School District owns almost 800 acres of prime Boulder and Broomfield County property and maintains seven artificial turf athletics fields and 58 buildings spanning over approximately 4.5 million square feet.

Communities

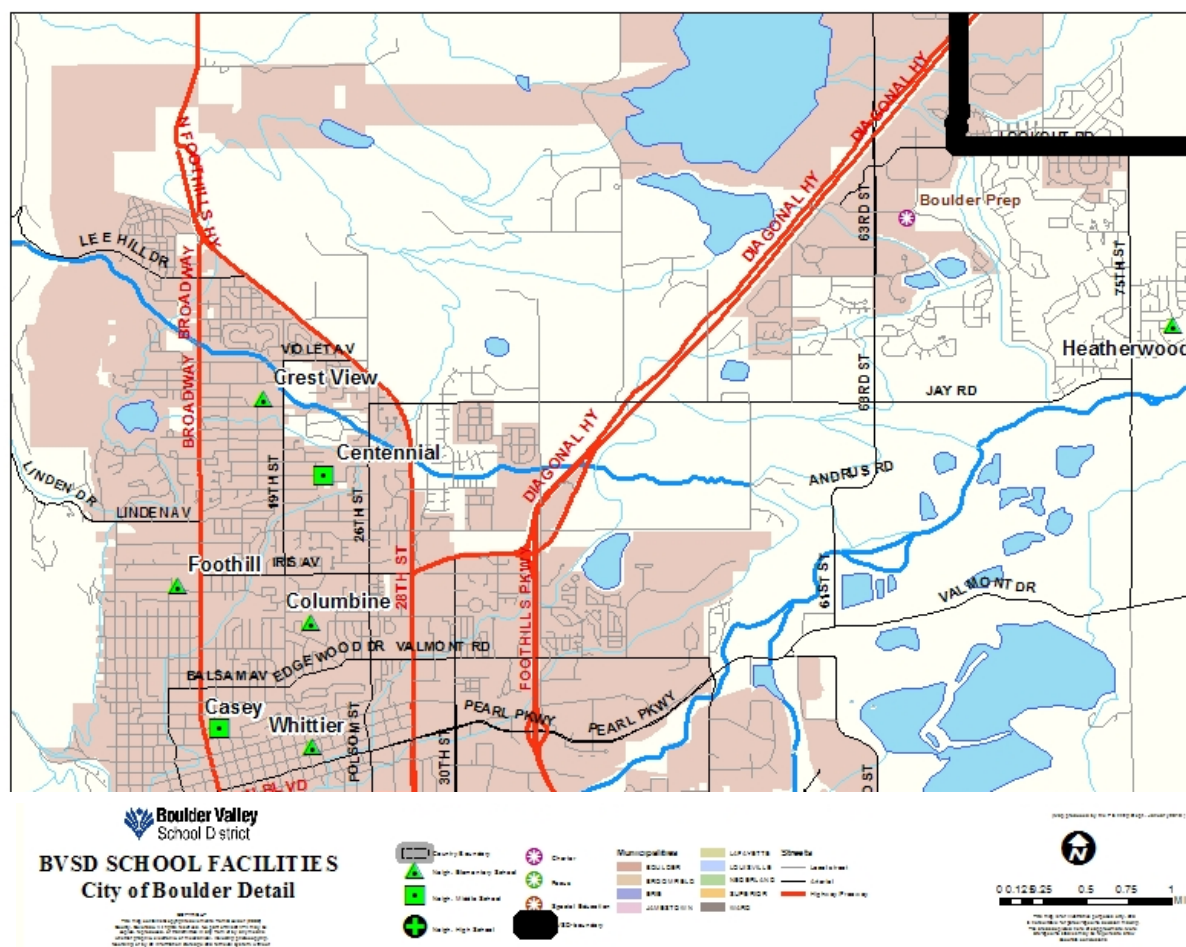
The Boulder Valley School District encompasses the communities of Boulder, Broomfield, Erie, Gold Hill, Jamestown, Lafayette, Louisville, Nederland, Superior, and Ward.





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

North Boulder County Area

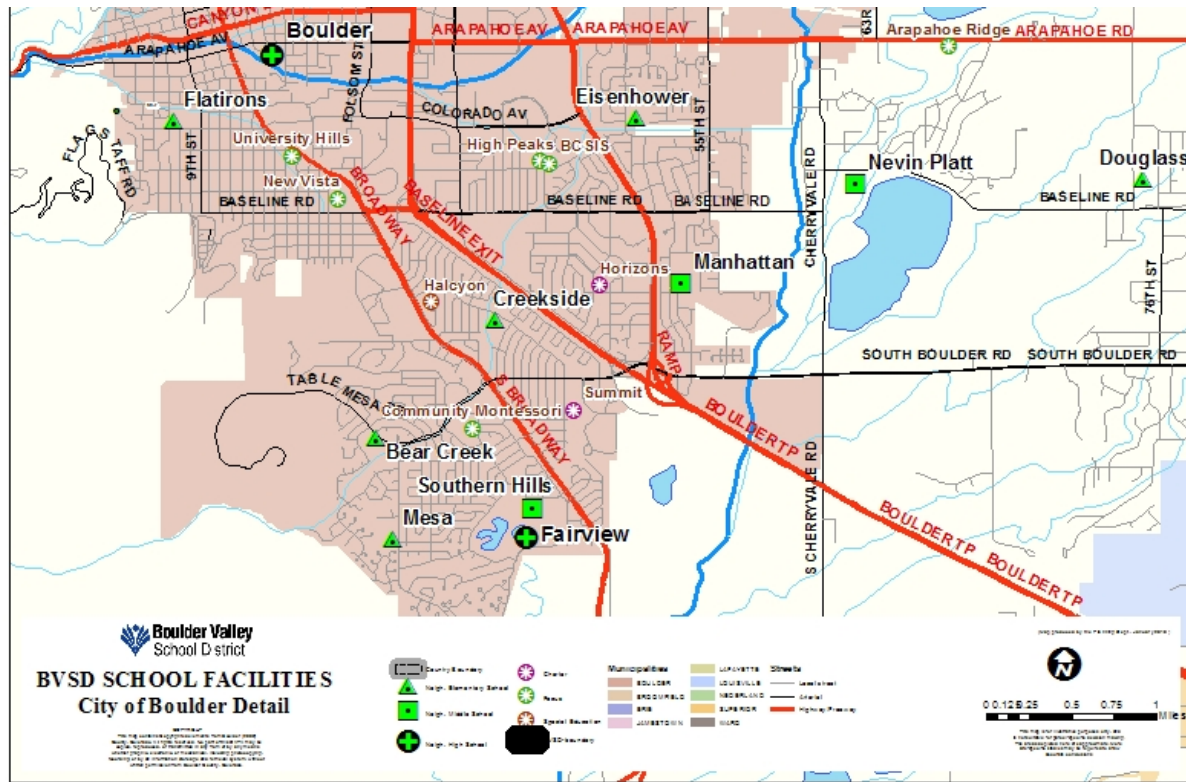


Crest View Elementary
Centennial Middle
Foothill Elementary
Columbine Elementary
Casey Middle
Whittier Elementary

Boulder Preparatory High
Heatherwood Elementary

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

South Boulder County Area

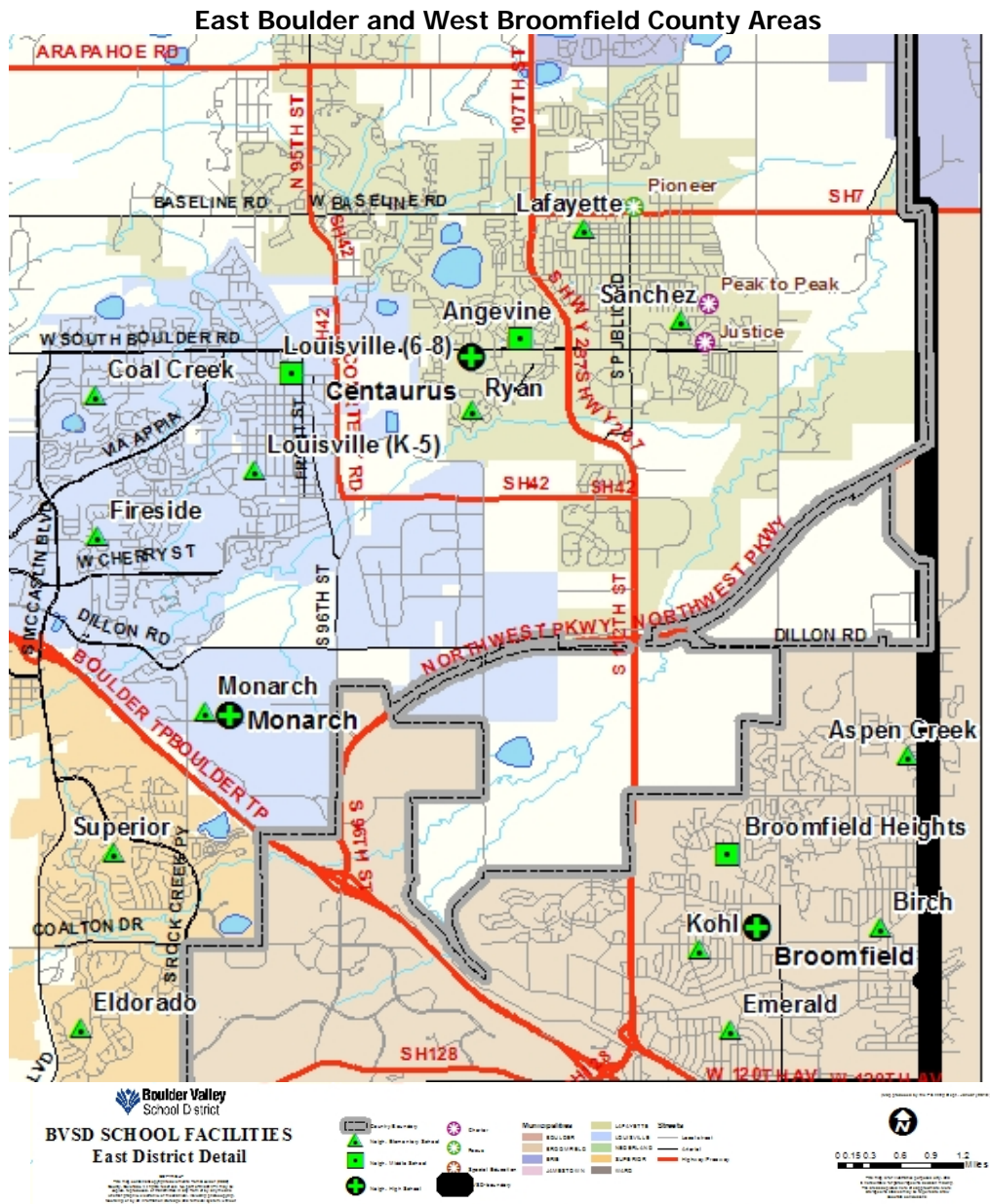


Boulder High
Flatirons Elementary
University Hill Elementary
New Vista High
Halcyon Middle/Senior
Creekside Elementary
Community Montessori
Summit Middle
Southern Hills Middle
Bear Creek Elementary
Mesa Elementary
Fairview High

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



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



Lafayette

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

Louisville

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

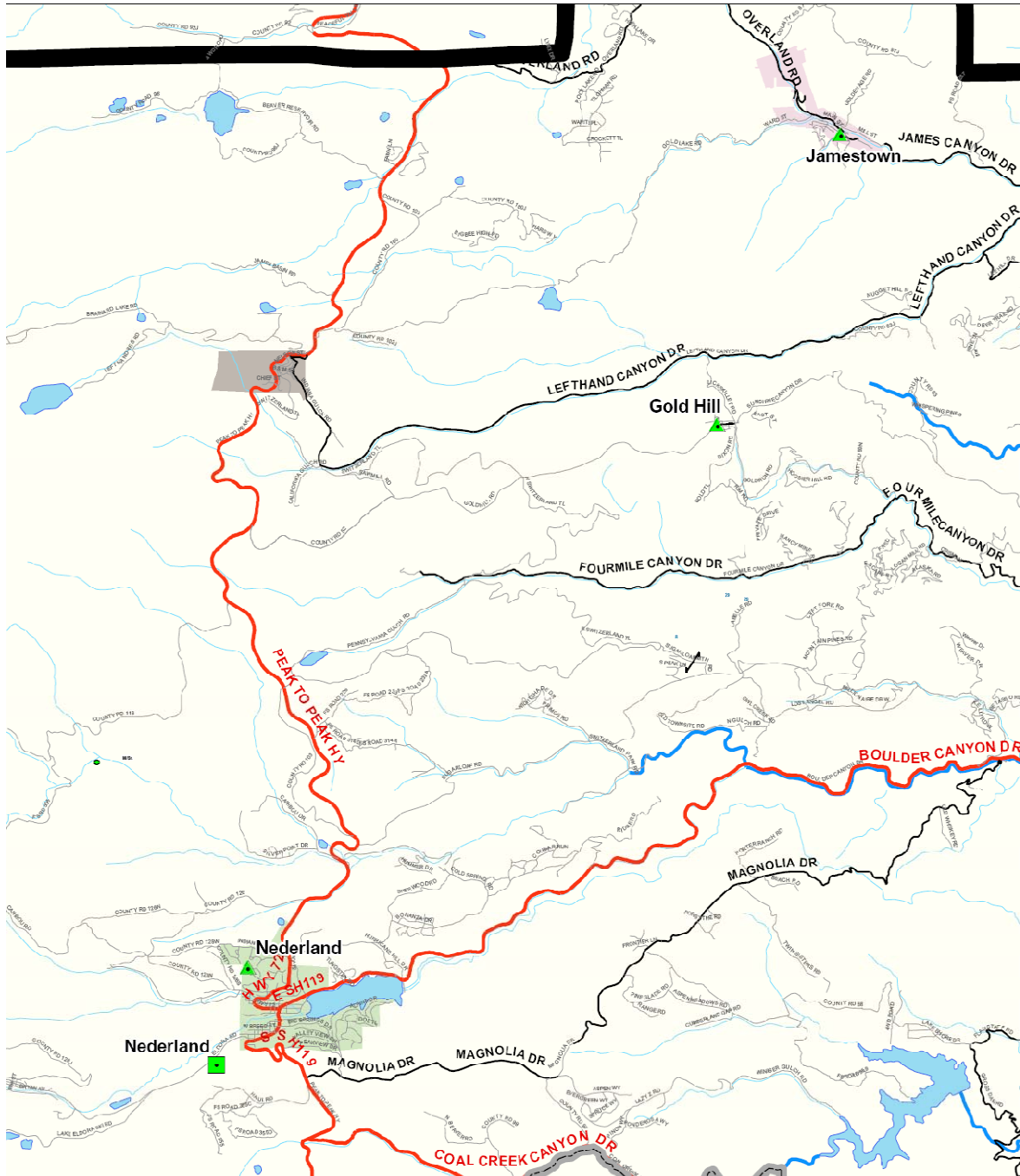
Broomfield

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



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

Mountain Area



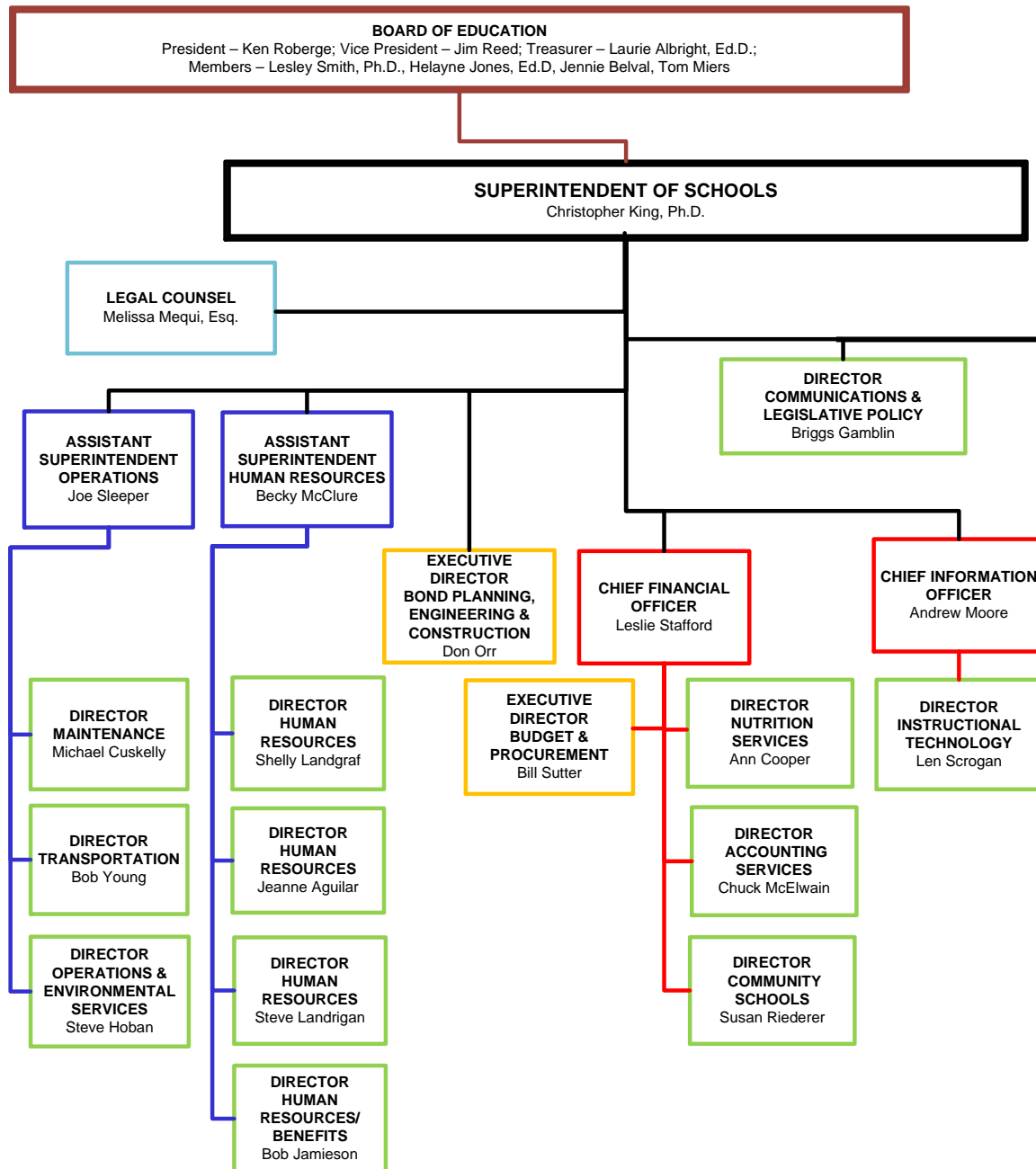
Jamestown Elementary
Gold Hill Elementary
Nederland Elementary
Nederland Middle/Senior High

OUR SCHOOL DISTRICT

DISTRICT ORGANIZATION	78
ORGANIZATIONAL STRUCTURE AND OPERATING DEPARTMENTS	80
GENERAL ADMINISTRATION.....	80
COMMUNICATIONS DIVISION.....	81
DIVISION OF HUMAN RESOURCES.....	82
DIVISION OF OPERATIONAL SERVICES	84
BOND PLANNING, ENGINEERING AND CONSTRUCTION.....	89
INFORMATION TECHNOLOGY DIVISION.....	90
BUSINESS SERVICES DIVISION	92
ACADEMIC GENERAL ADMINISTRATION.....	98
DIVISION OF CURRICULUM, ASSESSMENT & INSTRUCTION	101
PLANNING AND ASSESSMENT DEPARTMENT.....	103
STUDENT SUCCESS DEPARTMENT	104
ELEMENTARY EDUCATION ADMINISTRATION	106
SECONDARY EDUCATION ADMINISTRATION.....	107
OUR SCHOOLS	110
SCHOOL LEADERSHIP.....	110
ELEMENTARY SCHOOL BUDGETS.....	111
MIDDLE SCHOOL BUDGETS	116
HIGH SCHOOL BUDGETS	118
K-8 SCHOOL BUDGETS	120

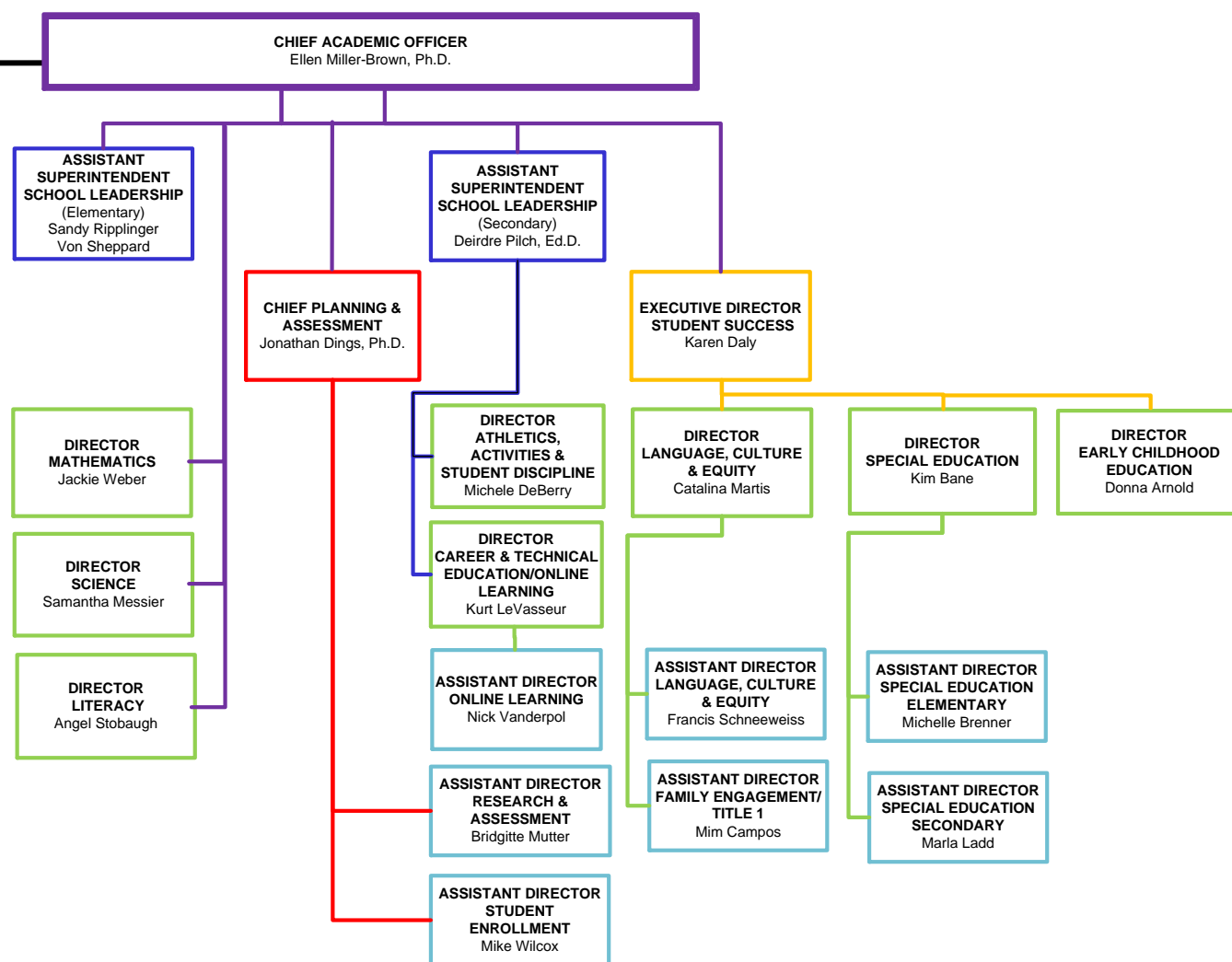


District Organization (As of May 24, 2011)





District Organization (continued)
(As of May 24, 2011)





Organizational Structure and Operating Departments

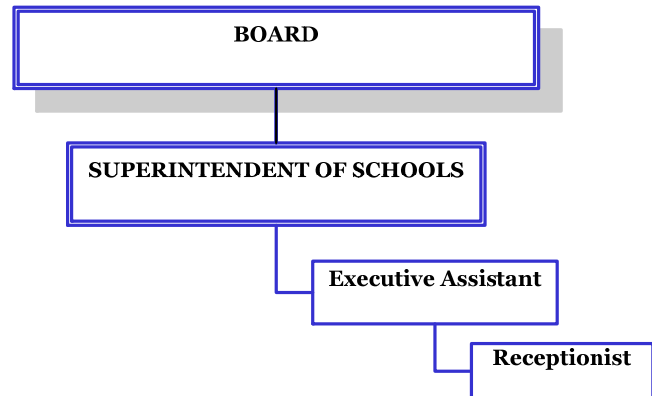
General Administration

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

BOARD OF EDUCATION (628)

President: Ken Roberge

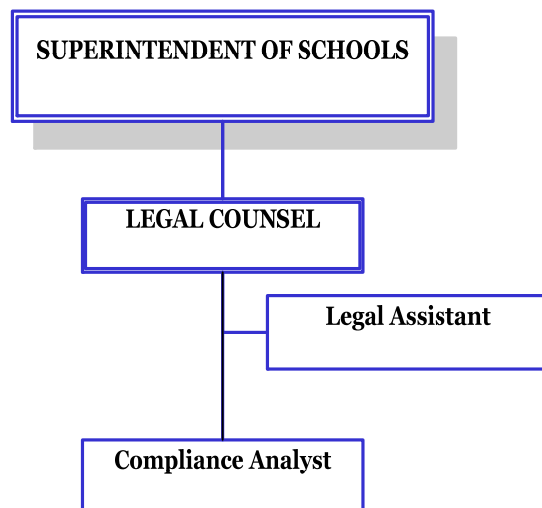
Purpose: To provide education of the highest character for the residents of the district in which the board operates, taking into account the needs and desires of the residents of the district and their ability and willingness to support such a program of education in accordance with the laws of Colorado.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



SUPERINTENDENT'S OFFICE (602)

Superintendent: Christopher King, Ph.D.

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



LEGAL COUNSEL (604)

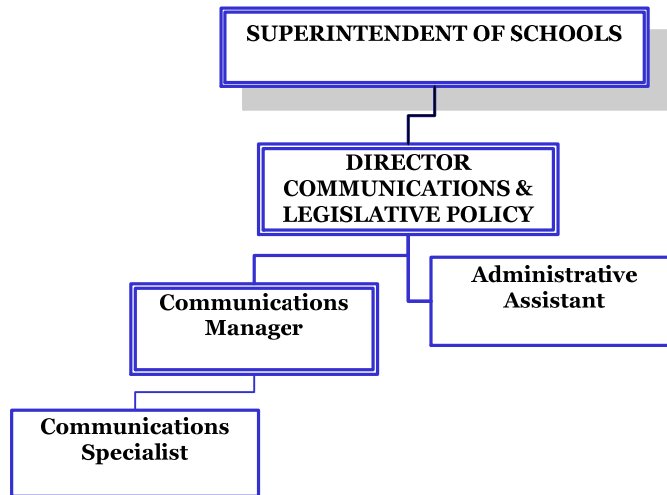
Legal Counsel: Melissa Mequi, Esq.

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



District Organizational Operating Departments (continued)

Communications Division



COMMUNICATIONS (668)

Director of Communications & Legislative Policy: Briggs Gamblin

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

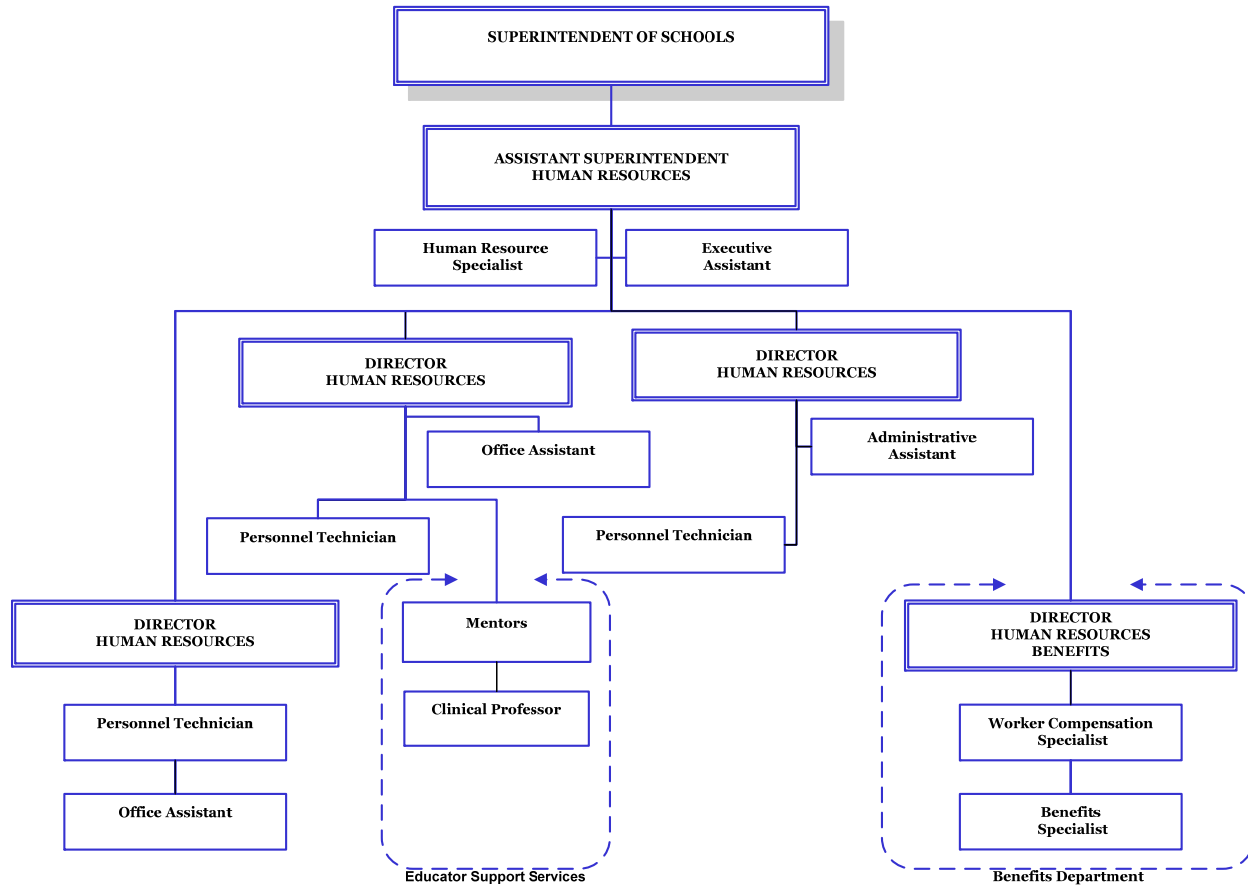
- Keep employees and the public informed about the high quality of BVSD educational programs and student achievements within the context of BVSD's identified academic achievement, equity, climate and operations goals.
- Promote and build relationships with BVSD internal and external stakeholders to create constructive community dialogue about district goals.
- Direct BVSD state legislative policy through oversight of the district's contract lobbyist to the Colorado General Assembly, including preparation of an annual legislative platform for board review and approval and legislative issue communications to internal and external stakeholders.
- Manage district brand of "Excellence and Equity" and assist schools in development of their own individual brands.
- Engage in genuine, constructive communications outreach with diverse communities.
- Work in cooperation with BVSD Information Technology to maximize the communications value of the BVSD website.
- Work in cooperation with local communities to deliver high quality education-based programming on public educational cable television station.
- Manage programming content for educational television station as well as videotaping of board of education meetings for rebroadcast and posting web stream.
- 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 such as print and broadcast media inquiries, unexpected school emergencies, and open records requests.



District Organizational Operating Departments (continued)

Division of Human Resources





District Organizational Operating Departments (continued)

Division of Human Resources (continued)
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HUMAN RESOURCES (687)

Assistant Superintendent of Human Resources: Rebecca McClure

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

Measures

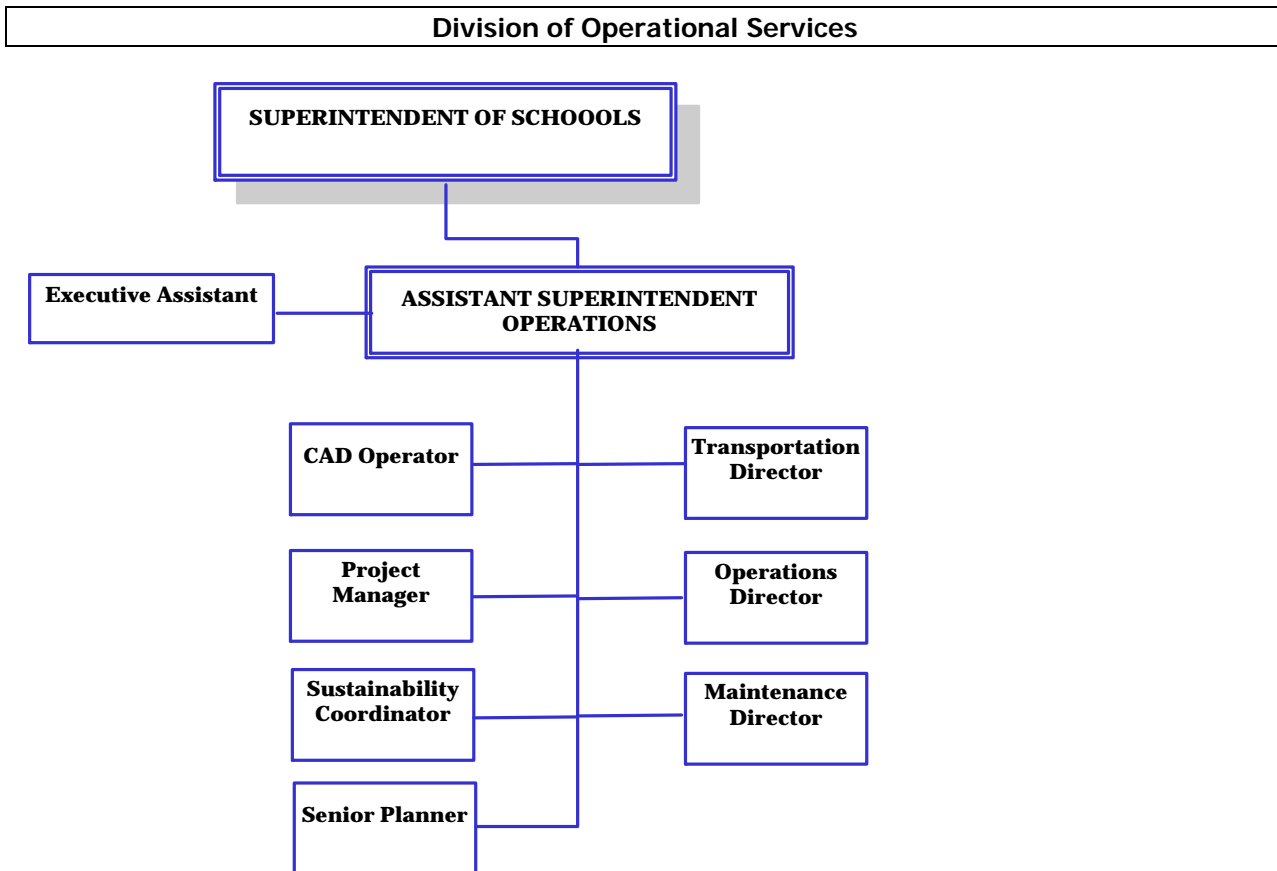
4,207 employees; 1,000+ substitute teachers; 2,500+ applicants, contract administration for four units plus non-represented units; enhancement of labor/management relations and improvement of welfare of all employees in the district; benefit orientations; contract negotiations, and renewals with district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

Objectives

- The district will continue to recruit and retain the number of highly qualified, licensed employees of color from 10.7 percent to 12 percent by the end of the 2011-2012 school year. As of the 2010-11 school year, the district employed 11.3 percent teachers of color, 24.6 percent administrators of color, and 19.1% all staff of color.
- Human Resources will lead the work in the revision of the licensed evaluation process and practice, and other new policies to align with the new state requirements for educator effectiveness.
- Human Resources will continue to implement the Teacher Support and Induction Program that provides orientation, mentoring and support for new teachers, and ongoing mentoring and intervention support to all teachers in the district.



District Organizational Operating Departments (continued)



OPERATIONS ADMINISTRATION (640)

Assistant Superintendent of Operations: Joseph Sleeper

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

Division Goals:

- Implement new service level agreements and automated work order system in Maintenance Services.
- Complete capital projects addressing health and safety issues.
- Dispose of surplus property and negotiate right-of-way acquisitions.
- Complete analysis of existing school security plan district wide and implement district-wide electronic key access.
- Complete benchmark analysis comparing like front-range school districts.

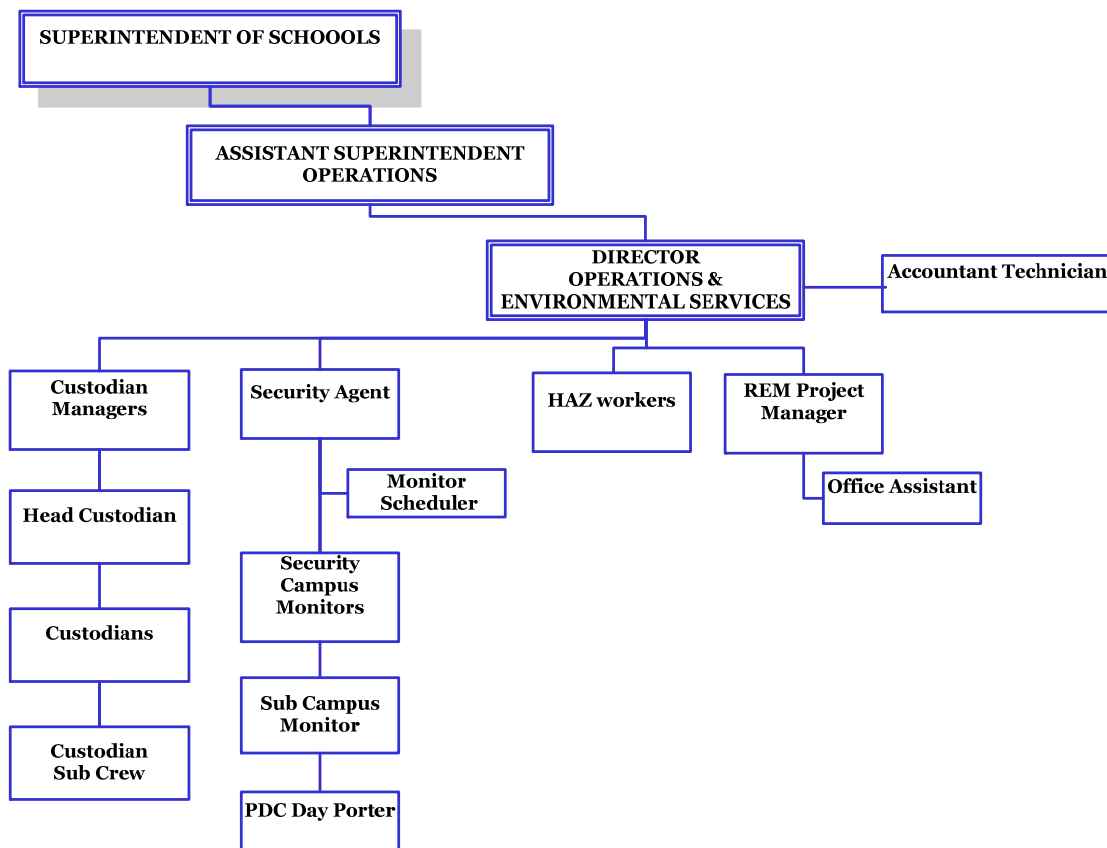
The results will serve as a basis for new security policies, practices, and metrics.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

OPERATIONS, SECURITY, AND ENVIRONMENTAL SERVICES (643)



Department Head: Steve Hoban

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

Indicators of Demand:

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

EDUCATION CENTER BUILDING (971)

Department Head: Steve Hoban

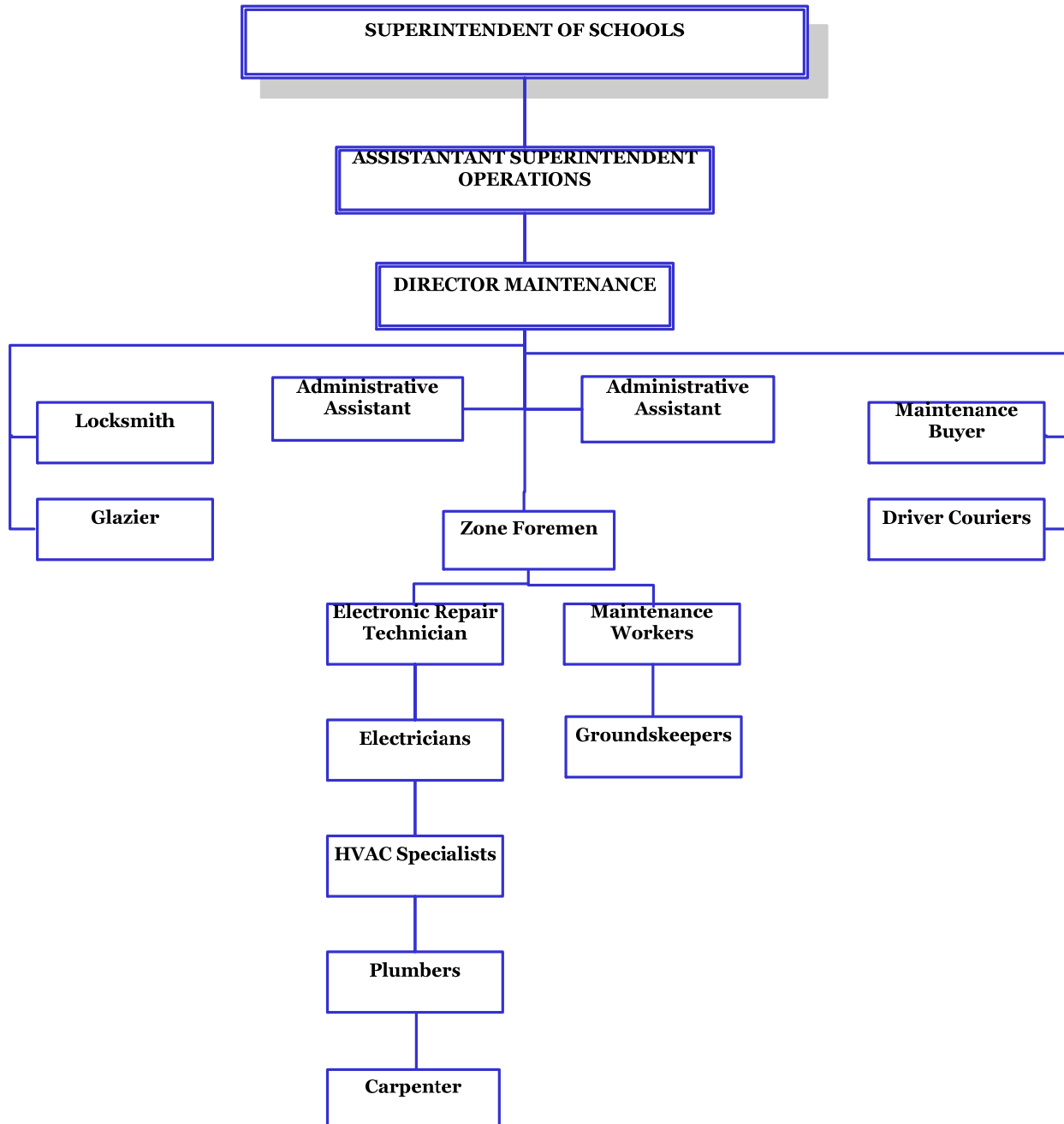
Purpose: This cost center reflects expenditures for utilities and custodial services at the district's central administration building.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

MAINTENANCE (642)





District Organizational Operating Departments (continued)

Division of Operational Services (continued)

MAINTENANCE (642) continued

Department Head: Mike Cuskelly

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

Indicators of Demand:

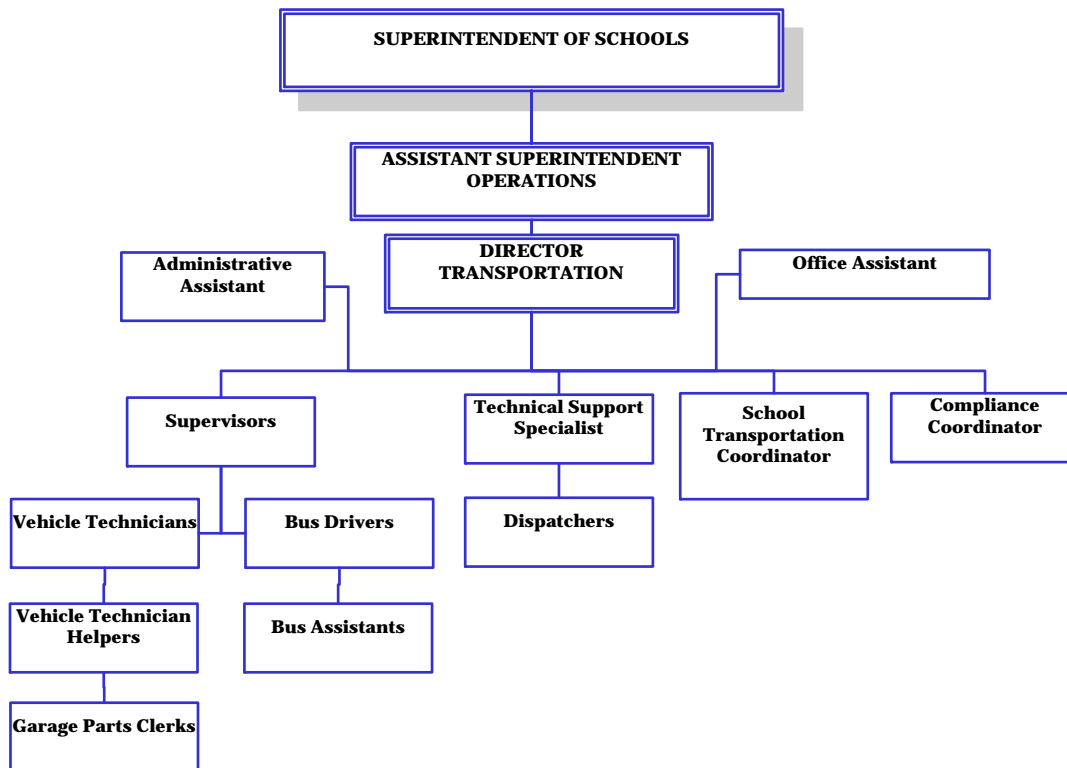
- Work requests generated by building occupants/users for facility maintenance, repair, energy conservation, and minor construction services for approximately 4.5 million square feet of BVSD facilities and 790 acres of grounds at 56 sites.



District Organizational Operating Departments (continued)

Division of Operational Services (continued)

TRANSPORTATION (796)



Department Head: Robert Young

Purpose: Provides district-wide transportation services including elementary, middle, high school, special education, inter-school shuttles, sports, activity and educational field trip busing. In addition to morning to-school and afternoon to-home transportation, the department provides mid-day services for pre-school and special needs students and operates activity buses at night and on weekends. The Transportation Department repairs and maintains a fleet of over 250 student transportation vehicles, over 150 other district support vehicles, and all motorized grounds and maintenance equipment.

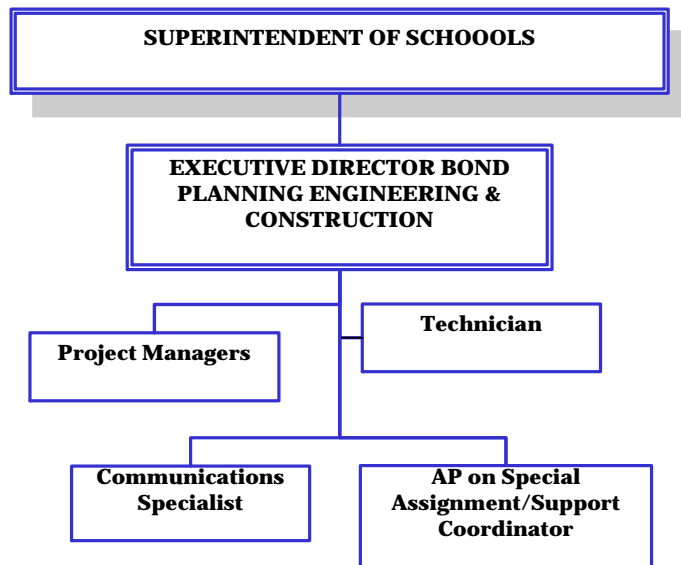


Indicators of Demand:	2007-08	2008-09	2009-10	2010-11 (estimated)
Student Rides Scheduled per day:	15,669	16,553	16,906	18,313
Total Student Transportation Miles:	2,434,154	2,352,886	2,540,407	2,600,000
Trips and Other Activities:	5,585	6,795	4,970	5,000
Total Activity trip Miles:	289,858	291,252	224,888	230,000
Sites Served:	64	64	70	70



District Organizational Operating Departments (continued)

Bond Planning, Engineering and Construction



BOND PLANNING, ENGINEERING & CONSTRUCTION (644)

Department Head: Don Orr

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

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

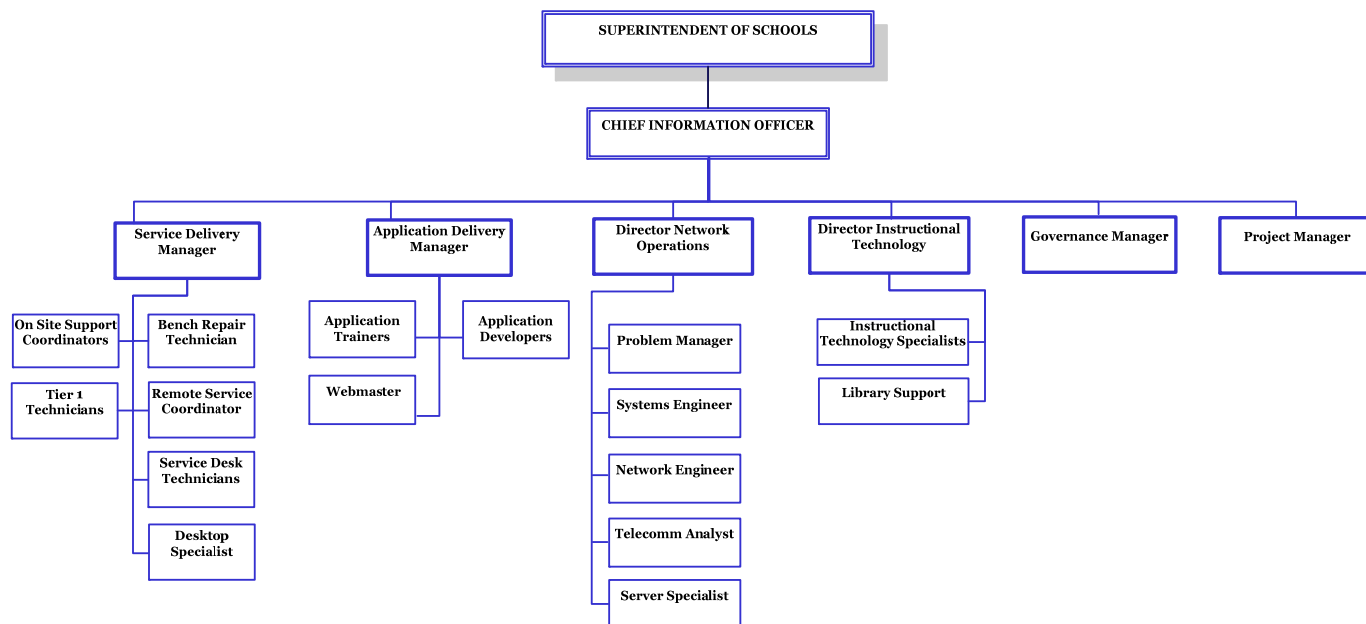
Goals:

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



District Organizational Operating Departments (continued)

Information Technology Division



INFORMATION TECHNOLOGY (689)

Chief Information Officer: Andrew Moore

Purpose: Provides services and support to 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, and transportation bus scheduling.
- Administrative services of payroll, human resources, budget, purchasing, accounting/finance, warehouse, fixed assets, and data warehousing.
- District-wide data communications, networking (wireless/wired), 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 governance, donations, grants and partnerships.

TELECOMMUNICATIONS (793)

Chief Information Officer: Andrew Moore

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



District Organizational Operating Departments (continued)

Information Technology Division (continued)
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Information Technology Division Goals:

- Mac laptops and desktops will be rolled out over the summer in targeted areas where Mac specific tools are required.
- Netbook deployment will be expanded for student use in the middle schools.
- 2011-12 pilots will include:
 - An iPad pilot will be conducted during the 2011 summer school session within the science curriculum; results will help us determine where iPads can successfully support instruction.
 - Ed Tech will pilot both Google Docs and Microsoft Office365 for student collaboration. This includes email, storage, blogs, web sites, instant messaging and document management in the cloud.
- 2011 summer infrastructure updates include:
 - An easier point and click method to install printers will be implemented. This should reduce service calls and allow teachers to more easily install one of the 1800 printers on their systems.
 - A simplified wireless infrastructure will be implemented. This will allow for more seamless access of the internet for teachers, students, and guests of BVSD.
 - A full replacement of our desktop management and virus/spam protection systems will be rolled out.
- System upgrades will include:
 - Requirements and planning for a new library management system will be completed in preparation to the move to Windows 7.
 - Lawson required upgrade will start in 2011 and complete in 2013.
 - Requirements and planning for a student data metrics and analysts system will be completed.
 - Requirements and planning will start for a significant update to BVSD.ORG
- The Educational Technology mission will be updated based on input from our tech contacts, teacher librarians, principals, teachers, students, curriculum, and community members.
- Exploration on the feasibility to reduce BVSD risk by moving key applications to the cloud will be explored and piloted.



District Organizational Operating Departments (continued)

Business Services Division

Chief Financial Officer: Leslie Stafford

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

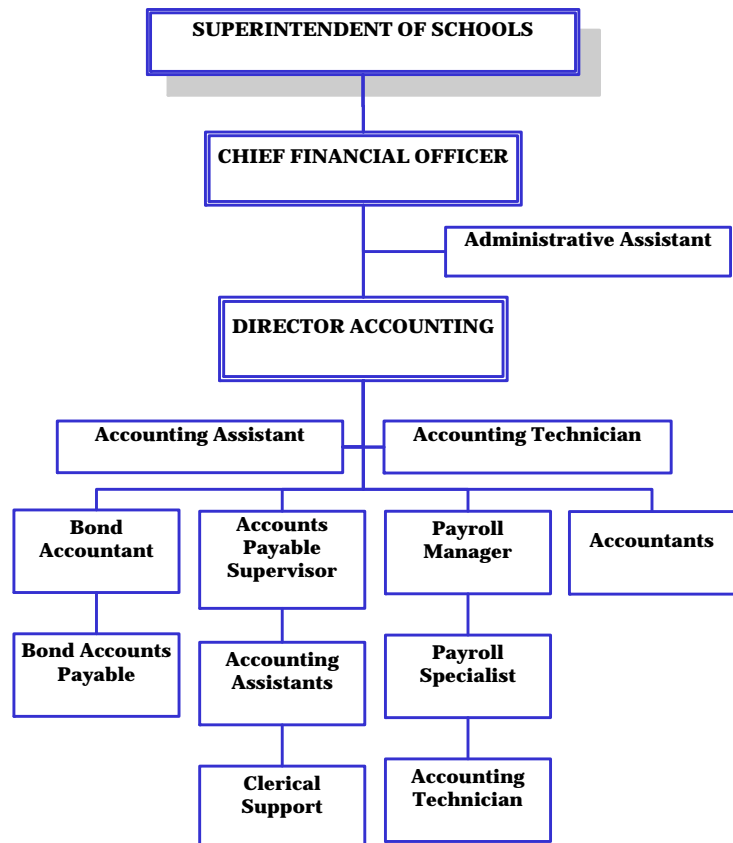
ACCOUNTING SERVICES (690)

Department Head: Chuck McElwain

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

Goals:

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



Indicators of Demand:

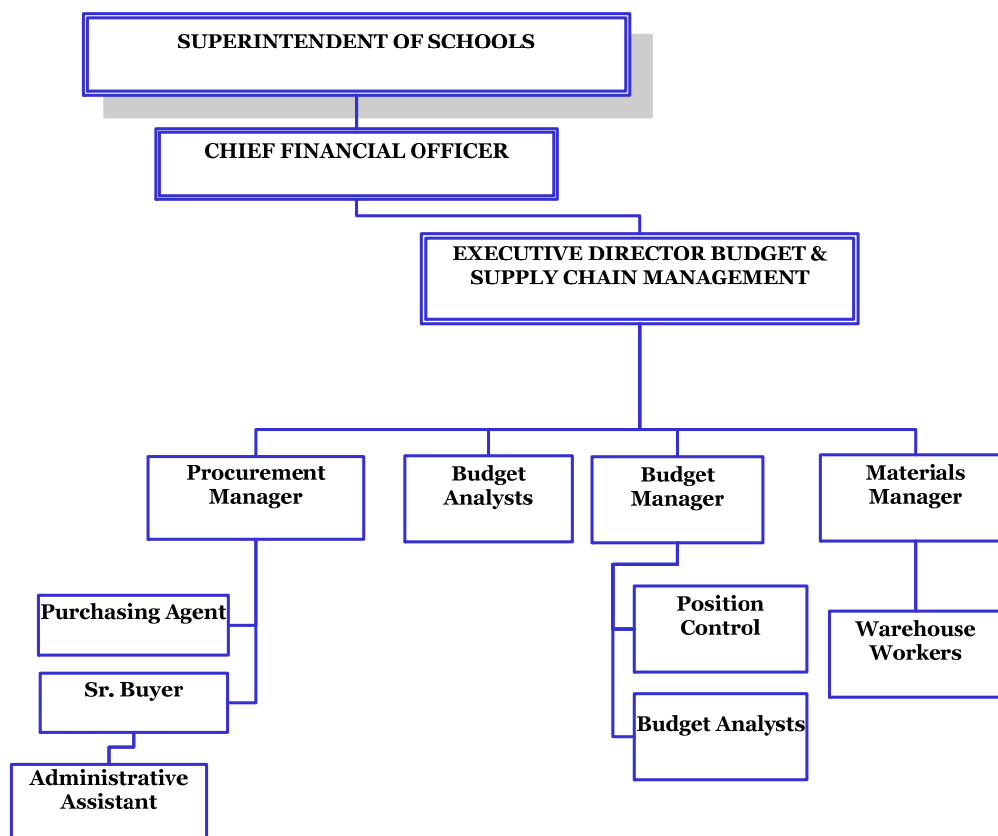
	Actual 2008-09	Actual 2009-10	Estimated 2010-11
Paychecks and Direct Deposit Notices Produced:	58,459	62,126	60,776
Accounts Payable Checks and ACH Notices Processed:	16,974	15,630	14,309
Invoices Paid:	81,687	82,298	83,487



District Organizational Operating Departments (continued)

Business Services Division (continued)

BUDGET AND SUPPLY CHAIN MANAGEMENT



BUDGET SERVICES (688)

Department Head: Bill Sutter

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

Indicators of Demand:	Actual 2008-09	Actual 2009-10	Estimated 2010-11
Total Expenditures	\$437,808,325	\$414,395,438	\$ 432,664,303
Number of Funds	20	20	20



District Organizational Operating Departments (continued)

Business Services Division (continued)

BUDGET AND SUPPLY CHAIN MANAGEMENT (continued)

PROCUREMENT (695)

Department Head: Becky Zidan

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

Indicators of Demand:

- Schools and department staffs continue to seek buying assistance to maximize the purchasing power of declining resources. The purchasing staff and website are utilized by the schools and departments as a resource for price agreements and discounts. Requests by departments for competitive solicitations continue to increase, especially for complex and time-consuming RFP processes, all with the goal of finding the most cost-effective solution. The facilitation of 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 3,000 transactions per month, totaling approximately \$465,000 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 2012, the Procurement Department will expand the procurement card program utilization, increasing transactions by over 11 percent to 3,200 per month, totaling approximately \$460,000. This will result in an increase in procurement efficiencies by reducing the use of petty cash, pay directs and payment of sales tax.

MATERIALS MANAGEMENT (791)

Department Head: Matt Stewart

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

	2008-09	2009-10	2010-11
	Actual	Actual	Estimated
Indicators of Demand:			
School Supply Requisitions:	11,011	11,200	11,000
Emergency School Supply Requisitions:	544	394	100
Maintenance Requisitions:	917	950	975
Value of Warehouse Inventory:	\$408,830	\$384,785	\$400,000
Value of Food Inventory:	\$62,500	\$190,373	-
-Work Order Hours:	11,011	11,500	11,000

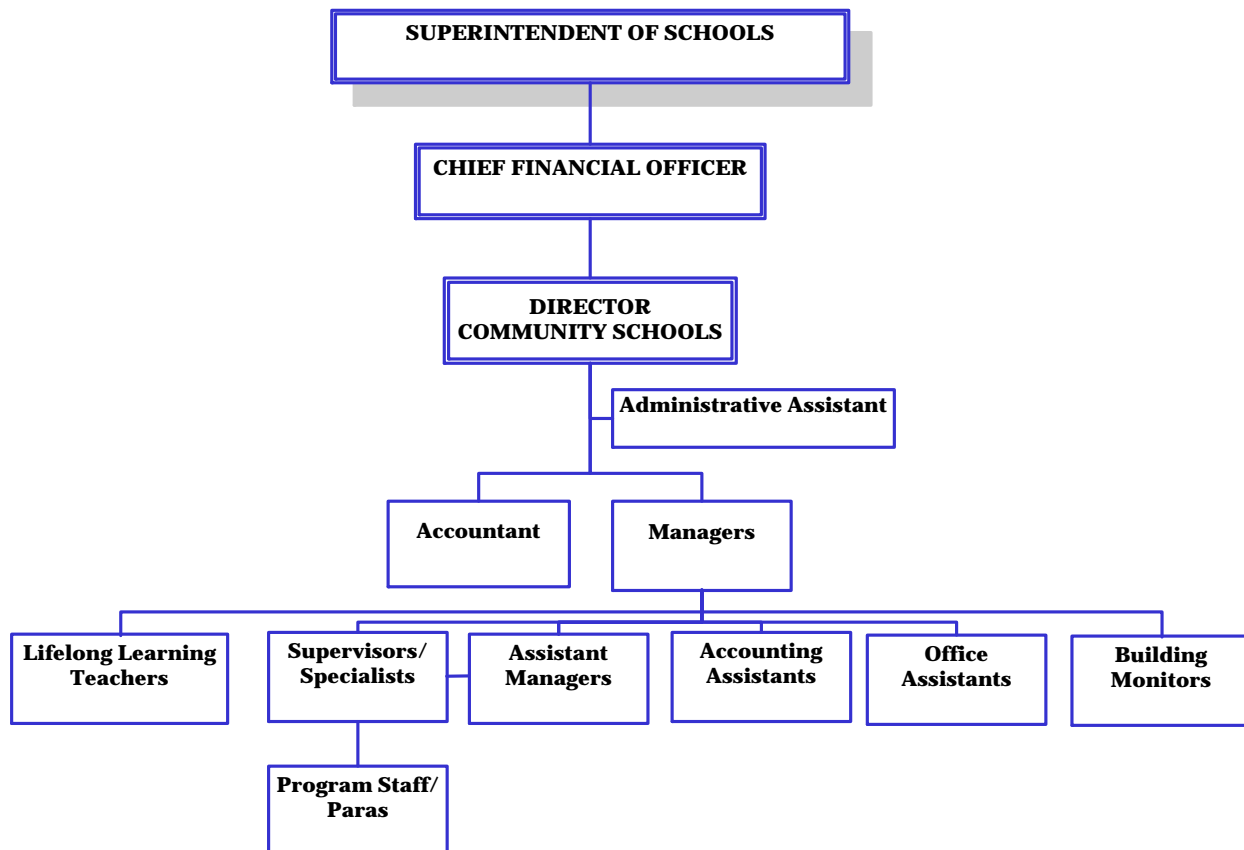


District Organizational Operating Departments (continued)

Business Services Division (continued)

COMMUNITY SCHOOLS (652)

Department Head: Susan Riederer





District Organizational Operating Departments (continued)

Business Services Division (continued)

COMMUNITY SCHOOLS (652) (Continued)

Purpose: The Community School Program provides the community with educational and enrichment opportunities through extended use of BVSD facilities. The Community School Program is self-supporting, utilizing program tuition and facility use fees for operational expenses. The fund provides the following programs: School Age Care (SAC), Kindergarten Enrichment, Facility Use, Lifelong Learning (LLL), and Community Connections: A Student Resource Guide.

Indicators of Demand:

- 385+ employees; 1,000+ Kindergarten Enrichment students, 100+ employees in the schools; 650+ School Age Care students, 70+ employees in the schools; 1,000+ community members taking Lifelong Learning classes per quarter, 175 LLL teachers; 800 clients in the Facility Use program serving thousands of community members, averaging 60 rental events per day per school year, 25 building monitors; 100+ community members who advertise in Community Connections: A Student Resource Guide.

Goals:

- Community Schools will collect baseline data, determine appropriate metrics for evaluation and develop activities for the Kindergarten Enrichment program.
- The Lifelong Learning Manager will learn how to build an online class this year to improve the program's competitive edge in the community education market. LLL will offer five online classes in collaboration with Learning Resource Network (LERN).



District Organizational Operating Departments (continued)

Business Services Division (continued)



NUTRITION SERVICES (741)

Department Head: Ann Cooper

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

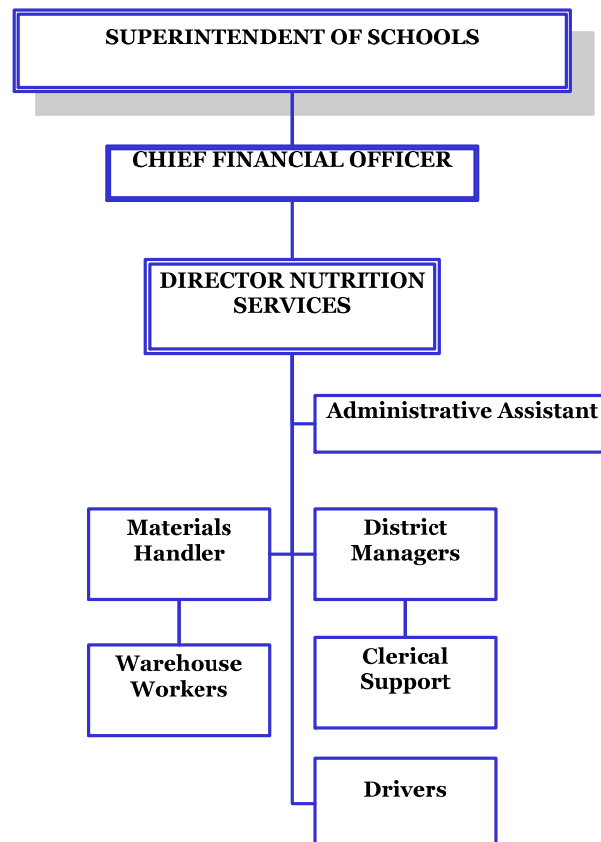
revenues support the cost of labor and benefits for 170 nutrition service employees, food, commodity food handling and processing fees, supplies, equipment, maintenance, materials, and professional development.

Indicators of Demand:

- The Nutrition Services program serves approximately 11,000 meals daily, including 7,200+ full lunches and 2,000+ breakfasts.
- The Nutrition Services program produces food at 3 Regional kitchens, which serve 48 schools and four Head Start Programs.
- The Nutrition Services program provides after-school snacks at 43 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 continue to evolve and evaluate production kitchen preparation and delivery service model.





District Organizational Operating Departments (continued)

Academic General Administration

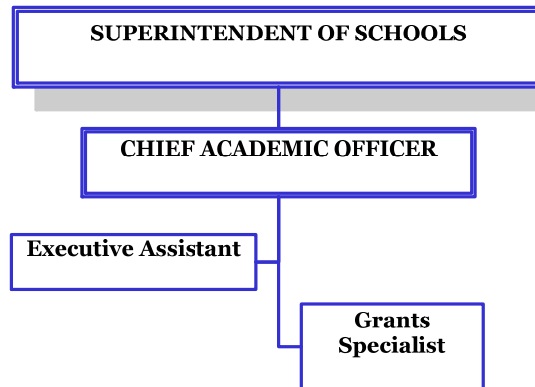
CHIEF ACADEMIC OFFICER (603)

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

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

Goals: To ensure that the goals of the board of education are realized:

- Achievement Goal: Increase student achievement in all Content areas through curriculum and instruction that is rigorous and relevant.
- Equity Goal: Narrow the achievement gap in all content areas for English language learners, identified special education students, students receiving meal assistance and Latino students whose home language is English.
- Climate Goal: Create and sustain a safe and positive learning environment that protects and respects the rights of all individuals.



OFFICE OF GRANTS & COMMUNITY PARTNERSHIPS (670)

Department Head: Bee Valacek

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

Indicators of Demand:

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



District Organizational Operating Departments (continued)

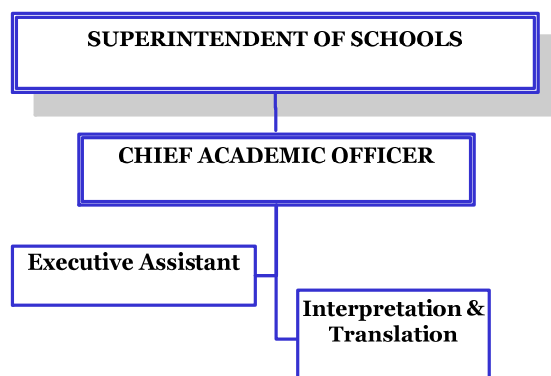
Academic General Administration (continued)

DISTRICT-WIDE EQUITY WORK (635)

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

Purpose: Included in the Chief Academic Officer's responsibilities is the oversight of the district's Equity initiatives to ensure the district motto—Excellence and Equity—is realized for every student and his/her family.

Indicators of Demand: BVSD has persistent opportunity and achievement gaps as is shown through enrollment patterns in advanced coursework, CSAP scores, graduation rates, dropout rates and more. To address those issues and more, Equity Initiatives have been created over the years: Boulder Valley Safe Schools Coalition, community liaisons, DLT planning, equity administrator cohort, Equity Advisory Committee, equity initiatives oversight, Equity Teacher Cohort, Family Engagement, fees, American Indian initiatives, oversight of and professional development for counselors, Positive Behavior Support, Parent Engagement Network, school climate liaisons and equity administrator, Student Accountability Advisory Committee, student and family discrimination complaint officer, youth leadership conferences. Staff, students, parents and community members are engaged in the initiatives in an attempt to eliminate the gaps for every student.



OFFICE OF INTERPRETATION AND TRANSLATION

Department Head: Adriana Hodges

Indicators of Demand: Over 71 languages are spoken by families in our district; 9.1 percent of those families require oral interpretation or written translation in order to comprehend and become engaged in the educational system and their student's progress. The Coordinator of Interpretation and Translation is employed to coordinate and often provide all district and school requests for interpretation and translation.



District Organizational Operating Departments (continued)

Academic General Administration (continued)

HEALTH SERVICES (698)

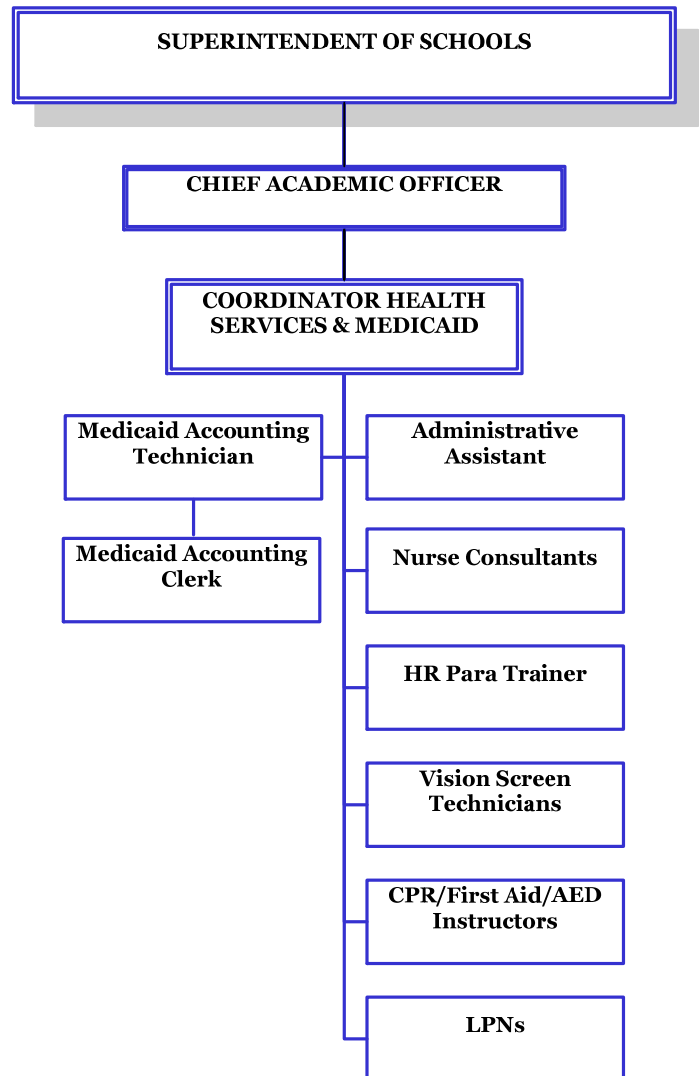
Department Head: Susan Rowley, RN, MS, CPNP

Purpose: Health Services administers the student health program and district medical emergency response system (Emergency Response Teams); 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 provided to all BVSD students as indicated including:

Service Provided	Students Served in 2009-2010
Vision screening	16,801
Dental Screening	1,742
Healthroom Visits	86,380
Administered Medication (daily)	185
Individual Healthcare Plans	1,004
Identified Health Conditions	6,217
SPED Health Reports	1,004
504 health care plans	206
Resource Nurse Case Mgmt	65

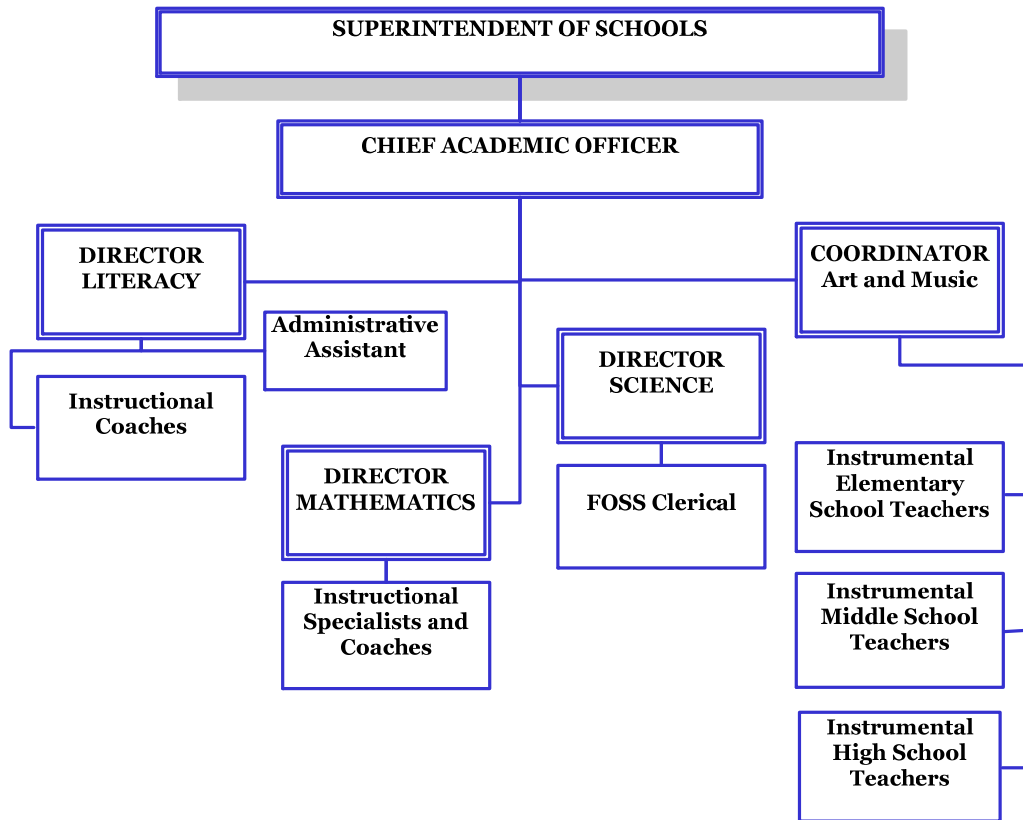
Goals: Empowering all students to access educational opportunities by reducing health barriers. "Healthy kids are better learners," is our motto.





District Organizational Operating Departments (continued)

Division of Curriculum, Assessment & Instruction





District Organizational Operating Departments (continued)

Division of Curriculum, Assessment & Instruction (continued)

CURRICULUM, ASSESSMENT & INSTRUCTION

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

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

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

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



Goals:

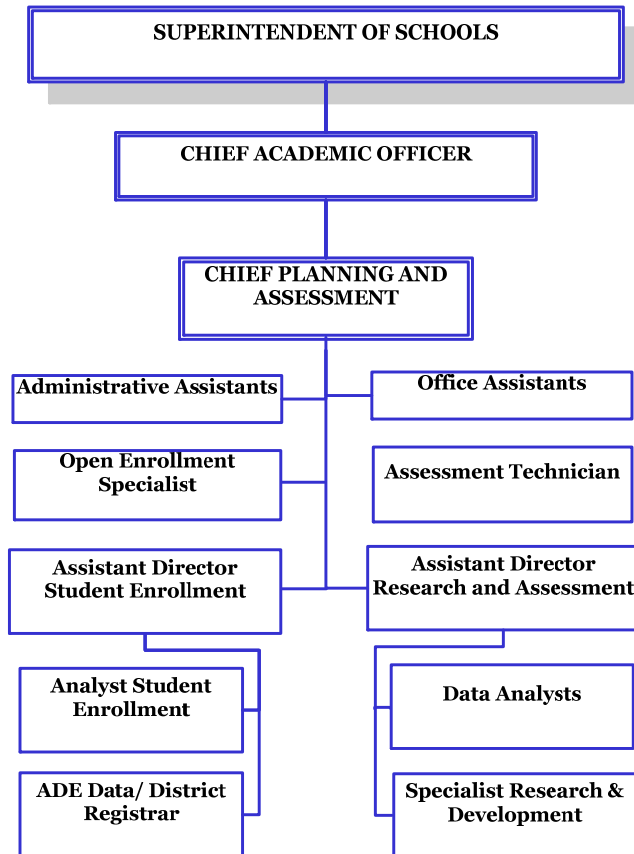
- Implement a system that will provide time during the school day on a regular basis for teachers to achieve TIES goals.
- Revise curriculum for each content area that:
 - Ensures a personally relevant, culturally-responsive curriculum.
 - Includes an assessment continuum to monitor, intervene and extend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

Indicators of Demand: Over 29,000 students and their 1,800 teachers need a system-wide curriculum that directs what students should know and be able to do based on national and state standards. National and state required assessments are coordinated out of this office as is the ongoing professional development required for the instructional use of the data from these assessments.



District Organizational Operating Departments (continued)

Planning and Assessment Department



PLANNING AND ASSESSMENT (608)

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

Purpose: Planning and Assessment is responsible for centralized student enrollment; coordinating the collection of data related to the District Improvement 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 data. The department conducts open enrollment and an online student enrollment process.

Goals:

- Provide leadership and service in the use of data to maximize student learning and achievement.
- Foster community collaboration and develop partnerships that promote district priorities and student achievement.
- Provide leadership and service in the use of data to promote understanding and to reduce discrepancies in achievement between groups of students.
- Provide service in evaluation of staff attitude and professional development to support hiring and retaining a high-quality, committed staff.
- Provide service toward managing assets responsibly by evaluating the utilization of district resources to enhance student achievement.
- Implement a planning and assessment process for continuous improvement.

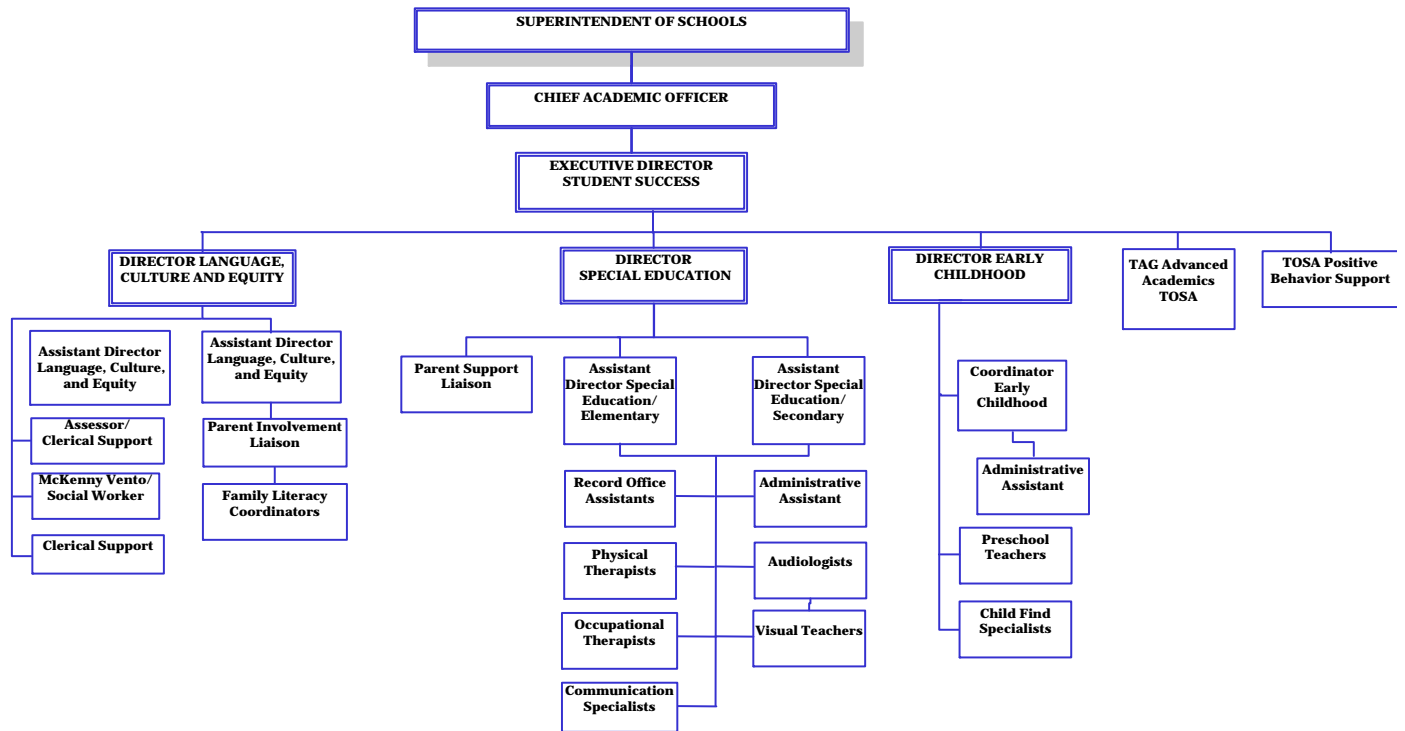
Indicators of Demand:

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



District Organizational Operating Departments (continued)

Student Success Department





District Organizational Operating Departments (continued)

Student Success Department (continued)

STUDENT SUCCESS (613)

Executive Director of Student Success: Karen Daly

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

Goal:

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

SPECIAL EDUCATION (611)

Department Head: Kim Bane

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

Indicators of Demand

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

LANGUAGE, CULTURE & EQUITY (616)

Department Head: Catalina Martis

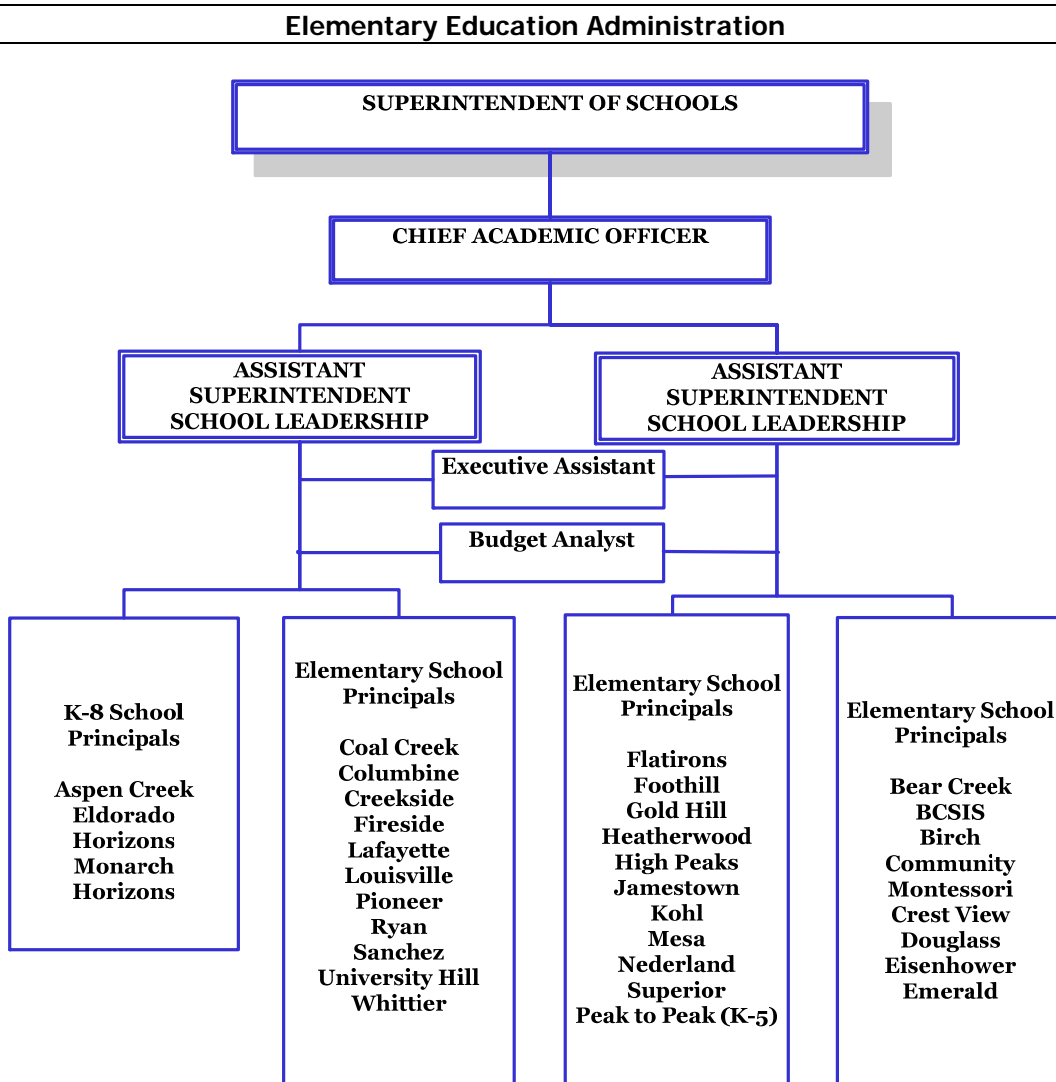
Purpose: Under federal and state regulations the district is required to identify, assess, and provide English language acquisition services to identify limited English proficient students. The General Operating Fund moneys allocated to the department of Language, Culture, and Equity are primarily dedicated to the provision of instructional and support services for English language learners.

Indicators of Demand:

- Approximately 2,400 second language students are not yet fully English proficient.



District Organizational Operating Departments (continued)



ELEMENTARY SCHOOL LEADERSHIP (617)

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

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

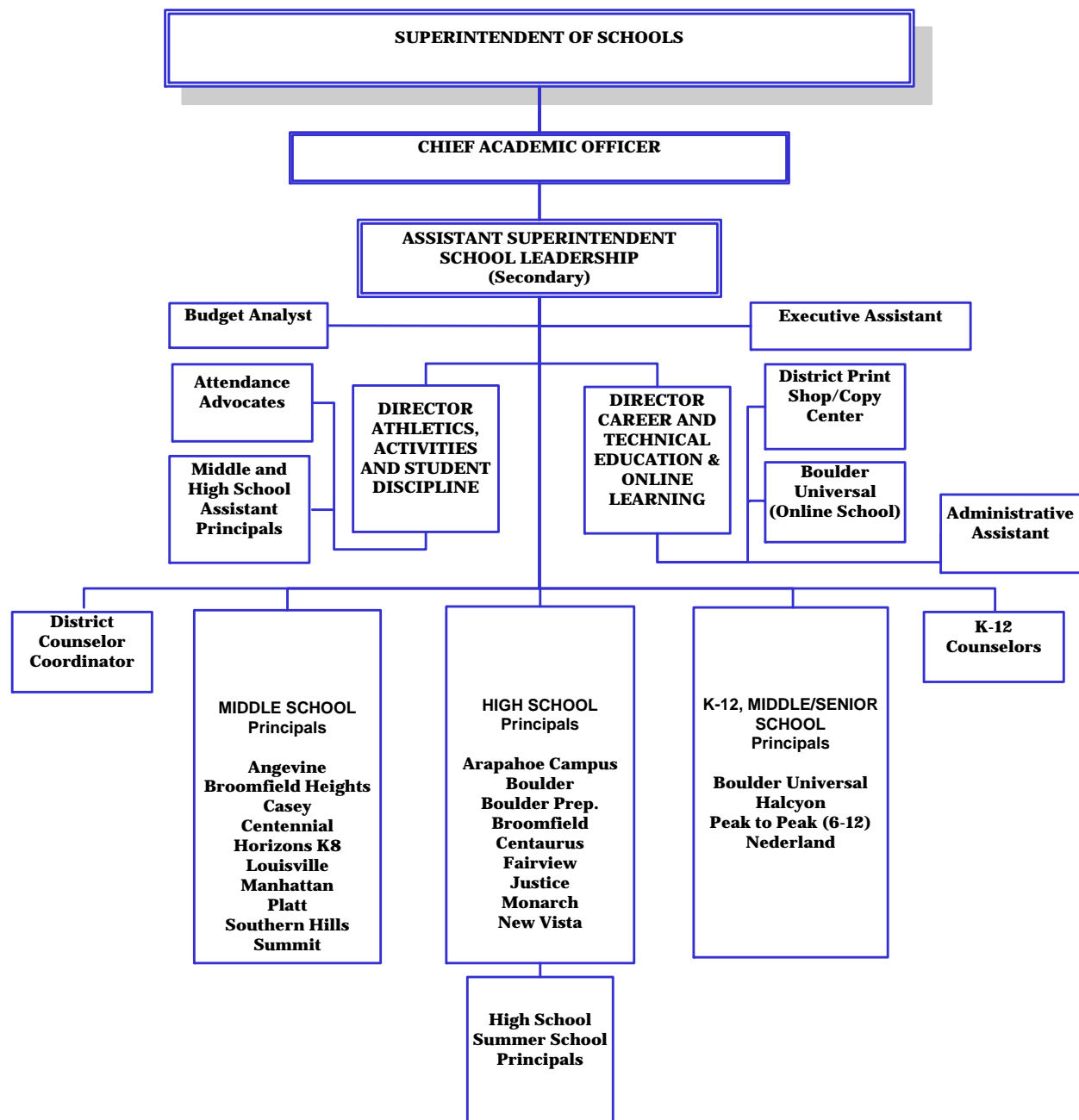
Indicators of Demand:

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



District Organizational Operating Departments (continued)

Secondary Education Administration





District Organizational Operating Departments (continued)

Secondary Education Administration (continued)

SECONDARY SCHOOL LEADERSHIP (619)

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

Purpose: Secondary administration provides funds for staffing, instruction, support, activities coordination, general assistance, and supervision for secondary schools, district Athletics and Activities, Career and Technical Education and Online Learning. 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.

ATHLETICS, ACTIVITIES, AND STUDENT DISCIPLINE (609)

Department Head: Michele DeBerry

Purpose: Manage secondary athletics, K-12 intramural and activity programs including allocation and oversight of the Athletics Fund. Assist school administration conducting school discipline through restorative practices. Support school attendance policies and practices which lead to maximum student time in class.

Indicators of Demand:

- Athletics Fund management
- Discipline data
- Attendance data
- Truancy case load

CAREER AND TECHNICAL EDUCATION (609)

Department Head: Kurt LeVasseur

Purpose: Career and Technical Education (CTE) is responsible for planning, developing and promoting CTE programs for BVSD students and assures compliance with Colorado Community College System regulations for Career and Technical Act (CTA) reimbursement, Perkins funding, CTE program approvals, and teacher CTE endorsement. Currently there are 21 high school CTE programs instructed by 23 teachers in six district high schools and 9 additional high school CTE programs instructed by 13 teachers at the Career and Technical Education Center (CTEC). Adults may also enroll in CTEC programs with a tuition fee on a space-available basis.

Indicators of Demand:

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



District Organizational Operating Departments (continued)

Secondary Education Administration (continued)

ONLINE LEARNING (625)

Department Head: Kurt LeVasseur

Purpose: Online learning reduces student loss by providing flexible full-time online options through Boulder Universal (BU), responds to failed courses with online credit recovery (CR), extends the school day and year keeping students at grade level, augments course availability, allows for self-paced learning, and offers alternatives to students who struggle within traditional learning environments. Brick and mortar schools are supported in creating relevant and interesting blended learning environments and reducing teacher substitutes through online professional development.

Indicators of Demand:

- October 1 Count, D & F list, substitute teachers and student demand

DISTRICT PRINT SHOP/COPY CENTER (792)

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

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

Indicators of Demand:

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



Our Schools

School Leadership

(Grouped by level and alphabetical order by school)

Elementary Schools (K-5)	Principal	# of Students Enrolled	K-8, Middle/Senior, & K-12	Principal	Projected # of Students Enrolled
Boulder Community School of Integrated Studies (BCSIS)	Phil Katsampes	300	Aspen Creek K-8	Brett Linvingston	937
Bear Creek	Kent Cruger	365	Eldorado K-8	Robyn Hamasaki	1,020
Birch	Tracy Stegall	403	Halcyon	Matthew Dudek	30
Coal Creek	John Kiemele	477	Monarch K-8	Melisa Potes	788
Columbine	Guillermo Medina	368	Nederland Middle/Senior	Lynn Donnelly	315
Community Montessori	TBD	253	Boulder Universal	Kurt LeVasseur	110
Creekside	Alejandra Sotiros	325	Total		3,200
Crest View	Ned Levine	641	Middle Schools (6-8)	Principal	
Douglass	Jonathan Wolfer	431	Angevine	Mike Medina	579
Eisenhower	Lisa McKercher	474	Broomfield Heights	Chris Meyer	559
Emerald	David Tanaka	299	Casey	Alson Boggs	509
Fireside	Pat Heinz-Pribyl	427	Centennial	Cheryl Scott	571
Flatirons	Scott Boesel	256	Louisville	Adam Fels	613
Foothill	TBD	552	Manhattan School of Arts & Academics	Robbyn Fernandez	455
Gold Hill	Kelley King	35	Nevin Platt	Kevin Gates, Ph.D.	532
Heatherwood	Larry Orobona	357	Southern Hills	Terry Gillach	536
High Peaks	Lora de la Cruz	287	Total		4,354
Jamestown	Kelley King	27	High Schools (9-12)	Principal	
Kohl	Cindy Kaier	439	Arapahoe Campus	Joan Bludorn	175
Lafayette	Stephanie Jackman	622	Boulder	Kevin Braney	1,782
Louisville	Jennifer Rocke	497	Broomfield	Ginger Ramsey	1,410
Mesa	Josh Baldner	384	Centaurus	Rhonda Haniford	1,041
Nederland	TBD	274	Fairview	Donald Stensrud	2,044
Escuela Bilingüe Pioneer	Miguel Villalon	390	Monarch	Jerry Lee Anderson	1,521
Barnard D. Ryan	Tobey Bassoff	401	New Vista	Kirk Quitter	291
Alicia Sanchez	Doris Candelarie	263	Total		8,264
Superior	Mary Hausermann	559	Charter Schools	Principal	
University Hill	Leonora Velasquez	353	Boulder Preparatory High	Andre Adeli	125
Whittier International	Becky Escamilla	369	Horizons K-8	Sonny Zinn	332
Total		10,828	Peak to Peak K-12	Anthony Fontana	1,442
			Summit Middle	David Finell	336
			Justice High	Jeremy Jimenez	110
			Total		2,345
			Other (Contracted, CPP, SPED)		525
			Total District Enrollment		29,516

Note: Principals listed and number of projected students enrolled as of July 1, 2011



Our Schools (continued)

Elementary School Budgets

119 BEAR CREEK ELEMENTARY				120 BIRCH ELEMENTARY			
	Staff	Total Budget \$2,014,889 non-SRA	SRA		Staff	Total Budget \$2,749,961 non-SRA	SRA
Utilities:	-	\$ 58,494	\$ -		-	\$ 85,870	\$ -
Regular Education:	18.896	1,360,288	10,740		22.353	1,639,650	26,026
Special Education:	2.000	161,037	156		7.626	482,072	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		1.000	75,847	-
Extra Curricular Education:	-	4,533	-		-	4,909	-
Talented & Gifted:	0.220	7,912	-		0.240	8,631	-
Library Services:	1.000	81,277	115		1.000	81,277	-
School Administration:	3.000	227,557	296		3.125	223,787	-
Maintenance:	1.750	83,525	975		2.000	94,321	2,626
Health Room:	0.500	17,394	-		0.563	19,587	-
Curriculum/Staff Development:	-	-	590		-	-	5,358
Student Support Services:	-	-	-		-	-	-
TOTALS:	27.366	\$ 2,002,017	\$ 12,872		37.907	\$ 2,715,951	\$ 34,010

124 COLUMBINE ELEMENTARY				127 CREST VIEW ELEMENTARY			
	Staff	Total Budget \$3,446,606 non-SRA	SRA		Staff	Total Budget \$3,660,633 non-SRA	SRA
Utilities:	-	\$ 62,393	\$ -		-	\$ 98,689	\$ -
Regular Education:	26.015	1,814,052	40,139		33.543	2,423,764	25,056
Special Education:	5.500	379,530	-		5.036	336,949	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	7.500	568,845	-		2.700	204,785	-
Extra Curricular Education:	-	4,533	-		-	4,954	-
Talented & Gifted:	0.729	45,571	699		0.380	13,665	-
Library Services:	1.000	81,277	-		1.000	81,277	2,709
School Administration:	4.100	327,042	3,622		4.025	309,811	1,808
Maintenance:	2.000	94,321	6,073		2.750	126,706	2,554
Health Room:	0.500	17,394	-		0.675	23,481	-
Curriculum/Staff Development:	-	-	1,115		-	-	4,425
Student Support Services:	-	-	-		-	-	-
TOTALS:	47.344	\$ 3,394,958	\$ 51,648		50.109	\$ 3,624,081	\$ 36,552

130 DOUGLASS ELEMENTARY				131 SANCHEZ ELEMENTARY			
	Staff	Total Budget \$2,310,296 non-SRA	SRA		Staff	Total Budget \$2,721,741 non-SRA	SRA
Utilities:	-	\$ 75,980	\$ -		-	\$ 65,621	\$ -
Regular Education:	22.835	1,646,074	8,296		21.011	1,487,521	34,800
Special Education:	1.670	134,499	-		8.253	464,017	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		3.500	265,461	-
Extra Curricular Education:	-	4,909	-		-	-	-
Talented & Gifted:	0.270	9,711	-		0.170	6,114	-
Library Services:	1.000	81,277	-		0.500	40,640	-
School Administration:	3.250	233,240	602		2.750	224,272	2,300
Maintenance:	2.000	94,321	-		2.000	94,321	3,300
Health Room:	0.563	19,587	-		0.500	17,394	-
Curriculum/Staff Development:	-	-	1,800		-	-	-
Student Support Services:	-	-	-		0.366	15,980	-
TOTALS:	31.588	\$ 2,299,598	\$ 10,698		39.050	\$ 2,681,341	\$ 40,400



Our Schools (continued)

Elementary School Budgets (continued)

132 EISENHOWER ELEMENTARY				134 EMERALD ELEMENTARY			
	Staff	Total Budget \$3,138,987 non-SRA	SRA		Staff	Total Budget \$2,451,499 non-SRA	SRA
Utilities:	-	\$ 92,327	\$ -		-	\$ 67,601	\$ -
Regular Education:	24.986	1,804,961	28,731		22.045	1,547,378	39,056
Special Education:	9.478	557,225	-		2.230	179,636	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	2.100	159,278	-		2.700	204,785	-
Extra Curricular Education:	-	-	-		-	4,533	-
Talented & Gifted:	0.290	10,430	-		0.190	6,833	602
Library Services:	1.000	81,277	-		0.250	20,376	-
School Administration:	3.125	245,808	1,441		3.200	223,641	251
Maintenance:	2.500	115,912	3,471		2.500	115,912	7,020
Health Room:	0.563	19,587	-		0.500	17,394	-
Curriculum/Staff Development:	-	-	913		-	-	501
Student Support Services:	0.400	17,466	160		0.366	15,980	-
TOTALS:	44.442	\$ 3,104,271	\$ 34,716		33.981	\$ 2,404,069	\$ 47,430

136 FLATIRONS ELEMENTARY				138 FOOTHILL ELEMENTARY			
	Staff	Total Budget \$1,768,824 non-SRA	SRA		Staff	Total Budget \$3,128,360 non-SRA	SRA
Utilities:	-	\$ 54,958	\$ -		-	\$ 93,179	\$ -
Regular Education:	15.384	1,115,358	9,980		29.358	2,127,871	26,676
Special Education:	3.250	198,418	-		4.662	238,190	80
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		1.000	75,847	-
Extra Curricular Education:	-	-	-		-	-	-
Talented & Gifted:	0.170	6,114	-		0.350	12,587	-
Library Services:	0.688	55,934	-		1.000	81,277	-
School Administration:	3.000	225,586	516		3.775	283,846	3,933
Maintenance:	1.750	83,525	842		3.000	137,501	3,000
Health Room:	0.500	17,394	-		0.625	21,742	-
Curriculum/Staff Development:	-	-	154		-	-	800
Student Support Services:	-	-	45		0.500	21,831	-
TOTALS:	24.742	\$ 1,757,287	\$ 11,537		44.270	\$ 3,093,871	\$ 34,489

141 GOLD HILL ELEMENTARY				144 HEATHERWOOD ELEMENTARY			
	Staff	Total Budget \$246,540 non-SRA	SRA		Staff	Total Budget \$2,185,300 non-SRA	SRA
Utilities:	-	\$ 12,831	\$ -		-	\$ 96,025	\$ -
Regular Education:	2.447	177,141	500		18.153	1,308,265	26,850
Special Education:	0.200	16,104	-		6.602	331,028	-
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	2,804	-		-	-	-
Talented & Gifted:	0.025	897	-		0.220	7,912	-
Library Services:	-	-	54		0.500	40,640	-
School Administration:	0.225	20,129	-		3.000	235,759	414
Maintenance:	0.250	10,796	40		2.500	115,912	3,728
Health Room:	0.150	5,218	-		0.500	17,394	-
Curriculum/Staff Development:	-	-	26		-	-	1,373
Student Support Services:	-	-	-		-	-	-
TOTALS:	3.297	\$ 245,920	\$ 620		31.475	\$ 2,152,935	\$ 32,365



Our Schools (continued)

Elementary School Budgets (continued)

147 JAMESTOWN ELEMENTARY

	Staff	Total Budget \$249,500 non-SRA	SRA
Utilities:	-	\$ 15,640	\$ -
Regular Education:	2.447	177,144	951
Special Education:	0.200	16,104	-
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,804	-
Talented & Gifted:	0.015	537	-
Library Services:	-	-	-
School Administration:	0.225	20,129	56
Maintenance:	0.250	10,796	62
Health Room:	0.150	5,218	-
Curriculum/Staff Development:	-	-	59
Student Support Services:	-	-	-
TOTALS:	3.287	\$ 248,372	\$ 1,128

150 KOHL ELEMENTARY

	Staff	Total Budget \$2,914,534 non-SRA	SRA
Utilities:	-	\$ 65,154	\$ -
Regular Education:	23.696	1,711,309	40,954
Special Education:	10.872	611,553	1,400
Vocational Education:	-	-	-
English as a Second Language:	-	-	-
Extra Curricular Education:	-	2,284	-
Talented & Gifted:	0.270	9,711	-
Library Services:	1.000	81,277	-
School Administration:	3.500	256,633	500
Maintenance:	2.500	115,912	4,800
Health Room:	0.375	13,045	-
Curriculum/Staff Development:	-	-	2
Student Support Services:	-	-	-
TOTALS:	42.213	\$ 2,866,878	\$ 47,656

153 LAFAYETTE ELEMENTARY

	Staff	Total Budget \$3,751,386 non-SRA	SRA
Utilities:	-	\$ 60,882	\$ -
Regular Education:	31.118	2,244,174	56,407
Special Education:	12.224	646,448	-
Vocational Education:	-	-	-
English as a Second Language:	1.400	106,184	-
Extra Curricular Education:	-	3,832	-
Talented & Gifted:	1.380	95,988	-
Library Services:	1.000	81,277	5,000
School Administration:	4.150	297,240	-
Maintenance:	2.500	115,912	4,000
Health Room:	0.625	21,742	-
Curriculum/Staff Development:	-	-	1,200
Student Support Services:	0.250	10,916	184
TOTALS:	54.647	\$ 3,684,595	\$ 66,791

154 RYAN ELEMENTARY

	Staff	Total Budget \$2,723,275 non-SRA	SRA
Utilities:	-	\$ 44,901	\$ -
Regular Education:	22.979	1,664,304	26,821
Special Education:	7.252	383,309	925
Vocational Education:	-	-	-
English as a Second Language:	1.000	75,847	132
Extra Curricular Education:	-	1,125	-
Talented & Gifted:	1.250	96,617	-
Library Services:	1.000	81,277	-
School Administration:	3.000	218,043	1,453
Maintenance:	2.000	94,321	1,783
Health Room:	0.463	16,107	-
Curriculum/Staff Development:	-	-	330
Student Support Services:	0.366	15,980	-
TOTALS:	39.310	\$ 2,691,831	\$ 31,444

156 FIRESIDE ELEMENTARY

	Staff	Total Budget \$2,623,029 non-SRA	SRA
Utilities:	-	\$ 117,404	\$ -
Regular Education:	22.703	1,654,312	35,200
Special Education:	3.500	218,493	-
Vocational Education:	-	-	-
English as a Second Language:	1.750	132,786	-
Extra Curricular Education:	-	2,105	-
Talented & Gifted:	0.260	9,349	-
Library Services:	1.000	81,277	957
School Administration:	3.000	229,555	269
Maintenance:	2.500	115,912	3,392
Health Room:	0.500	17,394	-
Curriculum/Staff Development:	-	-	4,624
Student Support Services:	-	-	-
TOTALS:	35.213	\$ 2,578,587	\$ 44,442

157 LOUISVILLE ELEMENTARY

	Staff	Total Budget \$2,978,030 non-SRA	SRA
Utilities:	-	\$ 69,619	\$ -
Regular Education:	26.158	1,885,267	31,202
Special Education:	8.452	479,936	-
Vocational Education:	-	-	-
English as a Second Language:	0.500	37,923	-
Extra Curricular Education:	-	2,608	-
Talented & Gifted:	0.290	10,430	-
Library Services:	1.000	81,277	-
School Administration:	3.375	240,886	3,024
Maintenance:	2.500	115,912	2,780
Health Room:	0.438	15,238	-
Curriculum/Staff Development:	-	-	1,928
Student Support Services:	-	-	-
TOTALS:	42.713	\$ 2,939,096	\$ 38,934



Our Schools (continued)

Elementary School Budgets (continued)

158 COAL CREEK ELEMENTARY				161 INTEGRATED STUDIES-BCSIS			
	Staff	Total Budget \$2,426,542 non-SRA	SRA		Total Budget \$1,678,422 non-SRA	SRA	
Utilities:	-	\$ 56,580	\$ -		\$ 40,098	\$ -	
Regular Education:	24.002	1,728,102	24,168		1,108,240	22,199	
Special Education:	2.000	161,037	-		161,037	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		15,169	-	
Extra Curricular Education:	-	-	-		2,152	-	
Talented & Gifted:	0.290	10,430	-		6,833	-	
Library Services:	1.000	81,277	-		16,255	-	
School Administration:	3.100	244,661	3,422		208,392	3,537	
Maintenance:	2.000	94,321	2,543		57,954	2,155	
Health Room:	0.563	19,587	-		17,394	-	
Curriculum/Staff Development:	-	-	414		-	3,908	
Student Support Services:	-	-	-		13,099	-	
TOTALS:	32.955	\$ 2,395,995	\$ 30,547	22.794	\$ 1,646,623	\$ 31,799	

164 CREEKSIDE ELEMENTARY				166 MESA ELEMENTARY			
	Staff	Total Budget \$2,938,942 non-SRA	SRA		Total Budget \$2,250,605 non-SRA	SRA	
Utilities:	-	\$ 65,049	\$ -		\$ 66,876	\$ -	
Regular Education:	22.542	1,602,418	26,547		1,480,746	17,981	
Special Education:	11.975	666,051	-		256,429	469	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	2.200	166,860	-		-	-	
Extra Curricular Education:	-	4,533	-		4,533	-	
Talented & Gifted:	0.200	7,192	132		8,631	-	
Library Services:	0.700	56,896	2,633		81,277	-	
School Administration:	3.200	227,234	3,598		227,495	635	
Maintenance:	2.000	94,321	3,949		83,525	1,465	
Health Room:	0.250	8,698	-		19,587	-	
Curriculum/Staff Development:	-	-	2,796		-	873	
Student Support Services:	-	-	35		-	83	
TOTALS:	43.067	\$ 2,899,252	\$ 39,690	31.059	\$ 2,229,099	\$ 21,506	

169 NEDERLAND ELEMENTARY				180 PIONEER ELEMENTARY			
	Staff	Total Budget \$1,895,716 non-SRA	SRA		Total Budget \$3,073,448 non-SRA	SRA	
Utilities:	-	\$ 81,325	\$ -		\$ 79,289	\$ -	
Regular Education:	15.340	1,071,627	18,268		1,932,158	42,423	
Special Education:	5.196	286,440	1,500		159,081	-	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	0.200	15,169	-		379,230	-	
Extra Curricular Education:	-	374	-		4,533	-	
Talented & Gifted:	0.170	6,114	150		8,631	-	
Library Services:	0.500	40,640	-		81,277	-	
School Administration:	3.000	233,653	850		221,753	4,900	
Maintenance:	2.500	115,912	2,800		137,501	4,884	
Health Room:	0.500	17,394	-		-	-	
Curriculum/Staff Development:	-	-	3,500		-	1,464	
Student Support Services:	-	-	-		15,980	344	
TOTALS:	27.406	\$ 1,868,648	\$ 27,068	42.509	\$ 3,019,433	\$ 54,015	



Our Schools (continued)

Elementary School Budgets (continued)

185 SUPERIOR ELEMENTARY				190 UNIVERSITY HILL ELEMENTARY			
	Staff	Total Budget \$3,016,393 non-SRA	SRA		Staff	Total Budget \$2,889,478 non-SRA	SRA
Utilities:	-	\$ 91,413	\$ -	Utilities:	-	\$ 74,860	\$ -
Regular Education:	30.325	2,214,285	40,130	Regular Education:	26.175	1,830,540	12,096
Special Education:	1.500	120,779	-	Special Education:	2.000	161,037	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
English as a Second Language:	-	-	-	English as a Second Language:	4.300	326,138	-
Extra Curricular Education:	-	2,804	-	Extra Curricular Education:	-	-	-
Talented & Gifted:	0.350	12,587	-	Talented & Gifted:	0.220	7,912	-
Library Services:	1.000	81,277	-	Library Services:	1.000	81,277	-
School Administration:	3.775	298,321	4,300	School Administration:	3.441	247,822	1,214
Maintenance:	2.750	126,706	4,061	Maintenance:	2.750	126,706	874
Health Room:	0.500	17,394	-	Health Room:	0.500	17,394	-
Curriculum/Staff Development:	-	-	2,332	Curriculum/Staff Development:	-	-	1,580
Student Support Services:	-	-	4	Student Support Services:	-	-	28
TOTALS:	40.200	\$ 2,965,566	\$ 50,827	TOTALS:	40.386	\$ 2,873,686	\$ 15,792

192 HIGH PEAKS ELEMENTARY				193 COMMUNITY MONTESSORI			
	Staff	Total Budget \$1,555,409 non-SRA	SRA		Staff	Total Budget \$1,622,647 non-SRA	SRA
Utilities:	-	\$ 39,605	\$ -	Utilities:	-	\$ 39,305	\$ -
Regular Education:	15.184	1,095,883	22,674	Regular Education:	14.143	1,002,374	16,922
Special Education:	0.673	32,164	-	Special Education:	1.000	80,520	-
Vocational Education:	-	-	-	Vocational Education:	-	-	-
English as a Second Language:	0.600	45,507	-	English as a Second Language:	1.200	91,014	-
Extra Curricular Education:	-	2,804	-	Extra Curricular Education:	-	3,831	-
Talented & Gifted:	0.180	6,472	-	Talented & Gifted:	0.160	5,756	-
Library Services:	0.350	28,500	178	Library Services:	0.500	40,640	-
School Administration:	2.875	208,704	2,540	School Administration:	2.875	223,809	1,484
Maintenance:	1.250	57,954	1,744	Maintenance:	1.750	83,525	1,151
Health Room:	0.300	10,437	-	Health Room:	0.250	8,698	-
Curriculum/Staff Development:	-	-	243	Curriculum/Staff Development:	-	-	1,787
Student Support Services:	-	-	-	Student Support Services:	0.500	21,831	-
TOTALS:	21.412	\$ 1,528,030	\$ 27,379	TOTALS:	22.378	\$ 1,601,303	\$ 21,344

196 WHITTIER ELEMENTARY			
	Staff	Total Budget \$2,568,017 non-SRA	SRA
Utilities:	-	\$ 33,021	\$ -
Regular Education:	24.955	1,759,458	14,022
Special Education:	2.020	162,735	137
Vocational Education:	-	-	-
English as a Second Language:	2.400	182,031	-
Extra Curricular Education:	-	4,533	-
Talented & Gifted:	0.220	7,912	-
Library Services:	1.000	81,277	-
School Administration:	3.000	219,881	19
Maintenance:	1.750	83,525	983
Health Room:	0.500	17,394	-
Curriculum/Staff Development:	-	-	1,089
Student Support Services:	-	-	-
TOTALS:	35.845	\$ 2,551,767	\$ 16,250



Our Schools (continued)

Middle School Budgets

225 BROOMFIELD HEIGHTS MIDDLE				230 MANHATTAN MIDDLE			
	Staff	Total Budget \$3,355,990 non-SRA	SRA		Staff	Total Budget \$3,206,127 non-SRA	SRA
Utilities:	-	\$ 110,481	\$ -		-	\$ 143,535	\$ -
Regular Education:	26.750	1,980,607	35,178		22.768	1,692,435	36,750
Special Education:	6.878	347,876	906		6.769	442,143	719
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	0.790	59,929	755		1.600	121,354	598
Extra Curricular Education:	-	23,678	-		-	17,071	-
Talented & Gifted:	0.200	7,192	340		0.160	5,756	500
Library Services:	1.000	81,277	3,399		1.000	81,277	6,410
School Administration:	5.000	386,953	1,058		5.208	394,192	-
Maintenance:	3.000	137,501	5,288		3.000	137,501	3,886
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	2,872		-	-	11,173
Student Support Services:	2.000	169,945	755		1.298	110,293	534
TOTALS:	45.618	\$ 3,305,439	\$ 50,551		41.803	\$ 3,145,557	\$ 60,570

240 CASEY MIDDLE				250 CENTENNIAL MIDDLE			
	Staff	Total Budget \$3,499,584 non-SRA	SRA		Staff	Total Budget \$3,567,371 non-SRA	SRA
Utilities:	-	\$ 51,294	\$ -		-	\$ 112,863	\$ -
Regular Education:	28.314	2,082,982	20,323		28.963	2,148,438	29,996
Special Education:	4.626	303,837	-		3.000	241,557	577
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	2.800	212,370	-		2.330	176,798	241
Extra Curricular Education:	-	6,972	-		-	23,677	-
Talented & Gifted:	0.190	6,833	-		0.210	7,553	1,565
Library Services:	0.860	69,943	1,204		1.000	81,277	4,828
School Administration:	5.000	397,932	500		5.208	414,592	4,414
Maintenance:	3.250	148,297	4,313		3.000	137,501	4,013
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	582		-	-	6,436
Student Support Services:	2.500	191,776	426		2.000	169,945	1,100
TOTALS:	47.540	\$ 3,472,236	\$ 27,348		45.711	\$ 3,514,201	\$ 53,170

252 ANGEVINE MIDDLE				254 LOUISVILLE MIDDLE			
	Staff	Total Budget \$4,178,601 non-SRA	SRA		Staff	Total Budget \$3,519,997 non-SRA	SRA
Utilities:	-	\$ 174,722	\$ -		-	\$ 150,291	\$ -
Regular Education:	29.354	2,157,621	43,389		27.852	2,093,188	39,728
Special Education:	8.878	508,913	1,000		5.626	384,356	549
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	3.000	227,538	2,000		0.500	37,923	-
Extra Curricular Education:	-	25,147	-		-	25,513	-
Talented & Gifted:	1.210	89,876	-		0.220	7,912	298
Library Services:	1.000	81,277	5,000		1.000	81,277	7,600
School Administration:	6.000	500,495	12,290		5.000	389,076	-
Maintenance:	3.750	169,887	6,000		3.250	148,297	3,700
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	3,000		-	-	807
Student Support Services:	2.000	169,946	500		1.750	148,703	779
TOTALS:	55.192	\$ 4,105,422	\$ 73,179		45.198	\$ 3,466,536	\$ 53,461



Our Schools (continued)

Middle School Budgets (continued)

260 PLATT MIDDLE				270 SOUTHERN HILLS MIDDLE			
	Staff	Total Budget \$2,921,216			Staff	Total Budget \$3,252,467	
		non-SRA	SRA			non-SRA	SRA
Utilities:	-	\$ 173,055	\$ -		-	\$ 139,244	\$ -
Regular Education:	24.294	1,781,640	32,968		25.384	1,865,092	35,811
Special Education:	1.800	144,936	500		7.252	446,635	744
Vocational Education:	-	-	-		-	-	-
English as a Second Language:	-	-	-		-	-	-
Extra Curricular Education:	-	28,998	-		-	24,778	-
Talented & Gifted:	0.180	6,472	200		0.200	7,192	-
Library Services:	1.000	81,277	300		1.000	81,277	4,142
School Administration:	4.750	371,323	-		4.750	373,377	-
Maintenance:	3.750	169,887	5,800		3.000	137,501	5,512
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	1,000		-	-	3,320
Student Support Services:	1.440	122,360	500		1.500	127,459	383
TOTALS:	37.214	\$ 2,879,948	\$ 41,268		43.086	\$ 3,202,555	\$ 49,912



Our Schools (continued)

High School Budgets

310 BOULDER HIGH SCHOOL				315 BROOMFIELD HIGH SCHOOL			
	Staff	Total Budget \$9,199,844 non-SRA	SRA		Staff	Total Budget \$7,374,399 non-SRA	SRA
Utilities:	-	\$ 348,930	\$ -		-	\$ 270,428	\$ -
Regular Education:	75.538	5,703,059	162,238		60.853	4,515,167	117,690
Special Education:	11.878	750,473	4,662		11.878	750,473	1,651
Vocational Education:	0.800	60,678	-		0.600	45,507	3,935
English as a Second Language:	2.600	197,201	538		1.000	75,847	-
Extra Curricular Education:	-	111,222	-		-	89,565	-
Talented & Gifted:	0.444	23,713	-		0.394	21,914	-
Library Services:	2.000	126,393	-		1.600	108,347	-
School Administration:	11.750	845,995	15,675		9.350	701,860	5,218
Maintenance:	10.500	437,923	15,000		8.850	377,610	9,541
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	6,697		-	-	567
Student Support Services:	4.900	389,055	392		3.500	276,749	2,330
TOTALS:	120.410	\$ 8,994,642	\$ 205,202		98.025	\$ 7,233,467	\$ 140,932

320 CENTAURUS HIGH SCHOOL				330 FAIRVIEW HIGH SCHOOL			
	Staff	Total Budget \$6,631,190 non-SRA	SRA		Staff	Total Budget \$10,287,213 non-SRA	SRA
Utilities:	-	\$ 273,811	\$ -		-	\$ 403,497	\$ -
Regular Education:	50.614	3,764,233	110,655		88.683	6,585,443	122,762
Special Education:	10.878	669,952	3,712		14.504	893,270	3,446
Vocational Education:	0.400	30,338	6,518		0.600	45,507	-
English as a Second Language:	2.000	151,692	1,568		1.500	113,770	-
Extra Curricular Education:	-	99,024	-		-	130,824	-
Talented & Gifted:	1.334	95,603	1,255		0.494	25,511	5,265
Library Services:	1.000	81,277	-		2.000	130,899	-
School Administration:	8.500	677,906	4,705		12.825	947,963	10,084
Maintenance:	6.750	291,616	9,306		10.000	424,143	12,495
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	2,634		-	-	1,854
Student Support Services:	4.800	354,287	1,098		5.600	428,017	2,463
TOTALS:	86.276	\$ 6,489,739	\$ 141,451		136.206	\$ 10,128,844	\$ 158,369

350 NEW VISTA HIGH SCHOOL				360 MONARCH HIGH SCHOOL			
	Staff	Total Budget \$2,599,168 non-SRA	SRA		Staff	Total Budget \$7,723,367 non-SRA	SRA
Utilities:	-	\$ 103,519	\$ -		-	\$ 268,564	\$ -
Regular Education:	15.410	1,139,572	40,867		63.098	4,752,213	119,712
Special Education:	9.504	490,675	301		11.678	734,369	1,361
Vocational Education:	-	-	-		0.800	60,678	7,865
English as a Second Language:	0.100	7,585	100		0.600	45,507	-
Extra Curricular Education:	-	66,853	-		-	111,795	-
Talented & Gifted:	0.244	16,520	-		0.414	22,634	449
Library Services:	1.375	99,884	-		1.800	115,112	1,996
School Administration:	4.650	406,166	1,897		9.500	733,848	16,545
Maintenance:	2.750	122,801	2,601		9.000	380,962	7,629
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	288		-	-	1,241
Student Support Services:	1.000	98,972	567		4.000	339,888	999
TOTALS:	35.033	\$ 2,552,547	\$ 46,621		100.890	\$ 7,565,570	\$ 157,797



Our Schools (continued)

High School Budgets (continued)

440 ARAPAHOE RIDGE HIGH SCH				490 TECHNICAL EDUCATION CNTR			
	Staff	Total Budget \$2,093,623			Staff	Total Budget \$2,465,726	
		non-SRA	SRA			non-SRA	SRA
Utilities:	-	\$ -	\$ -		-	\$ 234,137	\$ -
Regular Education:	11.646	870,018	22,892		-	-	-
Special Education:	4.500	362,335	-		-	-	-
Vocational Education:	-	-	-		29.206	1,940,662	-
English as a Second Language:	2.500	189,615	400		-	-	-
Extra Curricular Education:	-	29,562	-		-	83,654	-
Talented & Gifted:	0.020	718	-		-	-	-
Library Services:	0.875	59,247	-		-	-	-
School Administration:	4.717	435,002	2,299		-	-	-
Maintenance:	1.000	35,369	2,382		4.500	207,273	-
Health Room:	-	-	-		-	-	-
Curriculum/Staff Development:	-	-	809		-	-	-
Student Support Services:	0.800	82,775	200		-	-	-
TOTALS:	26.058	\$ 2,064,641	\$ 28,982		33.706	\$ 2,465,726	\$ -



Our Schools (continued)

K-8 School Budgets

502 MONARCH K-8 SCHOOL				503 NEDERLAND MIDDLE/SENIOR			
	Staff	Total Budget \$4,319,583 non-SRA	SRA		Total Budget \$2,981,249 non-SRA	SRA	
Utilities:	-	\$ 196,369	\$ -		\$ 130,824	\$ -	
Regular Education:	38.647	2,810,876	39,582		1,489,971	23,371	
Special Education:	5.000	402,595	500		415,494	597	
Vocational Education:	-	-	-		-	-	
English as a Second Language:	-	-	-		15,169	-	
Extra Curricular Education:	-	24,673	-		75,274	-	
Talented & Gifted:	0.370	13,307	350		17,238	110	
Library Services:	1.000	81,281	2,000		99,888	-	
School Administration:	6.250	461,121	4,328		431,069	18,533	
Maintenance:	3.500	159,091	3,100		172,870	2,852	
Health Room:	0.500	17,394	-		-	-	
Curriculum/Staff Development:	-	-	800		-	1,108	
Student Support Services:	1.200	101,966	250		86,758	123	
TOTALS:	56.467	\$ 4,268,673	\$ 50,910	38.867	\$ 2,934,555	\$ 46,694	

505 ASPEN CREEK K-8				506 ELDORADO K-8			
	Staff	Total Budget \$5,277,639 non-SRA	SRA		Total Budget \$5,386,956 non-SRA	SRA	
Utilities:	-	\$ 155,332	\$ -		\$ 158,312	\$ -	
Regular Education:	45.953	3,325,679	-		3,630,310	55,948	
Special Education:	12.964	769,314	78,028		343,053	-	
Vocational Education:	-	-	704		-	-	
English as a Second Language:	-	-	-		159,278	-	
Extra Curricular Education:	-	30,184	-		25,272	-	
Talented & Gifted:	0.460	16,545	-		17,983	-	
Library Services:	1.000	81,281	3,512		81,281	4,770	
School Administration:	6.125	496,116	3,484		563,724	1,000	
Maintenance:	4.000	180,683	875		191,477	7,000	
Health Room:	0.563	19,587	10,684		19,587	-	
Curriculum/Staff Development:	-	-	608		-	-	
Student Support Services:	1.230	104,517	506		127,461	500	
TOTALS:	72.295	\$ 5,179,238	\$ 98,401	71.458	\$ 5,317,738	\$ 69,218	

507 HALCYON			
	Staff	Total Budget \$423,570 non-SRA	SRA
Utilities:	-	\$ 5,369	\$ -
Regular Education:	1.000	76,065	-
Special Education:	4.000	322,076	-
Vocational Education:	-	-	3,494
English as a Second Language:	-	-	-
Extra Curricular Education:	-	-	-
Talented & Gifted:	-	-	-
Library Services:	-	-	-
School Administration:	-	-	-
Maintenance:	0.375	16,191	-
Health Room:	-	-	309
Curriculum/Staff Development:	-	-	66
Student Support Services:	-	-	-
TOTALS:	5.375	\$ 419,701	\$ 3,869

FINANCIAL SECTION

ALL FUNDS.....	122
SUMMARY	122
BEGINNING BALANCE SUMMARY	124
REVENUE SUMMARY.....	125
TRANSFERS IN SUMMARY.....	126
EXPENDITURE SUMMARY.....	127
RESERVES SUMMARY	128
TRANSFERS OUT SUMMARY	129
ENDING BALANCE SUMMARY	130
SUMMARY OF FUND BALANCE CHANGES	131
BUDGETED EXPENDITURES PER STUDENT	132
AUTHORIZED FTE SUMMARY	133
SCHOOL ALLOCATION FORMULAS	135
SPECIAL PROGRAM ALLOCATIONS.....	140
SPECIAL EDUCATION FUNDING	142
SPECIAL EDUCATION COSTS	143
COMPUTATION OF LEGAL DEBT MARGIN	144
CERTIFICATES OF PARTICIPATION: GENERAL OPERATING FUND	144
GENERAL OBLIGATION DEBT: BOND REDEMPTION FUND	145
 GENERAL OPERATING FUND	 147
OTHER FUNDS	177
CHARTER SCHOOL FUND	221



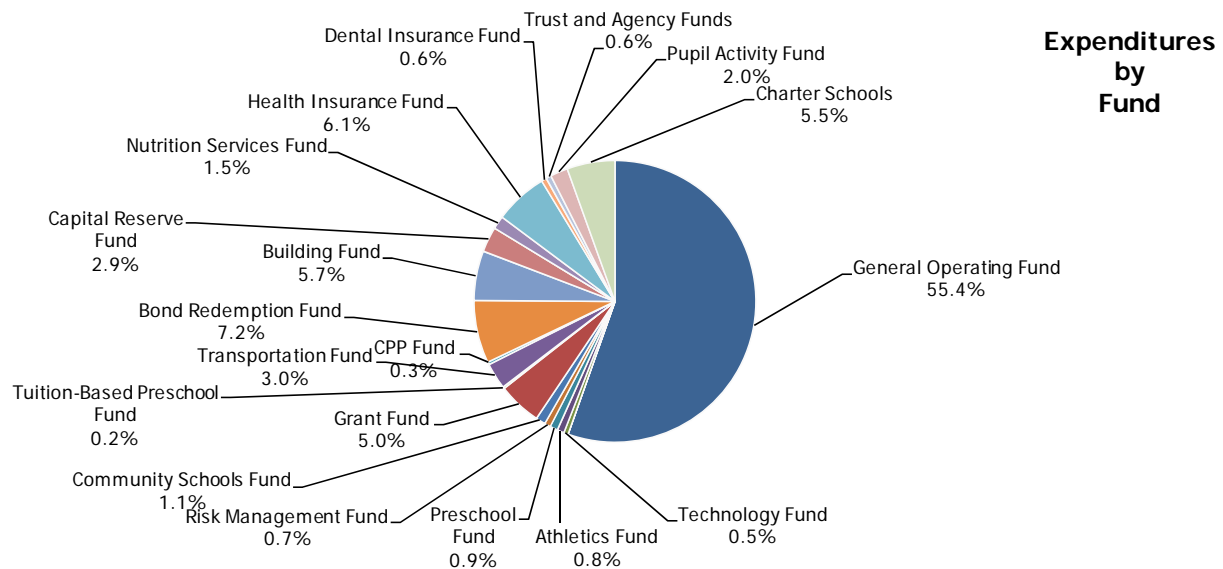
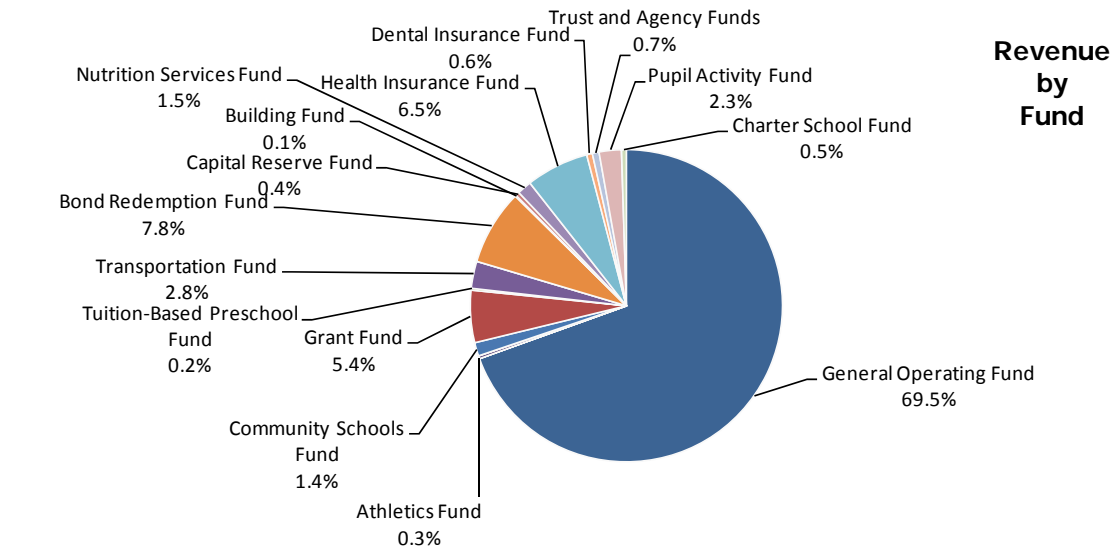
All Funds

Summary

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
Beginning Balance	\$ 216,878,555	\$ 153,573,641	\$ 99,544,595
Revenues	351,090,525	362,632,664	361,538,410
Transfers In	34,989,393	44,840,240	37,248,458
Total Resources	602,958,473	561,046,545	498,331,463
Expenditures	414,395,438	416,661,711	393,657,645
Emergency Reserves	-	-	26,591,114
Transfers Out	34,989,393	44,840,240	37,248,458
Total Uses	449,384,831	461,501,951	457,497,217
Ending Balance	\$ 153,573,641	\$ 99,544,595	\$ 40,834,246



All Funds (continued)





All Funds (continued)

Beginning Balance Summary

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
FUND:			
General Operating Fund	\$ 16,312,839	\$ 17,522,615	\$ 20,194,239
Technology Fund	2,078,093	1,054,230	98,718
Athletics Fund	188,930	240,756	240,756
Preschool Fund	-	-	756,177
Risk Management Fund	226,588	123,247	141,403
Community Schools Fund	595,962	488,688	266,581
Grant Fund	-	(1,422,177)	-
Tuition-Based Preschool Fund	84,197	123,689	44,519
Transportation Fund	812,240	905,330	270,208
CPP Fund	149,061	92,136	38,090
Bond Redemption Fund	20,663,878	24,032,073	24,272,087
Building Fund	162,152,708	94,510,828	33,379,017
Capital Reserve Fund	7,675,728	7,039,026	6,034,392
Nutrition Services Fund	334,112	(364,156)	(141,442)
Health Insurance Fund	865,801	4,471,193	8,986,418
Dental Insurance Fund	924,125	287,142	495,253
Trust and Agency Funds	940,001	854,104	742,104
Pupil Activity Fund	2,147,463	2,431,877	2,731,877
Charter School Fund	726,829	1,183,040	994,198
GRAND TOTAL:	\$ 216,878,555	\$ 153,573,641	\$ 99,544,595



All Funds (continued)

Revenue Summary

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
FUND:			
General Operating Fund	\$ 241,136,833	\$ 252,454,185	\$ 251,210,326
Technology Fund	285,469	175,166	150,083
Athletics Fund	1,211,685	1,205,776	1,198,000
Preschool Fund	-	-	-
Risk Management Fund	48,781	25,000	100,000
Community Schools Fund	4,970,801	5,066,330	5,010,506
Grant Fund	13,638,650	20,744,678	19,500,000
Tuition-Based Preschool Fund	677,448	766,546	866,910
Transportation Fund	10,022,839	10,363,895	10,162,099
CPP Fund	-	-	-
Bond Redemption Fund	31,786,817	28,180,207	28,045,000
Building Fund	4,336,005	933,384	350,000
Capital Reserve Fund	186,852	102,000	1,396,000
Nutrition Services Fund	5,109,777	5,095,480	5,480,382
Health Insurance Fund	24,240,020	22,900,590	23,337,444
Dental Insurance Fund	2,204,958	2,178,285	2,211,034
Trust and Agency Funds	2,276,001	2,316,000	2,417,500
Pupil Activity Fund	8,160,073	8,200,000	8,250,000
Charter School Fund	797,516	1,925,142	1,853,126
GRAND TOTAL:	\$ 351,090,525	\$ 362,632,664	\$ 361,538,410



All Funds (continued)

Transfers In Summary

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
FUND:			
General Operating Fund	\$ 642,605	\$ 742,605	\$ 727,605
Technology Fund	3,056,159	2,159,918	1,741,000
Athletics Fund	1,934,415	1,934,415	1,934,415
Preschool Fund	-	1,080,801	2,712,015
Risk Management Fund	2,779,703	2,797,771	2,677,559
Community Schools Fund	-	-	-
Grant Fund	-	-	-
Tuition-Based Preschool Fund	-	-	-
Transportation Fund	1,363,003	1,163,003	1,715,077
CPP Fund	1,190,510	1,122,240	1,064,625
Bond Redemption Fund	-	-	-
Building Fund	-	-	-
Capital Reserve Fund	3,918,109	10,888,535	4,453,462
Nutrition Services Fund	225,000	904,000	575,000
Health Insurance Fund	600,000	1,900,000	-
Dental Insurance Fund	-	100,000	-
Trust and Agency Funds	-	-	-
Pupil Activity Fund	-	-	-
Charter School Fund	19,279,889	20,046,952	19,647,700
GRAND TOTAL:	\$ 34,989,393	\$ 44,840,240	\$ 37,248,458



All Funds (continued)

Expenditure Summary

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
FUND:			
General Operating Fund	\$ 207,082,981	\$ 206,683,092	\$ 218,325,975
Technology Fund	4,365,491	3,290,596	1,931,846
Athletics Fund	3,094,274	3,140,191	3,274,923
Preschool Fund	-	324,624	3,367,177
Risk Management Fund	2,931,824	2,804,615	2,833,944
Community Schools Fund	4,210,470	4,320,832	4,198,526
Grant Fund	15,060,827	19,322,501	19,500,000
Tuition-Based Preschool Fund	637,956	845,717	884,883
Transportation Fund	11,292,752	12,162,020	11,793,577
CPP Fund	1,212,328	1,145,725	1,043,358
Bond Redemption Fund	28,418,622	27,940,193	28,174,193
Building Fund	71,977,885	62,065,195	22,511,722
Capital Reserve Fund	4,741,663	11,995,169	11,537,722
Nutrition Services Fund	6,033,045	5,776,766	5,741,689
Health Insurance Fund	21,234,628	20,285,365	24,040,517
Dental Insurance Fund	2,241,941	2,070,174	2,273,543
Trust and Agency Funds	2,361,898	2,428,000	2,429,000
Pupil Activity Fund	7,875,659	7,900,000	7,950,000
Charter Schools	19,621,194	22,160,936	21,845,050
GRAND TOTAL:	\$ 414,395,438	\$ 416,661,711	\$ 393,657,645



All Funds (continued)

Reserves Summary

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
FUND:			
General Operating Fund	\$ -	\$ -	\$ 15,826,822
Technology Fund	-	-	57,955
Athletics Fund	-	-	98,248
Preschool Fund	-	-	101,015
Risk Management Fund	-	-	85,018
Community Schools Fund	-	-	125,956
Grant Fund	-	-	-
Tuition-Based Preschool Fund	-	-	26,546
Transportation Fund	-	-	353,807
CPP Fund	-	-	31,301
Bond Redemption Fund	-	-	-
Building Fund	-	-	-
Capital Reserve Fund	-	-	346,132
Nutrition Services Fund	-	-	172,251
Health Insurance Fund	-	-	8,283,345
Dental Insurance Fund	-	-	432,744
Trust and Agency Funds	-	-	-
Pupil Activity Fund	-	-	-
Charter School Fund	-	-	649,974
GRAND TOTAL:	\$ -	\$ -	\$ 26,591,114



All Funds (continued)

Transfers Out Summary

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
FUND:			
General Operating Fund	\$ 33,486,681	\$ 43,842,074	\$ 36,267,797
Technology Fund	-	-	-
Athletics Fund	-	-	-
Preschool Fund	-	-	-
Risk Management Fund	-	-	-
Community Schools Fund	867,605	967,605	952,605
Grant Fund	-	-	-
Tuition-Based Preschool Fund	-	-	-
Transportation Fund	-	-	-
CPP Fund	35,107	30,561	28,056
Bond Redemption Fund	-	-	-
Building Fund	-	-	-
Capital Reserve Fund	-	-	-
Nutrition Services Fund	-	-	-
Health Insurance Fund	-	-	-
Dental Insurance Fund	600,000	-	-
Trust and Agency Funds	-	-	-
Pupil Activity Fund	-	-	-
Charter School Fund	-	-	-
GRAND TOTAL:	\$ 34,989,393	\$ 44,840,240	\$ 37,248,458



All Funds (continued)

Ending Balance Summary

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
FUND:			
General Operating Fund	17,522,615	\$ 20,194,239	\$ 1,711,576
Technology Fund	1,054,230	98,718	-
Athletics Fund	240,756	240,756	-
Preschool Fund	-	756,177	-
Risk Management Fund	123,247	141,403	-
Community Schools Fund	488,688	266,581	-
Grant Fund*	(1,422,177)	-	-
Tuition-Based Preschool Fund	123,689	44,519	-
Transportation Fund	905,330	270,208	-
CPP Fund	92,136	38,090	-
Bond Redemption Fund	24,032,073	24,272,087	24,142,894
Building Fund	94,510,828	33,379,017	11,217,295
Capital Reserve Fund	7,039,026	6,034,392	-
Nutrition Services Fund	(364,156)	(141,442)	-
Health Insurance Fund	4,471,193	8,986,418	-
Dental Insurance Fund	287,142	495,253	-
Trust and Agency Funds	854,104	742,104	730,604
Pupil Activity Fund	2,431,877	2,731,877	3,031,877
Charter School Fund	1,183,040	994,198	-
GRAND TOTAL:	\$ 153,573,641	\$ 99,544,595	\$ 40,834,246

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

The BVSD June 30, 2010 Comprehensive Annual Financial Report (CAFR) identifies \$5.4M as an accrued obligation for compensated absences as of 6/30/2010.



All Funds (continued)

Summary of Fund Balance Changes

	Beginning Fund Balance	2010-11 Reserves	Net Beginning Fund Balance	Ending Fund Balance	Net Change	% Net Change
FUND:						
General Operating Fund	\$ 20,194,239	\$ 14,771,694	\$ 5,422,545	\$ 1,711,576	\$ (3,710,969)	-68%
Technology Fund	98,718	98,718	-	-	-	0%
Athletics Fund	240,756	98,160	142,596	-	(142,596)	-100%
Preschool Fund	756,177	31,480	724,697	-	(724,697)	-100%
Risk Management Fund	141,403	85,369	56,034	-	(56,034)	-100%
Community Schools Fund	266,581	133,572	133,009	-	(133,009)	-100%
Grant Fund	-	-	-	-	-	-
Tuition-Based Preschool Fund	44,519	25,299	19,220	-	(19,220)	-100%
Transportation Fund	270,208	361,969	(91,761)	-	91,761	-100%
CPP Fund	38,090	35,370	2,720	-	(2,720)	-100%
Bond Redemption Fund	24,272,087	-	24,272,087	24,142,894	(129,193)	-1%
Building Fund	33,379,017	-	33,379,017	11,217,295	(22,161,722)	-66%
Capital Reserve Fund	6,034,392	525,133	5,509,259	-	(5,509,259)	-100%
Nutrition Services Fund	(141,442)	174,181	(315,623)	-	315,623	-100%
Health Insurance Fund	8,986,418	5,714,109	3,272,309	-	(3,272,309)	-100%
Dental Insurance Fund	495,253	448,821	46,432	-	(46,432)	-100%
Trust and Agency Funds	742,104	-	742,104	730,604	(11,500)	-2%
Pupil Activity Fund	2,731,877	-	2,731,877	3,031,877	300,000	11%
Charter School Fund	994,198	683,497	310,701	-	(310,701)	-100%
GRAND TOTAL:	\$ 99,544,595	\$ 23,187,372	\$ 76,357,223	\$ 40,834,246	\$ (35,522,977)	

The above summary outlines changes in fund balance net of previous years reserve amounts, which typically 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 uses.

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)

Summary of Fund Balance Changes (continued)

The significant changes in fund balance, identified as greater than \$500,000, are as follows:

General Operating Fund – Fund balance uses are identified in the “Budget Adjustment Plan” in the Introductory Section. These funds were allocated to critical needs through the budget process and will not create any specific or significant consequence.

Preschool Fund – This change in fund balance results from the timing of funding to schools that are expanding their early childhood education programs. The unspent monies were not available to these schools until January pending the results of the November elections. This balance will be spent down on one-time uses to ensure that a deficit does not develop.

Building Fund – Fund balance represents bond proceeds that continue to be spent down as planned within the 2006 Bond Program.

Capital Reserve Fund – Fund balance represents funds for Early Childhood Education projects as well as for projects budgeted in 2010-11 but completed over the summer break in the 2011-12 fiscal year.

Health Insurance – Fund balance represents lower claims than expected in 2010-11. Funds are allocated to reserves for health benefits above actuary-recommended amounts.

Budgeted Expenditures per Student

FUND:	2010-11		2011-12	
	Budgeted		Budgeted	
	Budgeted Expenditures	Per Student FTE	Budgeted Expenditures	Per Student FTE
Operating Funds	\$ 246,821,966	\$ 8,771	\$ 255,777,441	\$ 9,023
CPP Fund	1,148,445	41	1,043,358	37
Grant Fund	24,500,000	871	19,500,000	688
Special Revenue Funds	12,908,934	459	12,678,460	447
Nutrition Services Fund	5,806,046	206	5,741,689	203
Internal Service Funds*	25,366,393	901	26,314,060	928
Bond Redemption Fund	27,957,643	994	28,174,193	994
Capital Project Funds	91,738,568	3,260	34,049,444	1,201
Trust/Agency Funds	10,380,416	369	10,379,000	366
Total Budget	\$ 446,628,411	\$ 15,872	\$393,657,645	\$ 13,887

BUDGETED ENROLLMENT:	2010-11	2011-12
Student Enrollment	29,296	29,516
Student FTE	28,137.2	28,349.4

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



All Funds (continued)

Authorized FTE Summary

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-220 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'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	-	-	-	6.330	-	-	-	-	-	-	-	6.330
102 RESERVES - ELEM LEVEL	-	-	0.400	24.710	0.065	-	-	-	2.351	-	-	27.526
103 IT - ELEM LEVEL	-	-	-	-	-	-	-	4.662	-	-	-	4.662
119 BEAR CREEK ELEMENTARY	-	1.000	-	19.196	1.000	-	-	-	2.420	2.000	1.750	27.366
120 BIRCH ELEMENTARY	-	1.000	-	26.553	1.000	-	-	-	5.229	2.125	2.000	37.907
124 COLUMBINE ELEMENTARY	-	1.000	1.000	33.815	1.499	-	-	-	5.930	2.100	2.000	47.344
127 CREST VIEW ELEMENTARY	-	1.000	0.400	36.853	1.000	-	-	-	5.481	2.625	2.750	50.109
130 DOUGLASS ELEMENTARY	-	1.000	-	22.505	1.000	-	-	-	2.833	2.250	2.000	31.588
131 SANCHEZ ELEMENTARY	-	1.000	-	25.543	0.500	-	-	-	8.257	1.750	2.000	39.050
132 EISENHOWER ELEMENTARY	-	1.000	-	29.586	1.000	-	-	-	8.231	2.125	2.500	44.442
134 EMERALD ELEMENTARY	-	1.000	-	24.075	0.250	-	-	-	3.956	2.200	2.500	33.981
136 FLATIRONS ELEMENTARY	-	1.000	-	15.934	0.688	-	-	-	3.370	2.000	1.750	24.742
138 FOOTHILL ELEMENTARY	-	1.000	0.400	29.468	1.000	-	-	-	7.027	2.375	3.000	44.270
141 GOLD HILL ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.375	0.125	0.250	3.297
144 HEATHERWOOD ELEMENTARY	-	1.000	-	18.407	0.500	-	-	-	7.068	2.000	2.500	31.475
147 JAMESTOWN ELEMENTARY	-	0.100	-	2.447	-	-	-	-	0.365	0.125	0.250	3.287
150 KOHL ELEMENTARY	-	1.000	-	26.316	1.000	-	-	-	8.897	2.500	2.500	42.213
153 LAFAYETTE ELEMENTARY	-	1.000	0.400	34.038	2.000	-	-	-	11.959	2.750	2.500	54.647
154 RYAN ELEMENTARY	-	1.000	-	24.649	2.000	-	-	-	7.661	2.000	2.000	39.310
156 FIRESIDE ELEMENTARY	-	1.000	-	24.879	1.000	-	-	-	3.834	2.000	2.500	35.213
157 LOUISVILLE ELEMENTARY	-	1.000	-	28.058	1.000	-	-	-	7.780	2.375	2.500	42.713
158 COAL CREEK ELEMENTARY	-	1.000	-	23.852	1.000	-	-	-	3.003	2.100	2.000	32.955
161 BCSIS	-	1.000	-	16.204	0.200	-	-	-	2.390	1.750	1.250	22.794
164 CREEKSIDE ELEMENTARY	-	1.000	-	27.152	0.700	-	-	-	10.015	2.200	2.000	43.067
166 MESA ELEMENTARY	-	1.000	-	21.300	1.000	-	-	-	3.884	2.125	1.750	31.059
169 NEDERLAND ELEMENTARY	-	1.000	-	15.472	0.500	-	-	-	5.934	2.000	2.500	27.406
180 PIONEER ELEMENTARY	-	1.000	-	30.498	1.000	-	-	-	5.011	2.000	3.000	42.509
185 SUPERIOR ELEMENTARY	-	1.000	0.400	29.825	1.000	-	-	-	2.850	2.375	2.750	40.200
190 UNIVERSITY HILL ELEM	-	1.000	-	28.875	1.000	-	-	-	4.320	2.441	2.750	40.386
192 HIGH PEAKS ELEMENTARY	-	1.000	-	14.634	0.350	-	-	-	2.303	1.875	1.250	21.412
193 COMMUNITY MONTESSORI	-	1.000	-	14.705	0.500	-	-	-	2.548	1.875	1.750	22.378
196 WHITTIER ELEMENTARY	-	1.000	-	26.275	1.000	-	-	-	3.820	2.000	1.750	35.845
1 ELEMENTARY SCHOOLS TOTAL	-	27.200	3.000	704.601	24.752	-	-	4.662	149.102	58.166	60.000	1,031.483
201 CURR DEPT - MIDDLE LEVEL	-	-	-	13.106	-	-	-	-	-	-	-	13.106
202 RESERVES - MIDDLE LEVEL	-	-	0.074	13.324	-	-	-	-	0.151	0.224	-	13.773
203 IT - MIDDLE LEVEL	-	-	-	-	-	-	-	4.662	-	-	-	4.662
225 BROOMFIELD HEIGHTS MIDDLE	-	1.000	1.000	28.415	3.000	-	-	-	6.203	3.000	3.000	45.618
230 MANHATTAN MIDDLE	-	1.000	1.208	27.898	2.298	-	-	-	3.399	3.000	3.000	41.803
240 CASEY MIDDLE	-	1.000	1.000	32.614	2.860	-	-	-	3.816	3.000	3.250	47.540
250 CENTENNIAL MIDDLE	-	1.000	1.208	33.168	3.000	-	-	-	1.335	3.000	3.000	45.711
252 ANGEVINE MIDDLE	-	1.000	2.000	34.754	4.000	-	-	-	6.688	3.000	3.750	55.192
254 LOUISVILLE MIDDLE	-	1.000	1.000	31.902	2.750	-	-	-	2.296	3.000	3.250	45.198
260 PLATT MIDDLE	-	1.000	1.000	24.694	2.440	-	-	-	1.580	2.750	3.750	37.214
270 SOUTHERN HILLS MIDDLE	-	1.000	1.000	27.984	2.500	-	-	-	4.852	2.750	3.000	43.086
2 MIDDLE SCHOOLS TOTAL	-	8.000	9.490	267.859	22.848	-	-	4.662	30.320	23.724	26.000	392.903
301 CURR DEPT - SENIOR LEVEL	-	-	-	7.225	-	-	-	-	-	-	-	7.225
302 RESERVES - SENIOR LEVEL	-	-	-	24.650	0.250	-	-	0.937	1.309	2.256	-	29.402
303 IT-HIGH SCHOOL LEVEL	-	-	-	-	-	-	-	4.676	-	-	-	4.676
310 BOULDER HIGH	-	1.000	3.000	85.522	4.900	-	-	1.000	9.738	7.750	7.500	120.410
315 BROOMFIELD HIGH	-	1.000	2.000	67.317	4.000	-	-	0.600	9.508	6.350	7.250	98.025
320 CENTAURUS HIGH	-	1.000	2.000	57.888	5.400	-	-	-	8.738	5.500	5.750	86.276
330 FAIRVIEW HIGH	-	1.000	3.525	94.927	6.400	-	-	1.000	13.054	8.300	8.000	136.206
350 NEW VISTA HIGH	-	1.000	0.900	18.024	2.000	-	-	0.375	7.734	2.750	2.250	35.033
360 MONARCH HIGH	-	1.000	2.500	70.738	5.000	-	-	0.800	7.852	6.000	7.000	100.890
3 SENIOR HIGH SCHOOLS TOTAL	-	6.000	13.925	426.291	27.950	-	-	9.388	57.933	38.906	37.750	618.143
440 ARAPAHOE RIDGE HIGH	-	1.000	1.800	18.336	1.300	-	-	0.375	1.330	1.917	-	26.058
490 TECHNICAL ED CENTER	-	-	-	13.373	3.000	-	1.000	-	9.833	2.000	4.500	33.706
4 VOCATIONAL/TECHNICAL SCHOOLS TOTAL	-	1.000	1.800	31.709	4.300	-	1.000	0.375	11.163	3.917	4.500	59.764
502 MONARCH K-8	-	1.000	1.500	40.847	2.200	-	-	-	3.670	3.750	3.500	56.467
503 NEDERLAND MIDDLE/SENIOR	-	1.000	1.000	23.712	2.021	-	-	0.375	4.259	3.500	3.000	38.867
505 ASPEN CREEK K-8	-	1.000	2.000	48.723	2.230	-	-	-	11.217	3.125	4.000	72.295
506 ELDORADO K-8	-	1.000	2.000	52.755	2.500	-	-	-	4.453	4.500	4.250	71.458
507 HALCYON	-	-	-	5.000	-	-	-	-	-	-	0.375	5.375
5 COMBINATION SCHOOLS TOTAL	-	4.000	6.500	171.037	8.951	-	-	0.375	23.599	14.875	15.125	244.462



All Funds (continued)

Authorized FTE Summary (continued)

LOCATION	100-104 Admin	105/125 Principal	106 Asst Principal	201-209 Teachers	210-218 Other Teachers	230-239 Psych OT/PT/SW	320-357 Profes'nl Support	360-399 Techn'cl Support	400-499 Liaisons Monitors	500-599 Offc/Admin Support	600-699 Trades & Services	TOTAL FTEs
602 SUPERINTENDENT'S OFFICE	1.000	-	-	-	-	-	0.600	-	-	1.000	-	2.600
603 DEPUTY SUPERINTENDENT	1.000	-	-	-	-	-	-	-	-	1.000	-	2.000
604 LEGAL COUNSEL OFFICE	-	-	-	-	-	-	2.150	-	-	-	-	2.150
605 CURRICULUM, ASSESSMENT & INSTRUCTION	-	-	-	-	-	-	-	-	-	2.500	-	2.500
608 PLANNING & ASSESSMENT	2.800	-	-	-	-	-	5.000	-	-	4.000	-	11.800
609 VOCATIONAL ED ADMIN	1.000	-	-	-	-	-	-	-	-	1.200	-	2.200
611 SPECIAL EDUCATION	1.000	-	-	16.953	1.000	79.638	-	-	17.466	4.100	-	120.157
613 STUDENT SUCCESS	1.000	-	-	-	-	-	-	-	-	-	-	1.000
614 INSTITUTIONAL EQUITY	-	-	-	-	1.200	-	1.000	-	-	0.552	-	2.752
616 LANGUAGE, CULTURE & EQUITY	2.000	-	-	-	-	-	-	-	-	3.527	-	5.527
617 ELEMENTARY ED ADMIN	2.000	-	-	-	-	-	0.500	-	1.000	1.000	-	4.500
619 SECONDARY ED ADMIN	1.250	-	-	-	0.200	-	0.500	-	-	1.000	-	2.950
628 BOARD OF EDUCATION	-	-	-	-	-	-	0.400	-	-	-	-	0.400
630 HEALTH	0.250	-	-	-	-	-	-	-	-	-	-	0.250
631 ART	0.250	-	-	-	-	-	-	-	-	-	-	0.250
632 MUSIC	0.250	-	-	-	-	-	-	-	-	-	-	0.250
634 LITERACY	1.000	-	-	-	8.000	-	-	-	-	-	-	9.000
635 DISTRICT-WIDE INSTRUCTION	-	-	-	-	-	-	2.000	-	-	-	-	2.000
636 MATHEMATICS	0.250	-	-	-	3.770	-	-	-	-	-	-	4.020
637 SCIENCE	1.000	-	-	-	-	-	-	-	-	1.500	-	2.500
640 OPERATIONAL SERVICES	0.750	-	-	-	-	-	2.000	0.500	-	0.750	-	4.000
642 MAINTENANCE & OPERATIONS	0.750	-	-	-	-	-	2.250	-	-	2.500	48.000	53.500
643 ENVIRONMENTAL SERVICES	1.000	-	-	-	-	-	1.750	-	-	0.500	11.450	14.700
668 COMMUNICATION SERVICES	1.000	-	-	-	-	-	2.000	-	-	1.000	-	4.000
670 GRANTS ADMINISTRATION	-	-	-	-	-	-	0.750	-	-	-	-	0.750
687 HUMAN RESOURCES	4.000	-	-	-	3.000	-	1.000	-	-	8.500	-	16.500
688 BUDGET SERVICES	1.000	-	-	-	-	-	5.500	-	-	-	-	6.500
689 INFORMATION TECHNOLOGY	2.000	-	-	-	3.000	-	1.000	30.500	-	1.000	-	37.500
690 FINANCE & ACCOUNTING	1.600	-	-	-	-	-	5.500	-	-	6.000	-	13.100
695 PURCHASING	-	-	-	-	-	-	-	-	-	3.750	-	3.750
698 HEALTH SERVICES	-	-	-	-	-	10.200	-	-	3.300	3.000	-	16.500
6 CENTRALIZED SERVICES TOTAL	28.400	-	-	16.953	20.170	89.838	33.900	31.000	21.766	48.379	59.450	349.856
791 MATERIALS MANAGEMENT	-	-	-	-	-	-	0.800	-	-	-	8.000	8.800
792 PRINT SHOP	-	-	-	-	-	-	-	1.250	-	1.000	2.300	4.550
793 TELECOMMUNICATIONS	-	-	-	-	-	-	-	1.000	-	-	-	1.000
7 SERVICE CENTERS TOTAL	-	-	-	-	-	-	0.800	2.250	-	1.000	10.300	14.350
809 DISTRICT ALLOCATIONS	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
8 DISTRICT-WIDE COSTS TOTAL	-	-	-	-	1.500	-	-	-	0.313	-	-	1.813
925 SUMMIT CHARTER	-	-	-	0.500	-	-	-	-	-	-	-	0.500
932 BOULDER PREP CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
952 HORIZONS K-8 CHARTER	-	-	-	-	-	-	-	-	-	-	-	-
954 JUSTICE HIGH CHARTER	-	-	-	1.000	-	-	-	-	-	-	-	1.000
956 PEAK TO PEAK CHARTER	-	-	-	3.500	-	-	-	-	-	-	-	3.500
971 EDUCATION CENTER BUILDING	-	-	-	-	-	-	-	-	-	-	4.000	4.000
9 OTHER OPERATIONAL UNITS TOTAL	-	-	-	6.000	-	-	-	-	-	-	4.000	10.000
TOTAL GENERAL OPERATING FUND	28.400	46.200	34.715	1,624.450	110.471	89.838	35.700	52.712	294.196	188.967	217.125	2,722.774
OTHER DISTRICT FUNDS												
15 TECHNOLOGY FUND	-	-	-	-	-	-	-	-	-	-	-	-
16 ATHLETIC FUND	0.500	-	-	-	-	-	-	-	-	-	-	0.500
17 PRESCHOOL FUND	0.100	-	-	7.000	2.000	3.850	1.000	1.000	30.600	2.000	-	47.550
18 RISK MANAGEMENT FUND	0.600	-	-	-	-	-	1.200	-	-	0.250	-	2.050
19 COMMUNITY SCHOOL PROGRAM	1.250	-	-	-	-	-	7.240	-	69.840	5.600	2.000	85.930
22 GRANTS FUND	4.250	-	1.200	54.500	9.250	15.312	4.710	-	30.000	3.240	-	122.462
23 TUITION-BASED PRESCHOOL PROGRAM	-	-	-	5.640	-	-	-	-	10.017	1.125	-	16.782
25 TRANSPORTATION FUND	1.000	-	-	-	-	-	6.000	1.000	35.000	9.000	251.000	303.000
29 COLORADO PRESCHOOL PROGRAM	0.500	-	-	7.110	-	-	0.750	-	4.707	0.540	-	13.607
41 BUILDING FUND	1.400	-	-	-	-	-	7.800	0.500	-	1.750	-	11.450
43 CAPITAL RESERVE FUND	0.500	-	-	-	-	-	1.800	-	-	0.250	0.500	3.050
51 NUTRITION SERVICES FUND	1.000	-	-	-	-	-	9.000	-	-	2.000	72.202	84.202
66 HEALTH INSURANCE FUND	0.650	-	-	-	-	-	0.900	-	-	-	-	1.550
67 DENTAL INSURANCE FUND	0.150	-	-	-	-	-	0.200	-	-	-	-	0.350
10 OTHER DISTRICT FUNDS TOTAL	11.900	-	1.200	74.250	11.250	19.162	40.600	2.500	180.164	25.755	325.702	692.483
CHARTER SCHOOL FUND												
11 CHARTER SCHOOL FUND	-	-	-	-	-	-	-	-	-	-	-	-
925 SUMMIT CHARTER	-	1.000	0.667	18.153	1.600	-	-	-	1.100	3.475	-	25.995
932 BOULDER PREP CHARTER	-	-	-	8.250	0.950	-	1.500	-	0.500	1.000	-	12.200
952 HORIZONS K-8 CHARTER	-	1.000	0.500	20.300	0.125	0.100	0.350	0.500	11.000	1.900	1.450	37.225
954 JUSTICE HIGH CHARTER	0.500	1.000	0.100	4.000	1.390	-	-	-	-	0.490	-	7.480
956 PEAK TO PEAK CHARTER	4.000	3.000	0.500	75.650	12.390	-	5.000	1.000	15.070	13.880	11.260	141.750
11 CHARTER SCHOOL FUND	4.500	6.000	1.767	126.353	16.455	0.100	6.850	1.500	27.670	20.745	12.710	224.650
ALL FUNDS GRAND TOTAL	44.800	52.200	37.682	1,825.053	138.176	109.100	83.150	56.712	502.030	235.467	555.537	3,639.907



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 Full Time Equivalent (FTE)/school (small schools below 350 students may have multiple assignments and reduced FTE).
2. Assistant Principals: Allocations based on school needs and available FTE. Formula is currently under review.
3. Classroom Teachers Class Size Formulas:
Kindergarten and 1st grade: 1.0 FTE teaching position 1:20.5 ratio; 1:18.5 at targeted-assistance schools (26 contractual goal). 1.0 FTE teaching position 1:25.5 ratio at grades 2-3; 1:18.5 at 2nd and 1:25.5 at 3rd grade targeted-assistance schools (29 contractual goal). Grades 4-5 are staffed at 1.0 FTE teaching position, 1:25.5 ratio for all elementary schools (31 contractual goal). Contract guidelines recommend combination grade classes are reduced by 2 students at the lowest grade level.

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

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

General Music: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students receives 45 minutes per week.

Physical Education: .069 FTE per classroom teacher FTE; students in grades 1-5 receive 90 minutes of instruction per week; Kindergarten students receives 45 minutes per week.

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

4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 350 student FTE and .50 FTE may be assigned to schools with enrollments under 350 student FTE.
5. School Clerical Support: Clerical FTE is allocated based on enrollment.

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

Additional .125 FTE allocated to schools with preschools.

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



School Allocation Formulas (continued)

Elementary Level (continued)

7. Paraeducators:

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

Health Room Paraprofessional:

.150 FTE for small mountain schools

.500 FTE for enrollment of 75 – 350

.563 FTE for enrollment of 351 – 500

.625 FTE for enrollment of 501 – 700

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

8. TAG Tutor – TAG Tutor FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.

9. School Discretionary Funds: The school resource allocation (SRA) is allocated at \$75 per pupil, plus an additional \$21 per student for special needs as indicated by counts of free and reduced lunch (FRL), 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 FRL populations.

3. Classroom Teachers: 1.0 FTE teaching position per 19.36 students as a middle level average. The classroom teacher allocation includes art, music, and physical education teachers at the middle level. An additional 1.0 Reduced Class Size teacher FTE is allocated per 390 students.

4. Librarians: 1.0 FTE library/media specialist may be assigned to schools with over 375 students and partial FTE may be assigned to schools with enrollments under 375 students or multi-level schools at one site.



School Allocation Formulas (continued)

Middle Level (continued)

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 FRL populations.

Small (1-350)	1.0 – 1.50 FTE
Average (351-600)	2.5 – 3.00 FTE
7. Custodians: The custodial formula for middle schools is the sum of the building square footage/32,000; the custodial formula for K-8 schools is the sum of the building square footage/29,000. Rounding occurs at .250, .5, .750, and 1.0. The head custodian position is included within this allocation formula.
8. TAG Tutor – TAG Tutor FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.
9. Paraeducators: The paraeducator allocation includes hours for regular programs and health rooms. Staffing is based on enrollment .02225 hours per student FTE. The overall average is approximately 1.35 paraeducator FTE per school.
10. Community Liaisons: 0.50 FTE at Angevine and 0.50 FTE at Casey.
11. School Discretionary Funds: The SRA is allocated at \$76 per pupil, plus an additional \$21 per student for special needs as indicated by counts of FRL, 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. For the expense of the student accounting system, \$1.21 is allocated. The copier allocation is based on a formula established by the purchasing department detailing enrollment and copies per month. Based on enrollment, \$25 - \$500 is allocated per school for supplies related to printing reports. Staff development and curriculum development funds are distributed at \$18.70 per FTE teacher after a base allocation of \$500 per school. Extra duty pay to staff for taking on leadership roles is determined by a formula which has a program base dollar amount, with additional funds related to the number of teachers or numbers of students. All of these funds are totaled to comprise the SRA. Schools have the discretion to reallocate the funds within the total as long as they comply with state law and employee contracts.

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



School Allocation Formulas (continued)

High School

1. Principals: 1.0 FTE/school (Nederland Middle .5 / Senior .5)

2. Assistant Principals:

- a. 1.5 FTE at Arapahoe Campus
- b. 0.7 FTE at New Vista
- c. 1.0 FTE at Nederland Middle .5 / Senior .5
- d. 2.0 FTE for enrollment of 1,000 – 1,650
- e. 3.0 FTE for enrollment of 1,650+

3. Classroom Teachers Staffing Formula/Ratio:

- a. Arapahoe Ridge 19.5
- b. Boulder 26.9
- c. Broomfield 25.9
- d. Boulder Universal 22.5
- e. Centaurus 24.9
- f. Fairview 26.9
- g. Monarch 26.9
- h. New Vista 23.9
- i. Nederland 18.8

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.

5. Connections: 0.6 FTE at Boulder, Broomfield, Centaurus, Fairview and Monarch.

6. Librarians:

- a. 1.0 FTE at Boulder, Broomfield, Centaurus, Fairview, Monarch, New Vista
- b. 0.50 FTE at Arapahoe Campus and Nederland Senior

7. Counselors: 1.0 FTE per approximately 450 students. Service is for 10 days beyond the regular teaching assignment.

8. School Clerical Support: Clerical FTE are allocated based on a formula by the size of each school.

- a. Small (100 -900), Medium (901 -1,500), Large (1,501-3,000)
- b. Adjustments are made based on program needs.

9. Custodians: The custodial formula for high schools is the sum of the building square footage/33,000. Rounding occurs at .250, .5, .750, and 1.0. The head custodian position is included within this allocation formula.

10. TAG Tutor – TAG Tutor FTE must be used to serve identified talented and gifted students, their families, and enrichment activities for advanced learners. The formula for TAG Tutor FTE is a base amount per school plus a per pupil factor such that the total allocated FTE to all schools equals the total available resource provided by BVSD. Allocation formulas may change each year depending upon available resources. TAG Tutor FTE may be converted or reallocated with the approval of the Advanced Academic Services Office. Appeals for additional TAG Tutor FTE are handled on a case by case basis and may be requested by contacting the Advanced Academic Services Office.



School Allocation Formulas (continued)

High School (continued)

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

Enrollment	Hours/ Week	FTE
0 – 949	15	0.375
950 – 1,650	32	0.800
1,601 – 2,000+	40	1.000

12. Paraeducators: Staffing is based on enrollment and 0.01651 per student FTE. The average is approximately 3.17 FTE for the larger schools and .45 FTE for smaller schools.

13. Pupil Services: 8.87 teacher FTE; allocation varies based on school needs.

14. 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		

15. School Discretionary Funds: The SRA is allocated at \$83.00 per pupil, plus an additional \$21.00 per student for special needs as indicated by counts of FRL, 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. For the expense of the student accounting system, \$1.21 is allocated. 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 and is outlined below:
 - a. Learning Programs (Resource)
 - i. IEP students with 1-750 minutes 1.0 FTE per 21 students
 - ii. IEP students with 751-1100 minutes 1.0 FTE per 15 students
 - iii. IEP students with 1101 minutes or more 1.0 FTE per 10 students
 - iv. Administrative allocation based on the number of students on IEP is allocated to the schools as teacher FTE (schools are allowed to use this FTE as per their needs)
 - b. Intensive Programs
 - i. 1.0 Teacher FTE
 - ii. 1.626 Para Professional
 - c. Speech/Language Pathologist
 - i. FTE based on number of students on IEP
 - d. Psychologist/Social Workers
 - i. FTE based on school student population
 - e. Occupational/Physical Therapists
 - i. FTE allocated based on number of students on IEP

Program Allocations

0.75 Executive Director
 0.5 Assistant Director
 4.1 Clerical
 1 Child Find Coordinator
 2.2 Transitional 18-21
 2 Transitional High School
 0.6 Teacher Assistive Technician
 0.5 Online School
 6 Charter School
 150.923 Special Education Teacher Assigned to Schools
 3.25 Reserve SPED Teacher FTE
 11.15 Preschool
 3 Child Find
 1.5 Audiologist
 1.6 Visual Impaired
 3.8 Hearing Impaired
 31.2 Speech Language Specialist
 14 Occupational Physical Therapist
 15.988 Social Workers
 17.75 Psychologist

Special Skills Aides Allocated as follow

7.94 Interpreters
 2.5 Health Screener
 2 COTA\OTA
 126.54 Paraeducators



Special Program Allocations (continued)

2. Halcyon:
0.375 Custodial positions
1.000 Specialists
3. Instrumental Music: 27.820 teaching positions
4. Teen Parenting:
1.000 Nursery Coordinator
1.000 Teacher
1.000 TOSA
6.375 Paraeducators
5. Boulder Universal/Alternative Learning Options:
1.000 Assistant Director
1.000 Registrar
3.000 Mentors
6. Language, Culture & Equity Support Services:
65.698 ESL Teacher/Newcomer Teacher
1.000 Assistant Director
1.000 Director
3.000 Clerical
7. English Language Learners (ELL):
FTE is allocated based on number of ELL students. Each year, Language, Culture & Equity receives a total FTE allocation which is divided by the total number of ELL students in the district. The percentage of FTE per student is calculated and then multiplied by the number of ELL students at each school for budgeting purposes. Schools that met the AYP target for re-designation receive an additional 10 percent allocation for monitoring purposes. Arapahoe Ridge High School receives an additional allocation of .5 FTE for the newcomer program. Individual schools can choose to convert some FTE to Native Language Tutor with the approval of LCE.
8. Grants:
For Title I, schools are ranked on the basis of FRL percentages and the portion of the district's grant that is available to schools is allocated on that basis. A per FRL pupil amount is applied to the FRL headcount at each school to determine the individual allocation. Most of our Title I schools are considered "schoolwide" Title I schools so all students at those schools benefit from these dollars. Schools identified as "targeted assistance" BVSD specifically identify the Title I students and provide service to them. Other grant fund awards are expended in accordance with a specific grant purposes, not on an allocation basis.

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 2011-12

Federal Funds: Federal Grant Dollars	15.99%	of total Special Education budget
State Funds: Categorical Reimbursements	12.18%	of total Special Education budget
Local Funds: School Finance Act	71.83%	of total Special Education budget

Expenditures Over the Past Five Years: A Comparison

II.

Expenditures:	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Estimated	2011-12 Budget
Salaries/Wages	\$ 21,265,631	\$ 20,945,305	\$ 20,878,766	\$ 21,562,435	\$ 22,229,504
Benefits	4,929,133	5,177,480	5,738,181	5,778,350	5,942,139
Purchased Services, Supplies, Capital Outlay	1,147,173	1,235,705	1,121,500	1,313,756	1,023,921
Total General Operating Fund Expenditures	\$ 27,341,937	\$ 27,358,490	\$ 27,738,447	\$ 28,654,541	\$ 29,195,564
Total Grant Expenditures ^{5,6}	\$ 5,244,647	\$ 5,443,393	\$ 7,162,876	\$ 6,575,024	\$ 5,557,390
Total General Fund and Grant Expenditures	\$ 32,586,584	\$ 32,801,883	\$ 34,901,323	\$ 35,229,565	\$ 34,752,954
Personnel (full-time equivalents) ^{1,3}					
Instructional Staff ²	296.909	297.770	292.990	301.971	341.006
Paraprofessionals	214.950	224.725	235.750	165.630	126.054
Clerical	16.750	8.300	7.100	7.100	7.100
Administrators	13.800	5.250	6.250	6.450	6.283
Total General Fund & Grant Personnel	542.41	536.05	542.09	481.15	480.44
October Pupil Count	2,821	2,744	2,683	2,761	2,761
December Pupil Count ⁴	2,974	2,937	2,816	2,936	2,925
Per October Pupil Expenditure	\$ 11,551	\$ 11,954	\$ 13,008	\$ 12,760	\$ 12,587
Per December Pupil Expenditure	\$ 10,957	\$ 11,168	\$ 12,394	\$ 11,999	\$ 11,882
State Categorical Reimbursement	\$ 4,450,546	\$ 4,449,466	\$ 4,525,751	\$ 4,117,706	\$ 4,231,589

Notes:

- Personnel figures reflect both the General Operating Fund and Grant Fund.
- Includes Special Skills Aide hours converted to FTE.
- Actual FTE are a point in time number and may change depending on the date used.
- December Count budget is an estimate based on a 4-year average change, a 5.94% increase in count from October.
- Total grant expenditures amounts for prior years have been adjusted to reflect pass-through transfers.
- From 2009 to 2011, grant expenditure increases are due in part to ARRA funding for Special Education programs. This \$5.5M funding allocation is for a fixed 29-month period from February 2008 through June 2011.

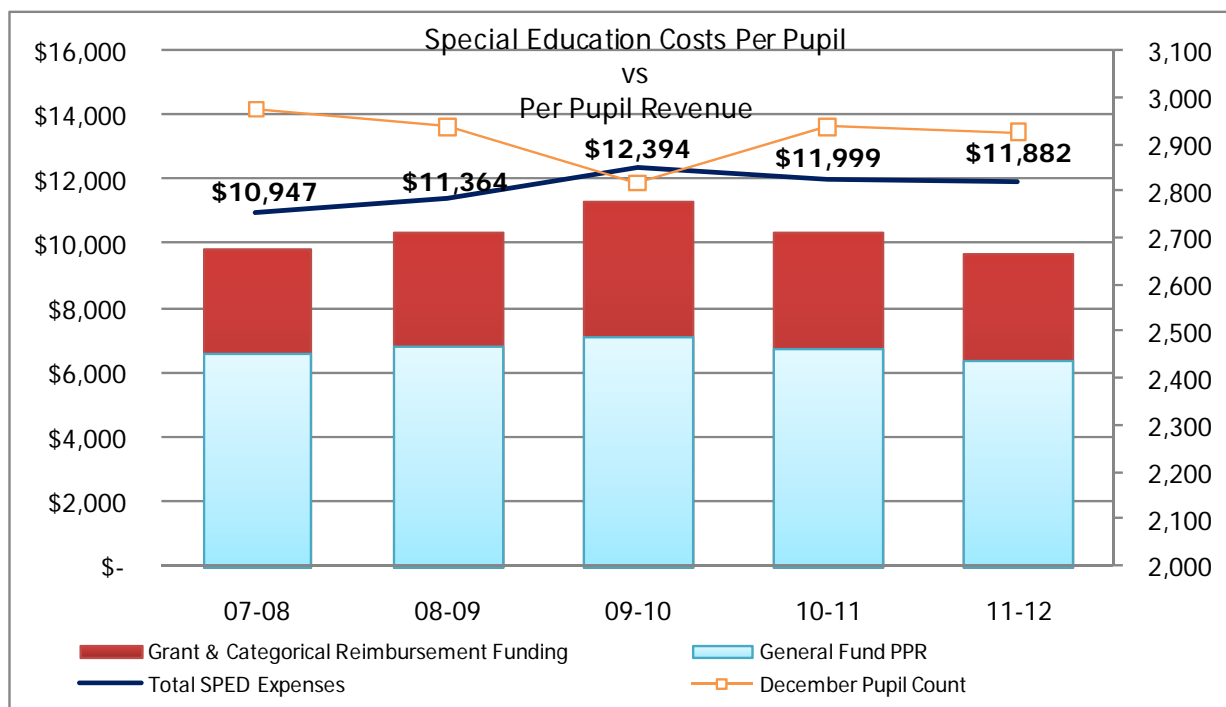


Special Education Costs

The number of students in special education has slightly decreased, while per pupil expenditures on average have increased 1.7 percent per year since the 2007-08 fiscal year. In addition, the 2011-12 budgeted expenditures are expected to decrease by 1 percent from the prior fiscal year due to 2010-11 budget cuts.

The difference between per pupil revenue (PPR) and total special education cost per pupil has increased 21.2 percent since the 2007-08 fiscal year. Over the same five-year period the district has received 34.8 percent in grant and other state funding to minimize the impact of these increasing costs associated with this special population of students.

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





Computation of Legal Debt Margin

(Unaudited)

2011 assessed valuation	\$ 4,865,464,097
Debt limit percentage (1)	<u>20%</u>
Legal Debt Limit (2)	973,092,819
Amount of debt applicable to debt limit - total bonded debt as of June 30, 2011	<u>\$ 374,280,000</u>
LEGAL DEBT MARGIN	<u>\$ 598,812,819</u>

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

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

Certificates of Participation: General Operating Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 Fiscal Year
2003 Certificates Refund of Previous Issues/ Installation of Synthetic Turf	11/18/2003 6/1/2016	2.50% to 4.00%	\$ 7,275,000	\$ 3,710,000	\$ -	\$ (565,000)	\$ 3,145,000	\$ 137,208

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

	Principal	Interest	Total
2012	580,000	118,563	698,563
2013	605,000	98,263	703,263
2014	625,000	76,332	701,332
2015	655,000	52,582	707,582
2016	680,000	27,200	707,200
Total	\$ 3,145,000	\$ 372,940	\$ 3,517,940



General Obligation Debt: Bond Redemption Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 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	\$ -	\$ (235,000)	176,565,000	\$ 8,595,425
<u>2009B General Obligation</u> Refund 1999 Issue	9/17/2009 12/1/2018	2.0% to 4.00%	53,645,000	53,645,000	-	(1,000,000)	52,645,000	1,606,988
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	41,360,000	-	(7,930,000)	33,430,000	1,869,750
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	113,480,000	-	(1,840,000)	111,640,000	4,860,480
Total			\$400,355,000	\$385,285,000	\$ -	\$ (11,005,000)	\$374,280,000	\$ 16,932,643

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

	Principal	Interest	Total
2012	11,745,000	16,419,193	28,164,193
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
2015	13,370,000	14,706,524	28,076,524
2016	13,835,000	14,199,118	28,034,118
2017-2021	68,360,000	63,621,123	131,981,123
2022-2026	69,720,000	48,722,275	118,442,275
2027-2031	86,875,000	30,547,644	117,422,644
2032-2035	85,335,000	8,637,356	93,972,356
	\$374,280,000	\$228,043,356	\$602,323,356

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 the Phase 3 sale.

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to insure adequate revenues to make all debt service payments are they become due in accordance with the debt schedule identified above.



GENERAL OPERATING FUND

GENERAL OPERATING FUND.....	148
SUMMARY	148
REVENUE SUMMARY	149
EXPENDITURES SUMMARY	150
RESERVES & TRANSFER SUMMARY	151
STRETCHING YOUR BVSD DOLLAR.....	152
MAKING CHOICES IN THE BVSD BUDGET	154
EXPENDITURE BY SERVICE (SRE)	156
SRE FIVE-YEAR COMPARISON	157
SERVICE (SRE) BUDGETS BY OBJECT	158
PROJECT/PROGRAM BUDGETS BY OBJECT	163
PROJECT SUMMARY	163
PROJECT DETAIL	164
AUTHORIZED POSITIONS.....	170
LOCATION BUDGET BY OBJECT	171
OTHER FUNDS	177
CHARTER SCHOOL FUND	221



General Operating Fund

Summary

	2009-10 Audited Actual	2010-11 Revised Adopted Budget	2010-11 Supplemental Budget	2010-11 Estimated as of 3/31/2011	2011-12 Proposed Budget
Generally Accepted Accounting Principles (GAAP) Fund Balance	\$ 16,312,839	\$ 17,522,615	\$ 17,522,615	\$ 17,522,615	\$ 20,194,239
Summer Salary Accrual	-	-	-	-	-
BUDGET BASIS FUND BALANCE	\$ 16,312,839	\$ 17,522,615	\$ 17,522,615	\$ 17,522,615	\$ 20,194,239
BUDGET BASIS BEGINNING BALANCE & RESERVES					
Total Unrestricted One-Time Funds	\$ 807,360	\$ 1,975,476	\$ 1,975,476	\$ 1,975,476	\$ 5,131,615
Restricted Carryover Funds	1,732,555	1,680,768	1,680,768	1,680,768	290,930
Subtotal Restricted Beginning Balance	1,732,555	1,680,768	1,680,768	1,680,768	290,930
Warehouse Reserve	408,830	384,785	384,785	384,785	385,000
Debt Service Reserve (COP's)	722,264	722,264	722,264	722,264	722,264
Contract Reserve	120,000	120,000	120,000	120,000	120,000
Contingency Reserve	6,260,915	6,319,661	6,319,661	6,319,661	7,276,238
Emergency Reserve (TABOR)	6,260,915	6,319,661	6,319,661	6,319,661	6,268,192
Subtotal Reserves	13,772,924	13,866,371	13,866,371	13,866,371	14,771,694
TOTAL BEGINNING BALANCE & RESERVES	\$ 16,312,839	\$ 17,522,615	\$ 17,522,615	\$ 17,522,615	\$ 20,194,239
TOTAL REVENUE	\$ 241,136,833	\$ 233,001,728	\$ 251,326,766	\$ 252,454,185	\$ 251,210,326
TOTAL RESOURCES	\$ 257,449,672	\$ 250,524,343	\$ 268,849,381	\$ 269,976,800	\$ 271,404,565
TOTAL EXPENDITURES	\$ 207,082,981	\$ 205,740,516	\$ 208,939,765	\$ 206,683,092	\$ 218,325,975
TOTAL RESERVES	\$ -	\$ 13,571,694	\$ 14,771,694	\$ -	\$ 15,826,822
TOTAL TRANSFERS	\$ 32,844,076	\$ 30,512,248	\$ 43,600,052	\$ 43,099,469	\$ 35,540,192
TOTAL EXPENDITURES/RESERVES/TRANSFERS	\$ 239,927,057	\$ 249,824,458	\$ 267,311,511	\$ 249,782,561	\$ 269,692,989
BUDGET BASIS ENDING FUND BALANCE	\$ 17,522,615	\$ 699,885	\$ 1,537,870	\$ 20,194,239	\$ 1,711,576
Summer Salary Accrual	\$ -	\$ -	\$ -	\$ -	\$ -
Generally Accepted Accounting Principles (GAAP) Fund Balance (Includes Unspent Reserves)	\$ 17,522,615	\$ 14,271,579	\$ 16,309,564	\$ 20,194,239	\$ 17,538,398



General Operating Fund (continued)

Revenue Summary

	2009-10 Audited Actual	2010-11 Revised Adopted Budget	2010-11 Supplemental Budget	2010-11 Estimated as of 3/31/2011	2011-12 Proposed Budget
REVENUE					
Local Sources					
Property Taxes - Current	\$ 121,300,929	\$ 121,586,657	\$ 121,586,657	\$ 121,465,337	\$ 117,567,321
Property Taxes - Election	32,479,152	32,417,500	54,567,538	54,567,538	56,695,500
Property Tax - Credits/Abatements	1,057,399	1,075,300	1,075,300	906,352	1,075,300
Property Taxes - Delinquent	97,104	200,000	200,000	200,000	200,000
Specific Ownership Taxes - Non-equalized	2,226,850	2,112,907	2,112,907	2,852,907	2,112,907
Specific Ownership Taxes - Equalized	7,024,708	6,927,652	6,927,652	6,184,590	6,184,590
Tuition	208,192	250,000	250,000	250,000	250,000
Interest	90,072	100,000	100,000	100,000	100,000
Services Provided to Charters	4,165,162	4,018,519	4,018,519	4,035,927	4,011,930
Sale of Property (non real estate)	17,956	20,000	20,000	20,000	20,000
Miscellaneous Revenue	49,597	50,000	50,000	50,000	50,000
Salary Reimbursement	35,287	30,000	30,000	30,000	30,000
Indirect Cost Reimbursement	976,644	927,577	927,577	927,577	326,804
Subtotal Local Sources	\$ 169,729,052	\$ 169,716,112	\$ 191,866,150	\$ 191,590,228	\$ 188,624,352
State Sources					
Finance Act	\$ 64,227,060	\$ 57,074,466	\$ 53,249,466	\$ 52,488,691	\$ 56,284,647
Vocational Education Reimbursement	1,391,920	1,296,480	1,296,480	1,117,424	1,135,305
Special Education Reimbursement	4,525,751	4,117,706	4,117,706	4,117,706	4,231,589
ARRA State Stabilization	-	-	-	2,220,550	-
ELPA Reimbursement	246,723	186,049	186,049	300,485	305,293
Talented and Gifted Reimbursement	270,241	256,340	256,340	264,526	274,565
CDE Audit Adjustments/Assessment	(20,804)	(25,000)	(25,000)	(25,000)	(25,000)
Medicaid Reimbursements	529,192	225,750	225,750	225,750	225,750
Other State Revenue	237,698	153,825	153,825	153,825	153,825
Subtotal State Sources	\$ 71,407,781	\$ 63,285,616	\$ 59,460,616	\$ 60,863,957	\$ 62,585,974
TOTAL REVENUE	\$ 241,136,833	\$ 233,001,728	\$ 251,326,766	\$ 252,454,185	\$ 251,210,326



General Operating Fund (continued)

Expenditures Summary

	2009-10 Audited Actual	2010-11 Revised Adopted Budget	2010-11 Supplemental Budget	2010-11 Estimated as of 3/31/2011	2011-12 Proposed Budget
EXPENDITURES:					
101-125 Administrators & Principals	\$ 11,187,826	\$ 10,678,285	\$ 10,678,285	10,933,447	11,278,378
201-218 Teachers	100,748,810	103,277,498	105,928,756	100,743,687	109,835,199
231-239 Psych/Soc/Wkr/Occup & Phys Therapists	6,495,846	5,889,519	5,889,519	6,212,152	6,152,976
300-359 Professional Support Staff	2,369,321	2,374,328	2,374,328	2,342,545	2,432,933
360-390 Technical Support Staff	2,445,875	2,540,256	2,540,256	2,542,510	3,081,269
401-490 Para educators & Aides	9,698,547	6,963,931	6,963,931	8,780,565	7,851,154
500-513 Office & Administrative Support Staff	8,143,740	7,160,828	7,160,828	7,642,408	7,947,289
600-637 Crafts/Trades Services	9,702,311	9,027,524	9,027,524	8,882,444	9,160,145
Subtotal Salaries	\$ 150,792,276	\$ 147,912,169	\$ 150,563,427	\$ 148,079,758	\$ 157,739,343
Employee Benefits	37,587,468	37,866,194	38,269,185	37,577,931	41,013,939
Subtotal Personnel Expenditures	\$ 188,379,744	\$ 185,778,363	\$ 188,832,612	\$ 185,657,689	\$ 198,753,282
Purchased Prof & Tech Services	2,011,493	2,697,572	2,747,572	3,575,582	3,908,066
Purchased Property Services	3,101,999	2,807,068	2,807,068	3,036,511	2,820,136
Other Purchased Services	2,178,858	2,195,017	2,195,017	2,167,298	2,290,139
Supplies	10,275,220	11,277,840	11,372,840	11,200,975	9,609,289
Property and Equipment	198,942	274,154	274,154	281,518	239,654
Other Uses of Funds	936,725	710,502	710,502	763,519	705,409
Subtotal Non Personnel Expenditures	\$ 18,703,237	\$ 19,962,153	\$ 20,107,153	\$ 21,025,403	\$ 19,572,693
One-Time Expenditures/Carryover	\$ -		\$ -	-	
TOTAL EXPENDITURES	\$ 207,082,981	\$ 205,740,516	\$ 208,939,765	\$ 206,683,092	\$ 218,325,975




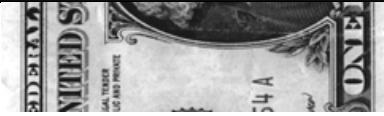



General Operating Fund (continued)

Reserves & Transfer Summary

	2009-10 Audited Actual	2010-11 Revised Adopted Budget	2010-11 Supplemental Budget	2010-11 Estimated as of 3/31/2011	2011-12 Proposed Budget
RESERVES:					
Contingency Reserve	\$ -	\$ 6,172,215	\$ 7,276,238	-	6,824,779
% of Expenditures	0.00%	3.00%	0.00%	0.0%	3.1%
Emergency Reserve	-	6,172,215	6,268,192	-	6,549,779
% of Expenditures	0.00%	3.00%	0.00%	0.0%	3.0%
Transportation Fuel Reserve	-	-	-	-	425,000
Early Childhood Expansion Reserve	-	120,000	-	-	800,000
Multi Year Contract Reserve	-	385,000	120,000	-	120,000
Warehouse Reserve	-	722,264	385,000	-	385,000
Debt Service Reserve (COP's)	-	-	722,264	-	722,264
		13,571,694			
TOTAL RESERVES	\$ -		\$ 14,771,694	\$ -	\$ 15,826,822
TRANSFERS TO:		\$ 2,782,073			
Risk Management Fund	\$ 2,762,533	\$ 2,695,721	\$ 2,782,073	\$ 2,782,073	2,661,861
Capital Reserve Fund	3,900,172	-	10,873,672	10,873,672	4,441,104
Charter Fund for Capital Reserve	-	18,718,483	-	-	-
Charter Fund	19,279,889	-	20,547,535	20,046,952	19,647,700
Preschool Fund	-	1,122,240	1,080,801	1,080,801	2,712,015
Colorado Preschool Fund	1,190,510	679,000	1,122,240	1,122,240	1,064,625
Nutrition Service	-	2,159,918	679,000	679,000	350,000
Technology Fund	3,056,159	1,163,003	2,159,918	2,159,918	1,741,000
Transportation Fund	1,363,003	-	1,163,003	1,163,003	1,715,077
Health Insurance Fund	-	-	1,900,000	1,900,000	-
Dental Insurance Fund	-	1,934,415	100,000	100,000	-
Athletic Fund	1,934,415	-	1,934,415	1,934,415	1,934,415
TRANSFERS FROM:					
Community School Fund	\$ (642,605)	\$ (742,605)	\$ (742,605)	\$ (742,605)	\$ (727,605)
TOTAL TRANSFERS	\$ 32,844,076	\$ 30,512,248	\$ 43,600,052	\$ 43,099,469	\$ 35,540,192
TOTAL EXPEND/RESERVES/TRANSFERS	\$ 239,927,057	\$ 249,824,458	\$ 267,311,511	\$ 249,782,561	\$ 269,692,989



Stretching Your BVSD Dollar

	09-10 REVISED BUDGET	10-11 REVISED BUDGET	11-12 PROPOSED BUDGET	% of Total	
INSTRUCTION	\$113,404,772	\$111,317,723	\$117,608,529	53.86%	
Regular Education	107,930,557	106,297,169	112,241,508	51.40%	
Vocational Education	2,756,138	2,556,984	2,855,975	1.31%	
Cocurricular Education and Athletics	1,368,856	1,166,275	1,165,623	0.53%	
Talented and Gifted Education	1,349,221	1,297,295	1,345,423	0.62%	
SPECIAL INSTRUCTION	\$33,854,944	\$32,928,689	\$34,688,057	15.89%	
Special Education	28,254,686	27,491,595	29,195,564	13.37%	
Literacy and Language Support Services	5,600,258	5,437,094	5,492,493	2.52%	
INSTRUCTIONAL SUPPORT	\$13,747,143	\$13,232,711	\$14,088,780	6.45%	
Student Services	6,317,205	6,063,585	6,160,600	2.82%	
Instructional Staff Support	7,429,938	7,169,126	7,928,180	3.63%	
SCHOOL ADMINISTRATION AND OPERATIONS	\$36,693,661	\$35,151,469	\$37,001,370	16.95%	
School Administration	16,977,948	16,169,697	17,337,828	7.94%	
Operations and Maintenance	19,715,713	18,981,772	19,663,542	9.01%	
DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS	\$12,954,852	\$13,109,924	\$14,939,239	6.85%	
General Administration	2,776,408	2,577,632	2,744,015	1.26%	
Business Services	2,842,497	2,751,567	2,850,514	1.31%	
Central Services	6,528,497	6,970,131	8,548,562	3.92%	
Enterprise Operations (<i>print shop</i>)	109,317	112,461	98,015	0.04%	
Debt Services (<i>payments on debt</i>)	698,133	698,133	698,133	0.32%	
GRAND TOTAL	\$210,655,372	\$205,740,516	\$218,325,975	100.00%	

Footnotes:

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





Making Choices in the BVSD Budget

<u>CATEGORY</u>				
GROUP	11-12		% OF	% OF TOTAL
PROGRAM	BUDGET		GROUP	BUDGET
<u>INSTRUCTION</u>				
REGULAR EDUCATION	\$ 112,241,508			51.40%
GENERAL INSTRUCTION - ALL LEVELS	96,885,688	86.32%		
ELEMENTARY SPECIALISTS (ART, MUSIC, PE)	7,173,845	6.39%		
ELEMENTARY LITERACY	2,322,836	2.07%		
INSTRUMENTAL MUSIC	2,035,553	1.81%		
DROPOUT PREVENTION	1,114,245	0.99%		
MIDDLE LEVEL LITERACY	461,569	0.41%		
SECONDARY LEVEL LITERACY	495,280	0.44%		
K-3 LITERACY	380,086	0.34%		
STUDENT ACHIEVEMENT	430,214	0.38%		
STRUGGLING READERS	352,928	0.31%		
HIGH SCHOOL OPTIONS	20,740	0.02%		
IB PROGRAM	207,637	0.18%		
CONNECTIONS	228,072	0.20%		
MULTI-CULTURAL	121,415	0.11%		
EXPULSED STUDENT SERVICES	11,400	0.01%		
VOCATIONAL EDUCATION	\$ 2,855,975			1.31%
COCURRICULAR EDUCATION AND ATHLETICS	\$ 1,165,623			0.53%
TALENTED AND GIFTED EDUCATION	\$ 1,345,423			0.62%
TOTAL INSTRUCTION	\$ 117,608,529			53.86%
<u>SPECIAL INSTRUCTION</u>				
SPECIAL EDUCATION	\$ 29,195,564			13.37%
LITERACY AND LANGUAGE SUPPORT SERVICES	\$ 5,492,493			2.52%
TOTAL SPECIAL INSTRUCTION	\$ 34,688,057			15.89%
<u>INSTRUCTIONAL SUPPORT</u>				
STUDENT SERVICES	\$ 6,160,600			2.82%
COUNSELING SERVICES	3,425,957	55.62%		
NURSING AND HEALTH SERVICES	1,428,990	23.20%		
DROPOUT PREVENTION	230,968	3.75%		
FAMILY RESOURCE SCHOOLS	160,000	2.60%		
TRANSLATION SERVICES	126,878	2.06%		
SOCIAL WORK SERVICES	96,058	1.56%		
FAMILY ADVOCATE PROGRAM	120,114	1.95%		
OTHER STUDENT SERVICES (i.e. STUDENT ACCOUNTING; PLACEMENT SERVICES)	571,635	9.28%		
INSTRUCTIONAL STAFF SUPPORT	\$ 7,928,180			3.63%
LIBRARY SUPPORT SERVICES	3,697,335	46.64%		
TECHNOLOGY SPECIALISTS	801,222	10.11%		
ADMIN AND EVALUATION OF LEARNING SERVICES	598,093	7.54%		
COMPUTER REPLACEMENT PROGRAM	-	0.00%		
CULTURAL DIVERSITY	151,449	1.91%		
CURRICULUM DEVELOPMENT COUNCIL	9,733	0.12%		
MEDIA SUPPORT SERVICES	90,977	1.15%		
STAFF DEVELOPMENT	437,815	5.52%		
INDUCTION	108,121	1.36%		
OTHER INSTRUCTIONAL STAFF SUPPORT	1,636,280	20.64%		
TOTAL INSTRUCTIONAL SUPPORT	\$ 14,088,780			6.45%



Making Choices in the BVSD Budget (continued)

<u>CATEGORY</u>				
GROUP		11-12	% OF	% OF TOTAL
PROGRAM		BUDGET	GROUP	BUDGET
<u>SCHOOL ADMINISTRATION AND OPERATIONS</u>				
SCHOOL ADMINISTRATION		\$ 17,337,828		7.94%
PRINCIPAL'S OFFICE		16,954,596	97.79%	
SCHOOL ADMINISTRATION SERVICES		309,834	1.79%	
SCHOOL LEVEL SUPPORT		73,378	0.42%	
OPERATIONS AND MAINTENANCE		\$ 19,663,542		9.01%
MAINTENANCE & OPERATIONS		17,353,894	88.25%	
ENVIRONMENTAL SERVICES		727,223	3.70%	
ADMIN OF MAINTENANCE AND OPERATIONS		730,431	3.71%	
OTHER MAINTENANCE SERVICES (i.e. ZONE MAINTENANCE; RELAMPING)		851,994	4.33%	
TOTAL SCHOOL ADMINISTRATION & OPERATIONS		\$ 37,001,370		16.95%
<u>DISTRICT WIDE SERVICES AND COMMUNITY OBLIGATIONS</u>				
GENERAL ADMINISTRATION		\$ 2,744,015		1.26%
SUPERINTENDENT		785,444	28.63%	
TAX COLLECTION FEES		417,000	15.20%	
SECONDARY EDUCATION SUPPORT		326,329	11.89%	
LEGAL SERVICES		276,509	10.08%	
ELEMENTARY EDUCATION SUPPORT		460,283	16.77%	
ADMIN OF GENERAL SUPPORT SERVICES		15,000	0.55%	
STAFF NEGOTIATIONS SERVICES		100,313	3.66%	
GRANT PROCUREMENT		83,821	3.05%	
ELECTION SERVICES		69,750	2.54%	
OTHER GENERAL ADMINISTRATION (i.e. AUDIT; BOARD OF EDUCATION)		209,566	7.64%	
BUSINESS SERVICES		\$ 2,850,514		1.31%
CENTRAL SERVICES		\$ 8,548,562		3.92%
INFORMATION SYSTEMS SERVICES (INFORMATION TECHNOLOGY)		5,177,436	60.57%	
HUMAN RESOURCES		1,219,372	14.26%	
TELECOMMUNICATIONS		649,355	7.60%	
COMMUNICATION SERVICES		378,183	4.42%	
RESEARCH AND EVALUATION SERVICES		291,637	3.41%	
PLANNING SERVICES		124,211	1.45%	
INSURANCE MANAGEMENT SERVICES		609,850	7.13%	
SUBSTITUTE OFFICE		61,466	0.72%	
RECRUITMENT		33,148	0.05%	
OTHER CENTRAL SERVICES (i.e. TELEVISIONING BOARD MEETINGS)		3,904	0.00%	
OTHER SUPPORT SERVICES				0.00%
ENTERPRISE OPERATIONS (DISTRICT PRINT SHOP)		\$ 98,015		0.04%
DEBT SERVICES (PAYMENTS ON DEBT)		\$ 698,133		0.32%
TOTAL DISTRICT WIDE SUPPORT		\$ 14,939,239		6.85%
GRAND TOTAL GENERAL OPERATING FUND		\$218,325,975		100.00%

Footnotes:

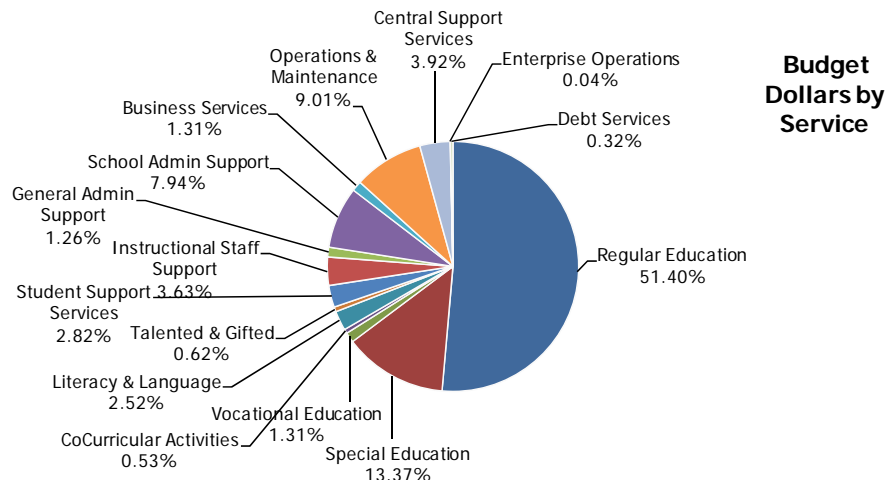
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Expenditure by Service (SRE)*

SERVICE	EXPENDITURES	% OF SPENDING	FTE
<u>Instruction</u>			
Regular Education	\$ 112,241,508	51.40%	1,444.251
Vocational Education	2,855,975	1.31%	40.864
CoCurricular Activities	1,165,623	0.53%	0.000
Talented & Gifted	1,345,423	0.62%	19.462
Total Instruction	117,608,529	53.86%	1,504.577
<u>Special Instruction</u>			
Special Education	29,195,564	13.37%	413.126
Literacy & Language	5,492,493	2.52%	71.475
Total Special Instruction	34,688,057	15.89%	484.601
<u>Instructional Support</u>			
Student Support Services	6,160,600	2.82%	85.934
Instructional Staff Support	7,928,180	3.63%	90.295
Total Instructional Support	14,088,780	6.45%	176.229
<u>School Administration and Operations</u>			
School Admin Support	17,337,828	7.94%	217.529
Operations & Maintenance	19,663,542	9.01%	230.675
Total School Administration and Ops	37,001,370	16.95%	448.204
<u>District Wide Services and Community Obligations</u>			
General Admin Support	2,744,015	1.26%	16.463
Business Services	2,850,514	1.31%	32.150
Central Support Services	8,548,562	3.92%	56.000
Enterprise Operations	98,015	0.04%	4.550
Debt Services	698,133	0.32%	0.000
Total District Wide Support	14,939,239	6.85%	109.163
GRAND TOTAL ALL SERVICES	\$ 218,325,975	100.00%	2,722.774

*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

	2007-08	2008-09	2009-10	2010-11	2011-12
	Audited	Audited	Audited	Revised	Proposed
SRE	Actual	Actual	Actual	Budget	Budget
11 Regular Education	\$ 97,483,429	\$ 102,836,364	\$ 104,161,369	\$ 106,297,169	\$ 112,241,508
12 Special Education	27,497,718	27,357,649	27,738,456	27,491,595	29,195,564
13 Vocational Education	2,854,969	2,793,131	2,318,288	2,556,984	2,855,975
14 CoCurricular Ed/Athletics	1,110,919	1,178,179	1,190,292	1,166,275	1,165,623
16 Literacy & Language	5,330,123	5,317,106	5,639,336	5,437,094	5,492,493
17 Talented & Gifted	1,233,770	1,296,070	1,295,827	1,297,295	1,345,423
21 Student Support Services	6,449,177	7,048,635	6,828,323	6,063,585	6,160,600
22 Instructional Staff Support	8,308,165	8,060,506	7,702,112	7,169,126	7,928,180
23 General Administration Support	3,189,816	2,693,722	2,613,664	2,577,632	2,744,015
24 School Administration Support	16,014,783	17,230,120	17,152,823	16,169,697	17,337,828
25 Business Services	2,211,860	2,693,872	2,793,824	2,751,567	2,850,514
26 Operations & Maintenance	17,765,849	18,641,754	20,157,982	18,981,772	19,663,542
28 Central Support Services	6,630,944	6,477,212	6,594,605	6,970,131	8,548,562
32 Enterprise Operation	124,808	165,758	193,936	112,461	98,015
51 Debt Services	699,508	726,366	702,144	698,133	698,133
TOTAL:	\$ 196,905,838	\$ 204,516,444	\$ 207,082,981	\$ 205,740,516	\$ 218,325,975



Service (SRE) Budgets by Object

SRE Summary

SRE SUMMARY 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	2011-12 PROPOSED BUDGET
SRE 11 Regular Education	\$ 85,775,887	\$ 21,875,118	\$ 711,429	\$ 526,648	\$ 241,585	\$ 2,859,048	\$ 113,869	\$ 137,924	\$ 112,241,508
SRE 12 Special Education	22,229,504	5,942,139	46,456	11,039	854,721	77,876	19,509	14,320	29,195,564
SRE 13 Vocational Education	2,118,216	575,060	13,836	14,945	3,213	124,539	-	6,166	2,855,975
SRE 14 Co-Curricular Education & Athletics	997,450	158,420	8,553	-	-	800	-	400	1,165,623
SRE 16 Literacy & Language Support Services	4,335,582	1,101,549	6,503	2,681	8,660	35,727	-	1,791	5,492,493
SRE 17 Talented & Gifted Education	807,924	243,012	29,200	-	144,526	118,161	-	2,600	1,345,423
SRE 21 Student Support Services	4,568,230	1,229,122	290,958	5,725	10,850	50,462	600	4,653	6,160,600
SRE 22 Instructional Staff Support	5,733,330	1,654,227	89,533	62,320	70,016	278,172	4,723	35,859	7,928,180
SRE 23 General Administration Support	1,581,949	365,176	651,368	6,460	47,452	43,479	4,000	44,131	2,744,015
SRE 24 School Administration Support	13,570,445	3,447,610	36,396	20,152	122,265	118,413	14,190	8,357	17,337,828
SRE 25 Business Services	2,015,361	510,185	211,756	18,661	34,695	40,283	6,077	13,496	2,850,514
SRE 26 Operations & Maintenance	9,915,069	2,877,486	24,145	1,175,054	21,231	5,633,603	8,703	8,251	19,663,542
SRE 28 Central Support Services	3,903,995	978,586	1,787,933	948,051	730,895	109,459	57,885	31,758	8,548,562
SRE 32 Enterprise Operations	186,401	56,249	-	28,400	30	119,267	10,098	(302,430)	98,015
SRE 51 Debt Services	-	-	-	-	-	-	-	698,133	698,133
GRAND TOTAL	\$ 157,739,343	\$ 41,013,939	\$ 3,908,066	\$ 2,820,136	\$ 2,290,139	\$ 9,609,289	\$ 239,654	\$ 705,409	\$ 218,325,975



Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2011-12 PROPOSED BUDGET
PROGRAM									
SRE 11 REGULAR EDUCATION									
0010 GEN ELEMENTARY EDUC	34,588,772	8,971,673	10,542	240,625	35,334	569,346	12,051	53,037	\$ 44,481,380
0020 GEN MIDDLE EDUCATION	17,727,889	4,518,919	18,267	121,938	51,804	416,922	6,208	17,132	22,879,079
0030 GEN HIGH SCHOOL EDUCATION	23,814,208	6,036,215	452,360	153,940	57,720	443,351	38,220	53,649	31,049,663
0040 GEN PRESCHOOL EDUCATION	38,194	11,000	-	-	-	4,060	-	-	53,254
0060 INTEGRATED EDUCATION	761,592	198,154	-	8,038	459	10,410	-	459	979,112
0080 LIBRARY INSTRUCTION	43,918	18,406	-	1,439	-	127,100	371	4,123	195,357
0090 OTHER GEN EDUCATION	1,515,314	275,083	229,150	-	96,268	351,422	41,948	-	2,509,185
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,293,148	327,543	-	-	-	30,370	-	882	1,651,943
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 PERSONAL FINANCE	-	-	-	-	-	66	-	-	66
0300 OTHER ART PROGRAMS	-	-	-	-	-	5,287	-	186	5,473
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	256	-	-	256
0500 LANG ARTS ENGLISH	-	-	60	-	-	27,125	-	406	27,591
0510 LANGUAGE SKILLS	-	-	-	-	-	7,758	-	-	7,758
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	606	-	-	606
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	603	-	-	603
0600 FOREIGN LANGUAGES	-	-	25	-	-	19,135	240	-	19,400
0810 HEALTH EDUCATION	-	-	-	-	-	4,218	-	-	4,218
0830 PHYSICAL EDUCATION	2,190,698	554,967	-	-	-	17,809	581	401	2,764,456
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	8,496	-	-	8,496
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
0932 CLOTHING & TEXTILES	-	-	-	-	-	88	-	-	88
1000 INDUST ARTS/TECHNOLOGY ED	-	-	-	-	-	8,180	-	-	8,180
1100 MATHEMATICS	-	-	-	-	-	379,583	-	406	379,989
1210 MUSIC GENERAL	2,187,745	554,226	1,000	88	-	13,217	20	1,150	2,757,446
1240 MUSIC VOCAL	-	-	-	-	-	7,223	-	306	7,529
1250 MUSIC INSTRUMENTAL	1,613,549	408,844	25	80	-	11,966	377	712	2,035,553
1251 CONCERT BAND	-	-	-	-	-	834	-	-	834
1255 ORCHESTRA FULL	-	-	-	-	-	870	-	-	870
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	31,603	-	-	31,603
1310 GEN SCIENCE	-	-	-	-	-	128,412	1,581	2,445	132,438
1500 SOCIAL SCIENCES	-	-	-	-	-	215,000	51	406	215,457
1520 AMERICAN STUDIES	-	-	-	-	-	2,349	-	-	2,349
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	9,558	12,221	-	22,279
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
SRE TOTAL	85,775,887	21,875,118	711,429	526,648	241,585	2,859,048	113,869	137,924	\$ 112,241,508



Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2011-12 PROPOSED BUDGET
PROGRAM									
SRE 12 SPECIAL EDUCATION									
0092 ESY EXTENDED SCHOOL YEAR	120,652	19,812	4,325	-	800	4,045	-	-	\$ 149,634
0093 HOMEBOUND/HOSPITAL	44,599	7,323	-	-	-	-	-	-	51,922
1700 SPECIAL EDUCATION	13,761,046	3,786,804	11,808	11,039	602,726	64,121	19,509	13,645	18,270,698
1710 PHYS DISABILITY	888,220	227,832	-	-	-	-	-	-	1,116,052
1720 VISUAL DISABILITY	103,242	25,588	-	-	-	-	-	-	128,830
1730 HEARING DISABILITY	537,103	158,241	-	-	-	306	-	-	695,650
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABLT	2,065,295	493,075	-	-	-	-	-	-	2,558,370
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,396,958	427,817	173	-	246,809	-	-	-	2,071,757
2113 SOCIAL WORK SERVICES	1,166,841	274,943	-	-	-	-	-	-	1,441,784
2123 APPRAISAL SERVICES	500,677	120,100	-	-	-	-	-	-	620,777
2140 PSYCHOLOGICAL SERVICES	1,221,718	291,452	-	-	-	-	-	-	1,513,170
2153 AUDIOLOGY SERVICES	60,519	15,337	-	-	-	-	-	-	75,856
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	362,634	93,815	-	-	1,811	2,595	-	675	461,530
SRE TOTAL	22,229,504	5,942,139	46,456	11,039	854,721	77,876	19,509	14,320	\$ 29,195,564
SRE 13 VOCATIONAL EDUCATION									
0030 GEN HIGH SCHOOL EDUCATION	1,289,450	335,095	-	6,740	-	-	-	-	\$ 1,631,285
0033 TEEN PARENTING PROGRAM	268,201	92,439	11,836	-	1,200	7,123	-	500	381,299
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
0400 MARKETING/DISTRIBUTIVE ED	-	-	-	-	-	2,091	-	-	2,091
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC FAM FOCUS	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	72,583	17,316	-	-	-	5,000	-	322	95,221
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
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	8,500
2122 COUNSELING SERVICES	68,350	16,622	-	-	-	125	-	194	85,291
2134 NURSING SERVICES	36,622	10,333	-	-	-	-	-	-	46,955
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	153,168	38,427	-	-	400	8,520	-	852	201,367
2410 PRINCIPAL'S OFFICE	229,842	64,828	-	8,205	-	10,000	-	526	313,401
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
SRE TOTAL	2,118,216	575,060	13,836	14,945	3,213	124,539	-	6,166	\$ 2,855,975
SRE 14 CO-CURRICULAR EDUCATION & ATHLETICS									
1800 COCURRICULAR ACTIVITIES	1,267	201	-	-	-	-	-	-	\$ 1,468
1808 INTRAMURALS - GENERAL	244,399	38,678	-	-	-	-	-	-	283,077
1900 STUDENT ACTIVITIES	20,179	3,209	-	-	-	-	-	-	23,388
1910 ELEM SPONSOR STUDENT ACT	98,245	15,627	-	-	-	-	-	-	113,872
1920 MIDDLE SPONSOR STUDENT AC	63,309	10,072	-	-	-	-	-	-	73,381
1930 HIGH SPONSOR STUDENT ACT	568,971	90,465	-	-	-	-	-	-	659,436
8916 JITSUYGO HIGH SCH PROGRAM	1,080	168	8,553	-	-	800	-	400	11,001
SRE TOTAL	997,450	158,420	8,553	-	-	800	-	400	\$ 1,165,623



Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2011-12 PROPOSED BUDGET
PROGRAM									
SRE 16 LITERACY & LANGUAGE SUPPORT SERVICES									
0010 GEN ELEMENTARY EDUC	2,623,264	664,720	-	-	-	7,847	-	-	\$ 3,295,831
0020 GEN MIDDLE EDUCATION	635,380	161,005	-	-	-	10,248	-	161	806,794
0030 GEN HIGH SCHOOL EDUCATION	635,382	161,004	400	-	-	9,284	-	-	806,070
0090 OTHER GEN EDUCATION	85,867	21,950	692	-	-	3,763	-	865	113,137
2200 INSTRUCTIONAL STAFF SPRT	331,937	86,221	-	2,681	7,918	971	-	765	430,493
2212 CURRICULUM DEVELOPMENT	3,087	507	1,411	-	742	-	-	-	5,747
2214 EVALUATION INSTRUCT SVCS	20,665	6,142	4,000	-	-	3,614	-	-	34,421
SRE TOTAL	4,335,582	1,101,549	6,503	2,681	8,660	35,727	-	1,791	\$ 5,492,493
SRE 17 TALENTED & GIFTED EDUCATION									
0070 TALENTED AND GIFTED	599,006	188,601	200	-	138,394	19,523	-	-	\$ 945,724
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
1090 OTHER INDUST ARTS/TECH	60,513	15,334	20,000	-	-	-	-	-	95,847
1900 STUDENT ACTIVITIES	11,416	1,875	-	-	1,250	4,350	-	1,100	19,991
1909 FAIRS AND COMPETITIONS	4,434	1,269	-	-	-	-	-	-	5,703
2237 ADMIN TAG PROGRAMS	132,555	35,933	9,000	-	4,882	93,033	-	1,500	276,903
SRE TOTAL	807,924	243,012	29,200	-	144,526	118,161	-	2,600	\$ 1,345,423
SRE 21 STUDENT SUPPORT SERVICES									
2100 SUPPORT SERVICES-STUDENTS	235,806	46,968	172,844	-	-	14,871	-	-	\$ 470,489
2111 SUPERVISION SOCIAL WORKER	-	-	-	-	-	-	-	-	-
2112 ATTENDANCE SERVICES	54,930	14,518	-	-	-	-	-	-	69,448
2113 SOCIAL WORK SERVICES	293,484	96,860	-	-	-	-	-	-	390,344
2114 STUDENT ACCOUNTING	237,099	62,129	13,508	1,690	1,500	1,582	-	750	318,258
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
2122 COUNSELING SERVICES	2,654,671	651,286	200	35	2,950	25,926	-	1,193	3,336,261
2123 APPRAISAL SERVICES	71,481	18,215	-	-	-	-	-	-	89,696
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	516,156	146,514	1,300	4,000	6,400	7,765	600	2,710	685,445
2139 OTHR HLTH SVCS-MEDICAID	504,603	192,632	46,310	-	-	-	-	-	743,545
SRE TOTAL	4,568,230	1,229,122	290,958	5,725	10,850	50,462	600	4,653	\$ 6,160,600
SRE 22 INSTRUCTIONAL STAFF SUPPORT									
2200 INSTRUCTIONAL STAFF SPRT	204,419	107,106	34,128	-	33,129	70,280	-	12,904	\$ 461,966
2210 IMPROVEMENT INSTRUCT SVCS	896,023	222,986	-	-	10,610	-	-	-	1,129,619
2211 ADMIN LEARNING SERVICES	84,010	19,269	-	6,250	2,000	11,000	-	10,000	132,529
2212 CURRICULUM DEVELOPMENT	200,460	49,379	700	-	-	81,773	-	-	332,312
2213 STAFF DEVELOPMENT	145,132	185,075	40,977	-	15,327	45,031	-	6,273	437,815
2214 EVALUATION INSTRUCT SVCS	377,354	79,248	2,750	-	-	2,106	-	4,106	465,564
2219 LEARNING MATERIALS CENTER	24,506	6,774	-	-	-	-	-	-	31,280
2220 MEDIA SUPPORT SERVICES	616,089	185,133	-	-	-	-	-	-	801,222
2222 LIBRARY SUPPORT SVCS	2,893,197	729,493	9,478	866	1,300	61,871	300	830	3,697,335
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	320	1,423	-	59,697
2225 INSTRUCTIONAL TECHNOLOGY	292,140	69,764	1,500	-	4,900	5,791	3,000	1,746	378,841
SRE TOTAL	5,733,330	1,654,227	89,533	62,320	70,016	278,172	4,723	35,859	\$ 7,928,180
SRE 23 GENERAL ADMINISTRATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	647,833	150,630	2,000	3,000	13,900	25,021	2,000	8,147	\$ 852,531
2311 ADMIN BOE BOARD OF EDUC	-	-	37,300	1,200	14,500	3,571	-	25,134	81,705
2312 BOE SECTRY BOARD OF EDUC	25,339	6,403	-	-	-	-	-	-	31,742
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	155,309	34,573	79,977	-	2,500	1,650	-	2,500	276,509
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	75,852	22,385	1,576	-	-	500	-	-	100,313
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	611,307	136,173	65	2,260	15,552	10,537	2,000	7,550	785,444
2323 GRANT PROCURMNT/LOBBYING	66,309	15,012	-	-	1,000	1,500	-	-	83,821
SRE TOTAL	1,581,949	365,176	651,368	6,460	47,452	43,479	4,000	44,131	\$ 2,744,015



Service (SRE) Budgets by Object (continued)

SRE	0100's SALARIES	0200's BENEFITS	0300's PROF/TECH SERVICES	0400's PROPERTY SERVICES	0500's OTHER SERVICES	0600's SUPPLIES	0700's PROPERTY	0800/0900's OTHER USES	2011-12 PROPOSED BUDGET
PROGRAM									
SRE 24 SCHOOL ADMINISTRATION SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVCS	290,818	31,984	32,195	-	2,840	13,000	10,375	2,000	\$ 383,212
2410 PRINCIPAL'S OFFICE	13,279,627	3,415,606	4,201	20,152	119,425	105,413	3,815	6,357	16,954,596
2490 OTHER SCHL ADMIN SUPPORT	-	20	-	-	-	-	-	-	20
SRE TOTAL	13,570,445	3,447,610	36,396	20,152	122,265	118,413	14,190	8,357	\$ 17,337,828
SRE 25 BUSINESS SERVICES									
2511 ADMIN BUSINESS SERVICES	134,069	28,713	-	-	-	-	-	-	\$ 162,782
2513 BUDGETING SERVICES	482,955	115,591	1,447	642	3,154	2,752	100	7,750	614,391
2515 PAYROLL SERVICES	244,062	62,072	-	-	-	-	-	-	306,134
2516 FINANCIAL ACCOUNTING SVCS	460,804	120,927	157,761	-	24,672	22,824	900	2,197	790,085
2520 PURCHASING SERVICES	228,870	58,201	49,275	204	3,519	2,765	927	2,484	346,245
2530 WAREHOUSING/DISTRIBUTING	464,601	124,681	3,273	10,500	3,350	3,100	4,150	19,065	632,720
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
SRE TOTAL	2,015,361	510,185	211,756	18,661	34,695	40,283	6,077	13,496	\$ 2,850,514
SRE 26 OPERATIONS & MAINTENANCE									
2600 MAINTENANCE & OPERATIONS	8,297,236	2,425,637	12,145	983,334	14,905	5,618,653	4,573	(2,589)	\$ 17,353,894
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	588,617	139,642	-	120	1,432	50	330	240	730,431
2620 ENVIRONMENTAL SERVICES	406,412	105,017	8,000	189,600	4,894	3,900	3,800	5,600	727,223
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	622,804	207,190	2,000	-	-	8,000	-	5,000	844,994
SRE TOTAL	9,915,069	2,877,486	24,145	1,175,054	21,231	5,633,603	8,703	8,251	\$ 19,663,542
SRE 28 CENTRAL SUPPORT SERVICES									
2811 PLANNING SERVICES	85,549	19,545	2,539	450	1,650	8,228	3,000	3,250	\$ 124,211
2814 RESEARCH/EVALUATION SVCS	205,413	55,724	9,500	-	4,250	13,250	500	3,000	291,637
2820 COMMUNICATION SERVICES	259,065	65,736	30,000	1,000	6,761	3,021	3,800	9,800	379,183
2830 HUMAN RESOURCES	928,562	230,758	89,972	1,000	7,950	10,910	535	7,558	1,277,245
2832 RECRUITMENT/PLACEMENT SVC	23,723	6,645	-	-	2,780	-	-	-	33,148
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	507	-	-	-	-	-	-	3,593
2840 INFORMATION SYSTEMS SERVICES	-	-	938,280	-	-	-	-	-	938,280
2841 SUPERVISING INFO SYS SERVICES	448,698	105,121	303,215	8,200	22,000	50,000	50,000	7,500	994,734
2843 PROGRAMMING SERVICES	809,363	196,389	25,000	645,859	18,500	-	-	500	1,695,611
2844 OPERATIONS SERVICES	375,804	94,004	25,000	40,000	12,000	17,000	-	-	563,808
2845 TELECOMMUNICATIONS	70,374	17,054	330,427	225,000	1,500	5,000	-	-	649,355
2849 OTHER INFORMATION SYSTEMS SERVICES	694,358	187,103	25,000	26,542	50,250	1,750	-	-	985,003
2850 RISK MANAGEMENT SERVICES	-	-	-	-	600,000	-	-	-	600,000
SRE TOTAL	3,903,995	978,586	1,787,933	948,051	730,895	109,459	57,885	31,758	\$ 8,548,562
SRE 32 ENTERPRISE OPERATIONS									
3230 PRINT SHOP DISTRICT	183,901	55,843	-	28,400	30	118,940	10,098	(302,430)	\$ 94,782
3231 PRINT SHOP-SUMMER ACTIVIT	2,500	406	-	-	-	327	-	-	3,233
SRE TOTAL	186,401	56,249	-	28,400	30	119,267	10,098	(302,430)	\$ 98,015
SRE 51 DEBT SERVICES									
5113 2003 COPS	-	-	-	-	-	-	-	698,133	\$ 698,133
SRE TOTAL	-	-	-	-	-	-	-	698,133	\$ 698,133
GRAND TOTAL	157,739,343	41,013,939	3,908,066	2,820,136	2,290,139	9,609,289	239,654	705,409	\$ 218,325,975



Project/Program Budgets by Object

Project Summary

PROJECT SUMMARY PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE	\$121,390,701	\$31,324,138	\$3,022,678	\$2,779,871	\$1,166,080	\$9,112,578	\$207,770	\$623,131	\$ 169,626,947
0013 K-3 LITERACY	621,193	156,048	-	-	-	-	-	-	777,241
0014 STRUGGLING READERS	281,082	71,096	-	-	-	750	-	-	352,928
0017 ELEMENTARY LITERACY	1,867,488	471,903	5,000	-	-	9,288	-	-	2,353,679
0021 CHOICE	-	-	-	-	-	800	-	-	800
0027 MIDDLE LEVEL LITERACY	368,286	93,283	-	-	-	-	-	-	461,569
0031 DROPOUT PREVENTION	722,035	193,401	517,225	-	-	-	-	-	1,432,661
0034 CONNECTIONS	181,535	46,000	-	-	-	537	-	-	228,072
0035 MULTI-CULTURAL	96,824	24,528	-	-	-	63	-	-	121,415
0036 SECONDARY LEVEL LITERACY	406,054	101,898	8,000	-	10,500	2,254	-	-	528,706
0037 EXPELLED STUDENT SERVICES	-	900	8,000	-	1,300	1,200	-	-	11,400
0038 HIGH SCHOOL OPTIONS	5,000	843	-	-	4,897	10,000	-	-	20,740
0039 ADVANCED PLACEMENT	72,614	18,400	-	-	-	2,375	-	-	93,389
0040 AVID	1,750	201	6,000	-	38,593	95	-	-	46,639
0043 CHINOOK	-	-	-	-	-	352	-	-	352
0044 NEWCOMERS	151,281	38,334	-	-	-	-	-	-	189,615
0066 INTERDISCIPLINARY ED	-	-	-	-	-	1,300	-	-	1,300
0067 INTERDISCIPLINARY ED	-	-	-	-	-	1,232	-	-	1,232
0068 INTERDISCIPLINARY ED	-	-	301	-	-	931	-	-	1,232
0069 INTERDISCIPLINARY ED	-	-	-	-	-	130	-	-	130
0071 TALENTED & GIFTED (SRA)	3,824	625	200	-	-	10,176	-	-	14,825
0072 TALENTED AND GIFTED	343,725	125,838	20,000	-	1,882	6,796	-	1,500	499,741
0073 TAG - DISTRICT PROGRAMS	327,270	82,242	-	-	142,644	44,649	-	1,100	597,905
0094 STUDENT ACHIEVEMENT	343,299	86,915	-	-	-	-	-	-	430,214
0095 PARTNERS IN EDUCATION	(58,355)	57,355	-	-	500	500	-	-	-
0137 FAMILY ADVOCATE PROGRAM	90,072	30,042	-	-	-	-	-	-	120,114
0622 FRENCH	-	-	-	-	-	191	-	-	191
0623 SPANISH	-	-	-	-	-	475	-	-	475
0660 ENGLISH AS 2ND LANGUAGE	3,848,277	976,323	1,092	-	-	31,142	-	1,026	4,857,860
2001 IB PROGRAM	107,241	27,296	3,700	-	29,500	7,000	-	33,600	208,337
2118 FAMILY RESOURCE SCHOOLS	-	-	160,000	-	-	-	-	-	160,000
2161 TRANSLATION SERVICES	91,191	20,472	344	-	-	14,871	-	-	126,878
2191 ADA/504 SERVICES	62,115	12,950	12,500	-	-	-	-	-	87,565
2204 RECRUITMENT	23,723	6,645	-	-	2,780	-	-	-	33,148
2205 INDUCTION	83,698	19,134	-	-	1,887	2,402	-	1,000	108,121
2207 TECHNOLOGY SPECIALISTS	616,089	185,133	-	-	-	-	-	-	801,222
2215 CULTURAL DIVERSITY	55,904	8,034	34,128	-	3,742	43,641	-	6,000	151,449
2216 FIRST AID TRAINING	15,672	4,931	-	-	-	1,500	-	5,904	28,007
2218 CURRICULUM DEVELOPMENT COUNCIL	8,360	1,373	-	-	-	-	-	-	9,733
2236 SUPERVISION-LIT/LANG	336,024	86,892	5,411	2,681	8,660	4,585	-	765	445,018
2391 ELEM EDUCATION SUPPORT	361,336	81,466	-	1,500	6,600	3,881	1,000	4,500	460,283
2393 SECONDARY ED SUPPORT	247,483	57,259	2,000	1,500	7,300	6,140	1,000	3,647	326,329
2395 BVSD FOUNDATION SUPPORT	-	-	-	-	-	15,000	-	-	15,000
2491 SCHOOL LEVEL SUPPORT	10,458	2,510	32,195	-	2,840	13,000	10,375	2,000	73,378
2492 OPEN ENROLLMENT	39,014	11,905	-	-	1,500	500	-	750	53,669
2550 MAILROOM	-	-	-	7,600	-	-	-	-	7,600
2621 HAZARDOUS ENVIRONMENT SERVICES	88,182	22,727	-	-	1,000	-	-	-	111,909
2828 CABLE TV	-	-	-	1,000	-	-	-	-	1,000
2834 SUBSTITUTE OFFICE	48,073	13,393	-	-	-	-	-	-	61,466
3120 STATE VOCATIONAL ED	2,118,216	575,060	13,836	14,945	3,213	124,539	-	6,166	2,855,975
3130 STATE ECEA SPECIAL ED	22,229,504	5,942,139	46,456	11,039	854,721	77,876	19,509	14,320	29,195,564
3150 STATE TALENTED & GIFTED	133,105	34,307	9,000	-	-	56,540	-	-	232,952
GRAND TOTAL	\$157,739,343	\$41,013,939	\$3,908,066	\$2,820,136	\$2,290,139	\$9,609,289	\$239,654	\$705,409	\$ 218,325,975



Project/Program Budgets by Object (continued)

Project Detail

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE									
0010 GEN ELEMENTARY ED	32,004,902	8,317,111	7,542	240,625	11,834	567,596	12,051	39,437	\$ 41,201,098
0020 GEN MIDDLE EDUCATION	17,246,262	4,397,185	267	121,938	13,211	411,053	6,208	17,132	22,213,256
0030 GEN HIGH SCHOOL EDUCATION	22,387,703	5,674,166	1,630	153,940	45,523	424,205	38,220	33,649	28,759,036
0040 GEN PRESCHOOL EDUCATION	38,194	11,000	-	-	-	4,060	-	-	53,254
0060 INTEGRATED EDUCATION	708,322	184,658	-	8,038	459	10,410	-	459	912,346
0080 LIBRARY INSTRUCTION	43,918	18,406	-	1,439	-	127,100	371	4,123	195,357
0090 OTHER GEN EDUCATION	1,515,314	275,085	229,150	-	96,268	351,422	41,948	-	2,509,187
0160 ORNAMENTAL HORTICULTURE	-	-	-	-	-	502	-	-	502
0200 ART	1,293,148	327,543	-	-	-	30,370	-	882	1,651,943
0231 METALWORK AND JEWELRY	-	-	-	-	-	430	-	-	430
0260 PHOTOGRAPHY	-	-	-	-	-	690	-	-	690
0290 OTHER ART PROGRAMS	-	-	-	-	-	66	-	-	66
0300 BUSINESS EDUCATION	-	-	-	-	-	5,287	-	186	5,473
0347 PERSONAL DEVELOPMENT	-	-	-	-	-	256	-	-	256
0500 LANG ARTS ENGLISH	-	-	60	-	-	27,125	-	406	27,591
0510 LANGUAGE SKILLS	-	-	-	-	-	7,758	-	-	7,758
0511 READING	-	-	-	-	-	1,122	-	-	1,122
0543 JOURNALISM	-	-	-	-	-	606	-	-	606
0549 OTHER COMPOSITION	-	-	-	-	-	148	-	-	148
0550 SPEECH	-	-	-	-	-	1,153	-	2,224	3,377
0560 DRAMA	-	-	-	-	-	603	-	-	603
0600 FOREIGN LANGUAGES	-	-	25	-	-	18,469	240	-	18,734
0810 HEALTH EDUCATION	-	-	-	-	-	4,218	-	-	4,218
0830 PHYSICAL EDUCATION	2,190,698	554,967	-	-	-	17,809	581	401	2,764,456
0920 HOME EC FAMILY FOCUS	-	-	-	-	-	8,496	-	-	8,496
0926 FOOD AND NUTRITION	-	-	-	-	-	400	-	-	400
0932 CLOTHING & TEXTILES	-	-	-	-	-	88	-	-	88
1000 INDUST ARTS/TECHNOLOGY	-	-	-	-	-	8,180	-	-	8,180
1100 MATHEMATICS	-	-	-	-	-	379,583	-	406	379,989
1210 MUSIC GENERAL	2,187,745	554,226	1,000	88	-	13,217	20	1,150	2,757,446
1240 MUSIC VOCAL	-	-	-	-	-	7,223	-	306	7,529
1250 MUSIC INSTRUMENTAL	1,613,549	408,844	25	80	-	11,966	377	712	2,035,553
1251 CONCERT BAND	-	-	-	-	-	834	-	-	834
1255 ORCHESTRA FULL	-	-	-	-	-	870	-	-	870
1256 ORCHESTRA, STRING	-	-	-	-	-	668	-	-	668
1300 NATURAL SCIENCE	-	-	-	-	-	31,603	-	-	31,603
1310 GEN SCIENCE	-	-	-	-	-	128,412	1,581	2,445	132,438
1500 SOCIAL SCIENCES	-	-	-	-	-	215,000	51	406	215,457
1520 AMERICAN STUDIES	-	-	-	-	-	2,349	-	-	2,349
1600 COMPUTER TECHNOLOGY	-	-	-	500	-	9,558	12,221	-	22,279
1620 COMPUTER SYSTEMS	-	-	-	-	-	382	-	-	382
1690 OTHER COMPUTER TECHNOLOGY	860	88	-	-	-	330	-	-	1,278
1800 COCURRENULAR ACTIVITIES	1,267	201	-	-	-	-	-	-	1,468
1808 INTRAMURALS - GENERAL	244,399	38,678	-	-	-	-	-	-	283,077
1900 STUDENT ACTIVITIES	20,179	3,209	-	-	-	-	-	-	23,388
1910 ELEM SPONSOR STUDENT ACT	98,245	15,627	-	-	-	-	-	-	113,872
1920 MIDDLE SPONSOR STUDENT A	63,309	10,072	-	-	-	-	-	-	73,381
1930 HIGH SPONSOR STUDENT ACT	568,971	90,465	-	-	-	-	-	-	659,436
2100 SUPPORT SERVICES-STUDENT	82,500	13,546	-	-	-	-	-	-	96,046
2113 SOCIAL WORK SERVICES	72,306	23,752	-	-	-	-	-	-	96,058
2114 STUDENT ACCOUNTING	237,099	62,129	13,508	1,690	-	1,082	-	-	315,508
2122 COUNSELING SERVICES	2,654,671	651,286	200	35	2,950	25,926	-	1,193	3,336,261
2123 COUNSELING SERVICES	71,481	18,215	-	-	-	-	-	-	89,696
2126 PLACEMENT SERVICES	-	-	-	-	-	318	-	-	318
2134 NURSING SERVICES	516,156	146,514	1,300	4,000	6,400	7,765	600	2,710	685,445
2139 OTHER HLTH SVCS-MEDICAID	504,603	192,632	46,310	-	-	-	-	-	743,545



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
2200 INSTRUCTIONAL STAFF SPRT	107,500	17,652	-	-	27,000	22,237	-	-	\$ 174,389
2210 IMPROVEMENT INSTRUCT SVCS	578,070	143,784	-	-	2,610	-	-	-	724,464
2211 ADMIN LEARNING SERVICES	80,030	18,621	-	6,250	2,000	11,000	-	10,000	127,901
2212 CURRICULUM DEVELOPMENT	192,100	48,006	-	-	-	81,773	-	-	321,879
2213 STAFF DEVELOPMENT	145,132	185,075	21,977	-	12,827	33,489	-	6,273	404,773
2214 EVALUATION INSTRUCT SVCS	356,194	75,809	2,750	-	-	2,106	-	4,106	440,965
2219 LEARNING MATERIALS CENTER	24,506	6,774	-	-	-	-	-	-	31,280
2222 LIBRARY SUPPORT SVCS	2,893,197	729,493	9,478	866	1,300	61,871	300	830	3,697,335
2223 AUDIOVISUAL SERVICES	-	-	-	55,204	2,750	320	1,423	-	59,697
2225 INSTRUCTIONAL TECHNOLOGY	292,140	69,764	1,500	-	4,900	5,791	3,000	1,746	378,841
2311 ADMIN BOE BOARD OF ED	-	-	37,300	1,200	14,500	3,571	-	25,134	81,705
2312 BOE SECTRY BOARD OF ED	25,339	6,403	-	-	-	-	-	-	31,742
2314 ELECTION SERVICES	-	-	69,750	-	-	-	-	-	69,750
2315 LEGAL SERVICES	155,309	34,573	79,977	-	2,500	1,650	-	2,500	276,509
2316 TAX COLLECTION FEES	-	-	417,000	-	-	-	-	-	417,000
2317 AUDIT SERVICES	-	-	43,700	-	-	-	-	-	43,700
2318 STAFF NEGOTIATIONS SVCS	75,852	22,385	1,576	-	-	500	-	-	100,313
2319 OTHER BOE SERVICES	-	-	-	-	-	700	-	800	1,500
2321 SUPERINTENDENT	611,307	136,173	65	2,260	15,552	10,537	2,000	7,550	785,444
2323 GRANT PROCUREMENT/LOBBYING	66,309	15,012	-	-	1,000	1,500	-	-	83,821
2400 SCHOOL ADMIN SUPPORT SVC	280,360	29,474	-	-	-	-	-	-	309,834
2410 PRINCIPAL'S OFFICE	13,279,627	3,415,606	4,201	20,152	119,425	105,413	3,815	6,357	16,954,596
2490 OTHER SCHL ADMIN SUPPORT	-	20	-	-	-	-	-	-	20
2511 ADMIN BUSINESS SERVICES	134,069	28,713	-	-	-	-	-	-	162,782
2513 BUDGETING SERVICES	482,955	115,591	1,447	642	3,154	2,752	100	7,750	614,391
2515 PAYROLL SERVICES	244,062	62,072	-	-	-	-	-	-	306,134
2516 FINANCIAL ACCOUNTING SERVICES	460,804	120,927	157,761	-	24,672	22,824	900	2,197	790,085
2520 PURCHASING SERVICES	228,870	58,201	49,275	204	3,519	2,765	927	2,484	346,245
2530 WAREHOUSING/DISTRIBUTING	464,601	124,681	3,273	2,900	3,350	3,100	4,150	19,065	625,120
2535 WAREHOUSE INVENTORY ADJ	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT/PUBLISH/DUPPLICATE	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
2600 MAINTENANCE & OPERATIONS	8,297,236	2,425,637	12,145	983,334	14,905	5,618,653	4,573	(2,589)	17,353,894
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	588,617	139,642	-	120	1,432	50	330	240	730,431
2620 ENVIRONMENTAL SERVICES	318,230	82,290	8,000	189,600	3,894	3,900	3,800	5,600	615,314
2625 ENERGY - PHASE II	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	-	-	2,000	-	-	-	-	-	2,000
2660 SECURITY SERVICES	622,804	207,190	2,000	-	-	8,000	-	5,000	844,994
2811 PLANNING SERVICES	85,549	19,545	2,539	450	1,650	8,228	3,000	3,250	124,211
2814 RESEARCH/EVALUATION SVCS	205,413	55,724	9,500	-	4,250	13,250	500	3,000	291,637
2820 COMMUNICATION SERVICES	259,065	65,736	30,000	-	6,761	3,021	3,800	9,800	378,183
2830 HUMAN RESOURCES	880,489	217,365	89,972	1,000	7,950	10,910	535	7,558	1,215,779
2834 INSVC TRAINING NON-CERT	-	-	-	-	2,904	-	-	-	2,904
2835 EMPLOYEE INSURANCE SVCS	-	-	9,000	-	350	300	50	150	9,850
2839 HORIZONTALS/RECLASS/BVEA	3,086	507	-	-	-	-	-	-	3,593
2840 INFORMATION SYSTEMS SERVICES	-	-	938,280	-	-	-	-	-	938,280
2841 SUPERVISING INFO SYS SERVICES	448,698	105,121	303,215	8,200	22,000	50,000	50,000	7,500	994,734
2843 PROGRAMMING SERVICES	809,363	196,389	25,000	645,859	18,500	-	-	500	1,695,611
2844 OPERATIONS SERVICES	375,804	94,004	25,000	40,000	12,000	17,000	-	-	563,808
2845 TELECOMMUNICATIONS	70,374	17,054	330,427	225,000	1,500	5,000	-	-	649,355
2849 OTHER INFORMATION SERVICES	694,358	187,103	25,000	26,542	50,250	1,750	-	-	985,003
2850 RISK MANAGEMENT SERVICES	-	-	-	-	600,000	-	-	-	600,000
3230 PRINT SHOP DISTRICT	183,901	55,843	-	28,400	30	118,940	10,098	(302,430)	94,782
3231 PRINT SHOP-SUMMER ACTIVITY	2,500	406	-	-	-	327	-	-	3,233
5113 2003 COPS	-	-	-	-	-	-	-	698,133	698,133
8916 JITSUYGO HIGH SCH PROGRAM	1,080	168	8,553	-	-	800	-	400	11,001
PROJECT TOTAL	121,390,701	31,324,138	3,022,678	2,779,871	1,166,080	9,112,578	207,770	623,131	\$ 169,626,947



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
0000 SCHOOL/DEPT WIDE (continued)									
0013 K-3 LITERACY									
0010 GEN ELEMENTARY ED	303,240	76,846	-	-	-	-	-	-	\$ 380,086
2210 IMPROVEMENT INSTRUCT SVCS	317,953	79,202	-	-	-	-	-	-	\$ 397,155
PROJECT TOTAL	621,193	156,048	-	-	-	-	-	-	\$ 777,241
0014 STRUGGLING READERS									
0010 GEN ELEMENTARY ED	270,171	68,334	-	-	-	750	-	-	\$ 339,255
0060 INTEGRATED EDUCATION	10,911	2,762	-	-	-	-	-	-	\$ 13,673
PROJECT TOTAL	281,082	71,096	-	-	-	750	-	-	\$ 352,928
0017 ELEMENTARY LITERACY									
0010 GEN ELEMENTARY ED	1,810,889	458,854	-	-	-	-	-	-	\$ 2,269,743
2211 ADMIN LEARNING SERVICES	1,990	324	-	-	-	-	-	-	2,314
2213 STAFF DEVELOPMENT	-	-	5,000	-	-	9,288	-	-	14,288
2214 EVALUATION INSTRUCT SVCS	12,250	1,991	-	-	-	-	-	-	14,241
0060 INTEGRATED EDUCATION	42,359	10,734	-	-	-	-	-	-	53,093
PROJECT TOTAL	1,867,488	471,903	5,000	-	-	9,288	-	-	\$ 2,353,679
0021 CHOICE									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	800	-	-	\$ 800
PROJECT TOTAL	-	-	-	-	-	800	-	-	\$ 800
0027 MIDDLE LEVEL LITERACY									
0020 GEN MIDDLE EDUCATION	368,286	93,283	-	-	-	-	-	-	\$ 461,569
PROJECT TOTAL	368,286	93,283	-	-	-	-	-	-	\$ 461,569
0031 DROPOUT PREVENTION									
0020 GEN MIDDLE EDUCATION	-	-	18,000	-	-	-	-	-	\$ 18,000
0030 GEN HIGH SCHOOL EDUCATION	535,999	135,817	442,429	-	-	-	-	-	1,114,245
2112 ATTENDANCE SERVICES	54,930	14,518	-	-	-	-	-	-	69,448
2113 SOCIAL WORK SERVICES	131,106	43,066	-	-	-	-	-	-	174,172
2120 GUIDANCE SERVICES	-	-	56,796	-	-	-	-	-	56,796
PROJECT TOTAL	722,035	193,401	517,225	-	-	-	-	-	\$ 1,432,661
0034 CONNECTIONS									
0030 GEN HIGH SCHOOL ED	181,535	46,000	-	-	-	537	-	-	\$ 228,072
PROJECT TOTAL	181,535	46,000	-	-	-	537	-	-	\$ 228,072
0035 MULTI-CULTURAL									
0030 GEN HIGH SCHOOL ED	96,824	24,528	-	-	-	63	-	-	\$ 121,415
PROJECT TOTAL	96,824	24,528	-	-	-	63	-	-	\$ 121,415
0036 SECONDARY LEVEL LITERACY									
0030 GEN HIGH SCHOOL ED	395,154	100,126	-	-	-	-	-	-	\$ 495,280
2210 IMPROVEMENT INSTRUCT SVCS	-	-	-	-	8,000	-	-	-	8,000
2211 ADMIN LEARNING SERVICES	1,990	324	-	-	-	-	-	-	2,314
2213 STAFF DEVELOPMENT	-	-	8,000	-	2,500	2,254	-	-	12,754
2214 EVALUATION INSTRUCT SVCS	8,910	1,448	-	-	-	-	-	-	10,358
PROJECT TOTAL	406,054	101,898	8,000	-	10,500	2,254	-	-	\$ 528,706
0037 EXPELLED STUDENT SERVICES									
0030 GEN HIGH SCHOOL ED	-	900	8,000	-	1,300	1,200	-	-	\$ 11,400
PROJECT TOTAL	-	900	8,000	-	1,300	1,200	-	-	\$ 11,400
0038 HIGH SCHOOL OPTIONS									
0030 GEN HIGH SCHOOL EDUCATION	5,000	843	-	-	4,897	10,000	-	-	\$ 20,740
PROJECT TOTAL	5,000	843	-	-	4,897	10,000	-	-	\$ 20,740
0039 ADVANCED PLACEMENT									
0020 GEN MIDDLE EDUCATION	36,307	9,200	-	-	-	2,375	-	-	\$ 47,882
0030 GEN HIGH SCHOOL EDUCATION	36,307	9,200	-	-	-	-	-	-	45,507
PROJECT TOTAL	72,614	18,400	-	-	-	2,375	-	-	\$ 93,389
0040 AVID									
0020 GEN MIDDLE EDUCATION	1,750	201	-	-	38,593	95	-	-	\$ 40,639
2213 STAFF DEVELOPMENT	-	-	6,000	-	-	-	-	-	6,000
PROJECT TOTAL	1,750	201	6,000	-	38,593	95	-	-	\$ 46,639
0043 CHINOOK									
0030 GEN HIGH SCHOOL ED	-	-	-	-	-	352	-	-	\$ 352
PROJECT TOTAL	-	-	-	-	-	352	-	-	\$ 352
0044 NEWCOMERS									
0030 GEN HIGH SCHOOL ED	151,281	38,334	-	-	-	-	-	-	\$ 189,615
PROJECT TOTAL	151,281	38,334	-	-	-	-	-	-	\$ 189,615
0066 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	869	-	-	\$ 869
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	431	-	-	431
PROJECT TOTAL	-	-	-	-	-	1,300	-	-	\$ 1,300



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
0067 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	800	-	-	\$ 800
0030 GEN HIGH SCHOOL EDUCATION	-	-	-	-	-	432	-	-	432
PROJECT TOTAL	-	-	-	-	-	1,232	-	-	\$ 1,232
0068 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	800	-	-	\$ 800
0030 GEN HIGH SCHOOL EDUCATION	-	-	301	-	-	131	-	-	432
PROJECT TOTAL	-	-	301	-	-	931	-	-	\$ 1,232
0069 INTERDISCIPLINARY ED									
0020 GEN MIDDLE EDUCATION	-	-	-	-	-	130	-	-	\$ 130
PROJECT TOTAL	-	-	-	-	-	130	-	-	\$ 130
0071 TALENTED & GIFTED (SRA)									
0070 TALENTED AND GIFTED	3,824	625	200	-	-	8,921	-	-	\$ 13,570
0550 SPEECH	-	-	-	-	-	1,255	-	-	1,255
PROJECT TOTAL	3,824	625	200	-	-	10,176	-	-	\$ 14,825
0072 TALENTED AND GIFTED									
0070 TALENTED AND GIFTED	280,191	110,008	-	-	-	602	-	-	\$ 390,801
1090 OTHER INDUST ARTS/TECH	60,513	15,334	20,000	-	-	-	-	-	95,847
1900 STUDENT ACTIVITIES	3,021	496	-	-	1,000	-	-	-	4,517
2237 ADMIN TAG PROGRAMS	-	-	-	-	882	6,194	-	1,500	8,576
PROJECT TOTAL	343,725	125,838	20,000	-	1,882	6,796	-	1,500	\$ 499,741
0073 TAG - DISTRICT PROGRAMS									
0070 TALENTED AND GIFTED	232,504	57,067	-	-	138,394	10,000	-	-	\$ 437,965
1900 STUDENT ACTIVITIES	8,395	1,379	-	-	250	4,350	-	1,100	15,474
2237 ADMIN TAG PROGRAMS	86,371	23,796	-	-	4,000	30,299	-	-	144,466
PROJECT TOTAL	327,270	82,242	-	-	142,644	44,649	-	1,100	\$ 597,905
0094 STUDENT ACHIEVEMENT									
0010 GEN ELEMENTARY ED	199,570	50,528	-	-	-	-	-	-	\$ 250,098
0020 GEN MIDDLE EDUCATION	75,284	19,050	-	-	-	-	-	-	94,334
0030 GEN HIGH SCHOOL EDUCATION	68,445	17,337	-	-	-	-	-	-	85,782
PROJECT TOTAL	343,299	86,915	-	-	-	-	-	-	\$ 430,214
0095 PARTNERS IN EDUCATION									
2200 INSTRUCTIONAL STAFF SPRT	(58,355)	57,355	-	-	500	500	-	-	\$ -
PROJECT TOTAL	(58,355)	57,355	-	-	500	500	-	-	\$ -
0137 FAMILY ADVOCATE PROGRAM									
2113 SOCIAL WORK SERVICES	90,072	30,042	-	-	-	-	-	-	\$ 120,114
PROJECT TOTAL	90,072	30,042	-	-	-	-	-	-	\$ 120,114
0622 FRENCH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	191	-	-	\$ 191
PROJECT TOTAL	-	-	-	-	-	191	-	-	\$ 191
0623 SPANISH									
0600 FOREIGN LANGUAGES	-	-	-	-	-	475	-	-	\$ 475
PROJECT TOTAL	-	-	-	-	-	475	-	-	\$ 475
0660 ENGLISH AS 2ND LANGUAGE									
0010 GEN ELEMENTARY ED	2,623,264	664,720	-	-	-	7,847	-	-	\$ 3,295,831
0020 GEN MIDDLE EDUCATION	635,380	161,005	-	-	-	10,248	-	161	806,794
0030 GEN HIGH SCHOOL EDUCATION	484,101	122,670	400	-	-	9,284	-	-	616,455
0090 OTHER GEN EDUCATION	85,867	21,950	692	-	-	3,763	-	865	113,137
2214 EVALUATION INSTRUCT SVCS	19,665	5,978	-	-	-	-	-	-	25,643.00
PROJECT TOTAL	3,848,277	976,323	1,092	-	-	31,142	-	1,026	\$ 4,857,860
2001 IB PROGRAM									
0010 GEN ELEMENTARY ED	-	-	3,000	-	23,500	1,000	-	13,600	\$ 41,100
0030 GEN HIGH SCHOOL EDUCATION	107,241	27,296	-	-	6,000	6,000	-	20,000	166,537
2212 CURRICULUM DEVELOPMENT	-	-	700	-	-	-	-	-	700
PROJECT TOTAL	107,241	27,296	3,700	-	29,500	7,000	-	33,600	\$ 208,337
2118 FAMILY RESOURCE SCHOOLS									
2100 SUPPORT SERVICES-STUDENT	-	-	160,000	-	-	-	-	-	\$ 160,000
PROJECT TOTAL	-	-	160,000	-	-	-	-	-	\$ 160,000
2161 TRANSLATION SERVICES									
2100 SUPPORT SERVICES-STUDENT	91,191	20,472	344	-	-	14,871	-	-	\$ 126,878
PROJECT TOTAL	91,191	20,472	344	-	-	14,871	-	-	\$ 126,878



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
2191 ADA/504 SERVICES									
2100 SUPPORT SERVICES-STUDENT	62,115	12,950	12,500	-	-	-	-	-	\$ 87,565
PROJECT TOTAL	62,115	12,950	12,500	-	-	-	-	-	\$ 87,565
2204 RECRUITMENT									
2832 RECRUITMENT/PLACEMENT	23,723	6,645	-	-	2,780	-	-	-	\$ 33,148
PROJECT TOTAL	23,723	6,645	-	-	2,780	-	-	-	\$ 33,148
2205 INDUCTION									
2200 INSTRUCTIONAL STAFF SPPRT	83,698	19,134	-	-	1,887	2,402	-	1,000	\$ 108,121
PROJECT TOTAL	83,698	19,134	-	-	1,887	2,402	-	1,000	\$ 108,121
2207 TECHNOLOGY SPECIALISTS									
2220 MEDIA SUPPORT SERVICES	616,089	185,133	-	-	-	-	-	-	\$ 801,222
PROJECT TOTAL	616,089	185,133	-	-	-	-	-	-	\$ 801,222
2215 CULTURAL DIVERSITY									
2200 INSTRUCTIONAL STAFF SPPRT	55,904	8,034	34,128	-	3,742	43,641	-	6,000	\$ 151,449
PROJECT TOTAL	55,904	8,034	34,128	-	3,742	43,641	-	6,000	\$ 151,449
2216 FIRST AID TRAINING									
2200 INSTRUCTIONAL STAFF SPPRT	15,672	4,931	-	-	-	1,500	-	5,904	\$ 28,007
PROJECT TOTAL	15,672	4,931	-	-	-	1,500	-	5,904	\$ 28,007
2218 CURRICULUM DEVELOPMENT COUNCIL									
2212 CURRICULUM DEVELOPMENT	8,360	1,373	-	-	-	-	-	-	\$ 9,733
PROJECT TOTAL	8,360	1,373	-	-	-	-	-	-	\$ 9,733
2236 SUPERVISION-LIT/LANG									
2200 INSTRUCTIONAL STAFF SPPRT	331,937	86,221	-	2,681	7,918	971	-	765	\$ 430,493
2212 CURRICULUM DEVELOPMENT	3,087	507	1,411	-	742	-	-	-	5,747
2214 EVALUATION INSTRUCT SVCS	1,000	164	4,000	-	-	3,614	-	-	8,778
PROJECT TOTAL	336,024	86,892	5,411	2,681	8,660	4,585	-	765	\$ 445,018
2391 ELEM EDUCATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	361,336	81,466	-	1,500	6,600	3,881	1,000	4,500	\$ 460,283
PROJECT TOTAL	361,336	81,466	-	1,500	6,600	3,881	1,000	4,500	\$ 460,283
2393 SECONDARY ED SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	247,483	57,259	2,000	1,500	7,300	6,140	1,000	3,647	\$ 326,329
PROJECT TOTAL	247,483	57,259	2,000	1,500	7,300	6,140	1,000	3,647	\$ 326,329
2395 BVSD FOUNDATION SUPPORT									
2300 ADMIN GEN SUPPORT SVCS	-	-	-	-	-	15,000	-	-	\$ 15,000
PROJECT TOTAL	-	-	-	-	-	15,000	-	-	\$ 15,000
2491 SCHOOL LEVEL SUPPORT									
2400 SCHOOL ADMIN SUPPORT SVC	10,458	2,510	32,195	-	2,840	13,000	10,375	2,000	\$ 73,378
PROJECT TOTAL	10,458	2,510	32,195	-	2,840	13,000	10,375	2,000	\$ 73,378
2492 OPEN ENROLLMENT									
2114 STUDENT ACCOUNTING	-	-	-	-	1,500	500	-	750	\$ 2,750
2300 ADMIN GEN SUPPORT SVCS	39,014	11,905	-	-	-	-	-	-	50,919
PROJECT TOTAL	39,014	11,905	-	-	1,500	500	-	750	\$ 53,669
2550 MAILROOM									
2530 WAREHOUSING/DISTRIBUTING	-	-	-	7,600	-	-	-	-	\$ 7,600
PROJECT TOTAL	-	-	-	7,600	-	-	-	-	\$ 7,600



Project/Program Budgets by Object (continued)

Project Detail (continued)

PROJECT PROGRAM	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
2621 HAZARDOUS ENVIRONMENT SERVICES									
2620 ENVIRONMENTAL SERVICES	88,182	22,727	-	-	1,000	-	-	-	\$ 111,909
PROJECT TOTAL	88,182	22,727	-	-	1,000	-	-	-	\$ 111,909
2828 CABLE TV									
2820 COMMUNICATION SERVICES	-	-	-	1,000	-	-	-	-	\$ 1,000
PROJECT TOTAL	-	-	-	1,000	-	-	-	-	\$ 1,000
2834 SUBSTITUTE OFFICE									
2830 HUMAN RESOURCES	48,073	13,393	-	-	-	-	-	-	\$ 61,466
PROJECT TOTAL	48,073	13,393	-	-	-	-	-	-	\$ 61,466
3120 STATE VOCATIONAL ED									
0030 GEN HIGH SCHOOL EDUCATION	1,289,450	335,095	-	6,740	-	-	-	-	\$ 1,631,285
0033 TEEN PARENTING PROGRAM	268,201	92,439	11,836	-	1,200	7,123	-	500	381,299
0035 EARLY CHILDHOOD EDUCATION	-	-	-	-	-	260	-	-	260
0166 TURF MANAGEMENT	-	-	-	-	-	5,800	-	-	5,800
0300 BUSINESS EDUCATION	-	-	-	-	-	6,866	-	-	6,866
0400 MARKETING/DISTRIBUTIVE E	-	-	-	-	-	2,091	-	-	2,091
0424 FINANCE AND CREDIT	-	-	-	-	-	2,750	-	253	3,003
0741 NURSING ASSISTING	-	-	-	-	-	2,500	-	129	2,629
0790 OTHER HEALTH OCCUPATIONS	-	-	-	-	-	500	-	94	594
0921 HOME EC COMPREHENSIVE	-	-	-	-	-	8,459	-	-	8,459
0929 OTHER HOME EC	-	-	-	-	-	902	-	-	902
0936 COSMETOLOGY	-	-	-	-	-	13,643	-	250	13,893
0939 OTHER OCCUP PREPARATION	-	-	-	-	900	1,000	-	500	2,400
1010 CONSTRUCTION	-	-	-	-	-	2,500	-	324	2,824
1022 GRAPHIC ARTS	72,583	17,316	-	-	-	5,000	-	322	95,221
1030 DRAFTING	-	-	-	-	-	3,500	-	250	3,750
1070 AUTO MECHANICS	-	-	1,000	-	-	11,500	-	322	12,822
1089 COLLISION REPAIR	-	-	1,000	-	-	13,500	-	324	14,824
1610 COMPUTER APPLICATIONS CI	-	-	-	-	-	2,500	-	254	2,754
1690 OTHER COMPUTER TECHNOLOGY	-	-	-	-	-	2,500	-	254	2,754
1930 HIGH SPONSOR STUDENT ACT	-	-	-	-	-	8,000	-	500	8,500
2122 COUNSELING SERVICES	68,350	16,622	-	-	-	125	-	194	85,291
2134 NURSING SERVICES	36,622	10,333	-	-	-	-	-	-	46,955
2222 LIBRARY SUPPORT SVCS	-	-	-	-	-	5,000	-	318	5,318
2232 ADMIN VOC VOCATIONAL ED	153,168	38,427	-	-	400	8,520	-	852	201,367
2410 PRINCIPAL'S OFFICE	229,842	64,828	-	8,205	-	10,000	-	526	313,401
2490 OTHER SCHL ADMIN SUPPORT	-	-	-	-	713	-	-	-	713
PROJECT TOTAL	2,118,216	575,060	13,836	14,945	3,213	124,539	-	6,166	\$ 2,855,975
3130 STATE ECEA SPECIAL ED									
0092 ESY EXTENDED SCHOOL YEAR	120,652	19,812	4,325	-	800	4,045	-	-	\$ 149,634
0093 HOMEBOUND/HOSPITAL	44,599	7,323	-	-	-	-	-	-	51,922
1700 SPECIAL EDUCATION	13,761,046	3,786,804	11,808	11,039	602,726	64,121	19,509	13,645	18,270,698
1710 PHYS DISABILITY	888,220	227,832	-	-	-	-	-	-	1,116,052
1720 VISUAL DISABILITY	103,242	25,588	-	-	-	-	-	-	128,830
1730 HEARING DISABILITY	537,103	158,241	-	-	-	306	-	-	695,650
1740 S.L.I.C.	-	-	-	-	-	1,255	-	-	1,255
1750 SIED SPED SPECIAL ED	-	-	-	-	-	603	-	-	603
1760 COMMUNICATIVE DISABILITY	-	-	-	-	-	369	-	-	369
1770 SPEECH/LANGUAGE DISABILITY	2,065,295	493,075	-	-	-	-	-	-	2,558,370
1780 MULTIPLE DISABILITIES	-	-	-	-	-	233	-	-	233
1790 OTHER DISABILITIES	-	-	-	-	-	889	-	-	889
1791 PRESCH DISABILITY CHILD	1,396,958	427,817	173	-	246,809	-	-	-	2,071,757
2113 SOCIAL WORK SERVICES	1,166,841	274,943	-	-	-	-	-	-	1,441,784
2123 COUNSELING SERVICES	500,677	120,100	-	-	-	-	-	-	620,777
2140 PSYCHOLOGICAL SERVICES	1,221,718	291,452	-	-	-	-	-	-	1,513,170
2153 AUDIOLOGY SERVICES	60,519	15,337	-	-	-	-	-	-	75,856
2213 STAFF DEVELOPMENT	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL ED	362,634	93,815	-	-	1,811	2,595	-	675	461,530
PROJECT TOTAL	22,229,504	5,942,139	46,456	11,039	854,721	77,876	19,509	14,320	\$ 29,195,564
3150 STATE TALENTED & GIFTED									
0070 TALENTED AND GIFTED	82,487	20,901	-	-	-	-	-	-	\$ 103,388
1909 FAIRS AND COMPETITIONS	4,434	1,269	-	-	-	-	-	-	5,703
2237 ADMIN TAG PROGRAMS	46,184	12,137	9,000	-	-	56,540	-	-	123,861
PROJECT TOTAL	133,105	34,307	9,000	-	-	56,540	-	-	\$ 232,952
GRAND TOTAL	157,739,343	41,013,939	3,908,066	2,820,136	2,290,139	9,609,289	239,654	705,409	\$ 218,325,975



Authorized Positions

	2009-10	2010-11	2011-12
Classroom Teachers	1,574.817	1,549.674	1,624.450
Other Teachers*	104.963	101.671	110.471
Psychologists/Social Workers/OT/PT	92.238	90.038	89.838
Admin/Principals	109.761	108.915	109.315
Professional Support	37.950	35.700	35.700
Technical Support	46.850	44.212	52.712
Paraeducators/Liaisons/Monitors	383.612	284.306	294.196
Office/Administrative Support	205.244	189.717	188.967
Trades and Services	229.375	217.125	217.125
TOTAL FTE:	2,784.810	2,621.358	2,722.774

Note:

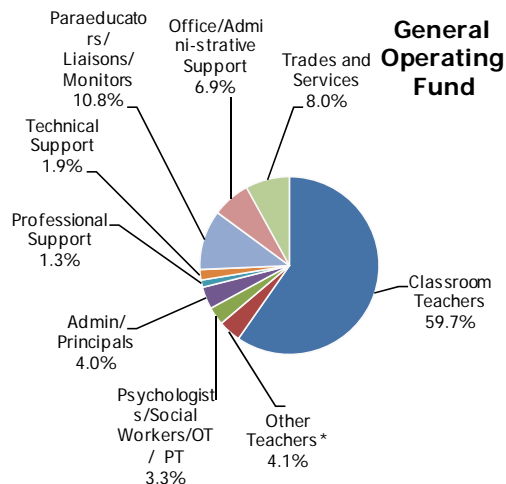
- Authorized Positions do not include positions funded in other funds.
- Beginning in 2008-09, Paraeducators/Liaisons/Monitors total FTE includes hourly employee FTE.

	2009-10 Unaudited	2010-11 Unaudited	2011-12 Projected
TOTAL STUDENT FTE	27,673.3	28,148.4	28,349.4
STUDENT FTE (Less Charters)	25,380.3	25,828.9	26,048.1
CHARTER STUDENT FTE	2,293.0	2,319.5	2,301.3

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

Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contractual amounts.

* Other Teachers- Temporary Assignments, Media Specialists & Counselors



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	2011-12 PROPOSED BUDGET
ELEMENTARY SCHOOLS										
101 CURR DEPT - ELEM LEVEL	6.330	383,111	97,073	-	-	-	343,569	-	-	\$ 823,753
102 RESERVES - ELEM LEVEL	27.526	1,587,428	410,378	167,500	-	26,500	21,060	-	13,600	2,226,466
103 IT - ELEM LEVEL	4.662	203,824	61,434	-	-	-	-	-	-	265,258
119 BEAR CREEK ELEMENTARY	27.366	1,540,229	403,091	-	12,811	949	56,773	467	569	2,014,889
120 BIRCH ELEMENTARY	37.907	2,084,263	550,556	-	39,794	1,553	72,520	-	1,275	2,749,961
124 COLUMBINE ELEMENTARY	47.344	2,641,150	693,478	-	27,879	2,205	79,508	230	2,156	3,446,606
127 CREST VIEW ELEMENTARY	50.109	2,793,560	733,124	-	23,097	2,182	107,393	774	503	3,660,633
130 DOUGLASS ELEMENTARY	31.588	1,764,349	462,615	-	18,096	1,030	64,206	-	-	2,310,296
131 SANCHEZ ELEMENTARY	39.050	2,063,907	554,796	-	26,137	1,640	73,811	400	1,050	2,721,741
132 EISENHOWER ELEMENTARY	44.442	2,379,263	635,614	-	25,067	1,327	94,147	1,244	2,325	3,138,987
134 EMERALD ELEMENTARY	33.981	1,851,045	490,289	-	19,355	1,442	82,709	2,006	4,653	2,451,499
136 FLAT IRONS ELEMENTARY	24.742	1,345,508	357,435	-	19,915	1,000	44,038	-	928	1,768,824
138 FOOTHILL ELEMENTARY	44.270	2,370,623	632,378	-	23,732	1,596	98,337	500	1,194	3,128,360
141 GOLD HILL ELEMENTARY	3.297	184,683	48,418	-	2,972	84	10,350	-	33	246,540
144 HEATHERWOOD ELEMENTARY	31.475	1,618,884	440,482	1,373	20,697	1,247	98,311	745	3,561	2,185,300
147 JAMESTOWN ELEMENTARY	3.287	184,382	48,310	-	760	184	15,864	-	-	249,500
150 KOHL ELEMENTARY	42.213	2,213,089	595,695	-	21,559	1,240	80,649	1,400	900	2,914,532
153 LAFAYETTE ELEMENTARY	54.647	2,855,753	770,802	-	21,031	1,472	98,228	-	4,100	3,751,386
154 RYAN ELEMENTARY	39.310	2,088,816	560,035	-	18,707	1,665	53,590	-	462	2,723,275
156 FIRESIDE ELEMENTARY	35.213	1,956,179	513,511	3,692	46,124	1,692	100,518	318	995	2,623,029
157 LOUISVILLE ELEMENTARY	42.713	2,266,093	607,535	-	30,571	1,800	69,535	768	1,728	2,978,030
158 COAL CREEK ELEMENTARY	32.955	1,856,610	485,483	-	23,375	1,295	58,313	580	886	2,426,542
161 BCSIS	22.794	1,273,136	334,366	551	13,557	1,299	54,902	-	611	1,678,422
162 MAPLETON ELEMENTARY	0.000	-	-	-	5,706	-	16,065	-	-	21,771
164 CREEKSIDE ELEMENTARY	43.067	2,231,021	605,041	-	16,604	1,455	82,320	219	2,282	2,938,942
166 MESA ELEMENTARY	31.059	1,711,014	451,778	552	14,799	1,587	67,863	387	2,625	2,250,605
169 NEDERLAND ELEMENTARY	27.406	1,406,727	382,706	-	16,892	3,040	86,151	-	200	1,895,716
180 PIONEER ELEMENTARY	42.509	2,329,287	615,001	1,394	23,690	1,640	99,132	500	2,804	3,073,448
185 SUPERIOR ELEMENTARY	40.200	2,282,861	594,353	-	22,144	1,704	112,484	-	2,847	3,016,393
190 UNIVERSITY HILL ELEM	40.386	2,214,499	585,000	1,269	13,199	1,066	74,019	113	313	2,889,478
192 HIGH PEAKS ELEMENTARY	21.412	1,178,593	311,392	178	12,333	1,038	50,375	-	1,500	1,555,409
193 COMMUNITY MONTESSORI	22.378	1,237,528	326,214	-	4,390	1,338	52,334	-	843	1,622,647
196 WHITTIER ELEMENTARY	35.845	1,995,492	524,280	193	10,619	1,128	34,450	1,088	767	2,568,017
LEVEL TOTAL	1,031.483	56,092,907	14,882,663	176,702	575,612	67,398	2,453,524	11,739	55,710	\$ 74,316,255
MIDDLE SCHOOLS										
201 CURR DEPT - MIDDLE LEVEL	13.106	793,165	200,976	-	-	-	325,716	-	-	\$ 1,319,857
202 RESERVES - MIDDLE LEVEL	13.773	825,499	205,785	24,000	-	38,673	2,470	-	-	1,096,427
203 IT - MIDDLE LEVEL	4.662	207,040	61,961	-	-	-	-	-	-	269,001
225 BROOMFIELD HEIGHTS MIDDLE	45.618	2,534,307	666,525	151	36,472	2,881	110,594	756	4,304	3,355,990
230 MANHATTAN MIDDLE	41.803	2,385,541	620,164	-	44,039	2,641	147,866	641	5,235	3,206,127
240 CASEY MIDDLE	47.540	2,715,679	705,387	-	23,898	3,076	48,320	1,067	2,157	3,499,584
250 CENTENNIAL MIDDLE	45.711	2,711,120	693,577	-	25,768	3,085	127,480	2,675	3,666	3,567,371
252 ANGEVINE MIDDLE	55.192	3,119,346	814,523	-	62,064	4,520	173,148	-	5,000	4,178,601
254 LOUISVILLE MIDDLE	45.198	2,641,501	679,725	-	48,593	3,104	144,734	1,016	1,324	3,519,997
260 PLATT MIDDLE	37.214	2,152,506	556,129	200	36,694	2,680	171,507	600	900	2,921,216
270 SOUTHERN HILLS MIDDLE	43.086	2,430,598	635,037	525	36,248	4,007	140,423	2,148	3,481	3,252,467
LEVEL TOTAL	392.903	22,516,302	5,839,789	24,876	313,776	64,667	1,392,258	8,903	26,067	\$ 30,186,638
SENIOR HIGH SCHOOLS										
301 CURR DEPT - SENIOR LEVEL	7.225	437,273	110,795	-	-	-	511,715	-	-	\$ 1,059,783
302 RESERVES - SENIOR LEVEL	29.402	1,685,582	437,043	479,682	-	249,809	33,500	-	20,400	2,906,016
303 IT - HIGH SCHOOL LEVEL	4.676	205,225	61,738	-	-	-	-	-	-	266,963
310 BOULDER HIGH	120.410	6,870,746	1,783,247	18,201	77,862	16,360	417,928	10,000	5,500	9,199,844
315 BROOMFIELD HIGH	98.025	5,529,499	1,441,229	-	53,090	7,496	313,177	22,426	7,482	7,374,399
320 CENTAURUS HIGH	86.276	4,945,313	1,282,516	-	67,793	11,771	312,230	-	11,567	6,631,190
330 FAIRVIEW HIGH	136.206	7,715,642	2,015,825	14,000	78,203	10,642	436,941	4,078	11,882	10,287,213
350 NEW VISTA HIGH	35.033	1,925,888	509,865	15,841	43,798	5,704	91,491	3,534	3,047	2,599,168
360 MONARCH HIGH	100.890	5,805,316	1,501,294	1,241	32,748	6,739	346,064	14,771	15,194	7,723,367
LEVEL TOTAL	618.143	35,120,484	9,143,552	528,965	353,494	308,521	2,463,046	54,809	75,072	\$ 48,047,943
VOCATIONAL/TECHNICAL SCHOOLS										
440 ARAPAHOE RIDGE HIGH	26.058	1,639,870	410,752	15,396	10,491	3,987	10,959	-	2,168	\$ 2,093,623
490 TECHNICAL ED CENTER	33.706	1,644,784	456,669	13,836	42,164	2,100	301,359	-	4,814	2,465,726
LEVEL TOTAL	59.764	3,284,654	867,421	29,232	52,655	6,087	312,318	-	6,982	\$ 4,559,349



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
COMBINATION SCHOOLS										
502 MONARCH K-8	56.467	3,236,030	839,014	-	60,864	2,944	175,631	150	4,950	\$ 4,319,583
503 NEDERLAND MIDDLE/SENIOR	38.867	2,226,681	577,930	-	17,982	4,450	152,832	483	891	2,981,249
504 NEDERLAND MIDDLE	0.000	-	-	-	-	-	6,931	-	-	6,931
505 ASPEN CREEK K-8	72.295	3,983,114	1,050,712	1,216	49,013	3,444	183,804	528	5,808	5,277,639
506 ELDORADO K-8	71.458	4,099,313	1,062,169	-	44,404	5,520	171,550	2,000	2,000	5,386,956
507 HALCYON	5.375	330,976	83,356	-	6,823	110	2,305	-	-	423,570
525 BOULDER UNIVERSAL	0.000	-	-	100,000	-	-	391,186	-	-	491,186
590 SUMMER SCHOOL	0.000	117,293	13,663	1,200	500	200	2,200	-	1,000	136,056
LEVEL TOTAL	244.462	13,993,407	3,626,844	102,416	179,586	16,668	1,086,439	3,161	14,649	\$ 19,023,170
CHARTER SCHOOLS										
925 SUMMIT CHARTER	0.500	32,262	7,997	-	6,200	-	58,860	-	-	\$ 105,319
932 BOULDER PREP CHARTER	1.000	64,527	15,993	-	-	-	-	-	-	80,520
952 HORIZONS K-8 CHARTER	0.000	-	-	-	8,688	-	25,165	-	-	33,853
954 JUSTICE HIGH CHARTER	1.000	64,527	15,993	-	-	-	-	-	-	80,520
956 PEAK TO PEAK CHARTER	3.500	225,842	55,974	-	-	-	-	-	-	281,816
LEVEL TOTAL	6.000	387,158	95,957	-	14,888	-	84,025	-	-	\$ 582,028
CENTRALIZED SERVICES										
602 SUPERINTENDENT'S OFFICE										
0090 OTHER GEN EDUCATION	0.000	3,800	612	-	-	-	-	-	-	\$ 4,412
2300 ADMIN GEN SUPPORT SVCS	0.000	-	-	-	-	-	15,000	-	-	15,000
2321 SUPERINTENDENT	2.600	403,315	89,815	65	1,260	12,452	7,937	2,000	4,750	521,594
LOCATION TOTAL	2.600	407,115	90,427	65	1,260	12,452	22,937	2,000	4,750	\$ 541,006
603 DEPUTY SUPERINTENDENT										
2321 SUPERINTENDENT	2.000	207,992	46,358	-	1,000	3,100	2,600	-	2,800	\$ 263,850
LOCATION TOTAL	2.000	207,992	46,358	-	1,000	3,100	2,600	-	2,800	\$ 263,850
604 LEGAL COUNSEL OFFICE										
2100 SUPPORT SERVICES-STUDENTS	0.500	62,115	12,950	12,500	-	-	-	-	-	\$ 87,565
2315 LEGAL SERVICES	1.650	155,309	34,573	79,977	-	2,500	1,650	-	2,500	276,509
LOCATION TOTAL	2.150	217,424	47,523	92,477	-	2,500	1,650	-	2,500	\$ 364,074
605 CURRICULUM, ASSESSMENT & INSTRUCTION										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	14,737	-	-	\$ 14,737
2210 IMPROVEMENT INSTRUCT SVCS	0.000	4,516	741	-	-	2,610	-	-	-	7,867
2211 ADMIN LEARNING SERVICES	1.000	66,100	16,353	-	6,250	2,000	11,000	-	10,000	111,703
2212 CURRICULUM DEVELOPMENT	0.000	8,360	1,373	-	-	-	1,500	-	-	11,233
2213 STAFF DEVELOPMENT	1.000	94,378	20,968	3,473	-	1,000	2,214	-	3,773	125,806
2219 LEARNING MATERIALS CENTER	0.500	24,506	6,774	-	-	-	-	-	-	31,280
LOCATION TOTAL	2.500	197,860	46,209	3,473	6,250	5,610	29,451	-	13,773	\$ 302,626
608 PLANNING & ASSESSMENT										
2114 STUDENT ACCOUNTING	4.000	237,099	62,129	13,508	-	1,500	500	-	750	\$ 315,486
2214 EVALUATION INSTRUCT SVCS	2.800	273,467	62,226	2,750	-	-	-	-	-	338,443
2300 ADMIN GEN SUPPORT SVCS	1.000	39,014	11,905	-	-	-	-	-	-	50,919
2814 RESEARCH/EVALUATION SVCS	4.000	205,413	55,724	9,500	-	4,250	13,250	500	3,000	291,637
LOCATION TOTAL	11.800	754,993	191,984	25,758	-	5,750	13,750	500	3,750	\$ 996,485
609 VOCATIONAL ED ADMIN										
0030 GEN HIGH SCHOOL EDUCATION	0.000	10,000	1,642	-	-	-	-	-	-	\$ 11,642
0035 EARLY CHILDHOOD EDUCATION	0.000	-	-	-	-	-	260	-	-	260
1700 SPECIAL EDUCATION	0.000	-	-	-	-	-	2,250	-	-	2,250
1930 HIGH SPONSOR STUDENT ACT	0.000	-	-	-	-	-	8,000	-	500	8,500
2232 ADMIN VOC VOCATIONAL ED	2.200	153,168	38,427	-	-	400	8,520	-	852	201,367
2490 OTHER SCHL ADMIN SUPPORT	0.000	-	-	-	-	713	-	-	-	713
LOCATION TOTAL	2.200	163,168	40,069	-	-	1,113	19,030	-	1,352	\$ 224,732



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
611 SPECIAL EDUCATION										
0092 ESY EXTENDED SCHOOL YEAR	0.000	120,652	19,812	4,325	-	800	4,045	-	-	\$ 149,634
0093 HOMEBOUND/HOSPITAL	0.000	44,599	7,323	-	-	-	-	-	-	51,922
1700 SPECIAL EDUCATION	16.079	804,640	213,129	11,808	9,585	602,516	38,560	19,509	13,485	1,713,232
1710 PHYS DISABILITY	15.000	888,220	227,832	-	-	-	-	-	-	1,116,052
1720 VISUAL DISABILITY	1.600	103,242	25,588	-	-	-	-	-	-	128,830
1730 HEARING DISABILITY	12.240	537,103	158,241	-	-	-	-	-	-	695,344
1770 SPEECH/LANGUAGE DISABILITY	28.400	2,065,295	493,075	-	-	-	-	-	-	2,558,370
1791 PRESCH DISABILITY CHILD	1.000	50,551	13,700	173	-	246,809	-	-	-	311,233
2113 SOCIAL WORK SERVICES	15.988	1,166,841	274,943	-	-	-	-	-	-	1,441,784
2123 APPRAISAL SERVICES	7.000	500,677	120,100	-	-	-	-	-	-	620,777
2140 PSYCHOLOGICAL SERVICES	16.750	1,221,718	291,452	-	-	-	-	-	-	1,513,170
2153 AUDIOLOGY SERVICES	1.000	60,519	15,337	-	-	-	-	-	-	75,856
2213 STAFF DEVELOPMENT	0.000	-	-	30,150	-	2,575	3,460	-	-	36,185
2231 ADMIN SPED SPECIAL EDUC	5.100	273,384	74,136	-	-	-	-	-	675	348,195
LOCATION TOTAL	120.157	7,837,441	1,934,668	46,456	9,585	852,700	46,065	19,509	14,160	\$ 10,760,584
613 STUDENT SUCCESS										
2200 INSTRUCTIONAL STAFF SPRT	0.250	29,750	6,560	-	-	-	-	-	-	\$ 36,310
2231 ADMIN SPED SPECIAL EDUC	0.750	89,250	19,679	-	-	1,811	2,595	-	-	113,335
LOCATION TOTAL	1.000	119,000	26,239	-	-	1,811	2,595	-	-	\$ 149,645
614 INSTITUTIONAL EQUITY										
1900 STUDENT ACTIVITIES	0.000	11,416	1,875	-	-	1,250	4,350	-	1,100	\$ 19,991
1909 COMPETITIONS AND FAIRS	0.100	4,434	1,269	-	-	-	-	-	-	5,703
2200 INSTRUCTIONAL STAFF SPRT	0.000	55,904	8,034	34,128	-	3,742	43,141	-	6,000	150,949
2237 ADMIN -TAG PROGRAMS	2.652	132,555	35,933	9,000	-	4,882	93,033	-	1,500	276,903
LOCATION TOTAL	2.752	204,309	47,111	43,128	-	9,874	140,524	-	8,600	\$ 453,546
616 LANGUAGE, CULTURE & EQUITY										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	7,715	-	-	\$ 7,715
0020 GEN MIDDLE EDUCATION	0.000	-	-	-	-	-	6,815	-	-	6,815
0030 GEN HIGH SCHOOL EDUCATION	0.000	-	-	-	-	-	7,078	-	-	7,078
0090 OTHER GEN EDUCATION	0.000	4,154	1,261	692	-	-	3,763	-	865	10,735
2200 INSTRUCTIONAL STAFF SPRT	5.027	302,187	79,661	-	2,681	7,918	971	-	765	394,183
2212 CURRICULUM DEVELOPMENT	0.000	3,087	507	1,411	-	742	-	-	-	5,747
2214 EVALUATION INSTRUCT SVCS	0.500	20,665	6,142	4,000	-	-	3,614	-	-	34,421
LOCATION TOTAL	5.527	330,093	87,571	6,103	2,681	8,660	29,956	-	1,630	\$ 466,694
617 ELEMENTARY ED ADMIN										
0010 GEN ELEMENTARY EDUC	0.000	-	-	-	-	-	10,000	-	-	\$ 10,000
0090 OTHER GEN EDUCATION	0.000	14,112	2,757	-	-	-	-	-	-	16,869
2113 SOCIAL WORK SERVICES	1.000	33,739	11,538	-	-	-	-	-	-	45,277
2300 ADMIN GEN SUPPORT SVCS	3.500	361,336	81,466	-	1,500	6,600	3,881	1,000	4,500	460,283
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	7,229	1,255	8,195	-	840	8,000	6,375	1,000	32,894
LOCATION TOTAL	4.500	416,416	97,016	8,195	1,500	7,440	21,881	7,375	5,500	\$ 565,323
619 SECONDARY ED ADMIN										
0090 OTHER GEN EDUCATION	0.000	8,000	1,212	-	-	-	-	-	-	\$ 9,212
2122 COUNSELING SERVICES	0.200	8,155	2,418	-	-	-	-	-	-	10,573
2300 ADMIN GEN SUPPORT SVCS	2.750	247,483	57,259	2,000	1,500	7,300	6,140	1,000	3,647	326,329
2319 OTHER BOE SERVICES	0.000	-	-	-	-	-	700	-	800	1,500
2400 SCHOOL ADMIN SUPPORT SVCS	0.000	3,229	1,255	24,000	-	2,000	5,000	4,000	1,000	40,484
LOCATION TOTAL	2.950	266,867	62,144	26,000	1,500	9,300	11,840	5,000	5,447	\$ 388,098



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
628 BOARD OF EDUCATION										
2311 ADMIN BOE BOARD OF EDUC	0.000	-	-	37,300	1,200	14,500	3,571	-	25,134	\$ 81,705
2312 BOE SECTRY BOARD OF EDUC	0.400	25,339	6,403	-	-	-	-	-	-	31,742
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
LOCATION TOTAL	0.400	25,339	6,403	150,750	1,200	16,104	3,571	-	25,134	\$ 228,501
630 HEALTH										
2210 IMPROVEMENT INSTRUCT SVCS	0.250	20,088	4,673	-	-	-	-	-	-	24,761
LOCATION TOTAL	0.250	20,088	4,673	-	-	-	-	-	-	\$ 24,761
631 ART										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUCT SVCS	0.250	20,088	4,673	-	-	-	-	-	-	24,761
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,084	835	-	-	600	200	-	-	6,719
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.250	27,162	5,832	-	-	11,600	8,110	-	1,000	\$ 53,704
632 MUSIC										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	11,000	-	-	-	\$ 11,000
2210 IMPROVEMENT INSTRUCT SVCS	0.250	20,088	4,673	-	-	-	-	-	-	24,761
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	7,910	-	-	7,910
2213 STAFF DEVELOPMENT	0.000	5,083	835	-	-	-	-	-	-	5,918
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	-	-	1,000	1,000
LOCATION TOTAL	0.250	27,161	5,832	-	-	11,000	7,910	-	1,000	\$ 52,903
633 HEALTH/PHYSICAL EDUCATION										
2210 IMPROVEMENT INSTRUCT SVCS	0.250	20,088	4,673	-	-	-	-	-	-	\$ 24,761
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	1,000	-	-	1,000
LOCATION TOTAL	0.250	22,078	4,997	-	-	-	1,000	-	-	\$ 28,075
634 LITERACY										
2210 IMPROVEMENT INSTRUCT SVCS	9.000	535,212	137,772	-	-	8,000	-	-	-	\$ 680,984
2211 ADMIN LEARNING SERVICES	0.000	3,980	648	-	-	-	-	-	-	4,628
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	3,300	-	-	3,300
2213 STAFF DEVELOPMENT	0.000	-	-	23,000	-	10,500	23,850	-	-	57,350
2214 EVALUATION INSTRUCT SVCS	0.000	103,887	17,022	-	-	-	-	-	-	120,909
LOCATION TOTAL	9.000	643,079	155,442	23,000	-	18,500	27,150	-	-	\$ 867,171
635 DISTRICT-WIDE INSTRUCTION										
1800 COCURRICULAR ACTIVITIES	0.000	1,267	201	-	-	-	-	-	-	\$ 1,468
1900 STUDENT ACTIVITIES	0.000	20,179	3,209	-	-	-	-	-	-	23,388
2100 SUPPORT SERVICES-STUDENTS	1.000	91,191	20,472	-	-	-	14,871	-	-	126,534
2112 ATTENDANCE SERVICES	1.000	54,930	14,518	-	-	-	-	-	-	69,448
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	43,975	-	-	-	43,975
2490 OTHER SCHL ADMIN SUPPORT	0.000	-	20	-	-	-	-	-	-	20
2600 MAINTENANCE & OPERATIONS	0.000	-	7	-	866	-	-	-	-	873
LOCATION TOTAL	2.000	167,567	38,427	-	866	43,975	14,871	-	-	\$ 265,706
636 MATHEMATICS										
2210 IMPROVEMENT INSTRUCT SVCS	3.770	275,943	65,781	-	-	-	-	-	-	\$ 341,724
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.250	24,867	5,758	-	-	-	2,500	-	-	33,125
2213 STAFF DEVELOPMENT	0.000	16,189	2,659	-	-	-	2,300	-	-	21,148
LOCATION TOTAL	4.020	318,989	74,522	-	-	-	4,800	-	-	\$ 398,311
637 SCIENCE										
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	\$ 2,314
2212 CURRICULUM DEVELOPMENT	2.500	159,980	41,217	-	-	-	2,151	-	-	203,348
2213 STAFF DEVELOPMENT	0.000	16,711	2,744	-	-	-	4,275	-	2,500	26,230
LOCATION TOTAL	2.500	178,681	44,285	-	-	-	6,426	-	2,500	\$ 231,892



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
638 SOCIAL STUDIES										
2200 INSTRUCTIONAL STAFF SPRT	0.000	-	-	-	-	-	7,500	-	-	\$ 7,500
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	2,314
2212 CURRICULUM DEVELOPMENT	0.000	-	-	-	-	-	4,500	-	-	4,500
2213 STAFF DEVELOPMENT	0.000	-	-	-	-	600	-	-	-	600
LOCATION TOTAL	0.000	1,990	324	-	-	600	12,000	-	-	\$ 14,914
639 WORLD LANGUAGES										
2211 ADMIN LEARNING SERVICES	0.000	1,990	324	-	-	-	-	-	-	\$ 2,314
2212 CURRICULUM DEVELOPMENT	0.000	1,525	248	-	-	-	1,000	-	-	2,773
2214 EVALUATION INSTRUCT SVCS	0.000	-	-	-	-	-	2,106	-	2,106	4,212
LOCATION TOTAL	0.000	3,515	572	-	-	-	3,106	-	2,106	\$ 9,299
640 OPERATIONAL SERVICES										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	-	41,948	-	\$ 41,948
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	-	-	-	-	194	194
2610 ADMIN MAINTENANCE & OPS	3.000	251,613	58,662	-	120	1,432	50	330	240	312,447
2811 PLANNING SERVICES	1.000	85,549	19,545	2,539	450	1,650	8,228	3,000	3,250	124,211
LOCATION TOTAL	4.000	337,162	78,207	2,539	570	3,082	8,278	45,278	3,684	\$ 478,800
642 MAINTENANCE & OPERATIONS										
2600 MAINTENANCE & OPERATIONS	49.000	3,006,718	763,893	12,145	29,890	14,880	514,829	3,420	(29,724)	\$ 4,316,051
2601 ZONE 1 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2602 ZONE 2 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2603 ZONE 3 MAINTENANCE	0.000	-	-	-	-	-	1,000	-	-	1,000
2610 ADMIN MAINTENANCE & OPS	4.500	337,004	80,980	-	-	-	-	-	-	417,984
2625 ENERGY - PHASE II	0.000	-	-	-	2,000	-	-	-	-	2,000
2627 ENERGY - PHASE I	0.000	-	-	2,000	-	-	-	-	-	2,000
LOCATION TOTAL	53.500	3,343,722	844,873	14,145	31,890	14,880	517,829	3,420	(29,724)	\$ 4,741,035
643 ENVIRONMENTAL SERVICES										
2600 MAINTENANCE & OPERATIONS	0.750	24,340	9,396	-	-	-	-	-	-	\$ 33,736
2620 ENVIRONMENTAL SERVICES	6.750	406,412	105,017	8,000	189,600	4,894	3,900	3,800	5,600	727,223
2660 SECURITY SERVICES	7.200	311,314	90,713	2,000	-	-	8,000	-	5,000	417,027
LOCATION TOTAL	14.700	742,066	205,126	10,000	189,600	4,894	11,900	3,800	10,600	\$ 1,177,986
652 COMMUNITY SCHOOLS										
0090 OTHER GEN EDUCATION	0.000	-	-	-	-	-	166,250	-	-	\$ 166,250
2600 MAINTENANCE & OPERATIONS	0.000	-	-	-	14,050	-	28,326	-	-	42,376
LOCATION TOTAL	0.000	-	-	-	14,050	-	194,576	-	-	\$ 208,626
668 COMMUNICATION SERVICES										
2820 COMMUNICATION SERVICES	4.000	259,065	65,736	30,000	1,000	6,761	3,021	3,800	9,800	\$ 379,183
2834 INSV TRAINING NON-CERT	0.000	-	-	-	-	1,300	-	-	-	1,300
LOCATION TOTAL	4.000	259,065	65,736	30,000	1,000	8,061	3,021	3,800	9,800	\$ 380,483
670 GRANTS ADMINISTRATION										
2323 GRANT PROCUREMENT	0.750	66,309	15,012	-	-	1,000	1,500	-	-	\$ 83,821
LOCATION TOTAL	0.750	66,309	15,012	-	-	1,000	1,500	-	-	\$ 83,821
687 HUMAN RESOURCES										
2200 INSTRUCTIONAL STAFF SUPPORT	3.000	172,444	76,489	-	-	7,387	2,902	-	1,000	\$ 260,222
2213 STAFF DEVELOPMENT	0.000	-	155,960	-	-	-	-	-	-	155,960
2318 STAFF NEGOTIATIONS SVCS	0.000	9,870	1,604	1,576	-	-	500	-	-	13,550
2830 HUMAN RESOURCES	13.000	928,562	230,758	39,972	1,000	7,950	10,910	535	7,558	1,227,245
2832 RECRUITMENT/PLACEMENT SVC	0.500	23,723	6,645	-	-	2,780	-	-	-	33,148
2835 EMPLOYEE INSURANCE SVCS	0.000	-	-	9,000	-	350	300	50	150	9,850
2850 RISK MANAGEMENT SERVICES	0.000	-	-	-	-	80,000	-	-	-	80,000
LOCATION TOTAL	16.500	1,134,599	471,456	50,548	1,000	98,467	14,612	585	8,708	\$ 1,779,975



Location Budget by Object (continued)

LOCATION	FTE	SALARIES	BENEFITS	PROF/TECH SERVICES	PROPERTY SERVICES	OTHER SERVICES	SUPPLIES	EQUIPMENT	OTHER USES	2011-12 PROPOSED BUDGET
CENTRALIZED SERVICES continued										
688 BUDGET SERVICES										
2513 BUDGETING SERVICES	6.500	482,955	115,591	1,447	642	3,154	2,752	100	7,750	\$ 614,391
LOCATION TOTAL	6.500	482,955	115,591	1,447	642	3,154	2,752	100	7,750	\$ 614,391
689 INFORMATION TECHNOLOGY										
2222 LIBRARY SUPPORT SVCS	1.000	49,899	13,693	9,300	866	1,300	6,100	-	300	\$ 81,458
2223 AUDIOVISUAL SERVICES	0.000	-	-	-	55,000	2,750	-	-	-	57,750
2225 INSTRUCTIONAL TECHNOLOGY	4.000	292,140	69,764	1,500	-	4,900	5,791	3,000	1,746	378,841
2840 INFORMATION SYSTEMS SVCS	0.000	-	-	45,000	-	-	-	-	-	45,000
2841 SUPERVISING INFO SYS SERVICES	5.500	448,698	105,121	303,215	8,200	22,000	50,000	50,000	7,500	994,734
2843 PROGRAMMING SERVICES	11.000	809,363	196,389	25,000	645,859	18,500	-	-	500	1,695,611
2844 OPERATIONS SERVICES	5.000	375,804	94,004	25,000	40,000	12,000	17,000	-	-	563,808
2849 OTHER INFORMATION SERVICES	11.000	694,358	187,103	25,000	26,542	50,250	1,750	-	-	985,003
LOCATION TOTAL	37.500	2,670,262	666,074	434,015	776,467	111,700	80,641	53,000	10,046	\$ 4,802,205
690 FINANCE & ACCOUNTING										
2410 PRINCIPAL'S OFFICE	0.000	-	-	-	-	-	500	-	-	\$ 500
2511 ADMIN BUSINESS SERVICES	1.000	134,069	28,713	-	-	-	-	-	-	162,782
2515 PAYROLL SERVICES	4.000	244,062	62,072	-	-	-	-	-	-	306,134
2516 FINANCIAL ACCOUNTING SVCS	8.100	460,804	120,927	2,361	-	24,672	22,824	900	2,197	634,685
LOCATION TOTAL	13.100	838,935	211,712	2,361	-	24,672	23,324	900	2,197	\$ 1,104,101
695 PURCHASING										
2520 PURCHASING SERVICES	3.750	228,870	58,201	49,275	204	3,519	2,765	927	2,484	\$ 346,245
LOCATION TOTAL	3.750	228,870	58,201	49,275	204	3,519	2,765	927	2,484	\$ 346,245
698 HEALTH SERVICES										
2134 NURSING SERVICES	12.100	552,778	156,847	1,300	4,000	6,400	7,765	600	2,710	\$ 732,400
2139 OTHER HLTH SVCS-MEDICAID	4.000	138,794	45,586	46,310	-	-	-	-	-	230,690
2200 INSTRUCTIONAL STAFF SPRT	0.400	15,672	4,931	-	-	-	1,500	-	5,904	28,007
LOCATION TOTAL	16.500	707,244	207,364	47,610	4,000	6,400	9,265	600	8,614	\$ 991,097
LEVEL TOTAL	349.856	23,349,428	5,993,307	1,067,345	1,045,265	1,301,918	1,301,686	146,794	130,161	\$ 34,360,665
SERVICE CENTERS										
791 WAREHOUSE										
2530 WAREHOUSING/DISTRIBUTING	8.800	464,601	124,681	3,273	10,500	3,350	3,100	4,150	19,065	\$ 632,720
2535 WAREHOUSE INVENTORY ADJ	0.000	-	-	-	-	-	5,000	-	-	5,000
2540 PRINT PUBLISH DUPLICATE	0.000	-	-	-	7,315	-	3,842	-	(18,000)	(6,843)
LOCATION TOTAL	8.800	464,601	124,681	3,273	17,815	3,350	11,942	4,150	1,065	\$ 630,877
792 PRINT SHOP										
3230 PRINT SHOP DISTRICT	4.550	183,901	55,843	-	28,400	30	118,940	10,098	(302,430)	\$ 94,782
3231 PRINT SHOP-SUMMER ACTIVIT	0.000	2,500	406	-	-	-	327	-	-	3,233
LOCATION TOTAL	4.550	186,401	56,249	-	28,400	30	119,267	10,098	(302,430)	\$ 98,015
793 TELECOMMUNICATIONS										
2845 TELECOMMUNICATIONS	1.000	70,374	17,054	330,427	225,000	1,500	5,000	-	-	\$ 649,355
LOCATION TOTAL	1.000	70,374	17,054	330,427	225,000	1,500	5,000	-	-	\$ 649,355
LEVEL TOTAL	14.350	721,376	197,984	333,700	271,215	4,880	136,209	14,248	(301,365)	\$ 1,378,247
DISTRICT-WIDE COSTS										
807 UNALLOCATED DIST BUDGETS	0.000	18,187	2,987	-	-	-	-	-	-	\$ 21,174
808 SCHOOL ALLOCATIONS	0.000	711,288	142,679	129,150	-	-	185,000	-	-	1,168,117
809 DISTRICT ALLOCATIONS	1.813	1,371,143	168,977	1,515,680	-	520,000	-	-	698,133	4,273,933
LEVEL TOTAL	1.813	2,100,618	314,643	1,644,830	-	520,000	185,000	-	698,133	\$ 5,463,224
OTHER OPERATIONAL UNITS										
970 SOMBRERO MARSH BUILDING	0.000	-	-	-	646	-	3,018	-	-	\$ 3,664
971 EDUCATION CENTER BUILDING	4.000	152,921	47,106	-	12,999	-	191,766	-	-	404,792
LEVEL TOTAL	4.000	152,921	47,106	-	13,645	-	194,784	-	-	\$ 408,456
GRAND TOTAL	2,722,774	157,719,255	41,009,266	3,908,066	2,820,136	2,290,139	9,609,289	239,654	705,409	\$ 218,325,975

OTHER FUNDS

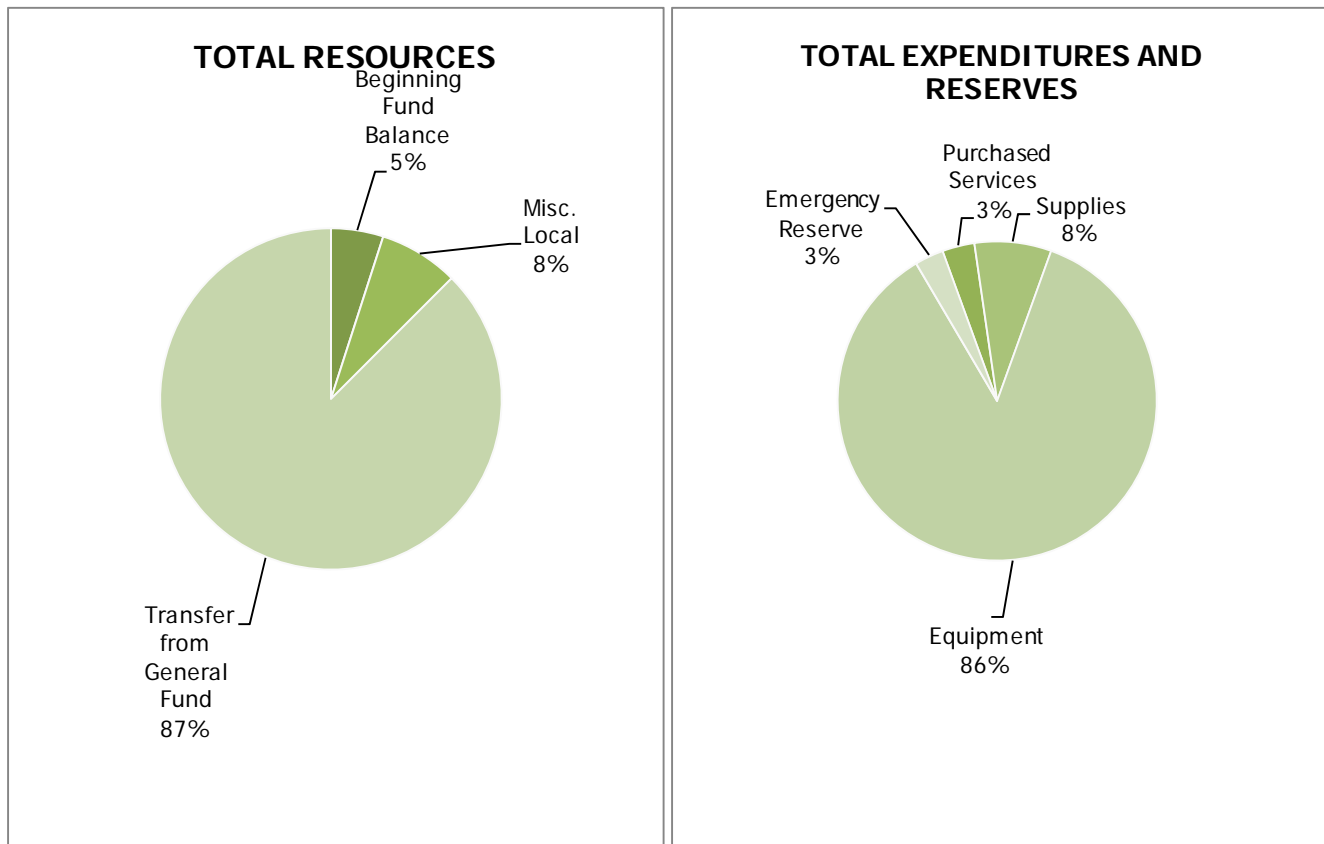
TECHNOLOGY FUND	178
ATHLETICS FUND	180
PRESCHOOL FUND	184
RISK MANAGEMENT FUND.....	186
COMMUNITY SCHOOLS FUND	188
GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND	190
TUITION-BASED PRESCHOOL FUND.....	194
TRANSPORTATION FUND	196
COLORADO PRESCHOOL PROGRAM FUND	198
BOND REDEMPTION FUND	200
BUILDING FUND	202
PROJECT LIST	204
CAPITAL RESERVE FUND	206
PROJECT SUMMARY	208
NUTRITION SERVICES FUND	212
HEALTH INSURANCE FUND	214
DENTAL INSURANCE FUND	216
TRUST AND AGENCY FUNDS.....	218
PUPIL ACTIVITY FUND	220
CHARTER SCHOOL FUND	221



Technology Fund

\$1,989,801

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





Technology Fund (continued)

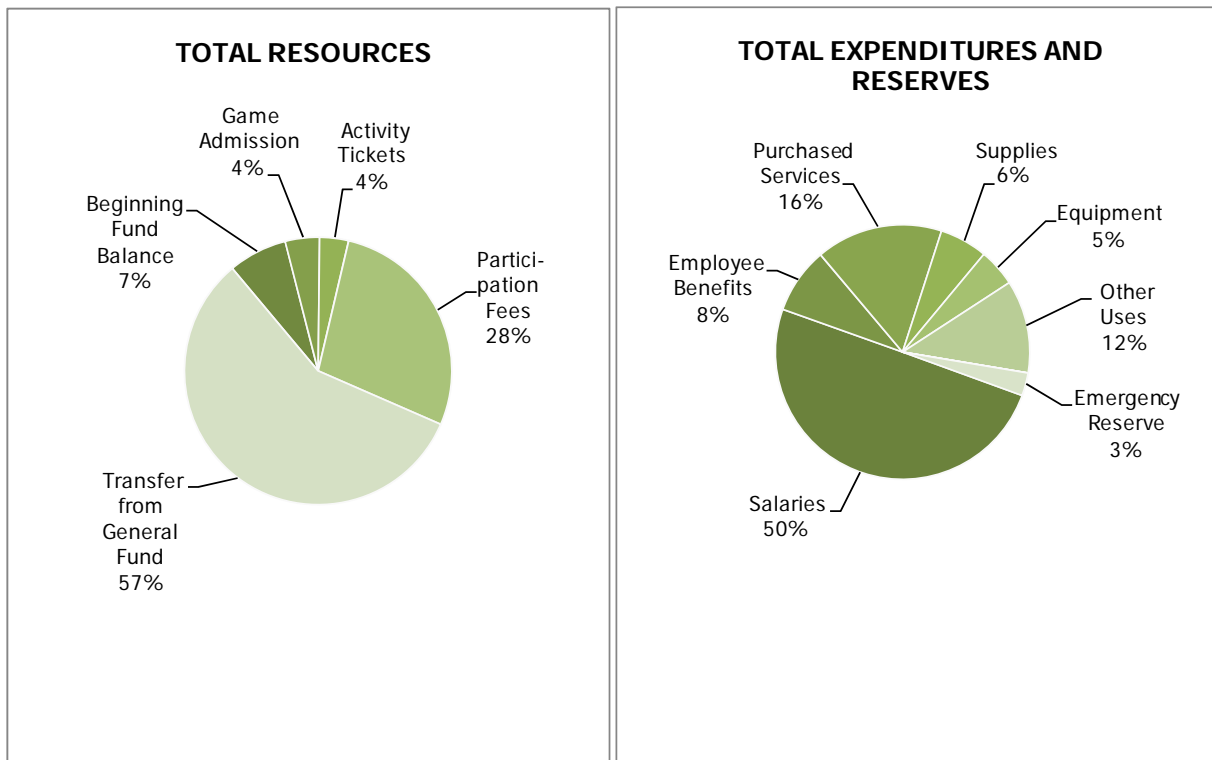
	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 2,078,093	\$ 1,054,230	\$ 98,718
REVENUE:			
Miscellaneous Local	\$ 285,469	\$ 175,166	\$ 150,083
One Time Transfer from General Fund	-	211,000	50,165
Transfer from General Fund	3,056,159	1,948,918	1,690,835
TOTAL REVENUE	\$ 3,341,628	\$ 2,335,084	\$ 1,891,083
TOTAL RESOURCES	<u>\$ 5,419,721</u>	<u>\$ 3,389,314</u>	<u>\$ 1,989,801</u>
EXPENDITURES:			
Salaries	\$ 407,814	\$ 118,929	\$ -
Employee Benefits	97,026	36,841	-
Purchased Services	167,720	133,629	65,000
Supplies	227,851	155,000	155,000
Equipment	3,465,080	2,846,197	1,711,846
TOTAL EXPENDITURES	<u>\$ 4,365,491</u>	<u>\$ 3,290,596</u>	<u>\$ 1,931,846</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 57,955
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,365,491</u>	<u>\$ 3,290,596</u>	<u>\$ 1,989,801</u>
ENDING BALANCE	<u>\$ 1,054,230</u>	<u>\$ 98,718</u>	<u>\$ -</u>



Athletics Fund

\$3,373,171

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)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 188,930	\$ 240,756	\$ 240,756
REVENUE:			
Game Admission	\$ 135,202	\$ 145,675	\$ 140,000
Activity Tickets	118,518	116,355	118,000
Participation Fees	957,965	943,746	940,000
Transfer from General Fund	<u>1,934,415</u>	<u>1,934,415</u>	<u>1,934,415</u>
TOTAL REVENUE	\$ 3,146,100	\$ 3,140,191	\$ 3,132,415
TOTAL RESOURCES	<u>\$ 3,335,030</u>	<u>\$ 3,380,947</u>	<u>\$ 3,373,171</u>
EXPENDITURES:			
Salaries	\$ 1,567,584	\$ 1,616,884	\$ 1,682,988
Employee Benefits	241,773	274,715	283,079
Purchased Services	542,352	544,650	543,617
Supplies	213,643	219,337	205,288
Equipment	105,222	138,379	161,100
Other Uses	<u>423,700</u>	<u>346,226</u>	<u>398,851</u>
TOTAL EXPENDITURES	<u>\$ 3,094,274</u>	<u>\$ 3,140,191</u>	<u>\$ 3,274,923</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 98,248
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 3,094,274</u>	<u>\$ 3,140,191</u>	<u>\$ 3,373,171</u>
ENDING BALANCE	<u>\$ 240,756</u>	<u>\$ 240,756</u>	<u>\$ -</u>

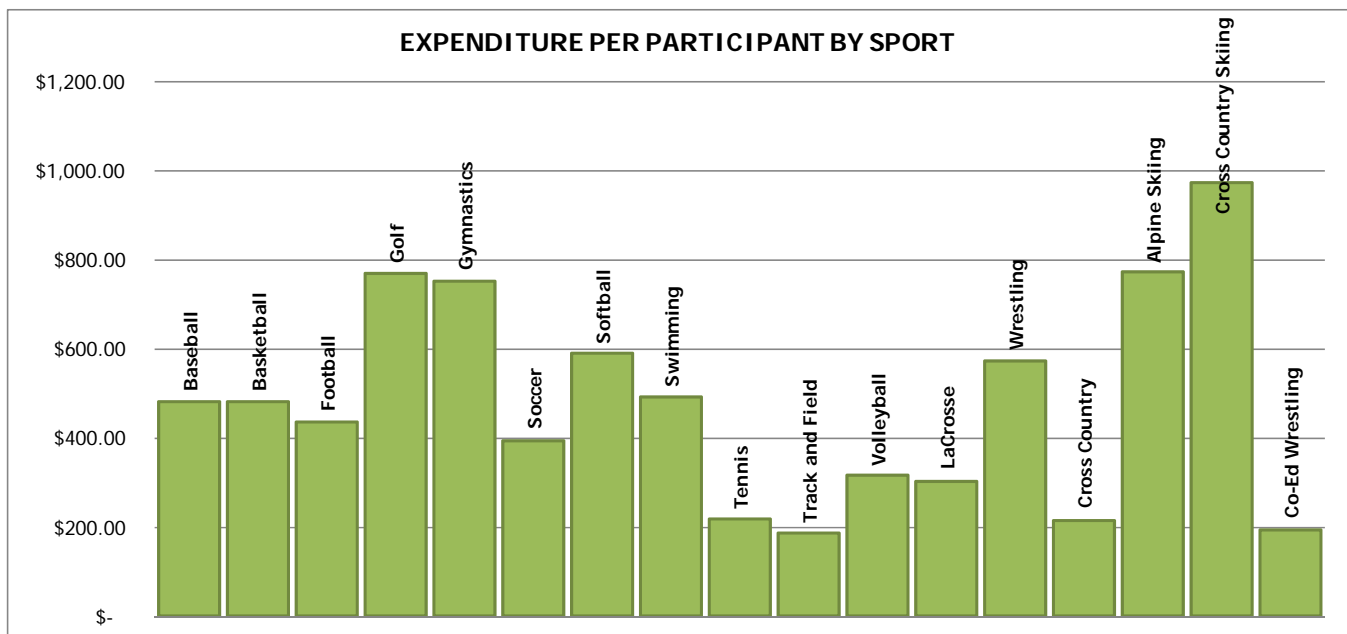
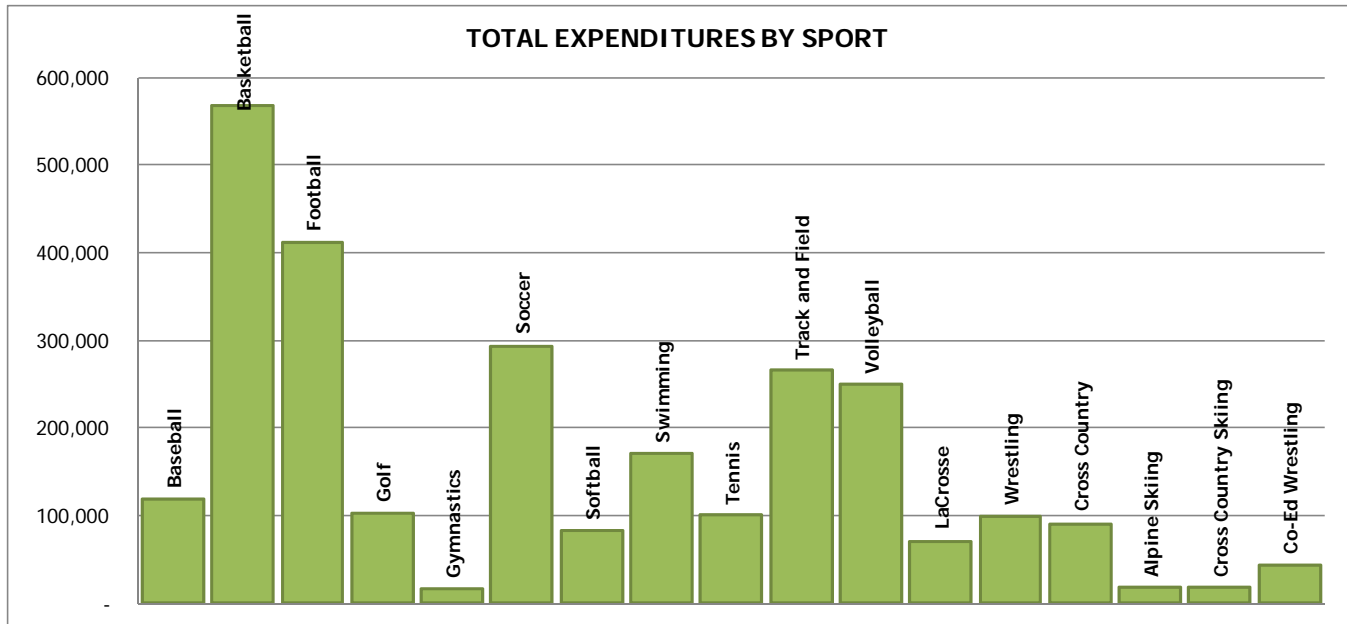

Athletics Fund (continued)

2011-12 ATHLETICS FUND
\$3,373,171

SPORT	EST. # PARTICIPANTS			COST/ PARTIC.	BUDGETED AMOUNT		
	BOYS	GIRLS	TOTAL		BOYS	GIRLS	TOTAL
REGULAR SPORTS							
Baseball	246	-	246	\$ 480.89	\$ 118,298	\$ -	\$ 118,298
Basketball	639	544	1,183	480.64	292,277	276,319	568,596
Football	948	-	948	434.69	412,089	-	412,089
Golf	66	68	134	768.19	52,432	50,505	102,937
Gymnastics	-	21	21	751.10	-	15,773	15,773
Soccer	306	441	747	393.00	115,044	178,527	293,571
Softball	-	142	142	590.01	-	83,781	83,781
Swimming	118	231	349	491.59	81,089	90,475	171,564
Tennis	215	245	460	218.41	50,361	50,108	100,469
Track and Field	730	691	1,421	187.34	141,495	124,722	266,217
Volleyball	-	796	796	315.19	-	250,893	250,893
LaCrosse	183	49	232	302.16	54,580	15,520	70,100
Wrestling	174	-	174	572.39	99,596	-	99,596
TOTAL	3,625	3,228	6,853	\$ 372.67	\$ 1,417,261	\$ 1,136,623	\$ 2,553,884
COED SPORTS							
Cross Country	210	211	421	\$ 215.01	\$ 45,260	\$ 45,260	\$ 90,520
Alpine Skiing	12	12	24	770.67	9,248	9,248	18,496
Cross Country Skiing	9	10	19	973.37	9,247	9,247	18,494
Co-Ed Wrestling	111	111	222	194.68	21,609	21,609	43,218
TOTAL	342	344	686	\$ 248.87	\$ 85,364	\$ 85,364	\$ 170,728
GENERAL							
CoCurricular/Other					\$ 275,156	\$ 275,155	\$ 550,311
Emergency Reserves					49,124	49,124	98,248
TOTAL					\$ 324,280	\$ 324,279	\$ 648,559
TOTALS	3,967	3,572	7,539		\$ 1,826,905	\$ 1,546,266	\$ 3,373,171



Athletics Fund (continued)

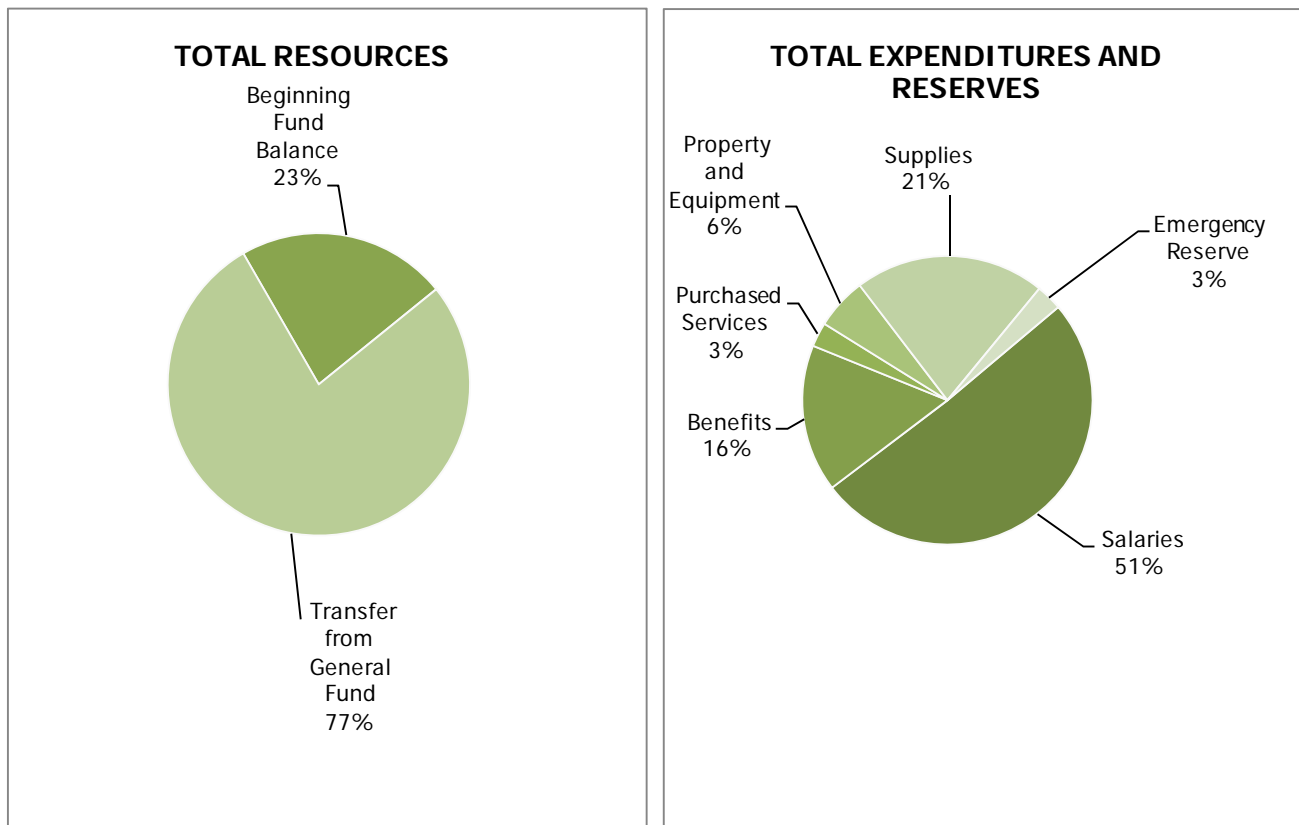




Preschool Fund

\$3,468,192

The Preschool Fund was established as part of the successful 2010 mill levy and will be fully implemented by 2013-14 when all the capital-related projects necessary to accommodate the increased capacity of those students are completed.





Preschool Fund (continued)

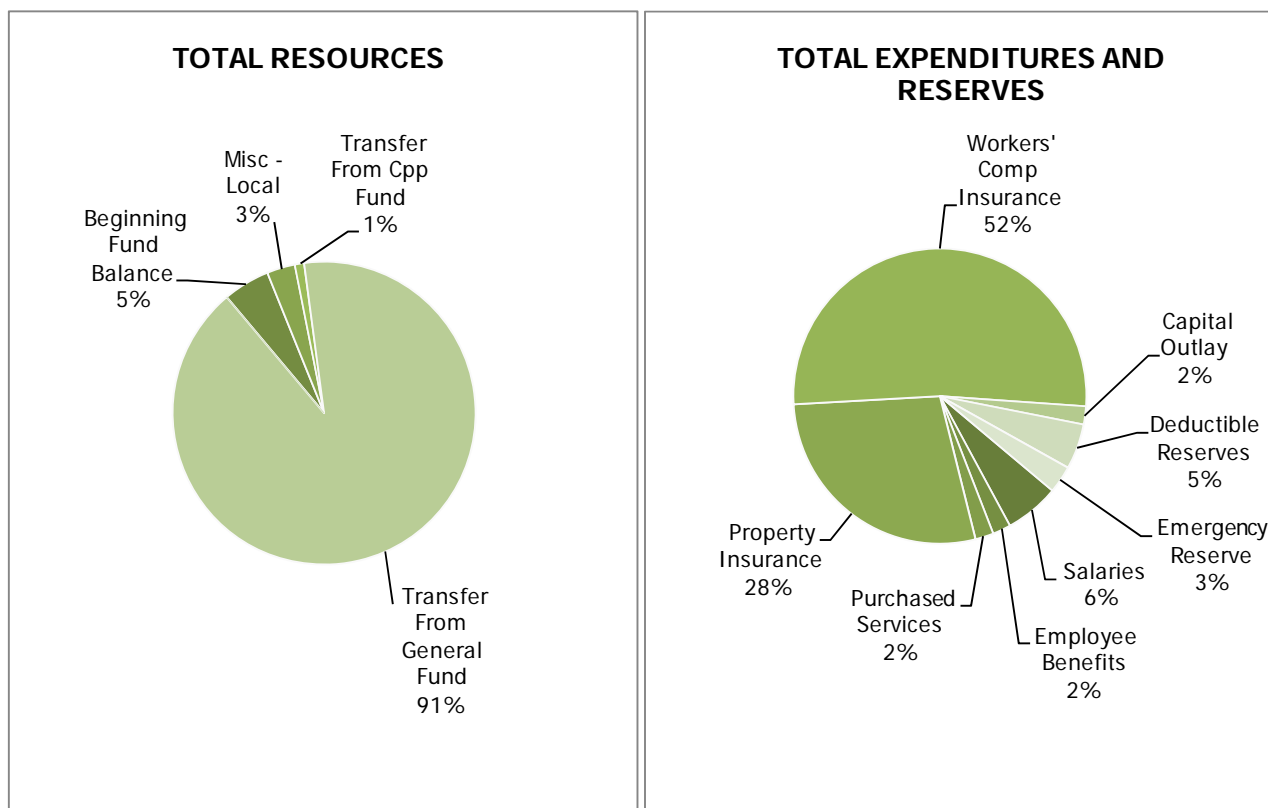
	2010-11 SUPPLEMENTAL BUDGET	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 756,177
REVENUE:			
One-time Transfer from General Fund	\$ -	\$ -	\$ 12,000
Transfer from General Fund	<u>1,080,801</u>	<u>1,080,801</u>	<u>2,700,015</u>
TOTAL REVENUE	\$ 1,080,801	\$ 1,080,801	\$ 2,712,015
TOTAL RESOURCES	<u>\$ 1,080,801</u>	<u>\$ 1,080,801</u>	<u>\$ 3,468,192</u>
EXPENDITURES:			
Salaries	\$ 377,737	\$ 22,872	\$ 1,761,638
Benefits	57,416	5,104	569,933
Purchased Services	106,583	106,583	94,675
Property and Equipment	168,520	-	200,000
Supplies	<u>339,065</u>	<u>190,065</u>	<u>740,931</u>
TOTAL EXPENDITURES	<u>\$ 1,049,321</u>	<u>\$ 324,624</u>	<u>\$ 3,367,177</u>
EMERGENCY RESERVE	\$ 31,480	\$ -	\$ 101,015
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,080,801</u>	<u>\$ 324,624</u>	<u>\$ 3,468,192</u>
ENDING BALANCE	<u>\$ -</u>	<u>\$ 756,177</u>	<u>\$ -</u>



Risk Management Fund

\$2,918,962

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





Risk Management Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 226,588	\$ 123,247	\$ 141,403
REVENUE:			
Miscellaneous - Local	\$ 48,780	\$ 25,000	\$ 100,000
Transfer from CPP Fund	17,170	15,698	15,698
Transfer from General Fund	2,762,533	2,730,573	2,661,861
One Time Transfer from General Fund	-	51,500	-
TOTAL REVENUE	\$ 2,828,483	\$ 2,822,771	\$ 2,777,559
TOTAL RESOURCES	<u>\$ 3,055,071</u>	<u>\$ 2,946,018</u>	<u>\$ 2,918,962</u>
EXPENDITURES:			
Salaries	\$ 152,704	\$ 163,623	\$ 166,603
Employee Benefits	38,381	38,642	45,341
Purchased Services	61,903	76,671	67,000
Property Insurance	746,759	811,802	825,000
Workers' Comp Insurance	1,619,122	1,512,389	1,520,000
Supplies and Materials	6,158	2,000	2,000
Capital Outlay	23,083	41,145	50,000
Other Objects	8,459	8,343	8,000
Deductible Reserves	275,255	150,000	150,000
TOTAL EXPENDITURES	<u>\$ 2,931,824</u>	<u>\$ 2,804,615</u>	<u>\$ 2,833,944</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 85,018
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 2,931,824</u>	<u>\$ 2,804,615</u>	<u>\$ 2,918,962</u>
ENDING BALANCE	<u>\$ 123,247</u>	<u>\$ 141,403</u>	<u>\$ -</u>

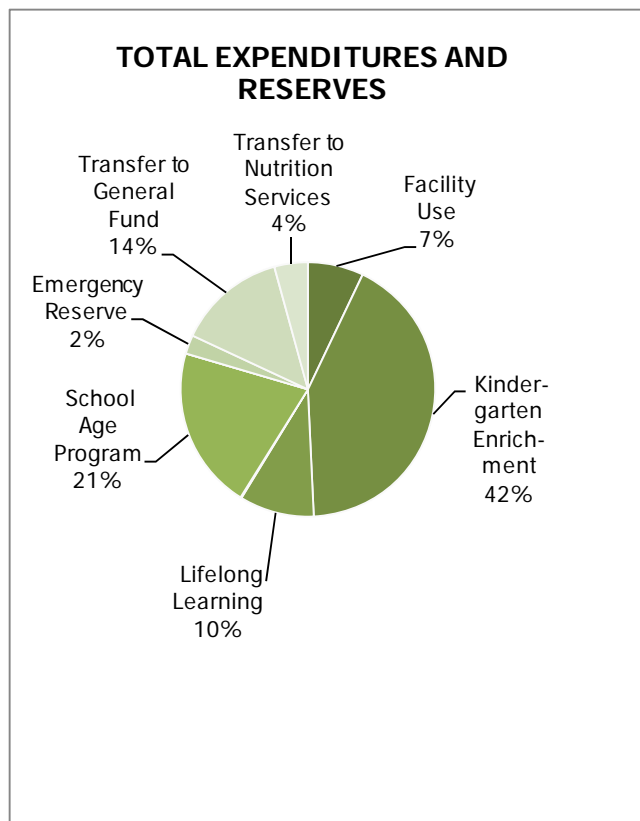
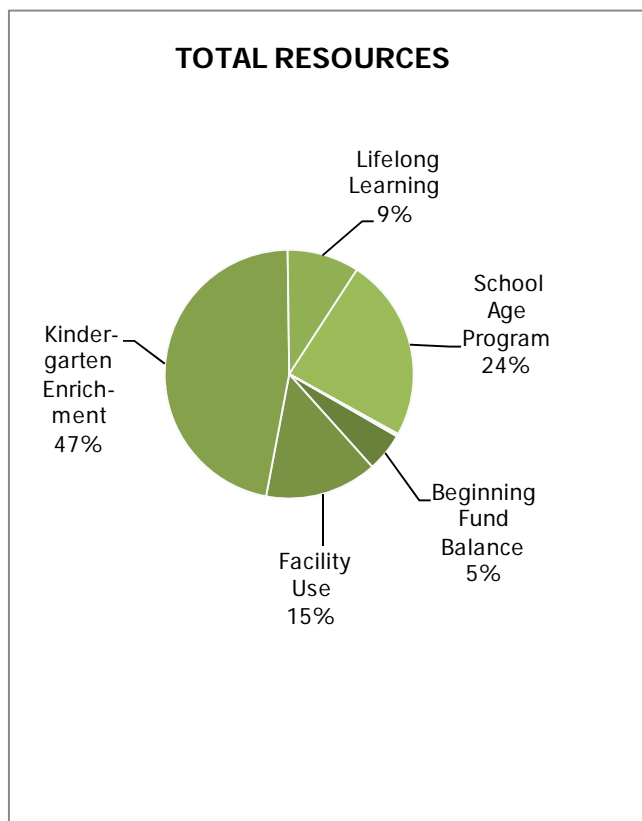


Community Schools Fund

\$5,277,087

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 2011-12 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) Kindergarten Enrichment
- 3) Facility Use
- 4) Lifelong Learning
- 5) Community Connections: A Student Resource Guide





Community Schools Fund (continued)

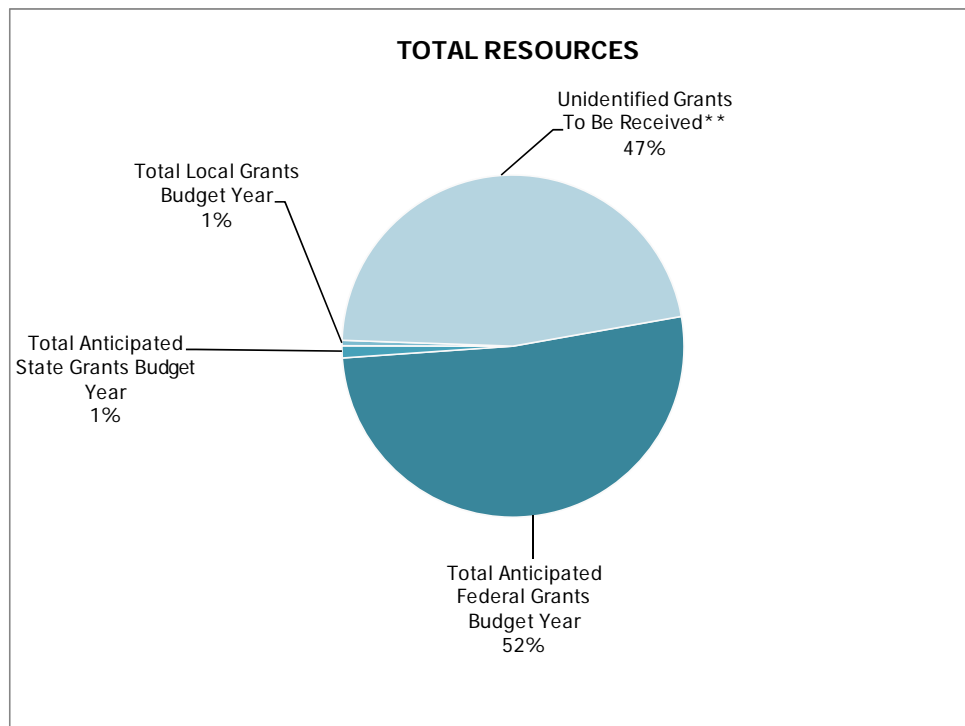
	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 595,962	\$ 488,688	\$ 266,581
REVENUE:			
Facility Use	\$ 759,471	\$ 771,500	\$ 772,000
Kindergarten Enrichment	2,549,383	2,554,947	2,475,317
Lifelong Learning	491,226	501,034	500,000
School Age Program	1,171,744	1,240,872	1,265,689
Community Connections:			
A Student Resource Guide	7,675	6,675	7,500
Scholarships	(8,698)	(8,698)	(10,000)
TOTAL REVENUE	\$ 4,970,801	\$ 5,066,330	\$ 5,010,506
TOTAL RESOURCES	<u>\$ 5,566,763</u>	<u>\$ 5,555,018</u>	<u>\$ 5,277,087</u>
EXPENDITURES:			
Facility Use	\$ 375,004	\$ 363,625	\$ 373,604
Kindergarten Enrichment	2,341,973	2,417,536	2,226,380
Lifelong Learning	492,189	495,792	499,677
Community Connections:			
A Student Resource Guide	7,728	7,500	7,500
School Age Program	993,576	1,036,379	1,091,365
Pre-School Care	-	-	-
TOTAL EXPENDITURES	<u>\$ 4,210,470</u>	<u>\$ 4,320,832</u>	<u>\$ 4,198,526</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 125,956
TRANSFERS TO:			
General Fund	\$ 642,605	\$ 742,605	\$ 727,605
Nutrition Services Fund	225,000	225,000	225,000
TOTAL TRANSFERS	<u>\$ 867,605</u>	<u>\$ 967,605</u>	<u>\$ 952,605</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 5,078,075</u>	<u>\$ 5,288,437</u>	<u>\$ 5,277,087</u>
ENDING BALANCE	<u>\$ 488,688</u>	<u>\$ 266,581</u>	<u>\$ -</u>



Governmental Designated-Purpose Grants Fund

\$19,500,000

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



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



Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET *
20.205	Highway Planning and Construction	June - June	\$ 112,532	\$ 49,942	\$ 10,000
45.310	State Library Program	July - June	7,887	-	-
84.002A	Adult Education Family Literacy	July - June	95,402	101,221	96,000
84.010	Title I, Part A, NCLB	July - June	2,395,987	2,013,490	3,161,737
84.010	Title I, Short Term District Improvement	Aug - Sept	74,895	49,962	49,962
84.010	Title I, Set Aside, School Improvement	July - June	-	-	-
84.010	Title 1A, Formative Assessment	July - June	-	149,955	-
84.010 A	Title 1A, School Improvement	July - Sept	15,740	49,802	49,803
84.010A	Title 1A, Family Literacy	July - Aug	94,175	55,566	-
84.010A	Recruitment and Retention	July - Aug	14,113	33,211	-
84.027	Special Education: IDEA Part B	July - June	5,115,852	3,096,501	5,000,000
84.027	IDEA Part B, Set-Aside Grant, Twice Exceptional	July - June	-	-	-
84.048A	Vocational Education - Carl Perkins Secondary	July - June	143,775	137,862	137,862
84.060A	Title VII, Part A: Indian Education	July - June	23,668	24,098	24,000
84.126	School to Work Alliance Program (SWAP)	July - June	276,996	344,553	276,000
84.173	IDEA: Special Education: Preschool Grants	July - June	124,517	123,887	115,000
84.184	Alcohol Abuse Reduction Grants	Aug - Aug	-	-	-
84.184B	School Leadership - Community Access Mentoring ***	Oct - Sept	199,307	65,008	-
84.184E	Readiness and Emergency Management ***	Aug-Jan	149,262	574,789	-
84.186	Title IV, NCLB, Safe and Drug-Free Schools ***	July - June	58,293	4,922	-
81.196A	Stewart B. McKinney-Homeless Assistance Act	July - June	45,288	45,000	45,000
84.213	Title I, Part B, Even Start	July - June	-	-	-
84.215E	Title V, Part D, Fund for Improvement of Education	May - April	383,749	(3,058)	-
84.287	Title V, Part B, 21st Century Learning Centers	July - June	25,932	-	-
84.287	Title V, Part B, 21st Century Learning Centers	Dec - Nov	66,938	-	-
84.282A	Title V, Part B, Public Charter School Grant	Nov - July	15,245	-	-
84.290U	Title VII Cumbine Bilingual Education	Oct - Sept	-	-	-
84.298	Title V, NCLB, Innovative Programs	July - June	-	-	-
84.318	Title II, Part D, NCLB, Technology	July - June	20,074	8,300	12,000
84.318X	Educational Technology State Grant/Competitive	July - June	50,546	199,980	-
84.330	Advanced Placement for Disadvantaged Students	July - June	4,129	-	-
84.365	Title III, NCLB, ELL	July - June	295,758	180,000	238,792
84.365	Title III Emergency Immigrant Assistance	Oct - Sept	163,684	107,627	-
84.366	Title II, Part B, NCLB, Math and Science Partnership	Feb - June	-	-	-
84.367	Title II, Part A, NCLB, Teacher Quality	July - June	862,698	826,958	859,792
84.332	Comprehensive School Reform Demonstration	July - Sept	-	-	-
84.332A	Comprehensive School Reform	July - Sept	-	-	-
84.377	Title 1A, Formative Assessment	July - Aug	148,065	-	-
84.377A	Focus on School Improvement	Jan - Aug	145,226	6,864	-
84.387	Title X - ARRA	July - June	43,699	15,869	-
84.386	Title IID - ARRA ***	July - June	27,691	36,297	-
84.389	Title I - ARRA ***	July - June	780,025	1,355,382	-
84.391	IDEA Part B, ARRA ***	July - June	1,630,819	2,603,668	-
84.392	IDEA Special Education: Preschool Grants, ARRA ***	July - June	58,134	124,050	-
84.397	ARRA NBPTS Certified Teacher Stipend	Oct - June	170,763	-	-
84.410	Education Jobs Fund	July - June	-	5,511,842	-
84.938	Hurricane Katrina Relief 2006	July-June	-	-	-
93.758	Refugee School Impact Grant	Aug-Aug	-	-	-
93.938	Coordinated School Health Programs	April - Jan	-	-	-
94.004	Title IV Service Learning	July - June	-	-	-
			<u>\$ 13,840,864</u>	<u>\$ 17,893,548</u>	<u>\$ 10,075,948</u>


Governmental Designated-Purpose Grants Fund (continued)

CFDA #	GRANT NAME	FUNDING PERIOD	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET *
	Read to Achieve	July - June	\$ -	\$ -	\$ -
	School of Excellence	Indefinite	778	1,123	-
	Civics Grant	July - June	1,520	3,444	-
	Comprehensive Health Education Program	July - June	4,371	16,174	15,000
	Closing the Achievement Gap Program	Feb - June	1,196	148,202	-
	Colorado Family Literacy	July - June	8,274	-	-
	Kennedy Trust	July - June	-	-	-
	Colorado Department of Natl Res Divison of Wildlife	July - June	-	-	-
	School Counselor Corps	July - June	192,572	184,194	-
	Expelled and At-Risk	March - June	-	47,828	-
	Expelled and At-Risk - Justice High	July - June	184,952	136,650	-
	Expelled and At-Risk - Boulder Prep	July - June	64,638	77,900	56,900
	Expelled and At-Risk	July - June	190,919	199,983	149,970
	TOTAL STATE GRANTS		<u>\$ 649,220</u>	<u>\$ 815,498</u>	<u>\$ 221,870</u>
	TOTAL ANTICIPATED FEDERAL GRANTS BUDGET YEAR		13,840,864	17,893,548	10,075,948
	TOTAL ANTICIPATED STATE GRANTS BUDGET YEAR		649,220	815,498	221,870
	TOTAL LOCAL GRANTS BUDGET YEAR		570,743	613,455	100,000
	UNIDENTIFIED GRANTS TO BE RECEIVED**		-	-	9,102,182
	TOTAL BUDGET		<u><u>\$15,060,827</u></u>	<u><u>\$19,322,501</u></u>	<u><u>\$19,500,000</u></u>

* The Budget does not include carryover dollars unless not otherwise below

** 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.

*** Budget reflects remaining funds available for these multi-year awards

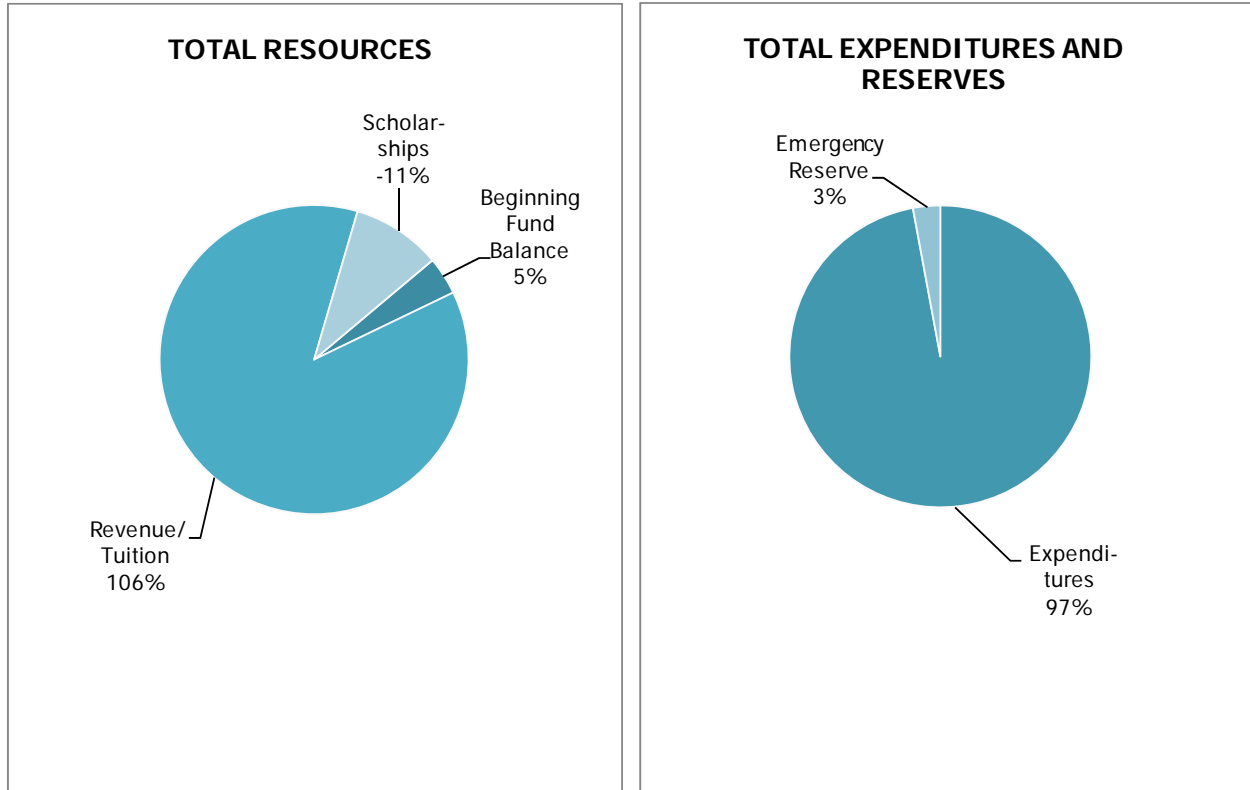




Tuition-Based Preschool Fund

\$911,429

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)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE			
Community Montessori Preschool	\$ 18,048	\$ 28,848	\$ 14,896
Colorado Preschool Program	<u>66,149</u>	<u>94,842</u>	<u>29,623</u>
TOTAL BEGINNING FUND BALANCE	\$ 84,197	\$ 123,690	\$ 44,519
REVENUE/TUITION:			
Community Montessori Preschool	\$ 498,320	\$ 508,788	\$ 588,352
Community Montessori Scholarships	(65,182)	(65,775)	(104,625)
Colorado Preschool Program	244,310	323,533	383,183
TOTAL REVENUE	\$ 677,448	\$ 766,546	\$ 866,910
TOTAL RESOURCES	<u>\$ 761,645</u>	<u>\$ 890,236</u>	<u>\$ 911,429</u>
EXPENDITURES:			
Community Montessori Preschool	\$ 422,339	\$ 456,965	\$ 484,100
Colorado Preschool Program	<u>215,617</u>	<u>388,752</u>	<u>400,783</u>
TOTAL EXPENDITURES	<u>\$ 637,956</u>	<u>\$ 845,717</u>	<u>\$ 884,883</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 26,546
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 637,956</u>	<u>\$ 845,717</u>	<u>\$ 911,429</u>
ENDING BALANCE			
Community Montessori Preschool	\$ 28,848	\$ 14,896	\$ -
Colorado Preschool Program	<u>94,842</u>	<u>29,623</u>	<u>-</u>
TOTAL ENDING BALANCE	<u>\$ 123,690</u>	<u>\$ 44,519</u>	<u>\$ -</u>

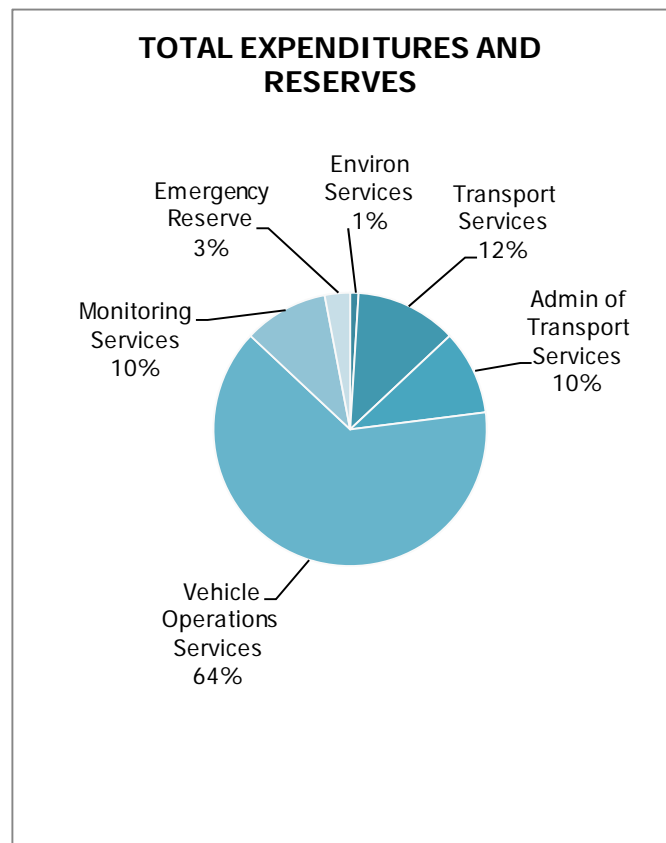
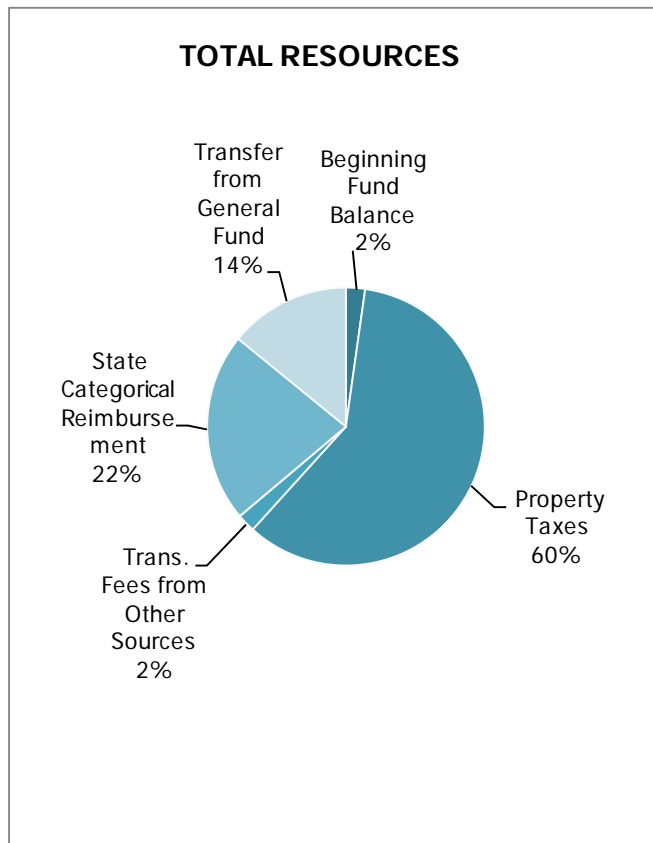


Transportation Fund

\$12,147,384

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)

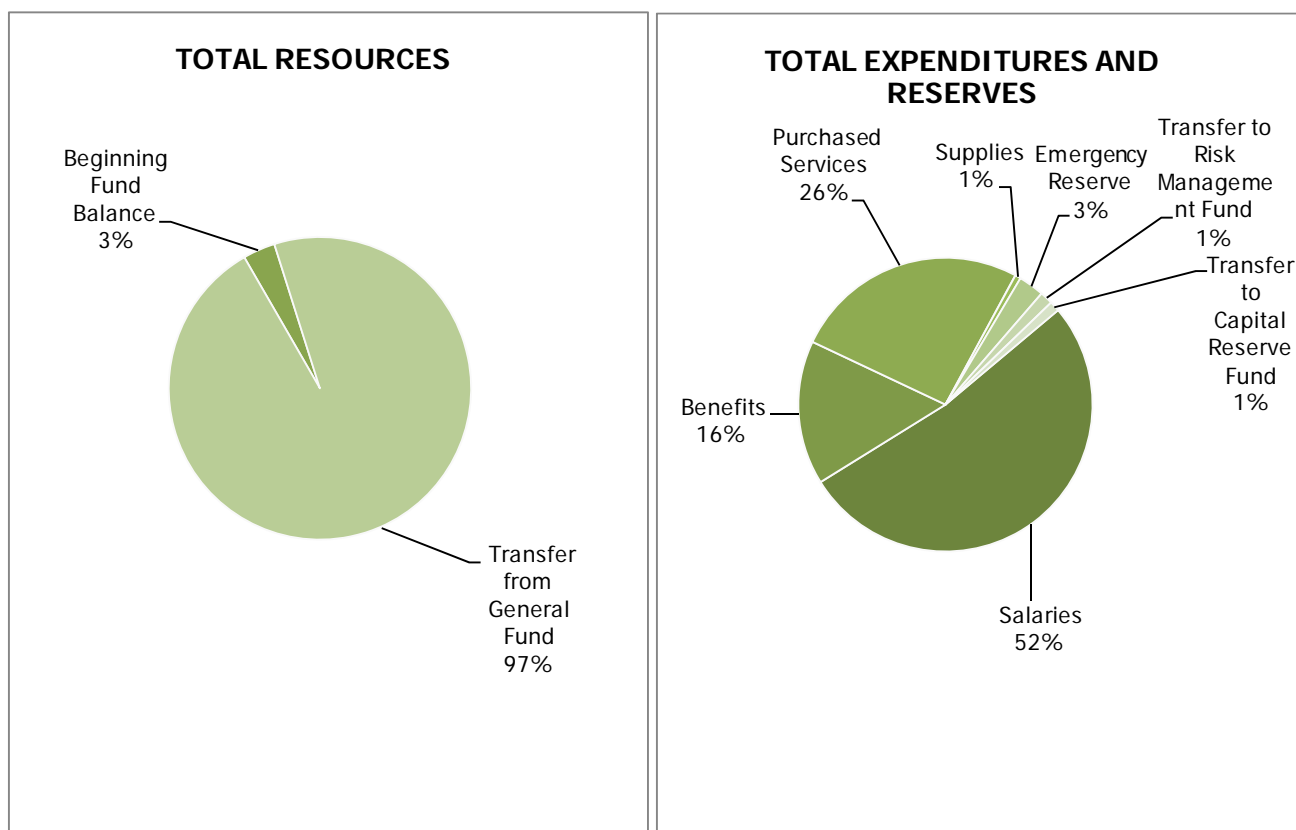
	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 812,240	\$ 905,330	\$ 270,208
REVENUE:			
Property Taxes	\$ 7,262,834	\$ 7,238,592	\$ 7,227,000
Trans. Fees from Other Sources	253,084	520,367	259,455
State Categorical Reimbursement	2,527,678	2,604,936	2,675,644
CDE Audit Adjustment	(20,757)	-	-
Transfer from General Fund	1,363,003	1,163,003	1,715,077
TOTAL REVENUE	\$ 11,385,842	\$ 11,526,898	\$ 11,877,176
TOTAL RESOURCES	<u>\$ 12,198,082</u>	<u>\$ 12,432,228</u>	<u>\$ 12,147,384</u>
EXPENDITURES:			
Maintenance & Operations	\$ 35,292	\$ 45,096	\$ 42,300
Environmental Services	182,896	186,388	178,341
Transportation Services	1,524,101	2,000,210	1,459,500
Admin of Transportation Services	1,191,408	1,251,379	1,156,384
Vehicle Operations Services	7,317,339	7,527,567	7,790,074
Monitoring Services	1,041,716	1,151,380	1,166,978
TOTAL EXPENDITURES	<u>\$ 11,292,752</u>	<u>\$ 12,162,020</u>	<u>\$ 11,793,577</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 353,807
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 11,292,752</u>	<u>\$ 12,162,020</u>	<u>\$ 12,147,384</u>
ENDING BALANCE	<u>\$ 905,330</u>	<u>\$ 270,208</u>	<u>\$ -</u>



Colorado Preschool Program Fund

\$1,102,715

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 is expected for the 2011-12 fiscal year that Boulder Valley School District will be allocated 334 slots for preschool (167.0 FTE).





Colorado Preschool Program Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 149,061	\$ 92,136	\$ 38,090
REVENUE:			
Transfer from General Fund	\$ 1,190,510	\$ 1,122,240	\$ 1,064,625
TOTAL REVENUE	\$ 1,190,510	\$ 1,122,240	\$ 1,064,625
TOTAL RESOURCES	<u>\$ 1,339,571</u>	<u>\$ 1,214,376</u>	<u>\$ 1,102,715</u>
EXPENDITURES:			
Salaries	\$ 681,081	\$ 680,243	\$ 576,261
Benefits	187,094	166,680	175,073
Purchased Services	304,576	258,201	285,228
Supplies	39,577	40,601	6,796
TOTAL EXPENDITURES	<u>\$ 1,212,328</u>	<u>\$ 1,145,725</u>	<u>\$ 1,043,358</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 31,301
TRANSFERS TO:			
Risk Management Fund	\$ 17,170	\$ 15,698	\$ 15,698
Capital Reserve Fund	17,937	14,863	12,358
TOTAL TRANSFERS	<u>\$ 35,107</u>	<u>\$ 30,561</u>	<u>\$ 28,056</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,247,435</u>	<u>\$ 1,176,286</u>	<u>\$ 1,102,715</u>
ENDING BALANCE	<u>\$ 92,136</u>	<u>\$ 38,090</u>	<u>\$ -</u>

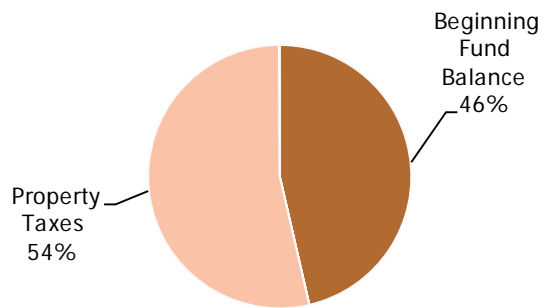


Bond Redemption Fund

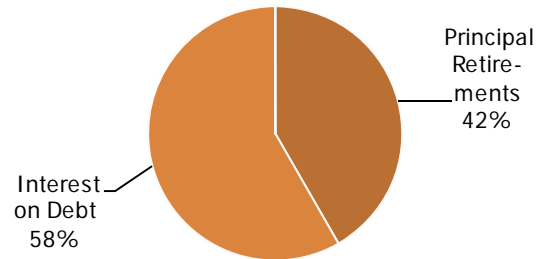
\$28,174,193

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

TOTAL RESOURCES



TOTAL EXPENDITURES





Bond Redemption Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 20,663,878	\$ 24,032,073	\$ 24,272,087
REVENUE:			
Delinquent Property Taxes	\$ 14,434	\$ 10,000	\$ 10,000
Property Taxes	31,734,648	28,135,207	28,000,000
Interest Income	37,735	35,000	35,000
TOTAL REVENUE	\$ 31,786,817	\$ 28,180,207	\$ 28,045,000
TOTAL RESOURCES	<u>\$ 52,450,695</u>	<u>\$ 52,212,280</u>	<u>\$ 52,317,087</u>
EXPENDITURES:			
Principal Retirements	\$ 9,325,000	\$ 11,005,000	\$ 11,745,000
Interest on Debt	16,876,630	16,932,643	16,419,193
Other - Paying Agent Fees	129,181	2,550	10,000
TOTAL EXPENDITURES	\$ 26,330,811	\$ 27,940,193	\$ 28,174,193
OTHER FINANCING SOURCES (USES)			
Proceeds from Debt Issuance	\$ (53,645,000)	\$ -	\$ -
Bond Premium	(2,385,564)	-	-
Payment to Escrow Agent	58,118,375	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,087,811	\$ -	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>\$ 28,418,622</u>	<u>\$ 27,940,193</u>	<u>\$ 28,174,193</u>
ENDING BALANCE	<u>\$ 24,032,073</u>	<u>\$ 24,272,087</u>	<u>\$ 24,142,894</u>
MILL LEVY	6.565	5.791	5.975
TOTAL ASSESSED VALUATION:			
FOR THE YEAR 2010 (Certified)	\$ 4,878,665,186		
FOR THE YEAR 2011 (Certified)		\$ 4,865,464,097	
FOR THE YEAR 2012 (Estimated)			\$ 4,733,874,376



Building Fund

\$22,511,722

2006-2013 Building Fund Six Year Spending Plan

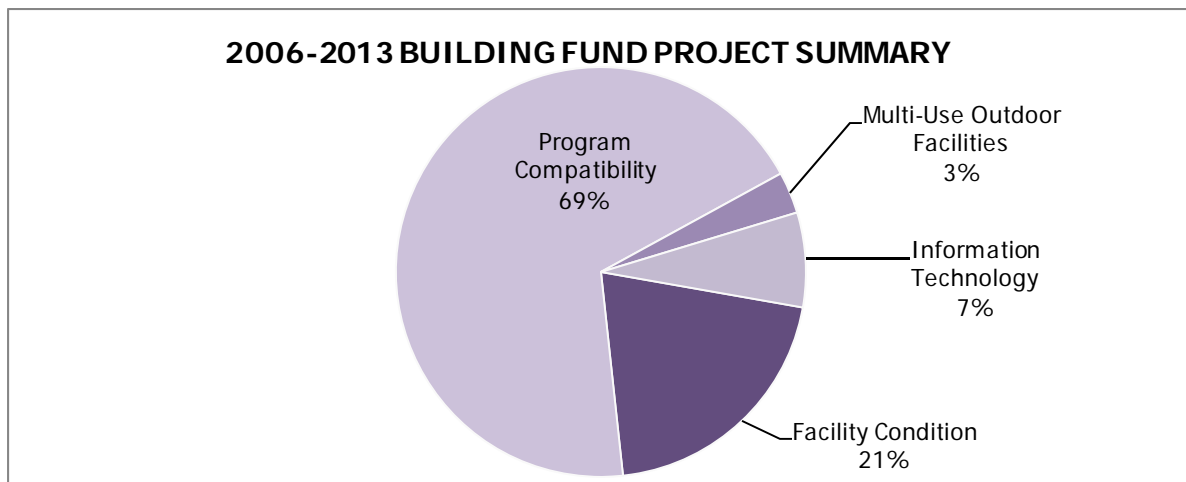
Facility Condition improvements will address major HVAC, electrical, clock/intercom, irrigation, paving, restroom renovation, and interior finishes improvements. All administrative offices and computer labs, as well as Broomfield High School, will be air-conditioned.

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

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

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

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





Building Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 162,152,708	\$ 94,510,828	\$ 33,379,017
REVENUE:			
Interest Income	588,747	600,000	350,000
Other Local Revenue	3,747,258	333,384	-
TOTAL REVENUE	\$ 4,336,005	\$ 933,384	\$ 350,000
TOTAL RESOURCES	<u>\$ 166,488,713</u>	<u>\$ 95,444,212</u>	<u>\$ 33,729,017</u>
EXPENDITURES:			
Phase I Projects	\$ 44,426,569	\$ 42,808,792	\$ -
Phase II Building Fund Projects	27,551,316	19,256,403	22,511,722
TOTAL EXPENDITURES	<u>\$ 71,977,885</u>	<u>\$ 62,065,195</u>	<u>\$ 22,511,722</u>
ENDING BALANCE	<u>\$ 94,510,828</u>	<u>\$ 33,379,017</u>	<u>\$ 11,217,295</u>



Building Fund (continued)

Project List

Elementary School Projects					
Location	Master Plan Budget		Revised Budget	Project To Date 2007 - 2011	Projected 2011 -2012
BCSIS/High Peaks Elementary	\$	7,042,039	\$ 7,717,381	\$ 7,717,381	\$ -
Bear Creek Elementary		6,457,529	6,457,529	5,463,900	993,629
Birch Elementary		4,200,702	4,735,702	4,735,702	-
Coal Creek Elementary		3,294,226	3,294,226	1,730,846	1,200,000
Columbine Elementary		8,121,995	10,321,995	9,127,164	1,194,831
Community Montessori		1,705,974	2,555,974	1,550,682	505,292
Creekside Elementary		2,208,698	2,658,698	2,167,860	490,838
Crest View Elementary		5,892,213	5,892,213	5,892,213	-
Douglass Elementary		3,422,937	3,422,937	1,587,701	1,335,236
Eisenhower Elementary		3,125,645	3,346,905	3,346,905	-
Emerald Elementary		3,201,265	3,301,265	3,301,265	-
Fireside Elementary		1,112,961	1,112,961	621,068	491,893
Flatirons Elementary		4,203,473	4,455,583	4,455,583	-
Foothill Elementary		9,051,405	9,312,957	9,312,957	-
Gold Hill Elementary		174,910	174,910	174,910	-
Heatherwood Elementary		3,615,572	3,735,172	3,735,172	-
Jamestown Elementary		157,279	157,279	157,279	-
Kohl Elementary		3,986,949	4,411,949	4,411,949	-
Lafayette Elementary		3,009,587	3,112,592	3,112,592	-
Louisville Elementary		2,850,862	3,244,192	3,244,192	-
Mesa Elementary		4,303,892	4,303,892	3,563,631	740,261
Nederland Elementary		988,466	988,466	988,466	-
Pioneer Elementary		4,605,385	4,667,638	4,171,611	496,027
Ryan Elementary		3,616,816	3,680,816	2,880,816	800,000
Sanchez Elementary		3,449,086	3,449,086	2,232,689	1,216,397
Superior Elementary		605,162	605,162	605,162	-
University Hill Elementary		3,957,110	3,957,110	3,957,110	-
Whittier Elementary		3,472,286	3,795,840	3,795,840	-
Total Elementary School Projects	\$	101,834,424	\$ 108,870,431	\$ 98,042,647	\$ 9,464,404



Building Fund (continued)

Project List (continued)

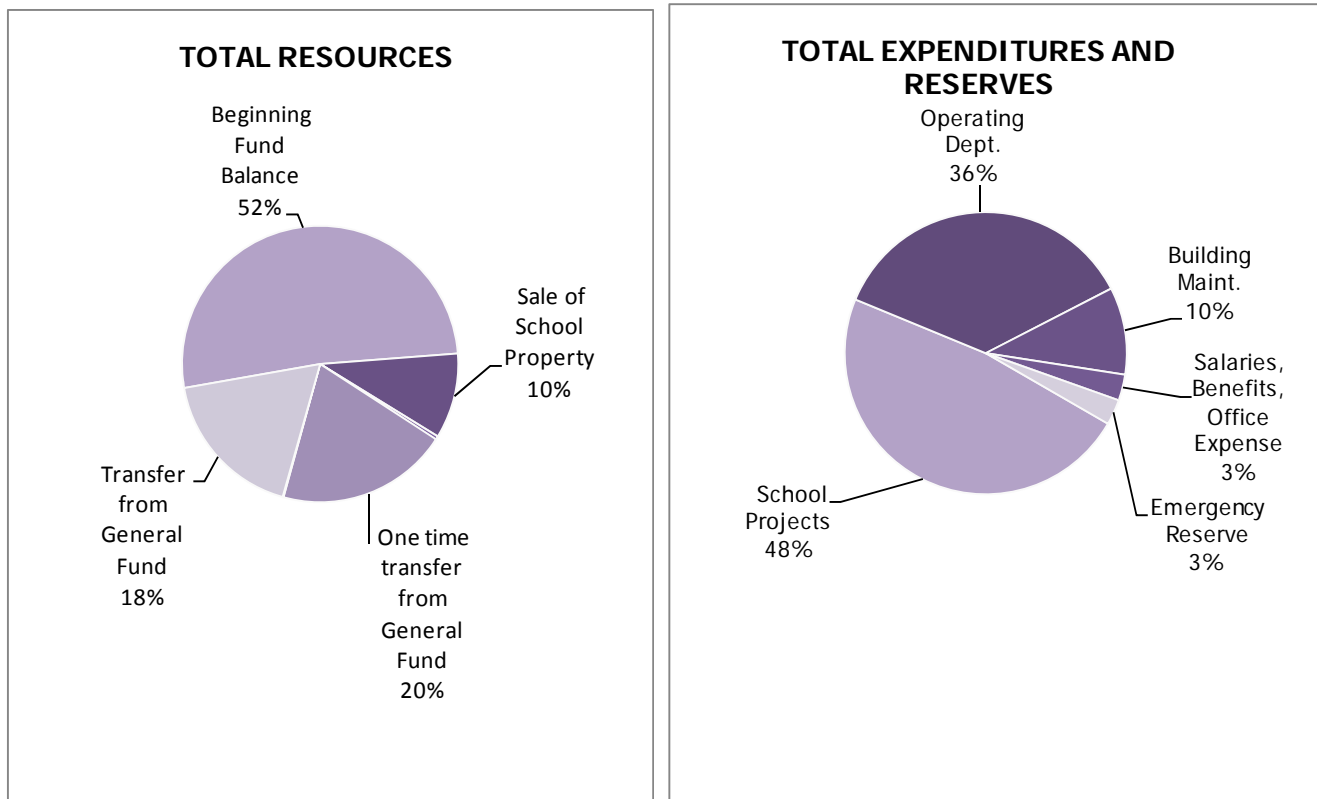
Middle School Projects				
Angevine Middle	\$	1,754,718	\$	1,754,718
Broomfield Heights Middle		3,703,102		3,848,102
Casey Middle		31,122,650		31,122,650
Centennial Middle		7,150,842		7,235,840
Louisville Middle		16,045,864		16,632,864
Manhattan Middle		10,461,508		11,061,508
Platt Middle		8,120,792		8,420,792
Southern Hills Middle		10,169,858		10,826,858
Summit Charter		4,000,000		4,790,082
Total Middle School Projects	\$	92,529,334	\$	95,693,414
			\$	88,750,122
			\$	6,943,292
High School Projects				
Arapahoe Ridge High	\$	5,333,778	\$	6,974,274
Boulder High		11,812,819		12,491,494
Boulder Prep		400,000		400,000
Broomfield High		20,774,010		20,929,010
Centaurus High		5,683,991		5,946,296
Fairview High		10,910,579		10,910,579
Justice High		-		140,871
Monarch High		2,391,162		2,992,032
New Vista High		4,098,081		4,458,081
Peak to Peak Transfer		1,600,000		1,600,000
Total High School Projects	\$	63,004,420	\$	66,842,636
			\$	63,921,408
			\$	2,921,229
K-8 and Jr/Sr Projects				
Aspen Creek K-8	\$	964,370	\$	964,370
Eldorado K-8		1,069,861		1,069,861
Halcyon Middle/High		-		220,500
Horizon K-8		2,500,000		3,400,000
Monarch K-8		452,375		452,375
Nederland Jr/Sr		5,546,645		5,646,645
Total K-8 and Jr/Sr Projects	\$	10,533,251	\$	11,753,751
			\$	8,611,310
			\$	2,558,173
Ed Center		1,799,635		1,799,635
IT		21,751,863		21,751,863
Playground Master Plan		-		104,440
	\$	291,452,927	\$	306,816,171
			\$	282,356,800
			\$	22,511,722
Program Reserve		5,355,883		
	\$	296,808,810		



Capital Reserve Fund

\$11,883,854

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.





Capital Reserve Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE			
Reserve - TABOR	\$ 323,049	\$ 340,714	\$ 525,133
Reserve - Project Carryover	5,978,114	6,074,751	4,849,580
Unreserved Beginning Balance	1,374,565	623,561	659,679
TOTAL BEGINNING FUND BALANCE	\$ 7,675,728	\$ 7,039,026	\$ 6,034,392
REVENUE:			
Sale of School Property	\$ -	\$ -	\$ 1,170,000
Energy Rebates	-	-	180,000
Miscellaneous - State & Local	186,852	102,000	46,000
One time transfer from General Fund	1,149,826	8,854,055	2,352,775
Transfer from CPP Fund	17,937	14,863	12,358
Transfer from General Fund	2,750,346	2,019,617	2,088,329
TOTAL REVENUE	\$ 4,104,961	\$ 10,990,535	\$ 5,849,462
TOTAL RESOURCES	<u>\$ 11,780,689</u>	<u>\$ 18,029,561</u>	<u>\$ 11,883,854</u>
EXPENDITURES:			
School Projects	\$ 1,967,751	\$ 8,754,157	\$ 5,689,363
Operating Departments	1,371,713	1,740,550	4,304,580
Building Maintenance	1,126,558	1,223,462	1,190,000
Salaries, Employee Benefits, Office Expense	275,641	277,000	353,779
Instructional Equipment	-	-	-
TOTAL EXPENDITURES	<u>\$ 4,741,663</u>	<u>\$ 11,995,169</u>	<u>\$ 11,537,722</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 346,132
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 4,741,663</u>	<u>\$ 11,995,169</u>	<u>\$ 11,883,854</u>
ENDING BALANCE	<u>\$ 7,039,026</u>	<u>\$ 6,034,392</u>	<u>\$ -</u>


Capital Reserve Fund (continued)
Project Summary

Elementary Schools		
<u>School</u>	<u>Project</u>	2011-2012 Budget
BCSIS/High Peaks	Boiler Repairs	\$ 5,000
Community Montessori	Irrigation Improvements	20,000
Crest View	Boiler Repairs	5,000
Creekside	Electrical Conduit & Wiring on Roof	10,000
Flatirons	Replace Uni-Vents	45,000
Foothill	Replace Uni-Vents	45,000
Horizon	Boiler Controls	6,000
Pioneer	Cafeteria Dishwasher	10,000
Uni-Hill	Site Improvements	250,000
Total Elementary Schools:		\$ 396,000
Middle Schools		
<u>School</u>	<u>Project</u>	
Angevine	Roof Replacement	\$ 305,000
Broomfield Heights Mid	Structural Repairs	20,000
Centennial	HVAC Compressor	11,000
Manhattan	Parking Lot Improvements	150,250
Monarch K8	Winch Replacement in Gym	8,000
Platt	Pump House Repairs	16,000
Total Middle Schools:		\$ 510,250
High Schools		
<u>School</u>	<u>Project</u>	
Arapahoe Campus	Boiler Replacement - two	\$ 50,000
Boulder High	Gym floor repairs	20,000
Boulder High	Asbestos Abatement	70,000
Boulder High	Track Repair (carry over 2010/11)	30,000
Boulder High	Key Replacement	50,000
Boulder High	Security Fence	8,000
Centaurus	Weight Room Repairs	5,000
Fairview	Track Repair (carry over 2010/11)	45,000
Fairview	Roof Repair	80,000
New Vista	Elevator Repairs	20,000
Total High Schools:		\$ 378,000



Capital Reserve Fund (continued)

Project Summary (continued)

District Wide		
	<u>Project</u>	2011-2012 Budget
District Wide	Emergencies	\$ 313,338
District Wide	Energy Audits/Recomissioning	50,000
District Wide	Garden-to-Table Program	5,000
District Wide	Fire Detector Replacement	10,000
District Wide	Key Set Replacement/Door Hardware	30,000
District Wide	Security Improvements	75,000
District Wide	Emergency Radio Replacement	50,000
Total District Wide:		\$ 533,338

Early Childhood Education		
	Whittier - full day kindergarten	\$ 500,000
	Aspen Creek - preschool construction	500,000
	Douglass - preschool construction	992,775
	Fireside - preschool construction	250,000
	Monarch K8 - preschool construction	225,000
	Preschool Buses	1,320,000
	Preschool Safety Seats	54,000
	Program Reserve	30,000
Total Early Childhood Education:		\$ 3,871,775

School Project Sub-Total Summary		
	Elementary Schools	\$ 396,000
	Middle Schools	510,250
	High Schools	378,000
	District Wide	533,338
	Early Childhood Education	3,871,775
School Project Sub-Total:		\$ 5,689,363

Operating Departments		
<u>Department</u>	<u>Project</u>	
Maintenance	Equipment/Vehicle Replacement	\$ 80,000
Maintenance	UPS Battery Back-ups	20,000
Operational Services	VFA Software Renewal	17,000
Planning & Construction	Facility Remodel	350,000
School Leadership	Transition Center	842,000
Special Ed	Equipment	10,000
Transportation	Bus Replacement (carry over 2010/11)	685,580
Transportation	Bus Replacement (carry over 2010/11)	2,000,000
Transportation	Mechanic Work Bay - Lafayette Terminal	300,000
Total Operating Departments:		\$ 4,304,580


Capital Reserve Fund (continued)

Project Summary (continued)

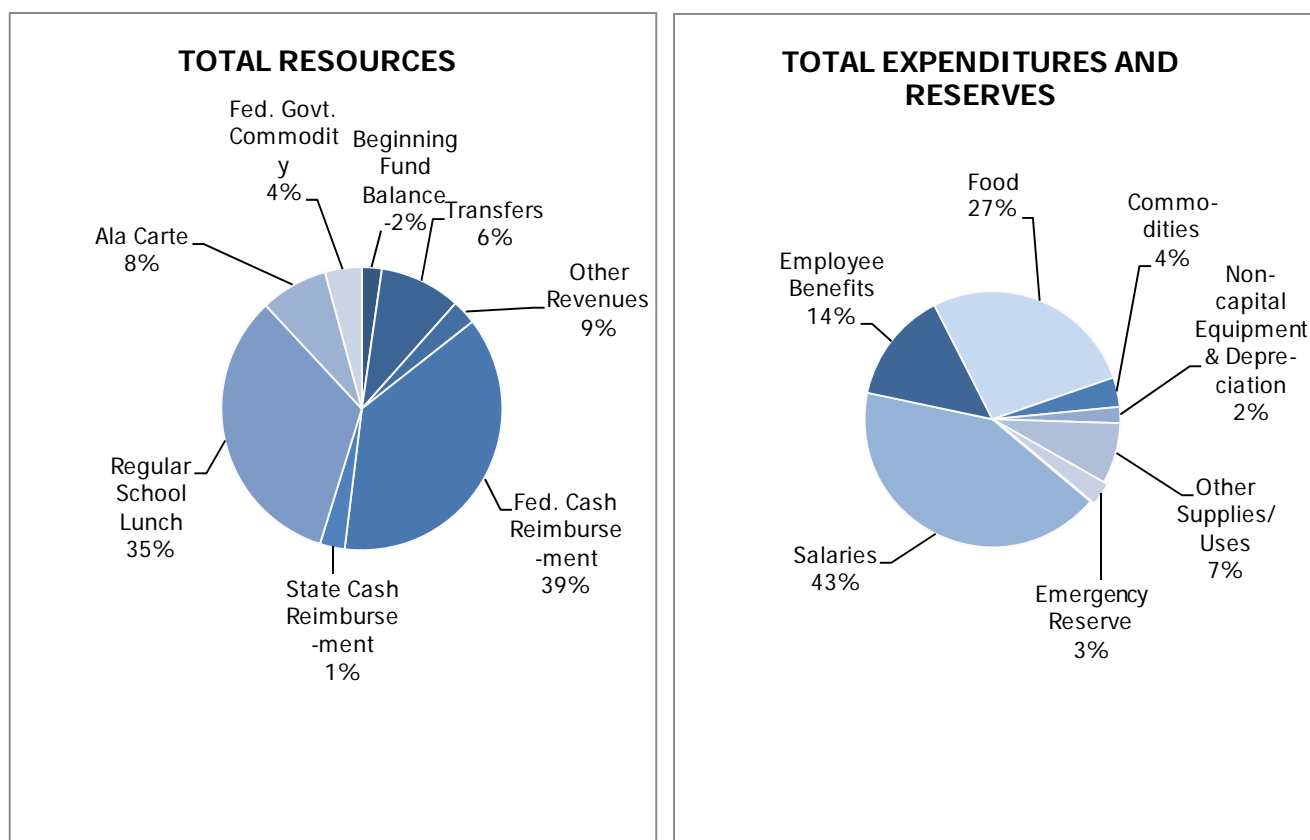
Building Maintenance - District Wide		
	<u>Project</u>	2011-2012 Budget
District Wide	Americans With Disabilities Act	\$ 30,000
District Wide	Backflow Preventer Replacement	15,000
District Wide	Custodial Equipment Replacement	50,000
District Wide	Door Replacement	20,000
District Wide	Electrical Reserve	45,000
District Wide	Environmental Management	40,000
District Wide	Flooring Replacement	225,000
District Wide	Grounds Restoration	170,000
District Wide	HVAC/Plumbing Reserve	100,000
District Wide	Painting	20,000
District Wide	Paving and Concrete	225,000
District Wide	Playground Surfacing, Drainage, Containment	30,000
District Wide	Restroom Stall Replacement	20,000
District Wide	Roofing	200,000
Total Building Maintenance - District Wide:		\$ 1,190,000
Salaries/Benefits/Office Expenses		
	Salaries/Benefits/Office Expenses	\$ 353,779
Total Salaries/Benefits/Office Expenses:		\$ 353,779
Reserves		
	Emergency Reserve (TABOR-3% Budget)	\$ 346,132
Total Reserves:		\$ 346,132
GRAND TOTAL Summary		
	School Projects	\$ 5,689,363
	Operating Departments	4,304,580
	Building Maintenance - District Wide	1,190,000
	Salaries/Benefits/Office Expenses	353,779
	Reserves	346,132
GRAND TOTAL:		\$ 11,883,854





Nutrition Services Fund \$5,913,940

The Nutrition Services Program will serve approximately 11,000 meals per day using Regional Production Centers to serve 48 schools and four Head Start programs. The program is primarily dependent on Nutrition Services revenue from 172 serving days. A one-time transfer of \$225,000 has been provided by the Community School Fund and a General Fund transfer of \$350,000 for the 2011-12 fiscal year. Lunch prices will increase by \$.20 for Elementary and \$.25 for High Schools. Secondary breakfast prices will increase by \$.25 for the 2011-12 school year.





Nutrition Services Fund (continued)

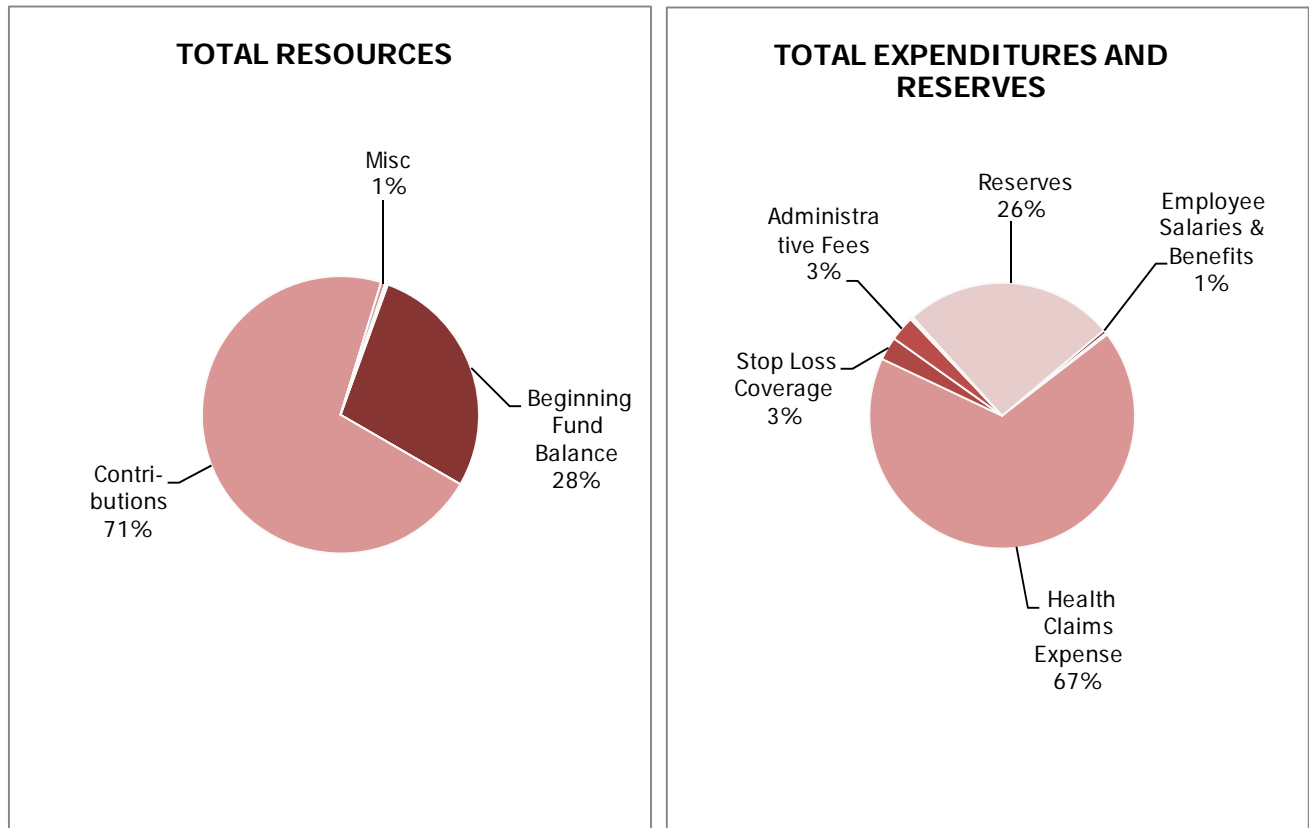
	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 334,112	\$ (364,156)	\$ (141,442)
REVENUE:			
Over/Under	\$ 23,544	\$ 16,000	\$ 16,000
A la Carte	533,520	458,429	479,047
Regular School Lunch	1,917,616	1,882,580	2,062,149
Federal Cash Reimbursement	2,168,944	2,127,923	2,326,894
State Cash Reimbursement	69,017	70,000	70,000
Catering	8,004	10,000	60,000
Reduced Price Meals	24,225	21,381	25,636
Federal Government Commodities	225,169	329,118	260,453
Miscellaneous - Local	43,611	64,000	60,000
Building Rental	100	-	-
Breakfast Revenue	35,832	40,375	39,783
Headstart	60,195	75,674	80,420
TOTAL REVENUE	5,109,777	5,095,480	5,480,382
TRANSFERS			
Transfer from Community School Fund	225,000	225,000	225,000
One-Time Transfer from General Fund	-	679,000	350,000
TOTAL TRANSFERS	225,000	904,000	575,000
TOTAL RESOURCES	<u>\$ 5,668,889</u>	<u>\$ 5,635,324</u>	<u>\$ 5,913,940</u>
EXPENDITURES:			
Salaries	\$ 2,697,834	\$ 2,758,438	\$ 2,495,951
Employee Benefits	854,982	872,385	839,030
Purchased Services	116,693	110,574	195,000
Food	1,689,350	1,427,567	1,609,424
Commodities	236,875	229,118	220,453
Other Supplies/Uses	288,158	179,673	185,000
Non-capital Equipment	29,925	63,677	65,000
Equipment Depreciation	60,975	59,510	56,500
Other Objects and Uses	58,253	75,824	75,331
TOTAL EXPENDITURES	<u>\$ 6,033,045</u>	<u>\$ 5,776,766</u>	<u>\$ 5,741,689</u>
EMERGENCY RESERVE	\$ -	\$ -	\$ 172,251
TOTAL EXPENDITURES AND EMERGENCY RESERVE	<u>\$ 6,033,045</u>	<u>\$ 5,776,766</u>	<u>\$ 5,913,940</u>
ENDING BALANCE	<u>\$ (364,156)</u>	<u>\$ (141,442)</u>	<u>\$ -</u>



Health Insurance Fund

\$32,323,862

The Health Insurance Fund accounts for claims and administrative fees of the district's Health Insurance Employee Benefit Program. Employees have the choice of participating in the district's self-funded plan or in a traditional plan offered by Kaiser Permanente. The district contributes a premium of \$5,160 per eligible employee. Employees have the option to purchase dependent coverage at the same rate as the district. The district also contributes to an Employee Assistance Program at a contribution rate of \$1.26 per employee.





Health Insurance Fund (continued)

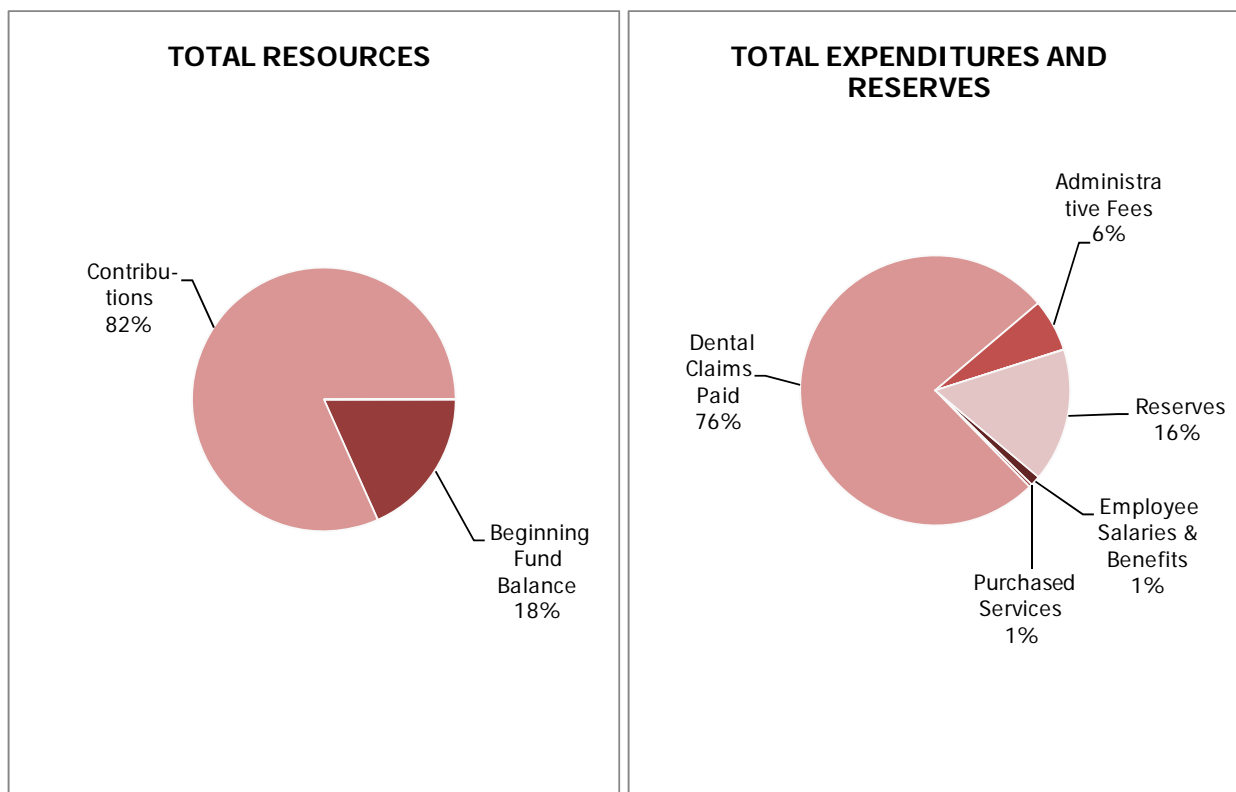
	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 865,801	\$ 4,471,193	\$ 8,986,418
REVENUE:			
Transfer from General Fund	\$ -	\$ 1,900,000	\$ -
Transfer from Dental Insurance Fund	600,000	-	-
Contributions	23,237,342	22,596,963	23,077,444
Interest Income	9,940	7,290	5,000
Miscellaneous	928,755	154,240	150,000
Wellness Program	6,386	87,099	50,000
Employee Benefit Program	57,597	54,998	55,000
TOTAL REVENUE	\$ 24,840,020	\$ 24,800,590	\$ 23,337,444
TOTAL RESOURCES	<u>\$ 25,705,821</u>	<u>\$ 29,271,783</u>	<u>\$ 32,323,862</u>
EXPENDITURES:			
Employee Salaries	\$ 107,651	\$ 109,076	\$ 113,686
Employee Benefits	25,769	26,929	27,314
Purchased Services	75,216	70,875	75,000
Health Claims Expense	19,377,695	18,455,946	21,806,490
Stop Loss Coverage	792,426	749,465	918,853
Administrative Fees	765,593	737,954	993,174
Supplies and Materials	1,565	-	1,000
Wellness Program	35,793	82,200	50,000
Employee Benefit Program	52,920	52,920	55,000
TOTAL EXPENDITURES	<u>\$ 21,234,628</u>	<u>\$ 20,285,365</u>	<u>\$ 24,040,517</u>
TOTAL RESERVES	\$ -	\$ -	\$ 8,283,345
TOTAL EXPENDITURES AND RESERVES	<u>\$ 21,234,628</u>	<u>\$ 20,285,365</u>	<u>\$ 32,323,862</u>
ENDING BALANCE	<u>\$ 4,471,193</u>	<u>\$ 8,986,418</u>	<u>\$ -</u>



Dental Insurance Fund

\$2,706,287

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)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE:			
Reserved for Dental Benefits	\$ 924,125	\$ 287,142	\$ 495,253
TOTAL BEGINNING FUND BALANCE	\$ 924,125	\$ 287,142	\$ 495,253
REVENUE:			
Contributions	\$ 2,202,909	\$ 2,177,442	\$ 2,210,184
Transfer From General Fund	-	100,000	-
Interest Income	2,049	843	850
TOTAL REVENUE	\$ 2,204,958	\$ 2,278,285	\$ 2,211,034
TOTAL RESOURCES	<u>\$ 3,129,083</u>	<u>\$ 2,565,427</u>	<u>\$ 2,706,287</u>
EXPENDITURES:			
Employee Salaries	\$ 25,207	\$ 25,884	\$ 26,400
Employee Benefits	5,723	6,011	5,986
Purchased Services	7,896	7,906	10,000
Dental Claims Paid	2,039,310	1,868,238	2,060,157
Administrative Fees	163,805	162,135	170,000
Supplies and Materials	-	-	1,000
TOTAL EXPENDITURES	\$ 2,241,941	\$ 2,070,174	\$ 2,273,543
RESERVES:			
Reserved for Dental Benefits	\$ -	\$ -	\$ 432,744
TOTAL RESERVES	\$ -	\$ -	\$ 432,744
TRANSFERS TO:			
Health Insurance Fund	\$ 600,000	\$ -	\$ -
TOTAL TRANSFERS	\$ 600,000	\$ -	\$ -
TOTAL EXPENDITURES/RESERVES AND TRANSFERS	<u>\$ 2,841,941</u>	<u>\$ 2,070,174</u>	<u>\$ 2,706,287</u>
ENDING BALANCE	<u>\$ 287,142</u>	<u>\$ 495,253</u>	<u>\$ -</u>



Trust and Agency Funds

\$2,429,000

Agency Fund

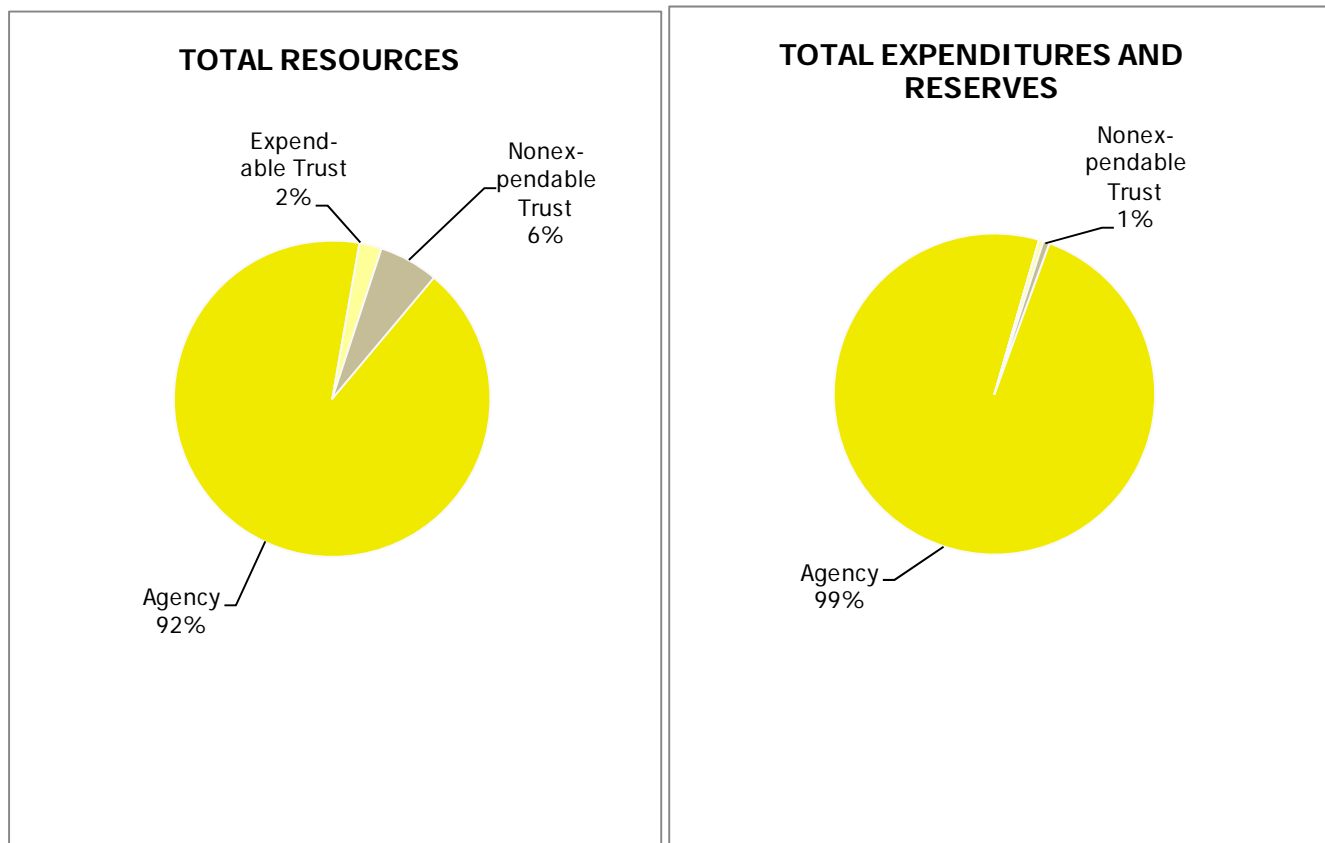
This fund is provided to account for receipts and disbursements from student and district fundraising activities.

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)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
Agency Funds			
Beginning Fund Balance	\$ 663,441	\$ 593,090	\$ 493,090
Receipts	<u>2,261,530</u>	<u>2,300,000</u>	<u>2,400,000</u>
Total Resources	\$ 2,924,971	\$ 2,893,090	\$ 2,893,090
Disbursements	<u>\$ 2,331,881</u>	<u>\$ 2,400,000</u>	<u>\$ 2,400,000</u>
Ending Balance	\$ 593,090	\$ 493,090	\$ 493,090
Expendable Trust Funds			
Beginning Fund Balance	\$ 75,702	\$ 67,375	\$ 62,375
Revenue	<u>3,960</u>	<u>5,000</u>	<u>5,500</u>
Total Resources	\$ 79,662	\$ 72,375	\$ 67,875
Expenditures	<u>\$ 12,287</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Ending Balance	\$ 67,375	\$ 62,375	\$ 57,875
Nonexpendable Trust Funds			
Beginning Fund Balance	\$ 200,858	\$ 193,639	\$ 186,639
Revenue	<u>10,511</u>	<u>11,000</u>	<u>12,000</u>
Total Resources	\$ 211,369	\$ 204,639	\$ 198,639
Expenditures	<u>\$ 17,730</u>	<u>\$ 18,000</u>	<u>\$ 19,000</u>
Ending Balance	\$ 193,639	\$ 186,639	\$ 179,639
GRAND TOTAL			
BEGINNING FUND BALANCE	\$ 940,001	\$ 854,104	\$ 742,104
TOTAL REVENUE	<u>2,276,001</u>	<u>2,316,000</u>	<u>2,417,500</u>
TOTAL RESOURCES	<u>\$ 3,216,002</u>	<u>\$ 3,170,104</u>	<u>\$ 3,159,604</u>
TOTAL EXPENDITURES	<u>\$ 2,361,898</u>	<u>\$ 2,428,000</u>	<u>\$ 2,429,000</u>
ENDING BALANCE	<u>\$ 854,104</u>	<u>\$ 742,104</u>	<u>\$ 730,604</u>



Pupil Activity Fund

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

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING BALANCE	\$ 2,147,463	\$ 2,431,877	\$ 2,731,877
RECEIPTS	<u>8,160,073</u>	<u>8,200,000</u>	<u>8,250,000</u>
TOTAL RESOURCES	<u>\$ 10,307,536</u>	<u>\$10,631,877</u>	<u>\$10,981,877</u>
DISBURSEMENTS	<u>\$ 7,875,659</u>	<u>\$ 7,900,000</u>	<u>\$ 7,950,000</u>
ENDING BALANCE	<u>\$ 2,431,877</u>	<u>\$ 2,731,877</u>	<u>\$ 3,031,877</u>

CHARTER SCHOOL FUND

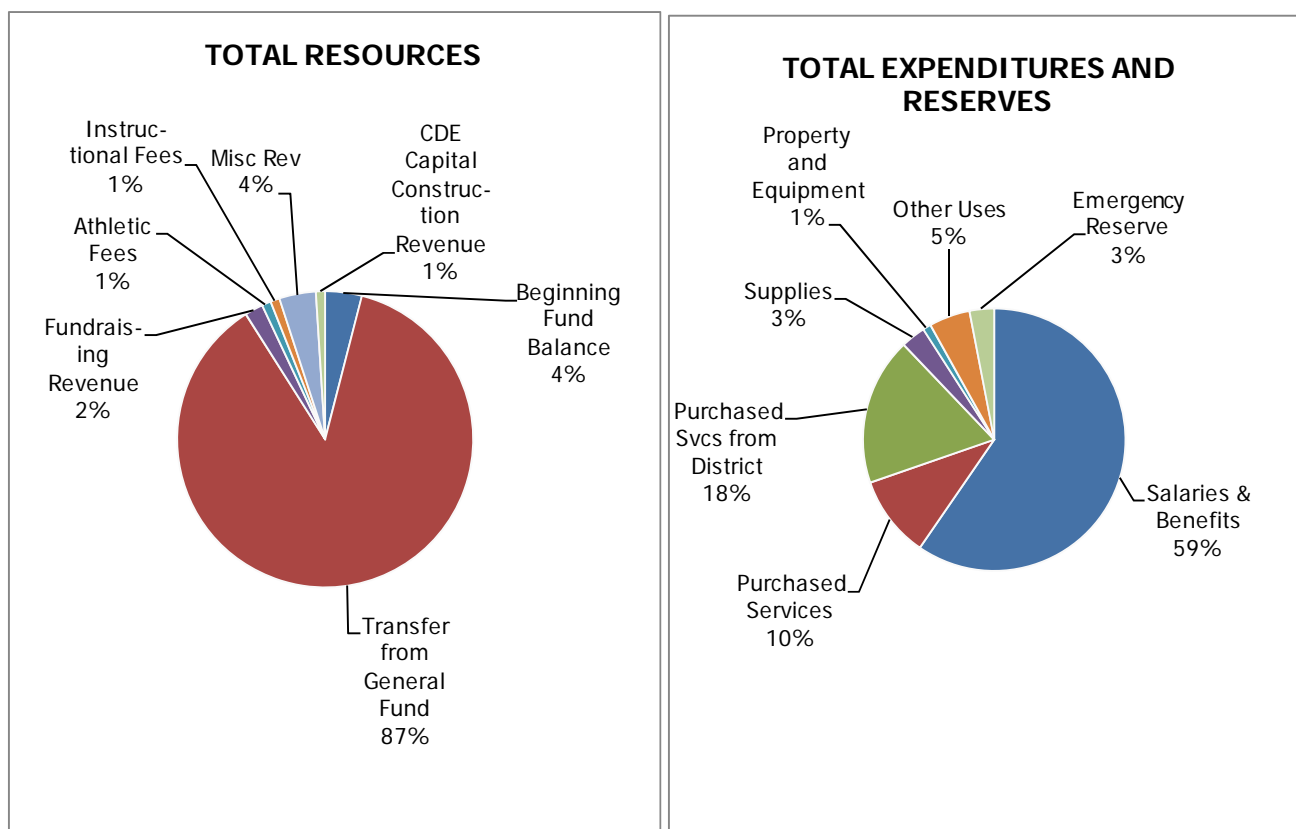
CHARTER SCHOOL FUND	222
SUMMIT MIDDLE CHARTER SCHOOL.....	224
HORIZONS K-8 SCHOOL	225
BOULDER PREPARATORY HIGH SCHOOL	226
JUSTICE HIGH SCHOOL	227
PEAK TO PEAK CHARTER SCHOOL	228



Charter School Fund

\$22,495,024

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





Charter School Fund (continued)

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING BALANCE	\$ 726,829	\$ 1,183,040	\$ 994,198
REVENUE:			
Transfer from General Fund	\$ 19,104,009	\$ 20,046,952	\$ 19,647,700
Capital Reserve Allocation	175,880	-	-
Fundraising Revenue	-	445,000	435,000
Tuition	7,808	-	-
Athletic Fees	14,865	237,000	185,227
Instructional Fees	-	140,000	160,000
Miscellaneous Revenue	581,848	913,992	893,542
CDE Capital Construction	192,995	189,150	179,357
TOTAL REVENUES	\$ 20,077,405	\$ 21,972,094	\$ 21,500,826
TOTAL RESOURCES	<u>\$ 20,804,234</u>	<u>\$ 23,155,134</u>	<u>\$ 22,495,024</u>
TOTAL EXPENDITURES	\$ 19,621,194	\$ 22,160,936	\$ 21,845,050
EMERGENCY RESERVE	-	-	649,974
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 19,621,194</u>	<u>\$ 22,160,936</u>	<u>\$ 22,495,024</u>
ENDING BALANCE	<u>\$ 1,183,040</u>	<u>\$ 994,198</u>	<u>\$ -</u>

	Funded 2009-10	Funded 2010-11	Proposed 2011-12
STUDENT FTE:			
Summit Middle School:	324.0	336.0	336.0
Horizons K-8 School:	309.9	316.9	316.9
Boulder Preparatory High School:	150.5	142.0	125.0
Justice High School:	110.0	110.0	110.0
Peak to Peak K-12 School:	1,393.6	1,413.6	1,413.4
Total Charter Schools:	2,288.0	2,318.5	2,301.3

Notes:

- 1 Funding for Charter Schools is based on contract agreements between the school and BVSD.
- 2 Funded enrollments may vary slightly from actual enrollments if a charter school enrolls students above the contracted amount.
- 3 Emergency Reserve is 3% of total expenditure and transfer less CDE Capital Construction revenue.



Summit Middle Charter School
\$2,981,030

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 90,077	\$ 226,656	\$ 93,941
REVENUE:			
Transfer from General Fund	\$ 2,711,423	\$ 2,905,414	\$ 2,871,969
Fundraising Revenue	-	10,000	-
Athletic Fees	14,865	12,000	-
CDE Capital Construction	15,806	15,960	15,120
TOTAL REVENUE	\$ 2,742,094	\$ 2,943,374	\$ 2,887,089
TOTAL RESOURCES	<u>\$ 2,832,171</u>	<u>\$ 3,170,030</u>	<u>\$ 2,981,030</u>
EXPENDITURES:			
Salaries	\$ 1,336,500	\$ 1,291,089	\$ 1,292,000
Benefits	324,980	338,944	347,000
Purchased Services	102,949	140,308	140,000
Purchased Services from District	764,162	801,304	792,904
Supplies	44,193	56,850	57,000
Property and Equipment	5,274	2,000	2,000
Other Uses	27,457	445,594	263,740
TOTAL EXPENDITURES	\$ 2,605,515	\$ 3,076,089	\$ 2,894,644
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>86,386</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,605,515</u>	<u>\$ 3,076,089</u>	<u>\$ 2,981,030</u>
ENDING BALANCE	<u>\$ 226,656</u>	<u>\$ 93,941</u>	<u>\$ -</u>
	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	324.0	336.0	336.0



Horizons K-8 School

\$3,155,514

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 254,480	\$ 343,204	\$ 405,494
REVENUE:			
Transfer from General Fund	\$ 2,621,598	\$ 2,771,399	\$ 2,735,759
Miscellaneous Revenue	100,392	70,000	-
CDE Capital Construction	15,316	15,053	14,261
TOTAL REVENUE	\$ 2,737,306	\$ 2,856,452	\$ 2,750,020
TOTAL RESOURCES	<u>\$ 2,991,786</u>	<u>\$ 3,199,656</u>	<u>\$ 3,155,514</u>
EXPENDITURES:			
Salaries	\$ 1,528,378	\$ 1,681,342	\$ 1,653,025
Benefits	385,204	409,133	417,588
Purchased Services	15,757	10,900	19,709
Purchased Services from District	543,073	557,983	550,789
Supplies	39,411	33,845	33,584
Property and Equipment	126,284	85,002	18,685
Other Uses	10,475	15,957	370,640
TOTAL EXPENDITURES	\$ 2,648,582	\$ 2,794,162	\$ 3,064,020
EMERGENCY RESERVE	-	-	91,494
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 2,648,582</u>	<u>\$ 2,794,162</u>	<u>\$ 3,155,514</u>
ENDING BALANCE	<u>\$ 343,204</u>	<u>\$ 405,494</u>	<u>\$ -</u>
	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	309.9	316.9	316.9



Boulder Preparatory High School

\$1,121,302

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 75,349	\$ 175,581	\$ 41,336
REVENUE			
Transfer from General Fund	\$ 1,222,585	\$ 1,224,767	\$ 1,067,186
Capital Reserve Allocation	15,942	-	-
Miscellaneous Revenue	-	-	-
CDE Capital Construction	14,684	13,300	12,780
TOTAL REVENUE	\$ 1,253,211	\$ 1,238,067	\$ 1,079,966
TOTAL RESOURCES	<u>\$ 1,328,560</u>	<u>\$ 1,413,648</u>	<u>\$ 1,121,302</u>
EXPENDITURES:			
Salaries	\$ 584,357	\$ 594,000	\$ 573,000
Benefits	153,120	163,050	142,000
Purchased Services	32,262	30,000	25,000
Purchased Services from District	262,688	243,668	216,211
Supplies	91,832	90,000	85,000
Property and Equipment	21,634	22,000	22,000
Other Uses	7,086	229,594	25,804
TOTAL EXPENDITURES	\$ 1,152,979	\$ 1,372,312	\$ 1,089,015
EMERGENCY RESERVE	<u>-</u>	<u>-</u>	<u>32,287</u>
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 1,152,979</u>	<u>\$ 1,372,312</u>	<u>\$ 1,121,302</u>
ENDING BALANCE	<u>\$ 175,581</u>	<u>\$ 41,336</u>	<u>\$ -</u>
	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	150.5	142.0	125.0



Justice High School

\$849,392

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 18,303	\$ 51,316	\$ 26,168
REVENUE:			
Transfer from General Fund	\$ 765,723	\$ 824,245	\$ 813,234
Capital Reserve Allocation	11,701	-	-
CDE Capital Construction	11,220	10,450	9,990
TOTAL REVENUE	\$ 788,644	\$ 834,695	\$ 823,224
TOTAL RESOURCES	<u>\$ 806,947</u>	<u>\$ 886,011</u>	<u>\$ 849,392</u>
EXPENDITURES:			
Salaries	\$ 335,402	\$ 355,500	\$ 357,000
Benefits	83,751	95,354	113,700
Purchased Services	33,519	35,000	5,000
Purchased Services from District	192,671	189,395	190,454
Supplies	32,315	63,000	7,980
Property and Equipment	69,803	94,400	125,050
Other Uses	8,170	27,194	25,758
TOTAL EXPENDITURES	\$ 755,631	\$ 859,843	\$ 824,942
EMERGENCY RESERVE	-	-	24,450
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 755,631</u>	<u>\$ 859,843</u>	<u>\$ 849,392</u>
ENDING BALANCE	<u>\$ 51,316</u>	<u>\$ 26,168</u>	<u>\$ -</u>
	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	110.0	110.0	110.0



Peak to Peak Charter School

\$14,387,786

	2009-10 AUDITED ACTUAL	2010-11 ESTIMATED ACTUAL	2011-12 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$ 288,620	\$ 386,283	\$ 427,259
REVENUE:			
Transfer from General Fund	\$ 11,782,680	\$ 12,321,127	\$ 12,159,552
Capital Reserve Allocation	148,237	-	
Fundraising Revenue	-	435,000	435,000
Athletic Fees	-	225,000	185,227
Instructional Fees	-	140,000	160,000
Miscellaneous Revenue	481,456	843,992	893,542
Tuition	7,808	-	-
CDE Capital Construction	135,969	134,387	127,206
TOTAL REVENUE	\$ 12,556,150	\$ 14,099,506	\$ 13,960,527
TOTAL RESOURCES	<u>\$ 12,844,770</u>	<u>\$ 14,485,789</u>	<u>\$ 14,387,786</u>
EXPENDITURES:			
Salaries	\$ 5,799,612	\$ 6,510,550	\$ 6,547,655
Benefits	1,479,944	1,825,971	1,966,851
Purchased Services	2,058,826	2,274,958	2,147,303
Purchased Services from District	2,402,568	2,243,577	2,261,572
Supplies	610,862	925,200	496,300
Property and Equipment	46,955	57,800	30,000
Other Uses	59,720	220,474	522,748
TOTAL EXPENDITURES	\$ 12,458,487	\$ 14,058,530	\$ 13,972,429
EMERGENCY RESERVE	-	-	415,357
TOTAL EXPENDITURES/EMERGENCY RESERVE AND TRANSFERS	<u>\$ 12,458,487</u>	<u>\$ 14,058,530</u>	<u>\$ 14,387,786</u>
ENDING BALANCE	<u>\$ 386,283</u>	<u>\$ 427,259</u>	<u>\$ -</u>
	2009-10	2010-11	2011-12
FUNDED STUDENT FTE:	1,393.6	1,413.6	1,413.4

INFORMATIONAL SECTION

IMPLEMENTATION OF THE NEW CENTURY GRADUATE VISION	230
ACHIEVEMENTS TOWARD 2012 DISTRICT GOALS	231
A GENERATION OF COLORADO SCHOOL FINANCE	238
PER PUPIL EXPENDITURES	241
STUDENT ENROLLMENT	242
ENROLLMENT AND STUDENT FTE BY LEVEL	242
ALL SCHOOLS CLASS SIZE VS. STUDENT-TEACHER RATIO	243
ELEMENTARY CLASS SIZE VS. STUDENT-TEACHER RATIO	244
ELEMENTARY CLASS SIZE IN GRADES K-1 COMPARED TO GRADES 2-5	244
STUDENT-TEACHER RATIOS.....	245
AUTHORIZED FTE HISTORY SUMMARY – ALL FUNDS	246
APPENDICES	251
GLOSSARY	297
ACRONYM REFERENCE	309



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 BVSD graduates. Thirteen community data gathering meetings were widely attended by hundreds of participants. The steering committee discussed the findings and submitted its final report to the board of education in May of 2002.

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

From Vision to Action: Ensuring New Century Graduates

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

The eighth 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 2010 consisted of 1,989 graduating seniors who are going exciting places and doing great things!
- This class included 25 National Merit Scholar finalists.
- Most would attend college. Some planned to travel, join the military, or enter the workforce.

We are very proud of our graduating class of 2010.



Achievements Toward 2012 District Goals

In the fall of 2007, the BVSD Board of Education unanimously adopted three specific and measurable goals for district improvement for the following 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 29,000 students the BVSD 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 2009-10 school year, a highlight in BVSD achievement was the improvement in ACT performance in all areas except reading, which held steady compared to 2009 scores. This year's gains put the district's five-year goals for ACT performance well within reach. The ACT is taken by all BVSD juniors and is an important final measure of student achievement. Other achievement measures did not see much change overall, with gains by some levels cancelled out by losses at other levels so that the all-BVSD scores ended up either the same as or slightly lower than last year. This was the case in all four CSAP content areas and in all district content areas except World Languages which saw slight gains at all levels.

Following are the specific achievement goal *expectations* with our **results** for the 2009-10 school year toward improving the next four years by 2012:

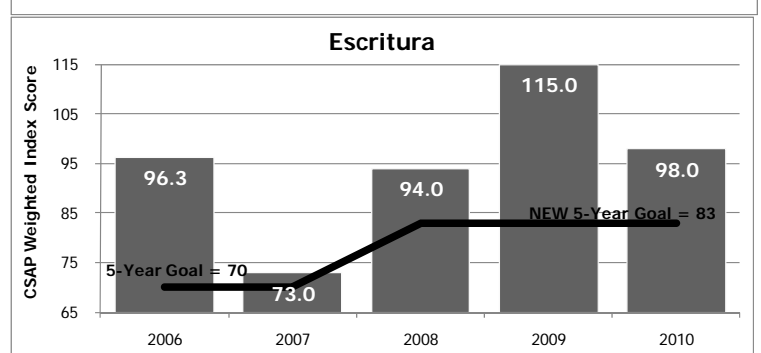
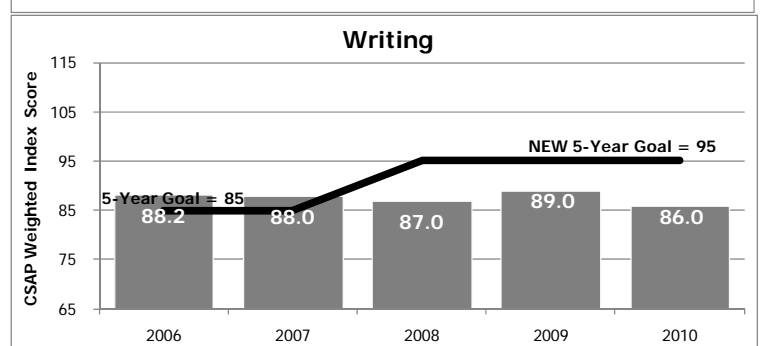
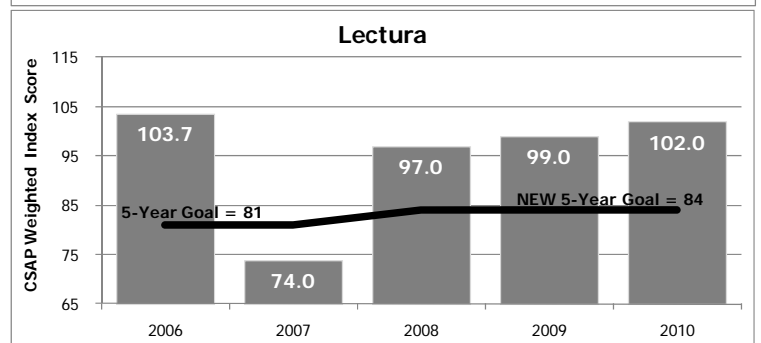
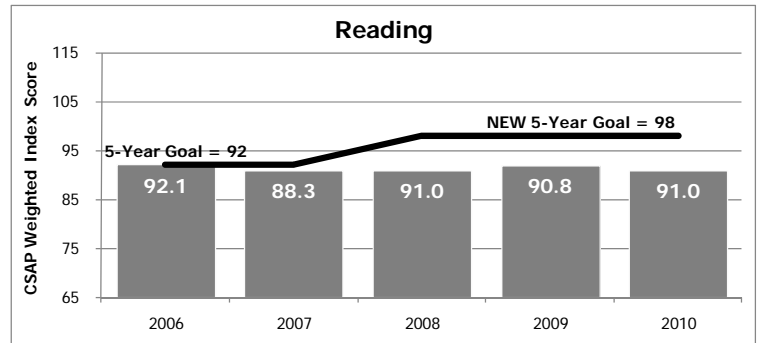
CSAP

Reading

- All district weighted index **CSAP: 91**, Loss of 1 point; goal is *98*
- District weighted index – Lectura: **5-year goal exceed**, Gained 3 points; weighted index score of **102**; goal is *84*
- Students in grades 3-5 weighted index – **CSAP: 90**, Loss of 3 points; goal is *98*
- Students in grades 6-8 weighted index – **CSAP: 95**, Gain 0 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 86**, Loss of 2 points; goal is *97*

Writing

- All district weighted index - **CSAP: 86**, Loss of 3 points; goal is *95*
- District weighted index – Escritura: **5-year goal exceeded**, Loss of 17 points; weighted index score of **98**; goal is *83*
- Students in grades 3-5 weighted index - **CSAP: 87**, Loss of 3 points; goal is *94*
- Students in grades 6-8 weighted index - **CSAP: 91**, Loss of 3 points; goal is *97*
- Students in grades 9-10 weighted index – **CSAP: 80**, Loss of 2 points; goal is *92*



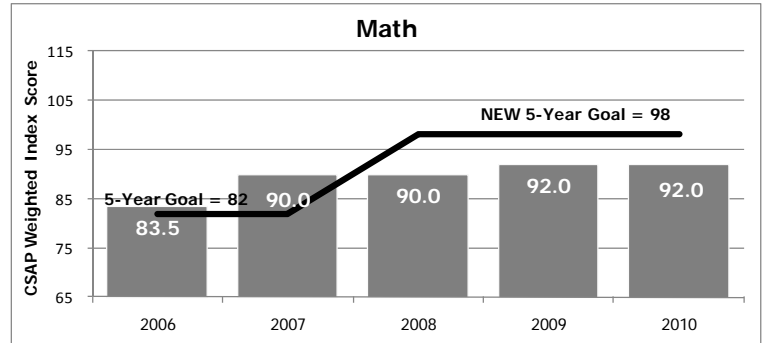


Achievements Toward 2012 District Goals (continued)

BVSD Achievement Goal (continued)

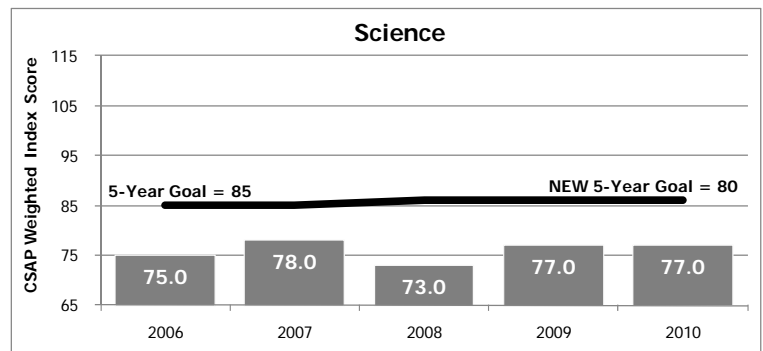
Mathematics

- All district weighted index - **CSAP: 92**, Gain of 0 points; goal is *98*
- Students in grades 3-5 weighted index - **CSAP: 108**, Gain of 2 points; goal is *112*
- Students in grades 6-8 weighted index - **CSAP: 93**, Loss of 3 points; goal is *101*
- Students in grades 9-10 weighted index – **CSAP: 66**, Gain of 0 points; goal is *75*



Science

- All district weighted index - **CSAP: 77**, Gain of 0 points; Goal is *80*
- Students in grade 5 weighted index - **CSAP: 91**, Gain of 2 points; goal is *92*
- Students in grade 8 weighted index - **CSAP: 77**, Gain of 1 point; goal is *82*
- Students in grade 10 weighted index – **CSAP: 64**, Loss of 2 points; goal is *67*



ACT Test Performance

Grade 11 Students

- ACT composite scores: **22.6**, Gain of 0.4 points; goal is *22.9*
- Mathematics ACT scores: **22.5**, Gain of 0.4 points; goal is *23.1*
- Reading ACT scores: **22.9**, Gain of 0 points; goal is *23.4*
- English ACT scores: **22.1**, Gain of 0.7 points; goal is *22.2*
- Science ACT scores: **22.3**, Gain of 0.4 points; goal is *22.5*

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

Graduation Rate

- All district graduation rate: **89.2**, Loss of 0.8 points; goal is *90.7*

Note: 2008-09 data

Music

- The percentage of BVSD students proficient or higher: **89.4**, Loss of 0.5 points; goal is *95*
- The percentage of elementary students proficient or higher: **89.7**, Loss of 1.5 points; goal is *97*
- The percentage of middle level students proficient or higher: **90.9**, Loss of 8.0 points; goal is *90*
- The percentage of high school students proficient or higher: **82.7**, Loss of 7.5 points; goal is *96*

Social Studies

- The percentage of BVSD students proficient or higher: **80.0**, Loss of 0.4 points; goal is *86*
- The percentage of middle level students proficient or higher: **82.3**, Loss of 3.2 points; goal is *92*
- The percentage of high school students proficient or higher: **78**, Gain of 2 points; goal is *84*

Note: The baseline and goal were updated for district content area assessments in 2008

Physical Education

- The percentage of BVSD students proficient or higher: **85.7**, Gain of 0.5 points; goal is 1 percent/year (07/08 baseline year)



Achievements Toward 2012 District Goals (continued)

BVSD Achievement Goal (continued)

Visual Arts

- The percentage of BVSD students proficient or higher: **96.0**, Loss of .2 points from prior year; Goal is 96; 5-year goal attained
- The percentage of elementary students reaching advanced: **71.8**, Gain of 1.7 points; Goal is 79
- The percentage of middle level students proficient or higher: **94.5**, Loss of 2.3 points from previous year; goal is 95
- The percentage of high school students proficient or higher: **91.8**, Gain of 5.0 points; goal is 93

World Languages

- The BVSD students proficient or higher on district world language assessments: **85.8**, Gain of 1.2 points; Goal is 89
- The Level 1 students advanced on district world language listening assessments: **61.4**, Gain of 2.5 points; Goal is 71
- The Level 2 students proficient or higher on district world language speaking assessments: **74.0**, Gain of 1.1 points; Goal is 74; 5-year goal attained
- The Level 3 students proficient or higher on district world language reading assessments: **89.0**, Gain of 2.2 points; goal is 77; 5-year goal exceeded
- The Level 4 students proficient or higher on district world language writing assessments: **73.9**, Gain of 11.9 points; Goal is 68; 5-year goal exceeded

BVSD Equity Goal

During the five years of 2007-2012, BVSD will narrow the achievement gap in all content areas as shown in CSAP Weighted Index Scores, content area assessments, ACT, and graduation rates:

Much as was the case with BVSD's achievement goal in 2009-10, most areas measured for the equity goal reflected slight losses or stayed the same as last year. ACT performance was also a highlight for the equity goal, however -- ACT composite performance scores improved in three of the targeted groups of traditionally underserved students. These groups have been identified as: English home language Latino students, English language learners, students receiving meal assistance, and identified special education students. Other achievement measures did not see much improvement overall; losses were noted for most groups in most areas, with the exception of physical education and world languages. Graduation rates of all targeted groups went up between 0.8 and 2.1 points, but the all district graduation rate went down 0.8 percent between 2008 and 2009. The dropout rate for Latinos also continued to improve in 2008-09 -- 4.9 percent compared to 5.3 percent in 2007-08. (Note that graduation rates are finalized one year after the actual year of graduation.)

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

As measured using median growth percentiles, ELL reading growth declined from 2009 but exceeded the district average in 2010. In all other content areas, the median growth percentiles for all groups were lower than the district average performance.

Specific Equity Goal expectation is for each group's (ELL, identified special education, students receiving meal assistance, and Latino English home language students) gain to exceed the district's average performance gain.

CSAP

Reading

- All district average growth - **50**
- Latino English Home Language Students – **43**; 3 point loss from prior year; Goal is 50
- English Language Learners – **51**; 1 point lost from prior year; Goal is 50; 5-year goal attained
- Student Receiving Meal Assistance – **46**; no gain or loss from prior year; Goal is 50
- Identified Special Education Students –**43**; 6 point loss from prior year; Goal is 50



Achievements Toward 2012 District Goals (continued)

BVSD Equity Goal (continued)

Writing

- All district average growth - **53**
- Latino English Home Language Students – **46**; 3 point gain from prior year; Goal is *53*
- English Language Learners –**50**; 5 point loss from prior year; Goal is *53*
- Student Receiving Meal Assistance – **46**; 4 point loss from prior year; Goal is *53*
- Identified Special Education Students – **41**; 1 point loss from prior year; Goal is *53*

Mathematics

- All district average growth - **54**
- Latino English Home Language Students – **47**; 2 point loss from prior year; Goal is *54*
- English Language Learners –**48**; 1 point loss from prior year; Goal is *54*
- Student Receiving Meal Assistance – **45**; 1 point gain from prior year; Goal is *54*
- Identified Special Education Students – **45**; no gain or loss from prior year; Goal is *54*

ACT Test Performance

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

- Latino English Home Language Students – **19.5**; gain of 0.7 points; goal is *22.4*
- English Language Learners –**12.5**; gain of 0.6 points; goal is *13.3*
- Student Receiving Meal Assistance – **16.1**; gain of 0.9 points; goal is *17.8*
- Identified Special Education Students – **15.7**; loss of 0.3 points; goal is *17.3*

Music

Non-CSAP Curriculum-based assessments results will increase at twice the rate of the district by 2 percentage points per year.

- Latino English Home Language Students – **88.1**; loss of 0.6 points; goal is *94.4*
- English Language Learners –**76.6**; loss of 3.4 points; goal is *86.7*
- Student Receiving Meal Assistance – **80.8**; loss of 0.8 points; goal is *92.6*
- Identified Special Education Students – **72.9**; loss of 0.1 points; goal is *86.4*

Social Studies

- Latino English Home Language Students – **65.2**; loss of 1.2 points; goal of *88.4*
- English Language Learners –**49.6**; loss of 4.8 points; goal of *59*
- Student Receiving Meal Assistance – **52.7**; gain of 1.0 points; goal is *72.4*
- Identified Special Education Students – **47.2**; loss of 0.6 points; goal is *60.6*

Physical Education

- Latino English Home Language Students – **75.7**; loss of 2.3 points; goal is *84.6*
- English Language Learners –**71.0**; gain of 3.1 points; goal is *70.3*; 5-year goal exceeded
- Student Receiving Meal Assistance – **71.4**; gain of 1.5 points; goal is *76.7*
- Identified Special Education Students – **63.5**; loss of 3.3 points; goal is *70.2*

Visual Arts

- Latino English Home Language Students – **90.8**; loss of 6.9 points; goal is *100*
- English Language Learners –**88.6**; gain of 0.7 points; goal is *96.3*
- Student Receiving Meal Assistance – **90.3**; loss of 2.0 points; goal is *99.5*
- Identified Special Education Students – **85.0**; loss of 4.7 points; goal is *96.4*

World Languages

- Latino English Home Language Students – **78.9**; gain of 0.2 points; goal is *94*
- English Language Learners –**88.4**; gain of .2 points; goal is *95*
- Student Receiving Meal Assistance – **79.8**; gain of 0.9 points; goal is *95*
- Identified Special Education Students – **69.3**; gain of 5.9 points; goal is *88*



Achievements Toward 2012 District Goals (continued)

BVSD Climate (Organizational) Goal

During the five years between 2007 and 2012, BVSD will create and sustain a safe and positive learning environment that protects and respects the rights of all individuals:

All students will demonstrate an average annual increase of 1 percentage point over each of the next five years in favorable responses to school climate survey items related to student relationships with adults at school.

Students of color will demonstrate an average annual increase of 2 percentage points over each of the next five years in favorable responses to school climate survey items related to student relationships with adults at school.

Although not quite as strong as last year, gains were again made on most of the questions monitored for BVSD's climate goal. Overall, the desired three-year increase was attained in 14 of the 27 questions for students of color and in 20 of the 27 questions for all students. High school students of color continued to report improvements related to the respect and trust they feel with adults in the schools. Especially impressive gains were seen on nearly all questions for middle school students, the largest being "I feel respected by my teachers" (gains of 12 points for all students and 15 points for students of color) and "My teachers care about me" (gains of 12 points for all students and 13 points for students of color). Also, significantly more elementary students think their teachers like them – 78 percent of all elementary students AND of elementary students of color – with a full 13 percentage point increase among the students of color.

School Climate Survey results for	All Students					Students of Color				
	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change
Elementary School students										
My teachers like me	71	72	76	78	7	65	67	75	78	13
Adults treat me fairly	78	76	79	80	2	77	74	77	79	2
Adults I can talk to	78	78	80	81	3	79	78	81	83	4
Adults help with bully	64	65	67	68	4	69	68	70	71	2
Feelings not hurt by adult	61	60	61	64	3	61	62	62	66	5
Teacher wants me to do my best	95	96	97	96	1	94	95	96	96	2
I can ask my teacher for help	89	90	91	91	2	89	89	92	91	2
School Climate Survey results for	All Students					Students of Color				
	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change
Middle School students										
Adults at school I trust	69	73	76	78	9	66	69	72	73	7
Respected by my teachers	59	64	68	71	12	53	60	66	68	15
Ok for me to ask questions	77	79	82	84	7	72	75	80	80	8
Adults with whom I can talk	65	67	71	72	7	63	66	68	70	7
Not singled out by teachers	58	59	64	67	9	53	53	60	60	7
I feel trusted by adults	56	59	65	66	10	50	55	60	60	10
Not ignored by my teachers	60	63	68	70	10	56	57	64	64	8
Listened to by adults	54	57	61	63	9	51	53	58	59	8
My teachers care about me	51	56	62	63	12	45	50	59	58	13
Adults protect from	61	59	62	63	2	60	59	61	62	2
School Climate Survey results for	All Students					Students of Color				
	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change	Spring '07	Spring '08	Spring '09	Spring '10	Three-Year Change
High School students										
Adults at school I trust	71	69	74	73	2	61	60	68	67	6
Respected by my teachers	60	59	64	65	5	55	54	61	61	6
Ok for me to ask questions	79	77	81	82	3	71	70	74	76	5
Adults with whom I can talk	61	59	63	63	2	55	54	58	58	3
Not singled out by teachers	60	59	63	64	4	52	52	56	58	6
I feel trusted by adults	54	52	57	57	3	47	46	53	53	6
Not ignored by my teachers	61	59	63	64	3	53	51	55	57	4
Listened to by adults	52	50	55	56	4	47	46	51	51	4
My teachers care about me	49	47	53	52	3	44	40	48	47	3
Adults protect from	62	61	63	63	1	59	56	58	60	1

For details about the goals and how progress toward them will be measured, read the *BVSD Annual Report*.



Achievements Toward 2012 District Goals (continued)

Strategies

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

Maximize Learning & Achievement

All children will achieve academic success through high quality, challenging programs, research-based practices, supportive policies and committed people working together in a safe and nurturing environment.

Foster Collaboration & Partnerships

As part of a community that recognizes the importance of quality education for all students to the well-being of our neighborhoods, our economy, and the quality of life for our citizens, the district and its schools, the home, and the community collaborate to meet the educational and social needs of students and their families.

Value Diversity & Promote Understanding

The district ensures that staff and students work and learn in an environment where all people protect and respect the rights of all individuals.

Manage Assets Responsibly

All district fiscal and facility resources are maximized to provide equitable, quality learning environments, while maintaining public confidence in management practices and results.

Provide a High- Quality, Committed Staff

A highly qualified, caring, committed, and diverse staff is recruited, supported, retained, supervised, and evaluated using strategies that focus on continuous improvement resulting in high levels of organizational performance.

Plan and Assess for Continuous Improvement

The district commits itself to continuous improvement and enhanced organizational effectiveness through comprehensive planning based on data-driven decision making, which is focused on the district's mission and strategic initiatives.

It is important to note that in pursuing the three district goals established by the board in 2007, the district is not dropping the six strategic priorities of previous years. These *strategic priorities* are now *key strategies* interwoven on a school and district administrative level in the attainment of the three new measurable five-year Boulder Valley School District achievement, equity, and climate (organization) goals. Further information on the district's initiatives can be found on the district's website at <http://bvsd.org/equity/Pages/initiativedefinitions.aspx>.

In Conclusion

Now that BVSD is three years along the way toward the five-year goals set by the Boulder Valley Board of Education in November 2007, it is clear that good progress is being made in some areas and not in others. Impressive gains have been made toward the climate goal, for instance, particularly in BVSD middle schools. As measured by the annual School Climate Survey, students at all levels report that they are feeling a higher level of respect and trust with the adults in their schools. If those relationships are positive, students are more willing to engage in learning at higher levels.

ACT scores have improved for nearly all BVSD student groups over the past three years, with the exception of Latino students whose home language is English. Given the importance of this statewide measure as a nearly final indication of students' academic achievement, the district is encouraged that the overall educational experience of BVSD students is getting stronger. The all district graduation rate is 3.5 percentage points higher than it was three years ago, which is also encouraging.



Achievements Toward 2012 District Goals (continued)

In Conclusion (continued)

The main area in which progress has not yet been made is CSAP scores in most content areas with the exception of the Lectura reading and Escriture writing assessments taken by bilingual elementary English language learners. BVSD students have performed very well on those two assessments. Small, steady gains at all levels have also been realized in math and science. Both gains and losses have been seen on district assessments in other content areas (e.g., music, social studies, physical education, visual arts, and world languages). During the next two years, the district is optimistic that progress can and will be made in CSAP and district assessment performance as the relatively new standards-based Curriculum Essentials Documents are more thoroughly implemented in all grade levels and content areas.

BVSD is committed to reaching its achievement, equity and climate goals for the benefit of each student.



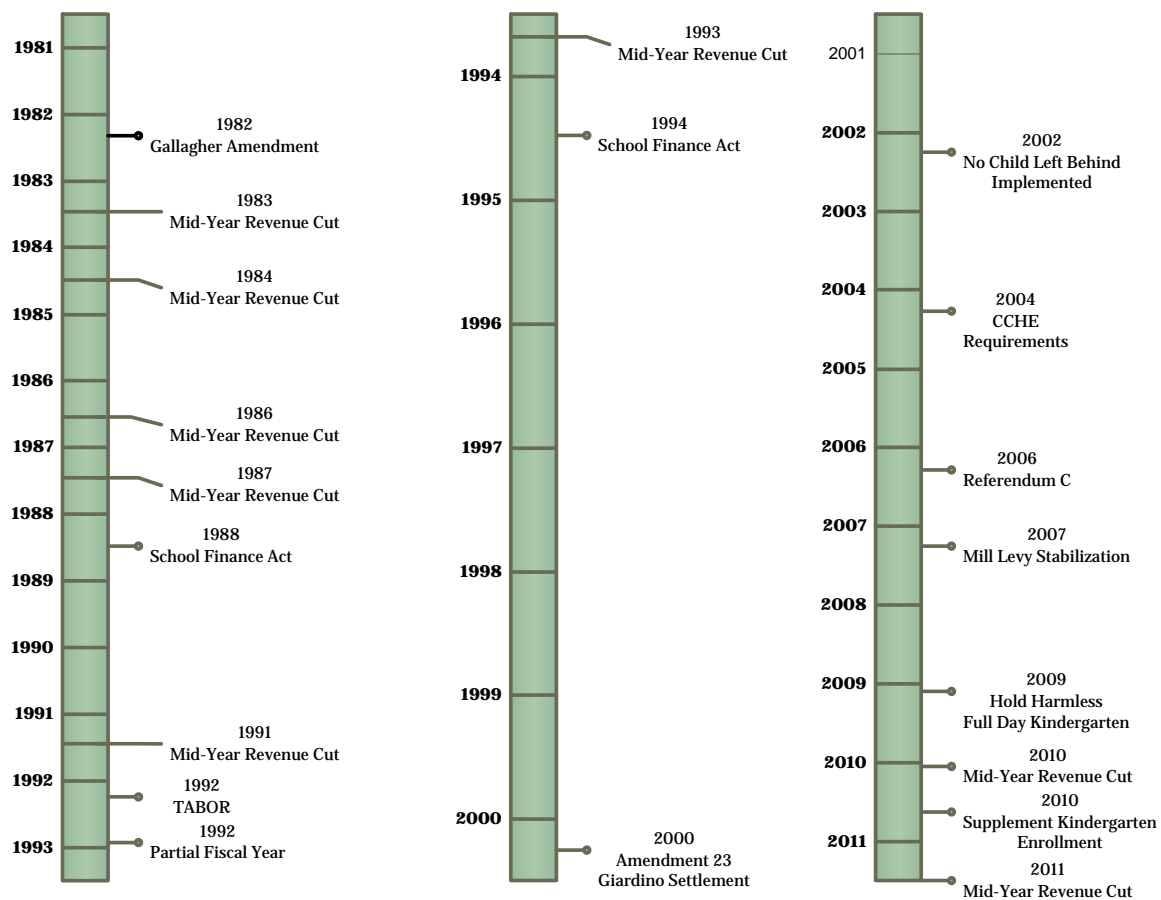
A Generation of Colorado School Finance

The timeline below illustrates the major milestones in Colorado school finance for the past 29 years. We take a look at nearly 30 years of school finance in Colorado, the legislative, economic, and demographic changes that shaped the way our schools are financed. It is useful to review the remainder of this document in the context of these environmental factors that have affected the district.

Timeline of Colorado School Finance & Education Reform 1981 – 2011

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



This timeline can be broken down roughly into three broad segments, which overlap each other:

1982 – 1993

1988 – 2000

1998 - 2011

Each of these three eras can be characterized by its unique situation with respect to:

- Changes in Federal and State Laws
- Economic Conditions in Colorado
- Population Growth and Demographic Trends
- Advances in Technology

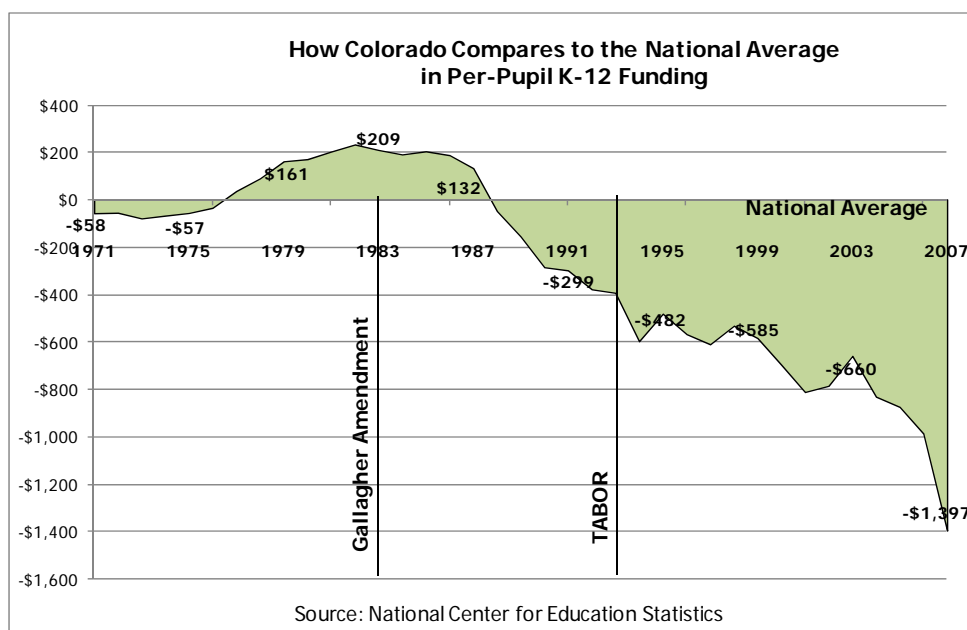


A Generation of Colorado School Finance (continued)

1982 – 1993

In 1982, the Gallagher Amendment was passed which fixed the percentage ratio for property taxes at 45 percent for residential property and 55 percent for commercial property.

Mid-year revenue rescissions occurred in 1983, 1984, 1986, 1987, 1988, 1991, and 1993 primarily because state tax revenues could not keep pace with rapid enrollment growth in Colorado. The rescissions occurred so frequently that the Boulder Valley School District budgeted for the rescissions in advance.



1988 – 2000

This period marks the beginning of many dramatic changes in public school finance as well as increased regulations at the federal and state levels which dictate the environment that school districts must operate in today.

In 1988, the Colorado Public School Finance Act was revised significantly. This revision re-set the standard for state equalization to distribute state funding for districts throughout Colorado taking under-funded districts into consideration, comparing rural districts vs. urban districts or large districts vs. small districts. At the time, the state provided 40 percent of per pupil funding to districts across Colorado, and districts provided 60 percent of the funding. Today state funding plays a much larger role by providing 64 percent of per pupil funding and districts providing 36 percent, on a state-wide average.

In 1992, the TABOR Amendment of the Colorado Constitution was passed, which requires districts to set aside 3 percent of defined, planned spending that cannot be used to address revenue shortfalls, salary or fringe benefit increases, or other economic conditions. TABOR also requires voter approval of tax increases and limits revenue collections.

Also in 1992, the district converted from a Calendar Year budget cycle to a Fiscal Year and the 1992 budget was based on a Transitional Fiscal Year. Because the Boulder Valley School District receives a majority of its tax collections in the spring, the district has had to borrow cash for the first half of the fiscal year in order to operate. Generally, this function has been performed through the state's interest-free loan program, since 1993.



A Generation of Colorado School Finance (continued)

1988 – 2000 (continued)

District administrative responsibilities have also increased dramatically since 1988 due to a host of new federal and state regulations:

Federal regulations

- Omnibus Transportation Employee Testing Act, Gun-Free Schools Act, Children's Online Privacy Act, Digital Millennium Copyright Act, and the Equal Access Act, among others

State regulations

- New regulations associated with Section 504/Americans with Disabilities Act
- New regulations associated with the Colorado Basic Literacy Act
- CSAP Testing and CELA Assessments
- Standards-based education
- Bilingual education
- Changes to state accreditation requirements
- School Accountability Reports
- Adopted state standard Chart of Accounts
- New budget processes associated with TABOR
- Expanded choice legislation, Open Enrollment, charter schools and focus schools
- 1991 Referendum (\$7,062,468)

1998 – Present

From 1998 to 2011, 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)
- 2010 Ballot Measure 3A (25 percent of total program funding for restoring critical budget cuts, mitigating future budget cuts, supplementing teacher and staff compensation, and funding early childhood programs in fiscal year 2011-12)

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 BVSD's per pupil expenditures since 2001. 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.

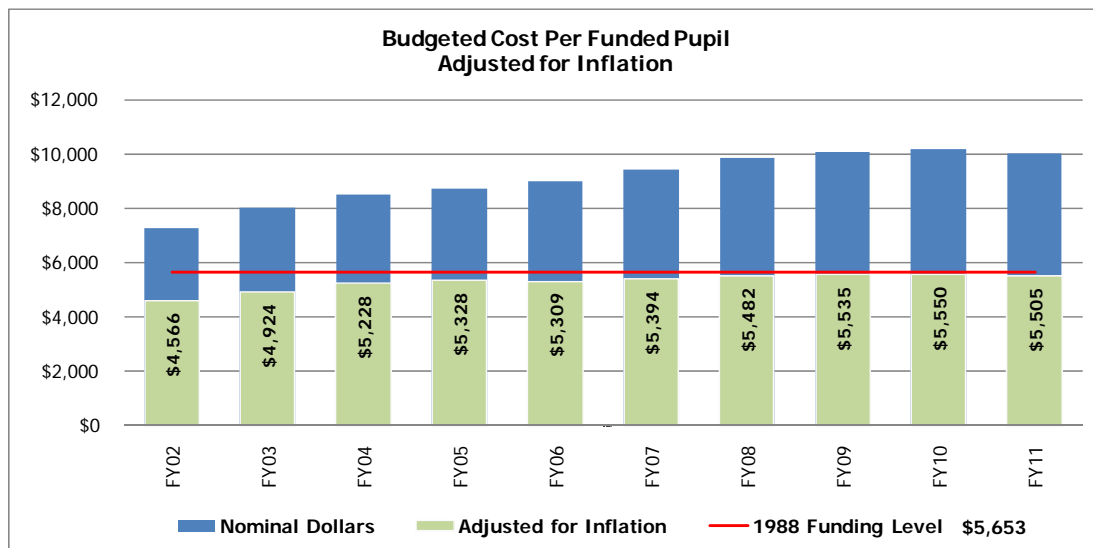
On an inflation-adjusted basis, the BVSD still spends less per student than its 1988 levels. The objective of adding the extra 1 percent in Amendment 23's increase of "inflation plus 1 percent" was to bring districts in Colorado back to 1988 funding levels after 10 years of the extra percentage.

The district will not reach 1988 levels before Amendment 23 sunsets at the end of the 2010-11 fiscal year, even with the 1991, 1998, 2002, and 2005 overrides. Without these additional overrides, per pupil expenses in 2010-11 would be \$1,404 less than the current budgeted cost per funded pupil. These overrides directly benefit BVSD students and allow the district to offer programming that would otherwise not be available.

	BUDGET YEAR	01-02 FY02	02-03 FY03	03-04 FY04	04-05 FY05	05-06 FY06	06-07 FY07	07-08 FY08	08-09 FY09	09-10 FY10	10-11 FY11
Budgeted Funded Pupil Count		26,774	26,716	26,396	26,712	26,799	26,918	27,165	27,492	27,714	28,137
* Operating Expenditures (in Thousands)		194,994	213,578	223,609	233,336	240,886	253,045	266,809	277,267	281,659	281,143
* Cost Per Funded Pupil		\$7,283	\$7,994	\$8,471	\$8,735	\$8,989	\$9,401	\$9,822	\$10,085	\$10,163	\$9,992
CPI -U		183.20	186.45	186.10	188.30	194.45	200.18	205.77	209.26	210.32	208.45
Denver-Boulder Area Index (Base/CPI-U)		0.63	0.62	0.62	0.61	0.59	0.57	0.56	0.55	0.55	0.55
Adjusted Cost		4,566	4,924	5,228	5,328	5,309	5,394	5,482	5,535	5,550	5,505

* BUDGET BASIS - Dollar amounts are not adjusted for inflation.

Operating Expenses are calculated from the CDE-18 report as the Total Budgeted Expenditures less Internal Service Fund expenditures. In November of 1998, BVSD voters passed a \$10,600,000 referendum. Full year funding of the referendum starts in the 99-00 budget. In November of 2002, BVSD voters passed a \$15,000,000 referendum. Full year funding of the referendum starts in the 03-04 budget. In November of 2005, BVSD voters passed a \$6,239,116 Transportation Mill Levy override. Full year funding of the override starts in the 06-07 budget.



Funded Pupil Count: is the number of full-time equivalent students attending the district's schools. This number is used in determining funding from the School Finance Act.

Operating Expenditures: are the operating budgets of the district. Including: The General Fund, and transfers to the Athletic Fund, Community Schools Fund, Pupil Activity Fund, Capital Reserve Fund, Insurance Reserve Fund, Special Revenue Funds, Nutrition Service Fund, Other Enterprise Funds, and (in FY98 and beyond) the Charter School Fund.

Sources: Student and dollar data from Revised Adopted Budget Documents for each year listed.
CPI data from U.S. Department of Labor -<http://www.bls.gov/cpi/>

Student Enrollment

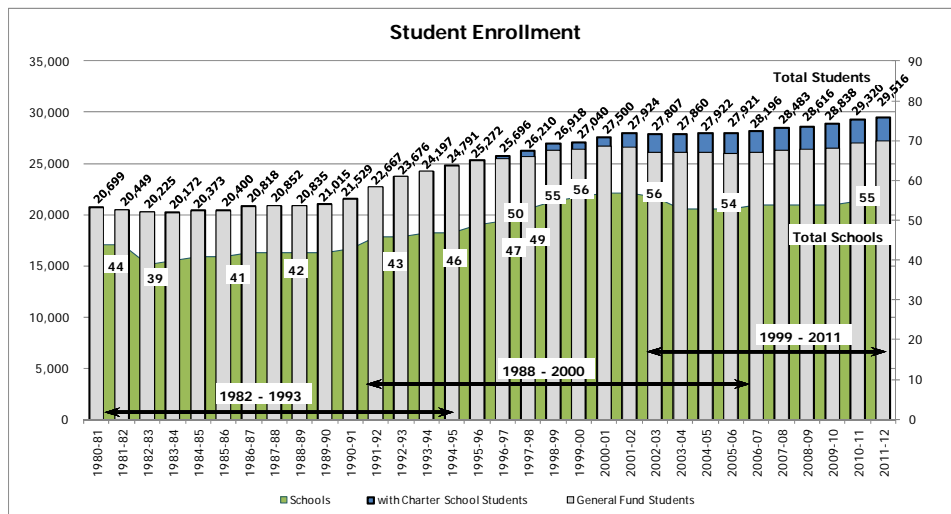
Boulder Valley School District student enrollment had steadily increased from 1990, and in response the number of schools increased to meet the demand. Average school size has been fairly consistent for over the past two decades.

During the years between 1990 and 2000 the district posted steady enrollment growth increasing 25 percent and averaging close to 3 percent per year through the period. During this period, 1994 marked the beginning of

"schools of choice" legislation, which includes both focus schools and charter schools. In 1996, the first two charter schools in BVSD opened and later in 2003 the district decreased the total number of schools for the first time in decades.

From 2001 to 2012, total district enrollment flattens out averaging 0.6 percent increase annually while growth in charter school students steadily increases averaging 6.1 percent annually during the same period.

In 2011, Boulder Valley School District opened Boulder Universal (BU) that is now part of a new and innovative way to deliver curriculum and instruction through courses taken over the internet. Although the coursework is delivered via the internet, students engage and interact with an actual teacher and classmates from across the country in a virtual setting.



Enrollment and Student FTE by Level

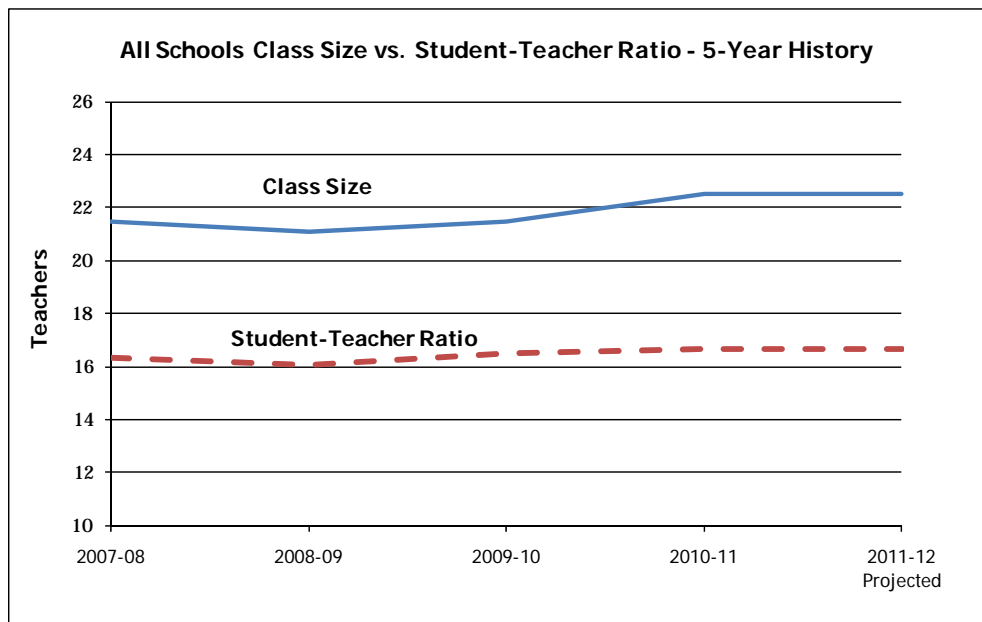
The district's School Finance Act total program funding is based on the funded pupil count, which is determined by full-time equivalent (FTE) students. The pupil count is held on October 1, it accounts for preschool and part-time first through twelfth grade students as half-time and kindergarten students as 0.58 FTE within the fiscal year for which funding is received.

		Oct-07 Actual	Oct-08 Actual	Oct-09 Submitted	Oct-10 Submitted	Oct-11 Projected
Student Enrollment						
K-12		28,087	28,171	28,344	28,815	29,011
Pre-K		396	445	494	505	505
Total Enrollment		28,483	28,616	28,838	29,320	29,516
		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Submitted	FY 11-12 Projected
Student FTE						
Elementary		11,331.0	11,658.2	11,716.8	12,029.8	12,013.4
Middle		6,385.5	6,356.0	6,576.0	6,549.0	6,738.0
Senior		9,205.0	9,142.0	9,109.0	9,291.5	9,319.5
Other		301.0	299.0	271.5	278.5	278.5
Total FTE		27,222.5	27,455.2	27,673.3	28,148.8	28,349.4
Change from Prior Year		308.0	232.7	218.1	475.5	200.6
% change from Prior Year		1.14%	0.85%	0.79%	1.72%	0.71%



All Schools Class Size vs. Student-Teacher Ratio

	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u> <u>Projected</u>
Class Size - All Grades	21.45	21.08	21.47	22.53	22.53
Student Teacher Ratio	16.34	16.06	16.52	16.67	16.67



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, Teen Parenting & Special Education.

The blend of diversity found in the BVSD 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 BVSD 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, Reading Recovery, 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.



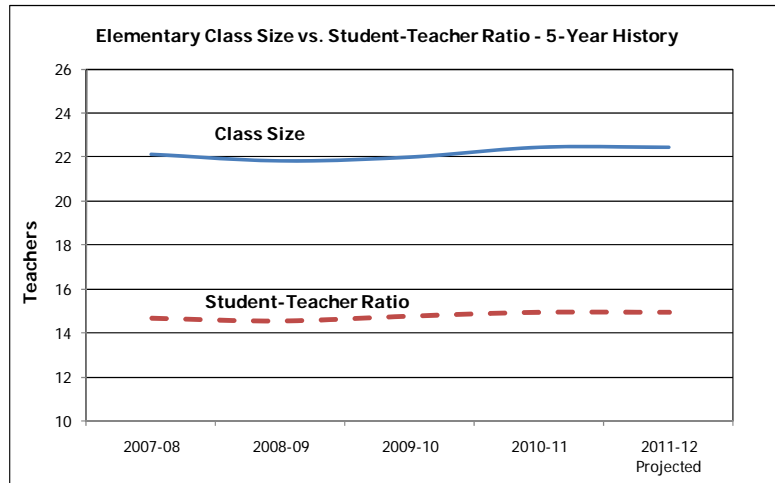
Elementary Class Size vs. Student-Teacher Ratio

Class Size - Elementary

2007-08	22.12
2008-09	21.84
2009-10	22.00
2010-11	22.42
2011-12	22.42
Projected	22.42

Student - Teacher Ratio

2007-08	14.65
2008-09	14.52
2009-10	14.75
2010-11	14.93
2011-12	14.93
Projected	14.93



Note: Kindergarten is based on .5 FTE and as of 08-09 Kindergarten FTE adjusted due to full day program at Columbine, Pioneer, Sanchez and University Hill elementary schools. Charters 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:

- 4.90 Reading Recovery teachers
- 29.60 English as a second language teachers
- 42.10 Literacy teachers (includes referendum and Struggling Reader)
- 73.40 Special education teachers
- 5.70 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 10.00 FTE English as second language teachers and 16.00 FTE Title I teachers.

Similarly, the BVSD offers music, art, and physical education to its elementary students. The district employs another 88.00 FTE certified teachers to provide this instruction. But again, these certified teachers are not reflected in the district's class size numbers.

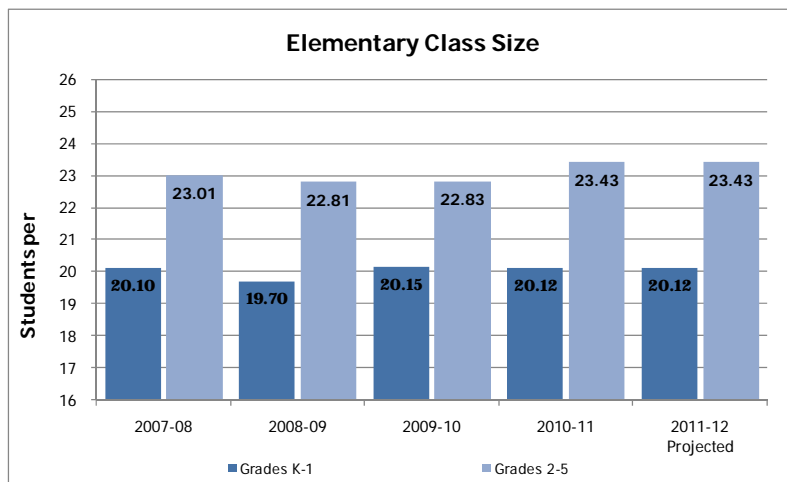
Elementary Class Size in Grades K-1 compared to Grades 2-5

Class Size - Grades K-1

2007-08	20.10
2008-09	19.70
2009-10	20.15
2010-11	20.12
2011-12	20.12
Projected	20.12

Class Size - Grades 2-5

2007-08	23.01
2008-09	22.81
2009-10	22.83
2010-11	23.43
2011-12	23.43
Projected	23.43

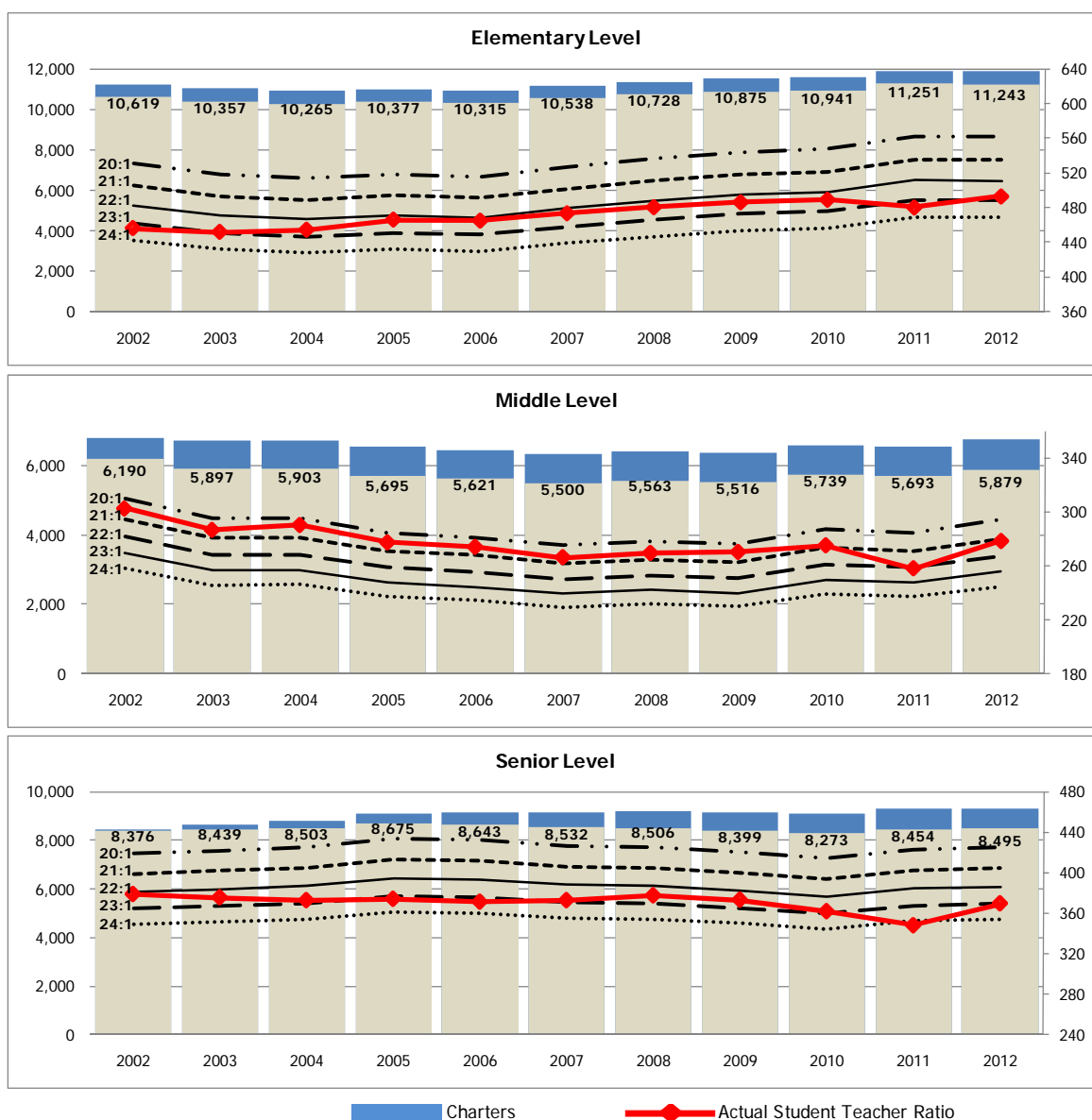




Student-Teacher Ratios

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 91 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

Full time equivalent positions (FTE) are determined by dividing the total of all standard salaries in a position by the standard salary for that position.

	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12
GENERAL OPERATING FUND					
101 CURR DEPT - ELEM LEVEL	8.310	8.741	8.172	7.610	6.330
102 RESERVES - ELEM LEVEL	5.782	1.969	4.675	16.469	27.526
103 IT - ELEM LEVEL	-	4.850	5.900	3.000	4.662
119 BEAR CREEK ELEMENTARY	25.511	28.521	29.543	27.469	27.366
120 BIRCH ELEMENTARY	30.961	35.312	35.295	34.431	37.907
124 COLUMBINE ELEMENTARY	39.516	52.874	50.877	46.050	47.344
127 CREST VIEW ELEMENTARY	37.247	45.721	48.264	48.696	50.109
130 DOUGLASS ELEMENTARY	29.097	32.239	32.293	31.312	31.588
131 SANCHEZ ELEMENTARY	29.403	39.890	38.819	39.337	39.050
132 EISENHOWER ELEMENTARY	34.107	45.317	43.506	41.482	44.442
134 EMERALD ELEMENTARY	36.410	42.936	38.967	34.483	33.981
136 FLAT IRONS ELEMENTARY	22.715	26.447	22.216	22.568	24.742
138 FOOTHILL ELEMENTARY	34.642	43.383	45.163	43.683	44.270
141 GOLD HILL ELEMENTARY	3.128	3.681	3.519	3.312	3.297
144 HEATHERWOOD ELEMENTARY	26.870	36.644	33.545	31.421	31.475
147 JAMESTOWN ELEMENTARY	1.752	3.179	3.519	3.212	3.287
150 KOHL ELEMENTARY	33.004	45.484	43.691	39.604	42.213
153 LAFAYETTE ELEMENTARY	37.553	55.023	56.257	54.820	54.647
154 RYAN ELEMENTARY	34.353	41.676	39.301	37.615	39.310
156 FIRESIDE ELEMENTARY	31.356	37.922	37.318	35.830	35.213
157 LOUISVILLE ELEMENTARY	30.372	38.803	39.849	39.534	42.713
158 COAL CREEK ELEMENTARY	29.944	33.409	34.328	30.718	32.955
161 BCSIS	20.118	24.999	24.738	22.804	22.794
164 CREEKSIDE ELEMENTARY	30.592	43.299	40.287	37.706	43.067
166 MESA ELEMENTARY	25.472	30.579	30.334	29.726	31.059
169 NEDERLAND ELEMENTARY	24.916	29.921	27.256	25.444	27.406
180 PIONEER ELEMENTARY	35.082	49.664	49.592	43.413	42.509
185 SUPERIOR ELEMENTARY	43.086	48.744	49.078	41.291	40.200
190 UNIVERSITY HILL ELEM	28.827	45.257	44.401	38.580	40.386
192 HIGH PEAKS ELEMENTARY	19.950	25.053	25.400	30.674	21.412
193 COMMUNITY MONTESSORI	18.551	21.437	23.130	22.308	22.378
196 WHITTIER ELEMENTARY	28.109	32.941	32.072	31.709	35.845
ELEMENTARY SCHOOLS TOTAL	836.736	1,055.915	1,041.305	996.311	1,031.483
201 CURR DEPT - MIDDLE LEVEL	12.030	12.450	12.450	11.911	13.106
202 RESERVES - MIDDLE LEVEL	4.323	1.751	9.293	3.046	13.773
203 IT - MIDDLE LEVEL	-	-	3.350	3.000	4.662
225 BROOMFIELD HEIGHTS MIDDLE	41.602	48.493	47.184	44.038	45.618
230 MANHATTAN MIDDLE	39.046	47.465	44.449	42.572	41.803
240 CASEY MIDDLE	35.991	39.573	37.060	39.217	47.540
250 CENTENNIAL MIDDLE	44.320	51.424	52.468	46.727	45.711
252 ANGEVINE MIDDLE	52.813	62.710	59.978	54.079	55.192
254 LOUISVILLE MIDDLE	40.616	45.621	45.843	43.690	45.198
260 PLATT MIDDLE	40.020	42.294	41.062	38.416	37.214
270 SOUTHERN HILLS MIDDLE	36.690	46.542	46.544	42.686	43.086
MIDDLE SCHOOLS TOTAL	347.451	398.323	399.681	369.382	392.903



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12
GENERAL OPERATING FUND (continued)					
301 CURR DEPT - SENIOR LEVEL	7.180	7.629	7.698	7.230	7.225
302 RESERVES - SENIOR LEVEL	12.298	5.141	10.753	6.839	29.402
303 IT - HIGH SCHOOL LEVEL	-	-	4.851	3.000	4.676
310 BOULDER HIGH	121.824	133.907	133.149	122.174	120.410
315 BROOMFIELD HIGH	94.790	107.356	108.121	102.668	98.025
320 CENTAURUS HIGH	81.161	95.102	96.512	86.359	86.276
330 FAIRVIEW HIGH	116.995	129.831	134.517	130.624	136.206
350 NEW VISTA HIGH	27.630	29.820	29.368	26.889	35.033
360 MONARCH HIGH	96.705	106.147	106.454	98.592	100.890
SENIOR HIGH SCHOOLS TOTAL	558.583	614.933	631.423	584.375	618.143
440 ARAPAHOE RIDGE HIGH	24.792	26.074	28.023	24.158	26.058
490 TECHNICAL ED CENTER	33.591	39.299	35.154	34.061	33.706
VOCATIONAL/TECHNICAL SCHOOLS TOTAL	58.383	65.373	63.177	58.219	59.764
502 MONARCH K-8	53.508	60.623	59.836	57.305	56.467
503 NEDERLAND MIDDLE/SENIOR	41.125	40.826	40.257	40.672	38.867
505 ASPEN CREEK K-8	63.314	73.530	75.693	72.363	72.295
506 ELDORADO K-8	67.550	76.270	77.059	70.413	71.458
507 HALCYON	4.365	4.365	5.462	5.375	5.375
COMBINATION SCHOOLS TOTAL	229.862	255.614	258.307	246.128	244.462
602 SUPERINTENDENT'S OFFICE	2.600	2.600	2.600	2.600	2.600
603 DEPUTY SUPERINTENDENT	2.000	2.500	2.500	2.000	2.000
604 LEGAL COUNSEL OFFICE	2.400	2.400	2.400	2.150	2.150
605 CURRICULUM, ASSESSMENT & INSTRUCTIC	22.252	15.000	4.850	2.500	2.500
606 ADMIN & OPERATIONS	1.800	-	-	-	-
608 PLANNING & ASSESSMENT	12.800	12.800	12.800	11.800	11.800
609 VOCATIONAL ED ADMIN	6.000	11.575	2.200	2.887	2.200
611 SPECIAL EDUCATION	113.813	129.555	127.908	120.034	120.157
613 STUDENT SUCCESS	-	4.200	1.500	2.000	1.000
614 INSTITUTIONAL EQUITY	-	2.500	4.200	2.752	2.752
616 LANGUAGE, CULTURE & EQUITY	9.150	7.075	6.714	5.527	5.527
617 ELEMENTARY ED ADMIN	3.000	6.300	5.000	4.500	4.500
619 SECONDARY ED ADMIN	4.000	5.317	3.750	2.950	2.950
628 BOARD OF EDUCATION	0.400	0.400	0.400	0.400	0.400
630 HEALTH	-	-	-	-	0.250
631 ART	-	-	0.500	0.500	0.250
632 MUSIC	-	-	0.500	0.500	0.250
633 HEALTH/PHYSICAL EDUCATION	-	-	1.000	-	0.250
634 LITERACY	-	-	5.000	4.510	9.000
635 DISTRICT-WIDE INSTRUCTION	1.875	1.000	2.000	2.000	2.000
636 MATHEMATICS	-	-	1.420	1.420	4.020
637 SCIENCE	-	-	2.500	2.500	2.500
640 OPERATIONAL SERVICES	3.500	3.500	5.850	4.000	4.000
642 MAINTENANCE & OPERATIONS	58.500	58.500	59.250	53.500	53.500
643 ENVIRONMENTAL SERVICES	5.300	6.300	13.850	16.450	14.700
644 PLANNING & ENGINEERING	-	1.000	-	-	-
668 COMMUNICATION SERVICES	3.000	4.000	4.000	4.000	4.000
670 GRANTS ADMINISTRATION	0.750	0.750	0.750	0.750	0.750



Authorized FTE History Summary – All Funds (continued)

	TOTAL FTEs 2007-08	TOTAL FTEs 2008-09	TOTAL FTEs 2009-10	TOTAL FTEs 2010-11	TOTAL FTEs 2011-12
GENERAL OPERATING FUND (continued)					
687 HUMAN RESOURCES	13.900	13.900	18.000	16.500	16.500
688 BUDGET SERVICES	7.000	9.500	9.500	7.500	6.500
689 INFORMATION TECHNOLOGY	27.000	28.000	30.000	34.000	37.500
690 FINANCE & ACCOUNTING	11.850	12.350	13.600	12.350	13.100
695 PURCHASING	4.000	4.000	4.000	3.500	3.750
698 HEALTH SERVICES	11.800	15.600	16.800	16.700	16.500
CENTRALIZED SERVICES TOTAL	328.690	360.622	365.342	342.780	349.856
791 MATERIALS MANAGEMENT	9.500	9.500	9.800	8.800	8.800
792 PRINT SHOP	4.550	4.550	4.550	4.550	4.550
793 TELECOMMUNICATIONS	1.000	1.000	-	1.000	1.000
SERVICE CENTERS TOTAL	15.050	15.050	14.350	14.350	14.350
809 DISTRICT ALLOCATIONS	7.000	1.500	1.500	1.813	1.813
DISTRICT-WIDE COSTS TOTAL	7.000	1.500	1.500	1.813	1.813
925 SUMMIT CHARTER	2.000	0.500	0.500	0.500	0.500
932 BOULDER PREP CHARTER	1.000	1.000	1.000	1.000	1.000
952 HORIZONS K-8 CHARTER	1.600	-	-	-	-
954 JUSTICE HIGH CHARTER	1.000	1.000	1.000	1.000	1.000
956 PEAK TO PEAK CHARTER	2.100	2.600	2.725	3.000	3.500
971 EDUCATION CENTER BUILDING	4.000	4.000	4.500	2.500	4.000
OTHER OPERATIONAL UNITS TOTAL	11.700	9.100	9.725	8.000	10.000
TOTAL GENERAL OPERATING FUND	2,393.455	2,776.430	2,784.810	2,621.358	2,722.774
OTHER FUNDS					
15 TECHNOLOGY FUND	-	5.000	5.700	3.000	-
16 ATHLETIC FUND	-	0.500	5.440	5.550	0.500
17 PRESCHOOL FUND	-	-	-	-	47.550
18 RISK MANAGEMENT FUND	-	27.600	2.050	2.050	2.050
19 COMMUNITY SCHOOL PROGRAM	-	98.525	91.215	91.450	85.930
22 GRANTS FUND	-	157.651	182.183	221.242	122.462
23 TUITION-BASE PRESCHOOL PROGRAM	-	14.520	14.703	16.782	16.782
25 TRANSPORTATION FUND	-	288.394	265.779	303.450	303.000
29 COLORADO PRESCHOOL PROGRAM	-	12.500	14.079	13.607	13.607
41 BUILDING FUND	-	19.700	19.600	11.450	11.450
43 CAPITAL RESERVE FUND	-	5.450	2.750	3.050	3.050
51 NUTRITION SERVICES FUND	-	95.337	94.517	88.415	84.202
66 HEALTH INSURANCE FUND	-	1.550	1.550	1.550	1.550
67 DENTAL INSURANCE FUND	-	0.350	0.350	0.350	0.350
TOTAL OTHER FUNDS	-	727.077	699.916	761.946	692.483
CHARTER SCHOOL FUND					
11 CHARTER SCHOOL FUND	-	227.639	223.305	223.850	224.650
TOTAL CHARTER SCHOOL FUND	-	227.639	223.305	223.85	224.650
TOTAL BUDGETED FTE ALL FUNDS	2,393.455	3,731.146	3,708.031	3,607.154	3,639.907

APPENDICES

APPENDIX A: BUDGET FACT SHEET	250
APPENDIX B: MILL LEVIES, 1981-2012	252
APPENDIX C: BOULDER VALLEY SCHOOL DISTRICT - TOTAL MILL LEVY	253
APPENDIX D: ASSESSED VALUATION INFORMATION, 1981-2012	254
APPENDIX E: SCHEDULE OF ANNUAL PROPERTY TAX BURDEN ON HOMEOWNERS	255
APPENDIX F: PROPERTY TAX LEVIES AND COLLECTIONS	255
APPENDIX G: DEMOGRAPHIC AND ECONOMIC STATISTICS	256
APPENDIX H: HISTORY OF SCHOOL FINANCE ACT	257
APPENDIX I: PRINCIPAL PROPERTY TAXPAYERS	258
APPENDIX J: PRINCIPAL EMPLOYERS	259
APPENDIX K: COMPUTATION OF GENERAL OBLIGATION DEBT	260
APPENDIX L: DEBT SCHEDULES	261
APPENDIX L: DEBT SCHEDULES (CONTINUED)	262
APPENDIX M: SCHOOL DISTRICT COMPARISONS	264
APPENDIX N: STATE PERFORMANCE MEASURES.....	266
APPENDIX O: STATE OF COLORADO - CRITICAL DATES	271
APPENDIX P: GOVERNING POLICIES.....	276
GLOSSARY	297
ACRONYM REFERENCE.....	309



Appendix A: Budget Fact Sheet

	Proposed 2010-11	Revised Adopted 2010-11	Proposed 2011-12
Mill Levy (mills)			
Abatements	0.222	0.186	0.243
Election	6.672	11.338	12.080
General Fund-School Finance	25.023	25.023	25.023
General Fund Total:	31.917	36.547	37.346
Bond Redemption	6.422	5.791	5.975
Transportation	1.491	1.500	1.542
Total Mill Levy:	39.830	43.838	44.863
Assessed Valuation	\$ 4,895,713,918	\$ 4,865,464,097	\$ 4,733,874,376
Enrollment (heads)			
K-12 Enrollment	28,390	28,720	28,901
Pre-K Enrollment	499	499	505
Online Enrollment	0	77	110
Total Enrollment:	28,889	29,296	29,516
Funded Pupil Count (FTE)			
Elementary	11,927.3	12,024.7	12,013.4
Middle	6,478.0	6,533.0	6,738.0
Senior	9,064.0	9,233.0	9,319.5
Preschool	249.5	346.5	278.5
Total Student FTE:	27,718.8	28,137.2	28,349.4
General Fund	25,249.5	25,493.2	25,684.6
Charter Fund	2,302.3	2,317.5	2,301.3
CPP Fund	167.0	249.5	258.5
Online FTE	0.0	77.0	105.0
Total Student FTE:	27,718.8	28,137.2	28,349.4
Averaged Funded Pupil Count	27,718.8	28,137.2	28,349.4
Revenues (dollars)			
Adjusted Per Pupil Revenue:	\$ 6,721	\$ 6,721	\$ 6,375
Adjust: School Finance Act Rescission	2	2	2
Per Pupil Revenue (PPR):	\$ 6,723	\$ 6,723	\$ 6,377



Appendix A: Budget Fact Sheet (continued)

	Proposed 2010-11	Revised Adopted 2010-11	Proposed 2011-12
Total Program Funding (dollars)			
Property Taxes *	\$ 122,560,866	\$ 122,505,428	\$ 118,455,554
Specific Ownership Taxes	6,927,652	6,927,652	6,184,589
State Equalization	56,854,164	56,854,164	56,075,443
State Fiscal Stabilization Fund (ARRA Fund)	-	-	-
Total Program Funding:	\$ 186,342,682	\$ 186,287,244	\$ 180,715,586
Less: Fiscal Emergency Restricted Reserve	-	-	-
Available Total Program Funding:	\$ 186,342,682	\$ 186,287,244	\$ 180,715,586
Benefits (percentage)			
PERA**	14.75%	14.75%	15.65%
Medicare	1.45%	1.45%	1.45%
Long Term Disability	0.17%	0.17%	0.17%
Subtotal % of Salary:	16.37%	16.37%	17.27%
Employer contribution (dollars)			
Health Insurance	\$5,190	\$5,190	\$5,160
Dental Insurance	431	431	431
Life Insurance	35	35	35
Employee Assistance Program	15	15	15
Flex Benefit Spending***	120	120	120
Employer contribution	\$5,791	\$5,791	\$5,761
Sub Rates (dollars)			
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	\$64.00 half - \$109.97 full	\$64.00 half - \$109.97 full	\$64.50 half - \$110.82 full
Grants (percentage)			
Indirect Cost Rate	7.14%	7.14%	1.43%
Mileage Rate (dollars)			
	\$ 0.500/mile	\$ 0.510/mile	\$ 0.510/mile
Activity Trip Rates (dollars)			
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	\$ 30.40/hour	\$ 30.40/hour	\$ 32.71/hour
- Mileage Rate	\$ 1.27/mile	\$ 1.27/mile	\$ 1.31/mile
Bus Assistant (if required)	\$ 31.15/hour	\$ 31.15/hour	\$ 31.15/hour

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

** Rate increase effective January 1, 2012.

*** Employer contribution is dependent on employee enrollment into plan.



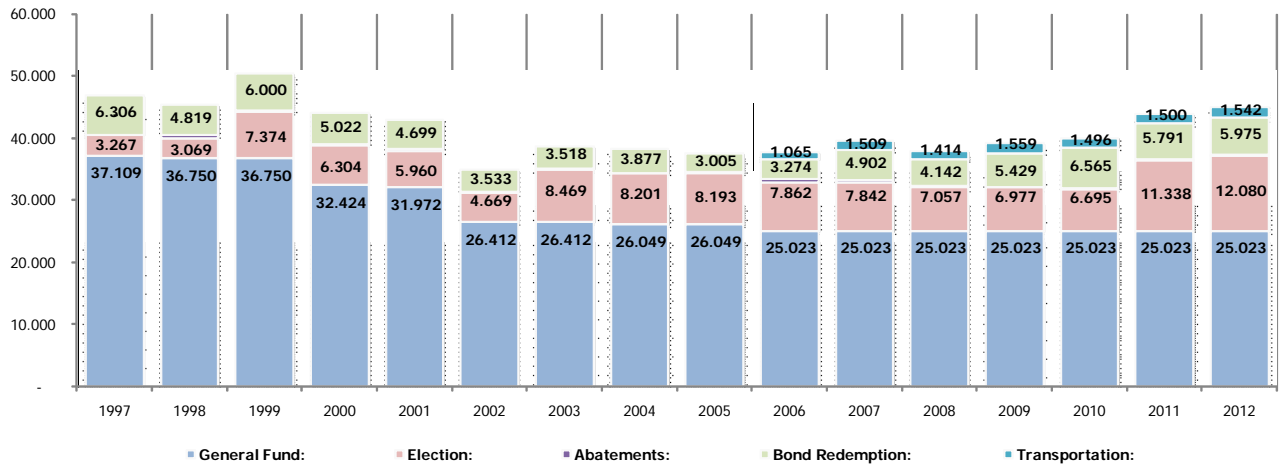
Appendix B: Mill Levies, 1981-2012

For Collection In Year	General Fund	Bond Redemption Fund	Transportation Fund	Capital Reserve Fund	Risk Management Fund	ADA / Asb	Total
1981	45.180	6.620	N/A	3.00	N/A	N/A	54.800
1982	45.850	6.620	N/A	3.00	1.00	N/A	56.470
1983	46.480	5.620	N/A	4.00	1.19	N/A	57.290
1984	51.550	5.040	N/A	4.00	1.00	N/A	61.590
1985	49.370	4.740	N/A	4.00	1.00	N/A	59.110
1986	58.520	4.740	N/A	4.00	1.50	N/A	68.760
1987	58.870	4.390	N/A	4.00	1.50	N/A	68.760
1988	33.750	3.100	N/A	2.39	0.89	N/A	40.130
1989	37.346	5.894	N/A	N/A	N/A	N/A	43.240
1990	39.781	5.942	N/A	N/A	N/A	N/A	45.723
1991	38.608	5.000	N/A	N/A	N/A	N/A	43.608
1992	45.101	5.000	N/A	N/A	N/A	N/A	50.101
1993	44.605	5.000	N/A	N/A	N/A	2.00	51.605
1994	44.149	4.771	N/A	N/A	N/A	N/A	48.920
1995	44.049	6.300	N/A	N/A	N/A	N/A	50.349
1996	40.640	5.000	N/A	N/A	N/A	N/A	45.640
1997	40.437	6.306	N/A	N/A	N/A	N/A	46.743
1998	40.525	4.819	N/A	N/A	N/A	N/A	45.344
1999	44.356	6.000	N/A	N/A	N/A	N/A	50.356
2000	38.978	5.022	N/A	N/A	N/A	N/A	44.000
2001	38.191	4.699	N/A	N/A	N/A	N/A	42.890
2002	31.274	3.533	N/A	N/A	N/A	N/A	34.807
2003	35.006	3.518	N/A	N/A	N/A	N/A	38.524
2004	34.378	3.877	N/A	N/A	N/A	N/A	38.255
2005	34.418	3.005	N/A	N/A	N/A	N/A	37.423
2006	33.346	3.274	1.065	N/A	N/A	N/A	37.685
2007	33.153	4.902	1.509	N/A	N/A	N/A	39.564
2008	32.309	4.142	1.414	N/A	N/A	N/A	37.865
2009	32.125	5.429	1.559	N/A	N/A	N/A	39.113
2010	31.938	6.565	1.496	N/A	N/A	N/A	39.999
2011	36.547	5.791	1.500	N/A	N/A	N/A	43.838
2012	37.346	5.975	1.542	N/A	N/A	N/A	44.863



Appendix C: Boulder Valley School District - Total Mill Levy

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Bond Redemption:	6.306	4.819	6.000	5.022	4.699	3.533	3.518	3.877	3.005	3.274	4.902	4.142	5.429	6.565	5.791	5.975
Transportation:	-	-	-	-	-	-	-	-	-	1.065	1.509	1.414	1.559	1.496	1.500	1.542
Abatements:	0.061	0.706	0.232	0.250	0.259	0.193	0.125	0.128	0.176	0.461	0.288	0.229	0.125	0.220	0.186	0.243
Election:	3.267	3.069	7.374	6.304	5.960	4.669	8.469	8.201	8.193	7.862	7.842	7.057	6.977	6.695	11.338	12.080
General Fund:	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	25.023	25.023
Total Mill Levy:	46.743	45.344	50.356	44.000	42.890	34.807	38.524	38.255	37.423	37.685	39.564	37.865	39.113	39.999	43.838	44.863



Notes:

- Total assessed valuation for 2011 for the 2011-12 fiscal year is estimated at \$4,733,874,376
- Transportation mills are capital construction mill levies.
- 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, and 2010 Referendums.
- General Fund Mills are associated with School Finance Act funding.



Appendix D: Assessed Valuation Information, 1981-2012

For Collection in Year	Assessed Valuation	Percentage Valuation Change From Prior Year	Mill Levy	Actual Market Value
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	16,388,753,557
1999	2,395,324,350	4.09%	50.356	16,807,482,051
2000	2,801,776,710	16.97%	44.000	19,668,035,517
2001	2,963,535,310	5.77%	42.890	20,601,038,329
2002	3,783,288,590	27.66%	34.807	27,110,806,850
2003	3,856,639,869	1.94%	38.524	27,573,225,209
2004	3,982,709,224	3.27%	38.255	31,624,551,624
2005	3,986,744,431	0.10%	37.423	31,834,021,863
2006	4,154,385,863	4.20%	37.685	33,273,880,826
2007	4,164,972,283	0.25%	39.564	33,586,945,608
2008	4,628,081,788	11.12%	37.865	36,648,062,817
2009	4,681,607,636	1.16%	39.113	37,827,103,800
2010	4,878,665,186	4.21%	39.999	38,364,291,949
2011	4,865,464,097	-0.27%	43.838	38,538,770,816
2012*	4,733,874,376	-2.70%	44.863	38,538,770,816

*Estimated market value



Appendix E: Schedule of Annual Property Tax Burden on Homeowners

Assessed (Taxable) Value of Home = \$100,000

Assessment Year	2009-10		2010-11		2011-12		Change from 2010-11 to 2011-12
	Taxes Paid		Taxes Paid		Taxes Paid		Increase/ (Decrease)
	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	Mill Levy	Per \$100,000	
	Paid per \$100,000						
General Fund							
School Finance Act	25.023	\$ 199.18	25.023	\$ 199.18	25.023	\$ 199.18	\$ -
Budget Elections	6.695	53.29	11.338	90.25	12.08	96.16	5.91
Abatements & Refunds	0.22	1.75	0.186	1.48	0.243	1.93	0.45
Bond Redemption Fund	6.565	52.26	5.791	46.10	5.975	47.56	1.46
Transportation Fund	1.496	11.91	1.50	11.94	1.54	12.27	0.33
TOTAL	39.999	\$ 318.39	43.838	\$ 348.95	44.863	\$ 357.11	\$ 8.16

Appendix F: Property Tax Levies and Collections

Last 10 Fiscal Years
(Unaudited)

Levy Year	Collection Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collected	Delinquent Tax Collections	Total Collections Amount	Percent of Levy
2000	2001	127,106,029	126,382,188	99.43%	356,068	126,738,256	99.71%
2001	2002	131,684,926	130,756,272	99.29%	71,953	130,828,225	99.35%
2002	2003	148,091,114	147,139,163	99.36%	387,790	147,526,953	99.62%
2003	2004	152,358,541	151,722,942	99.58%	336,249	152,059,191	99.80%
2004	2005	149,047,366	147,225,944	98.78%	139,537	147,365,481	98.87%
2005	2006	156,558,031	155,286,194	99.19%	197,766	155,483,960	99.31%
2006	2007	164,782,963	161,992,586	98.31%	96,132	162,088,718	98.36%
2007	2008	175,242,316	172,742,380	98.57%	47,942	172,790,322	98.60%
2008	2009	183,111,718	178,265,743	97.35%	184,636	178,450,379	97.45%
2009	2010*	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%
2010	2011**	195,141,729	190,148,336	97.44%	80,169	190,228,505	97.48%

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

* Collections through July 31, 2010

** Estimated collections through July 31, 2011

** In millions



Appendix G: Demographic and Economic Statistics

Last 10 Fiscal Years

(Unaudited)

Fiscal Year	*Estimated Population(1)	**Personal Income(1) (millions)	**Per Capita Personal Income(1)	***Enrollment (Student FTE)	****Unemployment Rate(1)
2001	276,711	11,312	40,883	26,311.5	3.495%
2002	278,048	11,230	40,390	26,703.0	5.885%
2003	277,813	11,399	41,034	26,629.5	5.809%
2004	279,227	11,994	42,955	26,643.5	4.924%
2005	281,195	12,765	45,394	26,789.5	4.402%
2006	283,644	13,550	47,770	26,739.5	4.009%
2007	290,580	14,385	50,141	26,914.0	3.896%
2008	293,232	15,267	52,601	27,229.0	4.900%
2009	300,136	16,251	55,319	27,293.0	7.500%
2010	305,268	17,241	57,978	27,508.5	6.500%

Source: * Colorado State Demography Office

** Global Insight Inc.

*** Boulder Valley School District RE-2

**** Colorado Department of Labor

Note: (1) Amounts are for the Boulder, CO Metropolitan Statistical Area



Appendix H: History of School Finance Act

Entitlement per Pupil Funding

School Year	Budgeted Per Pupil Funding	Student Enrollment	Change in Funded Enrollment from Prior Year	% Change From Prior Year	Funded Pupil Count (FTE)	Audited Funded Pupil Count (FTE)	% Increase of Funded Pupil Count	Increase in # of Funded Pupils from Prior Year
CY 1988	\$4,086	20,852				19,963.0		
CY 1989	\$4,051	20,835	(17)		19,997.0			
CY 1990	\$4,092	21,015	180		20,111.5			
CY 1991	\$4,181	21,529	514		20,559.5			
TFY 1992	\$4,256	22,667	1,138		21,582.0			
1992-93	\$4,238	23,676	1,009	4.45%	21,591.0	22,644.0		
1993-94	\$4,094	24,197	521	2.20%	22,521.3	23,132.0	2.16%	488.0
1994-95	\$4,108	24,791	594	2.45%	24,184.5	23,664.0	2.30%	532.0
1995-96	\$4,331	25,272	481	1.94%	24,202.0	24,124.0	1.94%	460.0
1996-97	\$4,478	25,696	424	1.68%	24,597.0	24,582.0	1.90%	458.0
1997-98	\$4,609	26,210	514	2.00%	25,136.0	25,073.5	2.00%	491.5
1998-99	\$4,779	26,918	708	2.70%	25,772.0	25,732.5	2.63%	659.0
1999-00	\$4,899	27,040	122	0.45%	26,111.0	25,942.5	0.82%	210.0
2000-01	\$5,097	27,500	460	1.70%	26,342.5	26,311.5	1.42%	369.0
2001-02	\$5,394	27,943	443	1.61%	26,718.0	26,703.0	1.49%	391.5
2002-03	\$5,755	27,807	(136)	-0.49%	26,635.5	26,629.5 *	-0.28%	(73.5)
2003-04	\$5,895	27,860	53	0.19%	26,657.0	26,643.5 *	0.05%	14.0
2004-05	\$6,022	27,922	62	0.22%	26,799.0	26,789.5	0.55%	146.0
2005-06	\$6,104	27,921	(1)	0.00%	26,739.5	26,741.0 *	-0.18%	(48.5)
2006-07	\$6,315	28,196	275	0.98%	26,914.0	26,914.5	0.65%	173.5
2007-08	\$6,606	28,483	287	1.02%	27,229.0	27,222.5	1.14%	308.0
2008-09	\$6,830	28,616	133	0.47%	27,458.2	27,455.2	0.85%	232.7
2009-10	\$7,003 **	28,838	222	0.78%	27,673.3			
2010-11	\$6,721	29,320	482	1.67%	28,148.8			
2011-12	\$6,375	29,516	196	0.67%	28,349.4			

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

* Note the averaged funded pupil count for 2002-03 was 26,666.5, for 2003-04 was 26,650.7, and for 2005-06 was 26,790.3.

** Per Pupil Revenue for 2004-05 and 2005-06 included a \$1 rescission, 2009-10 included a \$140 in emergency reserve and a \$2 rescission, 2010-11 includes a \$2 rescission.

** 2009-10 includes a \$140 emergency reserve.



Appendix I: Principal Property Taxpayers

January 1, 2010 and 9 Years Ago
(Unaudited)

Taxpayer	2010			2001		
	Rank	Assessed Valuation	Percentage of Total Assessed Valuation	Rank	Assessed Valuation	Percentage of Total Assessed Valuation
Xcel Energy	1	55,638,190	1.14%	1	54,036,010	1.78%
Flatiron Holding LLC	2	45,240,320	0.93%			
Qwest Corporation	3	33,506,100	0.69%	4	36,686,000	1.21%
Level 3 Communications	4	33,315,200	0.68%	6	27,078,150	0.89%
Macerich Twenty Ninth Street LLC	5	25,850,260	0.44%			
Roche Colorado Corporation	6	23,690,560	0.49%	7	13,685,630	0.45%
Sun Microsystems Inc	7	21,405,330	0.53%	3	45,383,510	1.49%
IBM Corporation	8	20,631,010	0.42%	5	30,336,340	1.00%
Sun Microsystems	9	19,575,000	0.40%			
Ball Corporation	10	18,665,300	0.38%			
Storage Technology Corporation				2	50,169,810	1.65%
Macerich Partnership				8	12,648,430	0.42%
Tana Oil & Gas, LLC				9	11,186,390	0.37%
Valley Lab Inc.				10	9,491,780	0.31%
Subtotal		297,517,270	6.10%		290,702,050	9.57%
Remaining Assessed Valuation		4,581,147,916	93.90%		2,747,158,754	90.43%
Total Assessed Valuation		<u>\$4,878,665,186</u>	<u>100.00%</u>		<u>\$3,037,860,804</u>	<u>100.00%</u>

Note: Qwest Communications purchased U.S. West Communications in June 2000.

Xcel Energy was formed from the merger of Northern States Power (Minnesota), Northern States Power (Wisconsin) and New Century Energies, which was the result of a prior merger between Public Service Company of Colorado (Denver, CO) and Southwestern Public Service (Amarillo, TX).

Source: Boulder County and Broomfield County Assessors Office



Appendix J: Principal Employers

January 1, 2010 and 9 Years Ago
(Unaudited)

Employer	2010			2001		
	Rank	Number of Employees	Percentage of Total County Employment	Rank	Number of Employees	Percentage of Total County Employment
University of Colorado	1	6,827	3.34%	1	6,400	3.50%
Boulder Valley School District	2	4,042	1.98%	3	3,815	2.08%
St. Vrain Valley School District	3	3,806	1.86%			
Ball Aerospace	4	3,571	1.75%	9	1,925	1.05%
Sun Microsystems, Inc	5	3,200	1.56%	4	3,250	1.78%
State of Colorado	6	2,844	1.39%			
International Business Machines	7	2,800	1.37%	2	5,000	2.73%
Boulder Community Hospital	8	2,300	1.12%	6	2,102	1.15%
Covidien, Energy-Based Devices	9	2,300	1.12%			
Level 3 Communications	10	2,000	0.98%	7	2,350	1.28%
Storage Technology Corporation				5	3,000	1.64%
Centrobe				8	2,000	1.09%
Longmont Foods				10	1,200	0.66%
Subtotal		33,690	16.47%		31,042	16.96%
Other Employers		170,868	83.53%		151,964	83.04%
Total		204,558	100.00%		183,006	100.00%

Source: Boulder County Business Report Book of Lists, Denver Business Journal,
Organization's websites and Colorado Department of Labor



Appendix K: Computation of General Obligation Debt

Direct and Overlapping

June 30, 2010

(Unaudited)

	Outstanding General Obligation Debt	Percentage Applicable to the District (3)	Amount of Outstanding Debt Applicable to the District
Overlapping Debt (1)			
City of Boulder	58,265,000	100.00%	58,265,000
City of Louisville	6,400,000	100.00%	6,400,000
City of Lafayette	6,355,000	100.00%	6,355,000
City and County of Broomfield	680,000	20.88%	141,984
Boulder Central Area General Improvement District	17,705,000	100.00%	17,705,000
Boulder Rural Fire	3,600,000	100.00%	3,600,000
Colorado Tech Center Metropolitan District	13,315,000	100.00%	13,315,000
East Boulder County Water District	1,645,000	100.00%	1,645,000
Hoover Hill Water and Sanitation District	141,562	100.00%	141,562
Interlocken Consolidated Metropolitan District	94,290,134	100.00%	94,290,134
North Metro Fire Rescue District	24,630,000	20.88%	5,142,744
Nederland Community Library District	1,876,057	100.00%	1,876,057
Nederland Fire Protection District	1,030,000	100.00%	1,030,000
Northern Colorado Water Conservancy District	4,069,927	41.05%	1,670,705
Pine Brook Water District	4,670,000	100.00%	4,670,000
Rocky Mountain Fire	9,700,000	100.00%	9,700,000
Superior/McCaslin Interchange District	4,570,000	100.00%	4,570,000
Superior Metropolitan District #2	5,065,000	100.00%	5,065,000
Superior Metropolitan District #3	2,415,000	100.00%	2,415,000
Town of Erie	18,235,000	1.96%	357,406
Town of Nederland	1,180,000	100.00%	1,180,000
Subtotal Overlapping Debt			239,535,592
School District Direct Debt (2)			385,285,000
Total Direct and Overlapping Debt			<u>\$ 624,820,592</u>

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the district. This schedule estimates the portion of outstanding debt of the overlapping governments that is borne by the taxpayers of the district. This process recognizes that, when considering the district's ability to issue and repay long-term debt, the entire debt burden borne by the taxpayers should be taken into account.

Notes:

(1) Balances as of December 31, 2009

(2) Balance as of June 30, 2010

(3) The percentage Applicable to the district is calculated by taking the percentage of the government's assessed value, which is located within the boundaries of the district.

Source: Boulder Valley School District RE-2 and individual entities and the Boulder County, Broomfield County Assessor's Office.



Appendix L: Debt Schedules

Bond Amortization Schedule

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 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	\$ -	\$ (235,000)	176,565,000	\$ 8,595,425
<u>2009B General Obligation</u> Refund 1999 Issue	9/17/2009 12/1/2018	2.0% to 4.00%	53,645,000	53,645,000	-	(1,000,000)	52,645,000	1,606,988
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	41,360,000	-	(7,930,000)	33,430,000	1,869,750
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	113,480,000	-	(1,840,000)	111,640,000	4,860,480
Total			\$400,355,000	\$385,285,000	\$ -	\$ (11,005,000)	\$374,280,000	\$ 16,932,643

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

	Principal	Interest	Total
2012	11,745,000	16,419,193	28,164,193
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
2015	13,370,000	14,706,524	28,076,524
2016	13,835,000	14,199,118	28,034,118
2017-2021	68,360,000	63,621,123	131,981,123
2022-2026	69,720,000	48,722,275	118,442,275
2027-2031	86,875,000	30,547,644	117,422,644
2032-2035	85,335,000	8,637,356	93,972,356
Total	\$374,280,000	\$228,043,356	\$602,323,356

Certificates of Participation: General Operating Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 Fiscal Year
<u>2003 Certificates</u> Refund of Previous Issues/ Installation of Synthetic Turf	11/18/2003 6/1/2016	2.50% to 4.00%	\$ 7,275,000	\$ 3,710,000	\$ -	\$ (565,000)	\$ 3,145,000	\$ 137,208

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

	Principal	Interest	Total
2012	580,000	118,563	698,563
2013	605,000	98,263	703,263
2014	625,000	76,332	701,332
2015	655,000	52,582	707,582
2016	680,000	27,200	707,200
Total	\$ 3,145,000	\$ 372,940	\$ 3,517,940



Appendix L: Debt Schedules (continued)

General Obligation Debt: Bond Redemption Fund

Issue & Purpose	Issue & Maturity Dates	Principal Interest Rate	Amount Issued	Amount Outstanding 7/1/2010	New Issues 10/11 Fiscal Year	Principal Payments 10/11 Fiscal Year	Amount Outstanding 6/30/2011	Interest Due 10/11 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	\$ -	\$ (235,000)	176,565,000	\$ 8,595,425
<u>2009B General Obligation</u> Refund 1999 Issue	9/17/2009 12/1/2018	2.0% to 4.00%	53,645,000	53,645,000	-	(1,000,000)	52,645,000	1,606,988
<u>2007B General Obligation</u> Refund Portion of 1997 Issue	9/17/2007 12/1/2014	4.00% to 5.00%	49,910,000	41,360,000	-	(7,930,000)	33,430,000	1,869,750
<u>2007 General Obligation</u> New Capital Construction	2/27/2007 12/1/2032	3.50% to 4.50%	120,000,000	113,480,000	-	(1,840,000)	111,640,000	4,860,480
Total			\$400,355,000	\$385,285,000	\$ -	\$ (11,005,000)	\$374,280,000	\$ 16,932,643

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

	Principal	Interest	Total
2012	11,745,000	16,419,193	28,164,193
2013	12,250,000	15,879,743	28,129,743
2014	12,790,000	15,310,380	28,100,380
2015	13,370,000	14,706,524	28,076,524
2016	13,835,000	14,199,118	28,034,118
2017-2021	68,360,000	63,621,123	131,981,123
2022-2026	69,720,000	48,722,275	118,442,275
2027-2031	86,875,000	30,547,644	117,422,644
2032-2035	85,335,000	8,637,356	93,972,356
	\$374,280,000	\$228,043,356	\$602,323,356

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 the Phase 3 sale.

All bonds that have been authorized have been issued. The Bond Redemption Fund mill levy will be adjusted annually to insure adequate revenues to make all debt service payments are they become due in accordance with the debt schedule identified above.





Appendix M: School District Comparisons

Revenue

2010-11		Funded Pupil Count	On-Line Pupil Count	Total Program Funding	Assessed Valuation	Mill Levy	Property Tax	Specific Ownership Tax	State Share	Override Revenue
School District										
Littleton 6	Total	15,054.6	0.0	\$98,701,507	\$1,330,063,800	\$25.353	\$33,721,108	\$2,413,869	\$62,566,531	\$28,813,581
	Per Pupil			6,556.2	88,349.3		2,239.9	160.3	4,156.0	1,913.9
St. Vrain Valley RE-1J	Total	25,493.3	0.0	\$169,866,479	\$2,338,789,583	\$24.995	\$58,458,046	\$3,264,963	\$108,143,469	\$16,500,000
	Per Pupil			6,663.2	91,741.3		2,293.1	128.1	4,242.0	647.2
Poudre R 1	Total	25,496.0	106.5	\$169,838,652	\$2,361,230,912	\$27.000	\$63,753,235	\$4,626,087	\$101,459,330	\$35,012,147
	Per Pupil			6,661.4	92,611.8		2,500.5	181.4	3,979.4	1,373.2
Boulder Valley RE-2J	Total	27,718.8	74.0	\$186,287,244	\$4,865,464,097	\$25.023	\$122,505,428	\$6,927,652	\$56,854,164	\$32,662,468
	Per Pupil			6,720.6	172,848.0		4,419.58	249.9	2,051.1	1,178.4
Colorado Springs 11	Total	28,244.5	56.0	\$199,995,544	\$2,503,778,120	\$24.026	\$60,155,773	\$6,001,434	\$133,838,337	\$30,398,822
	Per Pupil			7,080.9	88,646.6		2,129.8	212.5	4,738.6	1,076.3
Adams-Arapahoe 28J	Total	35,565.9	0.0	\$251,492,166	\$1,764,274,208	\$26.010	\$45,888,772	\$3,175,006	\$202,428,388	\$22,339,028
	Per Pupil			7,071.2	49,605.8		1,290.2	89.3	5,691.6	628.1
Northglenn-Thornton 12	Total	40,191.5	4,814.5	\$278,379,241	\$1,761,508,842	\$27.000	\$47,560,739	\$3,292,008	\$227,526,494	\$35,400,000
	Per Pupil			6,926.3	43,827.9		1,183.4	81.9	5,661.1	880.8
Cherry Creek 5	Total	49,395.8	0.0	\$333,031,095	\$4,720,753,465	\$25.712	\$121,380,013	\$8,740,620	\$202,910,462	\$59,604,511
	Per Pupil			6,742.1	95,569.9		2,457.3	177.0	4,107.8	1,206.7
Douglas County RE-1	Total	57,945.8	2,909.0	\$379,057,950	\$4,947,782,342	\$25.440	\$125,871,583	\$8,743,383	\$244,442,984	\$33,713,000
	Per Pupil			6,541.6	153,430.4		2,172.2	150.9	4,218.5	581.8
Denver County 1	Total	72,770.1	96.0	\$526,320,775	\$11,165,147,081	\$25.541	\$285,169,022	\$17,375,124	\$223,776,629	\$76,850,986
	Per Pupil			7,232.7	153,430.4		3,918.8	238.8	3,075.1	1,056.1
Jefferson R-1	Total	81,191.8	128.0	\$538,903,110	\$7,309,550,697	\$26.252	\$191,890,325	\$13,762,249	\$333,250,536	\$74,302,585
	Per Pupil			6,637.4	90,028.2		2,363.4	169.5	4,104.5	915.1
Peer Group	Total	459,068.1	8,184.0	\$3,131,873,762	\$45,068,343,147	\$25.668	\$1,156,354,042	\$78,322,394	\$1,897,197,325	\$445,597,128
	Per Pupil			6,822.2	98,173.5		2,518.9	170.6	4,132.7	970.7
State of Colorado	Total	791,077.0	12,369.0	\$5,441,603,049	\$91,063,772,106	\$20.656	\$1,880,985,488	\$137,827,877	\$3,422,789,683	\$651,042,717
	Per Pupil		(Included in FPC)	6,813.27	115,113.7		2,377.8	174.2	4,326.7	823.0

Source:

Colorado Department of Education - Student Accountability Report

There are several notable items regarding district comparisons:

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

The amounts are higher than what is budgeted because of uncollectible local property taxes. The Boulder Valley School District 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 M: School District Comparisons (continued)

Expenditures

2009-10 School District	Funded Pupil Count	Teachers	Administration	Buildings & Facilities Maintenance	Operational Support Expenditures	Textbooks Materials	Total Expenditures	Total Expenditure Per Pupil
Littleton 6	15,156.6	\$ 78,544,616 54.0%	\$ 9,596,736 6.6%	\$ 12,900,574 8.9%	\$ 38,097,336 26.2%	\$ 6,405,946 4.4%	\$ 145,545,208 100.0%	\$ 9,603
St. Vrain Valley RE-1J	24,905.9	115,811,227 51.0%	17,194,022 7.6%	23,941,454 10.5%	52,936,391 23.3%	17,343,516 7.6%	227,226,611 100.0%	9,123
Poudre R 1	24,959.6	114,547,989 51.2%	15,851,202 7.1%	23,023,330 10.3%	57,094,593 25.5%	13,420,695 6.0%	223,937,809 100.0%	8,972
Boulder Valley RE-2J	27,673.3	148,562,222 53.5%	21,789,908 7.8%	25,630,000 9.2%	65,285,182 23.5%	16,417,065 5.9%	277,684,378 100.0%	10,034
Colorado Springs 11	28,578.8	136,696,875 46.9%	19,649,501 6.7%	24,784,320 8.5%	94,392,766 32.4%	16,154,747 5.5%	291,678,209 100.0%	10,206
Adams-Arapahoe 28J	34,214.9	171,027,226 51.0%	25,805,523 7.7%	33,973,090 10.1%	84,868,063 25.3%	19,771,271 5.9%	335,445,172 100.0%	9,804
Northglenn-Thornton 12	40,169.3	186,709,937 50.5%	24,966,640 6.8%	39,269,875 10.6%	105,688,687 28.6%	12,861,683 3.5%	369,496,822 100.0%	9,198
Cherry Creek 5	48,979.3	289,918,402 61.3%	24,962,374 5.3%	38,351,738 8.1%	92,393,290 19.5%	27,221,851 5.8%	472,847,655 100.0%	9,654
Douglas County RE-1	56,555.1	254,649,726 53.8%	33,813,824 7.1%	39,339,732 8.3%	112,856,122 23.8%	32,687,748 6.9%	473,347,152 100.0%	8,370
Denver County 1	72,115.4	352,653,525 45.9%	44,830,185 5.8%	66,092,902 8.6%	246,295,204 32.1%	58,060,491 7.6%	767,932,308 100.0%	10,649
Jefferson R-1	81,396.7	409,504,852 52.4%	56,654,522 7.3%	75,315,200 9.6%	187,657,480 24.0%	52,140,871 6.7%	781,272,925 100.0%	9,598
Peer Group Total	454,704.9	\$ 2,258,626,596 51.7%	\$ 295,114,438 6.8%	\$ 402,622,215 9.2%	\$ 1,137,565,116 26.1%	\$ 272,485,883 6.2%	\$ 4,366,414,248 100.0%	\$ 9,603

Source:

Colorado Department of Education - Student Accountability Report

There are some notable items regarding district comparisons:

This comparison is based on information gathered by the Colorado Department of Education. While this process provides dated information, it is a consistent comparison using the same data source.

The Colorado Department of Education defines what information is included in each category, and chooses what items are included or excluded from the total operating expense.

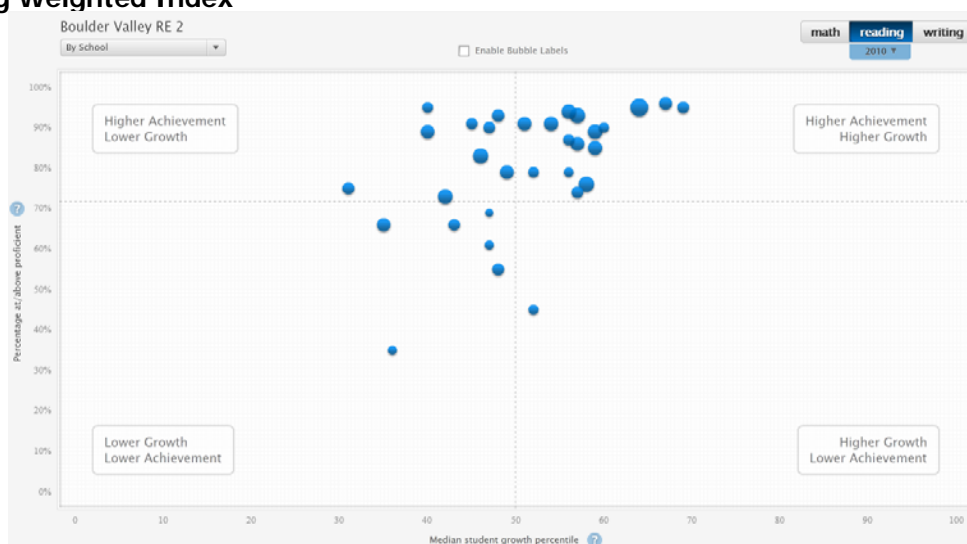
The Boulder Valley School District has no knowledge of other districts' procedures for coding expenses and therefore cannot control or verify other district's percentages in each category.



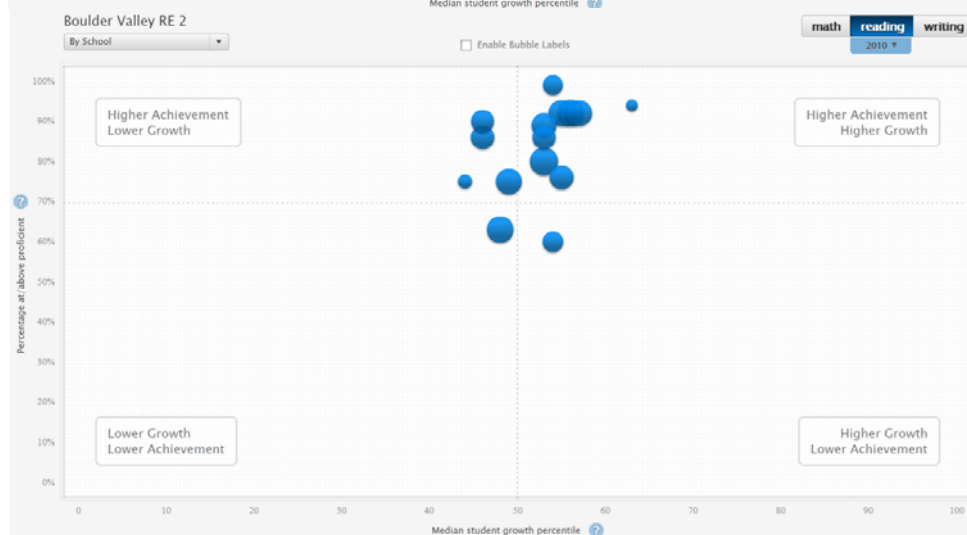
Appendix N: State Performance Measures

CSAP Reading Weighted Index

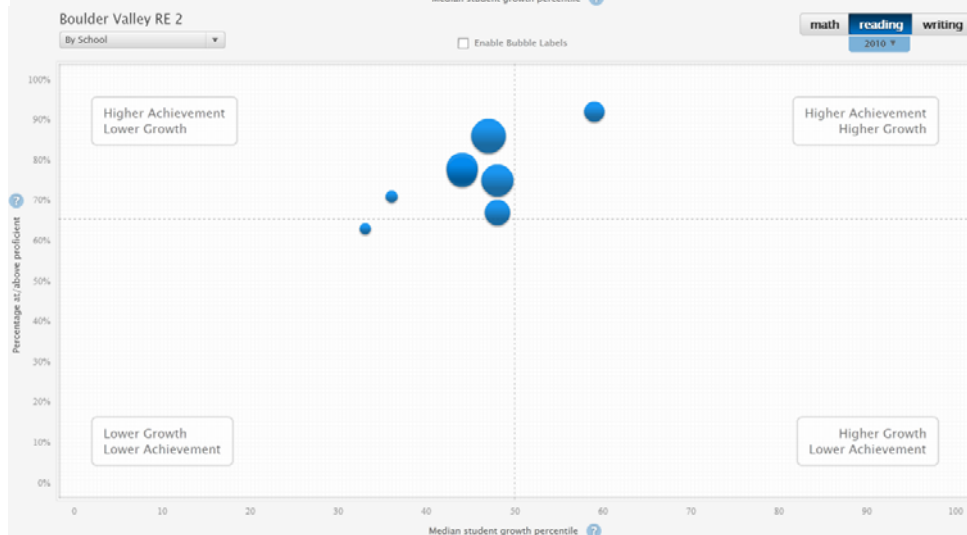
Elementary Schools



Middle Schools



High Schools

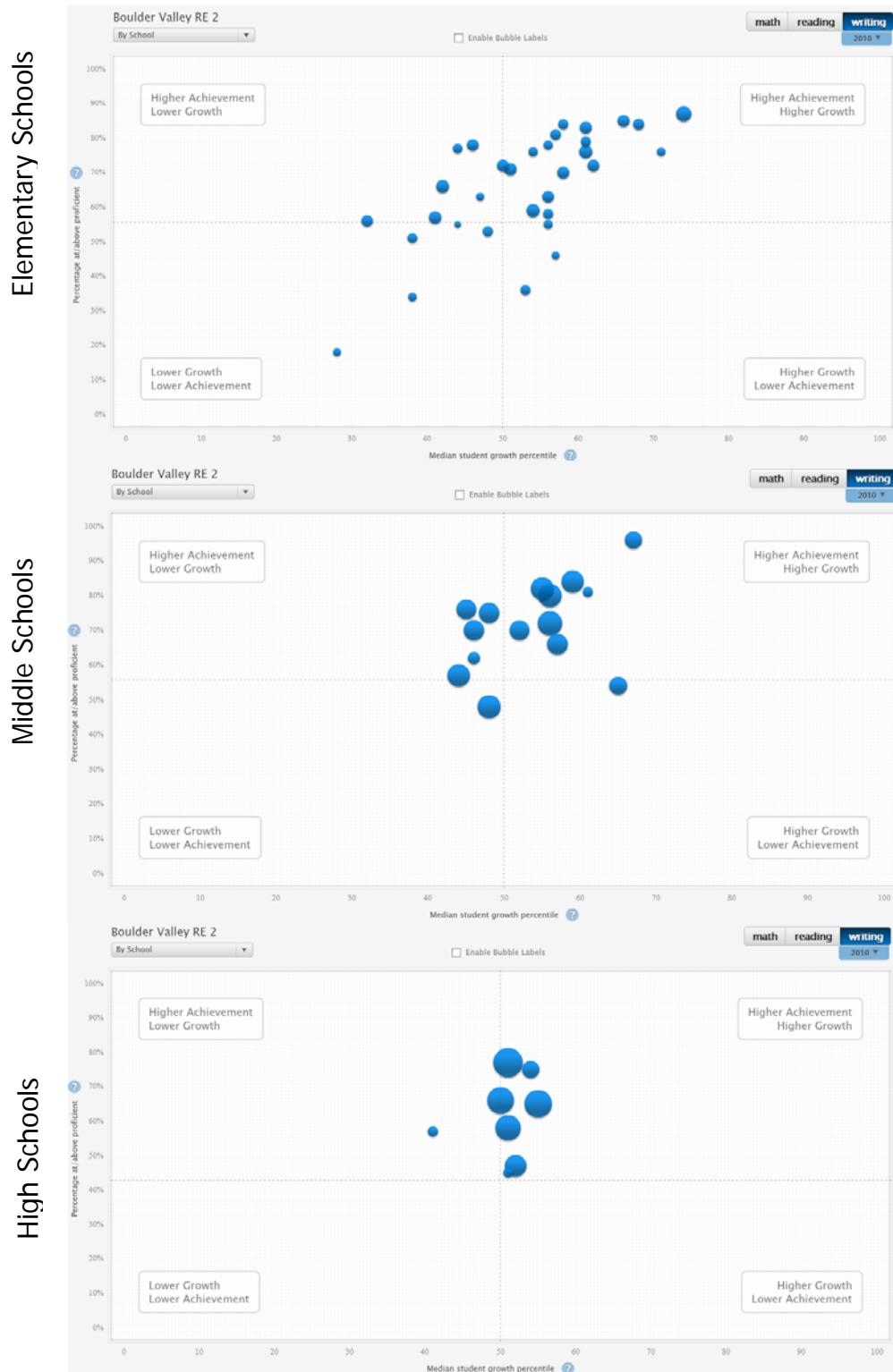


Source: CDE School View- The Colorado Growth Model https://edx.cde.state.co.us/growth_model/public/index.htm#/year-2010



Appendix N: State Performance Measures (continued)

CSAP Writing Weighted Index

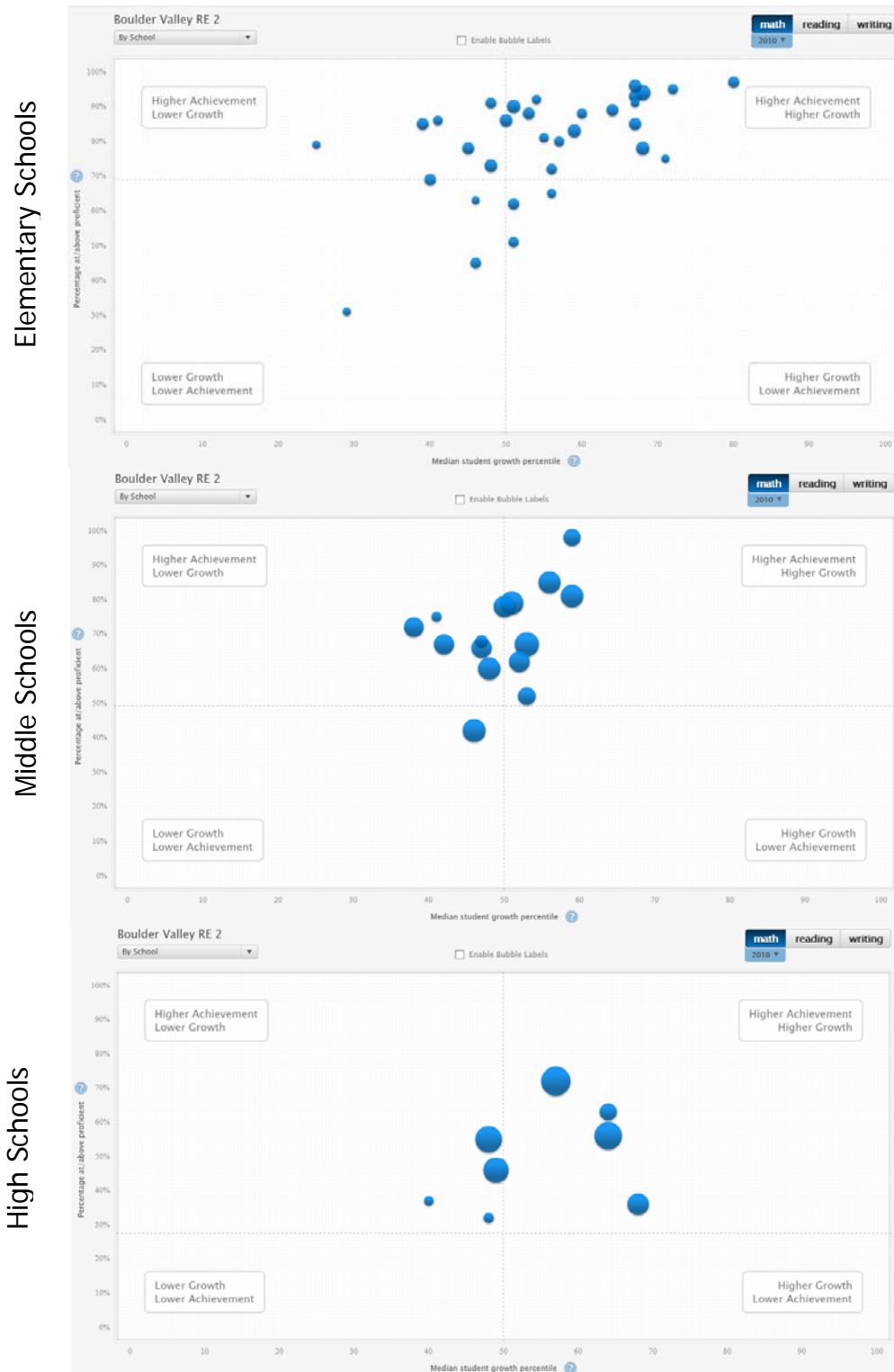


Source: CDE School View- The Colorado Growth Model https://edx.cde.state.co.us/growth_model/public/index.htm#/year-2010



Appendix N: State Performance Measures (continued)

CSAP Math Weighted Index

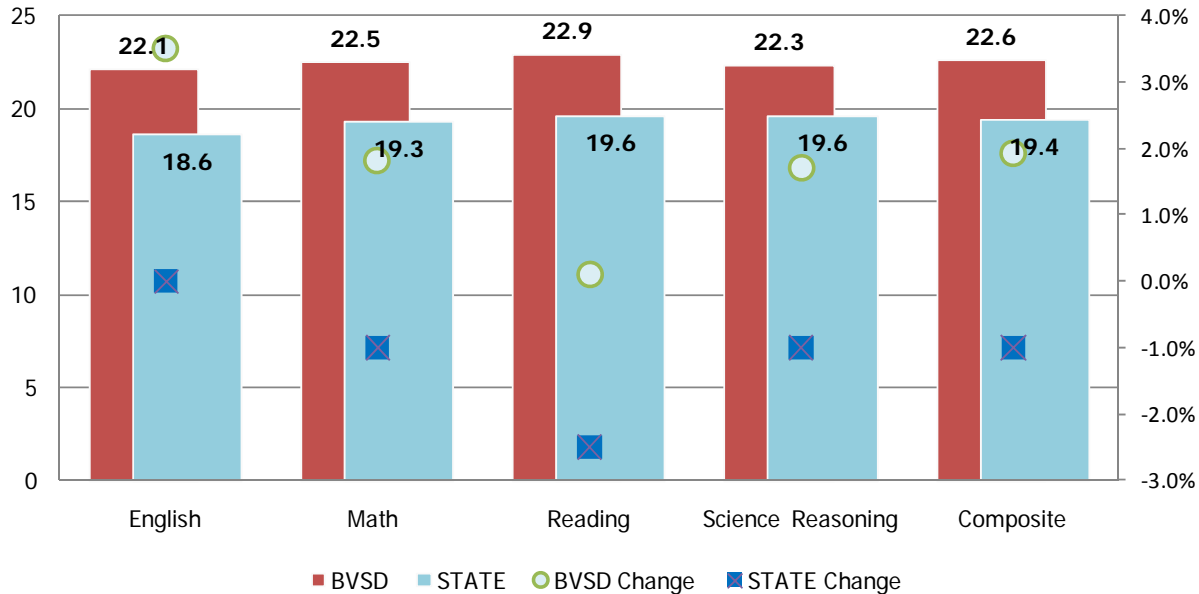


Source: CDE School View- The Colorado Growth Model https://edx.cde.state.co.us/growth_model/public/index.htm#/year-2010

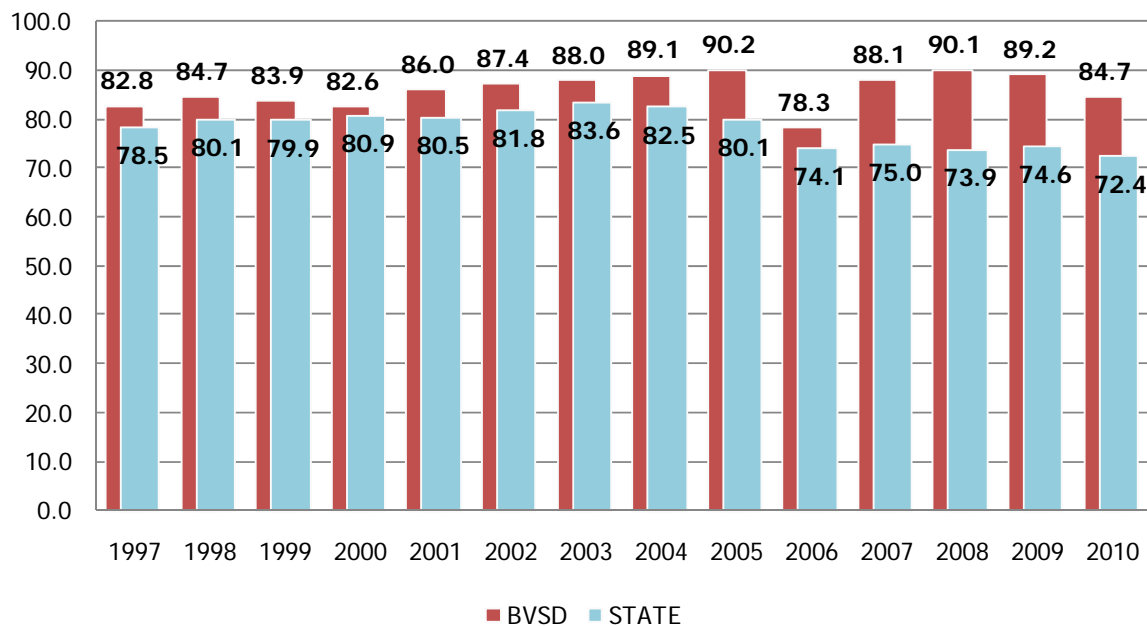


Appendix N: State Performance Measures (continued)

ACT Overall Average Score Results for 2010



Graduation Rates 1997-2010

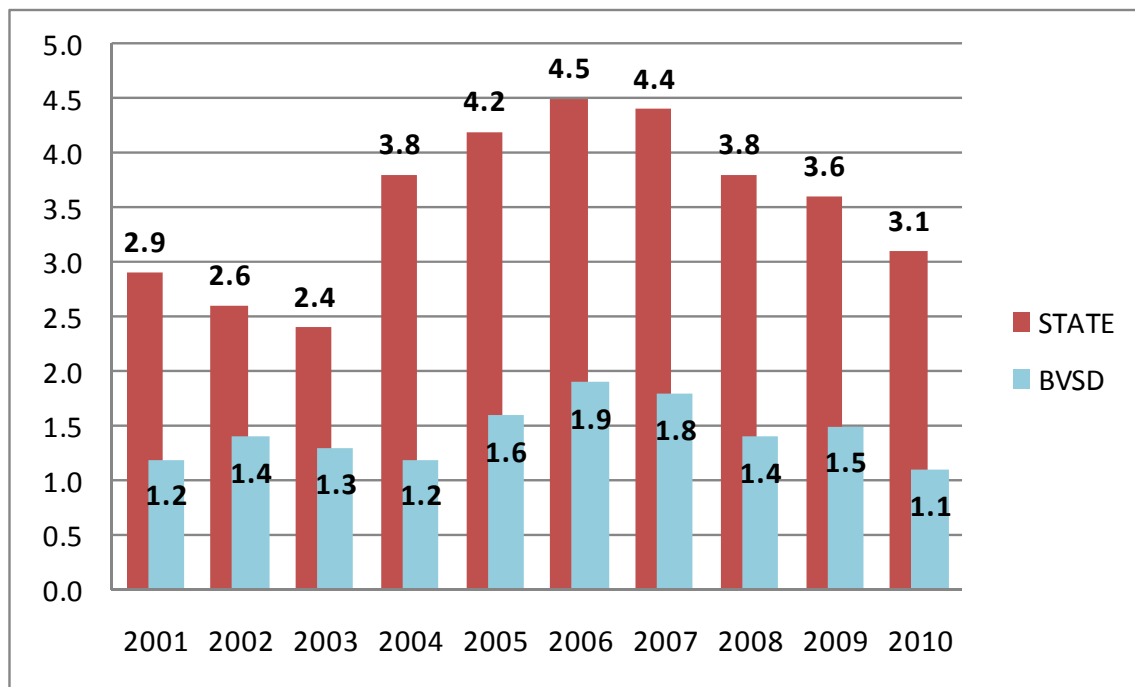


Note: Beginning with the 2010 graduation year, the method used to calculate graduation rates changed. The new four-year formula defines "on time" as only those students who graduate from high school four years after entering ninth grade. It is important to note that this new formula yields a rate that cannot be compared directly with prior year data. With the old system, students who took longer than four years to graduate were factored into the formula.



Appendix N: State Performance Measures (continued)

Dropout Rates 2001-2010





Appendix O: State of Colorado - Critical Dates

Public School Finance Unit
Fiscal Year 2010-11

May 31 School district/BOCES administration submits proposed FY2010-11 budget to district/BOCES board (22-44-108 (1)(c), C.R.S.) (30 days prior to start of new fiscal year). For FY 2010-11, House Bill 10-1013, Section 7, **adds a new budget requirement that each district's budget shall include uniform summary sheet for each fund** administered by the district that details the following for each fund:

- a. The beginning fund balance and anticipated ending fund balance for the budget year
- b. The anticipated fund revenues for the budget year, delineated by the program and source codes identified in the chart of accounts
- c. The anticipated transfer and allocations that will occur to and from the fund
- d. The anticipated expenditures that will be made from the fund, delineated by the program and object codes identified in the chart of accounts
- e. The amount of reserves in the fund.

June 10 School district/BOCES publishes public notice stating that the proposed FY2010-11 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 18 School district provides to CDE revised projection, if any, of its October 2010 pupil enrollment figures on which FY2010-11 school finance funding for the period July 2010 through November 2010 will be based. This revised projection is used until actual October 2010 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). **Note: The Treasurer's cash flow loan program will not be available for the first half of FY2010-11 pending the outcome of Amendment 61.**

June 25 School district repays outstanding contingency reserve loans, if any, to CDE.

June 30 Local board of education adopts FY2010-11 budget by appropriate resolution duly recorded. (22-44-110(4), C.R.S.).

June 30 FY2010-11 NCLB Consolidated Federal Application and Budget due to CDE.

June 30 Capital Construction Annual Report due to CDE from school districts that received Capital Construction Grants.

June/July School district certifies to CDE the amount of Colorado Division of Wildlife impact assistance grant monies received in FY2009-10 from the county treasurer (30-25-302(5)(b), C.R.S.). This amount of this funding is reduced from FY2009-10 state share of "Total Program" funding.

July 23 Last day for School Districts who have taken formal action to participate in an election to notify the county clerk.



Appendix O: State of Colorado - Critical Dates (continued)

July 30 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 FY2009-10 financial data.

August 13 School district/BOCES/CSI submits pupil transportation reimbursement claim (Form CDE-40) to CDE for the July 1, 2009 – June 30, 2010, reimbursement period (22-51-105(1), C.R.S.).

Aug 17-Oct 1 No earlier than August 15th and no later than October 1st, by a date determined by the local board of education, a charter school application must be filed for a charter school to be eligible for consideration for the following school year. (22-30.5-107(1), C.R.S.)

August 25 County assessor certifies to school district the total assessed valuation and the actual value of the taxable property in the district (39-5-128(1), C.R.S.)

August/September A board of education shall establish and maintain a kindergarten program in connection with the schools of its district for instruction of children one year prior to the year in which such children would be eligible for admission to first grade. (22-32-119 (1), C.R.S.)

September 1 School districts shall submit to CDE and the State Board an estimate of the number of students in the school district who will seek to be designated by CDE as Accelerating Students through Concurrent Enrollment (ASCENT) program participants for the following school year. (22-35-108(2)(c)(I)

September 28 School districts shall provide to each charter school in the district an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-112(2)(a.4)(I). (within 90 days of fiscal year end)

September 28 The Institute shall provide to each institute charter school an itemized accounting of all its central administrative overhead costs. Actual costs shall be the amount charged to the charter school (22-30.5-513(2)(d)(I).

September 28 School districts shall provide to each charter school in the district an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-112(2)(a.4)(II).

September 28 The Institute shall provide to each institute charter school an itemized accounting of all actual costs of district services the charter school chose, at its discretion, to purchase from the district (22-30.5-513(2)(d)(II).

October 1 School districts' "homeless child liaison" shall report the number of homeless children enrolled in district (22-33-103.5(7), C.R.S.).

October 1 District school board must file a request with the State Board, if desired, for a school to be designated as an "Alternative Education Campus". (22-7-604.5(2)(a), C.R.S.)

October 1 School district and Institute conducts pupil membership count (22-54-103(10)(a), C.R.S.) and later reports the count via the Automated Data Exchange (ADE) System.



Appendix O: State of Colorado - Critical Dates (continued)

October 5 Facility School or a State Program shall submit October 1 pupil counts to CDE (22-54-129(3)).

October 13 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 FY2009-10 NCLB Consolidated Federal Annual Financial Report (AFR) with CDE.

November 10 Last date for school districts to submit October 1 pupil membership count to CDE via the Automated Data Exchange (ADE) system (22-54-112(2), C.R.S.). All pupil membership counts must be completed by this date, even if the alternative count date of November 1 is used for preschool pupils. (on or before November 10th)

November 10 The State Charter School Institute shall certify to the State Board of Education each institute charter school's pupil enrollment and on-line enrollment. (22-30.5-513(3)(a) C.R.S. and 22-54-112(2)(c) C.R.S.).

November 10 The State Charter School Institute shall notify CDE as to whether each institute charter school is a qualified charter school. (22-30.5-513(3)(a) C.R.S.)

November 15 State Board shall approve the designation of alternative education campus for any public school for which a request is filed that meets the requirements of State Board Rule. (22-7-604.5(2)(a) C.R.S.)

November 16 School district provides to CDE a copy of its official November 2, 2010, ballot questions or a copy of its official November 2, 2010, 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 16 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 FY2009-10 Audit to the School District within five months following the close of the fiscal year. (29-1-606(1)(b) C.R.S.)

December 1 School district entitled to "Additional Funding", if any, submits to CDE a certification signed by its auditor of its projected FY2009-10 spending limit pursuant to the Taxpayer's Bill of Rights (TABOR) (22-54-104.3 (2.7), C.R.S.). Note: certification is not required if district previously has held a successful "de-Brucing" election.

December 15 School district certifies to county commissioners, copied to CDE, the mill levies for the various property tax-supported funds of the district (39-5-128(1), C.R.S.).

December 15 CDE shall submit to the Office of the Governor, State Board of Education; and the members of the House and Senate Education Committees a report summarizing the findings and recommendations from the Average Daily Membership Study (Senate Bill 10-008).



Appendix O: State of Colorado - Critical Dates (continued)

December 31 School district/BOCES must approve their FY 2009-10 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 2009-10 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 14 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 *NOT APPLICABLE IN FY 2010-11* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). School districts which are eligible to participate in the February 1 military pupil count must submit an estimated count of military dependent pupils.

January 29 Prior to January 30th, the Colorado Educational and Cultural Facilities Authority shall submit a report to the State Auditor that includes information concerning the issuance of Qualified Charter School Bonds (22-30.5-409, C.R.S.)

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 *NOT APPLICABLE IN FY 2010-11* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). 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.)

February 15 *NOT APPLICABLE IN FY 2010-11* (no appropriation for this purpose has been made by the General Assembly in this fiscal year). Last day for eligible school districts to submit military dependent supplemental pupil enrollment to CDE.

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.)

April 1 School districts receiving Colorado Preschool Program (CPP) funding complete the electronic CPP Reapplication and Annual Report.

15th of Month Approved Facility Schools or State Programs report to CDE its number of eligible out-of-district placed pupils, if any, served during the prior calendar month (22-54-129(4)(b), C.R.S.).

25th of Month School district receives state share via electronic wire funds transfer (22-54-115(3), C.R.S.).



Appendix O: State of Colorado - Critical Dates (continued)

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: On or before the 15th day of each month where a juvenile (charged as an adult) is held in jail or facility, the official in charge of the jail or facility shall report to CDE the actual number of juveniles who received education service at the jail or facility during the prior calendar month to whom the school district provided educational services at the jail or facility. On or before the 15th day of each month following a month where a jail or facility reported the number of juveniles who received educational services at the jail of facility, CDE shall pay the school district that provided the educational services the appropriate amount based on the daily rate established for approved facility schools (based on *Section 22-54-129, C.R.S.*).

Elections For a complete calendar of election deadlines please visit:

[Colorado Department of State Elections Center](#)

Future: Upon receipt of data collected by the participating school districts and charter schools in the alternative school funding models pilot program (pursuant to House Bill 10-1183), the Advisory Council shall review the data and annually prepare and submit a summary report on or before January 15, 2012 and or before, January 15 each year thereafter through 2015 to the: State Board; Governor's Office; and General Assembly.

NOTE: This calendar identifies critical dates for the 2010-11 fiscal year as included in current law. If legislative bills are passed that change any of the dates identified above, a revised calendar will posted on the CDE website at: <http://www.cde.state.co.us/cdefinance/FinancialReportingFY2010-11.htm> .



Appendix P: 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 P: 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 P: Governing Policies (continued)

DB: Annual Operating Budget (continued)

Balanced Budget Requirements

In order to ensure its ongoing financial health, the district needs to maintain a positive year-end balance across all funds.

To meet this end, the General Operating Fund budget will be developed so that the total of annual ongoing expenditures and transfers does not exceed annual revenues.

If the General Operating Fund ends any fiscal year with an ending balance beyond required reserves, this amount can only be budgeted for one-time uses in subsequent years. One-time uses will be defined as expenditures, transfers and/or reserves committed to by the district for a finite period of time, on a non-recurring basis. Uses of one-time funds must be approved by the board and be accompanied by a plan for assuring that such uses will not result in an ongoing deficit in future budget years.

Reserve Requirements

To minimize any sudden and unplanned discontinuity to the district's programs and operations, the General Operating Fund budget will be developed containing an ending fund balance equal to required reserves including TABOR, plus a minimum of a 3 percent contingency reserve. This reserve shall be reviewed every year as part of the budget approval process, to determine if a larger reserve is prudent in view of uncertainties in current and future revenue and in district expenses.

Funds in the contingency reserve shall not be spent without board approval. The request for approval must include a plan for ensuring that the expenditure will not exceed the fixed dollar amount approved by the board, and must also include a plan for replenishing the reserve, within two years from first dispersal.

The budgets for all other funds will be developed to include, at a minimum, the required TABOR reserve.

LEGAL REFS.:

- C.R.S. § 22-44-101-117 (school district budget law)
- C.R.S. § 22-44-201-206 (financial policies and procedures)
- C.R.S. § 22-44-105 (Budget-contents-mandatory)

AGREEMENT REF.: Teachers' agreement, Section B

CROSS REF.: DB subcodes (all relate to the budget)

NOTE: The format and procedures used in developing the school budget must meet requirements of the State Board of Education as set forth in the Financial Policies and Procedures Handbook for public school districts. (C.R.S. § 22-44-203 and 204)

DBJ: Budget Transfers

The Board shall follow state statute regarding the transfer of unencumbered moneys and other funds as specified by state law.

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



Appendix P: Governing Policies (continued)

DBJ: Budget Transfers (continued)

School Budget Accounts

Principals are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. However, moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent.

Program Budget Accounts

Program managers are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor.

All budget transfers require the approval of the Superintendent.

LEGAL REFS.:

C.R.S. § 22-32-107 I (*Duties-treasurer*)

C.R.S. § 22-44-102(3) (*Definitions*)

C.R.S. § 22-44-106(1) (*Contingency reserve-operating reserve*)

C.R.S. § 22-44-112 (*Transfer of monies*)

C.R.S. § 22-44-113 (*Borrowing from funds*)

C.R.S. § 22-45-103 (1)(a)(II) (*Funds*)

C.R.S. § 22-54-105 (*Funds*)

C.R.S. § 24-10-115 (*Authority for public entities to obtain insurance*)

DD: Grants Management

The District encourages and is receptive to financial support from appropriate federal, state, local governmental and private grant-makers to aid in delivery, maintenance, and improvement of District and school educational, support or operational programs.

The term "grant" encompasses all federal, state, and local governmental, corporate or foundation *financial awards* that have *specific performance requirements or conditions* attached and that are *applied for* and accepted by the District.

BVSD is the legal applicant and recipient for all grant funds applied for and received by all of its public schools, programs and departments. Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are considered sub-award grants, and are subject to all of same requirements as awards received directly by BVSD. Grants applied for and received by individual District personnel for personal or professional development purposes are not subject to District policies unless they involve students, use of school property, or require the participation of other District personnel.

The District may apply for and receive grants that support the current BVSD Goals or otherwise improve educational resources. The Board reserves the right to approve or decline any grant application or award based upon established principles, and may delegate this authority to the Superintendent or other staff assigned by the Superintendent.

The opportunity to competitively apply for a grant must be available to all District schools under the same eligibility criteria if a grant is used to fund any school personnel position(s). This provision does not apply to the District itself, which may apply for grants to fund personnel at particular schools based upon established principles and demonstrated differentiated needs, including, but not limited to: student achievement, educational equity and school climate.



Appendix P: Governing Policies (continued)

DD: Grants Management (continued)

Any grant application of \$25,000 or more, or made to a state or federal agency, or requiring the expenditure of non-budgeted District or school funds (i.e. cash matching funds) must be approved by the Board. The Superintendent shall have the authority to approve grants applications from \$2,500 up to \$25,000. The Principal or department director shall have the authority to approve grant applications of less than \$2,500. Schools or District departments may not make applications for grants of more than \$25,000, or to a state, or federal agency, or requiring the expenditure of non-budgeted district or school funds, without submission of an Intent to Apply form to the Superintendent or designee, and his or her signed approval.

The Superintendent shall establish procedures for grant administration and for review and approval of all grant applications. The Superintendent shall provide a quarterly report to the Board of all awarded grants.

DD-R1: Project Partnerships, Sub-Award, Grants, Sub-Contracts Pursuant to Grants, and Third-Party Grants Involving District Personnel, Programs or Facilities

When BVSD is named by another agency or institution in a grant application as the recipient of payments, goods or services under that grant, this is considered a sub-award grant and it is subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments. Similarly, if BVSD is named by another agency or institution in a grant application as the provider of services under a grant, the same rule applies.

Contracts awarded to the District consequent to the receipt of a grant by another agency or institution are similarly considered sub-award grants and subject to all of the same requirements for review and approval as grants written by and awarded to BVSD and its schools/departments, regardless of whether BVSD is specifically named in the original grant application.

If a grant is written by a third-party agency, organization, institution, individual, or business entity that entails any of the following:

- use of District personnel during work hours;
- contact with students, or research involving students* or employees;
- changes or additions to District educational programs, student support or teacher support programs;
- changes or additions to District facilities and grounds;
- use of BVSD facilities, personnel, or programs to provide an in-kind match for the grant;
- requirements for future upgrades or maintenance of equipment, software, textbooks, facilities or grounds; or
- use of BVSD as the fiscal agent to receive and account for the grant funds

...then this grant is subject to the prior review and approval of BVSD, even if BVSD is not directly named in the application and does not directly receive any financial award through the grant. Other forms of approval may apply (e.g. parental permission; Human Research Committee, etc.) in addition.

BVSD reserves the right to decline to participate in any project initiated by a third party that has not been submitted for District review prior to application for funding AND that has not received the approval of the school district through the Board-designed process prior to the award of funding.

*See Policy JFJ-E for information regarding student participation in surveys, analyses, or evaluations.



Appendix P: Governing Policies (continued)

DD-R2: Grants to District Personnel

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

DEB: Loan Programs (Funds from State Tax Sources)

Short-Term Borrowing

The superintendent shall notify the board when it becomes evident that cash balances will not meet anticipated obligations. Under such circumstances the board may negotiate, under the provisions of Colorado statutes, for a loan in such amounts as may be required to meet such obligations. Such a loan may not be obtained without prior approval of the board.

The board authorizes the president and the superintendent to execute promissory notes on behalf of the school district from time to time as such borrowing of funds becomes necessary and may further authorize them to execute any and all other documents necessary or incidental to the borrowing of funds. By law, these short-term loans must be repaid by the close of the fiscal year in which the loan was received.

State Interest-Free Loan Program

The superintendent shall notify the board when it becomes evident that a General Fund cash deficit will occur in any month in the coming fiscal year. Under such circumstances the board may elect to participate in an interest-free loan program through the state treasurer's office by adopting a resolution approving participation in the program. The loan may not exceed an amount certified by the district's chief financial officer and the superintendent. However, the superintendent may not apply for such loan without a resolution of the board. The state treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

All loans shall be repaid by June 25 of the fiscal year in which they were made or an alternate date determined by the state treasurer.

Tax Anticipation Notes

The board may issue tax anticipation notes without an election if it determines that taxes due the district will not be received in time to pay projected budgeted expenses. Tax anticipation notes shall mature on or before June 30 of the fiscal year in which the tax anticipation notes were issued.

Tax anticipation notes issued by the district shall not exceed 75 percent of the taxes the district expects to receive in the current fiscal year as shown by the current budget.

LEGAL REFS.:

- C.R.S. § 22-40-107 (short term loans)
- C.R.S. § 22-54-110 (loans to alleviate cash flow problems)
- C.R.S. § 29-15-101, et seq. (Tax Anticipation Note Act)

DEB/DEC/DFC: Revenues From State/Federal Tax Sources

Cooperative Projects — School District Funding

Except for noncategorical state and federal funds received by the School District to support the general fund budget, other outside funds received for any project requiring the expenditure of School District funds and/or the cooperative use of School District facilities on a regularly scheduled basis shall be brought to the Board of Education for authorization before the project is instituted.



Appendix P: Governing Policies (continued)

DEB/DEC/DFC: Revenues From State/Federal Tax Sources (continued)

When such projects are proposed, the following information shall be presented:

1. Specific educational needs to be served.
2. Alternatives considered in meeting those needs.
3. Specific strategies and activities planned to meet those needs.
4. A budget identifying revenue anticipated from all sources (including *all* in-kind contributions of each fundor); itemized expenditures (including projections for salaries and benefits, supplies and equipment, inservice and training expense, travel to professional meetings, etc.); and staffing requirements.
5. Scope and duration of the project, including a description of the population to be served.
6. Description of decisionmaking framework and responsibilities assigned school personnel. Cooperative projects will be staffed and initiated subsequent to Board authorization. School District selection and compensation policies will be followed in making staffing arrangements whenever possible.

In approving cooperative projects, the Board of Education will be responsible only for School District contributions authorized in the project budget and only for the purposes described. If total anticipated revenue is not received, services must be curtailed. Services to school-age children have the highest priority for retention in such circumstances.

In the event that implementation extends into more than one budget year, the Board will review the project annually as part of the School District budget review process.

LEGAL REF.:

C.R.S. 22-44-110(5)

CROSS REF.:

DB, Annual Operating Budget

DFA: Cash Management/Investment Policy

It is the policy of the District to invest public funds in a manner that will preserve capital, meet the daily liquidity needs of the District, diversify the District's investments, conform to all local and state statutes governing the investment of public funds, and generate market rates of return.

This Cash Management Investment Policy addresses the methods, procedures, and practices which must be exercised to ensure effective and judicious fiscal and investment management of the District's funds.

SCOPE

Cash balances in the Bond Redemption Fund, the Building Fund, the Health Insurance Fund, the Dental Insurance Fund, the Non-expendable Trust Fund and the Expendable Trust Fund shall not be pooled and the investment income derived from the individual investment accounts shall be allocated directly to the individual fund.

All cash shall be pooled for investment purposes, except for cash balances of the funds listed above. Investment income derived from the pooled investment account shall be allocated to the General Fund.

This Investment Policy shall apply to all funds accounted for in the District's Comprehensive Annual Financial Report.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

INVESTMENT OBJECTIVES

The District's principal investment objectives include:

- Preservation of capital and protection of investment principal;
- Maintenance of sufficient liquidity to meet anticipated cash flows;
- Attainment of a market rate of return;
- Diversification to avoid incurring unreasonable market risks;
- Conformance with all applicable District policies, state statutes and Federal regulations.

DELEGATION OF AUTHORITY

The Superintendent is vested with responsibility for managing the District's investment program and for implementing this Cash Management Investment Policy. The Superintendent may delegate the authority to conduct investment transactions and to manage the operation of the investment portfolio to the Accounting Services Director or the Chief Financial Officer. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The Superintendent or his/her designee shall establish written procedures and internal controls for the operation of the District's investment program, designed to prevent loss of public funds due to fraud, error, misrepresentation and imprudent actions.

The District may engage the support services of outside investment advisors in regard to its investment program, so long as it can be demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

PRUDENCE

The standard of prudence, as defined by the Colorado Revised Statutes, to be used for managing the District's assets is the "prudent investor" standard applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (Colorado Revised Statutes 15-1-304, Standard for Investments.)

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally without risk and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional losses may be possible in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Superintendent and other authorized persons acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion to the Board of Education and appropriate action is taken to control adverse developments.

ETHICS AND CONFLICTS OF INTEREST

District employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the District's investment program or that could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees shall disclose to the Superintendent or his/her designee any material financial interest they have in financial institutions that conduct business with the District, and they shall subordinate their personal investment transactions to those of the District.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

AUTHORIZED SECURITIES AND TRANSACTIONS

All investments will be made in accordance with the Colorado Revised Statutes as follows: C.R.S. § 11-10.5-101, *et seq.*, Public Deposit Protection Act; C.R.S. § 11-47-101, *et seq.*, Savings and Loan Association Public Deposit Protection Act; C.R.S. § 24-75-601, *et seq.*, Funds - Legal Investments; C.R.S. § 24-75-603, Depositories; and C.R.S. § 24-75-702, Local governments – authority to pool surplus funds. Any revisions or extensions of these sections of the statutes will be assumed to be part of this Investment Policy immediately upon being enacted.

This Cash Management Investment Policy further restricts the investment of District funds to the following types of securities and transactions:

1. U.S. Treasury Obligations: Treasury bills, Treasury notes, Treasury bonds and Treasury STRIPS with maturities not exceeding five years from the date of trade settlement.

2. Federal Instrumentality Securities: Debentures, discount notes, callable securities, step-up securities and stripped principal or coupons with maturities not exceeding five years from the date of trade settlement issued by the following only: Federal National Mortgage Association (FNMA), Federal Farm Credit Banks (FFCB), Federal Home Loan Banks (FHLB) and Federal Home Loan Mortgage Corporation (FHLMC). Federal Instrumentality Securities shall be rated in the highest rating category by at least two Nationally Recognized Statistical Rating Organizations (NRSROs), and shall be rated not less by any NRSRO that rates the debt.

3. Repurchase Agreements with a termination date of 180 days or less collateralized by U.S. Treasury obligations or Federal Instrumentality securities listed in 1. and 2. above with a final maturity not exceeding 10 years. The purchased securities shall have a minimum market value including accrued interest of 102 percent of the dollar value of the transaction. Collateral shall be held by the District's third-party custodian bank, and the market value of the collateral securities shall be marked-to-the market daily.

Repurchase Agreements shall be entered into only with broker/dealers recognized as primary dealers by the Federal Reserve Bank of New York, or with firms that have a primary dealer within their holding company structure. Approved Repurchase Agreement counterparties shall have a short-term credit rating of at least A-1 or the equivalent and a long-term credit rating of at least A or the equivalent by a Nationally Recognized Statistical Rating Organization (NRSRO). Repurchase agreement counterparties shall execute a District approved Master Repurchase Agreement with the District. The Chief Operations Officer shall maintain a copy of the District's approved Master Repurchase Agreement along with a list of broker/dealers who have executed same.

4. Commercial Paper with an original maturity of 180 days or less that is rated at least A1+, P-1 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the commercial paper. If the commercial paper issuer has senior debt outstanding, it must be rated at least AA-, Aa3 or the equivalent at the time of purchase by at least two NRSROs and rated not less by all NRSROs that rate the issuer.

5. Non-negotiable Certificates of Deposit with a maturity not exceeding one year in any FDIC insured state or national bank, or state or federal savings bank located in Colorado that is a state approved depository per C.R.S. § 24-75-603. Certificates of deposit that exceed FDIC insurance limits shall be collateralized as required by the Public Deposit Protection Act or the Savings and Loan Association Public Deposit Protection Act.

6. Local Government Investment Pools authorized under C.R.S. § 24-75-702 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

7. Money Market Mutual Funds registered under the Investment Company Act of 1940 that: 1) are "no-load" (no commission or fee shall be charged on purchases or sales of shares); 2) have a constant net asset value of \$1.00 per share; 3) limit assets of the fund to those securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent by one or more NRSROs.

The foregoing list of authorized securities shall be strictly interpreted. Any deviation from this list must be approved by the Board of Education.

INVESTMENT DIVERSIFICATION

It is the intent of the District to diversify the investments within the investment portfolio to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Nevertheless, the asset allocation in the investment portfolio should be flexible depending upon the outlook for the economy, the securities markets and the District's anticipated cash flow needs.

INVESTMENT MATURITY AND LIQUIDITY

The investment portfolio shall remain sufficiently liquid to meet all cash requirements that may be reasonably anticipated. To the extent possible, investments shall be matched with anticipated cash flows and known future liabilities. Investments shall be limited to maturities not exceeding five years from the date of trade settlement.

COMPETITIVE TRANSACTIONS

Each investment transaction shall be competitively transacted with authorized broker/dealers. At least three broker/dealers shall be contacted for each transaction and their bid and offering prices shall be recorded.

If the District is offered a security for which there is no other readily available competitive offering, quotations for comparable or alternative securities will be documented.

SELECTION OF BROKER/DEALERS

The Chief Operations Officer shall maintain a list of broker/dealers approved for investment purposes, and it shall be the policy of the District to purchase securities only from those authorized firms.

To be eligible, a firm must meet at least one of the following criteria:

1. Be recognized as a primary dealer by the Federal Reserve Bank of New York or have a primary dealer within its holding company structure;
2. Report voluntarily to the Federal Reserve Bank of New York;
3. Qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Superintendent or his/her designee on the basis of their expertise in public cash management and their ability to provide service to the District's account. Each authorized broker/dealer shall be required to submit and annually update a District approved Broker/Dealer Information Request Form that includes the firm's most recent financial statements. In the event that an external

investment advisor is not used in the process of recommending a particular transaction in the District's portfolio, any authorized broker/dealer from whom a competitive bid is obtained for the transaction will attest in writing that he/she has received and reviewed a copy of this policy.

The District may purchase commercial paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in item 3. of the Authorized Securities and Transactions section of this Investment Policy.



Appendix P: Governing Policies (continued)

DFA: Cash Management/Investment Policy (continued)

SAFEKEEPING AND CUSTODY

The Superintendent or his/her designee shall approve one or more banks to provide safekeeping and custodial services for the District. A District approved safekeeping agreement shall be executed with each custodian bank. To be eligible, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. § 24-75-603.

The purchase and sale of securities and repurchase agreement transactions shall be settled on a delivery versus payment basis. Ownership of all securities shall be perfected in the name of the District. Sufficient evidence to title shall be consistent with modern investment, banking and commercial practices.

All investment securities, except non-negotiable Certificates of Deposit, Local Government Investment Pools and Money Market Mutual Funds, purchased by the District will be delivered by either book entry or physical delivery and will be held in third-party safekeeping by the District approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All Fed wireable book entry securities shall be evidenced by a safekeeping receipt or a customer confirmation issued to the District by the custodian bank stating that the securities are held in the Federal Reserve system in a Customer Account for the custodian bank which will name the District as "customer."

All DTC eligible securities shall be held in the custodian bank's Depository Trust Company (DTC) participant account and the custodian bank shall issue a safekeeping receipt evidencing that the securities are held for the District as "customer."

All non-book entry (physical delivery) securities shall be held by the custodian bank or its correspondent bank and the custodian bank shall provide evidence that the securities are held for the District as "customer."

The District's custodian will be required to furnish the District monthly reports of holdings of custodied securities as well as a report of monthly safekeeping activity.

REPORTING

At the end of each quarter, the Chief Financial Officer shall submit to the Board an investment report listing the investments held by the District and the current market value of the investments.

POLICY REVISIONS

This Cash Management/ Investment Policy shall be reviewed annually by the Superintendent or his/her designee and may be amended by the Board of Education as conditions warrant.

LEGAL REFS.:

C.R.S. § 24-75-601, *Funds-Legal Investments*

DFB: Revenues from Licensing of School Facilities for Telecommunication Uses

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

The school district, in granting the use of its sites and facilities for use by telecommunication entities, shall require at all times that the health and safety of its students, staff, and patrons are protected and the aesthetics and structural integrity of all sites and facilities will not be jeopardized by such use.

The granting of use of school district sites and facilities for telecommunication uses shall require that the third-party entity adhere to the following procedures and guidelines:



Appendix P: Governing Policies (continued)

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

1. Site identification

- School district shall grant qualified third parties access to school district facilities and sites for assessment and testing purposes to determine existence of optimum location for equipment and antenna provided the third party agrees to indemnify school district for any liens, claims, or damages while conducting this site and facility feasibility identification.
- Third party shall be given permission to contact appropriate jurisdictions to make preliminary investigation of zoning, land use, and other necessary permitting requirements on identified sites and facilities.

2. Submittal of preliminary design to school district

- Third party wishing to pursue the installation of telecommunication facilities on school district sites and facilities after completing its site and facilities identification process shall submit to the school district Department of Operations the following:
 - a. Survey and legal description of proposed site.
 - b. Design drawings and representations showing height, area requirements, and location of proposed telecommunication facilities.
 - c. Detailed description of the equipment proposed to be installed and the improvements to be constructed on the telecommunication sites.
 - d. Detailed description of the environmental, compatibility, and aesthetic impact of the proposed installation and construction on existing school district use.
 - e. Proposed source of electrical power and telephone connection.

3. License agreements shall require:

- The initial term to not exceed five years and shall be subject to termination by school district for school district purposes.
- Provisions and procedures for renewal of the agreement for subsequent terms.
- Annual payment schedule.
- Agreement to indemnify school district.
- Agreement to be conditioned upon third party obtaining zoning, land use, and building permit approval.
- The third party to be responsible for the processing and obtaining of all required permits, certificates, and approvals and to appear at all hearings.
- Obtaining all permits required by FCC.
- Manage all construction and installation on sites but subject to construction and safety standards promulgated by the school district.
- Nonexclusive use of sites and facilities with a covenant to cooperate with any other third party users of telecommunication facilities utilizing the same sites.
- Provisions for multiple-site use by third party when desired and agreed to by the school district.
- All facilities and equipment installed by third parties shall accommodate all telecommunications equipment of the school district.
- License granting limited access by third party across school district property to the facilities and site during construction, operation, and maintenance of the equipment and facility, which is not disruptive to school district use.
- All improvements and installations shall be installed and constructed at the third party's sole expense in a workmanlike manner, shall be removed upon termination of the use agreement unless otherwise agreed to by the school district, and the site and facilities shall be restored to original condition.
- Third party shall maintain and keep sites and facilities in good repair.
- Third party to pay all utilities, operating costs, and any taxes associated with a telecommunication use.
- Third party to maintain liability, property, and workers compensation insurance with the school district as an additional insured.
- Nonassignability without school district consent.



Appendix P: Governing Policies (continued)

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

- Final approval by school district which shall take into account the proposed location of the site, the compatibility to the surrounding neighborhood location of the site, the aesthetic integration of the facility, the requested term, the consideration offered, the safety and structural impact of the facility on existing uses, and the benefit to the school district telecommunication needs.

4. This policy is not intended to vest any rights to the use of school district facilities and sites in any third party. Approval of any telecommunication facility and use shall rest solely with the board of education and shall be determined on a case-by-case basis.

LEGAL REF.:

C.R.S. 22-32-110(f)

CROSS REF.:

FL, Retirement of Facilities

DG: Depository of Funds/Authorized Signatures

All moneys received by the school district shall be deposited in an official bank as designated by the board. Such a financial institution must qualify as an eligible public depository in accordance with state law.

The accounting department will review all banking arrangements annually and will seek competitive bids for banking services every five years.

When moneys are withdrawn from the custody of the county treasurer, such withdrawn moneys shall be deposited by the treasurer of the board or official custodian to the credit of the district in a depository designated by the board.

The treasurer or official custodian shall comply with all requirements of state law regarding the deposit of district funds.

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado that meets the requirements set forth in state law.

Checks written on all district funds authorized by the board of education, except student activity funds, will require the facsimile signature of the treasurer of the board of education. The use of the facsimile signature must conform to the present state statutes. It is the practice of the board to adopt the required resolution and complete the required "consent to use facsimile signature" form at the board's annual organizational meeting.

Checks drawn on the various student activity funds require the signature of the principal or assistant principal at the school. Moneys of the school activity accounts will be deposited in a designated bank located within the district. This financial institution must qualify as an eligible public depository in accordance with state law.

LEGAL REFS.:

C.R.S. § 22-32-109(1) (g) (board of education - district duties-custody of moneys)

C.R.S. § 22-32-110(1) (x) (specific powers-custody of moneys)

C.R.S. § 22-32-121 (facsimile signature)

C.R.S. § 22-40-104 (relates to county treasurer)

C.R.S. § 22-40-105 (tax levies and revenues-depositories)

C.R.S. § 22-45-104 through -106 (accounting and reporting)



Appendix P: Governing Policies (continued)

DH: Bonded Employees and Officers

The district's chief financial officer/chief operating officer and director of finance and accounting shall be bonded in the sum of \$100,000 each. Other employees may be bonded at the discretion of the superintendent.

The secretary and treasurer of the board of education shall, as required by Colorado statute, be individually bonded. The separate bonds for the secretary and the treasurer have been set at \$25,000 each.

The cost of bonding shall be borne by the school district.

Employees who are responsible for handling district funds shall be covered by the district's crime coverage insurance policy, assuming all funds are handled in accordance with the district's cash handling procedures.

LEGAL REFS.:

C.R.S. § 22-32-104(4) (b) (Organization of board of education-treasurer)

C.R.S. § 22-32-109(1) (h) (board of education-district duties-custody of school district moneys)

DI: Fiscal Accounting and Reporting

The superintendent shall be responsible for receiving and properly accounting for all funds of the district.

The accounting system used shall conform to the requirements of the state board of education and with generally accepted accounting principles; providing for the appropriate separation of accounts, funds, and special moneys.

In accordance with C.R.S. § 22-45-102, the board will receive financial statements on a quarterly basis.

NOTE: Fiscal accounting and reporting must meet requirements established by the state board of education as set forth in the Financial Policies and Procedures Handbook for public schools in Colorado. (C.R.S. §§ 22-44-203 and 22-44-204)

DID: Inventories (And Property Accounting)

The Board directs that the District maintain a system for the inventory of all capital and infrastructure assets.

Capital assets (also called fixed assets) are those District assets that are of a tangible nature, have a useful life of over one year, and have a unit value of \$5,000 or more. Examples of fixed assets include, but are not limited to, land, land improvements, buildings, equipment and vehicles.

Infrastructure assets are normally stationary in nature and can be preserved for a significantly greater number of years than capital assets. Examples of infrastructure assets include, but are not limited to roads, bridges, tunnels, drainage systems, sidewalks, curbs, and water/sewer distribution and collection systems. Infrastructure assets also have a unit value of \$5,000 or greater.

All fixed assets and infrastructure assets of the District will be included in the government-wide financial statements.

The Superintendent, or designee, will cause an inventory of capital and infrastructure assets to be performed annually. The Superintendent, or designee, assumes responsibility for the property accounting system. Principals and designated administrators are accountable to the Superintendent for assets assigned to their respective schools or departments and for all other District property under their control.

LEGAL REF.:

C.R.S. § 29-1-506

CROSS REFS.:

ED, Material Resources Management

EDBA, Maintenance and Control of Instructional Materials



Appendix P: Governing Policies (continued)

DIE: Audits

In accordance with state law, all funds and accounts of the District shall be audited annually, following the close of the fiscal year.

At least once every five years, the Board shall issue a request for proposal (RFP) or use some other similar process for selection of an independent auditor licensed to practice in Colorado and knowledgeable in government accounting to conduct the audit. The independent auditor also shall audit the activities accounts of the District for report to the Board.

The auditor shall meet with the Board and the Audit Committee to discuss the audit report, make recommendations concerning its accounting records, procedures and related activities as may appear necessary or desirable and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted by the Auditor to the District within five months after the close of the fiscal year unless a request for an extension of time is granted by the State Auditor. The audit report shall be submitted to the State Auditor and the Colorado Department of Education no later than December 31.

The Board reserves the right to request an audit at more frequent intervals if desired.

LEGAL REFS.:

C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)

C.R.S. § 24-75-601.3 (*Remedial actions - investments not made in conformance with statute*)

C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

DIEA: District Audit Committee

The Board has the responsibility to District residents and taxpayers to properly account for public funds. In keeping with the adopted principles of sound financial management, the Board establishes an Audit Committee to assist in its oversight responsibilities. The primary responsibilities for the District Audit Committee shall be as follows:

Recommend the selection of an external auditor, considering independence, qualifications and cost of services. Review the scope, plan and coordination of the independent audit efforts. Consider the auditor's findings and recommendations for appropriate actions.

- Review quarterly financial reports provided by the district.
- Review District financial policies and procedures.
- Review any new debt issuance.
- Encourage continuous improvement of District financial policies and procedures.

The District Audit Committee shall be comprised of five members: two Board members, one being the Board Treasurer who shall serve as chair of the District Audit Committee, and the other member appointed by the Board for a two year term; the District's Chief Financial Officer; the District's Director of Accounting Services; and a community member with expertise in governmental accounting and financial management. The community member will be selected by the District Audit Committee and recommended to the Board a two year term. The District's independent auditor may be asked to attend selected committee meetings.



Appendix P: Governing Policies (continued)

DIEA: District Audit Committee (continued)

The District Audit Committee shall meet at least four times annually, or more frequently, as circumstances dictate. The Committee shall submit a report to the Board at the end of each fiscal year detailing its activities during the fiscal year.

LEGAL REFS.:

- C.R.S. § 22-32-109(1)(k) (*Board of Education-specific duties*)
- C.R.S. § 22-54-101, *et seq.* (*Public School Finance Act of 1994*)
- C.R.S. § 29-1-601, *et seq.* (*Local government audit law*)

CROSS REFS.:

- BBA, School Board Powers and Duties
- DI, Fiscal Accounting and Reporting
- DIE, Audits

DJ/DJE: Purchasing and Contracting

Purchases are made to obtain the optimum value for each dollar expended. Competition is the basis for all purchasing, unless impractical, inefficient or impossible. Free and fair vendor competition and impartial evaluation shall be accomplished using methods and actions which uphold the highest ethical standards.

The Procurement Director shall have the authority to establish procurement processes and to establish and maintain terms and conditions to govern District procurements.

The Procurement Department issues purchase orders and is authorized to issue procurement cards for the purchase of goods and services authorized in the District's adopted budget and purchased in accordance with this policy. Procurement Department staff members are solely authorized to issue a District purchase order or District purchase order number, or to revise or cancel a District purchase order.

1. Awards

First consideration in making awards will be the interests, policies, and objectives of the District. Other factors to be considered include quality, availability, and price of the product or service, and responsibility and responsiveness of the vendor. The District reserves the right to cancel any solicitations, and reject any and all bids or offers, in whole or in part.

2. Contracts

District staff with budget authority are permitted to enter into various contracts for small dollar amounts such as providing customized training or services, rental of vending machines or reservations and use of outside facilities. Any such contract term shall not exceed one year. Board policy requirements, including the competitive procurement requirements set forth below, shall apply.

The Superintendent or designee has the authority to enter into contracts for goods or services or other activities within the mission of the District provided that the amount involved does not exceed \$50,000.

Contracts between \$50,000 and \$100,000 must be signed by the Board President, but do not require formal Board approval if the provisions of this policy have been complied with and funds have been budgeted.



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

Unless otherwise provided by resolution, all District contracts exceeding \$100,000 shall first be authorized by Board resolution, prepared with the approval of the attorney for the District. Following Board approval, all contracts shall be executed by the President and Secretary. The Secretary shall see that one properly executed copy is delivered to the other party, a copy is delivered to the appropriate school or department and a copy is properly filed with the Board's records.

3. Discretionary Purchases, Quotations, Bids and Requests for Proposals (RFP)

Competition for the purchase of goods and services, except professional services, shall be accomplished as indicated below.

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 Written quotes 2 or more vendors
\$50,000 and higher (unit price – goods or services or combination, i.e., project)	Competitive sealed bid or RFP process. Procurement Staff will conduct solicitation process. If unit price of goods or services exceeds \$100,000, Board approval is required prior to purchase. Expenditures in excess of Board- approved amounts shall be submitted to the Board for consideration.

6. Purchase of Goods and Services to be Paid for by Parents or Students

All goods and services related to school activities that are to be paid for by parents or students shall be controlled and administered by the building principal in accordance with Board policy requirements. Parents and/or students shall be informed of their option to obtain goods and services from vendors other than those selected by the District, if they so elect.

7. Cooperative Purchasing

The Procurement Department may join in cooperative purchasing with other school districts, the State of Colorado, or any other entity where such purchasing benefits the District.

8. Sole Source Procurements

Sole source procurements in lieu of required competition will be permitted upon submittal by the requestor of acceptable documentation to the Procurement Department verifying that: 1) There is only one product or service that can reasonably meet the requirements, AND 2) There is only one vendor who can reasonably provide that product or service.



Appendix P: Governing Policies (continued)

DJ/DJE: Purchasing and Contracting (continued)

9. Emergency Purchases

If a condition develops which is likely to result in immediate physical injury to persons, damage to District property, interruption of District operations, or significant financial loss to the District if action is not taken immediately, limited emergency purchases can be made without following the competitive bid procedures if the Superintendent or designee so authorizes. Written documentation shall be provided to the Procurement Director justifying such emergency purchases.

LEGAL REFS.:

C.R.S. 22-32-109(1)(b)
C.R.S. 22-63-204

DL: Payroll Procedures/Payday Schedules

Payroll Distribution and Records

Payroll will be paid on the last business day of the month, with the exception of the month of December when payday is the last school day before winter break. A supplemental will be paid on the 10th day of the month. All employees will be paid via direct deposit to an account at the financial institution of their choice. A payroll check will be issued only with the prior written approval of the Assistant Superintendent of Human Resources.

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

Payroll direct deposit notices will be delivered either through the District electronic mail system or through the employee's supervisor. During the months of June, July, and August, those employees not currently working will receive their direct deposit notices through the District's electronic mail system or via the U. S. mail.

In the event that an employee is overpaid in error, the error will be corrected and any change in net pay will be deducted from the employee's next pay, unless alternative arrangements have been made.

In the event that an employee is underpaid in error, the error will be corrected and any change in net pay will be paid to the employee within 10 working days, subject to individual employee contracts and state law.

LEGAL REF.:

C.R.S. § 22-63-104 (*pertains to certification as a prerequisite for payment*)

AGREEMENT REFS.:

Office Personnel Agreement, Section C Service Personnel Agreement, Article XIV

DLB: Salary Deductions

Deductions shall be made from the compensation of all employees for federal and state income tax in keeping with federal and state requirements.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made with the permission of the employee.

The superintendent is authorized to approve the types of voluntary deductions available to employees.



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

Salary deductions shall be made for absences not covered by leave policies adopted by the board of education. Such deductions shall be calculated on the basis of the employee's work year.

AGREEMENT REFS.:

Teachers' agreement, Section F
Service personnel agreement, Article III
Paraprofessionals' agreement, Section C

CROSS REFS.:

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

The Superintendent authorizes the following types of deductions from employee salaries, provided the employee has filed the proper permission for payroll withholding:

PERA

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

SAVINGS BOND

Employees may purchase savings bonds through payroll deduction. Bonds are purchased and delivered according to the employee's written instructions.

LIFE SURVIVOR'S INSURANCE

The Public Employees' Retirement Association has an insurance plan which provides survivor's insurance for any active member of PERA who wishes to participate. Employees may participate in this program through payroll deduction. PERA will supply information about these plans.

HEALTH AND DENTAL INSURANCE

For the various groups of employees, health and dental insurance premiums shall be paid in accordance with their negotiated agreements. Family members' health and dental plans may be added through payroll deduction. Procedures shall be handled by the Human Resources Division.

TAX DEFERRED SAVINGS PLANS

Employees may participate in the 401k plan available through PERA, the District's 403b plan, and/or the District's 457b plan through payroll deduction following established District procedures. No other tax deferred investment savings plans shall be available through the District. The employee is solely responsible for his/her investment elections and for compliance with Internal Revenue Code rules and regulations.

EMPLOYEE CONTRIBUTION CAMPAIGN

The District holds an annual Employee Contribution Campaign to allow employees to contribute to various community charities. Employees may contribute one-time donations in cash or check or authorize payroll deductions to be made to Impact on Education, Foothills United Way, Community Health Charities of Colorado and/or Community Shares of Colorado.



Appendix P: Governing Policies (continued)

DLB: Salary Deductions (continued)

PROFESSIONAL DUES

Upon written request of an employee, deductions may be made from his or her paycheck for the payment of professional dues.

AGREEMENT REFS.:

Teachers' Agreement, Section F
Service Personnel Agreement, Article III
Paraeducators' Agreement, Section C

CROSS REFS.:

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

DLC: Employee Expense Reimbursements

Employees who are required to travel from school, to school, and/or out of town on business for the District shall be reimbursed upon application by the employee and approval by their supervisor.

Claims for reimbursement shall be accompanied by such documentation as may be required by the Accounting Services Department. Mileage reimbursements shall be made at the District's current mileage reimbursement rate. This rate is based upon the current Internal Revenue Service approved mileage rate.

Professional travel outside of the contiguous 48 states requires approval of the Superintendent prior to the trip. If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee's next net pay.

Any expense reimbursements that are to be paid directly to an employee require proper authorization.

AGREEMENT REFS.:

Teachers' Agreement, Section E
Paraeducators' Agreement, Section F

CROSS REF.:

BHD/BHE, Board Member Compensation and Expenses/Insurance
Business Resource Handbook

DN: School Properties Disposal Procedures

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



GLOSSARY

GLOSSARY OF TERMS	298
ACRONYM REFERENCE	309



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.

Advancement via Individual Determination (AVID): is a college-readiness system designed to increase the number of students who enroll in four-year colleges.

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.



Glossary of Terms (continued)

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 Expenditures: Those expenditures which result in the acquisition of or addition to fixed assets.

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.



Glossary of Terms (continued)

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.



Glossary of Terms (continued)

District Accountability Committee (DAC): DAC operates in accordance with the Legal Guidelines for the Boulder Valley School District Accountability Committee, Board Policy AF-E, and the Colorado Accreditation Program. The board of education, in cooperation with the DAC, (1) establishes an accountability program to measure the adequacy and efficiency of educational programs offered by the district; (2) consults with the DAC to compile school building goals/objectives/plans and (3) reports the district's goals/objectives/plans to improve educational achievement, maximize graduation rates, and increase the ratings for each school's accreditation category to the public.

District Leadership Team (DLT): Leadership group of the district comprised of building and central administrators.

Diversity: Encompasses the individual and group differences that contribute to the uniqueness of every human being. These differences include, but are not limited to, race, ethnicity, gender, sexual orientation, age, disability and religion.

Education Excise Tax (EET): A City of Boulder tax adopted by Ordinance No. 5662 on November 8, 1994. Funds are to be used to promote the development of public educational facilities and services in the City of Boulder.

Education Process Management System (EPM): More versatile than a (SIS) Student Information System, an EPM combines multiple data management programs into a single integrated application. Infinite Campus is the EPM System used by BVSD.

Educational Facilities Master Plan: The Educational Facilities Master Plan was developed by the Capital Improvement Planning Committee (CIPC) in May 2006 to evaluate the facility needs of the Boulder Valley School District and make recommendations to the board of education.

Encumbrance: A commitment within an organization to use funds for a specific purpose. An encumbrance is created when purchasing processes a purchase requisition into a purchase order.

English as a Second Language (ESL): The BVSD program that supports and provides services for the ELL student.

English Language Development (ELD): ELD Standards are Alternative Language Arts standards approved by the Colorado Department of Education in April 2005 for English Language Learners. ELD Profile is a BVSD document with essential learning results on continuum for listening, speaking, reading and writing.

English Language Learner (ELL): A student who has a home, primary or first language that is not English and who has not yet achieved proficiency in the English language. In BVSD, a student is identified as ELL by meeting both of the following criteria: 1) the parent has filled out a Home Language Survey identifying the significant presence of a language other than English in the home and 2) the student is determined to have limited English proficiency, as measured by the Woodcock-Muñoz Language Survey. Students identified as ELL continue to be considered ELL until they have attained English language proficiency.

English Language Proficiency (ELP): A language minority student's level of English language skills in listening, speaking, reading, writing, and comprehension.

English Language Proficiency Act (ELPA): A state funded program that provides financial and technical assistance to school districts implementing programs to serve the needs of students whose dominant language is not English.

Enterprise Resource Planning (ERP): A suite of software applications that connects all business/administrative processes of an organization. The Lawson Enterprise System integrates the district's HR/Payroll, Finance & Accounting, Budgeting, Procurement, and Fixed Asset processes.

Equalization, State: General state aid or support provided to the district under the Public School Finance Act of 1994, as amended.

Exempt Employees: Employees not eligible for overtime pay such as administrators, prof-techs, and teachers.

Expendable Trust Fund: This fund is provided to account for donations that are received for specific purposes such as scholarships and awards.



Glossary of Terms (continued)

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 Accounting Standards Board (GASB): The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

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.



Glossary of Terms (continued)

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.



Glossary of Terms (continued)

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. BVSD held Special Elections in November of 1991, 1998 and 2002 for the amounts of \$7,062,468, \$10,600,000 and \$15,000,000 respectively. The total each year of \$32,662,468 is used to support programs in the General Operating Fund.

Para-educator: Classified (non-licensed) employee who generally works with regular or special education students under the direct or indirect supervision of a certified (licensed teacher or nurse) employee to provide extra support for students.

Parent(s): Parent, guardian or other persons with legal authority to make educational decisions for children.

Pay Direct: A form used to process a low dollar invoice without going through the purchasing process of issuing a purchase order prior to receipt and payment. It can be a request to pay in advance for a conference, subscription or membership dues that will require no receiving or future invoicing. Not to be used as an alternative to following board purchasing policies.



Glossary of Terms (continued)

Per Pupil Operating Revenue (PPOR): The equalization program funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year, minus the minimum dollar amount required by law to be transferred from the General Operating Fund to the Capital Reserve and Risk Management Funds, as required by C.R.S. 22-53-108(3).

Per Pupil Revenue (PPR): The equalization funding of a district for any budget year, determined in accordance with the provisions of the Public School Finance Act of 1994, as amended, divided by the funded pupil count of the district for said budget year.

Performance Indicators: Selected data that, individually and as a body of evidence, measure performance and achievement.

Petty Cash: A small fund of cash kept for reimbursement of incidental expenses of \$200 or less.

Position Control: Process by which the Budget Department distributes and maintains staffing allocations.

Positive Behavior Support (PBS): Decision-making frameworks for school staff, parents, students, and their communities about their values and behaviors consistent with those values.

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.



Glossary of Terms (continued)

Reading Recovery: Reading Recovery is a highly effective short-term intervention of one-to-one tutoring for low-achieving first graders. The intervention is most effective when it is available to all students who need it and is used as a supplement to good classroom teaching. The goal of Reading Recovery is to dramatically reduce the number of first-grade students who have extreme difficulty learning to read and write and to reduce the cost of these learners to educational systems. Reading Recovery serves the lowest-achieving first graders—the students who are not catching on to the complex set of concepts that make reading and writing possible.

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.



Glossary of Terms (continued)

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



Glossary of Terms (continued)

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

AAS	Advanced Academic Services	COP	Certificate of Participation
ACT	American College Testing	COSPRA	Colorado School Public Relations Association
ADA	Americans with Disabilities Act	COTA	Certified Occupational Therapist Asst.
ADE	Automatic Data Exchange	CPP	Colorado Preschool Program
ADHD	Attention Deficit Hyperactivity Disorder	CRS	Colorado Revised Statutes
ALPS	Advanced Learning Plans	CSAP	Colorado Student Assessment Program
AP	Advanced Placement	CTE	Career & Technical Education
AR	Area Representative	DAC	District Accountability Committee
ARRA	American Recovery and Reinvestment Act	DIMC	District Instructional Media Center
ASBO	Association of School Business Officials International	DLS	Division of Learning Services
ASD	Autism Spectrum Disorder	DLT	District Leadership Team
AVID	Advancement via Individual Determination	DPC	District Parent Council
AYP	Adequate Yearly Progress	ECEA	Exceptional Children's Educational Act
BCSIS	Boulder Community School of Integrated Studies	EET	Education Excise Tax
BOE	Board of Education	ELA	English Language Acquisition
BVCU	Boulder Valley Credit Union	ELD	English Language Development
BVEA	Boulder Valley Education Association	ELL	English Language Learner
BVEOP	Boulder Valley Educational Office Professionals	ELP	English Language Proficiency
BVPA	Boulder Valley Paraeducators Association	ELPA	English Language Proficiency Act
BVSD	Boulder Valley School District	ELR	Essential Learning Results
BVSEA	Boulder Valley Service Employees Association	ERP	Enterprise Resource Planning
BVSSC	Boulder Valley Safe Schools Coalition	ESL	English as a Second Language
CABE	Colorado Association for Bilingual Education	FBLA	Future Business Leaders of America
CAFR	Comprehensive Annual Financial Report	FCA	Facility Condition Assessment
CASB	Colorado Association of School Boards	FAQ	Frequently Asked Questions
CASE	Colorado Association of School Executives	FAST	Families & Schools Together
CBLA	Colorado Basic Literacy Act	FEP	Fully English Proficient
CBOC	Citizen's Bond Oversight Committee	FOSS	Full Option Science System
CCC	Curriculum Coordinating Council	FRL	Free and Reduced Lunch
CDE	Colorado Department of Education	FRS	Family Resource School
CELA	Colorado English Language Assessment	FTE	Full Time Equivalent
CHSAA	Colorado High School Activities Association	GAAP	Generally Accepted Accounting Principals
CIPC	Capital Improvement Planning Committee	GASB	Governmental Accounting Standards Board
CLIP	Collaborative Literacy Intervention Project	GFOA	Government Finance Officers Association
		HRD	Human Resource Department
		IB	International Baccalaureate
		IC	Infinite Campus
		IDEA	Individuals with Disabilities Education Act
		IDEIA	Individuals with Disabilities Education Improvement Act



IDI Intercultural Development Inventory
IEP Individual Educational Program

Acronym Reference (continued)

ILP Individual Literacy Plan
IR Interdisciplinary Resource
IT Information Technology
LEA Local Educational Agency
LEED Leadership in Energy and Environmental Design
LEP Limited English Proficient
LLL Life Long Learning
LLSS Literacy & Language Support Services
MEACC Multi Ethnic Action Community Committee
MEEAC Multi Ethnic Education Action Committee
MUOFA Multi-Use Outdoor Facilities Assessment
NABE National Association for Bilingual Education
NCGA National Council on Governmental Accounting
NEP Non English Proficient
NSPRA National School Public Relations Association
OE Open Enrollment
PAC Principal's Advisory Committee
PAM Parents as Mentors
PARA Paraeducator
PBS Positive Behavior Support
PCA Program Compatibility Assessment
PCD Perceptual/Communicative Disability
PEN Parent Engagement Network
PEP Professional Educators Program
PERA Public Employees Retirement Association
PHLOTE Primary Home Language Other Than English
PIE Partners in Education
PING Parent Involvement Network Group
PLP Personalized Learning Plan
POC People of Color
PPOR Per Pupil Operating Revenue
PPP Parent Professional Partnership
PPR Per Pupil Revenue
PYPIB Primary Years Program International Baccalaureate
R2A Read to Achieve

RBO Relationship by Objectives
RCS Reduced Class Size
RFI Request for Information
RFP Request for Proposal
RTI Response to Intervention
SAAC Student Accountability Advisory Committee
SACC School Age Child Care
SAPP Substance Abuse Prevention Program
SAR School Accountability Report
SAT Scholastic Assessment Test
SBOE State Board of Education
SCS School Climate Survey
SEA State Educational Agency
SEAC Special Education Advisory Committee
SIED Significant Identifiable Emotional Disorder
SIOP Sheltered Instruction Observation Protocol
SIPR School Improvement Program Review
SIT School Improvement Team
SPED Special Education
SRA School Resource Allocation
SRO Student Resource Officer
SRE Special Reporting Element
SWAP School to Work Alliance Program
TABOR Taxpayer's Bill of Rights
TAC Teacher Advisory Committee
TAG Talented & Gifted
TAG DAC TAG District Advisory Committee
TAS Teachers as Scholars Program
TEA TAG Education Advisors
TEC Technical Education Center
TIES Tools of Inquiry for Equitable Schools
TOSA Teacher on Special Assignment
WMLS Woodcock-Munoz Language Survey
YRBS Youth at Risk Behavior Survey